

CITY OF MANSFIELD, TEXAS -
DISCUSSION OF THE CITY'S FINANCIAL CONDITION AS OF AND FOR
THE NINE MONTHS ENDING JUNE 30, 2013:

The City of Mansfield, Texas is in solid financial condition as of and through the first nine months of fiscal 2013. The results of this period are indicative of the conservative financial management of the financial activity of the City of Mansfield, Texas. Fiscal year end results for 2013 are expected to improve the City's overall financial condition when compared to the City's financial condition for fiscal year 2012.

As of this financial report, the City is on pace to meet its General Fund budgeted revenue estimates - \$38,437,246. These revenue estimates remain subject to and sensitive to the conditions in the economy. Some factors influencing these estimates include: oil and gasoline prices, manufacturing, shipping, housing and government spending. These economic factors among other economic variables generally impact the consumer's opinion of the state of the overall economy which generally leads to the consumer's attitude toward spending and borrowing. If confidence is measured solely from the performance of the stock market many would believe the economy is healed and new growth is abounding within the economy. There is, however, counter thought in recent reports that suggest the recent improvements in the stockmarket are overstated and based upon speculation. This may be causing some to assume defensive postures in managing portfolios and business plans which may lead to the continued uncertainty within markets. Nonetheless, recent appraisal reports lend credence to the continued recovery of the real estate market within the City of Mansfield, Texas as valuations appear to be improving over prior years. Like most the City continues to monitor market conditions, and federal fiscal policy.

General Fund expenditures are on pace to meet the budgeted expenditure allowance of \$38,437,246 for fiscal 2013. Most of the expenditure activity within the City's General fund is from the cost of providing for the public's safety. Through the first nine months of the fiscal year the City spent 62% of its operating expenses on police and fire services or \$17,016,678. The remaining expenditures were and are for the purposes of public works, community services, and community development and administrative services of the City.

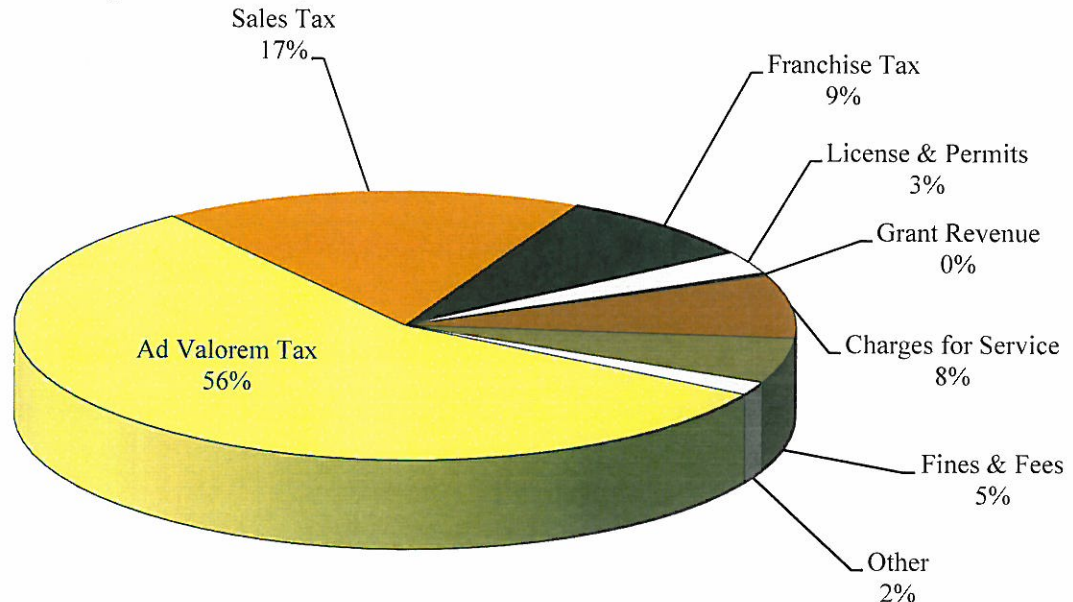
Other significant activity includes the performance of the City's Water & Sewer Fund, two Development Corporation (Parks Developments Corp and Economic Development Corp), and the City's Jail Enterprise.

Each Enterprise is expected to meet revenue estimates by end of fiscal 2013. Individually these activities are dependent upon variables that are unique to each Enterprise. For example, the weather conditions of Texas can affect the financial performance of the City's Water and Sewer Enterprise Fund and inmate population can affect the the financial results of the City's Law Enforcement Fund by the end of

the fiscal year. Assuming the continuance of the recent trends in the economy, weather and efficiency of services, the results of these operations should meet budgeted revenues and budgeted expenses for fiscal 2013.

General Fund Revenues

Allocation of Receipts as June 30, 2013



General Fund Revenue Comparisons:

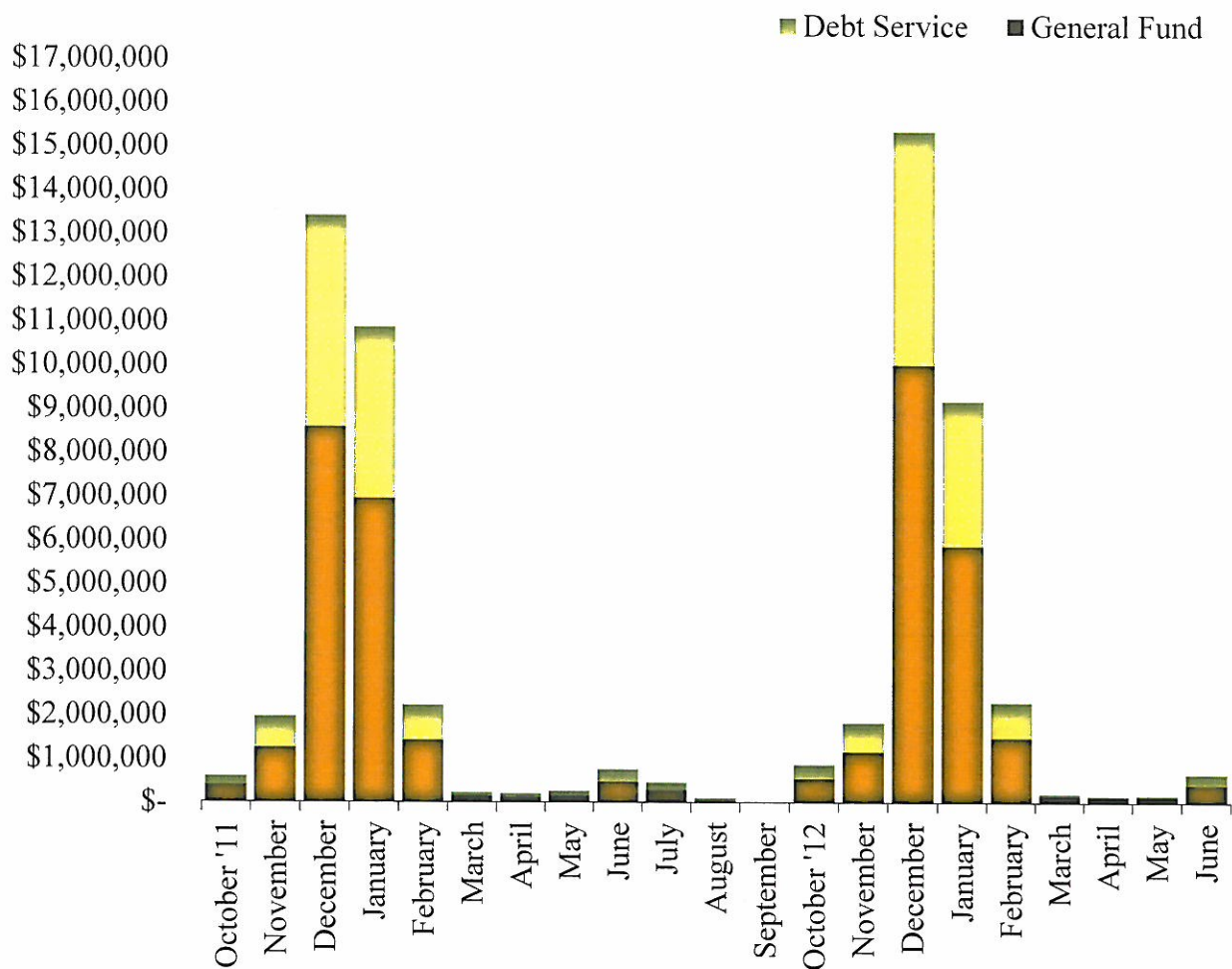
Property Tax Collections:

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 first four months of the City's fiscal year. With the majority of the property taxes being collected in the first half of the fiscal year, a reader of the financial statements could believe that the City may be performing well ahead of expectations given the significant collections in the property tax within the first seven months of the fiscal year. Heeding should be given to budgeted estimates to actual collections during this period as tax collections are due within this period of time and tax collections can be subject to the whims of the economy. Moreover, expectations of improved collections over prior collection are included in the calculus of budgeted estimates for the fiscal year.

Current year and prior year property tax collections through June 30, 2013 are \$19,414,711. Last year's collections were \$19,142,514 for the same period - a 1.42% increase over prior year.

Property Tax collections in the City's Debt Service improved over last year because of the increase in annual debt service expenses related to the cost of the public improvements that are expected to last over the next two decades. These expenses or increases are attributable to the City's public works street program. These increases in expenses have been offset by a refunding of some of the City's outstanding bonds as reported. Actual debt service property tax collections as of June 30, 2013 are \$11,436,250. For the same period last year, property tax collections for debt service were \$11,014,419 – an increase of 3.83%.

Ad Valorem Tax Collections by Month

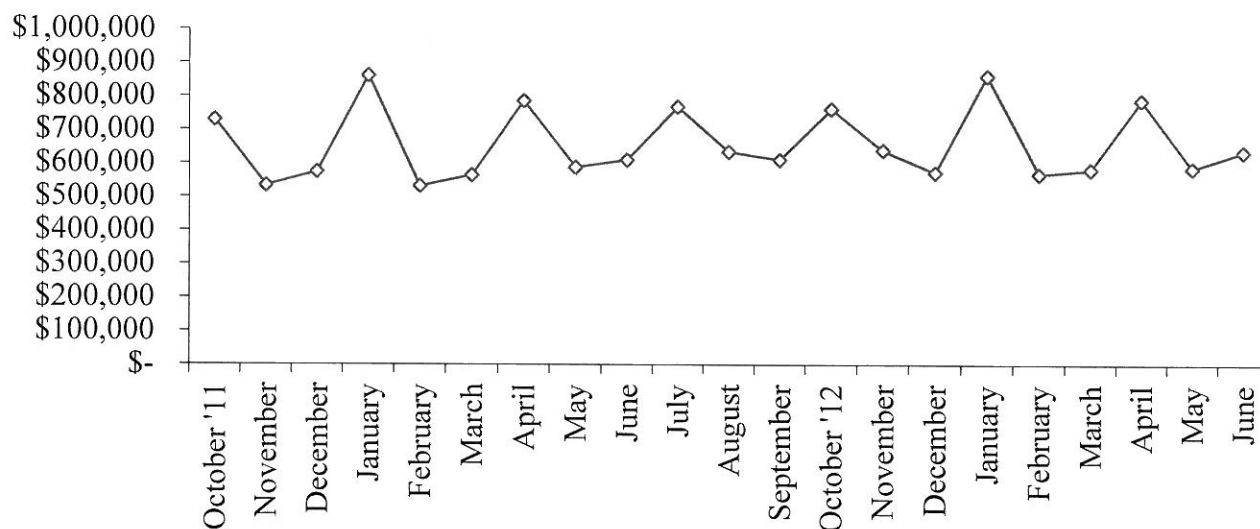


Sales Taxes:

The City's budgeted sales tax revenue is 20.5% of the total budgeted revenue for the City. Collections for the first nine months amount to 76.04% of actual total collections for fiscal 2013.

Sales tax per capita is approximately \$135. The City expects sales tax per capita to continue to improve as continued improvements in the retail sector occur over time and into the future. Per capita spend has remained relatively constant given the impact of fuel prices and the overall economy. Sales Tax collections for the period June 1, 2013 through June 30, 2013, total \$635,903 as compared to \$610,110 for the same period last year. This is an increase of 4.23% over the same period as last year.

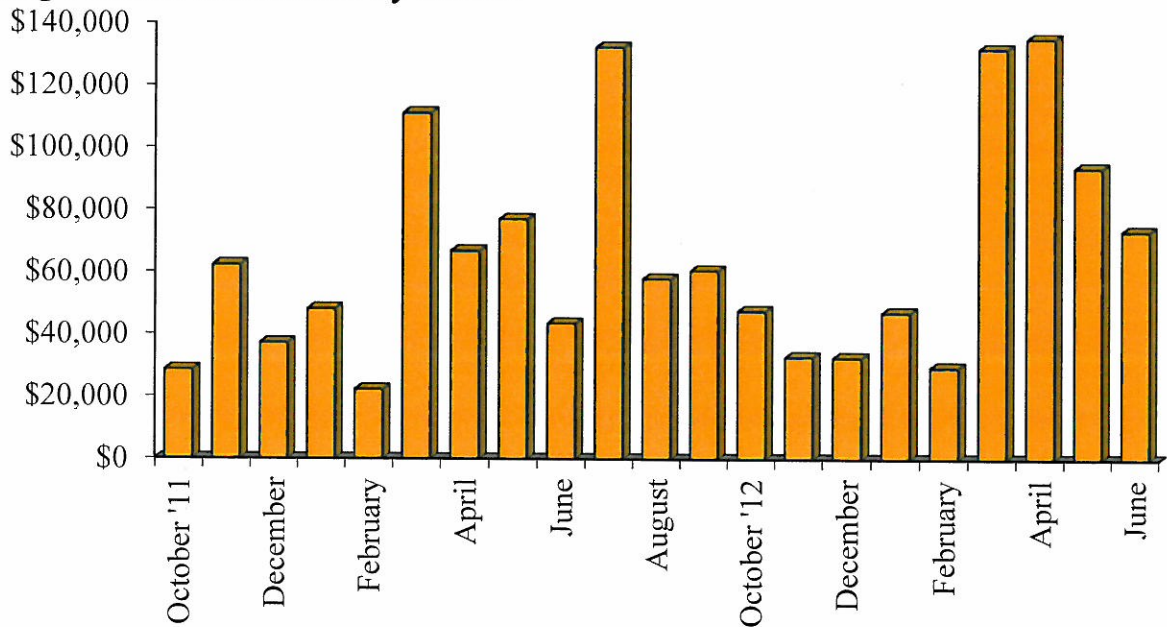
Sales Tax Collections



Building Permits:

Building activity has remained constant and perhaps will ever slightly improve in year over year final comparison. Month to date comparisons by year indicate building permit activity to be up. The trend for building permit activity seems to be consistent with prior year's activity - suggesting a bit of improvement. The expectations for building activity have been a point of concern within the context of the lending markets. Recent reports lean toward an improving housing market in the United States. Some have reported that housing starts will be up to 900,000 new units this calendar year. By comparison, this is still well below the over 2,000,000 new home starts in 2008. Texas still seems to be the State to live in as local economies in the North Texas continue to report growing populations in year over year census comparisons. Building Permits increased in June 2013 compared to June 2012. Permits for this period compared to the same period last year are 73,427 and 43,584 respectively, representing an increase of 29,843 or 68.47% over the same period last year.

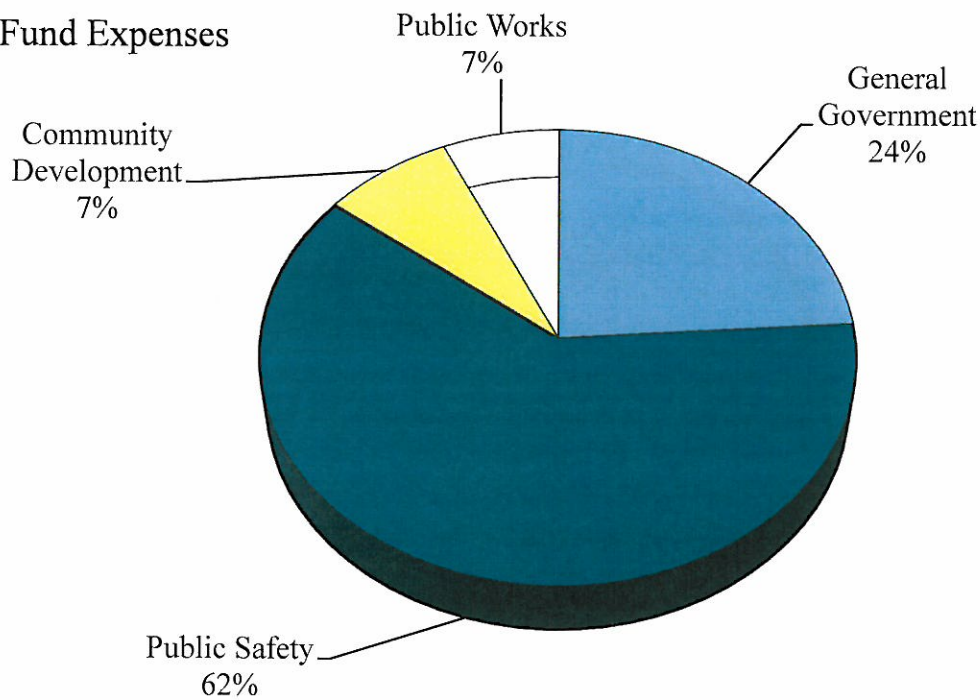
Building Permits Collections by Month



Expenditure/Uses:

The majority of the City's General Operating Fund is dedicated to the purposes of servicing the needs of the general public's safety. Almost \$22,500,000 will be spent on the policing needs and fire needs of the City. This is almost 59% of the City General purpose budget. To date the City has spent \$27,588,124 of its expected expenditures of \$38,437,246 or 71.87% of the City total operating budget. This is at expectations relative to the anticipated expenditures for the year.

