

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

Significant Financial Activity through the Period

- Capital Improvements –
 - Fieldhouse and offsite infrastructure, \$16,463,537 total; current year - \$5,582,734
 - Stars Center, \$8,337,998 total: current year - \$8,043,797
 - Equipment replaced, \$788,089
 - Streets, \$10,147,716
- A clean audit opinion
- Issued Debt, \$44,355,000
 - Mansfield Economic Development Corp., \$14,125,000
 - Mansfield Parks Development Corp., \$8,295,000
 - Building Construction, \$2,960,000
 - Streets/Equipment Replacement, \$18,975,000

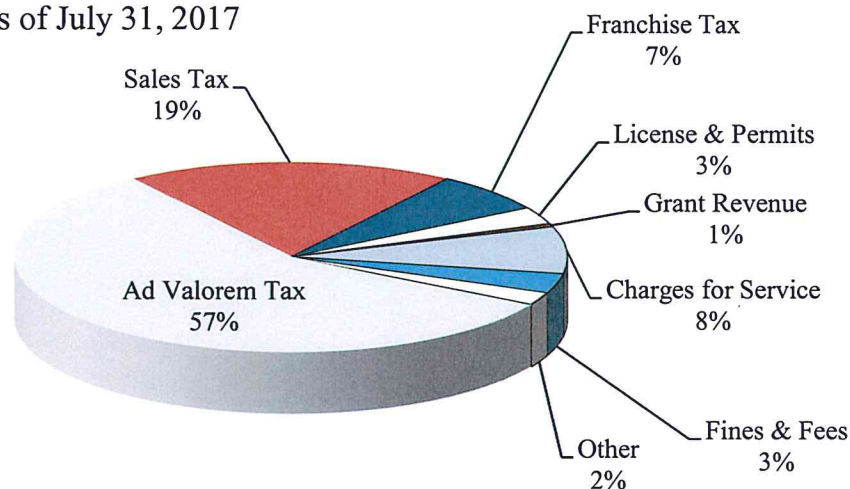
General Fund Financial Activity

General Fund assets are \$398,550,906; general fund liabilities are \$124,018,345 and general fund net assets are \$274,532,560. Unassigned reserves and general fund balance was \$20,427,658 as of July 31, 2017.

Overall general fund revenue collected as of July 31, 2017 is 92.32% of anticipated collections. Expenditures as of July 31, 2017 are in line with budgeted expectations or 76.23% of the expected expenditures have been spent as of July 31, 2017. As of July 31, 2017 the City's current net assets are at estimated results.

General Fund Revenues

Allocation of Receipts as of July 31, 2017

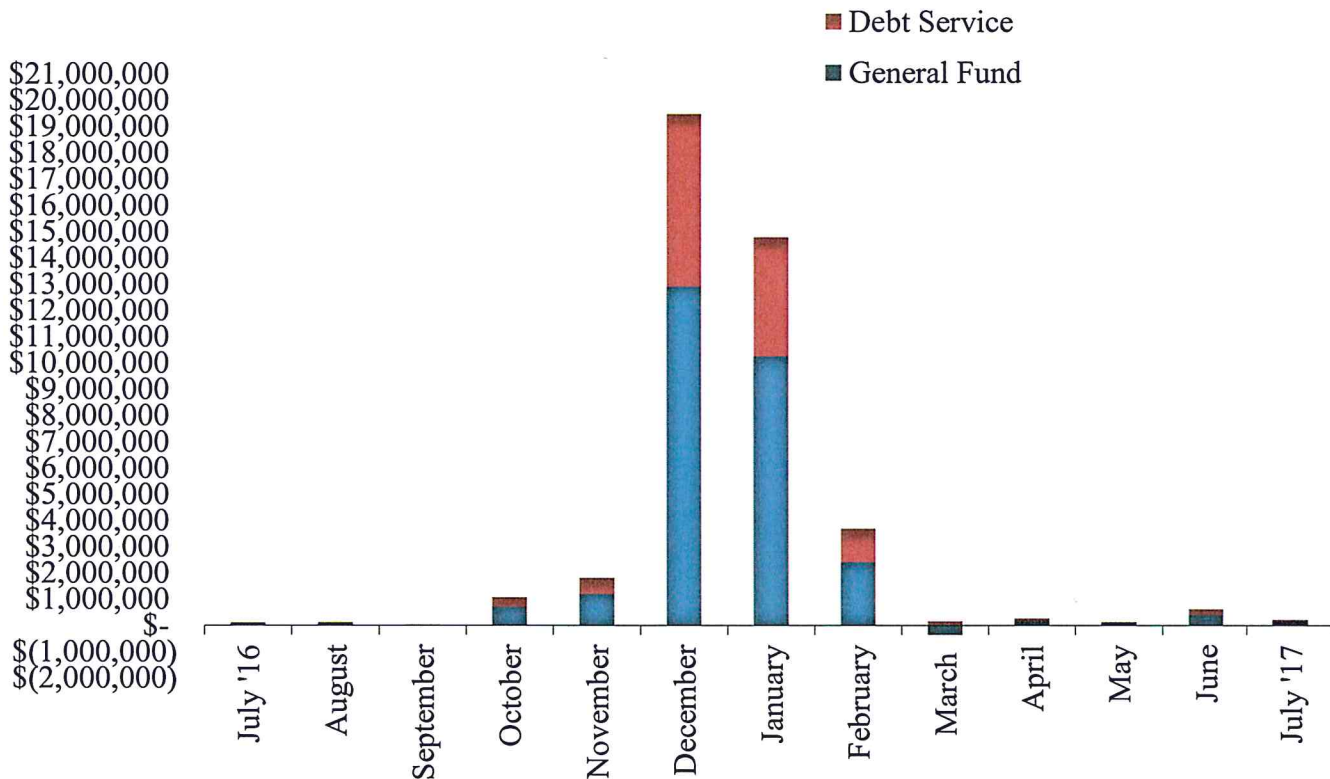


Property Tax Collections

Most of the City's property tax is collected in the first four or five months of the fiscal year as property tax bills are generally due within the first four months of the City's fiscal year. With the majority of the property taxes being collected in the first half of the fiscal year, a reader of the financial statements could believe that the City is performing ahead of the expectations given the significant collections of the property taxes with the first ten months of the fiscal year. Property tax collections through July 31, 2017 are \$26,678,775. Last year's collections were \$24,310,685 for the same period - a 9.74% increase over prior year.

As of July 31, 2017, actual debt service property tax collections were \$13,956,307. For the same period last year, property tax collections were \$12,833,086 - an increase of 8.75%.

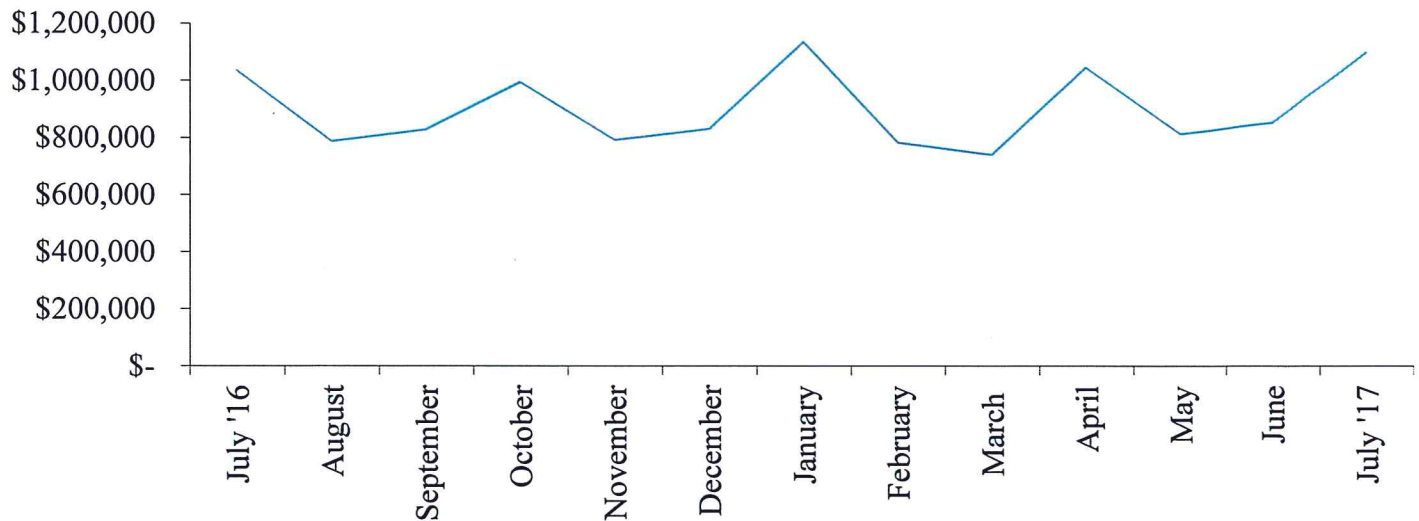
Ad Valorem Tax Collections by Month



Sales Tax

The City's budgeted sales tax revenue is 20.4% of the total budgeted revenue for the City. Collections for the first ten months amount to 87.24% of total budgeted collections for fiscal 2017. Sales tax per capita can range from \$148 - \$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. Sales Tax collections for the period July 1, 2017 through July 31, 2017, total \$1,098,409 as compared to \$1,033,737 for the same period last year. This is an increase of 6.26% over the same period as last year.

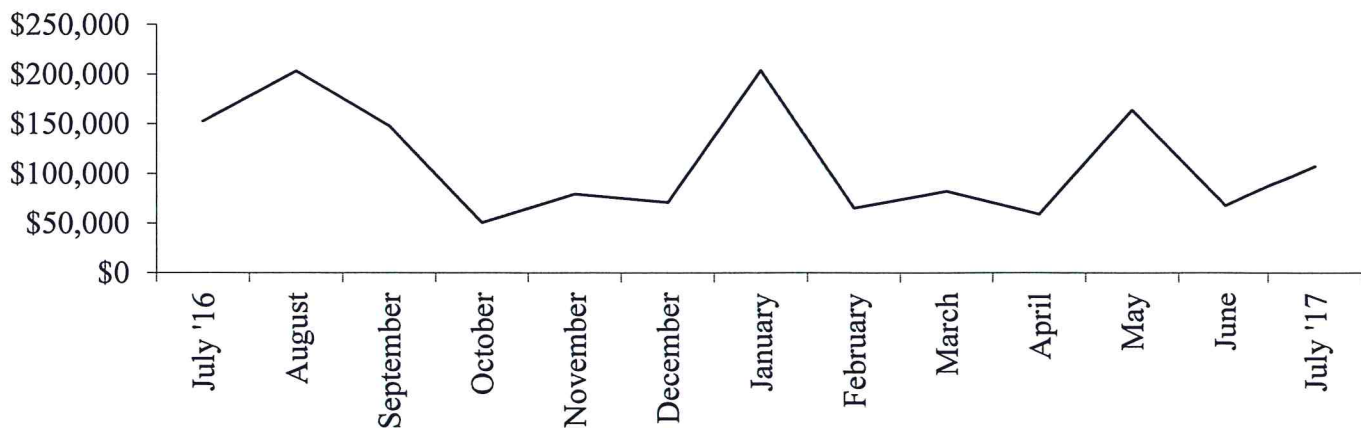
Sales Tax Collections



Building Permits

Building activity has remained relatively consistent but has decreased in year over year comparisons. Year to date comparisons indicate building permit activity to be *down*. Building Permits decreased in July 2017 compared to July 2016. Permit revenues for this period compared to the same period last year are \$107,715 and \$152,936 respectively, representing a decrease of \$45,221 or 29.57% less than the same period last year. Building activity for the year is expected to meet anticipated estimates.

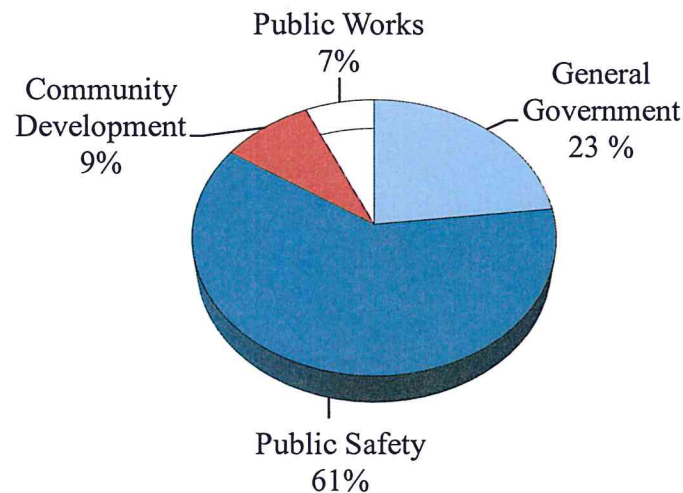
Building Permits Collections by Month



Expenditure/Uses

The City has spent \$38,395,415 of its expected expenditures of \$50,365,523 or 76.23% 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 July 31, 2017.

Budgeted Expenses

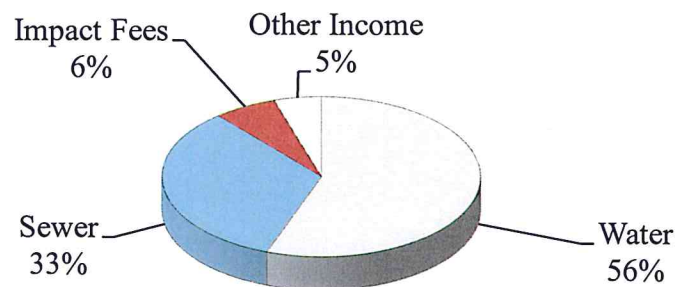


Water & Sewer Financial Activity

Water & Sewer assets are \$215,910,973, fund liabilities are \$46,220,508 and fund net assets are \$169,690,465. Unassigned reserves are \$24,878,731 as of July 31, 2017.

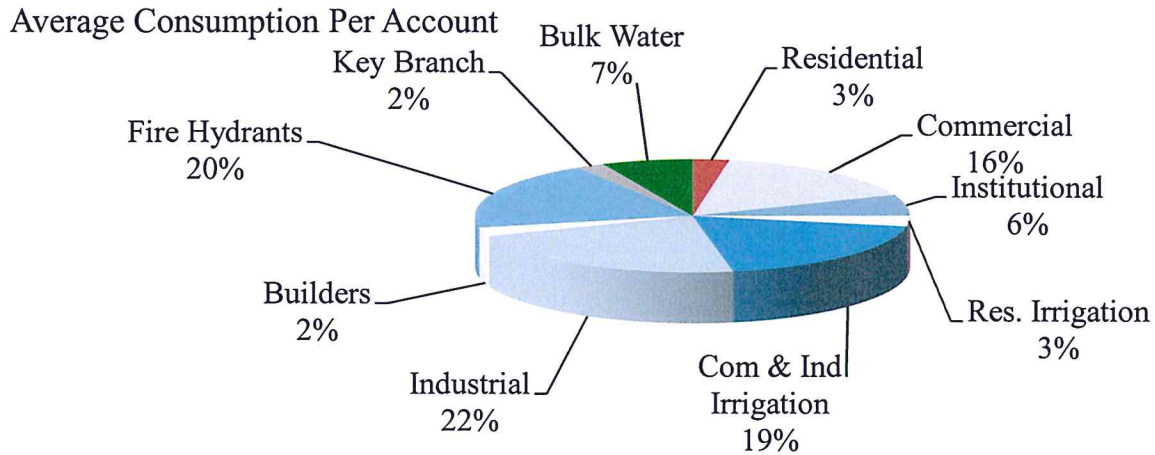
Operating Revenue is in line with estimates for this fiscal year. The sale of Water & Sewer alone represent 89% of the total revenue collected to date; while 6% of the Fund's revenue has been collected from impact fees. Currently the Fund has collected 90.78% of its Budgeted Revenue to date or \$28,065,870 of \$30,916,774 in Budgeted Revenue.

