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

Significant Financial Activity through the Period

- Capital Improvements –
 - Fieldhouse, \$14,793,531
 - Stars Center, \$761,799
 - Equipment replaced, \$140,852
 - Streets, \$1,075,370
 - A clean audit opinion
 - Issued Debt, \$25,380,000
 - Mansfield Economic Development Corp., \$14,125,000
 - Mansfield Parks Development Corp., \$8,295,000
 - General Fund, \$2,960,000
-

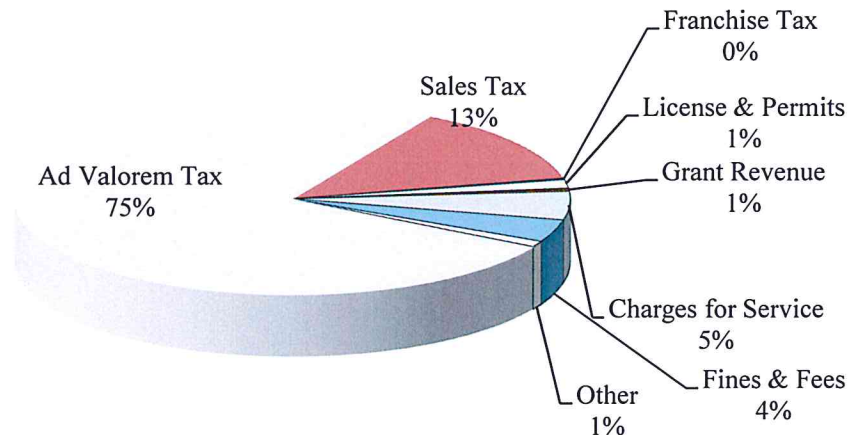
General Fund Financial Activity

General Fund assets are \$410,974,937; general fund liabilities are \$169,280,416 and general fund net assets are \$241,694,521. Unassigned reserves and general fund balance was \$21,264,376 as of December 31, 2016.

Overall general fund revenue collected as of December 31, 2016 is 39% of anticipated collections. Expenditures as of December 31, 2016 are in line with budgeted expectations or 22% of the expected expenditures have been spent as of December 31, 2016. As of December 31, 2016 the City's current net assets are at estimated results.

General Fund Revenues

Allocation of Receipts as December 31, 2016

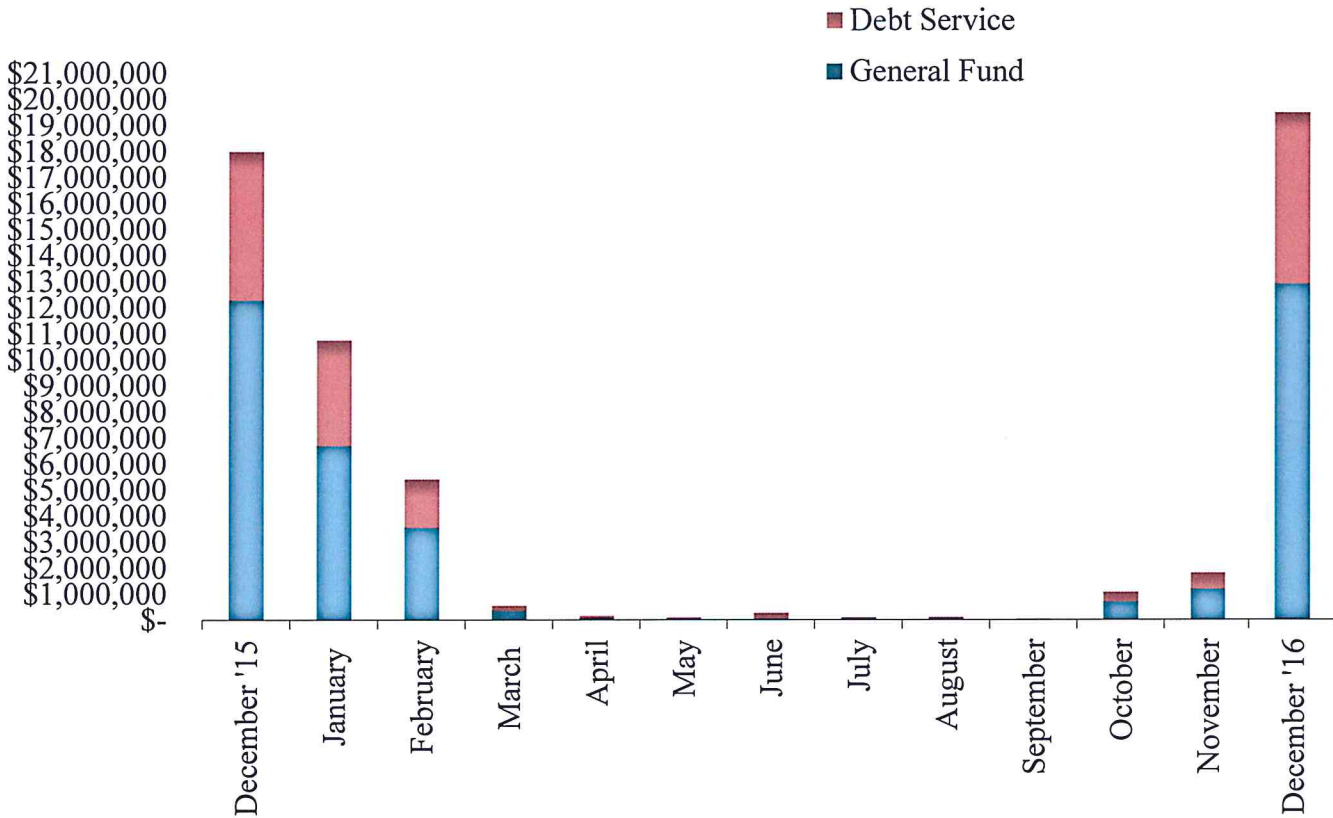


Property Tax Collections

Most of the City's property tax is collected in the first four or five months of the fiscal year as property tax bills are generally due within the first four months of the City's fiscal year. With the majority of the property taxes being collected in the first half of the fiscal year, a reader of the financials statements could believe that the City may be performing ahead of the expectations given the significant collections of the property taxes with the first six months of the fiscal year. Heeding should be given to budgeted estimates as tax collections are due within this period of time and tax collections can be subject to the whims of the economy. Property tax collections through December 31, 2016 are \$14,828,091. Last year's collections were \$12,302,271 for the same period - a 20.53% increase over prior year.

As of December 31, 2016, actual debt service property tax collections were \$7,529,719. For the same period last year, property tax collections were \$6,357,305 - an increase of 18.44%.

Ad Valorem Tax Collections by Month



Sales Tax

The City’s budgeted sales tax revenue is 20.5% of the total budgeted revenue for the City. Collections for the first three months amount to 25.14% of total budgeted collections for fiscal 2017. Sales tax per capita is approximately \$153. The City expects sales tax per capita to continue to improve as continued improvements in the retail sector occur over time and into the future. Per capita spend has remained relatively consistent given the impact of fuel prices and the overall economy. Sales Tax collections for the period December 1, 2016 through December 31, 2016, total \$829,543 as compared to \$755,692 for the same period last year. This is an increase of 9.77% over the same period as last year.

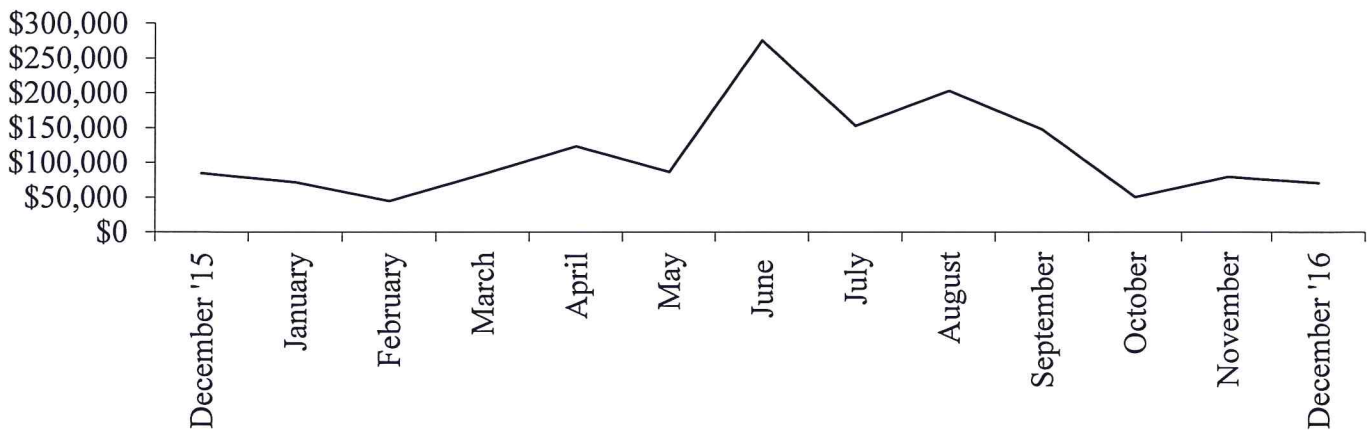
Sales Tax Collections



Building Permits

Building activity has remained consistent but has decreased in year over year comparisons. Year to date comparisons indicate building permit activity to be *down*. Building Permits decreased in December 2016 compared to December 2015. Permit revenues for this period compared to the same period last year are \$71,071 and \$84,959 respectively, representing a decrease of \$13,888 or 16.35% less than the same period last year.

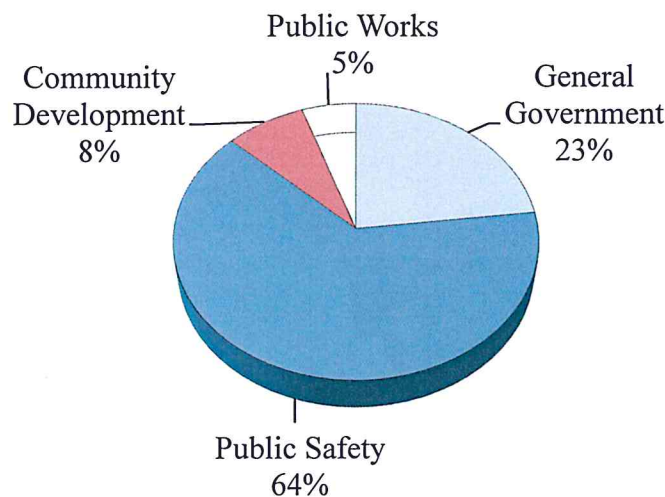
Building Permits Collections by Month



Expenditure/Uses

The City has spent \$11,224,571 of its expected expenditures of \$50,365,523 or 22.29% of the City total operating budget. The majority of the City's General Operating Fund is for the purposes of servicing the needs of the public's safety. Almost \$29,480,000 will be spent on the policing needs and fire needs of the City. This is almost 60% of the City General purpose budget. Expenditures are at expectations as of December 31, 2016.

Budgeted Expenses

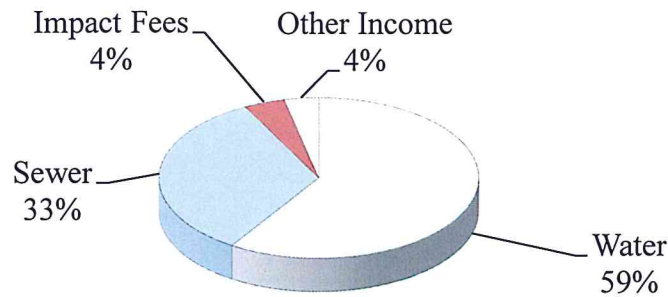


Water & Sewer Financial Activity

Water & Sewer assets are \$216,176,618, fund liabilities are \$51,030,555 and fund net assets are \$165,146,063. Unassigned reserves are \$21,583,630 as of December 31, 2016.

Operating Revenue is in line with estimates for this fiscal year. The sale of Water & Sewer alone represent 92% of the total revenue collected to date; while 4% of the Fund's revenue has been collected from impact fees. Currently the Fund has collected 28.16% of its Budgeted Revenue to date or \$8,705,063 of \$30,916,774 in Budgeted Revenue.

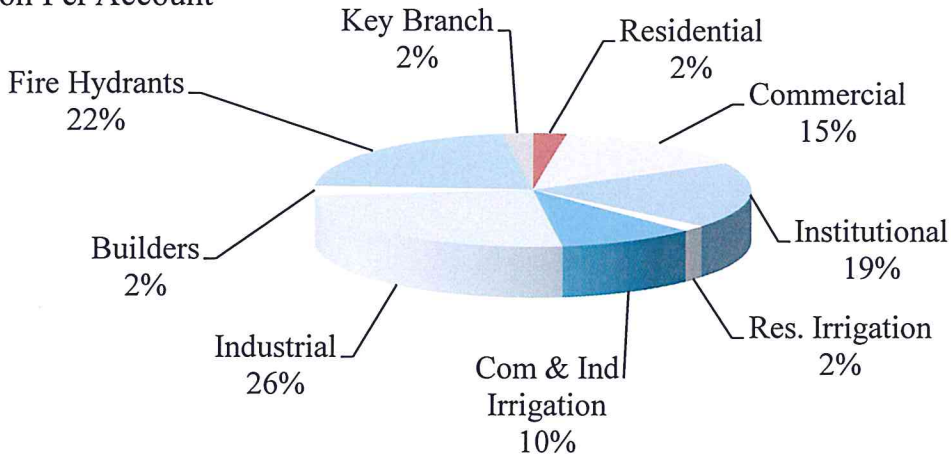
Revenues



Consumption Class	Water Accounts		Consumption ('000)		Avg Consmpt Per Acct	
	Dec. '16	Dec. '15	Dec. '16	Dec. '15	Dec. '16	Dec. '15
Residential	17,957	17,728	134,682	126,159	7,500	7,116
Commercial	680	639	44,723	26,919	65,770	42,127
Institutional	158	167	6,908	8,981	43,727	53,778
Residential Irrigation	893	893	6,175	4,300	6,915	4,816
Com & Ind Irrigation	681	655	30,971	25,534	45,479	38,983
Industrial	129	130	9,217	9,537	71,450	73,361
Builders	297	226	2,520	1,669	8,487	7,384
Fire Hydrants	45	35	5,438	2,171	120,856	62,038
Residential Key Branch	7	6	45	39	6,510	6,480
Bulk Untreated Water	4	5	971	655	242,750	131,000
Bulk Treated Water	1	1	52,479	51,911	52,479,000	51,911,000
Total	20,852	20,485	294,129	257,875		

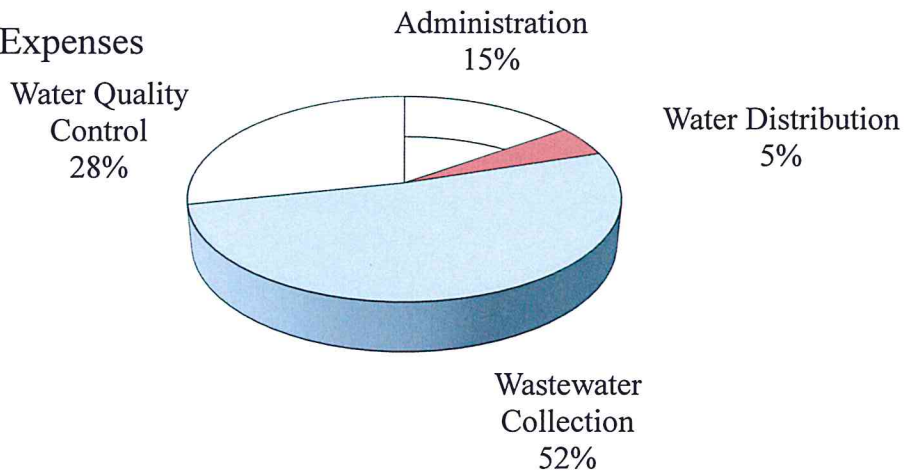
Consumption to date is ahead of prior year's consumption because connections are up in year over year comparisons. In a year over year comparison, customer accounts have increased by 367 new connections.

Consumption Per Account



The Department's expenses are above anticipated levels to date. Note that the overall expenditure activity of the fund (excluding depreciation) indicates 25.41% 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.

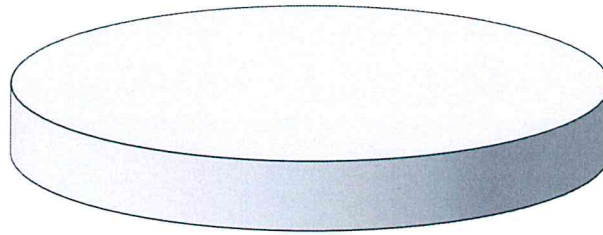
Water & Sewer Expenses



INVESTMENT SCHEDULE:

A schedule of investments is included in your packet for period ended December 31, 2016.

