

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 2018. The results of the period indicate that the City is operating as expected through this period.

Significant Financial Activity through the Period

- Capital Improvements –
 - Stars Center, \$14,692,798 total; current year - \$2,914,881
 - Pond Branch, \$2,279,740 total; current year - \$1,083,567
 - Equipment replaced, \$278,495
 - Streets, \$3,081,026
- A clean audit opinion
- Issued Debt, \$28,270,000
 - Mansfield Economic Development Corp., \$6,200,000
 - Mansfield Parks Development Corp., \$6,110,000
 - Streets/Equipment Replacement/Land, \$15,960,000

General Fund Financial Activity

General Fund assets are \$439,921,250; general fund liabilities are \$178,424,894 and general fund net assets are \$228,346,088. Unassigned reserves and general fund balance was \$33,150,268 as of February 28, 2018.

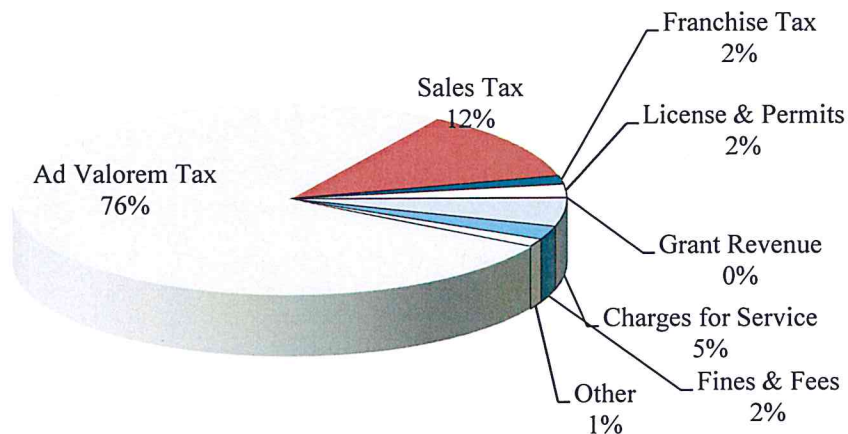
City of Mansfield, Texas interim unaudited financial report for the month and five (5) month period ended February, 2018

2018

Overall general fund revenue collected as of February 28, 2018 is 70.09% of anticipated collections. Expenditures as of February 28, 2018 are in line with budgeted expectations or 36.18% of the expected expenditures have been spent as of February 28, 2018. As of February 28, 2018 the City's current net assets are at estimated results.

General Fund Revenues

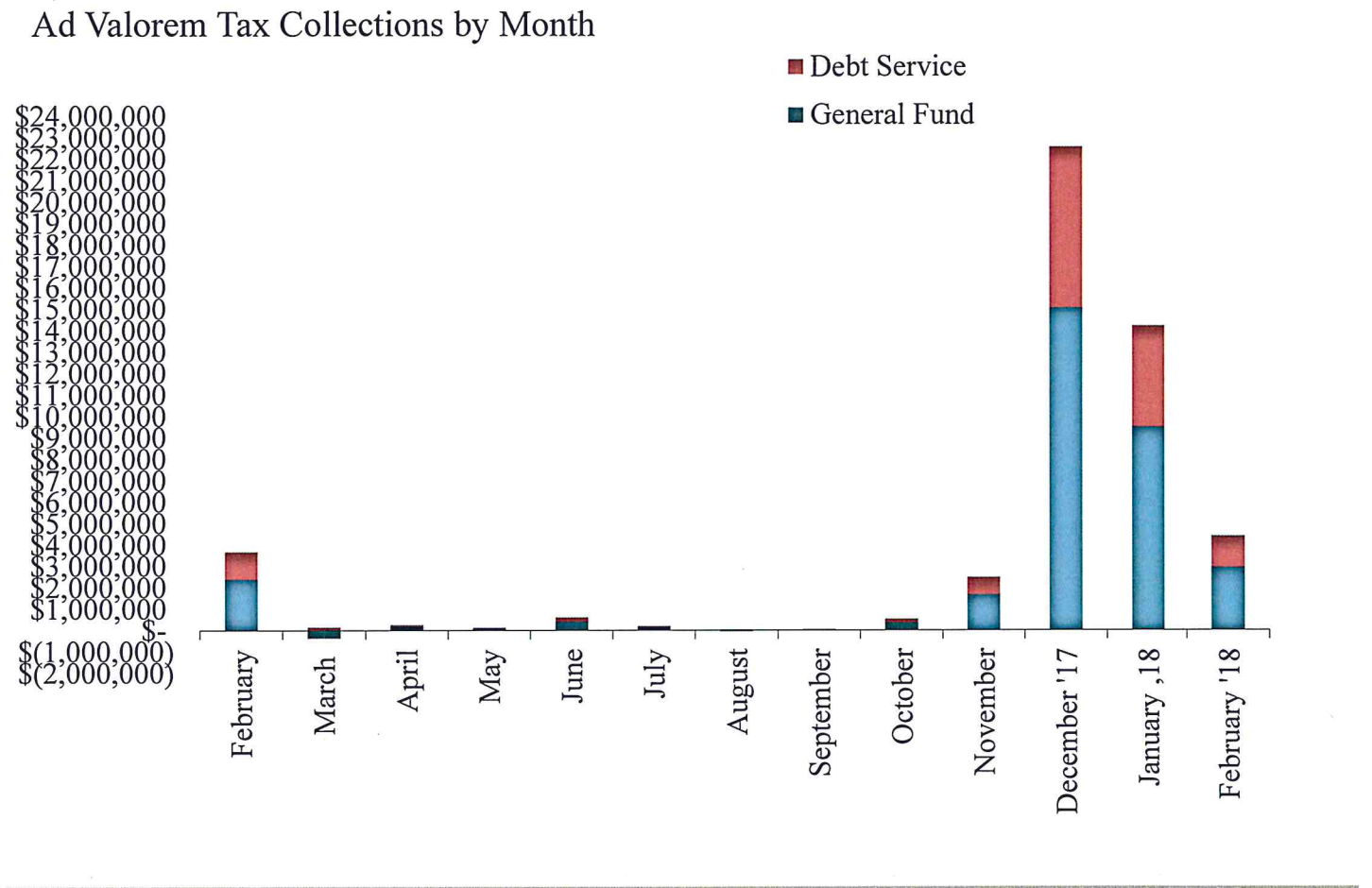
Allocation of Receipts as of February 28, 2018



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 is performing ahead of the expectations given the significant collections of the property taxes with the first five months of the fiscal year. Property tax collections through February 28, 2018 are \$29,560,087. Last year's collections were \$26,242,494 for the same period - a 12.64% increase over prior year.

As of February 28, 2018, actual debt service property tax collections were \$14,735,476. For the same period last year, property tax collections were \$13,364,741 - an increase of 10.26%.



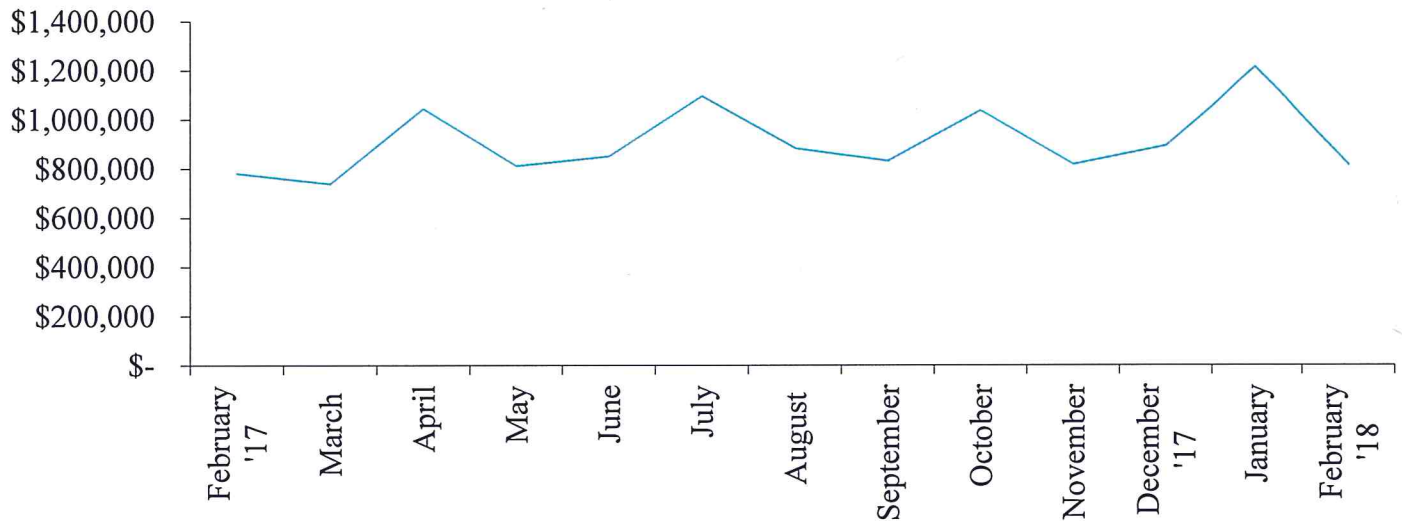
Sales Tax

The City’s budgeted sales tax revenue is 20.13% of the total budgeted revenue for the City. Collections for the first five months amount to 12.18% of total budgeted collections for fiscal 2018. Sales tax per capita can range from \$150 - \$160 in a given month. 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. Sales Tax collections for the period February 1, 2018 through February 28, 2018, total \$815,279 as compared to \$782,402 for the same period last year. This is an increase of 4.2% over the same period as last year.

City of Mansfield, Texas interim unaudited financial report for the month and five (5) month period ended February, 2018

2018

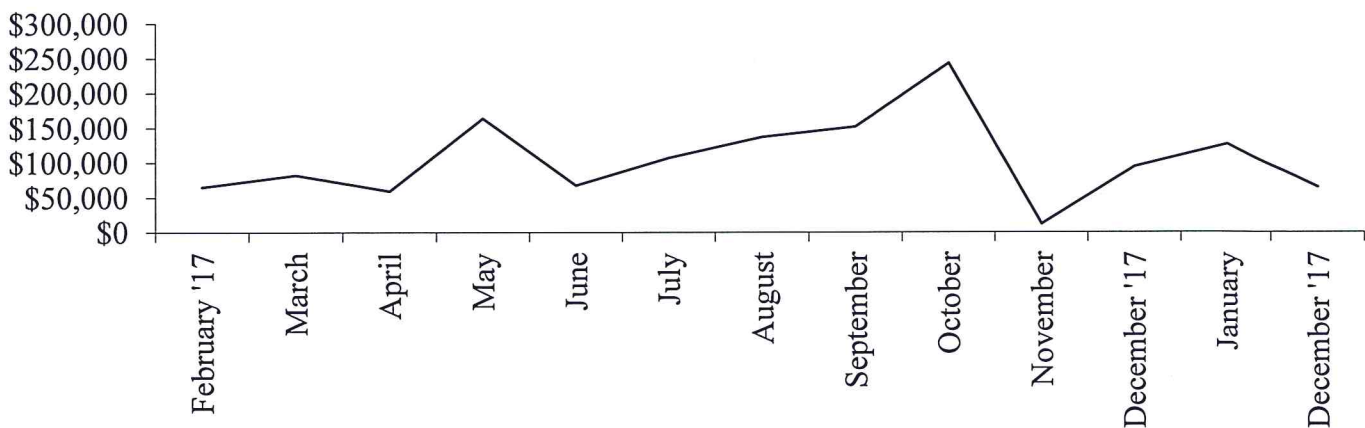
Sales Tax Collections



Building Permits

Building activity has remained relatively consistent but has increased in year over year comparisons. Year to date comparisons indicate building permit activity to be *up*. Building Permits decreased slightly in February 2018 compared to February 2017. Permit revenues for this period compared to the same period last year are \$64,948 and \$65,524 respectively, representing a decrease of \$576 or .88% less than the same period last year. Building activity for the year is expected to meet anticipated estimates.

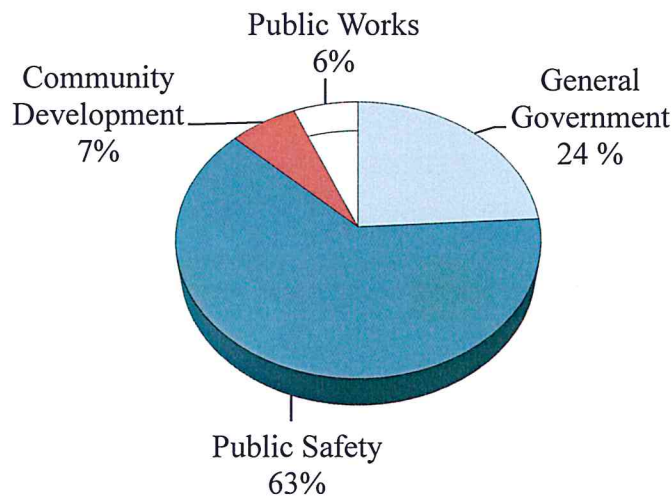
Building Permits Collections by Month



Expenditure/Uses

The City has spent \$19,766,977 of its expected expenditures of \$54,630,771 or 36.18% 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 \$31,739,500 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, 2018.

Expenses



Water & Sewer Financial Activity

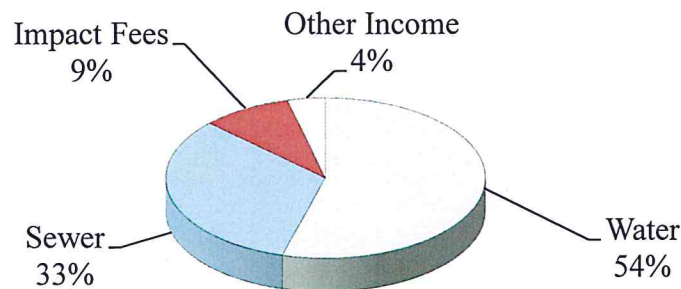
Water & Sewer assets are \$221,999,028, deferred outflow of resources are \$4,105,713 fund liabilities are \$51,632,808; deferred inflow of resources are \$45,235 and fund net assets are \$174,336,698. Unassigned reserves are \$26,417,056 as of February 28, 2018.

Operating Revenue is in line with estimates for this fiscal year. The sale of Water & Sewer alone represent 87% of the total revenue collected to date; while 9% of the Fund's revenue has been collected from impact fees. Currently the Fund has collected 46.40% of its Budgeted Revenue to date or \$14,839,836 of \$31,982,703 in Budgeted Revenue.

City of Mansfield, Texas interim unaudited financial report for the month and five (5) month period ended February, 2018

2018

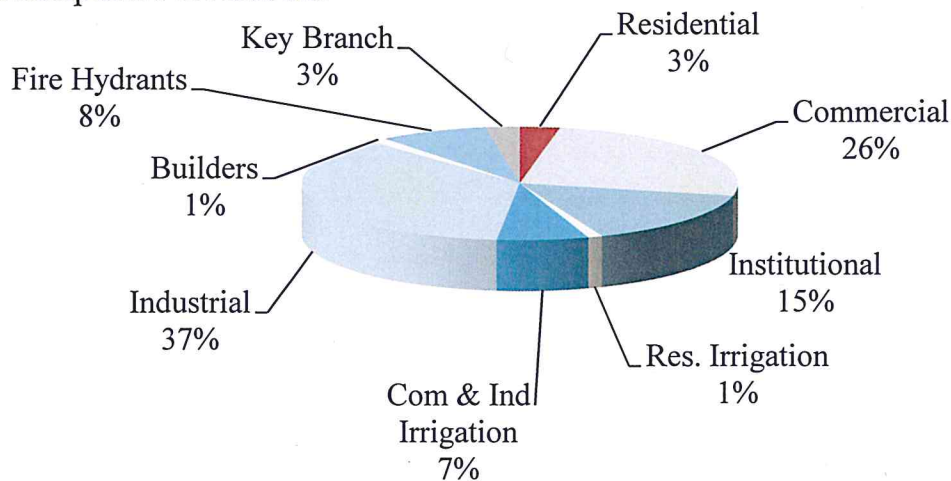
Revenues



Consumption Class	Water Accounts		Consumption ('000)		Avg Consmt Per Acct	
	Feb '18	Feb. '17	Feb '18	Feb. '17	Feb '18	Feb. '17
Residential	18,457	18,050	115,943	107,566	6,282	5,959
Commercial	706	684	38,253	36,118	54,183	52,804
Institutional	158	157	5,147	4,693	32,578	29,890
Residential Irrigation	894	896	1,980	2,248	2,215	2,509
Com & Ind Irrigation	712	686	10,181	12,467	14,299	18,173
Industrial	129	130	9,959	9,575	77,203	73,656
Builders	383	280	967	1,520	2,525	5,428
Fire Hydrants	50	36	863	1,163	17,264	32,303
Residential Key Branch	6	6	32	48	5,408	8,017
Bulk Untreated Water	4	4	1,296	723	324,000	180,750
Bulk Treated Water	3	3	62,048	55,950	20,682,667	18,650,000
Total	21,502	20,932	246,669	232,071		

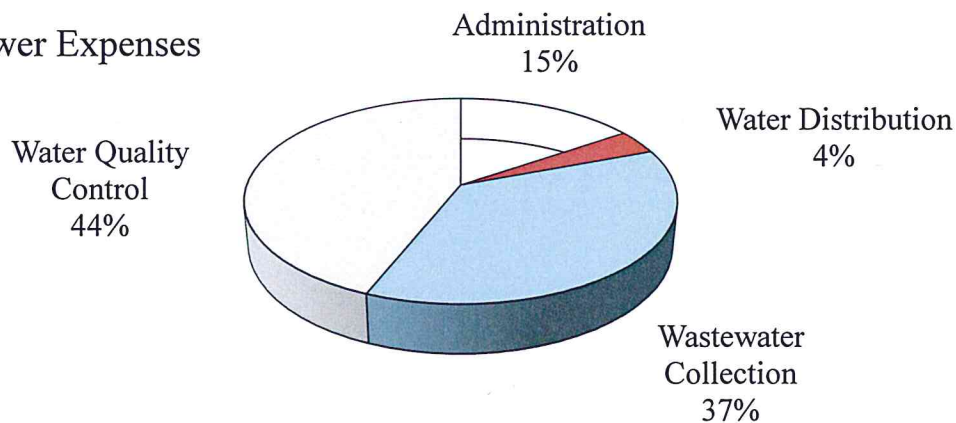
Consumption to date is ahead of prior year's consumption because connections are up in year over year comparisons. In a year over year comparison, customer accounts have increased by 570 new connections.

