

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 eleven months ending August 31, 2018 of the fiscal year ending September 30, 2018.

Significant Financial Activity through the Period

- Capital Improvements –
 - Stars Center, \$18,618,966 total; current year - \$8,239,729
 - Completed Pond Branch, \$2,477,454 total; current year - \$1,281,281
 - Equipment replaced, \$862,300
 - Streets, \$7,161,350
- A clean audit opinion
- Issued Debt, \$28,270,000
 - Mansfield Economic Development Corp., \$6,200,000
 - Mansfield Parks Development Corp., \$6,110,000
 - Streets/Equipment Replacement/Land, \$15,960,000
 - Rating upgrade to AAA

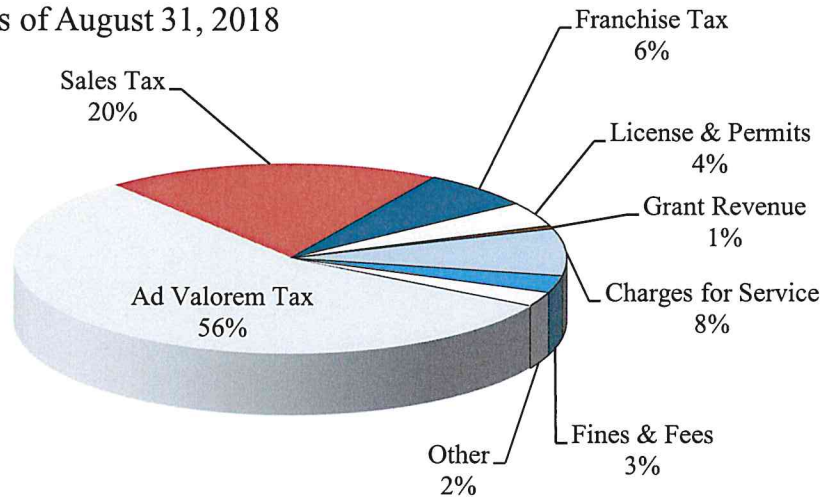
General Fund Financial Activity

General Fund assets are \$427,424,531; general fund liabilities are \$178,119,339 and general fund net assets are \$249,305,192. Unassigned reserves and general fund balance was \$20,959,104 as of August 31, 2018.

Overall general fund revenue collected as of August 31, 2018 is 96.20% of anticipated collections. Expenditures as of August 31, 2018 are in line with budgeted expectations or 85.43% of the expected expenditures have been spent as of August 31, 2018. As of August 31, 2018 the City's current net assets are at estimated results.

General Fund Revenues

Allocation of Receipts as of August 31, 2018

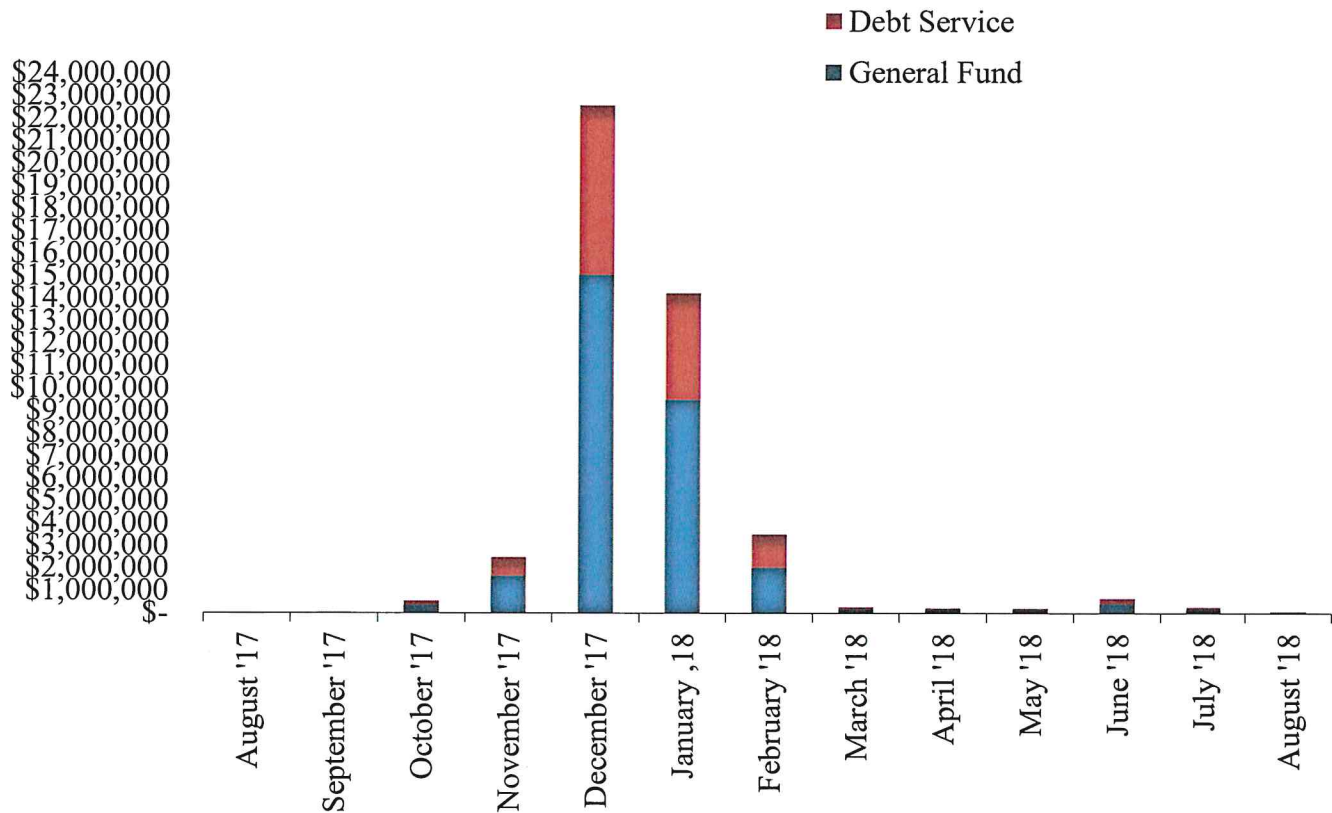


Property Tax Collections

Most of the City's property tax is collected in the first four or five months of the fiscal year as property tax bills are generally due within the first four months of the City's fiscal year. Property tax collections through August 31, 2018 are \$29,730,888. Last year's collections were \$26,702,352 for the same period - a 11.34% increase over prior year.

As of August 31, 2018, actual debt service property tax collections were \$15,315,859. For the same period last year, property tax collections were \$13,908,856 – an increase of 10.12%.

