

INTERIM DISCUSSION OF THE CITY'S FINANCIAL CONDITION

Statement of Financial Condition

The City of Mansfield, Texas is in good financial condition as of and through the first nine months of fiscal 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, \$11,461,074;
 - the Animal Control Shelter; \$949,535;
 - Equipment replaced; \$1,088,917;
 - FieldHouse; \$6,222,746;
 - Streets, \$11,626,075.
- A clean audit opinion
- Issued Debt, \$36,450,000
- Refunded Debt, \$29,015,000

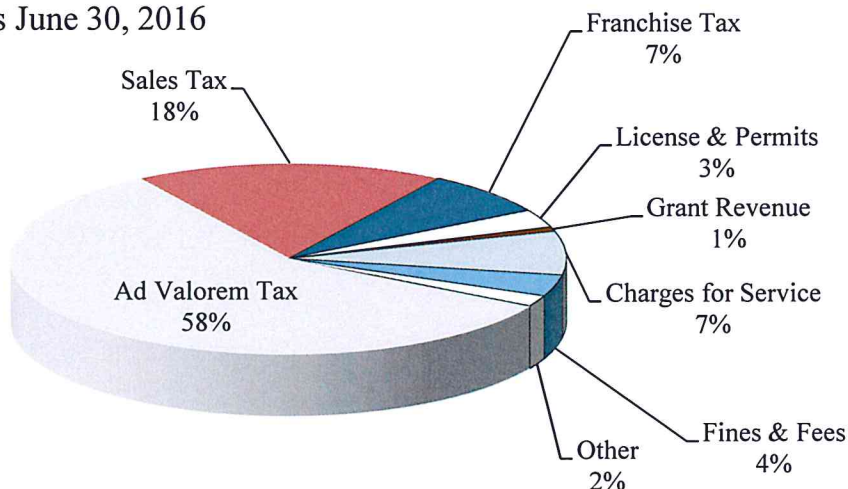
General Fund Financial Activity

General Fund assets are \$365,684,117; general fund liabilities are \$125,401,077 and general fund net assets are \$221,995,373. Unassigned reserves and general fund balance are \$18,287,667 as of June 30, 2016.

Overall general fund revenue collected as of June 30, 2016 is 90.66% of anticipated collections. Expenditures as of June 30, 2016 are in line with budgeted expectations or 75.56% of the expected expenditures have been spent as of June 30, 2016. As of June 30, 2016 the City's current net assets are as expected.

General Fund Revenues

Allocation of Receipts as June 30, 2016

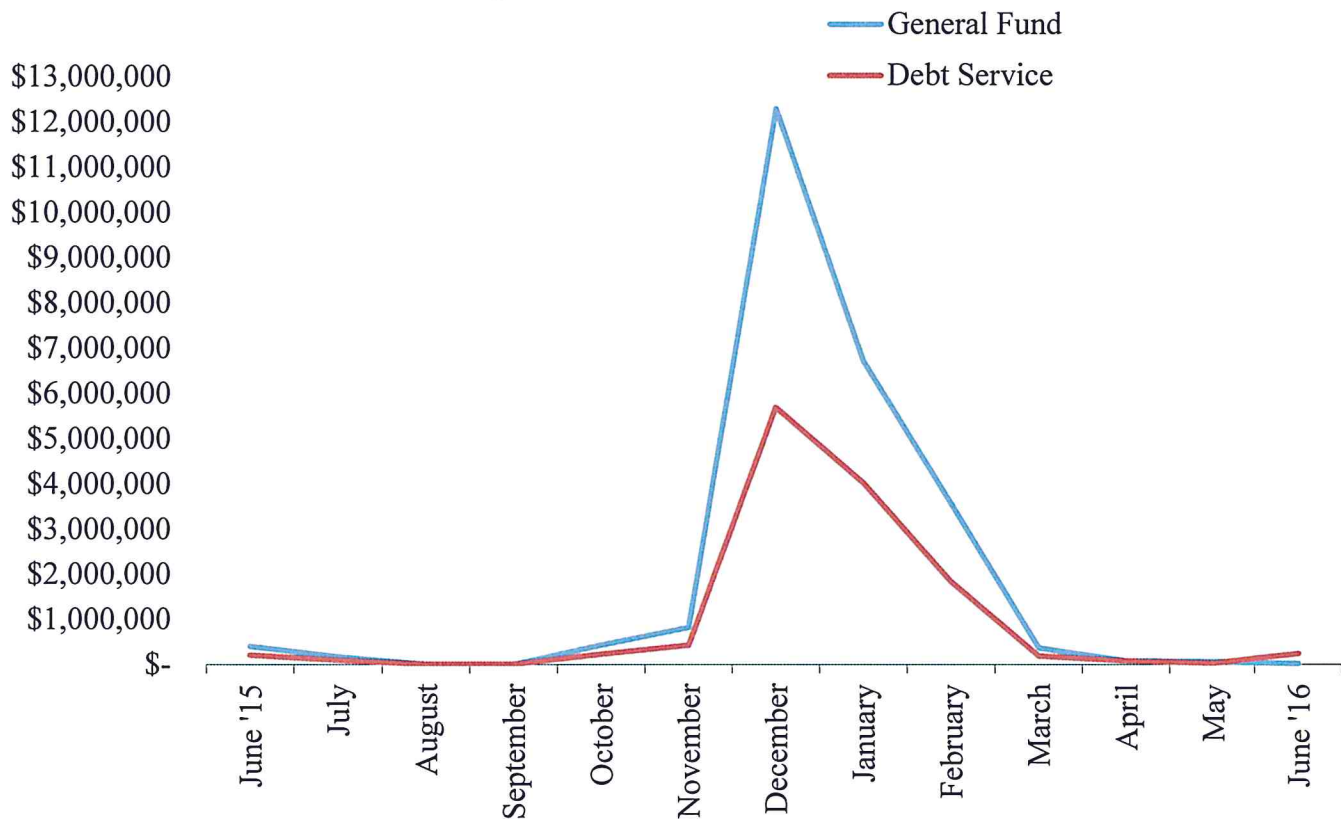


Property Tax Collections

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 June 30, 2016 are \$24,244,226. Last year's collections were \$22,533,611 for the same period – a 7.59% increase over prior year.

As of June 30, 2016, actual debt service property tax collections were \$12,791,919. For the same period last year, property tax collections were \$11,717,692 – an increase of 9.17%.

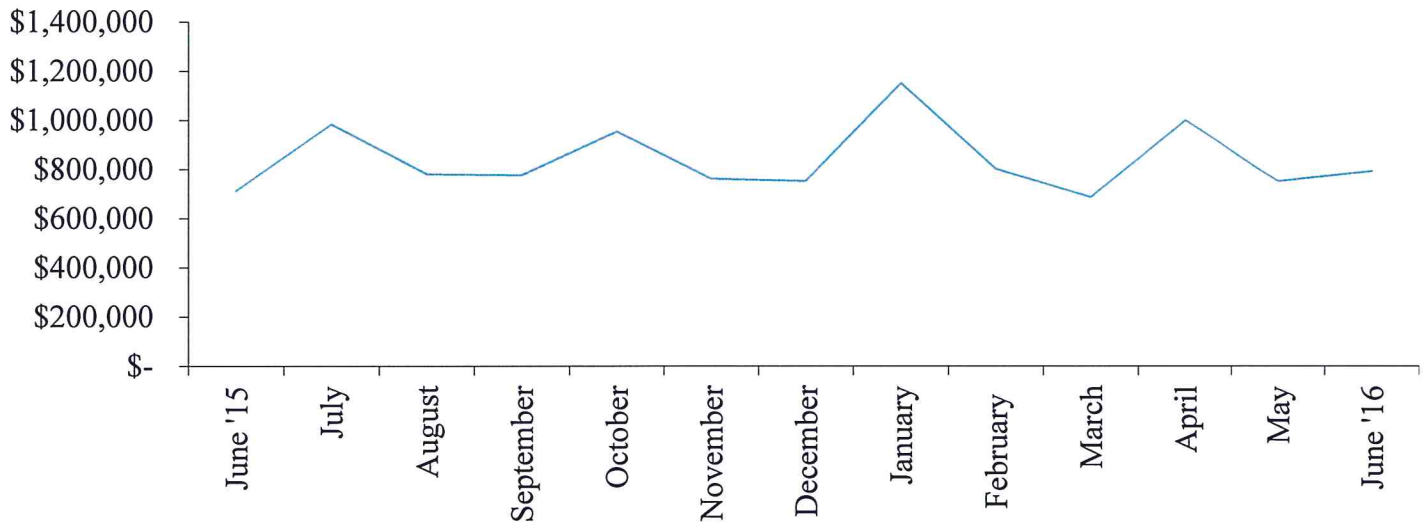
Ad Valorem Tax Collections by Month



Sales Tax

The City's budgeted sales tax revenue is 20% of the total budgeted revenue for the City. Collections for the first nine months amount to 80.17% 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 consistent given the impact of fuel prices and the overall economy. Sales Tax collections for the period June 1, 2016 through June 30, 2016, total \$794,000 as compared to \$714,335 for the same period last year. This is an increase of 11.15% over the same period as last year.

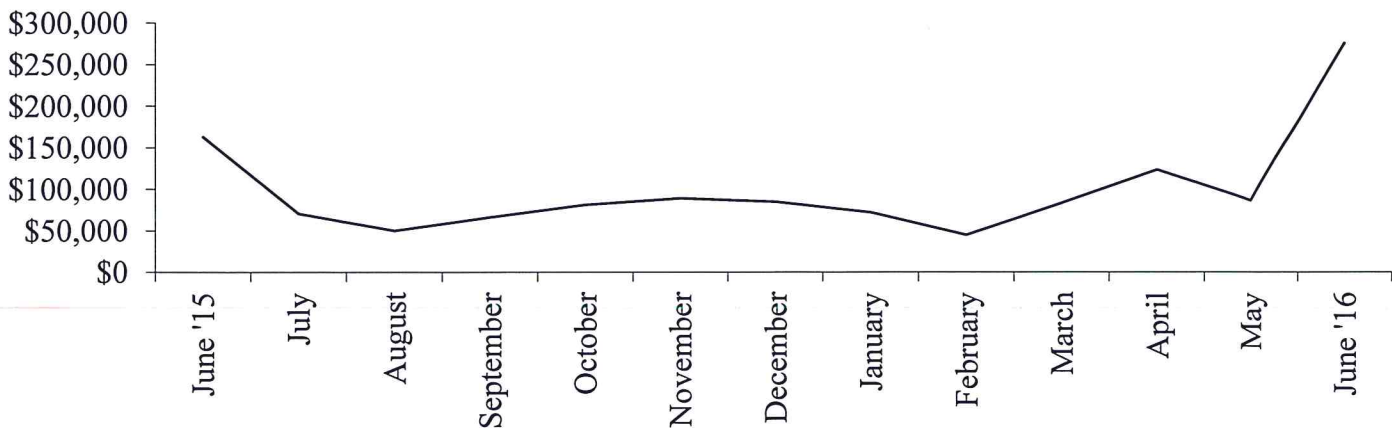
Sales Tax Collections



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 June 2016 compared to June 2015. Permit revenues for this period compared to the same period last year are \$275,969 and \$163,068 respectively, representing an increase of \$112,901 or 69.24% more than the same period last year.

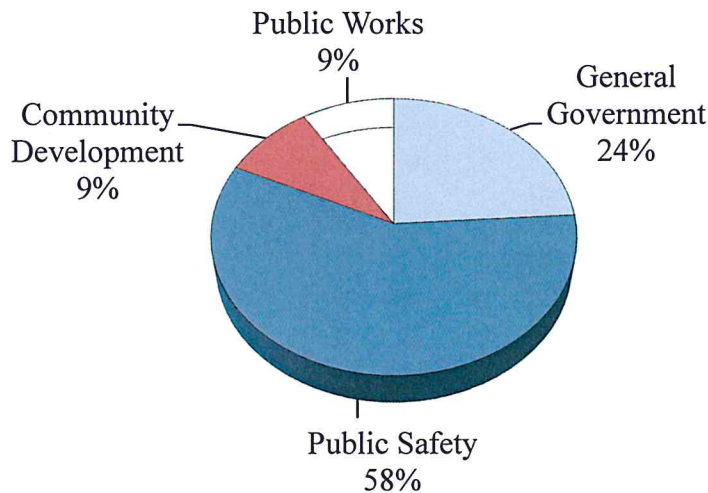
Building Permits Collections by Month



Expenditure/Uses

The City has spent \$35,300,121 of its expected expenditures of \$46,715,751 or 75.56% 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 June 30, 2016.

Budgeted Expenses



Water & Sewer Financial Activity

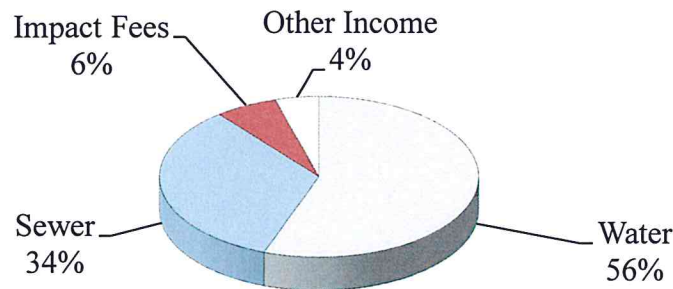
Water & Sewer assets are \$212,501,946 fund liabilities are \$55,830,019 and fund net assets are \$156,671,927. Unassigned reserves are \$17,589,997 as of June 30, 2016.

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 77.25% of its Budgeted Revenue to date or \$23,111,520 of \$29,916,553 in Budgeted Revenue.

City of Mansfield, Texas interim unaudited financial report for the nine (9) month period ended June, 2016

2016

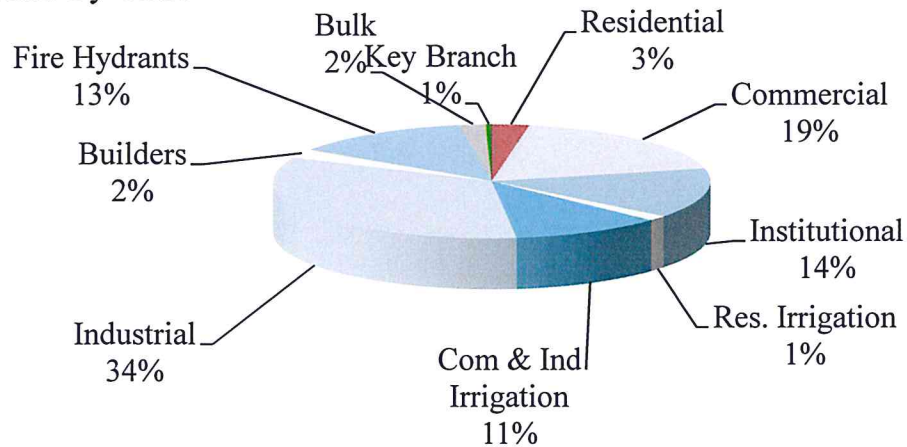
Revenues



Consumption Class	Water Accounts		Consumption ('000)		Avg Consmt Per Acct	
	June '16	June '15	June '16	June '15	June '16	June '15
Residential	17,915	17,591	121,863	105,640	6,802	6,005
Commercial	668	632	30,504	25,845	45,665	40,894
Institutional	156	168	5,413	8,465	34,700	50,385
Residential Irrigation	895	891	3,002	1,797	3,354	2,017
Com & Ind Irrigation	666	642	18,202	10,665	27,331	16,613
Industrial	132	125	10,897	9,038	82,554	72,301
Builders	229	227	1,328	1,050	5,798	4,626
Fire Hydrants	51	29	1,659	319	32,524	11,010
Residential Key Branch	6	6	29	28	4,817	4,632
Bulk Untreated Water	5	5	5,390	1,574	1,078,000	314,800
Bulk Treated Water	3	1	51,306	48,932	17,102,000	48,932,000
Total	20,726	20,317	249,593	213,353		

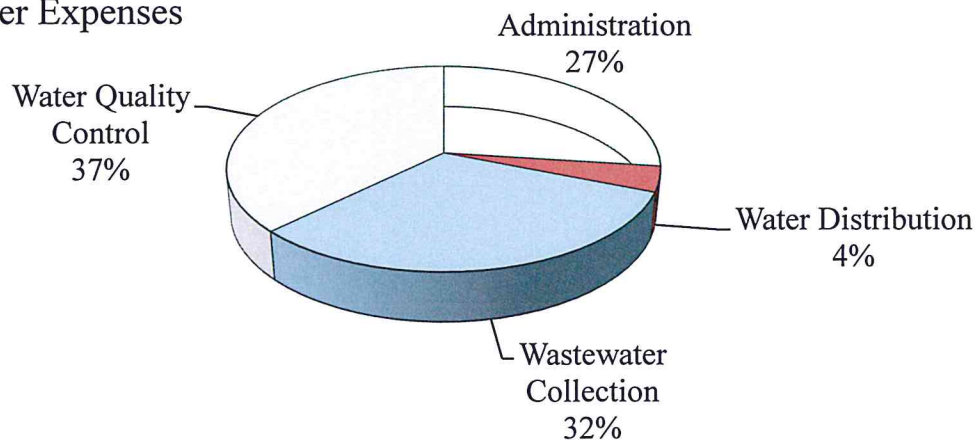
Consumption to date is ahead of prior year's consumption because connections are up in year over year comparisons. In a year over year comparison, customer accounts have increased by 409 new connections.

