

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 five months of fiscal 2017. The results of the period indicate that the City is operating as expected through this period.

Significant Financial Activity through the Period

- Capital Improvements –
 - Fieldhouse and offsite infrastructure, \$15,755,576
 - Stars Center, \$2,647,035
 - Equipment replaced, \$362,019
 - Streets, \$7,421,444
- A clean audit opinion
- Issued Debt, \$25,380,000
 - Mansfield Economic Development Corp., \$14,125,000
 - Mansfield Parks Development Corp., \$8,295,000
 - General Fund, \$2,960,000

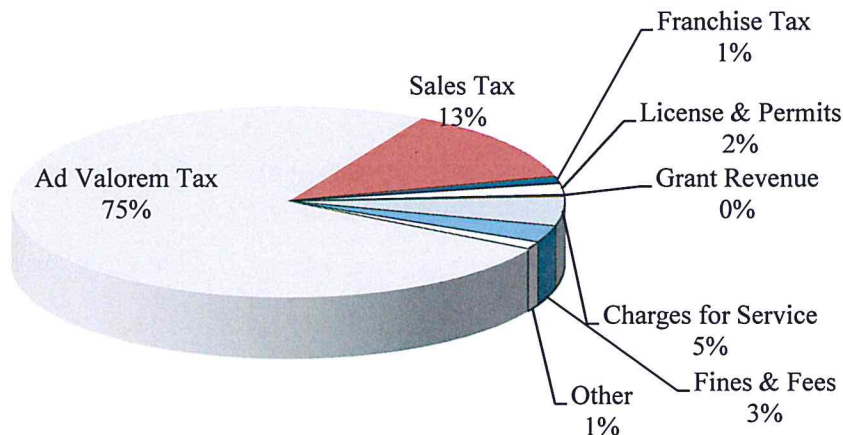
General Fund Financial Activity

General Fund assets are \$407,984,497; general fund liabilities are \$158,113,622 and general fund net assets are \$220,430,145. Unassigned reserves and general fund balance was \$29,440,730 as of February 28, 2017.

Overall general fund revenue collected as of February 28, 2017 is 69.1% of anticipated collections. Expenditures as of February 28, 2017 are in line with budgeted expectations or 36.7% of the expected expenditures have been spent as of February 28, 2017. As of February 28, 2017 the City's current net assets are at estimated results.

General Fund Revenues

Allocation of Receipts as of February 28, 2017

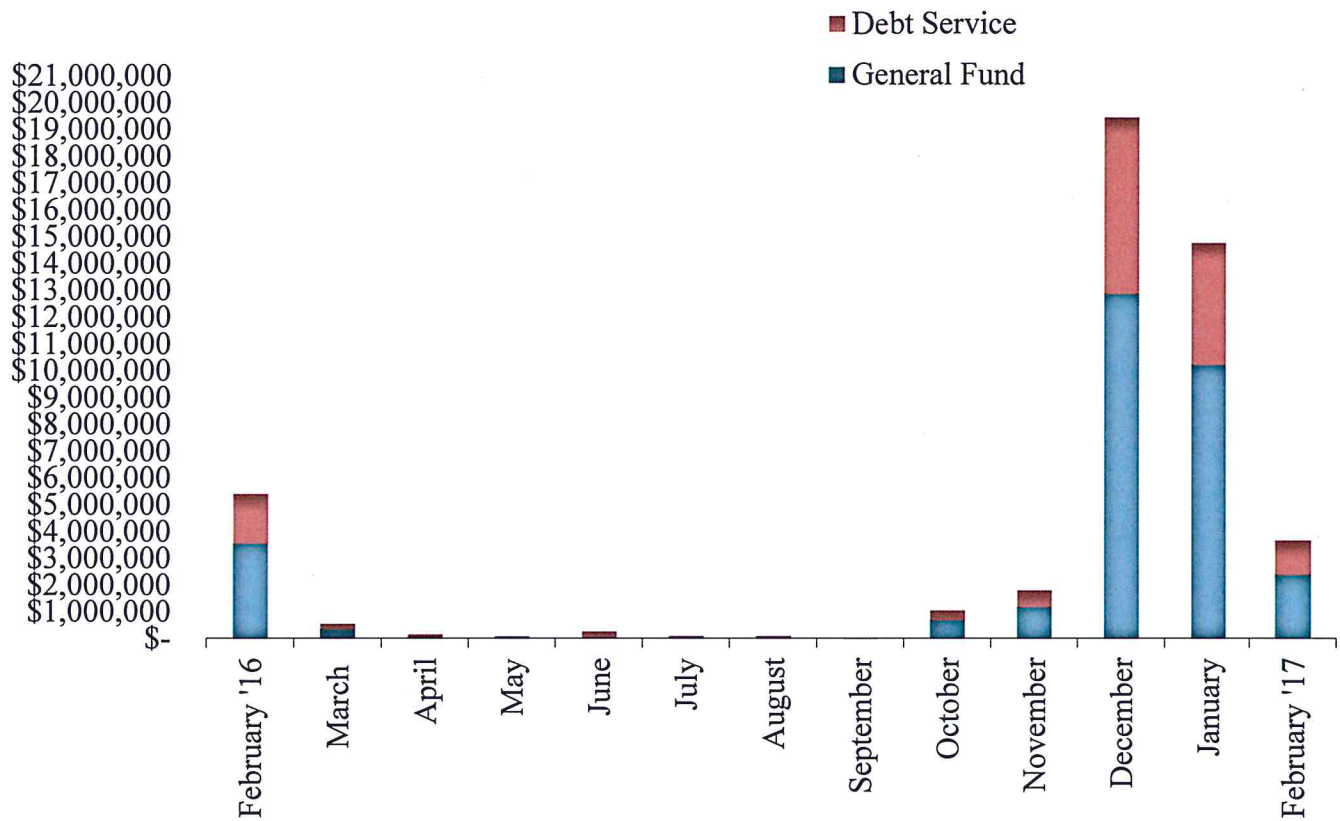


Property Tax Collections

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 February 28, 2017 are \$26,313,753. Last year's collections were \$23,791,491 for the same period - a 10.6% increase over prior year.

As of February 28, 2017, actual debt service property tax collections were \$13,364,741. For the same period last year, property tax collections were \$12,231,570 – an increase of 9.26%.

Ad Valorem Tax Collections by Month



Sales Tax

The City’s budgeted sales tax revenue is 20.5% of the total budgeted revenue for the City. Collections for the first four months amount to 43.56% of total budgeted collections for fiscal 2017. Sales tax per capita is approximately \$153. 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 on a per capital basis given the overall economy. Sales Tax collections for the period February 1, 2017 through February 28, 2017, total \$782,402 as compared to \$805,259 for the same period last year. This is a decrease of 2.84% over the same period as last year.

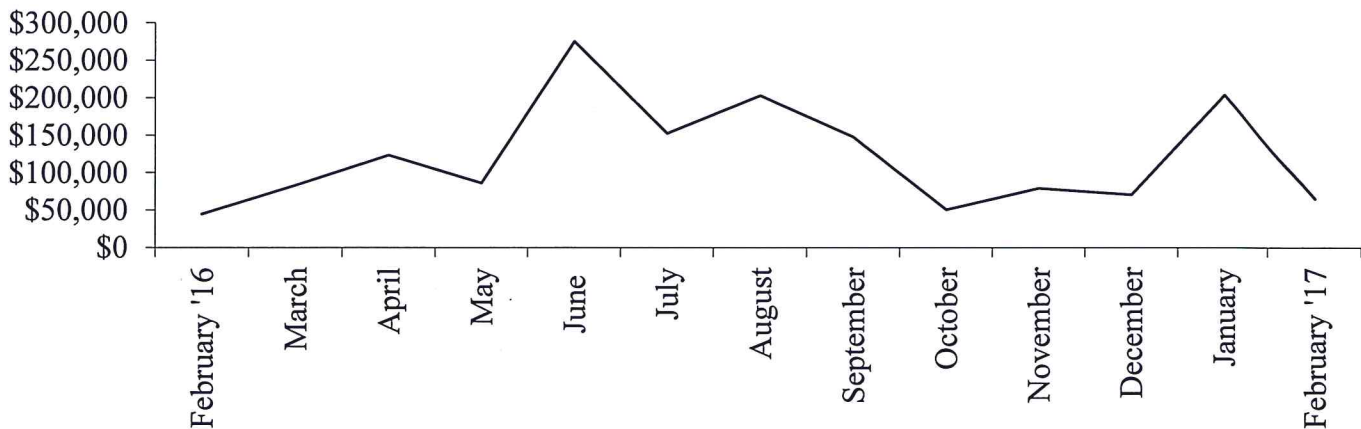
Sales Tax Collections



Building Permits

Building activity has remained consistent but has increased in year over year comparisons. Year to date comparisons indicate building permit activity to be *up*. Building Permits increased in February 2017 compared to February 2016. Permit revenues for this period compared to the same period last year are \$65,524 and \$45,096 respectively, representing an increase of \$20,428 or 45% more than the same period last year.

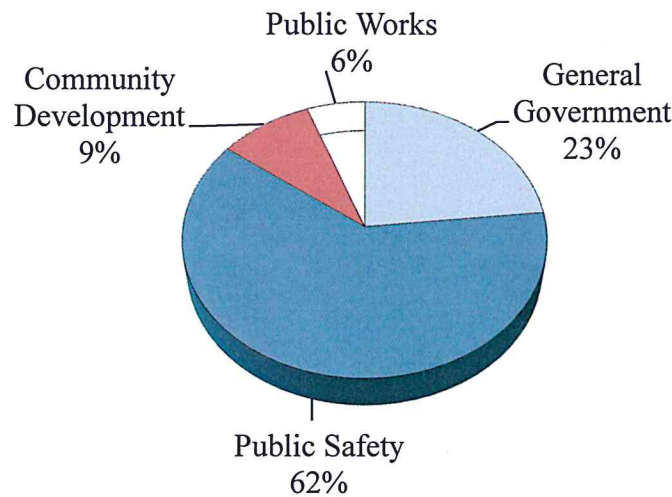
Building Permits Collections by Month



Expenditure/Uses

The City has spent \$18,481,879 of its expected expenditures of \$50,365,523 or 36.7% 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 \$29,480,000 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 February 28, 2017.

Budgeted Expenses

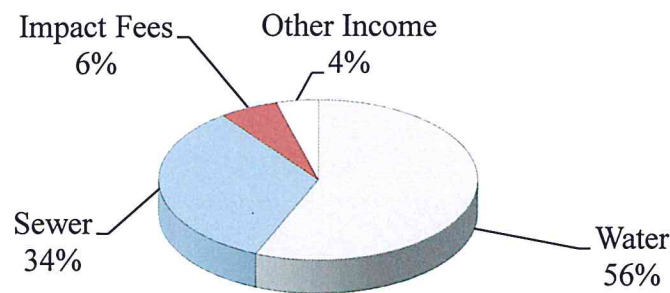


Water & Sewer Financial Activity

Water & Sewer assets are \$216,078,534, fund liabilities are \$50,330,656 and fund net assets are \$165,747,878. Unassigned reserves are \$24,989,264 as of February 28, 2017.

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 44.26% of its Budgeted Revenue to date or \$13,684,217 of \$30,916,774 in Budgeted Revenue.

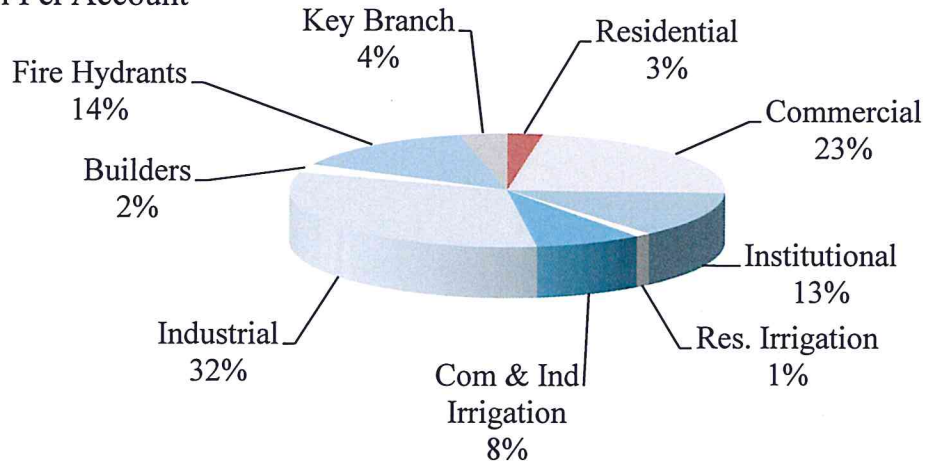
Revenues



Consumption Class	Water Accounts		Consumption ('000)		Avg Consmpt Per Acct	
	Feb. '17	Feb. '16	Feb. '17	Feb. '16	Feb. '17	Feb. '16
Residential	18,050	17,721	107,566	100,453	5,959	5,669
Commercial	684	659	36,118	30,950	52,804	46,965
Institutional	157	155	4,693	5,420	29,890	34,966
Residential Irrigation	896	891	2,248	1,015	2,509	1,140
Com & Ind Irrigation	686	657	12,467	7,844	18,173	11,939
Industrial	130	131	9,575	10,353	73,654	79,028
Builders	280	200	1,520	715	5,428	3,574
Fire Hydrants	36	34	1,163	1,468	32,303	43,188
Residential Key Branch	6	6	48	34	8,017	5,662
Bulk Untreated Water	4	5	723	668	180,750	133,600
Bulk Treated Water	3	1	55,950	55,989	18,650,000	55,989,000
Total	20,932	20,460	232,071	214,909		

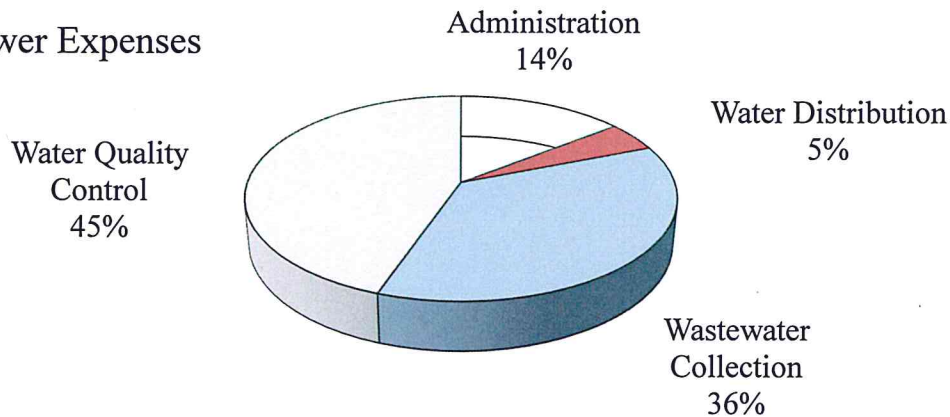
Consumption to date is ahead of prior year's consumption because connections are up in year over year comparisons. In a year over year comparison, customer accounts have increased by 472 new connections.

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 45.2% 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.

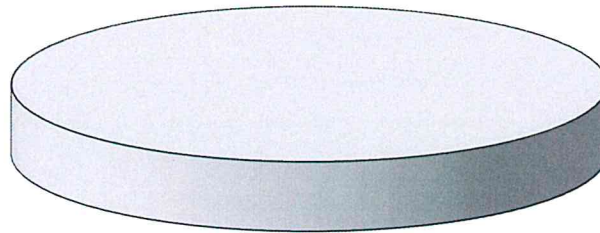
Water & Sewer Expenses



INVESTMENT SCHEDULE:

A schedule of investments is included in your packet for period ended February 28, 2017.

