

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 ten 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, \$1,257,926
 - the Service Center, \$9,757,473
 - the Animal Control Shelter; \$159,621
 - the Tactical Training Range, \$2,029,924
 - Streets, \$4,558,860
 - the purchase of police, fire and public works vehicles; \$2,215,296
- Investment upgrades from one of the Rating Houses;
- A clean audit opinion
- Issued Debt, \$15,870,000
- Refunded Debt, \$29,750,000

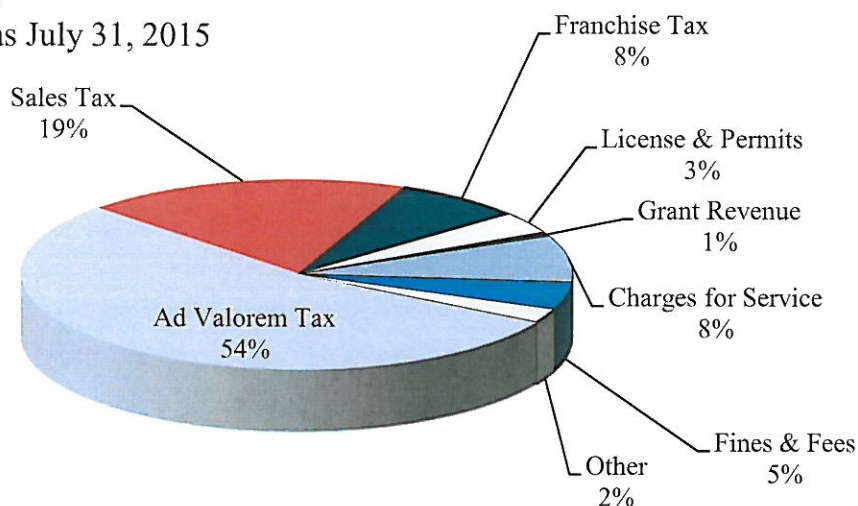
General Fund Financial Activity

General Fund assets are \$342,394,718; general fund liabilities are \$108,535,423 and general fund net assets are \$216,671,388. Unassigned reserves and general fund balance was \$17,187,907 as of July 31, 2015, which is slightly ahead of last year's fund balance.

Overall general fund revenue collected as of July 31, 2015 is 97% of anticipated collections, 3% of the general fund revenue is to be collected. Expenditures as of July 31, 2015 are in line with budgeted expectations or 83% of the expected expenditures have been spent as of July 31, 2015. It would appear that the City is doing well financially as of July 31, 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 July 31, 2015 the City's current net assets are at estimated results.

General Fund Revenues

Allocation of Receipts as July 31, 2015



Property Tax Collections

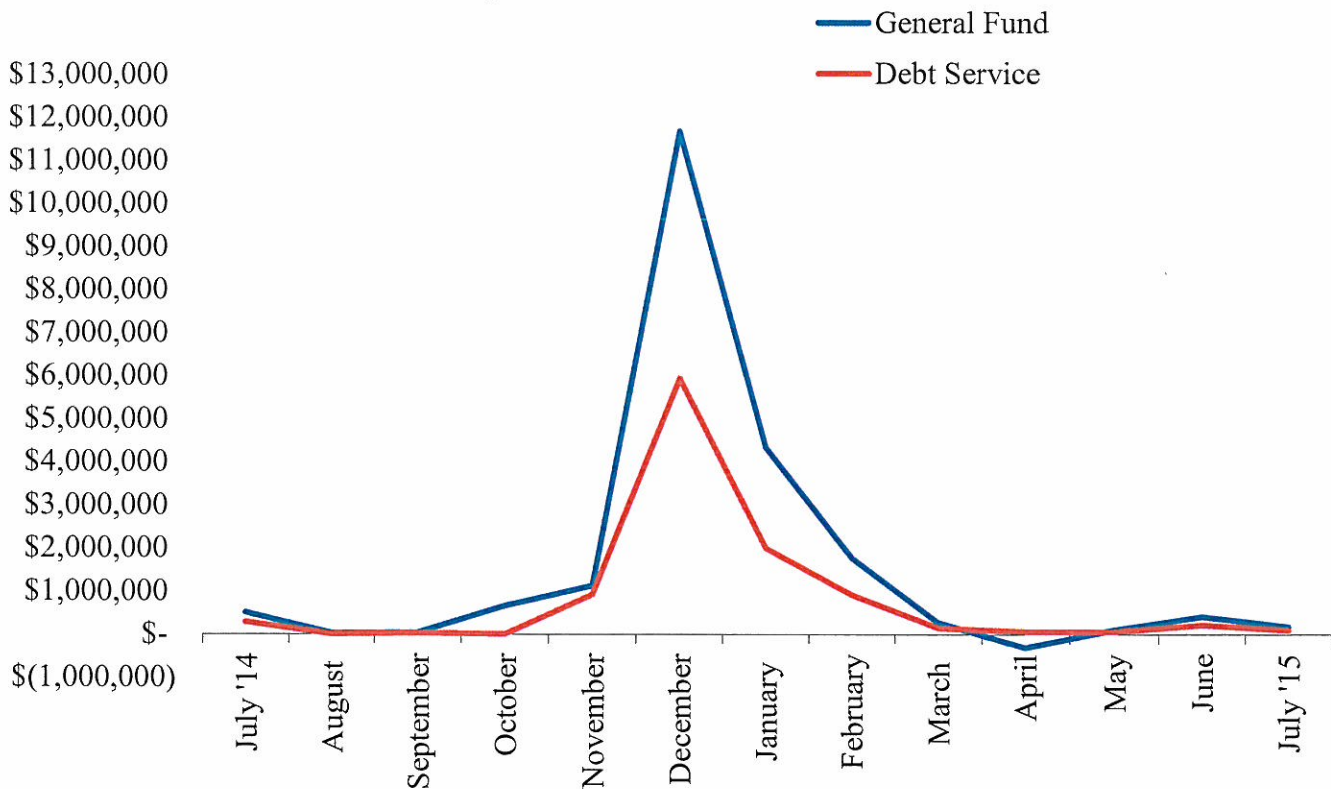
Most of the City's property tax is collected in the first four or five months of the fiscal year as property tax bills are generally due within the first four months of the City's fiscal year. With the majority of the property taxes being collected in the first half of the fiscal year, a reader of the 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 July 31, 2015 are \$22,707,776. Last year's collections were \$20,914,498 for the same period - a 8.57% 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 July 30, 2015, actual debt service property tax collections were \$11,812,615. For the same period last year, property tax collections were \$11,542,035 – an increase of 2.34%.

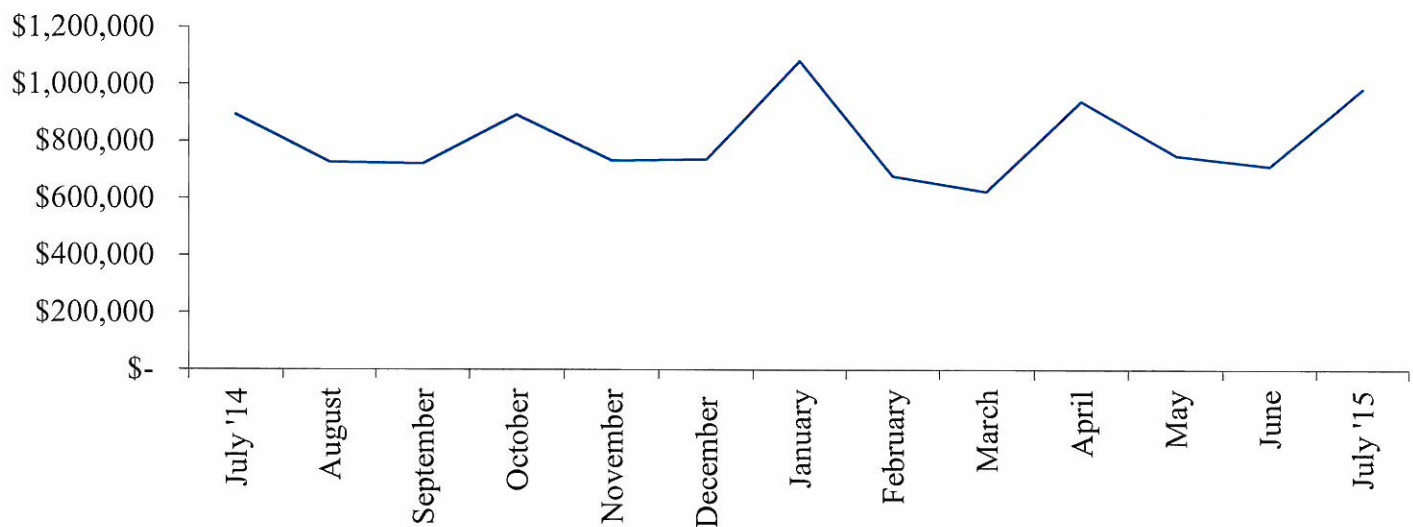
Ad Valorem Tax Collections by Month



Sales Tax

The City's budgeted sales tax revenue is 20.8% of the total budgeted revenue for the City. Collections for the first ten months amount to 90.52% 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 July 1, 2015 through July 31, 2015, total \$985,995 as compared to \$893,741 for the same period last year. This is an increase of 10.32% over the same period as last year.

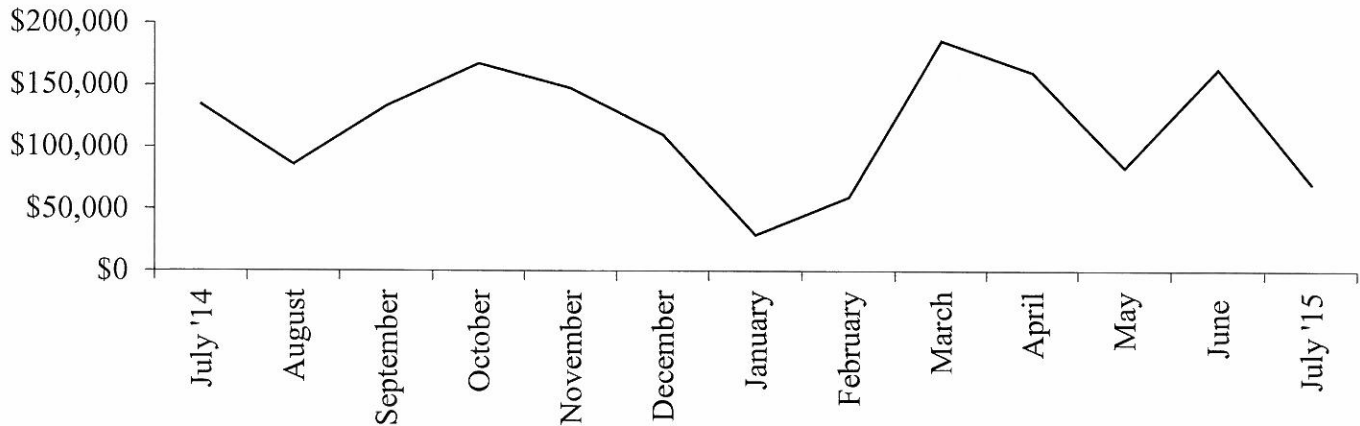
Sales Tax Collections



Building Permits

Building activity has remained consistent and perhaps will ever improve in year over year final comparisons. Year to date comparisons indicate building permit activity to be *up*. Building Permits decreased in July 2015 compared to July 2014. Permit revenues for this period compared to the same period last year are \$70,722 and \$133,885 respectively, representing a decrease of \$63,163 or 47% more the same period last year.

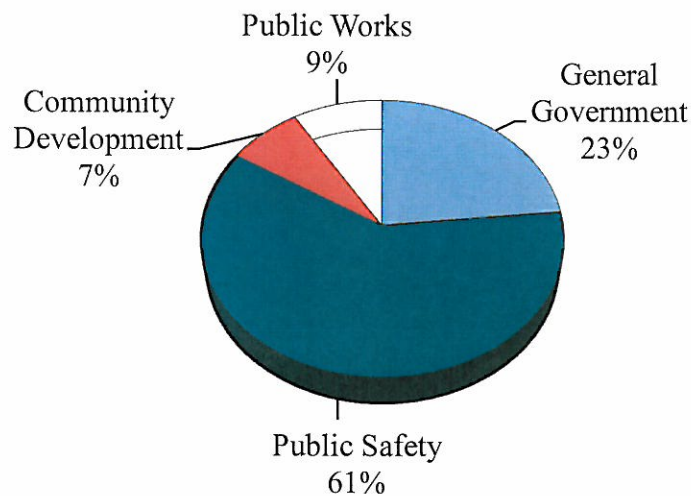
Building Permits Collections by Month



Expenditure/Uses

The City has spent \$35,860,042 of its expected expenditures of \$43,339,204 or 82.74% 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 July 31, 2015.

Budgeted Expenses

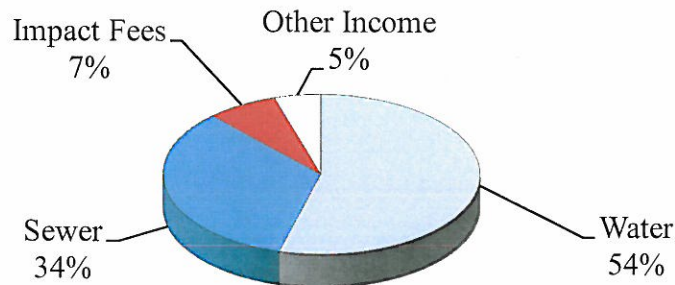


Water & Sewer Financial Activity

Water & Sewer assets are \$195,509,968, fund liabilities are \$47,536,221 and fund net assets are \$147,973,747. Unassigned reserves are \$14,976,820 as of July 31, 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 7% of the Fund's revenue has been collected from impact fees. Currently the Fund has collected 83.14% of its Budgeted Revenue to date or \$22,729,889 of \$27,337,834 in Budgeted Revenue.