Revenues



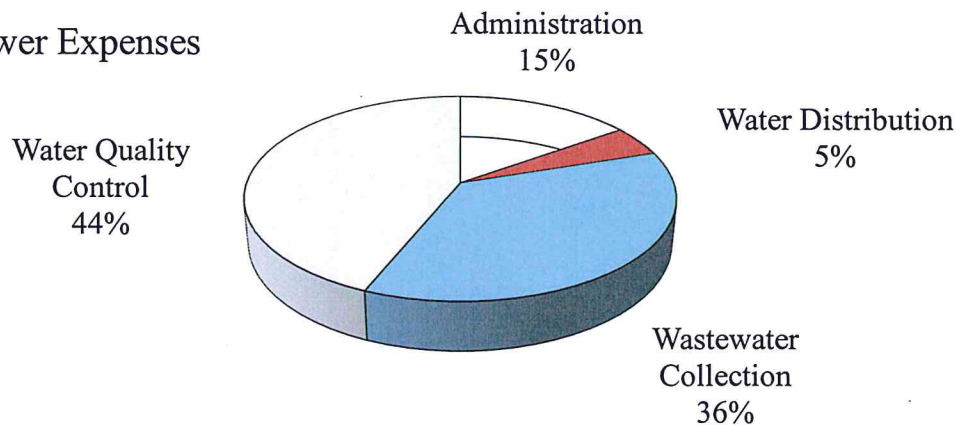
Consumption Class	Water Accounts		Consumption ('000)		Avg Consmt Per Acct	
	July '17	July '16	July '17	July '16	July '17	July '16
Residential	18,264	17,880	191,073	183,213	10,462	10,247
Commercial	694	664	43,734	39,621	63,017	59,670
Institutional	155	159	3,647	7,133	23,531	44,860
Residential Irrigation	901	895	10,393	7,971	11,535	8,906
Com & Ind Irrigation	695	668	51,564	31,335	74,192	46,909
Industrial	131	131	11,270	10,022	86,030	76,503
Builders	337	238	3,223	2,565	9,563	10,776
Fire Hydrants	51	38	3,877	1,556	76,024	40,948
Residential Key Branch	6	6	49	52	8,237	8,618
Bulk Untreated Water	4	5	14,245	13,064	3,561	2,613
Bulk Treated Water	3	3	67,950	59,193	22,650	19,731
Total	21,241	20,687	401,025	355,725		

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 554 new connections.



The Department's expenses are above anticipated levels to date. Note that the overall expenditure activity of the fund (excluding depreciation) indicates 92.59% 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.

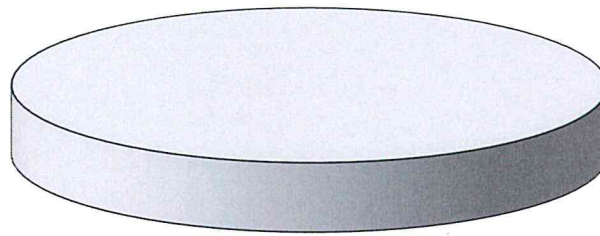
Water & Sewer Expenses



INVESTMENT SCHEDULE:

A schedule of investments is included in your packet for period ended July 31, 2017.

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
July 31, 2017 and 2016 (Unaudited)

<u>ASSETS</u>	<u>Fiscal 2017</u>	<u>Fiscal 2016</u>
Cash and Investments	\$ 19,932,907	\$ 17,120,849
Receivables:		
Current Year Taxes	218,991	322,882
Delinquent Taxes (Net of Allowance of \$565,330)	-	-
Accounts (Net of Allowance of \$180,866)	1,517,997	1,472,049
Ambulance	1,498,120	1,435,251
Municipal Court	64,033	127,954
Due From Other Funds	21,906	405,460
Other Assets	-	10,000
Capital Assets (net of accumulated depreciation)	<u>375,296,952 *</u>	<u>343,187,423</u>
Total Assets	<u>\$ 398,550,906</u>	<u>\$ 364,081,868</u>
<u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 245,442	\$ 310,191
Accrued Liabilities	799,709	1,944,602
Deferred Revenue	1,781,144	1,886,088
Noncurrent liabilities:		
Due within one year	12,175,207 *	11,115,732
Due in more than one year	<u>135,797,733 *</u>	<u>110,076,318</u>
Total Liabilities	<u>150,799,235</u>	<u>125,332,931</u>
FUND BALANCES:		
Invested in capital assets, net of related debt	227,324,012 *	221,995,373
Reserved For Other Assets	-	10,000
Unassigned	<u>20,427,658</u>	<u>16,743,564</u>
Total Fund Balances	<u>247,751,670</u>	<u>238,748,937</u>
Total Liabilities And Fund Balances	<u>\$ 398,550,906</u>	<u>\$ 364,081,868</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 Ten Months
Ended July 31, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ORIGINAL BUDGET	FY17 POSITIVE (NEGATIVE) BUDGET	FY17 PERCENT COLLECTED TO BUDGET
REVENUES:							
Taxes	\$ 1,350,973	\$ 1,365,018	\$ 39,298,174	\$ 36,800,166	\$ 42,063,494	\$ (2,765,320)	93.43%
License And Permits	141,153	226,082	1,375,587	1,506,045	1,473,181	(97,594)	93.38%
Grant Revenue	174,789	9,031	272,734	339,984	-	272,734	0.00%
Charges For Services	372,013	336,404	3,750,462	3,475,132	4,157,958	(407,496)	90.20%
Fines And Fees	87,759	102,400	1,579,063	1,675,706	2,286,617	(707,554)	69.06%
Interest Earnings	-	360	49,213	16,974	8,000	41,213	615.17%
Contributions	-	-	-	-	-	-	0.00%
Miscellaneous	89,677	161,132	759,359	795,385	1,011,029	(251,670)	75.11%
Total Revenues	2,216,364	2,200,427	47,084,593	44,609,391	51,000,279	(3,915,687)	92.32%
EXPENDITURES:							
General Government	749,529	593,206	8,902,699	8,304,630	11,807,952	2,905,253	75.40%
Public Safety	2,220,416	2,376,488	23,470,751	23,956,873	29,479,132	6,008,381	79.62%
Public Works	176,628	400,004	2,586,421	3,611,350	4,541,657	1,955,236	56.95%
Community Development	333,508	367,553	3,435,544	3,169,388	4,536,781	1,101,237	75.73%
Total Expenditures	3,480,081	3,737,251	38,395,415	39,042,242	50,365,523	11,970,108	76.23%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	(1,263,717)	(1,536,824)	8,689,178	5,567,149	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	(392,764)	(15,642)	(1,338,501)	(833,967)	(1,843,270)	504,769	72.62%
Total Other Financing Sources (Uses)	(392,764)	(15,642)	(1,338,501)	(833,967)	(634,756)	(703,744)	72.62%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,656,481)	(1,552,467)	7,350,677	4,733,182	0		
FUND BALANCE							
BEGINNING	22,084,139	18,306,031	13,076,981	12,020,382	12,020,385		
ENDING	\$ 20,427,658	\$ 16,753,564	\$ 20,427,658	\$ 16,753,564	\$ 12,020,385		

City of Mansfield, Texas

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -
General Fund - For the Month and Ten Months Ended July 31, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ORIGINAL BUDGET	FY17 POSITIVE (NEGATIVE) BUDGET	FY17 PERCENT COLLECTED TO BUDGET
REVENUES:							
Taxes-Current	\$ 134,570	\$ 123,434	26,520,675	\$ 24,135,572	\$ 27,288,571	\$ (767,896)	97.19%
Taxes-Prior	6,782	(56,975)	158,100	175,113	144,330	13,769	109.54%
Gas Royalty Income	2,425	312	18,528	6,230	-	18,528	0.00%
Franchise Taxes	48,139	209,534	3,193,871	3,393,893	3,867,598	(673,727)	82.58%
Sales Taxes	1,098,409	1,033,737	9,081,578	8,710,127	10,409,957	(1,328,380)	87.24%
Mix Drink Taxes	50,610	47,192	188,624	179,282	180,031	8,593	104.77%
Delinquent P& I	10,038	7,784	136,799	199,949	173,006	(36,207)	79.07%
Total Taxes	1,350,973	1,365,018	39,298,174	36,800,166	42,063,494	(2,765,320)	93.43%
LICENSE & PERMITS							
Building Permits	107,715	152,936	963,147	1,096,019	1,048,020	(84,873)	91.90%
Other Lic/Permits	33,438	73,146	412,440	410,025	425,161	(12,721)	97.01%
Total License & Permits	141,153	226,082	1,375,587	1,506,045	1,473,181	(97,594)	93.38%
GRANT REVENUE	174,789	9,031	272,734	339,984	-	272,734	0.00%
CHARGES FOR SERVICES							
Sanitation	261,004	228,153	2,301,130	2,234,869	2,718,334	(417,204)	84.65%
Ambulance Services	109,855	108,251	1,116,624	1,023,180	1,200,000	(83,376)	93.05%
Fines & Fees-Engineering	1,155	-	332,708	217,083	239,624	93,084	138.85%
Total Charges For Services	372,013	336,404	3,750,462	3,475,132	4,157,958	(407,496)	90.20%
FINES & FEES							
Fines & Fees-Court	76,895	71,231	812,751	907,214	1,441,914	(629,163)	56.37%
Fines & Fees-Other	10,864	31,169	766,312	768,491	844,703	(78,391)	90.72%
Total Fines & Fees	87,759	102,400	1,579,063	1,675,706	2,286,617	(707,554)	69.06%
INTEREST EARNINGS	-	360	49,213	16,974	8,000	41,213	615.17%
CONTRIBUTIONS	-	-	-	-	-	-	0.00%
MISCELLANEOUS							
Certificate Of Occupancy	1,440	1,020	13,740	8,160	8,243	5,497	166.69%
Mowing	625	80	11,754	14,945	-	11,754	0.00%
Sale Of Property	-	22,109	27,658	32,175	2,120	25,538	1304.60%
Zoning Fees	7,950	2,200	63,900	74,005	35,581	28,319	179.59%
Plat Fees	5,840	1,810	50,840	50,080	39,206	11,634	129.67%
Miscellaneous	73,822	133,913	591,467	616,019	925,879	(334,412)	63.88%
Total Miscellaneous	89,677	161,132	759,359	795,385	1,011,029	(251,670)	75.11%
Total Revenues	\$ 2,216,364	2,200,427	47,084,593	\$ 44,609,391	\$ 51,000,279	\$ (3,915,686)	92.32%

City of Mansfield, Texas

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -
General Fund - For the Month and Ten Months Ended July 31, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ORIGINAL BUDGET	FY17 POSITIVE (NEGATIVE) BUDGET	FY17 PERCENT COLLECTED TO BUDGET
<u>EXPENDITURES:</u>							
GENERAL GOVERNMENT							
Non-departmental	\$ 4,429	\$ 6,885	65,965	\$ 41,433	\$ -	\$ (65,965)	0.00%
City Council	11,363	3,742	125,664	71,541	118,907	(6,757)	105.68%
Administration	28,098	38,114	430,766	740,948	789,224	358,457	54.58%
City Secretary	24,142	25,322	282,376	396,549	382,685	100,310	73.79%
Legal	37,762	33,472	605,555	348,036	986,329	380,774	61.39%
Human Resources	39,178	31,099	466,835	420,171	664,751	197,916	70.23%
Building Maintenance	81,893	76,479	851,306	797,453	1,046,977	195,671	81.31%
Finance	53,322	51,156	497,994	431,210	552,161	54,167	90.19%
Accounting	18,956	24,202	294,991	277,858	480,819	185,828	61.35%
Purchasing	5,914	6,199	65,937	72,956	88,961	23,024	74.12%
Tax Collection	-	-	287,581	281,152	273,800	(13,781)	105.03%
Sanitation	192,922	714	1,720,739	1,491,525	2,239,140	518,401	76.85%
Information Technology	41,565	87,168	559,824	590,506	828,557	268,733	67.57%
Budget	5,821	5,693	65,927	65,393	92,735	26,808	71.09%
Planning Administration	55,782	71,170	1,018,664	806,104	1,040,798	22,134	97.87%
Building Inspection	65,531	-	639,487	-	-	(639,487)	0.00%
Planning/Zoning Comm	290	622	8,273	8,753	11,581	3,308	71.44%
Engineering	26,364	26,752	281,658	295,187	418,812	137,154	67.25%
Board of Adjustments	1	233	1,432	806	3,274	1,842	43.73%
Historic Landmark	66	-	514	1,437	4,320	3,806	11.90%
Development Services	56,131	104,184	631,210	1,165,611	1,784,120	1,152,910	35.38%
Total	749,529	593,206	8,902,699	8,304,630	11,807,952	2,905,253	75.40%
PUBLIC SAFETY							
Public Safety Administration	-	49,677	-	544,590	0	-	0.00%
Police Administration	76,200	97,076	1,238,285	1,174,382	1,508,684	270,399	82.08%
Communications	170,870	158,478	1,899,146	2,099,563	2,673,212	774,067	71.04%
Patrol	498,759	727,167	5,266,768	5,495,443	6,597,420	1,330,652	79.83%
CID And Narcotics	176,537	196,996	2,012,337	2,116,066	2,641,045	628,708	76.19%
K-9 Unit	18,387	18,233	193,581	189,872	252,716	59,135	76.60%
COPS	38,662	9,717	505,394	129,830	637,639	132,244	79.26%
Municipal Court	60,709	42,404	478,247	495,126	675,112	196,865	70.84%
Training	205	12,144	139,525	87,297	158,129	18,603	88.24%
Animal Control	45,747	48,590	474,115	543,109	677,109	202,994	70.02%
CVE Traffic Enforcement	71,469	19,495	388,525	256,104	331,194	(57,330)	117.31%
Traffic Enforcement	33,589	34,902	380,112	362,496	465,817	85,704	81.60%
Police Grant Expenditures	97,490	23,263	385,867	351,042	278,838	(107,028)	138.38%
Fire Administration	72,225	72,479	764,229	757,758	951,270	187,041	80.34%
Fire Prevention	48,870	60,537	570,825	581,092	739,135	168,310	77.23%
Emergency Management	12,034	11,290	163,693	168,879	209,517	45,824	78.13%
Fire Operations	798,665	794,040	8,610,103	8,604,224	10,682,295	2,072,191	80.60%
Total	2,220,416	2,376,488	23,470,751	23,956,873	29,479,132	6,008,381	79.62%
PUBLIC WORKS							
Street Maintenance	121,347	247,590	1,662,410	2,638,151	3,300,332	1,637,922	50.37%
Traffic Control	55,281	152,414	924,010	973,199	1,241,325	317,315	74.44%
Total	176,628	400,004	2,586,421	3,611,350	4,541,657	1,955,236	56.95%