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
December 31, 2016 and 2015 (Unaudited)

<u>ASSETS</u>	<u>Fiscal 2017</u>	<u>Fiscal 2016</u>
Cash and Investments	\$ 21,109,490	\$ 17,248,952
Receivables:		
Current Year Taxes	12,461,912	10,095,335
Delinquent Taxes (Net of Allowance of \$700,407)	-	-
Accounts (Net of Allowance of \$180,866)	1,290,426	1,154,931
Ambulance	730,218	713,036
Municipal Court	64,033	127,954
Due From Other Funds	21,906	296,787
Capital Assets (net of accumulated depreciation)	<u>375,296,952</u> *	<u>343,187,423</u>
Total Assets	<u>\$ 410,974,937</u>	<u>\$ 372,824,418</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 323,914	\$ 256,652
Accrued Liabilities	833,532	2,002,348
Deferred Revenue	13,256,163	10,936,325
Noncurrent liabilities:		
Due within one year	12,175,207 *	11,115,732
Due in more than one year	<u>142,691,600</u> *	<u>110,076,318</u>
Total Liabilities	<u>169,280,416</u>	<u>134,387,375</u>
FUND BALANCES:		
Invested in capital assets, net of related debt	220,430,145 *	221,995,373
Unassigned	<u>21,264,376</u>	<u>16,441,670</u>
Total Fund Balances	<u>241,694,521</u>	<u>238,437,043</u>
Total Liabilities And Fund Balances	<u>\$ 410,974,937</u>	<u>\$ 372,824,418</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 Three Months
 Ended December 31, 2016 and 2015 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ORIGINAL BUDGET	FY17 POSITIVE (NEGATIVE) BUDGET	FY17 PERCENT COLLECTED TO BUDGET
REVENUES:							
Taxes	\$ 13,770,396	\$ 11,806,641	\$ 17,529,998	\$ 14,903,829	\$ 42,063,494	\$ (24,533,496)	41.68%
License And Permits	94,083	106,009	288,824	348,405	1,473,181	(1,184,357)	19.61%
Grant Revenue	96,674	975	100,371	59,809	-	100,371	0.00%
Charges For Services	355,931	322,484	953,954	971,561	4,157,958	(3,204,004)	22.94%
Fines And Fees	353,172	199,159	757,103	807,071	2,286,617	(1,529,514)	33.11%
Interest Earnings	3,765	1,009	10,075	2,498	8,000	2,075	125.93%
Contributions	-	-	-	-	-	-	0.00%
Miscellaneous	49,923	33,399	136,876	135,370	1,011,029	(874,153)	13.54%
Total Revenues	14,723,945	12,469,677	19,777,201	17,228,542	51,000,279	(31,223,079)	38.78%
EXPENDITURES:							
General Government	986,581	880,308	2,593,059	2,715,615	11,807,952	9,214,893	21.96%
Public Safety	2,748,499	2,757,355	7,166,466	7,694,556	29,479,132	22,312,666	24.31%
Public Works	256,363	611,735	589,447	1,187,335	4,541,657	3,952,210	12.98%
Community Development	354,897	298,188	875,599	877,616	4,536,781	3,661,183	19.30%
Total Expenditures	4,346,340	4,547,587	11,224,571	12,475,121	50,365,523	39,140,952	22.29%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	10,377,605	7,922,090	8,552,630	4,753,421	634,756		
OTHER FINANCING SOURCES (USES)							
Reserve/Contingency	-	-	-	-	-	-	0.00%
Sale of Capital Assets, net	-	-	-	-	-	-	0.00%
Operating Transfers In	-	-	-	-	1,208,513	(1,208,513)	0.00%
Operating Transfers Out	-	-	(365,235)	(332,133)	(1,843,270)	(2,208,505)	19.81%
Total Other Financing Sources (Uses)	-	-	(365,235)	(332,133)	(634,756)	(3,417,018)	19.81%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	10,377,605	7,922,089	8,187,395	4,421,288	0		
FUND BALANCE							
BEGINNING	10,886,771	8,519,581	13,076,981	12,020,382	12,020,385		
ENDING	<u>\$ 21,264,376</u>	<u>\$ 16,441,670</u>	<u>\$ 21,264,376</u>	<u>\$ 16,441,670</u>	<u>\$ 12,020,385</u>		

City of Mansfield, Texas

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -
 General Fund - For the Month and Three Months Ended December 31, 2016 and 2015 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ORIGINAL BUDGET	FY17 POSITIVE (NEGATIVE) BUDGET	FY17 PERCENT COLLECTED TO BUDGET
REVENUES:							
Taxes-Current	\$ 12,917,206	\$ 11,033,040	14,785,316	\$ 12,262,472	\$ 27,288,571	\$ (12,503,255)	54.18%
Taxes-Prior	(6,828)	5,084	42,775	39,799	144,330	(101,556)	29.64%
Gas Royalty Income	766	1,083	993	1,322	-	993	0.00%
Franchise Taxes	-	30	44,206	58,313	3,867,598	(3,823,393)	1.14%
Sales Taxes	829,543	755,692	2,616,659	2,473,980	10,409,957	(7,793,299)	25.14%
Mix Drink Taxes	-	-	46,284	44,991	180,031	(133,747)	25.71%
Delinquent P& I	29,709	11,712	(6,234)	22,952	173,006	(179,240)	-3.60%
Collection Costs	-	-	-	-	-	-	0.00%
Total Taxes	13,770,396	11,806,641	17,529,998	14,903,829	42,063,494	(24,533,496)	41.68%
LICENSE & PERMITS							
Building Permits	71,071	84,959	201,516	255,827	1,048,020	(846,504)	19.23%
Other Lic/Permits	23,012	21,050	87,308	92,578	425,161	(337,853)	20.54%
Total License & Permits	94,083	106,009	288,824	348,405	1,473,181	(1,184,357)	19.61%
GRANT REVENUE	96,674	975	100,371	59,809	-	100,371	0.00%
CHARGES FOR SERVICES							
Sanitation	234,283	204,875	649,833	638,103	2,718,334	(2,068,501)	23.91%
Ambulance Services	121,648	113,340	304,122	306,083	1,200,000	(895,878)	25.34%
Fines & Fees-Engineering	-	4,269	-	27,375	239,624	(239,624)	0.00%
Total Charges For Services	355,931	322,484	953,954	971,561	4,157,958	(3,204,004)	22.94%
FINES & FEES							
Fines & Fees-Court	79,593	89,634	222,184	258,069	1,441,914	(1,219,731)	15.41%
Fines & Fees-Other	273,579	109,526	534,920	549,002	844,703	(309,783)	63.33%
Total Fines & Fees	353,172	199,159	757,103	807,071	2,286,617	(1,529,514)	33.11%
INTEREST EARNINGS	3,765	1,009	10,075	2,498	8,000	2,075	125.93%
CONTRIBUTIONS	-	-	-	-	-	-	0.00%
MISCELLANEOUS							
Certificate Of Occupancy	1,620	360	4,800	2,040	8,243	(3,443)	58.23%
Mowing	130	395	960	2,665	-	960	0.00%
Sale Of Property	-	5,597	1,346	10,046	2,120	(774)	63.49%
Zoning Fees	15,000	4,100	24,650	19,295	35,581	(10,931)	69.28%
Plat Fees	1,410	11,325	5,560	26,335	39,206	(33,646)	14.18%
Miscellaneous	31,763	11,622	99,560	74,989	925,879	(826,319)	10.75%
Total Miscellaneous	49,923	33,399	136,876	135,370	1,011,029	(874,153)	13.54%
Total Revenues	\$ 14,723,945	12,469,677	19,777,201	\$ 17,228,542	\$ 51,000,279	\$ (31,223,078)	38.78%

City of Mansfield, Texas

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -
 General Fund - For the Month and Three Months Ended December 31, 2016 and 2015 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ORIGINAL BUDGET	FY17 POSITIVE (NEGATIVE) BUDGET	FY17 PERCENT COLLECTED TO BUDGET
EXPENDITURES:							
GENERAL GOVERNMENT							
Non-departmental	\$ 4,566	\$ 1,160	11,754	\$ 7,244	\$ -	\$ (11,754)	0.00%
City Council	27,494	6,479	52,980	22,858	118,907	65,927	44.56%
Administration	46,417	85,565	131,831	280,811	789,224	657,393	16.70%
City Secretary	37,005	25,946	88,101	193,653	382,685	294,584	23.02%
Legal	47,994	9,526	130,052	48,786	986,329	856,277	13.19%
Human Resources	77,119	56,807	162,552	166,029	664,751	502,199	24.45%
Building Maintenance	81,416	103,023	259,730	277,763	1,046,977	787,247	24.81%
Finance	46,244	36,584	134,445	116,743	552,161	417,716	24.35%
Accounting	64,823	46,581	115,700	96,006	480,819	365,119	24.06%
Purchasing	7,667	7,430	21,103	27,492	88,961	67,858	23.72%
Tax Collection	7,358	5,831	219,077	208,331	273,800	54,723	80.01%
Sanitation	187,574	184,464	375,218	368,776	2,239,140	1,863,922	16.76%
Information Technology	78,342	58,804	157,878	162,131	828,557	670,679	19.05%
Budget	8,009	7,556	20,092	21,266	92,735	72,642	21.67%
Planning Administration	91,109	89,165	242,129	262,904	1,040,798	798,670	23.26%
Planning/Zoning Comm	1,333	2,009	2,659	4,445	11,581	8,922	22.96%
Engineering	31,223	32,863	81,864	96,198	418,812	336,949	19.55%
Board of Adjustments	189	216	312	298	3,274	2,962	9.54%
Historic Landmark	14	1,209	165	1,309	4,320	4,155	3.82%
Development Services	140,686	119,091	385,418	352,572	1,784,120	1,398,701	21.60%
Total	986,581	880,308	2,593,059	2,715,615	11,807,952	9,214,893	21.96%
PUBLIC SAFETY							
Public Safety Administration	-	55,233	-	178,024	0	-	0.00%
Police Administration	115,155	134,593	540,414	526,619	1,508,684	968,270	35.82%
Communications	462,938	446,701	771,734	811,956	2,673,212	1,901,478	28.87%
Patrol	531,066	510,253	1,468,490	1,569,952	6,597,420	5,128,929	22.26%
CID And Narcotics	229,138	244,598	574,328	661,378	2,641,045	2,066,717	21.75%
K-9 Unit	22,248	20,372	59,369	58,983	252,716	193,347	23.49%
COPS	52,802	18,857	156,741	45,585	637,639	480,898	24.58%
Municipal Court	47,025	50,400	132,342	171,017	675,112	542,770	19.60%
Training	35,421	22,369	75,398	30,238	158,129	82,730	47.68%
Animal Control	47,598	55,925	124,149	163,160	677,109	552,960	18.34%
CVE Traffic Enforcement	38,949	29,506	100,971	82,749	331,194	230,224	30.49%
Traffic Enforcement	43,498	45,687	112,818	113,770	465,817	352,998	24.22%
Park Patrol	-	10,903	-	44,865	-	-	0.00%
Police Grant Expenditures	54,176	18,792	105,460	40,231	278,838	173,379	37.82%
Fire Administration	83,005	75,122	212,490	210,169	951,270	738,781	22.34%
Fire Prevention	57,075	55,061	167,880	186,208	739,135	571,256	22.71%
Emergency Management	15,288	31,866	56,463	76,253	209,517	153,054	26.95%
Fire Operations	913,117	931,117	2,507,419	2,723,399	10,682,295	8,174,876	23.47%
Total	2,748,499	2,757,355	7,166,466	7,694,556	29,479,132	22,312,666	24.31%
PUBLIC WORKS							
Street Maintenance	151,903	514,512	367,874	957,843	3,300,332	2,932,458	11.15%
Traffic Control	104,460	97,224	221,573	229,492	1,241,325	1,019,752	17.85%
Total	256,363	611,735	589,447	1,187,335	4,541,657	3,952,210	12.98%

City of Mansfield, Texas

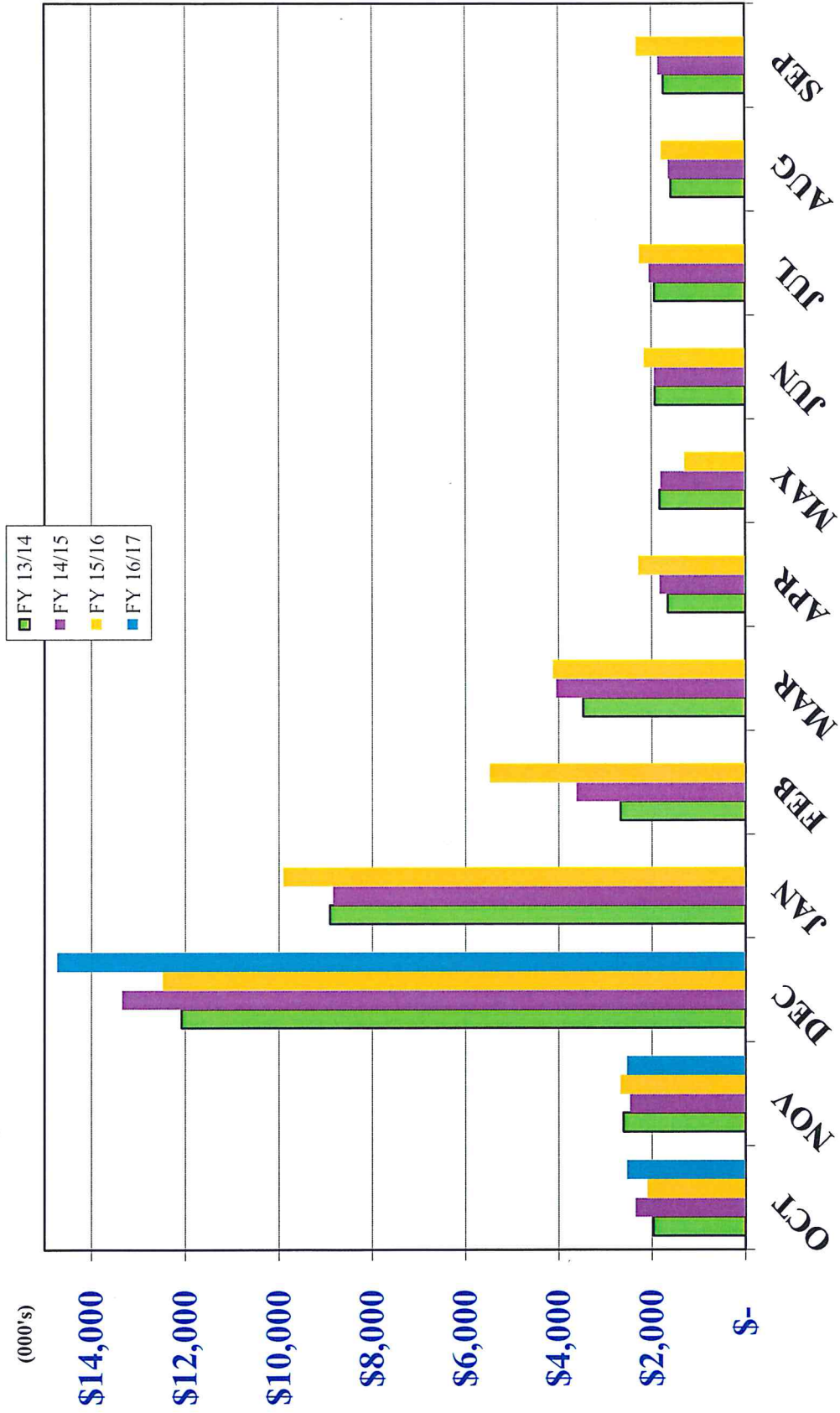
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -
General Fund - For the Month and Three Months Ended December 31, 2016 and 2015 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ORIGINAL BUDGET	FY17 POSITIVE (NEGATIVE) BUDGET	FY17 PERCENT COLLECTED TO BUDGET
COMMUNITY SERVICES							
Parks & Recreation Operations	185,236	149,430	475,597	457,971	2,361,491	1,885,894	20.14%
Communications & Marketing	25,825	25,218	68,496	71,305	335,766	267,270	20.40%
Downtown Parking	873	3,527	2,908	27,841	-	(2,908)	0.00%
Senior Citizens	21,145	22,575	61,947	63,582	285,008	223,061	21.74%
Cultural Services	40,550	26,795	74,819	52,354	419,523	344,703	17.83%
Library	81,267	70,642	191,832	204,563	1,134,993	943,161	16.90%
Total	354,897	298,188	875,599	877,616	4,536,781	3,661,183	19.30%
TOTAL EXPENDITURES	\$ 4,346,340	\$ 4,547,587	11,224,571	\$ 12,475,121	\$ 50,365,523	\$ 39,140,952	22.29%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	10,377,605	7,922,090	8,552,630	4,753,421	634,756		
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN							
Utility Fund-Transfer	-	-	-	-	1,208,513	(1,208,513)	0.00%
LEC-Transfer	-	-	-	-	-	-	0.00%
Sale of Capital Assets, net	-	-	-	-	-	-	0.00%
Unreserved, current	-	-	-	-	-	-	0.00%
Total Other Financing Sources	-	-	-	-	1,208,513	(1,208,513)	0.00%
TRANSFERS OUT							
Land	-	-	-	-	-	-	0.00%
LEC	-	-	-	-	-	-	0.00%
Fire Station #3	-	-	-	-	-	-	0.00%
Animal Control	-	-	-	-	-	-	0.00%
MPFDC	-	-	-	-	(372,496)	(372,496)	0.00%
Equipment	-	-	-	-	-	-	0.00%
Transfers	-	-	-	-	(571,820)	(571,820)	0.00%
PFA Insurance	-	-	365,235	332,133	(420,158)	(54,923)	-86.93%
Economic Incentives	-	-	-	-	(414,736)	(414,736)	0.00%
Reserve/Contingency	-	-	-	-	(64,060)	(64,060)	0.00%
Total Other Financing Uses	-	-	365,235	332,133	(1,843,270)	(1,478,035)	-19.81%
Total Other Financing Sources (Uses)	-	-	(365,235)	(332,133)	(634,756)	(2,686,548)	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	10,377,605	7,922,090	8,187,395	4,421,288	0		
UNRESERVED FUND BALANCE							
BEGINNING	10,886,771	8,519,580	13,076,981	12,020,382	12,020,385		
ENDING	\$ 21,264,376	\$ 16,441,670	\$ 21,264,376	\$ 16,441,670	\$ 12,020,385		



