

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

Significant Financial Activity through the Period

- Capital Improvements –
 - Fire Station Number Two, \$887,589
 - the Dispatch Center, \$1,280,920
 - the Service Center, \$10,348,479
 - the Animal Control Shelter; \$296,800
 - the Tactical Training Range, \$2,142,408
 - Streets, \$5,771,707
 - the purchase of police, fire and public works vehicles; \$2,338,045
- Investment upgrades from one of the Rating Houses;
- A clean audit opinion
- Issued Debt, \$15,870,000
- Refunded Debt, \$29,750,000

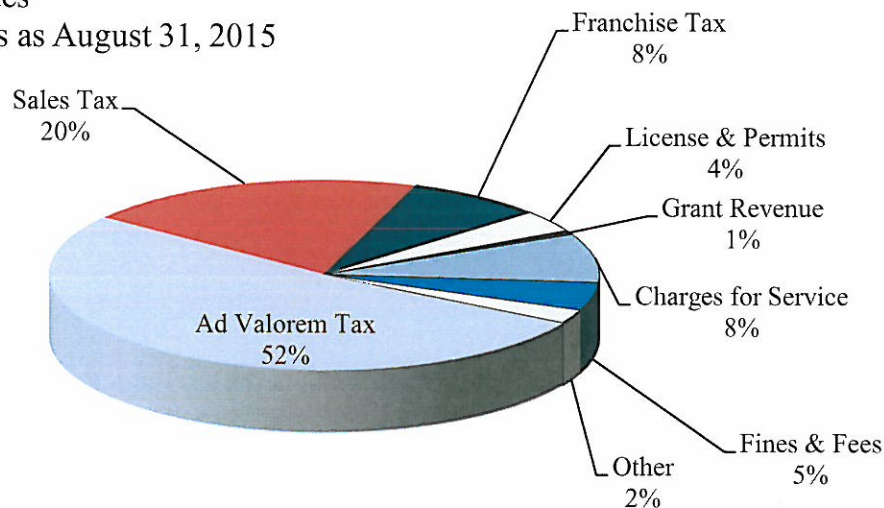
General Fund Financial Activity

General Fund assets are \$340,640,994; general fund liabilities are \$108,779,016 and general fund net assets are \$216,671,388. Unassigned reserves and general fund balance was \$15,190,590 as of August 31, 2015, which is ahead of last year's fund balance.

Overall general fund revenue collected as of August 31, 2015 is 101% of anticipated collections. Expenditures as of August 31, 2015 are in line with budgeted expectations or 91% of the expected expenditures have been spent as of August 31, 2015. As of August 31, 2015 the City's current net assets are at estimated results.

General Fund Revenues

Allocation of Receipts as August 31, 2015



Property Tax Collections

Property tax collections through August 31, 2015 are \$22,715,443. Last year's collections were \$20,937,569 for the same period - a 8.49% increase over prior year.

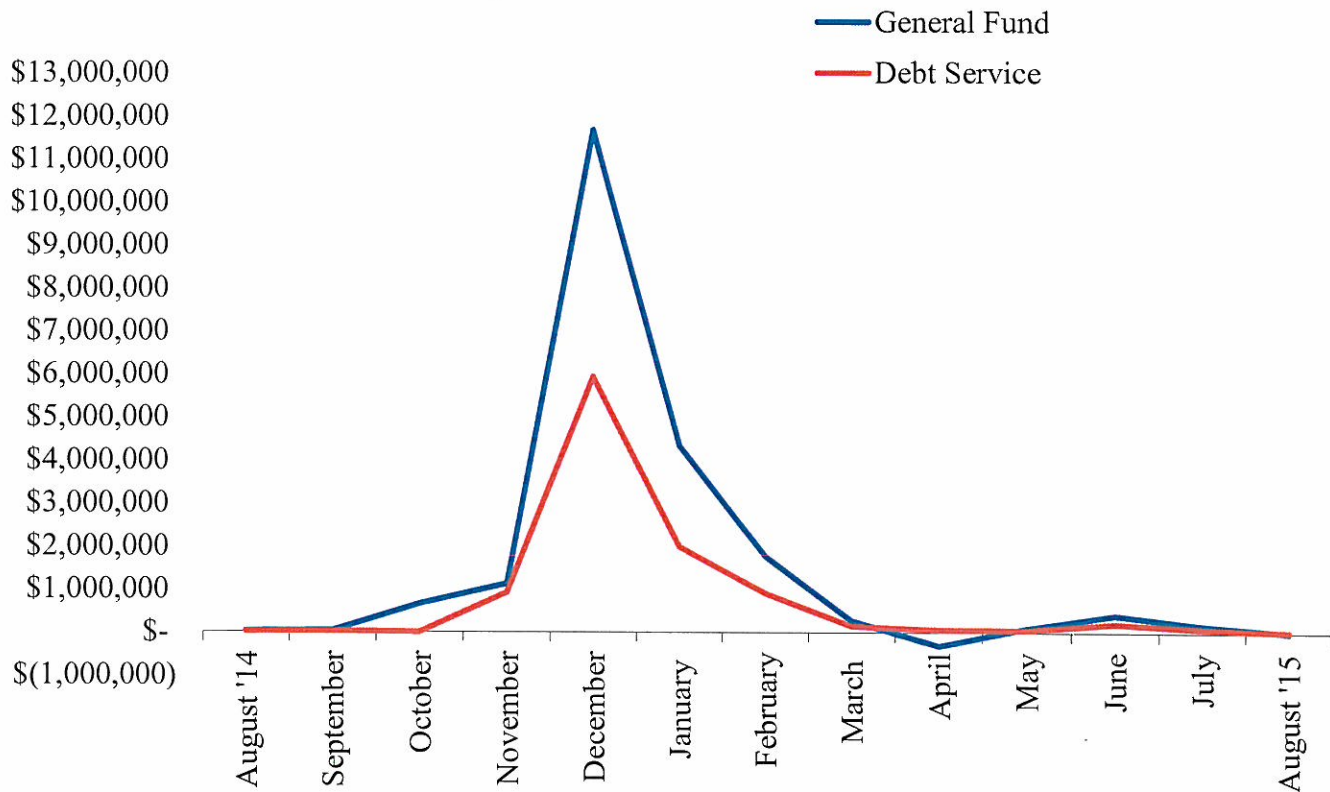
Property Tax collections in the City's Debt Service improved over last year because of the increase in annual debt service expenses related to the cost of the public improvements that are expected to last over the next two decades. These expenses or increases are attributable to the City's street program. These increases in expenses have been offset by a refunding of some of the City's outstanding bonds as reported. As of August 31, 2015, actual debt

City of Mansfield, Texas interim unaudited financial report for the eleven (11) month period ended August, 2015

2015

service property tax collections were \$11,819,114. For the same period last year, property tax collections were \$11,556,817 – an increase of 2.27%.

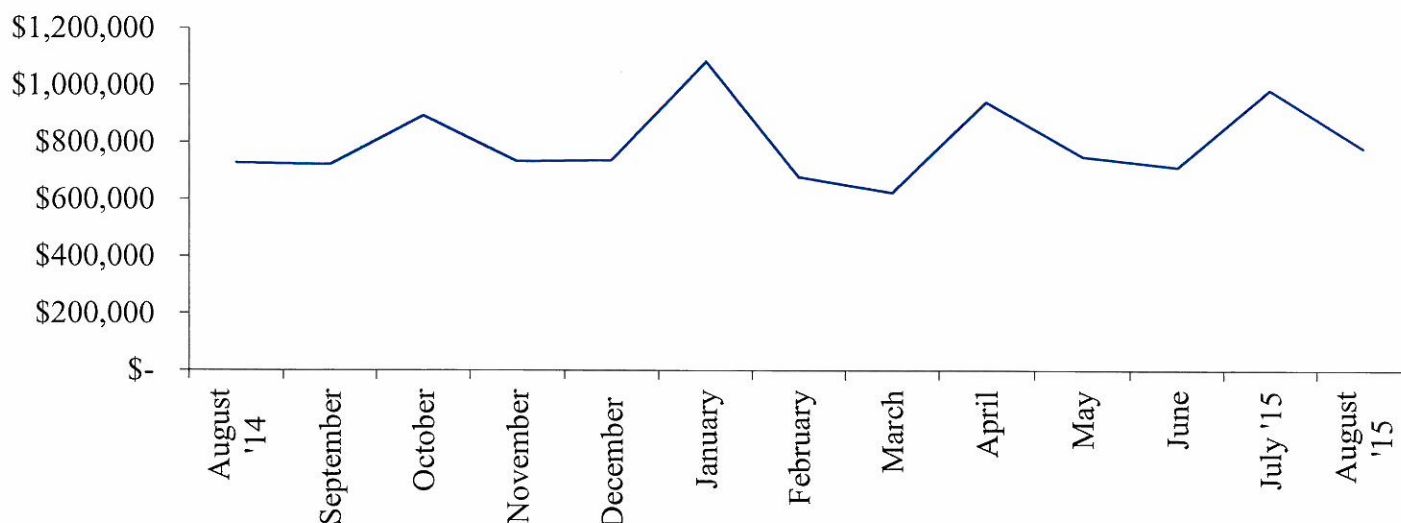
Ad Valorem Tax Collections by Month



Sales Tax

The City's budgeted sales tax revenue is 20.8% of the total budgeted revenue for the City. Collections for the first ten months amount to 99.21% of total collections for fiscal 2015. Sales tax per capita is approximately \$150. The City expects sales tax per capita to continue to improve as continued improvements in the retail sector occur over time and into the future. Per capita spend has remained relatively constant given the impact of fuel prices and the overall economy. Sales Tax collections for the period August 1, 2015 through August 31, 2015, total \$782,330 as compared to \$728,134 for the same period last year. This is an increase of 7.44% over the same period as last year.

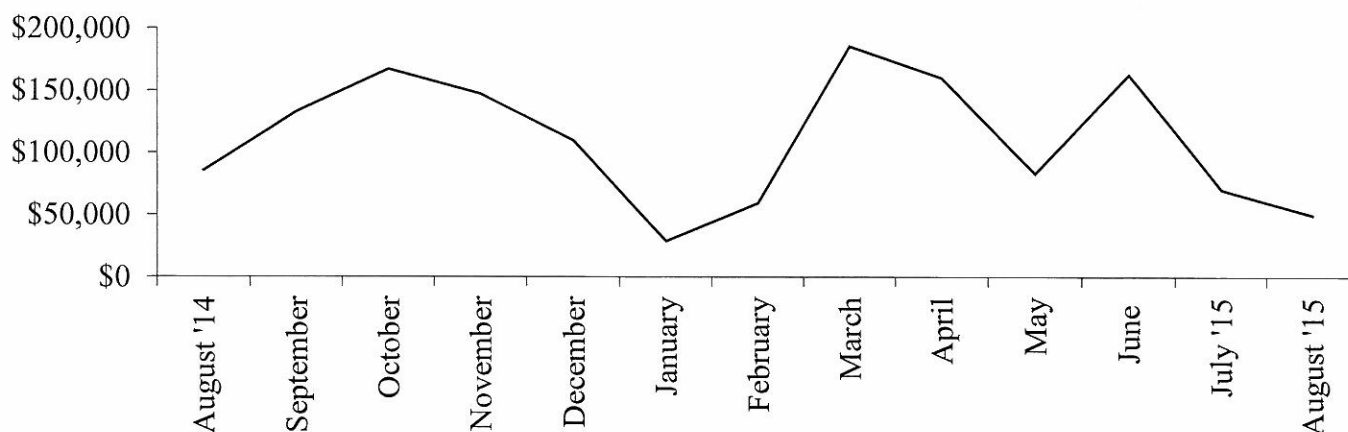
Sales Tax Collections



Building Permits

Building activity has remained consistent and has improved in year over year comparisons. Year to date comparisons indicate building permit activity to be *up*. Building Permits decreased in August 2015 compared to August 2014. Permit revenues for this period compared to the same period last year are \$50,272 and \$81,188 respectively, representing a decrease of \$30,916 or 38% more the same period last year.

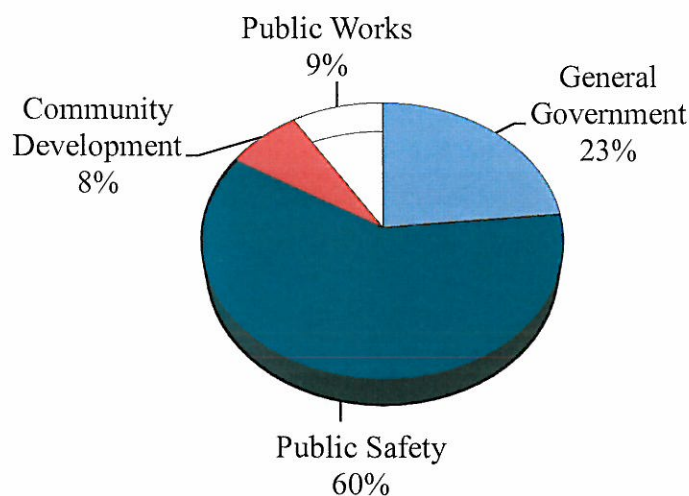
Building Permits Collections by Month



Expenditure/Uses

The City has spent \$39,485,870 of its expected expenditures of \$43,339,204 or 91.11% of the City total operating budget. The majority of the City's General Operating Fund is for the purposes of servicing the needs of the public's safety. Almost \$25,900,000 will be spent on the policing needs and fire needs of the City. This is almost 60% of the City General purpose budget. Expenditures are at expectations as of August 31, 2015.

Budgeted Expenses

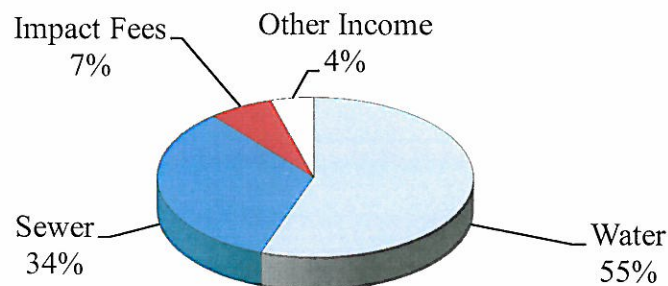


Water & Sewer Financial Activity

Water & Sewer assets are \$196,999,014, fund liabilities are \$47,699,674 and fund net assets are \$149,299,340. Unassigned reserves are \$15,827,008 as of August 31, 2015.

Operating Revenue is in line with estimates for this fiscal year. The sale of Water & Sewer alone represent 89% of the total revenue collected to date; while 7% of the Fund's revenue has been collected from impact fees. Currently the Fund has collected 94.75% of its Budgeted Revenue to date or \$25,903,129 of \$27,337,834 in Budgeted Revenue.