City of Mansfield, Texas

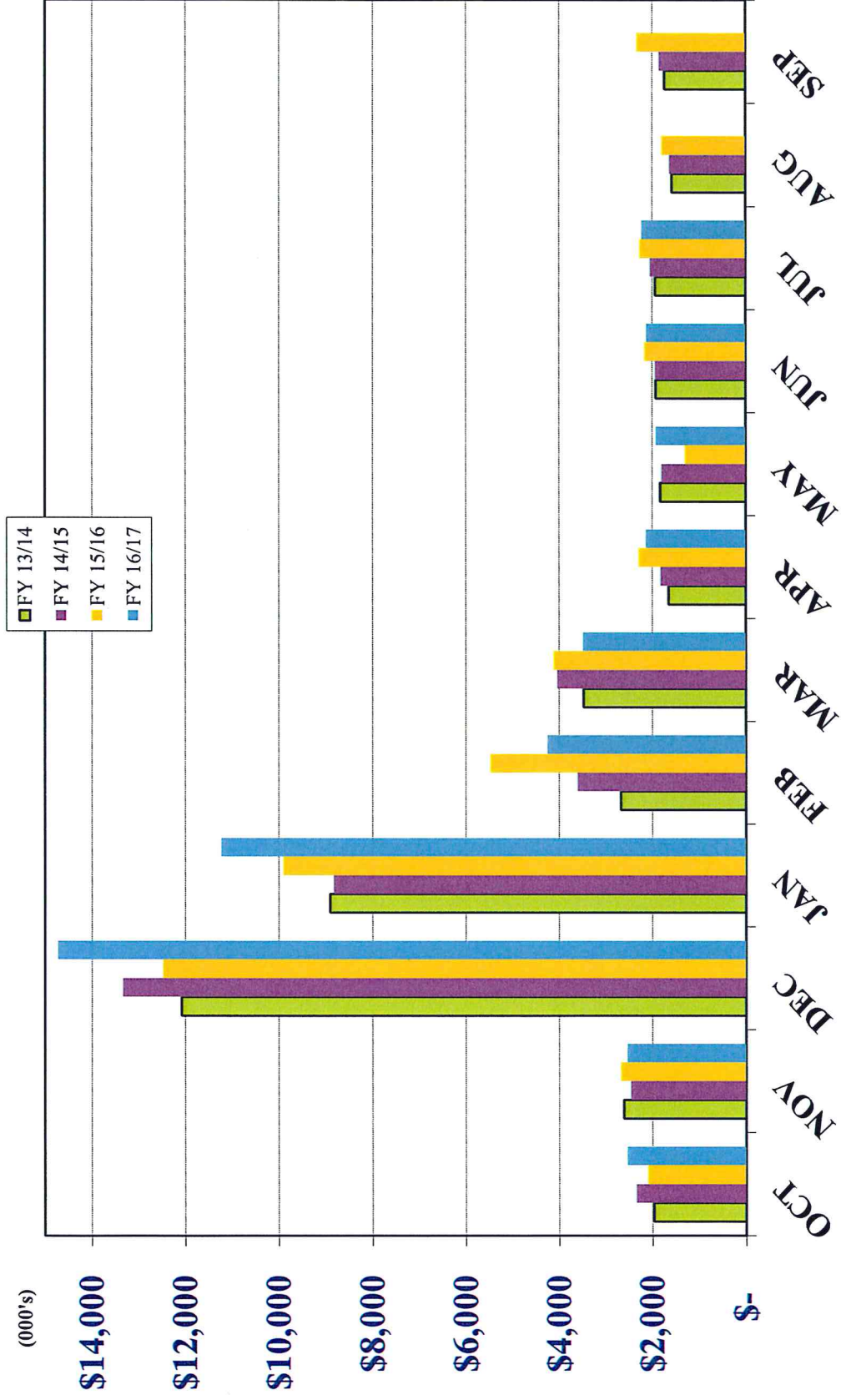
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -
General Fund - For the Month and Ten Months Ended July 31, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ORIGINAL BUDGET	FY17 POSITIVE (NEGATIVE) BUDGET	FY17 PERCENT COLLECTED TO BUDGET
COMMUNITY SERVICES							
Parks & Recreation Operations	195,325	186,136	1,681,909	1,621,875	2,361,491	679,582	71.22%
Communications & Marketing	19,079	20,825	261,579	248,887	335,766	74,187	77.91%
Downtown Parking	384	624	5,306	34,518	-	(5,306)	0.00%
Senior Citizens	19,190	19,910	205,865	200,664	285,008	79,143	72.23%
Cultural Services	43,372	50,417	272,771	207,300	419,523	146,752	65.02%
Library	56,157	89,641	776,350	697,907	1,134,993	358,643	68.40%
Grant Expenditures	-	-	231,764	158,236	0	(231,764)	0.00%
Total	333,508	367,553	3,435,544	3,169,388	4,536,781	1,101,237	75.73%
TOTAL EXPENDITURES	\$ 3,480,081	\$ 3,737,251	38,395,415	\$ 39,042,242	\$ 50,365,523	\$ 11,970,108	76.23%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	(1,263,717)	(1,536,824)	8,689,178	5,567,149	634,756		
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN							
Utility Fund-Transfer	-	-	-	-	1,208,513	(1,208,513)	0.00%
Total Other Financing Sources	-	-	-	-	1,208,513	(1,208,513)	0.00%
TRANSFERS OUT							
Land	20,000	-	20,000	22,866		(20,000)	0.00%
MPFDC	372,496	-	372,496	-	(372,496)	-	-100.00%
Transfers	-	-	-	-	(571,820)	571,820	0.00%
PFA Insurance	268	15,642	409,461	371,853	(420,158)	10,697	-97.45%
Economic Incentives	-	-	536,543	405,570	(414,736)	(121,808)	-129.37%
Reserve/Contingency	-	-	-	33,679	(64,060)	64,060	0.00%
Total Other Financing Uses	392,764	15,642	1,338,501	833,967	(1,843,270)	504,769	-72.62%
Total Other Financing Sources (Uses)	(392,764)	(15,642)	(1,338,501)	(833,967)	(634,756)	(703,744)	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,656,481)	(1,552,466)	7,350,677	4,733,182	0		
UNRESERVED FUND BALANCE							
BEGINNING	22,084,139	18,306,030	13,076,981	12,020,382	12,020,385		
ENDING	\$ 20,427,658	16,753,564	20,427,658	\$ 16,753,564	\$ 12,020,385		



CITY OF MANSFIELD

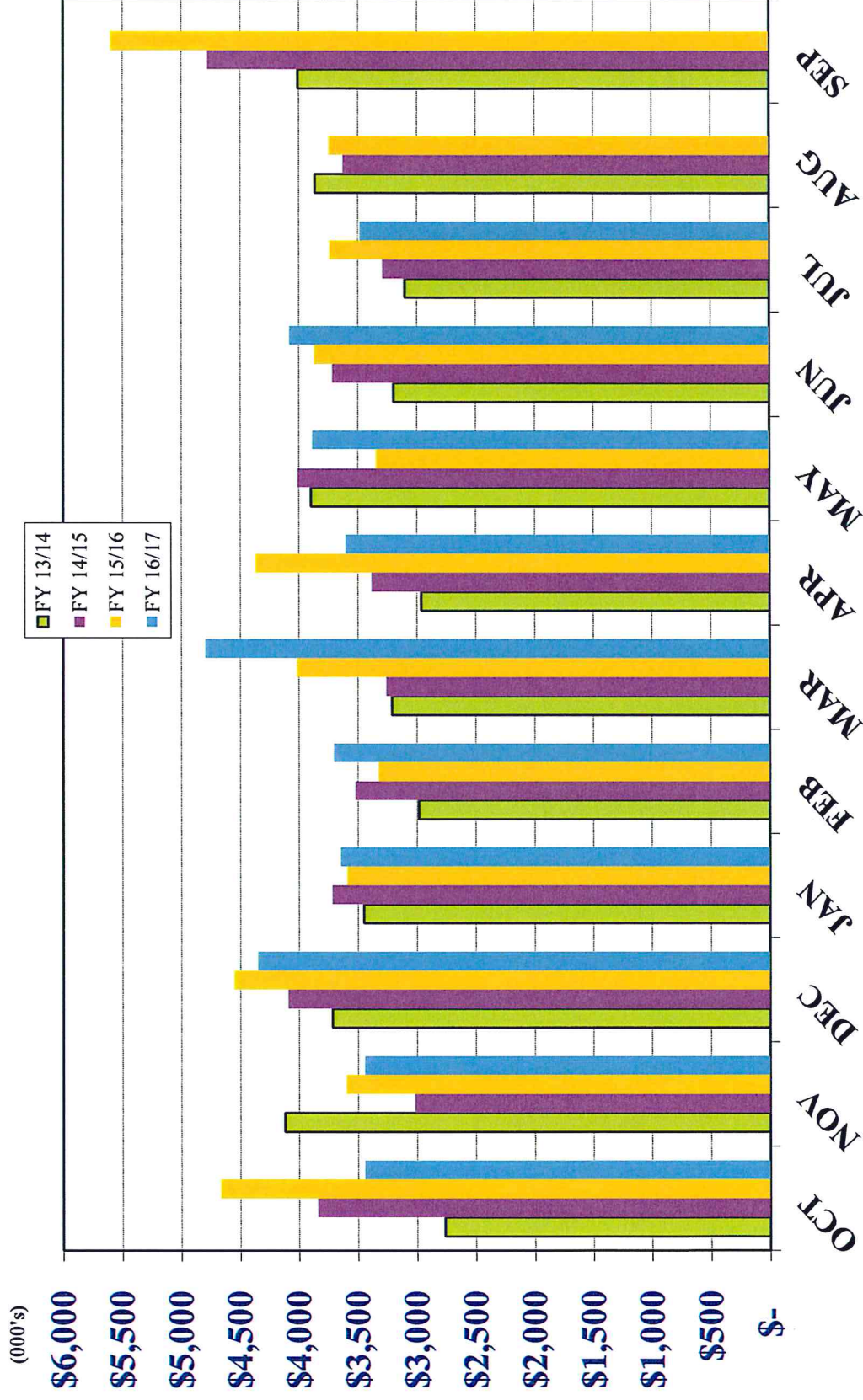
General Fund - Total Revenues





CITY OF MANSFIELD

General Fund - Total Expenditures

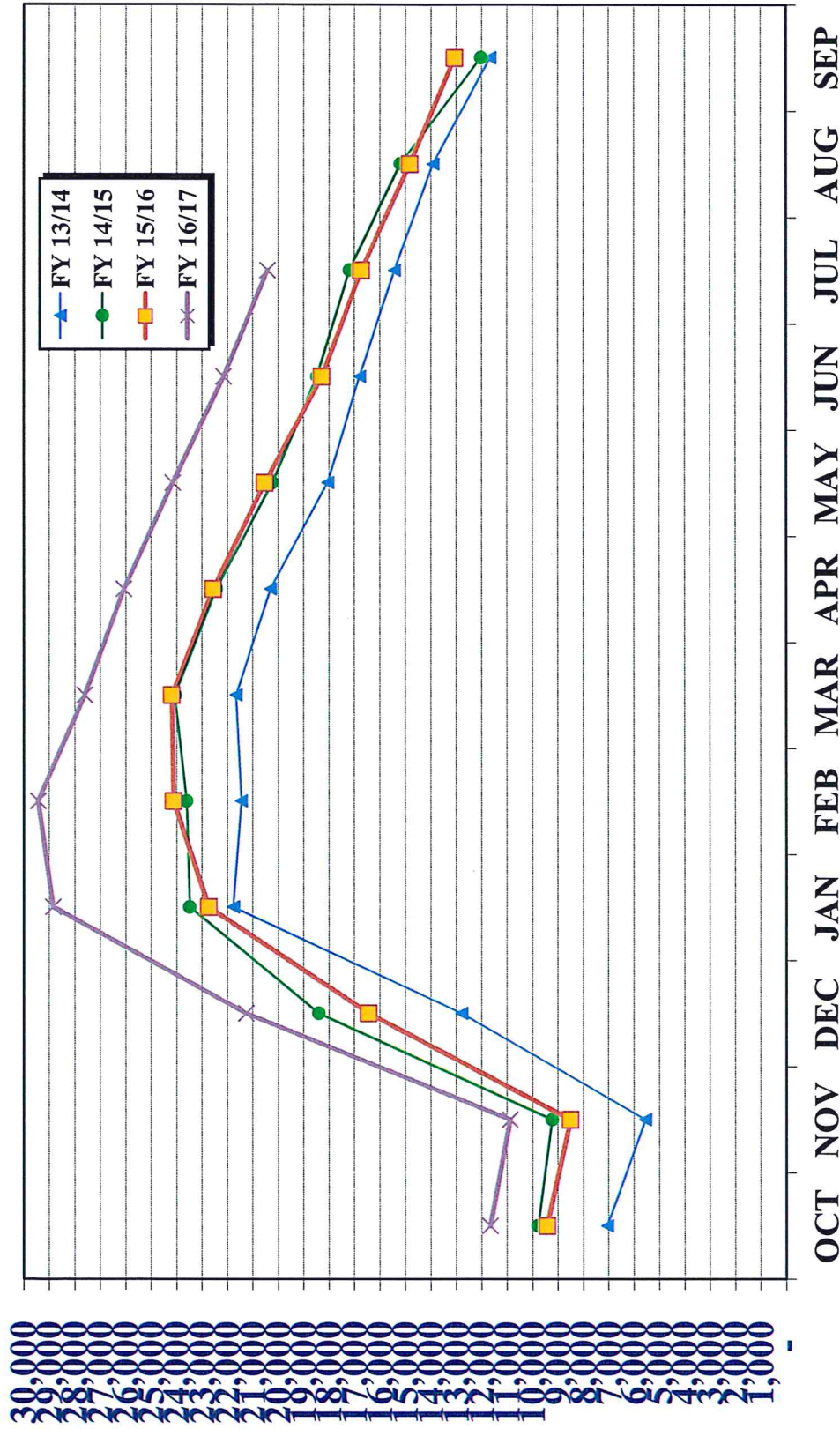




CITY OF MANSFIELD

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 defined by the City.

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

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

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

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

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

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

City of Mansfield, Texas

Comparative Balance Sheet - Tax Increment Reinvestment Zone Fund Number One
July 31, 2017 and 2016 (Unaudited)

	2017	2016
<u>ASSETS</u>		
Cash And Investments	\$ 2,935,608	\$ 3,532,651
Due From Other Funds	24,179	23,204
Total Assets	<u>\$ 2,959,787</u>	<u>\$ 3,555,855</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 963,890	\$ 1,060,931
Retainage Payable	-	410,430
Total Liabilities	<u>963,890</u>	<u>1,471,361</u>
FUND BALANCES:		
Fund Balance	1,449,193	6,233,559
Excess Revenues Over Expenditures	<u>546,703</u>	<u>(4,149,066)</u>
Total Fund Balances	<u>1,995,897</u>	<u>2,084,493</u>
Total Liabilities And Fund Balances	<u>\$ 2,959,787</u>	<u>\$ 3,555,854</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - TIRZ Number One Fund
For the Month and Ten Months Ended July 31, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE
REVENUES:				
Taxes, Penalties, And Interest	\$ -	4,605	724,669	523,296
Interest Income	-	-	6,283	2,960
Total Revenues	-	4,605	730,952	526,256
EXPENDITURES:				
General Government	-	8,363	184,248	4,675,322
Debt Service -				
Principal Retirement	-	-	-	-
Interest	-	-	-	-
Lease Payments	-	-	-	-
Bond Issuance Cost	-	-	-	-
Fiscal Charges	-	-	-	-
Total Expenditures	-	8,363	184,248	4,675,322
Excess Of Revenues Over (Under) Expenditures	-	(3,758)	546,704	(4,149,066)
OTHER FINANCING SOURCES (USES)				
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	-	(3,758)	546,704	(4,149,066)
FUND BALANCE, BEGINNING	1,995,897	2,088,251	1,449,193	6,233,559
FUND BALANCE, ENDING	\$ 1,995,897	\$ 2,084,493	\$ 1,995,897	\$ 2,084,493

City of Mansfield, Texas

Comparative Balance Sheet - Tax Increment Reinvestment Zone Fund Number Two
July 31, 2017 and 2016 (Unaudited)

	2017	2016
<u>ASSETS</u>		
Cash And Investments	\$ 66,395	\$ 3,662
Construction in Progress	-	-
Total Assets	<u>\$ 66,395</u>	<u>\$ 3,662</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ 87,082
Retainage Payable	-	-
Total Liabilities	<u>-</u>	<u>87,082</u>
FUND BALANCES:		
Fund Balance	3,663	7,318
Excess Revenues Over Expenditures	<u>62,732</u>	<u>(90,738)</u>
Total Fund Balances	<u>66,395</u>	<u>(83,420)</u>
Total Liabilities And Fund Balances	<u>\$ 66,395</u>	<u>\$ 3,662</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - TIRZ Number Two Fund
For the Month and Ten Months Ended July 31, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE
<u>REVENUES:</u>				
Taxes, Penalties, And Interest	\$ -	-	62,732	819
Interest Income	-	-	-	-
Total Revenues	-	-	62,732	819
<u>EXPENDITURES:</u>				
General Government	-	4,000	-	8,000
Debt Service -				
Principal Retirement	-	-	-	-
Interest	-	-	-	-
Lease Payments	-	-	-	-
Bond Issuance Cost	-	-	-	-
Fiscal Charges	-	-	-	-
Capital Outlay:				
Land	-	-	-	83,557
Total Expenditures	-	4,000	-	91,557
Excess Of Revenues Over (Under) Expenditures	-	(4,000)	62,732	(90,738)
<u>OTHER FINANCING SOURCES (USES)</u>				
Refunding Bonds Issued	-	-	-	-
Premium on Bonds Issued	-	-	-	-
Discounts on Bonds Issued	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	(4,000)	62,732	(90,738)
FUND BALANCE, BEGINNING	66,395	(79,420)	3,663	7,318
FUND BALANCE, ENDING	\$ 66,395	\$ (83,420)	\$ 66,395	\$ (83,420)