CITY OF MANSFIELD

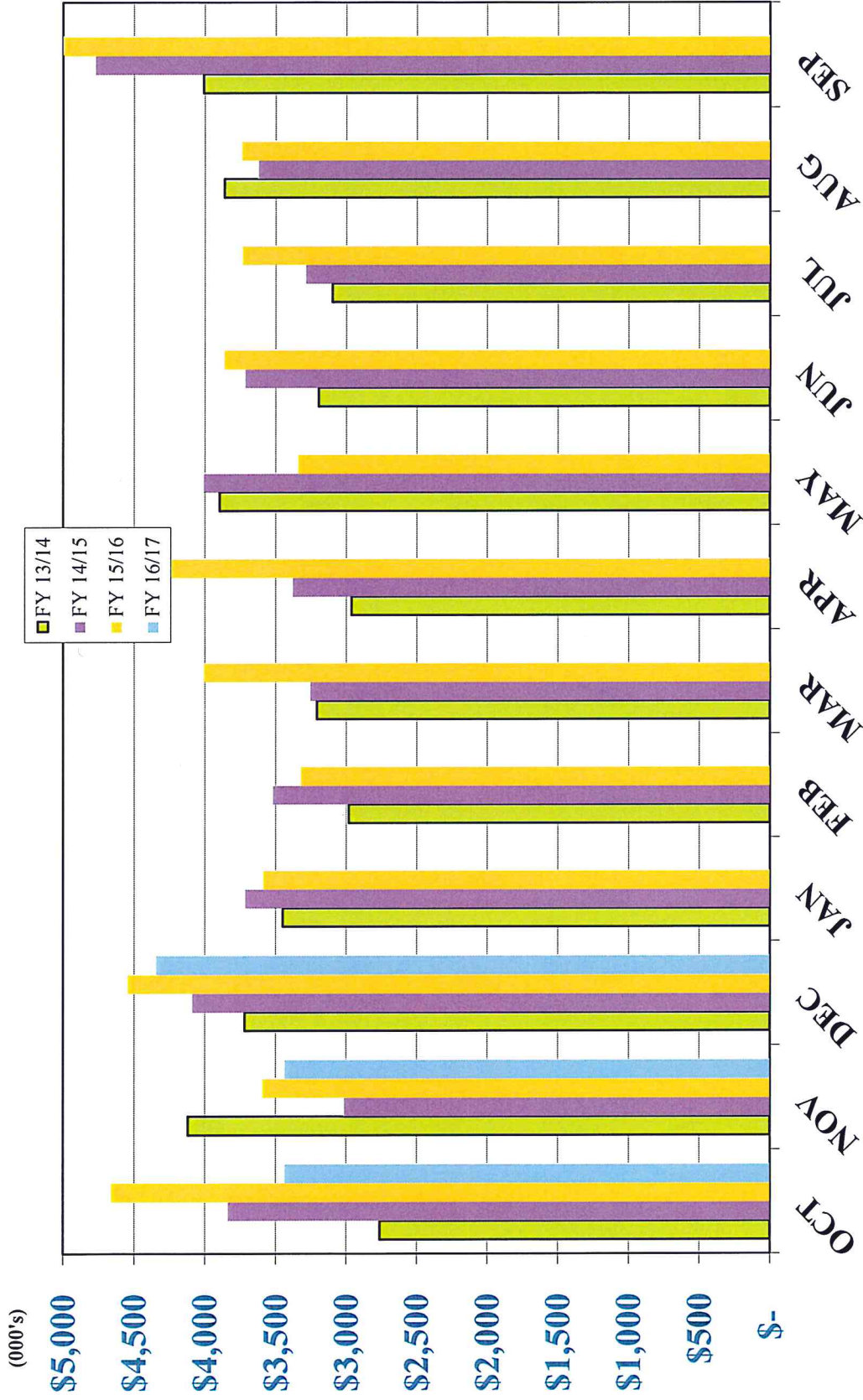
General Fund - Total Revenues





CITY OF MANSFIELD

General Fund - Total Expenditures

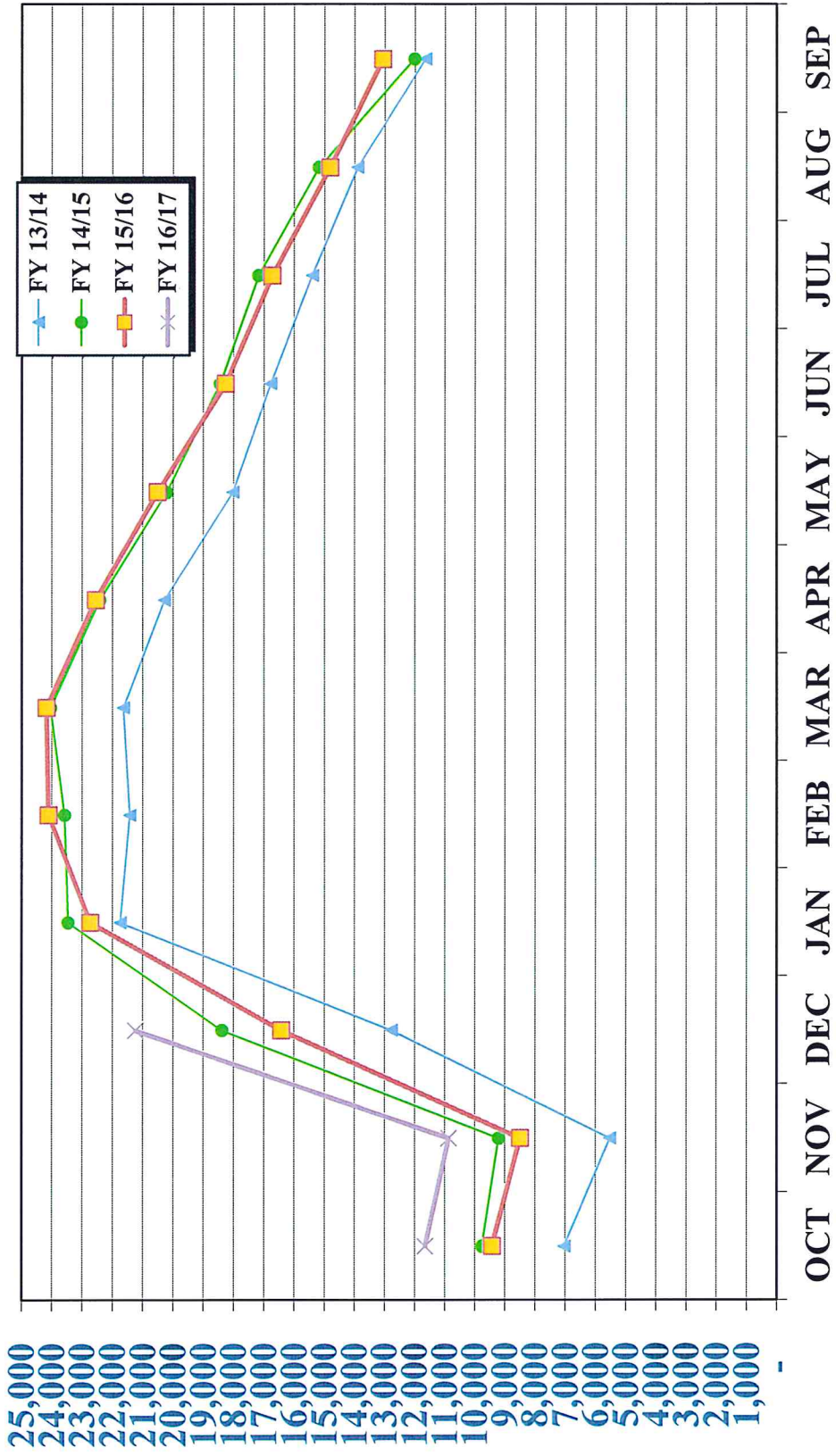




CITY OF MANSFIELD

General Fund - Fund Balance

(000's)



SPECIAL REVENUE FUNDS

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

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

The TIF Number Two Fund or Tax Incremental Financing Fund Number Two is used to account for taxes generated in the designated TIF Zone. These taxes will be used to revitalize the downtown area of Mansfield. The revitalization will come through the use of public funds for public improvements in the area.

The Tree Mitigation Fund is used to account for the funds paid by developers to restore and maintain trees in the City of Mansfield.

The Hotel/Motel Fund is used to account for the occupancy taxes generated from the local hotels that are used to promote the City of Mansfield and events in the City that further promote hotel stays.

The Mansfield Parks Facility Development Corporation Fund – This fund is used to account for the construction and development of sports and recreation facilities, equipment, and miscellaneous improvements to the City's Park System. These projects will be financed through sales tax supported bonds.

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

City of Mansfield, Texas

Comparative Balance Sheet - Tax Increment Reinvestment Zone Fund Number One
December 31, 2016 and 2015 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 2,488,325	\$ 5,361,165
Due From Other Funds	23,204	11,089
	<u> </u>	<u> </u>
Total Assets	<u>\$ 2,511,529</u>	<u>\$ 5,372,254</u>
 <u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 1,060,781	\$ 1,157,110
Retainage Payable	-	-
	<u> </u>	<u> </u>
Total Liabilities	<u>1,060,781</u>	<u>1,157,110</u>
FUND BALANCES:		
Fund Balance	1,449,193	6,233,559
Excess Revenues Over Expenditures	1,556	(2,018,415)
	<u> </u>	<u> </u>
Total Fund Balances	<u>1,450,748</u>	<u>4,215,144</u>
	<u> </u>	<u> </u>
Total Liabilities And Fund Balances	<u>\$ 2,511,529</u>	<u>\$ 5,372,254</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - TIRZ Number One Fund
For the Month and Three Months Ended December 31, 2016 and 2015 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE
<u>REVENUES:</u>				
Taxes, Penalties, And Interest	\$ -	-	-	-
Interest Income	575	222	1,555	561
Total Revenues	575	222	1,555	561
<u>EXPENDITURES:</u>				
General Government	-	572,090	-	2,018,976
Debt Service -				
Principal Retirement	-	-	-	-
Interest	-	-	-	-
Lease Payments	-	-	-	-
Bond Issuance Cost	-	-	-	-
Fiscal Charges	-	-	-	-
Total Expenditures	-	572,090	-	2,018,976
Excess Of Revenues Over (Under) Expenditures	575	(571,868)	1,555	(2,018,415)
<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	575	(571,868)	1,555	(2,018,415)
FUND BALANCE, BEGINNING	1,450,173	4,787,012	1,449,193	6,233,559
FUND BALANCE, ENDING	\$ 1,450,748	\$ 4,215,144	\$ 1,450,748	\$ 4,215,144

City of Mansfield, Texas

Comparative Balance Sheet - Tax Increment Reinvestment Zone Fund Number Two
December 31, 2016 and 2015 (Unaudited)

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

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - TIRZ Number Two Fund
For the Month and Three Months Ended December 31, 2016 and 2015 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE
<u>REVENUES:</u>				
Taxes, Penalties, And Interest	\$ -	-	-	-
Interest Income	-	-	-	-
Total Revenues	-	-	-	-
<u>EXPENDITURES:</u>				
Debt Service -				
Principal Retirement	-	-	-	-
Interest	-	-	-	-
Lease Payments	-	-	-	-
Bond Issuance Cost	-	-	-	-
Fiscal Charges	-	-	-	-
Total Expenditures	-	-	-	-
Excess Of Revenues Over (Under) Expenditures	-	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>				
Refunding Bonds Issued	-	-	-	-
Premium on Bonds Issued	-	-	-	-
Discounts on Bonds Issued	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	-	-
FUND BALANCE, BEGINNING	3,663	7,318	3,663	7,318
FUND BALANCE, ENDING	\$ 3,663	\$ 7,318	\$ 3,663	\$ 7,318

City of Mansfield, Texas

Comparative Balance Sheet - Tree Mitigation Fund
December 31, 2016 and 2015 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 72,015	\$ 125,041
Inventory	61,228	61,228
	<u> </u>	<u> </u>
Total Assets	<u>\$ 133,243</u>	<u>\$ 186,269</u>
 <u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Accrued Liabilities	307	4,216
	<u> </u>	<u> </u>
Total Liabilities	<u>307</u>	<u>4,216</u>
 FUND BALANCES:		
Fund Balance	147,293	197,662
Excess Revenues Over Expenditures	(14,357)	(15,609)
	<u> </u>	<u> </u>
Total Fund Balances	<u>132,936</u>	<u>182,053</u>
	 <u> </u>	 <u> </u>
Total Liabilities And Fund Balances	<u>\$ 133,243</u>	<u>\$ 186,269</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
 Tree Mitigation Fund - For the Month and Three Months Ended December 31, 2016 and 2015 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE
<u>REVENUES:</u>				
Tree Mitigation Fee	\$ -	\$ -	\$ -	\$ -
Interest Income	16	10	53	29
Total Revenues	<u>16</u>	<u>10</u>	<u>53</u>	<u>29</u>
<u>EXPENDITURES:</u>				
Administrative Services	5,154	4,640	14,410	15,396
Contractual Services	-	112	-	242
Other Equipment	-	-	-	-
Total Expenditures	<u>5,154</u>	<u>4,752</u>	<u>14,410</u>	<u>15,639</u>
Excess Of Revenues Over (Under) Expenditures	(5,139)	(4,742)	(14,357)	(15,609)
<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)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(5,139)	(4,742)	(14,357)	(15,609)
FUND BALANCE, BEGINNING	<u>138,074</u>	<u>186,795</u>	<u>147,293</u>	<u>197,662</u>
FUND BALANCE, ENDING	<u>\$ 132,936</u>	<u>\$ 182,053</u>	<u>\$ 132,936</u>	<u>\$ 182,053</u>

