

## 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 eight months of fiscal 2016. The results of the period indicate that the City is operating as expected through this period.

### Significant Financial Activity through the Period

- Capital Improvements –
  - the Service Center, \$11,429,742;
  - the Animal Control Shelter; \$946,297;
  - Equipment replaced; \$907,996;
  - FieldHouse; \$5,579,019;
  - Streets, \$10,746,748.
- A clean audit opinion
- Issued Debt, \$36,450,000
- Refunded Debt, \$29,015,000

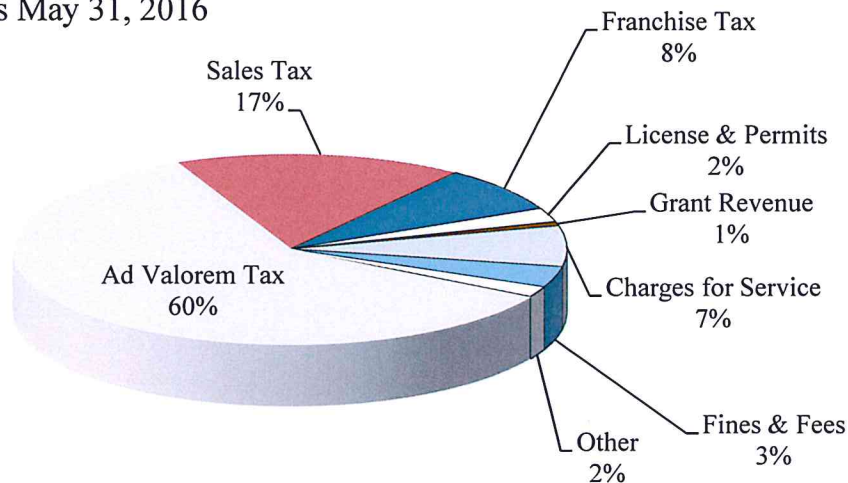
### General Fund Financial Activity

General Fund assets are \$368,160,596; general fund liabilities are \$125,633,633 and general fund net assets are \$221,995,373. Unassigned reserves and general fund balance was \$20,531,591 as of May 31, 2016.

Overall general fund revenue collected as of May 31, 2016 is 87% of anticipated collections. Expenditures as of May 31, 2016 are in line with budgeted expectations or 67% of the expected expenditures have been spent as of May 31, 2016. As of May 31, 2016 the City's current net assets are as expected.

## General Fund Revenues

### Allocation of Receipts as May 31, 2016

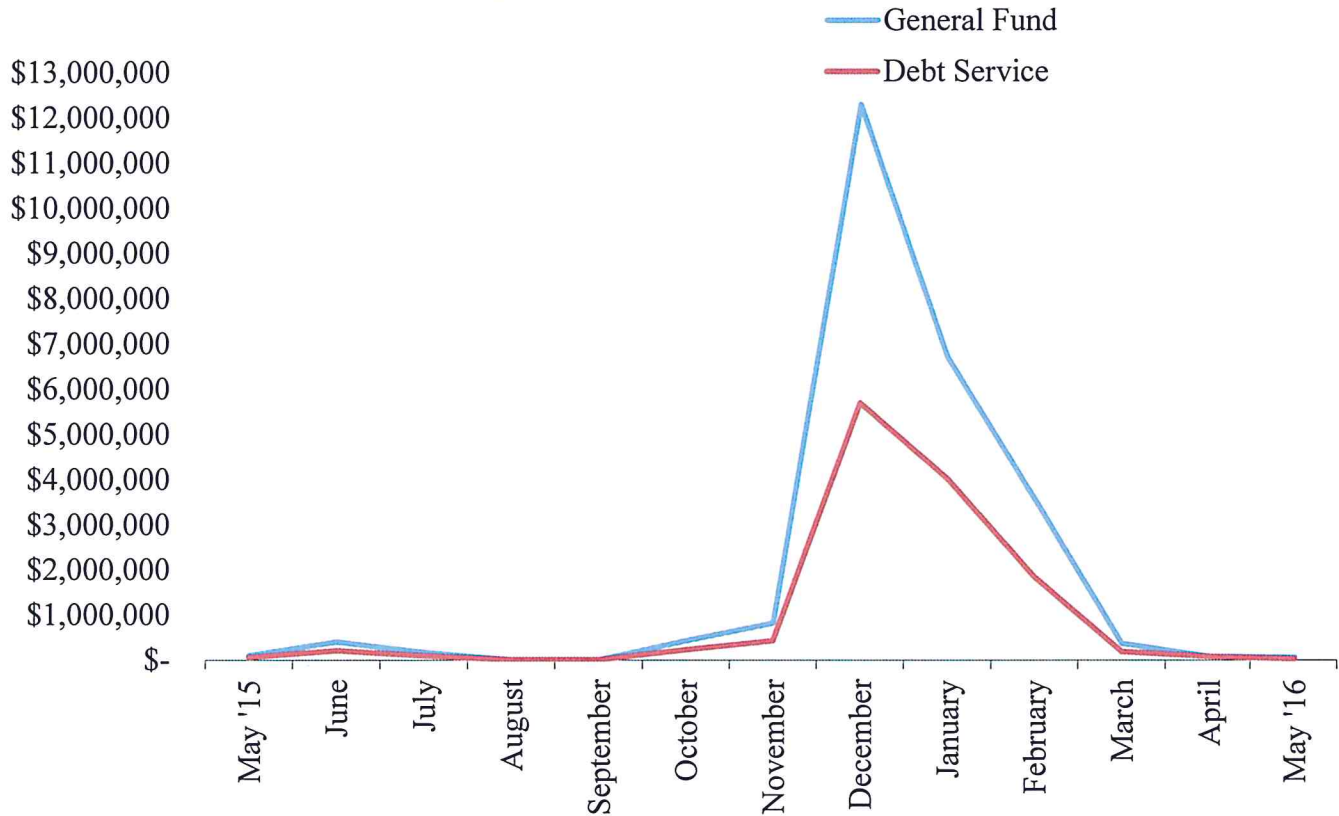


## Property Tax Collections

Most of the City's property tax is collected in the first four or five months of the fiscal year as property tax bills are generally due within the first four months of the City's fiscal year. With the majority of the property taxes being collected in the first half of the fiscal year, a reader of the financial statements could believe that the City may be performing ahead of the expectations given the significant collections of the property taxes with the first six months of the fiscal year. Heeding should be given to budgeted estimates as tax collections are due within this period of time and tax collections can be subject to the whims of the economy. Property tax collections through May 31, 2016 are \$24,214,633. Last year's collections were \$22,126,765 for the same period – a 9.44% increase over prior year.

As of May 31, 2016, actual debt service property tax collections were \$12,543,467. For the same period last year, property tax collections were \$11,505,273 – an increase of 9.02%.

### Ad Valorem Tax Collections by Month



### Sales Tax

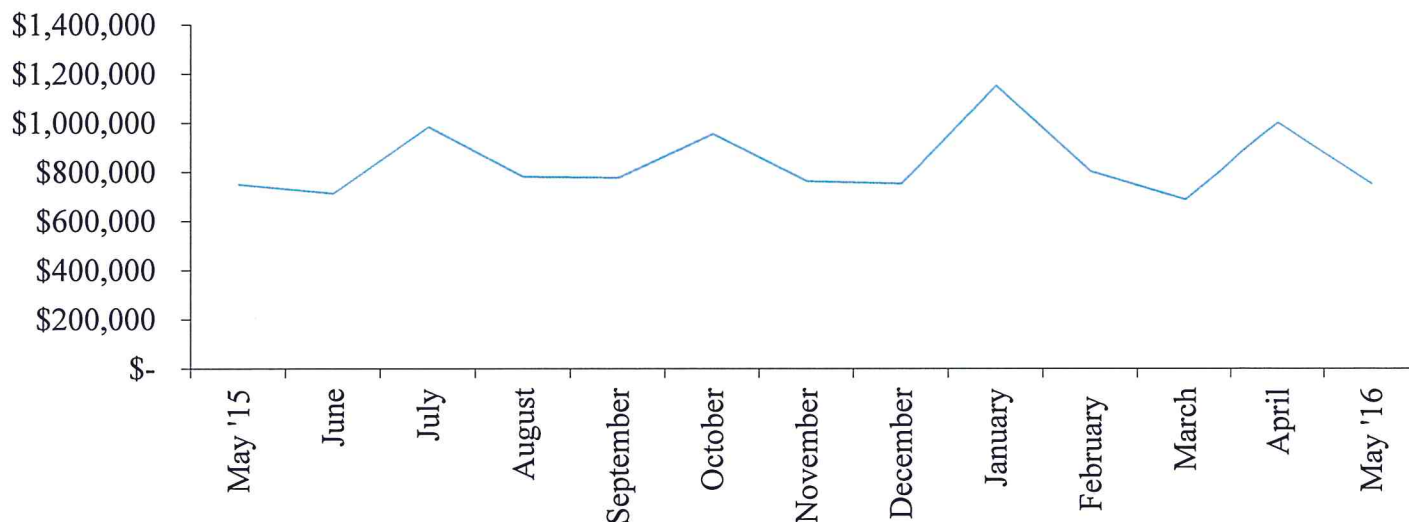
The City's budgeted sales tax revenue is 20 % of the total budgeted revenue for the City. Collections for the first eight months amount to 71.88% of total collections for fiscal 2016. Sales tax per capita is approximately \$143. The City expects sales tax per capita to continue to improve as continued improvements in the retail sector occur over time and into the future. Per capita spend has remained relatively constant given the impact of fuel prices and the overall economy. Sales Tax collections for the period May 1, 2016 through May 31, 2016, total \$753,835 as compared to \$751,072 for the same period last year. This is an increase of .37% over the same period as last year.



# City of Mansfield, Texas interim unaudited financial report for the eight (8) month period ended May, 2016

2016

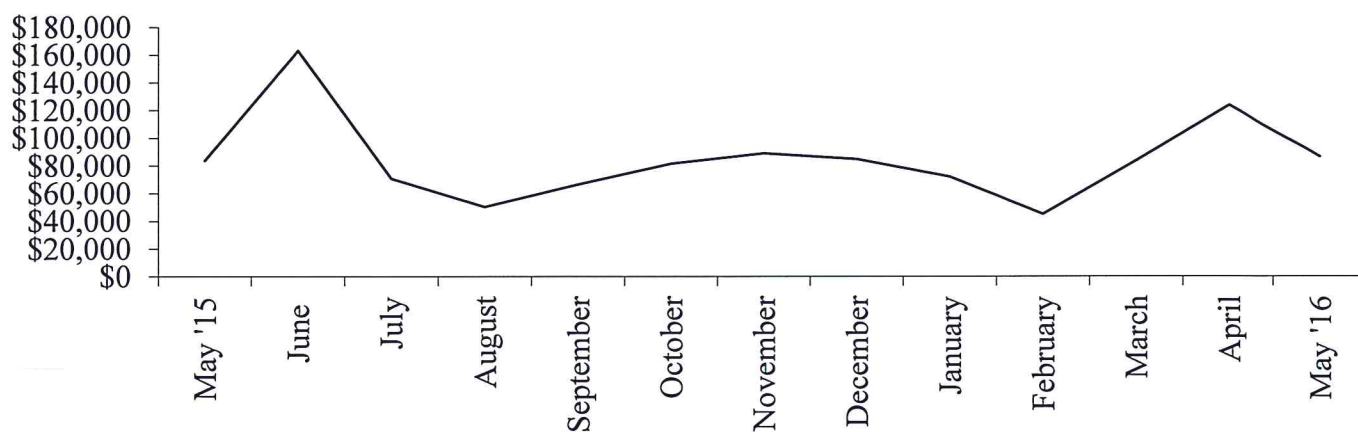
## Sales Tax Collections



## Building Permits

Building activity is lagging behind in year over year comparisons. Year to date comparisons indicate building permit activity to be down. However, building permits increased in May 2016 compared to May 2015. Permit revenues for this period compared to the same period last year are \$86,579 and \$83,608 respectively, representing an increase of \$2,971 or 3.55% more than the same period last year.

### Building Permits Collections by Month

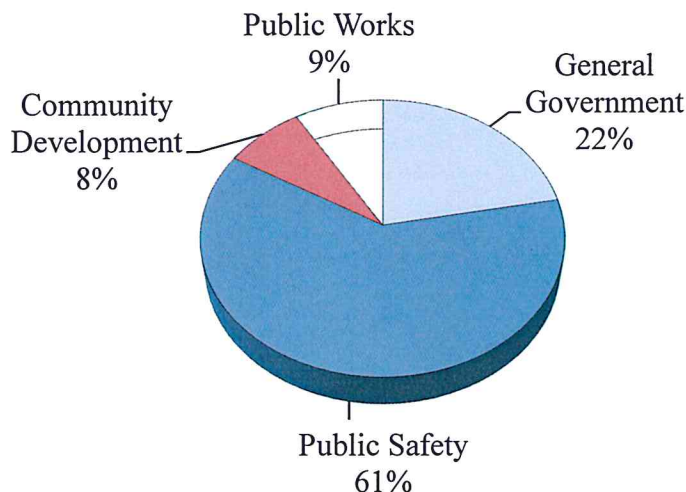


## Expenditure/Uses



The City has spent \$31,371,003 of its expected expenditures of \$46,715,751 or 67.15% of the City total operating budget. The majority of the City's General Operating Fund is for the purposes of servicing the needs of the public's safety. Over \$27,200,000 will be spent on the policing needs and fire needs of the City. This is 58% of the City's General purpose budget. Expenditures are at expectations as of May 31, 2016.

### Budgeted Expenses



### Water & Sewer Financial Activity

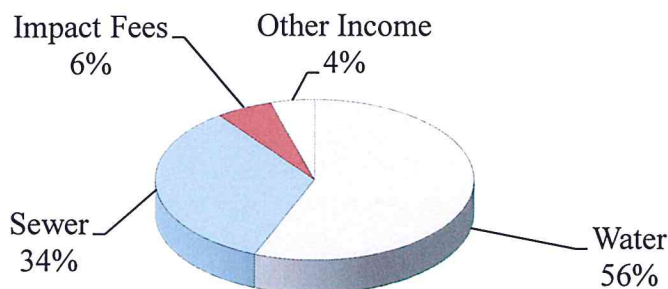
Water & Sewer assets are \$211,784,266 fund liabilities are \$55,638,610 and fund net assets are \$156,145,656. Unassigned reserves are \$18,439,101 as of May 31, 2016.

Operating Revenue is in line with estimates for this fiscal year. The sale of Water & Sewer alone represent 90% of the total revenue collected to date; while 6% of the Fund's revenue has been collected from impact fees. Currently the Fund has collected 68.75% of its Budgeted Revenue to date or \$20,567,083 of \$29,916,553 in Budgeted Revenue.

# City of Mansfield, Texas interim unaudited financial report for the eight (8) month period ended May, 2016

2016

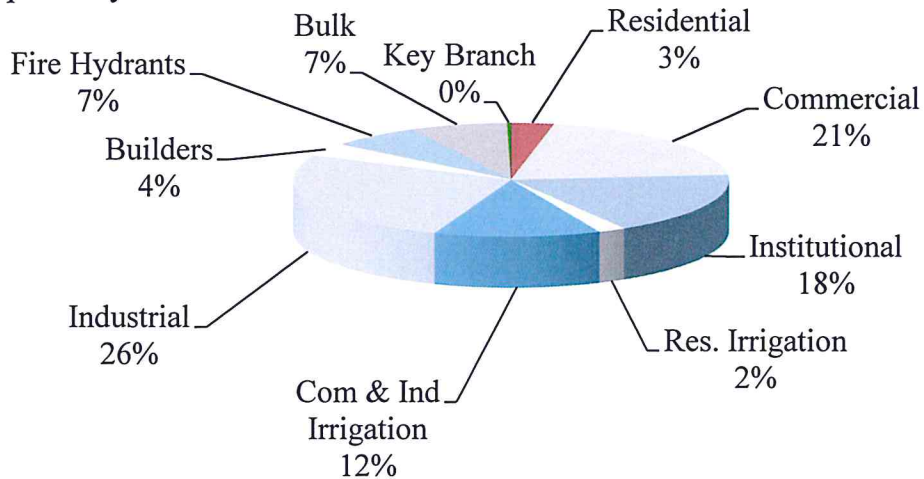
## Revenues



Consumption Class	Water Accounts		Consumption ('000)		Avg Consmpt Per Acct	
	May '16	May '15	May '16	May '15	May '16	May '15
Residential	17,802	17,531	132,185	117,343	7,425	6,693
Commercial	663	627	31,701	26,268	47,814	41,894
Institutional	156	168	6,491	8,853	41,606	52,694
Residential Irrigation	895	892	4,204	2,655	4,698	2,977
Com & Ind Irrigation	668	639	19,382	11,821	29,014	18,499
Industrial	132	125	8,149	9,239	61,733	73,915
Builders	210	216	1,758	1,058	8,370	4,897
Fire Hydrants	40	30	627	204	15,673	6,808
Residential Key Branch	6	6	30	32	754	5,277
Bulk Untreated Water	5	5	1,978	1,839	395,600	367,800
Bulk Treated Water	3	1	51,630	33,440	17,210,000	33,440,000
Total	20,532	20,240	258,135	212,752		

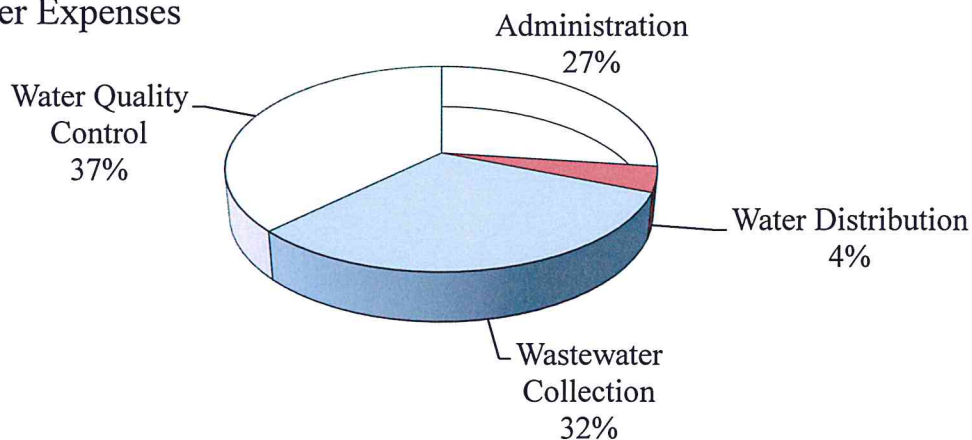
Consumption to date is ahead of prior year's consumption because connections are up in year over year comparisons. In a year over year comparison, customer accounts have increased by 292 new connections.

Avg Consumption By Class



The Department's expenses are above anticipated levels to date. Note that the overall expenditure activity of the fund (excluding depreciation) indicates 75.95% 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

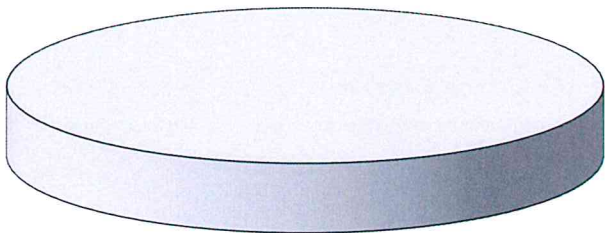




INVESTMENT SCHEDULE:

A schedule of investments is included in your packet for period ended May 31, 2016.

**Investment Summary**



Money Markets  
100%

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## GENERAL FUND

The General Fund is used to account for resources traditionally associated with government which are not legally required to be accounted for in another fund.