City of Mansfield, Texas

Comparative Balance Sheet - Tree Mitigation Fund
July 31, 2017 and 2016 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 39,198	\$ 96,167
Inventory	<u>-</u>	<u>61,228</u>
Total Assets	<u>\$ 39,198</u>	<u>\$ 157,395</u>
 <u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Accrued Liabilities	<u>307</u>	<u>4,216</u>
Total Liabilities	<u>307</u>	<u>4,216</u>
FUND BALANCES:		
Fund Balance	147,293	197,662
Excess Revenues Over Expenditures	<u>(108,401)</u>	<u>(44,483)</u>
Total Fund Balances	<u>38,891</u>	<u>153,179</u>
Total Liabilities And Fund Balances	<u>\$ 39,198</u>	<u>\$ 157,395</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Tree Mitigation Fund - For the Month and Ten Months Ended July 31, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE
<u>REVENUES:</u>				
Tree Mitigation Fee	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	-	-
Interest Income	-	-	184	207
Total Revenues	-	0	184	207
<u>EXPENDITURES:</u>				
Administrative Services	65,724	4,263	108,586	44,107
Contractual Services	-	-	-	582
Other Equipment	-	-	-	-
Total Expenditures	65,724	4,263	108,586	44,689
Excess Of Revenues Over (Under) Expenditures	(65,724)	(4,263)	(108,401)	(44,483)
<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	(65,724)	(4,263)	(108,401)	(44,483)
FUND BALANCE, BEGINNING	104,615	157,442	147,293	197,662
FUND BALANCE, ENDING	\$ 38,891	\$ 153,179	\$ 38,891	\$ 153,179

City of Mansfield, Texas

Comparative Balance Sheet - Hotel/Motel Occupancy Tax Fund
July 31, 2017 and 2016 (Unaudited)

	2017	2016
<u>ASSETS</u>		
Cash And Investments	\$ 868,817	\$ 1,373,842
Accounts Receivable		-
Total Assets	<u>\$ 868,817</u>	<u>\$ 1,373,842</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accrued Liabilities	\$ 3,205	\$ 5,567
Total Liabilities	<u>3,205</u>	<u>5,567</u>
FUND BALANCES:		
Fund Balance	1,381,818	1,143,476
Excess Revenues Over Expenditures	<u>(516,206)</u>	<u>224,799</u>
Total Fund Balances	<u>865,612</u>	<u>1,368,275</u>
Total Liabilities And Fund Balances	<u>\$ 868,817</u>	<u>\$ 1,373,842</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 Ten Months Ended July 31, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ORIGINAL BUDGET	FY17 OVER (UNDER) BUDGET	FY17 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>							
Hotel Occupancy Tax	\$ 172,091	\$ 180,603	\$ 518,671	\$ 541,100	\$ 713,300	\$ (194,629)	72.71%
Miscellaneous Income	-	-	2,530	\$ 1,083	0	2,530	0.00%
Total Revenues	172,091	180,603	521,201	542,183	713,300	(192,099)	73.07%
<u>EXPENDITURES:</u>							
Mansfield Historical Society	805	1,955	13,784	14,076	34,680	(20,896)	39.75%
The LOT	-	-	144,801	-	85,000	59,801	170.35%
Mansfield Rotary Club	-	-	37,000	25,000	37,000	-	100.00%
Farr Best Theater	210	-	506,848	-	-	506,848	0.00%
Main Street Project	-	-	-	-	-	-	0.00%
Discover Historic Mansfield	-	-	4,105	-	6,000	(1,895)	68.41%
Mansfield Tourism	26,132	32,370	264,194	199,461	358,000	(93,806)	73.80%
Sunrise Rotary	-	-	3,500	319	15,000	(11,500)	23.33%
Pickled Mansfield Society	-	-	45,000	30,000	45,000	-	100.00%
Mansfield Comm Theater - Mainstage	-	-	-	-	7,000	(7,000)	0.00%
Mansfield Police Dept. - Electronic Signage	-	-	14,727	-	15,000	(273)	98.18%
Mansfield Police Dept. - Explorer Competition	-	-	-	-	11,000	(11,000)	0.00%
Mansfield Commission for the Arts	16	-	3,448	-	25,000	(21,552)	13.79%
Reserve	-	-	-	48,528	74,620	(74,620)	0.00%
Total Expenditures	27,164	34,325	1,037,407	317,384	713,300	324,107	145.44%
Excess Of Revenues Over (Under) Expenditures	144,928	146,278	(516,206)	224,799			
FUND BALANCE, BEGINNING	720,685	1,221,997	1,381,818	1,143,476			
FUND BALANCE, ENDING	\$ 865,612	\$ 1,368,275	\$ 865,612	\$ 1,368,275			

City of Mansfield, Texas

Comparative Budget and Cash Analysis -

Hotel/Motel Occupancy Tax Fund - For the Ten Months Ended July 31, 2017 and 2016 (Unaudited)

	Budgeted Request	FY17 Amount To Date	Available Budget	FY17 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>				
Hotel Occupancy Tax	\$ 713,300	\$ 518,670	\$ 194,630	72.71%
Interest Income	-	2,530	(2,530)	-
Total Revenues	713,300	521,201	192,099	73.07%
<u>EXPENDITURES:</u>				
Mansfield Historical Society	34,680	13,784	20,896	39.75%
The LOT	85,000	34,953	50,047	41.12%
The LOT **	-	109,848	-	0.00%
Mansfield Rotary Club	37,000	37,000	-	100.00%
Farr Best Theater **	-	506,848	-	0.00%
Discover Historic Mansfield - Painted Pianos	1,000	1,000	-	100.00%
Discover Historic Mansfield - Stroll, Shop & Dine	5,000	3,105	1,895	62.10%
Mansfield Tourism	358,000	264,194	93,806	73.80%
Sunrise Rotary	15,000	3,500	11,500	23.33%
Pickled Mansfield Society	45,000	45,000	-	100.00%
Mansfield Comm Theater - Mainstage	7,000	-	7,000	0.00%
Mansfield Police Dept. - Electronic Signage	15,000	14,727	273	98.18%
Mansfield Police Dept. - Explorer Competition	11,000	-	11,000	0.00%
Mansfield Commission for the Arts	25,000	3,448	21,552	13.79%
Reserve	74,620	-	74,620	0.00%
Total Expenditures	713,300	1,037,407	292,589	145.44%
Revenues / (Expenditures)	-	(516,206)	(100,489)	

SUPPLEMENTAL INFORMATION: CASH ANALYSIS

Beginning Cash Balance for Fiscal Year 2017	1,385,023
Plus: FY2017 Cash Collections	521,201
Less: FY2017 Cash Expenditures	(1,037,407)
Cash Balance as of July 31, 2017	868,817
Remaining Hotel/Motel Occupancy Funds to Collect	192,099
Remaining Hotel/Motel Occupancy Funds to Expend	(292,589)
Projected Cash Balance at September 30, 2017	768,327

** Expense approved by City Council

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Parks Facilities Development Corporation
July 31, 2017 and 2016 (Unaudited)

<u>ASSETS:</u>	<u>2017</u>	<u>2016</u>
Cash And Investments	\$ 6,136,541	\$ 8,451,655
Restricted Cash & Investments - Park Impact Fees	\$ 2,534,218	\$ 2,186,162
Receivables:		
Accounts	823,027	868,316
Prepays	-	-
Total Assets	<u>\$ 9,493,786</u>	<u>\$ 11,506,133</u>
<u>LIABILITIES & FUND BALANCES:</u>		
LIABILITIES:		
Accounts Payable	\$ 250,935	\$ 347,356
Retainage Payable	123,666	13,552
Other Liabilities	612,149	69,301
Deferred Revenue	<u>1,825,298</u>	<u>347,294</u>
Total Liabilities	<u>2,812,047</u>	<u>777,503</u>
FUND BALANCES:		
Fund Balance	8,411,731	10,305,587
Excess Revenues Over (Under)		
Expenditures	<u>(1,729,992)</u>	<u>423,043</u>
Total Fund Balances	<u>6,681,739</u>	<u>10,728,630</u>
Total Liabilities And Fund Balances	<u>\$ 9,493,786</u>	<u>\$ 11,506,133</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 Ten Months Ended July 31, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ADOPTED BUDGET	FY17 OVER (UNDER) BUDGET	FY17 PERCENT COLLECTED TO BUDGET
REVENUES:							
Sales Tax Revenue	\$ 375,345	\$ 204,659	\$ 2,911,049	\$ 3,108,652	\$ 3,253,269	\$ (342,220)	89.48%
Contributions	3,295	2,990	19,540	36,256	-	19,540	0.00%
Interest Earnings	-	-	30,181	15,597	3,000	27,181	1006.05%
Other Income	7,152	2,819	55,103	26,605	102,644	(47,541)	53.68%
MAC Revenue	29,151	41,068	366,312	358,995	337,356	28,957	108.58%
Lease Royalties	174,590	16,236	605,396	502,177	831,024	-	72.85%
Park Land Dedication Revenue	17,250	21,750	362,500	478,500	-	362,500	0.00%
Total Revenues	606,782	289,522	4,350,082	4,526,782	4,527,293	48,417	96.09%
EXPENDITURES:							
Administration	509,417	186,935	3,990,768	1,982,445	1,002,885	2,987,883	397.93%
Athletic Complex	19,455	42,010	303,139	287,232	357,350	(54,211)	84.83%
Rose Park	27,892	30,162	292,179	286,114	386,573	(94,394)	75.58%
Oliver Nature Park	28,652	38,562	380,541	473,148	673,100	(292,559)	56.54%
McClendon Park	-	-	-	-	-	-	0.00%
Chandler Park	-	-	-	-	-	-	0.00%
Recreational Center	56,289	66,200	547,524	548,608	777,638	(230,114)	70.41%
Linear Park	-	-	-	-	-	-	0.00%
Hardy Allmon Park	-	-	-	-	-	-	0.00%
Neighborhood Parks	-	-	-	-	-	-	0.00%
Projects	-	32,805	186,426	127,438	1,315,746	(1,129,321)	14.17%
Quadrant 4	-	391	204,000	390,789	-	204,000	0.00%
Non-Departmental	-	319	376	7,965	-	376	0.00%
Total Expenditures	641,706	397,384	5,904,953	4,103,739	4,513,293	1,391,660	130.83%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(34,924)	(107,862)	(1,554,871)	423,043	14,000	(1,343,243)	-11106.22%
OTHER FINANCING SOURCES (USES):							
Operating Transfers In (Out)	372,491	-	(175,120)	-	(14,000)	(161,120)	1250.86%
Cash Reserves	-	-	-	-	-	-	0.00%
Bond Proceeds	-	-	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	372,491	-	(175,120)	-	(14,000)	(161,120)	1250.86%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	337,567	(107,862)	(1,729,991)	423,043			
FUND BALANCE, BEGINNING	6,344,173	10,836,492	8,411,731	10,305,587			
FUND BALANCE, ENDING	\$ 6,681,739	\$ 10,728,630	\$ 6,681,739	\$ 10,728,630			

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Economic Development Corporation
July 31, 2017 and 2016 (Unaudited)

	2017	2016
<u>ASSETS</u>		
Cash And Investments	\$ 1,912,132	\$ 8,078,258
Accounts Receivable	548,368	515,820
Restricted Assets:		
Cash and Investments, Projects	14,154,503	219,037
Fixed Assets (net of accumulated depreciation)	12,137,253	7,008,117
Deferred Issuance Cost	-	-
Total Assets	<u>\$ 28,752,256</u>	<u>\$ 15,821,232</u>
<u>LIABILITIES AND NET ASSETS</u>		
LIABILITIES:		
Accounts Payable	\$ 546	\$ 29,419
Accrued Liabilities	72,496	63,403
Retainage Payable	38,682	37,144
Bonds Payable	22,030,000	9,460,000
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	5,270,348 *	3,576,360
Total Liabilities	<u>28,339,831</u>	<u>13,483,910</u>
NET ASSETS:		
Restricted	14,154,503	219,037
Unassigned	(13,742,078)	2,118,285
Total Net Assets	<u>412,425</u>	<u>2,337,322</u>
Total Liabilities & Net Assets	<u>\$ 28,752,256</u>	<u>\$ 15,821,232</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 Ten Months Ended July 31, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE
OPERATING REVENUES:				
Sales Tax Revenue	\$ 549,209	\$ 516,868	\$ 4,540,792	\$ 4,355,061
Gas Royalties	-	-	-	-
Miscellaneous	85	-	53,628	-
Rental Of Facilities	-	20	-	72,732
Total Operating Revenues	549,294	516,888	4,594,420	4,427,793
OPERATING EXPENDITURES:				
Administration	57,092	80,213	679,640	673,157
Promotions	24	10,494	79,210	87,402
Retention	-	-	10,089	7,366
Development Plan	-	1,126	2,299	6,710
Projects	337,532	2,000	3,319,597	1,496,156
Depreciation	259 *	259 *	2,542 *	2,550
Total Operating Expenditures	394,907	94,092	4,093,377	2,273,341
OPERATING INCOME	154,387	422,796	501,043	2,154,452
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	-	-	29,530	10,639
Sale/Purchase of Property	-	-	-	224,475
Bonds issued	-	-	-	-
Premiums on bonds issued	-	-	-	-
Discounts on bonds issued	-	-	-	-
Amortization	-	-	-	-
Interest and fiscal charges	(502,181)	(148,727)	(835,343)	(299,228)
Total Nonoperating Revenue	(502,181)	(148,727)	(805,813)	(64,114)
INCOME BEFORE OPERATING TRANSFERS	(347,794)	274,069	(304,770)	2,090,338
OPERATING TRANSFERS:				
Operating Transfers In (Out)	(5)	(319)	(7,553)	(7,579)
CHANGE IN NET ASSETS	(347,799)	273,750	(312,323)	2,082,759
NET ASSETS, BEGINNING	760,224	2,063,572	5,995,096	3,830,923
NET ASSETS, PROJECTS	- **	-	(5,270,348) **	(3,576,360)
NET ASSETS, ENDING	\$ 412,425	\$ 2,337,322	\$ 412,425	\$ 2,337,322

**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
July 31, 2017 and 2016 (Unaudited)

	2017	2016
<u>ASSETS</u>		
Cash And Investments	\$ 3,285,756	\$ 2,803,816
Receivables:		
Current Year Taxes	107,461	166,621
Delinquent Taxes (Net of Allowance of \$357,803)	-	-
Total Assets	<u>\$ 3,393,217</u>	<u>\$ 2,970,437</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ 655
Deferred Revenue	107,461	166,621
Total Liabilities	<u>107,461</u>	<u>167,276</u>
FUND BALANCES:		
Fund Balance	483,024	726,099
Excess Revenues Over Expenditures	2,802,732	2,077,062
Total Fund Balances	<u>3,285,756</u>	<u>2,803,161</u>
Total Liabilities And Fund Balances	<u>\$ 3,393,217</u>	<u>\$ 2,970,437</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenue, Expenditures and Changes in Fund Balance -
General Obligation Debt Service - For the Month and Ten Months Ended July 31, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ORIGINAL BUDGET	FY17 OVER (UNDER) BUDGET	FY17 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>							
Taxes, Penalties, And Interest	\$ 77,026	\$ 41,167	\$ 13,956,307	\$ 12,833,086	\$ 13,349,613	\$ 606,694	104.54%
Recoveries	-	-	-	-	-	-	0.00%
Interest Income	-	-	1,688	1,612	-	1,688	0.00%
Total Revenues	77,026	41,167	13,957,994	12,834,698	13,349,613	608,381	104.56%
<u>EXPENDITURES:</u>							
Debt Service -							
Principal Retirement	-	-	8,820,000	8,385,000	8,820,000	-	100.00%
Interest	-	-	2,305,725	3,646,513	4,529,613	(2,223,888)	50.90%
Lease Payments	-	-	-	-	-	-	0.00%
Bond Issuance Cost	-	3,500	12,460	222,154	-	12,460	0.00%
Fiscal Charges	-	-	17,078	14,400	-	17,078	0.00%
Total Expenditures	-	3,500	11,155,263	12,268,067	13,349,613	(2,194,350)	83.56%
Excess Of Revenues Over (Under) Expenditures	77,026	37,667	2,802,732	566,631			
<u>OTHER FINANCING SOURCES (USES)</u>							
Refunding Bonds Issued	-	-	-	17,900,000			
Premium on Bonds Issued	-	-	-	2,301,623			
Discounts on Bonds Issued	-	-	-	(111,192)			
Payment to Refunded Bond Escrow Agent	-	-	-	(18,580,000)			
Total Other Financing Sources (Uses)	-	-	-	1,510,431.38			
Net Change in Fund Balances	77,026	37,667	2,802,732	2,077,062			
FUND BALANCE, BEGINNING	3,208,729	2,765,494	483,024	726,099			
FUND BALANCE, ENDING	\$ 3,285,756	\$ 2,803,161	\$ 3,285,756	\$ 2,803,161			