City of Mansfield, Texas

Comparative Balance Sheet - Hotel/Motel Occupancy Tax Fund
December 31, 2016 and 2015 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 746,073	\$ 1,088,690
Accounts Receivable	-	-
	<u>746,073</u>	<u>1,088,690</u>
Total Assets	<u>\$ 746,073</u>	<u>\$ 1,088,690</u>
 <u>LIABILITIES & FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accrued Liabilities	\$ 4,054	\$ 6,996
	<u>4,054</u>	<u>6,996</u>
Total Liabilities	<u>4,054</u>	<u>6,996</u>
 <u>FUND BALANCES:</u>		
Fund Balance	1,381,818	1,143,475
Excess Revenues Over Expenditures	<u>(639,799)</u>	<u>(61,781)</u>
Total Fund Balances	<u>742,020</u>	<u>1,081,694</u>
Total Liabilities And Fund Balances	<u>\$ 746,073</u>	<u>\$ 1,088,690</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 Three Months Ended December 31, 2016 and 2015 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ORIGINAL BUDGET	FY17 OVER (UNDER) BUDGET	FY17 PERCENT COLLECTED TO BUDGET
REVENUES:							
Hotel Occupancy Tax	\$ 1,000	\$ -	\$ 2,000	\$ 5,000	\$ 713,300	\$ (711,300)	0.28%
Miscellaneous Income	226	87	611	140	0	611	0.00%
Total Revenues	1,226	87	2,611	5,140	713,300	(710,689)	0.37%
EXPENDITURES:							
Mansfield Historical Society	1,430	1,640	5,929	4,856	34,680	(28,751)	17.10%
The LOT	5,594	-	115,442	-	85,000	30,442	135.81%
Mansfield Rotary Club	-	-	-	-	37,000	(37,000)	0.00%
Farr Best Theater	-	-	453,975	-	-	453,975	0.00%
Rockin 4th of July	-	-	-	-	-	-	0.00%
Discover Historic Mansfield	782	-	2,090	-	6,000	(3,910)	34.83%
Mansfield Tourism	26,837	19,448	64,974	46,218	358,000	(293,026)	18.15%
Sunrise Rotary	-	319	-	319	15,000	(15,000)	0.00%
Pickled Mansfield Society	-	-	-	-	25,000	(25,000)	0.00%
Mansfield Comm Theater - Mainstage	-	-	-	-	7,000	(7,000)	0.00%
Mansfield Police Dept. - Electronic Signage	-	-	-	-	15,000	(15,000)	0.00%
Mansfield Police Dept. - Explorer Competition	-	-	-	-	11,000	(11,000)	0.00%
Mansfield Commission for the Arts	-	-	-	-	25,000	(25,000)	0.00%
Reserve	-	15,528	-	15,528	94,620	(94,620)	0.00%
Total Expenditures	34,644	36,934	642,410	66,921	713,300	(70,890)	90.06%
Excess Of Revenues Over (Under) Expenditures	(33,418)	(36,847)	(639,799)	(61,781)			
FUND BALANCE, BEGINNING	775,437	1,118,541	1,381,818	1,143,475			
FUND BALANCE, ENDING	\$ 742,020	\$ 1,081,694	\$ 742,020	\$ 1,081,694			

City of Mansfield, Texas

Comparative Budget and Cash Analysis -
Hotel/Motel Occupancy Tax Fund - For the Three Months Ended December 31, 2016 and 2015 (Unaudited)

	Budgeted Request	FY17 Amount To Date	Available Budget	FY17 PERCENT COLLECTED TO BUDGET
REVENUES:				
Hotel Occupancy Tax	\$ 713,300	\$ 2,000	\$ 711,300	0.28%
Interest Income	-	611	(611)	-
Total Revenues	713,300	2,611	710,689	0.37%
EXPENDITURES:				
Mansfield Historical Society	34,680	5,929	28,751	17.10%
The LOT	85,000	5,594	79,406	6.58%
The LOT **	-	109,848	-	0.00%
Mansfield Rotary Club	37,000	-	37,000	0.00%
Farr Best Theater **	-	453,975	-	0.00%
Discover Historic Mansfield - Painted Pianos	1,000	450	550	45.00%
Discover Historic Mansfield - Stroll, Shop & Dine	5,000	1,640	3,360	32.79%
Mansfield Tourism	358,000	64,974	293,026	18.15%
Sunrise Rotary	15,000	-	15,000	0.00%
Pickled Mansfield Society	25,000	-	25,000	0.00%
Mansfield Comm Theater - Mainstage	7,000	-	7,000	0.00%
Mansfield Police Dept. - Electronic Signage	15,000	-	15,000	0.00%
Mansfield Police Dept. - Explorer Competition	11,000	-	11,000	0.00%
Mansfield Commission for the Arts	25,000	-	25,000	0.00%
Reserve	94,620	-	94,620	0.00%
Total Expenditures	713,300	642,410	634,713	90.06%
Revenues / (Expenditures)	-	(639,799)	75,976	

SUPPLEMENTAL INFORMATION: CASH ANALYSIS

Beginning Cash Balance for Fiscal Year 2017	1,385,872
Plus: FY2017 Cash Collections	2,611
Less: FY2017 Cash Expenditures	(642,410)
Cash Balance as of December 31, 2016	<u>746,073</u>
Remaining Hotel/Motel Occupancy Funds to Collect	710,689
Remaining Hotel/Motel Occupancy Funds to Expend	(634,713)
Projected Cash Balance at September 30, 2017	<u>822,049</u>

** Expense approved by City Council

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Parks Facilities Development Corporation
December 31, 2016 and 2015 (Unaudited)

<u>ASSETS:</u>	<u>2017</u>	<u>2016</u>
Cash And Investments	\$ 10,426,775	\$ 10,455,590
Receivables:		
Accounts	744,971	739,877
Prepays	2,755	-
Total Assets	<u>\$ 11,174,501</u>	<u>\$ 11,195,467</u>
<u>LIABILITIES & FUND BALANCES:</u>		
LIABILITIES:		
Accounts Payable	\$ 290,027	\$ 314,458
Retainage Payable	-	45,206
Other Liabilities	612,149	69,301
Deferred Revenue	1,825,891	321,966
Total Liabilities	<u>2,728,066</u>	<u>750,931</u>
FUND BALANCES:		
Fund Balance	8,411,731	10,318,102
Excess Revenues Over (Under) Expenditures	<u>34,704</u>	<u>126,434</u>
Total Fund Balances	<u>8,446,435</u>	<u>10,444,536</u>
Total Liabilities And Fund Balances	<u>\$ 11,174,501</u>	<u>\$ 11,195,467</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 Three Months Ended December 31, 2016 and 2015 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ADOPTED BUDGET	FY17 OVER (UNDER) BUDGET	FY17 PERCENT COLLECTED TO BUDGET
REVENUES:							
Sales Tax Revenue	\$ 253,007	\$ 274,046	\$ 823,037	\$ 925,589	\$ 3,263,808	\$ (2,440,771)	25.22%
Contributions	1,220	8,373	1,800	9,383	-	1,800	0.00%
Interest Earnings	2,612	982	7,406	2,356	3,000	4,406	246.88%
Other Income	(103)	42,317	15,832	42,317	205,722	(189,890)	7.70%
MAC Revenue	43,734	39,571	138,093	118,518	450,482	(312,389)	30.65%
Lease Royalties	4,354	-	4,354	-	656,950	-	0.66%
Park Land Dedication Revenue	7,250	30,750	61,750	120,000	-	61,750	0.00%
Total Revenues	312,074	396,040	1,052,272	1,218,163	4,579,962	(2,875,095)	22.98%
EXPENDITURES:							
Administration	303,748	80,865	497,937	499,216	1,538,408	(1,040,471)	32.37%
Athletic Complex	34,606	27,658	89,117	75,124	383,418	(294,301)	23.24%
Rose Park	35,601	18,111	81,563	72,286	399,909	(318,346)	20.40%
Oliver Nature Park	40,600	36,841	99,605	99,898	619,858	(520,253)	16.07%
McClendon Park	-	-	-	-	-	-	0.00%
Chandler Park	-	-	-	-	-	-	0.00%
Recreational Center	47,612	64,346	149,039	157,983	761,810	(612,770)	19.56%
Linear Park	-	-	-	-	-	-	0.00%
Hardy Allmon Park	-	-	-	-	-	-	0.00%
Neighborhood Parks	-	-	-	-	-	-	0.00%
Projects	31,420	18,068	92,852	18,068	862,559	(769,707)	10.76%
Quadrant 4	-	129,675	-	162,375	-	-	0.00%
Non-Departmental	-	-	-	6,778	-	-	0.00%
Total Expenditures	493,587	375,565	1,010,113	1,091,728	4,565,962	(3,555,848)	22.12%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(181,513)	20,475	42,158	126,434	14,000	680,754	301.12%
OTHER FINANCING SOURCES (USES):							
Operating Transfers In (Out)	-	-	(7,454)	-	(14,000)	6,546	53.24%
Cash Reserves	-	-	-	-	-	-	0.00%
Bond Proceeds	-	-	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	-	(7,454)	-	(14,000)	6,546	53.24%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(181,513)	20,475	34,704	126,434			
FUND BALANCE, BEGINNING	8,627,948	10,424,060	8,411,731	10,318,102			
FUND BALANCE, ENDING	\$ 8,446,435	\$ 10,444,536	\$ 8,446,435	\$ 10,444,536			

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Economic Development Corporation
December 31, 2016 and 2015 (Unaudited)

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash And Investments	\$ 8,189,744	\$ 6,708,447
Accounts Receivable	413,670	376,730
Restricted Assets:		
Cash and Investments, Projects	15,059,474	602,636
Fixed Assets (net of accumulated depreciation)	9,101,815	6,999,898
Deferred Issuance Cost	-	-
Total Assets	<u>\$ 32,764,703</u>	<u>\$ 14,687,711</u>
 <u>LIABILITIES AND NET ASSETS</u>		
LIABILITIES:		
Accounts Payable	\$ 5,933	\$ 1,540
Accrued Liabilities	72,496	63,403
Retainage Payable	10,239	7,814
Bonds Payable	23,585,000	10,365,000
Unamortized Discounts on Bonds	(158,040)	(81,700)
Unamortized Premiums	1,289,523	167,779
Deferred Amount on Refunding	203,724	231,505
Contract Commitments	6,329,723 *	3,824,391
Total Liabilities	<u>31,338,598</u>	<u>14,579,732</u>
NET ASSETS:		
Restricted	15,059,474	602,636
Unassigned	<u>(13,633,369)</u>	<u>(494,657)</u>
Total Net Assets	<u>1,426,105</u>	<u>107,979</u>
Total Liabilities & Net Assets	<u>\$ 32,764,703</u>	<u>\$ 14,687,711</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 Three Months Ended December 31, 2016 and 2015 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE
OPERATING REVENUES:				
Sales Tax Revenue	\$ 414,771	\$ 377,846	\$ 1,308,329	\$ 1,236,990
Gas Royalties	-	-	-	-
Miscellaneous	11,645	1,423	17,468	3,969
Rental Of Facilities	-	-	-	-
Total Operating Revenues	426,417	379,269	1,325,797	1,240,959
OPERATING EXPENDITURES:				
Administration	94,057	71,030	212,368	211,330
Promotions	6,507	1,407	17,401	23,768
Retention	-	-	4,502	7,366
Development Plan	501	-	539	1,797
Projects	193,383	663,776	276,853	894,391
Depreciation	259 *	259 *	769 *	769
Total Operating Expenditures	294,707	736,472	512,433	1,139,422
OPERATING INCOME	131,710	(357,203)	813,364	101,536
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	1,926	734	5,343	1,686
Sale of Property	-	-	-	-
Amortization	-	(1,774)	-	(1,774)
Bond Proceeds	-	-	15,000,450	-
Interest and fiscal charges	-	-	(192,220)	-
Total Nonoperating Revenue	1,926	(1,040)	14,813,573	(88)
INCOME BEFORE OPERATING TRANSFERS	133,635	(358,243)	15,626,937	101,448
OPERATING TRANSFERS:				
Operating Transfers In (Out)	-	-	(6,737)	-
CHANGE IN NET ASSETS	133,635	(358,243)	15,620,200	101,448
NET ASSETS, BEGINNING	1,292,471	466,222	7,129,019	3,830,922
NET ASSETS, PROJECTS	-	-	(21,323,114) **	(3,824,391) **
NET ASSETS, ENDING	\$ 1,426,105	\$ 107,979	\$ 1,426,105	\$ 107,979

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

DEBT SERVICE FUNDS

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

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

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

City of Mansfield, Texas

Comparative Balance Sheet - General Obligation Debt Service
December 31, 2016 and 2015 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 7,991,142	\$ 7,054,703
Receivables:		
Current Year Taxes	6,332,459	5,256,311
Delinquent Taxes (Net of Allowance of \$312,452)	-	-
Total Assets	<u>\$ 14,323,601</u>	<u>\$ 12,311,014</u>
 <u>LIABILITIES & FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ -	\$ 655
Deferred Revenue	<u>6,332,459</u>	<u>5,256,311</u>
Total Liabilities	<u>6,332,459</u>	<u>5,256,966</u>
 <u>FUND BALANCES:</u>		
Fund Balance	483,024	726,099
Excess Revenues Over Expenditures	<u>7,508,118</u>	<u>6,327,949</u>
Total Fund Balances	<u>7,991,142</u>	<u>7,054,048</u>
Total Liabilities And Fund Balances	<u>\$ 14,323,601</u>	<u>\$ 12,311,014</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenue, Expenditures and Changes in Fund Balance -
 General Obligation Debt Service - For the Month and Three Months Ended December 31, 2016 and 2015 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ORIGINAL BUDGET	FY17 OVER (UNDER) BUDGET	FY17 PERCENT COLLECTED TO BUDGET
REVENUES:							
Taxes, Penalties, And Interest Recoveries	\$ 6,573,900	\$ 5,697,673	\$ 7,529,719	\$ 6,357,305	\$ 13,349,613	\$ (5,819,894)	56.40%
Interest Income	130	74	399	191	-	399	0.00%
Total Revenues	6,574,031	5,697,747	7,530,119	6,357,496	13,349,613	(5,819,494)	56.41%
EXPENDITURES:							
Debt Service -							
Principal Retirement	-	-	-	-	13,349,613	(13,349,613)	0.00%
Interest	-	-	-	-	-	-	0.00%
Lease Payments	-	-	-	-	-	-	0.00%
Bond Issuance Cost	9,500	29,548	12,460	29,548	-	12,460	0.00%
Fiscal Charges	9,541	-	9,541	-	-	9,541	0.00%
Total Expenditures	19,041	29,548	22,001	29,548	13,349,613	(13,327,612)	0.16%
Excess Of Revenues Over (Under) Expenditures	6,554,990	5,668,200	7,508,118	6,327,949			
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	6,554,990	5,668,200	7,508,118	6,327,949			
FUND BALANCE, BEGINNING	1,436,152	1,385,848	483,024	726,099			
FUND BALANCE, ENDING	\$ 7,991,142	\$ 7,054,048	\$ 7,991,142	\$ 7,054,048			

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Parks Facilities Development Corporation Debt Service -
December 31, 2016 and 2015 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 799,427	\$ 502,397
Restricted Cash And Investments	218,089	-
Total Assets	<u>\$ 1,017,516</u>	<u>\$ 502,397</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accrued Interest Payable	\$ 218,089	\$ -
Total Liabilities	<u>218,089</u>	<u>-</u>
FUND BALANCES:		
Fund Balance	323,529	207,809
Excess Revenues Over (Under) Expenditures	<u>475,898</u>	<u>294,588</u>
Total Fund Balances	<u>799,427</u>	<u>502,397</u>
Total Liabilities And Fund Balances	<u>\$ 1,017,516</u>	<u>\$ 502,397</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 Three Months Ended December 31, 2016 and 2015 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ADOPTED BUDGET	FY17 OVER (UNDER) BUDGET	FY17 PERCENT COLLECTED TO BUDGET
REVENUES:							
Taxes, Penalties, And Interest	\$ 161,764	\$ 103,800	\$ 485,294	\$ 311,401	\$ 1,941,171	\$ (1,455,877)	25.00%
Other Income	-	-	-	-	-	-	0.00%
Total Revenues	161,764	103,800	485,294	311,401	1,941,171	(1,455,877)	25.00%
EXPENDITURES:							
Debt Service							
Principal Retirement	-	-	-	-	1,035,000	(1,035,000)	0.00%
Interest And Fiscal Charges	-	16,813	9,395	16,813	906,171	(896,776)	1.04%
Non-departmental	-	-	-	-	-	-	0.00%
Total Expenditures	-	16,813	9,395	16,813	1,941,171	(1,931,776)	0.48%
Excess Of Revenues Over (Under) Expenditures	161,764	86,987	475,899	294,588			
FUND BALANCE, BEGINNING	637,663	415,410	323,529	207,809			
FUND BALANCE, ENDING	\$ 799,427	\$ 502,397	\$ 799,427	\$ 502,397			