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 2016 to September 2017	58
Mansfield Parks Facilities Development Corporation	
October 2016 to September 2017	59
Mansfield Economic Development Corporation	
October 2016 to September 2017	60
Combined Sales Tax Comparison	
(General Fund, Mansfield Parks Facilities Development Corporation	
And Mansfield Economic Development Corporation)	
October 2016 to September 2017	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
February 28, 2017 and 2016 (Unaudited)

<u>ASSETS</u>	<u>Fiscal 2017</u>	<u>Fiscal 2016</u>
Cash and Investments	\$ 29,294,470	\$ 24,879,590
Receivables:		
Current Year Taxes	1,153,255	1,413,362
Delinquent Taxes (Net of Allowance of \$700,407)	-	-
Accounts (Net of Allowance of \$180,866)	1,210,709	1,224,794
Ambulance	943,172	900,713
Municipal Court	64,033	127,954
Due From Other Funds	21,906	296,787
Capital Assets (net of accumulated depreciation)	<u>375,296,952 *</u>	<u>343,187,423</u>
Total Assets	<u>\$ 407,984,497</u>	<u>\$ 372,030,623</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 264,810	\$ 295,295
Accrued Liabilities	821,545	1,973,570
Deferred Revenue	2,160,460	2,442,029
Noncurrent liabilities:		
Due within one year	12,175,207 *	11,115,732
Due in more than one year	<u>142,691,600 *</u>	<u>110,076,318</u>
Total Liabilities	<u>158,113,622</u>	<u>125,902,944</u>
FUND BALANCES:		
Invested in capital assets, net of related debt	220,430,145 *	221,995,421
Unassigned	<u>29,440,730</u>	<u>24,132,258</u>
Total Fund Balances	<u>249,870,875</u>	<u>246,127,679</u>
Total Liabilities And Fund Balances	<u>\$ 407,984,497</u>	<u>\$ 372,030,623</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 Five Months
 Ended February 28, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ORIGINAL BUDGET	FY17 POSITIVE (NEGATIVE) BUDGET	FY17 PERCENT COLLECTED TO BUDGET
REVENUES:							
Taxes	\$ 3,569,889	\$ 4,809,886	\$ 31,352,421	\$ 28,868,102	\$ 42,063,494	\$ (10,711,072)	74.54%
License And Permits	120,820	67,167	666,015	545,843	1,473,181	(807,166)	45.21%
Grant Revenue	975	900	97,120	85,103	-	97,120	0.00%
Charges For Services	336,671	319,907	1,763,292	1,673,878	4,157,958	(2,394,666)	42.41%
Fines And Fees	136,927	152,902	1,022,063	1,081,749	2,286,617	(1,264,555)	44.70%
Interest Earnings	1,313	1,964	16,058	6,074	8,000	8,058	200.73%
Contributions	-	-	-	-	-	-	0.00%
Miscellaneous	70,544	98,524	326,563	315,317	1,011,029	(684,466)	32.30%
Total Revenues	4,237,140	5,451,250	35,243,532	32,576,066	51,000,279	(15,756,748)	69.10%
EXPENDITURES:							
General Government	852,124	874,439	4,309,041	4,441,788	11,807,952	7,498,911	36.49%
Public Safety	2,095,276	2,230,436	11,442,039	11,946,067	29,479,132	18,037,093	38.81%
Public Works	159,705	294,498	1,039,586	1,848,521	4,541,657	3,502,071	22.89%
Community Development	483,631	309,731	1,691,213	1,477,255	4,536,781	2,845,568	37.28%
Total Expenditures	3,590,737	3,709,105	18,481,879	19,713,631	50,365,523	31,883,643	36.70%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	646,402	1,742,145	16,761,653	12,862,435	634,756		
OTHER FINANCING SOURCES (USES)							
Reserve/Contingency	-	-	-	-	-	-	0.00%
Sale of Capital Assets, net	-	-	-	-	-	-	0.00%
Operating Transfers In	-	-	-	-	1,208,513	(1,208,513)	0.00%
Operating Transfers Out	(32,669)	(414,026)	(397,904)	(750,560)	(1,843,270)	(2,241,174)	21.59%
Total Other Financing Sources (Uses)	(32,669)	(414,026)	(397,904)	(750,560)	(634,756)	(3,449,688)	21.59%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	613,733	1,328,118	16,363,749	12,111,876	0		
FUND BALANCE							
BEGINNING	28,826,997	22,804,140	13,076,981	12,020,382	12,020,385		
ENDING	\$ 29,440,730	\$ 24,132,258	\$ 29,440,730	\$ 24,132,258	\$ 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 Five Months Ended February 28, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ORIGINAL BUDGET	FY17 POSITIVE (NEGATIVE) BUDGET	FY17 PERCENT COLLECTED TO BUDGET
REVENUES:							
Taxes-Current	\$ 2,406,462	\$ 3,481,976	26,093,973	\$ 23,531,992	\$ 27,288,571	\$ (1,194,597)	95.62%
Taxes-Prior	66,190	59,428	148,521	117,198	144,330	4,190	102.90%
Gas Royalty Income	950	744	3,351	3,219	-	3,351	0.00%
Franchise Taxes	249,780	425,749	409,496	551,060	3,867,598	(3,458,102)	10.59%
Sales Taxes	782,402	805,259	4,534,536	4,433,352	10,409,957	(5,875,422)	43.56%
Mix Drink Taxes	-	-	91,285	88,981	180,031	(88,746)	50.71%
Delinquent P& I	64,105	36,730	71,259	142,301	173,006	(101,747)	41.19%
Total Taxes	3,569,889	4,809,886	31,352,421	28,868,102	42,063,494	(10,711,072)	74.54%
LICENSE & PERMITS							
Building Permits	65,524	45,096	471,148	373,114	1,048,020	(576,873)	44.96%
Other Lic/Permits	55,296	22,070	194,868	172,729	425,161	(230,293)	45.83%
Total License & Permits	120,820	67,167	666,015	545,843	1,473,181	(807,166)	45.21%
GRANT REVENUE	975	900	97,120	85,103	-	97,120	0.00%
CHARGES FOR SERVICES							
Sanitation	234,506	227,305	1,118,947	1,093,116	2,718,334	(1,599,387)	41.16%
Ambulance Services	101,533	92,576	518,135	496,946	1,200,000	(681,865)	43.18%
Fines & Fees-Engineering	632	25	126,209	83,816	239,624	(113,415)	52.67%
Total Charges For Services	336,671	319,907	1,763,292	1,673,878	4,157,958	(2,394,666)	42.41%
FINES & FEES							
Fines & Fees-Court	105,522	128,099	403,159	472,464	1,441,914	(1,038,755)	27.96%
Fines & Fees-Other	31,405	24,803	618,904	609,285	844,703	(225,799)	73.27%
Total Fines & Fees	136,927	152,902	1,022,063	1,081,749	2,286,617	(1,264,555)	44.70%
INTEREST EARNINGS	1,313	1,964	16,058	6,074	8,000	8,058	200.73%
CONTRIBUTIONS	-	-	-	-	-	-	0.00%
MISCELLANEOUS							
Certificate Of Occupancy	1,140	900	7,320	3,660	8,243	(923)	88.80%
Mowing	516	-	9,950	13,330	-	9,950	0.00%
Sale Of Property	9,889	-	11,235	10,046	2,120	9,115	529.96%
Zoning Fees	-	7,500	34,950	26,795	35,581	(631)	98.23%
Plat Fees	6,365	4,785	18,845	32,980	39,206	(20,361)	48.07%
Miscellaneous	52,633	85,339	244,263	228,506	925,879	(681,616)	26.38%
Total Miscellaneous	70,544	98,524	326,563	315,317	1,011,029	(684,466)	32.30%
Total Revenues	\$ 4,237,140	5,451,250	35,243,532	\$ 32,576,066	\$ 51,000,279	\$ (15,756,747)	69.10%

City of Mansfield, Texas

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -
 General Fund - For the Month and Five Months Ended February 28, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ORIGINAL BUDGET	FY17 POSITIVE (NEGATIVE) BUDGET	FY17 PERCENT COLLECTED TO BUDGET
EXPENDITURES:							
GENERAL GOVERNMENT							
Non-departmental	\$ 5,045	\$ 1,688	42,651	\$ 9,971	\$ -	\$ (42,651)	0.00%
City Council	2,205	2,195	63,372	30,150	118,907	55,535	53.30%
Administration	35,151	59,902	204,604	399,901	789,224	584,620	25.92%
City Secretary	25,168	25,474	139,977	251,660	382,685	242,708	36.58%
Legal	38,023	38,096	262,500	157,501	986,329	723,829	26.61%
Human Resources	37,187	32,994	231,896	240,809	664,751	432,854	34.88%
Building Maintenance	84,391	88,663	417,255	439,283	1,046,977	629,723	39.85%
Finance	41,975	42,907	226,983	197,778	552,161	325,178	41.11%
Accounting	35,122	50,991	181,132	176,924	480,819	299,688	37.67%
Purchasing	5,859	5,907	33,671	40,824	88,961	55,290	37.85%
Tax Collection	54,544	61,193	273,620	269,524	273,800	180	99.93%
Sanitation	189,907	188,479	755,121	744,839	2,239,140	1,484,019	33.72%
Information Technology	67,334	39,634	275,957	291,361	828,557	552,601	33.31%
Budget	5,812	5,932	33,039	34,070	92,735	59,696	35.63%
Planning Administration	79,054	76,790	400,345	414,523	1,040,798	640,454	38.47%
Planning/Zoning Comm	429	523	3,699	5,460	11,581	7,882	31.94%
Engineering	23,534	34,223	138,718	156,840	418,812	280,094	33.12%
Board of Adjustments	148	0	794	299	3,274	2,480	24.25%
Historic Landmark	99	-	394	1,309	4,320	3,926	9.12%
Development Services	121,138	118,850	623,314	578,763	1,784,120	1,160,806	34.94%
Total	852,124	874,439	4,309,041	4,441,788	11,807,952	7,498,911	36.49%
PUBLIC SAFETY							
Public Safety Administration	-	47,545	-	273,896	0	-	0.00%
Police Administration	89,974	95,775	713,810	723,984	1,508,684	794,874	47.31%
Communications	147,453	155,835	1,065,834	1,126,742	2,673,212	1,607,378	39.87%
Patrol	458,915	576,253	2,415,978	2,593,517	6,597,420	4,181,441	36.62%
CID And Narcotics	178,803	206,596	964,673	1,042,999	2,641,045	1,676,372	36.53%
K-9 Unit	16,925	18,316	95,807	94,140	252,716	156,910	37.91%
COPS	46,598	10,694	251,419	65,612	637,639	386,220	39.43%
Municipal Court	43,968	44,316	218,718	258,005	675,112	456,394	32.40%
Training	11,529	1,630	109,496	33,341	158,129	48,632	69.25%
Animal Control	43,329	47,908	218,284	289,891	677,109	458,825	32.24%
CVE Traffic Enforcement	31,106	24,873	164,823	130,555	331,194	166,371	49.77%
Traffic Enforcement	40,634	32,943	191,219	181,524	465,817	274,597	41.05%
Park Patrol	-	-	-	-	-	-	0.00%
Police Grant Expenditures	24,740	33,016	157,714	80,379	278,838	121,124	56.56%
Fire Administration	72,939	94,324	375,148	374,608	951,270	576,122	39.44%
Fire Prevention	61,229	49,247	278,941	281,923	739,135	460,194	37.74%
Emergency Management	12,791	18,048	98,422	106,871	209,517	111,095	46.98%
Fire Operations	814,342	773,119	4,121,752	4,288,078	10,682,295	6,560,542	38.58%
Total	2,095,276	2,230,436	11,442,039	11,946,067	29,479,132	18,037,093	38.81%
PUBLIC WORKS							
Street Maintenance	121,127	142,154	630,270	1,381,283	3,300,332	2,670,063	19.10%
Traffic Control	38,578	152,344	409,316	467,238	1,241,325	832,009	32.97%
Total	159,705	294,498	1,039,586	1,848,521	4,541,657	3,502,071	22.89%

City of Mansfield, Texas

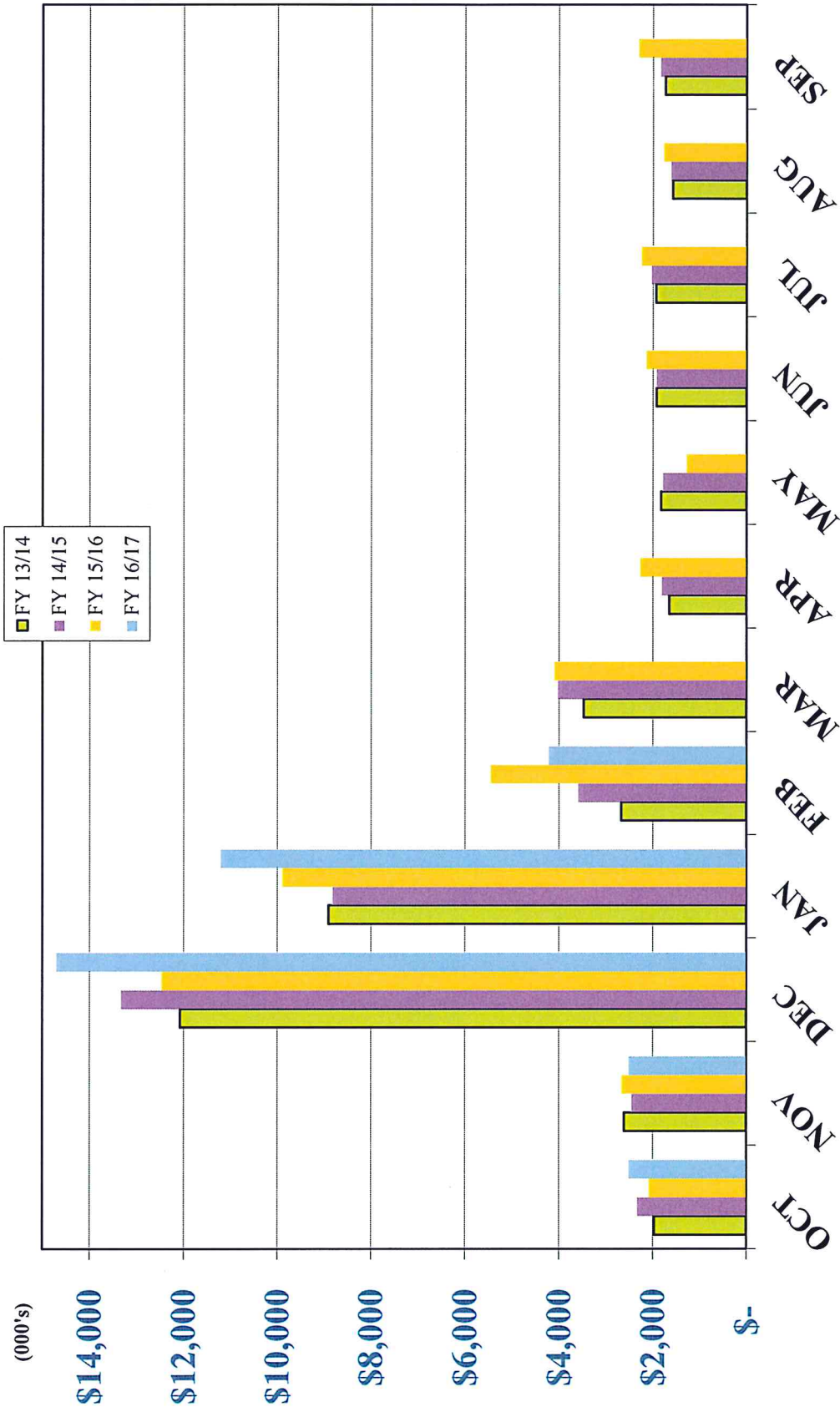
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -
General Fund - For the Month and Five Months Ended February 28, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ORIGINAL BUDGET	FY17 POSITIVE (NEGATIVE) BUDGET	FY17 PERCENT COLLECTED TO BUDGET
COMMUNITY SERVICES							
Parks & Recreation Operations	113,673	169,592	765,326	779,505	2,361,491	1,596,165	32.41%
Communications & Marketing	32,534	23,586	136,955	130,286	335,766	198,811	40.79%
Downtown Parking	364	435	3,565	28,734	-	(3,565)	0.00%
Senior Citizens	15,733	20,321	96,569	102,823	285,008	188,439	33.88%
Cultural Services	13,354	5,438	106,035	76,501	419,523	313,488	25.28%
Library	76,211	58,899	350,999	327,947	1,134,993	783,994	30.93%
Grant Expenditures	231,764	31,460	231,764	31,460	0	(231,764)	0.00%
Total	483,631	309,731	1,691,213	1,477,255	4,536,781	3,077,332	37.28%
TOTAL EXPENDITURES	\$ 3,590,737	\$ 3,709,105	18,481,879	\$ 19,713,631	\$ 50,365,523	\$ 32,115,407	36.70%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	646,402	1,742,145	16,761,653	12,862,435	634,756		
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN							
Utility Fund-Transfer	-	-	-	-	1,208,513	(1,208,513)	0.00%
LEC-Transfer	-	-	-	-	-	-	0.00%
Sale of Capital Assets, net	-	-	-	-	-	-	0.00%
Unreserved, current	-	-	-	-	-	-	0.00%
Total Other Financing Sources	-	-	-	-	1,208,513	(1,208,513)	0.00%
TRANSFERS OUT							
Land	-	-	-	-	-	-	0.00%
LEC	-	-	-	-	-	-	0.00%
Fire Station #3	-	-	-	-	-	-	0.00%
Animal Control	-	-	-	-	-	-	0.00%
MPFDC	-	-	-	-	(372,496)	(372,496)	0.00%
Equipment	-	-	-	-	-	-	0.00%
Transfers	-	-	-	-	(571,820)	(571,820)	0.00%
PFA Insurance	32,669	8,456	397,904	344,990	(420,158)	(22,254)	-94.70%
Economic Incentives	-	405,570	-	405,570	(414,736)	(414,736)	0.00%
Reserve/Contingency	-	-	-	-	(64,060)	(64,060)	0.00%
Total Other Financing Uses	32,669	414,026	397,904	750,560	(1,843,270)	(1,445,366)	-21.59%
Total Other Financing Sources (Uses)	(32,669)	(414,026)	(397,904)	(750,560)	(634,756)	(2,653,879)	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	613,733	1,328,119	16,363,749	12,111,876	0		
UNRESERVED FUND BALANCE							
BEGINNING	28,826,997	22,804,139	13,076,981	12,020,382	12,020,385		
ENDING	\$ 29,440,730	24,132,258	29,440,730	\$ 24,132,258	\$ 12,020,385		