General Fund Expenses



PROPRIETARY FUND:

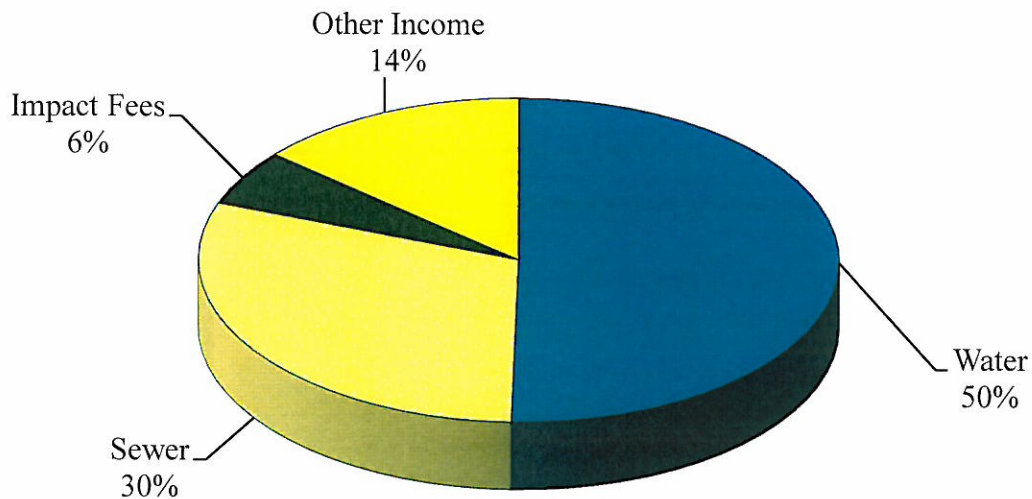
WATER & SEWER FUND

The Debt Service, Bond Reserve, and Construction Funds have been consolidated into the Water and Sewer Operating Fund for financial reporting purposes to comply with Generally Accepted Accounting Principals and to enhance the reliability of the financial activity of this municipal service.

Operating Revenue:

The Operating Revenue is on target for the fiscal year. The sale of Water & Sewer alone represent about 80% of the total revenue collected to date; while approximately 6% of the Fund's revenue has been collected from impact fees. Currently the Fund has collected approximately 84.10% of its Budgeted projection to date.

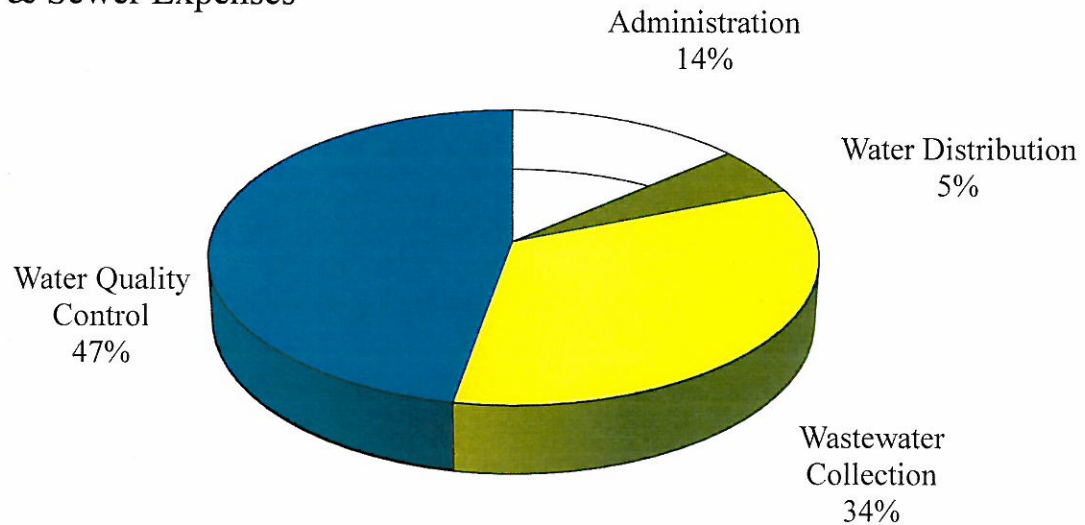
Water & Sewer Revenues



Operating Expenses:

The Department's expenses are at or below anticipated levels to date. Please note that the overall expenditure activity of the fund (excluding depreciation) indicates approximately 85.97% of the funds have been expended to date.

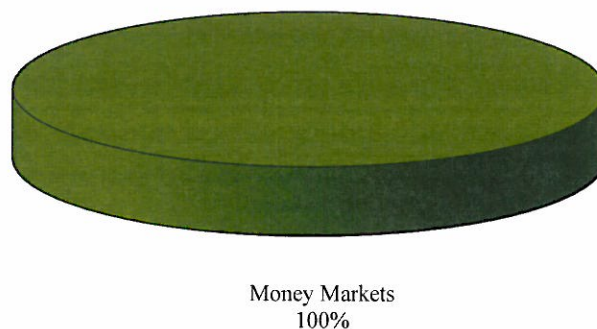
Water & Sewer Expenses



INVESTMENT SCHEDULE:

A schedule of investments is included in your packet for period ended June 30, 2013.

Investment Summary



WATER CONSUMPTION ACTIVITY

Consumption Class	Water Accounts		Consumption ('000)		Avg Consumption Per Account	
	June '13	June '12	June '13	June '12	June '13	June '12
Residential	17,040	16,815	177,450	215,268	10,414	12,802
Commercial	597	581	34,439	28,329	57,686	48,759
Institutional	167	156	8,247	8,640	49,386	55,384
Commercial Sewer Only	-	-	-	-	-	-
Residential Irrigation	880	874	7,874	11,034	8,947	12,624
Com & Ind Irrigation	590	562	32,902	51,566	55,767	91,755
Industrial	122	122	8,279	9,533	67,857	78,137
Builders	129	105	1,594	1,521	12,357	14,481
Fire Hydrants	31	20	674	1,323	21,739	66,125
Residential Key Branch	6	5	27	27	4,472	5,470
Bulk Untreated Water	5	5	20,116	35,774	4,023,200	7,154,800
Bulk Treated Water	1	1	1,139	1,472	1,139,000	1,472,000
Total	19,571	19,246	292,741	364,486		

Consumption Per Account

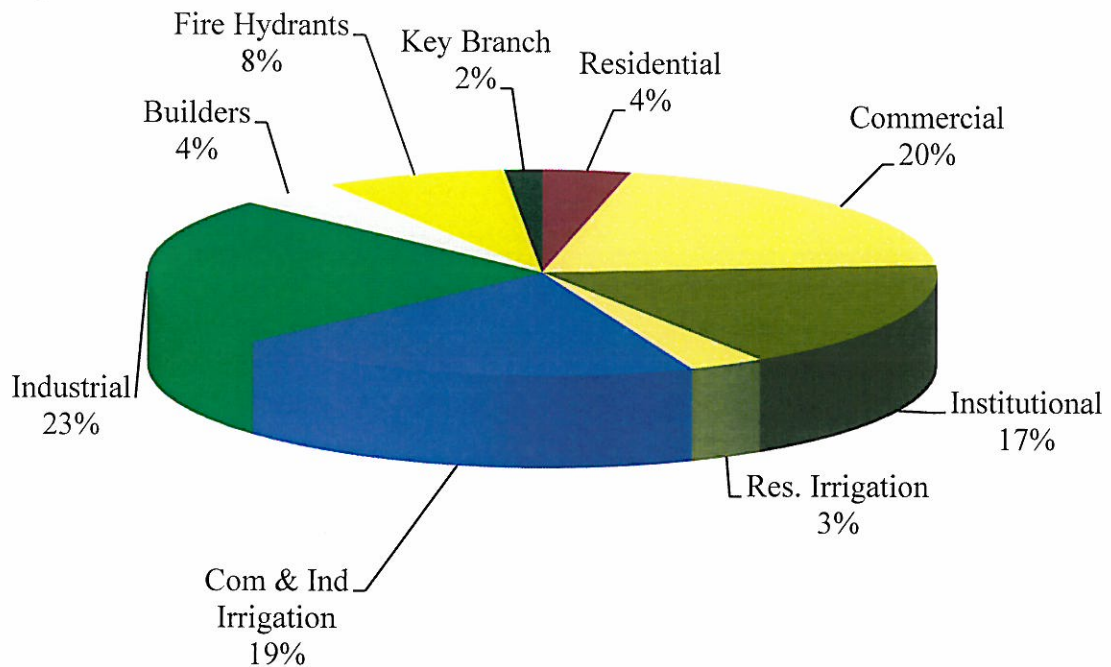


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CITY OF MANSFIELD, TEXAS

GENERAL FUND

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

City of Mansfield, Texas

Comparative Balance Sheet - General Fund
June 30, 2013 and 2012 (Unaudited)

<u>ASSETS</u>	<u>Fiscal 2013</u>	<u>Fiscal 2012</u>
Cash and Investments	\$ 16,774,151	\$ 15,359,647
Receivables:		
Current Year Taxes	372,705	535,472
Delinquent Taxes (Net of Allowance of \$568,196)	-	-
Accounts (Net of Allowance of \$140,242)	966,522	889,145
Ambulance (Net of Allowance of \$743,189)	1,226,548	311,221
Municipal Court (Net of Allowance of \$956,745)	107,028	78,997
Due From Other Funds	217,407	-
Other Assets	96,390	-
Capital Assets (net of accumulated depreciation)	<u>310,529,627 *</u>	<u>312,500,724</u>
Total Assets	<u>\$ 330,290,379</u>	<u>\$ 329,675,206</u>
<u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 237,730	\$ 196,287
Accrued Liabilities	1,394,623	1,291,329
Deferred Revenue	1,706,243	925,013
Noncurrent liabilities:		
Due within one year	9,407,690 *	9,154,770
Due in more than one year	<u>100,447,015 *</u>	<u>101,681,481</u>
Total Liabilities	<u>113,193,301</u>	<u>113,248,880</u>
FUND BALANCES:		
Invested in capital assets, net of related debt	200,674,922 *	201,664,473
Reserved For Other Assets	96,390	-
Assigned	125,443	-
Unassigned	<u>16,200,323</u>	<u>14,761,853</u>
Total Fund Balances	<u>217,097,079</u>	<u>216,426,326</u>
Total Liabilities And Fund Balances	<u>\$ 330,290,379</u>	<u>\$ 329,675,206</u>

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

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

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

City of Mansfield, Texas

Summary Revenue and Expenditure Report for the Month and Nine Months
Ended June 30, 2013 and 2012 (Unaudited)

	FY13 MONTH TO DATE	FY12 MONTH TO DATE	FY13 YEAR TO DATE	FY12 YEAR TO DATE	FY13 ORIGINAL BUDGET	FY13 POSITIVE (NEGATIVE) BUDGET	FY13 PERCENT COLLECTED / SPENT
<u>REVENUES:</u>							
Taxes	\$ 1,058,549	\$ 1,101,856	\$ 28,542,433	\$ 28,157,172	\$ 31,703,796	\$ (3,161,363)	90.03%
License And Permits	109,987	85,641	921,112	717,467	919,580	1,532	100.17%
Grant Revenue	2,752	7,367	128,710	177,737	30,893	97,817	0.00%
Charges For Services	300,502	267,877	2,591,349	2,111,104	2,752,931	(161,582)	94.13%
Fines And Fees	183,437	175,917	1,876,375	1,702,295	1,974,107	(97,732)	95.05%
Interest Earnings	807	1,481	10,024	3,293	5,000	5,024	200.47%
Contributions	-	-	14,500	-	-	14,500	0.00%
Miscellaneous	40,408	65,327	316,337	402,582	240,406	75,931	131.58%
Total Revenues	1,696,442	1,705,465	34,400,840	33,271,650	37,626,714	(3,225,875)	91.43%
<u>EXPENDITURES:</u>							
General Government	479,414	685,775	6,582,856	6,588,321	9,926,694	3,343,838	66.31%
Public Safety	1,735,548	2,178,842	17,016,678	16,315,894	22,485,337	5,468,659	75.68%
Public Works	153,572	333,992	1,888,953	1,803,344	2,581,596	692,642	73.17%
Community Development	232,056	293,753	2,099,636	2,036,853	3,392,921	1,293,285	61.88%
Total Expenditures	2,600,590	3,492,362	27,588,124	26,744,412	38,386,548	10,798,424	71.87%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	(904,148)	(1,786,897)	6,812,716	6,527,238	(759,834)		
<u>OTHER FINANCING SOURCES (USES)</u>							
Reserve/Contingency	-	-	-	-	-	-	0%
Sale of Capital Assets, net	-	-	-	-	-	-	0%
Operating Transfers In	-	-	-	-	810,532	(810,532)	0%
Operating Transfers Out	-	-	(962,018)	(798,102)	(50,698)	(911,320)	5.27%
Total Other Financing Sources (Uses)	-	-	(962,018)	(798,102)	759,834	(1,721,852)	5.27%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(904,148)	(1,786,898)	5,850,698	5,729,136	(0)		
<u>FUND BALANCE</u>							
BEGINNING	17,326,305	16,548,751	10,571,459	9,032,717	10,571,459		
ENDING	\$ 16,422,157	\$ 14,761,853	\$ 16,422,157	\$ 14,761,853	\$ 10,571,459		

City of Mansfield, Texas

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -
General Fund - For the Month and Nine Months Ended June 30, 2013 and 2012 (Unaudited)

	FY13 MONTH TO DATE	FY12 MONTH TO DATE	FY13 YEAR TO DATE	FY12 YEAR TO DATE	FY13 ORIGINAL BUDGET	FY13 POSITIVE (NEGATIVE) BUDGET	FY13 PERCENT COLLECTED / SPENT
<u>REVENUES</u>							
Taxes-Current	\$ 406,685	\$ 466,678	\$ 19,286,886	\$ 19,005,857	\$ 19,657,541	\$ (370,655)	98.11%
Taxes-Prior	2,724	9,721	127,825	136,657	325,397	(197,572)	39.28%
Gas Royalty Income	1,382	1,026	15,080	17,130	-	15,080	0.00%
Franchise Taxes	3,793	3,001	2,922,813	2,993,805	3,476,852	(554,038)	84.06%
Sales Taxes	635,903	610,110	6,002,091	5,781,607	7,856,254	(1,854,164)	76.40%
Mix Drink Taxes	-	-	79,049	74,329	118,000	(38,951)	66.99%
Delinquent P& I	8,062	11,320	108,689	122,676	167,751	(59,062)	64.79%
Collection Costs	-	-	-	25,109	102,001	(102,001)	0.00%
Total Taxes	1,058,549	1,101,856	28,542,433	28,157,172	31,703,796	(3,161,363)	90.03%
<u>LICENSE & PERMITS</u>							
Building Permits	73,427	43,584	624,193	497,308	736,964	(112,771)	84.70%
Other Lic/Permits	36,560	42,057	296,918	220,159	182,616	114,302	162.59%
Total License & Permits	109,987	85,641	921,112	717,467	919,580	1,532	100.17%
GRANT REVENUE	2,752	7,367	128,710	177,737	30,893	97,817	416.63%
<u>CHARGES FOR SERVICES</u>							
Sanitation	209,040	196,340	1,868,370	1,627,610	2,124,431	(256,061)	87.95%
Ambulance Services	69,985	57,881	658,302	455,681	600,000	58,302	109.72%
Fines & Fees-Engineering	21,477	13,656	64,677	27,813	28,500	36,177	226.94%
Total Charges For Services	300,502	267,877	2,591,349	2,111,104	2,752,931	(161,582)	94.13%
<u>FINES & FEES</u>							
Fines & Fees-Court	90,632	121,229	1,114,096	856,849	1,058,111	55,985	105.29%
Fines & Fees-Other	92,805	54,688	762,279	845,446	915,996	(153,717)	83.22%
Total Fines & Fees	183,437	175,917	1,876,375	1,702,295	1,974,107	(97,732)	95.05%
INTEREST EARNINGS	807	1,481	10,024	3,293	5,000	5,024	200.47%
CONTRIBUTIONS	-	-	14,500	-	-	14,500	0.00%
<u>MISCELLANEOUS</u>							
Certificate Of Occupancy	720	960	5,649	7,680	6,000	(351)	94.15%
Mowing	850	2,075	5,124	13,510	-	5,124	0.00%
Sale Of Property	21,534	-	59,066	11,208	2,120	56,946	2786.12%
Zoning Fees	-	-	15,330	9,220	11,920	3,410	128.61%
Plat Fees	3,089	925	19,394	11,325	12,500	6,894	155.15%
Miscellaneous	14,215	61,367	211,774	349,639	207,866	3,908	101.88%
Total Miscellaneous	40,408	65,327	316,337	402,582	240,406	75,931	131.58%
Total Revenues	\$ 1,696,442	\$ 1,705,465	\$ 34,400,840	\$ 33,271,650	\$ 37,626,714	\$ (3,225,874)	91.43%
<u>EXPENDITURES</u>							
<u>GENERAL GOVERNMENT</u>							
Non-departmental	\$ 3,301	\$ 4,193	\$ 202,784	\$ 31,596	\$ -	\$ (202,784)	0.00%
City Council	5,424	4,384	54,578	80,799	94,863	40,285	57.53%
Administration	48,863	66,538	520,151	467,998	902,530	382,380	57.63%
City Secretary	21,541	31,758	220,729	213,183	285,804	65,075	77.23%
Legal	18,514	63,277	312,158	445,435	568,105	255,947	54.95%
Human Resources	44,094	54,541	441,408	506,656	709,735	268,327	62.19%
Keep Mnsf Beautiful	-	7	10	7	-	(10)	0.00%