City of Mansfield, Texas

Comparative Balance Sheet - General Fund  
May 31, 2016 and 2015 (Unaudited)

<u>ASSETS</u>	<u>Fiscal 2016</u>	<u>Fiscal 2015</u>
Cash and Investments	\$ 21,246,710	\$ 21,041,159
Receivables:		
Current Year Taxes	888,424	793,993
Delinquent Taxes (Net of Allowance of \$521,372)	-	-
Accounts (Net of Allowance of \$174,801)	1,152,152	1,157,150
Ambulance	1,239,555	1,037,632
Municipal Court	127,954	39,435
Due From Other Funds	318,378	290
Other Assets	-	-
Capital Assets (net of accumulated depreciation)	343,187,423 *	321,912,487
Total Assets	<u>\$ 368,160,596</u>	<u>\$ 345,982,146</u>
<u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 213,888	\$ 288,977
Accrued Liabilities	1,971,761	1,686,719
Deferred Revenue	2,255,934	1,871,059
Noncurrent liabilities:		
Due within one year	11,115,732 *	10,082,575
Due in more than one year	110,076,318 *	95,158,524
Total Liabilities	<u>125,633,633</u>	<u>109,087,854</u>
FUND BALANCES:		
Invested in capital assets, net of related debt	221,995,373 *	216,671,388
Reserved For Other Assets	-	-
Unassigned	<u>20,531,591</u>	<u>20,222,904</u>
Total Fund Balances	<u>242,526,964</u>	<u>236,894,292</u>
Total Liabilities And Fund Balances	<u>\$ 368,160,596</u>	<u>\$ 345,982,146</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 Eight Months  
Ended May 31, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE	FY16 ORIGINAL BUDGET	FY16 POSITIVE (NEGATIVE) BUDGET	FY16 PERCENT COLLECTED TO BUDGET
<b>REVENUES:</b>							
Taxes	\$ 1,108,392	\$ 1,166,660	\$34,599,192	\$ 32,026,049	\$ 38,083,720	\$ (3,484,528)	90.85%
License And Permits	120,796	132,992	954,239	1,199,963	2,171,915	(1,217,675)	43.94%
Grant Revenue	10,712	4,281	297,671	261,805	-	297,671	0.00%
Charges For Services	335,829	326,590	2,804,302	2,607,831	3,751,202	(946,900)	74.76%
Fines And Fees	102,693	139,582	1,452,612	1,689,452	2,465,427	(1,012,815)	58.92%
Interest Earnings	2,759	711	16,225	4,911	5,000	11,225	324.50%
Contributions	-	-	-	-	-	-	0.00%
Miscellaneous	48,110	31,629	576,295	467,688	275,900	300,395	208.88%
Total Revenues	1,729,291	1,802,445	40,700,537	38,257,699	46,753,163	(6,052,627)	87.05%
<b>EXPENDITURES:</b>							
General Government	753,045	858,410	6,894,090	6,466,089	10,997,455	4,103,365	62.69%
Public Safety	1,985,806	2,622,768	19,311,414	17,583,454	27,244,339	7,932,925	70.88%
Public Works	285,787	213,410	2,711,278	2,697,327	4,319,042	1,607,764	62.77%
Community Development	251,928	317,811	2,454,221	2,102,626	4,154,914	1,700,694	59.07%
Total Expenditures	3,276,567	4,012,399	31,371,003	28,849,496	46,715,751	15,344,747	67.15%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	(1,547,276)	(2,209,954)	9,329,533	9,408,203	37,413		
<b>OTHER FINANCING SOURCES (USES)</b>							
Reserve/Contingency	-	-	-	-	275,870	(275,870)	0.00%
Sale of Capital Assets, net	-	-	-	-	-	-	0.00%
Operating Transfers In	-	-	-	-	810,532	(810,532)	0.00%
Operating Transfers Out	(20,116)	-	(818,325)	(842,317)	(1,123,814)	(1,942,139)	72.82%
Total Other Financing Sources (Uses)	(20,116)	-	(818,325)	(842,317)	(37,413)	(3,028,541)	72.82%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,567,392)	(2,209,955)	8,511,209	8,565,886	(0)		
<b>FUND BALANCE</b>							
BEGINNING	22,098,983	22,432,859	12,020,382	11,657,018	12,020,385		
ENDING	\$20,531,591	\$ 20,222,904	\$20,531,591	\$ 20,222,904	\$ 12,020,385		



City of Mansfield, Texas

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -  
General Fund - For the Month and Eight Months Ended May 31, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE	FY16 ORIGINAL BUDGET	FY16 POSITIVE (NEGATIVE) BUDGET	FY16 PERCENT COLLECTED TO BUDGET
<b>REVENUES:</b>							
Taxes-Current	\$ 57,642	\$ 88,701	24,056,930	\$ 21,962,664	\$ 24,103,364	\$ (46,435)	99.81%
Taxes-Prior	3,798	15,458	157,703	164,101	200,000	(42,297)	78.85%
Gas Royalty Income	490	1,518	5,352	16,018	-	5,352	0.00%
Franchise Taxes	283,831	296,474	3,181,699	3,186,663	3,870,443	(688,744)	82.21%
Sales Taxes	753,835	751,072	6,882,390	6,447,120	9,574,913	(2,692,523)	71.88%
Mix Drink Taxes	-	-	132,090	127,885	135,000	(2,910)	97.84%
Delinquent P& I	8,796	13,437	183,028	121,598	200,000	(16,972)	91.51%
Collection Costs	-	-	-	-	-	-	0.00%
Total Taxes	1,108,392	1,166,660	34,599,192	32,026,049	38,083,720	(3,484,528)	90.85%
<b>LICENSE &amp; PERMITS</b>							
Building Permits	86,579	83,608	667,114	894,053	1,967,555	(1,300,441)	33.91%
Other Lic/Permits	34,217	49,384	287,126	305,910	204,360	82,766	140.50%
Total License & Permits	120,796	132,992	954,239	1,199,963	2,171,915	(1,217,675)	43.94%
GRANT REVENUE	10,712	4,281	297,671	261,805	-	297,671	0.00%
<b>CHARGES FOR SERVICES</b>							
Sanitation	228,923	203,712	1,776,877	1,744,389	2,691,202	(914,325)	66.03%
Ambulance Services	106,906	89,832	810,342	681,422	1,000,000	(189,658)	81.03%
Fines & Fees-Engineering	-	33,046	217,083	182,020	60,000	157,083	361.81%
Total Charges For Services	335,829	326,590	2,804,302	2,607,831	3,751,202	(946,900)	74.76%
<b>FINES &amp; FEES</b>							
Fines & Fees-Court	77,652	114,832	747,184	975,838	1,766,627	(1,019,442)	42.29%
Fines & Fees-Other	25,041	24,750	705,428	713,614	698,800	6,628	100.95%
Total Fines & Fees	102,693	139,582	1,452,612	1,689,452	2,465,427	(1,012,815)	58.92%
INTEREST EARNINGS	2,759	711	16,225	4,911	5,000	11,225	324.50%
CONTRIBUTIONS	-	-	-	-	-	-	0.00%
<b>MISCELLANEOUS</b>							
Certificate Of Occupancy	720	600	6,000	5,340	6,000	-	100.00%
Mowing	-	405	14,270	7,650	-	14,270	0.00%
Sale Of Property	-	8	10,066	50,247	2,120	7,946	474.83%
Zoning Fees	8,000	7,480	58,205	25,240	11,920	46,285	488.30%
Plat Fees	-	7,650	45,745	48,140	12,500	33,245	365.96%
Miscellaneous	39,390	15,486	442,009	331,071	243,360	198,649	181.63%
Total Miscellaneous	48,110	31,629	576,295	467,688	275,900	300,395	208.88%
Total Revenues	\$ 1,729,291	1,802,445	40,700,537	\$ 38,257,699	\$ 46,753,163	\$ (6,052,626)	87.05%

City of Mansfield, Texas

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -  
General Fund - For the Month and Eight Months Ended May 31, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE	FY16 ORIGINAL BUDGET	FY16 POSITIVE (NEGATIVE) BUDGET	FY16 PERCENT COLLECTED TO BUDGET
<b>EXPENDITURES:</b>							
<b>GENERAL GOVERNMENT</b>							
Non-departmental	\$ 12,000	\$ 4,303	37,918	\$ 34,315	\$ -	\$ (37,918)	0.00%
City Council	7,429	11,431	51,002	68,524	124,736	73,734	40.89%
Administration	58,799	70,544	600,469	521,698	756,426	155,957	79.38%
City Secretary	23,955	31,443	344,821	249,408	347,053	2,232	99.36%
Legal	41,283	81,910	278,476	536,838	557,235	278,759	49.97%
Human Resources	29,731	36,258	341,833	315,186	629,815	287,982	54.28%
Building Maintenance	93,687	56,732	657,618	558,631	1,086,639	429,021	60.52%
Finance	38,642	40,664	335,755	273,129	509,398	173,643	65.91%
Accounting	19,962	26,645	231,618	242,214	457,072	225,454	50.67%
Purchasing	5,518	8,793	60,828	52,718	84,532	23,704	71.96%
Tax Collection	-	-	275,338	259,789	273,800	(1,538)	100.56%
Sanitation	186,252	182,615	1,304,216	1,273,796	2,208,000	903,784	59.07%
Information Technology	36,018	48,119	459,171	387,769	821,792	362,621	55.87%
Budget	5,513	7,567	53,943	50,090	87,143	33,199	61.90%
Planning Administration	68,246	87,721	664,511	540,941	990,481	325,971	67.09%
Planning	-	-	-	757	-	-	0.00%
Planning/Zoning Comm	817	663	7,589	6,527	13,441	5,852	56.46%
Engineering	24,839	39,918	240,960	310,844	418,760	177,800	57.54%
Board of Adjustments	105	160	549	562	3,135	2,586	17.52%
Historic Landmark	-	-	1,419	194	4,563	3,143	31.11%
Development Services	100,251	122,924	946,056	782,159	1,623,433	677,377	58.28%
Total	753,045	858,410	6,894,090	6,466,089	10,997,455	4,103,365	62.69%
<b>PUBLIC SAFETY</b>							
Public Safety Administration	46,641	61,794	440,896	414,915	656,339	215,443	67.17%
Police Administration	82,676	115,841	992,747	997,469	1,455,852	463,105	68.19%
Communications	144,427	174,039	1,739,390	1,527,580	2,622,232	882,842	66.33%
Patrol	465,904	606,108	4,248,371	3,643,733	6,045,542	1,797,171	70.27%
CID And Narcotics	191,632	225,683	1,700,220	1,722,545	2,609,759	909,539	65.15%
Crime Prevention	-	-	-	500	-	-	0.00%
K-9 Unit	16,636	21,899	153,616	144,952	242,057	88,441	63.46%
COPS	13,427	23,475	105,116	152,863	164,419	59,303	63.93%
Municipal Court	37,104	51,420	404,495	391,042	638,170	233,675	63.38%
Training	128	222	58,179	63,019	158,252	100,073	36.76%
Animal Control	41,933	58,823	439,119	379,530	640,516	201,397	68.56%
CVE Traffic Enforcement	24,633	22,929	214,162	161,004	277,025	62,863	77.31%
Traffic Enforcement	29,475	40,999	290,026	277,781	444,280	154,254	65.28%
Park Patrol	-	17,221	-	106,235	-	-	0.00%
Police Grant Expenditures	18,185	9,778	309,501	164,086	-	(309,501)	0.00%
Fire Administration	68,823	83,689	620,123	540,411	887,355	267,233	69.88%
Fire Prevention	47,135	68,223	462,792	440,274	721,605	258,813	64.13%
Emergency Management	10,789	3,337	145,993	41,788	187,649	41,656	77.80%
Fire Operations	746,259	1,037,288	6,986,669	6,413,727	9,493,286	2,506,617	73.60%
Total	1,985,806	2,622,768	19,311,414	17,583,454	27,244,339	7,932,925	70.88%
<b>PUBLIC WORKS</b>							
Street Maintenance	143,744	137,428	1,945,222	2,023,762	3,189,159	1,243,937	60.99%
Traffic Control	142,043	75,982	766,057	673,565	1,129,884	363,827	67.80%
Total	285,787	213,410	2,711,278	2,697,327	4,319,042	1,607,764	62.77%

City of Mansfield, Texas

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -  
General Fund - For the Month and Eight Months Ended May 31, 2016 and 2015 (Unaudited)

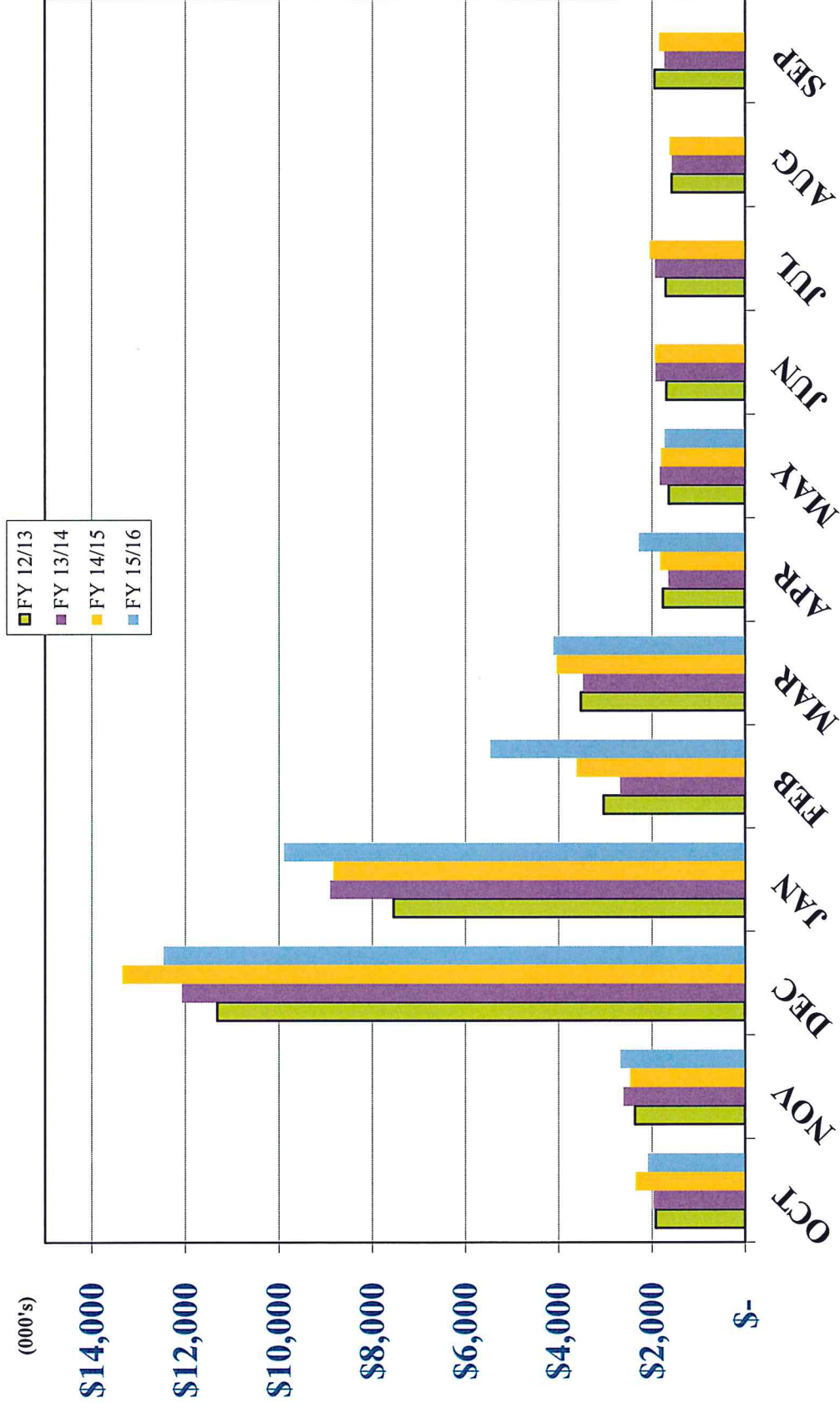
	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE	FY16 ORIGINAL BUDGET	FY16 POSITIVE (NEGATIVE) BUDGET	FY16 PERCENT COLLECTED TO BUDGET
COMMUNITY SERVICES							
Parks & Recreation Operations	130,995	164,586	1,233,870	1,088,757	2,214,703	980,833	55.71%
Communications & Marketing	20,343	41,870	201,926	231,345	332,753	130,827	60.68%
Family Counseling	2,162	524	31,911	7,030	-	(31,911)	0.00%
Senior Citizens	17,105	24,514	162,260	161,194	268,834	106,574	60.36%
Cultural Services	14,320	21,683	122,449	130,911	268,625	146,176	45.58%
Library	67,003	64,634	543,570	483,389	1,070,000	526,430	50.80%
Grant Expenditures	-	-	158,236	-	0	(158,236)	0.00%
Total	251,928	317,811	2,454,221	2,102,626	4,154,914	1,700,694	59.07%
TOTAL EXPENDITURES	\$ 3,276,567	\$ 4,012,399	31,371,003	\$ 28,849,496	\$ 46,715,751	\$ 15,344,747	67.15%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	(1,547,276)	(2,209,954)	9,329,533	9,408,203	37,413		
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN							
Utility Fund-Transfer	-	-	-	-	810,532	(810,532)	0.00%
LEC-Transfer	-	-	-	-	-	-	0.00%
Sale of Capital Assets, net	-	-	-	-	-	-	0.00%
Unreserved, current	-	-	-	-	275,870	(275,870)	0.00%
Total Other Financing Sources	-	-	-	-	1,086,402	(1,086,402)	0.00%
TRANFERS OUT							
Land	20,116	-	22,866	72,950		22,866	0.00%
LEC	-	-	-	-	(413,196)	(413,196)	0.00%
Fire Station #3	-	-	-	-	-	-	0.00%
Animal Control	-	-	-	-	-	-	0.00%
MPFDC	-	-	-	-	-	-	0.00%
Equipment	-	-	-	69,342	-	-	0.00%
Big League Dreams	-	-	-	-	-	-	0.00%
PFA Insurance	-	-	356,210	403,252	(420,158)	(63,948)	-84.78%
Economic Incentives	-	-	405,570	280,282	(290,460)	115,110	-139.63%
Reserve/Contingency	-	-	33,679	16,491	-	(33,679)	0.00%
Total Other Financing Uses	20,116	-	818,325	842,317	(1,123,814)	(372,848)	-72.82%
Total Other Financing Sources (Uses)	(20,116)	-	(818,325)	(842,317)	(37,413)	(1,459,250)	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,567,392)	(2,209,954)	8,511,209	8,565,886	(0)		
UNRESERVED FUND BALANCE							
BEGINNING	22,098,983	22,432,858	12,020,382	11,657,018	12,020,385		
ENDING	\$ 20,531,591	20,222,904	20,531,591	\$ 20,222,904	\$ 12,020,385		