CITY OF MANSFIELD

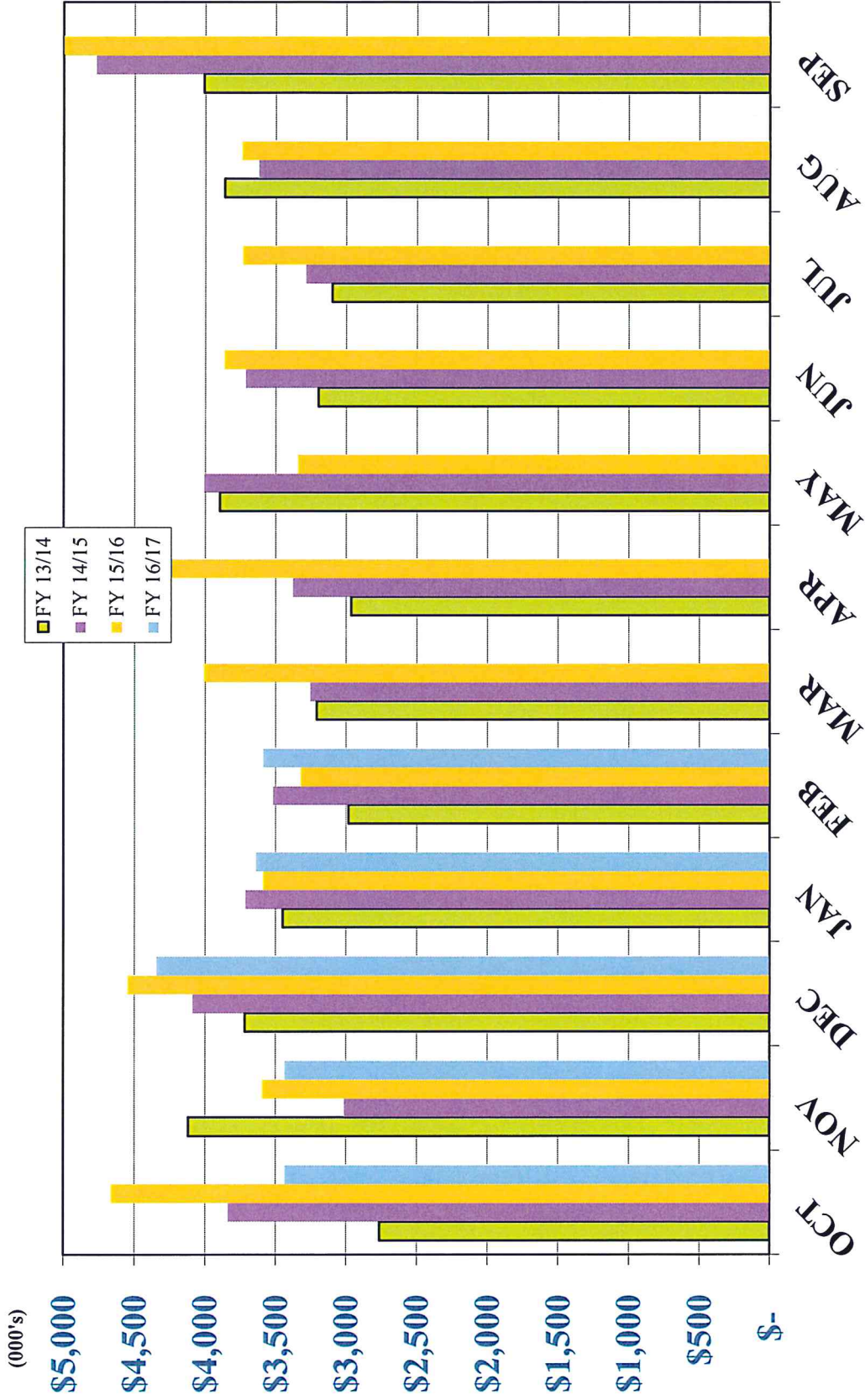
General Fund - Total Revenues





CITY OF MANSFIELD

General Fund - Total Expenditures

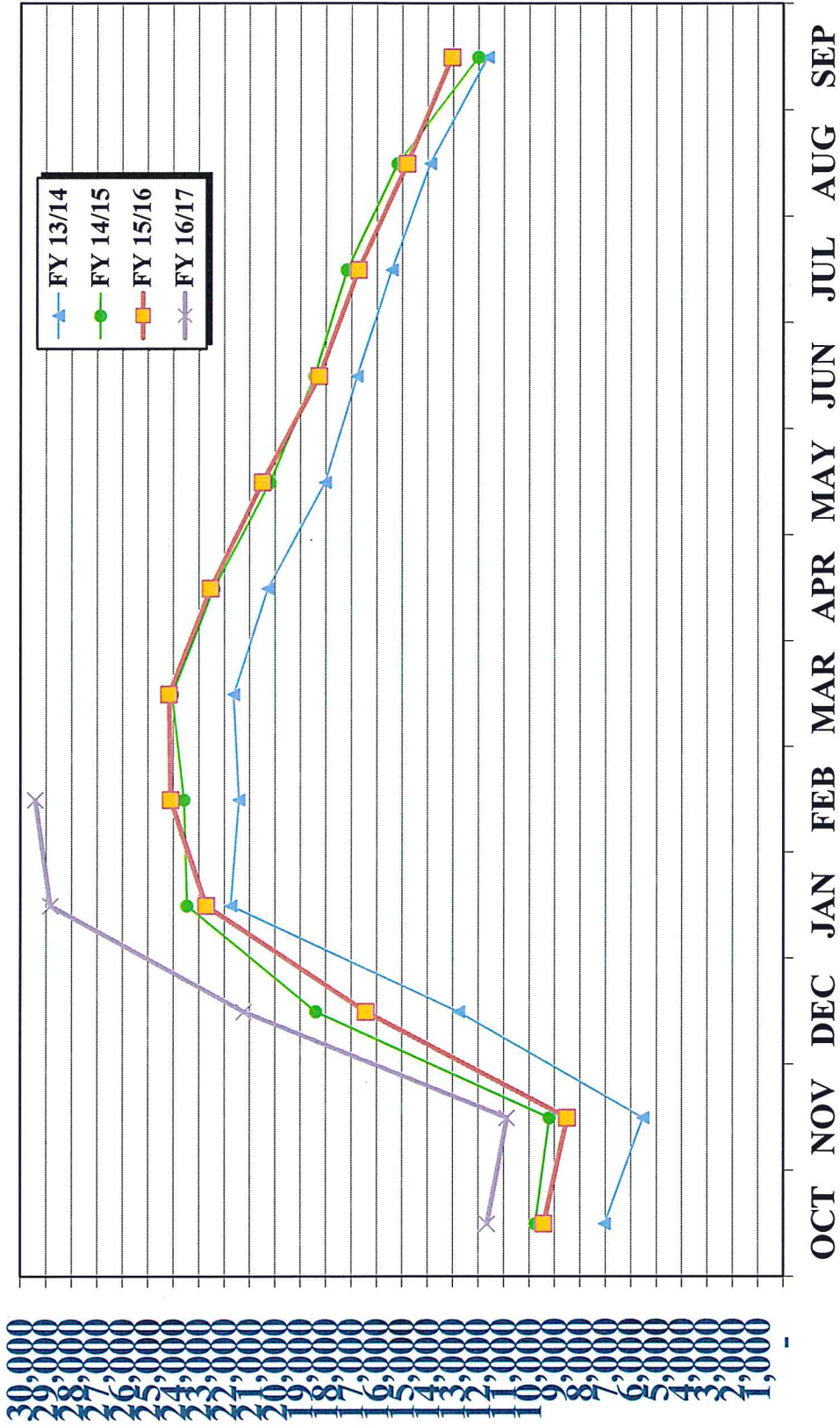




CITY OF MANSFIELD

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 Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - TIRZ Number One Fund
For the Month and Five Months Ended February 28, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE
<u>REVENUES:</u>				
Taxes, Penalties, And Interest	\$ -	-	-	-
Interest Income	-	350	2,207	1,234
Total Revenues	-	350	2,207	1,234
<u>EXPENDITURES:</u>				
General Government	-	526,549	184,248	2,887,720
Debt Service -				
Principal Retirement	-	-	-	-
Interest	-	-	-	-
Lease Payments	-	-	-	-
Bond Issuance Cost	-	-	-	-
Fiscal Charges	-	-	-	-
Total Expenditures	-	526,549	184,248	2,887,720
Excess Of Revenues Over (Under) Expenditures	-	(526,199)	(182,041)	(2,886,486)
<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	-	(526,199)	(182,041)	(2,886,486)
FUND BALANCE, BEGINNING	1,267,152	3,873,272	1,449,193	6,233,559
FUND BALANCE, ENDING	\$ 1,267,152	\$ 3,347,073	\$ 1,267,152	\$ 3,347,073

City of Mansfield, Texas

Comparative Balance Sheet - Tax Increment Reinvestment Zone Fund Number Two
February 28, 2017 and 2016 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 3,663	\$ 7,318
Construction in Progress	-	-
	<u>3,663</u>	<u>7,318</u>
Total Assets	<u>\$ 3,663</u>	<u>\$ 7,318</u>
 <u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Retainage Payable	-	-
	<u>-</u>	<u>-</u>
Total Liabilities	-	-
FUND BALANCES:		
Fund Balance	3,663	7,318
Excess Revenues Over Expenditures	-	-
	<u>3,663</u>	<u>7,318</u>
Total Fund Balances	<u>3,663</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 Five Months Ended February 28, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE
<u>REVENUES:</u>				
Taxes, Penalties, And Interest	\$ -	-	-	-
Interest Income	-	-	-	-
Total Revenues	-	-	-	-
<u>EXPENDITURES:</u>				
Debt Service -				
Principal Retirement	-	-	-	-
Interest	-	-	-	-
Lease Payments	-	-	-	-
Bond Issuance Cost	-	-	-	-
Fiscal Charges	-	-	-	-
Total Expenditures	-	-	-	-
Excess Of Revenues Over (Under) Expenditures	-	-	-	-
<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	-	-	-	-
FUND BALANCE, BEGINNING	3,663	7,318	3,663	7,318
FUND BALANCE, ENDING	\$ 3,663	\$ 7,318	\$ 3,663	\$ 7,318

City of Mansfield, Texas

Comparative Balance Sheet - Tree Mitigation Fund
February 28, 2017 and 2016 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 63,043	\$ 115,850
Inventory	61,228	61,228
Total Assets	<u>\$ 124,271</u>	<u>\$ 177,078</u>
 <u>LIABILITIES & FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ -	\$ -
Accrued Liabilities	307	4,216
Total Liabilities	<u>307</u>	<u>4,216</u>
 <u>FUND BALANCES:</u>		
Fund Balance	147,293	197,662
Excess Revenues Over Expenditures	<u>(23,329)</u>	<u>(24,800)</u>
Total Fund Balances	<u>123,964</u>	<u>172,862</u>
Total Liabilities And Fund Balances	<u>\$ 124,271</u>	<u>\$ 177,078</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Tree Mitigation Fund - For the Month and Five Months Ended February 28, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE
<u>REVENUES:</u>				
Tree Mitigation Fee	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	-	-
Interest Income	-	32	72	81
Total Revenues	-	32	72	81
<u>EXPENDITURES:</u>				
Administrative Services	4,495	5,089	23,401	24,583
Contractual Services	-	56	-	298
Other Equipment	-	-	-	-
Total Expenditures	4,495	5,145	23,401	24,882
Excess Of Revenues Over (Under) Expenditures	(4,495)	(5,113)	(23,329)	(24,800)
<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	(4,495)	(5,113)	(23,329)	(24,800)
FUND BALANCE, BEGINNING	128,459	177,974	147,293	197,662
FUND BALANCE, ENDING	\$ 123,964	\$ 172,862	\$ 123,964	\$ 172,862

City of Mansfield, Texas

Comparative Balance Sheet - Hotel/Motel Occupancy Tax Fund
February 28, 2017 and 2016 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 793,486	\$ 1,183,494
Accounts Receivable	-	-
Total Assets	<u>\$ 793,486</u>	<u>\$ 1,183,494</u>
 <u>LIABILITIES & FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accrued Liabilities	\$ 3,716	\$ 10,308
Total Liabilities	<u>3,716</u>	<u>10,308</u>
 <u>FUND BALANCES:</u>		
Fund Balance	1,381,818	1,143,476
Excess Revenues Over Expenditures	<u>(592,048)</u>	<u>29,710</u>
Total Fund Balances	<u>789,770</u>	<u>1,173,186</u>
Total Liabilities And Fund Balances	<u>\$ 793,486</u>	<u>\$ 1,183,494</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 Five Months Ended February 28, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ORIGINAL BUDGET	FY17 OVER (UNDER) BUDGET	FY17 PERCENT COLLECTED TO BUDGET
REVENUES:							
Hotel Occupancy Tax	\$ 21,833	\$ 26,680	\$ 179,960	\$ 185,980	\$ 641,425	\$ (461,465)	28.06%
Miscellaneous Income	-	137.73	867	404	0	867	0.00%
Total Revenues	21,833	26,818	180,827	186,384	641,425	(460,598)	28.19%
EXPENDITURES:							
Mansfield Historical Society	1,020	1,587	7,657	7,437	30,000	(22,343)	25.52%
The LOT	6,647	-	122,089	-	-	122,089	0.00%
Mansfield Rotary Club	17,000	29,210	17,000	29,210	33,000	(16,000)	51.52%
Farr Best Theater	38,839	-	492,818	25,000	25,000	467,818	1971.27%
Rockin 4th of July	-	-	-	-	-	-	0.00%
Discover Historic Mansfield	-	-	2,942	-	5,000	(2,058)	58.84%
Mansfield Tourism	24,491	18,961	112,142	79,181	323,000	(210,858)	34.72%
Sunrise Rotary	3,500	-	3,500	319	21,000	(17,500)	16.67%
Pickled Mansfield Society	-	-	-	-	30,000	(30,000)	0.00%
Mansfield Comm Theater - Mainstage	-	-	-	-	-	-	0.00%
Mansfield Police Dept. - Electronic Signage	-	-	14,727	-	-	14,727	0.00%
Mansfield Police Dept. - Explorer Competition	-	-	-	-	-	-	0.00%
Mansfield Commission for the Arts	-	-	-	-	-	-	0.00%
Reserve	-	-	-	15,528	174,425	(174,425)	0.00%
Total Expenditures	91,497	49,757	772,875	156,674	641,425	131,450	120.49%
Excess Of Revenues Over (Under) Expenditures	(69,664)	(22,939)	(592,048)	29,710			
FUND BALANCE, BEGINNING	859,434	1,196,125	1,381,818	1,143,476			
FUND BALANCE, ENDING	\$ 789,770	\$ 1,173,186	\$ 789,770	\$ 1,173,186			