Ad Valorem Tax Collections by Month



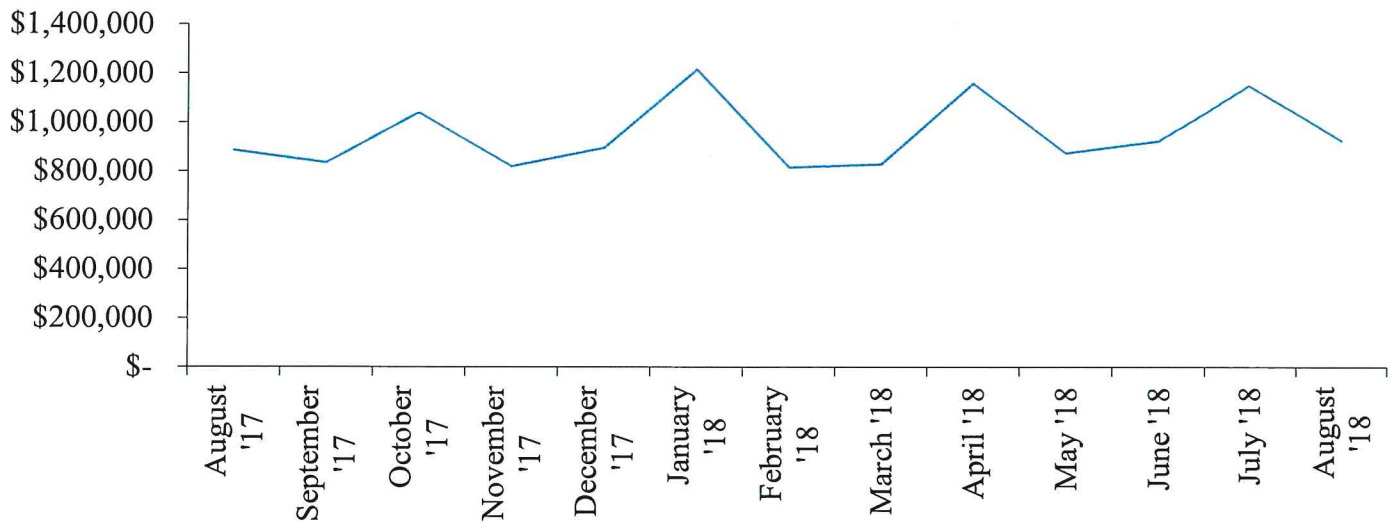
Sales Tax

The City's budgeted sales tax revenue is 20.13% of the total budgeted revenue for the City. Collections for the first eleven months amount to 94.36% of total budgeted collections for fiscal 2018. Sales tax per capita is \$161 as budgeted. The City expects sales tax per capita to continue to improve as continued improvements in the retail sector occur over time. Sales Tax collections for the period August 1, 2018 through August 31, 2018, total \$924,789 as compared to \$884,824 for the same period last year. This is an increase of 4.52% over the same period as last year.

City of Mansfield, Texas interim unaudited financial report for the month and eleven (11) month period ended August, 2018

2018

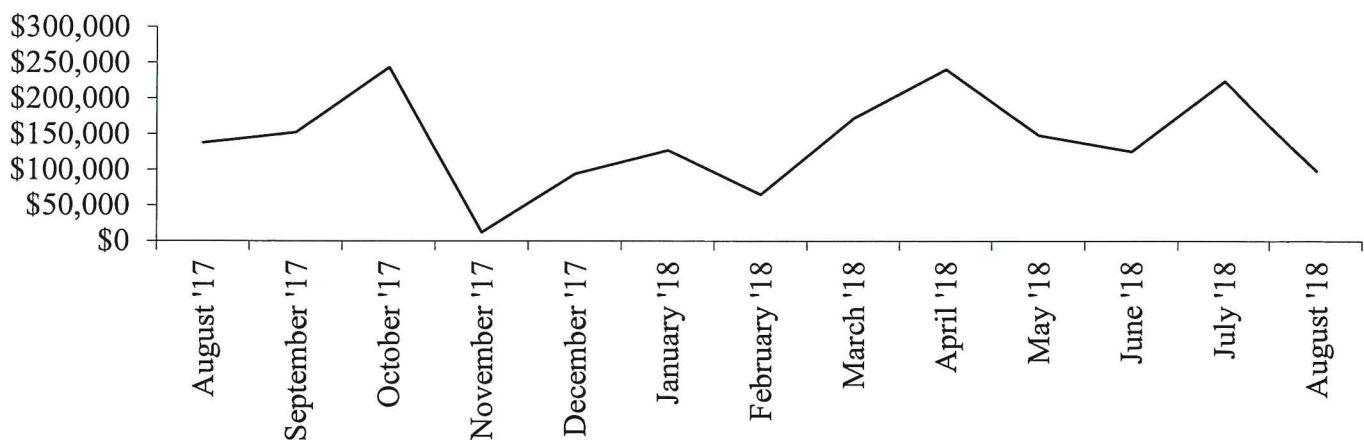
Sales Tax Collections



Building Permits

Building activity has increased in year over year comparisons. Building Permits decreased in August 2018 compared to August 2017. Permit revenues for this period compared to the same period last year are \$98,357 and \$137,578 respectively, representing a decrease of \$39,221 or 28.5% more than the same period last year. Building activity for the year is exceeding estimates.

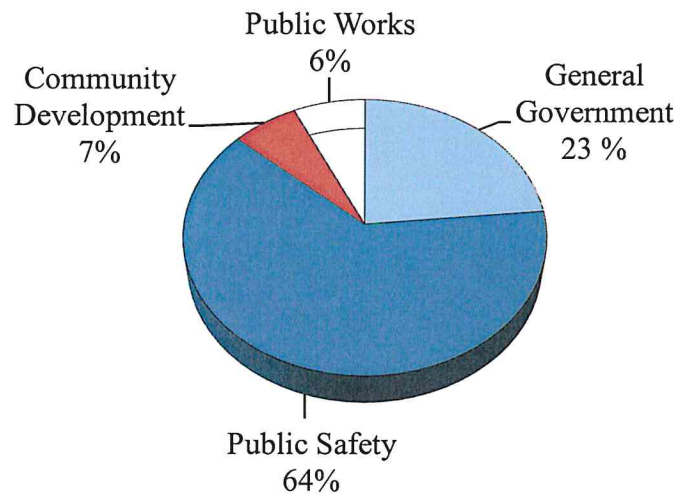
Building Permits Collections by Month



Expenditure/Uses

The City has spent \$46,673,485 of its expected expenditures of \$54,630,771 or 85.43% of the City total operating budget. The majority of the City's General Operating Fund is for the purposes of servicing the needs of the public's safety. Almost \$31,739,500 will be spent on the policing needs and fire needs of the City. Expenditures are at expectations as of August 31, 2018.

Actual Expenses



Water & Sewer Financial Activity

Water & Sewer assets are \$225,731,228, deferred outflow of resources are \$3,811,529 fund liabilities are \$47,447,943; deferred inflow of resources are \$45,235 and fund net assets are \$182,049,578. Unassigned reserves are \$27,492,293 as of August 31, 2018.

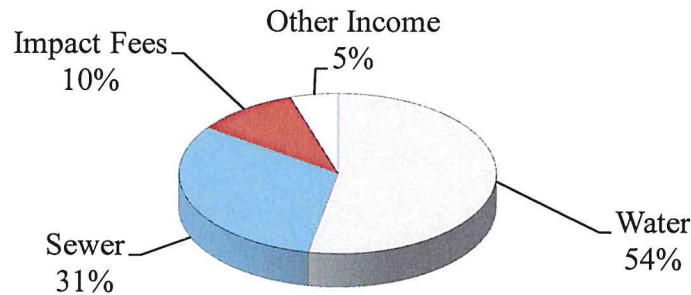
Operating Revenue is in line with estimates for this fiscal year. The sale of Water & Sewer alone represent 84.65% of the total revenue collected to date; 9.62% of the Fund's revenue has been collected

City of Mansfield, Texas interim unaudited financial report for the month and eleven (11) month period ended August, 2018

2018

from impact fees. Currently the Fund has collected 110.99% of its Budgeted Revenue to date or \$35,496,699 of \$31,982,703 in Budgeted Revenue.