# CITY OF MANSFIELD

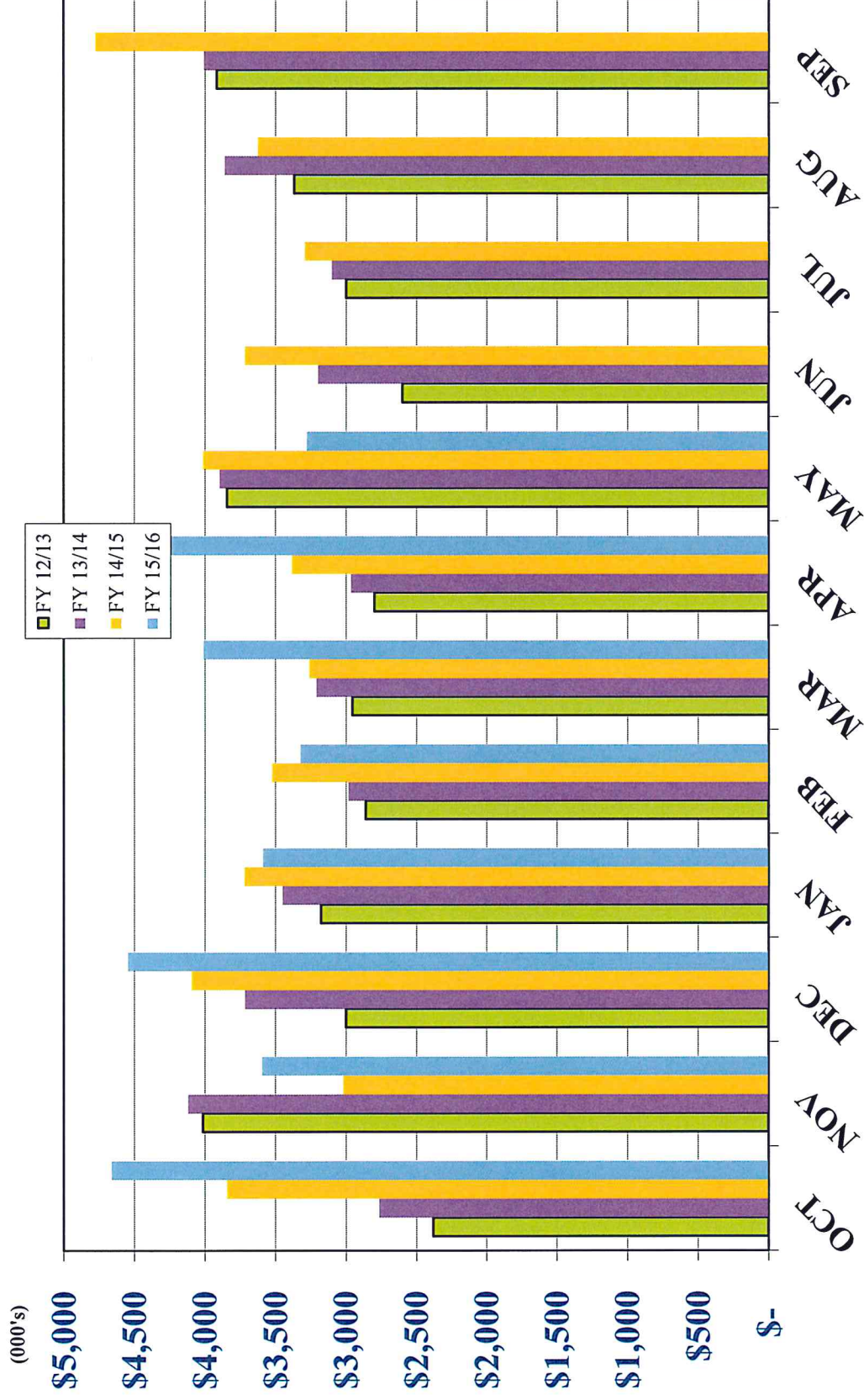
## General Fund - Total Revenues





# CITY OF MANSFIELD

## General Fund - Total Expenditures

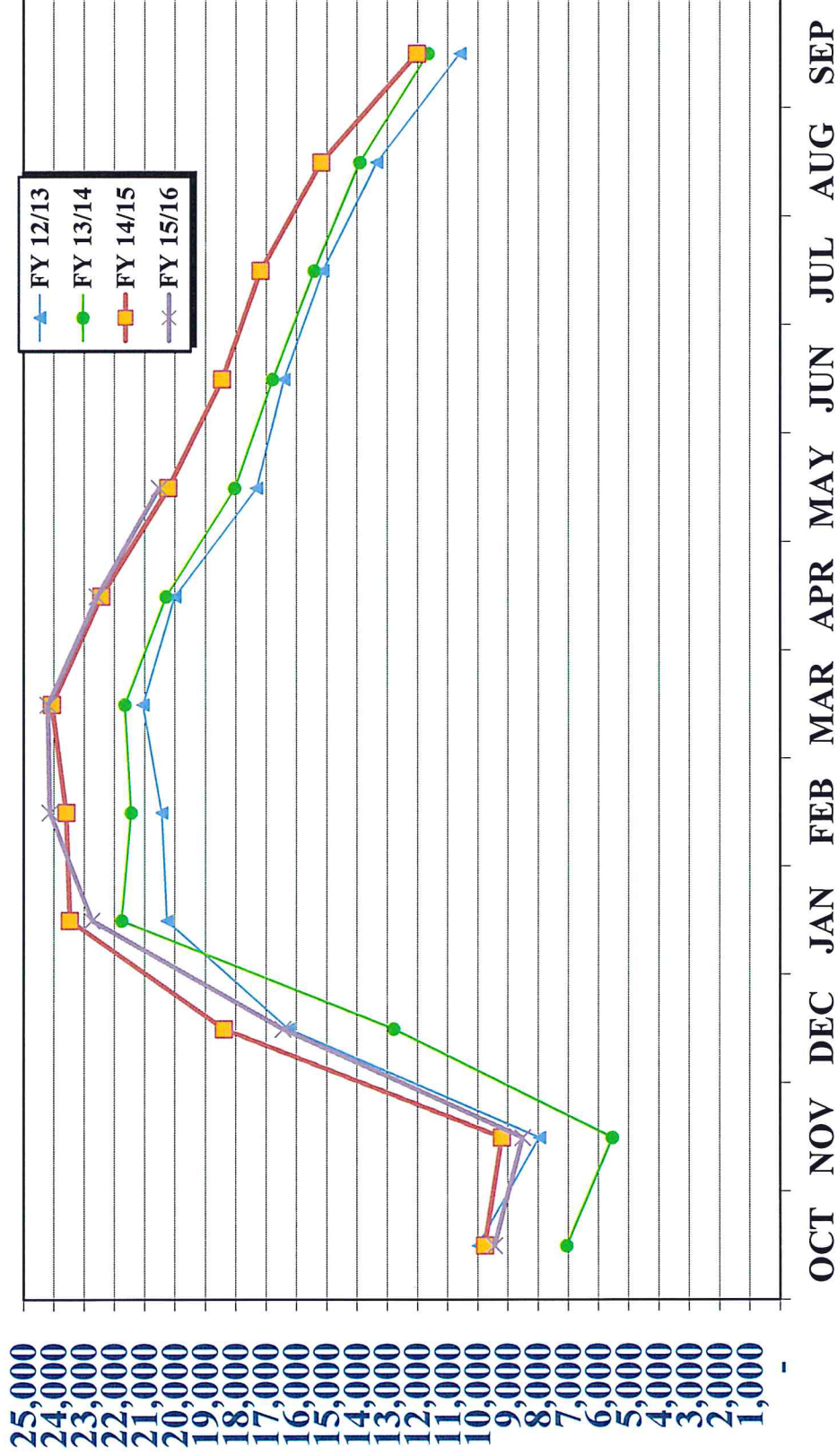




# CITY OF MANSFIELD

## General Fund - Fund Balance

(000's)





## SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

The TIF Number One Fund or Tax Incremental Financing Fund Number One is used to account for taxes generated in the designated TIF Zone. These taxes will be used to reimburse developers for infrastructure costs.

The TIF Number Two Fund or Tax Incremental Financing Fund Number Two is used to account for taxes generated in the designated TIF Zone. These taxes will be used to revitalize the downtown area of Mansfield. The revitalization will come through the use of public funds for public improvements in the area.

The Tree Mitigation Fund is used to account for the funds paid by developers to restore and maintain trees in the City of Mansfield.

The Hotel/Motel Fund is used to account for the occupancy taxes generated from the local hotels that are used to promote the City of Mansfield and events in the City that further promote hotel stays.

The Mansfield Parks Facility Development Corporation Fund – This fund is used to account for the construction and development of sports and recreation facilities, equipment, and miscellaneous improvements to the City's Park System. These projects will be financed through sales tax supported bonds.

The Mansfield Economic Development Corporation Fund – This fund is used to account for the ½ cent Sales Tax used for the promotion of Economic Development within the City.



City of Mansfield, Texas

Comparative Balance Sheet - Tax Increment Reinvestment Zone Fund Number One  
May 31, 2016 and 2015 (Unaudited)

	2016	2015
<u>ASSETS</u>		
Cash And Investments	\$ 3,260,179	\$ 12,518,752
Due From Other Funds	23,204	8,627
Total Assets	<u>\$ 3,283,383</u>	<u>\$ 12,527,379</u>
 <u>LIABILITIES &amp; FUND BALANCES</u>		
 LIABILITIES:		
Accounts Payable	\$ 1,060,781	\$ 1,157,110
Retainage Payable	509,026	45,471
Total Liabilities	<u>1,569,807</u>	<u>1,202,581</u>
 FUND BALANCES:		
Fund Balance	6,233,559	6,743,206
Excess Revenues Over Expenditures	(4,519,983)	4,581,592
Total Fund Balances	<u>1,713,577</u>	<u>11,324,798</u>
Total Liabilities And Fund Balances	<u>\$ 3,283,383</u>	<u>\$ 12,527,379</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - TIRZ Number One Fund  
For the Month and Eight Months Ended May 31, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE
<u>REVENUES:</u>				
Taxes, Penalties, And Interest	\$ -	74,518	76,075	495,824
Interest Income	-	345	2,071	2,695
Total Revenues	-	74,863	78,146	498,519
<u>EXPENDITURES:</u>				
General Government	356,253	441,329	4,598,129	916,927
Debt Service -				
Principal Retirement	-	-	-	-
Interest	-	-	-	-
Lease Payments	-	-	-	-
Bond Issuance Cost	-	-	-	39,741
Fiscal Charges	-	-	-	-
Total Expenditures	356,253	441,329	4,598,129	956,668
Excess Of Revenues Over (Under) Expenditures	(356,253)	(366,466)	(4,519,983)	(458,149)
<u>OTHER FINANCING SOURCES (USES)</u>				
Bonds Issued	-	-	-	4,445,000.00
Premium on Bonds Issued	-	-	-	623,009.00
Discounts on Bonds Issued	-	-	-	(28,268.30)
Payment to Refunded Bond Escrow Agent	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	5,039,740.70
Net Change in Fund Balances	(356,253)	(366,466)	(4,519,983)	4,581,592
FUND BALANCE, BEGINNING	2,069,829	11,691,264	6,233,559	6,743,206
FUND BALANCE, ENDING	\$ 1,713,577	\$ 11,324,798	\$ 1,713,577	\$ 11,324,798

City of Mansfield, Texas

Comparative Balance Sheet - Tax Increment Reinvestment Zone Fund Number Two  
May 31, 2016 and 2015 (Unaudited)

	2016	2015
<u>ASSETS</u>		
Cash And Investments	\$ 7,318	\$ 7,318
Construction in Progress	-	-
Total Assets	<u>\$ 7,318</u>	<u>\$ 7,318</u>
<u>LIABILITIES &amp; FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Retainage Payable	-	-
Total Liabilities	<u>-</u>	<u>-</u>
FUND BALANCES:		
Fund Balance	7,318	3,538
Excess Revenues Over Expenditures	-	3,780
Total Fund Balances	<u>7,318</u>	<u>7,318</u>
Total Liabilities And Fund Balances	<u>\$ 7,318</u>	<u>\$ 7,318</u>

City of Mansfield, TexasComparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - TIRZ Number Two Fund  
For the Month and Eight Months Ended May 31, 2016 and 2015(Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE
<u>REVENUES:</u>				
Taxes, Penalties, And Interest	\$ -	2,548	-	3,780
Interest Income	-	-	-	-
Total Revenues	-	2,548	-	3,780
<u>EXPENDITURES:</u>				
Debt Service -				
Principal Retirement	-	-	-	-
Interest	-	-	-	-
Lease Payments	-	-	-	-
Bond Issuance Cost	-	-	-	-
Fiscal Charges	-	-	-	-
Total Expenditures	-	-	-	-
Excess Of Revenues Over (Under) Expenditures	-	2,548	-	3,780
<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	-	2,548	-	3,780
FUND BALANCE, BEGINNING	7,318	4,770	7,318	3,538
FUND BALANCE, ENDING	\$ 7,318	\$ 7,318	\$ 7,318	\$ 7,318



City of Mansfield, Texas

Comparative Balance Sheet - Tree Mitigation Fund  
May 31, 2016 and 2015 (Unaudited)

	2016	2015
<u>ASSETS</u>		
Cash And Investments	\$ 91,367	\$ 273,103
Inventory	61,228	61,228
Total Assets	<u>\$ 152,595</u>	<u>\$ 334,331</u>
<u>LIABILITIES &amp; FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Accrued Liabilities	4,216	6,419
Total Liabilities	<u>4,216</u>	<u>6,419</u>
FUND BALANCES:		
Fund Balance	197,662	582,400
Excess Revenues Over Expenditures	(49,283)	(254,488)
Total Fund Balances	<u>148,379</u>	<u>327,912</u>
Total Liabilities And Fund Balances	<u>\$ 152,595</u>	<u>\$ 334,331</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -  
Tree Mitigation Fund - For the Month and Eight Months Ended May 31, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE
<u>REVENUES:</u>				
Tree Mitigation Fee	\$ -	\$ -	\$ -	\$ -
Other Income	-	17		744
Interest Income	-	-	162	125
Total Revenues	-	17	162	869
<u>EXPENDITURES:</u>				
Administrative Services	39,410	21,800	48,922	148,747
Contractual Services	112	3,942	522	106,610
Other Equipment	-	-	-	-
Total Expenditures	39,522	25,742	49,445	255,357
Excess Of Revenues Over (Under) Expenditures	(39,522)	(25,725)	(49,283)	(254,488)
<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	(39,522)	(25,725)	(49,283)	(254,488)
FUND BALANCE, BEGINNING	187,902	353,637	197,662	582,400
FUND BALANCE, ENDING	\$ 148,379	\$ 327,912	\$ 148,379	\$ 327,912

City of Mansfield, Texas

Comparative Balance Sheet - Hotel/Motel Occupancy Tax Fund  
May 31, 2016 and 2015 (Unaudited)

	2016	2015
<u>ASSETS</u>		
Cash And Investments	\$ 1,243,697	\$ 967,979
Accounts Receivable	-	-
Total Assets	<u>\$ 1,243,697</u>	<u>\$ 967,979</u>
 <u>LIABILITIES &amp; FUND BALANCES</u>		
LIABILITIES:		
Accrued Liabilities	<u>\$ 5,483</u>	<u>\$ 5,135</u>
Total Liabilities	<u>5,483</u>	<u>5,135</u>
FUND BALANCES:		
Fund Balance	1,143,476	817,845
Excess Revenues Over Expenditures	<u>94,738</u>	<u>144,999</u>
Total Fund Balances	<u>1,238,214</u>	<u>962,844</u>
Total Liabilities And Fund Balances	<u>\$ 1,243,697</u>	<u>\$ 967,979</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 Eight Months Ended May 31, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE	FY16 ORIGINAL BUDGET	FY16 OVER (UNDER) BUDGET	FY16 PERCENT COLLECTED TO BUDGET
<b>REVENUES:</b>							
Hotel Occupancy Tax	\$ 18,816	\$ 84,486	\$ 354,497	\$ 333,234	\$ 641,425	\$ (286,928)	55.27%
Miscellaneous Income	-	-	733	-	0	733	0.00%
Total Revenues	18,816	84,486	355,230	333,234	641,425	(286,195)	55.38%
<b>EXPENDITURES:</b>							
Mansfield Historical Society	1,326	433	10,673	10,131	30,000	(19,327)	35.58%
Kiwanis Club of Mansfield	-	-	-	2,500	-	-	0.00%
Mansfield Rotary Club	-	-	25,000	28,500	33,000	(8,000)	75.76%
Texas 76ers Pro Event	-	-	25,000	19,000	25,000	-	100.00%
Rockin 4th of July	-	-	-	-	-	-	0.00%
Discover Historic Mansfield	-	-	-	-	5,000	(5,000)	0.00%
Mansfield Tourism	16,838	15,209	145,973	115,604	323,000	(177,027)	45.19%
Sunrise Rotary	-	-	319	-	21,000	(20,681)	1.52%
Pickled Mansfield Society	30,000	-	30,000	-	30,000	-	100.00%
Mansfield Comm Theater - Mainstage	-	-	-	-	-	-	0.00%
Mansfield 125/Wurst Fest	-	-	-	7,500	-	-	0.00%
Farr Best Theater - Christmas Performances	-	-	-	5,000	-	-	0.00%
Farr Best Theater - Winter/Spring Performances	-	-	-	-	-	-	0.00%
Projects	-	-	23,528	-	174,425	(150,897)	13.49%
Total Expenditures	48,165	15,642	260,492	188,235	641,425	(380,933)	40.61%
Excess Of Revenues Over (Under) Expenditures	(29,348)	68,844	94,738	144,999			
FUND BALANCE, BEGINNING	1,267,562	894,000	1,143,476	817,845			
FUND BALANCE, ENDING	\$ 1,238,214	\$ 962,844	\$ 1,238,214	\$ 962,844			



City of Mansfield, Texas

Comparative Budget and Cash Analysis -

Hotel/Motel Occupancy Tax Fund - For the Eight Months Ended May 31, 2016 and 2015 (Unaudited)

	Budgeted Request	FY16 Amount To Date	Available Budget	FY16 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>				
Hotel Occupancy Tax	\$ 641,425	\$ 354,497	\$ 286,928	55.27%
Interest Income	-	733	-	-
Total Revenues	641,425	355,230	286,928	55.38%
<u>EXPENDITURES:</u>				
Mansfield Historical Society	30,000	10,673	19,327	35.58%
Mansfield Rotary Club	33,000	25,000	8,000	75.76%
Texas 76ers Pro Event	25,000	25,000	-	100.00%
Discover Historic Mansfield - Painted Pianos	1,500	-	1,500	0.00%
Discover Historic Mansfield - Stroll, Shop & Dine	3,500	-	3,500	0.00%
Mansfield Tourism	323,000	145,973	177,027	45.19%
Sunrise Rotary	21,000	319	20,681	1.52%
Pickled Mansfield Society	30,000	30,000	-	100.00%
Reserve	174,425	23,528	-	13.49%
Total Expenditures	641,425	260,492	230,036	40.61%
Budgeted Reserve	-	94,738	56,892	

SUPPLEMENTAL INFORMATION: CASH ANALYSIS

Beginning Cash Balance for Fiscal Year 2016	1,148,959
Plus: FY2016 Cash Collections	355,230
Less: FY2016 Cash Expenditures	(260,492)
Cash Balance as of May 31, 2016	1,243,697
Remaining Hotel/Motel Occupancy Funds to Collect	286,928
Remaining Hotel/Motel Occupancy Funds to Expend	(230,036)
Projected Cash Balance at September 30, 2016	1,300,589

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Parks Facilities Development Corporation  
May 31, 2016 and 2015 (Unaudited)

<u>ASSETS:</u>	<u>2016</u>	<u>2015</u>
Cash And Investments	\$ 10,771,929	\$ 10,322,613
Receivables:		
Accounts	754,755	761,760
Prepays	-	-
Total Assets	<u>\$ 11,526,684</u>	<u>\$ 11,084,373</u>
<u>LIABILITIES &amp; FUND BALANCES:</u>		
LIABILITIES:		
Accounts Payable	\$ 298,806	\$ 361,666
Retainage Payable	-	-
Other Liabilities	69,301	67,980
Deferred Revenue	377,325	122,262
Total Liabilities	<u>745,432</u>	<u>551,908</u>
FUND BALANCES:		
Fund Balance	10,305,587	8,928,249
Excess Revenues Over (Under)		
Expenditures	475,665	1,604,216
Total Fund Balances	<u>10,781,252</u>	<u>10,532,465</u>
Total Liabilities And Fund Balances	<u>\$ 11,526,684</u>	<u>\$ 11,084,373</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 Eight Months Ended May 31, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE	FY16 ADOPTED BUDGET	FY16 OVER (UNDER) BUDGET	FY16 PERCENT COLLECTED TO BUDGET
REVENUES:							
Sales Tax Revenue	\$ 273,117	\$ 272,346	\$ 2,610,793	\$ 2,398,038	\$ 3,253,269	\$ (642,476)	80.25%
Contributions	1,050	-	23,018	500	-	23,018	0.00%
Interest Earnings	-	409	11,241	2,677	3,000	8,241	374.69%
Other Income	3,195	18,935	19,727	26,530	102,644	(82,918)	19.22%
MAC Revenue	34,778	40,621	270,984	364,446	337,356	(66,372)	80.33%
Lease Royalties	56,529	143,361	471,804	369,076	831,024	-	56.77%
Park Land Dedication Revenue	14,750	13,500	296,500	563,000	-	296,500	0.00%
Total Revenues	383,419	489,172	3,704,067	3,724,267	4,527,293	(464,006)	81.82%
EXPENDITURES:							
Administration	266,600	154,491	1,616,802	954,755	1,002,885	613,917	161.22%
Athletic Complex	35,993	31,163	228,521	223,302	357,350	(128,829)	63.95%
Rose Park	29,550	32,819	198,563	191,703	386,573	(188,010)	51.37%
Oliver Nature Park	56,948	39,954	294,299	225,140	673,100	(378,801)	43.72%
McClendon Park	-	-	-	-	-	-	0.00%
Chandler Park	-	-	-	-	-	-	0.00%
Recreational Center	54,037	49,855	428,714	367,214	777,638	(348,924)	55.13%
Linear Park	-	-	-	-	-	-	0.00%
Hardy Allmon Park	-	-	-	-	-	-	0.00%
Neighborhood Parks	-	-	-	-	-	-	0.00%
Projects	-	-	76,483	217,278	1,315,746	(1,239,264)	5.81%
Quadrant 4	-	19,596	377,373	40,692	-	377,373	0.00%
Non-Departmental	-	-	7,646	376	-	7,646	0.00%
Total Expenditures	443,128	327,879	3,228,401	2,220,461	4,513,293	(1,284,892)	71.53%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(59,709)	161,293	475,666	1,503,806	14,000	820,885	3397.61%
OTHER FINANCING SOURCES (USES):							
Operating Transfers In (Out)	-	-	-	100,410	(14,000)	14,000	0.00%
Cash Reserves	-	-	-	-	-	-	0.00%
Bond Proceeds	-	-	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	-	-	100,410	(14,000)	14,000	0.00%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(59,709)	161,293	475,666	1,604,216			
FUND BALANCE, BEGINNING	10,840,961	10,371,171	10,305,587	8,928,249			
FUND BALANCE, ENDING	\$ 10,781,252	\$ 10,532,465	\$ 10,781,252	\$ 10,532,465			