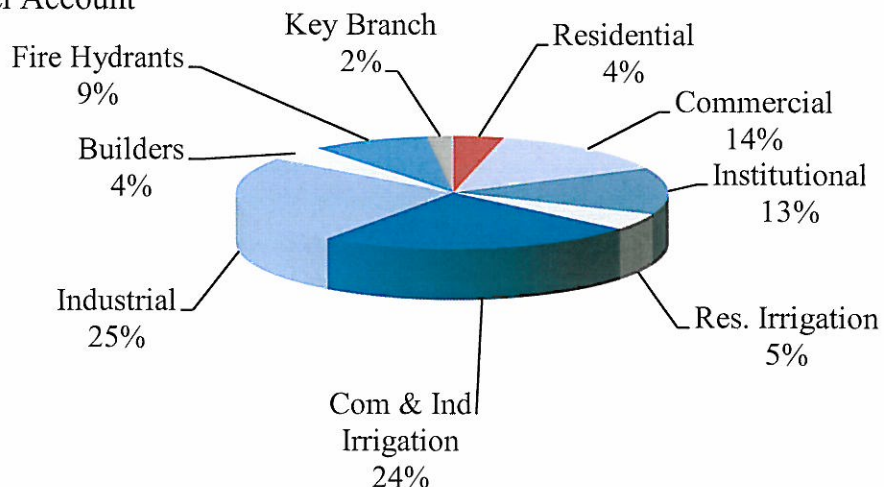
Revenues



Consumption Class	Water Accounts		Consumption ('000)		Avg Consmt Per Acct	
	August '15	August '14	August '15	August '14	August '15	August '14
Residential	17,618	17,325	257,906	224,936	14,639	12,983
Commercial	627	615	33,562	37,684	53,528	61,274
Institutional	167	164	8,600	9,515	51,496	58,016
Residential Irrigation	889	889	16,086	13,010	18,095	14,634
Com & Ind Irrigation	645	615	59,020	52,513	91,504	85,387
Industrial	126	125	12,130	10,856	96,273	86,848
Builders	243	126	3,874	1,593	15,943	12,642
Fire Hydrants	41	36	1,400	3,112	34,156	86,456
Residential Key Branch	7	6	52	43	7,481	7,195
Bulk Untreated Water	5	5	39,198	26,497	7,839,600	5,299,400
Bulk Treated Water	1	1	77,035	61,568	77,035,000	61,568,000
Total	20,369	19,907	508,863	303,899		

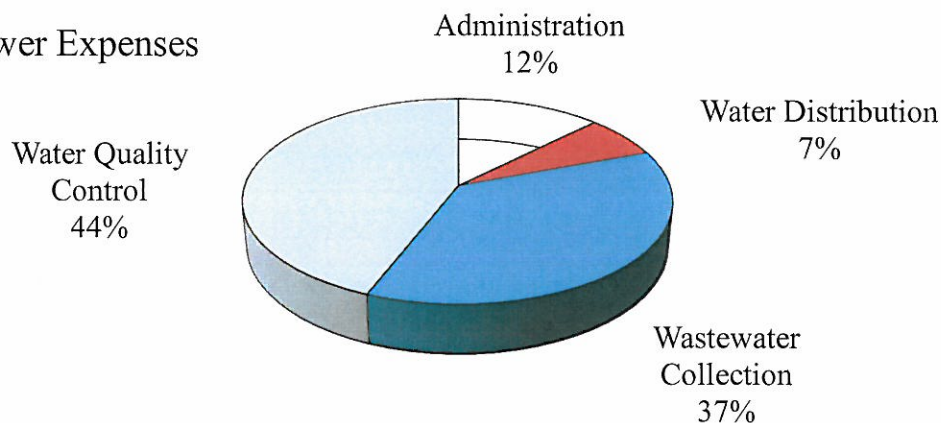
Consumption to date is ahead of prior year's consumption because connections are up in year over year comparisons. In a year over year comparison, customer accounts have increased by 293 new connections.

Consumption Per Account



The Department's expenses are above anticipated levels to date. Note that the overall expenditure activity of the fund (excluding depreciation) indicates 91.75% 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.

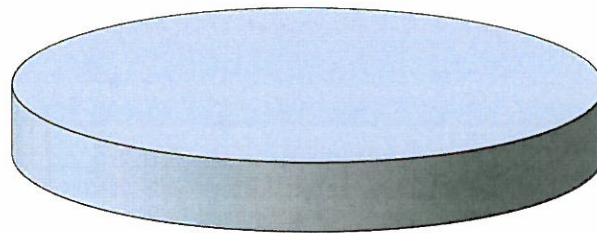
Water & Sewer Expenses



INVESTMENT SCHEDULE:

A schedule of investments is included in your packet for period ended August 31, 2015.

Investment Summary



Money Markets
100%

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GENERAL FUND

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

City of Mansfield, Texas

Comparative Balance Sheet - General Fund
August 31, 2015 and 2014 (Unaudited)

<u>ASSETS</u>	<u>Fiscal 2015</u>	<u>Fiscal 2014</u>
Cash and Investments	\$ 15,967,196	\$ 14,662,095
Receivables:		
Current Year Taxes	188,524	154,695
Delinquent Taxes (Net of Allowance of \$682,676)	-	-
Accounts (Net of Allowance of \$166,971)	1,213,675	1,126,360
Ambulance (Net of Allowance of \$0)	1,319,387	1,246,087
Municipal Court (Net of Allowance of \$0)	39,435	91,940
Due From Other Funds	290	-
Other Assets	-	2,640
Capital Assets (net of accumulated depreciation)	<u>321,912,487 *</u>	<u>311,570,706</u>
Total Assets	<u>\$ 340,640,994</u>	<u>\$ 328,854,523</u>
<u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 309,676	\$ 361,198
Accrued Liabilities	1,680,895	1,519,834
Deferred Revenue	1,547,346	1,492,684
Noncurrent liabilities:		
Due within one year	10,082,575 *	10,151,541
Due in more than one year	<u>95,158,524 *</u>	<u>98,604,134</u>
Total Liabilities	<u>108,779,016</u>	<u>112,129,391</u>
FUND BALANCES:		
Invested in capital assets, net of related debt	216,671,388 *	202,815,031
Reserved For Other Assets	-	2,640
Unassigned	<u>15,190,590</u>	<u>13,907,461</u>
Total Fund Balances	<u>231,861,978</u>	<u>216,725,132</u>
Total Liabilities And Fund Balances	<u>\$ 340,640,994</u>	<u>\$ 328,854,523</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 Eleven Months
Ended August 31, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE	FY15 ORIGINAL BUDGET	FY15 POSITIVE (NEGATIVE) BUDGET	FY15 PERCENT COLLECTED TO BUDGET
REVENUES:							
Taxes	\$ 1,103,193	\$ 1,052,222	\$ 35,523,505	\$ 33,065,509	\$ 35,829,595	\$ (306,090)	99.15%
License And Permits	77,031	85,712	1,608,977	1,173,427	1,352,823	256,154	118.93%
Grant Revenue	3,903	4,200	315,040	301,076	-	315,040	0.00%
Charges For Services	300,830	300,611	3,633,534	3,548,219	3,676,702	(43,168)	98.83%
Fines And Fees	120,440	90,194	2,098,751	1,930,579	2,219,529	(120,777)	94.56%
Interest Earnings	651	618	7,014	10,644	5,000	2,014	140.28%
Contributions	-	-	-	-	-	-	0.00%
Miscellaneous	22,361	44,243	682,710	609,368	277,700	405,010	245.84%
Total Revenues	1,628,409	1,577,800	43,869,531	40,638,822	43,361,349	508,184	101.17%
EXPENDITURES:							
General Government	852,926	664,365	9,218,191	8,267,769	10,069,792	851,601	91.54%
Public Safety	2,085,006	1,867,452	23,816,086	22,297,085	25,856,354	2,040,269	92.11%
Public Works	353,352	258,654	3,489,268	2,978,336	3,463,589	(25,679)	100.74%
Community Development	334,542	294,355	2,962,325	2,949,588	3,949,468	987,143	75.01%
Total Expenditures	3,625,826	3,084,826	39,485,870	36,492,778	43,339,204	3,853,334	91.11%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	(1,997,417)	(1,507,026)	4,383,661	4,146,044	22,145		
OTHER FINANCING SOURCES (USES)							
Reserve/Contingency	-	-	-	-	-	-	0.00%
Sale of Capital Assets, net	-	-	-	-	-	-	0.00%
Operating Transfers In	-	-	-	3,587,921	810,532	(810,532)	0.00%
Operating Transfers Out	-	(2,750)	(850,089)	(4,428,076)	(832,677)	(1,682,766)	102.09%
Total Other Financing Sources (Uses)	-	(2,750)	(850,089)	(840,155)	(22,145)	(2,493,298)	102.09%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,997,417)	(1,509,776)	3,533,572	3,305,889	0		
FUND BALANCE							
BEGINNING	17,188,007	15,419,877	11,657,018	10,604,212	11,657,018		
ENDING	\$ 15,190,590	\$ 13,910,101	\$ 15,190,590	\$ 13,910,101	\$ 11,657,018		

City of Mansfield, Texas

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

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE	FY15 ORIGINAL BUDGET	FY15 POSITIVE (NEGATIVE) BUDGET	FY15 PERCENT COLLECTED TO BUDGET
REVENUES:							
Taxes-Current	\$ 3,395	\$ 19,337	22,535,187	\$ 20,838,194	\$ 22,865,657	\$ (330,470)	98.55%
Taxes-Prior	4,273	3,730	180,256	99,375	175,160	5,096	102.91%
Gas Royalty Income	1,447	3,855	20,218	30,215	-	20,218	0.00%
Franchise Taxes	306,654	292,587	3,538,269	3,370,229	3,494,514.52	43,754	101.25%
Sales Taxes	782,330	728,134	8,929,779	8,339,171	9,001,104	(71,325)	99.21%
Mix Drink Taxes	-	-	173,761	159,969	118,000	55,761	147.25%
Delinquent P&I	5,094	4,579	146,035	228,356	175,160	(29,125)	83.37%
Collection Costs	-	-	-	-	-	-	0.00%
Total Taxes	1,103,193	1,052,222	35,523,505	33,065,509	35,829,595	(306,090)	99.15%
LICENSE & PERMITS							
Building Permits	50,272	81,188	1,178,115	891,695	1,150,563	27,551	102.39%
Other Lic/Permits	26,759	4,524	430,862	281,732	202,260	228,602	213.02%
Total License & Permits	77,031	85,712	1,608,977	1,173,427	1,352,823	256,153	118.93%
GRANT REVENUE	3,903	4,200	315,040	301,076	-	315,040	0.00%
CHARGES FOR SERVICES							
Sanitation	203,954	223,283	2,423,956	2,346,641	2,691,202	(267,246)	90.07%
Ambulance Services	61,559	77,178	957,635	881,979	957,000	635	100.07%
Fines & Fees-Engineering	35,317	150	251,943	319,599	28,500	223,443	884.01%
Total Charges For Services	300,830	300,611	3,633,534	3,548,219	3,676,702	(43,169)	98.83%
FINES & FEES							
Fines & Fees-Court	90,495	86,207	1,287,385	1,210,425	1,427,729	(140,343)	90.17%
Fines & Fees-Other	29,945	3,987	811,366	720,154	791,800	19,566	102.47%
Total Fines & Fees	120,440	90,194	2,098,751	1,930,579	2,219,529	(120,777)	94.56%
INTEREST EARNINGS	651	618	7,014	10,644	5,000	2,014	140.28%
MISCELLANEOUS							
Certificate Of Occupancy	1,020	480	7,560	7,260	6,000	1,560	126.00%
Mowing	225	1,075	7,875	17,870	-	7,875	0.00%
Sale Of Property	38	-	50,285	7,860	2,120	48,165	2371.92%
Zoning Fees	-	-	39,442	23,070	11,920	27,522	330.89%
Plat Fees	-	-	62,915	22,858	12,500	50,415	503.32%
Miscellaneous	21,078	42,688	514,633	530,450	245,160	269,473	209.92%
Total Miscellaneous	22,361	44,243	682,710	609,368	277,700	405,010	245.84%
Total Revenues	\$ 1,628,409	1,577,800	43,869,531	\$ 40,638,822	\$ 43,361,349	\$ 508,182	101.17%

City of Mansfield, Texas

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

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE	FY15 ORIGINAL BUDGET	FY15 POSITIVE (NEGATIVE) BUDGET	FY15 PERCENT COLLECTED TO BUDGET
EXPENDITURES:							
GENERAL GOVERNMENT							
Non-departmental	\$ 3,228	\$ 4,920	\$ 44,291	\$ 53,977	\$ -	\$ (44,291)	0.00%
City Council	4,967	16,788	568,049	98,116	108,230	(459,819)	524.85%
Administration	61,134	51,149	693,293	651,695	705,000	11,707	98.34%
City Secretary	24,955	25,643	324,316	279,530	320,564	(3,752)	101.17%
Legal	130,631	20,942	741,617	382,390	531,319	(210,298)	139.58%
Human Resources	36,303	30,327	409,671	558,303	491,366	81,696	83.37%
Building Maintenance	102,566	62,990	780,884	728,982	1,008,144	227,261	77.46%
Finance	30,876	35,831	375,211	378,416	486,880	111,669	77.06%
Accounting	19,020	18,574	301,426	266,002	442,424	140,999	68.13%
Purchasing	5,235	5,111	69,011	73,180	81,431	12,420	84.75%
Tax Collection	-	-	264,293	252,524	273,800	9,507	96.53%
Sanitation	184,811	179,533	1,826,139	1,787,364	2,127,335	301,196	85.84%
Information Technology	49,657	36,104	530,557	630,338	733,794	203,237	72.30%
Budget	6,912	5,086	67,293	66,499	86,783	19,491	77.54%
Planning Administration	61,942	60,533	723,648	709,635	833,152	109,504	86.86%
Planning	-	-	757	89	-	(757)	0.00%
Planning/Zoning Comm	784	1,904	8,984	8,304	9,519	535	94.38%
Engineering	28,888	27,137	397,780	351,767	386,148	(11,632)	103.01%
Board of Adjustments	161	-	1,130	896	3,135	2,004	36.06%
Historic Landmark	124	287	319	773	4,563	4,244	6.99%
Development Services	100,732	81,506	1,089,522	988,989	1,436,206	346,684	75.86%
Total	852,926	664,365	9,218,191	8,267,769	10,069,792	851,603	91.54%
PUBLIC SAFETY							
Public Safety Administration	47,671	47,778	552,922	537,546	631,746	78,824	87.52%
Police Administration	115,902	108,662	1,287,476	1,346,163	1,606,331	318,855	80.15%
Communications	246,011	122,759	2,035,371	1,652,088	2,382,865	347,494	85.42%
Patrol	415,168	453,555	4,908,959	4,981,498	5,742,677	833,718	85.48%
CID And Narcotics	164,146	168,982	2,401,912	1,961,458	2,265,872	(136,040)	106.00%
Crime Prevention	-	-	500	-	-	(500)	0.00%
K-9 Unit	15,309	15,903	193,331	194,315	231,101	37,770	83.66%
COPS	15,231	17,132	195,266	208,849	253,454	58,188	77.04%
Municipal Court	40,963	44,149	536,824	522,709	615,645	78,821	87.20%
Training	9,208	1,834	147,981	48,749	167,273	19,292	88.47%
Animal Control	54,362	39,612	527,440	508,805	599,594	72,154	87.97%
CVE Traffic Enforcement	20,748	19,700	219,033	234,521	260,218	41,185	84.17%
Traffic Enforcement	28,666	9,030	372,645	379,454	414,836	42,191	89.83%
Park Patrol	13,916	-	148,141	-	160,031	11,890	92.57%
Police Grant Expenditures	7,485	14,041	218,361	245,116	-	(218,361)	0.00%
Fire Administration	84,889	103,869	733,811	854,828	815,639	81,828	89.97%
Fire Prevention	45,479	43,955	579,597	654,395	682,701	103,104	84.90%
Emergency Management	54	50	43,334	29,162	35,974	(7,360)	120.46%
Fire Operations	759,798	656,441	8,713,182	7,937,429	8,990,397	277,215	96.92%
Total	2,085,006	1,867,452	23,816,086	22,297,085	25,856,354	2,040,268	92.11%
PUBLIC WORKS							
Street Maintenance	174,931	213,673	2,519,830	2,221,244	2,391,474	(128,357)	105.37%
Traffic Control	178,421	44,981	969,438	757,092	1,072,116	102,678	90.42%
Total	353,352	258,654	3,489,268	2,978,336	3,463,589	(25,679)	100.74%