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
December 31, 2016 and 2015 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 12,455,168	\$ 14,518,155
Projects In Process		
Current Year	937,956	1,928,577
Prior Year	<u>15,609,068</u>	<u>7,105,948</u>
Total Assets	<u>\$ 29,002,193</u>	<u>\$ 23,552,680</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ 146,781	\$ 146,781
Deposits	351,349	351,349
Retainage Payable	127,227	211,167
Other Liabilities	<u>3,576</u>	<u>20,422</u>
Total Liabilities	<u>628,934</u>	<u>729,719</u>
 <u>FUND BALANCES:</u>		
Fund Balance	28,216,820	22,671,408
Excess Revenues Over (Under)		
Expenditures	<u>156,439</u>	<u>151,553</u>
Total Fund Balance	<u>28,373,259</u>	<u>22,822,961</u>
Total Liabilities And Fund Balance	<u>\$ 29,002,193</u>	<u>\$ 23,552,680</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Street Construction Fund - For the Month and Three Months Ended December 31, 2016 and 2015 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE
REVENUES:				
Recoveries	\$ -	\$ -	\$ -	\$ -
Contributions	-	-	-	-
Intergovernmental	-	-	-	-
Roadway Impact Fees	155,130	66,182	281,113	297,412
Interest Income	4,435	2,210	12,740	5,487
Total Revenues	159,565	68,392	293,853	302,899
EXPENDITURES:				
Administrative	49,201	57,080	137,414	151,346
Street Improvements	-	-	-	-
Total Expenditures	49,201	57,080	137,414	151,346
EXCESS OF REVENUES OVER(UNDER) EXPENDITURES	110,364	11,312	156,439	151,553
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	-	-
Bond Issuance Costs	-	-	-	-
Premiums on Bond Issuance	-	-	-	-
Discounts on Bond Issuance	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	110,364	11,312	156,439	151,553
FUND BALANCE, BEGINNING	28,262,895	22,811,650	28,216,820	22,671,408
FUND BALANCE, ENDING	\$ 28,373,259	\$ 22,822,961	\$ 28,373,259	\$ 22,822,961

City of Mansfield, Texas

Comparative Balance Sheet - Building Construction Fund
December 31, 2016 and 2015 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 15,770,537	\$ 290,376
Construction in Progress		-
Total Assets	<u>\$ 15,770,537</u>	<u>\$ 290,376</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable		
Due to Other Funds	\$ 21,241	
Retainage Payable	<u>172,857</u>	<u>\$ 90,341</u>
Total Liabilities	<u>194,098</u>	<u>90,341</u>
 FUND BALANCE:		
	5,612,563	327,392
Excess Revenues Over (Under)		
Expenditures	<u>9,963,876</u>	<u>(127,357)</u>
Total Fund Balance	<u>15,576,439</u>	<u>200,035</u>
Total Liabilities And Fund Balance	<u>\$ 15,770,537</u>	<u>\$ 290,376</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
 Building Construction Fund - For the Month and Three Months Ended December 31, 2016 and 2015 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE
REVENUES:				
Interest Income	\$ 500	\$ 60	\$ 1,523	\$ 150
Rental Of Facilities	-	-	-	-
Contributions	-	-	-	-
Miscellaneous Income	-	-	-	-
Grant Revenue	-	-	-	-
Total Revenues	500	60	1,523	150
EXPENDITURES:				
Administration	-	-	-	-
Field House	230,016	-	345,893	-
Stars Center	395,301	-	395,301	-
Library	-	-	-	-
City Hall Expansion	-	-	-	-
Animal Control Expansion	4,651	98,690	16,317	101,866
Tactical Training Range	-	-	135	9,356
Dispatch Expansion	-	-	-	16,284
Total Expenditures	629,968	98,690	757,647	127,506
Excess Revenues Over (Under) Expenditures	(629,468)	(98,630)	(756,124)	(127,357)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	11,036,911	-
Bond Issuance Costs	-	-	(246,071)	-
Premiums on Bond Issuance	-	-	-	-
Discounts on Bond Issuance	-	-	(70,840)	-
Operating Transfer In (Out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	10,720,000	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(629,468)	(98,630)	9,963,876	(127,357)
FUND BALANCE, BEGINNING	16,205,907	298,666	5,612,563	327,392
FUND BALANCE, ENDING	\$ 15,576,439	\$ 200,035	\$ 15,576,439	\$ 200,035

City of Mansfield, Texas

Comparative Balance Sheet - Equipment Replacement Fund
December 31, 2016 and 2015 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 12,984	\$ 1,433,357
Total Assets	<u>\$ 12,984</u>	<u>\$ 1,433,357</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Retainage Payable	-	<u>9,673</u>
Total Liabilities	<u>\$ -</u>	<u>\$ 9,673</u>
 FUND BALANCE:		
	51,928	1,512,401
Excess Revenues Over Expenditures	<u>(38,944)</u>	<u>(88,717)</u>
Total Fund Balance	<u>12,984</u>	<u>1,423,684</u>
Total Liabilities And Fund Balance	<u>\$ 12,984</u>	<u>\$ 1,433,357</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
 Equipment Replacement Fund - For the Month and Three Months Ended December 31, 2016 and 2015 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE
REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-
Other Income	-	604	-	8,559
Interest Income	10	87	41	87
Total Revenues	10	691	41	8,646
EXPENDITURES:				
Administration	-	-	-	-
Information Services	-	-	-	-
Code Enforcement	-	-	-	-
Planning	-	-	-	-
Streets	-	-	-	-
Animal Control	-	-	-	-
City Hall	-	-	-	-
Parks Department	-	-	-	-
Library	-	50,750	-	50,750
Fire	-	-	-	-
Police Department	38,985	-	38,985	46,614
Total Expenditures	38,985	50,750	38,985	97,364
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(38,975)	(50,059)	(38,944)	(88,717)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	-	-
Bond Issuance Costs	-	-	-	-
Premium on Bond Issuance	-	-	-	-
Discounts on Bond Issuance	-	-	-	-
Transfer In (Out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(38,975)	(50,059)	(38,944)	(88,717)
FUND BALANCE, BEGINNING	51,959	1,473,743	51,928	1,512,401
FUND BALANCE, ENDING	\$ 12,984	\$ 1,423,684	\$ 12,984	\$ 1,423,684

City of Mansfield, Texas

Comparative Balance Sheet - Parks Construction Fund
December 31, 2016 and 2015 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 4,809,378	\$ -
Total Assets	<u>\$ 4,809,378</u>	<u>\$ -</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ 6,803	\$ 1,069,782
Retainage Payable	<u>512,886</u>	<u>-</u>
Total Liabilities	<u>519,689</u>	<u>1,069,782</u>
 FUND BALANCE:	 7,825,535	 (384,225)
Excess Revenues Over Expenditures	<u>(3,535,846)</u>	<u>(685,557)</u>
Total Fund Balance	<u>4,289,689</u>	<u>(1,069,782)</u>
Total Liabilities And Fund Balance	<u>\$ 4,809,378</u>	<u>\$ -</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
Parks Construction Fund - For the Month and Three Months Ended December 31, 2016 and 2015 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE
REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Recoveries	-	-	-	-
Interest Income	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES:				
Administration	-	-	-	-
FieldHouse	3,534,738	569,357	3,535,846	685,557
Pond Branch	-	-	-	-
Total Expenditures	3,534,738	569,357	3,535,846	685,557
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,534,738)	(569,357)	(3,535,846)	(685,557)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	-	-
Bond Issuance Costs	-	-	-	-
Premiums on Bond Issuance	-	-	-	-
Discounts on Bond Issuance	-	-	-	-
Transfer In (out)	-	569,357	-	1,069,782
Total Other Financing Sources (Uses)	-	569,357	-	1,069,782
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(3,534,738)	-	(3,535,846)	384,225
FUND BALANCE, BEGINNING	7,824,427	-	7,825,535	(384,225)
FUND BALANCE, ENDING	\$ 4,289,689	\$ -	\$ 4,289,689	\$ -

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
December 31, 2016 and 2015 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 20,560,820	\$ 17,417,370
Receivables:		
Accounts (net of allowance of \$853,952)	4,184,123	4,059,382
Inventory	409,197	264,330
Restricted Assets:		
Cash and Investments	17,118,765	12,766,368
Fixed Assets (net of accumulated depreciation)	173,903,714	168,210,361
Deferred Bond Issuance Cost	<u>0</u>	<u>0</u>
 Total Assets	 <u>\$ 216,176,618</u>	 <u>\$ 202,717,811</u>

City of Mansfield, Texas

Comparative Balance Sheet - Utility Fund
December 31, 2016 and 2015 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 25,126	\$ 10,556
Accrued Liabilities	230,237	366,725
Payable From Restricted Assets:		
Deposits	1,416,224	1,379,506
Bonds Payable-Current		
Accrued Interest	1,375,633	1,111,316
Accounts Payable	-	-
Accrued Liabilities	3,342	20,215
Retainage Payable	93,584	63,723
From Unrestricted Assets:		
Current	4,020,000	3,695,000
Long-Term, Net	43,440,046	40,995,453
Compensated Absences	426,363	366,623
 Total Liabilities	 <u>51,030,555</u>	 <u>48,009,117</u>
<u>NET ASSETS</u>		
Invested In Capital Assets (net of related debt)	138,855,405	131,742,349
Reserved for Debt Service	4,707,027	4,543,928
Unreserved	21,583,630	18,422,417
 Total Net Assets	 <u>165,146,063</u>	 <u>154,708,694</u>
 Total Liabilities And Net Assets	 <u>\$ 216,176,618</u>	 <u>\$ 202,717,811</u>

City of Mansfield

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets -
 Utility Fund - For the Month and Three Months Ended December 31, 2016 and 2015 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ADOPTED BUDGET	FY17 OVER (UNDER) BUDGET	PERCENT COLLECTED TO BUDGET
OPERATING REVENUES:							
Water Service	\$ 1,519,214	\$ 1,329,306	\$ 5,145,787	\$ 5,372,791	\$ 17,616,943	\$ (12,471,156)	29.21%
Sewer Service	910,309	846,430	2,893,976	2,833,224	11,157,249	(8,263,273)	25.94%
Water Penalties	36,952	58,015	147,840	141,018	556,502	(408,663)	26.57%
Water Taps	-	-	-	-	21,379	(21,379)	0.00%
Meter Set Fee	4,550	3,800	17,770	19,350	65,624	(47,854)	27.08%
Utility Miscellaneous	7,971	1,900	28,750	14,984	90,000	(61,250)	31.94%
Restore Service Fee	9,783	21,303	43,293	38,021	125,021	(81,728)	34.63%
Sewer Tap	-	-	-	-	1,500	(1,500)	0.00%
Water Impact Fees	88,584	41,420	224,931	240,260	700,000	(475,069)	32.13%
Sewer Impact Fees	54,989	29,908	134,947	145,874	400,000	(265,053)	33.74%
Pretreatment Fees	-	-	-	-	50,000	(50,000)	0.00%
Other Income	9,855	7,868	63,376	59,998	132,556	(69,180)	47.81%
Contribution	546	540	4,393	2,299	-	4,393	0.00%
Total Revenues	\$ 2,642,752	\$ 2,340,490	8,705,063	\$ 8,867,819	\$ 30,916,774	\$ (22,211,711)	28.16%

City of Mansfield

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets -
Utility Fund - For the Month and Three Months Ended December 31, 2016 and 2015 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ADOPTED BUDGET	FY17 OVER (UNDER) BUDGET	PERCENT COLLECTED TO BUDGET
OPERATING EXPENSES:							
Administration	87,881	72,618	246,160	234,765	1,115,305	(869,146)	22.07%
Billing And Collection	98,201	85,410	228,380	225,470	1,029,818	(801,438)	22.18%
Meter Reading/Repairs	62,613	53,206	174,443	181,179	973,740	(799,297)	17.91%
Water Distribution	79,221	80,784	209,066	223,046	943,198	(734,132)	22.17%
Wastewater Collection	1,258,335	944,153	2,212,722	1,880,918	7,083,243	(4,870,521)	31.24%
Water Treatment	302,764	223,734	1,083,592	1,412,235	8,420,452	(7,336,860)	12.87%
Water Quality	(8,346)	32,422	94,986	88,945	468,143	(373,156)	20.29%
Laboratory Services	-	19,639	-	53,472	0	0	0.00%
Water Demand Management	16,292	16,320	35,467	48,827	183,454	(147,987)	19.33%
Depreciation	283,715	258,261	851,682	767,053	-	851,682	0.00%
Total Operating Expenses	2,180,676	1,786,547	5,136,499	5,115,910	20,217,353	(15,080,854)	25.41%
OPERATING INCOME (LOSS)	462,076	553,943	3,568,564	3,751,909	10,699,421	(7,130,856)	
NONOPERATING REVENUES (EXPENSES):							
Non-Departmental	(15,470)	-	(44,495)	(231,441)	(2,934,496)	2,890,002	1.52%
Interest Revenue	9,363	3,305	26,445	7,834	1,317	25,128	2007.65%
Interest And Fiscal Charges	(169,936)	(196,668)	(509,808)	(568,639)	(6,311,729)	5,801,920	8.08%
Bad Debt Expense	-	-	-	-	(48,000)	48,000	0.00%
Net Nonoperating Revenues (Expenses)	(176,043)	(193,363)	(527,858)	(792,246)	(9,292,908)	8,765,050	5.68%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	286,033	360,580	3,040,706	2,959,663	1,406,513	1,634,193	216.19%
OPERATING TRANSFERS:							
Transfers In (Out)	-	-	(211,336)	-	(1,406,513)	1,195,177	15.03%
Net Operating Transfers	-	-	(211,336)	0	(1,406,513)	1,195,177	15.03%
CHANGE IN NET ASSETS	286,033	360,580	2,829,370	2,959,663	(0)	2,829,370	
NET ASSETS BEGINNING	164,860,030	154,348,114	162,316,693	151,749,031	162,316,693	-	
NET ASSETS ENDING	\$ 165,146,063	\$ 154,708,694	165,146,063	\$ 154,708,694	\$ 162,316,693	\$ 2,829,370	

CITY OF MANSFIELD
UTILITY FUND
REVENUE BOND COVERAGE

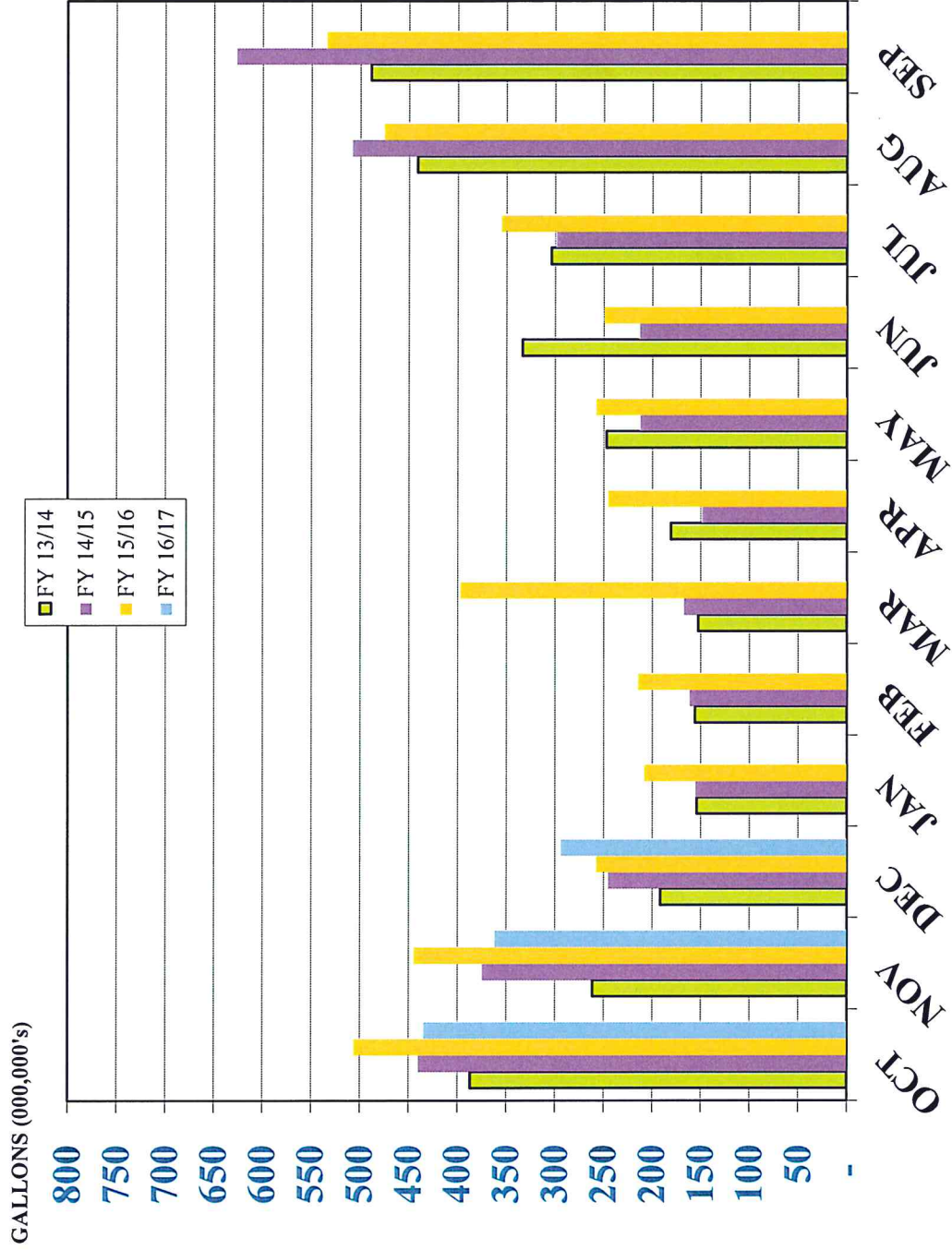
Definition of Bond Coverage:

The ordinance authorizing the issuance of Water and Sewer System revenue bonds requires that the City establish a sinking fund (Revenue Bond Sinking and Reserve Fund) in an amount not less than the average annual requirement for the payment of principal and interest on all the revenue bonds. At September 30, 2016, the sinking fund balance was sufficient to satisfy such bond ordinance requirements. The bond ordinance also contains provisions which, among other items, restricts the issuance of additional revenue bonds unless the special funds noted above contain the required amounts and the pledged revenues are equal to or greater than 1.25 times the average annual debt service requirements after giving effect to the proposed additional bonds and any proposed rate increases. The bond ordinance also requires that the annual gross revenues of the Water and Sewer System, less annual operation and maintenance expenses (excluding depreciation and amortization expense), be at least 1.10 times the annual principal and interest requirements of all then outstanding revenue bonds. The governing body has adopted a resolution stating that they want a coverage factor in excess of 1.30. During 2016, the City achieved a 2.30 bond coverage ratio which exceeded the 1.10 required by the bond ordinance. For fiscal year 2017 the bond coverage ratio is projected at 1.70.