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Economic Development Corporation  
May 31, 2016 and 2015 (Unaudited)

	2016	2015
<u>ASSETS</u>		
Cash And Investments	\$ 8,301,900	\$ 7,455,408
Accounts Receivable	376,039	374,554
Restricted Assets:		
Cash and Investments, Projects	601,898	672,974
Fixed Assets (net of accumulated depreciation)	6,998,627	16,254,177
Deferred Issuance Cost	-	-
Total Assets	<u>\$ 16,278,464</u>	<u>\$ 24,757,113</u>
<u>LIABILITIES AND NET ASSETS</u>		
LIABILITIES:		
Accounts Payable	\$ 3,927	\$ 4,712
Accrued Liabilities	63,403	62,244
Retainage Payable	23,947	417,613
Bonds Payable	10,365,000	11,355,000
Unamortized Discounts on Bonds	(81,700)	(154,470)
Unamortized Premiums	167,779	190,190
Deferred Amount on Refunding	231,505	-
Contract Commitments	4,494,509 *	3,718,208
Total Liabilities	<u>15,268,369</u>	<u>15,593,497</u>
NET ASSETS:		
Restricted	601,898	672,974
Unassigned	408,198	8,490,642
Total Net Assets	<u>1,010,096</u>	<u>9,163,616</u>
Total Liabilities & Net Assets	<u>\$ 16,278,464</u>	<u>\$ 24,757,113</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 Eight Months Ended May 31, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE
OPERATING REVENUES:				
Sales Tax Revenue	\$ 376,918	\$ 375,536	\$ 3,441,195	\$ 3,223,561
Gas Royalties	-	-	-	1,425
Intergovernmental	-	-	-	939,242
Miscellaneous	12,058	-	66,683	-
Total Operating Revenues	388,976	375,536	3,507,878	4,164,228
OPERATING EXPENDITURES:				
Administration	56,862	60,592	518,583	418,502
Promotions	4,987	5,405	67,659	51,860
Retention	-	-	7,366	10,246
Development Plan	663	617	3,953	3,004
Projects	5,266	36,830	1,308,845	2,318,784
Depreciation	259 *	259 *	2,040 *	2,032
Total Operating Expenditures	68,037	103,703	1,908,446	2,804,428
OPERATING INCOME	320,939	271,833	1,599,432	1,359,800
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	-	293	7,537	1,946
Sale of Property	-	-	224,475	-
Amortization	-	-	-	-
Interest and fiscal charges	-	-	(150,501)	(244,935)
Total Nonoperating Revenue	-	293	81,511	(242,989)
INCOME BEFORE OPERATING TRANSFERS	320,939	272,126	1,680,943	1,116,811
OPERATING TRANSFERS:				
Operating Transfers In (Out)	-	-	(7,260)	(14,940)
CHANGE IN NET ASSETS	320,939	272,126	1,673,683	1,101,871
NET ASSETS, BEGINNING	689,157	8,891,490	3,830,922	11,779,953
NET ASSETS, PROJECTS	- **	-	(4,494,509) **	(3,718,208)
NET ASSETS, ENDING	\$ 1,010,096	\$ 9,163,616	\$ 1,010,096	\$ 9,163,616

\*\*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  
May 31, 2016 and 2015 (Unaudited)

	2016	2015
<u>ASSETS</u>		
Cash And Investments	\$ 2,517,232	\$ 2,768,485
Receivables:		
Current Year Taxes	458,454	402,955
Delinquent Taxes (Net of Allowance of \$357,803)	-	-
Total Assets	<u>\$ 2,975,686</u>	<u>\$ 3,171,440</u>
 <u>LIABILITIES &amp; FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 655	\$ 655
Deferred Revenue	<u>458,454</u>	<u>402,955</u>
Total Liabilities	<u>459,109</u>	<u>403,610</u>
FUND BALANCES:		
Fund Balance	726,099	855,768
Excess Revenues Over Expenditures	<u>1,790,478</u>	<u>1,912,062</u>
Total Fund Balances	<u>2,516,577</u>	<u>2,767,830</u>
Total Liabilities And Fund Balances	<u>\$ 2,975,686</u>	<u>\$ 3,171,440</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenue, Expenditures and Changes in Fund Balance -  
General Obligation Debt Service - For the Month and Eight Months Ended May 31, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE	FY16 ORIGINAL BUDGET	FY16 OVER (UNDER) BUDGET	FY16 PERCENT COLLECTED TO BUDGET
<b>REVENUES:</b>							
Taxes, Penalties, And Interest Recoveries	\$ 35,764	\$ 60,045	\$ 12,543,467	\$ 11,505,273	\$ 12,826,072	\$ (282,605)	97.80%
Interest Income	-	59	1,146	215	-	1,146	0.00%
Total Revenues	35,764	60,104	12,544,613	11,505,488	12,826,072	(281,459)	97.81%
<b>EXPENDITURES:</b>							
Debt Service -							
Principal Retirement	-	-	8,385,000	7,450,000	7,965,000	420,000	105.27%
Interest	-	-	3,646,513	2,440,214	3,970,833	(324,320)	91.83%
Lease Payments	-	-	-	-	-	-	0.00%
Bond Issuance Cost	-	-	218,654	155,800	-	218,654	0.00%
Fiscal Charges	-	-	14,400	12,999	890,239	(875,839)	1.62%
Total Expenditures	-	-	12,264,567	10,059,013	12,826,072	(561,505)	95.62%
Excess Of Revenues Over (Under) Expenditures	35,764	60,104	280,046	1,446,475			
<b>OTHER FINANCING SOURCES (USES)</b>							
Refunding Bonds Issued	-	-	17,900,000	11,700,000			
Premium on Bonds Issued	-	-	2,301,623	1,773,891			
Discounts on Bonds Issued	-	-	(111,192)	(68,304)			
Payment to Refunded Bond Escrow Agent	-	-	(18,580,000)	(12,940,000)			
Total Other Financing Sources (Uses)	-	-	1,510,431	465,587			
Net Change in Fund Balances	35,764	60,104	1,790,478	1,912,062			
FUND BALANCE, BEGINNING	2,480,812	2,707,726	726,099	855,768			
FUND BALANCE, ENDING	\$ 2,516,577	\$ 2,767,830	\$ 2,516,577	\$ 2,767,830			

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Parks Facilities Development Corporation Debt Service -  
May 31, 2016 and 2015 (Unaudited)

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	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash And Investments	<u>\$ 1,243,469</u>	<u>\$ 813,219</u>
Total Assets	<u><u>\$ 1,243,469</u></u>	<u><u>\$ 813,219</u></u>
 <u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accrued Interest Payable	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities	<u>-</u>	<u>-</u>
FUND BALANCES:		
Fund Balance	207,809	207,380
Excess Revenues Over (Under) Expenditures	<u>1,035,660</u>	<u>605,839</u>
Total Fund Balances	<u>1,243,469</u>	<u>813,219</u>
Total Liabilities And Fund Balances	<u><u>\$ 1,243,469</u></u>	<u><u>\$ 813,219</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 Eight Months Ended May 31, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE	FY16 ADOPTED BUDGET	FY16 OVER (UNDER) BUDGET	FY16 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>							
Taxes, Penalties, And Interest	\$ 103,800	\$ 103,190	\$ 830,402	\$ 825,522	\$ 1,242,104	\$ (411,702)	66.85%
Interest Income	-	-	-	-	-	-	0.00%
Total Revenues	103,800	103,190	830,402	825,522	1,242,104	(411,702)	66.85%
<u>EXPENDITURES:</u>							
Debt Service							
Principal Retirement	-	-	-	-	835,000	(835,000)	0.00%
Interest And Fiscal Charges	-	-	445,168	219,683	407,104	38,064	109.35%
Bond Issuance Costs	-	-	120,296	-	-	120,296	0.00%
Non-departmental	-	-	-	-	-	-	0.00%
Total Expenditures	-	-	565,464	219,683	1,242,104	(796,936)	45.52%
Excess Of Revenues Over (Under) Expenditures	103,800	103,190	264,939	605,839			
<u>OTHER FINANCING SOURCES (USES):</u>							
Refunding Bonds Issued	-	-	6,077,373	-			
Premium on Bonds Issued	-	-	253,146	-			
Discount on Bonds Issued	-	-	(34,797)	-			
Payment to Refunded Bond Escrow Agent	-	-	(5,525,000)	-			
Total Other Financing Sources (Uses)	-	-	770,721	-			
Net Change in Fund Balances	103,800	103,190	1,035,660	605,839			
FUND BALANCE, BEGINNING	1,139,669	710,029	207,809	207,380			
FUND BALANCE, ENDING	\$ 1,243,469	\$ 813,219	\$ 1,243,469	\$ 813,219			

## 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  
May 31, 2016 and 2015 (Unaudited)

	2016	2015
<u>ASSETS</u>		
Cash And Investments	\$ 18,304,044	\$ 20,617,393
Projects In Process		
Current Year	10,387,350	2,103,186
Prior Year	7,105,958	12,587,193
Total Assets	<u>\$ 35,797,352</u>	<u>\$ 35,307,772</u>
<u>LIABILITIES AND FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ 146,781	\$ 146,781
Deposits	351,349	351,349
Retainage Payable	305,936	71,518
Other Liabilities	20,422	17,412
Total Liabilities	<u>824,488</u>	<u>587,060</u>
<u>FUND BALANCES:</u>		
Fund Balance	22,671,408	21,468,432
Excess Revenues Over (Under)		
Expenditures	12,301,455	13,252,281
Total Fund Balance	<u>34,972,863</u>	<u>34,720,713</u>
Total Liabilities And Fund Balance	<u>\$ 35,797,352</u>	<u>\$ 35,307,772</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -  
Street Construction Fund - For the Month and Eight Months Ended May 31, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE
REVENUES:				
Recoveries	\$ -	\$ 746,861	\$ -	\$ 1,342,225
Contributions	-	-	-	-
Intergovernmental	-	-	-	-
Roadway Impact Fees	114,986	76,684	588,660	1,143,141
Interest Income	-	937	26,071	4,705
Total Revenues	114,986	824,482	614,731	2,490,071
EXPENDITURES:				
Administrative	-	51,484	383,276	332,790
Street Improvements	-	-	-	-
Total Expenditures	-	51,484	383,276	332,790
EXCESS OF REVENUES OVER(UNDER) EXPENDITURES	114,986	772,998	231,455	2,157,281
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	10,624,236	9,715,000
Bond Issuance Costs	-	-	(98,742)	(82,768)
Premiums on Bond Issuance	-	-	1,611,288	1,527,148
Discounts on Bond Issuance	-	-	(66,782)	(64,381)
Total Other Financing Sources (Uses)	-	-	12,070,000	11,095,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	114,986	772,998	12,301,455	13,252,281
FUND BALANCE, BEGINNING	34,857,877	33,947,715	22,671,408	21,468,432
FUND BALANCE, ENDING	\$ 34,972,863	\$ 34,720,713	\$ 34,972,863	\$ 34,720,713

City of Mansfield, Texas

Comparative Balance Sheet - Building Construction Fund  
May 31, 2016 and 2015 (Unaudited)

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	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash And Investments	<u>\$ 5,131,276</u>	<u>\$ 1,475,273</u>
Total Assets	<u>\$ 5,131,276</u>	<u>\$ 1,475,273</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ 2,271
Due to Other Funds		-
Retainage Payable	<u>-</u>	<u>109,155</u>
Total Liabilities	<u>-</u>	<u>111,426</u>
 FUND BALANCE:	327,392	3,035,174
Excess Revenues Over (Under)		
Expenditures	<u>4,803,884</u>	<u>(1,671,327)</u>
Total Fund Balance	<u>5,131,276</u>	<u>1,363,847</u>
Total Liabilities And Fund Balance	<u>\$ 5,131,276</u>	<u>\$ 1,475,273</u>



City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -  
Building Construction Fund - For the Month and Eight Months Ended May 31, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE
REVENUES:				
Interest Income	\$ -	\$ 73	\$ 492	\$ 556
Rental Of Facilities	-	-	-	-
Contributions	-	-	-	-
Miscellaneous Income	-	-	-	-
Grant Revenue	-	-	-	-
Total Revenues	-	73	492	556
EXPENDITURES:				
Administration	-	-	-	-
Police	-	-	-	-
Fire Station	-	-	-	32,906
Library	-	-	-	-
City Hall Expansion	-	-	-	-
Animal Control Expansion	30,584	-	174,527	59,710
Tactical Training Range	-	18,353	9,356	1,191,086
Dispatch Expansion	-	58,560	47,725	388,181
Bond Issuance Costs	-	-	44,087	-
Total Expenditures	30,584	76,913	275,695	1,671,883
Excess Revenues Over (Under) Expenditures	(30,584)	(76,840)	(275,203)	(1,671,327)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	4,430,764	-
Bond Issuance Costs	-	-	-	-
Premiums on Bond Issuance	-	-	676,137	-
Discounts on Bond Issuance	-	-	(27,814)	-
Operating Transfer In (Out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	5,079,087	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(30,584)	(76,840)	4,803,884	(1,671,327)
FUND BALANCE, BEGINNING	5,161,860	1,440,687	327,392	3,035,174
FUND BALANCE, ENDING	\$ 5,131,276	\$ 1,363,847	\$ 5,131,276	\$ 1,363,847

City of Mansfield, Texas

Comparative Balance Sheet - Equipment Replacement Fund  
May 31, 2016 and 2015 (Unaudited)

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash And Investments	\$ 312,804	\$ 1,026,343
Total Assets	<u>\$ 312,804</u>	<u>\$ 1,026,343</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Retainage Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>
 FUND BALANCE:	1,512,401	1,222,776
Excess Revenues Over Expenditures	<u>(1,199,597)</u>	<u>(196,433)</u>
Total Fund Balance	<u>312,804</u>	<u>1,026,343</u>
 Total Liabilities And Fund Balance	<u>\$ 312,804</u>	<u>\$ 1,026,343</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Equipment Replacement Fund - For the Month and Eight Months Ended May 31, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE
REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-
Other Income	-	-	48,199	-
Interest Income	-	-	513	18
Total Revenues	-	-	48,712	18
EXPENDITURES:				
Administration	-	-	-	-
Information Services	-	614	247,103	92,310
Code Enforcement	-	-	45,261	-
Senior Citizens	-	-	-	50,243
Building Maintenance	-	-	17,675	-
Animal Control	-	-	-	39,497
City Hall	-	-	12,221	-
Parks Department	-	-	-	93,350
Library	-	1,200	51,538	4,100
Fire	6,048	6,694	449,136	1,263,363
Police Department	-	45,177	425,375	408,588
Total Expenditures	6,048	53,685	1,248,309	1,951,451
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(6,048)	(53,685)	(1,199,597)	(1,951,433)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	-	1,710,000
Bond Issuance Costs	-	-	-	(20,146)
Premium on Bond Issuance	-	-	-	73,405
Discounts on Bond Issuance	-	-	-	(8,259)
Transfer In (Out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	1,755,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(6,048)	(53,685)	(1,199,597)	(196,433)
FUND BALANCE, BEGINNING	318,852	1,080,028	1,512,401	1,222,776
FUND BALANCE, ENDING	\$ 312,804	\$ 1,026,343	\$ 312,804	\$ 1,026,343

City of Mansfield, Texas

Comparative Balance Sheet - Parks Construction Fund  
May 31, 2016 and 2015 (Unaudited)

---

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash And Investments	<u>\$ 10,077,331</u>	<u>\$ 14,112</u>
Total Assets	<u><u>\$ 10,077,331</u></u>	<u><u>\$ 14,112</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>\$ -</u>	<u>\$ -</u>
Retainage Payable	<u>219,663</u>	<u>-</u>
Total Liabilities	<u>219,663</u>	<u>-</u>
 FUND BALANCE:	 (384,225)	 16,212
Excess Revenues Over Expenditures	<u>10,241,893</u>	<u>(2,100)</u>
Total Fund Balance	<u>9,857,668</u>	<u>14,112</u>
Total Liabilities And Fund Balance	<u><u>\$ 10,077,331</u></u>	<u><u>\$ 14,112</u></u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Parks Construction Fund - For the Month and Eight Months Ended May 31, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE
REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Recoveries	-	-	22,575	-
Interest Income	-	-	-	-
Total Revenues	-	-	22,575	-
EXPENDITURES:				
Administration	-	-	-	-
Fieldhouse	1,309,623	-	5,180,682	-
Oliver Nature Park	-	-	-	2,100
Total Expenditures	1,309,623	-	5,180,682	2,100
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,309,623)	-	(5,158,107)	(2,100)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	15,627,627	-
Bond Issuance Costs	-	-	(272,148)	-
Premiums on Bond Issuance	-	-	145,182	-
Discounts on Bond Issuance	-	-	(100,662)	-
Transfer In (out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	15,400,000	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,309,623)	-	10,241,893	(2,100)
FUND BALANCE, BEGINNING	11,167,291	14,112	(384,225)	16,212
FUND BALANCE, ENDING	\$ 9,857,668	\$ 14,112	\$ 9,857,668	\$ 14,112



## 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  
May 31, 2016 and 2015 (Unaudited)

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	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash And Investments	\$ 17,507,009	\$ 12,411,519
Receivables:		
Accounts (net of allowance of \$919,245)	4,257,742	4,195,973
Inventory	419,713	588,111
Restricted Assets:		
Cash and Investments	20,672,166	16,918,164
Fixed Assets (net of accumulated depreciation)	<u>168,927,636</u>	<u>164,424,242</u>
 Total Assets	 <u>\$ 211,784,266</u>	 <u>\$ 198,538,009</u>

City of Mansfield, Texas

Comparative Balance Sheet - Utility Fund  
May 31, 2016 and 2015 (Unaudited)

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	<u>2016</u>	<u>2015</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 2,438	\$ 66,630
Accrued Liabilities	366,725	328,475
Payable From Restricted Assets:		
Deposits	1,396,242	1,363,625
Bonds Payable-Current		
Accrued Interest	1,495,580	989,787
Accounts Payable	-	-
Accrued Liabilities	20,215	17,001
Retainage Payable	97,541	563,709
From Unrestricted Assets:		
Current	-	3,695,000
Long-Term, Net	51,893,246	44,990,428
Compensated Absences	<u>366,623</u>	<u>384,191</u>
Total Liabilities	<u>55,638,610</u>	<u>52,398,846</u>
<u>NET ASSETS</u>		
Invested In Capital Assets (net of related debt)	131,651,668	126,315,657
Reserved for Debt Service	6,054,887	6,341,321
Unreserved	<u>18,439,101</u>	<u>13,482,185</u>
Total Net Assets	<u>156,145,656</u>	<u>146,139,163</u>
Total Liabilities And Net Assets	<u>\$ 211,784,266</u>	<u>\$ 198,538,009</u>

City of Mansfield

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets -  
Utility Fund - For the Month and Eight Months Ended May 31, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE	FY16 ADOPTED BUDGET	FY16 OVER (UNDER) BUDGET	PERCENT COLLECTED TO BUDGET
OPERATING REVENUES:							
Water Service	\$ 1,333,305	\$ 1,148,554	\$ 11,545,542	\$ 9,771,093	\$ 17,065,051	\$ (5,519,509)	67.66%
Sewer Service	861,500	764,473	6,915,892	6,093,461	10,739,588	(3,823,696)	64.40%
Water Penalties	38,674	27,962	325,041	339,354	556,502	(231,461)	58.41%
Water Taps	-	-	6,990	5,868	21,379	(14,389)	32.70%
Meter Set Fee	8,800	4,750	57,200	59,900	65,624	(8,424)	87.16%
Utility Miscellaneous	4,815	10,307	55,352	74,025	90,000	(34,648)	61.50%
Restore Service Fee	10,096	6,577	95,149	72,430	93,954	1,195	101.27%
Sewer Tap	-	-	4,645	1,270	1,500	3,145	309.67%
Water Impact Fees	140,324	68,480	719,079	858,620	700,000	19,079	102.73%
Sewer Impact Fees	86,717	46,804	461,152	520,920	400,000	61,152	115.29%
Pretreatment Fees	564	1,684	32,151	65,181	46,000	(13,849)	69.89%
Other Income	128,948	11,319	342,474	300,853	136,956	205,518	250.06%
Contribution	533	-	6,416	-	-	6,416	0.00%
Total Revenues	\$ 2,614,276	\$ 2,090,909	20,567,083	\$ 18,162,975	\$ 29,916,553	\$ (9,349,472)	68.75%