City of Mansfield, Texas

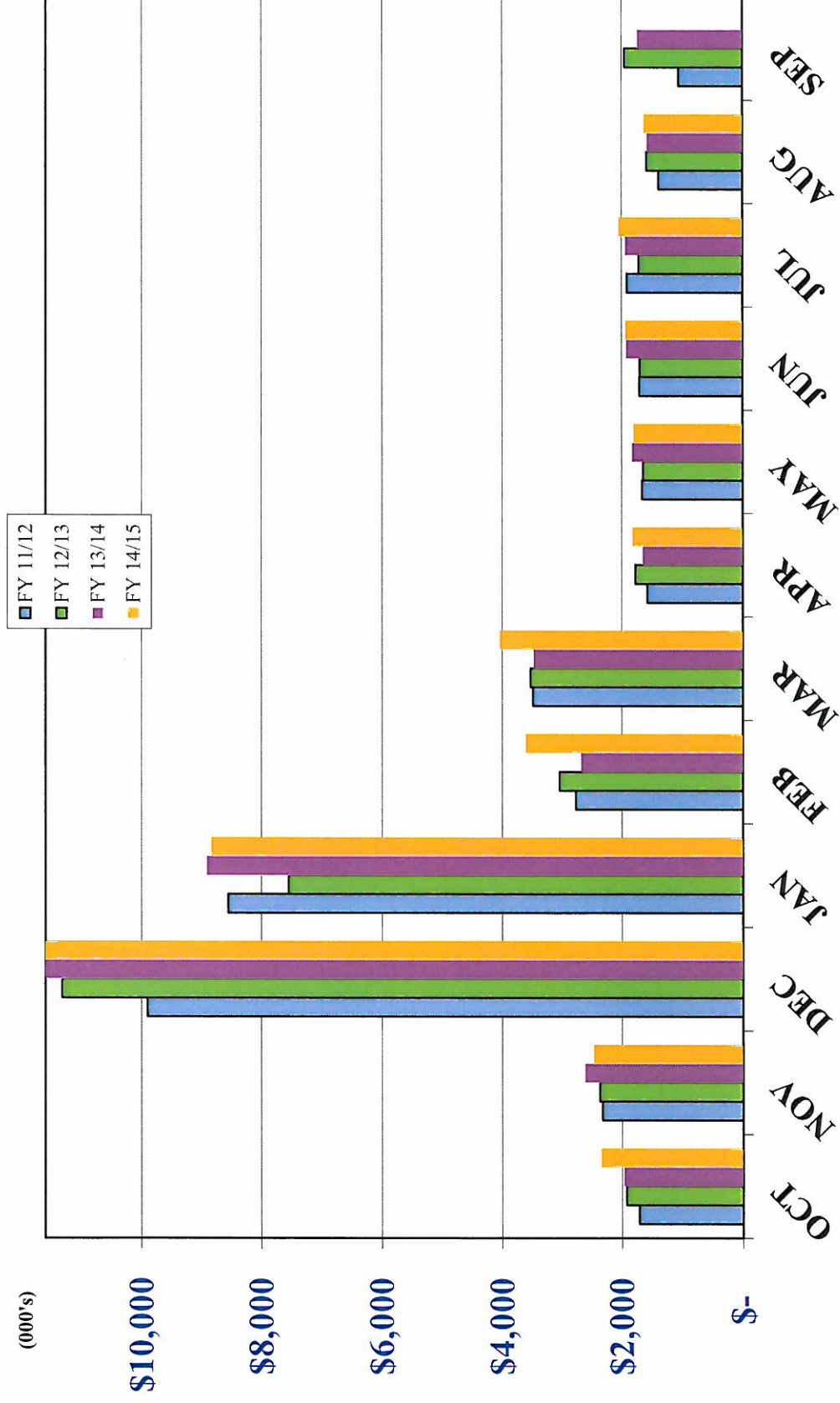
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -
General Fund - For the Month and Eleven Months Ended August 31, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE	FY15 ORIGINAL BUDGET	FY15 POSITIVE (NEGATIVE) BUDGET	FY15 PERCENT COLLECTED TO BUDGET
COMMUNITY SERVICES							
Parks & Recreation Operations	182,089	153,333	1,545,174	1,566,378	2,060,948	515,775	74.97%
Communications & Marketing	28,668	35,275	309,962	265,531	389,740	79,778	79.53%
Family Counseling	743	1,269	8,817	11,726	-	(8,817)	0.00%
Senior Citizens	25,118	18,358	223,734	213,920	254,493	30,759	87.91%
Cultural Services	12,264	14,120	180,822	130,652	247,259	66,437	73.13%
Library	85,660	72,000	693,816	761,381	997,027	303,211	69.59%
Total	334,542	294,355	2,962,325	2,949,588	3,949,468	987,143	75.01%
TOTAL EXPENDITURES	\$ 3,625,826	\$ 3,084,826	39,485,870	\$ 36,492,778	\$ 43,339,204	\$ 3,853,335	91.11%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	(1,997,417)	(1,507,026)	4,383,661	4,146,044	22,145		
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN							
Utility Fund-Transfer	-	-	-	-	810,532	(810,532)	0.00%
LEC-Transfer	-	-	-	-	-	-	0.00%
Sale of Capital Assets, net	-	-	-	-	-	-	0.00%
Bond Proceeds	-	-	-	3,536,555	-	-	0.00%
Premiums on Bonds Issued	-	-	-	51,366	-	-	0.00%
Unreserved, current	-	-	-	-	-	-	0.00%
Total Other Financing Sources	-	-	-	3,587,921	810,532	(810,532)	0.00%
TRANSFERS OUT							
Land	-	2,750	72,950	3,784,533	-	72,950	0.00%
LEC	-	-	-	-	-	-	0.00%
Fire Station #3	-	-	-	-	-	-	0.00%
Animal Control	-	-	-	-	-	-	0.00%
MPFDC	-	-	-	-	-	-	0.00%
Equipment	-	-	69,342	-	-	(69,342)	0.00%
Buildings	-	-	-	-	-	-	0.00%
PFA Insurance	-	-	403,811	397,351	(420,158)	(16,347)	-96.11%
Economic Incentives	-	-	280,282	192,965	(192,965)	87,317	-145.25%
Bond Issuance Costs	-	-	-	29,328	-	-	0.00%
Discounts on Bonds Issued	-	-	-	23,899	-	-	0.00%
Reserve/Contingency	-	-	23,704	-	(219,553)	(243,257)	-10.80%
Total Other Financing Uses	-	2,750	850,089	4,428,076	(832,677)	(168,680)	-102.09%
Total Other Financing Sources (Uses)	-	(2,750)	(850,089)	(840,155)	(22,145)	(979,212)	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,997,417)	(1,509,776)	3,533,572	3,305,889	0		
UNRESERVED FUND BALANCE							
BEGINNING	17,188,007	15,419,877	11,657,018	10,604,212	11,657,018		
ENDING	\$ 15,190,590	\$ 13,910,101	\$ 15,190,590	\$ 13,910,101	\$ 11,657,018		



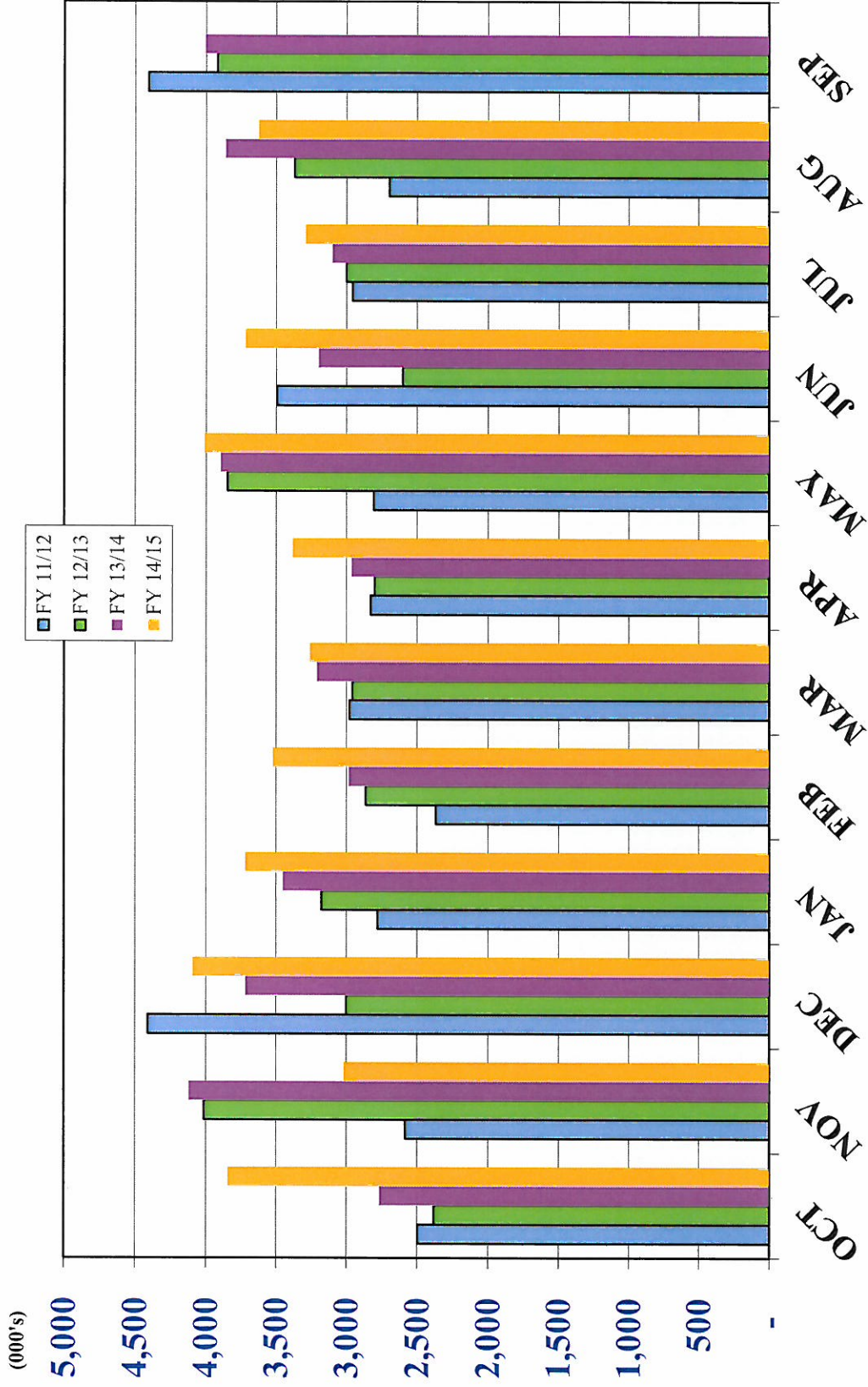
CITY OF MANSFIELD

General Fund - Total Revenues



CITY OF MANSTFIELD

General Fund - Total Expenditures

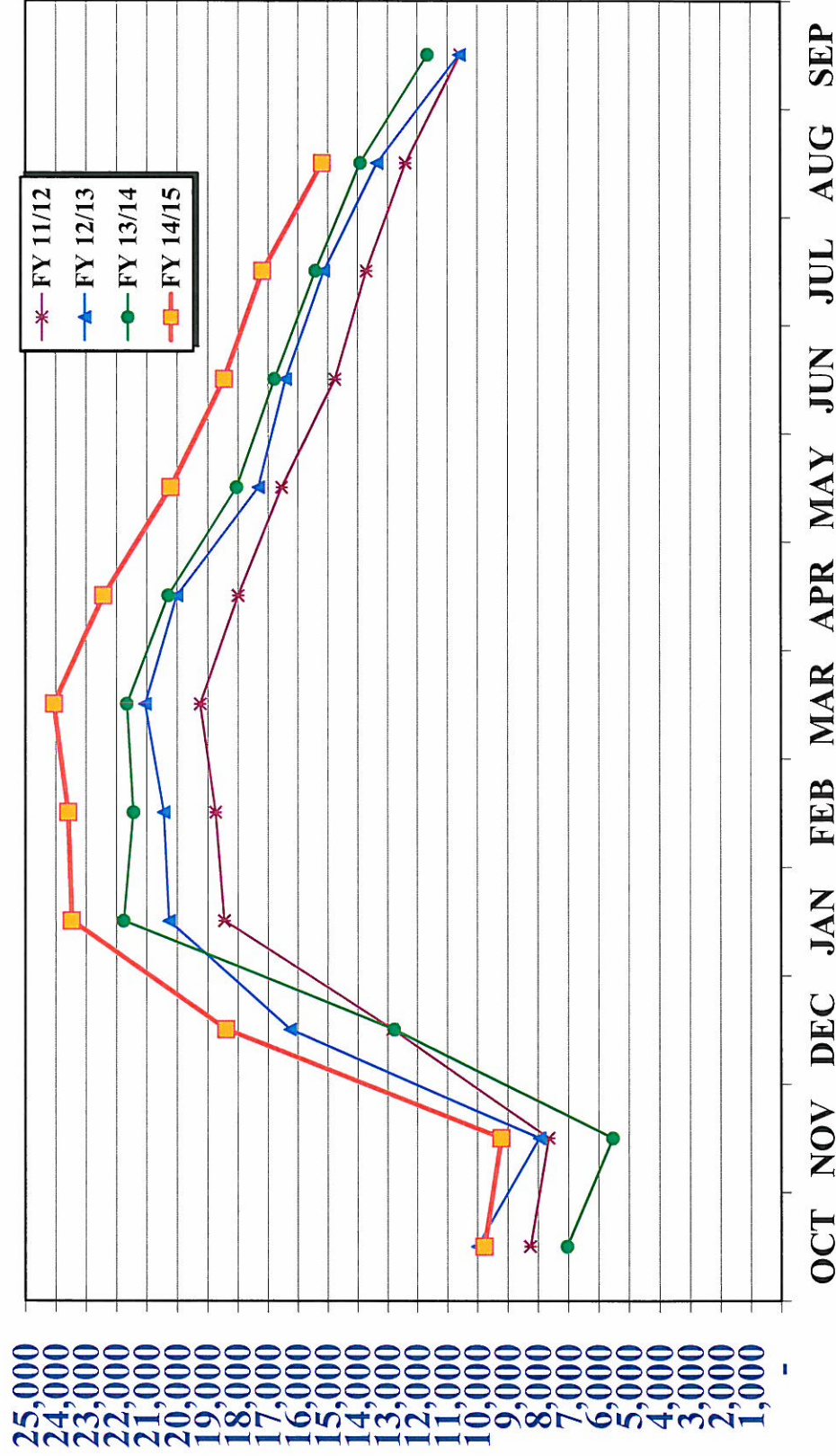




CITY OF MANSFIELD

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
August 31, 2015 and 2014 (Unaudited)

	2015	2014
<u>ASSETS</u>		
Cash And Investments	\$ 9,578,381	\$ 7,999,396
Due From Other Funds	8,627	
Total Assets	<u>\$ 9,587,009</u>	<u>\$ 7,999,396</u>
 <u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 1,157,110	\$ 7,752,621
Retainage Payable	197,253	-
Total Liabilities	<u>1,354,362</u>	<u>7,752,621</u>
 FUND BALANCES:		
Fund Balance	6,743,206	1,178,139
Excess Revenues Over Expenditures	<u>1,489,440</u>	<u>(931,364)</u>
Total Fund Balances	<u>8,232,646</u>	<u>246,775</u>
Total Liabilities And Fund Balances	<u>\$ 9,587,009</u>	<u>\$ 7,999,396</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - TIRZ Number One Fund
For the Month and Eleven Months Ended August 31, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE
<u>REVENUES:</u>				
Taxes, Penalties, And Interest	\$ -	\$ -	\$ 500,143	\$ 499,144
Interest Income	268	61	3,578	691
Total Revenues	268	61	503,721	499,835
<u>EXPENDITURES:</u>				
General Government	1,346,261	-	4,014,282	1,431,199
Total Expenditures	1,346,261	-	4,014,282	1,431,199
Excess Of Revenues Over (Under) Expenditures	(1,345,993)	61	(3,510,560)	(931,364)
<u>OTHER FINANCING SOURCES (USES)</u>				
Bonds Issued	-	-	4,445,000	-
Premium on Bonds Issued	-	-	623,009	-
Discounts on Bonds Issued	-	-	(28,268)	-
Payment to Refunded Bond Escrow Agent	-	-	(39,741)	-
Total Other Financing Sources (Uses)	-	-	5,000,000	-
Net Change in Fund Balances	(1,345,993)	61	1,489,440	(931,364)
FUND BALANCE, BEGINNING	9,578,639	246,715	6,743,206	1,178,139
FUND BALANCE, ENDING	\$ 8,232,646	\$ 246,775	\$ 8,232,646	\$ 246,775

City of Mansfield, Texas

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

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

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - TIRZ Number Two Fund
For the Month and Eleven Months Ended August 31, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE
<u>REVENUES:</u>				
Taxes, Penalties, And Interest	\$ -	\$ -	\$ 3,780	\$ 13,788
Interest Income	-	-	-	-
Total Revenues	-	-	3,780	13,788
<u>EXPENDITURES:</u>				
General Government	-	-	-	-
Total Expenditures	-	-	-	-
Excess Of Revenues Over (Under) Expenditures	-	-	3,780	13,788
<u>OTHER FINANCING SOURCES (USES)</u>				
Bonds Issued	-	-	-	-
Premium on Bonds Issued	-	-	-	-
Discounts on Bonds Issued	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	3,780	13,788
FUND BALANCE, BEGINNING	7,318	13,788	3,538	-
FUND BALANCE, ENDING	<u>\$ 7,318</u>	<u>\$ 13,788</u>	<u>\$ 7,318</u>	<u>\$ 13,788</u>

City of Mansfield, Texas

Comparative Balance Sheet - Tree Mitigation Fund
August 31, 2015 and 2014 (Unaudited)