City of Mansfield, Texas

Comparative Budget and Cash Analysis -

Hotel/Motel Occupancy Tax Fund - For the Five Months Ended February 28, 2017 and 2016 (Unaudited)

	Budgeted Request	FY17 Amount To Date	Available Budget	FY17 PERCENT COLLECTED TO BUDGET
REVENUES:				
Hotel Occupancy Tax	\$ 713,300	\$ 179,960	\$ 533,340	25.23%
Interest Income	-	867	(867)	-
Total Revenues	713,300	180,827	532,473	25.35%
EXPENDITURES:				
Mansfield Historical Society	34,680	7,657	27,023	22.08%
The LOT	85,000	12,241	72,759	14.40%
The LOT **	-	109,848	-	0.00%
Mansfield Rotary Club	37,000	17,000	20,000	45.95%
Farr Best Theater **	-	492,818	-	0.00%
Discover Historic Mansfield - Painted Pianos	1,000	1,000	-	100.00%
Discover Historic Mansfield - Stroll, Shop & Dine	5,000	1,942	3,058	38.84%
Mansfield Tourism	358,000	112,142	245,858	31.32%
Sunrise Rotary	15,000	3,500	11,500	23.33%
Pickled Mansfield Society	25,000	-	25,000	0.00%
Mansfield Comm Theater - Mainstage	7,000	-	7,000	0.00%
Mansfield Police Dept. - Electronic Signage	15,000	14,727	273	98.18%
Mansfield Police Dept. - Explorer Competition	11,000	-	11,000	0.00%
Mansfield Commission for the Arts	25,000	-	25,000	0.00%
Reserve	94,620	-	94,620	0.00%
Total Expenditures	713,300	772,875	543,091	108.35%
Revenues / (Expenditures)	-	(592,048)	(10,618)	

SUPPLEMENTAL INFORMATION: CASH ANALYSIS

Beginning Cash Balance for Fiscal Year 2017	1,385,534
Plus: FY2017 Cash Collections	180,827
Less: FY2017 Cash Expenditures	(772,875)
Cash Balance as of February 28, 2017	<u>793,486</u>
Remaining Hotel/Motel Occupancy Funds to Collect	532,473
Remaining Hotel/Motel Occupancy Funds to Expend	(543,091)
Projected Cash Balance at September 30, 2017	<u><u>782,868</u></u>

** Expense approved by City Council

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Parks Facilities Development Corporation
February 28, 2017 and 2016 (Unaudited)

<u>ASSETS:</u>	<u>2017</u>	<u>2016</u>
Cash And Investments	\$ 10,650,852	\$ 10,724,487
Receivables:		
Accounts	713,799	777,614
Prepays	2,755	-
Total Assets	<u>\$ 11,367,406</u>	<u>\$ 11,502,101</u>
<u>LIABILITIES & FUND BALANCES:</u>		
LIABILITIES:		
Accounts Payable	\$ 263,596	\$ 314,953
Retainage Payable	22,805	15,435
Other Liabilities	612,149	69,303
Deferred Revenue	1,840,565	345,096
Total Liabilities	<u>2,739,116</u>	<u>744,787</u>
FUND BALANCES:		
Fund Balance	8,411,731	10,305,587
Excess Revenues Over (Under) Expenditures	<u>216,560</u>	<u>451,727</u>
Total Fund Balances	<u>8,628,291</u>	<u>10,757,314</u>
Total Liabilities And Fund Balances	<u>\$ 11,367,406</u>	<u>\$ 11,502,101</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 Five Months Ended February 28, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ADOPTED BUDGET	FY17 OVER (UNDER) BUDGET	FY17 PERCENT COLLECTED TO BUDGET
REVENUES:							
Sales Tax Revenue	\$ 229,437	\$ 298,829	\$ 1,458,446	\$ 1,697,674	\$ 3,253,269	\$ (1,794,822)	44.83%
Contributions	8,783	168	12,665	21,945	-	12,665	0.00%
Interest Earnings	-	2,000	10,445	5,939	3,000	7,445	348.15%
Other Income	22,906	13,200	38,788	63,785	102,644	(63,857)	37.79%
MAC Revenue	30,776	25,533	356,828	176,864	337,356	19,472	105.77%
Lease Royalties	4,523	12,500	45,137	245,297	831,024	-	5.43%
Park Land Dedication Revenue	14,250	9,000	270,750	151,500	-	270,750	0.00%
Total Revenues	310,675	361,230	2,193,059	2,363,005	4,527,293	(1,548,347)	48.44%
EXPENDITURES:							
Administration	231,336	181,052	1,005,832	853,250	1,002,885	2,948	100.29%
Athletic Complex	17,101	34,928	138,525	138,858	357,350	(218,825)	38.76%
Rose Park	16,013	22,545	118,816	116,906	386,573	(267,757)	30.74%
Oliver Nature Park	29,160	34,145	161,467	162,965	673,100	(511,633)	23.99%
McClendon Park	-	-	-	-	-	-	0.00%
Chandler Park	-	-	-	-	-	-	0.00%
Recreational Center	42,797	47,691	246,510	258,536	777,638	(531,128)	31.70%
Linear Park	-	-	-	-	-	-	0.00%
Hardy Allmon Park	-	-	-	-	-	-	0.00%
Neighborhood Parks Projects	-	-	92,852	52,436	1,315,746	(1,222,894)	7.06%
Quadrant 4	204,000	156,119	204,000	320,909	-	204,000	0.00%
Non-Departmental	-	173	376	7,417	-	376	0.00%
Total Expenditures	540,407	476,653	1,968,378	1,911,278	4,513,293	(2,544,914)	43.61%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(229,732)	(115,423)	224,681	451,727	14,000	996,567	1604.86%
OTHER FINANCING SOURCES (USES):							
Operating Transfers In (Out)	(667)	-	(8,120)	-	(14,000)	5,880	58.00%
Cash Reserves	-	-	-	-	-	-	0.00%
Bond Proceeds	-	-	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(667)	-	(8,120)	-	(14,000)	5,880	58.00%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(230,399)	(115,423)	216,560	451,727			
FUND BALANCE, BEGINNING	8,858,690	10,872,737	8,411,731	10,305,587			
FUND BALANCE, ENDING	\$ 8,628,291	\$ 10,757,314	\$ 8,628,291	\$ 10,757,314			

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Economic Development Corporation
February 28, 2017 and 2016 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 7,862,006	\$ 7,219,361
Accounts Receivable	389,976	401,801
Restricted Assets:		
Cash and Investments, Projects	14,881,301	729,563
Fixed Assets (net of accumulated depreciation)	7,531,000	6,999,397
Deferred Issuance Cost	-	-
Total Assets	<u>\$ 30,664,282</u>	<u>\$ 15,350,121</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ 2,027	\$ 2,329
Accrued Liabilities	72,496	63,403
Retainage Payable	21,896	9,265
Bonds Payable	23,585,000	10,365,000
Unamortized Discounts on Bonds	(158,040)	(81,700)
Unamortized Premiums	1,289,523	167,779
Deferred Amount on Refunding	203,724	231,505
Contract Commitments	3,824,391 *	3,557,159
Total Liabilities	<u>28,841,017</u>	<u>14,314,739</u>
<u>NET ASSETS:</u>		
Restricted	14,881,301	729,563
Unassigned	(13,058,035)	305,819
Total Net Assets	<u>1,823,266</u>	<u>1,035,382</u>
Total Liabilities & Net Assets	<u>\$ 30,664,282</u>	<u>\$ 15,350,121</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 Five Months Ended February 28, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE
OPERATING REVENUES:				
Sales Tax Revenue	\$ 391,201	\$ 402,629	\$ 2,267,268	\$ 2,216,676
Gas Royalties	-	-	-	-
Miscellaneous	-	7,453	23,291	42,566
Rental Of Facilities	-	-	-	-
Total Operating Revenues	391,201	410,082	2,290,558	2,259,242
OPERATING EXPENDITURES:				
Administration	56,240	77,174	349,689	341,080
Promotions	14,667	6,486	42,549	44,966
Retention	-	-	4,502	7,366
Development Plan	551	754	1,089	3,290
Projects	328,973	41,471	1,478,796	953,295
Depreciation	234 *	242 *	1,263 *	1,271
Total Operating Expenditures	400,665	126,127	1,877,890	1,351,270
OPERATING INCOME	(9,464)	283,955	412,668	907,972
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	2,626	1,334	10,181	4,146
Purchase of Property	-	-	(357,185)	-
Interest and fiscal charges	-	-	(333,162)	(150,501)
Total Nonoperating Revenue	2,626	1,334	(680,165)	(146,355)
INCOME BEFORE OPERATING TRANSFERS	(6,838)	285,289	(267,497)	761,618
OPERATING TRANSFERS:				
Operating Transfers In (Out)	(603)	-	(7,340)	-
CHANGE IN NET ASSETS	(7,441)	285,287	(274,837)	761,618
NET ASSETS, BEGINNING	1,830,707	708,353	5,995,096	3,830,923
NET ASSETS, PROJECTS	- **	41,741	(3,896,994) **	(3,557,159)
NET ASSETS, ENDING	\$ 1,823,266	\$ 1,035,382	\$ 1,823,266	\$ 1,035,382

**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
February 28, 2017 and 2016 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 2,696,560	\$ 2,204,731
Receivables:		
Current Year Taxes	577,682	729,343
Delinquent Taxes (Net of Allowance of \$357,803)	-	-
	<u> </u>	<u> </u>
Total Assets	<u>\$ 3,274,242</u>	<u>\$ 2,934,074</u>
 <u>LIABILITIES & FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ -	\$ 655
Deferred Revenue	577,682	729,343
	<u> </u>	<u> </u>
Total Liabilities	<u>577,682</u>	<u>729,998</u>
 <u>FUND BALANCES:</u>		
Fund Balance	483,024	726,099
Excess Revenues Over Expenditures	2,213,536	1,477,977
	<u> </u>	<u> </u>
Total Fund Balances	<u>2,696,560</u>	<u>2,204,076</u>
 Total Liabilities And Fund Balances	 <u>\$ 3,274,242</u>	 <u>\$ 2,934,074</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenue, Expenditures and Changes in Fund Balance -
 General Obligation Debt Service - For the Month and Five Months Ended February 28, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ORIGINAL BUDGET	FY17 OVER (UNDER) BUDGET	FY17 PERCENT COLLECTED TO BUDGET
REVENUES:							
Taxes, Penalties, And Interest	\$ 1,289,157	\$ 1,842,964	\$ 13,364,741	\$ 12,231,570	\$ 13,349,613	\$ 15,128	100.11%
Recoveries	-	-	-	-	-	-	0.00%
Interest Income	-	223	558	543	-	558	0.00%
Total Revenues	1,289,157	1,843,186	13,365,299	12,232,112	13,349,613	15,686	100.12%
EXPENDITURES:							
Debt Service -							
Principal Retirement	8,820,000	8,385,000	8,820,000	8,385,000	13,349,613	(4,529,613)	66.07%
Interest	2,305,725	1,739,908	2,305,725	3,646,513	-	2,305,725	0.00%
Lease Payments	-	-	-	-	-	-	0.00%
Bond Issuance Cost	-	2,300	12,460	233,054	-	12,460	0.00%
Fiscal Charges	3,500	-	13,578	-	-	13,578	0.00%
Total Expenditures	11,129,225	10,127,208	11,151,763	12,264,567	13,349,613	(2,197,850)	83.54%
Excess Of Revenues Over (Under) Expenditures	(9,840,068)	(8,284,022)	2,213,536	(32,455)			
OTHER FINANCING SOURCES (USES)							
Refunding Bonds Issued	-	-	-	17,900,000.00			
Premium on Bonds Issued	-	-	-	2,301,622.95			
Discounts on Bonds Issued	-	-	-	(111,191.51)			
Payment to Refunded Bond Escrow Agent	-	-	-	(18,580,000.00)			
Total Other Financing Sources (Uses)	-	-	-	1,510,431.44			
Net Change in Fund Balances	(9,840,068)	(8,284,022)	2,213,536	1,477,977			
FUND BALANCE, BEGINNING	12,536,628	10,488,097	483,024	726,099			
FUND BALANCE, ENDING	\$ 2,696,560	\$ 2,204,076	\$ 2,696,560	\$ 2,204,076			

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Parks Facilities Development Corporation Debt Service -
February 28, 2017 and 2016 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 885,808	\$ 932,068
Total Assets	<u>\$ 885,808</u>	<u>\$ 932,068</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accrued Interest Payable	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>
FUND BALANCES:		
Fund Balance	323,529	207,809
Excess Revenues Over (Under) Expenditures	<u>562,280</u>	<u>724,259</u>
Total Fund Balances	<u>885,808</u>	<u>932,068</u>
Total Liabilities And Fund Balances	<u>\$ 885,808</u>	<u>\$ 932,068</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 Five Months Ended February 28, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ADOPTED BUDGET	FY17 OVER (UNDER) BUDGET	FY17 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>							
Taxes, Penalties, And Interest	\$ 161,764	\$ 103,800	\$ 1,026,910	\$ 519,002	\$ 1,941,171	\$ (914,261)	52.90%
Interest Income	-	-	-	-	-	-	0.00%
Total Revenues	161,764	103,800	1,026,910	519,002	1,941,171	(914,261)	52.90%
<u>EXPENDITURES:</u>							
Debt Service							
Principal Retirement	-	-	-	-	1,035,000	(1,035,000)	0.00%
Interest And Fiscal Charges	800	-	464,631	461,443	906,171	(441,541)	51.27%
Bond Issuance Costs	-	-	-	104,021	-	-	0.00%
Non-departmental	-	-	-	-	-	-	0.00%
Total Expenditures	800	-	464,631	565,464	1,941,171	(1,476,541)	23.94%
Excess Of Revenues Over (Under) Expenditures	160,964	103,800	562,280	(46,462)			
<u>OTHER FINANCING SOURCES (USES):</u>							
Refunding Bonds Issued	-	-	-	6,077,373			
Premium on Bonds Issued	-	-	-	253,146			
Discount on Bonds Issued	-	-	-	(34,797)			
Payment to Refunded Bond Escrow Agent	-	-	-	(5,525,000)			
Total Other Financing Sources (Uses)	-	-	-	770,721			
Net Change in Fund Balances	160,964	103,800	562,280	724,259			
FUND BALANCE, BEGINNING	724,844	828,268	323,529	207,809			
FUND BALANCE, ENDING	\$ 885,808	\$ 932,068	\$ 885,808	\$ 932,068			