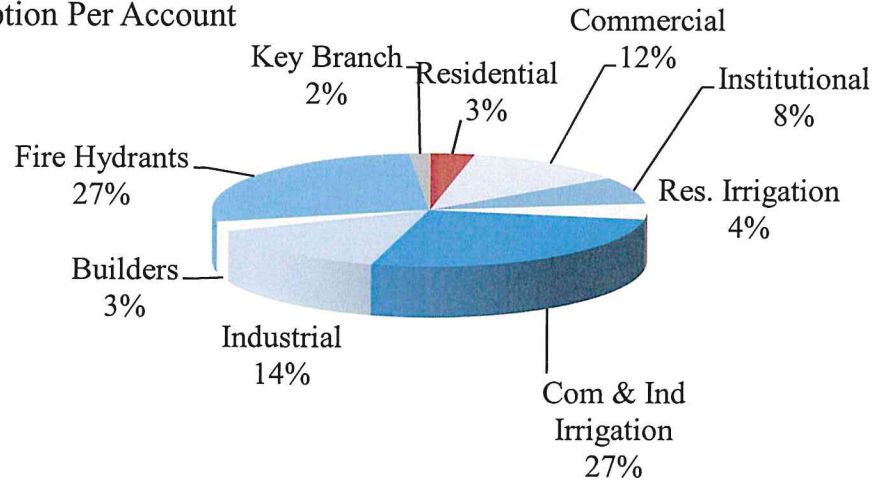
Revenues



Consumption Class	Water Accounts		Consumption ('000)		Avg Consmt Per Acct	
	Aug. '18	Aug. '17	Aug. '18	Aug. '17	Aug. '18	Aug. '17
Residential	18,817	18,336	320,040	221,781	17,008	12,095
Commercial	722	694	45,543	50,030	63,079	72,090
Institutional	157	155	6,308	4,531	40,180	29,232
Residential Irrigation	897	897	20,518	13,553	22,874	15,109
Com & Ind Irrigation	732	697	101,383	60,805	138,502	87,237
Industrial	132	131	9,887	9,819	74,900	74,951
Builders	385	335	5,444	3,900	14,141	11,641
Fire Hydrants	48	53	6,751	4,462	140,636	84,194
Residential Key Branch	6	6	46	58	7,697	9,620
Bulk Untreated Water	4	4	45,401	23,794	11,350	5,949
Bulk Treated Water	3	3	84,672	84,623	28,224	28,208
Total	21,903	21,311	645,993	477,356		

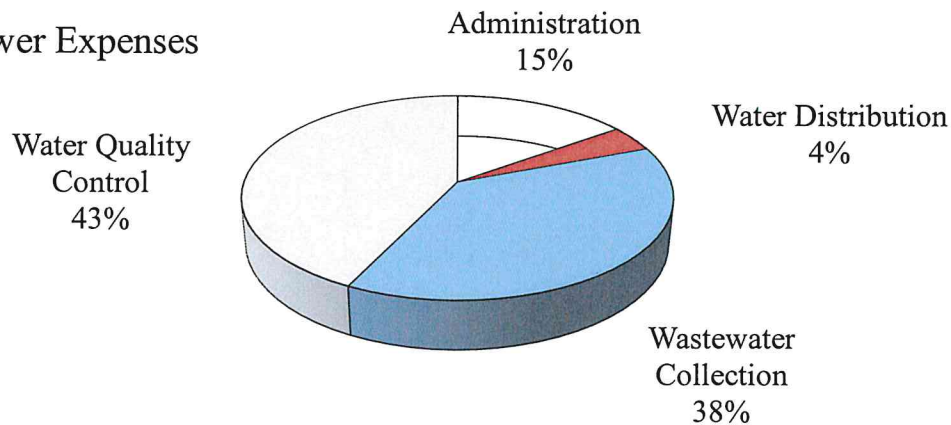
Consumption to date is ahead of prior year's consumption because connections are up in year over year comparisons. In a year over year comparison, customer accounts have increased by 592 new connections.

Average Consumption Per Account



The Department's expenses are under anticipated levels to date. Note that the overall expenditure activity of the fund (excluding depreciation) indicates 85.48% of the funds have been expended to date. The costs of raw water and sewer treatment are within budgeted estimates.

Water & Sewer Expenses



INVESTMENT SCHEDULE:

A schedule of investments is included in your packet for period ended August 31, 2018.

Investment Summary

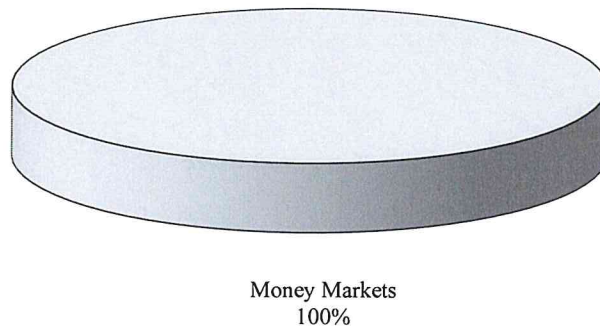


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GENERAL FUND

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
August 31, 2018 and 2017 (Unaudited)

<u>ASSETS</u>	<u>Fiscal 2018</u>	<u>Fiscal 2017</u>
Cash and Investments	\$ 19,423,135	\$ 17,804,961
Receivables:		
Current Year Taxes	270,663	202,335
Delinquent Taxes (Net of Allowance of \$618,680)	-	-
Accounts (Net of Allowance of \$190,167)	1,887,645	1,315,802
Ambulance	1,687,181	1,615,390
Municipal Court	36,145	64,033
Due From Other Funds	579,916	21,906
Capital Assets (net of accumulated depreciation)	403,539,846 *	375,296,952
Total Assets	<u>\$ 427,424,531</u>	<u>\$ 396,321,379</u>
<u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 284,704	\$ 295,517
Accrued Liabilities	646,887	855,788
Deferred Revenue	1,993,990	1,881,759
Noncurrent liabilities:		
Due within one year	12,970,269 *	12,175,207
Due in more than one year	162,223,489 *	135,797,733
Total Liabilities	<u>178,119,339</u>	<u>151,006,004</u>
FUND BALANCES:		
Invested in capital assets, net of related debt	228,346,088 *	227,324,012
Unassigned	<u>20,959,104</u>	<u>17,991,363</u>
Total Fund Balances	<u>249,305,192</u>	<u>245,315,375</u>
Total Liabilities And Fund Balances	<u>\$ 427,424,531</u>	<u>\$ 396,321,379</u>