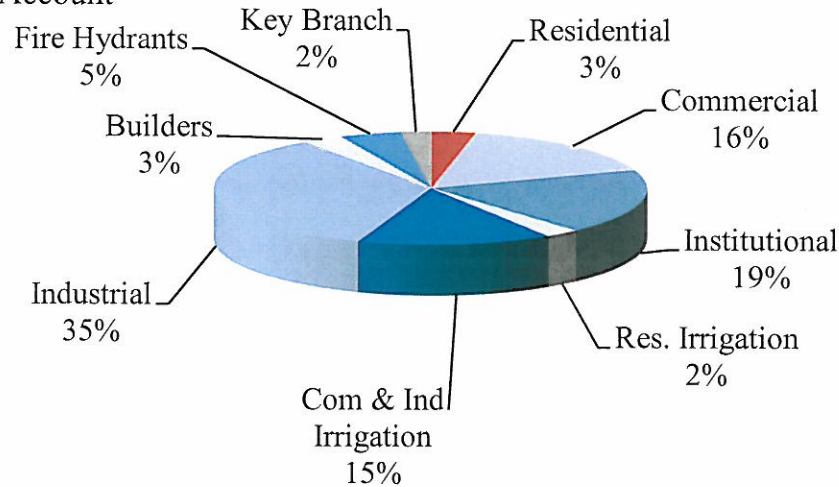
Revenues



Consumption Class	Water Accounts		Consumption ('000)		Avg Consmt Per Acct	
	July '15	July '14	July '15	July '14	July '15	July '14
Residential	17,638	17,341	147,690	177,256	8,373	10,222
Commercial	628	609	25,889	33,395	41,224	54,835
Institutional	169	164	8,001	8,424	47,341	51,367
Residential Irrigation	895	891	5,695	9,034	6,363	10,140
Com & Ind Irrigation	642	608	23,768	39,528	37,021	65,013
Industrial	126	125	11,034	8,496	87,569	67,971
Builders	225	128	1,722	1,541	7,655	12,042
Fire Hydrants	37	44	436	1,878	11,785	42,671
Residential Key Branch	6	6	34	32	5,720	5,322
Bulk Untreated Water	5	5	8,270	14,310	1,654,000	2,862,000
Bulk Treated Water	1	1	66,439	10,005	66,439,000	10,005,000
Total	20,372	19,922	298,978	303,899		

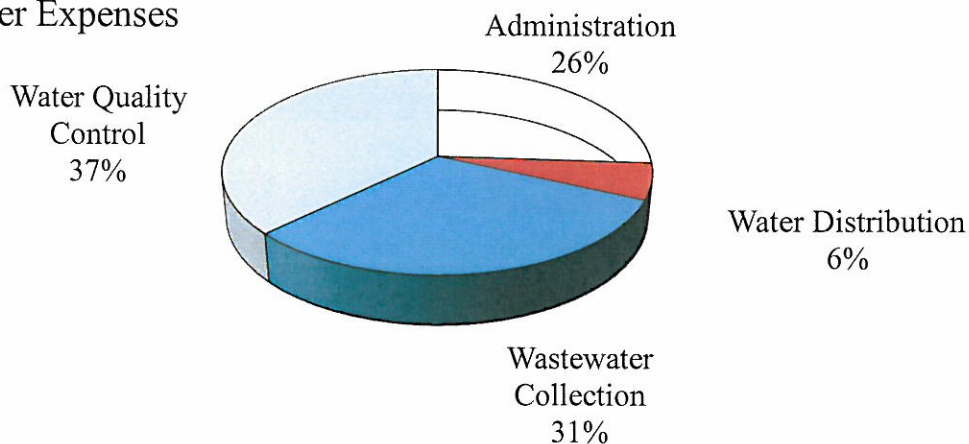
Consumption to date is ahead of prior year's consumption because connections are up in year over year comparisons. In a year over year comparison, customer accounts have increased by 297 new connections.

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 83.97% 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.

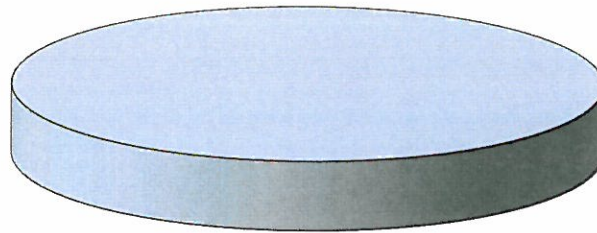
Water & Sewer Expenses



INVESTMENT SCHEDULE:

A schedule of investments is included in your packet for period ended July 31, 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
July 31, 2015 and 2014 (Unaudited)

<u>ASSETS</u>	<u>Fiscal 2015</u>	<u>Fiscal 2014</u>
Cash and Investments	\$ 17,676,330	\$ 15,862,843
Receivables:		
Current Year Taxes	191,919	173,993
Delinquent Taxes (Net of Allowance of \$682,676)	-	-
Accounts (Net of Allowance of \$166,971)	1,382,541	1,271,138
Ambulance (Net of Allowance of \$0)	1,191,716	1,173,695
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>\$ 342,394,718</u>	<u>\$ 330,146,955</u>
<u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 241,353	\$ 236,229
Accrued Liabilities	1,629,902	1,479,906
Deferred Revenue	1,423,069	1,439,628
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>108,535,423</u>	<u>111,911,438</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>17,187,907</u>	<u>15,417,846</u>
Total Fund Balances	<u>233,859,295</u>	<u>218,235,517</u>
Total Liabilities And Fund Balances	<u>\$ 342,394,718</u>	<u>\$ 330,146,955</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 Ten Months
Ended July 31, 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
<u>REVENUES:</u>							
Taxes	\$ 1,260,865	\$ 1,134,537	\$ 34,420,313	\$ 32,013,283	\$ 35,829,595	\$ (1,409,282)	96.07%
License And Permits	119,277	172,741	1,531,945	1,087,671	1,352,823	179,122	113.24%
Grant Revenue	42,677	41,534	311,137	296,876	-	311,137	0.00%
Charges For Services	395,516	312,372	3,332,603	3,247,609	3,676,702	(344,098)	90.64%
Fines And Fees	135,631	159,686	1,978,312	1,840,485	2,219,529	(241,217)	89.13%
Interest Earnings	713	399	6,363	9,195	5,000	1,363	127.25%
Contributions	-	-	-	-	-	-	0.00%
Miscellaneous	92,053	116,722	660,348	566,511	277,700	382,649	237.79%
Total Revenues	2,046,732	1,937,993	42,241,022	39,061,629	43,361,349	(1,120,327)	97.42%
<u>EXPENDITURES:</u>							
General Government	707,498	685,827	8,365,262	7,603,401	10,069,792	1,704,530	83.07%
Public Safety	2,046,115	1,871,312	21,731,081	20,429,632	25,856,354	4,125,274	84.05%
Public Works	247,414	243,552	3,135,917	2,719,682	3,463,589	327,673	90.54%
Community Development	291,245	300,641	2,627,783	2,655,234	3,949,468	1,321,685	66.54%
Total Expenditures	3,292,272	3,101,333	35,860,042	33,407,949	43,339,204	7,479,161	82.74%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	(1,245,540)	(1,163,340)	6,380,979	5,653,680	22,145		
<u>OTHER FINANCING SOURCES (USES)</u>							
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	(6,563)	(181,669)	(850,090)	(4,425,327)	(832,677)	(1,682,767)	102.09%
Total Other Financing Sources (Uses)	(6,563)	(181,669)	(850,090)	(837,406)	(22,145)	(2,493,299)	102.09%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,252,103)	(1,345,009)	5,530,889	4,816,274	0		
<u>FUND BALANCE</u>							
BEGINNING	18,440,010	16,765,495	11,657,018	10,604,212	11,657,018		
ENDING	\$ 17,187,907	\$ 15,420,486	\$ 17,187,907	\$ 15,420,486	\$ 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 Ten Months Ended July 31, 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	\$ 170,641	\$ 124,009	22,531,793	\$ 20,818,854	\$ 22,865,657	\$ (333,864)	98.54%
Taxes-Prior	3,524	3,217	175,983	95,644	175,160	823	100.47%
Gas Royalty Income	1,327	4,474	18,771	26,360	-	18,771	0.00%
Franchise Taxes	44,943	54,901	3,231,615	3,077,642	3,494,514.52	(262,900)	92.48%
Sales Taxes	985,995	893,741	8,147,449	7,611,037	9,001,104	(853,655)	90.52%
Mix Drink Taxes	45,875	45,231	173,761	159,969	118,000	55,761	147.25%
Delinquent P& I	8,562	8,966	140,941	223,777	175,160	(34,219)	80.46%
Collection Costs	-	-	-	-	-	-	0.00%
Total Taxes	1,260,865	1,134,537	34,420,313	32,013,283	35,829,595	(1,409,282)	96.07%
LICENSE & PERMITS							
Building Permits	70,722	133,885	1,127,842	810,508	1,150,563	(22,721)	98.03%
Other Lic/Permits	48,555	38,857	404,103	277,163	202,260	201,843	199.79%
Total License & Permits	119,277	172,741	1,531,945	1,087,671	1,352,823	179,122	113.24%
GRANT REVENUE	42,677	41,534	311,137	296,876	-	311,137	0.00%
CHARGES FOR SERVICES							
Sanitation	249,593	199,443	2,220,002	2,123,359	2,691,202	(471,200)	82.49%
Ambulance Services	111,317	82,470	895,976	804,801	957,000	(61,024)	93.62%
Fines & Fees-Engineering	34,605	30,459	216,625	319,449	28,500	188,125	760.09%
Total Charges For Services	395,516	312,372	3,332,603	3,247,609	3,676,702	(344,098)	90.64%
FINES & FEES							
Fines & Fees-Court	104,074	132,279	1,196,891	1,124,218	1,427,729	(230,838)	83.83%
Fines & Fees-Other	31,557	27,407	781,421	716,267	791,800	(10,379)	98.69%
Total Fines & Fees	135,631	159,686	1,978,312	1,840,485	2,219,529	(241,217)	89.13%
INTEREST EARNINGS	713	399	6,363	9,195	5,000	1,363	127.25%
MISCELLANEOUS							
Certificate Of Occupancy	420	1,260	6,540	6,780	6,000	540	109.00%
Mowing	-	9,119	7,650	17,495	-	7,650	0.00%
Sale Of Property	-	7,692	50,247	7,860	2,120	48,127	2370.13%
Zoning Fees	9,202	2,390	39,442	23,070	11,920	27,522	330.89%
Plat Fees	14,200	725	62,915	22,858	12,500	50,415	503.32%
Miscellaneous	68,231	95,536	493,555	488,447	245,160	248,395	201.32%
Total Miscellaneous	92,053	116,722	660,348	566,511	277,700	382,649	237.79%
Total Revenues	\$ 2,046,732	1,937,993	42,241,022	\$ 39,061,629	\$ 43,361,349	\$ (1,120,327)	97.42%

City of Mansfield, Texas

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -
General Fund - For the Month and Ten Months Ended July 31, 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	\$ 4,028	\$ 3,951	\$ 41,063	\$ 49,057	\$ -	\$ (41,063)	0.00%
City Council	12,885	7,185	563,082	81,328	108,230	(454,852)	520.27%
Administration	50,889	55,906	632,158	600,546	705,000	72,842	89.67%
City Secretary	25,215	22,080	299,361	253,887	320,564	21,203	93.39%
Legal	22,286	43,113	610,986	361,447	531,319	(79,667)	114.99%
Human Resources	28,341	31,060	373,368	527,976	491,366	117,999	75.99%
Building Maintenance	67,212	75,428	678,317	665,992	1,008,144	329,827	67.28%
Finance	28,854	28,644	344,335	342,585	486,880	142,545	70.72%
Accounting	20,993	18,296	282,406	247,428	442,424	160,018	63.83%
Purchasing	5,961	6,922	63,775	68,069	81,431	17,655	78.32%
Tax Collection	-	-	264,293	252,524	273,800	9,507	96.53%
Sanitation	184,181	179,188	1,641,328	1,607,830	2,127,335	486,007	77.15%
Information Technology	56,743	36,972	480,899	594,235	733,794	252,894	65.54%
Budget	4,967	5,906	60,381	61,413	86,783	26,403	69.58%
Planning Administration	60,962	58,513	661,706	649,102	833,152	171,446	79.42%
Planning	-	-	757	89	-	(757)	0.00%
Planning/Zoning Comm	678	380	8,201	6,399	9,519	1,318	86.15%
Engineering	27,992	28,758	368,892	324,629	386,148	17,256	95.53%
Board of Adjustments	248	-	969	896	3,135	2,165	30.92%
Historic Landmark	-	3	194	486	4,563	4,368	4.26%
Development Services	105,064	83,522	988,790	907,483	1,436,206	447,416	68.85%
Total	707,498	685,827	8,365,262	7,603,401	10,069,792	1,704,530	83.07%
PUBLIC SAFETY							
Public Safety Administration	44,901	44,526	505,252	489,768	631,746	126,495	79.98%
Police Administration	93,748	95,183	1,171,576	1,237,501	1,606,331	434,755	72.93%
Communications	129,852	117,640	1,789,360	1,529,329	2,382,865	593,505	75.09%
Patrol	413,995	391,926	4,493,791	4,527,943	5,742,677	1,248,886	78.25%
CID And Narcotics	172,391	162,497	2,237,766	1,792,476	2,265,872	28,106	98.76%
Crime Prevention	-	-	500	-	-	(500)	0.00%
K-9 Unit	16,424	15,811	178,022	178,412	231,101	53,079	77.03%
COPS	9,239	16,477	180,035	191,717	253,454	73,419	71.03%
Municipal Court	43,066	48,109	495,861	478,560	615,645	119,784	80.54%
Training	69,996	202	138,773	46,915	167,273	28,500	82.96%
Animal Control	43,710	41,382	473,077	469,193	599,594	126,517	78.90%
CVT Traffic Enforcement	17,043	24,809	198,285	214,821	260,218	61,933	76.20%
Traffic Enforcement	31,697	50,713	343,979	370,424	414,836	70,857	82.92%
Park Patrol	13,318	-	134,225	-	160,031	25,806	83.87%
Police Grant Expenditures	37,595	41,216	210,876	231,075	-	(210,876)	0.00%
Fire Administration	57,617	59,114	648,922	750,959	815,639	166,717	79.56%
Fire Prevention	47,281	50,627	534,118	610,440	682,701	148,583	78.24%
Emergency Management	54	6,966	43,280	29,112	35,974	(7,306)	120.31%
Fire Operations	804,189	704,111	7,953,384	7,280,987	8,990,397	1,037,014	88.47%
Total	2,046,115	1,871,312	21,731,081	20,429,632	25,856,354	4,125,274	84.05%
PUBLIC WORKS							
Street Maintenance	158,788	148,153	2,344,900	2,007,571	2,391,474	46,574	98.05%
Traffic Control	88,625	95,400	791,017	712,111	1,072,116	281,099	73.78%
Total	247,414	243,552	3,135,917	2,719,682	3,463,589	327,673	90.54%