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.

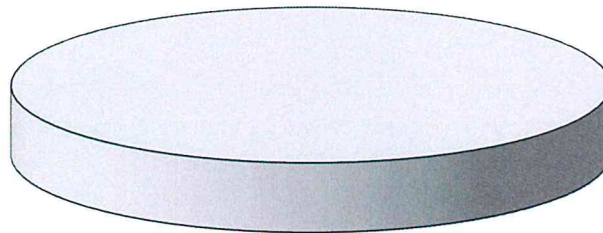
Water & Sewer Expenses



INVESTMENT SCHEDULE:

A schedule of investments is included in your packet for period ended June 30, 2016.

Investment Summary



Money Markets
100%

TABLE OF CONTENTS

TABLE OF CONTENTS	1
GENERAL FUND	
Definition	3
Comparative Balance Sheet	4
Summary Revenues & Expenditures	5
Comparative Statement of Revenues & Expenditures	6
Graphic Analysis – Revenues	9
Graphic Analysis – Expenditures	10
Graphic Analysis – Fund Balance	11
SPECIAL REVENUE FUNDS	
Definition	12
TIRZ (Tax Incremental Reinvestment Zone) Number One Fund	
Comparative Balance Sheet	13
Comparative Statement of Revenues & Expenditures	14
TIRZ (Tax Incremental Reinvestment Zone) Number Two Fund	
Comparative Balance Sheet	15
Comparative Statement of Revenues & Expenditures	16
Tree Mitigation Fund	
Comparative Balance Sheet	17
Comparative Statement of Revenues & Expenditures	18
Hotel/Motel Occupancy Tax Fund	
Comparative Balance Sheet	19
Comparative Statement of Revenues & Expenditures	20
Comparative Budget and Cash Analysis	21
Mansfield Parks Facilities Development Corporation	
Comparative Balance Sheet	22
Comparative Statement of Revenues & Expenditures	23
Mansfield Economic Development Corporation	
Comparative Balance Sheet	24
Comparative Statement of Revenues & Expenditures	25
DEBT SERVICE FUNDS	
Definition	26
General Obligation Debt Service Fund	
Comparative Balance Sheet	27
Comparative Statement of Revenues & Expenditures	28
Mansfield Parks Facilities Development Corporation Debt Service Fund	
Comparative Balance Sheet	29
Comparative Statement of Revenues & Expenditures	30

CAPITAL PROJECTS FUNDS	
Definition	31
Street Construction Fund	
Comparative Balance Sheet	32
Comparative Statement of Revenues & Expenditures	33
Building Construction Fund	
Comparative Balance Sheet	34
Comparative Statement of Revenues & Expenditures	35
Equipment Replacement Fund	
Comparative Balance Sheet	36
Comparative Statement of Revenues & Expenditures	37
Park Construction Fund	
Comparative Balance Sheet	38
Comparative Statement of Revenues & Expenditures	39
ENTERPRISE FUNDS	
Definition	40
Utility Fund	
Comparative Balance Sheet	41
Comparative Statement of Revenues & Expenditures	43
Revenue Bond Coverage	45
Graphic Analysis – Water Consumption	46
Graphic Analysis – Water Sales	47
Graphic Analysis – Sewer Service	48
Graphic Analysis – Total Revenues	49
Graphic Analysis – Total Expenditures	50
Analysis of Rainfall	51
Law Enforcement Complex Fund	
Comparative Balance Sheet	52
Comparative Statement of Revenues & Expenditures	54
Drainage Utility Fund	
Comparative Balance Sheet	55
Comparative Statement of Revenues & Expenditures	56
SALES TAX COMPARISON	57
General Fund	
October 2015 to September 2016	58
Mansfield Parks Facilities Development Corporation	
October 2015 to September 2016	59
Mansfield Economic Development Corporation	
October 2015 to September 2016	60
Combined Sales Tax Comparison	
(General Fund, Mansfield Parks Facilities Development Corporation	
And Mansfield Economic Development Corporation)	
October 2015 to September 2016	61
SCHEDULE OF INVESTMENTS	62

GENERAL FUND

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

City of Mansfield, Texas

Comparative Balance Sheet - General Fund
June 30, 2016 and 2015 (Unaudited)

<u>ASSETS</u>	<u>Fiscal 2016</u>	<u>Fiscal 2015</u>
Cash and Investments	\$ 18,986,219	\$ 19,407,819
Receivables:		
Current Year Taxes	450,922	366,878
Delinquent Taxes (Net of Allowance of \$521,372)	-	-
Accounts (Net of Allowance of \$174,801)	1,178,325	1,093,034
Ambulance	1,351,814	1,117,263
Municipal Court	127,954	39,435
Due From Other Funds	401,460	290
Other Assets	-	-
Capital Assets (net of accumulated depreciation)	343,187,423 *	321,912,487
Total Assets	<u>\$ 365,684,117</u>	<u>\$ 343,937,206</u>
<u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 265,785	\$ 287,097
Accrued Liabilities	2,012,552	1,753,931
Deferred Revenue	1,930,690	1,523,576
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>125,401,077</u>	<u>108,805,703</u>
FUND BALANCES:		
Invested in capital assets, net of related debt	221,995,373 *	216,671,388
Reserved For Other Assets	-	-
Unassigned	<u>18,287,667</u>	<u>18,460,115</u>
Total Fund Balances	<u>240,283,040</u>	<u>235,131,503</u>
Total Liabilities And Fund Balances	<u>\$ 365,684,117</u>	<u>\$ 343,937,206</u>

* Current year presentation only, does not include current year depreciation expense.

* Does not conform with Generally Accepted Accounting Principals or Governmental Accounting Standards

*For presentation purposes the capital assets and outstanding debt of the Governmental Funds have been consolidated into the General Operating Fund of the City.

City of Mansfield, Texas

Summary Revenue and Expenditure Report for the Month and Nine Months
Ended June 30, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE	FY16 ORIGINAL BUDGET	FY16 POSITIVE (NEGATIVE) BUDGET	FY16 PERCENT COLLECTED TO BUDGET
REVENUES:							
Taxes	\$ 1,279,391	\$ 1,133,398	\$35,435,148	\$ 33,159,447	\$ 38,083,720	\$ (2,648,572)	93.05%
License And Permits	325,723	212,705	1,279,962	1,412,668	2,171,915	(891,953)	58.93%
Grant Revenue	33,282	6,655	330,953	268,460	-	330,953	0.00%
Charges For Services	334,604	329,256	3,138,728	2,937,087	3,751,202	(612,474)	83.67%
Fines And Fees	100,373	135,714	1,552,985	1,825,166	2,465,427	(912,441)	62.99%
Interest Earnings	388	738	16,613	5,649	5,000	11,613	332.26%
Contributions	-	-	-	-	-	-	0.00%
Miscellaneous	55,045	100,608	631,340	568,296	275,900	355,441	228.83%
Total Revenues	2,128,806	1,919,074	42,385,730	40,176,773	46,753,163	(4,367,434)	90.66%
EXPENDITURES:							
General Government	812,132	705,432	7,711,421	7,171,526	10,997,455	3,286,034	70.12%
Public Safety	2,212,809	2,083,557	21,575,521	19,667,009	27,244,339	5,668,818	79.19%
Public Works	495,995	189,001	3,211,346	2,886,329	4,319,042	1,107,697	74.35%
Community Development	340,490	227,662	2,801,834	2,330,286	4,154,914	1,353,081	67.43%
Total Expenditures	3,861,427	3,205,652	35,300,121	32,055,150	46,715,751	11,415,629	75.56%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	(1,732,620)	(1,286,578)	7,085,609	8,121,623	37,413		
OTHER FINANCING SOURCES (USES)							
Reserve/Contingency	-	-	-	-	275,870	275,870	0.00%
Sale of Capital Assets, net	-	-	-	-	-	-	0.00%
Operating Transfers In	-	-	-	-	810,532	810,532	0.00%
Operating Transfers Out	-	(476,210)	(818,325)	(1,318,526)	(1,123,814)	305,490	72.82%
Total Other Financing Sources (Uses)	-	(476,210)	(818,325)	(1,318,526)	(37,413)	1,391,892	72.82%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,732,620)	(1,762,789)	6,267,285	6,803,097	(0)		
FUND BALANCE							
BEGINNING	20,020,287	20,222,904	12,020,382	11,657,018	12,020,385		
ENDING	\$18,287,667	\$18,460,115	\$18,287,667	\$18,460,115	\$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 Nine Months Ended June 30, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE	FY16 ORIGINAL BUDGET	FY16 POSITIVE (NEGATIVE) BUDGET	FY16 PERCENT COLLECTED TO BUDGET
REVENUES:							
Taxes-Current	\$ 398,642	\$ 398,488	24,012,137	\$ 22,361,152	\$ 24,103,364	\$ (91,227)	99.62%
Taxes-Prior	74,385	8,358	232,089	172,459	200,000	32,089	116.04%
Gas Royalty Income	566	1,426	5,918	17,444	-	5,918	0.00%
Franchise Taxes	2,660	10	3,184,359	3,186,673	3,870,443	(686,084)	82.27%
Sales Taxes	794,000	714,335	7,676,391	7,161,455	9,574,913	(1,898,522)	80.17%
Mix Drink Taxes	-	-	132,090	127,885	135,000	(2,910)	97.84%
Delinquent P&I	9,137	10,781	192,165	132,379	200,000	(7,835)	96.08%
Collection Costs	-	-	-	-	-	-	0.00%
Total Taxes	1,279,391	1,133,398	35,435,148	33,159,447	38,083,720	(2,648,572)	93.05%
LICENSE & PERMITS							
Building Permits	275,969	163,068	943,083	1,057,121	1,967,555	(1,024,472)	47.93%
Other Lic/Permits	49,754	49,637	336,879	355,547	204,360	132,519	164.85%
Total License & Permits	325,723	212,705	1,279,962	1,412,668	2,171,915	(891,953)	58.93%
GRANT REVENUE	33,282	6,655	330,953	268,460	-	330,953	0.00%
CHARGES FOR SERVICES							
Sanitation	229,839	226,019	2,006,716	1,970,408	2,691,202	(684,486)	74.57%
Ambulance Services	104,766	103,237	914,929	784,659	1,000,000	(85,071)	91.49%
Fines & Fees-Engineering	-	-	217,083	182,020	60,000	157,083	361.81%
Total Charges For Services	334,604	329,256	3,138,728	2,937,087	3,751,202	(612,474)	83.67%
FINES & FEES							
Fines & Fees-Court	88,799	120,240	835,983	1,096,078	1,766,627	(930,644)	47.32%
Fines & Fees-Other	11,575	15,474	717,003	729,088	698,800	18,203	102.60%
Total Fines & Fees	100,373	135,714	1,552,985	1,825,166	2,465,427	(912,441)	62.99%
INTEREST EARNINGS	388	738	16,613	5,649	5,000	11,613	332.26%
CONTRIBUTIONS	-	-	-	-	-	-	0.00%
MISCELLANEOUS							
Certificate Of Occupancy	1,140	780	7,140	6,120	6,000	1,140	119.00%
Mowing	595	-	14,865	7,650	-	14,865	0.00%
Sale Of Property	-	-	10,066	50,247	2,120	7,946	474.83%
Zoning Fees	13,600	5,000	71,805	30,240	11,920	59,885	602.39%
Plat Fees	2,525	575	48,270	48,715	12,500	35,770	386.16%
Miscellaneous	37,185	94,253	479,194	425,324	243,360	235,834	196.91%
Total Miscellaneous	55,045	100,608	631,340	568,296	275,900	355,441	228.83%
Total Revenues	\$ 2,128,806	1,919,074	42,385,730	\$ 40,176,773	\$ 46,753,163	\$ (4,367,433)	90.66%

City of Mansfield, Texas

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -
General Fund - For the Month and Nine Months Ended June 30, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE	FY16 ORIGINAL BUDGET	FY16 POSITIVE (NEGATIVE) BUDGET	FY16 PERCENT COLLECTED TO BUDGET
<u>EXPENDITURES:</u>							
GENERAL GOVERNMENT							
Non-departmental	\$ 4,060	\$ 2,710	34,548	\$ 37,025	\$ -	\$ (34,548)	0.00%
City Council	16,798	5,476	67,800	74,001	124,736	56,936	54.35%
Administration	101,635	54,805	702,833	576,503	756,426	53,593	92.91%
City Secretary	25,677	24,667	371,227	274,075	347,053	(24,174)	106.97%
Legal	35,845	51,862	314,564	588,700	557,235	242,671	56.45%
Human Resources	46,267	29,781	389,072	344,967	629,815	240,743	61.78%
Building Maintenance	62,383	51,686	720,974	610,317	1,086,639	365,665	66.35%
Finance	43,570	40,363	380,054	313,492	509,398	129,344	74.61%
Accounting	21,308	19,198	253,656	261,413	457,072	203,417	55.50%
Purchasing	5,807	5,097	66,756	57,815	84,532	17,776	78.97%
Tax Collection	5,814	4,504	281,152	264,293	273,800	(7,352)	102.69%
Sanitation	186,595	183,351	1,490,811	1,457,147	2,208,000	717,189	67.52%
Information Technology	43,194	35,259	503,338	423,028	821,792	318,454	61.25%
Budget	5,635	5,291	59,700	55,382	87,143	27,443	68.51%
Planning Administration	68,477	59,459	734,934	600,400	990,481	255,547	74.20%
Planning	-	-	-	757	-	-	0.00%
Planning/Zoning Comm	542	995	8,131	7,523	13,441	5,310	60.50%
Engineering	26,761	29,908	268,435	340,752	418,760	150,326	64.10%
Board of Adjustments	24	159	573	722	3,135	2,562	18.28%
Historic Landmark	18	-	1,437	194	4,563	3,126	31.49%
Development Services	111,724	100,861	1,061,427	883,020	1,623,433	562,006	65.38%
Total	812,132	705,432	7,711,421	7,171,526	10,997,455	3,286,034	70.12%
PUBLIC SAFETY							
Public Safety Administration	53,045	44,588	494,913	459,503	656,339	161,426	75.41%
Police Administration	77,512	74,611	1,072,447	1,072,080	1,455,852	383,405	73.66%
Communications	195,860	131,928	1,941,085	1,659,508	2,622,232	681,148	74.02%
Patrol	507,506	431,331	4,768,276	4,075,063	6,045,542	1,277,267	78.87%
CID And Narcotics	213,406	341,738	1,918,245	2,064,283	2,609,759	691,514	73.50%
Crime Prevention	825	-	825	500	-	(825)	0.00%
K-9 Unit	17,535	16,541	171,638	161,493	242,057	70,419	70.91%
COPS	14,754	17,449	120,113	170,312	164,419	44,305	73.05%
Municipal Court	46,768	61,230	452,722	452,272	638,170	185,448	70.94%
Training	16,973	5,516	75,153	68,535	158,252	83,099	47.49%
Animal Control	53,699	48,572	494,519	428,102	640,516	145,997	77.21%
CVE Traffic Enforcement	21,961	19,237	236,609	180,241	277,025	40,416	85.41%
Traffic Enforcement	36,836	34,347	327,592	312,128	444,280	116,688	73.74%
Park Patrol	-	14,672	-	120,907	-	-	0.00%
Police Grant Expenditures	18,277	9,196	327,778	173,281	-	(327,778)	0.00%
Fire Administration	64,184	49,940	685,279	590,351	887,355	202,076	77.23%
Fire Prevention	56,548	46,563	520,555	486,837	721,605	201,050	72.14%
Emergency Management	11,352	1,438	157,588	43,226	187,649	30,061	83.98%
Fire Operations	805,767	734,660	7,810,184	7,148,387	9,493,286	1,683,103	82.27%
Total	2,212,809	2,083,557	21,575,521	19,667,009	27,244,339	5,668,818	79.19%
PUBLIC WORKS							
Street Maintenance	441,997	160,426	2,390,561	2,184,189	3,189,159	798,598	74.96%
Traffic Control	53,999	28,575	820,785	702,140	1,129,884	309,099	72.64%
Total	495,995	189,001	3,211,346	2,886,329	4,319,042	1,107,697	74.35%