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

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

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

*For presentation purposes does not include deferred outflows/inflows

City of Mansfield, Texas

Summary Revenue and Expenditure Report for the Month and Eleven Months
Ended August 31, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE	FY18 ORIGINAL BUDGET	FY18 POSITIVE (NEGATIVE) BUDGET	FY18 PERCENT COLLECTED TO BUDGET
REVENUES:							
Taxes	\$ 1,083,634	\$ 1,163,486	\$44,360,453	\$ 40,461,665	\$ 46,607,605	\$ (2,247,153)	95.18%
License And Permits	137,995	177,767	2,230,772	1,553,353	1,726,828	503,944	129.18%
Grant Revenue	102,652	95,885	320,126	368,620	-	320,126	0.00%
Charges For Services	558,751	356,133	4,305,747	4,106,595	4,364,520	(58,773)	98.65%
Fines And Fees	99,255	129,397	1,580,440	1,727,808	2,286,617	(706,177)	69.12%
Interest Earnings	33,220	14,078	246,004	74,337	75,000	171,004	328.00%
Contributions	-	-	-	-	-	-	0.00%
Miscellaneous	67,659	72,864	865,322	835,856	980,356	(115,034)	88.27%
Total Revenues	2,083,166	2,009,610	53,908,864	49,128,234	56,040,927	(2,132,064)	96.20%
EXPENDITURES:							
General Government	1,318,730	1,059,934	10,940,967	9,975,749	14,020,792	3,079,825	78.03%
Public Safety	3,360,965	2,415,039	29,430,492	25,931,762	31,739,500	2,309,008	92.73%
Public Works	360,053	775,292	3,024,489	3,368,293	4,618,116	1,593,626	65.49%
Community Development	422,147	385,274	3,277,537	3,832,043	4,252,363	974,826	77.08%
Total Expenditures	5,461,895	4,635,539	46,673,485	43,107,847	54,630,771	7,957,285	85.43%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	(3,378,729)	(2,625,929)	7,235,379	6,020,387	1,410,156		
OTHER FINANCING SOURCES (USES)							
Reserve/Contingency	-	-	-	-	(206,076)	206,076	0.00%
Sale of Capital Assets, net	-	-	-	-	-	-	0.00%
Financing, net	-	-	1,227,637	-	-	1,227,637	0.00%
Sources	241,400	240,690	241,400	240,690	1,449,913	(1,208,513)	16.65%
(Uses)	(227,060)	(8,194)	(2,221,343)	(1,346,694)	(2,653,993)	432,650	83.70%
Total Other Financing Sources (Uses)	14,340	232,496	(752,306)	(1,106,004)	(1,410,156)	657,850	100.35%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(3,364,389)	(2,393,433)	6,483,073	4,914,382	-		
FUND BALANCE BEGINNING	24,323,493	20,384,796	14,476,031	13,076,981	14,476,031		
ENDING	\$ 20,959,104	\$ 17,991,363	\$ 20,959,104	\$ 17,991,363	\$ 14,476,031		

City of Mansfield, Texas

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -
General Fund - For the Month and Eleven Months Ended August 31, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE	FY18 ORIGINAL BUDGET	FY18 POSITIVE (NEGATIVE) BUDGET	FY18 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>							
Taxes-Current	\$ 28,585	\$ 16,651	\$ 29,657,974	\$ 26,537,332	\$ 30,995,009	\$ (1,337,035)	95.69%
Taxes-Prior	2,908	6,920	72,914	165,019	144,330	(71,416)	50.52%
Gas Royalty Income	568	1,139	13,230	19,667	10,000	3,230	132.30%
Franchise Taxes	109,258	246,677	3,529,823	3,440,548	3,825,598	(295,775)	92.27%
Sales Taxes	924,789	884,824	10,643,222	9,966,401	11,279,631	(636,409)	94.36%
Mix Drink Taxes	-	-	199,869	188,624	180,031	19,838	111.02%
Delinquent P& I	17,526	7,275	243,421	144,074	173,006	70,415	140.70%
Total Taxes	1,083,634	1,163,486	44,360,453	40,461,665	46,607,605	(2,247,153)	95.18%
LICENSE & PERMITS							
Building Permits	98,357	137,578	1,659,978	1,100,724	1,446,115	213,863	114.79%
Other Lic/Permits	39,638	40,189	570,794	452,629	280,713	290,081	203.34%
Total License & Permits	137,995	177,767	2,230,772	1,553,353	1,726,828	503,945	129.18%
GRANT REVENUE	102,652	95,885	320,126	368,620	-	320,126	0.00%
CHARGES FOR SERVICES							
Sanitation	279,541	239,145	2,656,276	2,540,275	2,762,540	(106,264)	96.15%
Ambulance Services	115,397	115,844	1,238,193	1,232,468	1,287,980	(49,788)	96.13%
Fines & Fees-Engineering	163,813	1,144	411,278	333,852	314,000	97,278	130.98%
Total Charges For Services	558,751	356,133	4,305,747	4,106,595	4,364,520	(58,774)	98.65%
FINES & FEES							
Fines & Fees-Court	91,087	85,704	833,454	896,620	1,441,914	(608,460)	57.80%
Fines & Fees-Other	8,168	43,693	746,986	831,188	844,703	(97,717)	88.43%
Total Fines & Fees	99,255	129,397	1,580,440	1,727,808	2,286,617	(706,177)	69.12%
INTEREST EARNINGS	33,220	14,078	246,004	74,337	75,000	171,004	328.00%
MISCELLANEOUS							
Certificate Of Occupancy	1,560	960	13,380	14,700	8,243	5,137	162.32%
Mowing	875	1,525	10,735	13,279	-	10,735	0.00%
Sale Of Property	-	-	16,817	27,658	2,120	14,697	793.27%
Zoning Fees	15,000	12,000	125,337	75,900	35,581	89,756	352.26%
Plat Fees	8,335	990	50,041	51,830	39,206	10,835	127.64%
Miscellaneous	41,889	57,389	649,012	652,489	895,206	(246,195)	72.50%
Total Miscellaneous	67,659	72,864	865,322	835,856	980,356	(115,035)	88.27%
Total Revenues	\$ 2,083,166	\$ 2,009,610	\$ 53,908,864	\$ 49,128,234	\$ 56,040,927	\$ (2,132,064)	96.20%