City of Mansfield, Texas

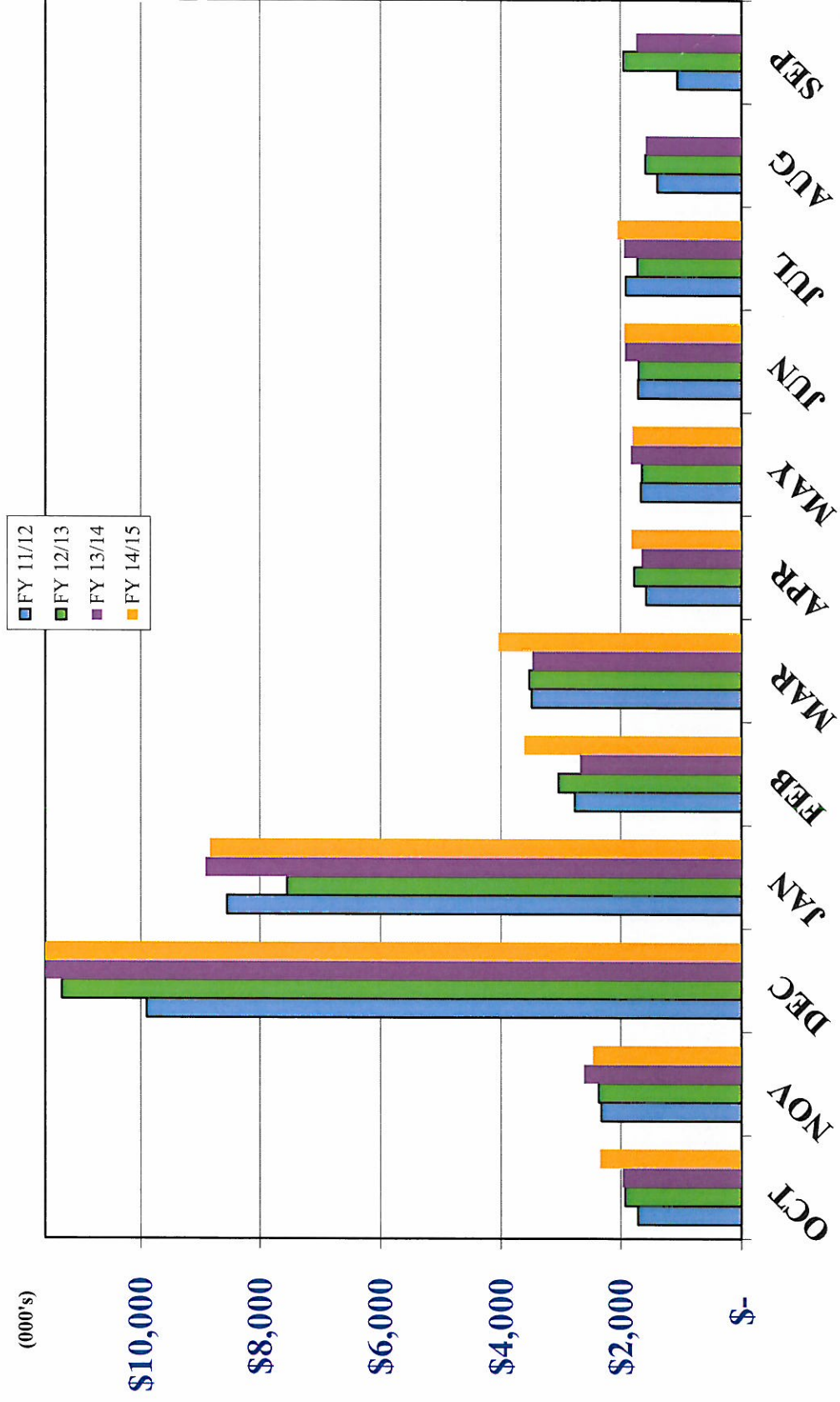
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -
General Fund - For the Month and Ten Months Ended July 31, 2015 and 2014 (Unaudited)

	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	149,315	162,156	1,363,084	1,413,045	2,060,948	697,864	66.14%
Communications & Marketing	21,823	27,146	281,294	230,257	389,740	108,446	72.17%
Family Counseling	521	1,213	8,074	10,457	-	(8,074)	0.00%
Senior Citizens	18,485	17,000	198,616	195,562	254,493	55,877	78.04%
Cultural Services	23,486	22,012	168,558	116,532	247,259	78,701	68.17%
Library	77,615	71,114	608,156	689,382	997,027	388,871	61.00%
Total	291,245	300,641	2,627,783	2,655,234	3,949,468	1,321,685	66.54%
TOTAL EXPENDITURES	\$ 3,292,272	\$ 3,101,333	35,860,042	\$ 33,407,949	\$ 43,339,204	\$ 7,479,161	82.74%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	(1,245,540)	(1,163,340)	6,380,979	5,653,680	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	-	-	
Unreserved, current	-	-	-	-	-	-	0.00%
Total Other Financing Sources	-	-	-	3,587,921	810,532	(810,532)	0.00%
TRANSFERS OUT							
Land	-	175,763	72,950	3,781,783		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	-	5,905	403,811	397,351	(420,158)	(16,347)	-96.11%
Economic Incentives	-	-	280,282	192,965	(192,965)	87,317	-145.25%
Bond Issuance Costs	-	-	-	29,328	-	-	0.00%
Discounts on Bonds Issued	-	-	-	23,899	-	-	0.00%
Reserve/Contingency	6,563	-	23,704	-	(219,553)	(243,257)	-10.80%
Total Other Financing Uses	6,563	181,669	850,090	4,425,327	(832,677)	(168,680)	-102.09%
Total Other Financing Sources (Uses)	(6,563)	(181,669)	(850,090)	(837,406)	(22,145)	(979,212)	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,252,103)	(1,345,009)	5,530,889	4,816,274	0		
UNRESERVED FUND BALANCE							
BEGINNING	18,440,010	16,765,495	11,657,018	10,604,212	11,657,018		
ENDING	\$ 17,187,907	15,420,486	17,187,907	\$ 15,420,486	\$ 11,657,018		



CITY OF MANSFIELD

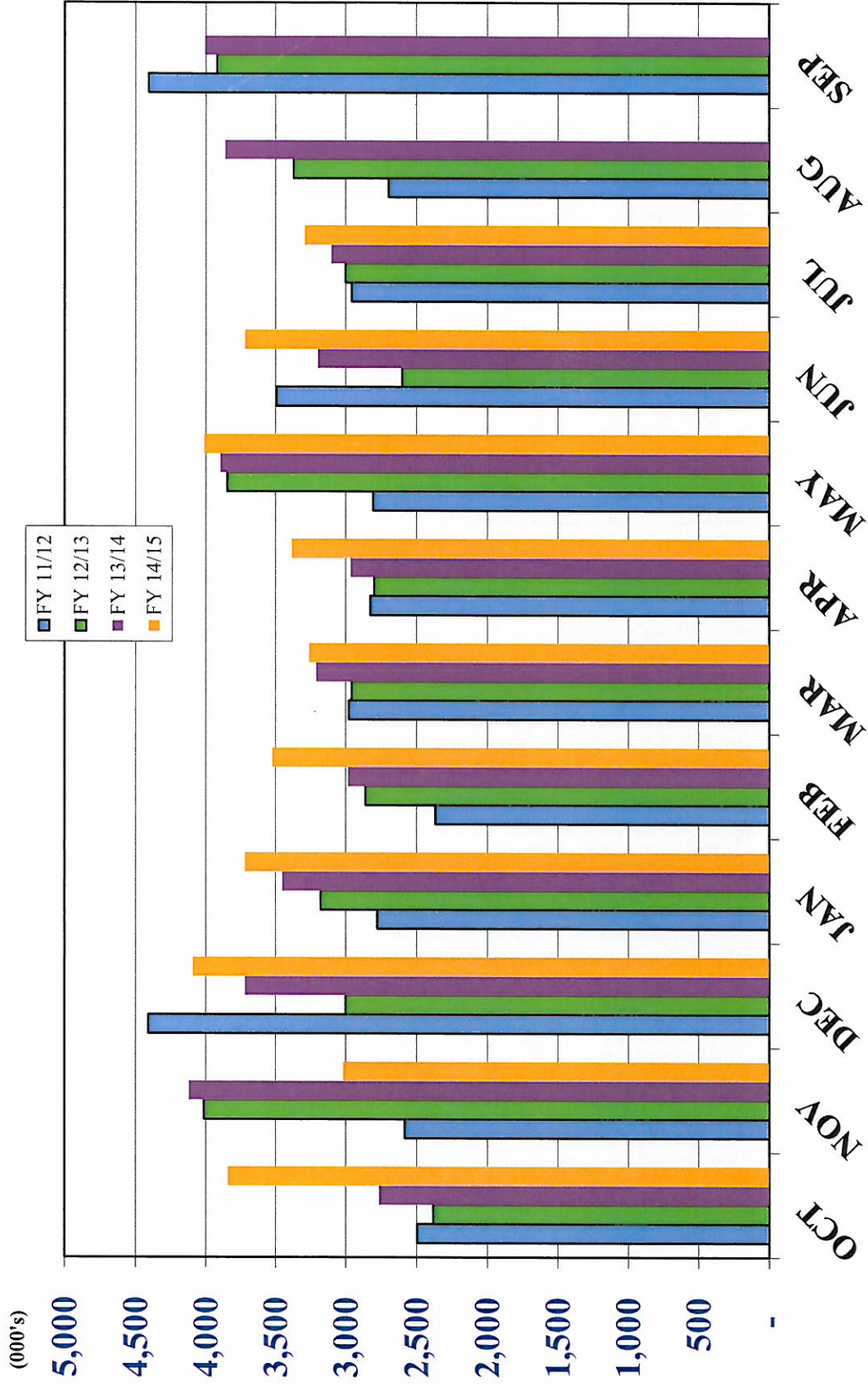
General Fund - Total Revenues





CITY OF MANSFIELD

General Fund - Total Expenditures

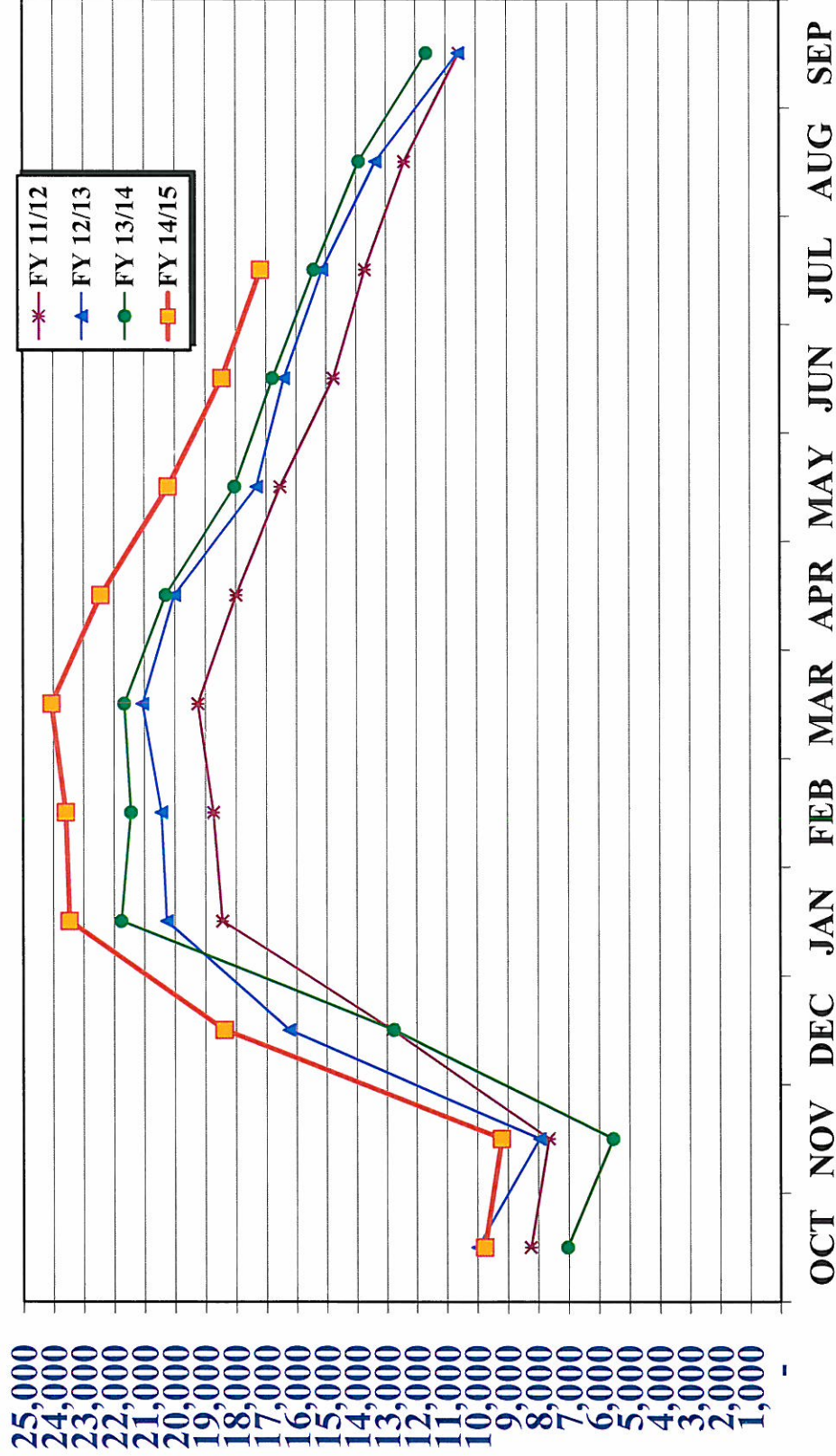




CITY OF MANSFIELD

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
July 31, 2015 and 2014 (Unaudited)

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	\$ 10,857,855	\$ 1,499,239
Due From Other Funds	8,627	
	<u> </u>	<u> </u>
Total Assets	<u>\$ 10,866,482</u>	<u>\$ 1,499,239</u>
 <u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 1,157,110	\$ 1,252,621
Deferred Revenue	<u>130,733</u>	<u>-</u>
Total Liabilities	<u>1,287,843</u>	<u>1,252,621</u>
 FUND BALANCES:		
Fund Balance	6,743,206	1,178,139
Excess Revenues Over Expenditures	<u>2,835,433</u>	<u>(931,521)</u>
Total Fund Balances	<u>9,578,639</u>	<u>246,618</u>
 Total Liabilities And Fund Balances	<u>\$ 10,866,482</u>	<u>\$ 1,499,239</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - TIRZ Number One Fund
For the Month and Ten Months Ended July 31, 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	\$ 4,319	\$ 4,244	\$ 500,143	\$ 499,144
Interest Income	283	-	3,310	534
Total Revenues	4,602	4,244	503,453	499,678
<u>EXPENDITURES:</u>				
General Government	1,129,250	9,503	2,668,020	1,431,199
Total Expenditures	1,129,250	9,503	2,668,020	1,431,199
Excess Of Revenues Over (Under) Expenditures	(1,124,648)	(5,259)	(2,164,567)	(931,521)
<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	(1,124,648)	(5,259)	2,835,433	(931,521)
FUND BALANCE, BEGINNING	10,703,287	251,877	6,743,206	1,178,139
FUND BALANCE, ENDING	\$ 9,578,639	\$ 246,618	\$ 9,578,639	\$ 246,618