Average 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 37.69% 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.

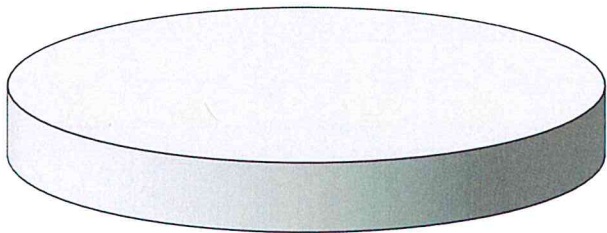
Water & Sewer Expenses



INVESTMENT SCHEDULE:

A schedule of investments is included in your packet for period ended February 28, 2018.

Investment Summary



Money Markets
100%

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GENERAL FUND

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

City of Mansfield, Texas

Comparative Balance Sheet - General Fund
February 28, 2018 and 2017 (Unaudited)

<u>ASSETS</u>	<u>Fiscal 2018</u>	<u>Fiscal 2017</u>
Cash and Investments	\$ 32,520,204	\$ 29,294,470
Receivables:		
Current Year Taxes	1,329,378	1,153,255
Delinquent Taxes (Net of Allowance of \$565,330)	-	-
Accounts (Net of Allowance of \$180,866)	1,266,176	1,210,709
Ambulance	1,027,597	943,172
Municipal Court	36,145	64,033
Due From Other Funds	201,906	21,906
Capital Assets (net of accumulated depreciation)	<u>403,539,846 *</u>	<u>375,296,952</u>
Total Assets	<u>\$ 439,921,250</u>	<u>\$ 407,984,497</u>
<u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 231,703	\$ 264,810
Accrued Liabilities	606,312	821,545
Deferred Revenue	2,393,120	2,160,460
Noncurrent liabilities:		
Due within one year	12,970,269 *	12,175,207
Due in more than one year	<u>162,223,489 *</u>	<u>142,691,600</u>
Total Liabilities	<u>178,424,894</u>	<u>158,113,622</u>
FUND BALANCES:		
Invested in capital assets, net of related debt	228,346,088 *	220,430,145
Unassigned	<u>33,150,268</u>	<u>29,440,730</u>
Total Fund Balances	<u>261,496,356</u>	<u>249,870,875</u>
Total Liabilities And Fund Balances	<u>\$ 439,921,250</u>	<u>\$ 407,984,497</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.

*For presentation purposes does not include deferred outflows/inflows

City of Mansfield, Texas

Summary Revenue and Expenditure Report for the Month and Five Months
Ended February 28, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE	FY18 ORIGINAL BUDGET	FY18 POSITIVE (NEGATIVE) BUDGET	FY18 PERCENT COLLECTED TO BUDGET
REVENUES:							
Taxes	\$ 4,168,498	\$ 3,569,889	\$35,156,263	\$ 31,352,421	\$ 46,607,605	\$ (11,451,342)	75.43%
License And Permits	91,542	120,820	875,982	666,015	1,726,828	(850,846)	50.73%
Grant Revenue	30,658	975	30,658	97,120	-	30,658	0.00%
Charges For Services	351,504	336,671	1,889,644	1,763,292	4,364,520	(2,474,877)	43.30%
Fines And Fees	94,565	136,927	908,816	1,022,063	2,286,617	(1,377,801)	39.74%
Interest Earnings	12,532	1,313	74,332	16,058	75,000	(668)	99.11%
Contributions	-	-	-	-	-	-	0.00%
Miscellaneous	61,095	70,544	343,710	326,563	980,356	(636,646)	35.06%
Total Revenues	4,810,395	4,237,140	39,279,404	35,243,532	56,040,927	(16,761,523)	70.09%
EXPENDITURES:							
General Government	973,756	852,124	4,758,905	4,309,041	14,020,792	9,261,887	33.94%
Public Safety	2,340,822	2,095,276	12,458,886	11,442,039	31,739,500	19,280,614	39.25%
Public Works	226,839	159,705	1,241,171	1,039,586	4,618,116	3,376,945	26.88%
Community Development	233,454	483,631	1,308,015	1,691,213	4,252,363	2,944,348	30.76%
Total Expenditures	3,774,872	3,590,737	19,766,977	18,481,879	54,630,771	34,863,794	36.18%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	1,035,523	646,402	19,512,428	16,761,653	1,410,156		
OTHER FINANCING SOURCES (USES)							
Reserve/Contingency	-	-	-	-	(206,076)	206,076	0.00%
Sale of Capital Assets, net	-	-	-	-	-	-	0.00%
Financing, net	1,090,000	-	1,090,000	-	-	1,090,000	0.00%
Sources	-	-	-	-	1,449,913	(1,449,913)	0.00%
(Uses)	(463,595)	(32,669)	(1,928,191)	(397,904)	(2,653,993)	725,802	72.65%
Total Other Financing Sources (Uses)	626,405	(32,669)	(838,191)	(397,904)	(1,410,156)	571,965	72.65%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,661,929	613,733	18,674,237	16,363,749	-		
FUND BALANCE							
BEGINNING	31,488,339	28,826,997	14,476,031	13,076,981	14,476,031		
ENDING	\$ 33,150,268	\$ 29,440,730	\$ 33,150,268	\$ 29,440,730	\$ 14,476,031		

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, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE	FY18 ORIGINAL BUDGET	FY18 POSITIVE (NEGATIVE) BUDGET	FY18 PERCENT COLLECTED TO BUDGET
REVENUES:							
Taxes-Current	\$ 2,920,157	\$ 2,406,462	\$ 29,489,117	\$ 26,093,973	\$ 30,995,009	\$ (1,505,892)	95.14%
Taxes-Prior	27,308	66,190	70,970	148,521	144,330	(73,361)	49.17%
Gas Royalty Income	1,024	950	7,540	3,351	10,000	(2,460)	75.40%
Franchise Taxes	377,548	249,780	575,913	409,496	3,825,598	(3,249,685)	15.05%
Sales Taxes	815,279	782,402	4,784,628	4,534,536	11,279,631	(6,495,003)	42.42%
Mix Drink Taxes	-	-	94,744	91,285	180,031	(85,287)	52.63%
Delinquent P&I	27,184	64,105	133,350	71,259	173,006	(39,656)	77.08%
Total Taxes	4,168,498	3,569,889	35,156,263	31,352,421	46,607,605	(11,451,343)	75.43%
LICENSE & PERMITS							
Building Permits	64,948	65,524	650,916	471,148	1,446,115	(795,199)	45.01%
Other Lic/Permits	26,595	55,296	225,066	194,868	280,713	(55,647)	80.18%
Total License & Permits	91,542	120,820	875,982	666,015	1,726,828	(850,846)	50.73%
GRANT REVENUE	30,658	975	30,658	97,120	-	30,658	0.00%
CHARGES FOR SERVICES							
Sanitation	219,752	234,506	1,164,375	1,118,947	2,762,540	(1,598,165)	42.15%
Ambulance Services	118,673	101,533	558,381	518,135	1,287,980	(729,599)	43.35%
Fines & Fees-Engineering	13,080	632	166,887	126,209	314,000	(147,113)	53.15%
Total Charges For Services	351,504	336,671	1,889,644	1,763,292	4,364,520	(2,474,877)	43.30%
FINES & FEES							
Fines & Fees-Court	73,171	105,522	309,131	403,159	1,441,914	(1,132,784)	21.44%
Fines & Fees-Other	21,395	31,405	599,685	618,904	844,703	(245,018)	70.99%
Total Fines & Fees	94,565	136,927	908,816	1,022,063	2,286,617	(1,377,801)	39.74%
INTEREST EARNINGS	12,532	1,313	74,332	16,058	75,000	(668)	99.11%
CONTRIBUTIONS	-	-	-	-	-	-	0.00%
MISCELLANEOUS							
Certificate Of Occupancy	1,140	1,140	5,460	7,320	8,243	(2,783)	66.24%
Mowing	2,205	516	4,395	9,950	-	4,395	0.00%
Sale Of Property	-	9,889	2,466	11,235	2,120	346	116.32%
Zoning Fees	27,200	-	48,850	34,950	35,581	13,269	137.29%
Plat Fees	5,235	6,365	18,775	18,845	39,206	(20,431)	47.89%
Miscellaneous	25,315	52,633	263,764	244,263	895,206	(631,442)	29.46%
Total Miscellaneous	61,095	70,544	343,710	326,563	980,356	(636,646)	35.06%
Total Revenues	\$ 4,810,395	\$ 4,237,140	\$ 39,279,404	\$ 35,243,532	\$ 56,040,927	\$ (16,761,523)	70.09%

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, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE	FY18 ORIGINAL BUDGET	FY18 POSITIVE (NEGATIVE) BUDGET	FY18 PERCENT COLLECTED TO BUDGET
EXPENDITURES:							
GENERAL GOVERNMENT							
Non-departmental	\$ 87,256	\$ 5,045	\$ 441,773	\$ 42,651	\$ 1,986,109	\$ 1,544,336	22.24%
City Council	7,834	2,205	68,392	63,372	142,962	74,570	47.84%
Administration	53,380	35,151	301,587	204,604	1,151,482	849,895	26.19%
Legal	43,735	25,168	251,798	139,977	885,610	633,812	28.43%
Human Resources	36,525	38,023	275,540	262,500	672,528	396,988	40.97%
Finance	44,019	37,187	239,883	231,896	597,388	357,505	40.16%
Accounting	21,015	41,975	146,963	226,983	432,978	286,015	33.94%
Purchasing	6,368	35,122	36,297	181,132	90,127	53,830	40.27%
Tax Collection	58,816	5,859	302,566	33,671	290,000	(12,566)	104.33%
Information Technology	81,685	54,544	263,979	273,620	834,179	570,200	31.65%
Sanitation	199,302	189,907	789,558	755,121	2,239,140	1,449,582	35.26%
Budget	7,996	67,334	33,115	275,957	92,772	59,656	35.70%
City Secretary	18,067	5,812	124,556	33,039	380,539	255,983	32.73%
Planning Administration	62,540	79,054	315,115	400,345	1,047,894	732,780	30.07%
Planning/Zoning Comm	112	429	3,157	3,699	14,039	10,882	22.49%
Engineering	29,334	23,534	138,701	138,718	406,166	267,466	34.15%
Historic Landmark	-	148	433	794	3,284	2,851	13.17%
Development Services	15,018	99	78,025	394	183,598	105,574	42.50%
Building Inspection	67,582	121,138	335,738	623,314	945,557	609,819	35.51%
Board of Adjustments	179	-	226	-	2,818	2,591	8.04%
Code Compliance	40,446	-	196,347	-	581,807	385,460	33.75%
Building Maintenance	92,546	84,391	415,159	417,255	1,039,813	624,653	39.93%
Total	973,756	852,124	4,758,905	4,309,041	14,020,792	9,261,885	33.94%
PUBLIC SAFETY							
Police Administration	99,521	89,974	716,364	713,810	1,543,210	826,846	46.42%
Communications	169,273	147,453	1,134,505	1,065,834	2,671,445	1,536,940	42.47%
Patrol	608,297	458,915	2,960,222	2,415,978	7,705,371	4,745,149	38.42%
CID And Narcotics	190,398	178,803	950,233	964,673	2,676,586	1,726,353	35.50%
Animal Control	41,221	16,925	243,341	95,807	666,813	423,472	36.49%
CVE Traffic Enforcement	33,107	46,598	158,157	251,419	320,581	162,424	49.33%
Traffic Enforcement	32,636	43,968	239,996	218,718	604,860	364,864	39.68%
K-9 Patrol	20,840	11,529	114,331	109,496	272,819	158,488	41.91%
COPS	42,538	43,329	231,257	218,284	685,515	454,258	33.73%
Municipal Court	57,802	31,106	265,099	164,823	738,785	473,685	35.88%
Training	12,083	40,634	27,851	191,219	110,571	82,719	25.19%
Police Grant Expenditures	19,490	24,740	131,327	157,714	312,405	181,078	42.04%
Fire Administration	91,548	72,939	405,926	375,148	992,508	586,582	40.90%
Fire Prevention	51,447	61,229	286,947	278,941	751,711	464,764	38.17%
Emergency Management	13,556	12,791	98,683	98,422	210,268	111,585	46.93%
Fire Operations	857,063	814,342	4,494,647	4,121,752	11,476,054	6,981,407	39.17%
Total	2,340,822	2,095,276	12,458,886	11,442,039	31,739,500	19,280,613	39.25%
PUBLIC WORKS							
Street Maintenance	121,131	121,127	671,873	630,270	3,286,574	2,614,702	20.44%
Traffic Control	105,707	38,578	569,298	409,316	1,331,541	762,243	42.75%
Total	226,839	159,705	1,241,171	1,039,586	4,618,116	3,376,945	26.88%

City of Mansfield, Texas

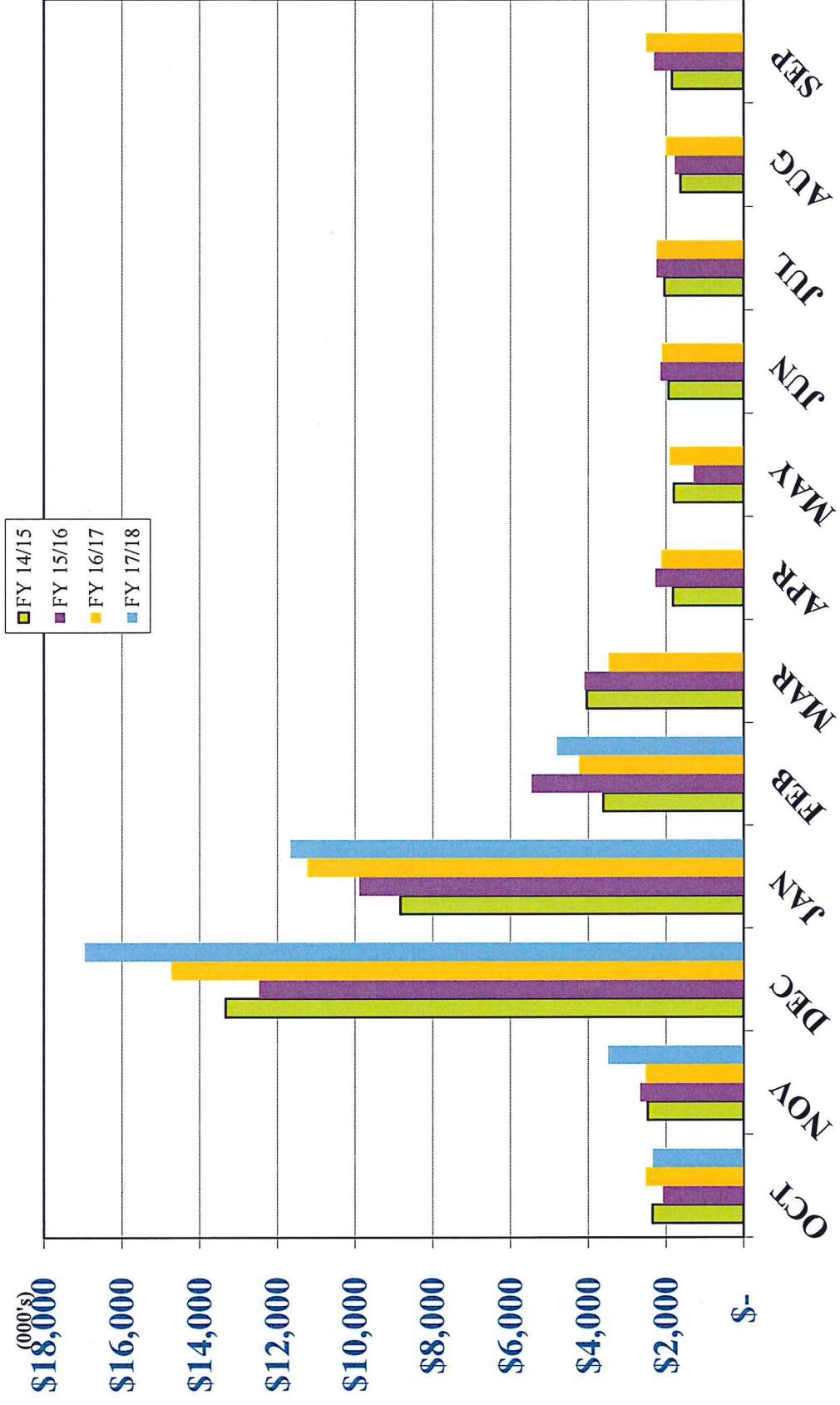
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -
General Fund - For the Month and Five Months Ended February 28, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE	FY18 ORIGINAL BUDGET	FY18 POSITIVE (NEGATIVE) BUDGET	FY18 PERCENT COLLECTED TO BUDGET
COMMUNITY SERVICES							
Parks & Recreation Operations	106,548	113,673	602,567	765,326	2,122,073	1,519,507	28.40%
Communications & Marketing	19,447	32,534	109,378	136,955	307,303	197,925	35.59%
Downtown Parking	308	364	2,572	3,565	-	(2,572)	0.00%
Senior Citizens	22,079	15,733	113,163	96,569	268,418	155,255	42.16%
Cultural Services	20,403	13,354	141,067	106,035	420,720	279,653	33.53%
Library	64,669	76,211	339,267	350,999	1,133,850	794,582	29.92%
Grant Expenditures	-	231,764	-	231,764	-	-	0.00%
Total	233,454	483,631	1,308,015	1,691,213	4,252,363	2,944,350	30.76%
TOTAL EXPENDITURES	\$ 3,774,872	\$ 3,590,737	\$ 19,766,977	\$ 18,481,879	\$ 54,630,771	\$ 34,863,793	36.18%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	1,035,523	646,402	19,512,428	16,761,653	1,410,156		
OTHER FINANCING SOURCES (USES)							
SOURCES:							
Utility Fund-Transfer	-	-	-	-	1,208,513	(1,208,513)	0.00%
MEDC - Transfer	-	-	-	-	241,400	(241,400)	0.00%
Bond Proceeds	1,038,207	-	1,038,207	-	-	1,038,207	0.00%
Premiums on Bond Issuance	68,976	-	68,976	-	-	68,976	0.00%
Sale of Capital Assets, net	-	-	-	-	-	-	0.00%
Total Other Financing Sources	1,107,182	-	1,107,182	-	1,449,913	(342,731)	76.36%
(USES):							
Land	-	-	(692,962)	-		692,962	0.00%
MPFDC	-	-	-	-	(222,496)	(222,496)	0.00%
Transfers	-	-	-	-	(1,421,141)	(1,421,141)	0.00%
PFA Insurance	-	(32,669)	(534,634)	397,904	(420,158)	114,476	127.25%
Economic Incentives	(463,595)	-	(700,595)	-	(590,198)	110,397	118.71%
Discount on Bond Issuance	(11,124)	-	(11,124)	-	-	11,124	0.00%
Bond Issuance Costs	(6,059)	-	(6,059)	-	-	6,059	0.00%
Reserve/Contingency	-	-	-	-	(206,076)	(206,076)	0.00%
Total Other Financing Uses	(480,777)	(32,669)	(1,945,373)	397,904	(2,860,069)	(914,696)	68.02%
Total Other Financing Sources (Uses)	626,405	(32,669)	(838,191)	(397,904)	(1,410,156)	571,965	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,661,929	613,733	18,674,237	16,363,749	-		
UNRESERVED FUND BALANCE							
BEGINNING	31,488,339	28,826,997	14,476,031	13,076,981	14,476,031		
ENDING	\$ 33,150,268	\$ 29,440,730	\$ 33,150,268	\$ 29,440,730	\$ 14,476,031		