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Parks Facilities Development Corporation Debt Service -
July 31, 2017 and 2016 (Unaudited)

	2017	2016
<u>ASSETS</u>		
Cash And Investments	\$ -	\$ -
Total Assets	<u>\$ -</u>	<u>\$ -</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accrued Interest Payable	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>
FUND BALANCES:		
Fund Balance	323,529	207,810
Excess Revenues Over (Under) Expenditures	<u>(323,529)</u>	<u>(207,810)</u>
Total Fund Balances	<u>-</u>	<u>-</u>
Total Liabilities And Fund Balances	<u>\$ -</u>	<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 Ten Months Ended July 31, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ADOPTED BUDGET	FY17 OVER (UNDER) BUDGET	FY17 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>							
Taxes, Penalties, And Interest	\$ 173,859	\$ 312,208	\$ 1,629,738	\$ 1,246,410	\$ 1,941,171	\$ (311,434)	83.96%
Interest Income	-	-	-	-	-	-	0.00%
Total Revenues	173,859	312,208	1,629,738	1,246,410	1,941,171	(311,434)	83.96%
<u>EXPENDITURES:</u>							
Debt Service							
Principal Retirement	1,035,000	1,145,000	1,035,000	1,145,000	1,035,000	-	100.00%
Interest And Fiscal Charges	671,725	514,478	1,136,355	975,921	906,171	230,184	125.40%
Bond Issuance Costs	-	-	-	104,021	-	-	0.00%
Non-departmental	-	-	-	-	-	-	0.00%
Total Expenditures	1,706,725	1,659,478	2,171,355	2,224,942	1,941,171	230,184	111.86%
Excess Of Revenues Over (Under) Expenditures	(1,532,865)	(1,347,270)	(541,618)	(978,532)			
<u>OTHER FINANCING SOURCES (USES):</u>							
Bond Proceeds	-	-	218,089	6,077,373			
Refunding Bonds Issued	-	-	-	-			
Premium on Bonds Issued	-	-	-	253,146			
Discount on Bonds Issued	-	-	-	(34,797)			
Payment to Refunded Bond Escrow Agent	-	-	-	(5,525,000)			
Total Other Financing Sources (Uses)	-	-	218,089	770,722			
Net Change in Fund Balances	(1,532,865)	(1,347,270)	(323,529)	(207,810)			
FUND BALANCE, BEGINNING	1,532,865	1,347,270	323,529	207,810			
FUND BALANCE, ENDING	\$ -	\$ (0)	\$ -	\$ (0)			

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
July 31, 2017 and 2016 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 21,969,098	\$ 18,441,234
Projects In Process		
Current Year	10,147,716	11,459,574
Prior Year	<u>15,609,068</u>	<u>7,105,958</u>
Total Assets	<u>\$ 47,725,882</u>	<u>\$ 37,006,766</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ 146,781	\$ 146,781
Deposits	1,349	351,349
Retainage Payable	48,454	78,598
Other Liabilities	<u>3,576</u>	<u>20,422</u>
Total Liabilities	<u>200,160</u>	<u>597,150</u>
 <u>FUND BALANCES:</u>		
Fund Balance	28,216,820	22,671,408
Excess Revenues Over (Under)		
Expenditures	<u>19,308,902</u>	<u>13,738,208</u>
Total Fund Balance	<u>47,525,722</u>	<u>36,409,616</u>
Total Liabilities And Fund Balance	<u>\$ 47,725,882</u>	<u>\$ 37,006,766</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Street Construction Fund - For the Month and Ten Months Ended July 31, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE
REVENUES:				
Recoveries	\$ -	\$ 96	\$ 350,000	\$ 1,237,596
Contributions	-	-	-	-
Intergovernmental	-	-	-	-
Roadway Impact Fees	485,939	125,500	1,730,389	917,432
Interest Income	-	-	45,619	35,232
Total Revenues	485,940	125,596	2,126,008	2,190,260
EXPENDITURES:				
Administrative	38,527	41,198	467,106	522,052
Street Improvements	-	-	-	-
Total Expenditures	38,527	41,198	467,106	522,052
EXCESS OF REVENUES OVER(UNDER) EXPENDITURES	447,413	84,398	1,658,902	1,668,208
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	17,174,808	10,624,236
Bond Issuance Costs	-	-	(155,189)	(98,742)
Premiums on Bond Issuance	-	-	630,381	1,611,288
Discounts on Bond Issuance	-	-	-	(66,782)
Total Other Financing Sources (Uses)	-	-	17,650,000	12,070,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	447,413	84,398	19,308,902	13,738,208
FUND BALANCE, BEGINNING	47,078,309	36,325,218	28,216,820	22,671,408
FUND BALANCE, ENDING	\$ 47,525,722	\$ 36,409,616	\$ 47,525,722	\$ 36,409,616

City of Mansfield, Texas

Comparative Balance Sheet - Building Construction Fund
July 31, 2017 and 2016 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 8,732,884	\$ 5,127,824
Total Assets	<u>\$ 8,732,884</u>	<u>\$ 5,127,824</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Due to Other Funds	21,241	
Retainage Payable	<u>353,897</u>	<u>-</u>
Total Liabilities	<u>375,138</u>	<u>-</u>
 FUND BALANCE:	5,655,418	327,392
Excess Revenues Over (Under)		
Expenditures	<u>2,702,328</u>	<u>4,800,432</u>
Total Fund Balance	<u>8,357,746</u>	<u>5,127,824</u>
Total Liabilities And Fund Balance	<u>\$ 8,732,884</u>	<u>\$ 5,127,824</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Building Construction Fund - For the Month and Ten Months Ended July 31, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE
REVENUES:				
Interest Income	\$ -	\$ -	\$ 6,390	\$ 652
Rental Of Facilities	-	-	-	-
Contributions	-	-	-	-
Miscellaneous Income	-	-	-	-
Grant Revenue	-	-	-	-
Total Revenues	-	-	6,390	652
EXPENDITURES:				
Administration	-	-	42,855	-
Fieldhouse - Offsite	-	-	602,001	-
Stars Center	1,004,012	-	8,043,796	-
Library	-	-	-	-
City Hall Expansion	-	-	-	-
Animal Control Expansion	-	374	35,274	178,139
Tactical Training Range	-	-	135	9,356
Dispatch Expansion	-	-	-	47,725
Bond Issuance Costs	-	-	-	44,087
Total Expenditures	1,004,012	374	8,724,061	279,307
Excess Revenues Over (Under) Expenditures	(1,004,012)	(374)	(8,717,672)	(278,655)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	11,718,065	4,430,764
Bond Issuance Costs	-	-	(252,226)	-
Premiums on Bond Issuance	-	-	25,001	676,137
Discounts on Bond Issuance	-	-	(70,840)	(27,814)
Operating Transfer In (Out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	11,420,000	5,079,087
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,004,012)	(374)	2,702,328	4,800,432
FUND BALANCE, BEGINNING	9,361,758	5,128,198	5,655,418	327,392
FUND BALANCE, ENDING	\$ 8,357,746	\$ 5,127,824	\$ 8,357,746	\$ 5,127,824

City of Mansfield, Texas

Comparative Balance Sheet - Equipment Replacement Fund
July 31, 2017 and 2016 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 421,065	\$ 147,495
Total Assets	<u>\$ 421,065</u>	<u>\$ 147,495</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Retainage Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>
 FUND BALANCE:	51,928	1,512,401
Excess Revenues Over Expenditures	<u>369,137</u>	<u>(1,364,906)</u>
Total Fund Balance	<u>421,065</u>	<u>147,495</u>
 Total Liabilities And Fund Balance	<u>\$ 421,065</u>	<u>\$ 147,495</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
Equipment Replacement Fund - For the Month and Ten Months Ended July 31, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE
REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-
Other Income	-	45,464	7,169	100,735
Interest Income	-	-	57	641
Total Revenues	-	45,464	7,226	101,376
EXPENDITURES:				
Administration	-	-	-	-
Information Services	-	-	24,000	247,101
Code Enforcement	-	-	-	45,261
Planning	-	-	-	-
Streets	-	-	-	-
Animal Control	-	-	-	-
City Hall	-	-	-	35,566
Parks Department	-	-	-	1,261
Library	-	-	-	51,538
Fire	-	24,772	462,352	621,785
Police Department	-	-	301,737	463,771
Total Expenditures	-	24,772	788,089	1,466,283
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	20,692	(780,863)	(1,364,907)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	1,119,038	-
Bond Issuance Costs	-	-	(10,111)	-
Premium on Bond Issuance	-	-	41,073	-
Discounts on Bond Issuance	-	-	-	-
Transfer In (Out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	1,150,000	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-	20,692	369,137	(1,364,906)
FUND BALANCE, BEGINNING	421,065	126,803	51,928	1,512,401
FUND BALANCE, ENDING	\$ 421,065	\$ 147,495	\$ 421,065	\$ 147,495

City of Mansfield, Texas

Comparative Balance Sheet - Parks Construction Fund
July 31, 2017 and 2016 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 2,941,305	\$ 8,486,753
Total Assets	<u>\$ 2,941,305</u>	<u>\$ 8,486,753</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Retainage Payable	<u>23,108</u>	<u>303,257</u>
Total Liabilities	<u>23,108</u>	<u>303,257</u>
 FUND BALANCE:	7,825,535	(384,225)
Excess Revenues Over Expenditures	<u>(4,907,338)</u>	<u>8,567,721</u>
Total Fund Balance	<u>2,918,197</u>	<u>8,183,496</u>
Total Liabilities And Fund Balance	<u>\$ 2,941,305</u>	<u>\$ 8,486,753</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
Parks Construction Fund - For the Month and Ten Months Ended July 31, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE
REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Recoveries	-	-	2,345	22,575
Interest Income	-	-	-	-
Total Revenues	-	-	2,345	22,575
EXPENDITURES:				
Administration	-	-	-	-
FieldHouse	10,557	1,030,445	4,980,733	6,854,854
Pond Branch	231,502	-	828,950	-
Total Expenditures	242,059	1,030,445	5,809,683	6,854,854
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(242,059)	(1,030,445)	(5,807,338)	(6,832,279)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	-	15,627,627
Bond Issuance Costs	-	-	-	(272,148)
Premiums on Bond Issuance	-	-	-	145,182
Discounts on Bond Issuance	-	-	-	(100,662)
Transfer In (out)	-	-	900,000	-
Total Other Financing Sources (Uses)	-	-	900,000	15,400,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(242,059)	(1,030,445)	(4,907,338)	8,567,721
FUND BALANCE, BEGINNING	3,160,256	9,213,941	7,825,535	(384,225)
FUND BALANCE, ENDING	\$ 2,918,197	\$ 8,183,496	\$ 2,918,197	\$ 8,183,496

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
July 31, 2017 and 2016 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 22,962,983	\$ 17,340,516
Receivables:		
Accounts (net of allowance of \$853,952)	4,212,292	4,767,590
Inventory	483,918	418,742
Restricted Assets:		
Cash and Investments	12,361,182	17,000,775
Fixed Assets (net of accumulated depreciation)	<u>175,890,598</u>	<u>169,474,301</u>
Total Assets	<u>\$ 215,910,973</u>	<u>\$ 209,001,924</u>

City of Mansfield, Texas

Comparative Balance Sheet - Utility Fund
July 31, 2017 and 2016 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 7,832	\$ 16,685
Accrued Liabilities	230,237	366,725
Payable From Restricted Assets:		
Deposits	1,447,554	1,402,757
Bonds Payable-Current		
Accrued Interest	525,952	525,952
Accounts Payable	-	-
Accrued Liabilities	3,342	20,215
Retainage Payable	139,182	93,944
From Unrestricted Assets:		
Current	4,020,000	-
Long-Term, Net	39,420,046	47,513,246
Compensated Absences	426,363	366,623
Total Liabilities	<u>46,220,508</u>	<u>50,306,147</u>
<u>NET ASSETS</u>		
Invested In Capital Assets (net of related debt)	141,777,565	135,935,059
Reserved for Debt Service	3,034,169	3,026,772
Unreserved	24,878,731	19,733,946
Total Net Assets	<u>169,690,465</u>	<u>158,695,777</u>
Total Liabilities And Net Assets	<u>\$ 215,910,973</u>	<u>\$ 209,001,924</u>

City of Mansfield

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets -
Utility Fund - For the Month and Ten Months Ended July 31, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ADOPTED BUDGET	FY17 OVER (UNDER) BUDGET	PERCENT COLLECTED TO BUDGET
OPERATING REVENUES:							
Water Service	\$ 1,858,053	\$ 1,654,450	\$ 15,599,632	\$ 14,504,087	\$ 17,616,943	\$ (2,017,311)	88.55%
Sewer Service	1,038,280	999,827	9,316,984	8,764,160	11,157,249	(1,840,265)	83.51%
Water Penalties	46,273	31,351	449,086	410,646	556,502	(107,417)	80.70%
Water Taps	-	-	3,205	14,750	21,379	(18,174)	14.99%
Meter Set Fee	11,240	8,975	98,615	79,825	65,624	32,991	150.27%
Utility Miscellaneous	8,990	10,344	89,541	74,191	90,000	(459)	99.49%
Restore Service Fee	13,964	9,788	140,855	116,716	125,021	15,834	112.67%
Sewer Tap	-	-	-	5,161	1,500	(1,500)	0.00%
Water Impact Fees	108,160	146,044	1,087,173	1,044,707	700,000	387,173	155.31%
Sewer Impact Fees	69,051	88,328	706,137	660,257	400,000	306,137	176.53%
Pretreatment Fees	-	16,863	93,800	49,014	50,000	43,800	187.60%
Other Income	4,386	4,920	471,765	351,946	132,556	339,209	355.90%
Contribution	559	537	9,077	7,488	-	9,077	0.00%
Total Revenues	\$ 3,158,956	\$ 2,971,427	28,065,870	\$ 26,082,950	\$ 30,916,774	\$ (2,850,905)	90.78%

City of Mansfield

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets -
Utility Fund - For the Month and Ten Months Ended July 31, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ADOPTED BUDGET	FY17 OVER (UNDER) BUDGET	PERCENT COLLECTED TO BUDGET
OPERATING EXPENSES:							
Administration	111,131	84,858	924,427	822,172	1,115,305	(190,878)	82.89%
Billing And Collection	60,620	65,730	685,073	702,056	1,029,818	(344,745)	66.52%
Meter Reading/Repairs	53,442	61,005	808,171	780,851	973,740	(165,569)	83.00%
Water Distribution	53,788	72,053	763,140	707,773	943,198	(180,058)	80.91%
Wastewater Collection	116,179	64,356	5,776,323	5,544,211	7,083,243	(1,306,920)	81.55%
Water Treatment	600,377	247,831	6,496,660	5,982,098	8,420,452	(1,923,792)	77.15%
Water Quality	33,195	23,831	329,035	297,367	468,143	(139,108)	70.29%
Laboratory Services	-	15,201	-	166,115	0	0	0.00%
Water Demand Management	9,030	34,974	142,729	226,484	183,454	(40,725)	77.80%
Depreciation	283,054	259,004	2,793,875	2,553,534	-	2,793,875	0.00%
Total Operating Expenses	1,320,816	928,843	18,719,433	17,782,662	20,217,353	(1,497,919)	92.59%
OPERATING INCOME (LOSS)	1,838,140	2,042,584	9,346,437	8,300,288	10,699,421	(1,352,986)	
NONOPERATING REVENUES (EXPENSES):							
Non-Departmental	(12,629)	(22,378)	(141,089)	(353,722)	(2,934,496)	2,793,407	4.81%
Interest Revenue	38	-	106,613	50,510	1,317	105,296	8093.81%
Debt Service	(170,686)	(4,550)	(1,701,262)	(1,893,746)	(6,311,729)	4,610,467	26.95%
Bad Debt Expense	-	-	-	-	(48,000)	48,000	0.00%
Net Nonoperating Revenues (Expenses)	(183,277)	(26,928)	(1,735,738)	(2,196,959)	(9,292,908)	7,557,170	18.68%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	1,654,863	2,015,656	7,610,699	6,103,329	1,406,513	6,204,184	541.10%
OPERATING TRANSFERS:							
Transfers In (Out)	(155)	-	(236,927)	843,417	(1,406,513)	1,169,586	16.84%
Net Operating Transfers	(155)	-	(236,927)	843,417	(1,406,513)	1,169,586	16.84%
CHANGE IN NET ASSETS	1,654,708	2,015,656	7,373,772	6,946,746	(0)	7,373,770	
NET ASSETS BEGINNING	168,035,757	156,680,121	162,316,693	151,749,031	162,316,693	-	
NET ASSETS ENDING	\$ 169,690,465	\$ 158,695,777	169,690,465	\$ 158,695,777	\$ 162,316,693	\$ 7,373,770	