City of Mansfield, Texas

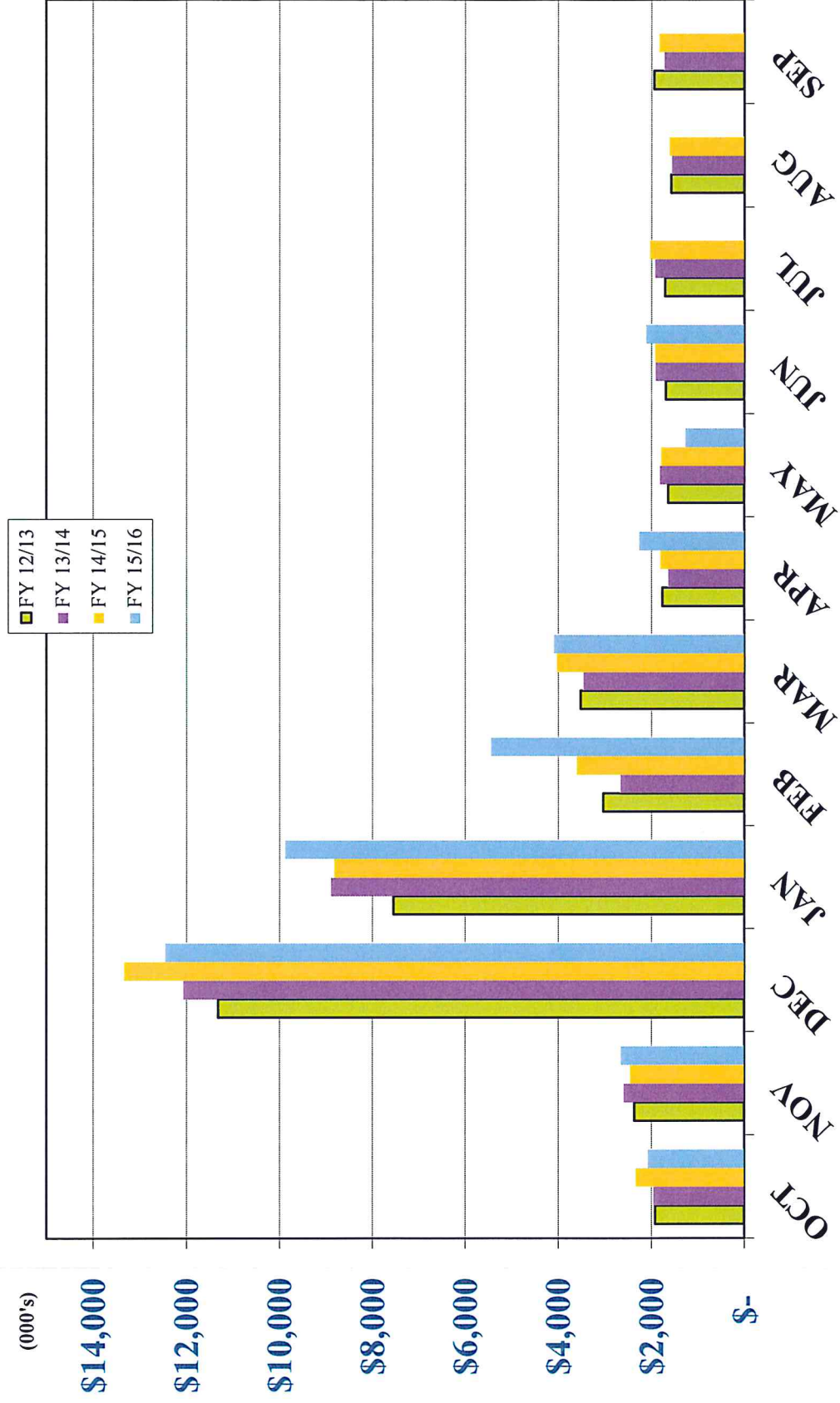
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -
General Fund - For the Month and Nine Months Ended June 30, 2016 and 2015 (Unaudited)

	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	199,465	123,693	1,437,297	1,212,450	2,214,703	777,405	64.90%
Communications & Marketing	24,092	26,054	226,504	257,398	332,753	106,249	68.07%
Family Counseling	1,984	523	33,895	7,552	-	(33,895)	0.00%
Senior Citizens	18,008	17,675	180,754	178,869	268,834	88,080	67.24%
Cultural Services	34,190	13,709	156,883	144,620	268,625	111,743	58.40%
Library	62,750	46,008	608,265	529,397	1,070,000	461,735	56.85%
Grant Expenditures	-	-	158,236	-	0	(158,236)	0.00%
Total	340,490	227,662	2,801,834	2,330,286	4,154,914	1,353,081	67.43%
TOTAL EXPENDITURES	\$ 3,861,427	\$ 3,205,652	35,300,121	\$ 32,055,150	\$ 46,715,751	\$ 11,415,629	75.56%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	(1,732,620)	(1,286,578)	7,085,609	8,121,623	37,413		
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN							
Utility Fund-Transfer	-	-	-	-	810,532	810,532	0.00%
LEC-Transfer	-	-	-	-	-	-	0.00%
Sale of Capital Assets, net	-	-	-	-	-	-	0.00%
Unreserved, current	-	-	-	-	275,870	275,870	0.00%
Total Other Financing Sources	-	-	-	-	1,086,402	1,086,402	0.00%
TRANSFERS OUT							
Land	-	-	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	-	560	356,210	403,811	(420,158)	63,948	-84.78%
Economic Incentives	-	475,000	405,570	755,282	(290,460)	(115,110)	-139.63%
Reserve/Contingency	-	650	33,679	17,141	-	(33,679)	0.00%
Total Other Financing Uses	-	476,210	818,325	1,318,526	(1,123,814)	305,490	-72.82%
Total Other Financing Sources (Uses)	-	(476,210)	(818,325)	(1,318,526)	(37,413)	1,391,892	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,732,620)	(1,762,788)	6,267,285	6,803,097	(0)		
UNRESERVED FUND BALANCE BEGINNING	20,020,287	20,222,903	12,020,382	11,657,018	12,020,385		
ENDING	\$ 18,287,667	\$ 18,460,115	\$ 18,287,667	\$ 18,460,115	\$ 12,020,385		



CITY OF MANSFIELD

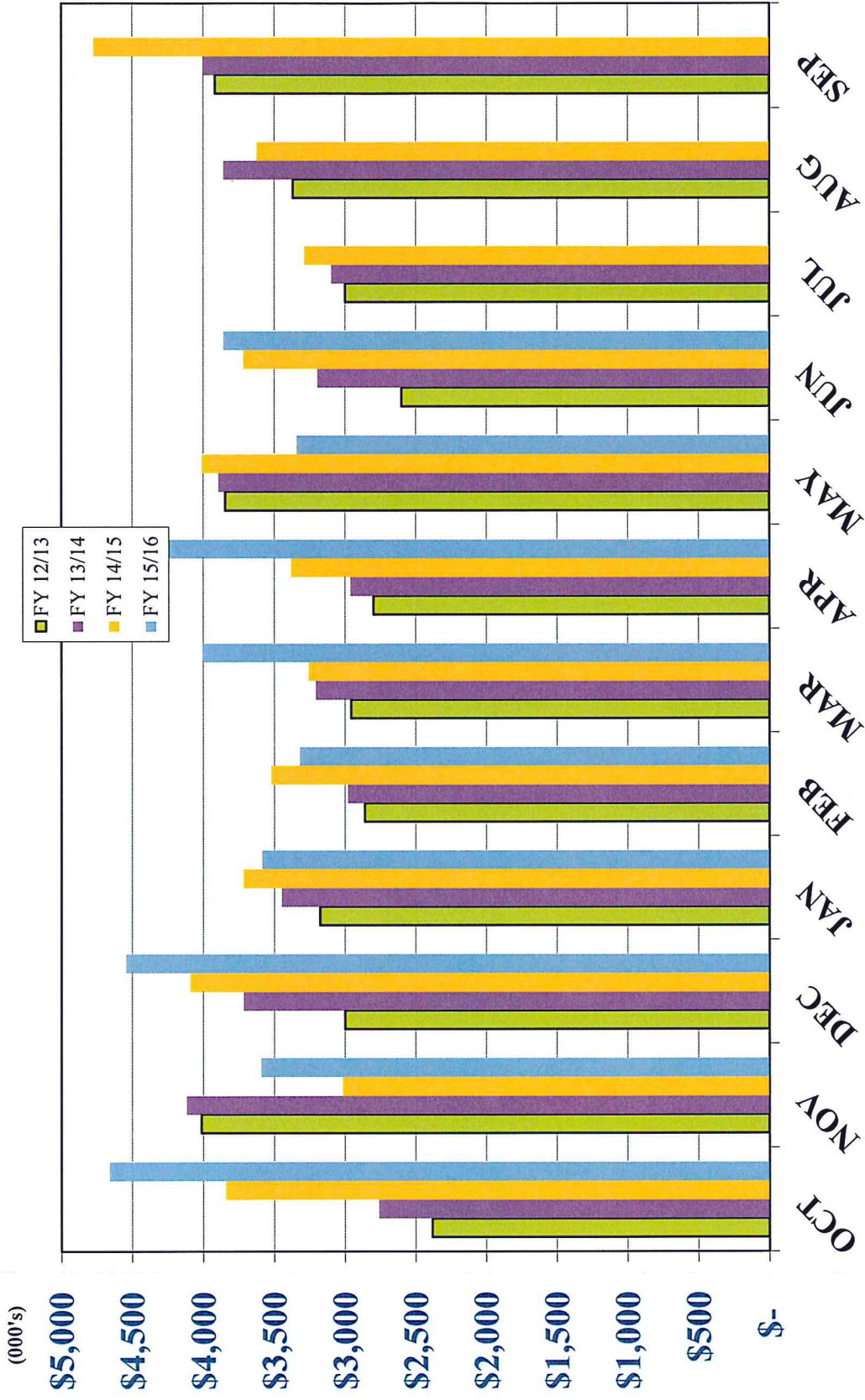
General Fund - Total Revenues





CITY OF MANSFIELD

General Fund - Total Expenditures

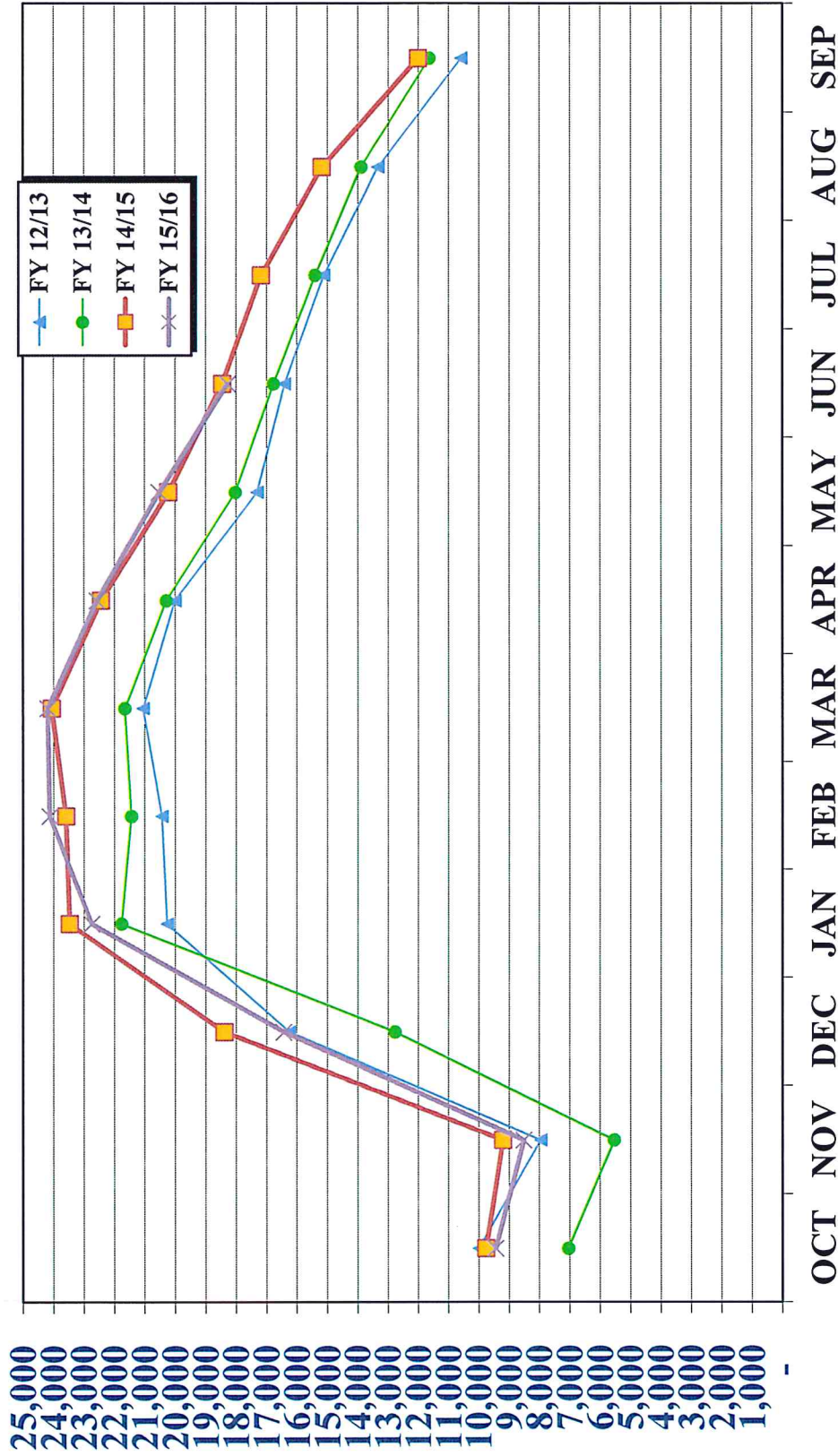




CITY OF MANSFIELD

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
June 30, 2016 and 2015 (Unaudited)