City of Mansfield, Texas

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -
General Fund - For the Month and Eleven Months Ended August 31, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE	FY18 ORIGINAL BUDGET	FY18 POSITIVE (NEGATIVE) BUDGET	FY18 PERCENT COLLECTED TO BUDGET
<u>EXPENDITURES:</u>							
GENERAL GOVERNMENT							
Non-departmental	\$ 119,215	\$ 24,978	\$ 1,054,495	\$ 91,976	\$ 1,986,109	\$ 931,613	53.09%
City Council	1,861	23,558	127,819	150,396	142,962	15,143	89.41%
Administration	84,202	32,559	684,719	465,615	1,151,482	466,764	59.46%
Legal	90,118	130,732	710,379	737,441	885,610	175,231	80.21%
Human Resources	126,721	142,305	601,926	609,879	672,528	70,602	89.50%
Finance	61,024	44,854	566,692	543,945	597,388	30,696	94.86%
Accounting	30,369	20,327	280,137	315,443	432,978	152,842	64.70%
Purchasing	9,788	5,883	80,423	71,960	90,127	9,704	89.23%
Tax Collection	-	-	318,122	287,581	290,000	(28,122)	109.70%
Information Technology	124,751	42,142	662,508	602,235	834,179	171,672	79.42%
Sanitation	199,975	205,006	1,989,411	1,925,880	2,239,140	249,729	88.85%
Budget	8,670	6,282	75,915	72,239	92,772	16,857	81.83%
City Secretary	47,135	27,145	322,060	309,521	380,539	58,479	84.63%
Planning Administration	93,235	61,024	766,999	1,080,102	1,047,894	280,895	73.19%
Construction Codes Boards	-	-	-	-	0	-	0.00%
Planning/Zoning Comm	547	691	10,372	8,965	14,039	3,667	73.88%
Engineering	30,888	20,362	317,728	302,039	406,166	88,438	78.23%
Historic Landmark	23	27	573	541	3,284	2,711	17.46%
Development Services	20,427	102,087	180,473	733,517	183,598	3,126	98.30%
Building Inspection	91,022	67,318	790,163	707,318	945,557	155,395	83.57%
Board of Adjustments	34	1	1,086	1,433	2,818	1,732	38.53%
Code Compliance	53,519	-	494,625	-	581,807	87,182	85.02%
Building Maintenance	125,206	102,653	904,342	957,723	1,039,813	135,471	86.97%
Total	1,318,730	1,059,934	10,940,967	9,975,749	14,020,792	3,079,828	78.03%
PUBLIC SAFETY							
Police Administration	126,182	114,218	1,358,737	1,358,792	1,543,210	184,473	88.05%
Communications	198,765	176,064	2,315,873	2,078,820	2,671,445	355,572	86.69%
Patrol	845,771	492,907	7,262,907	5,767,226	7,705,371	442,464	94.26%
CID And Narcotics	257,427	179,406	2,274,117	2,194,220	2,676,586	402,469	84.96%
Animal Control	60,247	54,928	562,529	538,394	666,813	104,284	84.36%
CVE Traffic Enforcement	47,917	34,344	390,494	423,468	320,581	(69,912)	121.81%
Traffic Enforcement	46,607	32,088	473,365	412,486	604,860	131,494	78.26%
K-9 Patrol	27,771	18,079	253,373	211,922	272,819	19,446	92.87%
COPS	56,788	41,427	519,835	547,776	685,515	165,680	75.83%
Municipal Court	69,874	48,170	653,161	526,784	738,785	85,623	88.41%
Training	9,494	3,455	52,219	143,354	110,571	58,351	47.23%
Police Grant Expenditures	65,013	215,475	396,812	604,960	312,405	(84,407)	127.02%
Fire Administration	238,241	86,999	1,212,479	853,175	992,508	(219,971)	122.16%
Fire Prevention	69,783	57,739	658,978	629,796	751,711	92,733	87.66%
Emergency Management	21,116	14,827	191,133	180,041	210,268	19,135	90.90%
Fire Operations	1,219,969	844,913	10,854,480	9,460,548	11,476,054	621,574	94.58%
Total	3,360,965	2,415,039	29,430,492	25,931,762	31,739,500	2,309,008	92.73%
PUBLIC WORKS							
Street Maintenance	237,096	604,959	1,842,351	2,271,047	3,286,574	1,444,223	56.06%
Traffic Control	122,957	170,333	1,182,138	1,097,246	1,331,541	149,403	88.78%
Total	360,053	775,292	3,024,489	3,368,293	4,618,116	1,593,626	65.49%

City of Mansfield, Texas

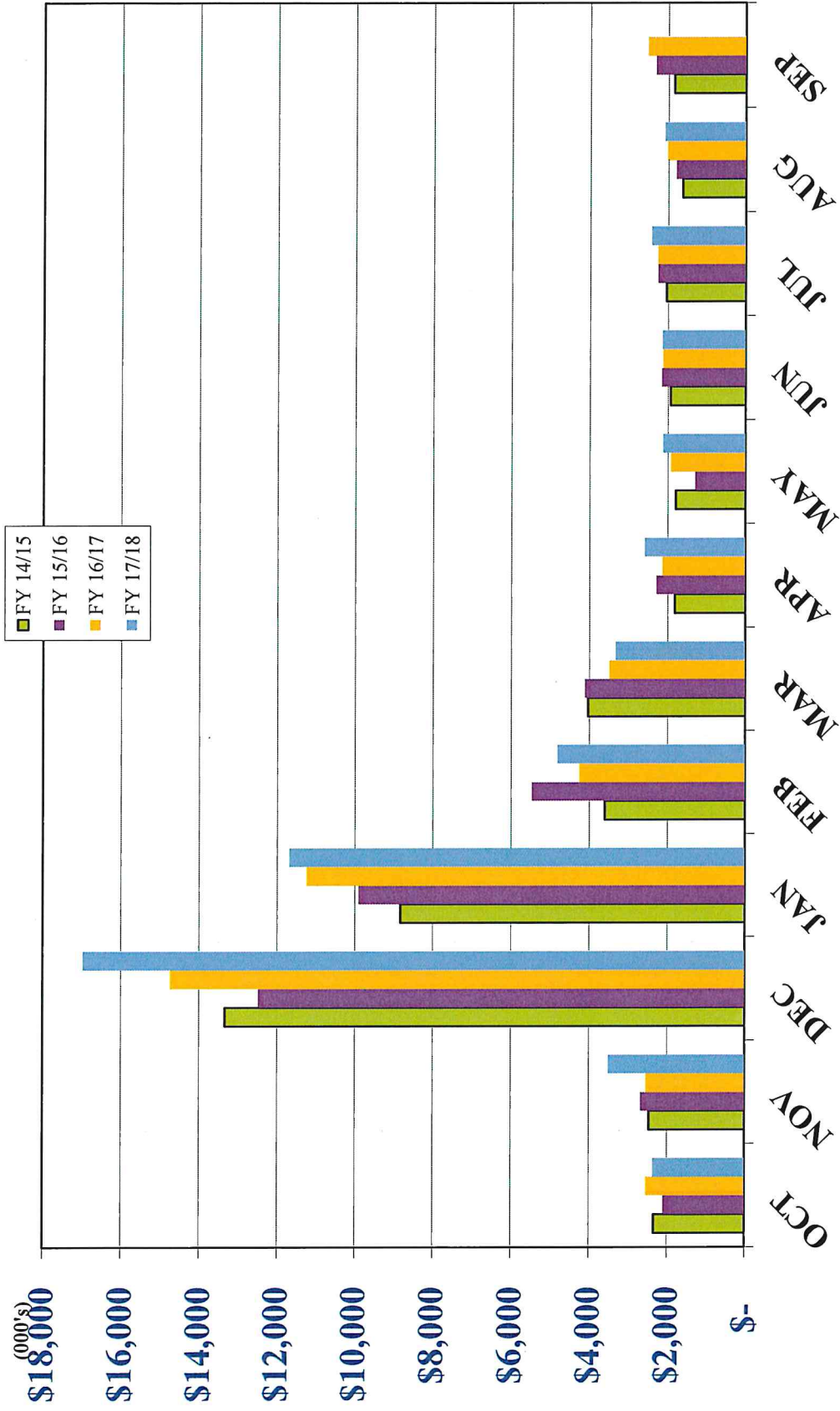
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -
General Fund - For the Month and Eleven Months Ended August 31, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE	FY18 ORIGINAL BUDGET	FY18 POSITIVE (NEGATIVE) BUDGET	FY18 PERCENT COLLECTED TO BUDGET
COMMUNITY SERVICES							
Parks & Recreation Operations	209,692	222,671	1,526,395	1,909,293	2,122,073	595,678	71.93%
Communications & Marketing	32,246	23,692	256,207	286,311	307,303	51,097	83.37%
Downtown Parking	1,580	468	6,238	5,774	-	(6,238)	0.00%
Senior Citizens	26,806	25,456	249,516	232,883	268,418	18,901	92.96%
Cultural Services	48,695	47,639	396,172	323,890	420,720	24,548	94.17%
Library	103,128	65,348	831,009	842,128	1,133,850	302,840	73.29%
Grant Expenditures	-	-	12,000	231,764	-	(12,000)	0.00%
Total	422,147	385,274	3,277,537	3,832,043	4,252,363	974,826	77.08%
TOTAL EXPENDITURES	\$ 5,461,895	\$ 4,635,539	\$ 46,673,485	\$ 43,107,847	\$ 54,630,771	\$ 7,957,285	85.43%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	(3,378,729)	(2,625,929)	7,235,379	6,020,387	1,410,156		
OTHER FINANCING SOURCES (USES)							
SOURCES:							
Utility Fund-Transfer	-	-	-	-	1,208,513	(1,208,513)	0.00%
MEDC - Transfer	241,400	238,450	241,400	238,450	241,400	-	100.00%
TIF #1 - Transfer	-	2,240	137,636	2,240	-	137,636	0.00%
Bond Proceeds	-	-	1,038,207	-	-	1,038,207	0.00%
Premiums on Bond Issuance	-	-	68,976	-	-	68,976	0.00%
Sale of Capital Assets, net	-	-	-	-	-	-	0.00%
Total Other Financing Sources	241,400	240,690	1,486,219	240,690	1,449,913	36,306	102.50%
(USES):							
Land	(2,000)	(8,000)	(704,962)	(28,000)	-	(704,962)	0.00%
MPFDC	(222,496)	-	(222,496)	(372,496)	(222,496)	-	100.00%
Transfers	-	-	-	-	(1,421,141)	1,421,141	0.00%
PFA Insurance	(2,564)	(194)	(593,289)	(409,656)	(420,158)	(173,131)	141.21%
Economic Incentives	-	-	(700,595)	(536,543)	(590,198)	(110,397)	118.71%
Discount on Bond Issuance	-	-	(6,059)	-	-	(6,059)	0.00%
Bond Issuance Costs	-	-	(11,124)	-	-	(11,124)	0.00%
Reserve/Contingency	-	-	-	-	(206,076)	206,076	0.00%
Total Other Financing Uses	(227,060)	(8,194)	(2,238,525)	(1,346,695)	(2,860,069)	621,544	78.27%
Total Other Financing Sources (Uses)	14,340	232,496	(752,306)	(1,106,005)	(1,410,156)	657,850	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(3,364,389)	(2,393,433)	6,483,073	4,914,382	-		
UNRESERVED FUND BALANCE BEGINNING	24,323,493	20,384,796	14,476,031	13,076,981	14,476,031		
ENDING	\$ 20,959,104	\$ 17,991,363	\$ 20,959,104	\$ 17,991,363	\$ 14,476,031		