City of Mansfield, Texas

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -
General Fund - For the Month and Nine Months Ended June 30, 2013 and 2012 (Unaudited)

	FY13 MONTH TO DATE	FY12 MONTH TO DATE	FY13 YEAR TO DATE	FY12 YEAR TO DATE	FY13 ORIGINAL BUDGET	FY13 POSITIVE (NEGATIVE) BUDGET	FY13 PERCENT COLLECTED / SPENT
Building Maintenance	63,303	80,660	552,961	592,495	1,079,338	526,378	51.23%
Finance	31,926	40,771	296,470	276,466	453,742	157,272	65.34%
Accounting	14,149	19,438	165,002	232,826	404,321	239,319	40.81%
Purchasing	6,012	7,325	62,629	57,222	77,172	14,543	81.16%
Tax Collection	4,117	-	238,622	242,869	333,234	94,612	71.61%
Sanitation	-	3,385	1,200,400	1,054,397	1,763,460	563,060	68.07%
Data Processing	52,800	54,484	538,360	477,183	696,254	157,894	77.32%
Budget	5,307	7,197	55,984	54,662	81,316	25,332	68.85%
Planning Administration	55,394	76,834	614,763	554,082	758,439	143,676	81.06%
Planning	-	169	662	250	-	(662)	0.00%
Planning/Zoning Comm	138	583	6,583	3,482	6,842	259	96.21%
Engineering	19,335	48,772	231,951	417,156	341,667	109,716	67.89%
Board of Adjustments	1	3	1,112	1,071	3,089	1,978	35.98%
Historic Landmark	39	120	129	528	4,261	4,132	3.04%
Code Enforcement	85,154	121,339	865,413	877,961	1,362,522	497,110	63.52%
Total	479,414	685,775	6,582,856	6,588,321	9,926,694	3,343,838	66.31%
PUBLIC SAFETY							
Public Safety Administration	40,702	57,791	413,143	386,449	543,751	130,608	75.98%
Police Administration	81,572	109,109	954,590	941,328	1,324,071	369,481	72.10%
Communications	123,694	145,133	1,120,472	1,086,715	1,486,102	365,629	75.40%
Patrol	446,132	588,303	4,133,799	4,357,748	5,364,953	1,231,154	77.05%
CID And Narcotics	152,885	191,026	1,503,620	1,434,302	1,931,552	427,932	77.85%
K-9 Unit	16,081	185	154,588	10,476	211,206	56,618	73.19%
COPS	13,235	19,476	165,371	163,510	233,975	68,604	70.68%
Municipal Court	39,333	52,406	421,641	414,531	561,728	140,086	75.06%
Animal Control	37,979	42,922	344,083	297,990	452,202	108,119	76.09%
CVE Traffic Enforcement	17,970	23,829	184,218	180,725	242,290	58,071	76.03%
Traffic Enforcement	30,451	-	318,338	-	391,655	73,317	81.28%
Police Grant Expenditures	5,396	8,531	119,721	149,166	-	(119,721)	0.00%
Fire Administration	64,024	65,867	539,615	501,839	751,298	211,683	71.82%
Fire Prevention	55,702	59,185	507,045	464,360	626,018	118,972	81.00%
Emergency Management	188	1,457	22,571	26,562	31,599	9,028	71.43%
Fire Operations	610,206	813,623	6,113,862	5,900,193	8,332,938	2,219,077	73.37%
Total	1,735,548	2,178,842	17,016,678	16,315,894	22,485,337	5,468,659	75.68%
PUBLIC WORKS							
Administration	-	-	-	-	-	-	0.00%
Street Maintenance	82,473	264,765	1,308,865	1,216,974	1,700,479	391,614	76.97%
Traffic Control	71,099	69,227	580,089	586,371	881,117	301,028	65.84%
Total	153,572	333,992	1,888,953	1,803,344	2,581,596	692,642	73.17%
COMMUNITY SERVICES							
Parks & Recreation Admin	-	3,151	-	7,554	-	-	0.00%
Parks & Recreation Operations	110,419	161,437	1,048,910	1,104,543	1,792,616	743,706	58.51%
Public Information Officer	25,490	23,213	195,760	178,672	284,284	88,524	68.86%
Family Counseling	1,427	1,601	9,861	12,645	-	(9,861)	0.00%
Senior Citizens	20,272	19,398	164,117	144,142	222,659	58,541	73.71%
Cultural Services	20,300	13,493	118,675	76,815	180,970	62,296	65.58%
Library	54,147	71,460	562,313	512,481	912,392	350,079	61.63%
Total	232,056	293,753	2,099,636	2,036,853	3,392,921	1,293,285	61.88%

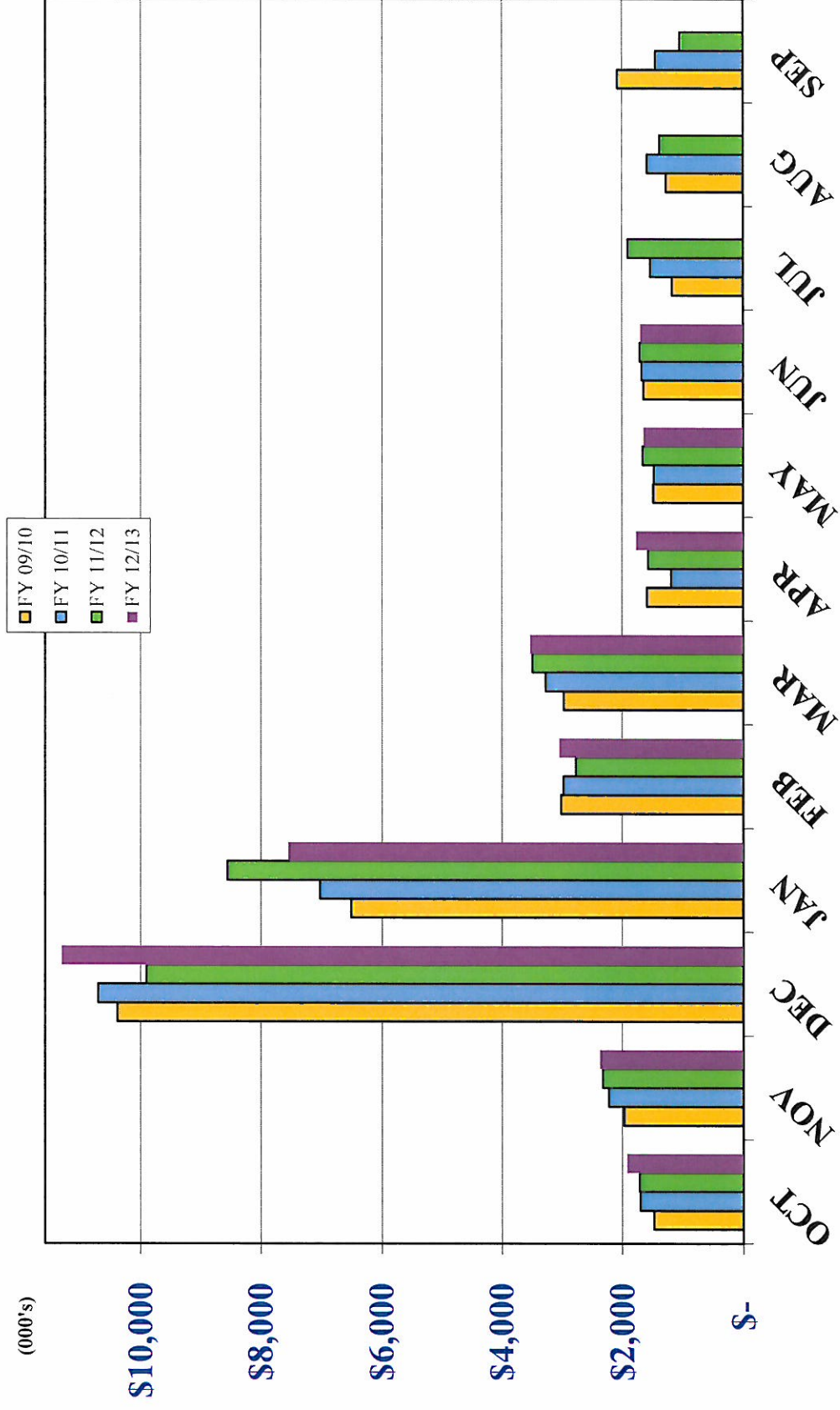
City of Mansfield, Texas

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -
General Fund - For the Month and Nine Months Ended June 30, 2013 and 2012 (Unaudited)

	FY13 MONTH TO DATE	FY12 MONTH TO DATE	FY13 YEAR TO DATE	FY12 YEAR TO DATE	FY13 ORIGINAL BUDGET	FY13 POSITIVE (NEGATIVE) BUDGET	FY13 PERCENT COLLECTED / SPENT
TOTAL EXPENDITURES	\$ 2,600,590	\$ 3,492,362	\$ 27,588,124	\$ 26,744,412	\$ 38,386,548	\$ 10,798,424	71.87%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	(904,148)	(1,786,897)	6,812,716	6,527,238	(759,834)		
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN							
Utility Fund-Transfer	-	-	-	-	810,532	(810,532)	0.00%
LEC-Transfer	-	-	-	-	-	-	0.00%
Sale of Capital Assets, net	-	-	-	-	-	-	0.00%
Reserve/Contingency	-	-	-	-	-	-	0.00%
Total Other Financing Sources	-	-	-	-	810,532	(810,532)	0.00%
TRANSFERS OUT							
LEC	-	-	-	414,639	(1,094,108)	1,094,108	0.00%
Fire Station #3	-	-	-	-	-	-	0.00%
Animal Control	-	-	-	-	-	-	0.00%
MPFDC	-	-	-	-	-	-	0.00%
Equipment Replacement	-	-	-	51,399	-	-	0.00%
Big League Dreams	-	-	-	-	-	-	0.00%
PFA Insurance	-	-	369,187	332,063	(420,158)	50,972	-87.87%
Reserve/Land	-	-	592,831	-	1,463,568	(870,737)	40.51%
Total Other Financing Uses	-	-	962,018	798,102	(50,698)	274,343	-5.27%
Total Other Financing Sources (Uses)	-	-	(962,018)	(798,102)	759,834	(536,189)	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(904,148)	(1,786,897)	5,850,698	5,729,136	(0)		
FUND BALANCE							
BEGINNING	17,326,305	16,548,750	10,571,459	9,032,718	10,571,459		
ENDING	\$ 16,422,157	\$ 14,761,853	\$ 16,422,157	\$ 14,761,853	\$ 10,571,459		

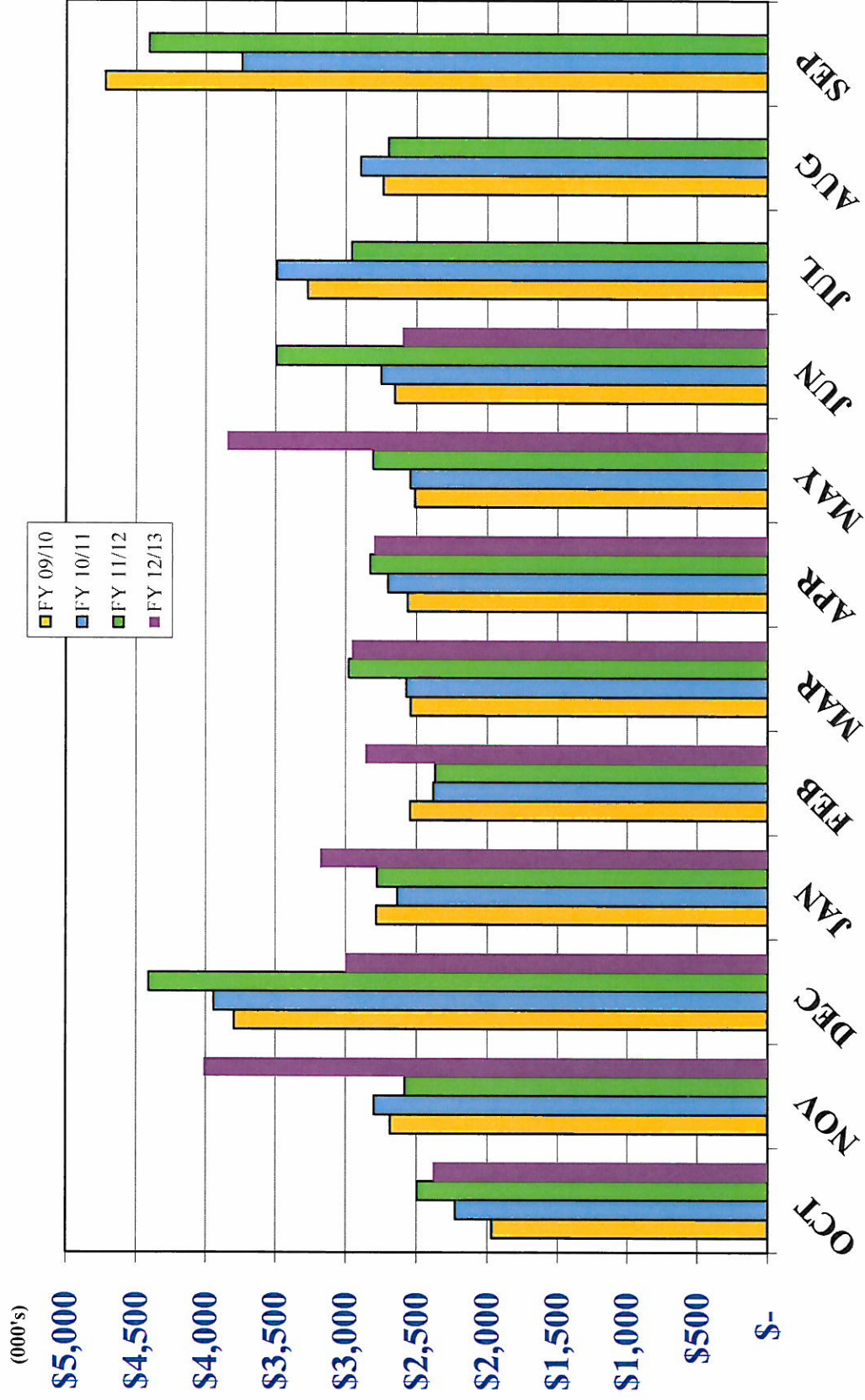
CITY OF MANFIELD

General Fund - Total Revenues



CITY OF MANFIELD

General Fund - Total Expenditures

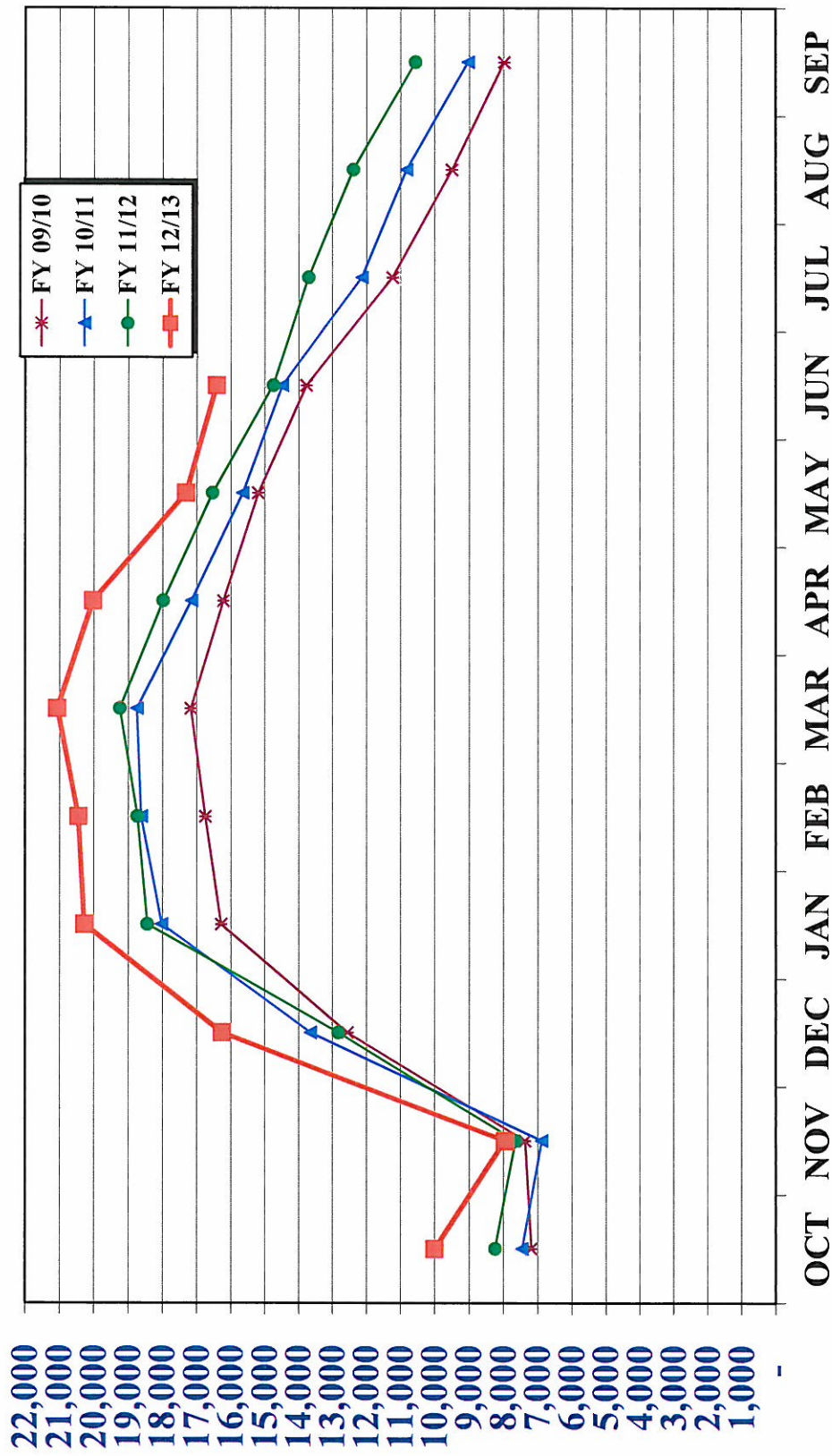




CITY OF MANSFIELD

General Fund - Fund Balance

(000's)



CITY OF MANSFIELD, TEXAS

SPECIAL REVENUE FUNDS

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

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

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 Downtown area. These projects will be financed through sales tax supported bonds.