CITY OF MANSFIELD

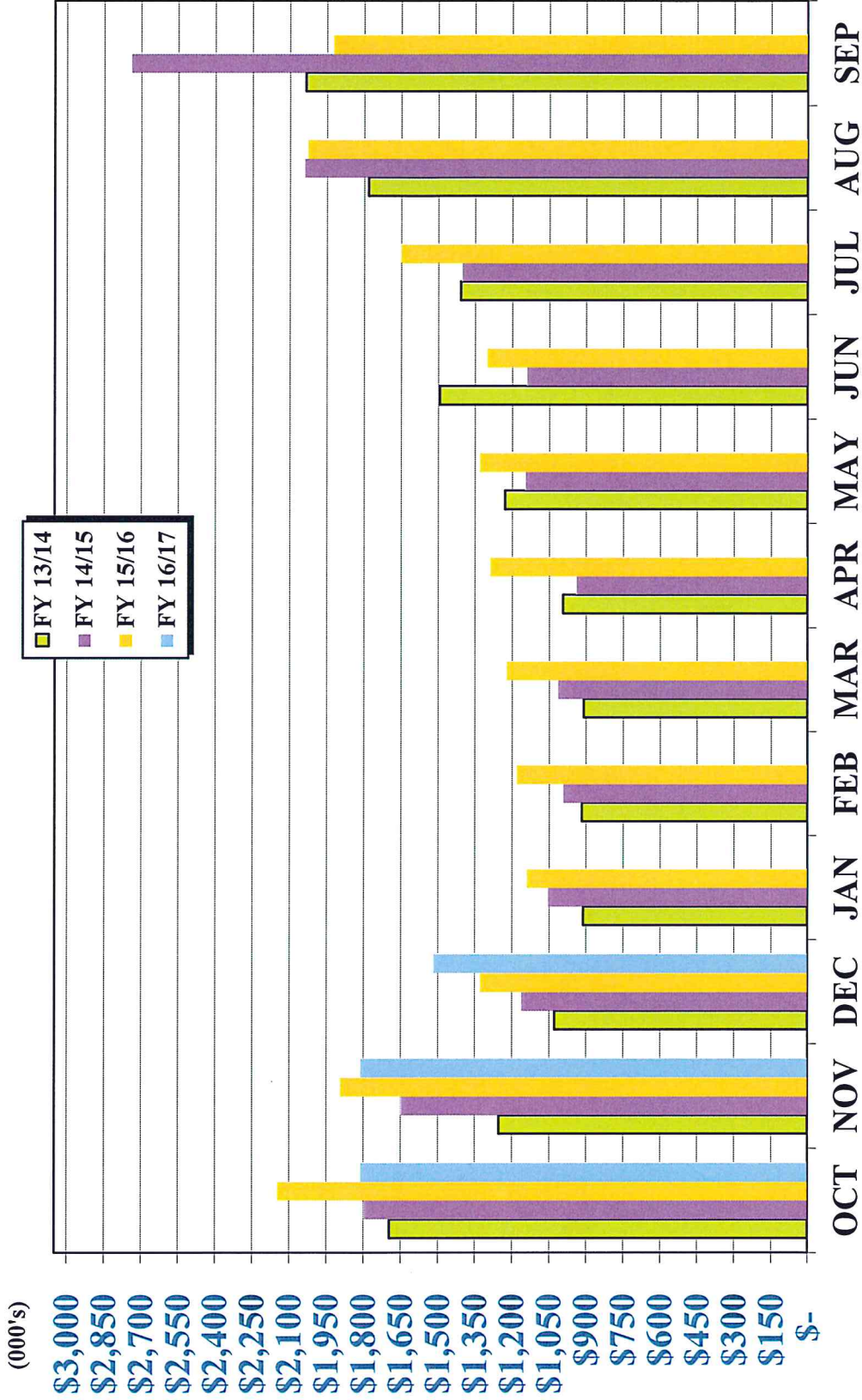
WATER CONSUMPTION





CITY OF MANSFIELD

UTILITY FUND - WATER SALES

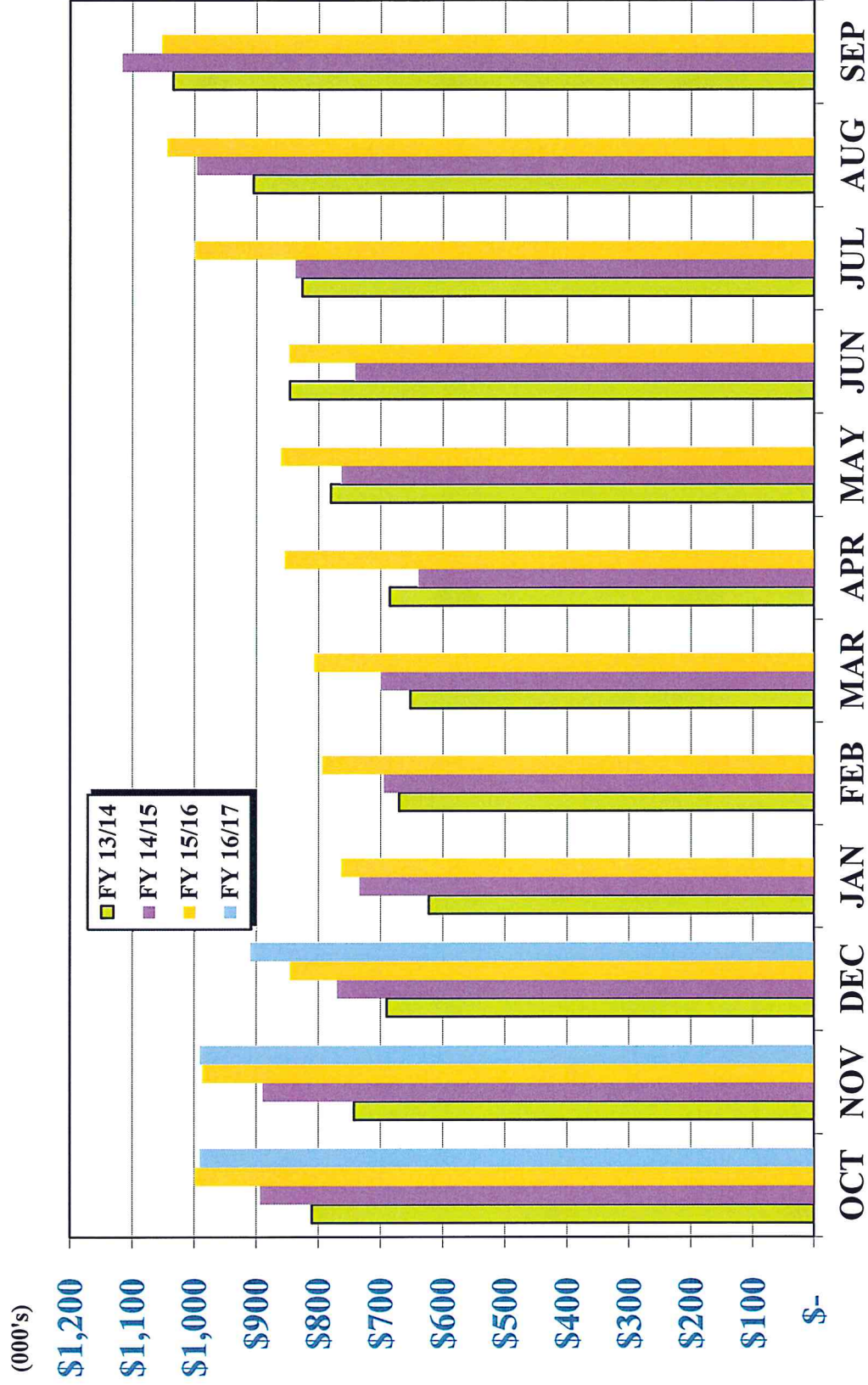




MANSFIELD
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CITY OF MANSFIELD

UTILITY FUND - SEWER SERVICE

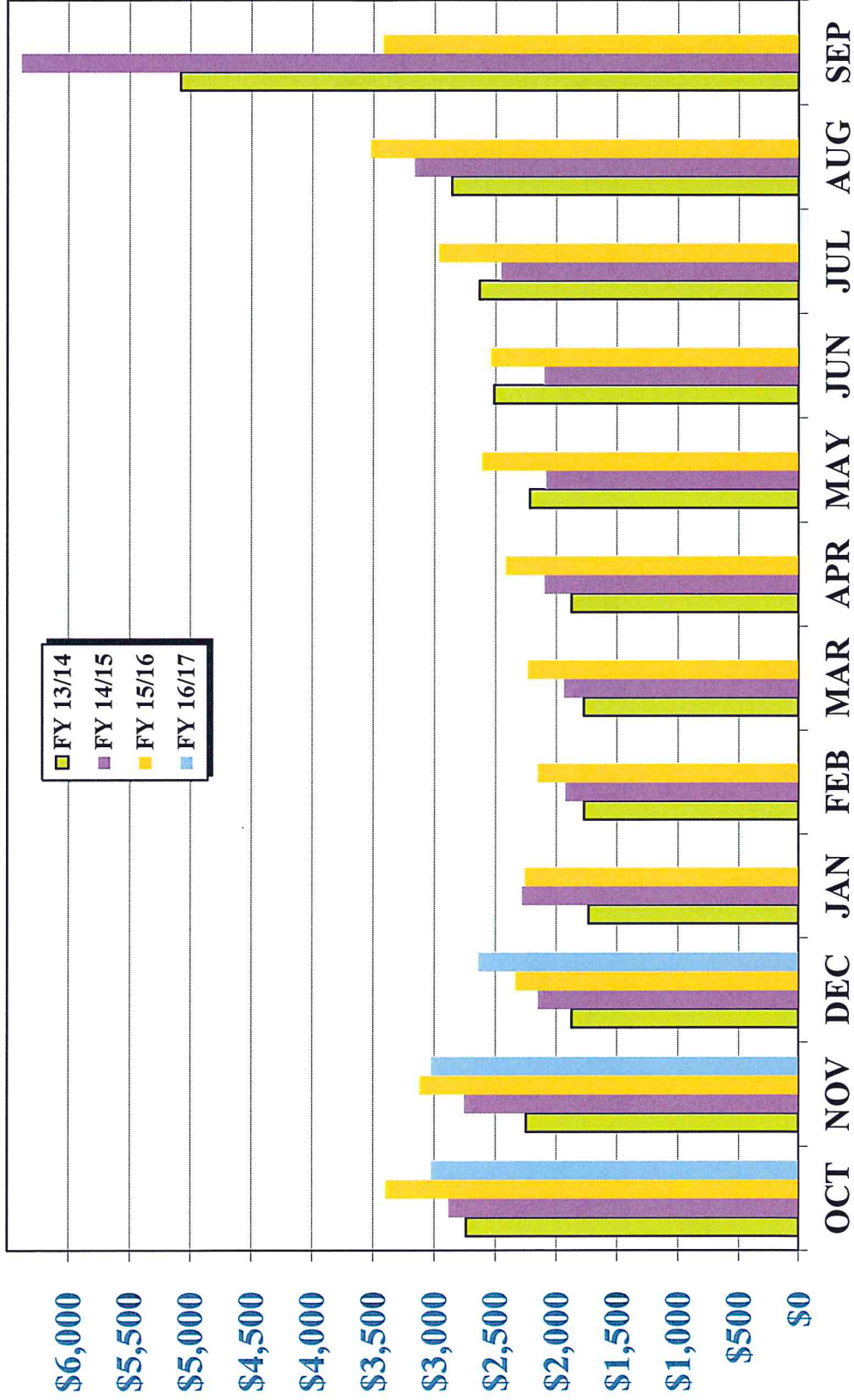




CITY OF MANSFIELD

UTILITY FUND - TOTAL REVENUES

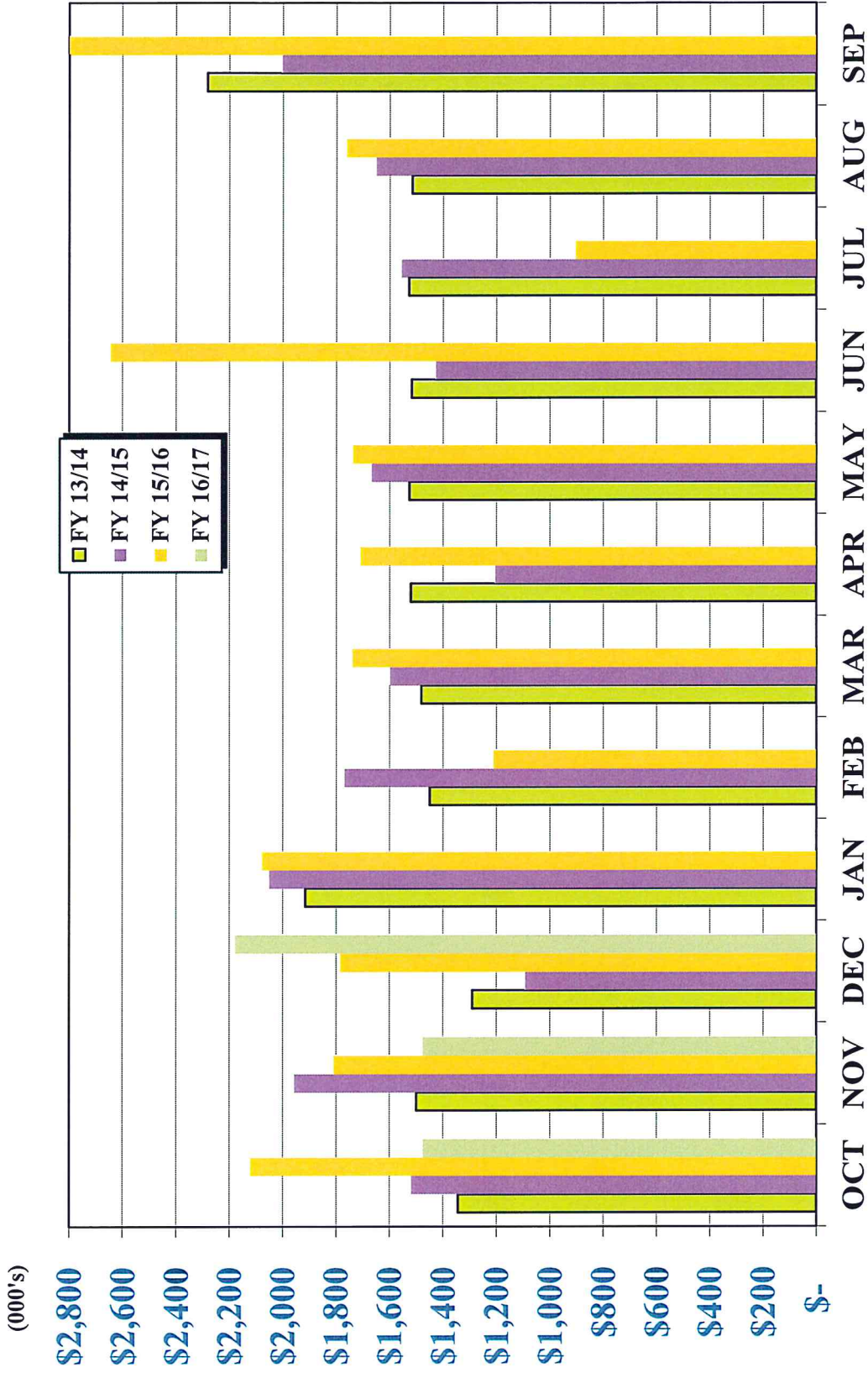
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CITY OF MANSFIELD