CITY OF MANSFIELD

General Fund - Total Revenues





CITY OF MANSFIELD

General Fund - Total Expenditures

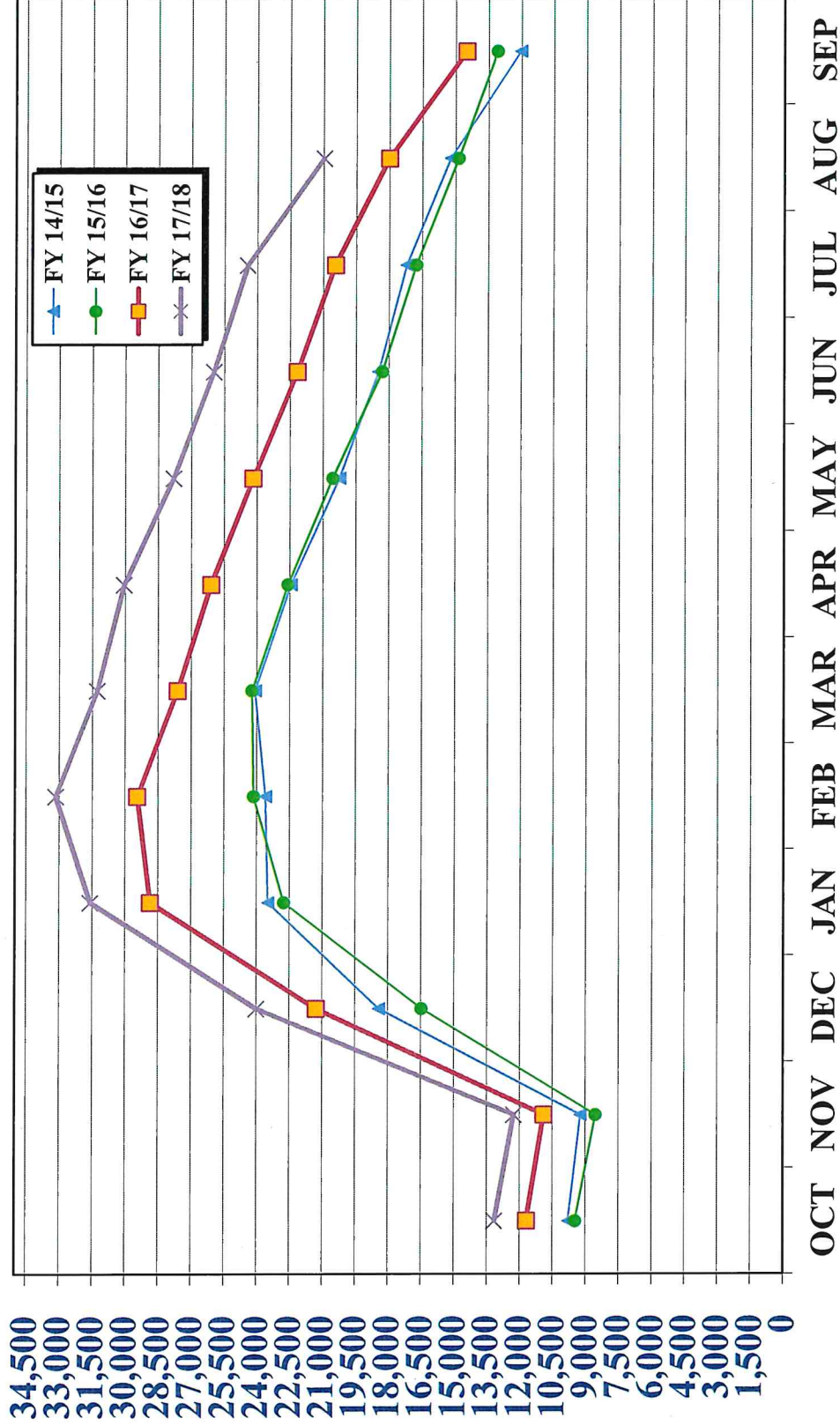




CITY OF MANSFIELD

General Fund - Fund Balance

(000's)



SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

City of Mansfield, Texas

Comparative Balance Sheet - Tax Increment Reinvestment Zone Fund Number One
August 31, 2018 and 2017 (Unaudited)

	2018	2017
<u>ASSETS</u>		
Cash And Investments	\$ 2,989,354	\$ 2,934,879
Due From Other Funds	24,582	24,179
Total Assets	<u>\$ 3,013,936</u>	<u>\$ 2,959,058</u>
 <u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 867,573	\$ 963,890
Retainage Payable	-	-
Total Liabilities	<u>867,573</u>	<u>963,890</u>
 FUND BALANCES:		
Fund Balance	1,996,375	1,449,193
Excess Revenues Over Expenditures	<u>149,989</u>	<u>545,974</u>
Total Fund Balances	<u>2,146,363</u>	<u>1,995,168</u>
Total Liabilities And Fund Balances	<u>\$ 3,013,936</u>	<u>\$ 2,959,058</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - TIRZ Number One Fund
For the Month and Eleven Months Ended August 31, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE
<u>REVENUES:</u>				
Taxes, Penalties, And Interest	\$ -	\$ -	891,415	724,669
Interest Income	2,337	1,241	19,548	8,717
Total Revenues	2,337	1,241	910,963	733,386
<u>EXPENDITURES:</u>				
General Government	391,558	3,062	623,340	187,410
Debt Service -				
Principal Retirement	-	-	-	-
Interest	-	-	-	-
Lease Payments	-	-	-	-
Bond Issuance Cost	-	-	-	-
Fiscal Charges	-	-	-	-
Total Expenditures	391,558	3,062	623,340	187,410
Excess Of Revenues Over (Under) Expenditures	(389,221)	(1,821)	287,624	545,975
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers Out	-	-	(137,636)	-
Bonds Issued	-	-	-	-
Premium on Bonds Issued	-	-	-	-
Discounts on Bonds Issued	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Total Other Financing Sources (Uses)	-	-	(137,636)	-
Net Change in Fund Balances	(389,221)	(1,821)	149,988	545,975
FUND BALANCE, BEGINNING	2,535,583	1,996,990	1,996,375	1,449,193
FUND BALANCE, ENDING	\$ 2,146,363	\$ 1,995,168	\$ 2,146,363	\$ 1,995,168