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

City of Mansfield, Texas

Comparative Balance Sheet - Tax Increment Reinvestment Zone Fund Number One
June 30, 2013 and 2012 (Unaudited)

	2013	2012
<u>ASSETS</u>		
Cash And Investments	\$ 1,250,345	\$ 1,420,809
Construction in Progress	589,296	132,126
Total Assets	<u>\$ 1,839,642</u>	<u>\$ 1,552,936</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Retainage Payable	\$ 27,936	\$ -
Deferred Revenue	-	-
Total Liabilities	<u>27,936</u>	<u>-</u>
FUND BALANCES:		
Fund Balance	1,421,405	1,172,768
Excess Revenues Over Expenditures	<u>390,301</u>	<u>380,168</u>
Total Fund Balances	<u>1,811,706</u>	<u>1,552,936</u>
Total Liabilities And Fund Balances	<u>\$ 1,839,642</u>	<u>\$ 1,552,936</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - TIRZ Number One Fund
For the Month and Nine Months Ended June 30, 2013 and 2012 (Unaudited)

	FY13 MONTH TO DATE	FY12 MONTH TO DATE	FY13 YEAR TO DATE	FY12 YEAR TO DATE
<u>REVENUES:</u>				
Taxes, Penalties, And Interest	\$ -	-	489,813	379,839
Recoveries	17,293	-	36,851	-
Interest Income	148	215	1,638	329
Total Revenues	17,441	215	528,301	380,168
<u>EXPENDITURES:</u>				
Debt Service -				
Principal Retirement	-	-	-	-
Interest	-	-	-	-
Lease Payments	-	-	-	-
Bond Issuance Cost	-	-	-	-
Fiscal Charges	-	-	-	-
Economic Development Costs - The Reserve	-	-	138,000	-
Total Expenditures	-	-	138,000	-
Excess Of Revenues Over (Under) Expenditures	17,441	215	390,301	380,168
<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	17,441	215	390,301	380,168
FUND BALANCE, BEGINNING	1,794,264	1,552,721	1,421,405	1,172,768
FUND BALANCE, ENDING	\$ 1,811,706	\$ 1,552,936	\$ 1,811,706	\$ 1,552,936

City of Mansfield, Texas

Comparative Balance Sheet - Tree Mitigation Fund
June 30, 2013 and 2012 (Unaudited)

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash And Investments	\$ 1,069,268	\$ 1,731,755
Inventory	<u>61,228</u>	<u>61,228</u>
Total Assets	<u>\$ 1,130,496</u>	<u>\$ 1,792,983</u>
 <u>LIABILITIES & FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Retainage	\$ 7,691	\$ -
Accrued Liabilities	<u>6,519</u>	<u>2,672</u>
Total Liabilities	<u>14,210</u>	<u>2,672</u>
 <u>FUND BALANCES:</u>		
Fund Balance	1,418,773	1,886,828
Excess Revenues Over Expenditures	<u>(302,487)</u>	<u>(96,517)</u>
Total Fund Balances	<u>1,116,286</u>	<u>1,790,311</u>
 Total Liabilities And Fund Balances	<u>\$ 1,130,496</u>	<u>\$ 1,792,983</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Tree Mitigation Fund - For the Month and Nine Months Ended June 30, 2013 and 2012 (Unaudited)

	FY13 MONTH TO DATE	FY12 MONTH TO DATE	FY13 YEAR TO DATE	FY12 YEAR TO DATE
<u>REVENUES:</u>				
Tree Mitigation Fee	\$ -	\$ -	\$ 46,971	\$ 165,852
Miscellaneous Income	-	-	150	150
Interest Income	44	160	771	335
Total Revenues	44	160	47,892	166,337
<u>EXPENDITURES:</u>				
Administrative Services	15,440	20,772	151,443	114,968
Contractual Services	84,687	7,575	198,936	147,887
Other Equipment	-	-	-	-
Total Expenditures	100,127	28,347	350,379	262,854
Excess Of Revenues Over (Under) Expenditures	(100,083)	(28,187)	(302,487)	(96,517)
<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	(100,083)	(28,187)	(302,487)	(96,517)
FUND BALANCE, BEGINNING	1,216,369	1,818,498	1,418,773	1,886,828
FUND BALANCE, ENDING	\$ 1,116,286	\$ 1,790,311	\$ 1,116,286	\$ 1,790,311

City of Mansfield, Texas

Comparative Balance Sheet - Hotel/Motel Occupancy Tax Fund
June 30, 2013 and 2012 (Unaudited)

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash And Investments	\$ 448,269	\$ 323,835
Accounts Receivable	-	
Total Assets	<u>\$ 448,269</u>	<u>\$ 323,835</u>
 <u>LIABILITIES & FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accrued Liabilities	\$ 7,106	\$ 1,578
Total Liabilities	<u>7,106</u>	<u>1,578</u>
 <u>FUND BALANCES:</u>		
Fund Balance	502,325	338,936
Excess Revenues Over Expenditures	<u>(61,161)</u>	<u>(16,679)</u>
Total Fund Balances	<u>441,164</u>	<u>322,257</u>
 Total Liabilities And Fund Balances	<u>\$ 448,269</u>	<u>\$ 323,835</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Hotel/Motel Occupancy Tax Fund - For the Month and Nine Months Ended June 30, 2013 and 2012 (Unaudited)

	FY13 MONTH TO DATE	FY12 MONTH TO DATE	FY13 YEAR TO DATE	FY12 YEAR TO DATE
<u>REVENUES:</u>				
Hotel Occupancy Tax	\$ 21,957	\$ 8,509	\$ 263,795	\$ 250,045
Miscellaneous Income	-	-	104	190
Total Revenues	21,957	8,509	263,899	250,235
<u>EXPENDITURES:</u>				
Mansfield Chamber of Commerce	-	1,773	-	3,962
Mansfield Historical Society	6,775	3,687	42,873	27,650
Kiwanis Club of Mansfield	-	-	4,639	2,500
Mansfield Rotarty Club	-	-	25,000	-
Mansfield Wind Symphony	-	-	-	-
Texas 76ers Pro Event	-	-	25,000	22,500
Historic Mansfield Business Association	2,000	-	2,000	-
Rockin 4th of July	3,000	5,276	4,600	11,207
Discover Historic Mansfield	622	-	85,622	59,768
Mansfield Tourism	17,858	32,586	130,325	134,936
Mansfield Hotel/Motel Assoc	-	-	-	-
Farr Best Theater	3,500	-	5,000	4,391
Miscellaneous	-	-	-	-
Total Expenditures	33,754	43,322	325,060	266,913
Excess Of Revenues Over (Under) Expenditures	(11,798)	(34,813)	(61,161)	(16,679)
FUND BALANCE, BEGINNING	452,962	357,071	502,325	338,936
FUND BALANCE, ENDING	\$ 441,164	\$ 322,257	\$ 441,164	\$ 322,257

City of Mansfield, Texas

Comparative Budget and Cash Analysis -

Hotel/Motel Occupancy Tax Fund - For the Nine Months Ended June 30, 2013 and 2012 (Unaudited)

	Budgeted Request	FY13 Amount To Date	Available Budget
REVENUES:			
Hotel Occupancy Tax	\$ 571,769	\$ 263,899	\$ 307,870
Total Revenues	571,769	263,899	307,870
EXPENDITURES:			
Mansfield Historical Society	65,003	42,873	22,129
Kiwanis Club of Mansfield	4,700	4,639	61
Mansfield Rotary Club	25,000	25,000	-
Futures of Mansfield Tennis	25,000	25,000	-
Rockin 4th of July	35,000	4,600	30,400
Mansfield Juneteenth Celebration	1,525	-	1,525
Discover Historic Mansfield - Music & Arts Fest	70,000	70,000	-
Discover Historic Mansfield - Painted Pianos	4,500	622	3,878
Discover Historic Mansfield - Wurst Fest	15,000	15,000	-
Mansfield Tourism	180,482	130,325	50,157
Sunrise Rotary	8,000	-	8,000
Pickled Mansfield Society	30,000	-	30,000
Historic Mansfield Business Assoc - Celebrate Spring	3,000	-	3,000
Historic Mansfield Business Assoc - Sip n' Shop	2,000	-	2,000
Historic Mansfield Business Assoc - Wine Crawl	2,000	2,000	-
Farr Best Theatre - Christmas Performances	1,500	1,500	-
Farr Best Theatre - Winter/Spring Performances	3,500	3,500	-
Total Expenditures	476,210	325,060	151,150
Budgeted Reserve	95,559	(61,161)	156,720

SUPPLEMENTAL INFORMATION: CASH ANALYSIS

Beginning Cash Balance for Fiscal Year 2013	507,772
Plus: FY2013 Cash Collections	263,899
Less: FY2013 Cash Expenditures	(325,060)
Cash Balance as of May 31, 2013	446,611
Remaining Hotel/Motel Occupancy Funds to Collect	307,870
Remaining Hotel/Motel Occupancy Funds to Expend	(151,150)
Projected Cash Balance at September 30, 2013	603,331

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Parks Facilities Development Corporation
June 30, 2013 and 2012 (Unaudited)

<u>ASSETS:</u>	<u>2013</u>	<u>2012</u>
Cash And Investments	\$ 4,957,038	\$ 5,013,278
Cash And Investments - Park Land Dedication	1,470,378	985,168
Receivables:		
Accounts	381,124	304,162
Prepays	-	-
Total Assets	<u>\$ 6,808,540</u>	<u>\$ 6,302,608</u>
<u>LIABILITIES & FUND BALANCES:</u>		
LIABILITIES:		
Accounts Payable	\$ 113,583	\$ 82,449
Retainage Payable	34,832	1,392
Other Liabilities	-	18,235
Deferred Revenue	43,048	42,027
Total Liabilities	<u>191,463</u>	<u>144,103</u>
FUND BALANCES:		
Fund Balance	6,207,900	4,956,756
Excess Revenues Over (Under)		
Expenditures	409,177	1,201,750
Total Fund Balances	<u>6,617,077</u>	<u>6,158,506</u>
Total Liabilities And Fund Balances	<u>\$ 6,808,540</u>	<u>\$ 6,302,608</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Mansfield Park
Facilities Development Corporation - For the Month and Nine Months Ended June 30, 2013 and 2012 (Unaudited)

	FY13 MONTH TO DATE	FY12 MONTH TO DATE	FY13 YEAR TO DATE	FY12 YEAR TO DATE	FY13 ADOPTED BUDGET	FY13 POSITIVE (NEGATIVE) BUDGET	FY13 PERCENT COLLECTED / SPENT
REVENUES:							
Sales Tax Revenue	\$ 317,952	\$ 171,976	\$ 2,101,138	\$ 1,693,087	\$ 2,607,332	\$ (506,194)	80.59%
Contributions	-	9,688	10,496	21,996	-	10,496	0.00%
Interest Earnings	605	1,101	6,859	1,718	500	6,359	1371.79%
Other Income	3,690	-	24,660	11,007	-	24,660	0.00%
MAC Revenue	196,752	50,379	801,766	583,828	687,825	113,941	116.57%
Gas Royalties	34	23,849	266,464	423,419	-	-	0.00%
Park Land Dedication Revenue	5,000	6,000	294,000	75,750	-	294,000	0.00%
Total Revenues	524,033	262,993	3,505,383	2,810,805	3,295,657	(56,738)	106.36%
EXPENDITURES:							
Administration	60,811	209,072	828,016	789,383	840,995	12,979	98.46%
Athletic Complex	31,813	25,679	209,563	211,971	356,265	146,702	58.82%
Rose Park	32,141	42,199	219,551	222,155	360,980	141,429	60.82%
McClendon Park	-	-	-	-	-	-	0.00%
Chandler Park	-	-	29	-	-	(29)	0.00%
Recreational Center	66,371	77,102	436,174	359,457	648,199	212,026	67.29%
Linear Park	-	-	-	-	-	-	0.00%
Hardy Allmon Park	-	-	-	-	-	-	0.00%
Neighborhood Parks	-	-	-	-	-	-	0.00%
Projects	5,000	-	50,357	12,620	1,075,889	1,025,532	4.68%
Non-Departmental	537	427	10,831	6,690	-	(10,831)	0.00%
Total Expenditures	196,673	354,479	1,754,522	1,602,275	3,282,329	1,527,808	53.45%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	327,360	(91,487)	1,750,861	1,208,530	13,328	1,471,069	119.02%
OTHER FINANCING SOURCES (USES)							
Operating Transfers In (Out)	-	-	(1,341,683)	(6,777)	(14,000)	(1,327,683)	9583.45%
Bond Proceeds	-	-	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	-	(1,341,683)	(6,777)	(14,000)	(1,327,683)	9583.45%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	327,360	(91,487)	409,178	1,201,753			
FUND BALANCE, BEGINNING	6,289,717	6,249,995	6,207,899	4,956,756			
FUND BALANCE, ENDING	\$ 6,617,077	\$ 6,158,508	\$ 6,617,077	\$ 6,158,508			

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Economic Development Corporation
June 30, 2013 and 2012 (Unaudited)

	2013	2012
<u>ASSETS</u>		
Cash And Investments	\$ 5,377,663	\$ 6,530,509
Accounts Receivable	317,045	304,162
Prepaid Expense	-	-
Restricted Assets:		
Cash and Investments, Projects	6,512,649	6,662,596
Fixed Assets (net of accumulated depreciation)	7,912,542	7,916,529
Deferred Issuance Cost	280,590	299,296
Total Assets	<u>\$ 20,400,488</u>	<u>\$ 21,713,092</u>
<u>LIABILITIES AND NET ASSETS</u>		
LIABILITIES:		
Accounts Payable	\$ 3,786	\$ 3,443
Accrued Liabilities	61,142	65,947
Retainage Payable	18,388	-
Bonds Payable	12,450,000	12,995,000
Unamortized Discounts on Bonds	(122,444)	(130,776)
Unamortized Premiums	22,058	23,405
Contract Commitments	2,034,378 *	1,243,132
Total Liabilities	<u>14,467,308</u>	<u>14,200,151</u>
NET ASSETS:		
Restricted	6,512,649	6,662,596
Unassigned	<u>(579,469)</u>	<u>850,345</u>
Total Net Assets	<u>5,933,180</u>	<u>7,512,941</u>
Total Liabilities & Net Assets	<u>\$ 20,400,488</u>	<u>\$ 21,713,092</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, TexasMansfield Economic Development Corporation Statement of Revenues, Expenses and Changes in Net Assets
For the Month and Nine Months Ended June 30, 2013 and 2012 (Unaudited)

	FY13 MONTH TO DATE	FY12 MONTH TO DATE	FY13 YEAR TO DATE	FY12 YEAR TO DATE
OPERATING REVENUES:				
Sales Tax Revenue	\$ 317,952	\$ 305,055	\$ 3,001,045	\$ 2,890,803
Gas Royalties	-	1,754	3,010	35,421
Miscellaneous	-	-	-	50,000
Rental Of Facilities	-	-	-	-
Total Operating Revenues	317,952	306,810	3,004,055	2,976,224
OPERATING EXPENDITURES:				
Administration	46,331	50,356	494,140	422,733
Promotions	8,237	15,346	106,348	103,647
Retention	-	-	7,083	7,518
Development Plan	8	46	2,483	2,295
Projects	791,898	16,651	2,805,117	1,231,716
Depreciation	- *	- *	- *	-
Total Operating Expenditures	846,474	82,399	3,415,172	1,767,909
OPERATING INCOME	(528,522)	224,411	(411,117)	1,208,315
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	518	663	8,090	1,523
Sale of Property	-	-	-	-
Amortization	-	-	-	-
Interest and fiscal charges	-	-	(315,487)	(281,175)
Total Nonoperating Revenue	518	663	(307,397)	(279,652)
INCOME BEFORE OPERATING TRANSFERS	(528,004)	225,073	(718,514)	928,664
OPERATING TRANSFERS:				
Operating Transfers In (Out)	-	-	(8,622)	(9,709)
CHANGE IN NET ASSETS	(528,004)	225,073	(727,135)	918,955
NET ASSETS, BEGINNING	6,461,184	7,287,868	8,694,694	7,837,118
NET ASSETS, PROJECTS	- **	-	(2,034,378) **	(1,243,132)
NET ASSETS, ENDING	\$ 5,933,180	\$ 7,512,941	\$ 5,933,180	\$ 7,512,941