City of Mansfield

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets -  
Utility Fund - For the Month and Eight Months Ended May 31, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE	FY16 ADOPTED BUDGET	FY16 OVER (UNDER) BUDGET	PERCENT COLLECTED TO BUDGET
OPERATING EXPENSES:							
Administration	71,669	67,571	603,659	441,546	907,492	(303,834)	66.52%
Billing And Collection	57,945	65,422	564,592	504,034	981,412	(416,821)	57.53%
Meter Reading/Repairs	62,271	69,978	643,630	460,204	896,530	(252,899)	71.79%
Water Distribution	59,958	100,755	569,447	668,884	896,376	(326,929)	63.53%
Wastewater Collection	526,242	497,689	4,490,962	4,022,196	6,546,041	(2,055,080)	68.61%
Water Treatment	616,817	573,615	4,749,476	5,224,546	7,602,733	(2,853,257)	62.47%
Water Quality	25,827	32,763	240,603	197,264	407,255	(166,651)	59.08%
Laboratory Services	15,584	9,841	136,226	71,582	203,696	(67,470)	66.88%
Water Demand Management	31,907	12,725	159,981	77,842	244,985	(85,005)	65.30%
Depreciation	258,590	239,592	2,033,693	1,878,472	-	2,033,693	0.00%
Total Operating Expenses	1,726,810	1,669,951	14,192,269	13,546,570	18,686,521	(4,494,252)	75.95%
OPERATING INCOME (LOSS)	887,466	420,958	6,374,814	4,616,405	11,230,032	(4,855,220)	
NONOPERATING REVENUES (EXPENSES):							
Non-Departmental	(1,606)	(9,191)	(311,114)	(80,770)	(473,387)	162,273	65.72%
Interest Revenue	69	1,344	36,135	10,333	6,021	30,113	600.10%
Interest And Fiscal Charges	(185,986)	(197,060)	(1,703,210)	(1,728,621)	(6,311,729)	4,608,519	26.98%
Bad Debt Expense	-	-	-	-	-	-	0.00%
Net Nonoperating Revenues (Expenses)	(187,523)	(204,907)	(1,978,189)	(1,799,058)	(6,779,094)	4,800,905	29.18%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	699,943	216,051	4,396,625	2,817,347	4,450,938	(54,315)	98.78%
OPERATING TRANSFERS:							
Transfers In (Out)	-	-	-	(195,043)	(1,607,675)	1,607,675	0.00%
Net Operating Transfers	-	-	-	(195,043)	(1,607,675)	1,607,675	0.00%
CHANGE IN NET ASSETS	699,943	216,051	4,396,625	2,622,304	2,843,263	1,553,360	
NET ASSETS BEGINNING	155,445,713	145,923,112	151,749,031	143,516,859	151,749,031	-	
NET ASSETS ENDING	\$ 156,145,656	\$ 146,139,163	156,145,656	\$ 146,139,163	\$ 154,592,294	\$ 1,553,360	



CITY OF MANSFIELD  
UTILITY FUND  
REVENUE BOND COVERAGE

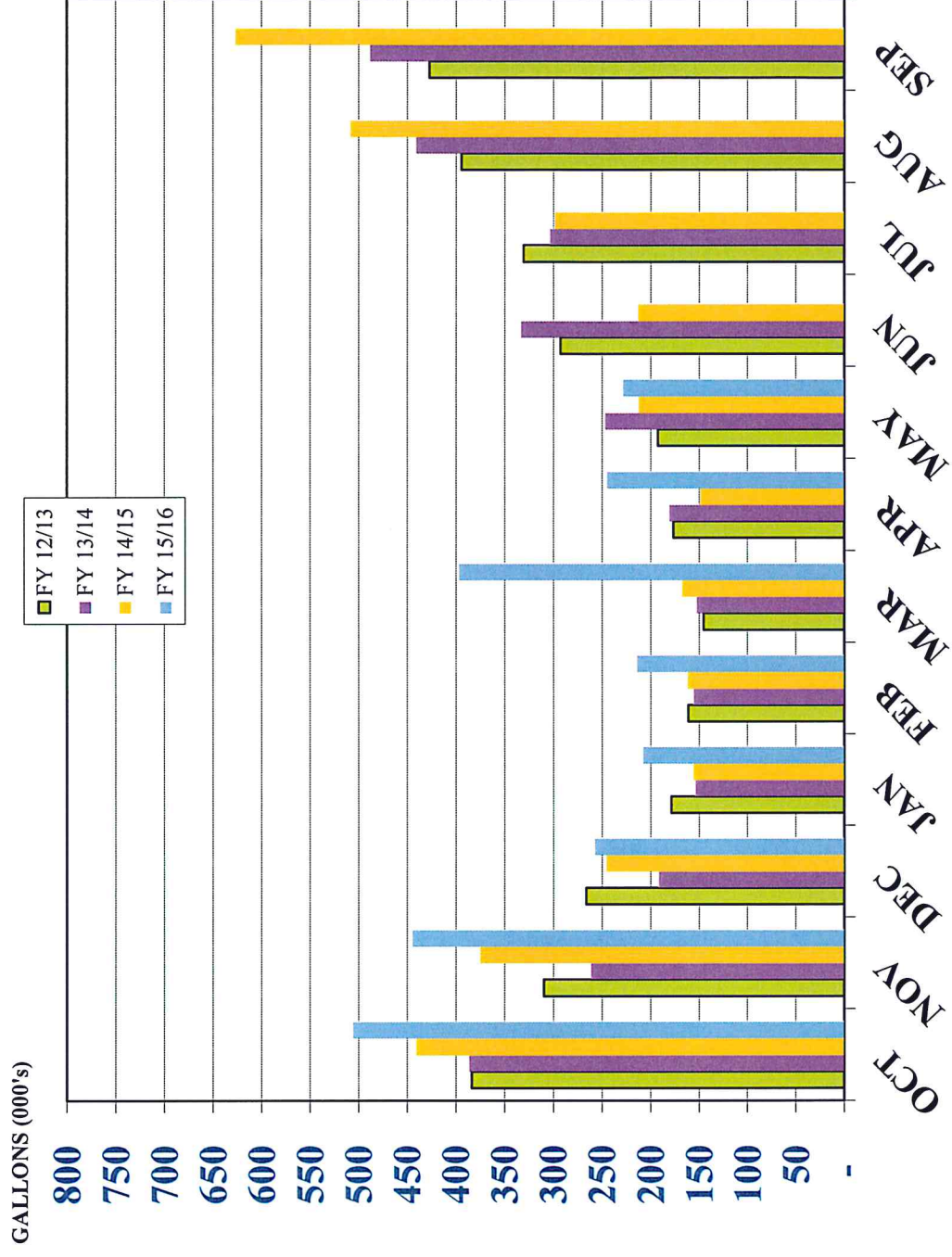
Definition of Bond Coverage:

The ordinance authorizing the issuance of Water and Sewer System revenue bonds requires that the City establish a sinking fund (Revenue Bond Sinking and Reserve Fund) in an amount not less than the average annual requirement for the payment of principal and interest on all the revenue bonds. At September 30, 2014, the sinking fund balance was sufficient to satisfy such bond ordinance requirements. The bond ordinance also contains provisions which, among other items, restricts the issuance of additional revenue bonds unless the special funds noted above contain the required amounts and the pledged revenues are equal to or greater than 1.25 times the average annual debt service requirements after giving effect to the proposed additional bonds and any proposed rate increases. The bond ordinance also requires that the annual gross revenues of the Water and Sewer System, less annual operation and maintenance expenses (excluding depreciation and amortization expense), be at least 1.10 times the annual principal and interest requirements of all then outstanding revenue bonds. The governing body has adopted a resolution stating that they want a coverage factor in excess of 1.30. During 2015, the City achieved a 2.07 bond coverage ratio which exceeded the 1.10 required by the bond ordinance. For fiscal year 2016 the revised bond coverage ratio is projected at 1.85.



# CITY OF MANSFIELD

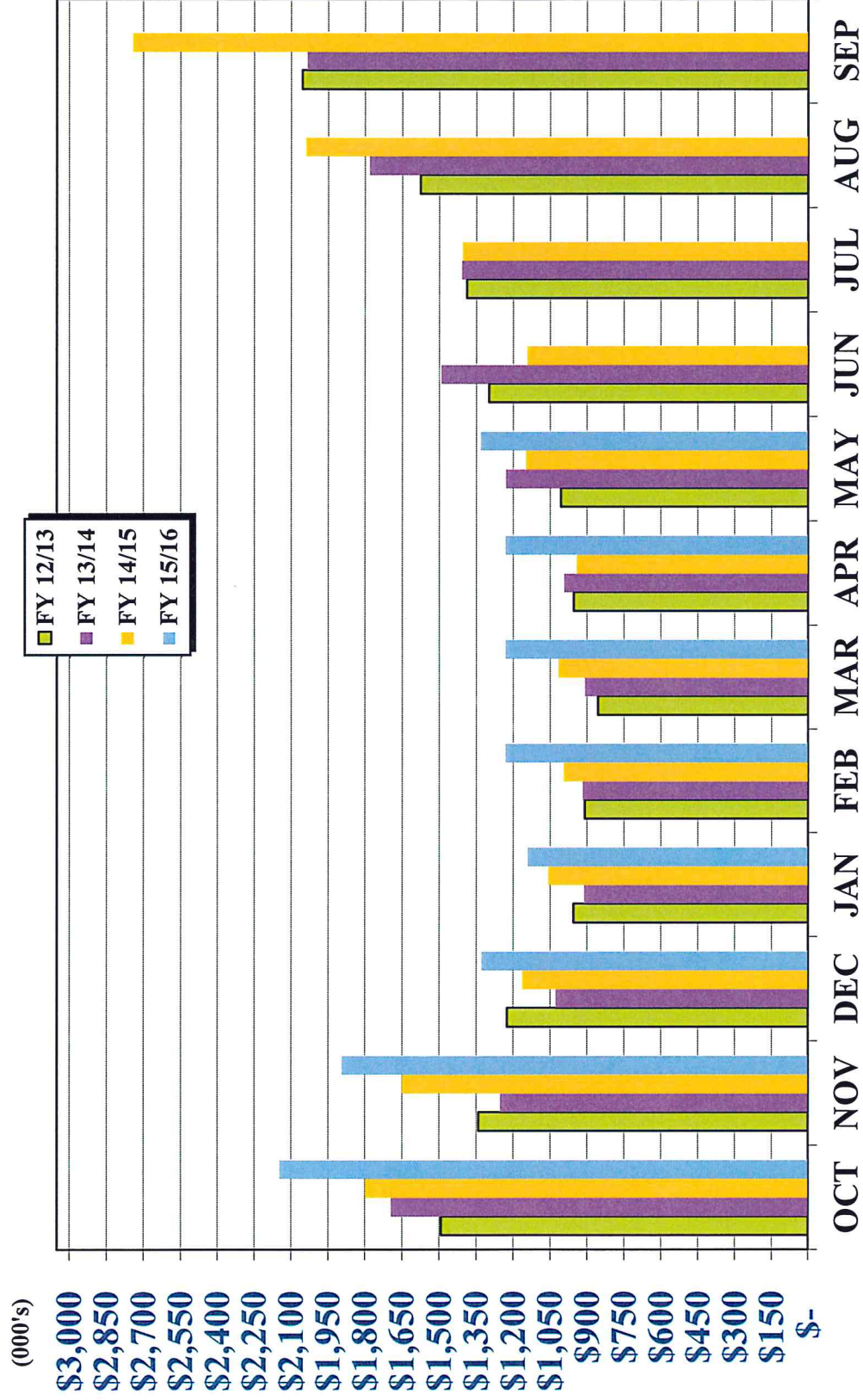
## WATER CONSUMPTION





# CITY OF MANSFIELD

## UTILITY FUND - WATER SALES

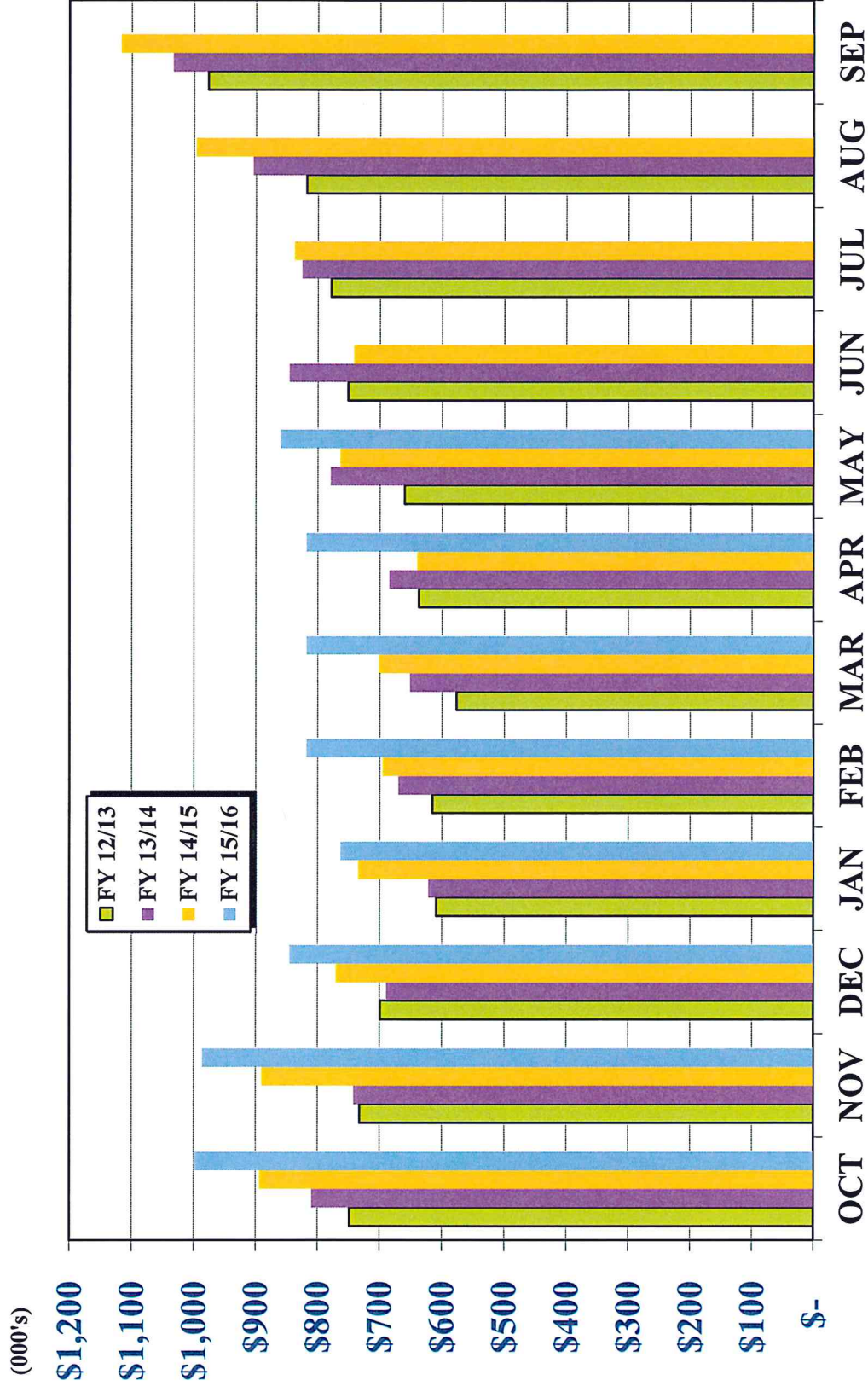






# CITY OF MANFIELD

## UTILITY FUND - SEWER SERVICE

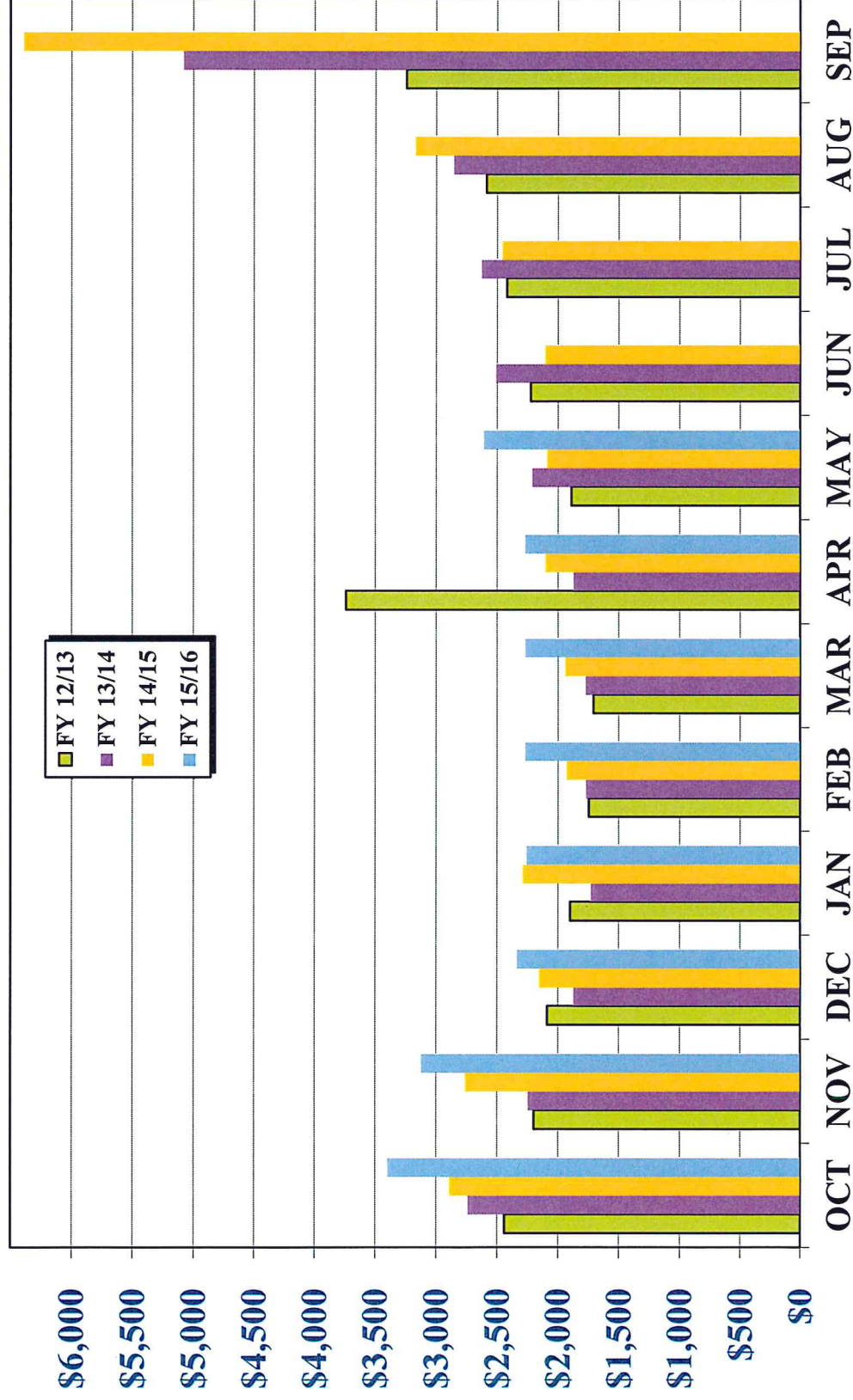




# CITY OF MANSFIELD

## UTILITY FUND - TOTAL REVENUES

(000's)