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
February 28, 2017 and 2016 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 24,154,039	\$ 20,372,135
Projects In Process		
Current Year	7,421,444	8,167,036
Prior Year	<u>15,609,068</u>	<u>7,105,948</u>
Total Assets	<u>\$ 47,184,551</u>	<u>\$ 35,645,119</u>
<u>LIABILITIES AND FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ 146,781	\$ 146,781
Deposits	351,349	351,349
Retainage Payable	178,021	257,194
Other Liabilities	<u>3,576</u>	<u>20,422</u>
Total Liabilities	<u>679,728</u>	<u>775,746</u>
<u>FUND BALANCES:</u>		
Fund Balance	28,216,820	22,671,408
Excess Revenues Over (Under)		
Expenditures	<u>18,288,003</u>	<u>12,197,965</u>
Total Fund Balance	<u>46,504,823</u>	<u>34,869,373</u>
Total Liabilities And Fund Balance	<u>\$ 47,184,551</u>	<u>\$ 35,645,119</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
 Street Construction Fund - For the Month and Five Months Ended February 28, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE
REVENUES:				
Recoveries	\$ -	\$ -	\$ -	\$ -
Contributions	-	-	-	-
Intergovernmental	-	-	-	-
Roadway Impact Fees	70,576	23,097	872,945	370,758
Interest Income	-	4,668	17,760	13,782
Total Revenues	<u>70,576</u>	<u>27,765</u>	<u>890,705</u>	<u>384,540</u>
EXPENDITURES:				
Administrative	56,022	64,859	252,702	256,575
Street Improvements	-	-	-	-
Total Expenditures	<u>56,022</u>	<u>64,859</u>	<u>252,702</u>	<u>256,575</u>
EXCESS OF REVENUES OVER(UNDER) EXPENDITURES	14,553	(37,095)	638,003	127,965
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	17,174,808	10,624,236
Bond Issuance Costs	-	-	(155,189)	(98,742)
Premiums on Bond Issuance	-	-	630,381	1,611,288
Discounts on Bond Issuance	-	-	-	(66,782)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>17,650,000</u>	<u>12,070,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	14,553	(37,095)	18,288,003	12,197,965
FUND BALANCE, BEGINNING	<u>46,490,269</u>	<u>34,906,468</u>	<u>28,216,820</u>	<u>22,671,408</u>
FUND BALANCE, ENDING	<u>\$ 46,504,823</u>	<u>\$ 34,869,373</u>	<u>\$ 46,504,823</u>	<u>\$ 34,869,373</u>

City of Mansfield, Texas

Comparative Balance Sheet - Building Construction Fund
February 28, 2017 and 2016 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 14,462,720	\$ 5,193,121
Total Assets	<u>\$ 14,462,720</u>	<u>\$ 5,193,121</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ 24	\$ -
Due to Other Funds	21,241	
Retainage Payable	<u>243,122</u>	<u>-</u>
Total Liabilities	<u>264,387</u>	<u>-</u>
 FUND BALANCE:		
Excess Revenues Over (Under) Expenditures	<u>8,585,770</u>	<u>4,865,729</u>
Total Fund Balance	<u>14,198,333</u>	<u>5,193,121</u>
Total Liabilities And Fund Balance	<u>\$ 14,462,720</u>	<u>\$ 5,193,121</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
 Building Construction Fund - For the Month and Five Months Ended February 28, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE
REVENUES:				
Interest Income	\$ -	\$ 76	\$ 2,129	\$ 312
Rental Of Facilities	-	-	-	-
Contributions	-	-	-	-
Miscellaneous Income	-	-	-	-
Grant Revenue	-	-	-	-
Total Revenues	-	76	2,129	312
EXPENDITURES:				
Administration	-	-	-	-
Fieldhouse	33,641	-	464,096	-
Stars Center	1,287,131	-	2,352,834	-
Library	-	-	-	-
City Hall Expansion	-	-	-	-
Animal Control Expansion	-	42,077	19,295	143,943
Tactical Training Range	-	-	135	9,356
Dispatch Expansion	-	-	-	16,284
Bond Issuance Costs	-	-	-	44,087
Total Expenditures	1,320,772	42,077	2,836,360	213,670
Excess Revenues Over (Under) Expenditures	(1,320,772)	(42,001)	(2,834,230)	(213,358)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	11,718,065	4,430,764
Bond Issuance Costs	-	-	(252,226)	-
Premiums on Bond Issuance	-	-	25,001	676,137
Discounts on Bond Issuance	-	-	(70,840)	(27,814)
Operating Transfer In (Out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	11,420,000	5,079,087
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,320,772)	(42,001)	8,585,770	4,865,729
FUND BALANCE, BEGINNING	15,519,105	5,235,122	5,612,563	327,392
FUND BALANCE, ENDING	\$ 14,198,333	\$ 5,193,121	\$ 14,198,333	\$ 5,193,121

City of Mansfield, Texas

Comparative Balance Sheet - Equipment Replacement Fund
February 28, 2017 and 2016 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 891,097	\$ 988,435
Total Assets	<u>\$ 891,097</u>	<u>\$ 988,435</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ 317,871
Retainage Payable	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ 317,871</u>
 FUND BALANCE:		
	51,928	1,512,401
Excess Revenues Over Expenditures	<u>839,169</u>	<u>(841,837)</u>
Total Fund Balance	<u>891,097</u>	<u>670,564</u>
Total Liabilities And Fund Balance	<u>\$ 891,097</u>	<u>\$ 988,435</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
 Equipment Replacement Fund - For the Month and Five Months Ended February 28, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE
REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-
Other Income	-	-	-	11,903
Interest Income	-	160	43	383
	<u>-</u>	<u>160</u>	<u>43</u>	<u>12,286</u>
Total Revenues	-	160	43	12,286
EXPENDITURES:				
Administration	-	-	-	-
Information Services	-	169,456	-	247,103
Code Enforcement	-	24,301	-	45,261
Planning	-	-	-	-
Streets	-	-	-	-
Animal Control	-	-	-	-
City Hall	-	16,414	-	28,636
Parks Department	-	-	-	-
Library	-	-	-	51,538
Fire	140,852	339,296	140,852	339,296
Police Department	131,036	-	170,021	142,289
	<u>271,889</u>	<u>549,467</u>	<u>310,874</u>	<u>854,123</u>
Total Expenditures	271,889	549,467	310,874	854,123
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>(271,889)</u>	<u>(549,307)</u>	<u>(310,831)</u>	<u>(841,837)</u>
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	1,119,038	-
Bond Issuance Costs	-	-	(10,111)	-
Premium on Bond Issuance	-	-	41,073	-
Discounts on Bond Issuance	-	-	-	-
Transfer In (Out)	-	-	-	-
	<u>-</u>	<u>-</u>	<u>1,150,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	-	-	1,150,000	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES				
	(271,889)	(549,307)	839,169	(841,837)
FUND BALANCE, BEGINNING	<u>1,162,986</u>	<u>1,219,871</u>	<u>51,928</u>	<u>1,512,401</u>
FUND BALANCE, ENDING	<u>\$ 891,097</u>	<u>\$ 670,564</u>	<u>\$ 891,097</u>	<u>\$ 670,564</u>

City of Mansfield, Texas

Comparative Balance Sheet - Parks Construction Fund
February 28, 2017 and 2016 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 3,993,227	\$ 13,329,726
Total Assets	<u>\$ 3,993,227</u>	<u>\$ 13,329,726</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Retainage Payable	551,380	51,790
Total Liabilities	<u>551,380</u>	<u>51,790</u>
FUND BALANCE:	7,825,535	(384,225)
Excess Revenues Over Expenditures	<u>(4,383,689)</u>	<u>13,662,161</u>
Total Fund Balance	<u>3,441,847</u>	<u>13,277,936</u>
Total Liabilities And Fund Balance	<u>\$ 3,993,227</u>	<u>\$ 13,329,726</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
Parks Construction Fund - For the Month and Five Months Ended February 28, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE
REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Recoveries	-	-	-	-
Interest Income	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Administration	-	-	-	-
FieldHouse	2,158	502,713	4,379,689	1,737,839
Pond Branch	-	-	4,000	-
Total Expenditures	<u>2,158</u>	<u>502,713</u>	<u>4,383,689</u>	<u>1,737,839</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,158)</u>	<u>(502,713)</u>	<u>(4,383,689)</u>	<u>(1,737,839)</u>
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)	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,400,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(2,158)</u>	<u>(502,713)</u>	<u>(4,383,689)</u>	<u>13,662,161</u>
FUND BALANCE, BEGINNING	<u>3,444,005</u>	<u>13,780,650</u>	<u>7,825,535</u>	<u>(384,225)</u>
FUND BALANCE, ENDING	<u>\$ 3,441,847</u>	<u>\$ 13,277,936</u>	<u>\$ 3,441,847</u>	<u>\$ 13,277,936</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
February 28, 2017 and 2016 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 20,732,903	\$ 16,854,382
Receivables:		
Accounts (net of allowance of \$853,952)	3,902,597	4,164,780
Inventory	534,166	406,528
Restricted Assets:		
Cash and Investments	17,079,286	20,050,344
Fixed Assets (net of accumulated depreciation)	<u>173,829,582</u>	<u>168,253,356</u>
 Total Assets	 <u><u>\$ 216,078,534</u></u>	 <u><u>\$ 209,729,390</u></u>

City of Mansfield, Texas

Comparative Balance Sheet - Utility Fund
February 28, 2017 and 2016 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 20,752	\$ 26,383
Accrued Liabilities	230,237	366,725
Payable From Restricted Assets:		
Deposits	1,427,595	1,385,911
Bonds Payable-Current		
Accrued Interest	695,888	937,624
Accounts Payable	-	-
Accrued Liabilities	3,342	20,215
Retainage Payable	66,433	85,460
From Unrestricted Assets:		
Current	4,380,000	4,380,000
Long-Term, Net	43,080,046	47,513,246
Compensated Absences	426,363	366,623
 Total Liabilities	 <u>50,330,656</u>	 <u>55,082,187</u>
<u>NET ASSETS</u>		
Invested In Capital Assets (net of related debt)	135,381,826	128,477,492
Reserved for Debt Service	5,376,788	5,144,927
Unreserved	24,989,264	21,024,784
 Total Net Assets	 <u>165,747,878</u>	 <u>154,647,203</u>
 Total Liabilities And Net Assets	 <u>\$ 216,078,534</u>	 <u>\$ 209,729,390</u>

City of Mansfield

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets -
 Utility Fund - For the Month and Five Months Ended February 28, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ADOPTED BUDGET	FY17 OVER (UNDER) BUDGET	PERCENT COLLECTED TO BUDGET
OPERATING REVENUES:							
Water Service	\$ 1,262,612	\$ 1,182,582	\$ 7,711,173	\$ 7,697,447	\$ 17,616,943	\$ (9,905,770)	43.77%
Sewer Service	832,257	794,465	4,573,866	4,391,628	11,157,249	(6,583,383)	40.99%
Water Penalties	44,418	40,207	237,200	210,882	556,502	(319,302)	42.62%
Water Taps	-	4,830	-	6,990	21,379	(21,379)	0.00%
Meter Set Fee	10,850	4,225	43,720	31,125	65,624	(21,904)	66.62%
Utility Miscellaneous	11,637	3,188	47,910	23,118	90,000	(42,090)	53.23%
Restore Service Fee	10,475	11,080	71,681	61,198	125,021	(53,340)	57.34%
Sewer Tap	-	3,375	-	3,375	1,500	(1,500)	0.00%
Water Impact Fees	80,004	42,144	497,569	383,308	700,000	(202,431)	71.08%
Sewer Impact Fees	55,180	26,206	319,536	234,289	400,000	(80,464)	79.88%
Pretreatment Fees	12,727	13,788	36,592	27,333	50,000	(13,408)	73.18%
Other Income	64,011	35,738	139,480	213,580	132,556	6,924	105.22%
Contribution	550	1,211	5,490	4,053	-	5,490	0.00%
Total Revenues	\$ 2,384,721	\$ 2,163,039	13,684,217	\$ 13,288,327	\$ 30,916,774	\$ (17,232,556)	44.26%

City of Mansfield

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets -
Utility Fund - For the Month and Five Months Ended February 28, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ADOPTED BUDGET	FY17 OVER (UNDER) BUDGET	PERCENT COLLECTED TO BUDGET
OPERATING EXPENSES:							
Administration	84,914	68,658	433,107	364,042	1,115,305	(682,199)	38.83%
Billing And Collection	60,559	81,887	355,896	367,510	1,029,818	(673,922)	34.56%
Meter Reading/Repairs	81,438	161,732	324,757	413,855	973,740	(648,983)	33.35%
Water Distribution	78,997	73,723	360,610	363,832	943,198	(582,588)	38.23%
Wastewater Collection	533,853	520,645	2,813,845	2,941,202	7,083,243	(4,269,398)	39.73%
Water Treatment	595,514	609,730	3,247,818	2,990,221	8,420,452	(5,172,634)	38.57%
Water Quality	26,236	29,618	149,123	143,508	468,143	(319,020)	31.85%
Laboratory Services	-	17,404	-	86,307	0	0	0.00%
Water Demand Management	13,501	21,474	61,329	84,304	183,454	(122,124)	33.43%
Depreciation	256,372	241,599	1,391,894	1,266,912	-	1,391,894	0.00%
Total Operating Expenses	1,731,384	1,826,471	9,138,379	9,021,693	20,217,353	(11,078,975)	45.20%
OPERATING INCOME (LOSS)	653,337	336,567	4,545,838	4,266,633	10,699,421	(6,153,581)	
NONOPERATING REVENUES (EXPENSES):							
Non-Departmental	(13,609)	-	(70,937)	(27,202)	(2,934,496)	2,863,559	2.42%
Interest Revenue	49	7,817	37,355	20,810	1,317	36,038	2835.90%
Debt Service	(170,336)	(185,986)	(850,831)	(1,148,753)	(6,311,729)	5,460,898	13.48%
Bad Debt Expense	-	-	-	-	(48,000)	48,000	0.00%
Net Nonoperating Revenues (Expenses)	(183,896)	(178,168)	(884,413)	(1,155,145)	(9,292,908)	8,408,495	9.52%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	469,441	158,399	3,661,425	3,111,488	1,406,513	2,254,914	260.32%
OPERATING TRANSFERS:							
Transfers In (Out)	(18,904)	(5,229)	(230,240)	(213,316)	(1,406,513)	1,176,273	16.37%
Net Operating Transfers	(18,904)	(5,229)	(230,240)	(213,316)	(1,406,513)	1,176,273	16.37%
CHANGE IN NET ASSETS	450,537	153,171	3,431,185	2,898,172	(0)	3,431,188	
NET ASSETS BEGINNING	165,297,341	154,494,033	162,316,693	151,749,031	162,316,693	-	
NET ASSETS ENDING	\$ 165,747,878	\$ 154,647,203	165,747,878	\$ 154,647,203	\$ 162,316,693	\$ 3,431,188	

CITY OF MANSFIELD
UTILITY FUND
REVENUE BOND COVERAGE

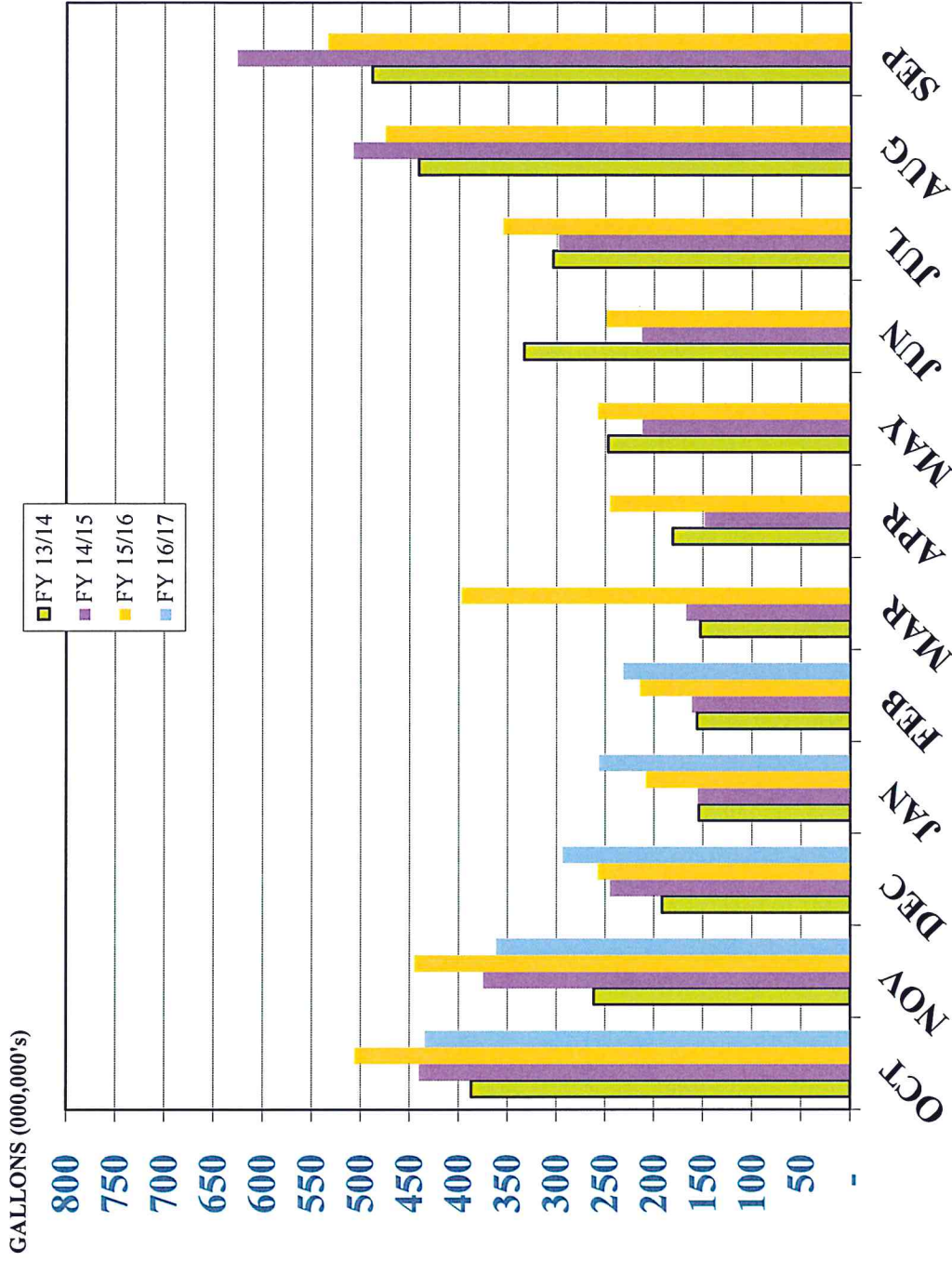
Definition of Bond Coverage:

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, 2016, 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 2016, the City achieved a 2.30 bond coverage ratio which exceeded the 1.10 required by the bond ordinance. For fiscal year 2017 the bond coverage ratio is projected at 1.70.