**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

DEBT SERVICE FUNDS

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

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

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

City of Mansfield, Texas

Comparative Balance Sheet - General Obligation Debt Service
June 30, 2013 and 2012 (Unaudited)

	2013	2012
<u>ASSETS</u>		
Cash And Investments	\$ 2,510,072	\$ 2,697,661
Receivables:		
Current Year Taxes	213,836	301,377
Delinquent Taxes (Net of Allowance of \$321,679)	-	-
Total Assets	<u>\$ 2,723,908</u>	<u>\$ 2,999,039</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 39,615	\$ -
Deferred Revenue	<u>213,836</u>	<u>301,377</u>
Total Liabilities	<u>253,451</u>	<u>301,377</u>
FUND BALANCES:		
Fund Balance	668,959	902,381
Excess Revenues Over Expenditures	<u>1,801,498</u>	<u>1,795,281</u>
Total Fund Balances	<u>2,470,457</u>	<u>2,697,661</u>
Total Liabilities And Fund Balances	<u>\$ 2,723,908</u>	<u>\$ 2,999,039</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenue, Expenditures and Changes in Fund Balance -
General Obligation Debt Service - For the Month and Nine Months Ended June 30, 2013 and 2012 (Unaudited)

	FY13 MONTH TO DATE	FY12 MONTH TO DATE	FY13 YEAR TO DATE	FY12 YEAR TO DATE	FY13 ORIGINAL BUDGET	FY13 POSITIVE (NEGATIVE) BUDGET	FY13 PERCENT COLLECTED / SPENT
<u>REVENUES:</u>							
Taxes, Penalties, And Interest	\$ 191,679	\$ 226,535	\$ 11,010,367	\$ 10,586,262	\$ 11,680,422	\$ (670,055)	94.26%
Recoveries	-	-	-	23,217	-	-	0.00%
Interest Income	34	31	555	64	-	555	0.00%
Total Revenues	191,713	226,566	11,010,922	10,609,542	11,680,422	(669,500)	94.27%
<u>EXPENDITURES:</u>							
Debt Service -							
Principal Retirement	-	-	7,125,000	6,860,000	7,590,000	(465,000)	93.87%
Interest	-	-	2,057,086	1,993,226	4,090,422	(2,033,336)	50.29%
Lease Payments	-	-	-	-	-	-	0.00%
Bond Issuance Cost	-	-	166,677	143,106	-	166,677	0.00%
Fiscal Charges	-	-	12,100	11,300	-	12,100	0.00%
Total Expenditures	-	-	9,360,863	9,007,632	11,680,422	(2,319,558)	80.14%
Excess Of Revenues Over (Under) Expenditures	191,713	226,566	1,650,059	1,601,910			
<u>OTHER FINANCING SOURCES (USES)</u>							
Refunding Bonds Issued	-	-	7,080,000	5,855,000			
Bonds Issued	-	-	-	-			
Premium on Bonds Issued	-	-	539,046	224,479			
Discounts on Bonds Issued	-	-	(47,606)	(49,903)			
Payment to Refunded Bond Escrow Agent	-	-	(7,420,000)	(5,898,815)			
Transfers	-	-	-	62,610			
Total Other Financing Sources (Uses)	-	-	151,439	193,370.61			
Net Change in Fund Balances	191,713	226,566	1,801,498	1,795,281			
FUND BALANCE, BEGINNING	2,278,744	2,471,096	668,959	902,381			
FUND BALANCE, ENDING	\$ 2,470,457	\$ 2,697,661	\$ 2,470,457	\$ 2,697,661			

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Parks Facilities Development Corporation Debt Service -
June 30, 2013 and 2012 (Unaudited)

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash And Investments	<u>\$ 1,042,654</u>	<u>\$ 1,405,929</u>
Total Assets	<u><u>\$ 1,042,654</u></u>	<u><u>\$ 1,405,929</u></u>
 <u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accrued Interest Payable	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities	<u>-</u>	<u>-</u>
FUND BALANCES:		
Fund Balance	386,826	422,157
Excess Revenues Over (Under) Expenditures	<u>655,827</u>	<u>983,772</u>
Total Fund Balances	<u>1,042,654</u>	<u>1,405,929</u>
Total Liabilities And Fund Balances	<u><u>\$ 1,042,654</u></u>	<u><u>\$ 1,405,929</u></u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Mansfield Parks
Facilities Development Corporation Debt Service - For the Month and Nine Months Ended June 30, 2013 and 2012 (Unaudited)

	FY13 MONTH TO DATE	FY12 MONTH TO DATE	FY13 YEAR TO DATE	FY12 YEAR TO DATE	FY13 ADOPTED BUDGET	FY13 POSITIVE (NEGATIVE) BUDGET	FY13 PERCENT COLLECTED / SPENT
<u>REVENUES:</u>							
Taxes, Penalties, And Interest	\$ -	\$ 133,080	\$ 899,907	\$ 1,197,717	\$ 1,232,668	\$ (332,760)	73.00%
Interest Income	-	-	4	-	-	4	0.00%
Total Revenues	-	133,080	899,911	1,197,717	1,232,668	(332,756)	73.01%
<u>EXPENDITURES:</u>							
Debt Service							
Principal Retirement	-	-	-	-	750,000	(750,000)	0.00%
Interest And Fiscal Charges	-	-	244,084	213,945	482,668	(238,584)	50.57%
Bond Issuance Cost	-	-	-	123,898	-	-	0.00%
Non-departmental	-	-	-	-	-	-	0.00%
Total Expenditures	-	-	244,084	337,843	1,232,668	(988,584)	19.80%
Excess Of Revenues Over (Under) Expenditures	-	133,080	655,827	859,874			
<u>OTHER FINANCING SOURCES (USES)</u>							
Refunding Bonds Issued	-	-	-	4,995,000			
Premium on Bonds Issued	-	-	-	41,008			
Discounts on Bonds Issued	-	-	-	(25,825)			
Payment to Refunded Bond Escrow Agent	-	-	-	(4,886,285)			
Total Other Financing Sources (Uses)	-	-	-	123,898			
Net Change in Fund Balances	-	133,080	655,827	983,772			
FUND BALANCE, BEGINNING	1,042,654	1,272,849	386,826	422,157			
FUND BALANCE, ENDING	\$ 1,042,654	\$ 1,405,929	\$ 1,042,654	\$ 1,405,929			

CITY OF MANSFIELD, TEXAS

CAPITAL PROJECTS FUNDS

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

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

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

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

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

City of Mansfield, Texas

Comparative Balance Sheet - Street Construction Fund
June 30, 2013 and 2012 (Unaudited)

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash And Investments	\$ 11,218,173	\$ 9,780,854
Projects In Process		
Current Year	2,630,743	3,064,443
Prior Year	<u>6,569,498</u>	<u>7,837,131</u>
Total Assets	<u>\$ 20,418,414</u>	<u>\$ 20,682,428</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ 133,418	\$ 156,844
Deposits	576,349	576,349
Retainage Payable	25,085	85,562
Other Liabilities	<u>15,319</u>	<u>14,159</u>
Total Liabilities	<u>750,171</u>	<u>832,914</u>
 <u>FUND BALANCES:</u>		
Fund Balance	14,248,340	16,220,892
Excess Revenues Over (Under)		
Expenditures	<u>5,419,903</u>	<u>3,628,622</u>
Total Fund Balance	<u>19,668,243</u>	<u>19,849,514</u>
Total Liabilities And Fund Balance	<u>\$ 20,418,414</u>	<u>\$ 20,682,428</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Street Construction Fund - For the Month and Nine Months Ended June 30, 2013 and 2012 (Unaudited)

	FY13 MONTH TO DATE	FY12 MONTH TO DATE	FY13 YEAR TO DATE	FY12 YEAR TO DATE
REVENUES:				
Recoveries	\$ -	\$ 67,117	\$ 704,904	\$ 322,009
Contributions	-	-	-	-
Intergovernmental	-	-	-	-
Roadway Impact Fees	197,712	21,700	1,075,901	352,910
Interest Income	368	233	5,558	560
Total Revenues	198,080	89,050	1,786,363	675,479
EXPENDITURES:				
Administrative	31,433	51,692	343,135	419,070
Street Improvements	-	-	-	27,792
Total Expenditures	31,433	51,692	343,135	446,861
EXCESS OF REVENUES OVER(UNDER) EXPENDITURES	166,647	37,357	1,443,228	228,617
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	3,764,833	3,415,000
Bond Issuance Costs	-	-	(73,343)	(80,475)
Premiums on Bond Issuance	-	-	313,927	101,334
Discounts on Bond Issuance	-	-	(28,741)	(35,859)
Total Other Financing Sources (Uses)	-	-	3,976,676	3,400,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	166,647	37,357	5,419,903	3,628,617
FUND BALANCE, BEGINNING	19,501,596	19,812,157	14,248,340	16,220,897
FUND BALANCE, ENDING	\$ 19,668,243	\$ 19,849,514	\$ 19,668,243	\$ 19,849,514

City of Mansfield, Texas

Comparative Balance Sheet - Building Construction Fund
June 30, 2013 and 2012 (Unaudited)

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash And Investments	\$ 588,500	\$ 1,300,235
Construction in Progress	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 588,500</u>	<u>\$ 1,300,235</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Retainage Payable	<u>-</u>	<u>184,817</u>
Total Liabilities	<u>-</u>	<u>184,817</u>
 FUND BALANCE:	92,694	107,589
Excess Revenues Over (Under) Expenditures	<u>495,805</u>	<u>1,007,829</u>
Total Fund Balance	<u>588,500</u>	<u>1,115,418</u>
Total Liabilities And Fund Balance	<u>\$ 588,500</u>	<u>\$ 1,300,235</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Building Construction Fund - For the Month and Nine Months Ended June 30, 2013 and 2012 (Unaudited)

	FY13 MONTH TO DATE	FY12 MONTH TO DATE	FY13 YEAR TO DATE	FY12 YEAR TO DATE
REVENUES:				
Interest Income	\$ 4	\$ -	\$ 55	\$ -
Rental Of Facilities	-	-	-	-
Contributions	-	-	-	-
Miscellaneous Income	-	-	-	-
Grant Revenue	-	-	-	-
Total Revenues	4	-	55	-
EXPENDITURES:				
Administration	-	-	-	-
Fire Station #2 Improvements	-	-	4,250	-
Aquatics Center	-	-	-	1,963,210
Total Expenditures	-	-	4,250	1,963,210
Excess Revenues Over (Under) Expenditures	4	-	(4,195)	(1,963,210)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	500,000	3,075,000
Bond Issuance Costs	-	-	-	(75,000)
Premiums on Bond Issuance	-	-	-	-
Discounts on Bond Issuance	-	-	-	-
Operating Transfer In (Out)	-	-	-	(28,961)
Total Other Financing Sources (Uses)	-	-	500,000	2,971,039
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	4	-	495,805	1,007,829
FUND BALANCE, BEGINNING	588,496	1,115,418	92,694	107,589
FUND BALANCE, ENDING	\$ 588,500	\$ 1,115,418	\$ 588,500	\$ 1,115,418

City of Mansfield, Texas

Comparative Balance Sheet - Equipment Replacement Fund
June 30, 2013 and 2012 (Unaudited)

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash And Investments	\$ 341,522	\$ 5,029
Total Assets	<u>\$ 341,522</u>	<u>\$ 5,029</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Retainage Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>
 FUND BALANCE:	29,899	318,184
Excess Revenues Over Expenditures	<u>311,623</u>	<u>(313,156)</u>
Total Fund Balance	<u>341,522</u>	<u>5,029</u>
 Total Liabilities And Fund Balance	<u>\$ 341,522</u>	<u>\$ 5,029</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
Equipment Replacement Fund - For the Month and Nine Months Ended June 30, 2013 and 2012 (Unaudited)

	FY13 MONTH TO DATE	FY12 MONTH TO DATE	FY13 YEAR TO DATE	FY12 YEAR TO DATE
REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	79,915
Other Income	-	3,174	37,965	3,174
Interest Income	-	-	-	-
Total Revenues	-	3,174	37,965	83,089
EXPENDITURES:				
Administration	-	-	3,050	-
Information Services	7,270	-	73,087	-
Municipal Court	-	-	31,054	-
Planning	-	-	-	-
Streets	-	-	-	-
Animal Control	-	-	-	-
City Hall	-	-	-	-
Parks Department	-	-	26,833	-
Library	-	-	-	-
Fire	-	-	255,726	203,581
Police Department	-	-	459,916	244,063
Total Expenditures	7,270	-	849,666	447,644
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(7,270)	3,174	(811,701)	(364,555)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	1,070,167	-
Bond Issuance Costs	-	-	(18,404)	-
Premium on Bond Issuance	-	-	78,773	-
Discounts on Bond Issuance	-	-	(7,212)	-
Transfer In (Out)	-	-	-	51,399
Total Other Financing Sources (Uses)	-	-	1,123,324	51,399
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(7,270)	3,174	311,623	(313,156)
FUND BALANCE, BEGINNING	348,792	1,855	29,899	318,184
FUND BALANCE, ENDING	\$ 341,522	\$ 5,029	\$ 341,522	\$ 5,029

City of Mansfield, Texas

Comparative Balance Sheet - Parks Construction Fund
June 30, 2013 and 2012 (Unaudited)

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash And Investments	\$ 2,433,595	\$ 1,459,297
Total Assets	<u>\$ 2,433,595</u>	<u>\$ 1,459,297</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Retainage Payable	<u>38,457</u>	<u>-</u>
Total Liabilities	<u>38,457</u>	<u>-</u>
 FUND BALANCE:	1,460,130	1,458,837
Excess Revenues Over Expenditures	<u>935,007</u>	<u>460</u>
Total Fund Balance	<u>2,395,137</u>	<u>1,459,297</u>
Total Liabilities And Fund Balance	<u>\$ 2,433,595</u>	<u>\$ 1,459,297</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
Parks Construction Fund - For the Month and Nine Months Ended June 30, 2013 and 2012 (Unaudited)

	FY13 MONTH TO DATE	FY12 MONTH TO DATE	FY13 YEAR TO DATE	FY12 YEAR TO DATE
REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Recoveries	-	-	-	-
Interest Income	181	301	1,916	460
Total Revenues	181	301	1,916	460
EXPENDITURES:				
Administration	-	-	-	-
Community Park	172,857	-	401,058	-
Total Expenditures	172,857	-	401,058	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(172,676)	301	(399,142)	460
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	-	-
Bond Issuance Costs	-	-	-	-
Premiums on Bond Issuance	-	-	-	-
Discounts on Bond Issuance	-	-	-	-
Transfer In (out)	-	-	1,334,149	-
Total Other Financing Sources (Uses)	-	-	1,334,149	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(172,676)	301	935,007	460
FUND BALANCE, BEGINNING	2,567,813	1,458,996	1,460,130	1,458,837
FUND BALANCE, ENDING	\$ 2,395,137	\$ 1,459,297	\$ 2,395,137	\$ 1,459,297

CITY OF MANSFIELD, TEXAS

ENTERPRISE FUNDS

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

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

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

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

City of Mansfield, Texas

Comparative Balance Sheet - Utility Fund
June 30, 2013 and 2012 (Unaudited)

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash And Investments	\$ 20,947,711	\$ 17,480,140
Receivables:		
Accounts (net of allowance of \$705,198)	3,220,345	3,425,964
Other	42,890	41,135
Inventory	207,181	279,933
Prepaid Expense	-	-
Restricted Assets:		
Cash and Investments	21,109,573	22,204,600
Fixed Assets (net of accumulated depreciation)	149,154,858	148,061,621
Deferred Bond Issuance Cost	<u>853,956</u>	<u>934,074</u>
 Total Assets	 <u><u>\$ 195,536,514</u></u>	 <u><u>\$ 192,427,466</u></u>

City of Mansfield, Texas

Comparative Balance Sheet - Utility Fund
June 30, 2013 and 2012 (Unaudited)

	<u>2013</u>	<u>2012</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ -	\$ -
Accrued Liabilities	263,682	240,507
Payable From Restricted Assets:		
Deposits	1,320,203	1,284,143
Bonds Payable-Current		
Accrued Interest	1,088,220	1,202,568
Accounts Payable	-	-
Accrued Liabilities	14,701	-
Retainage Payable	256,116	91,826
From Unrestricted Assets:		
Current	3,700,000	3,600,000
Long-Term, Net	52,165,564	55,770,347
Compensated Absences	<u>229,132</u>	<u>129,146</u>
Total Liabilities	<u>59,037,618</u>	<u>62,318,536</u>
<u>NET ASSETS</u>		
Invested In Capital Assets (net of related debt)	107,711,083	104,305,545
Reserved for Debt Service	7,541,740	7,524,403
Unreserved	<u>21,246,072</u>	<u>18,278,981</u>
Total Net Assets	<u>136,498,896</u>	<u>130,108,930</u>
Total Liabilities And Net Assets	<u>\$ 195,536,514</u>	<u>\$ 192,427,466</u>

City of Mansfield

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets -
Utility Fund - For the Month and Nine Months Ended June 30, 2013 and 2012 (Unaudited)