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	\$ 193,338	\$ 546,590
Inventory	<u>61,228</u>	<u>61,228</u>
Total Assets	<u>\$ 254,566</u>	<u>\$ 607,818</u>
 <u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Accrued Liabilities	<u>6,419</u>	<u>5,755</u>
Total Liabilities	<u>6,419</u>	<u>5,755</u>
FUND BALANCES:		
Fund Balance	582,400	848,639
Excess Revenues Over Expenditures	<u>(334,253)</u>	<u>(246,576)</u>
Total Fund Balances	<u>248,147</u>	<u>602,063</u>
Total Liabilities And Fund Balances	<u>\$ 254,566</u>	<u>\$ 607,818</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Tree Mitigation Fund - For the Month and Eleven Months Ended August 31, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE
<u>REVENUES:</u>				
Tree Mitigation Fee	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	742	-
Interest Income	11	-	164	266
Total Revenues	11	-	907	266
<u>EXPENDITURES:</u>				
Administrative Services	16,608	12,569	194,962	147,460
Contractual Services	13,842	8,516	140,198	99,382
Other Equipment	-	-	-	-
Total Expenditures	30,449	21,085	335,160	246,842
Excess Of Revenues Over (Under) Expenditures	(30,439)	(21,085)	(334,253)	(246,576)
<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	(30,439)	(21,085)	(334,253)	(246,576)
FUND BALANCE, BEGINNING	278,586	623,148	582,400	848,639
FUND BALANCE, ENDING	\$ 248,147	\$ 602,063	\$ 248,147	\$ 602,063

City of Mansfield, Texas

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

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	\$ 1,055,220	\$ 710,404
Accounts Receivable	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 1,055,220</u>	<u>\$ 710,404</u>
 <u>LIABILITIES & FUND BALANCES</u>		
 LIABILITIES:		
Accrued Liabilities	<u>\$ 6,855</u>	<u>\$ 7,723</u>
Total Liabilities	<u>6,855</u>	<u>7,723</u>
 FUND BALANCES:		
Fund Balance	817,845	600,695
Excess Revenues Over Expenditures	<u>230,519</u>	<u>101,986</u>
Total Fund Balances	<u>1,048,364</u>	<u>702,681</u>
 Total Liabilities And Fund Balances	<u>\$ 1,055,220</u>	<u>\$ 710,404</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 Eleven Months Ended August 31, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE	FY15 ORIGINAL BUDGET	FY15 OVER (UNDER) BUDGET	FY15 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>							
Hotel Occupancy Tax	\$ 69,314	\$ 53,264	\$ 538,774	\$ 478,529	\$ 509,020	\$ 29,754	105.85%
Miscellaneous Income	-	-	-	-	-	-	0.00%
Total Revenues	69,314	53,264	538,774	478,529	509,020	29,754	105.85%
<u>EXPENDITURES:</u>							
Mansfield Historical Society	7,417	9,022	23,650	24,627	30,505	(6,855)	77.53%
Kiwanis Club of Mansfield	-	-	2,500	2,500	2,500	-	100.00%
Mansfield Rotary Club	-	-	28,500	25,000	28,500	-	100.00%
Texas 76ers Pro Event	-	-	19,000	18,000	19,000	-	100.00%
Rockin 4th of July	15,171	-	15,596	34,500	16,000	(404)	97.47%
Mansfield Juneteenth Celebration	-	-	-	-	2,000	(2,000)	0.00%
Discover Historic Mansfield	-	-	-	47,084	3,500	(3,500)	0.00%
Mansfield Tourism	16,856	16,956	172,510	177,463	254,515	(82,005)	67.78%
Sunrise Rotary	-	-	-	8,000	20,000	(20,000)	0.00%
Pickled Mansfield Society	-	-	26,000	30,320	26,000	-	100.00%
Mansfield Comm Theater - Mainstage	-	-	-	1,048	5,000	(5,000)	0.00%
Mansfield 125 Wurst Fest	-	-	7,500	-	12,500	(5,000)	60.00%
Farr Best Theater - Christmas Performances	-	-	5,000	3,000	5,000	-	100.00%
Farr Best Theater - Winter/Spring Performances	-	-	8,000	5,000	8,000	-	100.00%
Total Expenditures	39,444	25,978	308,256	376,543	433,020	(124,764)	71.19%
Excess Of Revenues Over (Under) Expenditures	29,870	27,286	230,518	101,986			
FUND BALANCE, BEGINNING	1,018,494	675,395	817,845	600,695			
FUND BALANCE, ENDING	\$ 1,048,364	\$ 702,681	\$ 1,048,364	\$ 702,681			

City of Mansfield, Texas

Comparative Budget and Cash Analysis -

Hotel/Motel Occupancy Tax Fund - For the Eleven Months Ended August 31, 2015 and 2014 (Unaudited)

	Budgeted Request	FY15 Amount To Date	Available Budget	FY15 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>				
Hotel Occupancy Tax	\$ 509,020	\$ 538,774	\$ (29,754)	105.85%
Total Revenues	509,020	538,774	(29,754)	105.85%
<u>EXPENDITURES:</u>				
Mansfield Historical Society	30,505	23,650	6,855	77.53%
Kiwanis Club of Mansfield	2,500	2,500	-	100.00%
Mansfield Rotary Club	28,500	28,500	-	100.00%
Texas 76ers Pro Event	19,000	19,000	-	100.00%
Rockin 4th of July	16,000	15,596	404	97.47%
Mansfield Juneteenth Celebration	2,000	-	2,000	0.00%
Discover Historic Mansfield - Painted Pianos	3,500	-	3,500	0.00%
Mansfield Tourism	254,515	172,510	82,005	67.78%
Sunrise Rotary	20,000	-	20,000	0.00%
Pickled Mansfield Society	26,000	26,000	-	100.00%
Mansfield Comm Theater - Mainstage	5,000	-	5,000	0.00%
Mansfield 125/Wurst Fest	12,500	7,500	5,000	60.00%
Farr Best Theatre - Christmas Performances	5,000	5,000	-	100.00%
Farr Best Theatre - Winter/Spring Performances	8,000	8,000	-	100.00%
Total Expenditures	433,020	308,256	124,764	71.19%
Budgeted Reserve	\$ 76,000	\$ 230,518	\$ (154,518)	34.66%

SUPPLEMENTAL INFORMATION: CASH ANALYSIS

Beginning Cash Balance for Fiscal Year 2015	\$ 824,702
Plus: FY2015 Cash Collections	538,774
Less: FY2015 Cash Expenditures	(308,256)
Cash Balance as of August 31, 2015	1,055,220
Remaining Hotel/Motel Occupancy Funds to Collect	(29,754)
Remaining Hotel/Motel Occupancy Funds to Expend	(124,764)
Projected Cash Balance at September 30, 2015	\$ 900,702

City of Mansfield, Texas

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

<u>ASSETS:</u>	2015	2014
Cash And Investments	\$ 10,907,320	\$ 8,777,857
Receivables:		
Accounts	757,201	471,396
Prepays	-	-
Total Assets	<u>\$ 11,664,520</u>	<u>\$ 9,249,253</u>
<u>LIABILITIES & FUND BALANCES:</u>		
LIABILITIES:		
Accounts Payable	\$ 329,273	\$ 156,697
Due to Other Funds	-	-
Other Liabilities	67,980	57,974
Deferred Revenue	331,547	65,551
Total Liabilities	<u>728,800</u>	<u>280,222</u>
FUND BALANCES:		
Fund Balance	8,677,942	6,494,016
Excess Revenues Over (Under)		
Expenditures	<u>2,257,779</u>	<u>2,475,015</u>
Total Fund Balances	<u>10,935,720</u>	<u>8,969,031</u>
Total Liabilities And Fund Balances	<u>\$ 11,664,520</u>	<u>\$ 9,249,253</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 Eleven Months Ended August 31, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE	FY15 ADOPTED BUDGET	FY15 OVER (UNDER) BUDGET	FY15 PERCENT COLLECTED TO BUDGET
REVENUES:							
Sales Tax Revenue	\$ 287,365	\$ 260,877	\$ 3,322,887	\$ 3,079,811	\$ 3,253,269	\$ 69,618	102.14%
Contributions	24,315	700	26,085	3,116	-	26,085	0.00%
Interest Earnings	480	243	4,040	4,221	3,000	1,040	134.66%
Other Income	131,651	41,090	165,044	70,176	102,644	62,399	160.79%
MAC Revenue	58,381	27,294	444,393	537,962	337,356	107,037	131.73%
Lease Royalties	52,894	147,005	742,710	992,578	831,024	-	89.37%
Park Land Dedication Revenue	82,000	9,750	687,000	675,750	-	687,000	0.00%
Total Revenues	637,086	486,959	5,392,160	5,363,614	4,527,293	953,179	119.10%
EXPENDITURES:							
Administration	124,094	136,141	1,301,761	1,214,571	1,002,885	298,876	129.80%
Athletic Complex	28,972	18,509	339,362	294,929	357,350	(17,988)	94.97%
Rose Park	36,893	28,392	308,200	267,402	386,573	(78,373)	79.73%
Oliver Nature Park	45,156	35,499	352,743	407,030	673,100	(320,357)	52.41%
McClendon Park	-	-	-	-	-	-	0.00%
Chandler Park	-	-	-	-	-	-	0.00%
Recreational Center	55,779	54,062	528,147	555,121	777,638	(249,491)	67.92%
Linear Park	-	-	-	-	-	-	0.00%
Hardy Allmon Park	-	-	-	-	-	-	0.00%
Neighborhood Parks	-	-	-	-	-	-	0.00%
Projects	145,220	-	362,498	-	1,315,746	(953,248)	27.55%
Quadrant 4	-	-	41,691	132,000	-	41,691	0.00%
Non-Departmental	-	-	376	9,436	-	376	0.00%
Total Expenditures	436,113	272,603	3,234,779	2,880,489	4,513,293	(1,278,514)	71.67%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	200,972	214,356	2,157,380	2,483,125	14,000	2,231,693	15409.86%
OTHER FINANCING SOURCES (USES):							
Operating Transfers In (Out)	-	-	100,398	(8,110)	(14,000)	114,398	-717.13%
Cash Reserves	-	-	-	-	-	-	0.00%
Bond Proceeds	-	-	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	-	100,398	(8,110)	(14,000)	114,398	-717.13%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	200,972	214,355	2,257,779	2,475,015			
FUND BALANCE, BEGINNING	10,734,748	8,754,676	8,677,942	6,494,016			
FUND BALANCE, ENDING	\$ 10,935,720	\$ 8,969,031	\$ 10,935,720	\$ 8,969,031			

City of Mansfield, Texas

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

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	\$ 6,473,444	\$ 5,678,978
Accounts Receivable	390,176	363,033
Restricted Assets:		
Cash and Investments, Projects	559,692	3,020,345
Fixed Assets (net of accumulated depreciation)	16,010,276	8,882,970
Deferred Issuance Cost	-	260,515
Total Assets	<u>\$ 23,433,588</u>	<u>\$ 18,205,841</u>
<u>LIABILITIES AND NET ASSETS</u>		
LIABILITIES:		
Accounts Payable	\$ 1,403	\$ 8,860
Accrued Liabilities	62,244	59,447
Retainage Payable	423,512	240,802
Bonds Payable	10,365,000	11,030,000
Unamortized Discounts on Bonds	(154,470)	(113,564)
Unamortized Premiums	190,190	20,567
Deferred Amount on Refunding	(250,025)	-
Contract Commitments	3,432,651 *	1,701,715
Total Liabilities	<u>14,070,505</u>	<u>12,947,827</u>
NET ASSETS:		
Restricted	559,692	3,020,345
Unassigned	8,803,391	2,237,669
Total Net Assets	<u>9,363,083</u>	<u>5,258,014</u>
Total Liabilities & Net Assets	<u>\$ 23,433,588</u>	<u>\$ 18,205,841</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 Eleven Months Ended August 31, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE
OPERATING REVENUES:				
Sales Tax Revenue	\$ 391,165	\$ 364,068	\$ 4,464,889	\$ 4,169,586
Gas Royalties	-	513	1,572	2,561
Intergovernmental	-	1,408,862	939,242	1,408,862
Miscellaneous	-	-	-	6,074
Total Operating Revenues	391,165	1,773,443	5,405,703	5,587,083
OPERATING EXPENDITURES:				
Administration	56,605	43,889	630,250	583,720
Promotions	1,909	8,260	58,069	84,812
Retention	-	3,734	10,288	10,198
Development Plan	-	606	3,304	2,762
Projects	197,251	604,736	3,264,701	6,620,322
Depreciation	259 *	259 *	2,801 *	2,801
Total Operating Expenditures	256,025	661,484	3,969,412	7,304,615
OPERATING INCOME	135,140	1,111,959	1,436,291	(1,717,532)
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	355	305	2,937	3,886
Sale of Property	-	-	-	-
Amortization	-	-	-	-
Interest and fiscal charges	(3,500)	(3,500)	(415,384)	(597,059)
Total Nonoperating Revenue	(3,145)	(3,195)	(412,446)	(593,173)
INCOME BEFORE OPERATING TRANSFERS	131,995	1,108,764	1,023,845	(2,310,705)
OPERATING TRANSFERS:				
Operating Transfers In (Out)	-	-	(14,960)	(10,680)
CHANGE IN NET ASSETS	131,995	1,108,764	1,008,884	(2,321,385)
NET ASSETS, BEGINNING	9,231,089	4,149,250	11,786,850	9,281,114
NET ASSETS, PROJECTS	- **	-	(3,432,651) **	(1,701,715)
NET ASSETS, ENDING	\$ 9,363,083	\$ 5,258,014	\$ 9,363,083	\$ 5,258,014

**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
August 31, 2015 and 2014 (Unaudited)

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	\$ 714,953	\$ 829,803
Receivables:		
Current Year Taxes	95,677	82,767
Delinquent Taxes (Net of Allowance of \$357,803)	-	-
Total Assets	<u>\$ 810,630</u>	<u>\$ 912,570</u>
 <u>LIABILITIES & FUND BALANCES</u>		
 LIABILITIES:		
Accounts Payable	\$ 655	\$ -
Deferred Revenue	<u>95,677</u>	<u>82,767</u>
Total Liabilities	<u>96,332</u>	<u>82,767</u>
 FUND BALANCES:		
Fund Balance	855,768	596,140
Excess Revenues Over Expenditures	<u>(141,470)</u>	<u>233,663</u>
Total Fund Balances	<u>714,298</u>	<u>829,803</u>
 Total Liabilities And Fund Balances	<u>\$ 810,630</u>	<u>\$ 912,570</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenue, Expenditures and Changes in Fund Balance -
General Obligation Debt Service - For the Month and Eleven Months Ended August 31, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE	FY15 ORIGINAL BUDGET	FY15 OVER (UNDER) BUDGET	FY15 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>							
Taxes, Penalties, And Interest	\$ 6,499	\$ 14,782	\$ 11,819,114	\$ 11,556,817	\$ 11,935,833	\$ (116,719)	99.02%
Recoveries	-	37,208	-	88,180	-	-	0.00%
Interest Income	44	9	384	306	-	384	0.00%
Total Revenues	6,543	51,999	11,819,498	11,645,303	11,935,833	(116,335)	99.03%
<u>EXPENDITURES:</u>							
Debt Service -							
Principal Retirement	-	-	7,450,000	7,895,000	7,965,000	(515,000)	93.53%
Interest	2,365,542	1,705,239	4,805,756	3,646,494	3,970,833	834,923	121.03%
Lease Payments	-	-	-	-	-	-	0.00%
Bond Issuance Cost	-	-	155,800	111,802	-	155,800	0.00%
Fiscal Charges	2,000	5,500	14,999	17,325	-	14,999	0.00%
Total Expenditures	2,367,542	1,710,739	12,426,555	11,670,621	11,935,833	490,722	104.11%
Excess Of Revenues Over (Under) Expenditures	(2,360,999)	(1,658,740)	(607,057)	(25,318)			
<u>OTHER FINANCING SOURCES (USES)</u>							
Refunding Bonds Issued	-	-	11,700,000	6,710,000			
Premium on Bonds Issued	-	-	1,773,891	192,313			
Discounts on Bonds Issued	-	-	(68,304)	(33,333)			
Payment to Refunded Bond Escrow Agent	-	-	(12,940,000)	(6,610,000)			
Total Other Financing Sources (Uses)	-	-	465,587	258,980			
Net Change in Fund Balances	(2,360,999)	(1,658,740)	(141,470)	233,663			
FUND BALANCE, BEGINNING	3,075,297	2,488,543	855,768	596,140			
FUND BALANCE, ENDING	\$ 714,298	\$ 829,803	\$ 714,298	\$ 829,803			