CITY OF MANSFIELD

General Fund - Total Revenues





CITY OF MANSFIELD

General Fund - Total Expenditures

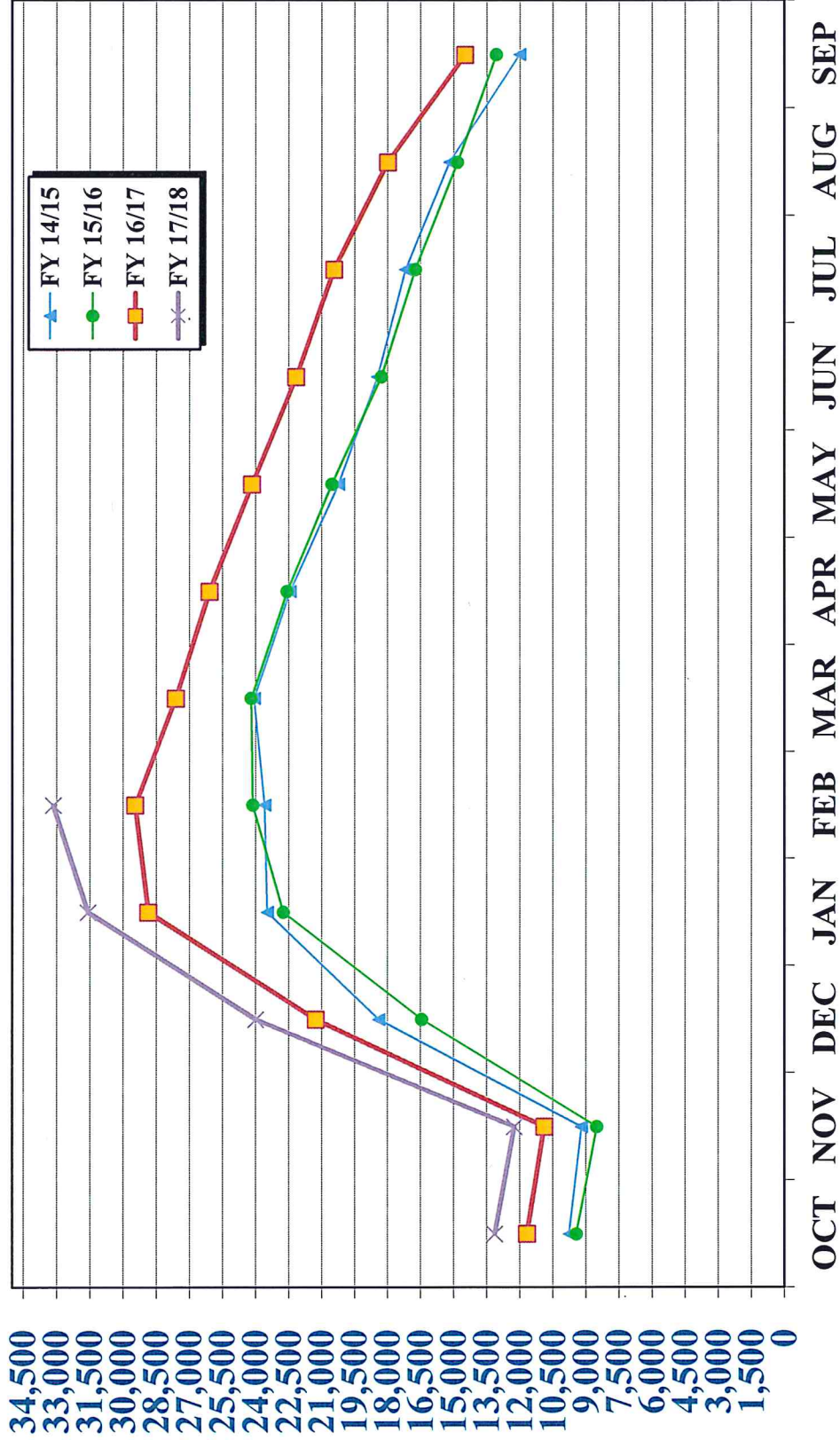




CITY OF MANSFIELD

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 defined by the City.

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.

The Southpointe Public Improvement District (PID) Fund – This fund is used to account for the improvement or maintenance within a defined area.

City of Mansfield, Texas

Comparative Balance Sheet - Tax Increment Reinvestment Zone Fund Number One
February 28, 2018 and 2017 (Unaudited)

	2018	2017
<u>ASSETS</u>		
Cash And Investments	\$ 2,846,316	\$ 2,207,836
Due From Other Funds	24,582	23,204
Total Assets	<u>\$ 2,870,898</u>	<u>\$ 2,231,040</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 867,573	\$ 963,890
Retainage Payable	-	-
Total Liabilities	<u>867,573</u>	<u>963,890</u>
FUND BALANCES:		
Fund Balance	1,996,375	1,449,193
Excess Revenues Over Expenditures	<u>6,950</u>	<u>(182,042)</u>
Total Fund Balances	<u>2,003,325</u>	<u>1,267,151</u>
Total Liabilities And Fund Balances	<u>\$ 2,870,898</u>	<u>\$ 2,231,040</u>

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, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE
<u>REVENUES:</u>				
Taxes, Penalties, And Interest	\$ -	-	-	-
Interest Income	1,473	-	6,949	2,206
Total Revenues	1,473	-	6,949	2,206
<u>EXPENDITURES:</u>				
General Government	-	-	-	184,248
Debt Service -				
Principal Retirement	-	-	-	-
Interest	-	-	-	-
Lease Payments	-	-	-	-
Bond Issuance Cost	-	-	-	-
Fiscal Charges	-	-	-	-
Total Expenditures	-	-	-	184,248
Excess Of Revenues Over (Under) Expenditures	1,473	-	6,949	(182,042)
<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	1,473	-	6,949	(182,042)
FUND BALANCE, BEGINNING	2,001,852	1,267,151	1,996,376	1,449,193
FUND BALANCE, ENDING	\$ 2,003,325	\$ 1,267,151	\$ 2,003,325	\$ 1,267,151

City of Mansfield, Texas

Comparative Balance Sheet - Tax Increment Reinvestment Zone Fund Number Two
February 28, 2018 and 2017 (Unaudited)

	2018	2017
<u>ASSETS</u>		
Cash And Investments	\$ 34,226	\$ 3,663
Construction in Progress	-	-
Total Assets	<u>\$ 34,226</u>	<u>\$ 3,663</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 180,000	\$ -
Retainage Payable	-	-
Total Liabilities	<u>180,000</u>	<u>-</u>
FUND BALANCES:		
Fund Balance	(113,606)	3,663
Excess Revenues Over Expenditures	<u>(32,168)</u>	<u>-</u>
Total Fund Balances	<u>(145,774)</u>	<u>3,663</u>
Total Liabilities And Fund Balances	<u>\$ 34,226</u>	<u>\$ 3,663</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, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE
REVENUES:				
Taxes, Penalties, And Interest	\$ -	\$ -	\$ -	\$ -
Interest Income	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES:				
General Government	-	-	32,168	-
Debt Service -				
Principal Retirement	-	-	-	-
Interest	-	-	-	-
Lease Payments	-	-	-	-
Bond Issuance Cost	-	-	-	-
Fiscal Charges	-	-	-	-
Total Expenditures	-	-	32,168	-
Excess Of Revenues Over (Under) Expenditures	-	-	(32,168)	-
OTHER FINANCING SOURCES (USES)				
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	-	-	(32,168)	-
FUND BALANCE, BEGINNING	(145,774)	3,663	(113,606)	3,663
FUND BALANCE, ENDING	\$ (145,774)	\$ 3,663	\$ (145,774)	\$ 3,663

City of Mansfield, Texas

Comparative Balance Sheet - Tree Mitigation Fund
February 28, 2018 and 2017 (Unaudited)

	2018	2017
<u>ASSETS</u>		
Cash And Investments	\$ 26,321	\$ 63,044
Inventory	-	61,228
Total Assets	<u>\$ 26,321</u>	<u>\$ 124,272</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Accrued Liabilities	-	307
Total Liabilities	<u>-</u>	<u>307</u>
FUND BALANCES:		
Fund Balance	26,212	147,293
Excess Revenues Over Expenditures	109	(23,327)
Total Fund Balances	<u>26,321</u>	<u>123,965</u>
Total Liabilities And Fund Balances	<u>\$ 26,321</u>	<u>\$ 124,272</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, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE
<u>REVENUES:</u>				
Tree Mitigation Fee	\$ -	\$ -	\$ -	\$ -
Interest Income	26	-	109	72
Total Revenues	26	0	109	72
<u>EXPENDITURES:</u>				
Administrative Services	-	4,496	-	23,401
Contractual Services	-	-	-	-
Other Equipment	-	-	-	-
Total Expenditures	-	4,496	-	23,401
Excess Of Revenues Over (Under) Expenditures	26	(4,496)	109	(23,329)
<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	26	(4,496)	109	(23,329)
FUND BALANCE, BEGINNING	26,295	128,459	26,212	147,293
FUND BALANCE, ENDING	\$ 26,321	\$ 123,965	\$ 26,321	\$ 123,965

City of Mansfield, Texas

Comparative Balance Sheet - Hotel/Motel Occupancy Tax Fund
February 28, 2018 and 2017 (Unaudited)

	2018	2017
<u>ASSETS</u>		
Cash And Investments	\$ 853,055	\$ 793,486
Accounts Receivable	1,535	-
Total Assets	<u>\$ 854,590</u>	<u>\$ 793,486</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accrued Liabilities	<u>\$ 1,124</u>	<u>\$ 3,716</u>
Total Liabilities	<u>1,124</u>	<u>3,716</u>
FUND BALANCES:		
Fund Balance	867,818	1,381,818
Excess Revenues Over Expenditures	<u>(14,352)</u>	<u>(592,048)</u>
Total Fund Balances	<u>853,466</u>	<u>789,770</u>
Total Liabilities And Fund Balances	<u>\$ 854,590</u>	<u>\$ 793,486</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, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE	FY18 ORIGINAL BUDGET	FY18 OVER (UNDER) BUDGET	FY18 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>							
Hotel Occupancy Tax	\$ 18,958	\$ 21,833	\$ 181,855	\$ 179,960	\$ 713,500	\$ (531,645)	25.49%
Miscellaneous Income	2,996	-	10,026	867	0	10,026	0.00%
Total Revenues	21,954	21,833	191,881	180,827	713,500	(521,619)	26.89%
<u>EXPENDITURES:</u>							
Mansfield Historical Society	709	1,020	5,228	7,657	30,000	(24,772)	17.43%
The LOT	5,000	6,647	7,945	122,089	75,000	(67,055)	10.59%
Mansfield Rotary Club	40,000	17,000	40,000	17,000	60,000	(20,000)	66.67%
Farr Best Theater	-	38,839	-	39,039	-	-	0.00%
Discover Historic Mansfield	287	-	3,561	2,942	11,000	(7,439)	32.37%
Mansfield Tourism	27,511	24,491	131,553	112,142	375,000	(243,447)	35.08%
Sunrise Rotary	-	3,500	-	3,500	-	-	0.00%
Pickled Mansfield Society	-	-	-	-	30,000	(30,000)	0.00%
Mansfield Comm Theater - Mainstage	-	-	-	-	-	-	0.00%
Mansfield Police Dept. - Electronic Signage	-	-	16,732	14,727	16,732	-	100.00%
Mansfield Police Dept. - Explorer Competition	-	-	-	-	18,000	(18,000)	0.00%
Mansfield Commission for the Arts	-	-	1,213	-	30,000	(28,787)	4.04%
Applause Concert Series	-	-	-	-	3,000	(3,000)	0.00%
MPM LLC	-	-	-	-	1,500	(1,500)	0.00%
Reserve	-	-	-	453,780	63,268	(63,268)	0.00%
Total Expenditures	73,507	91,497	206,232	772,876	713,500	(507,268)	28.90%
Excess Of Revenues Over (Under) Expenditures	(51,553)	(69,664)	(14,352)	(592,048)			
FUND BALANCE, BEGINNING	905,019	859,433	867,818	1,381,818			
FUND BALANCE, ENDING	\$ 853,466	\$ 789,770	\$ 853,466	\$ 789,770			

City of Mansfield, Texas

Comparative Budget and Cash Analysis -

Hotel/Motel Occupancy Tax Fund - For the Five Months Ended February 28, 2018 and 2017 (Unaudited)

	Budgeted Request	FY18 Amount To Date	Available Budget	FY18 PERCENT COLLECTED TO BUDGET
REVENUES:				
Hotel Occupancy Tax	\$ 713,500	\$ 181,855	\$ 531,645	25.49%
Rental of Facilities	-	7,295	(7,295)	-
Interest Income	-	2,731	(2,731)	-
Total Revenues	713,500	191,881	521,619	26.89%
EXPENDITURES:				
Mansfield Historical Society	30,000	5,228	24,772	17.43%
The LOT	75,000	7,945	67,055	10.59%
Mansfield Rotary Club	60,000	40,000	20,000	66.67%
Discover Historic Mansfield - Painted Pianos	1,000	-	1,000	0.00%
Discover Historic Mansfield - Stroll, Shop & Dine	5,000	214	4,786	4.28%
Discover Historic Mansfield - Farr Best Concerts	5,000	3,347	1,653	66.93%
Mansfield Tourism	375,000	131,553	243,447	35.08%
Pickled Mansfield Society	30,000	-	30,000	0.00%
Mansfield Police Dept. - Electronic Signage	16,732	16,732	-	100.00%
Mansfield Police Dept. - Explorer Competition	18,000	-	18,000	0.00%
Mansfield Commission for the Arts	30,000	1,213	28,787	4.04%
Applause Concert Series	3,000	-	3,000	0.00%
MPM LLC	1,500	-	1,500	0.00%
Reserve	63,268	-	63,268	0.00%
Total Expenditures	713,500	206,232	507,268	28.90%
Revenues / (Expenditures)	-	(14,352)	14,352	

SUPPLEMENTAL INFORMATION: CASH ANALYSIS

Beginning Cash Balance for Fiscal Year 2018	864,770
Plus: FY2018 Cash Collections	191,881
Less: FY2018 Cash Expenditures	(206,232)
Cash Balance as of February 28, 2018	850,418
Remaining Hotel/Motel Occupancy Funds to Collect	521,619
Remaining Hotel/Motel Occupancy Funds to Expend	(507,268)
Projected Cash Balance at September 30, 2018	864,770

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Parks Facilities Development Corporation
February 28, 2018 and 2017 (Unaudited)