UTILITY OPERATING EXPENDITURES



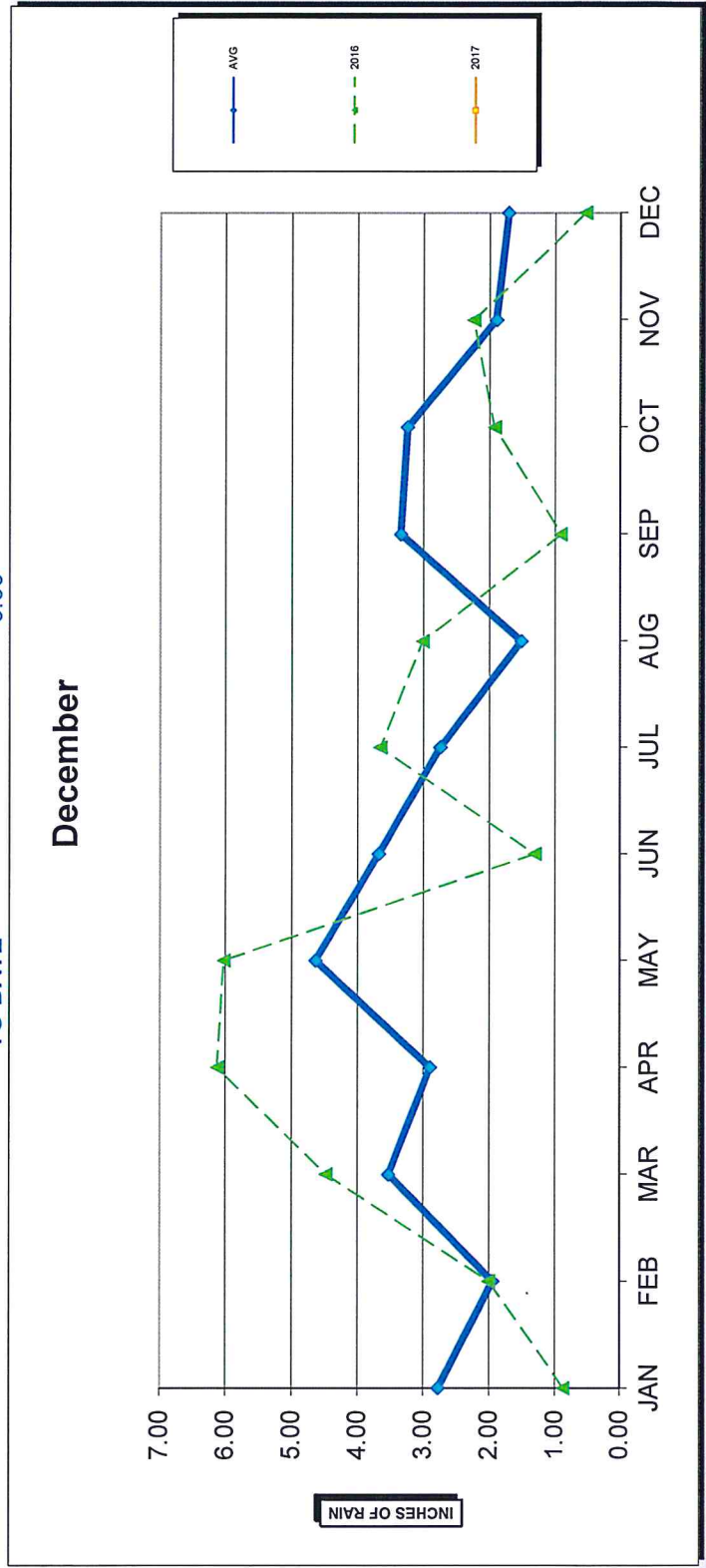
Rainfall Update

December 2016

Average (2005-2016)

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

TOTAL 33.97 33.13 0.00
 TO DATE 0.00 0.00



City of Mansfield, Texas

Comparative Balance Sheet - Law Enforcement Complex
December 31, 2016 and 2015 (Unaudited)

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Cash And Investments	\$ 1,601,392	\$ 1,495,415
Receivables:		
Accounts	282,344	283,676
Inventory	33,644	25,378
Restricted Assets:		
Cash And Investments	170,672	151,178
Fixed Assets (net of accumulated depreciation)*	6,334,830 *	6,554,646
Deferred Issuance Cost	-	0
 Total Assets	 <u>\$ 8,422,881</u>	 <u>\$ 8,510,293</u>

* Includes estimated depreciation through the balance sheet date.

City of Mansfield, Texas

Comparative Balance Sheet - Law Enforcement Complex
December 31, 2016 and 2015 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 1,509,763	\$ 1,500,637
Accrued Liabilities	355,227	617,355
Due To General Fund	-	296,497
Payable From Restricted Assets:		
Inmate Trust	29,299	33,103
General Obligation Debt Payable:		
Bonds Payable-Current	30,000	30,000
Accrued Interest	7,538	16,270
Long-Term	615,875	610,272
Compensated Absences	650,465	532,598
	<hr/>	<hr/>
Total Liabilities	3,198,168	3,636,732
	<hr/>	<hr/>
<u>NET ASSETS</u>		
Invested in Capital Assets (net of related debt)	5,852,089	6,049,282
Unreserved	(627,375)	(1,175,721)
	<hr/>	<hr/>
Total Net Assets	5,224,714	4,873,561
	<hr/>	<hr/>
Total Liabilities And Net Assets	<u>\$ 8,422,881</u>	<u>\$ 8,510,293</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets -
Law Enforcement Complex - For the Month and Three Months Ended December 31, 2016 and 2015 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ADOPTED BUDGET	FY17 OVER (UNDER) BUDGET	FY17 PERCENT COLLECTED TO BUDGET
OPERATING REVENUES:							
Charges For Services	\$ 831,850	\$ 822,232	\$ 2,522,750	\$ 2,511,201	\$ 10,230,016	\$ (7,707,266)	24.66%
Salary Reimbursement	6,705	3,912	11,979	18,563	114,000	(102,021)	10.51%
Miscellaneous	-	-	-	-	-	-	0.00%
Transportation	158	165	430	1,052	5,000	(4,570)	8.61%
Commissary Sales	21,317	21,875	60,971	75,680	255,534	(194,562)	23.86%
Telephone Commission	13,273	19,577	27,414	40,094	200,001	(172,587)	13.71%
Total Operating Revenues	873,304	867,760	2,623,545	2,646,590	10,804,551	(8,181,006)	24.28%
OPERATING EXPENSES:							
Administration	32,726	25,716	81,836	76,767	309,867	(228,030)	26.41%
Operations	655,364	640,359	1,814,530	1,954,451	8,388,369	(6,573,840)	21.63%
Support	84,951	92,043	214,650	240,380	1,061,507	(846,857)	20.22%
Food Service	49,884	53,165	100,000	106,371	498,568	(398,568)	20.06%
Medical Service	61,321	49,864	133,105	124,649	703,902	(570,797)	18.91%
Commissary	28,402	37,329	54,876	57,378	255,534	(200,658)	21.48%
Depreciation	21,258	21,778	63,847	64,631	-	63,847	0.00%
Total Operating Expenses	933,905	920,255	2,462,844	2,624,626	11,217,747	(8,754,903)	21.95%
OPERATING INCOME (LOSS)	(60,602)	(52,495)	160,700	21,964	(413,196)	573,896	-38.89%
NON OPERATING REVENUES (EXPENSES)							
Interest Revenue	-	-	-	-	-	-	0.00%
Other Income	-	-	-	-	-	-	0.00%
Other Expenses	-	-	-	-	-	-	0.00%
Amortization	-	-	-	-	-	-	0.00%
Interest And Fiscal Charges	(1,508)	(3,252)	(4,523)	(9,756)	(574,269)	569,746	0.79%
Net Nonoperating Revenues (Expenses)	(1,508)	(3,252)	(4,523)	(9,756)	(574,269)	569,746	0.79%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(62,109)	(55,747)	156,178	12,209	(987,465)	1,143,643	
OPERATING TRANSFERS:							
Transfer In (Out)	-	-	-	-	987,465	(987,465)	0.00%
Net Operating Transfers	-	-	-	-	987,465	(987,465)	0.00%
CHANGE IN NET ASSETS	(62,109)	(55,747)	156,178	12,209	-	156,178	
NET ASSETS BEGINNING	5,286,823	4,929,308	5,068,536	4,861,353	5,068,536	-	
NET ASSETS ENDING	\$ 5,224,714	\$ 4,873,561	\$ 5,224,714	\$ 4,873,561	\$ 5,068,536	\$ 156,178	

City of Mansfield, Texas

Comparative Balance Sheet - Drainage Utility Fund
December 31, 2016 and 2015 (Unaudited)

	<u>2016</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 2,112,647	\$ 1,870,291
Accounts Receivable	309,037	154,338
Restricted Assets:		
Cash and Investments	206,242	296,915
Fixed Assets (Net of accumulated depreciation)	<u>7,648,348</u>	<u>6,847,923</u>
Total Assets	<u>\$ 10,276,274</u>	<u>\$ 9,169,467</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 1,677	\$ 1,182
Accrued Liabilities	1,717	21,260
Retainage Payable	-	-
Bond Payable	3,970,000	4,360,000
Accrued Interest Payable	53,404	60,112
Unamortized Discounts on Bonds	(224,830)	(252,627)
Unamortized Premiums on Bonds	<u>49,025</u>	<u>55,498</u>
Total Liabilities	<u>3,850,993</u>	<u>4,245,425</u>
<u>NET ASSETS</u>		
Invested in Capital Assets (net of related debt)	3,854,152	2,759,939
Reserved for Debt Service	165,573	161,915
Unrestricted	<u>2,405,556</u>	<u>2,002,188</u>
Total Net Assets	<u>6,425,281</u>	<u>4,924,042</u>
Total Liabilities And Net Assets	<u>\$ 10,276,274</u>	<u>\$ 9,169,467</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets-
 Drainage Utility Fund - For the Month and Three Months Ended December 31, 2016 and 2015 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE
OPERATING REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Licenses Fee-Gaswells/Pipelines	-	-	-	-
Drainage Fee	205,615	110,567	616,785	330,582
Total Operating Revenues	205,615	110,567	616,785	330,582
OPERATING EXPENSES:				
Administration	37,576	33,639	104,343	114,160
General Maintenance	26,707	65,478	48,829	113,398
Depreciation	11,721	10,288	34,784	30,533
Total Operating Expenses	76,004	109,405	187,956	258,091
OPERATING INCOME (LOSS)	129,611	1,162	428,829	72,491
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	386	149	1,045	327
Other Income	469	45	469	180
Amortization	-	-	-	-
Interest and fiscal charges	(10,681)	(12,614)	(33,142)	(36,659)
Net Nonoperating Revenue	(9,826)	(12,419)	(31,628)	(36,152)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	119,785	(11,257)	397,201	36,339
OPERATING TRANSFERS				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET ASSETS	119,785	(11,257)	397,201	36,339
NET ASSETS, BEGINNING	6,305,496	4,935,299	6,028,080	4,887,703
NET ASSETS, ENDING	\$ 6,425,281	\$ 4,924,042	\$ 6,425,281	\$ 4,924,042

CITY OF MANSFIELD, TEXAS
SALES TAX COMPARISON
INFORMATION

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

MONTH	FY16	FY17	DOLLAR VALUE INCREASE (DECREASE) FY 2016/2017	PERCENTAGE INCREASE (DECREASE) FY 2016/2017
OCTOBER	953,536.19	993,816.62	40,280.43	4.22%
NOVEMBER	763,133.53	791,061.97	27,928.44	3.66%
DECEMBER	753,511.43	827,340.54	73,829.11	9.80%
JANUARY				
FEBRUARY				
MARCH				
Subtotal	<u>2,470,181.15</u>	<u>2,612,219.13</u>	<u>142,037.98</u>	<u>5.75%</u>
APRIL				
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	<u><u>2,470,181.15</u></u>	<u><u>2,612,219.13</u></u>	<u><u>142,037.98</u></u>	<u><u>5.75%</u></u>
BUDGET		<u>10,386,214.55</u>		
OVER/(UNDER) BUDGET		<u><u>(7,773,995.42)</u></u>		

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

MONTH	FY16	FY17	DOLLAR VALUE INCREASE (DECREASE) 2016/2017	PERCENTAGE INCREASE (DECREASE) 2016/2017
OCTOBER	476,768.10	496,908.31	20,140.21	4.22%
NOVEMBER	381,566.77	395,530.99	13,964.22	3.66%
DECEMBER	376,755.72	413,670.27	36,914.55	9.80%
JANUARY				
FEBRUARY				
MARCH				
Subtotal	1,235,090.59	1,306,109.57	71,018.98	5.75%
APRIL				
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	1,235,090.59	1,306,109.57	71,018.98	5.75%

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

MONTH	FY16	FY17	DOLLAR VALUE INCREASE (DECREASE) 2016/2017	PERCENTAGE INCREASE (DECREASE) 2016/2017
OCTOBER	476,768.10	496,908.31	20,140.21	4.22%
NOVEMBER	381,566.77	395,530.99	13,964.22	3.66%
DECEMBER	376,755.72	413,670.27	36,914.55	9.80%
JANUARY				
FEBRUARY				
MARCH				
Subtotal	<u>1,235,090.59</u>	<u>1,306,109.57</u>	<u>71,018.98</u>	<u>5.75%</u>
APRIL				
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	<u><u>1,235,090.59</u></u>	<u><u>1,306,109.57</u></u>	<u><u>71,018.98</u></u>	<u><u>5.75%</u></u>

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

MONTH	FY16	FY17	DOLLAR VALUE INCREASE (DECREASE) 2016/2017	PERCENTAGE INCREASE (DECREASE) 2016/2017
OCTOBER	1,907,072.39	1,987,633.24	80,560.85	4.22%
NOVEMBER	1,526,267.06	1,582,123.94	55,856.88	3.66%
DECEMBER	1,507,022.87	1,654,681.08	147,658.21	9.80%
JANUARY				
FEBRUARY				
MARCH				
Subtotal	<u>4,940,362.32</u>	<u>5,224,438.26</u>	<u>284,075.94</u>	<u>5.75%</u>
APRIL				
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	<u><u>4,940,362.32</u></u>	<u><u>5,224,438.26</u></u>	<u><u>284,075.94</u></u>	<u><u>5.75%</u></u>
BUDGET		<u>20,772,429.10</u>		
OVER/(UNDER) BUDGET		<u><u>(15,547,990.84)</u></u>		

SCHEDULE OF INVESTMENTS



INVESTMENT OFFICERS' REPORT

This report is prepared in accordance with the Public funds Investment Act ("Act"), Chapter 2256 of Title 10 of the Government Code. This Act prescribes the investment of funds in the custody of a district or authority created under Article XVI, Section 59, of the Texas Constitution. Section 2256.023(a) of the Act states that "not less than quarterly the investment officers shall prepare and submit to the governing body of the entity a written report of investment transactions for all funds covered by this chapter for the preceding reporting period." This report covers the month of December for Fiscal Year 2017.

A handwritten signature in blue ink that reads "Peter K. Phillis, CPA". The signature is written in a cursive style.