City of Mansfield, Texas

Comparative Balance Sheet - Tax Increment Reinvestment Zone Fund Number Two
July 31, 2015 and 2014 (Unaudited)

	2015	2014
<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 Ten Months Ended July 31, 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
July 31, 2015 and 2014 (Unaudited)

	2015	2014
<u>ASSETS</u>		
Cash And Investments	\$ 223,777	\$ 567,655
Inventory	61,228	61,228
Total Assets	<u>\$ 285,005</u>	<u>\$ 628,883</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Accrued Liabilities	6,419	5,755
Total Liabilities	<u>6,419</u>	<u>5,755</u>
FUND BALANCES:		
Fund Balance	582,400	848,639
Excess Revenues Over Expenditures	(303,814)	(225,511)
Total Fund Balances	<u>278,586</u>	<u>623,128</u>
Total Liabilities And Fund Balances	<u>\$ 285,005</u>	<u>\$ 628,883</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Tree Mitigation Fund - For the Month and Ten Months Ended July 31, 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	-	154	246
	<u>14</u>	<u>-</u>	<u>896</u>	<u>246</u>
Total Revenues	14	-	896	246
<u>EXPENDITURES:</u>				
Administrative Services	12,839	12,621	178,354	134,891
Contractual Services	16,231	5,196	126,356	90,866
Other Equipment	-	-	-	-
	<u>29,069</u>	<u>17,818</u>	<u>304,710</u>	<u>225,757</u>
Total Expenditures	29,069	17,818	304,710	225,757
Excess Of Revenues Over (Under) Expenditures	(29,055)	(17,818)	(303,814)	(225,511)
<u>OTHER FINANCING SOURCES (USES)</u>				
Refunding Bonds Issued	-	-	-	-
Premium on Bonds Issued	-	-	-	-
Discounts on Bonds Issued	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(29,055)	(17,818)	(303,814)	(225,511)
FUND BALANCE, BEGINNING	307,641	640,946	582,400	848,639
FUND BALANCE, ENDING	<u>\$ 278,586</u>	<u>\$ 623,128</u>	<u>\$ 278,586</u>	<u>\$ 623,128</u>

City of Mansfield, Texas

Comparative Balance Sheet - Hotel/Motel Occupancy Tax Fund
July 31, 2015 and 2014 (Unaudited)

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	\$ 1,023,457	\$ 680,747
Accounts Receivable	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 1,023,457</u>	<u>\$ 680,747</u>
 <u>LIABILITIES & FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accrued Liabilities	<u>\$ 4,963</u>	<u>\$ 4,918</u>
Total Liabilities	<u>4,963</u>	<u>4,918</u>
 <u>FUND BALANCES:</u>		
Fund Balance	817,845	600,695
Excess Revenues Over Expenditures	<u>200,649</u>	<u>75,134</u>
Total Fund Balances	<u>1,018,494</u>	<u>675,829</u>
 Total Liabilities And Fund Balances	<u>\$ 1,023,457</u>	<u>\$ 680,747</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 Ten Months Ended July 31, 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
REVENUES:							
Hotel Occupancy Tax	\$ 126,226	\$ 106,345	\$ 469,460	\$ 425,265	\$ 509,020	\$ (39,561)	92.23%
Miscellaneous Income	-	-	-	-	-	-	0.00%
Total Revenues	126,226	106,345	469,460	425,265	509,020	(39,561)	92.23%
EXPENDITURES:							
Mansfield Historical Society	5,029	2,299	16,232	15,567	30,505	(14,273)	53.21%
Kiwanis Club of Mansfield	-	-	2,500	2,500	2,500	-	100.00%
Mansfield Rotary Club	-	25,000	28,500	25,000	28,500	-	100.00%
Texas 76ers Pro Event	-	-	19,000	18,000	19,000	-	100.00%
Rockin 4th of July	425	-	425	34,500	16,000	(15,575)	2.66%
Mansfield Juneteenth Celebration	-	-	-	-	2,000	(2,000)	0.00%
Discover Historic Mansfield	-	1,020	-	47,084	3,500	(3,500)	0.00%
Mansfield Tourism	27,540	19,189	155,654	160,110	254,515	(98,861)	61.16%
Sunrise Rotary	-	-	-	8,000	20,000	(20,000)	0.00%
Pickled Mansfield Society	-	30,320	26,000	30,320	26,000	-	100.00%
Mansfield Comm Theater - Mainstage	-	-	-	1,048	5,000	(5,000)	0.00%
Mansfield 125 Worst 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	-	5,000	8,000	5,000	8,000	-	100.00%
Total Expenditures	32,995	82,828	268,811	350,130	433,020	(164,209)	62.08%
Excess Of Revenues Over (Under) Expenditures	93,231	23,517	200,648	75,134			
FUND BALANCE, BEGINNING	925,262	652,312	817,845	600,695			
FUND BALANCE, ENDING	\$ 1,018,494	\$ 675,829	\$ 1,018,494	\$ 675,829			

City of Mansfield, Texas

Comparative Budget and Cash Analysis -

Hotel/Motel Occupancy Tax Fund - For the Ten Months Ended July 31, 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	\$ 469,460	\$ 39,561	92.23%
Total Revenues	509,020	469,460	39,561	92.23%
<u>EXPENDITURES:</u>				
Mansfield Historical Society	30,505	16,232	14,273	53.21%
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	425	15,575	2.66%
Mansfield Juneteenth Celebration	2,000	-	2,000	0.00%
Discover Historic Mansfield - Painted Pianos	3,500	-	3,500	0.00%
Mansfield Tourism	254,515	155,654	98,861	61.16%
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	268,811	164,209	62.08%
Budgeted Reserve	\$ 76,000	\$ 200,648	\$ (124,648)	30.15%

SUPPLEMENTAL INFORMATION: CASH ANALYSIS

Beginning Cash Balance for Fiscal Year 2015	\$ 822,809
Plus: FY2015 Cash Collections	469,460
Less: FY2015 Cash Expenditures	(268,811)
Cash Balance as of July 31, 2015	1,023,457
Remaining Hotel/Motel Occupancy Funds to Collect	39,561
Remaining Hotel/Motel Occupancy Funds to Expend	(164,209)
Projected Cash Balance at September 30, 2015	\$ 898,809

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Parks Facilities Development Corporation
July 31, 2015 and 2014 (Unaudited)

<u>ASSETS:</u>	<u>2015</u>	<u>2014</u>
Cash And Investments	\$ 10,622,948	\$ 8,440,844
Receivables:		
Accounts	863,670	545,785
Prepays	-	-
Total Assets	<u>\$ 11,486,617</u>	<u>\$ 8,986,629</u>
<u>LIABILITIES & FUND BALANCES:</u>		
LIABILITIES:		
Accounts Payable	\$ 348,206	\$ 142,511
Due to Other Funds	-	-
Other Liabilities	67,980	57,974
Deferred Revenue	<u>335,683</u>	<u>42,444</u>
Total Liabilities	<u>751,869</u>	<u>242,929</u>
FUND BALANCES:		
Fund Balance	8,677,942	6,494,016
Excess Revenues Over (Under)		
Expenditures	<u>2,056,806</u>	<u>2,249,684</u>
Total Fund Balances	<u>10,734,748</u>	<u>8,743,700</u>
Total Liabilities And Fund Balances	<u>\$ 11,486,617</u>	<u>\$ 8,986,629</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 Ten Months Ended July 31, 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	\$ 383,507	\$ 361,481	\$ 3,035,522	\$ 2,823,934	\$ 3,253,269	\$ (217,747)	93.31%
Contributions	1,138	-	1,770	2,416	-	1,770	0.00%
Interest Earnings	445	-	3,559	3,701	3,000	559	118.64%
Other Income	2,892	52	33,393	29,086	102,644	(69,252)	32.53%
MAC Revenue	48,362	47,278	386,012	494,473	337,356	48,656	114.42%
Lease Royalties	115,074	68,975	689,817	845,573	831,024	-	83.01%
Park Land Dedication Revenue	24,750	57,250	605,000	666,000	-	605,000	0.00%
Total Revenues	576,168	535,035	4,755,074	4,865,184	4,527,293	368,987	105.03%
EXPENDITURES:							
Administration	102,670	108,211	1,177,666	1,085,044	1,002,885	174,782	117.43%
Athletic Complex	59,633	32,812	310,390	275,801	357,350	(46,960)	86.86%
Rose Park	53,934	36,219	271,308	238,447	386,573	(115,265)	70.18%
Oliver Nature Park	48,888	43,408	307,587	369,524	673,100	(365,513)	45.70%
McClendon Park	-	-	-	-	-	-	0.00%
Chandler Park	-	-	-	-	-	-	0.00%
Recreational Center	64,114	66,439	472,368	497,635	777,638	(305,270)	60.74%
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	999	-	41,691	132,000	-	41,691	0.00%
Non-Departmental	-	400	376	8,940	-	376	0.00%
Total Expenditures	330,239	287,490	2,798,666	2,607,391	4,513,293	(1,714,627)	62.01%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	245,929	247,545	1,956,408	2,257,794	14,000	2,083,614	13974.34%
OTHER FINANCING SOURCES (USES):							
Operating Transfers In (Out)	-	(121)	100,398	(8,110)	(14,000)	114,398	-717.13%
Cash Reserves	-	-	-	-	-	-	0.00%
Bond Proceeds	-	-	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	(121)	100,398	(8,110)	(14,000)	114,398	-717.13%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	245,929	247,424	2,056,806	2,249,684			
FUND BALANCE, BEGINNING	10,488,819	8,496,276	8,677,942	6,494,016			
FUND BALANCE, ENDING	\$ 10,734,748	\$ 8,743,700	\$ 10,734,748	\$ 8,743,700			

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Economic Development Corporation
July 31, 2015 and 2014 (Unaudited)

	2015	2014
<u>ASSETS</u>		
Cash And Investments	\$ 6,226,671	\$ 5,337,383
Accounts Receivable	491,837	445,819
Restricted Assets:		
Cash and Investments, Projects	571,358	2,139,718
Fixed Assets (net of accumulated depreciation)	16,010,535	8,883,230
Deferred Issuance Cost	-	260,515
Total Assets	<u>\$ 23,300,401</u>	<u>\$ 17,066,665</u>
<u>LIABILITIES AND NET ASSETS</u>		
LIABILITIES:		
Accounts Payable	\$ 825	\$ 2,990
Accrued Liabilities	62,244	59,447
Retainage Payable	422,897	216,554
Bonds Payable	10,365,000	11,030,000
Unamortized Discounts on Bonds	(154,470)	(113,564)
Unamortized Premiums	190,190	20,567
Deferred Amount on Refunding	(250,025)	-
Contract Commitments	4,065,195 *	1,964,575
Total Liabilities	<u>14,701,856</u>	<u>13,180,569</u>
NET ASSETS:		
Restricted	571,358	2,139,718
Unassigned	8,027,187	1,746,378
Total Net Assets	<u>8,598,545</u>	<u>3,886,096</u>
Total Liabilities & Net Assets	<u>\$ 23,300,401</u>	<u>\$ 17,066,665</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 Ten Months Ended July 31, 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	\$ 492,997	\$ 446,870	\$ 4,073,724	\$ 3,805,518
Gas Royalties	-	356	1,572	2,048
Intergovernmental	-	-	939,242	-
Miscellaneous	-	-	-	6,074
Total Operating Revenues	492,997	447,226	5,014,538	3,813,640
OPERATING EXPENDITURES:				
Administration	58,753	39,413	573,645	539,832
Promotions	1,276	5,017	56,159	76,551
Retention	42	1,365	10,288	6,464
Development Plan	-	-	3,304	2,156
Projects	586,000	426,193	3,067,449	6,015,587
Depreciation	259 *	259 *	2,542 *	2,542
Total Operating Expenditures	646,330	472,247	3,713,387	6,643,132
OPERATING INCOME	(153,333)	(25,021)	1,301,151	(2,829,492)
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	322	-	2,583	3,288
Sale of Property	-	-	-	-
Amortization	-	-	-	-
Interest and fiscal charges	(166,948)	(295,261)	(411,884)	(593,559)
Total Nonoperating Revenue	(166,626)	(295,261)	(409,301)	(590,271)
INCOME BEFORE OPERATING TRANSFERS	(319,959)	(320,282)	891,850	(3,419,763)
OPERATING TRANSFERS:				
Operating Transfers In (Out)	-	(159)	(14,960)	(10,680)
CHANGE IN NET ASSETS	(319,959)	(320,441)	876,890	(3,430,443)
NET ASSETS, BEGINNING	8,918,504	4,206,537	11,786,850	9,281,114
NET ASSETS, PROJECTS	- **	-	(4,065,195) **	(1,964,575)
NET ASSETS, ENDING	\$ 8,598,545	\$ 3,886,096	\$ 8,598,545	\$ 3,886,096

**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
July 31, 2015 and 2014 (Unaudited)

	2015	2014
<u>ASSETS</u>		
Cash And Investments	\$ 3,075,952	\$ 2,864,407
Receivables:		
Current Year Taxes	97,400	93,116
Delinquent Taxes (Net of Allowance of \$357,803)	-	-
Total Assets	<u>\$ 3,173,352</u>	<u>\$ 2,957,523</u>
 <u>LIABILITIES & FUND BALANCES</u>		
 LIABILITIES:		
Accounts Payable	\$ 655	\$ 375,873
Deferred Revenue	97,400	93,116
Total Liabilities	<u>98,055</u>	<u>468,989</u>
 FUND BALANCES:		
Fund Balance	855,768	596,140
Excess Revenues Over Expenditures	2,219,529	1,892,394
Total Fund Balances	<u>3,075,297</u>	<u>2,488,534</u>
 Total Liabilities And Fund Balances	<u>\$ 3,173,352</u>	<u>\$ 2,957,523</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenue, Expenditures and Changes in Fund Balance -
General Obligation Debt Service - For the Month and Ten Months Ended July 31, 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	\$ 94,923	\$ 75,652	\$ 11,812,615	\$ 11,542,035	\$ 11,935,833	\$ (123,218)	98.97%
Recoveries	-	-	-	50,972	-	-	0.00%
Interest Income	62	-	340	288	-	340	0.00%
Total Revenues	94,986	75,652	11,812,955	11,593,295	11,935,833	(122,878)	98.97%
<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	94,986	75,652	1,753,942	1,633,413			
<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	94,986	75,652	2,219,529	1,892,394			
FUND BALANCE, BEGINNING	2,980,312	2,412,882	855,768	596,140			
FUND BALANCE, ENDING	\$ 3,075,297	\$ 2,488,534	\$ 3,075,297	\$ 2,488,534			