<u>ASSETS:</u>	<u>2018</u>	<u>2017</u>
Cash And Investments	\$ 8,192,099	\$ 10,650,852
Receivables:		
Accounts	668,612	713,799
Prepays	-	2,755
Total Assets	<u>\$ 8,860,710</u>	<u>\$ 11,367,406</u>
<u>LIABILITIES & FUND BALANCES:</u>		
LIABILITIES:		
Accounts Payable	\$ 238,397	\$ 263,596
Retainage Payable	-	22,805
Other Liabilities	600,000	612,149
Deferred Revenue	1,833,871	1,840,565
Total Liabilities	<u>2,672,268</u>	<u>2,739,116</u>
FUND BALANCES:		
Fund Balance	5,421,903	8,411,731
Excess Revenues Over (Under)		
Expenditures	766,539	216,560
Total Fund Balances	<u>6,188,442</u>	<u>8,628,291</u>
Total Liabilities And Fund Balances	<u>\$ 8,860,710</u>	<u>\$ 11,367,406</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, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE	FY18 ADOPTED BUDGET	FY18 OVER (UNDER) BUDGET	FY18 PERCENT COLLECTED TO BUDGET
REVENUES:							
Sales Tax Revenue	\$ 200,330	\$ 229,437	\$ 1,355,765	\$ 1,458,448	\$ 3,152,094	\$ (1,796,329)	43.01%
Contributions	466	8,783	64,301	12,665	40,000	24,301	160.75%
Interest Earnings	6,326	-	29,790	10,444	24,000	5,790	124.13%
Other Income	0	22,906	1,718	38,788	157,026	(155,308)	1.09%
MAC Revenue	31,547	30,776	180,455	356,828	532,000	(351,545)	33.92%
Lease Royalties	20,998	4,523	242,247	45,137	953,000	(710,753)	25.42%
Park Land Dedication Revenue	9,750	14,250	464,500	270,750	-	464,500	0.00%
Total Revenues	269,416	310,675	2,338,776	2,193,059	4,858,120	(2,519,343)	48.14%
EXPENDITURES:							
Administration	176,144	231,336	779,907	1,005,832	1,784,608	(1,004,701)	43.70%
Field Operations	28,414	17,101	179,148	138,526	608,253	(429,105)	29.45%
Community Park Operations	51,329	16,013	270,557	118,816	1,093,362	(822,805)	24.75%
Nature Education Operations	8,144	29,160	40,413	161,467	171,514	(131,101)	23.56%
Recreational Center	47,655	42,797	240,764	246,511	751,934	(511,170)	32.02%
Neighborhood Park Operations	569	-	22,743	-	211,288	(188,545)	10.76%
Athletic Complex	-	-	-	-	-	-	0.00%
Rose Park	-	-	-	-	-	-	0.00%
Oliver Nature Park	-	-	-	-	-	-	0.00%
McClendon Park	-	-	-	-	-	-	0.00%
Chandler Park	-	-	-	-	-	-	0.00%
Linear Park	-	-	-	-	-	-	0.00%
Hardy Allmon Park	-	-	-	-	-	-	0.00%
Neighborhood Parks	-	-	-	-	-	-	0.00%
Projects	-	-	-	92,852	-	-	0.00%
Quadrant 4	-	204,000	-	204,000	-	-	0.00%
Non-Departmental	5,479	-	27,794	376	193,504	(165,710)	14.36%
Total Expenditures	317,733	540,407	1,561,326	1,968,381	4,814,462	(3,253,136)	32.43%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(48,317)	(229,732)	777,450	224,679	43,658	733,793	1780.77%
OTHER FINANCING SOURCES (USES):							
Operating Transfers In	-	-	-	-	222,496	(222,496)	0.00%
Operating Transfers (Out)	-	(667)	(10,911)	(8,120)	(10,000)	(911)	109.11%
Cash Reserves	-	-	-	-	(256,154)	256,154	0.00%
Bond Proceeds	-	-	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	(667)	(10,911)	(8,120)	(43,658)	32,747	24.99%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(48,316)	(230,399)	766,539	216,558			
FUND BALANCE, BEGINNING	6,236,759	8,858,690	5,421,903	8,411,733			
FUND BALANCE, ENDING	\$ 6,188,442	\$ 8,628,291	\$ 6,188,442	\$ 8,628,291			

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Economic Development Corporation
February 28, 2018 and 2017 (Unaudited)

	2018	2017
<u>ASSETS</u>		
Cash And Investments	\$ 1,320,585	\$ 7,862,006
Accounts Receivable	406,371	389,976
Restricted Assets:		
Cash and Investments, Projects	17,567,754	14,881,301
Fixed Assets (net of accumulated depreciation)	12,277,556	7,531,000
Total Assets	<u>\$ 31,572,267</u>	<u>\$ 30,664,283</u>
<u>LIABILITIES AND NET ASSETS</u>		
LIABILITIES:		
Accounts Payable	\$ 4,519	\$ 2,027
Accrued Liabilities	79,044	72,496
Retainage Payable	240,413	21,896
Bonds Payable	28,230,000	23,585,000
Unamortized Discounts on Bonds	(191,527)	(158,040)
Unamortized Premiums	1,230,715	1,289,523
Deferred Amount on Refunding	175,944	203,724
Contract Commitments	2,907,964 *	3,824,391
Total Liabilities	<u>32,677,071</u>	<u>28,841,017</u>
NET ASSETS:		
Restricted	17,567,754	14,881,301
Unassigned	(18,672,559)	(13,058,035)
Total Net Assets	<u>(1,104,805)</u>	<u>1,823,266</u>
Total Liabilities & Net Assets	<u>\$ 31,572,267</u>	<u>\$ 30,664,283</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, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE
OPERATING REVENUES:				
Sales Tax Revenue	\$ 407,639	\$ 391,201	\$ 2,392,315	\$ 2,267,267
Gas Royalties	-	-	-	-
Miscellaneous	-	-	12,675	23,291
Rental Of Facilities	-	-	-	-
Total Operating Revenues	407,639	391,201	2,404,990	2,290,558
OPERATING EXPENDITURES:				
Administration	47,058	56,240	289,262	349,689
Promotions	1,870	14,667	21,685	42,550
Retention	17	-	12,694	4,502
Development Plan	-	551	44	1,090
Projects	1,413,517	328,973	3,825,146	1,478,796
Non-Departmental	1,274	-	6,606	-
Depreciation	234	234	1,263	1,262
Total Operating Expenditures	1,463,970	400,665	4,156,700	1,877,889
OPERATING INCOME	(1,056,332)	(9,464)	(1,751,710)	412,669
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	9,302	2,626	44,182	10,182
Purchase of Property	-	-	-	(357,185)
Bonds issued	-	-	-	-
Premiums on bonds issued	-	-	-	-
Discounts on bonds issued	-	-	-	-
Amortization	-	-	-	-
Interest and fiscal charges	(155,902)	-	(537,345)	(333,162)
Total Nonoperating Revenue	(146,600)	2,626	(493,163)	(680,165)
INCOME BEFORE OPERATING TRANSFERS	(1,202,930)	(6,838)	(2,244,874)	(267,496)
OPERATING TRANSFERS:				
Operating Transfers In (Out)	-	-	(15,272)	(7,340)
CHANGE IN NET ASSETS	(1,202,930)	(6,838)	(2,260,147)	(274,836)
NET ASSETS, BEGINNING	98,125	1,830,104	4,063,306	5,995,096
NET ASSETS, PROJECTS	- **	-	(2,907,964) **	(3,896,994)
NET ASSETS, ENDING	\$ (1,104,805)	\$ 1,823,266	\$ (1,104,805)	\$ 1,823,266

**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.

City of Mansfield, Texas

Comparative Balance Sheet - Southpointe PID
February 28, 2018 and 2017 (Unaudited)

	2018	2017
<u>ASSETS</u>		
Cash And Investments	\$ 11,556	\$ -
Receivables:		
Current Year PID Assessment	1,439	-
Total Assets	<u>\$ 12,995</u>	<u>\$ -</u>
 <u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Deferred Revenue	1,439	-
Total Liabilities	<u>1,439</u>	<u>-</u>
FUND BALANCES:		
Fund Balance	-	-
Excess Revenues Over Expenditures	11,556	-
Total Fund Balances	<u>11,556</u>	<u>-</u>
Total Liabilities And Fund Balances	<u>\$ 12,995</u>	<u>\$ -</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenue, Expenditures and Changes in Fund Balance -
Southpointe PID - For the Month and Five Months Ended February 28, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE
<u>REVENUES:</u>				
PID Assessment	\$ -	\$ -	\$ 11,561	\$ -
Interest Income	-	-	-	-
Total Revenues	-	-	11,561	-
<u>EXPENDITURES:</u>				
General government	5	-	5	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Total Expenditures	5	-	5	-
Excess Of Revenues Over (Under) Expenditures	(5)	-	11,556	-
Net Change in Fund Balances	(5)	-	11,556	-
FUND BALANCE, BEGINNING	11,561	-	-	-
FUND BALANCE, ENDING	<u>\$ 11,556</u>	<u>\$ -</u>	<u>\$ 11,556</u>	<u>\$ -</u>

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, 2018 and 2017 (Unaudited)

	2018	2017
<u>ASSETS</u>		
Cash And Investments	\$ 3,421,247	\$ 2,696,560
Receivables:		
Current Year Taxes	659,962	577,682
Delinquent Taxes (Net of Allowance of \$357,803)	-	-
Total Assets	<u>\$ 4,081,208</u>	<u>\$ 3,274,242</u>
 <u>LIABILITIES & FUND BALANCES</u>		
 LIABILITIES:		
Accounts Payable	\$ -	\$ -
Deferred Revenue	659,962	577,682
Total Liabilities	<u>659,962</u>	<u>577,682</u>
 FUND BALANCES:		
Fund Balance	622,576	483,024
Excess Revenues Over Expenditures	2,798,671	2,213,536
Total Fund Balances	<u>3,421,247</u>	<u>2,696,560</u>
 Total Liabilities And Fund Balances	<u>\$ 4,081,208</u>	<u>\$ 3,274,242</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, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE	FY18 ORIGINAL BUDGET	FY18 OVER (UNDER) BUDGET	FY18 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>							
Taxes, Penalties, And Interest	\$ 1,473,050	\$ 1,289,157	\$ 14,735,476	\$ 13,364,741	\$ 14,418,980	\$ 316,496	102.19%
Recoveries	-	-	-	-	-	-	0.00%
Interest Income	491	-	2,076	559	-	2,076	0.00%
Total Revenues	1,473,541	1,289,157	14,737,552	13,365,300	14,418,980	318,572	102.21%
<u>EXPENDITURES:</u>							
Debt Service -							
Principal Retirement	9,330,000	8,820,000	9,330,000	8,820,000	9,375,000	(45,000)	99.52%
Interest	2,589,582	2,305,725	2,589,582	2,305,725	5,043,980	(2,454,398)	51.34%
Lease Payments	-	-	-	-	-	-	0.00%
Bond Issuance Cost	-	-	-	12,460	-	-	0.00%
Fiscal Charges	2,900	3,500	19,300	13,579	-	19,300	0.00%
Total Expenditures	11,922,482	11,129,225	11,938,882	11,151,764	14,418,980	(2,480,098)	82.80%
Excess Of Revenues Over (Under) Expenditures	(10,448,941)	(9,840,068)	2,798,670	2,213,536			
<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	(10,448,941)	(9,840,068)	2,798,670	2,213,536			
FUND BALANCE, BEGINNING	13,870,188	12,536,628	622,577	483,024			
FUND BALANCE, ENDING	\$ 3,421,247	\$ 2,696,560	\$ 3,421,247	\$ 2,696,560			

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Parks Facilities Development Corporation Debt Service -
February 28, 2018 and 2017 (Unaudited)

	2018	2017
<u>ASSETS</u>		
Cash And Investments	\$ 869,774	\$ 885,808
Total Assets	<u>\$ 869,774</u>	<u>\$ 885,808</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accrued Interest Payable	\$ 4,650	\$ -
Total Liabilities	<u>4,650</u>	<u>-</u>
FUND BALANCES:		
Fund Balance	424,066	323,529
Excess Revenues Over (Under) Expenditures	<u>441,058</u>	<u>562,280</u>
Total Fund Balances	<u>865,124</u>	<u>885,808</u>
Total Liabilities And Fund Balances	<u>\$ 869,774</u>	<u>\$ 885,808</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, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE	FY18 ADOPTED BUDGET	FY18 OVER (UNDER) BUDGET	FY18 PERCENT COLLECTED TO BUDGET
REVENUES:							
Taxes, Penalties, And Interest	\$ 207,310	\$ 161,764	\$ 1,036,550	\$ 1,026,909	\$ 1,941,171	\$ (904,621)	53.40%
Other Income	-	-	-	-	-	-	0.00%
Total Revenues	207,310	161,764	1,036,550	1,026,909	1,941,171	(904,621)	53.40%
EXPENDITURES:							
Debt Service							
Principal Retirement	-	-	-	-	1,035,000	(1,035,000)	0.00%
Interest And Fiscal Charges	800	800	595,492	464,631	906,171	(310,679)	65.72%
Non-departmental	-	-	-	-	-	-	0.00%
Total Expenditures	800	800	595,492	464,631	1,941,171	(1,345,679)	30.68%
Excess Of Revenues Over (Under) Expenditures	206,510	160,964	441,058	562,278			
FUND BALANCE, BEGINNING	658,614	724,844	424,066	323,529			
FUND BALANCE, ENDING	\$ 865,124	\$ 885,808	\$ 865,124	\$ 885,808			

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 & Infrastructure Construction Fund
February 28, 2018 and 2017 (Unaudited)

	2018	2017
<u>ASSETS</u>		
Cash And Investments	\$ 30,911,294	\$ 24,154,039
Projects In Process		
Current Year	3,081,026	7,421,444
Prior Year	22,093,915	15,609,068
Total Assets	<u>\$ 56,086,236</u>	<u>\$ 47,184,551</u>
<u>LIABILITIES AND FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ 146,981	\$ 146,781
Deposits	1,349	351,349
Retainage Payable	200,987	178,021
Other Liabilities	-	3,576
Total Liabilities	<u>349,318</u>	<u>679,728</u>
<u>FUND BALANCES:</u>		
Fund Balance	40,319,614	28,216,820
Excess Revenues Over (Under)		
Expenditures	15,417,304	18,288,003
Total Fund Balance	<u>55,736,918</u>	<u>46,504,823</u>
Total Liabilities And Fund Balance	<u>\$ 56,086,236</u>	<u>\$ 47,184,551</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, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE
REVENUES:				
Recoveries	\$ -	\$ -	\$ -	\$ -
Contributions	-	-	-	-
Intergovernmental	-	-	-	-
Roadway Impact Fees	74,771	70,577	966,002	872,945
Interest Income	10,903	-	45,700	17,760
Total Revenues	85,673	70,577	1,011,703	890,704
EXPENDITURES:				
Administrative	37,589	56,022	212,444	252,701
Street Improvements	-	-	-	-
Total Expenditures	37,589	56,022	212,444	252,701
EXCESS OF REVENUES OVER(UNDER) EXPENDITURES	48,085	14,554	799,259	638,003
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	13,923,441	-	13,923,441	17,174,808
Bond Issuance Costs	(149,180)	-	(149,180)	(155,189)
Premiums on Bond Issuance	925,040	-	925,040	630,381
Discounts on Bond Issuance	(81,255)	-	(81,255)	-
Total Other Financing Sources (Uses)	14,618,046	-	14,618,046	17,650,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	14,666,130	14,554	15,417,304	18,288,003
FUND BALANCE, BEGINNING	41,070,788	46,490,269	40,319,614	28,216,820
FUND BALANCE, ENDING	\$ 55,736,918	\$ 46,504,823	\$ 55,736,918	\$ 46,504,823

City of Mansfield, Texas

Comparative Balance Sheet - Building Construction Fund
February 28, 2018 and 2017 (Unaudited)

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash And Investments	\$ 6,350,232	\$ 14,462,720
Construction in Progress		-
Total Assets	<u>\$ 6,350,232</u>	<u>\$ 14,462,720</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES:</u>		
Accounts Payable		\$ 24
Due to Other Funds	\$ 21,241	21,241
Retainage Payable	<u>664,826</u>	<u>243,122</u>
Total Liabilities	<u>686,067</u>	<u>264,387</u>
 FUND BALANCE:	4,921,766	5,612,563
Excess Revenues Over (Under)		
Expenditures	<u>742,399</u>	<u>8,585,770</u>
Total Fund Balance	<u>5,664,165</u>	<u>14,198,333</u>
Total Liabilities And Fund Balance	<u>\$ 6,350,232</u>	<u>\$ 14,462,720</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, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE
REVENUES:				
Interest Income	\$ 1,666	\$ -	\$ 7,280	\$ 2,130
Rental Of Facilities	-	-	-	-
Contributions	-	-	-	-
Miscellaneous Income	-	-	-	-
Grant Revenue	-	-	-	-
Total Revenues	1,666	-	7,280	2,130
EXPENDITURES:				
Administration	-	-	-	-
Library	-	-	-	-
Fieldhouse	-	33,641	-	464,097
Stars Center	1,285,167	1,287,131	2,914,881	2,352,833
Animal Control Expansion	-	-	-	19,295
Tactical Training Facility	-	-	-	135
Total Expenditures	1,285,167	1,320,772	2,914,881	2,836,360
Excess Revenues Over (Under) Expenditures	(1,283,502)	(1,320,772)	(2,907,601)	(2,834,230)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	3,785,000	-	3,785,000	11,718,065
Bond Issuance Costs	(105,887)	-	(105,887)	(252,226)
Premiums on Bond Issuance	-	-	-	25,001
Discounts on Bond Issuance	(29,113)	-	(29,113)	(70,840)
Operating Transfer In (Out)	-	-	-	-
Total Other Financing Sources (Uses)	3,650,000	-	3,650,000	11,420,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	2,366,498	(1,320,772)	742,399	8,585,770
FUND BALANCE, BEGINNING	3,297,667	15,519,105	4,921,766	5,612,563
FUND BALANCE, ENDING	\$ 5,664,165	\$ 14,198,333	\$ 5,664,165	\$ 14,198,333

City of Mansfield, Texas

Comparative Balance Sheet - Equipment Replacement Fund
February 28, 2018 and 2017 (Unaudited)