CITY OF MANSFIELD
UTILITY FUND
REVENUE BOND COVERAGE

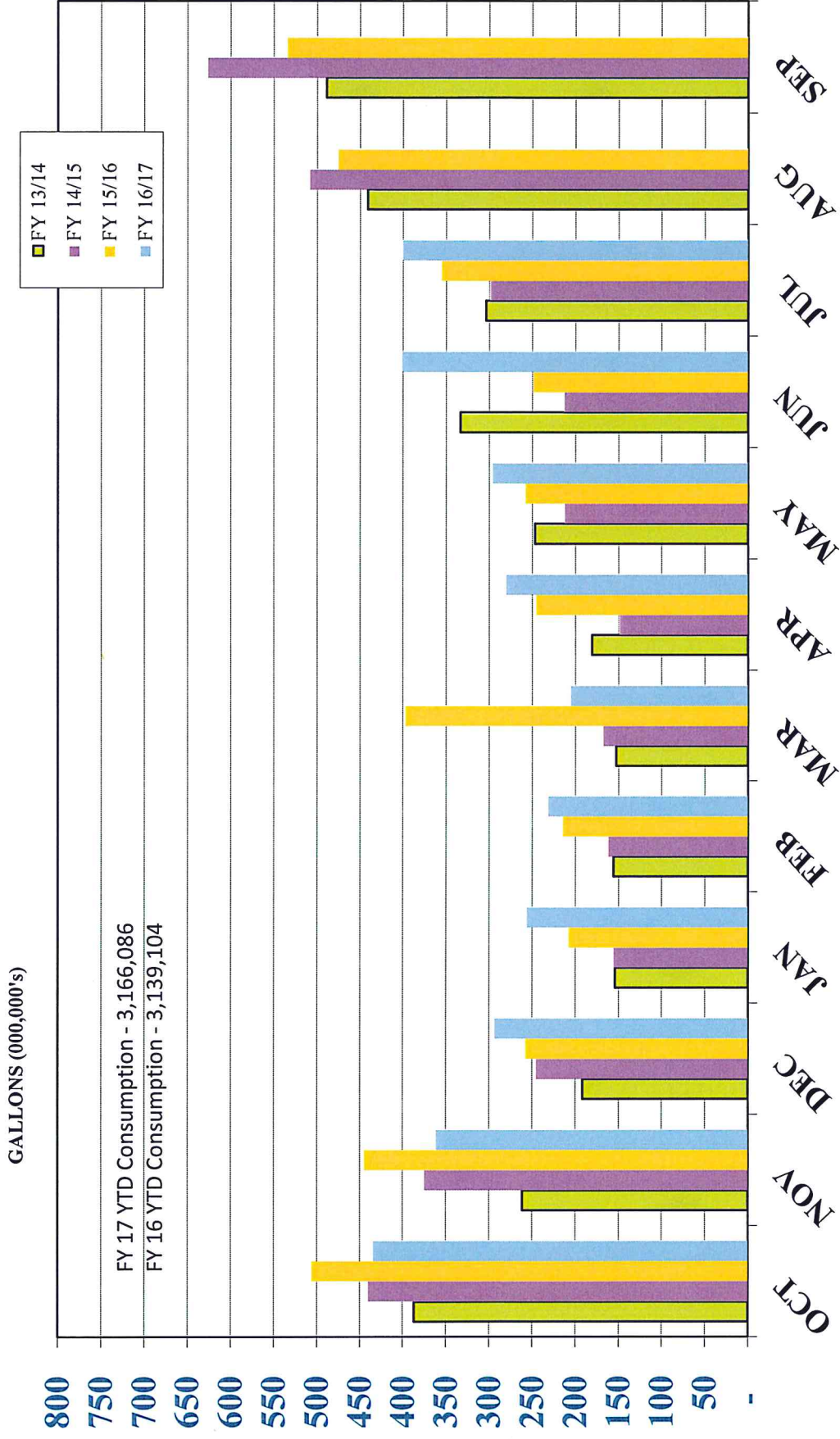
Definition of Bond Coverage:

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 1.76.



CITY OF MANSFIELD

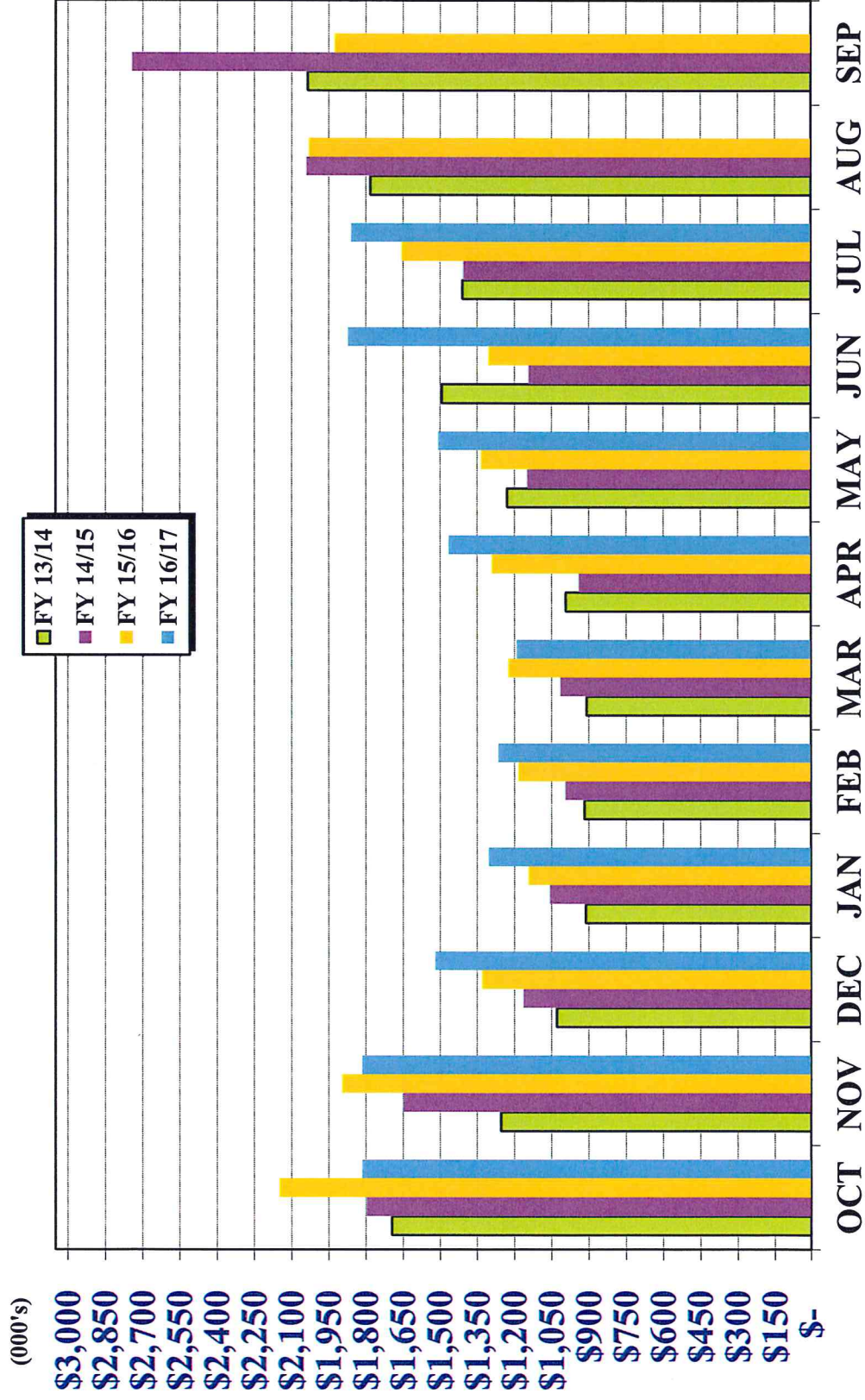
WATER CONSUMPTION





CITY OF MANSFIELD

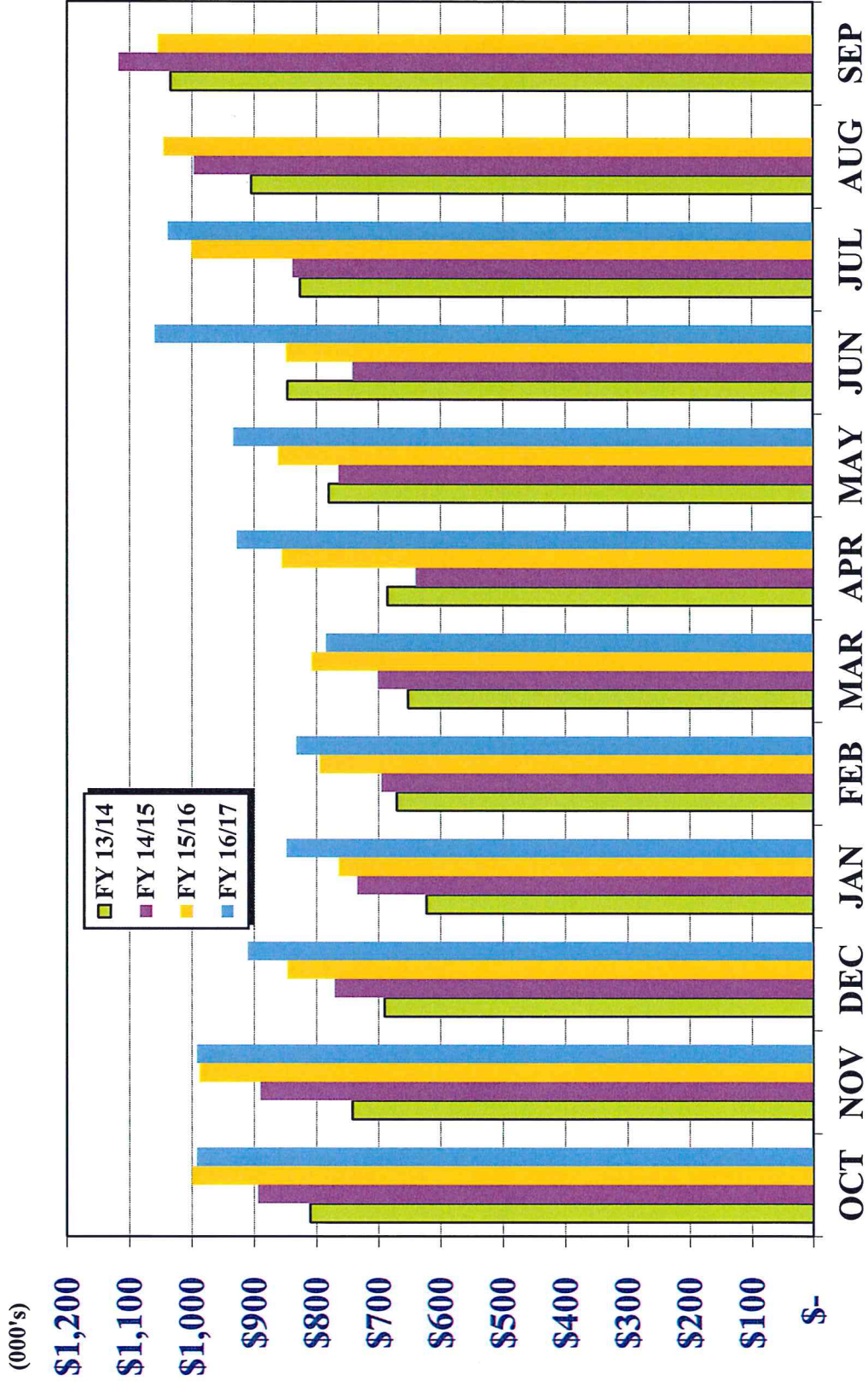
UTILITY FUND - WATER SALES





CITY OF MANSFIELD

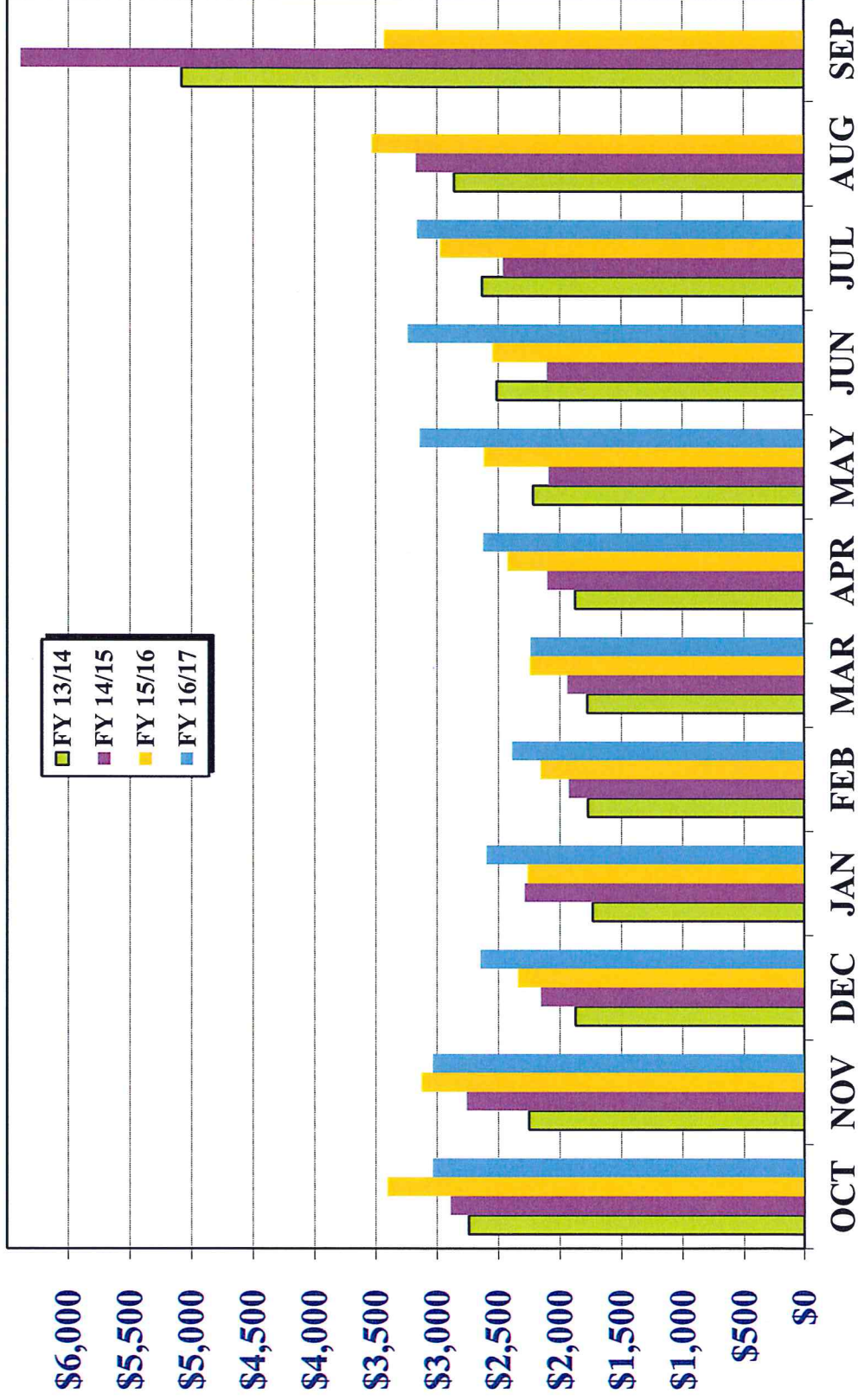
UTILITY FUND - SEWER SERVICE





CITY OF MANSFIELD

UTILITY FUND - TOTAL REVENUES





MANFIELD
T E X A S

CITY OF MANFIELD

UTILITY OPERATING EXPENDITURES

(000's)