City of Mansfield, Texas

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

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	<u>\$ 104,009</u>	<u>\$ 104,190</u>
Total Assets	<u><u>\$ 104,009</u></u>	<u><u>\$ 104,190</u></u>
 <u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accrued Interest Payable	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities	<u>-</u>	<u>-</u>
FUND BALANCES:		
Fund Balance	207,380	255,082
Excess Revenues Over (Under) Expenditures	<u>(103,371)</u>	<u>(150,892)</u>
Total Fund Balances	<u>104,009</u>	<u>104,190</u>
Total Liabilities And Fund Balances	<u><u>\$ 104,009</u></u>	<u><u>\$ 104,190</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 Eleven Months Ended August 31, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE	FY15 ADOPTED BUDGET	FY15 OVER (UNDER) BUDGET	FY15 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>							
Taxes, Penalties, And Interest	\$ 103,800	\$ 103,190	\$ 1,142,003	\$ 1,089,775	\$ 1,238,283	\$ (96,280)	92.22%
Interest Income	-	-	-	9,744	-	-	0.00%
Total Revenues	103,800	103,190	1,142,003	1,099,518	1,238,283	(96,280)	92.22%
<u>EXPENDITURES:</u>							
Debt Service							
Principal Retirement	-	-	805,000	785,000	805,000	-	100.00%
Interest And Fiscal Charges	3,500	3,500	440,374	465,410	433,283	7,091	101.64%
Non-departmental	-	-	-	-	-	-	0.00%
Total Expenditures	3,500	3,500	1,245,374	1,250,410	1,238,283	7,091	100.57%
Excess Of Revenues Over (Under) Expenditures	100,300	99,690	(103,371)	(150,892)			
FUND BALANCE, BEGINNING	3,709	4,500	207,380	255,082			
FUND BALANCE, ENDING	\$ 104,009	\$ 104,190	\$ 104,009	\$ 104,190			

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
August 31, 2015 and 2014 (Unaudited)

	2015	2014
<u>ASSETS</u>		
Cash And Investments	\$ 17,641,103	\$ 10,315,148
Projects In Process		
Current Year	5,365,854	6,498,242
Prior Year	12,587,193	6,328,791
Total Assets	<u>\$ 35,594,149</u>	<u>\$ 23,142,181</u>
<u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 146,881	\$ 146,681
Deposits	351,349	576,349
Retainage Payable	132,824	265,927
Other Liabilities	17,412	14,998
Total Liabilities	<u>648,466</u>	<u>1,003,955</u>
FUND BALANCES:		
Fund Balance	21,468,431	12,324,345
Excess Revenues Over (Under)		
Expenditures	13,477,252	9,813,881
Total Fund Balance	<u>34,945,683</u>	<u>22,138,226</u>
Total Liabilities And Fund Balance	<u>\$ 35,594,149</u>	<u>\$ 23,142,181</u>

City of Mansfield, Texas

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

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE
REVENUES:				
Recoveries	\$ -	\$ -	\$ 1,342,225	\$ 2,302,324
Contributions	-	-	-	-
Intergovernmental	-	-	-	-
Roadway Impact Fees	19,500	83,294	1,475,909	1,103,114
Interest Income	1,211	-	8,133	3,944
Total Revenues	20,712	83,294	2,826,268	3,409,382
EXPENDITURES:				
Administrative	37,367	33,275	444,015	391,925
Street Improvements	-	-	-	-
Total Expenditures	37,367	33,275	444,015	391,925
EXCESS OF REVENUES OVER(UNDER) EXPENDITURES	(16,655)	50,019	2,382,252	3,017,457
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	9,715,000	6,800,000
Bond Issuance Costs	-	-	(82,768)	(56,390)
Premiums on Bond Issuance	-	-	1,527,148	98,766
Discounts on Bond Issuance	-	-	(64,381)	(45,952)
Total Other Financing Sources (Uses)	-	-	11,095,000	6,796,423
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(16,655)	50,019	13,477,252	9,813,881
FUND BALANCE, BEGINNING	34,962,338	22,088,207	21,468,431	12,324,345
FUND BALANCE, ENDING	\$ 34,945,683	\$ 22,138,226	\$ 34,945,683	\$ 22,138,226

City of Mansfield, Texas

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

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	\$ 1,020,465	\$ 3,885,901
Total Assets	<u>\$ 1,020,465</u>	<u>\$ 3,885,901</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Due to Other Funds	-	-
Retainage Payable	<u>130,501</u>	<u>78,750</u>
Total Liabilities	<u>130,501</u>	<u>78,750</u>
 FUND BALANCE:	3,035,174	430,489
Excess Revenues Over (Under)		
Expenditures	<u>(2,145,210)</u>	<u>3,376,662</u>
Total Fund Balance	<u>889,964</u>	<u>3,807,151</u>
Total Liabilities And Fund Balance	<u>\$ 1,020,465</u>	<u>\$ 3,885,901</u>

City of Mansfield, Texas

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

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE
REVENUES:				
Interest Income	\$ 60	\$ -	\$ 778	\$ 858
Rental Of Facilities	-	-	-	-
Contributions	-	-	-	-
Miscellaneous Income	-	-	-	-
Grant Revenue	-	-	-	-
Total Revenues	60	-	778	858
EXPENDITURES:				
Administration	-	-	-	37,505
Police	-	-	-	-
Fire Station	-	164,545	32,906	714,825
Library	-	-	-	-
City Hall Expansion	-	-	-	-
Animal Control Expansion	141,425	-	293,546	7,500
Tactical Training Range	112,483	286,551	1,319,294	572,096
Dispatch Expansion	22,994	123,106	500,242	399,477
Total Expenditures	276,902	574,202	2,145,988	1,731,403
Excess Revenues Over (Under) Expenditures	(276,843)	(574,202)	(2,145,210)	(1,730,546)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	-	5,110,000
Bond Issuance Costs	-	-	-	(42,481)
Premiums on Bond Issuance	-	-	-	74,220
Discounts on Bond Issuance	-	-	-	(34,532)
Operating Transfer In (Out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	5,107,207
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(276,843)	(574,202)	(2,145,210)	3,376,662
FUND BALANCE, BEGINNING	1,166,807	4,381,353	3,035,174	430,489
FUND BALANCE, ENDING	\$ 889,964	\$ 3,807,151	\$ 889,964	\$ 3,807,151

City of Mansfield, Texas

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

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	\$ 639,811	\$ 1,230,958
Total Assets	<u>\$ 639,811</u>	<u>\$ 1,230,958</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ 61	\$ -
Retainage Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>\$ 61</u>	<u>\$ -</u>
 FUND BALANCE:	1,222,776	(71,500)
Excess Revenues Over Expenditures	<u>(583,026)</u>	<u>1,302,458</u>
Total Fund Balance	<u>639,750</u>	<u>1,230,958</u>
 Total Liabilities And Fund Balance	<u>\$ 639,811</u>	<u>\$ 1,230,958</u>

City of Mansfield, Texas

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

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE
REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	30,000
Other Income	-	-	-	64,094
Interest Income	-	-	18	111
Total Revenues	-	-	18	94,205
EXPENDITURES:				
Administration	-	-	-	183
Information Services	61	-	179,307	20,425
Code Enforcement	-	-	-	-
Planning	-	-	-	-
Streets	-	-	-	295,729
Animal Control	-	-	39,497	27,352
Parks Department	-	-	93,350	-
Senior Citizens	-	-	50,243	-
Library	46,338	-	118,457	-
Fire	76,350	-	1,364,790	359,983
Police Department	-	-	492,402	23,644
Total Expenditures	122,749	-	2,338,045	727,317
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(122,749)	-	(2,338,026)	(633,112)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	1,710,000	1,936,614
Bond Issuance Costs	-	-	(20,146)	(16,405)
Premium on Bond Issuance	-	-	73,405	34,174
Discounts on Bond Issuance	-	-	(8,259)	(18,813)
Transfer In (Out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	1,755,000	1,935,570
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(122,749)	-	(583,026)	1,302,458
FUND BALANCE, BEGINNING	762,499	1,230,958	1,222,776	(71,500)
FUND BALANCE, ENDING	\$ 639,750	\$ 1,230,958	\$ 639,750	\$ 1,230,958

City of Mansfield, Texas

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

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	\$ 14,112	\$ 16,212
Total Assets	<u>\$ 14,112</u>	<u>\$ 16,212</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ -	\$ -
Retainage Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
 FUND BALANCE:	16,212	1,202,754
Excess Revenues Over Expenditures	<u>(2,100)</u>	<u>(1,186,542)</u>
Total Fund Balance	<u>14,112</u>	<u>16,212</u>
Total Liabilities And Fund Balance	<u>\$ 14,112</u>	<u>\$ 16,212</u>

City of Mansfield, Texas

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

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE
REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Recoveries	-	-	-	-
Interest Income	-	-	-	619
Total Revenues	-	-	-	619
EXPENDITURES:				
Administration	-	-	-	3,964
Aquatics Facility	-	-	-	-
Oliver Nature Park	-	-	2,100	1,183,197
Total Expenditures	-	-	2,100	1,187,161
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(2,100)	(1,186,542)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	-	-
Bond Issuance Costs	-	-	-	-
Premiums on Bond Issuance	-	-	-	-
Discounts on Bond Issuance	-	-	-	-
Transfer In (out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-	-	(2,100)	(1,186,542)
FUND BALANCE, BEGINNING	14,112	16,212	16,212	1,202,754
FUND BALANCE, ENDING	<u>\$ 14,112</u>	<u>\$ 16,212</u>	<u>\$ 14,112</u>	<u>\$ 16,212</u>

ENTERPRISE FUNDS

The Enterprise Funds are used to account for the operations that are financed and operated in a manner similar to private business enterprises. The intent is that the cost of providing goods or services to the general public be financed or recovered primarily through user charges.

The Utility Fund – The purpose of this fund is to account for the activities of providing water and sewer services to the citizens of Mansfield, Texas.

The Law Enforcement Complex Fund – The purpose of this fund is to account for the user fees and charges in association with the housing of inmates for other agencies.

The Drainage Utility Fund – The purpose of this fund is used to account for the revenues and expenditures for services related to the preparing of a master drainage plan.

City of Mansfield, Texas

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

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	\$ 13,702,964	\$ 13,761,577
Receivables:		
Accounts (net of allowance of \$853,952)	4,649,423	4,061,595
Inventory	583,867	331,854
Restricted Assets:		
Cash and Investments	12,322,811	19,046,655
Fixed Assets (net of accumulated depreciation)	165,739,949	157,107,969
Deferred Bond Issuance Cost	<u>-</u>	<u>772,115</u>
Total Assets	<u>\$ 196,999,014</u>	<u>\$ 195,081,765</u>

City of Mansfield, Texas

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

	<u>2015</u>	<u>2014</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 12,267	\$ 25,856
Accrued Liabilities	328,475	285,207
Payable From Restricted Assets:		
Deposits	1,380,977	1,337,152
Bonds Payable-Current		
Accrued Interest	367,374	197,060
Accounts Payable	-	-
Accrued Liabilities	17,001	14,706
Retainage Payable	618,961	439,974
From Unrestricted Assets:		
Current	3,695,000	3,820,000
Long-Term, Net	40,895,428	44,624,594
Compensated Absences	384,191	323,878
Total Liabilities	<u>47,699,674</u>	<u>51,068,427</u>
<u>NET ASSETS</u>		
Invested In Capital Assets (net of related debt)	130,128,685	121,280,730
Reserved for Debt Service	3,343,647	3,381,416
Unreserved	15,827,008	19,351,192
Total Net Assets	<u>149,299,340</u>	<u>144,013,338</u>
Total Liabilities And Net Assets	<u>\$ 196,999,014</u>	<u>\$ 195,081,765</u>

City of Mansfield

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

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE	FY15 ADOPTED BUDGET	FY15 OVER (UNDER) BUDGET	PERCENT COLLECTED TO BUDGET
OPERATING REVENUES:							
Water Service	\$ 2,041,174	\$ 1,783,063	\$ 14,362,020	\$ 13,626,765	\$ 15,309,745	\$ (947,726)	93.81%
Sewer Service	997,516	905,096	8,672,185	8,233,236	9,861,287	(1,189,103)	87.94%
Water Penalties	34,745	33,810	463,973	517,667	556,502	(92,530)	83.37%
Water Taps	-	1,610	8,028	7,550	12,058	(4,030)	66.58%
Meter Set Fee	3,500	4,500	79,915	58,138	90,810	(10,895)	88.00%
Utility Miscellaneous	12,758	11,016	106,049	103,590	70,000	36,049	151.50%
Restore Service Fee	7,311	6,869	98,146	112,924	93,954	4,192	104.46%
Sewer Tap	1,500	-	2,770	1,650	4,000	(1,230)	69.25%
Water Impact Fees	39,100	70,560	1,061,720	866,720	700,000	361,720	151.67%
Sewer Impact Fees	31,795	39,964	666,085	523,639	400,000	266,085	166.52%
Pretreatment Fees	-	-	65,181	11,270	100,000	(34,819)	65.18%
Other Income	3,841	5,237	317,058	189,269	139,478	177,580	227.32%
Contribution	-	-	-	-	-	-	0.00%
Total Revenues	\$ 3,173,240	\$ 2,861,725	25,903,129	\$ 24,252,418	\$ 27,337,834	\$ (1,434,705)	94.75%

City of Mansfield

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

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE	FY15 ADOPTED BUDGET	FY15 OVER (UNDER) BUDGET	PERCENT COLLECTED TO BUDGET
OPERATING EXPENSES:							
Administration	46,537	34,186	584,248	453,214	733,065	(148,818)	79.70%
Billing And Collection	53,872	52,399	673,688	646,633	876,375	(202,686)	76.87%
Meter Reading/Repairs	52,388	42,844	624,463	942,692	841,184	(216,721)	74.24%
Water Distribution	83,008	72,237	893,570	746,704	824,766	68,804	108.34%
Wastewater Collection	513,317	438,639	5,456,334	4,976,662	6,432,892	(976,558)	84.82%
Water Treatment	618,038	478,534	6,196,013	5,808,502	7,813,875	(1,617,862)	79.30%
Water Quality	21,032	21,777	259,841	180,026	169,215	90,626	153.56%
Laboratory Services	7,110	6,493	93,332	86,656	106,329	(12,997)	87.78%
Water Demand Management	7,883	9,122	101,478	88,970	124,991	(23,513)	81.19%
Depreciation	248,998	234,201	2,636,814	2,539,426	-	2,636,814	0.00%
Total Operating Expenses	1,652,182	1,390,432	17,519,782	16,469,485	17,922,692	(402,910)	91.75%
OPERATING INCOME (LOSS)	1,521,058	1,471,293	8,383,347	7,782,933	9,415,142	(1,031,795)	
NONOPERATING REVENUES (EXPENSES):							
Non-Departmental	(11,107)	(10,246)	(110,842)	(98,579)	(473,387)	362,545	23.41%
Interest Revenue	1,628	124	14,767	19,757	6,021	8,746	245.24%
Interest And Fiscal Charges	(185,986)	(200,560)	(2,309,477)	(2,283,461)	(8,676,449)	6,366,972	26.62%
Bad Debt Expense	-	-	-	-	-	-	0.00%
Net Nonoperating Revenues (Expenses)	(195,464)	(210,682)	(2,405,552)	(2,362,283)	(9,143,814)	6,738,263	26.31%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	1,325,594	1,260,611	5,977,795	5,420,650	271,328	5,706,468	2203.17%
OPERATING TRANSFERS:							
Transfers In (Out)	-	-	(195,314)	(188,683)	(271,328)	76,014	71.98%
Net Operating Transfers	-	-	(195,314)	(188,683)	(271,328)	76,014	71.98%
CHANGE IN NET ASSETS	1,325,594	1,260,611	5,782,481	5,231,967	0	5,782,481	
NET ASSETS BEGINNING	147,973,747	142,752,727	143,516,859	138,781,371	143,516,859	-	
NET ASSETS ENDING	\$ 149,299,340	\$ 144,013,338	149,299,340	\$ 144,013,338	\$ 143,516,859	\$ 5,782,481	