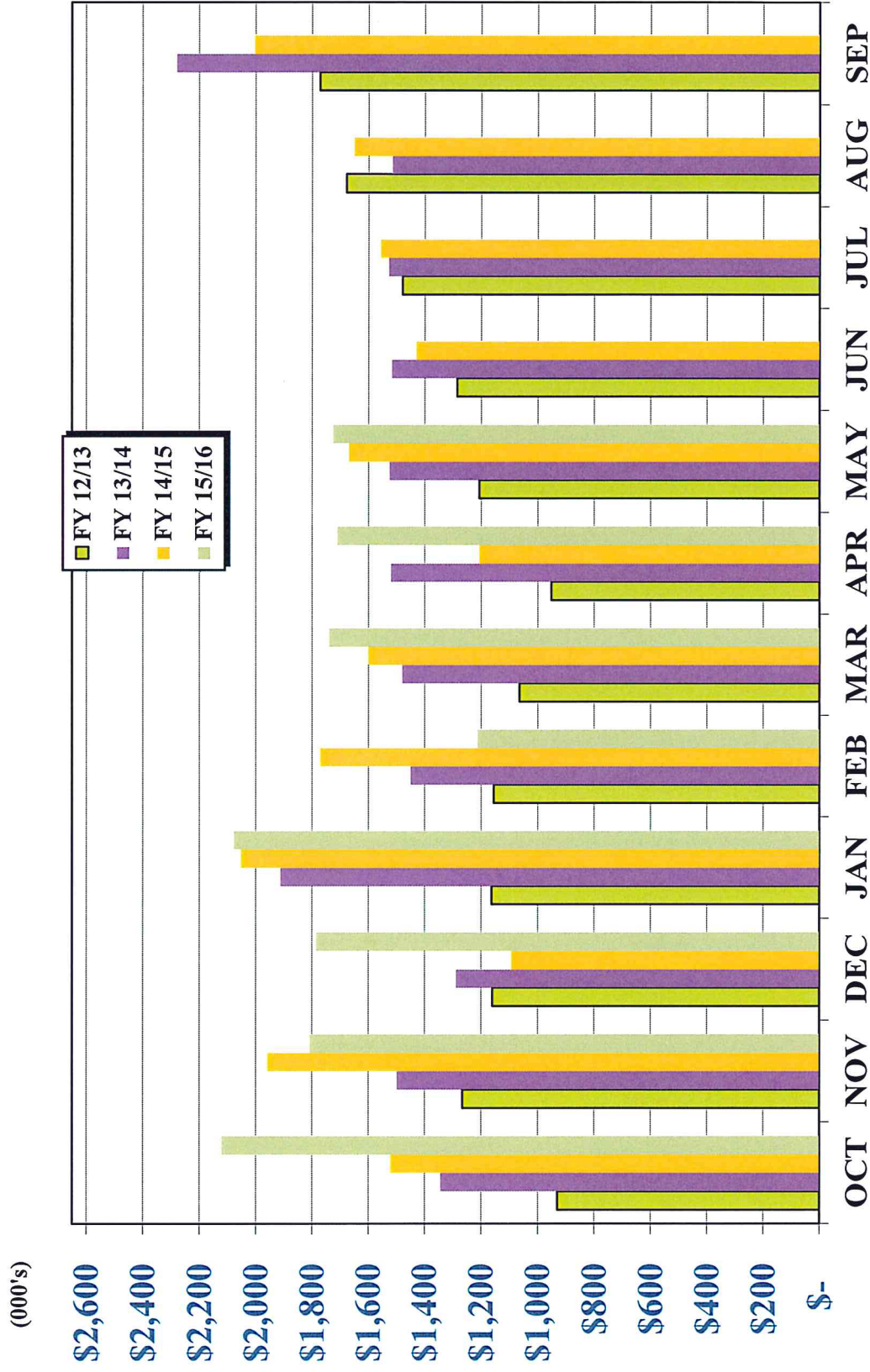






# CITY OF MANSFIELD

## UTILITY OPERATING EXPENDITURES



City of Mansfield, Texas

Comparative Balance Sheet - Law Enforcement Complex  
May 31, 2016 and 2015 (Unaudited)

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	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash And Investments	\$ 159,540	\$ 15,255
Receivables:		
Accounts	264,339	225,562
Inventory	21,432	26,483
Restricted Assets:		
Cash And Investments	121,810	39,780
Fixed Assets (net of accumulated depreciation)*	6,461,639 *	6,744,994
Deferred Issuance Cost	<u>-</u>	<u>0</u>
 Total Assets	 <u>\$ 7,028,760</u>	 <u>\$ 7,052,074</u>

\* Includes estimated depreciation through the balance sheet date.

City of Mansfield, Texas

Comparative Balance Sheet - Law Enforcement Complex  
May 31, 2016 and 2015 (Unaudited)

---

	2015	2014
<u>LIABILITIES</u>		
Accounts Payable	\$ 676	\$ 9,550
Accrued Liabilities	617,355	549,357
Due To General Fund	296,497	-
Payable From Restricted Assets:		
Inmate Trust	4,509	17,338
General Obligation Debt Payable:		
Bonds Payable-Current	30,000	30,000
Accrued Interest	12,534	11,158
Long-Term	580,272	620,407
Compensated Absences	532,598	537,658
Total Liabilities	2,074,440	1,775,468
<u>NET ASSETS</u>		
Invested in Capital Assets (net of related debt)	5,930,643	5,483,086
Unreserved	(976,324)	(206,480)
Total Net Assets	4,954,319	5,276,606
Total Liabilities And Net Assets	\$ 7,028,760	\$ 7,052,074

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets -  
Law Enforcement Complex - For the Month and Eight Months Ended May 31, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE	FY16 ADOPTED BUDGET	FY16 OVER (UNDER) BUDGET	FY16 PERCENT COLLECTED TO BUDGET
OPERATING REVENUES:							
Charges For Services	\$ 795,263	\$ 735,473	\$ 6,627,000	\$ 5,840,542	\$ 9,465,843	\$ (2,838,844)	70.01%
Salary Reimbursement	2,005	19,133	69,510	106,475	70,000	(490)	99.30%
Miscellaneous	-	-	-	-	-	-	0.00%
Transportation	100	1,158	1,583	11,135	15,000	(13,417)	10.55%
Commissary Sales	26,504	13,657	202,220	159,277	255,534	(53,314)	79.14%
Telephone Commission	18,400	14,639	135,721	109,203	175,000	(39,279)	77.55%
Total Operating Revenues	842,273	784,060	7,036,033	6,226,633	9,981,377	(2,945,344)	70.49%
OPERATING EXPENSES:							
Administration	20,060	25,339	197,617	184,427	294,420	(96,803)	67.12%
Operations	572,246	742,917	5,111,681	4,884,600	7,712,784	(2,601,104)	66.28%
Support	67,068	79,640	615,124	554,536	1,041,045	(425,921)	59.09%
Food Service	33,064	64,301	290,630	333,534	499,298	(208,668)	58.21%
Medical Service	46,566	39,672	368,241	309,298	591,491	(223,250)	62.26%
Commissary	18,761	20,852	165,763	137,993	230,084	(64,321)	72.04%
Depreciation	21,778	22,503	171,413	176,393	-	171,413	0.00%
Total Operating Expenses	779,544	995,224	6,920,469	6,580,781	10,369,123	(3,448,654)	66.74%
OPERATING INCOME (LOSS)	62,729	(211,164)	115,564	(354,149)	(387,746)	503,310	-29.80%
NON OPERATING REVENUES (EXPENSES)							
Interest Revenue	-	-	-	-	-	-	0.00%
Other Income	-	-	3,417	133	-	3,417	0.00%
Other Expenses	-	-	-	(80)	-	-	0.00%
Amortization	-	-	-	-	-	-	0.00%
Interest And Fiscal Charges	(3,252)	(4,424)	(26,015)	(35,389)	(574,269)	548,254	4.53%
Net Nonoperating Revenues (Expenses)	(3,252)	(4,424)	(22,598)	(35,336)	(574,269)	551,671	3.94%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	59,477	(215,588)	92,966	(389,485)	(962,015)	1,054,981	
OPERATING TRANSFERS:							
Transfer In (Out)	-	-	-	-	413,196	(413,196)	0.00%
Net Operating Transfers	-	-	-	-	413,196	(413,196)	0.00%
CHANGE IN NET ASSETS	59,477	(215,588)	92,966	(389,485)	(548,819)	641,785	
NET ASSETS BEGINNING	4,894,842	5,492,194	4,861,353	5,666,091	4,861,353	-	
NET ASSETS ENDING	\$ 4,954,319	\$ 5,276,606	\$ 4,954,319	\$ 5,276,606	\$ 4,312,534	\$ 641,785	

City of Mansfield, Texas

Comparative Balance Sheet - Drainage Utility Fund  
May 31, 2016 and 2015 (Unaudited)

---

	2016	2015
<u>ASSETS</u>		
Cash And Investments	\$ 2,284,752	\$ 1,681,231
Accounts Receivable	176,618	175,324
Restricted Assets:		
Cash and Investments	390,918	474,490
Fixed Assets (Net of accumulated depreciation)	6,852,504	6,827,647
Total Assets	<u>\$ 9,704,791</u>	<u>\$ 9,158,692</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ -	\$ 5,514
Accrued Liabilities	21,260	11,090
Retainage Payable	-	-
Bond Payable	4,360,000	4,735,000
Accrued Interest Payable	51,240	49,123
Unamortized Discounts on Bonds	(252,627)	(280,424)
Unamortized Premiums on Bonds	55,498	61,971
Total Liabilities	<u>4,235,372</u>	<u>4,582,274</u>
<u>NET ASSETS</u>		
Invested in Capital Assets (net of related debt)	2,709,495	2,434,380
Reserved for Debt Service	319,815	302,086
Unrestricted	2,440,109	1,839,952
Total Net Assets	<u>5,469,419</u>	<u>4,576,418</u>
Total Liabilities And Net Assets	<u>\$ 9,704,791</u>	<u>\$ 9,158,692</u>



City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets-  
Drainage Utility Fund - For the Month and Eight Months Ended May 31, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE
OPERATING REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Licenses Fee-Gaswells/Pipelines	-	-	-	-
Drainage Fee	206,618	109,685	1,321,736	872,960
Total Operating Revenues	206,618	109,685	1,321,736	872,960
OPERATING EXPENSES:				
Administration	36,583	39,177	282,910	422,714
General Maintenance	10,032	32,204	278,361	170,219
Depreciation	10,288	9,865	80,978	76,831
Total Operating Expenses	56,903	81,246	642,249	669,764
OPERATING INCOME (LOSS)	149,715	28,439	679,487	203,196
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	-	44	1,341	287
Other Income	563	16,458	2,260	192,995
Amortization	-	-	-	-
Interest and fiscal charges	(12,023)	(12,281)	(101,371)	(99,938)
Net Nonoperating Revenue	(11,460)	4,221	(97,771)	93,343
INCOME (LOSS) BEFORE OPERATING TRANSFERS	138,255	32,660	581,716	296,539
OPERATING TRANSFERS				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	(108,639)
Net Operating Transfers	-	-	-	(108,639)
CHANGE IN NET ASSETS	138,255	32,660	581,716	187,900
NET ASSETS, BEGINNING	5,331,164	4,543,758	4,887,703	4,388,518
NET ASSETS, ENDING	\$ 5,469,419	\$ 4,576,418	\$ 5,469,419	\$ 4,576,418

CITY OF MANSFIELD, TEXAS  
SALES TAX COMPARISON  
INFORMATION

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

MONTH	FY15	FY16	DOLLAR VALUE INCREASE (DECREASE) FY 2015/2016	PERCENTAGE INCREASE (DECREASE) FY 2015/2016
OCTOBER	894,193.33	953,536.19	59,342.86	6.64%
NOVEMBER	731,291.17	763,133.53	31,842.36	4.35%
DECEMBER	736,202.87	753,511.43	17,308.56	2.35%
JANUARY	1,081,771.35	1,151,915.79	70,144.44	6.48%
FEBRUARY	678,190.00	803,653.83	125,463.83	18.50%
MARCH	623,124.87	687,121.54	63,996.67	10.27%
Subtotal	4,744,773.59	5,112,872.31	368,098.72	7.76%
APRIL	939,590.07	1,003,838.78	64,248.71	6.84%
MAY	749,108.16	752,130.08	3,021.92	0.40%
JUNE	712,763.85			0.00%
JULY	983,674.04			0.00%
AUGUST	780,352.77			0.00%
SEPTEMBER	775,339.73			0.00%
YTD TOTAL	9,685,602.21	6,868,841.17	(2,816,761.04)	-29.08%
BUDGET		9,554,913.00		
OVER/(UNDER) BUDGET		(2,686,071.83)		

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

MONTH	FY15	FY16	DOLLAR VALUE INCREASE (DECREASE) 2015/2016	PERCENTAGE INCREASE (DECREASE) 2015/2016
OCTOBER	447,096.67	476,768.10	29,671.43	6.64%
NOVEMBER	365,645.58	381,566.77	15,921.19	4.35%
DECEMBER	368,101.44	376,755.72	8,654.28	2.35%
JANUARY	540,885.67	575,957.89	35,072.22	6.48%
FEBRUARY	339,094.99	401,826.92	62,731.93	18.50%
MARCH	311,562.44	343,560.77	31,998.33	10.27%
Subtotal	2,372,386.79	2,556,436.17	184,049.38	7.76%
APRIL	469,795.03	501,919.39	32,124.36	6.84%
MAY	374,554.08	376,065.04	1,510.96	0.40%
JUNE	356,381.93			0.00%
JULY	491,837.02			0.00%
AUGUST	390,176.38			0.00%
SEPTEMBER	387,669.87			0.00%
YTD TOTAL	4,842,801.10	3,434,420.60	(1,408,380.50)	-29.08%

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

MONTH	FY15	FY16	DOLLAR VALUE INCREASE (DECREASE) 2015/2016	PERCENTAGE INCREASE (DECREASE) 2015/2016
OCTOBER	447,096.67	476,768.10	29,671.43	6.64%
NOVEMBER	365,645.58	381,566.77	15,921.19	4.35%
DECEMBER	368,101.44	376,755.72	8,654.28	2.35%
JANUARY	540,885.67	575,957.89	35,072.22	6.48%
FEBRUARY	339,094.99	401,826.92	62,731.93	18.50%
MARCH	311,562.44	343,560.77	31,998.33	10.27%
Subtotal	2,372,386.79	2,556,436.17	184,049.38	7.76%
APRIL	469,795.03	501,919.39	32,124.36	6.84%
MAY	374,554.08	376,065.04	1,510.96	0.40%
JUNE	356,381.93			0.00%
JULY	491,837.02			0.00%
AUGUST	390,176.38			0.00%
SEPTEMBER	387,669.86			0.00%
YTD TOTAL	4,842,801.09	3,434,420.60	(1,408,380.49)	-29.08%



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

MONTH	FY15	FY16	DOLLAR VALUE INCREASE (DECREASE) 2015/2016	PERCENTAGE INCREASE (DECREASE) 2015/2016
OCTOBER	1,788,386.69	1,907,072.39	118,685.70	6.64%
NOVEMBER	1,462,582.33	1,526,267.06	63,684.73	4.35%
DECEMBER	1,472,405.77	1,507,022.87	34,617.10	2.35%
JANUARY	2,163,542.70	2,303,831.57	140,288.87	6.48%
FEBRUARY	1,356,379.99	1,607,307.66	250,927.67	18.50%
MARCH	1,246,249.74	1,374,243.08	127,993.34	10.27%
Subtotal	9,489,547.22	10,225,744.63	736,197.41	7.76%
APRIL	1,879,180.13	2,007,677.55	128,497.42	6.84%
MAY	1,498,216.32	1,504,260.15	6,043.83	0.40%
JUNE	1,425,527.70			0.00%
JULY	1,967,348.08			0.00%
AUGUST	1,560,705.53			0.00%
SEPTEMBER	1,550,679.46			0.00%
YTD TOTAL	19,371,204.44	13,737,682.33	(5,633,522.11)	-29.08%
BUDGET		19,109,826.00		
OVER/(UNDER) BUDGET		(5,372,143.67)		

## 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 March, April and May for Fiscal Year 2016.

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

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 3/31/2016**

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
<b>01 - General Fund</b>												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.419	2,527,285.11	2,527,285.11	2,527,285.11	2,527,285.11	N/A	1		3.81
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.345	5,773,194.84	5,773,194.84	5,773,194.84	5,773,194.84	N/A	1		8.71
<b>Sub Total / Average</b>				<b>0.368</b>	<b>8,300,479.95</b>	<b>8,300,479.95</b>	<b>8,300,479.95</b>	<b>8,300,479.95</b>		<b>1</b>	<b>0.00</b>	<b>12.52</b>
<b>06 - Tree Mitigation</b>												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.419	99,988.97	99,988.97	99,988.97	99,988.97	N/A	1		0.15
<b>Sub Total / Average</b>				<b>0.419</b>	<b>99,988.97</b>	<b>99,988.97</b>	<b>99,988.97</b>	<b>99,988.97</b>		<b>1</b>	<b>0.00</b>	<b>0.15</b>
<b>08 - Hotel</b>												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/30/2014	0.345	551,169.89	551,169.89	551,169.89	551,169.89	N/A	1		0.83
<b>Sub Total / Average</b>				<b>0.345</b>	<b>551,169.89</b>	<b>551,169.89</b>	<b>551,169.89</b>	<b>551,169.89</b>		<b>1</b>	<b>0.00</b>	<b>0.83</b>
<b>10 - Debt Services</b>												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.419	422,645.54	422,645.54	422,645.54	422,645.54	N/A	1		0.64
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.345	400,445.37	400,445.37	400,445.37	400,445.37	N/A	1		0.60
<b>Sub Total / Average</b>				<b>0.383</b>	<b>823,090.91</b>	<b>823,090.91</b>	<b>823,090.91</b>	<b>823,090.91</b>		<b>1</b>	<b>0.00</b>	<b>1.24</b>
<b>15 - Street Construction</b>												
AIM Invesco MM	AIM	Money Market	9/30/1999	0.240	446,486.94	446,486.94	446,486.94	446,486.94	N/A	1		0.67
Nations Funds MM	MF0008	Money Market	10/25/1999	0.419	3,188,930.48	3,188,930.48	3,188,930.48	3,188,930.48	N/A	1		4.81
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.345	1,404,016.90	1,404,016.90	1,404,016.90	1,404,016.90	N/A	1		2.12
<b>Sub Total / Average</b>				<b>0.383</b>	<b>5,039,434.32</b>	<b>5,039,434.32</b>	<b>5,039,434.32</b>	<b>5,039,434.32</b>		<b>1</b>	<b>0.00</b>	<b>7.60</b>
<b>16 - Building Construction</b>												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.345	75,221.50	75,221.50	75,221.50	75,221.50	N/A	1		0.11
<b>Sub Total / Average</b>				<b>0.345</b>	<b>75,221.50</b>	<b>75,221.50</b>	<b>75,221.50</b>	<b>75,221.50</b>		<b>1</b>	<b>0.00</b>	<b>0.11</b>
<b>19 - Drainage Utility Fund</b>												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.345	942,237.50	942,237.50	942,237.50	942,237.50	N/A	1		1.42
<b>Sub Total / Average</b>				<b>0.345</b>	<b>942,237.50</b>	<b>942,237.50</b>	<b>942,237.50</b>	<b>942,237.50</b>		<b>1</b>	<b>0.00</b>	<b>1.42</b>
<b>22 - Equipment Replacement</b>												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.419	89.97	89.97	89.97	89.97	N/A	1		0.00
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.345	289,206.01	289,206.01	289,206.01	289,206.01	N/A	1		0.44
<b>Sub Total / Average</b>				<b>0.345</b>	<b>289,295.98</b>	<b>289,295.98</b>	<b>289,295.98</b>	<b>289,295.98</b>		<b>1</b>	<b>0.00</b>	<b>0.44</b>

**23 - Mansfield Parks 1/2 Sales Tax**

Nations Funds MM	MF0008	Money Market	10/25/1999	0.419	2,522,160.92	2,522,160.92	2,522,160.92	2,522,160.92	N/A	1	3.80
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.345	3,407,262.17	3,407,262.17	3,407,262.17	3,407,262.17	N/A	1	5.14
<b>Sub Total / Average</b>				<b>0.376</b>	<b>5,929,423.09</b>	<b>5,929,423.09</b>	<b>5,929,423.09</b>	<b>5,929,423.09</b>		<b>1</b>	<b>0.00 8.94</b>

**24 - Mansfield Parks Land Dedication**

Nations Funds MM	MF0008	Money Market	10/25/1999	0.419	575,573.18	575,573.18	575,573.18	575,573.18	N/A	1	0.87
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.345	1,005,033.79	1,005,033.79	1,005,033.79	1,005,033.79	N/A	1	1.52
<b>Sub Total / Average</b>				<b>0.372</b>	<b>1,580,606.97</b>	<b>1,580,606.97</b>	<b>1,580,606.97</b>	<b>1,580,606.97</b>		<b>1</b>	<b>0.00 2.38</b>

**25 - Water & Sewer**

Nations Funds MM	MF0008	Money Market	10/25/1999	0.419	4,238,825.01	4,238,825.01	4,238,825.01	4,238,825.01	N/A	1	6.39
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.345	7,723,488.88	7,723,488.88	7,723,488.88	7,723,488.88	N/A	1	11.65
<b>Sub Total / Average</b>				<b>0.371</b>	<b>11,962,313.89</b>	<b>11,962,313.89</b>	<b>11,962,313.89</b>	<b>11,962,313.89</b>		<b>1</b>	<b>0.00 18.04</b>