Rainfall Update

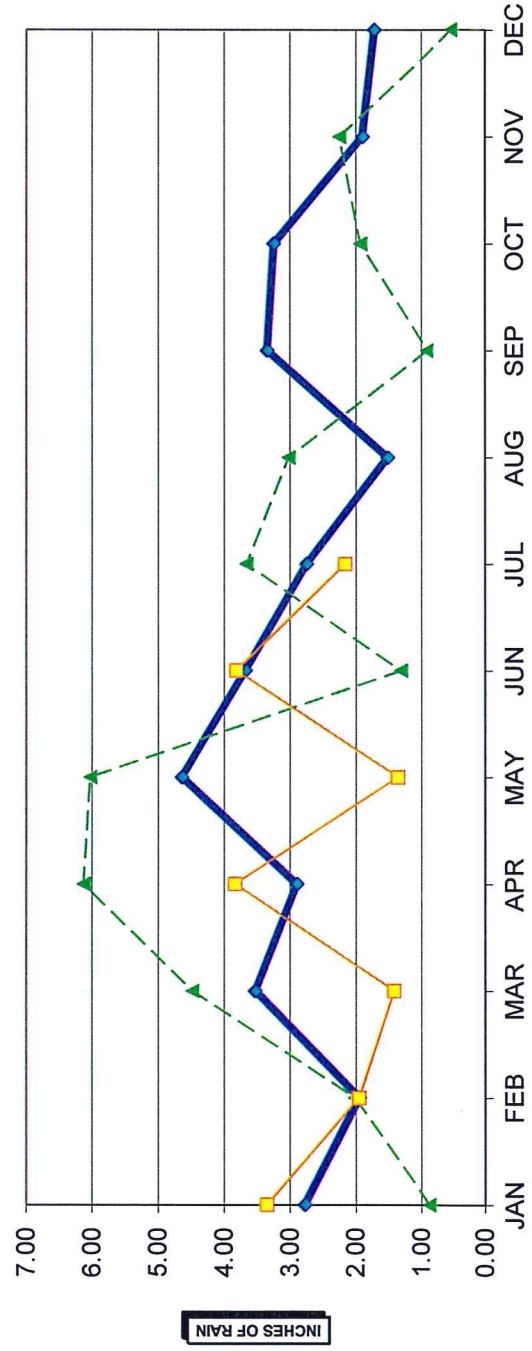
July 2017

Average (2005-2016)

	AVG	2016	2017
JAN	2.78	0.87	3.36
FEB	1.95	2.01	1.96
MAR	3.53	4.48	1.43
APR	2.90	6.13	3.84
MAY	4.64	6.03	1.37
JUN	3.68	1.32	3.82
JUL	2.75	3.66	2.17
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 17.95

July



City of Mansfield, Texas

Comparative Balance Sheet - Law Enforcement Complex
July 31, 2017 and 2016 (Unaudited)

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash And Investments	\$ 748,834	\$ 280,886
Receivables:		
Accounts	368,785	255,800
Inventory	23,444	25,044
Restricted Assets:		
Cash And Investments	138,126	208,193
Fixed Assets (net of accumulated depreciation)*	<u>6,189,700 *</u>	<u>6,418,786</u>
Total Assets	<u>\$ 7,468,890</u>	<u>\$ 7,188,709</u>

* Includes estimated depreciation through the balance sheet date.

City of Mansfield, Texas

Comparative Balance Sheet - Law Enforcement Complex
July 31, 2017 and 2016 (Unaudited)

	2017	2016
<u>LIABILITIES</u>		
Accounts Payable	\$ 305,264	\$ 3,581
Accrued Liabilities	51,292	617,355
Due To General Fund	-	296,497
Payable From Restricted Assets:		
Inmate Trust	17,842	67,820
General Obligation Debt Payable:		
Bonds Payable-Current	45,000	30,000
Accrued Interest	8,447	19,038
Long-Term	555,875	580,272
Compensated Absences	650,465	532,598
Total Liabilities	<u>1,634,185</u>	<u>2,147,161</u>
<u>NET ASSETS</u>		
Invested in Capital Assets (net of related debt)	5,718,503	5,997,669
Unreserved	<u>116,202</u>	<u>(956,121)</u>
Total Net Assets	<u>5,834,704</u>	<u>5,041,548</u>
Total Liabilities And Net Assets	<u>\$ 7,468,890</u>	<u>\$ 7,188,709</u>

City of Mansfield, Texas

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

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE	FY17 ADOPTED BUDGET	FY17 OVER (UNDER) BUDGET	FY17 PERCENT COLLECTED TO BUDGET
OPERATING REVENUES:							
Charges For Services	\$ 969,144	\$ 850,174	\$ 9,074,272	\$ 8,279,197	\$ 10,230,016	\$ (1,155,745)	88.70%
Salary Reimbursement	4,898	3,744	81,124	77,756	114,000	(32,876)	71.16%
Miscellaneous	-	-	1,612	-	-	1,612	0.00%
Transportation	337	79	2,408	1,732	5,000	(2,592)	48.16%
Commissary Sales	20,245	24,865	207,058	247,494	255,534	(48,476)	81.03%
Telephone Commission	14,871	15,268	134,746	168,377	200,001	(65,255)	67.37%
Total Operating Revenues	1,009,495	894,130	9,501,218	8,774,556	10,804,551	(1,303,333)	87.94%
OPERATING EXPENSES:							
Administration	23,450	20,463	274,932	239,821	309,867	(34,935)	88.73%
Operations	627,553	588,436	6,347,916	6,309,425	8,388,369	(2,040,454)	75.68%
Support	65,518	78,085	759,776	756,067	1,061,507	(301,730)	71.58%
Food Service	35,396	33,524	363,054	366,987	498,568	(135,514)	72.82%
Medical Service	61,014	50,134	463,629	465,376	703,902	(240,274)	65.87%
Commissary	21,171	23,280	211,690	213,317	255,534	(43,843)	82.84%
Depreciation	21,198	21,778	208,978	214,266	-	208,978	0.00%
Total Operating Expenses	855,300	815,700	8,629,974	8,565,259	11,217,747	(2,587,773)	76.93%
OPERATING INCOME (LOSS)	154,195	78,430	871,244	209,298	(413,196)	1,284,440	-210.85%
NON OPERATING REVENUES (EXPENSES)							
Interest Revenue	-	-	-	-	-	-	0.00%
Other Income	-	-	-	3,417	-	-	0.00%
Other Expenses	-	-	(90,000)	-	-	(90,000)	0.00%
Amortization	-	-	-	-	-	-	0.00%
Interest And Fiscal Charges	(1,508)	(3,252)	(15,076)	(32,519)	(574,269)	559,193	2.63%
Net Nonoperating Revenues (Expenses)	(1,508)	(3,252)	(105,076)	(29,102)	(574,269)	469,193	18.30%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	152,687	75,178	766,168	180,195	(987,465)	1,753,633	
OPERATING TRANSFERS:							
Transfer In (Out)	-	-	-	-	987,465	(987,465)	0.00%
Net Operating Transfers	-	-	-	-	987,465	(987,465)	0.00%
CHANGE IN NET ASSETS	152,687	75,178	766,168	180,195	-	766,168	
NET ASSETS BEGINNING	5,682,017	4,966,370	5,068,536	4,861,353	5,068,536	-	
NET ASSETS ENDING	\$ 5,834,704	\$ 5,041,548	\$ 5,834,704	\$ 5,041,548	\$ 5,068,536	\$ 766,168	

City of Mansfield, Texas

Comparative Balance Sheet - Drainage Utility Fund
July 31, 2017 and 2016 (Unaudited)

	2017	2016
<u>ASSETS</u>		
Cash And Investments	\$ 2,783,337	\$ 1,571,593
Accounts Receivable	304,307	207,604
Restricted Assets:		
Cash and Investments	-	19,869
Fixed Assets (Net of accumulated depreciation)	7,488,193	7,673,597
Total Assets	<u>\$ 10,575,837</u>	<u>\$ 9,472,663</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 138	\$ 433
Accrued Liabilities	1,717	21,260
Retainage Payable	-	-
Bond Payable	3,570,000	3,970,000
Accrued Interest Payable	-	-
Unamortized Discounts on Bonds	(224,830)	(252,627)
Unamortized Premiums on Bonds	49,025	55,498
Total Liabilities	<u>3,396,050</u>	<u>3,794,564</u>
<u>NET ASSETS</u>		
Invested in Capital Assets (net of related debt)	4,093,998	3,920,588
Reserved for Debt Service	-	6
Unrestricted	3,085,789	1,757,505
Total Net Assets	<u>7,179,787</u>	<u>5,678,099</u>
Total Liabilities And Net Assets	<u>\$ 10,575,837</u>	<u>\$ 9,472,663</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets-
Drainage Utility Fund - For the Month and Ten Months Ended July 31, 2017 and 2016 (Unaudited)

	FY17 MONTH TO DATE	FY16 MONTH TO DATE	FY17 YEAR TO DATE	FY16 YEAR TO DATE
OPERATING REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Licenses Fee-Gaswells/Pipelines	-	-	-	-
Drainage Fee	206,600	206,550	2,065,247	1,735,169
Total Operating Revenues	206,600	206,550	2,065,247	1,735,169
OPERATING EXPENSES:				
Administration	24,367	33,624	370,081	380,235
General Maintenance	45,332	47,924	336,012	343,496
Depreciation	11,721	11,721	114,938	103,302
Total Operating Expenses	81,420	93,269	821,031	827,033
OPERATING INCOME (LOSS)	125,180	113,281	1,244,216	908,137
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	-	-	4,221	1,939
Other Income	-	87	11,178	2,938
Amortization	-	-	-	-
Interest and fiscal charges	(10,681)	(9,223)	(107,908)	(122,618)
Net Nonoperating Revenue	(10,681)	(9,136)	(92,509)	(117,741)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	114,499	104,145	1,151,707	790,396
OPERATING TRANSFERS				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET ASSETS	114,499	104,145	1,151,707	790,396
NET ASSETS, BEGINNING	7,065,288	5,573,954	6,028,080	4,887,703
NET ASSETS, ENDING	\$ 7,179,787	\$ 5,678,099	\$ 7,179,787	\$ 5,678,099

**CITY OF MANSFIELD, TEXAS
SALES TAX COMPARISON
INFORMATION**

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

MONTH	FY16	FY17	DOLLAR VALUE INCREASE (DECREASE) FY 2016/2017	PERCENTAGE INCREASE (DECREASE) FY 2016/2017
OCTOBER	953,536.19	993,816.62	40,280.43	4.22%
NOVEMBER	763,133.53	791,061.97	27,928.44	3.66%
DECEMBER	753,511.43	827,340.54	73,829.11	9.80%
JANUARY	1,151,915.79	1,133,819.88	(18,095.91)	-1.57%
FEBRUARY	803,653.83	779,951.41	(23,702.42)	-2.95%
MARCH	687,121.54	737,498.72	50,377.18	7.33%
Subtotal	5,112,872.31	5,263,489.14	150,616.83	2.95%
APRIL	1,003,838.78	1,043,301.91	39,463.13	3.93%
MAY	752,130.08	810,564.97	58,434.89	7.77%
JUNE	791,622.42	849,087.07	57,464.65	7.26%
JULY	1,031,692.37	1,096,735.61	65,043.24	6.30%
AUGUST				
SEPTEMBER				
YTD TOTAL	8,692,155.96	9,063,178.70	371,022.74	4.27%
BUDGET		10,386,214.55		
OVER/(UNDER) BUDGET		(1,323,035.85)		

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

MONTH	FY16	FY17	DOLLAR VALUE INCREASE (DECREASE) 2016/2017	PERCENTAGE INCREASE (DECREASE) 2016/2017
OCTOBER	476,768.10	496,908.31	20,140.21	4.22%
NOVEMBER	381,566.77	395,530.99	13,964.22	3.66%
DECEMBER	376,755.72	413,670.27	36,914.55	9.80%
JANUARY	575,957.89	566,909.94	(9,047.95)	-1.57%
FEBRUARY	401,826.92	389,975.70	(11,851.22)	-2.95%
MARCH	343,560.77	368,749.36	25,188.59	7.33%
Subtotal	2,556,436.17	2,631,744.57	75,308.40	2.95%
APRIL	501,919.39	521,650.95	19,731.56	3.93%
MAY	376,065.04	405,282.49	29,217.45	7.77%
JUNE	395,811.21	424,543.54	28,732.33	7.26%
JULY	515,846.18	548,367.81	32,521.63	6.30%
AUGUST				
SEPTEMBER				
YTD TOTAL	4,346,077.99	4,531,589.36	185,511.37	4.27%

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

MONTH	FY16	FY17	DOLLAR VALUE INCREASE (DECREASE) 2016/2017	PERCENTAGE INCREASE (DECREASE) 2016/2017
OCTOBER	476,768.10	496,908.31	20,140.21	4.22%
NOVEMBER	381,566.77	395,530.99	13,964.22	3.66%
DECEMBER	376,755.72	413,670.27	36,914.55	9.80%
JANUARY	575,957.89	566,909.94	(9,047.95)	-1.57%
FEBRUARY	401,826.92	389,975.70	(11,851.22)	-2.95%
MARCH	343,560.77	368,749.36	25,188.59	7.33%
Subtotal	2,556,436.17	2,631,744.57	75,308.40	2.95%
APRIL	501,919.39	521,650.95	19,731.56	3.93%
MAY	376,065.04	405,282.49	29,217.45	7.77%
JUNE	395,811.21	424,543.53	28,732.32	7.26%
JULY	515,846.18	548,367.81	32,521.63	6.30%
AUGUST				
SEPTEMBER				
YTD TOTAL	4,346,077.99	4,531,589.35	185,511.36	4.27%

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

MONTH	FY16	FY17	DOLLAR VALUE INCREASE (DECREASE) 2016/2017	PERCENTAGE INCREASE (DECREASE) 2016/2017
OCTOBER	1,907,072.39	1,987,633.24	80,560.85	4.22%
NOVEMBER	1,526,267.06	1,582,123.94	55,856.88	3.66%
DECEMBER	1,507,022.87	1,654,681.08	147,658.21	9.80%
JANUARY	2,303,831.57	2,267,639.76	(36,191.81)	-1.57%
FEBRUARY	1,607,307.66	1,559,902.82	(47,404.84)	-2.95%
MARCH	1,374,243.08	1,474,997.44	100,754.36	7.33%
Subtotal	10,225,744.63	10,526,978.28	301,233.65	2.95%
APRIL	2,007,677.55	2,086,603.81	78,926.26	3.93%
MAY	1,504,260.15	1,621,129.94	116,869.79	7.77%
JUNE	1,583,244.82	1,698,174.14	114,929.32	7.26%
JULY	2,063,384.73	2,193,471.23	130,086.50	6.30%
AUGUST				
SEPTEMBER				
YTD TOTAL	17,384,311.88	18,126,357.40	742,045.52	4.27%
BUDGET		20,772,429.10		
OVER/(UNDER) BUDGET		(2,646,071.70)		

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 July for Fiscal Year 2017.

A handwritten signature in black ink, reading 'Peter K. Phillis, CPA'. The signature is written in a cursive style with a large, stylized 'P' and 'K'.