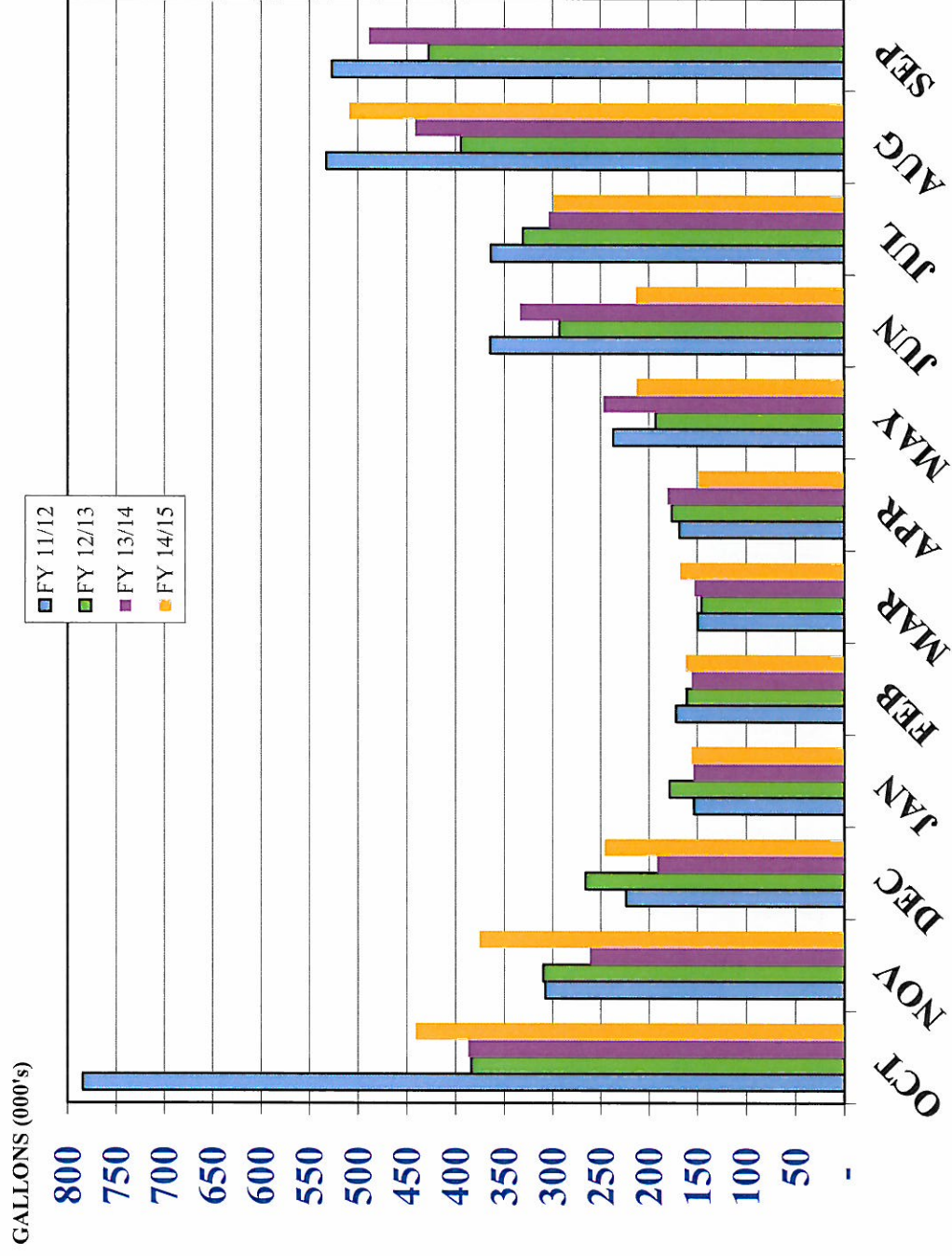
CITY OF MANSFIELD
UTILITY FUND
REVENUE BOND COVERAGE

Definition of Bond Coverage:

The ordinance authorizing the issuance of Water and Sewer System revenue bonds requires that the City establish a sinking fund (Revenue Bond Sinking and Reserve Fund) in an amount not less than the average annual requirement for the payment of principal and interest on all the revenue bonds. At September 30, 2014, the sinking fund balance was sufficient to satisfy such bond ordinance requirements. The bond ordinance also contains provisions which, among other items, restricts the issuance of additional revenue bonds unless the special funds noted above contain the required amounts and the pledged revenues are equal to or greater than 1.25 times the average annual debt service requirements after giving effect to the proposed additional bonds and any proposed rate increases. The bond ordinance also requires that the annual gross revenues of the Water and Sewer System, less annual operation and maintenance expenses (excluding depreciation and amortization expense), be at least 1.10 times the annual principal and interest requirements of all then outstanding revenue bonds. The governing body has adopted a resolution stating that they want a coverage factor in excess of 1.30. During 2014, the City achieved a 1.73 bond coverage ratio which exceeded the 1.10 required by the bond ordinance. For fiscal year 2015 the revised bond coverage ratio is projected at 1.91.

CITY OF MANSFIELD

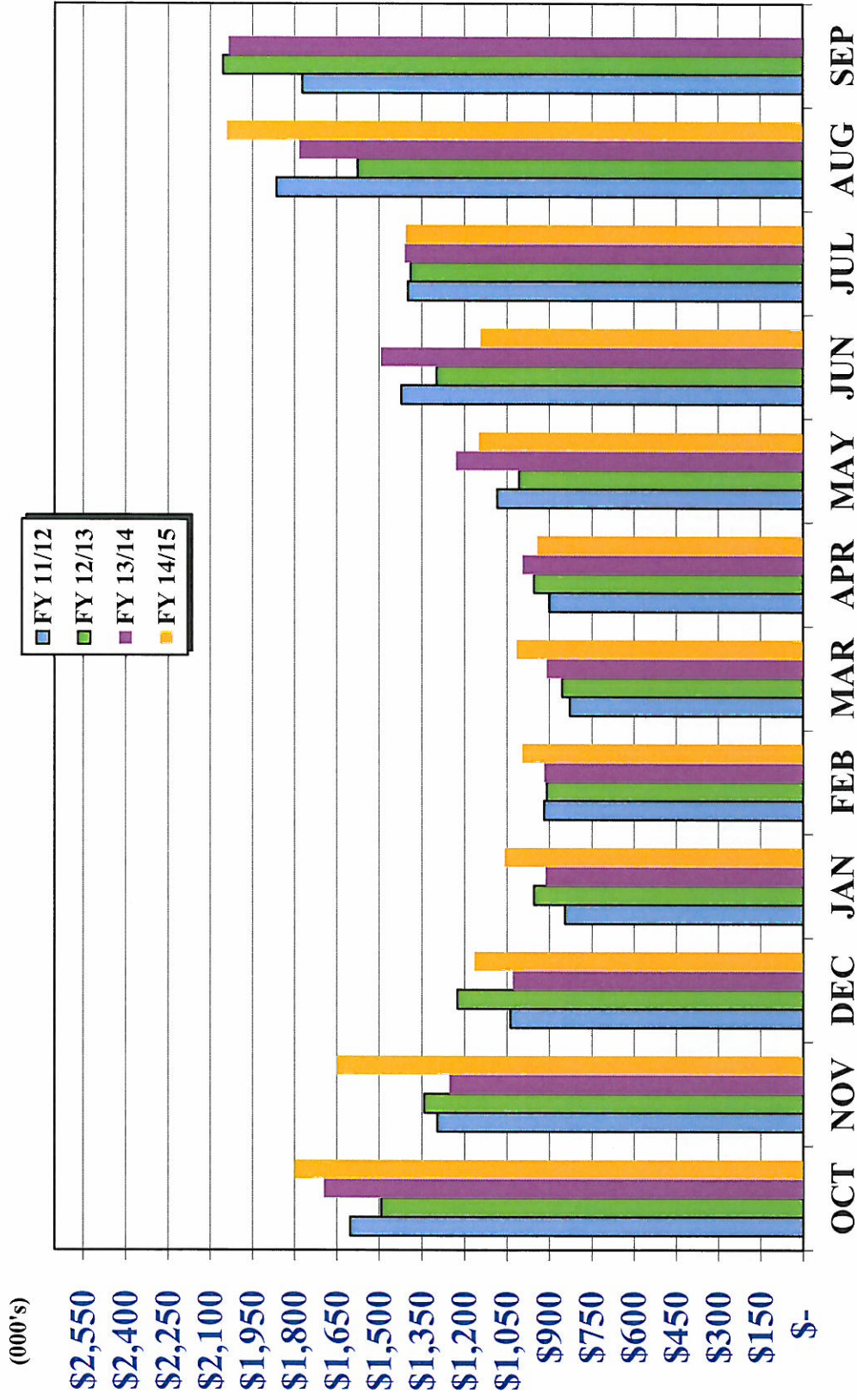
WATER CONSUMPTION





CITY OF MANSFIELD

UTILITY FUND - WATER SALES

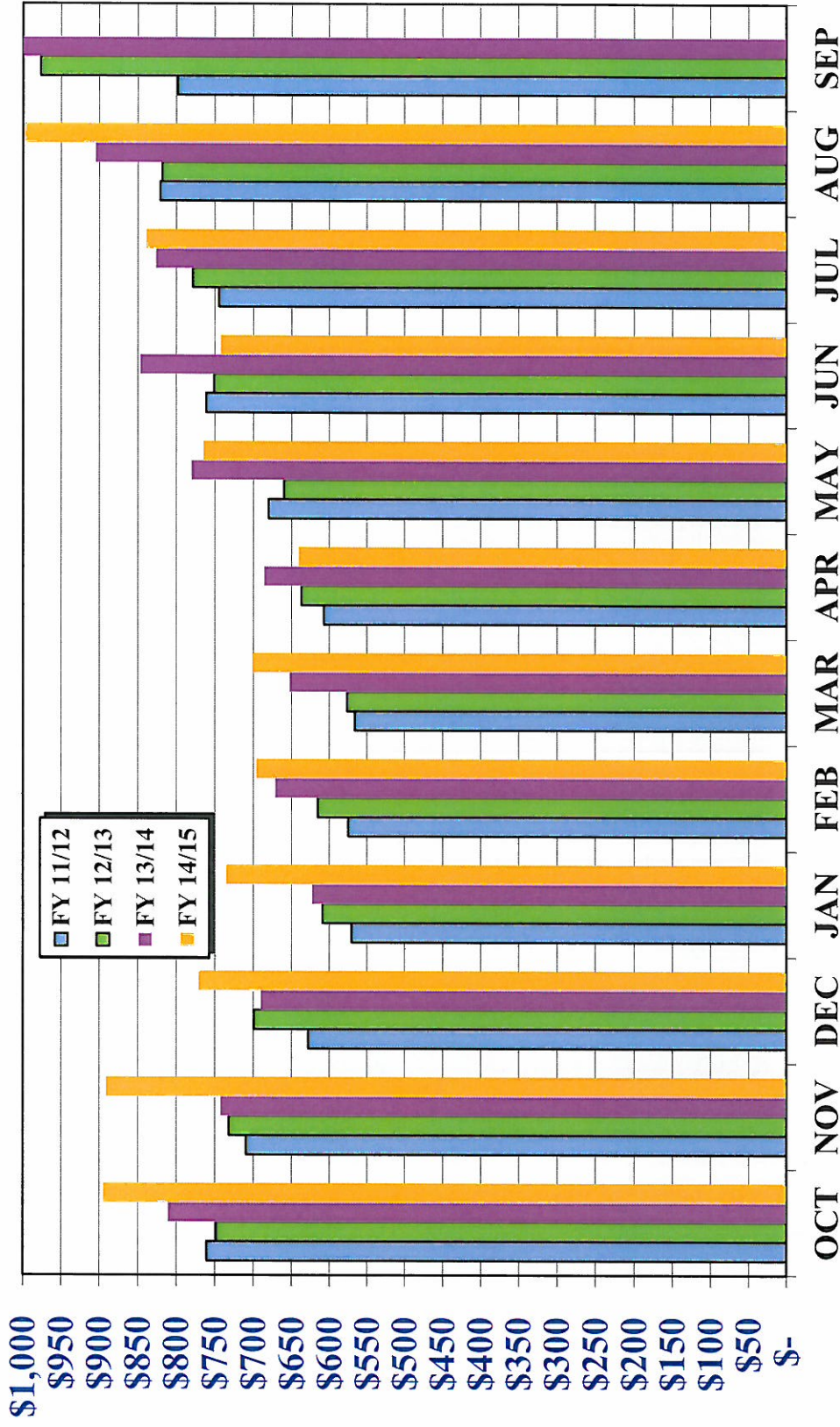




CITY OF MANSFIELD

UTILITY FUND - SEWER SERVICE

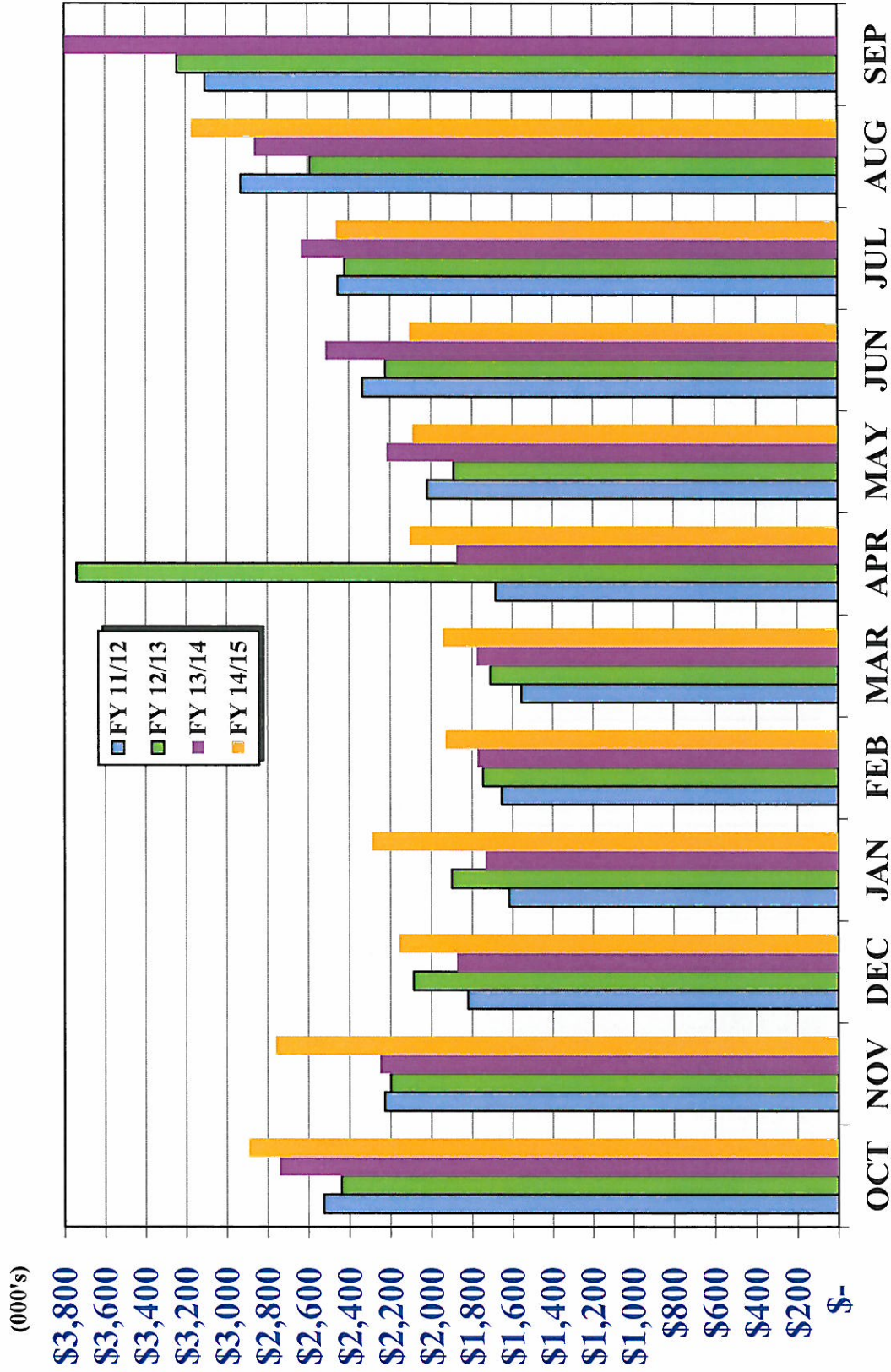
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CITY OF MANSFIELD