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Parks Facilities Development Corporation Debt Service -
July 31, 2015 and 2014 (Unaudited)

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	<u>\$ 3,709</u>	<u>\$ 4,500</u>
Total Assets	<u><u>\$ 3,709</u></u>	<u><u>\$ 4,500</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	207,380	255,082
Excess Revenues Over (Under) Expenditures	<u>(203,672)</u>	<u>(250,582)</u>
Total Fund Balances	<u>3,709</u>	<u>4,500</u>
Total Liabilities And Fund Balances	<u><u>\$ 3,709</u></u>	<u><u>\$ 4,500</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 Ten Months Ended July 31, 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	\$ 109,490	\$ 90,389	\$ 1,038,202	\$ 986,584	\$ 1,238,283	\$ (200,081)	83.84%
Interest Income	-	-	-	9,744	-	-	0.00%
Total Revenues	109,490	90,389	1,038,202	996,328	1,238,283	(200,081)	83.84%
<u>EXPENDITURES:</u>							
Debt Service							
Principal Retirement	805,000	785,000	805,000	785,000	805,000	-	100.00%
Interest And Fiscal Charges	217,191	229,836	436,874	461,910	433,283	3,591	100.83%
Non-departmental	-	-	-	-	-	-	0.00%
Total Expenditures	1,022,191	1,014,836	1,241,874	1,246,910	1,238,283	3,591	100.29%
Excess Of Revenues Over (Under) Expenditures	(912,701)	(924,447)	(203,672)	(250,582)			
FUND BALANCE, BEGINNING	916,410	928,947	207,380	255,082			
FUND BALANCE, ENDING	\$ 3,709	\$ 4,500	\$ 3,709	\$ 4,500			

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
July 31, 2015 and 2014 (Unaudited)

	2015	2014
<u>ASSETS</u>		
Cash And Investments	\$ 18,501,198	\$ 10,611,697
Projects In Process		
Current Year	4,535,920	6,136,528
Prior Year	12,587,193	6,328,791
Total Assets	<u>\$ 35,624,311</u>	<u>\$ 23,077,016</u>
<u>LIABILITIES AND FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ 146,781	\$ 146,681
Deposits	351,349	576,349
Retainage Payable	146,430	251,118
Other Liabilities	17,412	14,998
Total Liabilities	<u>661,972</u>	<u>989,146</u>
<u>FUND BALANCES:</u>		
Fund Balance	21,468,431	12,324,345
Excess Revenues Over (Under)		
Expenditures	13,493,908	9,763,525
Total Fund Balance	<u>34,962,339</u>	<u>22,087,870</u>
Total Liabilities And Fund Balance	<u>\$ 35,624,311</u>	<u>\$ 23,077,016</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Street Construction Fund - For the Month and Ten Months Ended July 31, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE
REVENUES:				
Recoveries	\$ -	\$ -	\$ 1,342,225	\$ 2,302,324
Contributions	-	-	-	-
Intergovernmental	-	-	-	-
Roadway Impact Fees	52,000	357,947	1,456,409	1,019,821
Interest Income	1,145	-	6,922	3,607
Total Revenues	53,146	357,947	2,805,557	3,325,752
EXPENDITURES:				
Administrative	36,910	32,713	406,649	358,650
Street Improvements	-	-	-	-
Total Expenditures	36,910	32,713	406,649	358,650
EXCESS OF REVENUES OVER(UNDER) EXPENDITURES	16,236	325,234	2,398,908	2,967,102
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	16,236	325,234	13,493,908	9,763,525
FUND BALANCE, BEGINNING	34,946,103	21,762,636	21,468,431	12,324,345
FUND BALANCE, ENDING	\$ 34,962,339	\$ 22,087,870	\$ 34,962,339	\$ 22,087,870

City of Mansfield, Texas

Comparative Balance Sheet - Building Construction Fund
July 31, 2015 and 2014 (Unaudited)

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	\$ 1,283,880	\$ 4,433,522
Total Assets	<u>\$ 1,283,880</u>	<u>\$ 4,433,522</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Due to Other Funds	-	-
Retainage Payable	<u>117,073</u>	<u>52,218</u>
Total Liabilities	<u>117,073</u>	<u>52,218</u>
 FUND BALANCE:	3,035,174	430,489
Excess Revenues Over (Under)		
Expenditures	<u>(1,868,367)</u>	<u>3,950,815</u>
Total Fund Balance	<u>1,166,807</u>	<u>4,381,304</u>
Total Liabilities And Fund Balance	<u>\$ 1,283,880</u>	<u>\$ 4,433,522</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Building Construction Fund - For the Month and Ten Months Ended July 31, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE
REVENUES:				
Interest Income	\$ 83	\$ -	\$ 718	\$ 809
Rental Of Facilities	-	-	-	-
Contributions	-	-	-	-
Miscellaneous Income	-	-	-	-
Grant Revenue	-	-	-	-
Total Revenues	83	-	718	809
EXPENDITURES:				
Administration	-	-	-	37,505
Police	-	-	-	-
Fire Station	-	164,529	32,906	550,280
Library	-	-	-	-
City Hall Expansion	-	-	-	-
Animal Control Expansion	64,411	-	152,121	7,500
Tactical Training Range	-	113,416	1,206,811	285,545
Dispatch Expansion	36,300	42,295	477,248	276,371
Total Expenditures	100,711	320,240	1,869,086	1,157,202
Excess Revenues Over (Under) Expenditures	(100,628)	(320,240)	(1,868,367)	(1,156,393)
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	(100,628)	(320,240)	(1,868,367)	3,950,815
FUND BALANCE, BEGINNING	1,267,435	4,701,544	3,035,174	430,489
FUND BALANCE, ENDING	<u>\$ 1,166,807</u>	<u>\$ 4,381,304</u>	<u>\$ 1,166,807</u>	<u>\$ 4,381,304</u>

City of Mansfield, Texas

Comparative Balance Sheet - Equipment Replacement Fund
July 31, 2015 and 2014 (Unaudited)

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	\$ 762,499	\$ 1,230,958
Total Assets	<u>\$ 762,499</u>	<u>\$ 1,230,958</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Retainage Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>
 FUND BALANCE:	1,222,776	(71,500)
Excess Revenues Over Expenditures	<u>(460,277)</u>	<u>1,302,458</u>
Total Fund Balance	<u>762,499</u>	<u>1,230,958</u>
 Total Liabilities And Fund Balance	<u>\$ 762,499</u>	<u>\$ 1,230,958</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
Equipment Replacement Fund - For the Month and Ten Months Ended July 31, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE
REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Grants	-	30,000	-	30,000
Other Income	-	-	-	64,094
Interest Income	-	-	18	111
Total Revenues	-	30,000	18	94,205
EXPENDITURES:				
Administration	-	-	-	183
Information Services	86,935	-	179,245	20,425
Code Enforcement	-	-	-	-
Planning	-	-	-	-
Streets	-	53,525	-	295,729
Animal Control	-	27,352	39,497	27,352
Parks Department	-	-	93,350	-
Senior Citizens	-	-	50,243	-
Library	18,067	-	72,119	-
Fire	-	-	1,288,440	359,983
Police Department	-	-	492,402	23,644
Total Expenditures	105,002	80,877	2,215,296	727,317
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(105,002)	(50,877)	(2,215,277)	(633,112)
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	(105,002)	(50,877)	(460,277)	1,302,458
FUND BALANCE, BEGINNING	867,501	1,281,835	1,222,776	(71,500)
FUND BALANCE, ENDING	\$ 762,499	\$ 1,230,958	\$ 762,499	\$ 1,230,958

City of Mansfield, Texas

Comparative Balance Sheet - Parks Construction Fund
July 31, 2015 and 2014 (Unaudited)

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	\$ 14,112	\$ 16,212
Total Assets	<u>\$ 14,112</u>	<u>\$ 16,212</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>(1,186,542)</u>
Total Fund Balance	<u>14,112</u>	<u>16,212</u>
Total Liabilities And Fund Balance	<u>\$ 14,112</u>	<u>\$ 16,212</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
Parks Construction Fund - For the Month and Ten Months Ended July 31, 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	-	-	-	619
Total Revenues	-	-	-	619
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)	(1,186,542)
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)	(1,186,542)
FUND BALANCE, BEGINNING	14,112	16,212	16,212	1,202,754
FUND BALANCE, ENDING	<u>\$ 14,112</u>	<u>\$ 16,212</u>	<u>\$ 14,112</u>	<u>\$ 16,212</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
July 31, 2015 and 2014 (Unaudited)

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	\$ 13,223,922	\$ 13,180,908
Receivables:		
Accounts (net of allowance of \$853,952)	4,130,683	3,631,920
Inventory	568,009	263,881
Restricted Assets:		
Cash and Investments	12,261,528	19,171,244
Fixed Assets (net of accumulated depreciation)	165,325,826	156,562,246
Deferred Bond Issuance Cost	<u>-</u>	<u>772,115</u>
 Total Assets	 <u>\$ 195,509,968</u>	 <u>\$ 193,582,314</u>

City of Mansfield, Texas

Comparative Balance Sheet - Utility Fund
July 31, 2015 and 2014 (Unaudited)

	<u>2015</u>	<u>2014</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 64,031	\$ 380
Accrued Liabilities	328,475	285,207
Payable From Restricted Assets:		
Deposits	1,380,652	1,332,323
Bonds Payable-Current		
Accrued Interest	181,389	-
Accounts Payable	-	-
Accrued Liabilities	17,001	14,706
Retainage Payable	590,054	419,500
From Unrestricted Assets:		
Current	3,695,000	3,820,000
Long-Term, Net	40,895,428	44,624,594
Compensated Absences	384,191	323,878
Total Liabilities	<u>47,536,221</u>	<u>50,820,588</u>
<u>NET ASSETS</u>		
Invested In Capital Assets (net of related debt)	130,090,969	121,186,207
Reserved for Debt Service	2,905,958	3,054,806
Unreserved	14,976,820	18,520,713
Total Net Assets	<u>147,973,747</u>	<u>142,761,726</u>
Total Liabilities And Net Assets	<u>\$ 195,509,968</u>	<u>\$ 193,582,314</u>

City of Mansfield

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets -
Utility Fund - For the Month and Ten Months Ended July 31, 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	\$ 1,406,755	\$ 1,409,916	\$ 12,320,845	\$ 11,843,804	\$ 15,309,745	\$ (2,988,900)	80.48%
Sewer Service	838,765	826,434	7,674,669	7,328,140	9,861,287	(2,186,618)	77.83%
Water Penalties	53,696	63,005	429,227	483,857	556,502	(127,275)	77.13%
Water Taps	-	-	8,028	5,940	12,058	(4,030)	66.58%
Meter Set Fee	5,940	10,275	76,415	53,638	90,810	(14,395)	84.15%
Utility Miscellaneous	9,679	14,336	93,291	92,573	70,000	23,291	133.27%
Restore Service Fee	8,891	12,898	90,835	106,055	93,954	(3,119)	96.68%
Sewer Tap	-	-	1,270	1,650	4,000	(2,730)	31.75%
Water Impact Fees	75,500	174,750	1,022,620	796,160	700,000	322,620	146.09%
Sewer Impact Fees	55,165	120,814	634,290	483,674	400,000	234,290	158.57%
Pretreatment Fees	-	-	65,181	11,270	100,000	(34,819)	65.18%
Other Income	6,701	423	313,218	184,032	139,478	173,739	224.56%
Contribution	-	-	-	-	-	-	0.00%
Total Revenues	\$ 2,461,091	\$ 2,632,850	22,729,889	\$ 21,390,794	\$ 27,337,834	\$ (4,607,945)	83.14%

City of Mansfield

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets -
Utility Fund - For the Month and Ten Months Ended July 31, 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	48,419	41,593	537,711	419,028	733,065	(195,354)	73.35%
Billing And Collection	57,952	52,918	619,816	594,224	876,375	(256,558)	70.73%
Meter Reading/Repairs	52,162	47,473	572,075	899,404	841,184	(269,109)	68.01%
Water Distribution	63,937	63,749	810,562	673,470	824,766	(14,204)	98.28%
Wastewater Collection	479,946	491,848	4,943,018	4,537,323	6,432,892	(1,489,875)	76.84%
Water Treatment	541,079	554,889	5,577,976	5,329,192	7,813,875	(2,235,900)	71.39%
Water Quality	21,428	24,815	238,809	158,005	169,215	69,595	141.13%
Laboratory Services	7,062	7,637	86,223	80,164	106,329	(20,106)	81.09%
Water Demand Management	8,538	6,683	93,595	79,849	124,991	(31,396)	74.88%
Depreciation	277,444	234,423	2,387,816	2,305,224	-	2,387,816	0.00%
Total Operating Expenses	1,557,968	1,526,028	15,867,599	15,075,882	17,922,692	(2,055,093)	83.97%
OPERATING INCOME (LOSS)	903,123	1,106,822	6,862,289	6,314,913	9,415,142	(2,552,853)	
NONOPERATING REVENUES (EXPENSES):							
Non-Departmental	(10,235)	(3,173)	(99,735)	(81,026)	(473,387)	373,652	21.07%
Interest Revenue	1,412	126	13,139	18,053	6,021	7,117	218.20%
Interest And Fiscal Charges	(197,810)	(208,526)	(2,123,491)	(2,082,901)	(8,676,449)	6,552,958	24.47%
Bad Debt Expense	-	-	-	-	-	-	0.00%
Net Nonoperating Revenues (Expenses)	(206,633)	(211,573)	(2,210,088)	(2,145,874)	(9,143,814)	6,933,727	24.17%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	696,489	895,248	4,652,201	4,169,037	271,328	4,380,874	1714.61%
OPERATING TRANSFERS:							
Transfers In (Out)	-	(2,804)	(195,314)	(188,683)	(271,328)	76,014	71.98%
Net Operating Transfers	-	(2,804)	(195,314)	(188,683)	(271,328)	76,014	71.98%
CHANGE IN NET ASSETS	696,489	892,444	4,456,888	3,980,354	0	4,456,888	
NET ASSETS BEGINNING	147,277,257	141,869,282	143,516,859	138,781,371	143,516,859	-	
NET ASSETS ENDING	\$ 147,973,747	\$ 142,761,726	147,973,747	\$ 142,761,726	\$ 143,516,859	\$ 4,456,888	