	2016	2015
<u>ASSETS</u>		
Cash And Investments	\$ 3,637,968	\$ 11,927,152
Due From Other Funds	23,204	8,627
Total Assets	<u>\$ 3,661,172</u>	<u>\$ 11,935,779</u>
 <u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 1,060,931	\$ 1,157,110
Retainage Payable	512,444	75,383
Total Liabilities	<u>1,573,375</u>	<u>1,232,493</u>
FUND BALANCES:		
Fund Balance	6,233,559	6,743,206
Excess Revenues Over Expenditures	<u>(4,145,762)</u>	<u>3,960,080</u>
Total Fund Balances	<u>2,087,797</u>	<u>10,703,286</u>
Total Liabilities And Fund Balances	<u>\$ 3,661,172</u>	<u>\$ 11,935,779</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - TIRZ Number One Fund
For the Month and Nine Months Ended June 30, 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	\$ 442,615	-	518,690	495,824
Interest Income	-	332	2,507	3,027
Total Revenues	442,615	332	521,197	498,851
<u>EXPENDITURES:</u>				
General Government	68,831	621,844	4,666,959	1,538,771
Debt Service -				
Principal Retirement	-	-	-	-
Interest	-	-	-	-
Lease Payments	-	-	-	-
Bond Issuance Cost	-	-	-	39,741
Fiscal Charges	-	-	-	-
Total Expenditures	68,831	621,844	4,666,959	1,578,512
Excess Of Revenues Over (Under) Expenditures	373,784	(621,512)	(4,145,762)	(1,079,661)
<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	373,784	(621,512)	(4,145,762)	3,960,080
FUND BALANCE, BEGINNING	1,714,013	11,324,798	6,233,559	6,743,206
FUND BALANCE, ENDING	\$ 2,087,797	\$ 10,703,286	\$ 2,087,797	\$ 10,703,286

City of Mansfield, Texas

Comparative Balance Sheet - Tax Increment Reinvestment Zone Fund Number Two
June 30, 2016 and 2015 (Unaudited)

	2016	2015
<u>ASSETS</u>		
Cash And Investments	\$ 3,663	\$ 7,318
Construction in Progress	-	-
Total Assets	<u>\$ 3,663</u>	<u>\$ 7,318</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 83,082	\$ -
Retainage Payable	-	-
Total Liabilities	<u>83,082</u>	<u>-</u>
FUND BALANCES:		
Fund Balance	7,318	3,538
Excess Revenues Over Expenditures	<u>(86,737)</u>	<u>3,780</u>
Total Fund Balances	<u>(79,419)</u>	<u>7,318</u>
Total Liabilities And Fund Balances	<u>\$ 3,663</u>	<u>\$ 7,318</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - TIRZ Number Two Fund
For the Month and Nine Months Ended June 30, 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	\$ 819	-	819	3,780
Interest Income	-	-	-	-
Total Revenues	819	-	819	3,780
<u>EXPENDITURES:</u>				
General Government	4,000	-	4,000	-
Debt Service -				
Principal Retirement	-	-	-	-
Interest	-	-	-	-
Lease Payments	-	-	-	-
Bond Issuance Cost	-	-	-	-
Fiscal Charges	-	-	-	-
Capital Outlay:				
Land	83,557	-	83,557	-
Total Expenditures	87,557	-	87,557	-
Excess Of Revenues Over (Under) Expenditures	(86,737)	-	(86,737)	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	(86,737)	-	(86,737)	3,780
FUND BALANCE, BEGINNING	7,318	7,318	7,318	3,538
FUND BALANCE, ENDING	\$ (79,419)	\$ 7,318	\$ (79,419)	\$ 7,318

City of Mansfield, Texas

Comparative Balance Sheet - Tree Mitigation Fund
June 30, 2016 and 2015 (Unaudited)

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash And Investments	\$ 100,399	\$ 252,835
Inventory	<u>61,228</u>	<u>61,228</u>
Total Assets	<u>\$ 161,626</u>	<u>\$ 314,063</u>
 <u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Accrued Liabilities	<u>4,216</u>	<u>6,421</u>
Total Liabilities	<u>4,216</u>	<u>6,421</u>
FUND BALANCES:		
Fund Balance	197,662	582,400
Excess Revenues Over Expenditures	<u>(40,251)</u>	<u>(274,758)</u>
Total Fund Balances	<u>157,411</u>	<u>307,642</u>
Total Liabilities And Fund Balances	<u>\$ 161,626</u>	<u>\$ 314,063</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Tree Mitigation Fund - For the Month and Nine Months Ended June 30, 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	-	14		758
Interest Income	-	-	176	125
Total Revenues	-	14	176	883
<u>EXPENDITURES:</u>				
Administrative Services	(9,078)	16,768	39,844	165,515
Contractual Services	60	3,516	583	110,126
Other Equipment	-	-	-	-
Total Expenditures	(9,018)	20,284	40,427	275,641
Excess Of Revenues Over (Under) Expenditures	9,018	(20,270)	(40,251)	(274,758)
<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	9,018	(20,270)	(40,251)	(274,758)
FUND BALANCE, BEGINNING	148,393	327,912	197,662	582,400
FUND BALANCE, ENDING	\$ 157,411	\$ 307,642	\$ 157,411	\$ 307,642

City of Mansfield, Texas

Comparative Balance Sheet - Hotel/Motel Occupancy Tax Fund
June 30, 2016 and 2015 (Unaudited)

	2016	2015
<u>ASSETS</u>		
Cash And Investments	\$ 1,227,088	\$ 929,990
Accounts Receivable	-	-
Total Assets	<u>\$ 1,227,088</u>	<u>\$ 929,990</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accrued Liabilities	\$ 5,269	\$ 4,456
Total Liabilities	<u>5,269</u>	<u>4,456</u>
FUND BALANCES:		
Fund Balance	1,143,476	817,845
Excess Revenues Over Expenditures	<u>78,343</u>	<u>107,689</u>
Total Fund Balances	<u>1,221,819</u>	<u>925,534</u>
Total Liabilities And Fund Balances	<u>\$ 1,227,088</u>	<u>\$ 929,990</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Hotel/Motel Occupancy Tax Fund - For the Month and Nine Months Ended June 30, 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
REVENUES:							
Hotel Occupancy Tax	\$ 6,000	\$ 10,000	\$ 360,497	\$ 343,234	\$ 641,425	\$ (280,928)	56.20%
Miscellaneous Income	-	-	905	-	0	905	0.00%
Total Revenues	6,000	10,000	361,402	343,234	641,425	(280,023)	56.34%
EXPENDITURES:							
Mansfield Historical Society	1,449	1,072	12,121	11,203	30,000	(17,879)	40.40%
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	20,632	12,238	167,091	127,842	323,000	(155,909)	51.73%
Sunrise Rotary	-	-	319	-	21,000	(20,681)	1.52%
Pickled Mansfield Society	-	26,000	30,000	26,000	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	-	8,000	-	8,000	-	-	0.00%
Projects	-	-	23,528	-	174,425	(150,897)	13.49%
Total Expenditures	22,080	47,310	283,059	235,545	641,425	(358,366)	44.13%
Excess Of Revenues Over (Under) Expenditures	(16,080)	(37,310)	78,343	107,689			
FUND BALANCE, BEGINNING	1,237,899	962,844	1,143,476	817,845			
FUND BALANCE, ENDING	\$ 1,221,819	\$ 925,534	\$ 1,221,819	\$ 925,534			

City of Mansfield, Texas

Comparative Budget and Cash Analysis -

Hotel/Motel Occupancy Tax Fund - For the Nine Months Ended June 30, 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	\$ 360,497	\$ 280,928	56.20%
Interest Income	-	905	-	-
Total Revenues	641,425	361,402	280,928	56.34%
<u>EXPENDITURES:</u>				
Mansfield Historical Society	30,000	12,121	17,879	40.40%
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	167,091	155,909	51.73%
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	283,059	207,470	44.13%
Budgeted Reserve	-	78,343	73,458	

SUPPLEMENTAL INFORMATION: CASH ANALYSIS

Beginning Cash Balance for Fiscal Year 2016	1,148,745
Plus: FY2016 Cash Collections	361,402
Less: FY2016 Cash Expenditures	(283,059)
Cash Balance as of June 30, 2016	1,227,088
Remaining Hotel/Motel Occupancy Funds to Collect	280,928
Remaining Hotel/Motel Occupancy Funds to Expend	(207,470)
Projected Cash Balance at September 30, 2016	1,300,547

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Parks Facilities Development Corporation
June 30, 2016 and 2015 (Unaudited)

<u>ASSETS:</u>	<u>2016</u>	<u>2015</u>
Cash And Investments	\$ 10,825,568	\$ 10,533,986
Receivables:		
Accounts	754,701	734,359
Prepays	-	-
Total Assets	<u>\$ 11,580,269</u>	<u>\$ 11,268,345</u>
<u>LIABILITIES & FUND BALANCES:</u>		
LIABILITIES:		
Accounts Payable	\$ 303,976	\$ 351,398
Retainage Payable	13,552	-
Other Liabilities	69,301	67,980
Deferred Revenue	<u>359,460</u>	<u>356,371</u>
Total Liabilities	<u>746,289</u>	<u>775,749</u>
FUND BALANCES:		
Fund Balance	10,305,587	8,677,942
Excess Revenues Over (Under)		
Expenditures	<u>528,393</u>	<u>1,814,654</u>
Total Fund Balances	<u>10,833,980</u>	<u>10,492,596</u>
Total Liabilities And Fund Balances	<u>\$ 11,580,269</u>	<u>\$ 11,268,345</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Mansfield Parks
Facilities Development Corporation - For the Month and Nine Months Ended June 30, 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	\$ 293,200	\$ 253,977	\$ 2,903,993	\$ 2,652,015	\$ 3,253,269	\$ (349,276)	89.26%
Contributions	10,248	-	33,266	500	-	33,266	0.00%
Interest Earnings	-	437	13,083	3,114	3,000	10,083	436.11%
Other Income	4,059	4,350	23,786	30,880	102,644	(78,858)	23.17%
MAC Revenue	46,944	136,408	317,927	500,854	337,356	(19,428)	94.24%
Lease Royalties	14,137	42,216	485,941	411,292	831,024	-	58.47%
Park Land Dedication Revenue	160,250	17,250	456,750	580,250	-	456,750	0.00%
Total Revenues	528,838	454,638	4,234,747	4,178,905	4,527,293	52,537	93.54%
EXPENDITURES:							
Administration	189,469	119,881	1,795,510	1,074,636	1,002,885	792,625	179.03%
Athletic Complex	16,312	27,455	245,222	250,757	357,350	(112,128)	68.62%
Rose Park	56,757	25,409	255,952	217,112	386,573	(130,621)	66.21%
Oliver Nature Park	139,072	31,192	434,586	256,332	673,100	(238,514)	64.56%
McClendon Park	-	-	-	-	-	-	0.00%
Chandler Park	-	-	-	-	-	-	0.00%
Recreational Center	52,722	40,252	482,408	407,466	777,638	(295,230)	62.04%
Linear Park	-	-	-	-	-	-	0.00%
Hardy Allmon Park	-	-	-	-	-	-	0.00%
Neighborhood Parks	-	-	-	-	-	-	0.00%
Projects	18,150	-	94,633	217,278	1,315,746	(1,221,114)	7.19%
Quadrant 4	-	-	390,398	40,692	-	390,398	0.00%
Non-Departmental	-	-	7,646	376	-	7,646	0.00%
Total Expenditures	472,481	244,190	3,706,354	2,464,650	4,513,293	(806,939)	82.12%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	56,357	210,448	528,394	1,714,255	14,000	859,476	3774.24%
OTHER FINANCING SOURCES (USES):							
Operating Transfers In (Out)	-	(11)	-	100,399	(14,000)	14,000	0.00%
Cash Reserves	-	-	-	-	-	-	0.00%
Bond Proceeds	-	-	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	(11)	-	100,399	(14,000)	14,000	0.00%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	56,357	210,437	528,394	1,814,654			
FUND BALANCE, BEGINNING	10,777,623	10,282,158	10,305,587	8,677,942			
FUND BALANCE, ENDING	\$ 10,833,980	\$ 10,492,596	\$ 10,833,980	\$ 10,492,596			

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Economic Development Corporation
June 30, 2016 and 2015 (Unaudited)

	2016	2015
<u>ASSETS</u>		
Cash And Investments	\$ 8,441,456	\$ 7,569,418
Accounts Receivable	395,785	356,382
Restricted Assets:		
Cash and Investments, Projects	601,966	672,139
Fixed Assets (net of accumulated depreciation)	6,998,377	16,253,925
Deferred Issuance Cost	-	-
Total Assets	<u>\$ 16,437,584</u>	<u>\$ 24,851,864</u>
<u>LIABILITIES AND NET ASSETS</u>		
LIABILITIES:		
Accounts Payable	\$ 16,214	\$ 3,054
Accrued Liabilities	63,403	62,244
Retainage Payable	37,144	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 *	4,068,992
Total Liabilities	<u>15,293,854</u>	<u>15,942,623</u>
NET ASSETS:		
Restricted	601,966	672,139
Unassigned	541,764	8,237,102
Total Net Assets	<u>1,143,730</u>	<u>8,909,241</u>
Total Liabilities & Net Assets	<u>\$ 16,437,584</u>	<u>\$ 24,851,864</u>

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

City of Mansfield, Texas

Mansfield Economic Development Corporation Statement of Revenues, Expenses and Changes in Net Assets
For the Month and Nine Months Ended June 30, 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	\$ 397,000	\$ 357,167	\$ 3,838,196	\$ 3,580,728
Gas Royalties	-	147	-	1,572
Intergovernmental	-	-	-	939,242
Miscellaneous	6,029	-	72,712	-
Total Operating Revenues	403,029	357,314	3,910,908	4,521,542
OPERATING EXPENDITURES:				
Administration	73,145	95,004	592,944	513,506
Promotions	9,249	3,278	76,908	55,138
Retention	-	-	7,366	10,246
Development Plan	1,632	-	5,584	3,004
Projects	185,310	162,666	1,494,156	2,481,450
Depreciation	251 *	251 *	2,291 *	2,283
Total Operating Expenditures	269,587	261,199	2,179,249	3,065,627
OPERATING INCOME	133,442	96,115	1,731,659	1,455,915
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	-	315	8,944	2,261
Sale of Property	-	-	224,475	-
Amortization	-	-	-	-
Interest and fiscal charges	-	-	(150,501)	(244,935)
Total Nonoperating Revenue	-	315	82,918	(242,674)
INCOME BEFORE OPERATING TRANSFERS	133,442	96,430	1,814,577	1,213,241
OPERATING TRANSFERS:				
Operating Transfers In (Out)	-	(21)	(7,260)	(14,961)
CHANGE IN NET ASSETS	133,442	96,409	1,807,317	1,198,280
NET ASSETS, BEGINNING	1,010,288	8,812,832	3,830,922	11,779,953
NET ASSETS, PROJECTS	- **	-	(4,494,509) **	(4,068,992)
NET ASSETS, ENDING	\$ 1,143,730	\$ 8,909,241	\$ 1,143,730	\$ 8,909,241

**Project Fund Balance represents funds that have been contractually obligated by the City Council and MEDC. These expenses will be recognized upon realization of the expense.

DEBT SERVICE FUNDS

The Debt Service Funds are used to account for the accumulation of resources and payment of general obligation debt principal and interest from governmental resources and special revenue bond principal and interest from a sales tax levy when the City is obligated in some manner for the payment.

The General Debt Service Fund – The purpose of this fund is to account for the accumulation of resources for and the payment of, principal and interest on the City's general obligation debt payable from a property tax levy with the exception of the MPFDC debt.

The Mansfield Parks Facilities Development Corporation Debt Service Fund – The purpose of this fund is to account for the accumulation of resources for and the payment of, principal and interest on the MPFDC long-term debt from a sales tax levy.