UTILITY FUND - TOTAL REVENUES



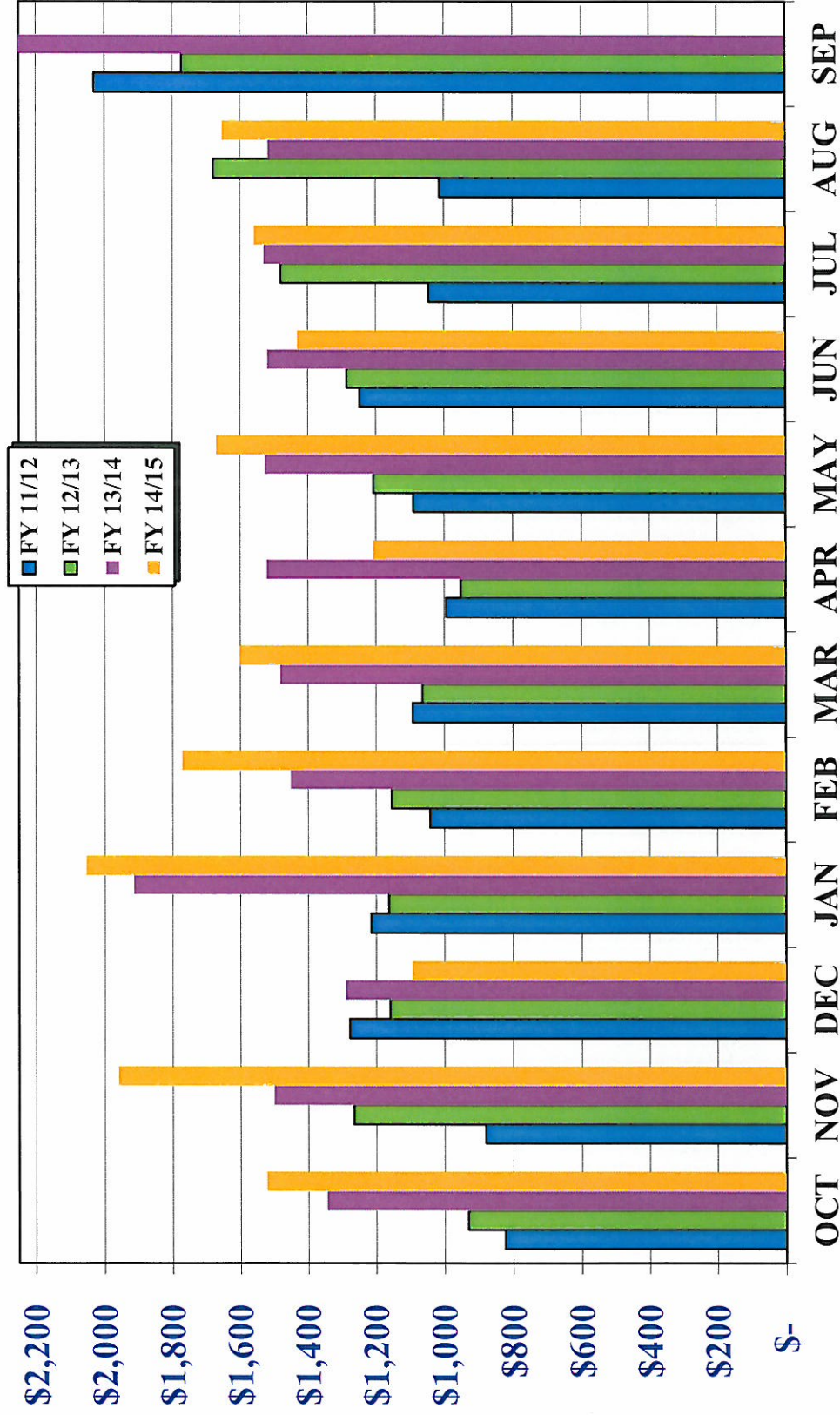


MANFIELD
T E X A S

CITY OF MANSFIELD

UTILITY OPERATING EXPENDITURES

(000's)



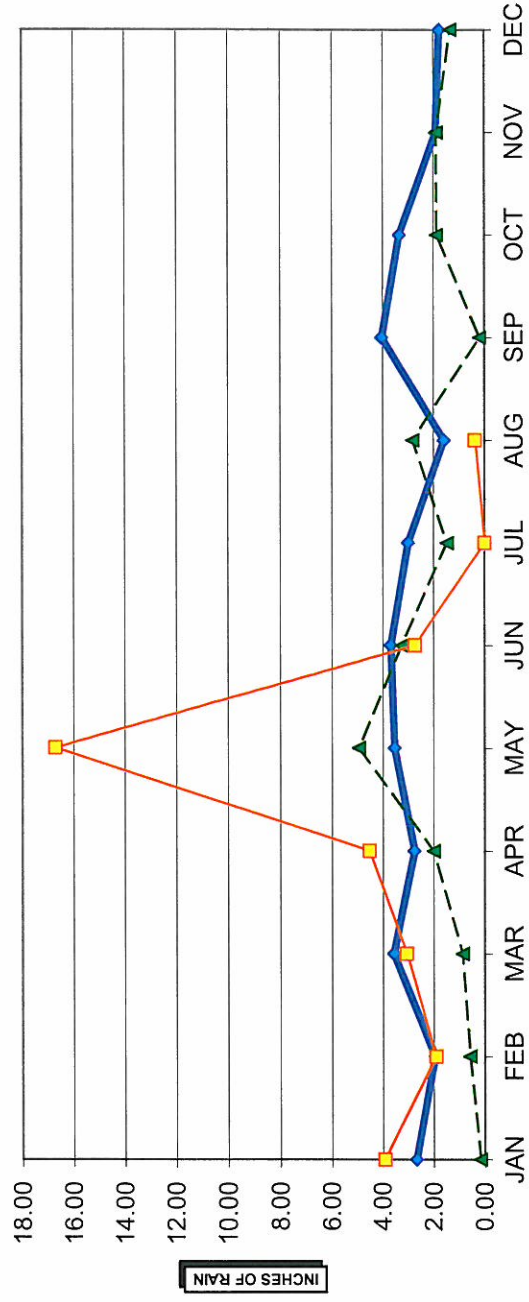
Rainfall Update August 2015

Average (2004-2014)

	AVG	2014	2015
JAN	2.68	0.17	3.92
FEB	1.95	0.58	1.91
MAR	3.57	0.87	3.06
APR	2.76	2.00	4.53
MAY	3.54	4.94	16.71
JUN	3.69	3.26	2.74
JUL	3.00	1.48	0.01
AUG	1.59	2.83	0.38
SEP	4.04	0.20	
OCT	3.35	1.88	
NOV	1.91	1.89	
DEC	1.78	1.35	

TOTAL 33.86 21.45 33.26
TO DATE 33.26

August



City of Mansfield, Texas

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

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	\$ 293,086	\$ 558,390
Receivables:		
Accounts	248,321	285,047
Inventory	29,238	21,637
Restricted Assets:		
Cash And Investments	40,000	664,485
Fixed Assets (net of accumulated depreciation)*	6,652,929 *	6,885,035
Deferred Issuance Cost	<u>-</u>	<u>29,250</u>
Total Assets	<u>\$ 7,263,574</u>	<u>\$ 8,443,844</u>

* Includes estimated depreciation through the balance sheet date.

City of Mansfield, Texas

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

	<u>2015</u>	<u>2014</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 9,796	\$ 214,006
Accrued Liabilities	549,357	279,507
Payable From Restricted Assets:		
Inmate Trust	20,390	99,185
General Obligation Debt Payable:		
Bonds Payable-Current	30,000	-
Accrued Interest	3,263	4,434
Long-Term	620,407	1,154,203
Compensated Absences	<u>537,658</u>	<u>518,930</u>
Total Liabilities	<u>1,770,871</u>	<u>2,270,265</u>
<u>NET ASSETS</u>		
Invested in Capital Assets (net of related debt)	6,075,011	5,930,137
Unreserved	<u>(582,309)</u>	<u>243,442</u>
Total Net Assets	<u>5,492,702</u>	<u>6,173,579</u>
Total Liabilities And Net Assets	<u>\$ 7,263,574</u>	<u>\$ 8,443,844</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets -
Law Enforcement Complex - For the Month and Eleven Months Ended August 31, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE	FY15 ADOPTED BUDGET	FY15 OVER (UNDER) BUDGET	FY15 PERCENT COLLECTED TO BUDGET
OPERATING REVENUES:							
Charges For Services	\$ 780,443	\$ 766,506	\$ 8,180,620	\$ 8,635,811	\$ 9,594,384	\$ (1,413,764)	85.26%
Salary Reimbursement	6,403	17,388	126,346	134,991	90,395	35,951	139.77%
Miscellaneous	-	617	-	5,431	-	-	0.00%
Transportation	49	1,656	11,489	17,192	12,000	(511)	95.74%
Commissary Sales	23,989	29,411	232,631	291,327	255,534	(22,903)	91.04%
Telephone Commission	19,217	18,047	164,909	168,570	167,000	(2,091)	98.75%
Total Operating Revenues	830,101	833,626	8,715,995	9,253,322	10,119,313	(1,403,318)	86.13%
OPERATING EXPENSES:							
Administration	19,696	17,821	242,049	231,071	278,800	(36,751)	86.82%
Operations	543,642	546,144	6,475,726	6,419,130	7,479,162	(1,003,435)	86.58%
Support	92,869	43,742	778,127	559,723	973,587	(195,460)	79.92%
Food Service	45,435	49,864	448,101	530,897	522,583	(74,482)	85.75%
Medical Service	48,559	40,636	435,236	441,919	588,913	(153,677)	73.90%
Commissary	14,722	34,217	194,252	269,096	255,534	(61,282)	76.02%
Depreciation	22,503	22,421	243,177	233,135	-	243,177	0.00%
Total Operating Expenses	787,426	754,847	8,816,667	8,684,971	10,098,579	(1,281,912)	87.31%
OPERATING INCOME (LOSS)	42,675	78,779	(100,672)	568,351	20,734	(121,407)	-485.53%
NON OPERATING REVENUES (EXPENSES)							
Interest Revenue	-	-	-	-	-	-	0.00%
Other Income	(25,282)	-	(25,150)	23,850	26,094	(51,244)	-96.38%
Other Expenses	-	-	(80)	-	(46,828)	46,749	0.17%
Amortization	-	-	-	-	-	-	0.00%
Interest And Fiscal Charges	(3,252)	(4,424)	(47,488)	(69,929)	(574,269)	526,781	8.27%
Net Nonoperating Revenues (Expenses)	(28,534)	(4,424)	(72,717)	(46,079)	(595,003)	522,286	12.22%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	14,141	74,355	(173,389)	522,273	(574,269)	400,880	
OPERATING TRANSFERS:							
Transfer In (Out)	-	-	-	-	574,269	(574,269)	0.00%
Net Operating Transfers	-	-	-	-	574,269	(574,269)	0.00%
CHANGE IN NET ASSETS	14,141	74,355	(173,389)	522,273	-	(173,389)	
NET ASSETS BEGINNING	5,478,561	6,099,224	5,666,091	5,651,307	5,666,091	-	
NET ASSETS ENDING	\$ 5,492,702	\$ 6,173,579	\$ 5,492,702	\$ 6,173,579	\$ 5,666,091	\$ (173,389)	

City of Mansfield, Texas

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

	2015	2014
<u>ASSETS</u>		
Cash And Investments	\$ 1,921,501	\$ 1,645,375
Accounts Receivable	168,281	168,527
Restricted Assets:		
Cash and Investments	167,809	273,491
Fixed Assets (Net of accumulated depreciation)	6,839,979	6,880,784
Deferred charges	-	167,679
Total Assets	<u>\$ 9,097,571</u>	<u>\$ 9,135,856</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 2,531	\$ 1,335
Accrued Liabilities	11,090	6,740
Retainage Payable	-	6,763
Bond Payable	4,360,000	4,735,000
Accrued Interest Payable	12,022	12,281
Unamortized Discounts on Bonds	(280,424)	(308,221)
Unamortized Premiums on Bonds	61,971	68,444
Total Liabilities	<u>4,167,190</u>	<u>4,522,342</u>
<u>NET ASSETS</u>		
Invested in Capital Assets (net of related debt)	2,821,713	2,791,923
Reserved for Debt Service	32,506	22,528
Unrestricted	2,076,162	1,799,063
Total Net Assets	<u>4,930,381</u>	<u>4,613,514</u>
Total Liabilities And Net Assets	<u>\$ 9,097,571</u>	<u>\$ 9,135,856</u>

City of Mansfield, Texas

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

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE
OPERATING REVENUES:				
Drainage Fee	\$ 109,928	\$ 108,464	\$ 1,202,832	\$ 1,186,720
Total Operating Revenues	109,928	108,464	1,202,832	1,186,720
OPERATING EXPENSES:				
Administration	23,246	45,162	509,508	676,990
General Maintenance	50,697	32,903	252,711	274,655
Depreciation	10,247	8,920	106,959	96,666
Total Operating Expenses	84,189	86,985	869,178	1,048,311
OPERATING INCOME (LOSS)	25,739	21,479	333,654	138,409
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	56	-	440	195
Other Income	109,722	975	452,930	278,180
Amortization	-	-	-	-
Interest and fiscal charges	(12,023)	(15,781)	(136,522)	(147,877)
Net Nonoperating Revenue	97,755	(14,806)	316,848	130,498
INCOME (LOSS) BEFORE OPERATING TRANSFERS	123,494	6,673	650,502	268,907
OPERATING TRANSFERS				
Operating Transfers In	-	-	10,420	-
Operating Transfers Out	-	-	(119,059)	-
Net Operating Transfers	-	-	(108,639)	-
CHANGE IN NET ASSETS	123,494	6,673	541,863	268,907
NET ASSETS, BEGINNING	4,806,887	4,606,841	4,388,518	4,344,607
NET ASSETS, ENDING	\$ 4,930,381	\$ 4,613,514	\$ 4,930,381	\$ 4,613,514

CITY OF MANSFIELD, TEXAS
SALES TAX COMPARISON
INFORMATION

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

MONTH	FY14	FY15	DOLLAR VALUE INCREASE (DECREASE) FY 2014/2015	PERCENTAGE INCREASE (DECREASE) FY 2014/2015
OCTOBER	799,782.09	894,193.33	94,411.24	11.80%
NOVEMBER	635,872.04	731,291.17	95,419.13	15.01%
DECEMBER	679,735.14	736,202.87	56,467.73	8.31%
JANUARY	1,008,661.49	1,081,771.35	73,109.86	7.25%
FEBRUARY	607,806.21	678,190.00	70,383.79	11.58%
MARCH	613,646.15	623,124.87	9,478.72	1.54%
Subtotal	4,345,503.12	4,744,773.59	399,270.47	9.19%
APRIL	890,936.42	939,590.07	48,653.65	5.46%
MAY	756,847.78	749,108.16	(7,739.62)	-1.02%
JUNE	708,976.43	712,763.85	3,787.42	0.53%
JULY	891,638.89	983,674.04	92,035.15	10.32%
AUGUST	726,066.73	780,352.77	54,286.04	7.48%
SEPTEMBER	718,976.75			
YTD TOTAL	9,038,946.12	8,910,262.48	(128,683.64)	-1.42%
BUDGET		8,983,103.80		
OVER/(UNDER) BUDGET		(72,841.32)		

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

MONTH	FY14	FY15	DOLLAR VALUE INCREASE (DECREASE) 2014/2015	PERCENTAGE INCREASE (DECREASE) 2014/2015
OCTOBER	399,991.04	447,096.67	47,105.63	11.78%
NOVEMBER	317,936.02	365,645.58	47,709.56	15.01%
DECEMBER	339,867.58	368,101.44	28,233.86	8.31%
JANUARY	504,330.74	540,885.67	36,554.93	7.25%
FEBRUARY	303,903.11	339,904.99	36,001.88	11.85%
MARCH	306,823.08	311,562.44	4,739.36	1.54%
Subtotal	2,172,851.57	2,373,196.79	200,345.22	9.22%
APRIL	445,468.22	469,795.03	24,326.81	5.46%
MAY	378,423.90	374,554.08	(3,869.82)	-1.02%
JUNE	354,488.22	356,381.93	1,893.71	0.53%
JULY	445,819.44	491,837.02	46,017.58	10.32%
AUGUST	363,033.36	390,176.38	27,143.02	7.48%
SEPTEMBER	359,488.38			
YTD TOTAL	4,519,573.09	4,455,941.23	(63,631.86)	-1.41%

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

MONTH	FY14	FY15	DOLLAR VALUE INCREASE (DECREASE) 2014/2015	PERCENTAGE INCREASE (DECREASE) 2014/2015
OCTOBER	399,991.04			
		447,096.67	47,105.63	11.78%
NOVEMBER	317,936.02			
		365,645.58	47,709.56	15.01%
DECEMBER	339,867.57			
		368,101.44	28,233.87	8.31%
JANUARY	504,330.74			
		540,885.67	36,554.93	7.25%
FEBRUARY	303,903.11			
		339,904.99	36,001.88	11.85%
MARCH	306,823.07	311,562.44	4,739.37	1.54%
Subtotal	2,172,851.55	2,373,196.79	200,345.24	9.22%
APRIL	445,468.22	469,795.03	24,326.81	5.46%
MAY	378,423.90	374,554.08	(3,869.82)	-1.02%
JUNE	354,488.22	356,381.93	1,893.71	0.53%
JULY	445,819.44	491,837.02	46,017.58	10.32%
AUGUST	363,033.37	390,176.38	27,143.01	7.48%
SEPTEMBER	359,488.38			
YTD TOTAL	4,519,573.08	4,455,941.23	(63,631.85)	-1.41%

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

MONTH	FY14	FY15	DOLLAR VALUE INCREASE (DECREASE) 2014/2015	PERCENTAGE INCREASE (DECREASE) 2014/2015
OCTOBER	1,599,964.17	1,788,386.69	188,422.52	11.78%
NOVEMBER	1,271,744.08	1,462,582.33	190,838.25	15.01%
DECEMBER	1,359,470.29	1,472,405.77	112,935.48	8.31%
JANUARY	2,017,322.98	2,163,542.70	146,219.72	7.25%
FEBRUARY	1,215,612.43	1,356,379.99	140,767.56	11.58%
MARCH	1,227,292.30	1,246,249.74	18,957.44	1.54%
Subtotal	8,691,406.25	9,489,547.22	798,140.97	9.18%
APRIL	1,781,872.86	1,879,180.13	97,307.27	5.46%
MAY	1,513,695.57	1,498,216.32	(15,479.25)	-1.02%
JUNE	1,417,952.87	1,425,527.70	7,574.83	0.53%
JULY	1,783,277.79	1,967,348.08	184,070.29	10.32%
AUGUST	1,452,133.45	1,560,705.53	108,572.08	7.48%
SEPTEMBER	1,437,953.50			
YTD TOTAL	18,078,292.29	17,820,524.98	(257,767.31)	-1.43%
BUDGET		17,966,207.60		
OVER/(UNDER) BUDGET		(145,682.62)		

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 August for Fiscal Year 2015.