	2018	2017
<u>ASSETS</u>		
Cash And Investments	\$ 903,004	\$ 891,097
Total Assets	<u>\$ 903,004</u>	<u>\$ 891,097</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Retainage Payable	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>
 FUND BALANCE:	115,290	51,927
Excess Revenues Over Expenditures	<u>787,715</u>	<u>839,169</u>
Total Fund Balance	<u>903,004</u>	<u>891,097</u>
 Total Liabilities And Fund Balance	<u>\$ 903,004</u>	<u>\$ 891,097</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, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE
REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-
Other Income	-	-	18,029	-
Interest Income	5	-	23	43
Total Revenues	5	-	18,052	43
EXPENDITURES:				
Administration	-	-	-	-
Information Services	-	-	20,999	-
Code Enforcement	-	-	-	-
Planning	-	-	-	-
Streets	-	-	-	-
Animal Control	-	-	-	-
City Hall	-	-	-	-
Parks Department	-	-	-	-
Library	-	-	-	-
Fire	40,000	140,852	52,108	140,852
Police Department	175,780	131,036	205,388	170,021
Total Expenditures	215,780	271,889	278,495	310,874
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(215,775)	(271,889)	(260,443)	(310,831)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	998,353	-	998,353	1,119,038
Bond Issuance Costs	(10,697)	-	(10,697)	(10,111)
Premium on Bond Issuance	66,328	-	66,328	41,073
Discounts on Bond Issuance	(5,826)	-	(5,826)	-
Transfer In (Out)	-	-	-	-
Total Other Financing Sources (Uses)	1,048,158	-	1,048,158	1,150,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	832,383	(271,889)	787,715	839,169
FUND BALANCE, BEGINNING	70,623	1,162,986	115,290	51,928
FUND BALANCE, ENDING	\$ 903,004	\$ 891,097	\$ 903,004	\$ 891,097

City of Mansfield, Texas

Comparative Balance Sheet - Parks Construction Fund
February 28, 2018 and 2017 (Unaudited)

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash And Investments	\$ 3,489,246	\$ 3,993,227
Total Assets	<u>\$ 3,489,246</u>	<u>\$ 3,993,227</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ -	\$ -
Retainage Payable	<u>113,256</u>	<u>551,380</u>
Total Liabilities	<u>113,256</u>	<u>551,380</u>
 FUND BALANCE:	2,111,557	7,825,535
Excess Revenues Over Expenditures	<u>1,264,433</u>	<u>(4,383,689)</u>
Total Fund Balance	<u>3,375,990</u>	<u>3,441,847</u>
Total Liabilities And Fund Balance	<u>\$ 3,489,246</u>	<u>\$ 3,993,227</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, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE
REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Recoveries	-	-	-	-
Interest Income	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES:				
Administration	-	-	-	-
FieldHouse	2,000	2,158	2,000	4,379,687
Pond Branch	181,554	-	1,083,567	4,000
Total Expenditures	183,554	2,158	1,085,567	4,383,687
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(183,554)	(2,158)	(1,085,567)	(4,383,687)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	2,325,000	-	2,325,000	-
Bond Issuance Costs	(86,177)	-	(86,177)	-
Premiums on Bond Issuance	126,944	-	126,944	-
Discounts on Bond Issuance	(15,767)	-	(15,767)	-
Transfer In (out)	-	-	-	-
Total Other Financing Sources (Uses)	2,350,000	-	2,350,000	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	2,166,446	(2,158)	1,264,433	(4,383,687)
FUND BALANCE, BEGINNING	1,209,544	3,444,005	2,111,557	7,825,534
FUND BALANCE, ENDING	\$ 3,375,990	\$ 3,441,847	\$ 3,375,990	\$ 3,441,847

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

Statement of Net Position - Utility Fund
February 28, 2018 and 2017 (Unaudited)

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash And Investments	\$ 25,808,643	\$ 20,732,903
Receivables:		
Accounts (net of allowance of \$853,952)	4,432,587	3,902,597
Inventory	475,884	534,166
Restricted Assets:		
Cash and Investments	12,173,186	17,079,286
Fixed Assets (net of accumulated depreciation)	<u>179,108,728</u>	<u>173,829,582</u>
Total Assets	<u>221,999,028</u>	<u>216,078,534</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred pension contributions	335,125	342,688
Deferred investment losses	620,142	624,340
Deferred actuarial experience	13,750	17,691
Deferred loss on refunding	<u>3,046,696</u>	<u>3,250,881</u>
	<u>\$ 4,015,713</u>	<u>\$ 4,235,600</u>

City of Mansfield, Texas

Statement of Net Position - Utility Fund
February 28, 2018 and 2017 (Unaudited)

	<u>2018</u>	<u>2017</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 12,147	\$ 20,752
Accrued Liabilities	215,517	230,237
Payable From Restricted Assets:		
Deposits	1,472,557	1,427,595
Bonds Payable-Current		
Accrued Interest	682,203	695,888
Accounts Payable	-	-
Accrued Liabilities	-	3,342
Retainage Payable	128,800	66,433
From Unrestricted Assets:		
Current	3,875,000	4,380,000
Long-Term, Net	42,533,966	43,080,046
Compensated Absences	499,891	426,363
Net pension liability	<u>2,212,727</u>	<u>4,181,851</u>
Total Liabilities	<u>51,632,808</u>	<u>54,512,507</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred assumption changes	<u>45,235</u>	<u>53,747</u>
<u>NET POSTION</u>		
Invested In Capital Assets (net of related debt)	135,746,456	135,381,826
Reserved for Debt Service	5,383,684	5,376,788
Reserved for Capital Projects	6,789,502	11,749,223
Unreserved	<u>26,417,056</u>	<u>13,240,043</u>
Total Net Positon	<u><u>174,336,698</u></u>	<u><u>165,747,880</u></u>

City of Mansfield

Comparative Combined Statement of Revenues, Expenses, and Changes in Fund Net Position -
Utility Fund - For the Month and Five Months Ended February 28, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE	FY18 ADOPTED BUDGET	FY18 OVER (UNDER) BUDGET	PERCENT COLLECTED TO BUDGET
OPERATING REVENUES:							
Water Service	\$ 1,345,653	\$ 1,262,612	\$ 8,062,888	\$ 7,711,271	\$ 18,486,326	\$ (10,423,438)	43.62%
Sewer Service	920,262	832,257	4,851,204	4,573,865	11,304,896	(6,453,692)	42.91%
Water Penalties	29,831	44,418	227,736	237,201	556,502	(328,766)	40.92%
Water Taps	-	-	6,120	-	21,379	(15,259)	28.63%
Meter Set Fee	11,000	10,850	81,130	43,720	90,086	(8,956)	90.06%
Utility Miscellaneous	6,951	11,637	48,053	47,910	106,747	(58,694)	45.02%
Restore Service Fee	15,456	10,475	68,829	71,682	125,021	(56,192)	55.05%
Sewer Tap	-	-	2,540	-	1,500	1,040	169.33%
Water Impact Fees	104,780	80,004	835,670	497,569	700,000	135,670	119.38%
Sewer Impact Fees	61,431	55,180	525,804	319,536	400,000	125,804	131.45%
Pretreatment Fees	-	12,727	20,224	36,592	50,000	(29,776)	40.45%
Other Income	38,899	64,011	107,820	143,327	140,246	(32,425)	76.88%
Contribution	420	550	1,818	1,644	-	1,818	0.00%
Total Revenues	\$ 2,534,684	\$ 2,384,720	14,839,836	\$ 13,684,318	\$ 31,982,703	\$ (17,142,867)	46.40%

City of Mansfield

Comparative Combined Statement of Revenues, Expenses, and Changes in Fund Net Position -
Utility Fund - For the Month and Five Months Ended February 28, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE	FY18 ADOPTED BUDGET	FY18 OVER (UNDER) BUDGET	PERCENT COLLECTED TO BUDGET
OPERATING EXPENSES:							
Administration	84,735	84,914	435,148	432,209	1,483,099	(1,047,951)	29.34%
Billing And Collection	132,421	60,559	413,113	355,836	975,953	(562,840)	42.33%
Meter Reading/Repairs	117,441	81,438	408,433	324,004	942,806	(534,373)	43.32%
Water Distribution	60,428	78,997	311,147	360,634	1,029,566	(718,418)	30.22%
Wastewater Collection	624,362	533,853	2,986,191	2,809,232	7,782,189	(4,795,997)	38.37%
Water Treatment	645,560	595,514	3,335,688	3,247,583	8,710,152	(5,374,464)	38.30%
Water Quality	62,984	26,236	187,893	148,961	420,773	(232,880)	44.65%
Water Demand Management	190	13,501	33,538	60,391	172,585	(139,047)	19.43%
Depreciation	276,451	256,372	1,413,685	1,391,894	-	1,413,685	0.00%
Total Operating Expenses	2,004,573	1,731,384	9,524,837	9,130,745	21,517,123	(11,992,286)	44.27%
OPERATING INCOME (LOSS)	530,111	653,336	5,314,999	4,553,572	10,465,580	(5,150,581)	
NONOPERATING REVENUES (EXPENSES):							
Non-Departmental	(45,741)	(13,609)	(315,165)	(78,671)	(3,128,925)	2,813,760	10.07%
Interest Revenue	24,951	49	112,729	37,356	34,867	77,862	323.31%
Debt Service	(156,651)	(170,336)	(783,586)	(850,830)	(5,875,009)	5,091,423	13.34%
Bad Debt Expense	-	-	-	-	(48,000)	48,000	0.00%
Net Nonoperating Revenues (Expenses)	(177,441)	(183,896)	(986,021)	(892,145)	(9,017,066)	8,031,045	10.94%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	352,670	469,440	4,328,978	3,661,427	1,448,513	2,880,464	298.86%
OPERATING TRANSFERS:							
Transfers In (Out)	-	(18,904)	(226,152)	(230,240)	(1,448,513)	1,222,361	15.61%
Net Operating Transfers	-	(18,904)	(226,152)	(230,240)	(1,448,513)	1,222,361	15.61%
CHANGE IN NET POSITION	352,670	450,537	4,102,826	3,431,187	0	4,102,825	
NET POSITION, BEGINNING	173,984,028	165,297,344	170,233,872	162,316,693	170,233,872	-	
NET POSITON, ENDING	\$ 174,336,698	\$ 165,747,880	174,336,698	\$ 165,747,880	\$ 170,233,872	\$ 4,102,825	

CITY OF MANSFIELD
UTILITY FUND
REVENUE BOND COVERAGE

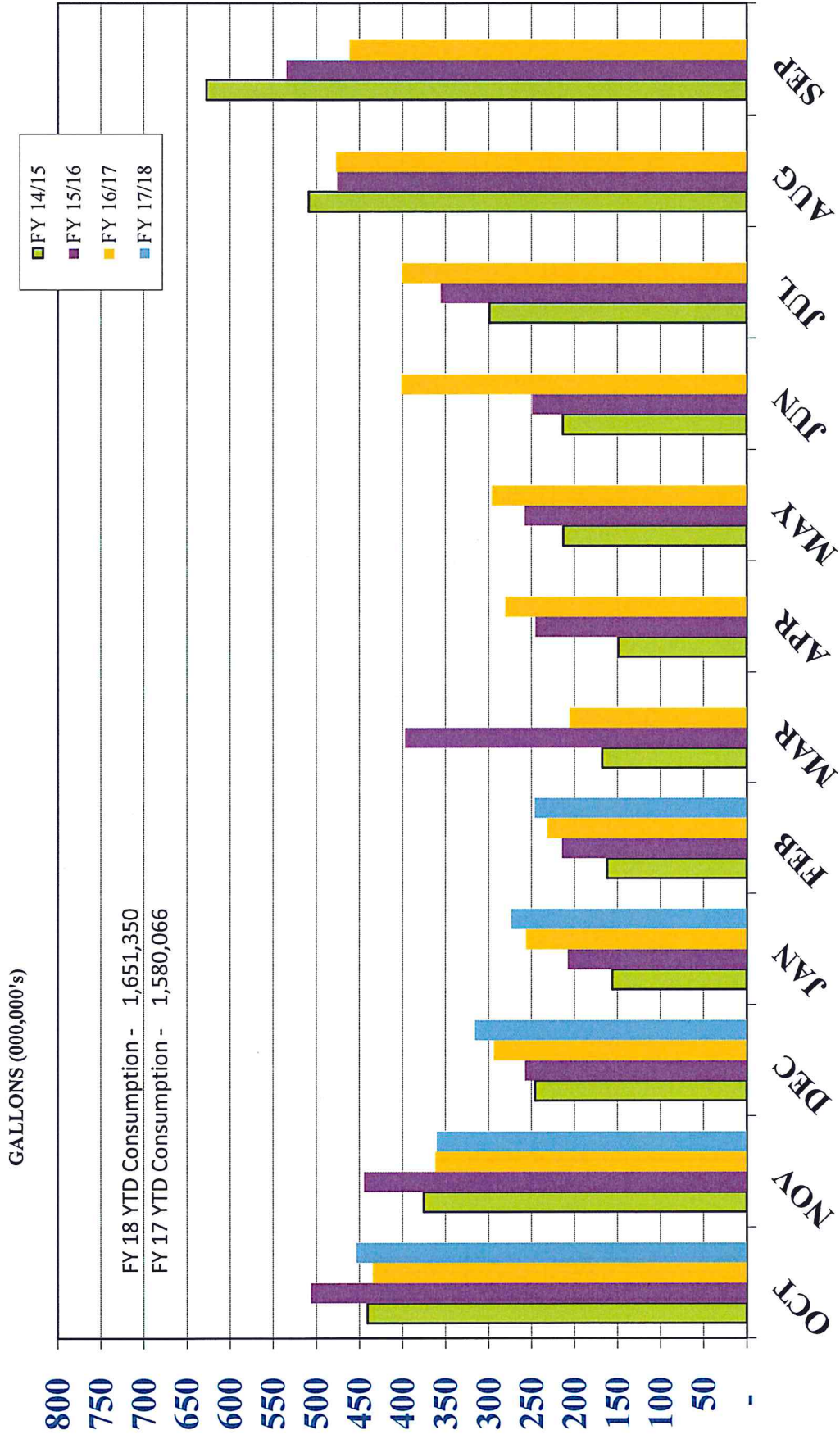
Definition of Bond Coverage:

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, 2017, 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 2017, the City achieved a 2.49 bond coverage ratio which exceeded the 1.10 required by the bond ordinance. For fiscal year 2018, the bond coverage ratio is projected at 1.78.