CITY OF MANSFIELD

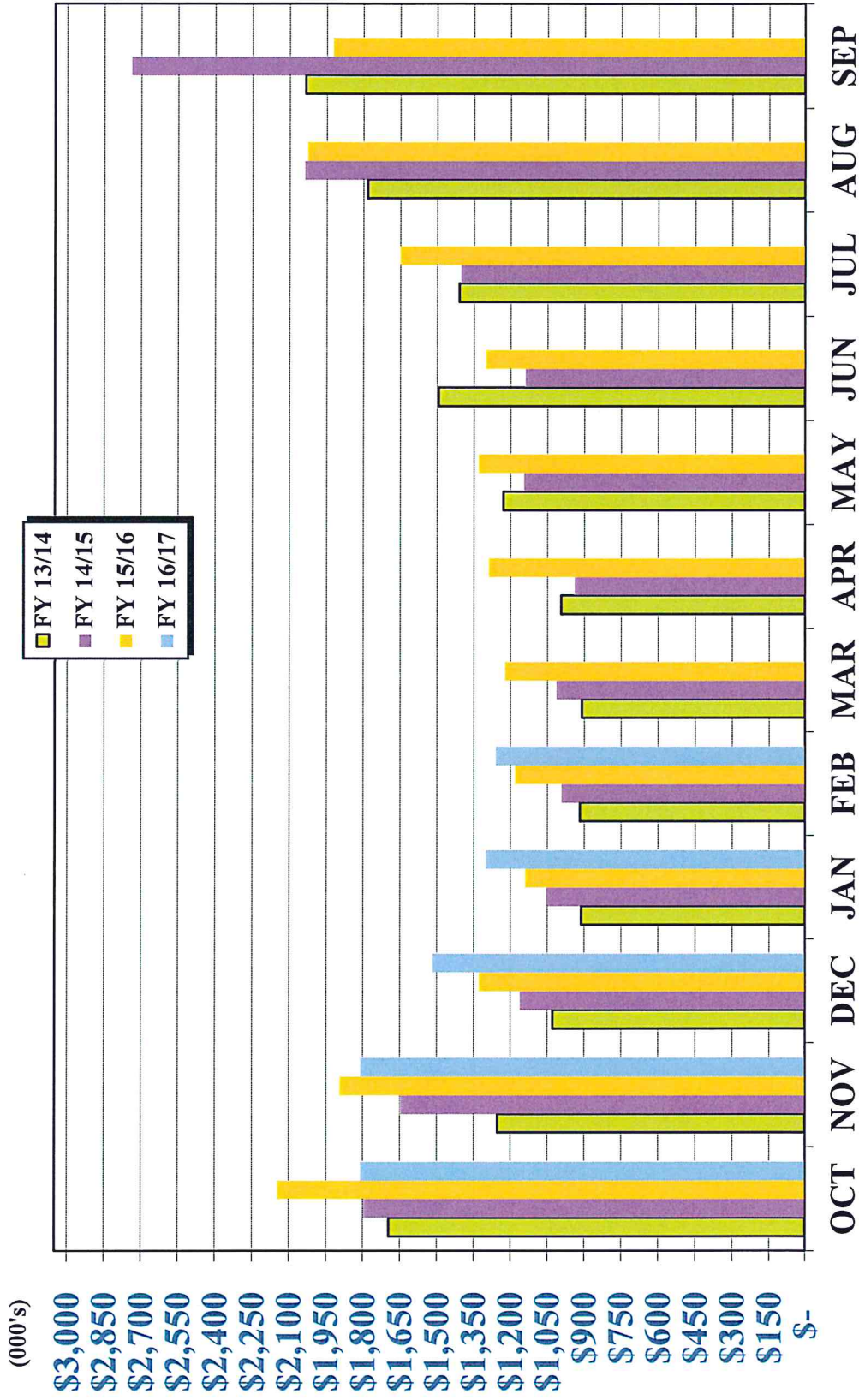
WATER CONSUMPTION





CITY OF MANSFIELD

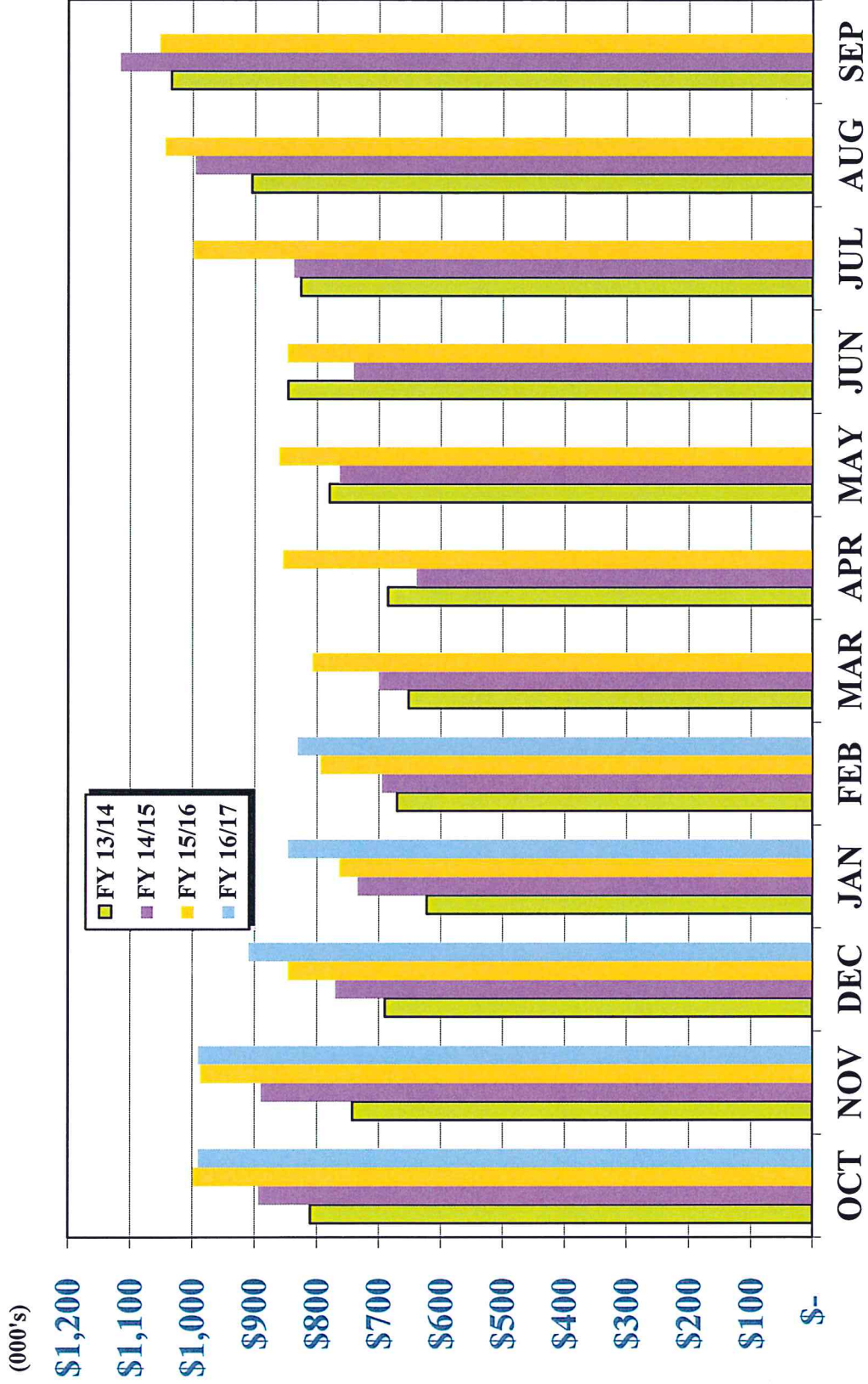
UTILITY FUND - WATER SALES





CITY OF MANSFIELD

UTILITY FUND - SEWER SERVICE

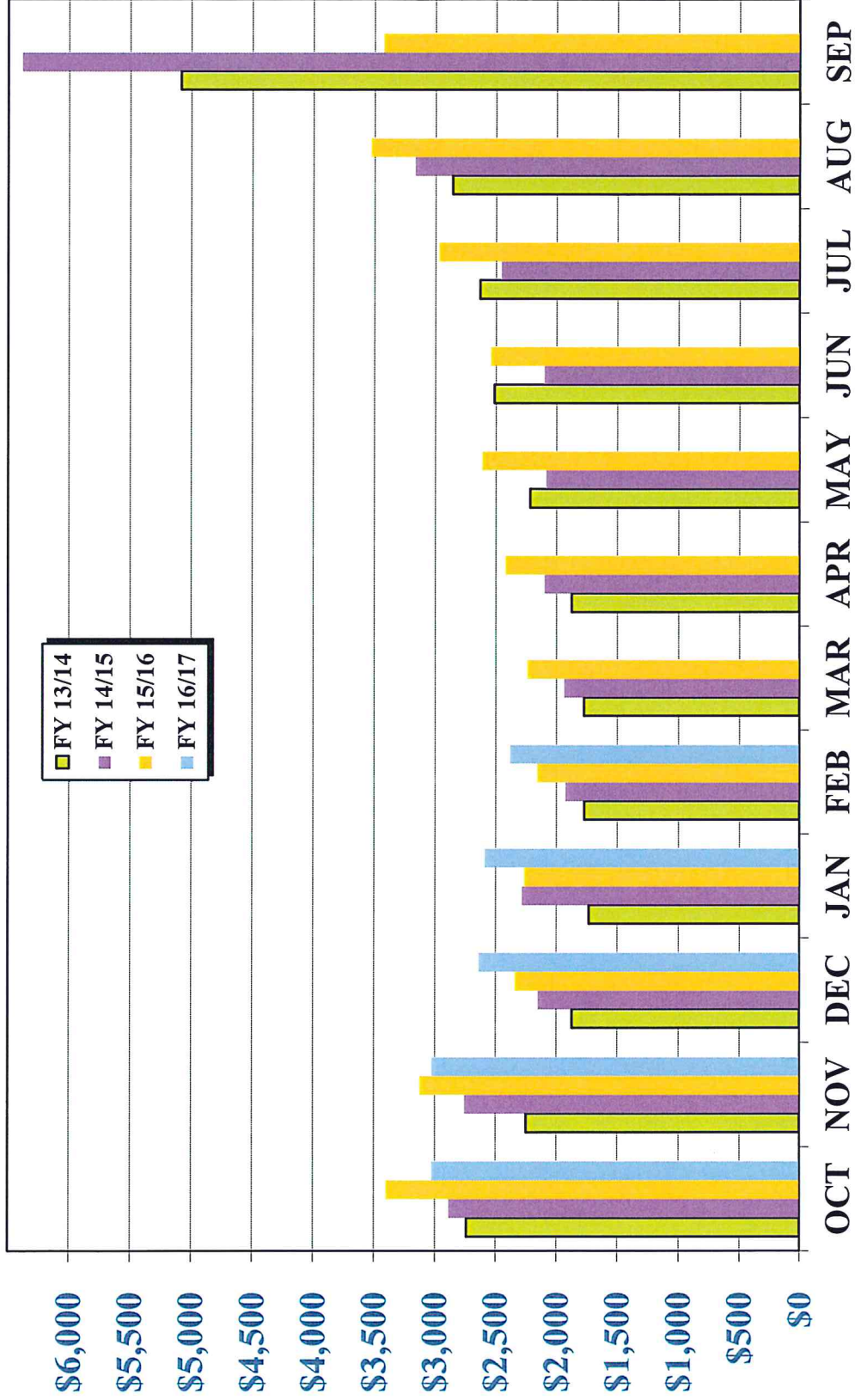




CITY OF MANSFIELD

UTILITY FUND - TOTAL REVENUES

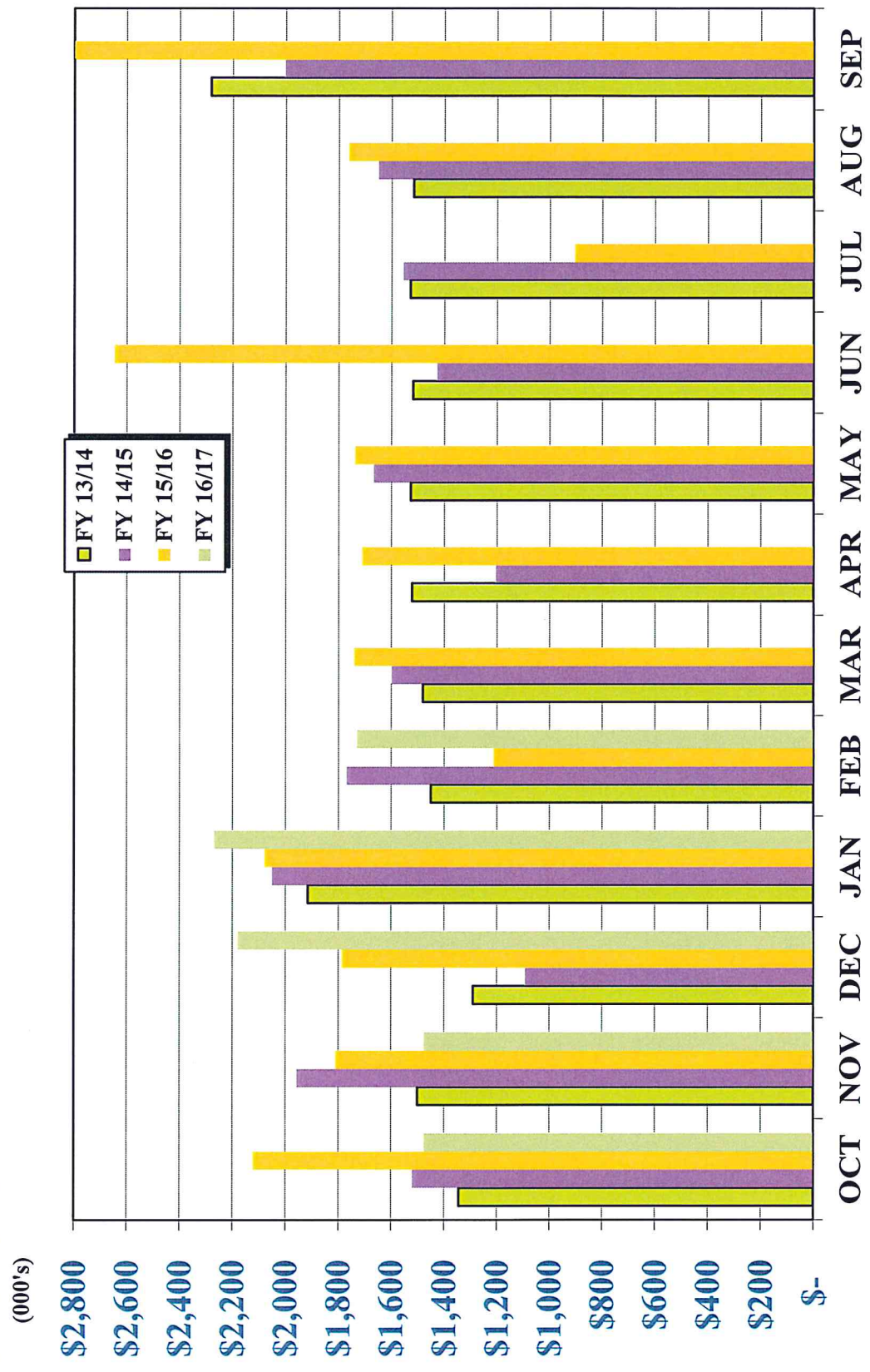
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CITY OF MANSFIELD