	FY13 MONTH TO DATE	FY12 MONTH TO DATE	FY13 YEAR TO DATE	FY12 YEAR TO DATE	FY13 ADOPTED BUDGET	FY13 OVER (UNDER) BUDGET	PERCENT COLLECTED TO BUDGET
OPERATING REVENUES:							
Water Service	\$ 1,297,873	\$ 1,420,928	\$ 10,034,844	\$ 9,932,801	\$ 13,382,820	\$ (3,347,976)	74.98%
Sewer Service	750,661	760,909	6,027,536	5,857,691	8,225,032	(2,197,496)	73.28%
Water Penalties	34,001	33,316	394,201	395,697	556,502	(162,301)	70.84%
Water Taps	-	-	4,680	10,163	18,000	(13,320)	26.00%
Meter Set Fee	3,450	5,250	49,700	41,950	57,735	(8,035)	86.08%
Utility Miscellaneous	5,702	3,790	36,249	38,485	59,191	(22,942)	61.24%
Restore Service Fee	7,370	8,612	87,940	82,593	93,954	(6,013)	93.60%
Sewer Tap	-	-	2,540	-	11,363	(8,823)	22.35%
Water Impact Fees	71,240	46,800	686,899	527,280	700,000	(13,101)	98.13%
Sewer Impact Fees	37,489	34,258	430,039	309,628	400,000	30,039	107.51%
Pretreatment Fees	-	8,255	46,260	77,793	84,972	(38,712)	54.44%
Other Income	14,937	11,483	2,125,550	171,598	111,804	2,013,746	1901.14%
Contribution	405	552	7,039	10,979	-	7,039	0.00%
Total Revenues	\$ 2,223,126	\$ 2,334,151	19,933,477	\$ 17,456,658	\$ 23,701,373	\$ (3,767,895)	84.10%

City of Mansfield

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets -
Utility Fund - For the Month and Nine Months Ended June 30, 2013 and 2012 (Unaudited)

	FY13 MONTH TO DATE	FY12 MONTH TO DATE	FY13 YEAR TO DATE	FY12 YEAR TO DATE	FY13 ADOPTED BUDGET	FY13 OVER (UNDER) BUDGET	PERCENT COLLECTED TO BUDGET
OPERATING EXPENSES:							
Administration	33,380	49,334	341,902	353,267	530,514	(188,612)	64.45%
Billing And Collection	50,206	65,972	546,685	549,280	805,097	(258,412)	67.90%
Meter Reading/Repairs	40,538	82,390	505,638	528,574	714,136	(208,498)	70.80%
Water Distribution	49,897	71,346	536,379	641,501	835,726	(299,346)	64.18%
Wastewater Collection	381,452	378,292	3,445,602	3,140,049	4,781,783	(1,336,181)	72.06%
Water Treatment	705,888	564,309	4,541,092	4,232,524	6,960,336	(2,419,244)	65.24%
Water Quality	10,628	14,418	110,727	93,172	191,540	(80,813)	57.81%
Laboratory Services	5,977	12,094	74,759	75,076	106,883	(32,124)	69.94%
Water Demand Management	6,576	8,591	77,855	74,775	106,879	(29,024)	72.84%
Depreciation	304,753	244,689	2,742,779	2,202,205	-	2,742,779	0.00%
Total Operating Expenses	1,589,294	1,491,435	12,923,418	11,890,422	15,032,894	(2,109,476)	85.97%
OPERATING INCOME (LOSS)	633,832	842,716	7,010,059	5,566,237	8,668,478	(1,658,419)	
NONOPERATING REVENUES (EXPENSES):							
Non-Departmental	(299)	(6,208)	(1,500)	(79,241)	-	(1,500)	0.00%
Interest Revenue	2,892	4,507	36,365	10,591	6,021	30,343	603.92%
Interest And Fiscal Charges	(217,644)	(230,992)	(1,966,547)	(2,084,994)	(2,611,729)	645,182	75.30%
Bad Debt Expense	-	-	-	-	-	-	0.00%
Net Nonoperating Revenues (Expenses)	(215,051)	(232,692)	(1,931,682)	(2,153,644)	(2,605,707)	674,025	74.13%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	418,781	610,024	5,078,377	3,412,592	6,062,771	(984,394)	83.76%
OPERATING TRANSFERS:							
Transfers In (Out)	-	-	(170,592)	(189,635)	(1,008,532)	837,940	16.91%
Net Operating Transfers	-	-	(170,592)	(189,635)	(1,008,532)	837,940	16.91%
CHANGE IN NET ASSETS	418,781	610,024	4,907,785.81	3,222,957	5,054,239	(146,453)	
NET ASSETS BEGINNING	136,080,115	129,498,906	131,591,110	126,885,973	131,591,110	-	
NET ASSETS ENDING	\$ 136,498,896	\$ 130,108,930	136,498,896	\$ 130,108,930	\$ 136,645,349	\$ (146,453)	

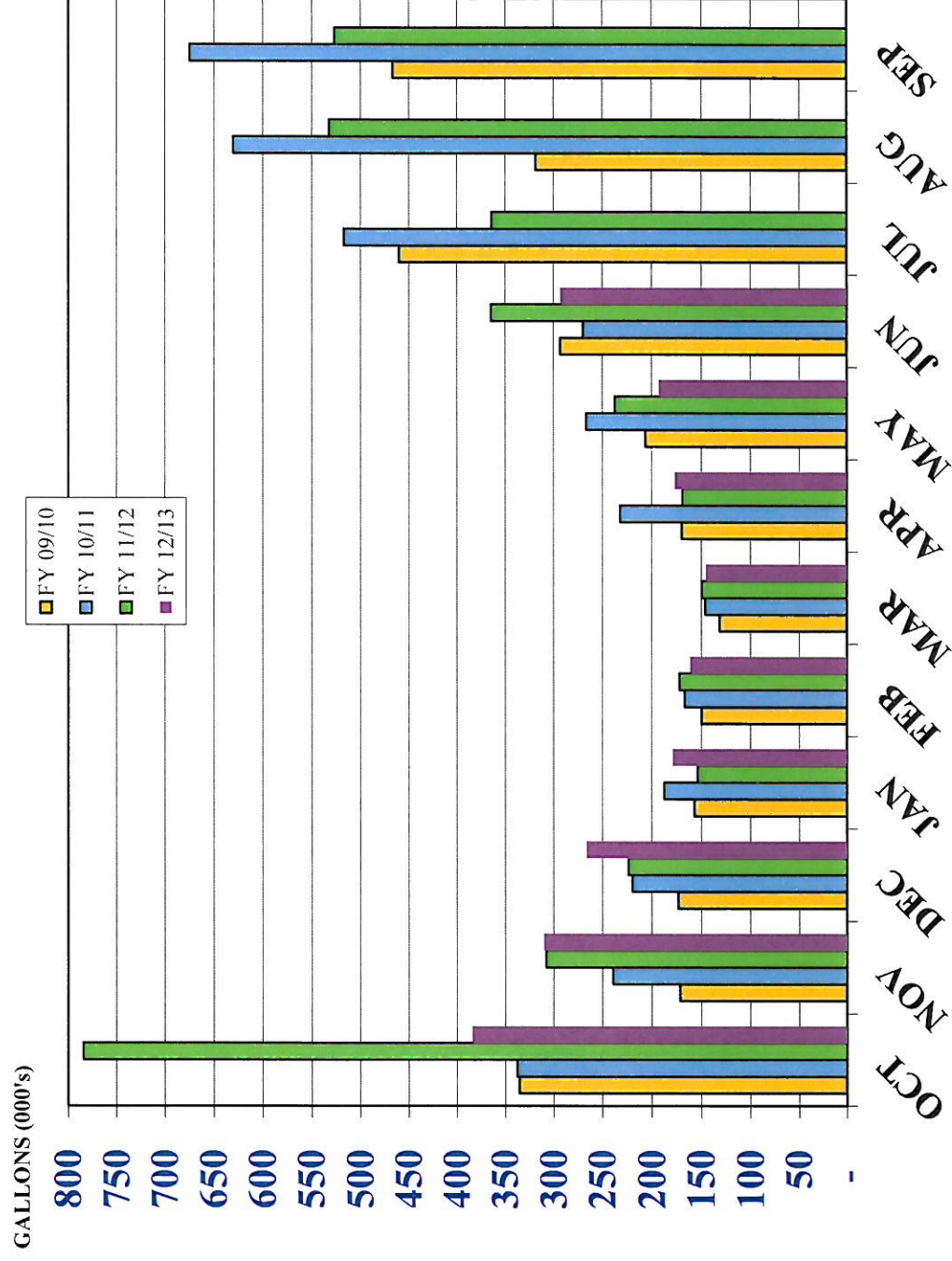
**CITY OF MANSFIELD
UTILITY FUND
REVENUE BOND COVERAGE**

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, 2012, 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 2012, the City achieved a 1.83 bond coverage ratio which exceeded the 1.10 required by the bond ordinance. For fiscal year 2013 the revised bond coverage ratio is projected at 1.37.

CITY OF MANSFIELD

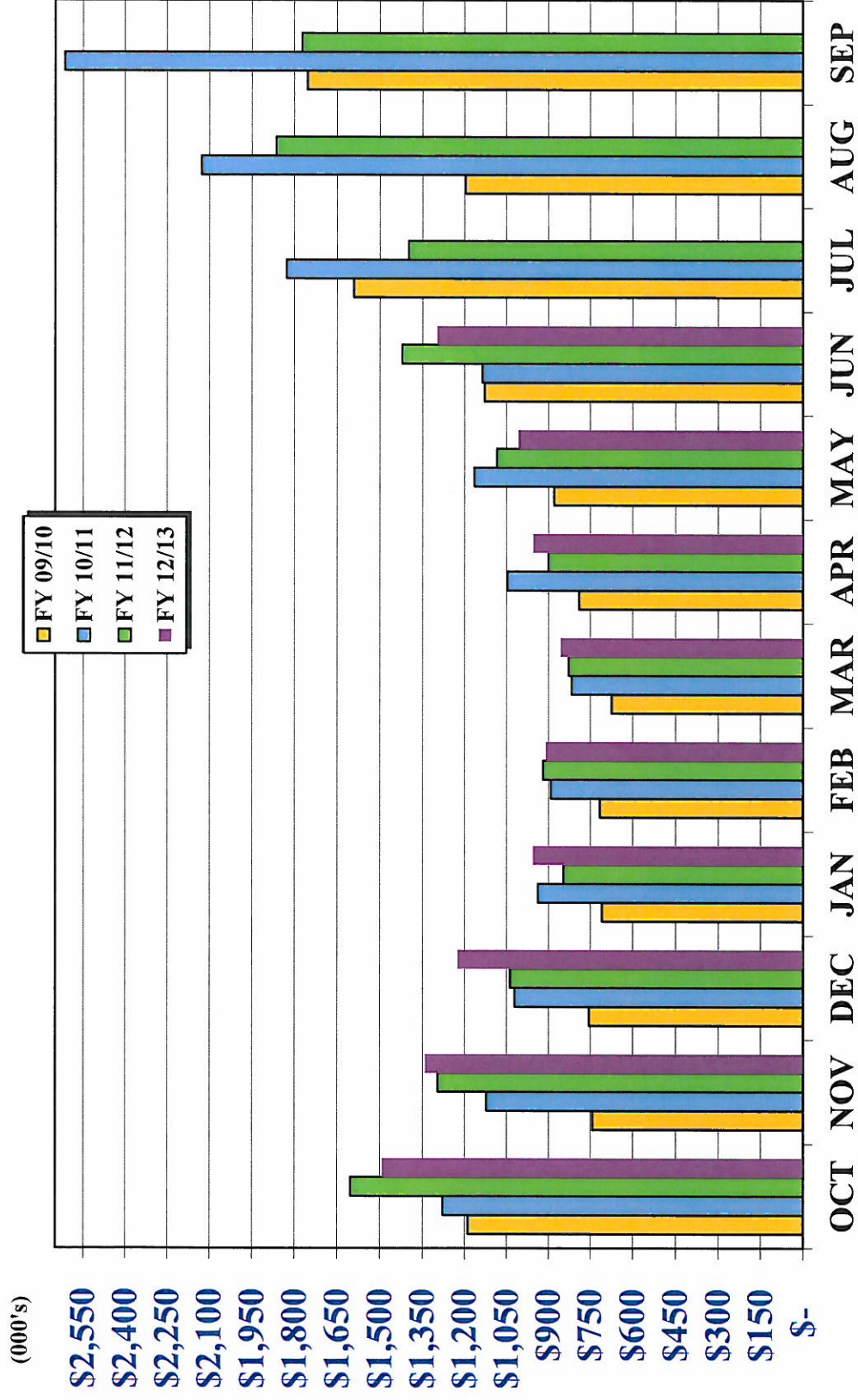
WATER CONSUMPTION





CITY OF MANSFIELD

UTILITY FUND - WATER SALES



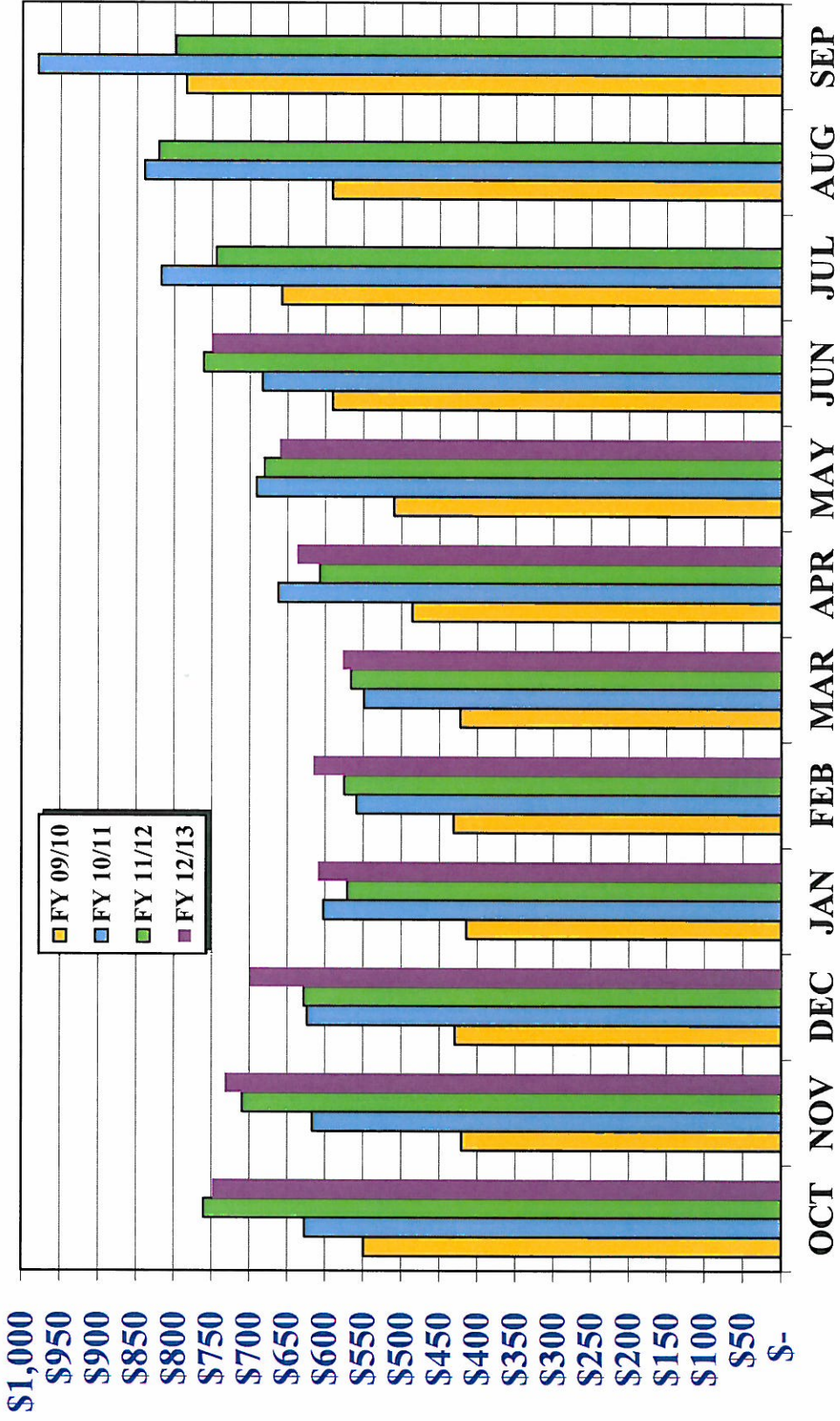


MANSTFIELD
T E X A S

CITY OF MANSFIELD

UTILITY FUND - SEWER SERVICE

(000's)





MANSTFIELD
T E X A S

CITY OF MANSFIELD

UTILITY FUND - TOTAL REVENUES

(000's)