Peter K. Phillis, CPA
Investment Officer

City of Mansfield
Tracker Portfolio Set Up - by Portfolio (Fund)
Report Format: By Transaction
Group By: Portfolio Name
Portfolio/Report Group: All Portfolios
As of 12/31/2016

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
01 - General Fund												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.373	2,534,703.22	2,534,703.22	2,534,703.22	2,534,703.22	N/A	1		3.81
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.482	6,964,394.17	6,964,394.17	6,964,394.17	6,964,394.17	N/A	1		10.47
Sub Total / Average				0.453	9,499,097.39	9,499,097.39	9,499,097.39	9,499,097.39		1	0.00	14.28
06 - Tree Mitigation												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.373	60,229.63	60,229.63	60,229.63	60,229.63	N/A	1		0.09
Sub Total / Average				0.373	60,229.63	60,229.63	60,229.63	60,229.63		1	0.00	0.09
08 - Hotel												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/30/2014	0.482	552,853.18	552,853.18	552,853.18	552,853.18	N/A	1		0.83
Sub Total / Average				0.482	552,853.18	552,853.18	552,853.18	552,853.18		1	0.00	0.83
10 - Debt Services												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.373	423,871.00	423,871.00	423,871.00	423,871.00	N/A	1		0.64
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.482	51,043.41	51,043.41	51,043.41	51,043.41	N/A	1		0.08
Sub Total / Average				0.385	474,914.41	474,914.41	474,914.41	474,914.41		1	0.00	0.71
15 - Street Construction												
AIM Invesco MM	AIM	Money Market	9/30/1999	0.240	447,026.58	447,026.58	447,026.58	447,026.58	N/A	1		0.67
Nations Funds MM	MF0008	Money Market	10/25/1999	0.373	3,198,176.80	3,198,176.80	3,198,176.80	3,198,176.80	N/A	1		4.81
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.482	1,408,304.86	1,408,304.86	1,408,304.86	1,408,304.86	N/A	1		2.12
Sub Total / Average				0.391	5,053,508.24	5,053,508.24	5,053,508.24	5,053,508.24		1	0.00	7.60
16 - Building Construction												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.482	75,451.25	75,451.25	75,451.25	75,451.25	N/A	1		0.11
Sub Total / Average				0.482	75,451.25	75,451.25	75,451.25	75,451.25		1	0.00	0.11
19 - Drainage Utility Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.482	945,115.14	945,115.14	945,115.14	945,115.14	N/A	1		1.42
Sub Total / Average				0.482	945,115.14	945,115.14	945,115.14	945,115.14		1	0.00	1.42
22 - Equipment Replacement												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.482	4,585.66	4,585.66	4,585.66	4,585.66	N/A	1		0.01
Sub Total / Average				0.482	4,585.66	4,585.66	4,585.66	4,585.66		1	0.00	0.01
23 - Mansfield Parks 1/2 Sales Tax												

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
Nations Funds MM	MF0008	Money Market	10/25/1999	0.373	2,529,473.95	2,529,473.95	2,529,473.95	2,529,473.95	N/A	1		3.80
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.482	3,417,668.12	3,417,668.12	3,417,668.12	3,417,668.12	N/A	1		5.14
Sub Total / Average				0.435	5,947,142.07	5,947,142.07	5,947,142.07	5,947,142.07		1	0.00	8.94
24 - Mansfield Parks Land Dedication												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.373	577,242.06	577,242.06	577,242.06	577,242.06	N/A	1		0.87
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.482	1,008,103.23	1,008,103.23	1,008,103.23	1,008,103.23	N/A	1		1.52
Sub Total / Average				0.442	1,585,345.29	1,585,345.29	1,585,345.29	1,585,345.29		1	0.00	2.38
25 - Water & Sewer												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.373	4,631,372.45	4,631,372.45	4,631,372.45	4,631,372.45	N/A	1		6.96
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.482	7,882,226.15	7,882,226.15	7,882,226.15	7,882,226.15	N/A	1		11.85
Sub Total / Average				0.441	12,513,598.60	12,513,598.60	12,513,598.60	12,513,598.60		1	0.00	18.82
27 - Revenue Bond Reserve												
Nations Funds MM	MF0008	Money Market	4/11/2012	0.373	2,862,661.04	2,862,661.04	2,862,661.04	2,862,661.04	N/A	1		4.30
Sub Total / Average				0.373	2,862,661.04	2,862,661.04	2,862,661.04	2,862,661.04		1	0.00	4.30
28 - Utility Construction Fund 28												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.373	1,386,480.17	1,386,480.17	1,386,480.17	1,386,480.17	N/A	1		2.08
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.482	6,920,669.46	6,920,669.46	6,920,669.46	6,920,669.46	N/A	1		10.41
Sub Total / Average				0.463	8,307,149.63	8,307,149.63	8,307,149.63	8,307,149.63		1	0.00	12.49
309 - Library Expansion												
Nations Funds MM	MF0008	Money Market	8/1/2016	0.373	1,537,292.82	1,537,292.82	1,537,292.82	1,537,292.82	N/A	1		2.31
Sub Total / Average				0.373	1,537,292.82	1,537,292.82	1,537,292.82	1,537,292.82		1	0.00	2.31
31 - Animal Control Construction												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.482	101,369.37	101,369.37	101,369.37	101,369.37	N/A	1		0.15
Sub Total / Average				0.482	101,369.37	101,369.37	101,369.37	101,369.37		1	0.00	0.15
35 - Tactical Training Range												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.482	75,986.26	75,986.26	75,986.26	75,986.26	N/A	1		0.11
Sub Total / Average				0.482	75,986.26	75,986.26	75,986.26	75,986.26		1	0.00	0.11
38 - MEDC I&S Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.482	219,500.16	219,500.16	219,500.16	219,500.16	N/A	1		0.33
Sub Total / Average				0.482	219,500.16	219,500.16	219,500.16	219,500.16		1	0.00	0.33
39 - Economic Development												

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
Nations Funds MM	MF0008	Money Market	10/25/1999	0.373	1,216,960.26	1,216,960.26	1,216,960.26	1,216,960.26	N/A	1		1.83
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.482	3,722,260.39	3,722,260.39	3,722,260.39	3,722,260.39	N/A	1		5.60
Sub Total / Average				0.455	4,939,220.65	4,939,220.65	4,939,220.65	4,939,220.65		1	0.00	7.43
50 - TIF												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.482	1,406,831.66	1,406,831.66	1,406,831.66	1,406,831.66	N/A	1		2.12
Sub Total / Average				0.482	1,406,831.66	1,406,831.66	1,406,831.66	1,406,831.66		1	0.00	2.12
81 - Street Construction 2012 Issue												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.482	1,437,227.15	1,437,227.15	1,437,227.15	1,437,227.15	N/A	1		2.16
Sub Total / Average				0.482	1,437,227.15	1,437,227.15	1,437,227.15	1,437,227.15		1	0.00	2.16
83 - 2014 Street Construction Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.482	1,044,102.59	1,044,102.59	1,044,102.59	1,044,102.59	N/A	1		1.57
Sub Total / Average				0.482	1,044,102.59	1,044,102.59	1,044,102.59	1,044,102.59		1	0.00	1.57
84 - 2015 Streets Construction												
Nations Funds MM	MF0008	Money Market	4/1/2015	0.373	24,698.02	24,698.02	24,698.02	24,698.02	N/A	1		0.04
TexStar LGIP	TEXSTAR	Local Government Investment Pool	4/30/2015	0.482	2,545,992.90	2,545,992.90	2,545,992.90	2,545,992.90	N/A	1		3.83
Sub Total / Average				0.480	2,570,690.92	2,570,690.92	2,570,690.92	2,570,690.92		1	0.00	3.87
86 - 2016 Streets Construction												
Nations Funds MM	MF0008	Money Market	8/1/2016	0.373	1,467,188.27	1,467,188.27	1,467,188.27	1,467,188.27	N/A	1		2.21
TexStar LGIP	TEXSTAR	Local Government Investment Pool	8/31/2016	0.482	921,545.96	921,545.96	921,545.96	921,545.96	N/A	1		1.39
Sub Total / Average				0.415	2,388,734.23	2,388,734.23	2,388,734.23	2,388,734.23		1	0.00	3.59
90 - Utility Construction Fund 90												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.482	2.48	2.48	2.48	2.48	N/A	1		0.00
Sub Total / Average				0.482	2.48	2.48	2.48	2.48		1	0.00	0.00
94 - Utility Construction Fund 94												
Nations Funds MM	MF0008	Money Market	8/1/2016	0.373	1,502,240.54	1,502,240.54	1,502,240.54	1,502,240.54	N/A	1		2.26
TexStar LGIP	TEXSTAR	Local Government Investment Pool	6/30/2016	0.482	1,403,234.62	1,403,234.62	1,403,234.62	1,403,234.62	N/A	1		2.11
Sub Total / Average				0.425	2,905,475.16	2,905,475.16	2,905,475.16	2,905,475.16		1	0.00	4.37
Total / Average				0.441	66,508,084.98	66,508,084.98	66,508,084.98	66,508,084.98		1	0.00	100

City of Mansfield
Tracker Portfolio Set Up - by Issuer
Report Format: By Transaction
Group By: Issuer
Portfolio/Report Group: All Portfolios
As of 12/31/2016

Description	CUSIP/Ticker	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio	Portfolio Name
AIM Invesco												
AIM Invesco MM	AIM	9/30/1999	0.240	447,026.58	447,026.58	447,026.58	447,026.58	N/A	1		0.67	15 - Street Construction
Sub Total / Average			0.240	447,026.58	447,026.58	447,026.58	447,026.58		1	0.00	0.67	
Nations Funds												
Nations Funds MM	MF0008	4/11/2012	0.373	2,862,661.04	2,862,661.04	2,862,661.04	2,862,661.04	N/A	1		4.30	27 - Revenue Bond Reserve
Nations Funds MM	MF0008	10/25/1999	0.373	2,534,703.22	2,534,703.22	2,534,703.22	2,534,703.22	N/A	1		3.81	01 - General Fund
Nations Funds MM	MF0008	10/25/1999	0.373	3,198,176.80	3,198,176.80	3,198,176.80	3,198,176.80	N/A	1		4.81	15 - Street Construction
Nations Funds MM	MF0008	10/25/1999	0.373	577,242.06	577,242.06	577,242.06	577,242.06	N/A	1		0.87	24 - Mansfield Parks Land Dedication
Nations Funds MM	MF0008	10/25/1999	0.373	2,529,473.95	2,529,473.95	2,529,473.95	2,529,473.95	N/A	1		3.80	23 - Mansfield Parks 1/2 Sales Tax
Nations Funds MM	MF0008	8/1/2016	0.373	1,502,240.54	1,502,240.54	1,502,240.54	1,502,240.54	N/A	1		2.26	94 - Utility Construction Fund 94
Nations Funds MM	MF0008	8/1/2016	0.373	1,467,188.27	1,467,188.27	1,467,188.27	1,467,188.27	N/A	1		2.21	86 - 2016 Streets Construction
Nations Funds MM	MF0008	10/25/1999	0.373	1,216,960.26	1,216,960.26	1,216,960.26	1,216,960.26	N/A	1		1.83	39 - Economic Development
Nations Funds MM	MF0008	8/1/2016	0.373	1,537,292.82	1,537,292.82	1,537,292.82	1,537,292.82	N/A	1		2.31	309 - Library Expansion
Nations Funds MM	MF0008	10/25/1999	0.373	1,386,480.17	1,386,480.17	1,386,480.17	1,386,480.17	N/A	1		2.08	28 - Utility Construction Fund 28
Nations Funds MM	MF0008	4/1/2015	0.373	24,698.02	24,698.02	24,698.02	24,698.02	N/A	1		0.04	84 - 2015 Streets Construction
Nations Funds MM	MF0008	10/25/1999	0.373	4,631,372.45	4,631,372.45	4,631,372.45	4,631,372.45	N/A	1		6.96	25 - Water & Sewer
Nations Funds MM	MF0008	10/25/1999	0.373	60,229.63	60,229.63	60,229.63	60,229.63	N/A	1		0.09	06 - Tree Mitigation
Nations Funds MM	MF0008	10/25/1999	0.373	423,871.00	423,871.00	423,871.00	423,871.00	N/A	1		0.64	10 - Debt Services
Sub Total / Average			0.373	23,952,590.23	23,952,590.23	23,952,590.23	23,952,590.23		1	0.00	36.01	
TexStar												
TexStar LGIP	TEXSTAR	11/2/2012	0.482	7,882,226.15	7,882,226.15	7,882,226.15	7,882,226.15	N/A	1		11.85	25 - Water & Sewer
TexStar LGIP	TEXSTAR	11/2/2012	0.482	6,964,394.17	6,964,394.17	6,964,394.17	6,964,394.17	N/A	1		10.47	01 - General Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.482	1,437,227.15	1,437,227.15	1,437,227.15	1,437,227.15	N/A	1		2.16	81 - Street Construction 2012 Issue
TexStar LGIP	TEXSTAR	11/2/2012	0.482	3,722,260.39	3,722,260.39	3,722,260.39	3,722,260.39	N/A	1		5.60	39 - Economic Development
TexStar LGIP	TEXSTAR	11/2/2012	0.482	3,417,668.12	3,417,668.12	3,417,668.12	3,417,668.12	N/A	1		5.14	23 - Mansfield Parks 1/2 Sales Tax
TexStar LGIP	TEXSTAR	11/2/2012	0.482	6,920,669.46	6,920,669.46	6,920,669.46	6,920,669.46	N/A	1		10.41	28 - Utility Construction Fund 28
TexStar LGIP	TEXSTAR	4/30/2015	0.482	2,545,992.90	2,545,992.90	2,545,992.90	2,545,992.90	N/A	1		3.83	84 - 2015 Streets Construction

Description	CUSIP/Ticker	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio	Portfolio Name
TexStar LGIP	TEXSTAR	1/8/2014	0.482	101,369.37	101,369.37	101,369.37	101,369.37	N/A	1		0.15	31 - Animal Control Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.482	219,500.16	219,500.16	219,500.16	219,500.16	N/A	1		0.33	38 - MEDC I&S Fund
TexStar LGIP	TEXSTAR	11/30/2014	0.482	552,853.18	552,853.18	552,853.18	552,853.18	N/A	1		0.83	08 - Hotel
TexStar LGIP	TEXSTAR	1/8/2014	0.482	75,986.26	75,986.26	75,986.26	75,986.26	N/A	1		0.11	35 - Tactical Training Range
TexStar LGIP	TEXSTAR	1/8/2014	0.482	4,585.66	4,585.66	4,585.66	4,585.66	N/A	1		0.01	22 - Equipment Replacement
TexStar LGIP	TEXSTAR	11/2/2012	0.482	51,043.41	51,043.41	51,043.41	51,043.41	N/A	1		0.08	10 - Debt Services
TexStar LGIP	TEXSTAR	11/2/2012	0.482	75,451.25	75,451.25	75,451.25	75,451.25	N/A	1		0.11	16 - Building Construction
TexStar LGIP	TEXSTAR	8/31/2016	0.482	921,545.96	921,545.96	921,545.96	921,545.96	N/A	1		1.39	86 - 2016 Streets Construction
TexStar LGIP	TEXSTAR	6/30/2016	0.482	1,403,234.62	1,403,234.62	1,403,234.62	1,403,234.62	N/A	1		2.11	94 - Utility Construction Fund 94
TexStar LGIP	TEXSTAR	11/2/2012	0.482	1,406,831.66	1,406,831.66	1,406,831.66	1,406,831.66	N/A	1		2.12	50 - TIF
TexStar LGIP	TEXSTAR	11/2/2012	0.482	1,408,304.86	1,408,304.86	1,408,304.86	1,408,304.86	N/A	1		2.12	15 - Street Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.482	2.48	2.48	2.48	2.48	N/A	1		0.00	90 - Utility Construction Fund 90
TexStar LGIP	TEXSTAR	11/2/2012	0.482	945,115.14	945,115.14	945,115.14	945,115.14	N/A	1		1.42	19 - Drainage Utility Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.482	1,008,103.23	1,008,103.23	1,008,103.23	1,008,103.23	N/A	1		1.52	24 - Mansfield Parks Land Dedication
TexStar LGIP	TEXSTAR	1/8/2014	0.482	1,044,102.59	1,044,102.59	1,044,102.59	1,044,102.59	N/A	1		1.57	83 - 2014 Street Construction Fund
Sub Total / Average			0.482	42,108,468.17	42,108,468.17	42,108,468.17	42,108,468.17		1	0.00	63.31	
Total / Average			0.441	66,508,084.98	66,508,084.98	66,508,084.98	66,508,084.98		1	0.00	100	