City of Mansfield, Texas

Comparative Balance Sheet - General Obligation Debt Service
June 30, 2016 and 2015 (Unaudited)

	2016	2015
<u>ASSETS</u>		
Cash And Investments	\$ 2,766,151	\$ 2,980,967
Receivables:		
Current Year Taxes	232,695	186,192
Delinquent Taxes (Net of Allowance of \$357,803)	-	-
Total Assets	<u>\$ 2,998,845</u>	<u>\$ 3,167,159</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 655	\$ 655
Deferred Revenue	232,695	186,192
Total Liabilities	<u>233,350</u>	<u>186,847</u>
FUND BALANCES:		
Fund Balance	726,099	855,768
Excess Revenues Over Expenditures	2,039,396	2,124,544
Total Fund Balances	<u>2,765,495</u>	<u>2,980,312</u>
Total Liabilities And Fund Balances	<u>\$ 2,998,845</u>	<u>\$ 3,167,159</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenue, Expenditures and Changes in Fund Balance -
General Obligation Debt Service - For the Month and Nine Months Ended June 30, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE	FY16 ORIGINAL BUDGET	FY16 OVER (UNDER) BUDGET	FY16 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>							
Taxes, Penalties, And Interest	\$ 248,452	\$ 212,419	\$ 12,791,919	\$ 11,717,692	\$ 12,826,072	\$ (34,153)	99.73%
Recoveries	-	-	-	-	-	-	0.00%
Interest Income	278	63	1,612	278	-	1,612	0.00%
Total Revenues	248,730	212,482	12,793,532	11,717,970	12,826,072	(32,540)	99.75%
<u>EXPENDITURES:</u>							
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	248,730	212,482	528,965	1,658,957			
<u>OTHER FINANCING SOURCES (USES)</u>							
Refunding Bonds Issued	-	-	17,900,000	11,700,000			
Premium on Bonds Issued	-	-	2,301,623	1,773,891			
Discounts on Bonds Issued	-	-	(111,192)	(68,304)			
Payment to Refunded Bond Escrow Agent	-	-	(18,580,000)	(12,940,000)			
Total Other Financing Sources (Uses)	-	-	1,510,431	465,587			
Net Change in Fund Balances	248,730	212,482	2,039,396	2,124,544			
FUND BALANCE, BEGINNING	2,516,765	2,767,830	726,099	855,768			
FUND BALANCE, ENDING	\$ 2,765,495	\$ 2,980,312	\$ 2,765,495	\$ 2,980,312			

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Parks Facilities Development Corporation Debt Service -
June 30, 2016 and 2015 (Unaudited)

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash And Investments	\$ 1,347,269	\$ 916,409
Total Assets	<u>\$ 1,347,269</u>	<u>\$ 916,409</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accrued Interest Payable	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>
FUND BALANCES:		
Fund Balance	207,809	207,380
Excess Revenues Over (Under) Expenditures	<u>1,139,460</u>	<u>709,029</u>
Total Fund Balances	<u>1,347,269</u>	<u>916,409</u>
Total Liabilities And Fund Balances	<u>\$ 1,347,269</u>	<u>\$ 916,409</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Mansfield Parks
Facilities Development Corporation Debt Service - For the Month and Nine Months Ended June 30, 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:							
Taxes, Penalties, And Interest	\$ 103,800	\$ 103,190	\$ 934,203	\$ 928,712	\$ 1,242,104	\$ (307,901)	75.21%
Interest Income	-	-	-	-	-	-	0.00%
Total Revenues	103,800	103,190	934,203	928,712	1,242,104	(307,901)	75.21%
EXPENDITURES:							
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	368,739	709,029			
OTHER FINANCING SOURCES (USES):							
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	1,139,460	709,029			
FUND BALANCE, BEGINNING	1,243,469	813,220	207,809	207,380			
FUND BALANCE, ENDING	\$ 1,347,269	\$ 916,409	\$ 1,347,269	\$ 916,409			

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

The Street Construction Fund – The purpose of this fund is to account for the construction and improvement of various streets in the City. General Obligation Bonds, Certificates of Obligation, and Street Assessments are used to finance the construction.

The Building Construction Fund – The purpose of this fund is to account for the construction of City facilities funded by General Obligation Bonds and Certificates of Obligation.

The Equipment Replacement Fund – The purpose of this fund is used to account for the purchase of capital equipment funded from the issuance of notes through the City of Mansfield Property Finance Authority Corporation or other sources.

The Park Construction Fund – The purpose of this fund is to account for the construction of City facilities funded by Mansfield Park Facilities Development Corporation Sales Tax Revenue Bonds.

City of Mansfield, Texas

Comparative Balance Sheet - Street Construction Fund
June 30, 2016 and 2015 (Unaudited)

	2016	2015
<u>ASSETS</u>		
Cash And Investments	\$ 18,821,755	\$ 19,884,707
Projects In Process		
Current Year	11,169,099	3,082,883
Prior Year	7,105,958	12,587,193
Total Assets	<u>\$ 37,096,812</u>	<u>\$ 35,554,783</u>
<u>LIABILITIES AND FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ 146,781	\$ 146,781
Deposits	351,349	351,349
Retainage Payable	258,379	93,139
Other Liabilities	20,422	17,412
Total Liabilities	<u>776,931</u>	<u>608,681</u>
<u>FUND BALANCES:</u>		
Fund Balance	22,671,408	21,468,432
Excess Revenues Over (Under)		
Expenditures	13,648,473	13,477,670
Total Fund Balance	<u>36,319,881</u>	<u>34,946,102</u>
Total Liabilities And Fund Balance	<u>\$ 37,096,812</u>	<u>\$ 35,554,783</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Street Construction Fund - For the Month and Nine Months Ended June 30, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE
REVENUES:				
Recoveries	\$ 1,237,500	\$ -	\$ 1,237,500	\$ 1,342,225
Contributions	-	-	-	-
Intergovernmental	-	-	-	-
Roadway Impact Fees	203,272	261,267	791,933	1,404,408
Interest Income	-	1,072	29,894	5,777
Total Revenues	1,440,772	262,339	2,059,326	2,752,410
EXPENDITURES:				
Administrative	96,339	36,950	480,854	369,740
Street Improvements	-	-	-	-
Total Expenditures	96,339	36,950	480,854	369,740
EXCESS OF REVENUES OVER(UNDER) EXPENDITURES	1,344,433	225,389	1,578,473	2,382,670
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	1,344,433	225,389	13,648,473	13,477,670
FUND BALANCE, BEGINNING	34,975,447	34,720,713	22,671,408	21,468,432
FUND BALANCE, ENDING	\$ 36,319,881	\$ 34,946,102	\$ 36,319,881	\$ 34,946,102

City of Mansfield, Texas

Comparative Balance Sheet - Building Construction Fund
June 30, 2016 and 2015 (Unaudited)

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash And Investments	<u>\$ 5,128,116</u>	<u>\$ 1,381,288</u>
Total Assets	<u><u>\$ 5,128,116</u></u>	<u><u>\$ 1,381,288</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Due to Other Funds	-	-
Retainage Payable	<u>-</u>	<u>113,853</u>
Total Liabilities	<u>-</u>	<u>113,853</u>
 FUND BALANCE:	327,392	3,035,174
Excess Revenues Over (Under)		
Expenditures	<u>4,800,725</u>	<u>(1,767,739)</u>
Total Fund Balance	<u>5,128,116</u>	<u>1,267,435</u>
Total Liabilities And Fund Balance	<u><u>\$ 5,128,116</u></u>	<u><u>\$ 1,381,288</u></u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Building Construction Fund - For the Month and Nine Months Ended June 30, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE
REVENUES:				
Interest Income	\$ -	\$ 80	\$ 570	\$ 636
Rental Of Facilities	-	-	-	-
Contributions	-	-	-	-
Miscellaneous Income	-	-	-	-
Grant Revenue	-	-	-	-
Total Revenues	-	80	570	636
EXPENDITURES:				
Administration	-	-	-	-
Police	-	-	-	-
Fire Station	-	-	-	32,906
Library	-	-	-	-
City Hall Expansion	-	-	-	-
Animal Control Expansion	3,238	28,000	177,765	87,710
Tactical Training Range	-	15,725	9,356	1,206,811
Dispatch Expansion	-	52,767	47,725	440,948
Bond Issuance Costs	-	-	44,087	-
Total Expenditures	3,238	96,492	278,933	1,768,375
Excess Revenues Over (Under) Expenditures	(3,238)	(96,412)	(278,362)	(1,767,739)
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	(3,238)	(96,412)	4,800,725	(1,767,739)
FUND BALANCE, BEGINNING	5,131,354	1,363,847	327,392	3,035,174
FUND BALANCE, ENDING	\$ 5,128,116	\$ 1,267,435	\$ 5,128,116	\$ 1,267,435

City of Mansfield, Texas

Comparative Balance Sheet - Equipment Replacement Fund
June 30, 2016 and 2015 (Unaudited)

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash And Investments	<u>\$ 126,766</u>	<u>\$ 867,500</u>
Total Assets	<u>\$ 126,766</u>	<u>\$ 867,500</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	<u>\$ -</u>	<u>\$ -</u>
Retainage Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>
 FUND BALANCE:	1,512,401	1,222,776
Excess Revenues Over Expenditures	<u>(1,385,635)</u>	<u>(355,276)</u>
Total Fund Balance	<u>126,766</u>	<u>867,500</u>
 Total Liabilities And Fund Balance	<u>\$ 126,766</u>	<u>\$ 867,500</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
Equipment Replacement Fund - For the Month and Nine Months Ended June 30, 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	7,074	-	55,273	-
Interest Income	-	-	603	18
Total Revenues	7,074	-	55,876	18
EXPENDITURES:				
Administration	-	-	-	-
Information Services	-	-	247,103	92,310
Code Enforcement	-	-	45,261	-
Senior Citizens	-	-	-	50,243
Building Maintenance	-	-	17,675	-
Animal Control	-	-	-	39,497
City Hall	6,930	-	19,151	-
Parks Department	-	-	-	93,350
Library	-	49,952	51,538	54,052
Fire	147,877	25,077	597,012	1,288,440
Police Department	38,396	83,814	463,771	492,402
Total Expenditures	193,203	158,843	1,441,511	2,110,294
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(186,128)	(158,843)	(1,385,636)	(2,110,276)
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	(186,128)	(158,843)	(1,385,636)	(355,276)
FUND BALANCE, BEGINNING	312,894	1,026,343	1,512,401	1,222,776
FUND BALANCE, ENDING	\$ 126,766	\$ 867,500	\$ 126,766	\$ 867,500

City of Mansfield, Texas

Comparative Balance Sheet - Parks Construction Fund
June 30, 2016 and 2015 (Unaudited)

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash And Investments	\$ 9,465,676	\$ 14,112
Total Assets	<u>\$ 9,465,676</u>	<u>\$ 14,112</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ -	\$ -
Retainage Payable	<u>251,735</u>	<u>-</u>
Total Liabilities	<u>251,735</u>	<u>-</u>
 FUND BALANCE:	(384,225)	16,212
Excess Revenues Over Expenditures	<u>9,598,166</u>	<u>(2,100)</u>
Total Fund Balance	<u>9,213,941</u>	<u>14,112</u>
Total Liabilities And Fund Balance	<u>\$ 9,465,676</u>	<u>\$ 14,112</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
Parks Construction Fund - For the Month and Nine Months Ended June 30, 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	643,727	-	5,824,409	-
Oliver Nature Park	-	-	-	2,100
Total Expenditures	643,727	-	5,824,409	2,100
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(643,727)	-	(5,801,833)	(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	(643,727)	-	9,598,166	(2,100)
FUND BALANCE, BEGINNING	9,857,669	14,112	(384,225)	16,212
FUND BALANCE, ENDING	<u>\$ 9,213,941</u>	<u>\$ 14,112</u>	<u>\$ 9,213,941</u>	<u>\$ 14,112</u>

ENTERPRISE FUNDS

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

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

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

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

City of Mansfield, Texas

Comparative Balance Sheet - Utility Fund
June 30, 2016 and 2015 (Unaudited)

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash And Investments	\$ 16,994,899	\$ 13,047,998
Receivables:		
Accounts (net of allowance of \$919,245)	4,103,591	3,800,667
Inventory	428,279	575,001
Restricted Assets:		
Cash and Investments	21,951,656	17,058,214
Fixed Assets (net of accumulated depreciation)	<u>169,023,521</u>	<u>164,762,997</u>
 Total Assets	 <u>\$ 212,501,946</u>	 <u>\$ 199,244,877</u>

City of Mansfield, Texas

Comparative Balance Sheet - Utility Fund
June 30, 2016 and 2015 (Unaudited)

	<u>2016</u>	<u>2015</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 5,416	\$ 63,286
Accrued Liabilities	366,725	328,475
Payable From Restricted Assets:		
Deposits	1,398,687	1,376,730
Bonds Payable-Current		
Accrued Interest	1,681,566	1,186,847
Accounts Payable	-	-
Accrued Liabilities	20,215	17,001
Retainage Payable	97,541	589,166
From Unrestricted Assets:		
Current	-	3,695,000
Long-Term, Net	51,893,246	44,990,428
Compensated Absences	366,623	384,191
Total Liabilities	<u>55,830,019</u>	<u>52,631,124</u>
<u>NET ASSETS</u>		
Invested In Capital Assets (net of related debt)	132,724,111	126,464,267
Reserved for Debt Service	6,357,819	6,671,516
Unreserved	17,589,997	13,477,970
Total Net Assets	<u>156,671,927</u>	<u>146,613,753</u>
Total Liabilities And Net Assets	<u>\$ 212,501,946</u>	<u>\$ 199,244,877</u>

City of Mansfield

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets -
Utility Fund - For the Month and Nine Months Ended June 30, 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	\$ 1,304,131	\$ 1,142,999	\$ 12,849,637	\$ 10,914,093	\$ 17,065,051	\$ (4,215,415)	75.30%
Sewer Service	848,443	742,443	7,764,333	6,835,904	10,739,588	(2,975,255)	72.30%
Water Penalties	54,254	36,178	379,295	375,532	556,502	(177,208)	68.16%
Water Taps	7,760	2,160	14,750	8,028	21,379	(6,629)	68.99%
Meter Set Fee	13,650	10,575	70,850	70,475	65,624	5,226	107.96%
Utility Miscellaneous	8,495	9,587	63,846	83,612	90,000	(26,154)	70.94%
Restore Service Fee	11,779	9,514	106,928	81,944	93,954	12,974	113.81%
Sewer Tap	516	-	5,161	1,270	1,500	3,661	344.07%
Water Impact Fees	179,584	88,500	898,663	947,120	700,000	198,663	128.38%
Sewer Impact Fees	110,778	58,205	571,929	579,125	400,000	171,929	142.98%
Pretreatment Fees	-	-	32,151	65,181	46,000	(13,849)	69.89%
Other Income	4,553	5,664	347,026	306,517	136,956	210,071	253.39%
Contribution	535	-	6,951	-	-	6,951	0.00%
Total Revenues	\$ 2,544,478	\$ 2,105,825	23,111,520	\$ 20,268,801	\$ 29,916,553	\$ (6,805,034)	77.25%