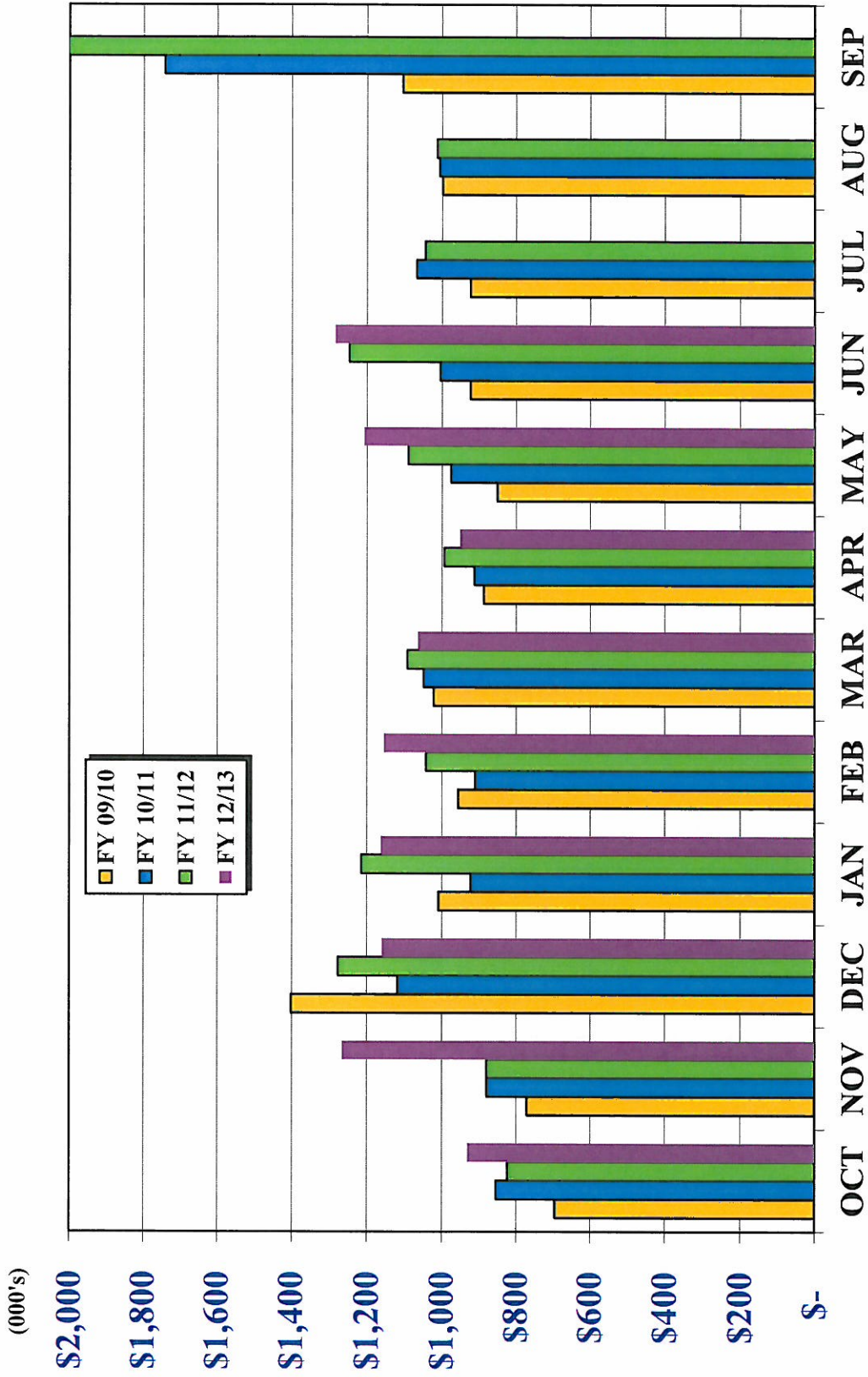




MANSTFIELD
T E X A S

CITY OF MANSFIELD

UTILITY OPERATING EXPENDITURES



Rainfall Update

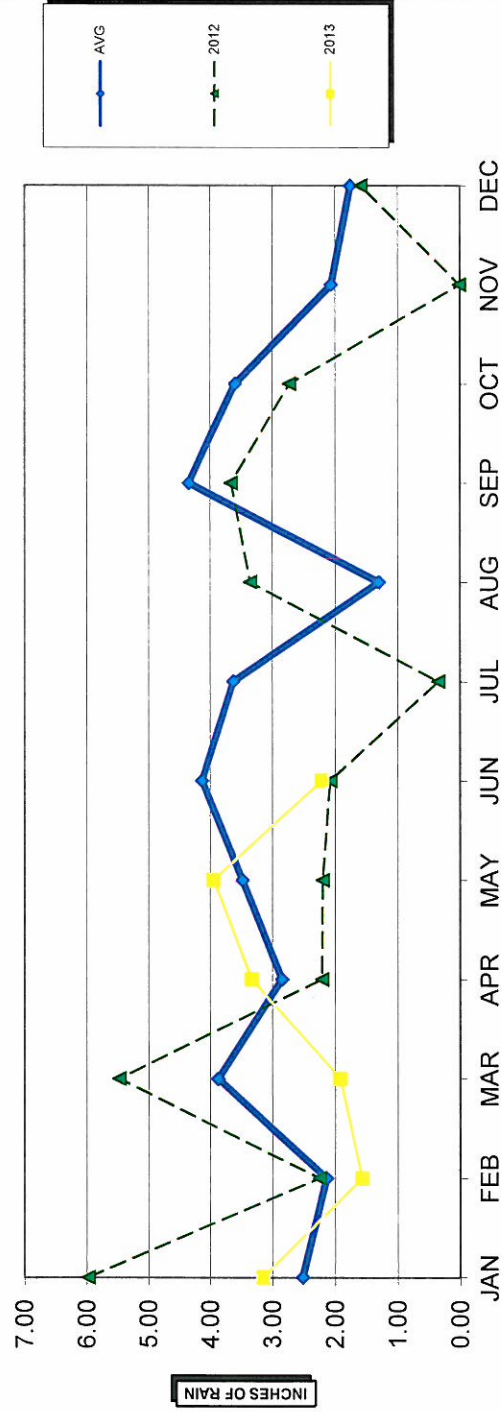
June 2013

Average (2004-2011)

	AVG	2012	2013
JAN	2.52	5.98	3.15
FEB	2.14	2.25	1.57
MAR	3.87	5.48	1.92
APR	2.85	2.21	3.34
MAY	3.48	2.20	3.95
JUN	4.13	2.08	2.21
JUL	3.63	0.35	
AUG	1.30	3.36	
SEP	4.35	3.67	
OCT	3.61	2.73	
NOV	2.06	0.01	
DEC	1.76	1.59	

TOTAL 35.69 31.91 16.14
TO DATE 16.14

June



City of Mansfield, Texas

Comparative Balance Sheet - Law Enforcement Complex
June 30, 2013 and 2012 (Unaudited)

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash And Investments	\$ 227,038	\$ 40,449
Receivables:		
Accounts	268,589	314,568
Prepaid Expense	-	-
Inventory	114,442	95,650
Restricted Assets:		
Cash And Investments	331,736	259,509
Fixed Assets (net of accumulated depreciation)*	6,981,353 *	7,165,648
Deferred Issuance Cost	<u>33,125</u>	<u>37,000</u>
 Total Assets	 <u>\$ 7,956,282</u>	 <u>\$ 7,912,824</u>

* Includes estimated depreciation through the balance sheet date.

City of Mansfield, Texas

Comparative Balance Sheet - Law Enforcement Complex
June 30, 2013 and 2012 (Unaudited)

	2013	2012
<u>LIABILITIES</u>		
Accounts Payable	\$ 202,800	\$ 203,883
Accrued Liabilities	225,212	215,912
Due To General Fund	-	
Payable From Restricted Assets:		
Inmate Trust	84,103	10,876
General Obligation Debt Payable:		
Bonds Payable-Current	-	-
Accrued Interest	36,959	46,839
Long-Term	1,632,999	2,086,795
Compensated Absences	365,812	318,071
Total Liabilities	<u>2,547,885</u>	<u>2,882,376</u>
<u>NET ASSETS</u>		
Invested in Capital Assets (net of related debt)	5,534,440	4,994,724
Unreserved	<u>(126,043)</u>	<u>35,724</u>
Total Net Assets	<u>5,408,397</u>	<u>5,030,448</u>
Total Liabilities And Net Assets	<u>\$ 7,956,282</u>	<u>\$ 7,912,824</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets -
Law Enforcement Complex - For the Month and Nine Months Ended June 30, 2013 and 2012 (Unaudited)

	FY13 MONTH TO DATE	FY12 MONTH TO DATE	FY13 YEAR TO DATE	FY12 YEAR TO DATE	FY13 ADOPTED BUDGET	FY13 OVER (UNDER) BUDGET	FY13 PERCENT COLLECTED TO BUDGET
OPERATING REVENUES:							
Charges For Services	\$ 753,012	\$ 614,980	\$ 6,514,009	\$ 5,629,990	\$ 6,968,816	\$ (454,807)	93.47%
Tax Revenue	47,320	47,580	425,883	428,217	-	425,883	0.00%
Salary Reimbursement	4,669	9,922	87,614	136,763	107,250	(19,636)	81.69%
Miscellaneous	39	-	42	571	-	42	0.00%
Transportation	624	2,016	5,424	17,292	16,548	(11,124)	32.78%
Contributions	-	-	-	-	-	-	0.00%
Commissary Sales	22,022	11,514	162,539	126,508	59,051	103,487	275.25%
Telephone Commission	16,619	10,393	115,263	93,358	102,268	12,995	112.71%
Total Operating Revenues	844,306	696,405	7,310,774	6,432,698	7,253,933	56,840	100.78%
OPERATING EXPENSES:							
Administration	15,652	22,718	170,318	173,677	233,659	(63,340)	72.89%
Operations	542,825	633,573	4,786,663	4,546,729	6,403,479	(1,616,816)	74.75%
Support	40,580	61,276	343,043	371,814	532,378	(189,335)	64.44%
Food Service	69,205	93,836	575,319	520,712	648,159	(72,840)	88.76%
Medical Service	34,714	48,439	355,968	337,782	479,316	(123,348)	74.27%
Commissary	6,014	11,572	46,065	38,218	59,051	(12,986)	78.01%
Phone System	-	-	-	-	-	-	0.00%
Depreciation	22,609	21,925	203,479	197,329	-	203,479	0.00%
Total Operating Expenses	731,598	893,340	6,480,856	6,186,261	8,356,042	(1,875,185)	77.56%
OPERATING INCOME (LOSS)	112,708	(196,935)	829,918	246,437	(1,102,108)	1,932,026	-75.30%
NON OPERATING REVENUES (EXPENSES)							
Interest Revenue	-	-	3	0	-	3	0.00%
Other Income	-	-	-	-	8,000	(8,000)	0.00%
Amortization	-	-	-	-	-	-	0.00%
Interest And Fiscal Charges	(8,570)	(10,497)	(77,133)	(94,468)	-	(77,133)	0.00%
Net Nonoperating Revenues (Expenses)	(8,570)	(10,497)	(77,130)	(94,468)	8,000	(85,130)	-964.12%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	104,138	(207,433)	752,788	151,969	(1,094,108)	1,846,896	-68.80%
OPERATING TRANSFERS:							
Transfer In (Out)	-	-	-	414,639	1,094,108	(1,094,108)	0.00%
Net Operating Transfers	-	-	-	414,639	1,094,108	(1,094,108)	0.00%
CHANGE IN NET ASSETS	104,138	(207,433)	752,788	566,608	-	752,788	
NET ASSETS BEGINNING	5,304,260	5,237,881	4,655,610	4,463,840	4,655,610	-	
NET ASSETS ENDING	\$ 5,408,397	\$ 5,030,448	\$ 5,408,397	\$ 5,030,448	\$ 4,655,610	\$ 752,788	

City of Mansfield, Texas

Comparative Balance Sheet - Drainage Utility Fund
June 30, 2013 and 2012 (Unaudited)

	2013	2012
<u>ASSETS</u>		
Cash And Investments	\$ 1,628,740	\$ 1,198,679
Accounts Receivable	157,503	153,008
Restricted Assets:		
Cash and Investments	771,564	1,275,801
Fixed Assets (Net of accumulated depreciation)	7,795,055	6,423,937
Deferred charges	182,595	194,981
Total Assets	<u>\$ 10,535,458</u>	<u>\$ 9,246,407</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 3,342	\$ 1,980
Accrued Liabilities	5,145	5,400
Retainage Payable	25,077	25,077
Bond Payable	5,465,000	5,850,000
Accrued Interest Payable	69,029	179,796
Unamortized Discounts on Bonds	(336,018)	(339,437)
Unamortized Premiums on Bonds	74,917	79,941
Total Liabilities	<u>5,306,491</u>	<u>5,802,759</u>
<u>NET ASSETS</u>		
Invested in Capital Assets (net of related debt)	3,146,637	1,845,928
Reserved for Debt Service	398,678	458,287
Unrestricted	1,683,651	1,139,433
Total Net Assets	<u>5,228,967</u>	<u>3,443,648</u>
Total Liabilities And Net Assets	<u>\$ 10,535,458</u>	<u>\$ 9,246,407</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets-
Drainage Utility Fund - For the Month and Nine Months Ended June 30, 2013 and 2012 (Unaudited)

	FY13 MONTH TO DATE	FY12 MONTH TO DATE	FY13 YEAR TO DATE	FY12 YEAR TO DATE
OPERATING REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Licenses Fee-Gaswells/Pipelines	-	-	-	-
Drainage Fee	102.020	101.756	948.745	903.083
Total Operating Revenues	102.020	101.756	948.745	903.083
OPERATING EXPENSES:				
Administration	18.428	28.617	158.033	1,084.016
General Maintenance	19.974	21.362	132.877	127,221
Depreciation	8.914	8.219	80.225	73.969
Total Operating Expenses	47.316	58.198	371.135	1,285.206
OPERATING INCOME (LOSS)	54.705	43.559	577.610	(382.123)
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	25	-	378	-
Other Income	-	-	187.379	747.257
Interest and fiscal charges	(13.806)	(20.302)	(129.252)	(187.536)
Net Nonoperating Revenue	(13.781)	(20.302)	58.505	559.721
INCOME (LOSS) BEFORE OPERATING TRANSFERS	40.924	23.257	636.114	177.598
OPERATING TRANSFERS				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET ASSETS	40.924	23.257	636.114	177.598
NET ASSETS, BEGINNING	5,188,042	3,420,392	4,592,852	3,266,050
NET ASSETS, ENDING	<u>\$ 5,228,967</u>	<u>\$ 3,443,648</u>	<u>\$ 5,228,967</u>	<u>\$ 3,443,648</u>

CITY OF MANSFIELD, TEXAS
SALES TAX COMPARISON
INFORMATION

GENERAL FUND
YEAR TO DATE SALES TAX COMPARISON
OCTOBER 2012 TO SEPTEMBER 2013

MONTH	FY12	FY13	DOLLAR VALUE INCREASE (DECREASE) FY 2012/2013	PERCENTAGE INCREASE (DECREASE) FY 2012/2013
OCTOBER	729,824.43	762,809.10	32,984.67	4.52%
NOVEMBER	532,308.16	639,567.98	107,259.82	20.15%
DECEMBER	573,123.61	571,832.62	(1,290.99)	-0.23%
JANUARY	860,366.51	859,963.16	(403.35)	-0.05%
FEBRUARY	529,582.59	566,357.48	36,774.89	6.94%
MARCH	563,144.97	580,732.56	17,587.59	3.12%
Subtotal	3,788,350.27	3,981,262.90	192,912.63	5.09%
APRIL	785,239.95	787,221.13	1,981.18	0.25%
MAY	586,481.78	584,471.43	(2,010.35)	-0.34%
JUNE	608,324.17	634,089.12	25,764.95	4.24%
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	5,768,396.17	5,987,044.58	218,648.41	3.79%
BUDGET		7,839,754.00		
OVER/(UNDER) BUDGET		(1,852,709.42)		

MANSFIELD PARKS FACILITIES DEVELOPMENT CORP.
YEAR TO DATE SALES TAX COMPARISON
OCTOBER 2012
TO SEPTEMBER 2013

MONTH	FY12	FY13	DOLLAR VALUE INCREASE (DECREASE) 2012/2013	PERCENTAGE INCREASE (DECREASE) 2012/2013
OCTOBER	364,912.22	381,404.55	16,492.33	4.52%
NOVEMBER	266,154.08	319,783.99	53,629.91	20.15%
DECEMBER	286,561.81	285,916.31	(645.50)	-0.23%
JANUARY	430,183.26	429,981.58	(201.68)	-0.05%
FEBRUARY	264,791.30	283,178.73	18,387.43	6.94%
MARCH	281,572.49	290,366.28	8,793.79	3.12%
Subtotal	1,894,175.16	1,990,631.44	96,456.28	5.09%
APRIL	392,619.97	393,610.57	990.60	0.25%
MAY	293,240.89	292,235.72	(1,005.17)	-0.34%
JUNE	304,162.09	317,044.56	12,882.47	4.24%
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	2,884,198.11	2,993,522.29	109,324.18	3.79%

MANSFIELD ECONOMIC DEVELOPMENT CORP.
YEAR TO DATE SALES TAX COMPARISON
OCTOBER 2012 TO SEPTEMBER 2013

MONTH	FY12	FY12	DOLLAR VALUE INCREASE (DECREASE) 2011/2012	PERCENTAGE INCREASE (DECREASE) 2011/2012
OCTOBER	364,912.22	381,404.55	16,492.33	4.52%
NOVEMBER	266,154.08	319,783.99	53,629.91	20.15%
DECEMBER	286,561.81	285,916.31	(645.50)	-0.23%
JANUARY	430,183.26	429,981.58	(201.68)	-0.05%
FEBRUARY	264,791.30	283,178.73	18,387.43	6.94%
MARCH	281,572.49	290,366.28	8,793.79	3.12%
Subtotal	1,894,175.16	1,990,631.44	96,456.28	5.09%
APRIL	392,619.97	393,610.57	990.60	0.25%
MAY	293,240.89	292,235.72	(1,005.17)	-0.34%
JUNE	304,162.09	317,044.57	12,882.48	4.24%
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	2,884,198.11	2,993,522.30	109,324.19	3.79%

GENERAL FUND
MANSFIELD PARKS DEVELOPMENT CORP.
AND
MANSFIELD ECONOMIC DEVELOPMENT CORP.
COMBINED TOTAL YEAR TO DATE SALES TAX COMPARISON
OCTOBER 2012 TO SEPTEMBER 2013

MONTH	FY12	FY13	DOLLAR VALUE INCREASE (DECREASE) 2011/2012	PERCENTAGE INCREASE (DECREASE) 2011/2012
OCTOBER	1,459,648.86	1,525,618.21	65,969.35	4.52%
NOVEMBER	1,064,616.32	1,279,135.96	214,519.64	20.15%
DECEMBER	1,146,247.23	1,143,665.24	(2,581.99)	-0.23%
JANUARY	1,720,733.03	1,719,926.32	(806.71)	-0.05%
FEBRUARY	1,059,165.18	1,132,714.92	73,549.74	6.94%
MARCH	1,126,289.95	1,161,465.12	35,175.17	3.12%
Subtotal	7,576,700.57	7,962,525.77	385,825.20	5.09%
APRIL	1,570,479.90	1,574,442.27	3,962.37	0.25%
MAY	1,172,963.56	1,168,942.87	(4,020.69)	-0.34%
JUNE	1,216,648.34	1,268,178.25	51,529.91	4.24%
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	11,536,792.37	11,974,089.16	437,296.79	3.79%
BUDGET		14,561,950.00		
OVER/(UNDER) BUDGET		(2,587,860.84)		

CITY OF MANSFIELD, TEXAS

SCHEDULE OF INVESTMENTS



INVESTMENT OFFICERS' REPORT

This report is prepared in accordance with the Public funds Investment Act ("Act"), Chapter 2256 of Title 10 of the Government Code. This Act prescribes the investment of funds in the custody of a district or authority created under Article XVI, Section 59, of the Texas Constitution. Section 2256.023(a) of the Act states that "not less than quarterly the investment officers shall prepare and submit to the governing body of the entity a written report of investment transactions for all funds covered by this chapter for the preceding reporting period." This report covers the month of June for Fiscal Year 2013.