UTILITY OPERATING EXPENDITURES



Rainfall Update

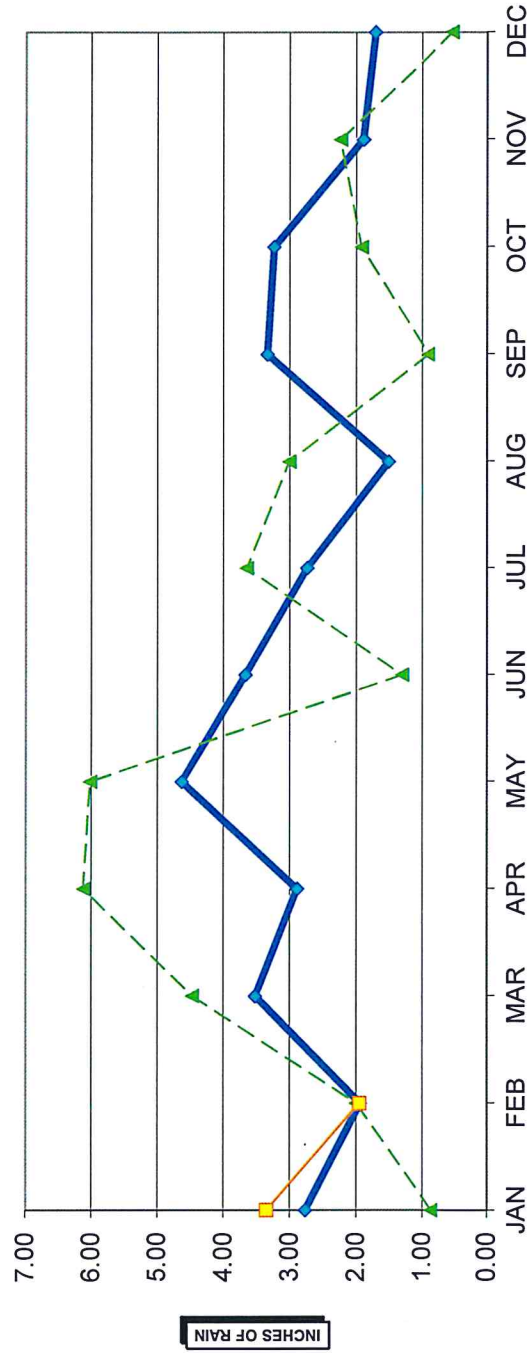
February 2017

Average (2005-2016)

	AVG	2016	2017
JAN	2.78	0.87	3.36
FEB	1.95	2.01	1.96
MAR	3.53	4.48	
APR	2.90	6.13	
MAY	4.64	6.03	
JUN	3.68	1.32	
JUL	2.75	3.66	
AUG	1.52	3.02	
SEP	3.35	0.91	
OCT	3.25	1.93	
NOV	1.90	2.25	
DEC	1.72	0.52	

TOTAL 33.97 33.13 5.32
 TO DATE 5.32

February



City of Mansfield, Texas

Comparative Balance Sheet - Law Enforcement Complex
February 28, 2017 and 2016 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 322,023	\$ 208,687
Receivables:		
Accounts	331,716	253,312
Prepaid Expense	-	-
Inventory	33,047	25,853
Restricted Assets:		
Cash And Investments	133,744	136,581
Fixed Assets (net of accumulated depreciation)*	6,294,372 *	6,512,495
Deferred Issuance Cost	<u>-</u>	<u>-</u>
 Total Assets	 <u>\$ 7,114,902</u>	 <u>\$ 7,136,928</u>

* Includes estimated depreciation through the balance sheet date.

City of Mansfield, Texas

Comparative Balance Sheet - Law Enforcement Complex
February 28, 2017 and 2016 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 316,039	\$ 18,538
Accrued Liabilities	51,292	617,355
Due To General Fund	-	296,497
Payable From Restricted Assets:		
Inmate Trust	28,549	28,386
General Obligation Debt Payable:		
Bonds Payable-Current	600,875	-
Accrued Interest	909	2,779
Long-Term		610,272
Compensated Absences	650,465	532,598
	<hr/>	<hr/>
Total Liabilities	1,648,130	2,106,425
	<hr/>	<hr/>
<u>NET ASSETS</u>		
Invested in Capital Assets (net of related debt)	5,781,331	6,006,026
Unreserved	(314,559)	(975,523)
	<hr/>	<hr/>
Total Net Assets	5,466,772	5,030,503
	<hr/>	<hr/>
Total Liabilities And Net Assets	\$ 7,114,902	\$ 7,136,928
	<hr/> <hr/>	<hr/> <hr/>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets -
Law Enforcement Complex - For the Month and Four Months Ended January 31, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ADOPTED BUDGET	FY17 OVER (UNDER) BUDGET	FY17 PERCENT COLLECTED TO BUDGET
OPERATING REVENUES:							
Charges For Services	\$ 885,652	\$ 781,880	\$ 4,413,615	\$ 4,172,438	\$ 10,230,016	\$ (5,816,402)	43.14%
Salary Reimbursement	1,716	4,744	23,428	34,517	114,000	(90,572)	20.55%
Miscellaneous	-	-	1,252	-	-	1,252	0.00%
Transportation	68	172	499	1,301	5,000	(4,501)	9.98%
Commissary Sales	22,506	24,443	104,773	127,511	255,534	(150,760)	41.00%
Telephone Commission	14,227	18,914	55,982	77,899	200,001	(144,019)	27.99%
Total Operating Revenues	924,170	830,152	4,599,548	4,413,666	10,804,551	(6,205,003)	42.57%
OPERATING EXPENSES:							
Administration	26,591	29,783	135,875	127,772	309,867	(173,991)	43.85%
Operations	565,686	582,199	3,013,147	3,107,630	8,388,369	(5,375,223)	35.92%
Support	70,684	88,400	359,821	399,040	1,061,507	(701,686)	33.90%
Food Service	34,449	36,542	168,890	178,362	498,568	(329,678)	33.87%
Medical Service	56,749	46,648	232,573	214,840	703,902	(471,329)	33.04%
Commissary	22,063	31,349	89,162	97,242	255,534	(166,371)	34.89%
Depreciation	19,201	20,373	104,305	106,782	-	104,305	0.00%
Total Operating Expenses	795,421	835,294	4,103,774	4,231,668	11,217,747	(7,113,973)	36.58%
OPERATING INCOME (LOSS)	128,749	(5,141)	495,774	181,998	(413,196)	908,970	-119.99%
NON OPERATING REVENUES (EXPENSES)							
Interest Revenue	-	-	-	-	-	-	0.00%
Other Income	-	-	-	3,412	-	-	0.00%
Other Expenses	-	-	(90,000)	-	-	(90,000)	0.00%
Amortization	-	-	-	-	-	-	0.00%
Interest And Fiscal Charges	(1,508)	(3,252)	(7,538)	(16,259)	(574,269)	566,731	1.31%
Net Nonoperating Revenues (Expenses)	(1,508)	(3,252)	(97,538)	(12,848)	(574,269)	476,731	16.98%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	127,241	(8,393)	398,236	169,151	(987,465)	1,385,701	
OPERATING TRANSFERS:							
Transfer In (Out)	-	-	-	-	987,465	(987,465)	0.00%
Net Operating Transfers	-	-	-	-	987,465	(987,465)	0.00%
CHANGE IN NET ASSETS	127,241	(8,393)	398,236	169,151	-	398,236	
NET ASSETS BEGINNING	5,339,531	5,038,897	5,068,536	4,861,353	5,068,536	-	
NET ASSETS ENDING	\$ 5,466,772	\$ 5,030,503	\$ 5,466,772	\$ 5,030,503	\$ 5,068,536	\$ 398,236	

City of Mansfield, Texas

Comparative Balance Sheet - Drainage Utility Fund
February 28, 2017 and 2016 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 2,287,034	\$ 1,929,750
Accounts Receivable	279,533	199,667
Restricted Assets:		
Cash and Investments	242,921	306,875
Fixed Assets (Net of accumulated depreciation)	<u>7,626,041</u>	<u>6,833,511</u>
Total Assets	<u>\$ 10,435,529</u>	<u>\$ 9,269,803</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 212	\$ 2,400
Accrued Liabilities	1,717	21,260
Retainage Payable	-	-
Bond Payable	3,970,000	4,360,000
Accrued Interest Payable	10,681	15,172
Unamortized Discounts on Bonds	(224,830)	(252,627)
Unamortized Premiums on Bonds	<u>49,025</u>	<u>55,498</u>
Total Liabilities	<u>3,806,805</u>	<u>4,201,703</u>
<u>NET ASSETS</u>		
Invested in Capital Assets (net of related debt)	3,831,845	2,740,027
Reserved for Debt Service	232,240	222,315
Unrestricted	<u>2,564,639</u>	<u>2,105,758</u>
Total Net Assets	<u>6,628,724</u>	<u>5,068,100</u>
Total Liabilities And Net Assets	<u>\$ 10,435,529</u>	<u>\$ 9,269,803</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets-
Drainage Utility Fund - For the Month and Five Months Ended February 28, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE
OPERATING REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Licenses Fee-Gaswells/Pipelines	-	-	-	-
Drainage Fee	206,584	195,640	1,029,730	704,349
Total Operating Revenues	206,584	195,640	1,029,730	704,349
OPERATING EXPENSES:				
Administration	31,251	34,492	173,186	180,584
General Maintenance	77,198	43,748	156,316	228,578
Depreciation	10,586	9,624	57,091	50,445
Total Operating Expenses	119,035	87,864	386,593	459,607
OPERATING INCOME (LOSS)	87,549	107,776	643,137	244,742
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	-	235	1,483	778
Other Income	9,656	-	10,528	180
Amortization	-	-	-	-
Interest and fiscal charges	(10,681)	(12,023)	(54,504)	(65,304)
Net Nonoperating Revenue	(1,025)	(11,787)	(42,493)	(64,345)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	86,524	95,989	600,644	180,397
OPERATING TRANSFERS				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET ASSETS	86,524	95,989	600,644	180,397
NET ASSETS, BEGINNING	6,542,200	4,972,111	6,028,080	4,887,703
NET ASSETS, ENDING	\$ 6,628,724	\$ 5,068,100	\$ 6,628,724	\$ 5,068,100

CITY OF MANSFIELD, TEXAS
SALES TAX COMPARISON
INFORMATION

GENERAL FUND
YEAR TO DATE SALES TAX COMPARISON
OCTOBER 2016 TO SEPTEMBER 2017

MONTH	FY16	FY17	DOLLAR VALUE INCREASE (DECREASE) FY 2016/2017	PERCENTAGE INCREASE (DECREASE) FY 2016/2017
OCTOBER	953,536.19	993,816.62	40,280.43	4.22%
NOVEMBER	763,133.53	791,061.97	27,928.44	3.66%
DECEMBER	753,511.43	827,340.54	73,829.11	9.80%
JANUARY	1,151,915.79	1,133,819.88	(18,095.91)	-1.57%
FEBRUARY	803,653.83	779,951.41	(23,702.42)	-2.95%
MARCH				
Subtotal	<u>4,425,750.77</u>	<u>4,525,990.42</u>	<u>100,239.65</u>	<u>2.26%</u>
APRIL				
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	<u><u>4,425,750.77</u></u>	<u><u>4,525,990.42</u></u>	<u><u>100,239.65</u></u>	<u><u>2.26%</u></u>
BUDGET		<u>10,386,214.55</u>		
OVER/(UNDER) BUDGET		<u><u>(5,860,224.13)</u></u>		

MANSFIELD PARKS FACILITIES DEVELOPMENT CORP.
YEAR TO DATE SALES TAX COMPARISON
OCTOBER 2016
TO SEPTEMBER 2017

MONTH	FY16	FY17	DOLLAR VALUE INCREASE (DECREASE) 2016/2017	PERCENTAGE INCREASE (DECREASE) 2016/2017
OCTOBER	476,768.10	496,908.31	20,140.21	4.22%
NOVEMBER	381,566.77	395,530.99	13,964.22	3.66%
DECEMBER	376,755.72	413,670.27	36,914.55	9.80%
JANUARY	575,957.89	566,909.94	(9,047.95)	-1.57%
FEBRUARY	401,826.92	389,975.70	(11,851.22)	-2.95%
MARCH				
Subtotal	2,212,875.40	2,262,995.21	50,119.81	2.26%
APRIL				
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	2,212,875.40	2,262,995.21	50,119.81	2.26%

MANSFIELD ECONOMIC DEVELOPMENT CORP.
YEAR TO DATE SALES TAX COMPARISON
OCTOBER 2016 TO SEPTEMBER 2017

MONTH	FY16	FY17	DOLLAR VALUE INCREASE (DECREASE) 2016/2017	PERCENTAGE INCREASE (DECREASE) 2016/2017
OCTOBER	476,768.10	496,908.31	20,140.21	4.22%
NOVEMBER	381,566.77	395,530.99	13,964.22	3.66%
DECEMBER	376,755.72	413,670.27	36,914.55	9.80%
JANUARY	575,957.89	566,909.94	(9,047.95)	-1.57%
FEBRUARY	401,826.92	389,975.70	(11,851.22)	-2.95%
MARCH				
Subtotal	2,212,875.40	2,262,995.21	50,119.81	2.26%
APRIL				
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	2,212,875.40	2,262,995.21	50,119.81	2.26%

GENERAL FUND
MANSFIELD PARKS DEVELOPMENT CORP.
AND
MANSFIELD ECONOMIC DEVELOPMENT CORP.
COMBINED TOTAL YEAR TO DATE SALES TAX COMPARISON
OCTOBER 2016 TO SEPTEMBER 2017

MONTH	FY16	FY17	DOLLAR VALUE INCREASE (DECREASE) 2016/2017	PERCENTAGE INCREASE (DECREASE) 2016/2017
OCTOBER	1,907,072.39	1,987,633.24	80,560.85	4.22%
NOVEMBER	1,526,267.06	1,582,123.94	55,856.88	3.66%
DECEMBER	1,507,022.87	1,654,681.08	147,658.21	9.80%
JANUARY	2,303,831.57	2,267,639.76	(36,191.81)	-1.57%
FEBRUARY	1,607,307.66	1,559,902.82	(47,404.84)	-2.95%
MARCH				
Subtotal	<u>8,851,501.55</u>	<u>9,051,980.84</u>	<u>200,479.29</u>	<u>2.26%</u>
APRIL				
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	<u><u>8,851,501.55</u></u>	<u><u>9,051,980.84</u></u>	<u><u>200,479.29</u></u>	<u><u>2.26%</u></u>
BUDGET		<u>20,772,429.10</u>		
OVER/(UNDER) BUDGET		<u><u>(11,720,448.26)</u></u>		

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 February for Fiscal Year 2017.