City of Mansfield

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets -
Utility Fund - For the Month and Nine Months Ended June 30, 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	132,247	46,442	737,263	487,988	907,492	(170,230)	81.24%
Billing And Collection	70,033	57,830	636,326	561,864	981,412	(345,086)	64.84%
Meter Reading/Repairs	74,514	59,667	719,846	519,871	896,530	(176,684)	80.29%
Water Distribution	64,085	77,439	635,720	746,323	896,376	(260,656)	70.92%
Wastewater Collection	987,435	439,321	5,479,855	4,461,517	6,546,041	(1,066,186)	83.71%
Water Treatment	982,603	480,040	5,734,267	5,704,586	7,602,733	(1,868,467)	75.42%
Water Quality	31,960	19,210	273,536	216,474	407,255	(133,719)	67.17%
Laboratory Services	14,202	7,579	150,914	79,161	203,696	(52,782)	74.09%
Water Demand Management	31,043	7,142	191,510	84,984	244,985	(53,475)	78.17%
Depreciation	260,838	231,900	2,294,530	2,110,372	-	2,294,530	0.00%
Total Operating Expenses	2,648,960	1,426,570	16,853,767	14,973,140	18,686,521	(1,832,754)	90.19%
OPERATING INCOME (LOSS)	(104,482)	679,255	6,257,753	5,295,661	11,230,032	(4,972,280)	
NONOPERATING REVENUES (EXPENSES):							
Non-Departmental	(11,785)	(8,730)	(331,344)	(89,500)	(473,387)	142,043	69.99%
Interest Revenue	67	1,395	42,265	11,728	6,021	36,244	701.91%
Interest And Fiscal Charges	(185,986)	(197,060)	(1,889,195)	(1,925,681)	(6,311,729)	4,422,533	29.93%
Bad Debt Expense	-	-	-	-	-	-	0.00%
Net Nonoperating Revenues (Expenses)	(197,704)	(204,395)	(2,178,274)	(2,003,453)	(6,779,094)	4,600,820	32.13%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(302,186)	474,860	4,079,479	3,292,208	4,450,938	(371,460)	91.65%
OPERATING TRANSFERS:							
Transfers In (Out)	843,417	(271)	843,417	(195,314)	(1,607,675)	2,451,092	-52.46%
Net Operating Transfers	843,417	(271)	843,417	(195,314)	(1,607,675)	2,451,092	-52.46%
CHANGE IN NET ASSETS	541,231	474,589	4,922,896	3,096,894	2,843,263	2,079,632	
NET ASSETS BEGINNING	156,130,696	146,139,164	151,749,031	143,516,859	151,749,031	-	
NET ASSETS ENDING	\$ 156,671,927	\$ 146,613,753	156,671,927	\$ 146,613,753	\$ 154,592,294	\$ 2,079,632	

CITY OF MANSFIELD
UTILITY FUND
REVENUE BOND COVERAGE

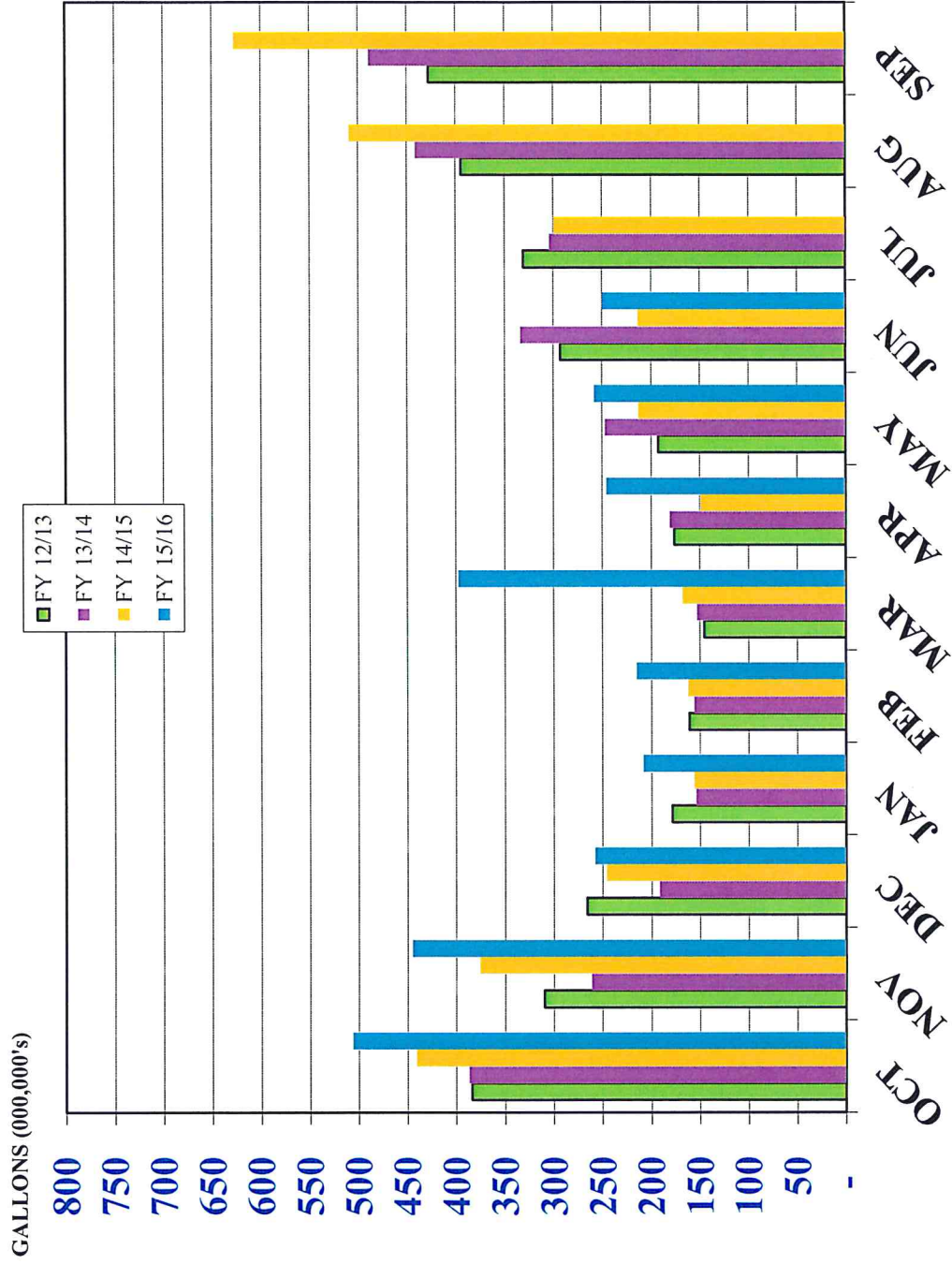
Definition of Bond Coverage:

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

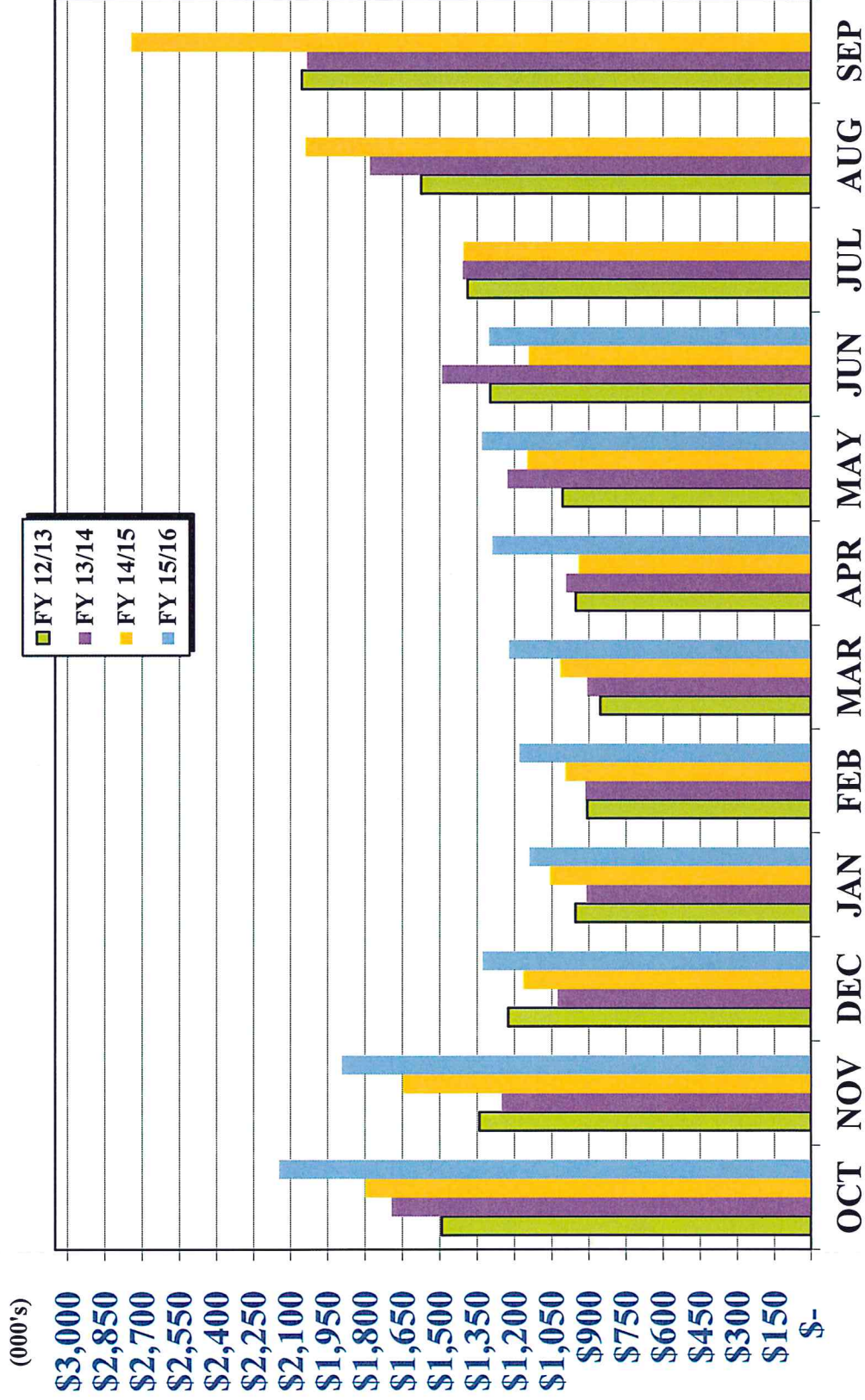
WATER CONSUMPTION





CITY OF MANSFIELD

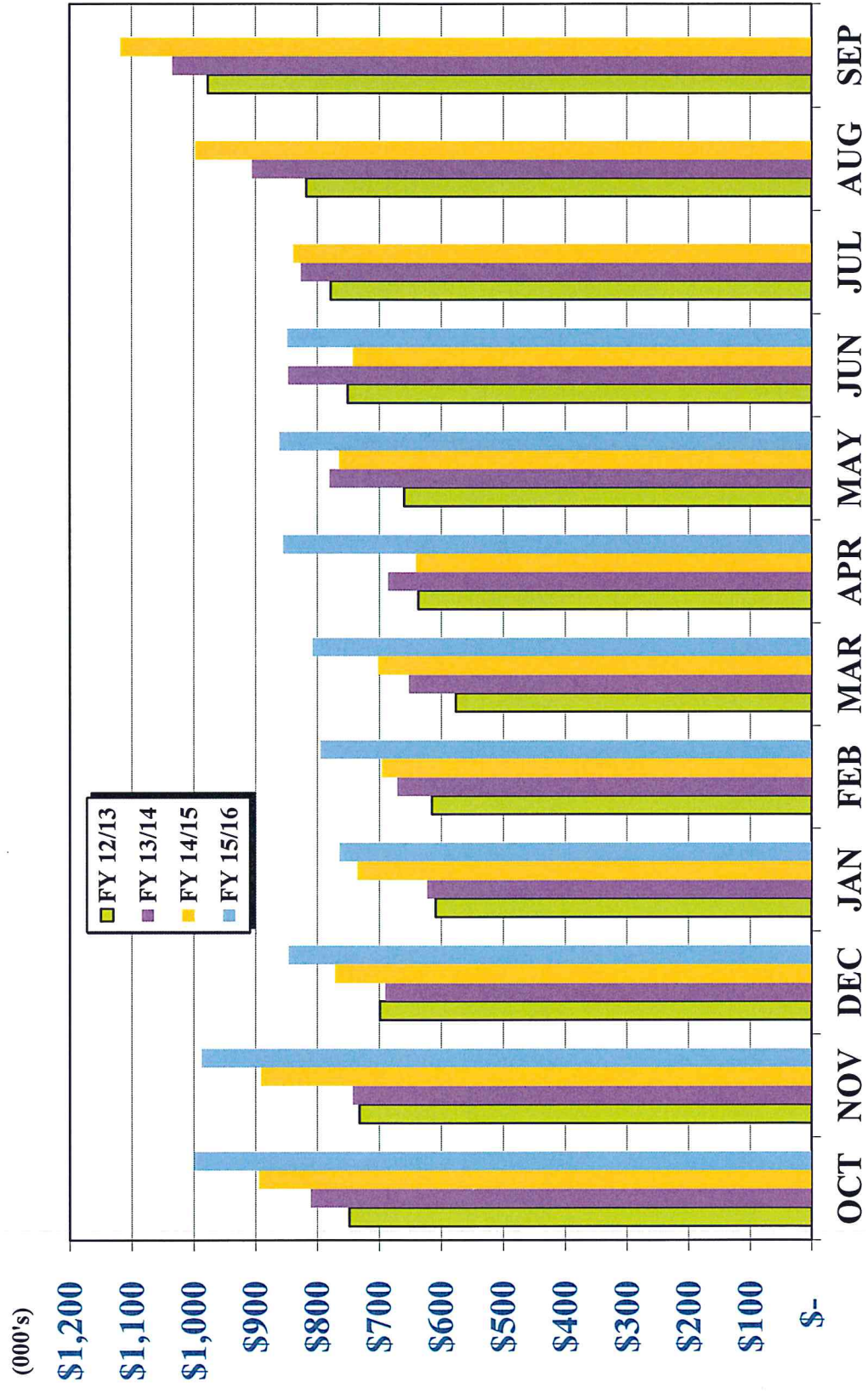
UTILITY FUND - WATER SALES





CITY OF MANSFIELD

UTILITY FUND - SEWER SERVICE

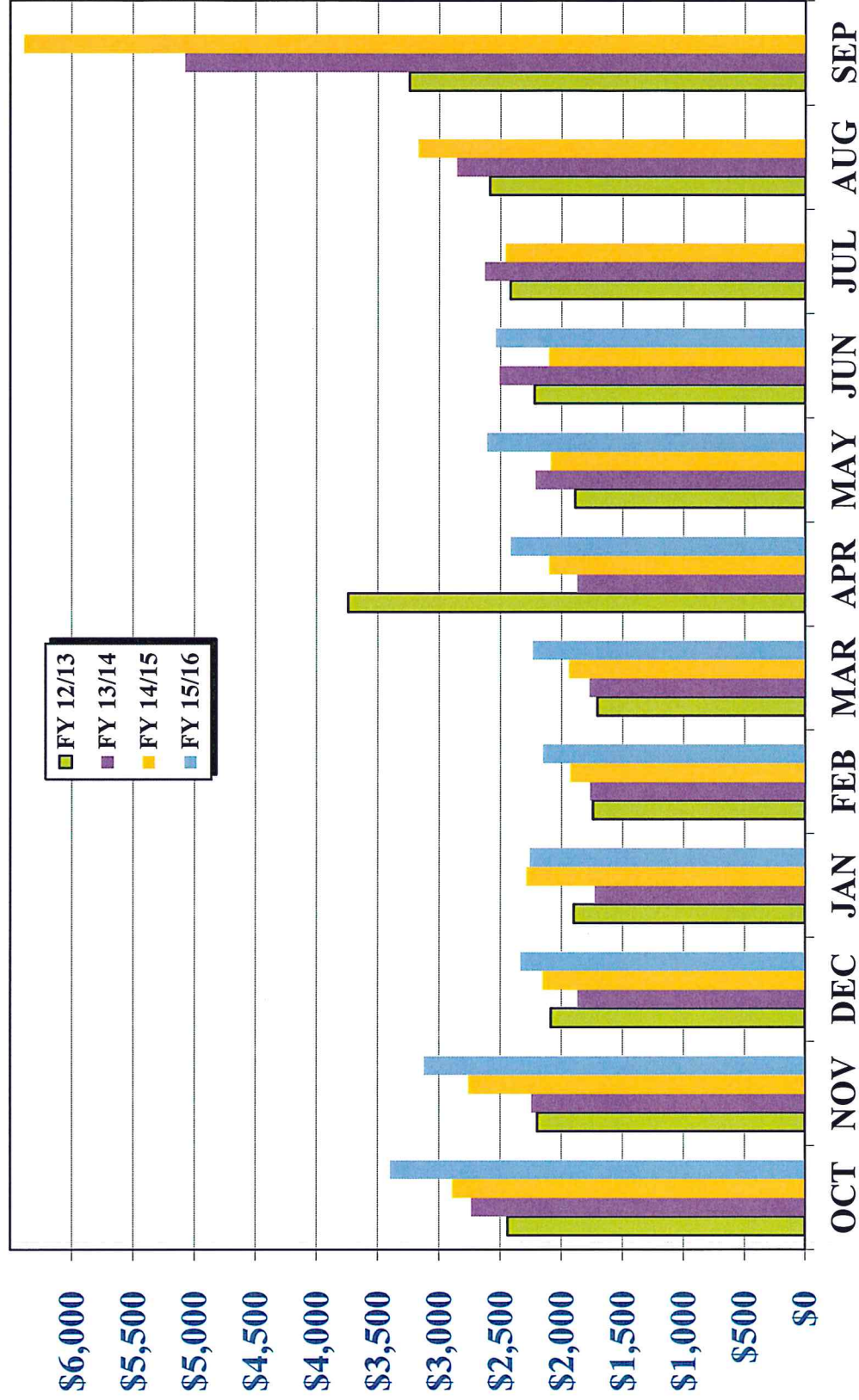




CITY OF MANSFIELD

UTILITY FUND - TOTAL REVENUES

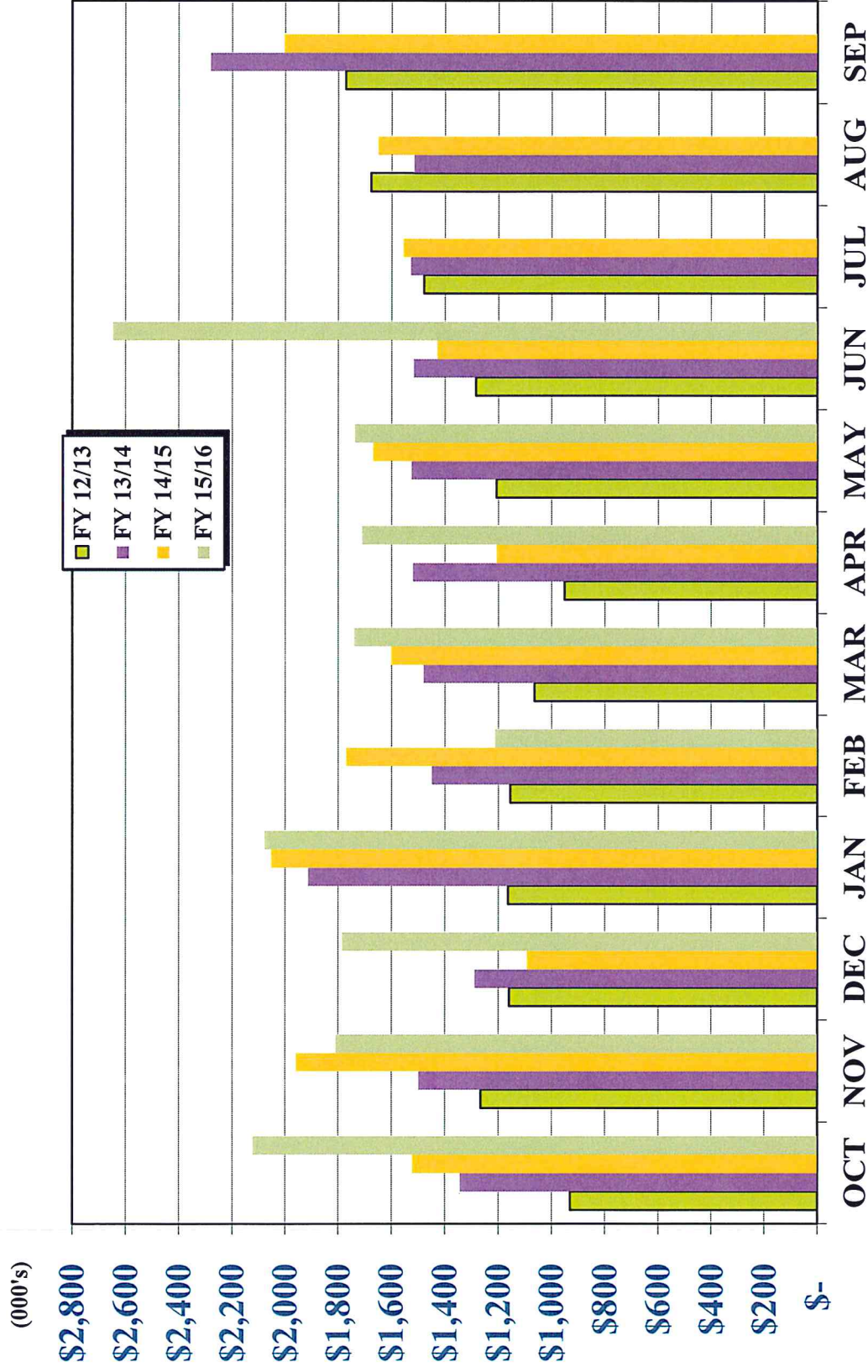
(000's)





CITY OF MANSFIELD

UTILITY OPERATING EXPENDITURES



Rainfall Update

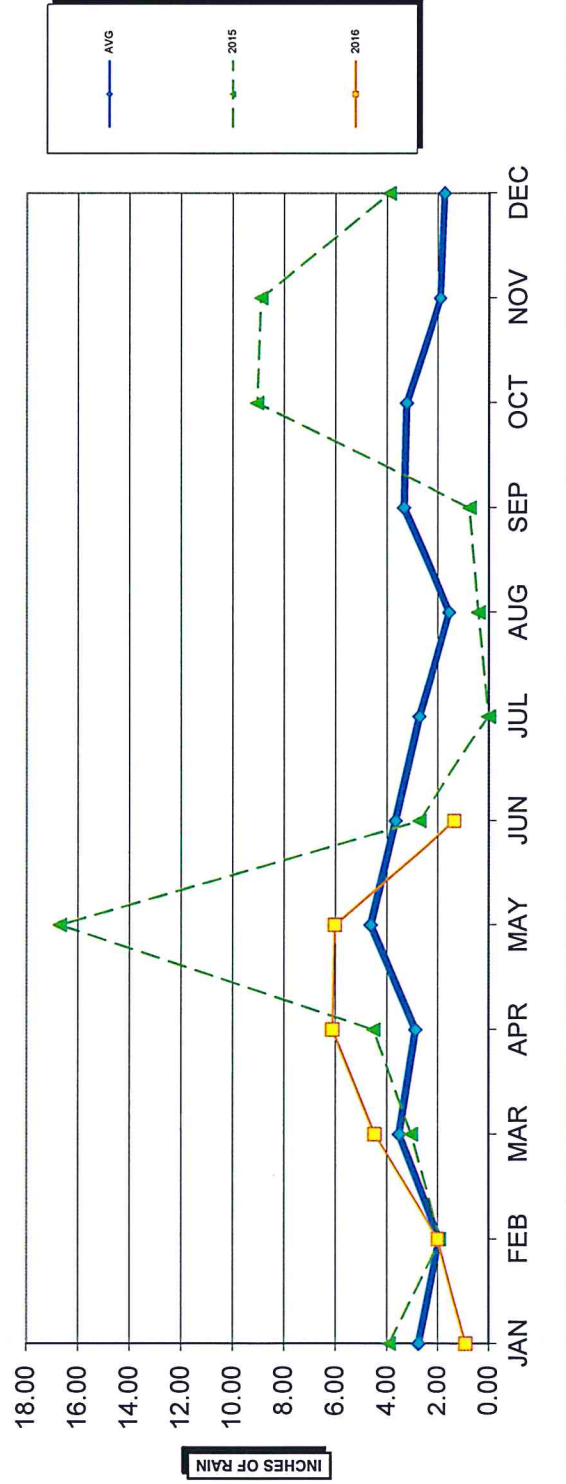
June 2016

Average (2005-2015)

	AVG	2015	2016
JAN	2.78	3.92	0.87
FEB	1.95	1.91	2.01
MAR	3.53	3.06	4.48
APR	2.90	4.53	6.13
MAY	4.64	16.71	6.03
JUN	3.68	2.74	1.32
JUL	2.75	0.01	
AUG	1.52	0.38	
SEP	3.35	0.72	
OCT	3.25	9.07	
NOV	1.90	8.91	
DEC	1.72	3.92	

TOTAL 33.97 55.88 20.84
TO DATE 20.84

June



City of Mansfield, Texas

Comparative Balance Sheet - Law Enforcement Complex
June 30, 2016 and 2015 (Unaudited)

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash And Investments	\$ 191,754	\$ (87,851)
Receivables:		
Accounts	267,062	445,306
Inventory	22,762	28,016
Restricted Assets:		
Cash And Investments	169,694	105,515
Fixed Assets (net of accumulated depreciation)*	6,440,564 *	6,723,218
Deferred Issuance Cost	<u>-</u>	<u>0</u>
 Total Assets	 <u>\$ 7,091,836</u>	 <u>\$ 7,214,204</u>

* Includes estimated depreciation through the balance sheet date.

City of Mansfield, Texas

Comparative Balance Sheet - Law Enforcement Complex
June 30, 2016 and 2015 (Unaudited)

	2016	2015
<u>LIABILITIES</u>		
Accounts Payable	\$ 1,169	\$ 12,658
Accrued Liabilities	617,355	549,357
Due To General Fund	296,497	-
Payable From Restricted Assets:		
Inmate Trust	51,790	88,956
General Obligation Debt Payable:		
Bonds Payable-Current	30,000	30,000
Accrued Interest	15,786	15,582
Long-Term	580,272	620,407
Compensated Absences	532,598	537,658
Total Liabilities	2,125,466	1,854,618
<u>NET ASSETS</u>		
Invested in Capital Assets (net of related debt)	5,954,199	5,617,299
Unreserved	(987,830)	(257,713)
Total Net Assets	4,966,370	5,359,586
Total Liabilities And Net Assets	\$ 7,091,836	\$ 7,214,204

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets -
Law Enforcement Complex - For the Month and Nine Months Ended June 30, 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	\$ 802,024	\$ 768,345	\$ 7,429,024	\$ 6,608,887	\$ 9,465,843	\$ (2,036,819)	78.48%
Salary Reimbursement	4,502	10,655	74,011	117,130	70,000	4,011	105.73%
Miscellaneous	-	-	-	-	-	-	0.00%
Transportation	70	152	1,653	11,287	15,000	(13,347)	11.02%
Commissary Sales	20,409	22,757	222,629	182,034	255,534	(32,905)	87.12%
Telephone Commission	17,388	16,175	153,109	125,378	175,000	(21,891)	87.49%
Total Operating Revenues	844,393	818,084	7,880,426	7,044,717	9,981,377	(2,100,951)	78.95%
OPERATING EXPENSES:							
Administration	21,254	19,897	219,358	204,324	294,420	(75,063)	74.50%
Operations	586,456	531,889	5,720,989	5,416,489	7,712,784	(1,991,795)	74.18%
Support	60,427	61,326	677,982	615,862	1,041,045	(363,064)	65.13%
Food Service	42,833	25,768	333,463	359,302	499,298	(165,835)	66.79%
Medical Service	45,785	38,966	415,242	348,264	591,491	(176,249)	70.20%
Commissary	24,274	31,057	190,037	169,050	230,084	(40,046)	82.59%
Depreciation	21,075	21,777	192,488	198,170	-	192,488	0.00%
Total Operating Expenses	802,104	730,680	7,749,559	7,311,461	10,369,123	(2,619,564)	74.74%
OPERATING INCOME (LOSS)	42,288	87,404	130,867	(266,745)	(387,746)	518,613	-33.75%
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)	(29,267)	(39,813)	(574,269)	545,002	5.10%
Net Nonoperating Revenues (Expenses)	(3,252)	(4,424)	(25,850)	(39,760)	(574,269)	548,419	4.50%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	39,036	82,980	105,017	(306,505)	(962,015)	1,067,032	
OPERATING TRANSFERS:							
Transfer In (Out)	-	-	-	-	413,196	(413,196)	0.00%
Net Operating Transfers	-	-	-	-	413,196	(413,196)	0.00%
CHANGE IN NET ASSETS	39,036	82,980	105,017	(306,505)	(548,819)	653,836	
NET ASSETS BEGINNING	4,927,333	5,276,606	4,861,353	5,666,091	4,861,353	-	
NET ASSETS ENDING	\$ 4,966,370	\$ 5,359,586	\$ 4,966,370	\$ 5,359,586	\$ 4,312,534	\$ 653,836	

City of Mansfield, Texas

Comparative Balance Sheet - Drainage Utility Fund
June 30, 2016 and 2015 (Unaudited)

	2016	2015
<u>ASSETS</u>		
Cash And Investments	\$ 1,523,759	\$ 1,660,631
Accounts Receivable	176,804	161,334
Restricted Assets:		
Cash and Investments	435,440	518,021
Fixed Assets (Net of accumulated depreciation)	7,685,965	6,860,473
Total Assets	<u>\$ 9,821,968</u>	<u>\$ 9,200,459</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 277	\$ 523
Accrued Liabilities	21,260	11,090
Retainage Payable	-	-
Bond Payable	4,360,000	4,735,000
Accrued Interest Payable	63,262	61,404
Unamortized Discounts on Bonds	(252,627)	(280,424)
Unamortized Premiums on Bonds	55,498	61,971
Total Liabilities	<u>4,247,671</u>	<u>4,589,564</u>
<u>NET ASSETS</u>		
Invested in Capital Assets (net of related debt)	3,542,956	2,467,206
Reserved for Debt Service	352,315	333,336
Unrestricted	1,679,026	1,810,353
Total Net Assets	<u>5,574,296</u>	<u>4,610,895</u>
Total Liabilities And Net Assets	<u>\$ 9,821,968</u>	<u>\$ 9,200,459</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets-
Drainage Utility Fund - For the Month and Nine Months Ended June 30, 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	206,883	109,965	1,528,619	982,925
Total Operating Revenues	206,883	109,965	1,528,619	982,925
OPERATING EXPENSES:				
Administration	63,081	41,807	346,611	464,521
General Maintenance	17,210	11,813	295,572	182,032
Depreciation	9,956	9,635	90,934	86,466
Total Operating Expenses	90,247	63,255	733,116	733,019
OPERATING INCOME (LOSS)	116,636	46,710	795,502	249,906
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	-	47	1,634	334
Other Income	591	-	2,850	192,995
Amortization	-	-	-	-
Interest and fiscal charges	(12,023)	(12,281)	(113,394)	(112,219)
Net Nonoperating Revenue	(11,432)	(12,234)	(108,909)	81,110
INCOME (LOSS) BEFORE OPERATING TRANSFERS	105,204	34,476	686,593	331,016
OPERATING TRANSFERS				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	(108,639)
Net Operating Transfers	-	-	-	(108,639)
CHANGE IN NET ASSETS	105,204	34,476	686,593	222,377
NET ASSETS, BEGINNING	5,469,093	4,576,419	4,887,703	4,388,518
NET ASSETS, ENDING	\$ 5,574,296	\$ 4,610,895	\$ 5,574,296	\$ 4,610,895

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	791,622.42	78,858.57	11.06%
JULY	983,674.04			0.00%
AUGUST	780,352.77			0.00%
SEPTEMBER	775,339.73			0.00%
YTD TOTAL	9,685,602.21	7,660,463.59	(2,025,138.62)	-20.91%
BUDGET		9,554,913.00		
OVER/(UNDER) BUDGET		(1,894,449.41)		

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	395,811.21	39,429.28	11.06%
JULY	491,837.02			0.00%
AUGUST	390,176.38			0.00%
SEPTEMBER	387,669.87			0.00%
YTD TOTAL	4,842,801.10	3,830,231.81	(1,012,569.29)	-20.91%

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	395,811.21	39,429.28	11.06%
JULY	491,837.02			0.00%
AUGUST	390,176.38			0.00%
SEPTEMBER	387,669.86			0.00%
YTD TOTAL	4,842,801.09	3,830,231.81	(1,012,569.28)	-20.91%

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	1,583,244.82	157,717.12	11.06%
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	15,320,927.15	(4,050,277.29)	-20.91%
BUDGET		19,109,826.00		
OVER/(UNDER) BUDGET		(3,788,898.85)		

SCHEDULE OF INVESTMENTS



INVESTMENT OFFICERS' REPORT

This report is prepared in accordance with the Public funds Investment Act ("Act"), Chapter 2256 of Title 10 of the Government Code. This Act prescribes the investment of funds in the custody of a district or authority created under Article XVI, Section 59, of the Texas Constitution. Section 2256.023(a) of the Act states that "not less than quarterly the investment officers shall prepare and submit to the governing body of the entity a written report of investment transactions for all funds covered by this chapter for the preceding reporting period." This report covers the month of June for Fiscal Year 2016.