**27 - Revenue Bond Reserve**

Nations Funds MM	MF0008	Money Market	4/11/2012	0.419	2,854,384.73	2,854,384.73	2,854,384.73	2,854,384.73	N/A	1	4.30
<b>Sub Total / Average</b>				<b>0.419</b>	<b>2,854,384.73</b>	<b>2,854,384.73</b>	<b>2,854,384.73</b>	<b>2,854,384.73</b>		<b>1</b>	<b>0.00 4.30</b>

**28 - Utility Construction Fund 28**

Nations Funds MM	MF0008	Money Market	10/25/1999	0.419	1,372,471.69	1,372,471.69	1,372,471.69	1,372,471.69	N/A	1	2.07
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.345	6,199,597.75	6,199,597.75	6,199,597.75	6,199,597.75	N/A	1	9.35
<b>Sub Total / Average</b>				<b>0.358</b>	<b>7,572,069.44</b>	<b>7,572,069.44</b>	<b>7,572,069.44</b>	<b>7,572,069.44</b>		<b>1</b>	<b>0.00 11.42</b>

**31 - Animal Control Construction**

TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.345	151,045.55	151,045.55	151,045.55	151,045.55	N/A	1	0.23
<b>Sub Total / Average</b>				<b>0.345</b>	<b>151,045.55</b>	<b>151,045.55</b>	<b>151,045.55</b>	<b>151,045.55</b>		<b>1</b>	<b>0.00 0.23</b>

**35 - Tactical Training Range**

TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.345	75,754.90	75,754.90	75,754.90	75,754.90	N/A	1	0.11
<b>Sub Total / Average</b>				<b>0.345</b>	<b>75,754.90</b>	<b>75,754.90</b>	<b>75,754.90</b>	<b>75,754.90</b>		<b>1</b>	<b>0.00 0.11</b>

**38 - MEDC I&S Fund**

TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.345	218,831.84	218,831.84	218,831.84	218,831.84	N/A	1	0.33
<b>Sub Total / Average</b>				<b>0.345</b>	<b>218,831.84</b>	<b>218,831.84</b>	<b>218,831.84</b>	<b>218,831.84</b>		<b>1</b>	<b>0.00 0.33</b>

**39 - Economic Development**

Nations Funds MM	MF0008	Money Market	10/25/1999	0.419	1,213,441.87	1,213,441.87	1,213,441.87	1,213,441.87	N/A	1	1.83
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.345	3,710,927.03	3,710,927.03	3,710,927.03	3,710,927.03	N/A	1	5.60



<b>Sub Total / Average</b>				<b>0.363</b>	<b>4,924,368.90</b>	<b>4,924,368.90</b>	<b>4,924,368.90</b>	<b>4,924,368.90</b>		<b>1</b>	<b>0.00</b>	<b>7.43</b>
<b>50 - TIF</b>												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.345	1,402,548.19	1,402,548.19	1,402,548.19	1,402,548.19	N/A	1		2.12
<b>Sub Total / Average</b>				<b>0.345</b>	<b>1,402,548.19</b>	<b>1,402,548.19</b>	<b>1,402,548.19</b>	<b>1,402,548.19</b>		<b>1</b>	<b>0.00</b>	<b>2.12</b>
<b>81 - Street Construction 2012 Issue</b>												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.345	1,932,767.11	1,932,767.11	1,932,767.11	1,932,767.11	N/A	1		2.91
<b>Sub Total / Average</b>				<b>0.345</b>	<b>1,932,767.11</b>	<b>1,932,767.11</b>	<b>1,932,767.11</b>	<b>1,932,767.11</b>		<b>1</b>	<b>0.00</b>	<b>2.91</b>
<b>83 - 2014 Street Construction Fund</b>												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.345	2,724,326.58	2,724,326.58	2,724,326.58	2,724,326.58	N/A	1		4.11
<b>Sub Total / Average</b>				<b>0.345</b>	<b>2,724,326.58</b>	<b>2,724,326.58</b>	<b>2,724,326.58</b>	<b>2,724,326.58</b>		<b>1</b>	<b>0.00</b>	<b>4.11</b>
<b>84 - 2015 Streets Contruction</b>												
Nations Funds MM	MF0008	Money Market	4/1/2015	0.419	4,867,542.88	4,867,542.88	4,867,542.88	4,867,542.88	N/A	1		7.34
TexStar LGIP	TEXSTAR	Local Government Investment Pool	4/30/2015	0.345	2,986,962.59	2,986,962.59	2,986,962.59	2,986,962.59	N/A	1		4.50
<b>Sub Total / Average</b>				<b>0.391</b>	<b>7,854,505.47</b>	<b>7,854,505.47</b>	<b>7,854,505.47</b>	<b>7,854,505.47</b>		<b>1</b>	<b>0.00</b>	<b>11.85</b>
<b>90 - Utility Construction Fund 90</b>												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.345	1,006,220.00	1,006,220.00	1,006,220.00	1,006,220.00	N/A	1		1.52
<b>Sub Total / Average</b>				<b>0.345</b>	<b>1,006,220.00</b>	<b>1,006,220.00</b>	<b>1,006,220.00</b>	<b>1,006,220.00</b>		<b>1</b>	<b>0.00</b>	<b>1.52</b>
<b>Total / Average</b>				<b>0.371</b>	<b>66,310,085.68</b>	<b>66,310,085.68</b>	<b>66,310,085.68</b>	<b>66,310,085.68</b>		<b>1</b>	<b>0.00</b>	<b>100</b>

## 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 4/30/2016**

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
01 - General Fund												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.423	2,528,779.54	2,528,779.54	2,528,779.54	2,528,779.54	N/A	1		3.81
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.370	5,774,899.19	5,774,899.19	5,774,899.19	5,774,899.19	N/A	1		8.71
Sub Total / Average				0.386	8,303,678.73	8,303,678.73	8,303,678.73	8,303,678.73		1	0.00	12.52
06 - Tree Mitigation												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.423	90,038.98	90,038.98	90,038.98	90,038.98	N/A	1		0.14
Sub Total / Average				0.423	90,038.98	90,038.98	90,038.98	90,038.98		1	0.00	0.14
08 - Hotel												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/30/2014	0.370	551,337.30	551,337.30	551,337.30	551,337.30	N/A	1		0.83
Sub Total / Average				0.370	551,337.30	551,337.30	551,337.30	551,337.30		1	0.00	0.83
10 - Debt Services												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.423	422,880.41	422,880.41	422,880.41	422,880.41	N/A	1		0.64
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.370	400,567.00	400,567.00	400,567.00	400,567.00	N/A	1		0.60
Sub Total / Average				0.397	823,447.41	823,447.41	823,447.41	823,447.41		1	0.00	1.24
15 - Street Construction												
AIM Invesco MM	AIM	Money Market	9/30/1999	0.240	446,543.20	446,543.20	446,543.20	446,543.20	N/A	1		0.67
Nations Funds MM	MF0008	Money Market	10/25/1999	0.423	3,190,702.57	3,190,702.57	3,190,702.57	3,190,702.57	N/A	1		4.81
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.370	1,404,443.36	1,404,443.36	1,404,443.36	1,404,443.36	N/A	1		2.12
Sub Total / Average				0.392	5,041,689.13	5,041,689.13	5,041,689.13	5,041,689.13		1	0.00	7.60
16 - Building Construction												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.370	75,244.35	75,244.35	75,244.35	75,244.35	N/A	1		0.11
Sub Total / Average				0.370	75,244.35	75,244.35	75,244.35	75,244.35		1	0.00	0.11
19 - Drainage Utility Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.370	942,523.70	942,523.70	942,523.70	942,523.70	N/A	1		1.42
Sub Total / Average				0.370	942,523.70	942,523.70	942,523.70	942,523.70		1	0.00	1.42
22 - Equipment Replacement												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.370	289,343.06	289,343.06	289,343.06	289,343.06	N/A	1		0.44
Sub Total / Average				0.370	289,343.06	289,343.06	289,343.06	289,343.06		1	0.00	0.44
23 - Mansfield Parks 1/2 Sales Tax												

Nations Funds MM	MF0008	Money Market	10/25/1999	0.423	2,523,562.48	2,523,562.48	2,523,562.48	2,523,562.48	N/A	1	3.80
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.370	3,408,297.10	3,408,297.10	3,408,297.10	3,408,297.10	N/A	1	5.14
<b>Sub Total / Average</b>				<b>0.392</b>	<b>5,931,859.58</b>	<b>5,931,859.58</b>	<b>5,931,859.58</b>	<b>5,931,859.58</b>		<b>1</b>	<b>0.00 8.94</b>
<b>24 - Mansfield Parks Land Dedication</b>											
Nations Funds MM	MF0008	Money Market	10/25/1999	0.423	575,893.03	575,893.03	575,893.03	575,893.03	N/A	1	0.87
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.370	1,005,339.06	1,005,339.06	1,005,339.06	1,005,339.06	N/A	1	1.52
<b>Sub Total / Average</b>				<b>0.389</b>	<b>1,581,232.09</b>	<b>1,581,232.09</b>	<b>1,581,232.09</b>	<b>1,581,232.09</b>		<b>1</b>	<b>0.00 2.38</b>
<b>25 - Water &amp; Sewer</b>											
Nations Funds MM	MF0008	Money Market	10/25/1999	0.423	4,241,180.52	4,241,180.52	4,241,180.52	4,241,180.52	N/A	1	6.39
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.370	7,725,834.82	7,725,834.82	7,725,834.82	7,725,834.82	N/A	1	11.65
<b>Sub Total / Average</b>				<b>0.389</b>	<b>11,967,015.34</b>	<b>11,967,015.34</b>	<b>11,967,015.34</b>	<b>11,967,015.34</b>		<b>1</b>	<b>0.00 18.04</b>
<b>27 - Revenue Bond Reserve</b>											
Nations Funds MM	MF0008	Money Market	4/11/2012	0.423	2,855,970.91	2,855,970.91	2,855,970.91	2,855,970.91	N/A	1	4.31
<b>Sub Total / Average</b>				<b>0.423</b>	<b>2,855,970.91</b>	<b>2,855,970.91</b>	<b>2,855,970.91</b>	<b>2,855,970.91</b>		<b>1</b>	<b>0.00 4.31</b>
<b>28 - Utility Construction Fund 28</b>											
Nations Funds MM	MF0008	Money Market	10/25/1999	0.423	1,383,239.93	1,383,239.93	1,383,239.93	1,383,239.93	N/A	1	2.09
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.370	6,901,693.44	6,901,693.44	6,901,693.44	6,901,693.44	N/A	1	10.40
<b>Sub Total / Average</b>				<b>0.379</b>	<b>8,284,933.37</b>	<b>8,284,933.37</b>	<b>8,284,933.37</b>	<b>8,284,933.37</b>		<b>1</b>	<b>0.00 12.49</b>
<b>31 - Animal Control Construction</b>											
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.370	151,091.43	151,091.43	151,091.43	151,091.43	N/A	1	0.23
<b>Sub Total / Average</b>				<b>0.370</b>	<b>151,091.43</b>	<b>151,091.43</b>	<b>151,091.43</b>	<b>151,091.43</b>		<b>1</b>	<b>0.00 0.23</b>
<b>35 - Tactical Training Range</b>											
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.370	75,777.91	75,777.91	75,777.91	75,777.91	N/A	1	0.11
<b>Sub Total / Average</b>				<b>0.370</b>	<b>75,777.91</b>	<b>75,777.91</b>	<b>75,777.91</b>	<b>75,777.91</b>		<b>1</b>	<b>0.00 0.11</b>
<b>38 - MEDC I&amp;S Fund</b>											
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.370	218,898.31	218,898.31	218,898.31	218,898.31	N/A	1	0.33
<b>Sub Total / Average</b>				<b>0.370</b>	<b>218,898.31</b>	<b>218,898.31</b>	<b>218,898.31</b>	<b>218,898.31</b>		<b>1</b>	<b>0.00 0.33</b>
<b>39 - Economic Development</b>											
Nations Funds MM	MF0008	Money Market	10/25/1999	0.423	1,214,116.18	1,214,116.18	1,214,116.18	1,214,116.18	N/A	1	1.83
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.370	3,712,054.19	3,712,054.19	3,712,054.19	3,712,054.19	N/A	1	5.60
<b>Sub Total / Average</b>				<b>0.383</b>	<b>4,926,170.37</b>	<b>4,926,170.37</b>	<b>4,926,170.37</b>	<b>4,926,170.37</b>		<b>1</b>	<b>0.00 7.43</b>

50 - TIF

TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.370	1,402,974.20	1,402,974.20	1,402,974.20	1,402,974.20	N/A	1	2.11
<b>Sub Total / Average</b>				<b>0.370</b>	<b>1,402,974.20</b>	<b>1,402,974.20</b>	<b>1,402,974.20</b>	<b>1,402,974.20</b>		<b>1</b>	<b>0.00 2.11</b>

81 - Street Construction 2012 Issue

TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.370	1,633,263.05	1,633,263.05	1,633,263.05	1,633,263.05	N/A	1	2.46
<b>Sub Total / Average</b>				<b>0.370</b>	<b>1,633,263.05</b>	<b>1,633,263.05</b>	<b>1,633,263.05</b>	<b>1,633,263.05</b>		<b>1</b>	<b>0.00 2.46</b>

83 - 2014 Street Construction Fund

TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.370	2,475,078.14	2,475,078.14	2,475,078.14	2,475,078.14	N/A	1	3.73
<b>Sub Total / Average</b>				<b>0.370</b>	<b>2,475,078.14</b>	<b>2,475,078.14</b>	<b>2,475,078.14</b>	<b>2,475,078.14</b>		<b>1</b>	<b>0.00 3.73</b>

84 - 2015 Streets Contruction

Nations Funds MM	MF0008	Money Market	4/1/2015	0.423	4,870,247.75	4,870,247.75	4,870,247.75	4,870,247.75	N/A	1	7.34
TexStar LGIP	TEXSTAR	Local Government Investment Pool	4/30/2015	0.370	2,987,869.85	2,987,869.85	2,987,869.85	2,987,869.85	N/A	1	4.50
<b>Sub Total / Average</b>				<b>0.403</b>	<b>7,858,117.60</b>	<b>7,858,117.60</b>	<b>7,858,117.60</b>	<b>7,858,117.60</b>		<b>1</b>	<b>0.00 11.85</b>

90 - Utility Construction Fund 90

TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.370	856,480.07	856,480.07	856,480.07	856,480.07	N/A	1	1.29
<b>Sub Total / Average</b>				<b>0.370</b>	<b>856,480.07</b>	<b>856,480.07</b>	<b>856,480.07</b>	<b>856,480.07</b>		<b>1</b>	<b>0.00 1.29</b>
<b>Total / Average</b>				<b>0.388</b>	<b>66,336,165.03</b>	<b>66,336,165.03</b>	<b>66,336,165.03</b>	<b>66,336,165.03</b>		<b>1</b>	<b>0.00 100</b>



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 5/31/2016**

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
01 - General Fund												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.414	2,529,162.02	2,529,162.02	2,529,162.02	2,529,162.02	N/A	1		3.81
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.366	6,271,850.30	6,271,850.30	6,271,850.30	6,271,850.30	N/A	1		9.45
Sub Total / Average				0.380	8,801,012.32	8,801,012.32	8,801,012.32	8,801,012.32		1	0.00	13.26
06 - Tree Mitigation												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.414	90,052.60	90,052.60	90,052.60	90,052.60	N/A	1		0.14
Sub Total / Average				0.414	90,052.60	90,052.60	90,052.60	90,052.60		1	0.00	0.14
08 - Hotel												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/30/2014	0.366	551,508.87	551,508.87	551,508.87	551,508.87	N/A	1		0.83
Sub Total / Average				0.366	551,508.87	551,508.87	551,508.87	551,508.87		1	0.00	0.83
10 - Debt Services												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.414	422,944.37	422,944.37	422,944.37	422,944.37	N/A	1		0.64
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.366	400,691.65	400,691.65	400,691.65	400,691.65	N/A	1		0.60
Sub Total / Average				0.391	823,636.02	823,636.02	823,636.02	823,636.02		1	0.00	1.24
15 - Street Construction												
AIM Invesco MM	AIM	Money Market	9/30/1999	0.240	446,602.81	446,602.81	446,602.81	446,602.81	N/A	1		0.67
Nations Funds MM	MF0008	Money Market	10/25/1999	0.414	3,191,185.17	3,191,185.17	3,191,185.17	3,191,185.17	N/A	1		4.81
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.366	1,404,880.41	1,404,880.41	1,404,880.41	1,404,880.41	N/A	1		2.12
Sub Total / Average				0.385	5,042,668.39	5,042,668.39	5,042,668.39	5,042,668.39		1	0.00	7.60
16 - Building Construction												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.366	75,267.77	75,267.77	75,267.77	75,267.77	N/A	1		0.11
Sub Total / Average				0.366	75,267.77	75,267.77	75,267.77	75,267.77		1	0.00	0.11
19 - Drainage Utility Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.366	942,817.00	942,817.00	942,817.00	942,817.00	N/A	1		1.42
Sub Total / Average				0.366	942,817.00	942,817.00	942,817.00	942,817.00		1	0.00	1.42
22 - Equipment Replacement												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.366	289,433.10	289,433.10	289,433.10	289,433.10	N/A	1		0.44
Sub Total / Average				0.366	289,433.10	289,433.10	289,433.10	289,433.10		1	0.00	0.44
23 - Mansfield Parks 1/2 Sales Tax												

Nations Funds MM	MF0008	Money Market	10/25/1999	0.414	2,523,944.17	2,523,944.17	2,523,944.17	2,523,944.17	N/A	1	3.80
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.366	3,409,357.72	3,409,357.72	3,409,357.72	3,409,357.72	N/A	1	5.14
<b>Sub Total / Average</b>				<b>0.387</b>	<b>5,933,301.89</b>	<b>5,933,301.89</b>	<b>5,933,301.89</b>	<b>5,933,301.89</b>		<b>1</b>	<b>0.00 8.94</b>
<b>24 - Mansfield Parks Land Dedication</b>											
Nations Funds MM	MF0008	Money Market	10/25/1999	0.414	575,980.13	575,980.13	575,980.13	575,980.13	N/A	1	0.87
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.366	1,005,651.91	1,005,651.91	1,005,651.91	1,005,651.91	N/A	1	1.52
<b>Sub Total / Average</b>				<b>0.384</b>	<b>1,581,632.04</b>	<b>1,581,632.04</b>	<b>1,581,632.04</b>	<b>1,581,632.04</b>		<b>1</b>	<b>0.00 2.38</b>
<b>25 - Water &amp; Sewer</b>											
Nations Funds MM	MF0008	Money Market	10/25/1999	0.414	4,241,822.00	4,241,822.00	4,241,822.00	4,241,822.00	N/A	1	6.39
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.366	7,728,239.00	7,728,239.00	7,728,239.00	7,728,239.00	N/A	1	11.65
<b>Sub Total / Average</b>				<b>0.383</b>	<b>11,970,061.00</b>	<b>11,970,061.00</b>	<b>11,970,061.00</b>	<b>11,970,061.00</b>		<b>1</b>	<b>0.00 18.04</b>
<b>27 - Revenue Bond Reserve</b>											
Nations Funds MM	MF0008	Money Market	4/11/2012	0.414	2,856,402.88	2,856,402.88	2,856,402.88	2,856,402.88	N/A	1	4.30
<b>Sub Total / Average</b>				<b>0.414</b>	<b>2,856,402.88</b>	<b>2,856,402.88</b>	<b>2,856,402.88</b>	<b>2,856,402.88</b>		<b>1</b>	<b>0.00 4.30</b>
<b>28 - Utility Construction Fund 28</b>											
Nations Funds MM	MF0008	Money Market	10/25/1999	0.414	1,383,449.15	1,383,449.15	1,383,449.15	1,383,449.15	N/A	1	2.08
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.366	6,903,841.16	6,903,841.16	6,903,841.16	6,903,841.16	N/A	1	10.40
<b>Sub Total / Average</b>				<b>0.374</b>	<b>8,287,290.31</b>	<b>8,287,290.31</b>	<b>8,287,290.31</b>	<b>8,287,290.31</b>		<b>1</b>	<b>0.00 12.49</b>
<b>31 - Animal Control Construction</b>											
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.366	101,122.89	101,122.89	101,122.89	101,122.89	N/A	1	0.15
<b>Sub Total / Average</b>				<b>0.366</b>	<b>101,122.89</b>	<b>101,122.89</b>	<b>101,122.89</b>	<b>101,122.89</b>		<b>1</b>	<b>0.00 0.15</b>
<b>35 - Tactical Training Range</b>											
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.366	75,801.49	75,801.49	75,801.49	75,801.49	N/A	1	0.11
<b>Sub Total / Average</b>				<b>0.366</b>	<b>75,801.49</b>	<b>75,801.49</b>	<b>75,801.49</b>	<b>75,801.49</b>		<b>1</b>	<b>0.00 0.11</b>
<b>38 - MEDC I&amp;S Fund</b>											
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.366	218,966.43	218,966.43	218,966.43	218,966.43	N/A	1	0.33
<b>Sub Total / Average</b>				<b>0.366</b>	<b>218,966.43</b>	<b>218,966.43</b>	<b>218,966.43</b>	<b>218,966.43</b>		<b>1</b>	<b>0.00 0.33</b>
<b>39 - Economic Development</b>											
Nations Funds MM	MF0008	Money Market	10/25/1999	0.414	1,214,299.82	1,214,299.82	1,214,299.82	1,214,299.82	N/A	1	1.83
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.366	3,713,209.33	3,713,209.33	3,713,209.33	3,713,209.33	N/A	1	5.60
<b>Sub Total / Average</b>				<b>0.378</b>	<b>4,927,509.15</b>	<b>4,927,509.15</b>	<b>4,927,509.15</b>	<b>4,927,509.15</b>		<b>1</b>	<b>0.00 7.43</b>