CITY OF MANSFIELD

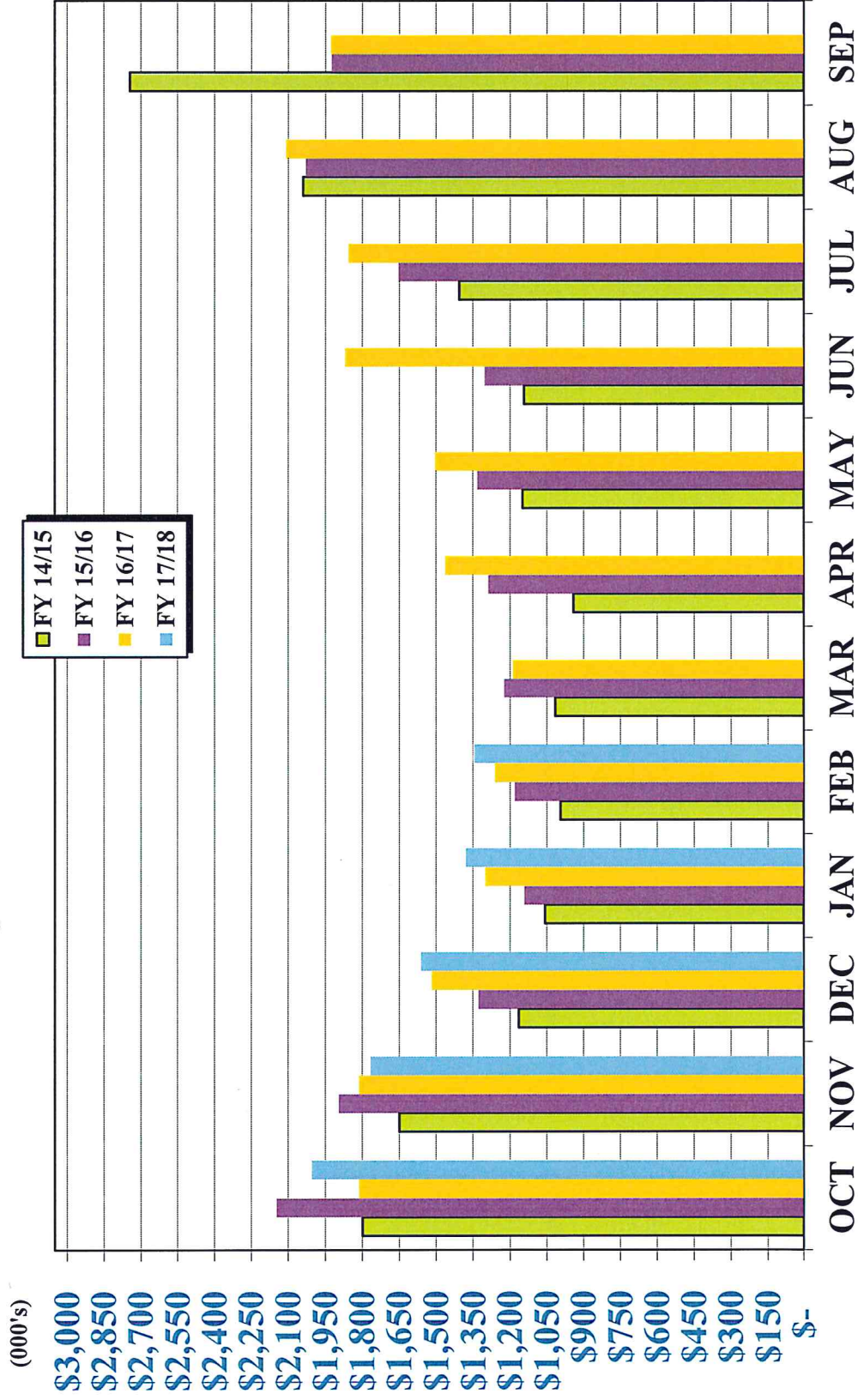
WATER CONSUMPTION





CITY OF MANSFIELD

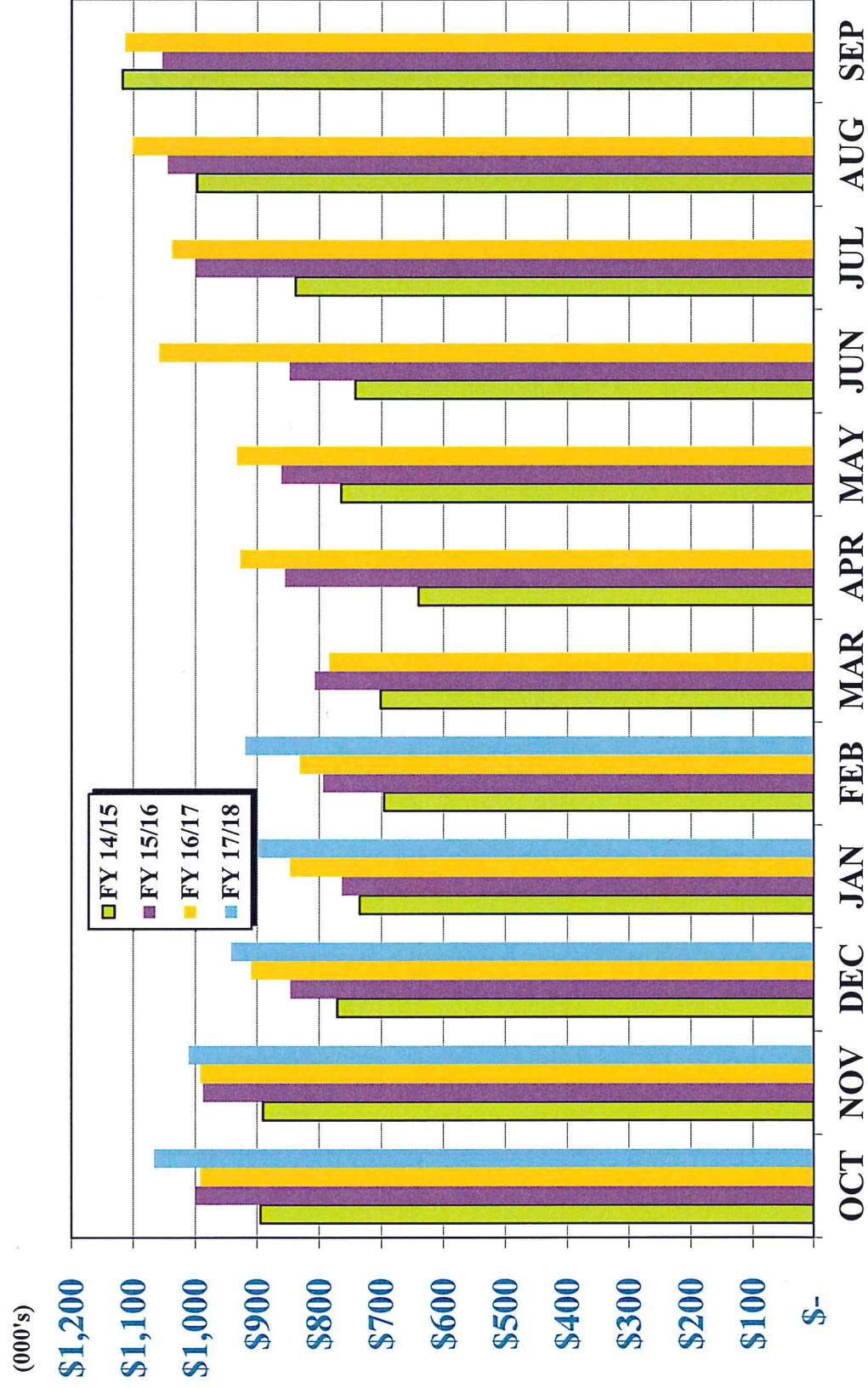
UTILITY FUND - WATER SALES





CITY OF MANSFIELD

UTILITY FUND - SEWER SERVICE



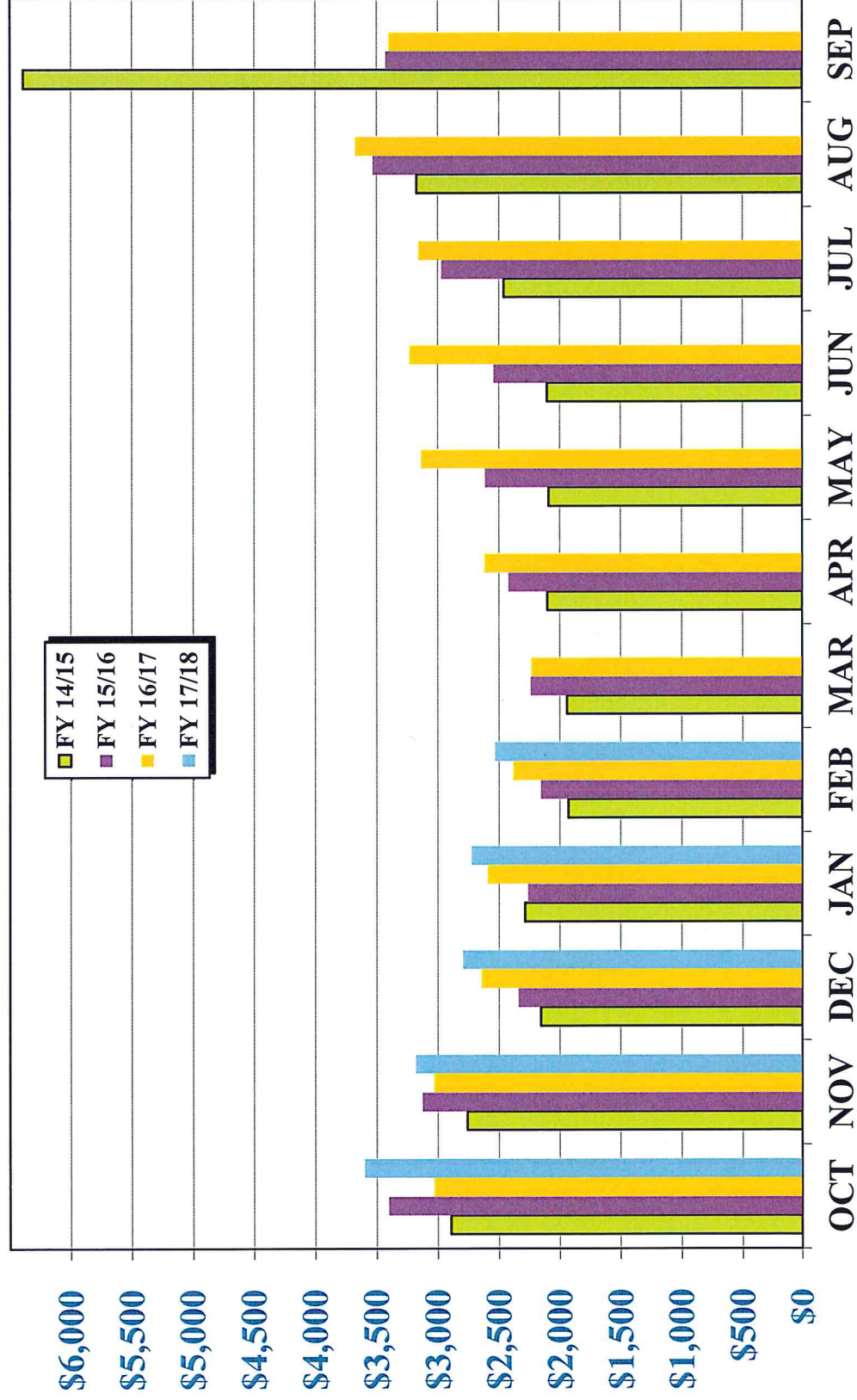


MANFIELD
T E X A S

CITY OF MANSFIELD

UTILITY FUND - TOTAL REVENUES

(000's)



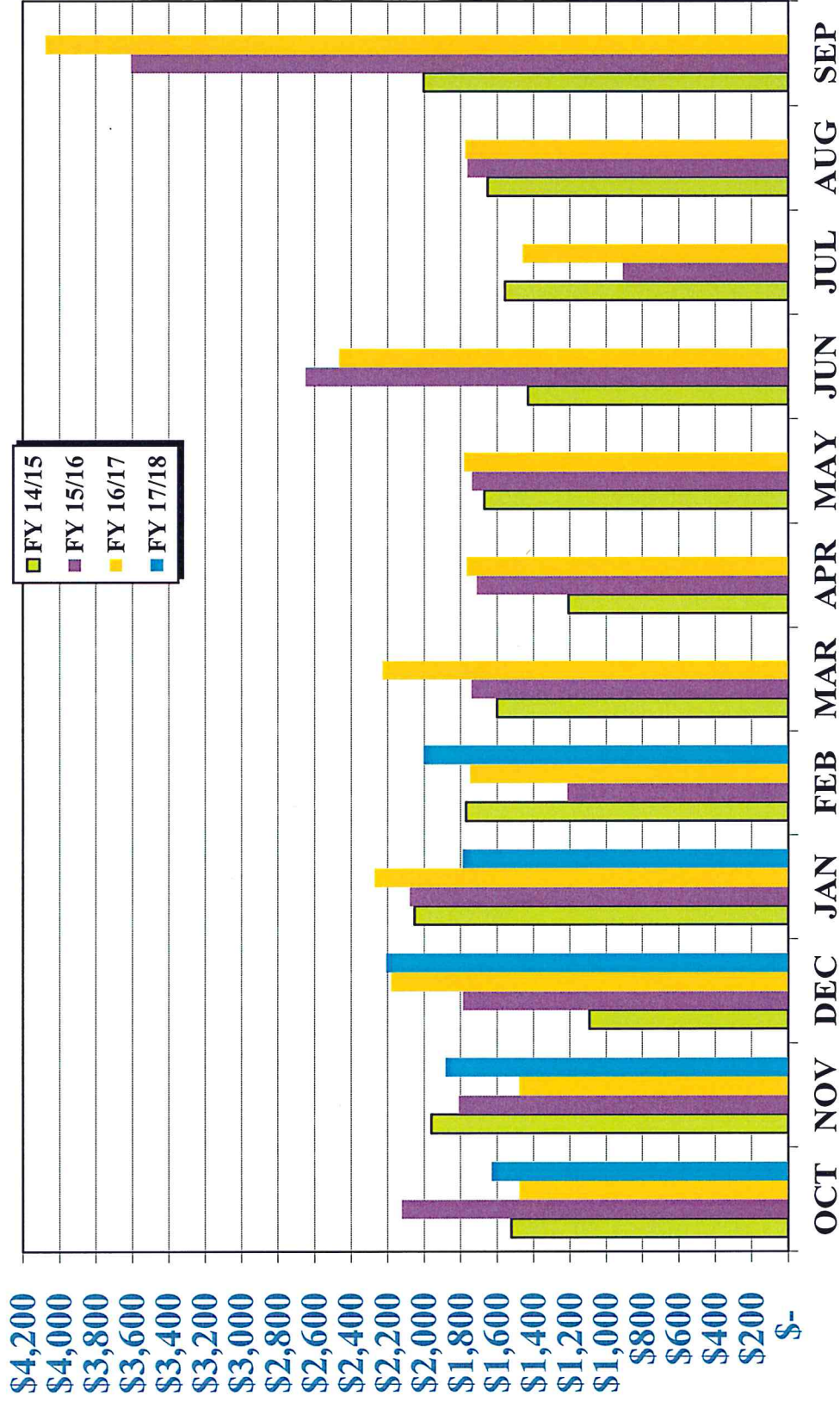


MANFIELD
T E X A S

CITY OF MANFIELD

UTILITY OPERATING EXPENDITURES

(000's)



City of Mansfield, Texas

Statement of Net Position - Law Enforcement Complex
February 28, 2018 and 2017 (Unaudited)

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash And Investments	\$ 929,648	\$ 322,023
Receivables:		
Accounts	372,107	331,716
Inventory	21,246	33,047
Restricted Assets:		
Cash And Investments	131,332	133,744
Fixed Assets (net of accumulated depreciation)	<u>6,105,602</u>	<u>6,294,372</u>
Total Assets	<u>7,559,935</u>	<u>7,114,902</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred pension contributions	658,525	593,588
Deferred investment losses	790,311	1,082,319
Deferred actuarial experience	306,711	30,696
	<u>\$ 1,755,547</u>	<u>\$ 1,706,603</u>

City of Mansfield, Texas

Statement of Net Position - Law Enforcement Complex
February 28, 2018 and 2017 (Unaudited)

	2018	2017
<u>LIABILITIES</u>		
Accounts Payable	\$ 366,255	\$ 316,039
Accrued Liabilities	-	51,292
Payable From Restricted Assets:		
Inmate Trust	62,503	28,549
General Obligation Debt Payable:		
Bonds Payable-Current	536,787	600,875
Accrued Interest	1,197	909
Compensated Absences	818,182	650,465
Net pension liability	3,952,275	3,512,220
Total Liabilities	5,737,199	5,160,349
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred assumption changes	76,372	93,098
Deferred loss on refunding	17,456	14,840
	93,828	107,938
<u>NET POSITION</u>		
Invested in Capital Assets (net of related debt)	5,636,495	5,781,331
Unreserved	(2,152,040)	(2,228,113)
Total Net Position	3,484,455	3,553,218

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenses, and Changes in Fund Net Position -
Law Enforcement Complex - For the Month and Five Months Ended February 28, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE	FY18 ADOPTED BUDGET	FY18 OVER (UNDER) BUDGET	FY18 PERCENT COLLECTED TO BUDGET
OPERATING REVENUES:							
Charges For Services	\$ 943,267	\$ 885,652	\$ 4,937,115	\$ 4,413,615	\$ 11,334,335	\$ (6,397,220)	43.56%
Salary Reimbursement	5,206	1,716	71,366	23,428	75,000	(3,634)	95.16%
Miscellaneous	-	-	-	1,252	-	-	0.00%
Transportation	435	68	3,353	499	2,500	853	134.11%
Commissary Sales	25,452	22,506	123,366	104,773	255,534	(132,168)	48.28%
Telephone Commission	18,008	14,227	71,644	55,982	200,001	(128,357)	35.82%
Total Operating Revenues	992,367	924,170	5,206,844	4,599,548	11,867,370	(6,660,526)	43.88%
OPERATING EXPENSES:							
Administration	28,314	26,591	136,993	134,200	974,796	(837,804)	14.05%
Operations	645,612	565,686	3,244,988	3,011,022	8,603,741	(5,358,753)	37.72%
Support	69,711	70,684	373,420	359,285	1,171,364	(797,944)	31.88%
Food Service	32,594	34,449	170,554	168,890	477,600	(307,046)	35.71%
Medical Service	56,156	56,749	232,018	232,573	594,623	(362,605)	39.02%
Commissary	28,896	22,063	103,887	88,782	255,534	(151,647)	40.65%
Depreciation	17,483	19,201	95,446	104,306	-	95,446	0.00%
Total Operating Expenses	878,767	795,421	4,357,304	4,099,058	12,077,658	(7,720,353)	36.08%
OPERATING INCOME (LOSS)	113,600	128,749	849,540	500,490	(210,288)	1,059,828	-403.99%
NON OPERATING REVENUES (EXPENSES)							
Interest Revenue	-	-	-	-	-	-	0.00%
Other Income	-	-	958	-	-	958	0.00%
Other Expenses	(28,285)	-	(141,423)	(90,000)	(202,908)	61,484	69.70%
Amortization	-	-	-	-	-	-	0.00%
Interest And Fiscal Charges	(1,378)	(1,508)	(6,889)	(7,539)	(574,269)	567,380	1.20%
Net Nonoperating Revenues (Expenses)	(29,662)	(1,508)	(147,354)	(97,539)	(777,177)	629,822	18.96%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	83,937	127,241	702,186	402,952	(987,465)	1,689,650	
OPERATING TRANSFERS:							
Transfer In (Out)	-	-	-	-	987,465	(987,465)	0.00%
Net Operating Transfers	-	-	-	-	987,465	(987,465)	0.00%
CHANGE IN NET POSITION	83,937	127,241	702,186	402,952	(0)	702,185	
NET POSITION, BEGINNING	3,400,518	3,425,977	2,782,269	3,150,266	2,782,269	-	
NET POSITION, ENDING	\$ 3,484,455	\$ 3,553,218	\$ 3,484,455	\$ 3,553,218	\$ 2,782,269	\$ 702,185	

City of Mansfield, Texas

Statement of Net Position - Drainage Utility Fund
February 28, 2018 and 2017 (Unaudited)

	2018	2017
<u>ASSETS</u>		
Cash And Investments	\$ 3,171,965	\$ 2,140,176
Accounts Receivable	323,164	279,533
Restricted Assets:		
Cash and Investments	244,398	242,921
Fixed Assets (Net of accumulated depreciation)	7,659,926	7,626,041
Total Assets	11,399,453	10,288,671
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred pension contributions	27,822	20,933
Deferred investment losses	37,209	37,558
Deferred actuarial experience	717	1,044
Deferred loss on refunding	166,787	190,613
	\$ 232,535	\$ 250,148
<u>LIABILITIES</u>		
Accounts Payable	\$ 833	\$ 212
Accrued Liabilities	-	1,717
Bond Payable	3,736,787	3,970,000
Accrued Interest Payable	9,839	10,681
Unamortized Discounts on Bonds	(197,032)	(224,830)
Unamortized Premiums on Bonds	42,553	49,025
Net pension liability	117,860	100,008
Total Liabilities	3,710,841	3,906,813
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred assumption changes	2,576	3,283
<u>NET POSITION</u>		
Invested in Capital Assets (net of related debt)	4,244,406	3,831,845
Reserved for Debt Service	234,559	232,240
Unrestricted	3,439,606	2,564,638
Total Net Position	7,918,571	6,628,723