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

Peter K. Phillis, CPA
Investment Officer

City of Mansfield
Tracker Portfolio Set Up - by Portfolio (Fund)
Report Format: By Transaction
Group By: Portfolio Name
Portfolio/Report Group: All Portfolios
As of 6/30/2016

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	0.420	2,530,049.74	2,530,049.74	2,530,049.74	2,530,049.74	N/A	1		3.81
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.393	6,273,874.86	6,273,874.86	6,273,874.86	6,273,874.86	N/A	1		9.45
Sub Total / Average				0.401	8,803,924.60	8,803,924.60	8,803,924.60	8,803,924.60		1	0.00	13.26
06 - Tree Mitigation												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.420	90,084.21	90,084.21	90,084.21	90,084.21	N/A	1		0.14
Sub Total / Average				0.420	90,084.21	90,084.21	90,084.21	90,084.21		1	0.00	0.14
08 - Hotel												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/30/2014	0.393	551,686.90	551,686.90	551,686.90	551,686.90	N/A	1		0.83
Sub Total / Average				0.393	551,686.90	551,686.90	551,686.90	551,686.90		1	0.00	0.83
10 - Debt Services												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.420	423,092.82	423,092.82	423,092.82	423,092.82	N/A	1		0.64
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.393	400,820.99	400,820.99	400,820.99	400,820.99	N/A	1		0.60
Sub Total / Average				0.407	823,913.81	823,913.81	823,913.81	823,913.81		1	0.00	1.24
15 - Street Construction												
AIM Invesco MM	AIM	Money Market	9/30/1999	0.240	446,657.37	446,657.37	446,657.37	446,657.37	N/A	1		0.67
Nations Funds MM	MF0008	Money Market	10/25/1999	0.420	3,192,305.26	3,192,305.26	3,192,305.26	3,192,305.26	N/A	1		4.81
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.393	1,405,333.91	1,405,333.91	1,405,333.91	1,405,333.91	N/A	1		2.12
Sub Total / Average				0.396	5,044,296.54	5,044,296.54	5,044,296.54	5,044,296.54		1	0.00	7.60
16 - Building Construction												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.393	75,292.07	75,292.07	75,292.07	75,292.07	N/A	1		0.11
Sub Total / Average				0.393	75,292.07	75,292.07	75,292.07	75,292.07		1	0.00	0.11
19 - Drainage Utility Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.393	943,121.34	943,121.34	943,121.34	943,121.34	N/A	1		1.42
Sub Total / Average				0.393	943,121.34	943,121.34	943,121.34	943,121.34		1	0.00	1.42
22 - Equipment Replacement												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.393	114,470.04	114,470.04	114,470.04	114,470.04	N/A	1		0.17
Sub Total / Average				0.393	114,470.04	114,470.04	114,470.04	114,470.04		1	0.00	0.17
23 - Mansfield Parks 1/2 Sales Tax												

Nations Funds MM	MF0008	Money Market	10/25/1999	0.420	2,524,830.06	2,524,830.06	2,524,830.06	2,524,830.06	N/A	1	3.80
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.393	3,410,458.27	3,410,458.27	3,410,458.27	3,410,458.27	N/A	1	5.14
Sub Total / Average				0.404	5,935,288.33	5,935,288.33	5,935,288.33	5,935,288.33		1	0.00 8.94
24 - Mansfield Parks Land Dedication											
Nations Funds MM	MF0008	Money Market	10/25/1999	0.420	576,182.30	576,182.30	576,182.30	576,182.30	N/A	1	0.87
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.393	1,005,976.54	1,005,976.54	1,005,976.54	1,005,976.54	N/A	1	1.52
Sub Total / Average				0.403	1,582,158.84	1,582,158.84	1,582,158.84	1,582,158.84		1	0.00 2.38
25 - Water & Sewer											
Nations Funds MM	MF0008	Money Market	10/25/1999	0.420	4,243,310.85	4,243,310.85	4,243,310.85	4,243,310.85	N/A	1	6.39
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.393	7,730,733.70	7,730,733.70	7,730,733.70	7,730,733.70	N/A	1	11.65
Sub Total / Average				0.402	11,974,044.55	11,974,044.55	11,974,044.55	11,974,044.55		1	0.00 18.04
27 - Revenue Bond Reserve											
Nations Funds MM	MF0008	Money Market	4/11/2012	0.420	2,857,405.46	2,857,405.46	2,857,405.46	2,857,405.46	N/A	1	4.30
Sub Total / Average				0.420	2,857,405.46	2,857,405.46	2,857,405.46	2,857,405.46		1	0.00 4.30
28 - Utility Construction Fund 28											
Nations Funds MM	MF0008	Money Market	10/25/1999	0.420	1,383,934.73	1,383,934.73	1,383,934.73	1,383,934.73	N/A	1	2.09
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.393	6,906,069.73	6,906,069.73	6,906,069.73	6,906,069.73	N/A	1	10.40
Sub Total / Average				0.397	8,290,004.46	8,290,004.46	8,290,004.46	8,290,004.46		1	0.00 12.49
31 - Animal Control Construction											
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.393	101,155.53	101,155.53	101,155.53	101,155.53	N/A	1	0.15
Sub Total / Average				0.393	101,155.53	101,155.53	101,155.53	101,155.53		1	0.00 0.15
35 - Tactical Training Range											
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.393	75,825.96	75,825.96	75,825.96	75,825.96	N/A	1	0.11
Sub Total / Average				0.393	75,825.96	75,825.96	75,825.96	75,825.96		1	0.00 0.11
38 - MEDC I&S Fund											
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.393	219,037.11	219,037.11	219,037.11	219,037.11	N/A	1	0.33
Sub Total / Average				0.393	219,037.11	219,037.11	219,037.11	219,037.11		1	0.00 0.33
39 - Economic Development											
Nations Funds MM	MF0008	Money Market	10/25/1999	0.420	1,214,726.03	1,214,726.03	1,214,726.03	1,214,726.03	N/A	1	1.83
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.393	3,714,407.96	3,714,407.96	3,714,407.96	3,714,407.96	N/A	1	5.60
Sub Total / Average				0.399	4,929,133.99	4,929,133.99	4,929,133.99	4,929,133.99		1	0.00 7.43

50 - TIF

TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.393	1,403,863.81	1,403,863.81	1,403,863.81	1,403,863.81	N/A	1	2.12
Sub Total / Average				0.393	1,403,863.81	1,403,863.81	1,403,863.81	1,403,863.81		1	0.00 2.12

81 - Street Construction 2012 Issue

TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.393	1,434,195.21	1,434,195.21	1,434,195.21	1,434,195.21	N/A	1	2.16
Sub Total / Average				0.393	1,434,195.21	1,434,195.21	1,434,195.21	1,434,195.21		1	0.00 2.16

83 - 2014 Street Construction Fund

TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.393	1,776,359.35	1,776,359.35	1,776,359.35	1,776,359.35	N/A	1	2.68
Sub Total / Average				0.393	1,776,359.35	1,776,359.35	1,776,359.35	1,776,359.35		1	0.00 2.68

84 - 2015 Streets Contruction

Nations Funds MM	MF0008	Money Market	4/1/2015	0.420	4,872,694.07	4,872,694.07	4,872,694.07	4,872,694.07	N/A	1	7.34
TexStar LGIP	TEXSTAR	Local Government Investment Pool	4/30/2015	0.393	2,989,764.43	2,989,764.43	2,989,764.43	2,989,764.43	N/A	1	4.50
Sub Total / Average				0.410	7,862,458.50	7,862,458.50	7,862,458.50	7,862,458.50		1	0.00 11.85

90 - Utility Construction Fund 90

TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.393	636,914.78	636,914.78	636,914.78	636,914.78	N/A	1	0.96
Sub Total / Average				0.393	636,914.78	636,914.78	636,914.78	636,914.78		1	0.00 0.96

94 - Utility Construction Fund 94

TexStar LGIP	TEXSTAR	Local Government Investment Pool	6/30/2016	0.393	850,274.38	850,274.38	850,274.38	850,274.38	N/A	1	1.28
Sub Total / Average				0.393	850,274.38	850,274.38	850,274.38	850,274.38		1	0.00 1.28
Total / Average				0.402	66,374,909.77	66,374,909.77	66,374,909.77	66,374,909.77		1	0.00 100

City of Mansfield
Tracker Portfolio Set Up - by Issuer
 Report Format: By Transaction
 Group By: Issuer
 Portfolio/Report Group: All Portfolios
 As of 6/30/2016

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	446,657.37	446,657.37	446,657.37	446,657.37	N/A	1		0.67	15 - Street Construction
Sub Total / Average			0.240	446,657.37	446,657.37	446,657.37	446,657.37		1	0.00	0.67	
Nations Funds												
Nations Funds MM	MF0008	10/25/1999	0.420	1,214,726.03	1,214,726.03	1,214,726.03	1,214,726.03	N/A	1		1.83	39 - Economic Development
Nations Funds MM	MF0008	10/25/1999	0.420	423,092.82	423,092.82	423,092.82	423,092.82	N/A	1		0.64	10 - Debt Services
Nations Funds MM	MF0008	10/25/1999	0.420	3,192,305.26	3,192,305.26	3,192,305.26	3,192,305.26	N/A	1		4.81	15 - Street Construction
Nations Funds MM	MF0008	4/11/2012	0.420	2,857,405.46	2,857,405.46	2,857,405.46	2,857,405.46	N/A	1		4.30	27 - Revenue Bond Reserve
Nations Funds MM	MF0008	10/25/1999	0.420	576,182.30	576,182.30	576,182.30	576,182.30	N/A	1		0.87	24 - Mansfield Parks Land Dedication
Nations Funds MM	MF0008	10/25/1999	0.420	4,243,310.85	4,243,310.85	4,243,310.85	4,243,310.85	N/A	1		6.39	25 - Water & Sewer
Nations Funds MM	MF0008	10/25/1999	0.420	90,084.21	90,084.21	90,084.21	90,084.21	N/A	1		0.14	06 - Tree Mitigation
Nations Funds MM	MF0008	10/25/1999	0.420	1,383,934.73	1,383,934.73	1,383,934.73	1,383,934.73	N/A	1		2.09	28 - Utility Construction Fund 28
Nations Funds MM	MF0008	10/25/1999	0.420	2,524,830.06	2,524,830.06	2,524,830.06	2,524,830.06	N/A	1		3.80	23 - Mansfield Parks 1/2 Sales Tax
Nations Funds MM	MF0008	4/1/2015	0.420	4,872,694.07	4,872,694.07	4,872,694.07	4,872,694.07	N/A	1		7.34	84 - 2015 Streets Construction
Nations Funds MM	MF0008	10/25/1999	0.420	2,530,049.74	2,530,049.74	2,530,049.74	2,530,049.74	N/A	1		3.81	01 - General Fund
Sub Total / Average			0.420	23,908,615.53	23,908,615.53	23,908,615.53	23,908,615.53		1	0.00	36.02	
TexStar												
TexStar LGIP	TEXSTAR	1/8/2014	0.393	1,776,359.35	1,776,359.35	1,776,359.35	1,776,359.35	N/A	1		2.68	83 - 2014 Street Construction Fund
TexStar LGIP	TEXSTAR	4/30/2015	0.393	2,989,764.43	2,989,764.43	2,989,764.43	2,989,764.43	N/A	1		4.50	84 - 2015 Streets Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.393	6,906,069.73	6,906,069.73	6,906,069.73	6,906,069.73	N/A	1		10.40	28 - Utility Construction Fund 28
TexStar LGIP	TEXSTAR	11/2/2012	0.393	7,730,733.70	7,730,733.70	7,730,733.70	7,730,733.70	N/A	1		11.65	25 - Water & Sewer
TexStar LGIP	TEXSTAR	11/2/2012	0.393	6,273,874.86	6,273,874.86	6,273,874.86	6,273,874.86	N/A	1		9.45	01 - General Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.393	3,410,458.27	3,410,458.27	3,410,458.27	3,410,458.27	N/A	1		5.14	23 - Mansfield Parks 1/2 Sales Tax
TexStar LGIP	TEXSTAR	11/2/2012	0.393	3,714,407.96	3,714,407.96	3,714,407.96	3,714,407.96	N/A	1		5.60	39 - Economic Development
TexStar LGIP	TEXSTAR	11/2/2012	0.393	1,434,195.21	1,434,195.21	1,434,195.21	1,434,195.21	N/A	1		2.16	81 - Street Construction 2012 Issue
TexStar LGIP	TEXSTAR	11/2/2012	0.393	219,037.11	219,037.11	219,037.11	219,037.11	N/A	1		0.33	38 - MEDC I&S Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.393	400,820.99	400,820.99	400,820.99	400,820.99	N/A	1		0.60	10 - Debt Services
TexStar	TEXSTAR	11/30/2014	0.393	551,686.90	551,686.90	551,686.90	551,686.90	N/A	1		0.83	08 - Hotel

LGIP										
TexStar LGIP	TEXSTAR	1/8/2014	0.393	75,825.96	75,825.96	75,825.96	75,825.96	N/A	1	0.11 35 - Tactical Training Range
TexStar LGIP	TEXSTAR	1/8/2014	0.393	101,155.53	101,155.53	101,155.53	101,155.53	N/A	1	0.15 31 - Animal Control Construction
TexStar LGIP	TEXSTAR	1/8/2014	0.393	114,470.04	114,470.04	114,470.04	114,470.04	N/A	1	0.17 22 - Equipment Replacement
TexStar LGIP	TEXSTAR	11/2/2012	0.393	636,914.78	636,914.78	636,914.78	636,914.78	N/A	1	0.96 90 - Utility Construction Fund 90
TexStar LGIP	TEXSTAR	11/2/2012	0.393	75,292.07	75,292.07	75,292.07	75,292.07	N/A	1	0.11 16 - Building Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.393	1,403,863.81	1,403,863.81	1,403,863.81	1,403,863.81	N/A	1	2.12 50 - TIF
TexStar LGIP	TEXSTAR	11/2/2012	0.393	1,405,333.91	1,405,333.91	1,405,333.91	1,405,333.91	N/A	1	2.12 15 - Street Construction
TexStar LGIP	TEXSTAR	6/30/2016	0.393	850,274.38	850,274.38	850,274.38	850,274.38	N/A	1	1.28 94 - Utility Construction Fund 94
TexStar LGIP	TEXSTAR	11/2/2012	0.393	943,121.34	943,121.34	943,121.34	943,121.34	N/A	1	1.42 19 - Drainage Utility Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.393	1,005,976.54	1,005,976.54	1,005,976.54	1,005,976.54	N/A	1	1.52 24 - Mansfield Parks Land Dedication
Sub Total / Average			0.393	42,019,636.87	42,019,636.87	42,019,636.87	42,019,636.87		1	0.00 63.31
Total / Average			0.402	66,374,909.77	66,374,909.77	66,374,909.77	66,374,909.77		1	0.00 100