**50 - TIF**

TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.366	1,403,410.79	1,403,410.79	1,403,410.79	1,403,410.79	N/A	1	2.12
<b>Sub Total / Average</b>				<b>0.366</b>	<b>1,403,410.79</b>	<b>1,403,410.79</b>	<b>1,403,410.79</b>	<b>1,403,410.79</b>		<b>1</b>	<b>0.00 2.12</b>

**81 - Street Construction 2012 Issue**

TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.366	1,508,732.40	1,508,732.40	1,508,732.40	1,508,732.40	N/A	1	2.27
<b>Sub Total / Average</b>				<b>0.366</b>	<b>1,508,732.40</b>	<b>1,508,732.40</b>	<b>1,508,732.40</b>	<b>1,508,732.40</b>		<b>1</b>	<b>0.00 2.27</b>

**83 - 2014 Street Construction Fund**

TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.366	2,275,786.12	2,275,786.12	2,275,786.12	2,275,786.12	N/A	1	3.43
<b>Sub Total / Average</b>				<b>0.366</b>	<b>2,275,786.12</b>	<b>2,275,786.12</b>	<b>2,275,786.12</b>	<b>2,275,786.12</b>		<b>1</b>	<b>0.00 3.43</b>

**84 - 2015 Streets Contruction**

Nations Funds MM	MF0008	Money Market	4/1/2015	0.414	4,870,984.38	4,870,984.38	4,870,984.38	4,870,984.38	N/A	1	7.34
TexStar LGIP	TEXSTAR	Local Government Investment Pool	4/30/2015	0.366	2,988,799.64	2,988,799.64	2,988,799.64	2,988,799.64	N/A	1	4.50
<b>Sub Total / Average</b>				<b>0.396</b>	<b>7,859,784.02</b>	<b>7,859,784.02</b>	<b>7,859,784.02</b>	<b>7,859,784.02</b>		<b>1</b>	<b>0.00 11.85</b>

**90 - Utility Construction Fund 90**

TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.366	736,709.25	736,709.25	736,709.25	736,709.25	N/A	1	1.11
<b>Sub Total / Average</b>				<b>0.366</b>	<b>736,709.25</b>	<b>736,709.25</b>	<b>736,709.25</b>	<b>736,709.25</b>		<b>1</b>	<b>0.00 1.11</b>

<b>Total / Average</b>				<b>0.383</b>	<b>66,352,906.73</b>	<b>66,352,906.73</b>	<b>66,352,906.73</b>	<b>66,352,906.73</b>		<b>1</b>	<b>0.00 100</b>
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City of Mansfield  
Tracker Portfolio Set Up - by Issuer  
Report Format: By Transaction  
Group By: Issuer  
Portfolio/Report Group: All Portfolios  
As of 3/31/2016

Description	CUSIP/Ticker	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio	Portfolio Name
<b>AIM Invesco</b>												
AIM Invesco MM	AIM	9/30/1999	0.240	446,486.94	446,486.94	446,486.94	446,486.94	N/A	1		0.67	15 - Street Construction
<b>Sub Total / Average</b>			<b>0.240</b>	<b>446,486.94</b>	<b>446,486.94</b>	<b>446,486.94</b>	<b>446,486.94</b>		<b>1</b>	<b>0.00</b>	<b>0.67</b>	
<b>Nations Funds</b>												
Nations Funds MM	MF0008	10/25/1999	0.419	1,213,441.87	1,213,441.87	1,213,441.87	1,213,441.87	N/A	1		1.83	39 - Economic Development
Nations Funds MM	MF0008	10/25/1999	0.419	1,372,471.69	1,372,471.69	1,372,471.69	1,372,471.69	N/A	1		2.07	28 - Utility Construction Fund 28
Nations Funds MM	MF0008	4/1/2015	0.419	4,867,542.88	4,867,542.88	4,867,542.88	4,867,542.88	N/A	1		7.34	84 - 2015 Streets Construction
Nations Funds MM	MF0008	10/25/1999	0.419	575,573.18	575,573.18	575,573.18	575,573.18	N/A	1		0.87	24 - Mansfield Parks Land Dedication
Nations Funds MM	MF0008	10/25/1999	0.419	2,522,160.92	2,522,160.92	2,522,160.92	2,522,160.92	N/A	1		3.80	23 - Mansfield Parks 1/2 Sales Tax
Nations Funds MM	MF0008	10/25/1999	0.419	3,188,930.48	3,188,930.48	3,188,930.48	3,188,930.48	N/A	1		4.81	15 - Street Construction
Nations Funds MM	MF0008	10/25/1999	0.419	4,238,825.01	4,238,825.01	4,238,825.01	4,238,825.01	N/A	1		6.39	25 - Water & Sewer
Nations Funds MM	MF0008	10/25/1999	0.419	2,527,285.11	2,527,285.11	2,527,285.11	2,527,285.11	N/A	1		3.81	01 - General Fund
Nations Funds MM	MF0008	4/11/2012	0.419	2,854,384.73	2,854,384.73	2,854,384.73	2,854,384.73	N/A	1		4.30	27 - Revenue Bond Reserve
Nations Funds MM	MF0008	10/25/1999	0.419	89.97	89.97	89.97	89.97	N/A	1		0.00	22 - Equipment Replacement
Nations Funds MM	MF0008	10/25/1999	0.419	422,645.54	422,645.54	422,645.54	422,645.54	N/A	1		0.64	10 - Debt Services
Nations Funds MM	MF0008	10/25/1999	0.419	99,988.97	99,988.97	99,988.97	99,988.97	N/A	1		0.15	06 - Tree Mitigation
<b>Sub Total / Average</b>			<b>0.419</b>	<b>23,883,340.35</b>	<b>23,883,340.35</b>	<b>23,883,340.35</b>	<b>23,883,340.35</b>		<b>1</b>	<b>0.00</b>	<b>36.02</b>	
<b>TexStar</b>												
TexStar LGIP	TEXSTAR	11/2/2012	0.345	3,407,262.17	3,407,262.17	3,407,262.17	3,407,262.17	N/A	1		5.14	23 - Mansfield Parks 1/2 Sales Tax
TexStar LGIP	TEXSTAR	1/8/2014	0.345	75,754.90	75,754.90	75,754.90	75,754.90	N/A	1		0.11	35 - Tactical Training Range
TexStar LGIP	TEXSTAR	1/8/2014	0.345	2,724,326.58	2,724,326.58	2,724,326.58	2,724,326.58	N/A	1		4.11	83 - 2014 Street Construction Fund
TexStar LGIP	TEXSTAR	4/30/2015	0.345	2,986,962.59	2,986,962.59	2,986,962.59	2,986,962.59	N/A	1		4.50	84 - 2015 Streets Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.345	6,199,597.75	6,199,597.75	6,199,597.75	6,199,597.75	N/A	1		9.35	28 - Utility Construction Fund 28
TexStar LGIP	TEXSTAR	11/2/2012	0.345	7,723,488.88	7,723,488.88	7,723,488.88	7,723,488.88	N/A	1		11.65	25 - Water & Sewer
TexStar LGIP	TEXSTAR	11/2/2012	0.345	5,773,194.84	5,773,194.84	5,773,194.84	5,773,194.84	N/A	1		8.71	01 - General Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.345	3,710,927.03	3,710,927.03	3,710,927.03	3,710,927.03	N/A	1		5.60	39 - Economic Development
TexStar LGIP	TEXSTAR	11/2/2012	0.345	75,221.50	75,221.50	75,221.50	75,221.50	N/A	1		0.11	16 - Building Construction

TexStar LGIP	TEXSTAR	11/2/2012	0.345	1,006,220.00	1,006,220.00	1,006,220.00	1,006,220.00	N/A	1	1.52	90 - Utility Construction Fund 90
TexStar LGIP	TEXSTAR	11/2/2012	0.345	400,445.37	400,445.37	400,445.37	400,445.37	N/A	1	0.60	10 - Debt Services
TexStar LGIP	TEXSTAR	11/2/2012	0.345	1,005,033.79	1,005,033.79	1,005,033.79	1,005,033.79	N/A	1	1.52	24 - Mansfield Parks Land Dedication
TexStar LGIP	TEXSTAR	11/30/2014	0.345	551,169.89	551,169.89	551,169.89	551,169.89	N/A	1	0.83	08 - Hotel
TexStar LGIP	TEXSTAR	11/2/2012	0.345	942,237.50	942,237.50	942,237.50	942,237.50	N/A	1	1.42	19 - Drainage Utility Fund
TexStar LGIP	TEXSTAR	1/8/2014	0.345	289,206.01	289,206.01	289,206.01	289,206.01	N/A	1	0.44	22 - Equipment Replacement
TexStar LGIP	TEXSTAR	11/2/2012	0.345	218,831.84	218,831.84	218,831.84	218,831.84	N/A	1	0.33	38 - MEDC I&S Fund
TexStar LGIP	TEXSTAR	1/8/2014	0.345	151,045.55	151,045.55	151,045.55	151,045.55	N/A	1	0.23	31 - Animal Control Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.345	1,932,767.11	1,932,767.11	1,932,767.11	1,932,767.11	N/A	1	2.91	81 - Street Construction 2012 Issue
TexStar LGIP	TEXSTAR	11/2/2012	0.345	1,402,548.19	1,402,548.19	1,402,548.19	1,402,548.19	N/A	1	2.12	50 - TIF
TexStar LGIP	TEXSTAR	11/2/2012	0.345	1,404,016.90	1,404,016.90	1,404,016.90	1,404,016.90	N/A	1	2.12	15 - Street Construction
<b>Sub Total / Average</b>			<b>0.345</b>	<b>41,980,258.39</b>	<b>41,980,258.39</b>	<b>41,980,258.39</b>	<b>41,980,258.39</b>		<b>1</b>	<b>0.00</b>	<b>63.31</b>
<b>Total / Average</b>			<b>0.371</b>	<b>66,310,085.68</b>	<b>66,310,085.68</b>	<b>66,310,085.68</b>	<b>66,310,085.68</b>		<b>1</b>	<b>0.00</b>	<b>100</b>

City of Mansfield  
Tracker Portfolio Set Up - by Issuer  
Report Format: By Transaction  
Group By: Issuer  
Portfolio/Report Group: All Portfolios  
As of 4/30/2016

[illegible]

LGIP	TEXSTAR	1/8/2014	0.370	75,777.91	75,777.91	75,777.91	75,777.91	N/A	1	0.11	Training Range
TexStar LGIP	TEXSTAR	1/8/2014	0.370	151,091.43	151,091.43	151,091.43	151,091.43	N/A	1	0.23	31 - Animal Control Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.370	218,898.31	218,898.31	218,898.31	218,898.31	N/A	1	0.33	38 - MEDC I&S Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.370	856,480.07	856,480.07	856,480.07	856,480.07	N/A	1	1.29	90 - Utility Construction Fund 90
TexStar LGIP	TEXSTAR	11/2/2012	0.370	1,402,974.20	1,402,974.20	1,402,974.20	1,402,974.20	N/A	1	2.11	50 - TIF
TexStar LGIP	TEXSTAR	11/2/2012	0.370	1,404,443.36	1,404,443.36	1,404,443.36	1,404,443.36	N/A	1	2.12	15 - Street Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.370	1,633,263.05	1,633,263.05	1,633,263.05	1,633,263.05	N/A	1	2.46	81 - Street Construction 2012 Issue
TexStar LGIP	TEXSTAR	11/2/2012	0.370	942,523.70	942,523.70	942,523.70	942,523.70	N/A	1	1.42	19 - Drainage Utility Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.370	1,005,339.06	1,005,339.06	1,005,339.06	1,005,339.06	N/A	1	1.52	24 - Mansfield Parks Land Dedication
TexStar LGIP	TEXSTAR	11/2/2012	0.370	75,244.35	75,244.35	75,244.35	75,244.35	N/A	1	0.11	16 - Building Construction
<b>Sub Total / Average</b>			<b>0.370</b>	<b>41,993,009.53</b>	<b>41,993,009.53</b>	<b>41,993,009.53</b>	<b>41,993,009.53</b>		<b>1</b>	<b>0.00</b>	<b>63.30</b>
<b>Total / Average</b>			<b>0.388</b>	<b>66,336,165.03</b>	<b>66,336,165.03</b>	<b>66,336,165.03</b>	<b>66,336,165.03</b>		<b>1</b>	<b>0.00</b>	<b>100</b>



City of Mansfield  
Tracker Portfolio Set Up - by Issuer  
Report Format: By Transaction  
Group By: Issuer  
Portfolio/Report Group: All Portfolios  
As of 5/31/2016

Description	CUSIP/Ticker	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio	Portfolio Name
AIM Invesco												
AIM Invesco MM	AIM	9/30/1999	0.240	446,602.81	446,602.81	446,602.81	446,602.81	N/A	1		0.67	15 - Street Construction
Sub Total / Average			0.240	446,602.81	446,602.81	446,602.81	446,602.81		1	0.00	0.67	
Nations Funds												
Nations Funds MM	MF0008	4/11/2012	0.414	2,856,402.88	2,856,402.88	2,856,402.88	2,856,402.88	N/A	1		4.30	27 - Revenue Bond Reserve
Nations Funds MM	MF0008	10/25/1999	0.414	422,944.37	422,944.37	422,944.37	422,944.37	N/A	1		0.64	10 - Debt Services
Nations Funds MM	MF0008	10/25/1999	0.414	3,191,185.17	3,191,185.17	3,191,185.17	3,191,185.17	N/A	1		4.81	15 - Street Construction
Nations Funds MM	MF0008	10/25/1999	0.414	1,214,299.82	1,214,299.82	1,214,299.82	1,214,299.82	N/A	1		1.83	39 - Economic Development
Nations Funds MM	MF0008	10/25/1999	0.414	575,980.13	575,980.13	575,980.13	575,980.13	N/A	1		0.87	24 - Mansfield Parks Land Dedication
Nations Funds MM	MF0008	10/25/1999	0.414	4,241,822.00	4,241,822.00	4,241,822.00	4,241,822.00	N/A	1		6.39	25 - Water & Sewer
Nations Funds MM	MF0008	10/25/1999	0.414	90,052.60	90,052.60	90,052.60	90,052.60	N/A	1		0.14	06 - Tree Mitigation
Nations Funds MM	MF0008	10/25/1999	0.414	1,383,449.15	1,383,449.15	1,383,449.15	1,383,449.15	N/A	1		2.08	28 - Utility Construction Fund 28
Nations Funds MM	MF0008	10/25/1999	0.414	2,523,944.17	2,523,944.17	2,523,944.17	2,523,944.17	N/A	1		3.80	23 - Mansfield Parks 1/2 Sales Tax
Nations Funds MM	MF0008	4/1/2015	0.414	4,870,984.38	4,870,984.38	4,870,984.38	4,870,984.38	N/A	1		7.34	84 - 2015 Streets Construction
Nations Funds MM	MF0008	10/25/1999	0.414	2,529,162.02	2,529,162.02	2,529,162.02	2,529,162.02	N/A	1		3.81	01 - General Fund
Sub Total / Average			0.414	23,900,226.69	23,900,226.69	23,900,226.69	23,900,226.69		1	0.00	36.02	
TexStar												
TexStar LGIP	TEXSTAR	1/8/2014	0.366	2,275,786.12	2,275,786.12	2,275,786.12	2,275,786.12	N/A	1		3.43	83 - 2014 Street Construction Fund
TexStar LGIP	TEXSTAR	4/30/2015	0.366	2,988,799.64	2,988,799.64	2,988,799.64	2,988,799.64	N/A	1		4.50	84 - 2015 Streets Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.366	6,903,841.16	6,903,841.16	6,903,841.16	6,903,841.16	N/A	1		10.40	28 - Utility Construction Fund 28
TexStar LGIP	TEXSTAR	11/2/2012	0.366	7,728,239.00	7,728,239.00	7,728,239.00	7,728,239.00	N/A	1		11.65	25 - Water & Sewer
TexStar LGIP	TEXSTAR	11/2/2012	0.366	6,271,850.30	6,271,850.30	6,271,850.30	6,271,850.30	N/A	1		9.45	01 - General Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.366	3,409,357.72	3,409,357.72	3,409,357.72	3,409,357.72	N/A	1		5.14	23 - Mansfield Parks 1/2 Sales Tax
TexStar LGIP	TEXSTAR	11/2/2012	0.366	3,713,209.33	3,713,209.33	3,713,209.33	3,713,209.33	N/A	1		5.60	39 - Economic Development
TexStar LGIP	TEXSTAR	1/8/2014	0.366	289,433.10	289,433.10	289,433.10	289,433.10	N/A	1		0.44	22 - Equipment Replacement
TexStar LGIP	TEXSTAR	11/2/2012	0.366	400,691.65	400,691.65	400,691.65	400,691.65	N/A	1		0.60	10 - Debt Services
TexStar LGIP	TEXSTAR	11/30/2014	0.366	551,508.87	551,508.87	551,508.87	551,508.87	N/A	1		0.83	08 - Hotel
TexStar												35 - Tactical

LGIP	TEXSTAR	1/8/2014	0.366	75,801.49	75,801.49	75,801.49	75,801.49	N/A	1	0.11	Training Range
TexStar LGIP	TEXSTAR	1/8/2014	0.366	101,122.89	101,122.89	101,122.89	101,122.89	N/A	1	0.15	31 - Animal Control Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.366	218,966.43	218,966.43	218,966.43	218,966.43	N/A	1	0.33	38 - MEDC I&S Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.366	736,709.25	736,709.25	736,709.25	736,709.25	N/A	1	1.11	90 - Utility Construction Fund 90
TexStar LGIP	TEXSTAR	11/2/2012	0.366	1,403,410.79	1,403,410.79	1,403,410.79	1,403,410.79	N/A	1	2.12	50 - TIF
TexStar LGIP	TEXSTAR	11/2/2012	0.366	1,404,880.41	1,404,880.41	1,404,880.41	1,404,880.41	N/A	1	2.12	15 - Street Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.366	1,508,732.40	1,508,732.40	1,508,732.40	1,508,732.40	N/A	1	2.27	81 - Street Construction 2012 Issue
TexStar LGIP	TEXSTAR	11/2/2012	0.366	942,817.00	942,817.00	942,817.00	942,817.00	N/A	1	1.42	19 - Drainage Utility Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.366	1,005,651.91	1,005,651.91	1,005,651.91	1,005,651.91	N/A	1	1.52	24 - Mansfield Parks Land Dedication
TexStar LGIP	TEXSTAR	11/2/2012	0.366	75,267.77	75,267.77	75,267.77	75,267.77	N/A	1	0.11	16 - Building Construction
<b>Sub Total / Average</b>			<b>0.366</b>	<b>42,006,077.23</b>	<b>42,006,077.23</b>	<b>42,006,077.23</b>	<b>42,006,077.23</b>		<b>1</b>	<b>0.00</b>	<b>63.31</b>
<b>Total / Average</b>			<b>0.383</b>	<b>66,352,906.73</b>	<b>66,352,906.73</b>	<b>66,352,906.73</b>	<b>66,352,906.73</b>		<b>1</b>	<b>0.00</b>	<b>100</b>