Peter K. Phillis, CPA
Investment Officer

City of Mansfield
Tracker Portfolio Set Up - by Issuer
Report Format: By Transaction
Group By: Issuer
Average By: Face Amount / Shares
Portfolio / Report Group: All Portfolios
As of 7/31/2017

Description	CUSIP/Ticker	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio	Portfolio Name
AIM Invesco												
AIM Invesco MM	AIM	9/30/1999	0.240	448,407.65	448,407.65	448,407.65	448,407.65	N/A	1		0.67	15 - Street Construction
Sub Total / Average			0.240	448,407.65	448,407.65	448,407.65	448,407.65		1	0.00	0.67	
Nations Funds												
Nations Funds MM	MF0008	8/1/2016	0.871	1,542,345.39	1,542,345.39	1,542,345.39	1,542,345.39	N/A	1		2.31	309 - Library Expansion
Nations Funds MM	MF0008	3/1/2017	0.871	1,527,218.04	1,527,218.04	1,527,218.04	1,527,218.04	N/A	1		2.29	871 - MEDC Const
Nations Funds MM	MF0008	10/25/1999	0.871	145,260.83	145,260.83	145,260.83	145,260.83	N/A	1		0.22	39 - Economic Development
Nations Funds MM	MF0008	10/25/1999	0.871	425,264.13	425,264.13	425,264.13	425,264.13	N/A	1		0.64	10 - Debt Services
Nations Funds MM	MF0008	10/25/1999	0.871	579,139.26	579,139.26	579,139.26	579,139.26	N/A	1		0.87	24 - Mansfield Parks Land Dedication
Nations Funds MM	MF0008	4/11/2012	0.871	2,872,069.65	2,872,069.65	2,872,069.65	2,872,069.65	N/A	1		4.30	27 - Revenue Bond Reserve
Nations Funds MM	MF0008	10/25/1999	0.871	2,537,787.48	2,537,787.48	2,537,787.48	2,537,787.48	N/A	1		3.80	23 - Mansfield Parks 1/2 Sales Tax
Nations Funds MM	MF0008	10/25/1999	0.871	35,384.20	35,384.20	35,384.20	35,384.20	N/A	1		0.05	06 - Tree Mitigation
Nations Funds MM	MF0008	4/1/2015	0.871	24,779.19	24,779.19	24,779.19	24,779.19	N/A	1		0.04	84 - 2015 Streets Contruction
Nations Funds MM	MF0008	10/25/1999	0.871	3,208,688.15	3,208,688.15	3,208,688.15	3,208,688.15	N/A	1		4.81	15 - Street Construction
Nations Funds MM	MF0008	8/1/2016	0.871	1,472,010.43	1,472,010.43	1,472,010.43	1,472,010.43	N/A	1		2.20	86 - 2016 Streets Construction
Nations Funds MM	MF0008	10/25/1999	0.871	4,646,594.19	4,646,594.19	4,646,594.19	4,646,594.19	N/A	1		6.96	25 - Water & Sewer
Nations Funds MM	MF0008	10/25/1999	0.871	3,623,736.35	3,623,736.35	3,623,736.35	3,623,736.35	N/A	1		5.43	01 - General Fund
Nations Funds MM	MF0008	10/25/1999	0.871	1,391,037.07	1,391,037.07	1,391,037.07	1,391,037.07	N/A	1		2.08	28 - Utility Construction Fund 28
Sub Total / Average			0.871	24,031,314.36	24,031,314.36	24,031,314.36	24,031,314.36		1	0.00	35.99	
TexStar												
TexStar LGIP	TEXSTAR	11/2/2012	1.000	1,443,275.22	1,443,275.22	1,443,275.22	1,443,275.22	N/A	1		2.16	81 - Street Construction 2012 Issue
TexStar LGIP	TEXSTAR	11/2/2012	1.000	1,734,815.07	1,734,815.07	1,734,815.07	1,734,815.07	N/A	1		2.60	39 - Economic Development
TexStar LGIP	TEXSTAR	11/2/2012	1.000	6,949,792.67	6,949,792.67	6,949,792.67	6,949,792.67	N/A	1		10.41	28 - Utility Construction Fund 28
TexStar LGIP	TEXSTAR	11/2/2012	1.000	7,493,701.39	7,493,701.39	7,493,701.39	7,493,701.39	N/A	1		11.22	01 - General Fund
TexStar LGIP	TEXSTAR	2/28/2017	1.000	5,762,792.87	5,762,792.87	5,762,792.87	5,762,792.87	N/A	1		8.63	871 - MEDC Const
TexStar LGIP	TEXSTAR	11/2/2012	1.000	7,915,395.73	7,915,395.73	7,915,395.73	7,915,395.73	N/A	1		11.86	25 - Water & Sewer
	TEXSTAR	11/2/2012	1.000	3,221,589.13	3,221,589.13	3,221,589.13	3,221,589.13	N/A	1		4.83	

Description	CUSIP/Ticker	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio	Portfolio Name
TexStar LGIP												23 - Mansfield Parks 1/2 Sales Tax
TexStar LGIP	TEXSTAR	1/8/2014	1.000	86,750.19	86,750.19	86,750.19	86,750.19	N/A	1		0.13	31 - Animal Control Construction
TexStar LGIP	TEXSTAR	1/8/2014	1.000	136,061.42	136,061.42	136,061.42	136,061.42	N/A	1		0.20	83 - 2014 Street Construction Fund
TexStar LGIP	TEXSTAR	6/30/2016	1.000	212,208.10	212,208.10	212,208.10	212,208.10	N/A	1		0.32	94 - Utility Construction Fund 94
TexStar LGIP	TEXSTAR	1/8/2014	1.000	76,306.02	76,306.02	76,306.02	76,306.02	N/A	1		0.11	35 - Tactical Training Range
TexStar LGIP	TEXSTAR	1/8/2014	1.000	4,604.95	4,604.95	4,604.95	4,604.95	N/A	1		0.01	22 - Equipment Replacement
TexStar LGIP	TEXSTAR	11/2/2012	1.000	51,258.22	51,258.22	51,258.22	51,258.22	N/A	1		0.08	10 - Debt Services
TexStar LGIP	TEXSTAR	11/2/2012	1.000	75,768.77	75,768.77	75,768.77	75,768.77	N/A	1		0.11	16 - Building Construction
TexStar LGIP	TEXSTAR	11/2/2012	1.000	220,423.84	220,423.84	220,423.84	220,423.84	N/A	1		0.33	38 - MEDC I&S Fund
TexStar LGIP	TEXSTAR	11/2/2012	1.000	1,012,345.47	1,012,345.47	1,012,345.47	1,012,345.47	N/A	1		1.52	24 - Mansfield Parks Land Dedication
TexStar LGIP	TEXSTAR	11/2/2012	1.000	1,412,751.81	1,412,751.81	1,412,751.81	1,412,751.81	N/A	1		2.12	50 - TIF
TexStar LGIP	TEXSTAR	11/2/2012	1.000	1,414,231.23	1,414,231.23	1,414,231.23	1,414,231.23	N/A	1		2.12	15 - Street Construction
TexStar LGIP	TEXSTAR	11/2/2012	1.000	949,092.32	949,092.32	949,092.32	949,092.32	N/A	1		1.42	19 - Drainage Utility Fund
TexStar LGIP	TEXSTAR	11/30/2014	1.000	555,179.66	555,179.66	555,179.66	555,179.66	N/A	1		0.83	08 - Hotel
TexStar LGIP	TEXSTAR	4/30/2015	1.000	631,476.56	631,476.56	631,476.56	631,476.56	N/A	1		0.95	84 - 2015 Streets Construction
TexStar LGIP	TEXSTAR	8/31/2016	1.000	925,423.98	925,423.98	925,423.98	925,423.98	N/A	1		1.39	86 - 2016 Streets Construction
Sub Total / Average			1.000	42,285,244.62	42,285,244.62	42,285,244.62	42,285,244.62		1	0.00	63.33	
Total / Average			0.948	66,764,966.63	66,764,966.63	66,764,966.63	66,764,966.63		1	0.00	100	

City of Mansfield
Tracker Portfolio Set Up - by Portfolio (Fund)
Report Format: By Transaction
Group By: Portfolio Name
Average By: Face Amount / Shares
Portfolio / Report Group: All Portfolios
As of 7/31/2017

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
01 - General Fund												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.871	3,623,736.35	3,623,736.35	3,623,736.35	3,623,736.35	N/A	1		5.43
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.000	7,493,701.39	7,493,701.39	7,493,701.39	7,493,701.39	N/A	1		11.22
Sub Total / Average				0.958	11,117,437.74	11,117,437.74	11,117,437.74	11,117,437.74		1	0.00	16.65
06 - Tree Mitigation												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.871	35,384.20	35,384.20	35,384.20	35,384.20	N/A	1		0.05
Sub Total / Average				0.871	35,384.20	35,384.20	35,384.20	35,384.20		1	0.00	0.05
08 - Hotel												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/30/2014	1.000	555,179.66	555,179.66	555,179.66	555,179.66	N/A	1		0.83
Sub Total / Average				1.000	555,179.66	555,179.66	555,179.66	555,179.66		1	0.00	0.83
10 - Debt Services												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.871	425,264.13	425,264.13	425,264.13	425,264.13	N/A	1		0.64
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.000	51,258.22	51,258.22	51,258.22	51,258.22	N/A	1		0.08
Sub Total / Average				0.885	476,522.35	476,522.35	476,522.35	476,522.35		1	0.00	0.71
15 - Street Construction												
AIM Invesco MM	AIM	Money Market	9/30/1999	0.240	448,407.65	448,407.65	448,407.65	448,407.65	N/A	1		0.67
Nations Funds MM	MF0008	Money Market	10/25/1999	0.871	3,208,688.15	3,208,688.15	3,208,688.15	3,208,688.15	N/A	1		4.81
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.000	1,414,231.23	1,414,231.23	1,414,231.23	1,414,231.23	N/A	1		2.12
Sub Total / Average				0.851	5,071,327.03	5,071,327.03	5,071,327.03	5,071,327.03		1	0.00	7.60
16 - Building Construction												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.000	75,768.77	75,768.77	75,768.77	75,768.77	N/A	1		0.11
Sub Total / Average				1.000	75,768.77	75,768.77	75,768.77	75,768.77		1	0.00	0.11
19 - Drainage Utility Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.000	949,092.32	949,092.32	949,092.32	949,092.32	N/A	1		1.42
Sub Total / Average				1.000	949,092.32	949,092.32	949,092.32	949,092.32		1	0.00	1.42
22 - Equipment Replacement												
	TEXSTAR		1/8/2014	1.000	4,604.95	4,604.95	4,604.95	4,604.95	N/A	1		0.01

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
TexStar LGIP		Local Government Investment Pool										
Sub Total / Average				1.000	4,604.95	4,604.95	4,604.95	4,604.95		1	0.00	0.01
23 - Mansfield Parks 1/2 Sales Tax												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.871	2,537,787.48	2,537,787.48	2,537,787.48	2,537,787.48	N/A	1		3.80
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.000	3,221,589.13	3,221,589.13	3,221,589.13	3,221,589.13	N/A	1		4.83
Sub Total / Average				0.943	5,759,376.61	5,759,376.61	5,759,376.61	5,759,376.61		1	0.00	8.63
24 - Mansfield Parks Land Dedication												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.871	579,139.26	579,139.26	579,139.26	579,139.26	N/A	1		0.87
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.000	1,012,345.47	1,012,345.47	1,012,345.47	1,012,345.47	N/A	1		1.52
Sub Total / Average				0.953	1,591,484.73	1,591,484.73	1,591,484.73	1,591,484.73		1	0.00	2.38
25 - Water & Sewer												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.871	4,646,594.19	4,646,594.19	4,646,594.19	4,646,594.19	N/A	1		6.96
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.000	7,915,395.73	7,915,395.73	7,915,395.73	7,915,395.73	N/A	1		11.86
Sub Total / Average				0.952	12,561,989.92	12,561,989.92	12,561,989.92	12,561,989.92		1	0.00	18.82
27 - Revenue Bond Reserve												
Nations Funds MM	MF0008	Money Market	4/11/2012	0.871	2,872,069.65	2,872,069.65	2,872,069.65	2,872,069.65	N/A	1		4.30
Sub Total / Average				0.871	2,872,069.65	2,872,069.65	2,872,069.65	2,872,069.65		1	0.00	4.30
28 - Utility Construction Fund 28												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.871	1,391,037.07	1,391,037.07	1,391,037.07	1,391,037.07	N/A	1		2.08
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.000	6,949,792.67	6,949,792.67	6,949,792.67	6,949,792.67	N/A	1		10.41
Sub Total / Average				0.978	8,340,829.74	8,340,829.74	8,340,829.74	8,340,829.74		1	0.00	12.49
309 - Library Expansion												
Nations Funds MM	MF0008	Money Market	8/1/2016	0.871	1,542,345.39	1,542,345.39	1,542,345.39	1,542,345.39	N/A	1		2.31
Sub Total / Average				0.871	1,542,345.39	1,542,345.39	1,542,345.39	1,542,345.39		1	0.00	2.31
31 - Animal Control Construction												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	1.000	86,750.19	86,750.19	86,750.19	86,750.19	N/A	1		0.13
Sub Total / Average				1.000	86,750.19	86,750.19	86,750.19	86,750.19		1	0.00	0.13
35 - Tactical Training Range												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	1.000	76,306.02	76,306.02	76,306.02	76,306.02	N/A	1		0.11

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
Sub Total / Average				1.000	76,306.02	76,306.02	76,306.02	76,306.02		1	0.00	0.11
38 - MEDC I&S Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.000	220,423.84	220,423.84	220,423.84	220,423.84	N/A	1		0.33
Sub Total / Average				1.000	220,423.84	220,423.84	220,423.84	220,423.84		1	0.00	0.33
39 - Economic Development												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.871	145,260.83	145,260.83	145,260.83	145,260.83	N/A	1		0.22
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.000	1,734,815.07	1,734,815.07	1,734,815.07	1,734,815.07	N/A	1		2.60
Sub Total / Average				0.990	1,880,075.90	1,880,075.90	1,880,075.90	1,880,075.90		1	0.00	2.82
50 - TIF												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.000	1,412,751.81	1,412,751.81	1,412,751.81	1,412,751.81	N/A	1		2.12
Sub Total / Average				1.000	1,412,751.81	1,412,751.81	1,412,751.81	1,412,751.81		1	0.00	2.12
81 - Street Construction 2012 Issue												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.000	1,443,275.22	1,443,275.22	1,443,275.22	1,443,275.22	N/A	1		2.16
Sub Total / Average				1.000	1,443,275.22	1,443,275.22	1,443,275.22	1,443,275.22		1	0.00	2.16
83 - 2014 Street Construction Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	1.000	136,061.42	136,061.42	136,061.42	136,061.42	N/A	1		0.20
Sub Total / Average				1.000	136,061.42	136,061.42	136,061.42	136,061.42		1	0.00	0.20
84 - 2015 Streets Construction												
Nations Funds MM	MF0008	Money Market	4/1/2015	0.871	24,779.19	24,779.19	24,779.19	24,779.19	N/A	1		0.04
TexStar LGIP	TEXSTAR	Local Government Investment Pool	4/30/2015	1.000	631,476.56	631,476.56	631,476.56	631,476.56	N/A	1		0.95
Sub Total / Average				0.995	656,255.75	656,255.75	656,255.75	656,255.75		1	0.00	0.98
86 - 2016 Streets Construction												
Nations Funds MM	MF0008	Money Market	8/1/2016	0.871	1,472,010.43	1,472,010.43	1,472,010.43	1,472,010.43	N/A	1		2.20
TexStar LGIP	TEXSTAR	Local Government Investment Pool	8/31/2016	1.000	925,423.98	925,423.98	925,423.98	925,423.98	N/A	1		1.39
Sub Total / Average				0.921	2,397,434.41	2,397,434.41	2,397,434.41	2,397,434.41		1	0.00	3.59
871 - MEDC Const												
Nations Funds MM	MF0008	Money Market	3/1/2017	0.871	1,527,218.04	1,527,218.04	1,527,218.04	1,527,218.04	N/A	1		2.29
TexStar LGIP	TEXSTAR	Local Government Investment Pool	2/28/2017	1.000	5,762,792.87	5,762,792.87	5,762,792.87	5,762,792.87	N/A	1		8.63
				0.973	7,290,010.91	7,290,010.91	7,290,010.91	7,290,010.91		1	0.00	10.92

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
Sub Total / Average												
94 - Utility Construction Fund 94												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	6/30/2016	1.000	212,208.10	212,208.10	212,208.10	212,208.10	N/A	1		0.32
Sub Total / Average				1.000	212,208.10	212,208.10	212,208.10	212,208.10		1	0.00	0.32
Total / Average				0.948	66,764,966.63	66,764,966.63	66,764,966.63	66,764,966.63		1	0.00	100