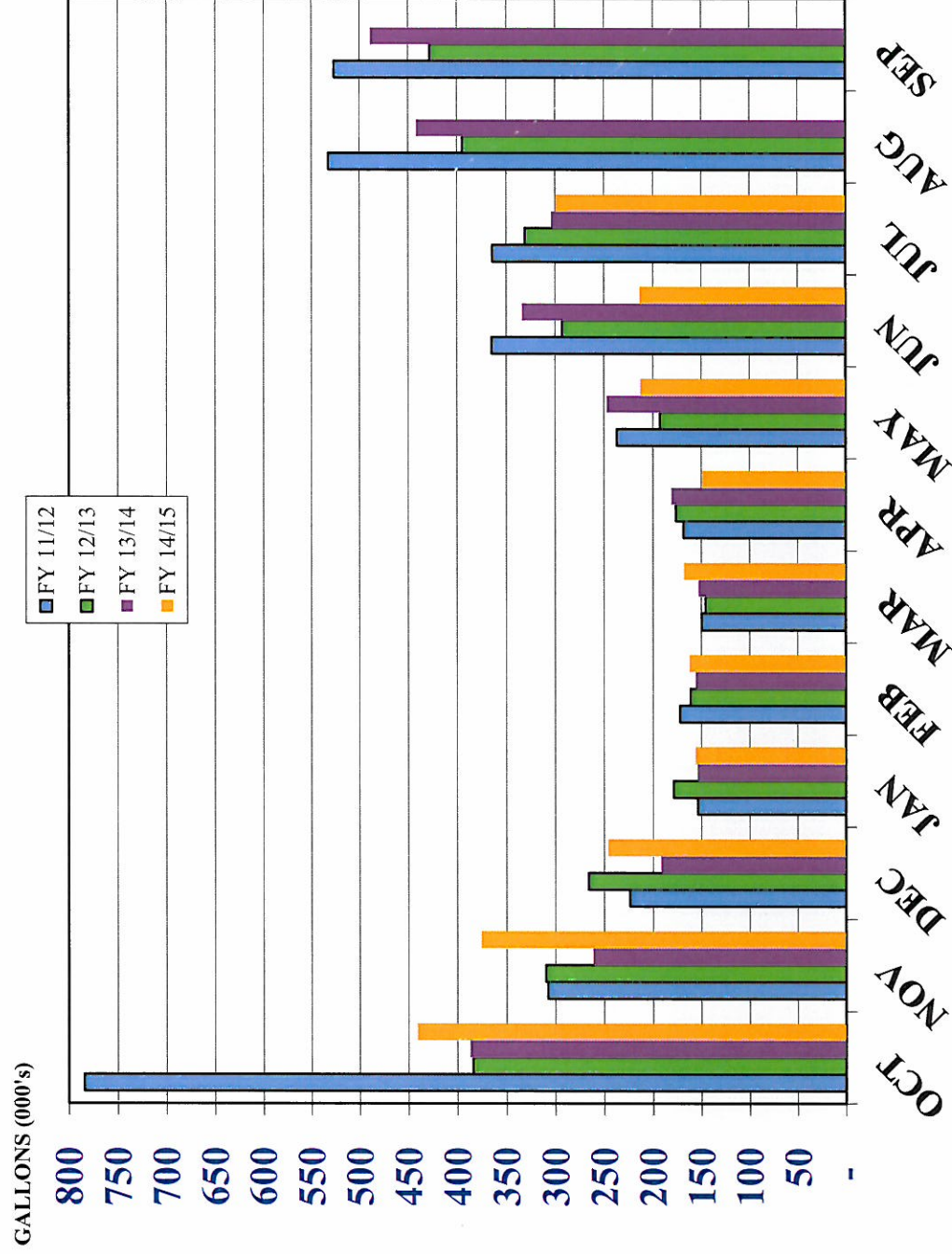
CITY OF MANSFIELD
UTILITY FUND
REVENUE BOND COVERAGE

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 1.91.