City of Mansfield, Texas

Comparative Balance Sheet - Tax Increment Reinvestment Zone Fund Number Two
August 31, 2018 and 2017 (Unaudited)

	2018	2017
<u>ASSETS</u>		
Cash And Investments	\$ 189,226	\$ 66,395
Construction in Progress	-	-
Total Assets	<u>\$ 189,226</u>	<u>\$ 66,395</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Due To Other Funds	558,010	-
Retainage Payable	-	-
Total Liabilities	<u>558,010</u>	<u>-</u>
FUND BALANCES:		
Fund Balance	(113,605)	3,663
Excess Revenues Over Expenditures	<u>(255,179)</u>	<u>62,732</u>
Total Fund Balances	<u>(368,784)</u>	<u>66,395</u>
Total Liabilities And Fund Balances	<u>\$ 189,226</u>	<u>\$ 66,395</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - TIRZ Number Two Fund
For the Month and Eleven Months Ended August 31, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE
<u>REVENUES:</u>				
Taxes, Penalties, And Interest	\$ -	\$ -	\$ 154,999	\$ 62,732
Interest Income	-	-	-	-
Total Revenues	-	-	154,999	62,732
<u>EXPENDITURES:</u>				
General Government	-	-	775,078	-
Debt Service -				
Principal Retirement	-	-	-	-
Interest	-	-	-	-
Lease Payments	-	-	-	-
Bond Issuance Cost	-	-	-	-
Fiscal Charges	-	-	-	-
Total Expenditures	-	-	775,078	-
Excess Of Revenues Over (Under) Expenditures	-	-	(620,079)	62,732
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers In / (Out)	-	-	364,900	-
Premium on Bonds Issued	-	-	-	-
Discounts on Bonds Issued	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Total Other Financing Sources (Uses)	-	-	364,900	-
Net Change in Fund Balances	-	-	(255,179)	62,732
FUND BALANCE, BEGINNING	(368,784)	66,395	(113,605)	3,663
FUND BALANCE, ENDING	<u>\$ (368,784)</u>	<u>\$ 66,395</u>	<u>\$ (368,784)</u>	<u>\$ 66,395</u>

City of Mansfield, Texas

Comparative Balance Sheet - Tree Mitigation Fund
August 31, 2018 and 2017 (Unaudited)

	2018	2017
<u>ASSETS</u>		
Cash And Investments	\$ 26,521	\$ 34,250
Inventory	-	-
Total Assets	<u>\$ 26,521</u>	<u>\$ 34,250</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Accrued Liabilities	-	307
Total Liabilities	<u>-</u>	<u>307</u>
FUND BALANCES:		
Fund Balance	26,212	147,293
Excess Revenues Over Expenditures	308	(113,349)
Total Fund Balances	<u>26,521</u>	<u>33,943</u>
Total Liabilities And Fund Balances	<u>\$ 26,521</u>	<u>\$ 34,250</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Tree Mitigation Fund - For the Month and Eleven Months Ended August 31, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE
<u>REVENUES:</u>				
Tree Mitigation Fee	\$ -	\$ -	\$ -	\$ -
Interest Income	39	22	308	230
Total Revenues	39	22.47	308	230
<u>EXPENDITURES:</u>				
Administrative Services	-	4,994	-	113,579
Contractual Services	-	-	-	-
Other Equipment	-	-	-	-
Total Expenditures	-	4,994	-	113,579
Excess Of Revenues Over (Under) Expenditures	39	(4,971)	308	(113,349)
<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	39	(4,971)	308	(113,349)
FUND BALANCE, BEGINNING	26,481	38,913	26,212	147,292
FUND BALANCE, ENDING	\$ 26,521	\$ 33,943	\$ 26,521	\$ 33,943

City of Mansfield, Texas

Comparative Balance Sheet - Hotel/Motel Occupancy Tax Fund
August 31, 2018 and 2017 (Unaudited)

	2018	2017
<u>ASSETS</u>		
Cash And Investments	\$ 847,170	\$ 775,796
Accounts Receivable	3,208	-
Total Assets	<u>\$ 850,378</u>	<u>\$ 775,796</u>
 <u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accrued Liabilities	<u>\$ 2,092</u>	<u>\$ 3,958</u>
Total Liabilities	<u>2,092</u>	<u>3,958</u>
FUND BALANCES:		
Fund Balance	867,818	1,381,818
Excess Revenues Over Expenditures	<u>(19,532)</u>	<u>(609,980)</u>
Total Fund Balances	<u>848,286</u>	<u>771,838</u>
Total Liabilities And Fund Balances	<u>\$ 850,378</u>	<u>\$ 775,796</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 Eleven Months Ended August 31, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE	FY18 ORIGINAL BUDGET	FY18 OVER (UNDER) BUDGET	FY18 PERCENT COLLECTED TO BUDGET
REVENUES:							
Hotel Occupancy Tax	\$ 22,638	\$ 30,103	\$ 559,464	\$ 548,774	\$ 713,500	\$ (154,036)	78.41%
Miscellaneous Income	2,539	1,519	23,529	4,517	0	23,529	0.00%
Total Revenues	25,177	31,621	582,993	553,292	713,500	(130,507)	81.71%
EXPENDITURES:							
Mansfield Historical Society	7,471	7,832	22,969	22,809	30,000	(7,031)	76.56%
The LOT	63,008	21,842	70,954	166,643	75,000	(4,046)	94.61%
Mansfield Rotary Club	-	-	40,000	37,000	60,000	(20,000)	66.67%
Farr Best Theater	-	30,000	485	536,827	-	485	0.00%
Discover Historic Mansfield	741	1,895	6,975	6,000	11,000	(4,025)	63.41%
Mansfield Tourism	37,317	41,995	323,536	309,901	375,000	(51,464)	86.28%
Sunrise Rotary	-	-	-	3,500	-	-	0.00%
Pickled Mansfield Society	-	-	30,000	45,000	30,000	-	100.00%
Mansfield Comm Theater - Mainstage	-	-	-	-	-	-	0.00%
Mansfield Police Dept. - Electronic Signage	-	-	16,732	14,727	16,732	-	100.00%
Mansfield Police Dept. - Explorer Competition	7,615	-	18,000	-	18,000	-	100.00%
Mansfield Commission for the Arts	17,796	17,408	23,963	20,866	30,000	(6,037)	79.88%
Applause Concert Series	-	-	3,000	-	3,000	-	100.00%
MPM LLC	-	-	-	-	1,500	(1,500)	0.00%
Wayfinding Program	-	-	45,910	-	-	45,910	0.00%
Reserve	-	-	-	-	63,268	(63,268)	0.00%
Total Expenditures	133,950	120,971	602,525	1,163,272	713,500	(110,975)	84.45%
Excess Of Revenues Over (Under) Expenditures	(108,774)	(89,350)	(19,532)	(609,980)			
FUND BALANCE, BEGINNING	957,059	861,187	867,818	1,381,818			
FUND BALANCE, ENDING	\$ 848,286	\$ 771,838	\$ 848,286	\$ 771,838			