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

Peter K. Phillis, CPA
Investment Officer

City of Mansfield
Tracker Portfolio Set Up - by Portfolio (Fund)
Report Format: By Transaction
Group By: Portfolio Name
Portfolio/Report Group: All Portfolios
As of 8/31/2015

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
01 - General Fund												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.083	2,346,557.28	2,346,557.28	2,346,557.28	2,346,557.28	N/A	1		3.54
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.082	5,004,940.92	5,004,940.92	5,004,940.92	5,004,940.92	N/A	1		7.56
Sub Total / Average				0.083	7,351,498.20	7,351,498.20	7,351,498.20	7,351,498.20		1	0.00	11.10
06 - Tree Mitigation												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.083	159,869.25	159,869.25	159,869.25	159,869.25	N/A	1		0.24
Sub Total / Average				0.083	159,869.25	159,869.25	159,869.25	159,869.25		1	0.00	0.24
10 - Debt Services												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.083	422,173.74	422,173.74	422,173.74	422,173.74	N/A	1		0.64
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.082	225,079.63	225,079.63	225,079.63	225,079.63	N/A	1		0.34
Sub Total / Average				0.083	647,253.37	647,253.37	647,253.37	647,253.37		1	0.00	0.98
15 - Street Construction												
AIM Invesco MM	AIM	Money Market	9/30/1999	0.002	446,319.41	446,319.41	446,319.41	446,319.41	N/A	1		0.67
Nations Funds MM	MF0008	Money Market	10/25/1999	0.083	3,085,377.76	3,085,377.76	3,085,377.76	3,085,377.76	N/A	1		4.66
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.082	2,444.73	2,444.73	2,444.73	2,444.73	N/A	1		0.00
Sub Total / Average				0.073	3,534,141.90	3,534,141.90	3,534,141.90	3,534,141.90		1	0.00	5.34
16 - Building Construction												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.082	75,131.13	75,131.13	75,131.13	75,131.13	N/A	1		0.11
Sub Total / Average				0.082	75,131.13	75,131.13	75,131.13	75,131.13		1	0.00	0.11
19 - Drainage Utility Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.082	801,105.65	801,105.65	801,105.65	801,105.65	N/A	1		1.21
Sub Total / Average				0.082	801,105.65	801,105.65	801,105.65	801,105.65		1	0.00	1.21
23 - Mansfield Parks 1/2 Sales Tax												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.083	2,519,345.45	2,519,345.45	2,519,345.45	2,519,345.45	N/A	1		3.80
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.082	3,403,169.23	3,403,169.23	3,403,169.23	3,403,169.23	N/A	1		5.14
Sub Total / Average				0.083	5,922,514.68	5,922,514.68	5,922,514.68	5,922,514.68		1	0.00	8.94
24 - Mansfield Parks Land Dedication												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.083	74,965.96	74,965.96	74,965.96	74,965.96	N/A	1		0.11
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.082	1,003,826.52	1,003,826.52	1,003,826.52	1,003,826.52	N/A	1		1.52

Sub Total / Average				0.082	1,078,792.48	1,078,792.48	1,078,792.48	1,078,792.48		1	0.00	1.63
25 - Water & Sewer												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.083	3,934,093.24	3,934,093.24	3,934,093.24	3,934,093.24	N/A	1		5.94
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.082	7,101,297.52	7,101,297.52	7,101,297.52	7,101,297.52	N/A	1		10.72
Sub Total / Average				0.083	11,035,390.76	11,035,390.76	11,035,390.76	11,035,390.76		1	0.00	16.66
27 - Revenue Bond Reserve												
Nations Funds MM	MF0008	Money Market	4/11/2012	0.083	2,851,198.40	2,851,198.40	2,851,198.40	2,851,198.40	N/A	1		4.30
Sub Total / Average				0.083	2,851,198.40	2,851,198.40	2,851,198.40	2,851,198.40		1	0.00	4.30
28 - Utility Construction Fund 28												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.083	1,319,272.80	1,319,272.80	1,319,272.80	1,319,272.80	N/A	1		1.99
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.082	4,757,551.28	4,757,551.28	4,757,551.28	4,757,551.28	N/A	1		7.18
Sub Total / Average				0.082	6,076,824.08	6,076,824.08	6,076,824.08	6,076,824.08		1	0.00	9.17
31 - Animal Control Construction												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.082	700,763.20	700,763.20	700,763.20	700,763.20	N/A	1		1.06
Sub Total / Average				0.082	700,763.20	700,763.20	700,763.20	700,763.20		1	0.00	1.06
35 - Tactical Training Range												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.082	75,663.90	75,663.90	75,663.90	75,663.90	N/A	1		0.11
Sub Total / Average				0.082	75,663.90	75,663.90	75,663.90	75,663.90		1	0.00	0.11
38 - MEDC I&S Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.082	218,568.98	218,568.98	218,568.98	218,568.98	N/A	1		0.33
Sub Total / Average				0.082	218,568.98	218,568.98	218,568.98	218,568.98		1	0.00	0.33
39 - Economic Development												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.083	1,212,087.31	1,212,087.31	1,212,087.31	1,212,087.31	N/A	1		1.83
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.082	3,706,469.32	3,706,469.32	3,706,469.32	3,706,469.32	N/A	1		5.60
Sub Total / Average				0.082	4,918,556.63	4,918,556.63	4,918,556.63	4,918,556.63		1	0.00	7.43
50 - TIF												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.082	1,150,863.41	1,150,863.41	1,150,863.41	1,150,863.41	N/A	1		1.74
Sub Total / Average				0.082	1,150,863.41	1,150,863.41	1,150,863.41	1,150,863.41		1	0.00	1.74
61 -TIF#1-South Pointe Project #1												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	8/31/2014	0.082	2,688,030.25	2,688,030.25	2,688,030.25	2,688,030.25	N/A	1		4.06
Sub Total / Average				0.082	2,688,030.25	2,688,030.25	2,688,030.25	2,688,030.25		1	0.00	4.06

81 - Street Construction 2012 Issue

TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.082	2,005,377.26	2,005,377.26	2,005,377.26	2,005,377.26	N/A	1	3.03
Sub Total / Average				0.082	2,005,377.26	2,005,377.26	2,005,377.26	2,005,377.26		1	0.00 3.03

82 - Street Construction 2013 Issue

Nations Funds MM	MF0008	Money Market	7/1/2013	0.083	517,979.93	517,979.93	517,979.93	517,979.93	N/A	1	0.78
TexStar LGIP	TEXSTAR	Local Government Investment Pool	7/31/2013	0.082	525,723.43	525,723.43	525,723.43	525,723.43	N/A	1	0.79
Sub Total / Average				0.083	1,043,703.36	1,043,703.36	1,043,703.36	1,043,703.36		1	0.00 1.58

83 - 2014 Street Construction Fund

TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.082	3,645,884.64	3,645,884.64	3,645,884.64	3,645,884.64	N/A	1	5.50
Sub Total / Average				0.082	3,645,884.64	3,645,884.64	3,645,884.64	3,645,884.64		1	0.00 5.50

84 - 2015 Streets Construction

Nations Funds MM	MF0008	Money Market	4/1/2015	0.083	4,862,109.29	4,862,109.29	4,862,109.29	4,862,109.29	N/A	1	7.34
TexStar LGIP	TEXSTAR	Local Government Investment Pool	4/30/2015	0.082	2,983,374.54	2,983,374.54	2,983,374.54	2,983,374.54	N/A	1	4.50
Sub Total / Average				0.083	7,845,483.83	7,845,483.83	7,845,483.83	7,845,483.83		1	0.00 11.85

90 - Utility Construction Fund 90

TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.082	1,854,564.57	1,854,564.57	1,854,564.57	1,854,564.57	N/A	1	2.80
Sub Total / Average				0.082	1,854,564.57	1,854,564.57	1,854,564.57	1,854,564.57		1	0.00 2.80

92 - Utility Construction

Nations Funds MM	MF0008	Money Market	9/30/2014	0.083	551,649.16	551,649.16	551,649.16	551,649.16	N/A	1	0.83
Sub Total / Average				0.083	551,649.16	551,649.16	551,649.16	551,649.16		1	0.00 0.83
Total / Average				0.082	66,232,829.09	66,232,829.09	66,232,829.09	66,232,829.09		1	0.00 100

City of Mansfield
Tracker Portfolio Set Up - by Issuer
Report Format: By Transaction
Group By: Issuer
Portfolio/Report Group: All Portfolios
As of 8/31/2015

Description	CUSIP/Ticker	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio	Portfolio Name
AIM Invesco												
AIM Invesco MM	AIM	9/30/1999	0.002	446,319.41	446,319.41	446,319.41	446,319.41	N/A	1		0.67	15 - Street Construction
Sub Total / Average			0.002	446,319.41	446,319.41	446,319.41	446,319.41		1	0.00	0.67	
Nations Funds												
Nations Funds MM	MF0008	10/25/1999	0.083	3,934,093.24	3,934,093.24	3,934,093.24	3,934,093.24	N/A	1		5.94	25 - Water & Sewer
Nations Funds MM	MF0008	9/30/2014	0.083	551,649.16	551,649.16	551,649.16	551,649.16	N/A	1		0.83	92 - Utility Construction
Nations Funds MM	MF0008	10/25/1999	0.083	2,519,345.45	2,519,345.45	2,519,345.45	2,519,345.45	N/A	1		3.80	23 - Mansfield Parks 1/2 Sales Tax
Nations Funds MM	MF0008	7/1/2013	0.083	517,979.93	517,979.93	517,979.93	517,979.93	N/A	1		0.78	82 - Street Construction 2013 Issue
Nations Funds MM	MF0008	4/11/2012	0.083	2,851,198.40	2,851,198.40	2,851,198.40	2,851,198.40	N/A	1		4.30	27 - Revenue Bond Reserve
Nations Funds MM	MF0008	10/25/1999	0.083	2,346,557.28	2,346,557.28	2,346,557.28	2,346,557.28	N/A	1		3.54	01 - General Fund
Nations Funds MM	MF0008	10/25/1999	0.083	3,085,377.76	3,085,377.76	3,085,377.76	3,085,377.76	N/A	1		4.66	15 - Street Construction
Nations Funds MM	MF0008	10/25/1999	0.083	1,319,272.80	1,319,272.80	1,319,272.80	1,319,272.80	N/A	1		1.99	28 - Utility Construction Fund 28
Nations Funds MM	MF0008	10/25/1999	0.083	159,869.25	159,869.25	159,869.25	159,869.25	N/A	1		0.24	06 - Tree Mitigation
Nations Funds MM	MF0008	10/25/1999	0.083	74,965.96	74,965.96	74,965.96	74,965.96	N/A	1		0.11	24 - Mansfield Parks Land Dedication
Nations Funds MM	MF0008	10/25/1999	0.083	1,212,087.31	1,212,087.31	1,212,087.31	1,212,087.31	N/A	1		1.83	39 - Economic Development
Nations Funds MM	MF0008	4/1/2015	0.083	4,862,109.29	4,862,109.29	4,862,109.29	4,862,109.29	N/A	1		7.34	84 - 2015 Streets Construction
Nations Funds MM	MF0008	10/25/1999	0.083	422,173.74	422,173.74	422,173.74	422,173.74	N/A	1		0.64	10 - Debt Services
Sub Total / Average			0.083	23,856,679.57	23,856,679.57	23,856,679.57	23,856,679.57		1	0.00	36.02	
TexStar												
TexStar LGIP	TEXSTAR	11/2/2012	0.082	7,101,297.52	7,101,297.52	7,101,297.52	7,101,297.52	N/A	1		10.72	25 - Water & Sewer
TexStar LGIP	TEXSTAR	8/31/2014	0.082	2,688,030.25	2,688,030.25	2,688,030.25	2,688,030.25	N/A	1		4.06	61 - TIF#1-South Pointe Project #1
TexStar LGIP	TEXSTAR	11/2/2012	0.082	3,706,469.32	3,706,469.32	3,706,469.32	3,706,469.32	N/A	1		5.60	39 - Economic Development
TexStar LGIP	TEXSTAR	11/2/2012	0.082	4,757,551.28	4,757,551.28	4,757,551.28	4,757,551.28	N/A	1		7.18	28 - Utility Construction Fund 28
TexStar LGIP	TEXSTAR	11/2/2012	0.082	3,403,169.23	3,403,169.23	3,403,169.23	3,403,169.23	N/A	1		5.14	23 - Mansfield Parks 1/2 Sales Tax
TexStar LGIP	TEXSTAR	1/8/2014	0.082	3,645,884.64	3,645,884.64	3,645,884.64	3,645,884.64	N/A	1		5.50	83 - 2014 Street Construction Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.082	5,004,940.92	5,004,940.92	5,004,940.92	5,004,940.92	N/A	1		7.56	01 - General Fund
TexStar LGIP	TEXSTAR	4/30/2015	0.082	2,983,374.54	2,983,374.54	2,983,374.54	2,983,374.54	N/A	1		4.50	84 - 2015 Streets Construction

TexStar LGIP	TEXSTAR	11/2/2012	0.082	225,079.63	225,079.63	225,079.63	225,079.63	N/A	1	0.34	10 - Debt Services
TexStar LGIP	TEXSTAR	7/31/2013	0.082	525,723.43	525,723.43	525,723.43	525,723.43	N/A	1	0.79	82 - Street Construction 2013 Issue
TexStar LGIP	TEXSTAR	1/8/2014	0.082	700,763.20	700,763.20	700,763.20	700,763.20	N/A	1	1.06	31 - Animal Control Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.082	75,131.13	75,131.13	75,131.13	75,131.13	N/A	1	0.11	16 - Building Construction
TexStar LGIP	TEXSTAR	1/8/2014	0.082	75,663.90	75,663.90	75,663.90	75,663.90	N/A	1	0.11	35 - Tactical Training Range
TexStar LGIP	TEXSTAR	11/2/2012	0.082	218,568.98	218,568.98	218,568.98	218,568.98	N/A	1	0.33	38 - MEDC I&S Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.082	2,444.73	2,444.73	2,444.73	2,444.73	N/A	1	0.00	15 - Street Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.082	1,854,564.57	1,854,564.57	1,854,564.57	1,854,564.57	N/A	1	2.80	90 - Utility Construction Fund 90
TexStar LGIP	TEXSTAR	11/2/2012	0.082	2,005,377.26	2,005,377.26	2,005,377.26	2,005,377.26	N/A	1	3.03	81 - Street Construction 2012 Issue
TexStar LGIP	TEXSTAR	11/2/2012	0.082	801,105.65	801,105.65	801,105.65	801,105.65	N/A	1	1.21	19 - Drainage Utility Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.082	1,003,826.52	1,003,826.52	1,003,826.52	1,003,826.52	N/A	1	1.52	24 - Mansfield Parks Land Dedication
TexStar LGIP	TEXSTAR	11/2/2012	0.082	1,150,863.41	1,150,863.41	1,150,863.41	1,150,863.41	N/A	1	1.74	50 - TIF
Sub Total / Average			0.082	41,929,830.11	41,929,830.11	41,929,830.11	41,929,830.11		1	0.00	63.31
Total / Average			0.082	66,232,829.09	66,232,829.09	66,232,829.09	66,232,829.09		1	0.00	100