CITY OF MANSFIELD

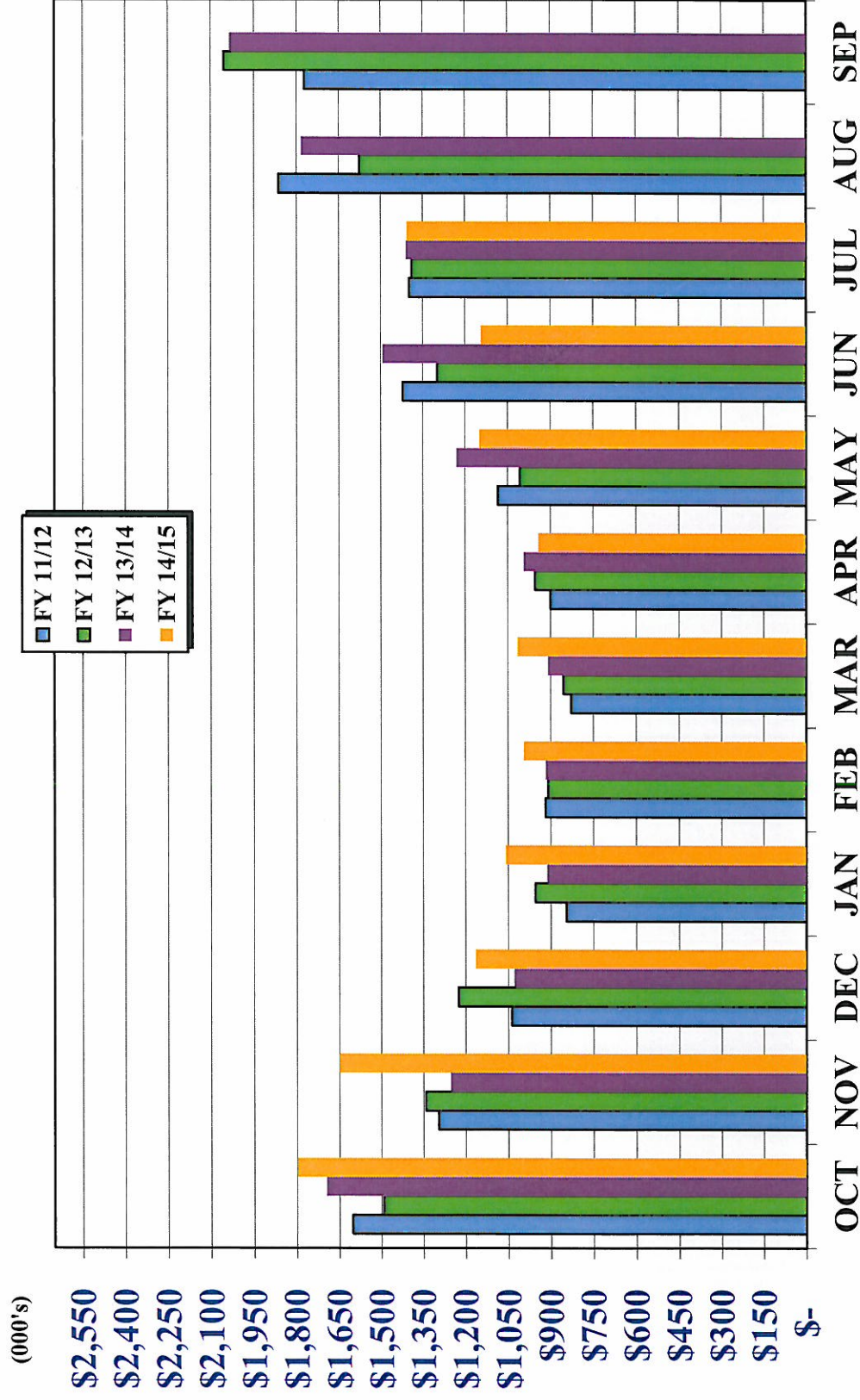
WATER CONSUMPTION





CITY OF MANSFIELD

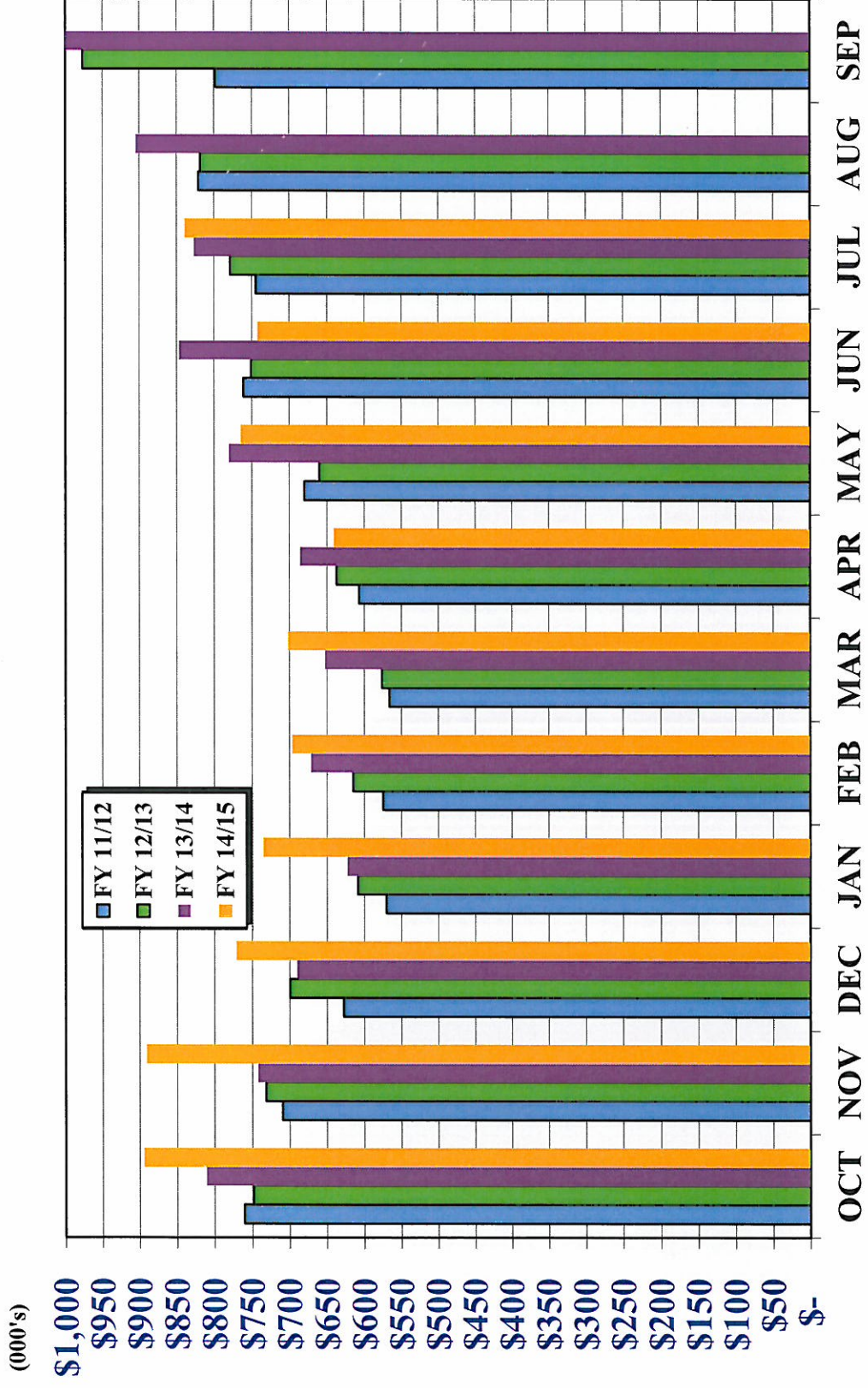
UTILITY FUND - WATER SALES





CITY OF MANSFIELD

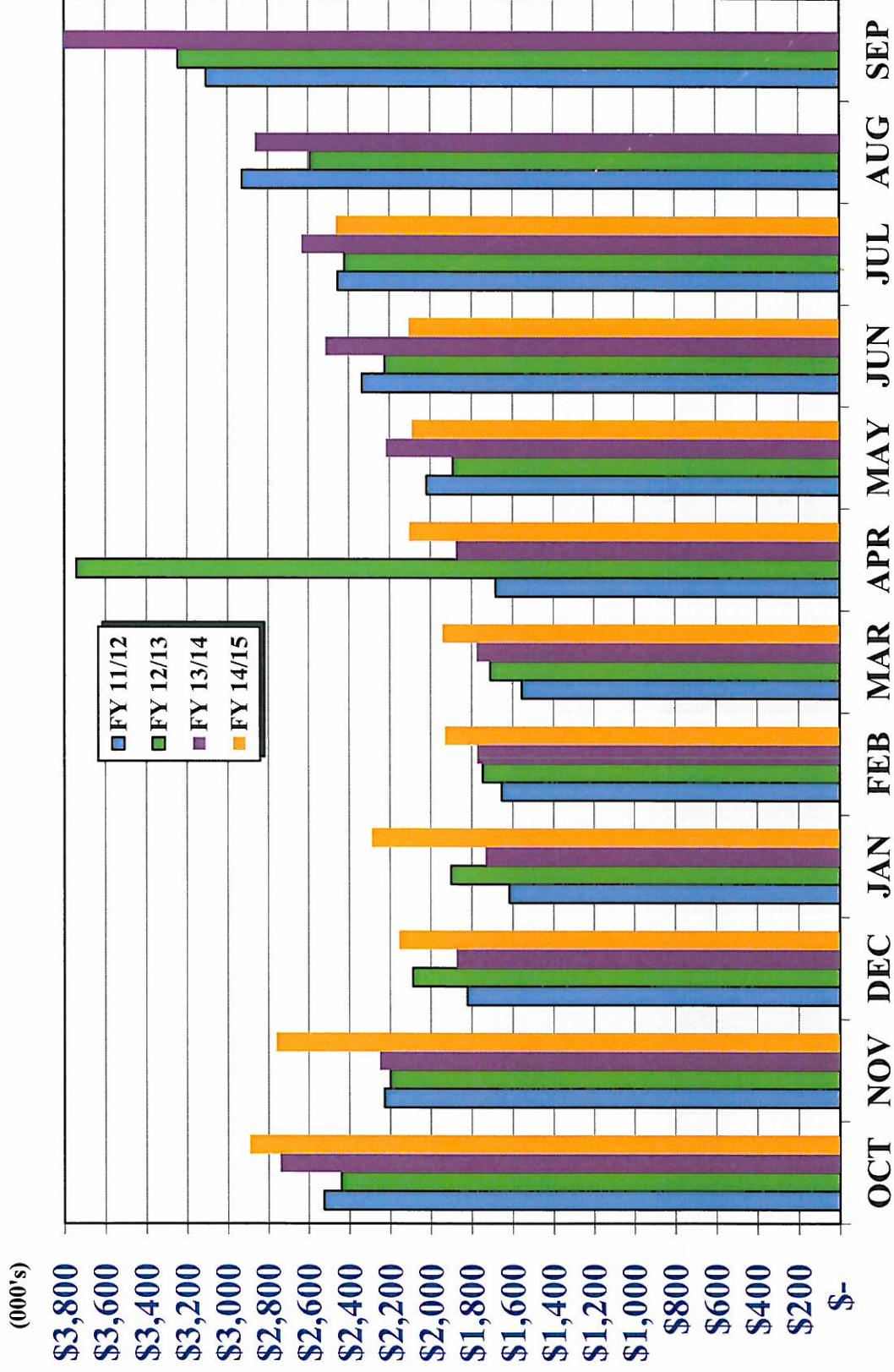
UTILITY FUND - SEWER SERVICE





CITY OF MANSFIELD

UTILITY FUND - TOTAL REVENUES

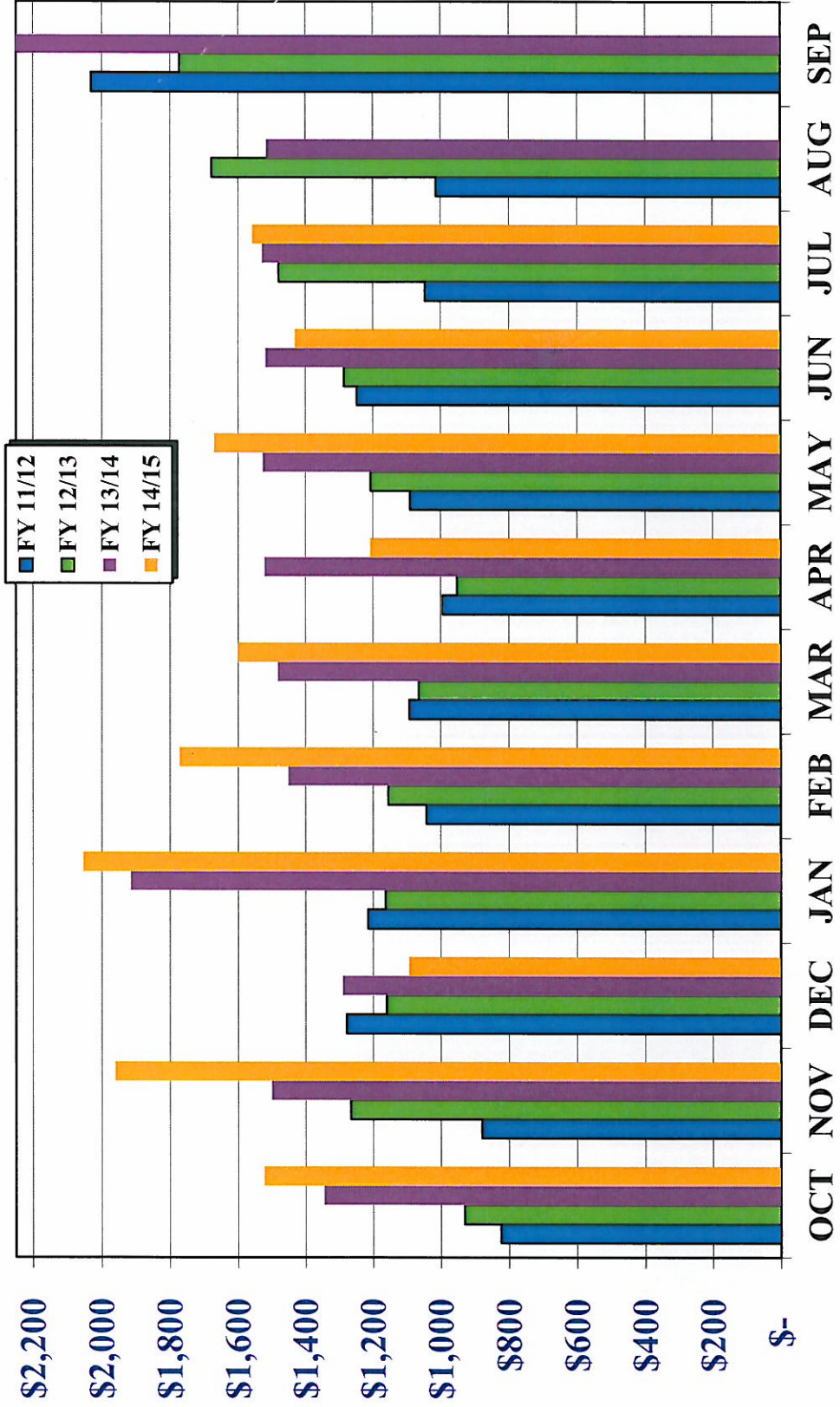




CITY OF MANSFIELD

UTILITY OPERATING EXPENDITURES

(000's)



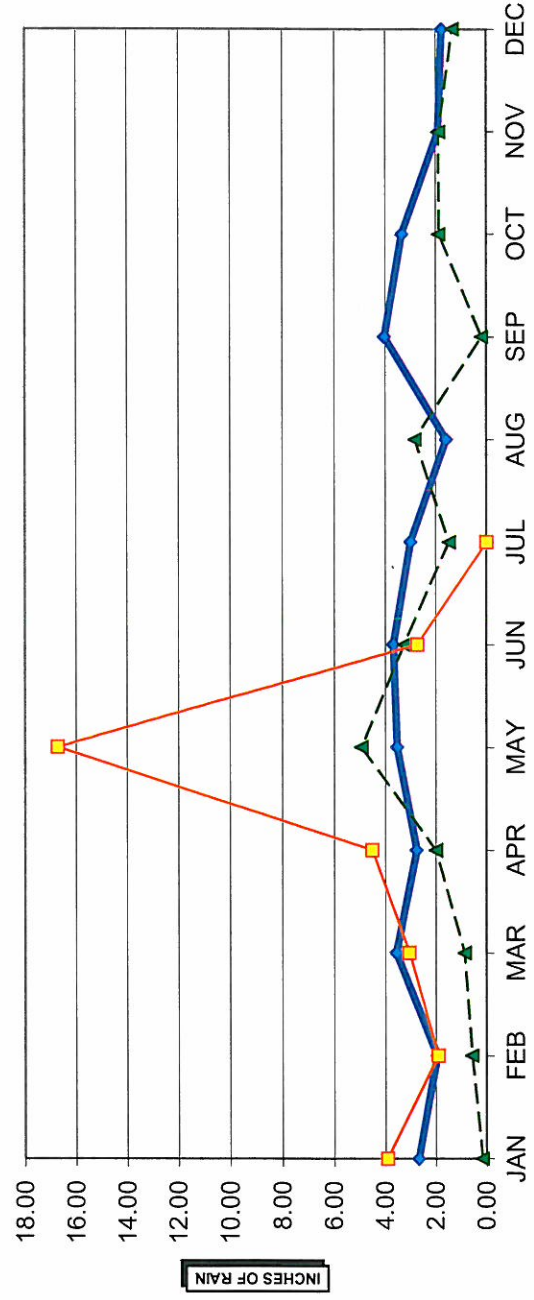
Rainfall Update July 2015

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	0.01
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 32.88
TO DATE

July



City of Mansfield, Texas

Comparative Balance Sheet - Law Enforcement Complex
July 31, 2015 and 2014 (Unaudited)

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	\$ 230,770	\$ 441,603
Receivables:		
Accounts	251,572	299,103
Inventory	28,688	20,903
Restricted Assets:		
Cash And Investments	52,608	632,854
Fixed Assets (net of accumulated depreciation)*	6,700,715 *	6,901,820
Deferred Issuance Cost	<u>-</u>	<u>29,250</u>
 Total Assets	 <u>\$ 7,264,352</u>	 <u>\$ 8,325,533</u>

* Includes estimated depreciation through the balance sheet date.

City of Mansfield, Texas

Comparative Balance Sheet - Law Enforcement Complex
July 31, 2015 and 2014 (Unaudited)

	2015	2014
<u>LIABILITIES</u>		
Accounts Payable	\$ 3,615	\$ 203,432
Accrued Liabilities	549,357	279,507
Payable From Restricted Assets:		
Inmate Trust	24,749	37,139
General Obligation Debt Payable:		
Bonds Payable-Current	30,000	-
Accrued Interest	20,006	33,098
Long-Term	620,407	1,154,203
Compensated Absences	537,658	518,930
Total Liabilities	<u>1,785,792</u>	<u>2,226,309</u>
<u>NET ASSETS</u>		
Invested in Capital Assets (net of related debt)	6,147,147	5,886,624
Unreserved	<u>(668,586)</u>	<u>212,600</u>
Total Net Assets	<u>5,478,561</u>	<u>6,099,224</u>
Total Liabilities And Net Assets	<u>\$ 7,264,352</u>	<u>\$ 8,325,533</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets -
Law Enforcement Complex - For the Month and Ten Months Ended July 31, 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	\$ 791,291	\$ 805,760	\$ 7,400,177	\$ 7,869,306	\$ 9,594,384	\$ (2,194,207)	77.13%
Salary Reimbursement	2,813	16,351	119,943	117,603	90,395	29,548	132.69%
Miscellaneous	-	50	-	4,814	-	-	0.00%
Transportation	152	2,155	11,440	15,536	12,000	(560)	95.33%
Commissary Sales	26,608	24,715	208,642	261,916	255,534	(46,892)	81.65%
Telephone Commission	20,314	16,957	145,692	150,522	167,000	(21,308)	87.24%
Total Operating Revenues	841,178	865,989	7,885,894	8,419,697	10,119,313	(2,233,419)	77.93%
OPERATING EXPENSES:							
Administration	18,029	18,355	222,353	213,249	278,800	(56,447)	79.75%
Operations	515,596	534,947	5,932,084	5,872,986	7,479,162	(1,547,078)	79.31%
Support	69,397	57,691	685,258	515,981	973,587	(288,329)	70.38%
Food Service	43,364	59,341	402,666	481,033	522,583	(119,917)	77.05%
Medical Service	38,412	43,380	386,677	401,283	588,913	(202,236)	65.66%
Commissary	10,479	30,890	179,530	234,879	255,534	(76,004)	70.26%
Depreciation	22,503	21,954	220,674	210,714	-	220,674	0.00%
Total Operating Expenses	717,780	766,558	8,029,241	7,930,125	10,098,579	(2,069,337)	79.51%
OPERATING INCOME (LOSS)	123,398	99,431	(143,347)	489,572	20,734	(164,082)	-691.35%
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)	(44,236)	(65,505)	(574,269)	530,033	7.70%
Net Nonoperating Revenues (Expenses)	(4,424)	(6,551)	(44,183)	(41,655)	(595,003)	550,821	7.43%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	118,975	92,880	(187,530)	447,917	(574,269)	386,739	
OPERATING TRANSFERS:							
Transfer In (Out)	-	-	-	-	574,269	(574,269)	0.00%
Net Operating Transfers	-	-	-	-	574,269	(574,269)	0.00%
CHANGE IN NET ASSETS	118,975	92,880	(187,530)	447,917	-	(187,530)	
NET ASSETS BEGINNING	5,359,586	6,006,344	5,666,091	5,651,307	5,666,091	-	
NET ASSETS ENDING	\$ 5,478,561	\$ 6,099,224	\$ 5,478,561	\$ 6,099,224	\$ 5,666,091	\$ (187,530)	

City of Mansfield, Texas

Comparative Balance Sheet - Drainage Utility Fund
July 31, 2015 and 2014 (Unaudited)

	2015	2014
<u>ASSETS</u>		
Cash And Investments	\$ 1,829,034	\$ 1,668,239
Accounts Receivable	158,275	156,859
Restricted Assets:		
Cash and Investments	123,287	233,461
Fixed Assets (Net of accumulated depreciation)	6,850,226	6,889,703
Deferred charges	-	167,679
Total Assets	<u>\$ 8,960,822</u>	<u>\$ 9,115,941</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 1,298	\$ 111
Accrued Liabilities	11,090	6,740
Retainage Payable	-	6,763
Bond Payable	4,360,000	4,735,000
Accrued Interest Payable	(0)	-
Unamortized Discounts on Bonds	(280,424)	(308,221)
Unamortized Premiums on Bonds	61,971	68,444
Total Liabilities	<u>4,153,935</u>	<u>4,508,837</u>
<u>NET ASSETS</u>		
Invested in Capital Assets (net of related debt)	2,831,960	2,800,843
Reserved for Debt Service	6	(5,222)
Unrestricted	1,974,921	1,811,483
Total Net Assets	<u>4,806,887</u>	<u>4,607,104</u>
Total Liabilities And Net Assets	<u>\$ 8,960,822</u>	<u>\$ 9,115,941</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets-
Drainage Utility Fund - For the Month and Ten Months Ended July 31, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE
OPERATING REVENUES:				
Drainage Fee	\$ 109,979	\$ 108,143	\$ 1,092,904	\$ 1,078,253
Total Operating Revenues	109,979	108,143	1,092,904	1,078,253
OPERATING EXPENSES:				
Administration	21,528	135,984	486,262	631,540
General Maintenance	19,982	24,342	202,014	241,752
Depreciation	10,247	8,920	96,712	87,746
Total Operating Expenses	51,757	169,246	784,989	961,039
OPERATING INCOME (LOSS)	58,223	(61,103)	307,916	117,214
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	49	-	384	173
Other Income	150,214	389	343,209	277,206
Amortization	-	-	-	-
Interest and fiscal charges	(12,281)	(13,056)	(124,500)	(132,096)
Net Nonoperating Revenue	137,982	(12,667)	219,093	145,283
INCOME (LOSS) BEFORE OPERATING TRANSFERS	196,205	(73,769)	527,009	262,497
OPERATING TRANSFERS				
Operating Transfers In	10,420	-	10,420	-
Operating Transfers Out	(10,420)	-	(119,059)	-
Net Operating Transfers	-	-	(108,639)	-
CHANGE IN NET ASSETS	196,205	(73,769)	418,369	262,497
NET ASSETS, BEGINNING	4,610,683	4,680,874	4,388,518	4,344,607
NET ASSETS, ENDING	\$ 4,806,887	\$ 4,607,104	\$ 4,806,887	\$ 4,607,104

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	983,674.04	92,035.15	10.32%
AUGUST	726,066.73			
SEPTEMBER	718,976.75			
YTD TOTAL	9,038,946.12	8,129,909.71	(909,036.41)	-10.06%
BUDGET		8,983,103.80		
OVER/(UNDER) BUDGET		(853,194.09)		

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	491,837.02	46,017.58	10.32%
AUGUST	363,033.36			
SEPTEMBER	359,488.38			
YTD TOTAL	4,519,573.09	4,065,764.85	(453,808.24)	-10.04%

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			
		491,837.02	46,017.58	10.32%
AUGUST	363,033.37			
SEPTEMBER	359,488.38			
YTD TOTAL	4,519,573.08	4,065,764.85	(453,808.23)	-10.04%

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	1,967,348.08	184,070.29	10.32%
AUGUST	1,452,133.45			
SEPTEMBER	1,437,953.50			
YTD TOTAL	18,078,292.29	16,259,819.45	(1,818,472.84)	-10.06%
BUDGET		17,966,207.60		
OVER/(UNDER) BUDGET		(1,706,388.15)		

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 July 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.