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
Tracker Portfolio Set Up - by Issuer
Report Format: By Transaction
Group By: Issuer
Portfolio/Report Group: All Portfolios
As of 6/30/2013

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	0.050	446,147.73	446,147.73	446,147.73	446,147.73	N/A	1		0.59	15 - Street Construction
Sub Total / Average			0.050	446,147.73	446,147.73	446,147.73	446,147.73		1	0.00	0.59	
CLASS												
CLASS MM	CLASS	5/16/2012	0.160	3,207,250.92	3,207,250.92	3,207,250.92	3,207,250.92	N/A	1		4.27	23 - Mansfield Parks 1/2 Sales Tax
CLASS MM	CLASS	5/16/2012	0.160	1,403,172.27	1,403,172.27	1,403,172.27	1,403,172.27	N/A	1		1.87	17 - Park Construction
CLASS MM	CLASS	5/16/2012	0.160	5,011,329.55	5,011,329.55	5,011,329.55	5,011,329.55	N/A	1		6.67	01 - General Fund
CLASS MM	CLASS	5/16/2012	0.160	6,013,595.46	6,013,595.46	6,013,595.46	6,013,595.46	N/A	1		8.01	90 - Utility Construction Fund 90
CLASS MM	CLASS	5/16/2012	0.160	7,516,994.37	7,516,994.37	7,516,994.37	7,516,994.37	N/A	1		10.01	25 - Water & Sewer
CLASS MM	CLASS	5/16/2012	0.160	902,039.31	902,039.31	902,039.31	902,039.31	N/A	1		1.20	24 - Mansfield Parks Land Dedication
CLASS MM	CLASS	5/16/2012	0.160	1,002,265.90	1,002,265.90	1,002,265.90	1,002,265.90	N/A	1		1.33	50 - TIF
Sub Total / Average			0.160	25,056,647.78	25,056,647.78	25,056,647.78	25,056,647.78		1	0.00	33.37	
Nations Funds												
Nations Funds MM	MF0008	4/11/2012	0.042	2,847,813.66	2,847,813.66	2,847,813.66	2,847,813.66	N/A	1		3.79	27 - Revenue Bond Reserve
Nations Funds MM	MF0008	10/25/1999	0.042	1,317,706.66	1,317,706.66	1,317,706.66	1,317,706.66	N/A	1		1.75	28 - Utility Construction Fund 28
Nations Funds MM	MF0008	10/25/1999	0.042	1,516,908.26	1,516,908.26	1,516,908.26	1,516,908.26	N/A	1		2.02	23 - Mansfield Parks 1/2 Sales Tax
Nations Funds MM	MF0008	10/25/1999	0.042	1,159,320.35	1,159,320.35	1,159,320.35	1,159,320.35	N/A	1		1.54	06 - Tree Mitigation
Nations Funds MM	MF0008	10/25/1999	0.042	1,444,738.15	1,444,738.15	1,444,738.15	1,444,738.15	N/A	1		1.92	01 - General Fund
Nations Funds MM	MF0008	10/25/1999	0.042	1,457,806.08	1,457,806.08	1,457,806.08	1,457,806.08	N/A	1		1.94	15 - Street Construction
Nations Funds MM	MF0008	10/25/1999	0.042	4,807,567.32	4,807,567.32	4,807,567.32	4,807,567.32	N/A	1		6.40	39 - Economic Development
Nations Funds MM	MF0008	10/25/1999	0.042	8,803,131.83	8,803,131.83	8,803,131.83	8,803,131.83	N/A	1		11.72	25 - Water & Sewer
Nations Funds MM	MF0008	10/25/1999	0.042	74,876.96	74,876.96	74,876.96	74,876.96	N/A	1		0.10	24 - Mansfield Parks Land Dedication
Nations Funds MM	MF0008	10/25/1999	0.042	176,858.39	176,858.39	176,858.39	176,858.39	N/A	1		0.24	49 - Street Construction 2009 Issue
Nations Funds MM	MF0008	10/25/1999	0.042	221,738.19	221,738.19	221,738.19	221,738.19	N/A	1		0.30	10 - Debt Services
Sub Total / Average			0.042	23,828,465.85	23,828,465.85	23,828,465.85	23,828,465.85		1	0.00	31.73	
TexStar												
TexStar LGIP	TEXSTAR	11/2/2012	0.061	4,253,138.96	4,253,138.96	4,253,138.96	4,253,138.96	N/A	1		5.66	28 - Utility Construction Fund 28
TexStar LGIP	TEXSTAR	11/2/2012	0.061	250,184.65	250,184.65	250,184.65	250,184.65	N/A	1		0.33	24 - Mansfield Parks Land Dedication

TexStar LGIP	TEXSTAR	11/2/2012	0.061	3,702,732.74	3,702,732.74	3,702,732.74	3,702,732.74	N/A	1	4.93	39 - Economic Development
TexStar LGIP	TEXSTAR	11/2/2012	0.061	3,902,880.46	3,902,880.46	3,902,880.46	3,902,880.46	N/A	1	5.20	81 - Street Construction 2012 Issue
TexStar LGIP	TEXSTAR	11/2/2012	0.061	75,055.39	75,055.39	75,055.39	75,055.39	N/A	1	0.10	16 - Building Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.061	50,036.92	50,036.92	50,036.92	50,036.92	N/A	1	0.07	17 - Park Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.061	218,348.66	218,348.66	218,348.66	218,348.66	N/A	1	0.29	38 - MEDC I&S Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.061	150,921.39	150,921.39	150,921.39	150,921.39	N/A	1	0.20	23 - Mansfield Parks 1/2 Sales Tax
TexStar LGIP	TEXSTAR	11/2/2012	0.061	2,001,477.14	2,001,477.14	2,001,477.14	2,001,477.14	N/A	1	2.67	15 - Street Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.061	2,701,994.67	2,701,994.67	2,701,994.67	2,701,994.67	N/A	1	3.60	37 - MEDC Bond Const
TexStar LGIP	TEXSTAR	11/2/2012	0.061	1,000,738.58	1,000,738.58	1,000,738.58	1,000,738.58	N/A	1	1.33	01 - General Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.061	500,369.29	500,369.29	500,369.29	500,369.29	N/A	1	0.67	19 - Drainage Utility Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.061	400,295.42	400,295.42	400,295.42	400,295.42	N/A	1	0.53	50 - TIF
TexStar LGIP	TEXSTAR	11/2/2012	0.061	3,252,400.38	3,252,400.38	3,252,400.38	3,252,400.38	N/A	1	4.33	25 - Water & Sewer
TexStar LGIP	TEXSTAR	11/2/2012	0.061	2,802,068.01	2,802,068.01	2,802,068.01	2,802,068.01	N/A	1	3.73	90 - Utility Construction Fund 90
TexStar LGIP	TEXSTAR	11/2/2012	0.061	500,369.29	500,369.29	500,369.29	500,369.29	N/A	1	0.67	10 - Debt Services
Sub Total / Average			0.061	25,763,011.95	25,763,011.95	25,763,011.95	25,763,011.95		1	0.00	34.31
Total / Average			0.088	75,094,273.31	75,094,273.31	75,094,273.31	75,094,273.31		1	0.00	100

City of Mansfield
Tracker Portfolio Set Up - by Portfolio (Fund)
 Report Format: By Transaction
 Group By: Portfolio Name
Portfolio/Report Group: All Portfolios
As of 6/30/2013

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												
CLASS MM	CLASS	Money Market	5/16/2012	0.160	5,011,329.55	5,011,329.55	5,011,329.55	5,011,329.55	N/A	1		6.67
Nations Funds MM	MF0008	Money Market	10/25/1999	0.042	1,444,738.15	1,444,738.15	1,444,738.15	1,444,738.15	N/A	1		1.92
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.061	1,000,738.58	1,000,738.58	1,000,738.58	1,000,738.58	N/A	1		1.33
Sub Total / Average				0.124	7,456,806.28	7,456,806.28	7,456,806.28	7,456,806.28		1	0.00	9.93
06 - Tree Mitigation												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.042	1,159,320.35	1,159,320.35	1,159,320.35	1,159,320.35	N/A	1		1.54
Sub Total / Average				0.042	1,159,320.35	1,159,320.35	1,159,320.35	1,159,320.35		1	0.00	1.54
10 - Debt Services												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.042	221,738.19	221,738.19	221,738.19	221,738.19	N/A	1		0.30
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.061	500,369.29	500,369.29	500,369.29	500,369.29	N/A	1		0.67
Sub Total / Average				0.055	722,107.48	722,107.48	722,107.48	722,107.48		1	0.00	0.96
15 - Street Construction												
AIM Invesco MM	AIM	Money Market	9/30/1999	0.050	446,147.73	446,147.73	446,147.73	446,147.73	N/A	1		0.59
Nations Funds MM	MF0008	Money Market	10/25/1999	0.042	1,457,806.08	1,457,806.08	1,457,806.08	1,457,806.08	N/A	1		1.94
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.061	2,001,477.14	2,001,477.14	2,001,477.14	2,001,477.14	N/A	1		2.67
Sub Total / Average				0.053	3,905,430.95	3,905,430.95	3,905,430.95	3,905,430.95		1	0.00	5.20
16 - Building Construction												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.061	75,055.39	75,055.39	75,055.39	75,055.39	N/A	1		0.10
Sub Total / Average				0.061	75,055.39	75,055.39	75,055.39	75,055.39		1	0.00	0.10
17 - Park Construction												
CLASS MM	CLASS	Money Market	5/16/2012	0.160	1,403,172.27	1,403,172.27	1,403,172.27	1,403,172.27	N/A	1		1.87
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.061	50,036.92	50,036.92	50,036.92	50,036.92	N/A	1		0.07
Sub Total / Average				0.157	1,453,209.19	1,453,209.19	1,453,209.19	1,453,209.19		1	0.00	1.94
19 - Drainage Utility Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.061	500,369.29	500,369.29	500,369.29	500,369.29	N/A	1		0.67
Sub Total / Average				0.061	500,369.29	500,369.29	500,369.29	500,369.29		1	0.00	0.67
23 - Mansfield Parks 1/2 Sales Tax												
CLASS MM	CLASS	Money Market	5/16/2012	0.160	3,207,250.92	3,207,250.92	3,207,250.92	3,207,250.92	N/A	1		4.27
Nations Funds MM	MF0008	Money Market	10/25/1999	0.042	1,516,908.26	1,516,908.26	1,516,908.26	1,516,908.26	N/A	1		2.02

TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.061	150,921.39	150,921.39	150,921.39	150,921.39	N/A	1	0.20
Sub Total / Average				0.120	4,875,080.57	4,875,080.57	4,875,080.57	4,875,080.57		1	0.00 6.49
24 - Mansfield Parks Land Dedication											
CLASS MM	CLASS	Money Market	5/16/2012	0.160	902,039.31	902,039.31	902,039.31	902,039.31	N/A	1	1.20
Nations Funds MM	MF0008	Money Market	10/25/1999	0.042	74,876.96	74,876.96	74,876.96	74,876.96	N/A	1	0.10
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.061	250,184.65	250,184.65	250,184.65	250,184.65	N/A	1	0.33
Sub Total / Average				0.133	1,227,100.92	1,227,100.92	1,227,100.92	1,227,100.92		1	0.00 1.63
25 - Water & Sewer											
CLASS MM	CLASS	Money Market	5/16/2012	0.160	7,516,994.37	7,516,994.37	7,516,994.37	7,516,994.37	N/A	1	10.01
Nations Funds MM	MF0008	Money Market	10/25/1999	0.042	8,803,131.83	8,803,131.83	8,803,131.83	8,803,131.83	N/A	1	11.72
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.061	3,252,400.38	3,252,400.38	3,252,400.38	3,252,400.38	N/A	1	4.33
Sub Total / Average				0.091	19,572,526.58	19,572,526.58	19,572,526.58	19,572,526.58		1	0.00 26.06
27 - Revenue Bond Reserve											
Nations Funds MM	MF0008	Money Market	4/11/2012	0.042	2,847,813.66	2,847,813.66	2,847,813.66	2,847,813.66	N/A	1	3.79
Sub Total / Average				0.042	2,847,813.66	2,847,813.66	2,847,813.66	2,847,813.66		1	0.00 3.79
28 - Utility Construction Fund 28											
Nations Funds MM	MF0008	Money Market	10/25/1999	0.042	1,317,706.66	1,317,706.66	1,317,706.66	1,317,706.66	N/A	1	1.75
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.061	4,253,138.96	4,253,138.96	4,253,138.96	4,253,138.96	N/A	1	5.66
Sub Total / Average				0.057	5,570,845.62	5,570,845.62	5,570,845.62	5,570,845.62		1	0.00 7.42
37 - MEDC Bond Const											
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.061	2,701,994.67	2,701,994.67	2,701,994.67	2,701,994.67	N/A	1	3.60
Sub Total / Average				0.061	2,701,994.67	2,701,994.67	2,701,994.67	2,701,994.67		1	0.00 3.60
38 - MEDC I&S Fund											
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.061	218,348.66	218,348.66	218,348.66	218,348.66	N/A	1	0.29
Sub Total / Average				0.061	218,348.66	218,348.66	218,348.66	218,348.66		1	0.00 0.29
39 - Economic Development											
Nations Funds MM	MF0008	Money Market	10/25/1999	0.042	4,807,567.32	4,807,567.32	4,807,567.32	4,807,567.32	N/A	1	6.40
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.061	3,702,732.74	3,702,732.74	3,702,732.74	3,702,732.74	N/A	1	4.93
Sub Total / Average				0.050	8,510,300.06	8,510,300.06	8,510,300.06	8,510,300.06		1	0.00 11.33
49 - Street Construction 2009 Issue											
Nations Funds MM	MF0008	Money Market	10/25/1999	0.042	176,858.39	176,858.39	176,858.39	176,858.39	N/A	1	0.24
Sub Total / Average				0.042	176,858.39	176,858.39	176,858.39	176,858.39		1	0.00 0.24
50 - TIF											

CLASS MM	CLASS	Money Market	5/16/2012	0.160	1,002,265.90	1,002,265.90	1,002,265.90	1,002,265.90	N/A	1	1.33
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.061	400,295.42	400,295.42	400,295.42	400,295.42	N/A	1	0.53
Sub Total / Average				0.132	1,402,561.32	1,402,561.32	1,402,561.32	1,402,561.32		1	0.00 1.87

81 - Street Construction 2012 Issue

TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.061	3,902,880.46	3,902,880.46	3,902,880.46	3,902,880.46	N/A	1	5.20
Sub Total / Average				0.061	3,902,880.46	3,902,880.46	3,902,880.46	3,902,880.46		1	0.00 5.20

90 - Utility Construction Fund 90

CLASS MM	CLASS	Money Market	5/16/2012	0.160	6,013,595.46	6,013,595.46	6,013,595.46	6,013,595.46	N/A	1	8.01
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.061	2,802,068.01	2,802,068.01	2,802,068.01	2,802,068.01	N/A	1	3.73
Sub Total / Average				0.129	8,815,663.47	8,815,663.47	8,815,663.47	8,815,663.47		1	0.00 11.74
Total / Average				0.088	75,094,273.31	75,094,273.31	75,094,273.31	75,094,273.31		1	0.00 100