A handwritten signature in black ink that reads '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 2/28/2017

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	0.480	2,536,497.46	2,536,497.46	2,536,497.46	2,536,497.46	N/A	1		3.88
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.553	6,970,576.55	6,970,576.55	6,970,576.55	6,970,576.55	N/A	1		10.65
Sub Total / Average				0.534	9,507,074.01	9,507,074.01	9,507,074.01	9,507,074.01		1	0.00	14.53
06 - Tree Mitigation												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.480	60,272.26	60,272.26	60,272.26	60,272.26	N/A	1		0.09
Sub Total / Average				0.480	60,272.26	60,272.26	60,272.26	60,272.26		1	0.00	0.09
08 - Hotel												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/30/2014	0.553	553,343.96	553,343.96	553,343.96	553,343.96	N/A	1		0.85
Sub Total / Average				0.553	553,343.96	553,343.96	553,343.96	553,343.96		1	0.00	0.85
10 - Debt Services												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.480	424,171.05	424,171.05	424,171.05	424,171.05	N/A	1		0.65
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.553	51,088.73	51,088.73	51,088.73	51,088.73	N/A	1		0.08
Sub Total / Average				0.488	475,259.78	475,259.78	475,259.78	475,259.78		1	0.00	0.73
15 - Street Construction												
AIM Invesco MM	AIM	Money Market	9/30/1999	0.240	447,261.56	447,261.56	447,261.56	447,261.56	N/A	1		0.68
Nations Funds MM	MF0008	Money Market	10/25/1999	0.480	3,200,440.69	3,200,440.69	3,200,440.69	3,200,440.69	N/A	1		4.89
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.553	1,409,555.03	1,409,555.03	1,409,555.03	1,409,555.03	N/A	1		2.15
Sub Total / Average				0.479	5,057,257.28	5,057,257.28	5,057,257.28	5,057,257.28		1	0.00	7.73
16 - Building Construction												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.553	75,518.23	75,518.23	75,518.23	75,518.23	N/A	1		0.12
Sub Total / Average				0.553	75,518.23	75,518.23	75,518.23	75,518.23		1	0.00	0.12
19 - Drainage Utility Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.553	945,954.13	945,954.13	945,954.13	945,954.13	N/A	1		1.45
Sub Total / Average				0.553	945,954.13	945,954.13	945,954.13	945,954.13		1	0.00	1.45
22 - Equipment Replacement												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.553	4,589.73	4,589.73	4,589.73	4,589.73	N/A	1		0.01
Sub Total / Average				0.553	4,589.73	4,589.73	4,589.73	4,589.73		1	0.00	0.01
23 - Mansfield Parks 1/2 Sales Tax												

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
Nations Funds MM	MF0008	Money Market	10/25/1999	0.480	2,531,264.49	2,531,264.49	2,531,264.49	2,531,264.49	N/A	1		3.87
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.553	3,420,702.03	3,420,702.03	3,420,702.03	3,420,702.03	N/A	1		5.23
Sub Total / Average				0.522	5,951,966.52	5,951,966.52	5,951,966.52	5,951,966.52		1	0.00	9.10
24 - Mansfield Parks Land Dedication												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.480	577,650.67	577,650.67	577,650.67	577,650.67	N/A	1		0.88
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.553	1,008,998.13	1,008,998.13	1,008,998.13	1,008,998.13	N/A	1		1.54
Sub Total / Average				0.527	1,586,648.80	1,586,648.80	1,586,648.80	1,586,648.80		1	0.00	2.42
25 - Water & Sewer												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.480	4,634,650.84	4,634,650.84	4,634,650.84	4,634,650.84	N/A	1		7.08
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.553	7,889,223.28	7,889,223.28	7,889,223.28	7,889,223.28	N/A	1		12.06
Sub Total / Average				0.526	12,523,874.12	12,523,874.12	12,523,874.12	12,523,874.12		1	0.00	19.14
27 - Revenue Bond Reserve												
Nations Funds MM	MF0008	Money Market	4/11/2012	0.480	2,864,687.42	2,864,687.42	2,864,687.42	2,864,687.42	N/A	1		4.38
Sub Total / Average				0.480	2,864,687.42	2,864,687.42	2,864,687.42	2,864,687.42		1	0.00	4.38
28 - Utility Construction Fund 28												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.480	1,387,461.62	1,387,461.62	1,387,461.62	1,387,461.62	N/A	1		2.12
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.553	6,926,813.03	6,926,813.03	6,926,813.03	6,926,813.03	N/A	1		10.59
Sub Total / Average				0.541	8,314,274.65	8,314,274.65	8,314,274.65	8,314,274.65		1	0.00	12.71
309 - Library Expansion												
Nations Funds MM	MF0008	Money Market	8/1/2016	0.480	1,538,381.02	1,538,381.02	1,538,381.02	1,538,381.02	N/A	1		2.35
Sub Total / Average				0.480	1,538,381.02	1,538,381.02	1,538,381.02	1,538,381.02		1	0.00	2.35
31 - Animal Control Construction												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.553	101,459.36	101,459.36	101,459.36	101,459.36	N/A	1		0.16
Sub Total / Average				0.553	101,459.36	101,459.36	101,459.36	101,459.36		1	0.00	0.16
35 - Tactical Training Range												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.553	76,053.72	76,053.72	76,053.72	76,053.72	N/A	1		0.12
Sub Total / Average				0.553	76,053.72	76,053.72	76,053.72	76,053.72		1	0.00	0.12
38 - MEDC I&S Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.553	219,695.01	219,695.01	219,695.01	219,695.01	N/A	1		0.34
Sub Total / Average				0.553	219,695.01	219,695.01	219,695.01	219,695.01		1	0.00	0.34
39 - Economic Development												

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
Nations Funds MM	MF0008	Money Market	10/25/1999	0.480	1,217,821.71	1,217,821.71	1,217,821.71	1,217,821.71	N/A	1		1.86
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.553	3,725,564.69	3,725,564.69	3,725,564.69	3,725,564.69	N/A	1		5.69
Sub Total / Average				0.535	4,943,386.40	4,943,386.40	4,943,386.40	4,943,386.40		1	0.00	7.55
50 - TIF												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.553	1,408,080.52	1,408,080.52	1,408,080.52	1,408,080.52	N/A	1		2.15
Sub Total / Average				0.553	1,408,080.52	1,408,080.52	1,408,080.52	1,408,080.52		1	0.00	2.15
81 - Street Construction 2012 Issue												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.553	1,438,503.00	1,438,503.00	1,438,503.00	1,438,503.00	N/A	1		2.20
Sub Total / Average				0.553	1,438,503.00	1,438,503.00	1,438,503.00	1,438,503.00		1	0.00	2.20
83 - 2014 Street Construction Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.553	819,933.95	819,933.95	819,933.95	819,933.95	N/A	1		1.25
Sub Total / Average				0.553	819,933.95	819,933.95	819,933.95	819,933.95		1	0.00	1.25
84 - 2015 Streets Construction												
Nations Funds MM	MF0008	Money Market	4/1/2015	0.480	24,715.50	24,715.50	24,715.50	24,715.50	N/A	1		0.04
TexStar LGIP	TEXSTAR	Local Government Investment Pool	4/30/2015	0.553	1,647,870.99	1,647,870.99	1,647,870.99	1,647,870.99	N/A	1		2.52
Sub Total / Average				0.552	1,672,586.49	1,672,586.49	1,672,586.49	1,672,586.49		1	0.00	2.56
86 - 2016 Streets Construction												
Nations Funds MM	MF0008	Money Market	8/1/2016	0.480	1,468,226.84	1,468,226.84	1,468,226.84	1,468,226.84	N/A	1		2.24
TexStar LGIP	TEXSTAR	Local Government Investment Pool	8/31/2016	0.553	922,364.03	922,364.03	922,364.03	922,364.03	N/A	1		1.41
Sub Total / Average				0.508	2,390,590.87	2,390,590.87	2,390,590.87	2,390,590.87		1	0.00	3.65
94 - Utility Construction Fund 94												
Nations Funds MM	MF0008	Money Market	8/1/2016	0.480	1,503,303.93	1,503,303.93	1,503,303.93	1,503,303.93	N/A	1		2.30
TexStar LGIP	TEXSTAR	Local Government Investment Pool	6/30/2016	0.553	1,404,480.29	1,404,480.29	1,404,480.29	1,404,480.29	N/A	1		2.15
Sub Total / Average				0.515	2,907,784.22	2,907,784.22	2,907,784.22	2,907,784.22		1	0.00	4.44
Total / Average				0.524	65,437,175.45	65,437,175.45	65,437,175.45	65,437,175.45		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 2/28/2017

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	447,261.56	447,261.56	447,261.56	447,261.56	N/A	1		0.68	15 - Street Construction
Sub Total / Average			0.240	447,261.56	447,261.56	447,261.56	447,261.56		1	0.00	0.68	
Nations Funds												
Nations Funds MM	MF0008	10/25/1999	0.480	577,650.67	577,650.67	577,650.67	577,650.67	N/A	1		0.88	24 - Mansfield Parks Land Dedication
Nations Funds MM	MF0008	10/25/1999	0.480	3,200,440.69	3,200,440.69	3,200,440.69	3,200,440.69	N/A	1		4.89	15 - Street Construction
Nations Funds MM	MF0008	8/1/2016	0.480	1,503,303.93	1,503,303.93	1,503,303.93	1,503,303.93	N/A	1		2.30	94 - Utility Construction Fund 94
Nations Funds MM	MF0008	8/1/2016	0.480	1,468,226.84	1,468,226.84	1,468,226.84	1,468,226.84	N/A	1		2.24	86 - 2016 Streets Construction
Nations Funds MM	MF0008	4/11/2012	0.480	2,864,687.42	2,864,687.42	2,864,687.42	2,864,687.42	N/A	1		4.38	27 - Revenue Bond Reserve
Nations Funds MM	MF0008	10/25/1999	0.480	1,217,821.71	1,217,821.71	1,217,821.71	1,217,821.71	N/A	1		1.86	39 - Economic Development
Nations Funds MM	MF0008	8/1/2016	0.480	1,538,381.02	1,538,381.02	1,538,381.02	1,538,381.02	N/A	1		2.35	309 - Library Expansion
Nations Funds MM	MF0008	10/25/1999	0.480	2,536,497.46	2,536,497.46	2,536,497.46	2,536,497.46	N/A	1		3.88	01 - General Fund
Nations Funds MM	MF0008	10/25/1999	0.480	2,531,264.49	2,531,264.49	2,531,264.49	2,531,264.49	N/A	1		3.87	23 - Mansfield Parks 1/2 Sales Tax
Nations Funds MM	MF0008	10/25/1999	0.480	60,272.26	60,272.26	60,272.26	60,272.26	N/A	1		0.09	06 - Tree Mitigation
Nations Funds MM	MF0008	4/1/2015	0.480	24,715.50	24,715.50	24,715.50	24,715.50	N/A	1		0.04	84 - 2015 Streets Construction
Nations Funds MM	MF0008	10/25/1999	0.480	1,387,461.62	1,387,461.62	1,387,461.62	1,387,461.62	N/A	1		2.12	28 - Utility Construction Fund 28
Nations Funds MM	MF0008	10/25/1999	0.480	4,634,650.84	4,634,650.84	4,634,650.84	4,634,650.84	N/A	1		7.08	25 - Water & Sewer
Nations Funds MM	MF0008	10/25/1999	0.480	424,171.05	424,171.05	424,171.05	424,171.05	N/A	1		0.65	10 - Debt Services
Sub Total / Average			0.480	23,969,545.50	23,969,545.50	23,969,545.50	23,969,545.50		1	0.00	36.63	
TexStar												
TexStar LGIP	TEXSTAR	11/2/2012	0.553	3,725,564.69	3,725,564.69	3,725,564.69	3,725,564.69	N/A	1		5.69	39 - Economic Development
TexStar LGIP	TEXSTAR	11/2/2012	0.553	3,420,702.03	3,420,702.03	3,420,702.03	3,420,702.03	N/A	1		5.23	23 - Mansfield Parks 1/2 Sales Tax
TexStar LGIP	TEXSTAR	4/30/2015	0.553	1,647,870.99	1,647,870.99	1,647,870.99	1,647,870.99	N/A	1		2.52	84 - 2015 Streets Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.553	6,926,813.03	6,926,813.03	6,926,813.03	6,926,813.03	N/A	1		10.59	28 - Utility Construction Fund 28
TexStar LGIP	TEXSTAR	11/2/2012	0.553	6,970,576.55	6,970,576.55	6,970,576.55	6,970,576.55	N/A	1		10.65	01 - General Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.553	7,889,223.28	7,889,223.28	7,889,223.28	7,889,223.28	N/A	1		12.06	25 - Water & Sewer
TexStar LGIP	TEXSTAR	11/2/2012	0.553	1,438,503.00	1,438,503.00	1,438,503.00	1,438,503.00	N/A	1		2.20	81 - Street Construction 2012 Issue

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
TexStar LGIP	TEXSTAR	11/2/2012	0.553	219,695.01	219,695.01	219,695.01	219,695.01	N/A	1		0.34	38 - MEDC I&S Fund
TexStar LGIP	TEXSTAR	11/30/2014	0.553	553,343.96	553,343.96	553,343.96	553,343.96	N/A	1		0.85	08 - Hotel
TexStar LGIP	TEXSTAR	1/8/2014	0.553	819,933.95	819,933.95	819,933.95	819,933.95	N/A	1		1.25	83 - 2014 Street Construction Fund
TexStar LGIP	TEXSTAR	1/8/2014	0.553	101,459.36	101,459.36	101,459.36	101,459.36	N/A	1		0.16	31 - Animal Control Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.553	51,088.73	51,088.73	51,088.73	51,088.73	N/A	1		0.08	10 - Debt Services
TexStar LGIP	TEXSTAR	11/2/2012	0.553	75,518.23	75,518.23	75,518.23	75,518.23	N/A	1		0.12	16 - Building Construction
TexStar LGIP	TEXSTAR	1/8/2014	0.553	76,053.72	76,053.72	76,053.72	76,053.72	N/A	1		0.12	35 - Tactical Training Range
TexStar LGIP	TEXSTAR	6/30/2016	0.553	1,404,480.29	1,404,480.29	1,404,480.29	1,404,480.29	N/A	1		2.15	94 - Utility Construction Fund 94
TexStar LGIP	TEXSTAR	11/2/2012	0.553	1,408,080.52	1,408,080.52	1,408,080.52	1,408,080.52	N/A	1		2.15	50 - TIF
TexStar LGIP	TEXSTAR	11/2/2012	0.553	1,409,555.03	1,409,555.03	1,409,555.03	1,409,555.03	N/A	1		2.15	15 - Street Construction
TexStar LGIP	TEXSTAR	1/8/2014	0.553	4,589.73	4,589.73	4,589.73	4,589.73	N/A	1		0.01	22 - Equipment Replacement
TexStar LGIP	TEXSTAR	8/31/2016	0.553	922,364.03	922,364.03	922,364.03	922,364.03	N/A	1		1.41	86 - 2016 Streets Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.553	945,954.13	945,954.13	945,954.13	945,954.13	N/A	1		1.45	19 - Drainage Utility Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.553	1,008,998.13	1,008,998.13	1,008,998.13	1,008,998.13	N/A	1		1.54	24 - Mansfield Parks Land Dedication
Sub Total / Average			0.553	41,020,368.39	41,020,368.39	41,020,368.39	41,020,368.39		1	0.00	62.69	
Total / Average			0.524	65,437,175.45	65,437,175.45	65,437,175.45	65,437,175.45		1	0.00	100	