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenses, and Changes in Fund Net Position-
Drainage Utility Fund - For the Month and Five Months Ended February 28, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE
OPERATING REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Licenses Fee-Gaswells/Pipelines	-	-	-	-
Drainage Fee	209,397	206,583	1,044,536	1,029,730
Total Operating Revenues	209,397	206,583	1,044,536	1,029,730
OPERATING EXPENSES:				
Administration	37,335	31,251	219,440	173,186
General Maintenance	33,893	77,198	76,466	156,316
Depreciation	10,903	10,586	58,801	57,091
Total Operating Expenses	82,131	119,035	354,707	386,593
OPERATING INCOME (LOSS)	127,266	87,548	689,829	643,137
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	990	-	4,669	1,483
Other Income	-	9,656	-	10,528
Amortization	-	-	-	-
Interest and fiscal charges	(9,839)	(10,681)	(50,887)	(54,504)
Net Nonoperating Revenue	(8,849)	(1,025)	(46,218)	(42,494)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	118,416	86,523	643,611	600,643
OPERATING TRANSFERS				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	118,416	86,523	643,611	600,643
NET POSITION, BEGINNING	7,800,154	6,542,200	7,274,960	6,028,080
NET POSITION, ENDING	\$ 7,918,571	\$ 6,628,723	\$ 7,918,571	\$ 6,628,723

CITY OF MANSFIELD, TEXAS
SALES TAX COMPARISON
INFORMATION

GENERAL FUND
YEAR TO DATE SALES TAX COMPARISON
OCTOBER 2017 TO SEPTEMBER 2018

MONTH	FY17	FY18	DOLLAR VALUE INCREASE (DECREASE) FY 2017/2018	PERCENTAGE INCREASE (DECREASE) FY 2017/2018
OCTOBER	993,816.62	1,038,788.40	44,971.78	4.53%
NOVEMBER	791,061.97	817,383.34	26,321.37	3.33%
DECEMBER	827,340.54	893,348.94	66,008.40	7.98%
JANUARY	1,133,819.88	1,213,483.89	79,664.01	7.03%
FEBRUARY	779,951.41	812,741.81	32,790.40	4.20%
MARCH				
Subtotal	4,525,990.42	4,775,746.38	249,755.96	5.52%
APRIL				
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	4,525,990.42	4,775,746.38	249,755.96	5.52%
BUDGET		11,255,888.00		
OVER/(UNDER) BUDGET		(6,480,141.62)		

MANSFIELD PARKS FACILITIES DEVELOPMENT CORP.
YEAR TO DATE SALES TAX COMPARISON
OCTOBER 2017
TO SEPTEMBER 2018

MONTH	FY17	FY18	DOLLAR VALUE INCREASE (DECREASE) FY 2017/2018	PERCENTAGE INCREASE (DECREASE) FY 2017/2018
OCTOBER	496,908.31	519,394.21	22,485.90	4.53%
NOVEMBER	395,530.99	408,691.68	13,160.69	3.33%
DECEMBER	413,670.27	446,674.47	33,004.20	7.98%
JANUARY	566,909.94	606,741.94	39,832.00	7.03%
FEBRUARY	389,975.70	406,370.91	16,395.21	4.20%
MARCH				
Subtotal	2,262,995.21	2,387,873.21	124,878.00	5.52%
APRIL				
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	2,262,995.21	2,387,873.21	124,878.00	5.52%

MANSFIELD ECONOMIC DEVELOPMENT CORP.
YEAR TO DATE SALES TAX COMPARISON
OCTOBER 2017 TO SEPTEMBER 2018

MONTH	FY17	FY18	DOLLAR VALUE INCREASE (DECREASE) FY 2017/2018	PERCENTAGE INCREASE (DECREASE) FY 2017/2018
OCTOBER	496,908.31	519,394.21	22,485.90	4.53%
NOVEMBER	395,530.99	408,691.68	13,160.69	3.33%
DECEMBER	413,670.27	446,674.47	33,004.20	7.98%
JANUARY	566,909.94	606,741.94	39,832.00	7.03%
FEBRUARY	389,975.70	406,370.90	16,395.20	4.20%
MARCH				
Subtotal	2,262,995.21	2,387,873.20	124,877.99	5.52%
APRIL				
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	2,262,995.21	2,387,873.20	124,877.99	5.52%

GENERAL FUND
MANSFIELD PARKS DEVELOPMENT CORP.
AND
MANSFIELD ECONOMIC DEVELOPMENT CORP.
COMBINED TOTAL YEAR TO DATE SALES TAX COMPARISON
OCTOBER 2017 TO SEPTEMBER 2018

MONTH	FY17	FY18	DOLLAR VALUE INCREASE (DECREASE) FY 2017/2018	PERCENTAGE INCREASE (DECREASE) FY 2017/2018
OCTOBER	1,987,633.24	2,077,576.82	89,943.58	4.53%
NOVEMBER	1,582,123.94	1,634,766.70	52,642.76	3.33%
DECEMBER	1,654,681.08	1,786,697.88	132,016.80	7.98%
JANUARY	2,267,639.76	2,426,967.77	159,328.01	7.03%
FEBRUARY	1,559,902.82	1,625,483.62	65,580.80	4.20%
MARCH				
Subtotal	9,051,980.84	9,551,492.79	499,511.95	5.52%
APRIL				
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	9,051,980.84	9,551,492.79	499,511.95	5.52%
BUDGET		22,511,776.00		
OVER/(UNDER) BUDGET		(12,960,283.21)		

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 December and February for Fiscal Year 2018.

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

Peter K. Phillis, CPA
Investment Officer

City of Mansfield
Portfolio Holdings
Tracker Portfolio Set Up - by Issuer
Report Format: By Transaction
Group By: Issuer
Average By: Face Amount / Shares
Portfolio / Report Group: All Portfolios
As of 12/31/2017

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	450,051.69	450,051.69	450,051.69	450,051.69	N/A	1		0.67	15 - Street Construction
Sub Total / Average			0.240	450,051.69	450,051.69	450,051.69	450,051.69		1	0.00	0.67	
Nations Funds												
Nations Funds MM	MF0008	10/25/1999	1.063	3,994,064.68	3,994,064.68	3,994,064.68	3,994,064.68	N/A	1		5.96	01 - General Fund
Nations Funds MM	MF0008	10/25/1999	1.063	3,221,049.82	3,221,049.82	3,221,049.82	3,221,049.82	N/A	1		4.80	15 - Street Construction
Nations Funds MM	MF0008	8/1/2016	1.063	1,477,681.44	1,477,681.44	1,477,681.44	1,477,681.44	N/A	1		2.20	86 - 2016 Streets Construction
Nations Funds MM	MF0008	3/1/2017	1.063	1,533,101.74	1,533,101.74	1,533,101.74	1,533,101.74	N/A	1		2.29	871 - MEDC Const
Nations Funds MM	MF0008	10/25/1999	1.063	2,196,216.06	2,196,216.06	2,196,216.06	2,196,216.06	N/A	1		3.28	23 - Mansfield Parks 1/2 Sales Tax
Nations Funds MM	MF0008	8/1/2016	1.063	1,548,287.37	1,548,287.37	1,548,287.37	1,548,287.37	N/A	1		2.31	309 - Library Expansion
Nations Funds MM	MF0008	4/11/2012	1.063	2,883,134.47	2,883,134.47	2,883,134.47	2,883,134.47	N/A	1		4.30	27 - Revenue Bond Reserve
Nations Funds MM	MF0008	10/25/1999	1.063	1,396,396.12	1,396,396.12	1,396,396.12	1,396,396.12	N/A	1		2.08	28 - Utility Construction Fund 28
Nations Funds MM	MF0008	10/25/1999	1.063	4,669,511.06	4,669,511.06	4,669,511.06	4,669,511.06	N/A	1		6.96	25 - Water & Sewer
Nations Funds MM	MF0008	10/25/1999	1.063	581,370.41	581,370.41	581,370.41	581,370.41	N/A	1		0.87	24 - Mansfield Parks Land Dedication
Nations Funds MM	MF0008	12/1/2017	1.063	24,874.65	24,874.65	24,874.65	24,874.65	N/A	1		0.04	87 - 2017 Streets Construction
Nations Funds MM	MF0008	10/25/1999	1.063	25,485.70	25,485.70	25,485.70	25,485.70	N/A	1		0.04	06 - Tree Mitigation
Nations Funds MM	MF0008	10/25/1999	1.063	426,902.49	426,902.49	426,902.49	426,902.49	N/A	1		0.64	10 - Debt Services
Nations Funds MM	MF0008	10/25/1999	1.063	145,820.45	145,820.45	145,820.45	145,820.45	N/A	1		0.22	39 - Economic Development
Sub Total / Average			1.063	24,123,896.46	24,123,896.46	24,123,896.46	24,123,896.46		1	0.00	35.98	
TexStar												
TexStar LGIP	TEXSTAR	11/2/2012	1.000	8,201,987.60	8,201,987.60	8,201,987.60	8,201,987.60	N/A	1		12.23	25 - Water & Sewer
TexStar LGIP	TEXSTAR	11/2/2012	1.000	1,742,636.19	1,742,636.19	1,742,636.19	1,742,636.19	N/A	1		2.60	39 - Economic Development
TexStar LGIP	TEXSTAR	11/2/2012	1.000	6,981,124.64	6,981,124.64	6,981,124.64	6,981,124.64	N/A	1		10.41	28 - Utility Construction Fund 28
TexStar LGIP	TEXSTAR	2/28/2017	1.000	5,788,773.45	5,788,773.45	5,788,773.45	5,788,773.45	N/A	1		8.63	871 - MEDC Const
TexStar LGIP	TEXSTAR	11/2/2012	1.000	8,128,452.18	8,128,452.18	8,128,452.18	8,128,452.18	N/A	1		12.12	01 - General Fund
	TEXSTAR	11/2/2012	1.000	2,335,082.63	2,335,082.63	2,335,082.63	2,335,082.63	N/A	1		3.48	

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												23 - Mansfield Parks 1/2 Sales Tax
TexStar LGIP	TEXSTAR	11/2/2012	1.000	221,417.58	221,417.58	221,417.58	221,417.58	N/A	1		0.33	38 - MEDC I&S Fund
TexStar LGIP	TEXSTAR	11/30/2014	1.000	557,682.60	557,682.60	557,682.60	557,682.60	N/A	1		0.83	08 - Hotel
TexStar LGIP	TEXSTAR	8/31/2016	1.000	929,596.10	929,596.10	929,596.10	929,596.10	N/A	1		1.39	86 - 2016 Streets Construction
TexStar LGIP	TEXSTAR	1/8/2014	1.000	4,625.72	4,625.72	4,625.72	4,625.72	N/A	1		0.01	22 - Equipment Replacement
TexStar LGIP	TEXSTAR	11/2/2012	1.000	51,489.32	51,489.32	51,489.32	51,489.32	N/A	1		0.08	10 - Debt Services
TexStar LGIP	TEXSTAR	11/2/2012	1.000	76,110.36	76,110.36	76,110.36	76,110.36	N/A	1		0.11	16 - Building Construction
TexStar LGIP	TEXSTAR	11/2/2012	1.000	1,419,120.96	1,419,120.96	1,419,120.96	1,419,120.96	N/A	1		2.12	50 - TIF
TexStar LGIP	TEXSTAR	11/2/2012	1.000	1,420,607.06	1,420,607.06	1,420,607.06	1,420,607.06	N/A	1		2.12	15 - Street Construction
TexStar LGIP	TEXSTAR	11/2/2012	1.000	1,449,781.98	1,449,781.98	1,449,781.98	1,449,781.98	N/A	1		2.16	81 - Street Construction 2012 Issue
TexStar LGIP	TEXSTAR	11/2/2012	1.000	953,371.14	953,371.14	953,371.14	953,371.14	N/A	1		1.42	19 - Drainage Utility Fund
TexStar LGIP	TEXSTAR	11/2/2012	1.000	1,016,909.45	1,016,909.45	1,016,909.45	1,016,909.45	N/A	1		1.52	24 - Mansfield Parks Land Dedication
TexStar LGIP	TEXSTAR	12/31/2017	1.000	1,197,111.51	1,197,111.51	1,197,111.51	1,197,111.51	N/A	1		1.79	87 - 2017 Streets Construction
Sub Total / Average			1.000	42,475,880.47	42,475,880.47	42,475,880.47	42,475,880.47		1	0.00	63.35	
Total / Average			1.018	67,049,828.62	67,049,828.62	67,049,828.62	67,049,828.62		1	0.00	100	

City of Mansfield
Portfolio Holdings
Tracker Portfolio Set Up - by Portfolio (Fund)
Report Format: By Transaction
Group By: Portfolio Name
Average By: Face Amount / Shares
Portfolio / Report Group: All Portfolios
As of 12/31/2017

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	1.063	3,994,064.68	3,994,064.68	3,994,064.68	3,994,064.68	N/A	1		5.96
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.000	8,128,452.18	8,128,452.18	8,128,452.18	8,128,452.18	N/A	1		12.12
Sub Total / Average				1.021	12,122,516.86	12,122,516.86	12,122,516.86	12,122,516.86		1	0.00	18.08
06 - Tree Mitigation												
Nations Funds MM	MF0008	Money Market	10/25/1999	1.063	25,485.70	25,485.70	25,485.70	25,485.70	N/A	1		0.04
Sub Total / Average				1.063	25,485.70	25,485.70	25,485.70	25,485.70		1	0.00	0.04
08 - Hotel												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/30/2014	1.000	557,682.60	557,682.60	557,682.60	557,682.60	N/A	1		0.83
Sub Total / Average				1.000	557,682.60	557,682.60	557,682.60	557,682.60		1	0.00	0.83
10 - Debt Services												
Nations Funds MM	MF0008	Money Market	10/25/1999	1.063	426,902.49	426,902.49	426,902.49	426,902.49	N/A	1		0.64
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.000	51,489.32	51,489.32	51,489.32	51,489.32	N/A	1		0.08
Sub Total / Average				1.056	478,391.81	478,391.81	478,391.81	478,391.81		1	0.00	0.71
15 - Street Construction												
AIM Invesco MM	AIM	Money Market	9/30/1999	0.240	450,051.69	450,051.69	450,051.69	450,051.69	N/A	1		0.67
Nations Funds MM	MF0008	Money Market	10/25/1999	1.063	3,221,049.82	3,221,049.82	3,221,049.82	3,221,049.82	N/A	1		4.80
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.000	1,420,607.06	1,420,607.06	1,420,607.06	1,420,607.06	N/A	1		2.12
Sub Total / Average				0.973	5,091,708.57	5,091,708.57	5,091,708.57	5,091,708.57		1	0.00	7.59
16 - Building Construction												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.000	76,110.36	76,110.36	76,110.36	76,110.36	N/A	1		0.11
Sub Total / Average				1.000	76,110.36	76,110.36	76,110.36	76,110.36		1	0.00	0.11
19 - Drainage Utility Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.000	953,371.14	953,371.14	953,371.14	953,371.14	N/A	1		1.42
Sub Total / Average				1.000	953,371.14	953,371.14	953,371.14	953,371.14		1	0.00	1.42

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
22 - Equipment Replacement												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	1.000	4,625.72	4,625.72	4,625.72	4,625.72	N/A	1		0.01
Sub Total / Average				1.000	4,625.72	4,625.72	4,625.72	4,625.72		1	0.00	0.01
23 - Mansfield Parks 1/2 Sales Tax												
Nations Funds MM	MF0008	Money Market	10/25/1999	1.063	2,196,216.06	2,196,216.06	2,196,216.06	2,196,216.06	N/A	1		3.28
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.000	2,335,082.63	2,335,082.63	2,335,082.63	2,335,082.63	N/A	1		3.48
Sub Total / Average				1.031	4,531,298.69	4,531,298.69	4,531,298.69	4,531,298.69		1	0.00	6.76
24 - Mansfield Parks Land Dedication												
Nations Funds MM	MF0008	Money Market	10/25/1999	1.063	581,370.41	581,370.41	581,370.41	581,370.41	N/A	1		0.87
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.000	1,016,909.45	1,016,909.45	1,016,909.45	1,016,909.45	N/A	1		1.52
Sub Total / Average				1.023	1,598,279.86	1,598,279.86	1,598,279.86	1,598,279.86		1	0.00	2.38
25 - Water & Sewer												
Nations Funds MM	MF0008	Money Market	10/25/1999	1.063	4,669,511.06	4,669,511.06	4,669,511.06	4,669,511.06	N/A	1		6.96
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.000	8,201,987.60	8,201,987.60	8,201,987.60	8,201,987.60	N/A	1		12.23
Sub Total / Average				1.023	12,871,498.66	12,871,498.66	12,871,498.66	12,871,498.66		1	0.00	19.20
27 - Revenue Bond Reserve												
Nations Funds MM	MF0008	Money Market	4/11/2012	1.063	2,883,134.47	2,883,134.47	2,883,134.47	2,883,134.47	N/A	1		4.30
Sub Total / Average				1.063	2,883,134.47	2,883,134.47	2,883,134.47	2,883,134.47		1	0.00	4.30
28 - Utility Construction Fund 28												
Nations Funds MM	MF0008	Money Market	10/25/1999	1.063	1,396,396.12	1,396,396.12	1,396,396.12	1,396,396.12	N/A	1		2.08
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.000	6,981,124.64	6,981,124.64	6,981,124.64	6,981,124.64	N/A	1		10.41
Sub Total / Average				1.010	8,377,520.76	8,377,520.76	8,377,520.76	8,377,520.76		1	0.00	12.49
309 - Library Expansion												
Nations Funds MM	MF0008	Money Market	8/1/2016	1.063	1,548,287.37	1,548,287.37	1,548,287.37	1,548,287.37	N/A	1		2.31
Sub Total / Average				1.063	1,548,287.37	1,548,287.37	1,548,287.37	1,548,287.37		1	0.00	2.31
38 - MEDC I&S Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.000	221,417.58	221,417.58	221,417.58	221,417.58	N/A	1		0.33
Sub Total / Average				1.000	221,417.58	221,417.58	221,417.58	221,417.58		1	0.00	0.33
39 - Economic Development												
Nations Funds MM	MF0008	Money Market	10/25/1999	1.063	145,820.45	145,820.45	145,820.45	145,820.45	N/A	1		0.22