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 7/31/2015

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	446,311.97	446,311.97	446,311.97	446,311.97	N/A	1		0.67	15 - Street Construction
Sub Total / Average			0.002	446,311.97	446,311.97	446,311.97	446,311.97		1	0.00	0.67	
Nations Funds												
Nations Funds MM	MF0008	10/25/1999	0.076	3,085,172.62	3,085,172.62	3,085,172.62	3,085,172.62	N/A	1		4.66	15 - Street Construction
Nations Funds MM	MF0008	10/25/1999	0.076	722,145.67	722,145.67	722,145.67	722,145.67	N/A	1		1.09	10 - Debt Services
Nations Funds MM	MF0008	10/25/1999	0.076	2,519,177.95	2,519,177.95	2,519,177.95	2,519,177.95	N/A	1		3.80	23 - Mansfield Parks 1/2 Sales Tax
Nations Funds MM	MF0008	9/30/2014	0.076	1,151,612.48	1,151,612.48	1,151,612.48	1,151,612.48	N/A	1		1.74	92 - Utility Construction
Nations Funds MM	MF0008	4/11/2012	0.076	2,851,008.83	2,851,008.83	2,851,008.83	2,851,008.83	N/A	1		4.30	27 - Revenue Bond Reserve
Nations Funds MM	MF0008	10/25/1999	0.076	2,346,401.26	2,346,401.26	2,346,401.26	2,346,401.26	N/A	1		3.54	01 - General Fund
Nations Funds MM	MF0008	10/25/1999	0.076	2,983,831.67	2,983,831.67	2,983,831.67	2,983,831.67	N/A	1		4.51	25 - Water & Sewer
Nations Funds MM	MF0008	10/25/1999	0.076	1,319,185.08	1,319,185.08	1,319,185.08	1,319,185.08	N/A	1		1.99	28 - Utility Construction Fund 28
Nations Funds MM	MF0008	10/25/1999	0.076	209,858.62	209,858.62	209,858.62	209,858.62	N/A	1		0.32	06 - Tree Mitigation
Nations Funds MM	MF0008	4/1/2015	0.076	4,861,786.03	4,861,786.03	4,861,786.03	4,861,786.03	N/A	1		7.34	84 - 2015 Streets Construction
Nations Funds MM	MF0008	10/25/1999	0.076	1,212,006.72	1,212,006.72	1,212,006.72	1,212,006.72	N/A	1		1.83	39 - Economic Development
Nations Funds MM	MF0008	10/25/1999	0.076	74,960.98	74,960.98	74,960.98	74,960.98	N/A	1		0.11	24 - Mansfield Parks Land Dedication
Nations Funds MM	MF0008	7/1/2013	0.076	517,945.49	517,945.49	517,945.49	517,945.49	N/A	1		0.78	82 - Street Construction 2013 Issue
Sub Total / Average			0.076	23,855,093.40	23,855,093.40	23,855,093.40	23,855,093.40		1	0.00	36.02	
TexStar												
TexStar LGIP	TEXSTAR	1/8/2014	0.072	3,720,629.89	3,720,629.89	3,720,629.89	3,720,629.89	N/A	1		5.62	83 - 2014 Street Construction Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.072	5,621,059.54	5,621,059.54	5,621,059.54	5,621,059.54	N/A	1		8.49	25 - Water & Sewer
TexStar LGIP	TEXSTAR	4/30/2015	0.072	2,983,166.08	2,983,166.08	2,983,166.08	2,983,166.08	N/A	1		4.50	84 - 2015 Streets Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.072	4,757,218.86	4,757,218.86	4,757,218.86	4,757,218.86	N/A	1		7.18	28 - Utility Construction Fund 28
TexStar LGIP	TEXSTAR	8/31/2014	0.072	3,967,584.21	3,967,584.21	3,967,584.21	3,967,584.21	N/A	1		5.99	61 - TIF#1-South Pointe Project #1
TexStar LGIP	TEXSTAR	11/2/2012	0.072	3,706,210.34	3,706,210.34	3,706,210.34	3,706,210.34	N/A	1		5.60	39 - Economic Development
TexStar LGIP	TEXSTAR	11/2/2012	0.072	5,004,591.21	5,004,591.21	5,004,591.21	5,004,591.21	N/A	1		7.56	01 - General Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.072	3,402,931.44	3,402,931.44	3,402,931.44	3,402,931.44	N/A	1		5.14	23 - Mansfield Parks 1/2 Sales Tax

TexStar LGIP	TEXSTAR	1/8/2014	0.072	325,658.61	325,658.61	325,658.61	325,658.61	N/A	1	0.49	35 - Tactical Training Range
TexStar LGIP	TEXSTAR	7/31/2013	0.072	550,686.70	550,686.70	550,686.70	550,686.70	N/A	1	0.83	82 - Street Construction 2013 Issue
TexStar LGIP	TEXSTAR	11/2/2012	0.072	650,783.00	650,783.00	650,783.00	650,783.00	N/A	1	0.98	50 - TIF
TexStar LGIP	TEXSTAR	11/2/2012	0.072	75,125.88	75,125.88	75,125.88	75,125.88	N/A	1	0.11	16 - Building Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.072	218,553.71	218,553.71	218,553.71	218,553.71	N/A	1	0.33	38 - MEDC I&S Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.072	225,063.90	225,063.90	225,063.90	225,063.90	N/A	1	0.34	10 - Debt Services
TexStar LGIP	TEXSTAR	11/2/2012	0.072	2,444.56	2,444.56	2,444.56	2,444.56	N/A	1	0.00	15 - Street Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.072	1,954,434.99	1,954,434.99	1,954,434.99	1,954,434.99	N/A	1	2.95	90 - Utility Construction Fund 90
TexStar LGIP	TEXSTAR	11/2/2012	0.072	2,005,237.14	2,005,237.14	2,005,237.14	2,005,237.14	N/A	1	3.03	81 - Street Construction 2012 Issue
TexStar LGIP	TEXSTAR	11/2/2012	0.072	801,049.67	801,049.67	801,049.67	801,049.67	N/A	1	1.21	19 - Drainage Utility Fund
TexStar LGIP	TEXSTAR	1/8/2014	0.072	950,714.24	950,714.24	950,714.24	950,714.24	N/A	1	1.44	31 - Animal Control Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.072	1,003,756.38	1,003,756.38	1,003,756.38	1,003,756.38	N/A	1	1.52	24 - Mansfield Parks Land Dedication
Sub Total / Average			0.072	41,926,900.35	41,926,900.35	41,926,900.35	41,926,900.35		1	0.00	63.31
Total / Average			0.073	66,228,305.72	66,228,305.72	66,228,305.72	66,228,305.72		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 7/31/2015

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	0.076	2,346,401.26	2,346,401.26	2,346,401.26	2,346,401.26	N/A	1		3.54
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.072	5,004,591.21	5,004,591.21	5,004,591.21	5,004,591.21	N/A	1		7.56
Sub Total / Average				0.073	7,350,992.47	7,350,992.47	7,350,992.47	7,350,992.47		1	0.00	11.10
06 - Tree Mitigation												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.076	209,858.62	209,858.62	209,858.62	209,858.62	N/A	1		0.32
Sub Total / Average				0.076	209,858.62	209,858.62	209,858.62	209,858.62		1	0.00	0.32
10 - Debt Services												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.076	722,145.67	722,145.67	722,145.67	722,145.67	N/A	1		1.09
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.072	225,063.90	225,063.90	225,063.90	225,063.90	N/A	1		0.34
Sub Total / Average				0.075	947,209.57	947,209.57	947,209.57	947,209.57		1	0.00	1.43
15 - Street Construction												
AIM Invesco MM	AIM	Money Market	9/30/1999	0.002	446,311.97	446,311.97	446,311.97	446,311.97	N/A	1		0.67
Nations Funds MM	MF0008	Money Market	10/25/1999	0.076	3,085,172.62	3,085,172.62	3,085,172.62	3,085,172.62	N/A	1		4.66
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.072	2,444.56	2,444.56	2,444.56	2,444.56	N/A	1		0.00
Sub Total / Average				0.067	3,533,929.15	3,533,929.15	3,533,929.15	3,533,929.15		1	0.00	5.34
16 - Building Construction												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.072	75,125.88	75,125.88	75,125.88	75,125.88	N/A	1		0.11
Sub Total / Average				0.072	75,125.88	75,125.88	75,125.88	75,125.88		1	0.00	0.11
19 - Drainage Utility Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.072	801,049.67	801,049.67	801,049.67	801,049.67	N/A	1		1.21
Sub Total / Average				0.072	801,049.67	801,049.67	801,049.67	801,049.67		1	0.00	1.21
23 - Mansfield Parks 1/2 Sales Tax												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.076	2,519,177.95	2,519,177.95	2,519,177.95	2,519,177.95	N/A	1		3.80
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.072	3,402,931.44	3,402,931.44	3,402,931.44	3,402,931.44	N/A	1		5.14
Sub Total / Average				0.074	5,922,109.39	5,922,109.39	5,922,109.39	5,922,109.39		1	0.00	8.94
24 - Mansfield Parks Land Dedication												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.076	74,960.98	74,960.98	74,960.98	74,960.98	N/A	1		0.11
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.072	1,003,756.38	1,003,756.38	1,003,756.38	1,003,756.38	N/A	1		1.52

Sub Total / Average				0.072	1,078,717.36	1,078,717.36	1,078,717.36	1,078,717.36		1	0.00	1.63
25 - Water & Sewer												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.076	2,983,831.67	2,983,831.67	2,983,831.67	2,983,831.67	N/A	1		4.51
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.072	5,621,059.54	5,621,059.54	5,621,059.54	5,621,059.54	N/A	1		8.49
Sub Total / Average				0.074	8,604,891.21	8,604,891.21	8,604,891.21	8,604,891.21		1	0.00	12.99
27 - Revenue Bond Reserve												
Nations Funds MM	MF0008	Money Market	4/11/2012	0.076	2,851,008.83	2,851,008.83	2,851,008.83	2,851,008.83	N/A	1		4.30
Sub Total / Average				0.076	2,851,008.83	2,851,008.83	2,851,008.83	2,851,008.83		1	0.00	4.30
28 - Utility Construction Fund 28												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.076	1,319,185.08	1,319,185.08	1,319,185.08	1,319,185.08	N/A	1		1.99
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.072	4,757,218.86	4,757,218.86	4,757,218.86	4,757,218.86	N/A	1		7.18
Sub Total / Average				0.073	6,076,403.94	6,076,403.94	6,076,403.94	6,076,403.94		1	0.00	9.17
31 - Animal Control Construction												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.072	950,714.24	950,714.24	950,714.24	950,714.24	N/A	1		1.44
Sub Total / Average				0.072	950,714.24	950,714.24	950,714.24	950,714.24		1	0.00	1.44
35 - Tactical Training Range												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.072	325,658.61	325,658.61	325,658.61	325,658.61	N/A	1		0.49
Sub Total / Average				0.072	325,658.61	325,658.61	325,658.61	325,658.61		1	0.00	0.49
38 - MEDC I&S Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.072	218,553.71	218,553.71	218,553.71	218,553.71	N/A	1		0.33
Sub Total / Average				0.072	218,553.71	218,553.71	218,553.71	218,553.71		1	0.00	0.33
39 - Economic Development												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.076	1,212,006.72	1,212,006.72	1,212,006.72	1,212,006.72	N/A	1		1.83
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.072	3,706,210.34	3,706,210.34	3,706,210.34	3,706,210.34	N/A	1		5.60
Sub Total / Average				0.073	4,918,217.06	4,918,217.06	4,918,217.06	4,918,217.06		1	0.00	7.43
50 - TIF												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.072	650,783.00	650,783.00	650,783.00	650,783.00	N/A	1		0.98
Sub Total / Average				0.072	650,783.00	650,783.00	650,783.00	650,783.00		1	0.00	0.98
61 - TIF#1-South Pointe Project #1												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	8/31/2014	0.072	3,967,584.21	3,967,584.21	3,967,584.21	3,967,584.21	N/A	1		5.99
Sub Total / Average				0.072	3,967,584.21	3,967,584.21	3,967,584.21	3,967,584.21		1	0.00	5.99

81 - Street Construction 2012 Issue

TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.072	2,005,237.14	2,005,237.14	2,005,237.14	2,005,237.14	N/A	1	3.03
Sub Total / Average				0.072	2,005,237.14	2,005,237.14	2,005,237.14	2,005,237.14		1	0.00 3.03

82 - Street Construction 2013 Issue

Nations Funds MM	MF0008	Money Market	7/1/2013	0.076	517,945.49	517,945.49	517,945.49	517,945.49	N/A	1	0.78
TexStar LGIP	TEXSTAR	Local Government Investment Pool	7/31/2013	0.072	550,686.70	550,686.70	550,686.70	550,686.70	N/A	1	0.83
Sub Total / Average				0.074	1,068,632.19	1,068,632.19	1,068,632.19	1,068,632.19		1	0.00 1.61

83 - 2014 Street Construction Fund

TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.072	3,720,629.89	3,720,629.89	3,720,629.89	3,720,629.89	N/A	1	5.62
Sub Total / Average				0.072	3,720,629.89	3,720,629.89	3,720,629.89	3,720,629.89		1	0.00 5.62

84 - 2015 Streets Construction

Nations Funds MM	MF0008	Money Market	4/1/2015	0.076	4,861,786.03	4,861,786.03	4,861,786.03	4,861,786.03	N/A	1	7.34
TexStar LGIP	TEXSTAR	Local Government Investment Pool	4/30/2015	0.072	2,983,166.08	2,983,166.08	2,983,166.08	2,983,166.08	N/A	1	4.50
Sub Total / Average				0.075	7,844,952.11	7,844,952.11	7,844,952.11	7,844,952.11		1	0.00 11.85

90 - Utility Construction Fund 90

TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.072	1,954,434.99	1,954,434.99	1,954,434.99	1,954,434.99	N/A	1	2.95
Sub Total / Average				0.072	1,954,434.99	1,954,434.99	1,954,434.99	1,954,434.99		1	0.00 2.95

92 - Utility Construction

Nations Funds MM	MF0008	Money Market	9/30/2014	0.076	1,151,612.48	1,151,612.48	1,151,612.48	1,151,612.48	N/A	1	1.74
Sub Total / Average				0.076	1,151,612.48	1,151,612.48	1,151,612.48	1,151,612.48		1	0.00 1.74

Total / Average				0.073	66,228,305.72	66,228,305.72	66,228,305.72	66,228,305.72		1	0.00 100
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