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
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.000	1,742,636.19	1,742,636.19	1,742,636.19	1,742,636.19	N/A	1		2.60
Sub Total / Average				1.005	1,888,456.64	1,888,456.64	1,888,456.64	1,888,456.64		1	0.00	2.82
50 - TIF												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.000	1,419,120.96	1,419,120.96	1,419,120.96	1,419,120.96	N/A	1		2.12
Sub Total / Average				1.000	1,419,120.96	1,419,120.96	1,419,120.96	1,419,120.96		1	0.00	2.12
81 - Street Construction 2012 Issue												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.000	1,449,781.98	1,449,781.98	1,449,781.98	1,449,781.98	N/A	1		2.16
Sub Total / Average				1.000	1,449,781.98	1,449,781.98	1,449,781.98	1,449,781.98		1	0.00	2.16
86 - 2016 Streets Construction												
Nations Funds MM	MF0008	Money Market	8/1/2016	1.063	1,477,681.44	1,477,681.44	1,477,681.44	1,477,681.44	N/A	1		2.20
TexStar LGIP	TEXSTAR	Local Government Investment Pool	8/31/2016	1.000	929,596.10	929,596.10	929,596.10	929,596.10	N/A	1		1.39
Sub Total / Average				1.039	2,407,277.54	2,407,277.54	2,407,277.54	2,407,277.54		1	0.00	3.59
87 - 2017 Streets Construction												
Nations Funds MM	MF0008	Money Market	12/1/2017	1.063	24,874.65	24,874.65	24,874.65	24,874.65	N/A	1		0.04
TexStar LGIP	TEXSTAR	Local Government Investment Pool	12/31/2017	1.000	1,197,111.51	1,197,111.51	1,197,111.51	1,197,111.51	N/A	1		1.79
Sub Total / Average				1.001	1,221,986.16	1,221,986.16	1,221,986.16	1,221,986.16		1	0.00	1.82
871 - MEDC Const												
Nations Funds MM	MF0008	Money Market	3/1/2017	1.063	1,533,101.74	1,533,101.74	1,533,101.74	1,533,101.74	N/A	1		2.29
TexStar LGIP	TEXSTAR	Local Government Investment Pool	2/28/2017	1.000	5,788,773.45	5,788,773.45	5,788,773.45	5,788,773.45	N/A	1		8.63
Sub Total / Average				1.013	7,321,875.19	7,321,875.19	7,321,875.19	7,321,875.19		1	0.00	10.92
Total / Average				1.018	67,049,828.62	67,049,828.62	67,049,828.62	67,049,828.62		1	0.00	100

City of Mansfield
Portfolio Holdings
Tracker Portfolio Set Up - by Issuer
Report Format: By Transaction
Group By: Issuer
Average By: Face Amount / Shares
Portfolio / Report Group: All Portfolios
As of 2/28/2018

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	450,888.99	450,888.99	450,888.99	450,888.99	N/A	1		0.67	15 - Street Construction
Sub Total / Average			0.240	450,888.99	450,888.99	450,888.99	450,888.99		1	0.00	0.67	
Nations Funds												
Nations Funds MM	MF0008	10/25/1999	1.256	4,001,798.01	4,001,798.01	4,001,798.01	4,001,798.01	N/A	1		5.96	01 - General Fund
Nations Funds MM	MF0008	10/25/1999	1.256	3,227,286.44	3,227,286.44	3,227,286.44	3,227,286.44	N/A	1		4.80	15 - Street Construction
Nations Funds MM	MF0008	10/25/1999	1.256	582,496.06	582,496.06	582,496.06	582,496.06	N/A	1		0.87	24 - Mansfield Parks Land Dedication
Nations Funds MM	MF0008	10/25/1999	1.256	4,678,552.22	4,678,552.22	4,678,552.22	4,678,552.22	N/A	1		6.96	25 - Water & Sewer
Nations Funds MM	MF0008	8/1/2016	1.256	1,480,542.54	1,480,542.54	1,480,542.54	1,480,542.54	N/A	1		2.20	86 - 2016 Streets Construction
Nations Funds MM	MF0008	3/1/2017	1.256	1,536,070.14	1,536,070.14	1,536,070.14	1,536,070.14	N/A	1		2.29	871 - MEDC Const
Nations Funds MM	MF0008	8/1/2016	1.256	1,551,285.17	1,551,285.17	1,551,285.17	1,551,285.17	N/A	1		2.31	309 - Library Expansion
Nations Funds MM	MF0008	4/11/2012	1.256	2,888,716.81	2,888,716.81	2,888,716.81	2,888,716.81	N/A	1		4.30	27 - Revenue Bond Reserve
Nations Funds MM	MF0008	10/25/1999	1.256	2,200,468.39	2,200,468.39	2,200,468.39	2,200,468.39	N/A	1		3.28	23 - Mansfield Parks 1/2 Sales Tax
Nations Funds MM	MF0008	10/25/1999	1.256	146,102.79	146,102.79	146,102.79	146,102.79	N/A	1		0.22	39 - Economic Development
Nations Funds MM	MF0008	12/1/2017	1.256	24,922.81	24,922.81	24,922.81	24,922.81	N/A	1		0.04	87 - 2017 Streets Construction
Nations Funds MM	MF0008	10/25/1999	1.256	25,535.05	25,535.05	25,535.05	25,535.05	N/A	1		0.04	06 - Tree Mitigation
Nations Funds MM	MF0008	10/25/1999	1.256	1,399,099.83	1,399,099.83	1,399,099.83	1,399,099.83	N/A	1		2.08	28 - Utility Construction Fund 28
Nations Funds MM	MF0008	10/25/1999	1.256	427,729.06	427,729.06	427,729.06	427,729.06	N/A	1		0.64	10 - Debt Services
Sub Total / Average			1.256	24,170,605.32	24,170,605.32	24,170,605.32	24,170,605.32		1	0.00	35.97	
TexStar												
TexStar LGIP	TEXSTAR	11/2/2012	1.352	1,874,598.48	1,874,598.48	1,874,598.48	1,874,598.48	N/A	1		2.79	15 - Street Construction
TexStar LGIP	TEXSTAR	2/28/2017	1.352	5,801,125.27	5,801,125.27	5,801,125.27	5,801,125.27	N/A	1		8.63	871 - MEDC Const
TexStar LGIP	TEXSTAR	11/2/2012	1.352	8,145,796.30	8,145,796.30	8,145,796.30	8,145,796.30	N/A	1		12.12	01 - General Fund
TexStar LGIP	TEXSTAR	11/2/2012	1.352	6,996,020.64	6,996,020.64	6,996,020.64	6,996,020.64	N/A	1		10.41	28 - Utility Construction Fund 28
TexStar LGIP	TEXSTAR	11/2/2012	1.352	8,219,488.65	8,219,488.65	8,219,488.65	8,219,488.65	N/A	1		12.23	25 - Water & Sewer
TexStar LGIP	TEXSTAR	11/2/2012	1.352	2,340,065.13	2,340,065.13	2,340,065.13	2,340,065.13	N/A	1		3.48	23 - Mansfield

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
												Parks 1/2 Sales Tax
TexStar LGIP	TEXSTAR	11/30/2014	1.352	558,872.55	558,872.55	558,872.55	558,872.55	N/A	1		0.83	08 - Hotel
TexStar LGIP	TEXSTAR	8/31/2016	1.352	931,579.63	931,579.63	931,579.63	931,579.63	N/A	1		1.39	86 - 2016 Streets Construction
TexStar LGIP	TEXSTAR	11/2/2012	1.352	955,405.40	955,405.40	955,405.40	955,405.40	N/A	1		1.42	19 - Drainage Utility Fund
TexStar LGIP	TEXSTAR	11/2/2012	1.352	51,599.18	51,599.18	51,599.18	51,599.18	N/A	1		0.08	10 - Debt Services
TexStar LGIP	TEXSTAR	11/2/2012	1.352	76,272.76	76,272.76	76,272.76	76,272.76	N/A	1		0.11	16 - Building Construction
TexStar LGIP	TEXSTAR	11/2/2012	1.352	221,890.03	221,890.03	221,890.03	221,890.03	N/A	1		0.33	38 - MEDC I&S Fund
TexStar LGIP	TEXSTAR	1/8/2014	1.352	4,635.59	4,635.59	4,635.59	4,635.59	N/A	1		0.01	22 - Equipment Replacement
TexStar LGIP	TEXSTAR	11/2/2012	1.352	1,422,149.01	1,422,149.01	1,422,149.01	1,422,149.01	N/A	1		2.12	50 - TIF
TexStar LGIP	TEXSTAR	11/2/2012	1.352	1,452,875.46	1,452,875.46	1,452,875.46	1,452,875.46	N/A	1		2.16	81 - Street Construction 2012 Issue
TexStar LGIP	TEXSTAR	11/2/2012	1.352	1,019,079.28	1,019,079.28	1,019,079.28	1,019,079.28	N/A	1		1.52	24 - Mansfield Parks Land Dedication
TexStar LGIP	TEXSTAR	12/31/2017	1.352	1,199,665.85	1,199,665.85	1,199,665.85	1,199,665.85	N/A	1		1.79	87 - 2017 Streets Construction
TexStar LGIP	TEXSTAR	11/2/2012	1.352	1,295,394.36	1,295,394.36	1,295,394.36	1,295,394.36	N/A	1		1.93	39 - Economic Development
Sub Total / Average			1.352	42,566,513.57	42,566,513.57	42,566,513.57	42,566,513.57		1	0.00	63.35	
Total / Average			1.310	67,188,007.88	67,188,007.88	67,188,007.88	67,188,007.88		1	0.00	100	

City of Mansfield
Portfolio Holdings
Tracker Portfolio Set Up - by Portfolio (Fund)
Report Format: By Transaction
Group By: Portfolio Name
Average By: Face Amount / Shares
Portfolio / Report Group: All Portfolios
As of 2/28/2018

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	1.256	4,001,798.01	4,001,798.01	4,001,798.01	4,001,798.01	N/A	1		5.96
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.352	8,145,796.30	8,145,796.30	8,145,796.30	8,145,796.30	N/A	1		12.12
Sub Total / Average				1.320	12,147,594.31	12,147,594.31	12,147,594.31	12,147,594.31		1	0.00	18.08
06 - Tree Mitigation												
Nations Funds MM	MF0008	Money Market	10/25/1999	1.256	25,535.05	25,535.05	25,535.05	25,535.05	N/A	1		0.04
Sub Total / Average				1.256	25,535.05	25,535.05	25,535.05	25,535.05		1	0.00	0.04
08 - Hotel												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/30/2014	1.352	558,872.55	558,872.55	558,872.55	558,872.55	N/A	1		0.83
Sub Total / Average				1.352	558,872.55	558,872.55	558,872.55	558,872.55		1	0.00	0.83
10 - Debt Services												
Nations Funds MM	MF0008	Money Market	10/25/1999	1.256	427,729.06	427,729.06	427,729.06	427,729.06	N/A	1		0.64
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.352	51,599.18	51,599.18	51,599.18	51,599.18	N/A	1		0.08
Sub Total / Average				1.266	479,328.24	479,328.24	479,328.24	479,328.24		1	0.00	0.71
15 - Street Construction												
AIM Invesco MM	AIM	Money Market	9/30/1999	0.240	450,888.99	450,888.99	450,888.99	450,888.99	N/A	1		0.67
Nations Funds MM	MF0008	Money Market	10/25/1999	1.256	3,227,286.44	3,227,286.44	3,227,286.44	3,227,286.44	N/A	1		4.80
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.352	1,874,598.48	1,874,598.48	1,874,598.48	1,874,598.48	N/A	1		2.79
Sub Total / Average				1.206	5,552,773.91	5,552,773.91	5,552,773.91	5,552,773.91		1	0.00	8.26
16 - Building Construction												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.352	76,272.76	76,272.76	76,272.76	76,272.76	N/A	1		0.11
Sub Total / Average				1.352	76,272.76	76,272.76	76,272.76	76,272.76		1	0.00	0.11
19 - Drainage Utility Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.352	955,405.40	955,405.40	955,405.40	955,405.40	N/A	1		1.42
Sub Total / Average				1.352	955,405.40	955,405.40	955,405.40	955,405.40		1	0.00	1.42

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
22 - Equipment Replacement												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	1.352	4,635.59	4,635.59	4,635.59	4,635.59	N/A	1		0.01
Sub Total / Average				1.352	4,635.59	4,635.59	4,635.59	4,635.59		1	0.00	0.01
23 - Mansfield Parks 1/2 Sales Tax												
Nations Funds MM	MF0008	Money Market	10/25/1999	1.256	2,200,468.39	2,200,468.39	2,200,468.39	2,200,468.39	N/A	1		3.28
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.352	2,340,065.13	2,340,065.13	2,340,065.13	2,340,065.13	N/A	1		3.48
Sub Total / Average				1.305	4,540,533.52	4,540,533.52	4,540,533.52	4,540,533.52		1	0.00	6.76
24 - Mansfield Parks Land Dedication												
Nations Funds MM	MF0008	Money Market	10/25/1999	1.256	582,496.06	582,496.06	582,496.06	582,496.06	N/A	1		0.87
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.352	1,019,079.28	1,019,079.28	1,019,079.28	1,019,079.28	N/A	1		1.52
Sub Total / Average				1.317	1,601,575.34	1,601,575.34	1,601,575.34	1,601,575.34		1	0.00	2.38
25 - Water & Sewer												
Nations Funds MM	MF0008	Money Market	10/25/1999	1.256	4,678,552.22	4,678,552.22	4,678,552.22	4,678,552.22	N/A	1		6.96
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.352	8,219,488.65	8,219,488.65	8,219,488.65	8,219,488.65	N/A	1		12.23
Sub Total / Average				1.317	12,898,040.87	12,898,040.87	12,898,040.87	12,898,040.87		1	0.00	19.20
27 - Revenue Bond Reserve												
Nations Funds MM	MF0008	Money Market	4/11/2012	1.256	2,888,716.81	2,888,716.81	2,888,716.81	2,888,716.81	N/A	1		4.30
Sub Total / Average				1.256	2,888,716.81	2,888,716.81	2,888,716.81	2,888,716.81		1	0.00	4.30
28 - Utility Construction Fund 28												
Nations Funds MM	MF0008	Money Market	10/25/1999	1.256	1,399,099.83	1,399,099.83	1,399,099.83	1,399,099.83	N/A	1		2.08
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.352	6,996,020.64	6,996,020.64	6,996,020.64	6,996,020.64	N/A	1		10.41
Sub Total / Average				1.336	8,395,120.47	8,395,120.47	8,395,120.47	8,395,120.47		1	0.00	12.49
309 - Library Expansion												
Nations Funds MM	MF0008	Money Market	8/1/2016	1.256	1,551,285.17	1,551,285.17	1,551,285.17	1,551,285.17	N/A	1		2.31
Sub Total / Average				1.256	1,551,285.17	1,551,285.17	1,551,285.17	1,551,285.17		1	0.00	2.31
38 - MEDC I&S Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.352	221,890.03	221,890.03	221,890.03	221,890.03	N/A	1		0.33
Sub Total / Average				1.352	221,890.03	221,890.03	221,890.03	221,890.03		1	0.00	0.33
39 - Economic Development												
Nations Funds MM	MF0008	Money Market	10/25/1999	1.256	146,102.79	146,102.79	146,102.79	146,102.79	N/A	1		0.22

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
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.352	1,295,394.36	1,295,394.36	1,295,394.36	1,295,394.36	N/A	1		1.93
Sub Total / Average				1.342	1,441,497.15	1,441,497.15	1,441,497.15	1,441,497.15		1	0.00	2.15
50 - TIF												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.352	1,422,149.01	1,422,149.01	1,422,149.01	1,422,149.01	N/A	1		2.12
Sub Total / Average				1.352	1,422,149.01	1,422,149.01	1,422,149.01	1,422,149.01		1	0.00	2.12
81 - Street Construction 2012 Issue												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.352	1,452,875.46	1,452,875.46	1,452,875.46	1,452,875.46	N/A	1		2.16
Sub Total / Average				1.352	1,452,875.46	1,452,875.46	1,452,875.46	1,452,875.46		1	0.00	2.16
86 - 2016 Streets Construction												
Nations Funds MM	MF0008	Money Market	8/1/2016	1.256	1,480,542.54	1,480,542.54	1,480,542.54	1,480,542.54	N/A	1		2.20
TexStar LGIP	TEXSTAR	Local Government Investment Pool	8/31/2016	1.352	931,579.63	931,579.63	931,579.63	931,579.63	N/A	1		1.39
Sub Total / Average				1.293	2,412,122.17	2,412,122.17	2,412,122.17	2,412,122.17		1	0.00	3.59
87 - 2017 Streets Construction												
Nations Funds MM	MF0008	Money Market	12/1/2017	1.256	24,922.81	24,922.81	24,922.81	24,922.81	N/A	1		0.04
TexStar LGIP	TEXSTAR	Local Government Investment Pool	12/31/2017	1.352	1,199,665.85	1,199,665.85	1,199,665.85	1,199,665.85	N/A	1		1.79
Sub Total / Average				1.350	1,224,588.66	1,224,588.66	1,224,588.66	1,224,588.66		1	0.00	1.82
871 - MEDC Const												
Nations Funds MM	MF0008	Money Market	3/1/2017	1.256	1,536,070.14	1,536,070.14	1,536,070.14	1,536,070.14	N/A	1		2.29
TexStar LGIP	TEXSTAR	Local Government Investment Pool	2/28/2017	1.352	5,801,125.27	5,801,125.27	5,801,125.27	5,801,125.27	N/A	1		8.63
Sub Total / Average				1.332	7,337,195.41	7,337,195.41	7,337,195.41	7,337,195.41		1	0.00	10.92
Total / Average				1.310	67,188,007.88	67,188,007.88	67,188,007.88	67,188,007.88		1	0.00	100