City of Mansfield, Texas

Comparative Budget and Cash Analysis -

Hotel/Motel Occupancy Tax Fund - For the Eleven Months Ended August 31, 2018 (Unaudited)

	Budgeted Request	FY18 Amount To Date	Available Budget	FY18 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>				
Hotel Occupancy Tax	\$ 713,500	\$ 536,825	\$ 176,675	75.24%
Rental of Facilities	-	13,486	(13,486)	-
Interest Income	-	7,504	(7,504)	-
Total Revenues	713,500	557,815	155,685	78.18%
<u>EXPENDITURES:</u>				
Mansfield Historical Society	30,000	15,498	14,502	51.66%
The LOT	75,000	7,945	67,055	10.59%
Mansfield Rotary Club	60,000	40,000	20,000	66.67%
Discover Historic Mansfield - Painted Pianos	1,000	-	1,000	0.00%
Discover Historic Mansfield - Stroll, Shop & Dine	5,000	1,234	3,766	24.67%
Discover Historic Mansfield - Farr Best Concerts	5,000	5,000	-	100.00%
Mansfield Tourism	375,000	282,110	92,890	75.23%
Pickled Mansfield Society	30,000	30,000	-	100.00%
Mansfield Police Dept. - Electronic Signage	16,732	16,732	-	100.00%
Mansfield Police Dept. - Explorer Competition	18,000	10,385	7,615	57.69%
Mansfield Commission for the Arts	30,000	5,367	24,633	17.89%
Applause Concert Series	3,000	3,000	-	100.00%
MPM LLC	1,500	-	1,500	0.00%
Reserve	63,268	46,395	16,873	73.33%
Total Expenditures	713,500	463,666	249,834	64.98%
Revenues / (Expenditures)	-	94,149	(94,149)	

SUPPLEMENTAL INFORMATION: CASH ANALYSIS

Beginning Cash Balance for Fiscal Year 2018	753,021
Plus: FY2018 Cash Collections	557,815
Less: FY2018 Cash Expenditures	(463,666)
Cash Balance as of August 31, 2018	847,170
Remaining Hotel/Motel Occupancy Funds to Collect	176,675
Remaining Hotel/Motel Occupancy Funds to Expend	(249,834)
Projected Cash Balance at September 30, 2018	774,011

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Parks Facilities Development Corporation
August 31, 2018 and 2017 (Unaudited)

<u>ASSETS:</u>	<u>2018</u>	<u>2017</u>
Cash And Investments	\$ 5,550,420	\$ 5,752,645
Restricted Cash and Investments	3,476,605	2,551,016
Receivables:		
Accounts	721,677	711,928
Prepays	-	-
Total Assets	<u>\$ 9,748,702</u>	<u>\$ 9,015,589</u>
<u>LIABILITIES & FUND BALANCES:</u>		
LIABILITIES:		
Accounts Payable	\$ 255,535	\$ 261,281
Retainage Payable	-	145,597
Other Liabilities	1,000,000	612,149
Deferred Revenue	<u>1,840,007</u>	<u>1,828,628</u>
Total Liabilities	<u>3,095,542</u>	<u>2,847,655</u>
FUND BALANCES:		
Fund Balance	5,421,903	8,411,731
Excess Revenues Over (Under)		
Expenditures	<u>1,231,258</u>	<u>(2,243,798)</u>
Total Fund Balances	<u>6,653,161</u>	<u>6,167,934</u>
Total Liabilities And Fund Balances	<u>\$ 9,748,702</u>	<u>\$ 9,015,589</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 Eleven Months Ended August 31, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE	FY18 ADOPTED BUDGET	FY18 OVER (UNDER) BUDGET	FY18 PERCENT COLLECTED TO BUDGET
REVENUES:							
Sales Tax Revenue	\$ 199,530	\$ 235,102	\$ 2,985,645	\$ 3,146,152	\$ 3,152,094	\$ (166,449)	94.72%
Contributions	1,871	-	91,513	19,540	40,000	51,513	228.78%
Interest Earnings	9,815	5,766	81,291	41,546	24,000	57,291	338.71%
Other Income	5,767	25	12,551	55,629	157,026	(144,475)	7.99%
MAC Revenue	41,517	39,542	502,011	405,854	532,000	(29,989)	94.36%
Lease Royalties	53,047	21,320	882,545	629,567	953,000	(70,455)	92.61%
Park Land Dedication Revenue	57,750	14,250	896,750	376,750	-	896,750	0.00%
Total Revenues	369,299	316,005	5,452,307	4,675,036	4,858,120	594,187	112.23%
EXPENDITURES:							
Administration	268,779	644,313	1,937,081	4,636,596	1,784,608	152,473	108.54%
Field Operations	50,800	37,537	475,924	341,835	608,253	(132,329)	78.24%
Community Park Operations	91,087	34,401	697,489	326,997	1,093,362	(395,872)	63.79%
Nature Education Operations	12,093	40,353	99,614	422,361	171,514	(71,900)	58.08%
Recreational Center	80,375	74,414	663,828	625,121	751,934	(88,106)	88.28%
Neighborhood Park Operations	11,203	-	68,823	-	211,288	(142,465)	32.57%
Athletic Complex	-	-	-	-	-	-	0.00%
Rose Park	-	-	-	-	-	-	0.00%
Oliver Nature Park	-	-	-	-	-	-	0.00%
McClendon Park	-	-	-	-	-	-	0.00%
Chandler Park	-	-	-	-	-	-	0.00%
Linear Park	-	-	-	-	-	-	0.00%
Hardy Allmon Park	-	-	-	-	-	-	0.00%
Neighborhood Parks	-	-	-	-	-	-	0.00%
Projects	-	-	-	186,426	-	-	0.00%
Quadrants	-	-	28,013	204,000	-	28,013	0.00%
Non-Departmental	5,479	-	60,665	376	193,504	(132,838)	31.35%
Total Expenditures	519,815	831,016	4,031,437	6,743,710	4,814,462	(783,025)	83.74%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(150,516)	(515,012)	1,420,871	(2,068,674)	43,658	1,377,212	3254.55%
OTHER FINANCING SOURCES (USES):							
Operating Transfers In	222,496	-	222,496	-	222,496	-	100.00%
Operating Transfers (Out)	(52)	(4)	(412,108)	(175,124)	(10,000)	(402,108)	4121.08%
Cash Reserves	-	-	-	-	(256,154)	256,154	0.00%
Bond Proceeds	-	-	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	222,444	(4)	(189,612)	(175,124)	(43,658)	(145,954)	434.31%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	71,927	(515,015)	1,231,258	(2,243,798)			
FUND BALANCE, BEGINNING	6,581,235	6,682,949	5,421,903	8,411,732			
FUND BALANCE, ENDING	\$ 6,653,161	\$ 6,167,934	\$ 6,653,161	\$ 6,167,934			

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Economic Development Corporation
August 31, 2018 and 2017 (Unaudited)

	2018	2017
<u>ASSETS</u>		
Cash And Investments	\$ 1,102,604	\$ 1,909,448
Accounts Receivable	461,108	441,269
Restricted Assets:		
Cash and Investments, Projects	7,024,586	14,133,674
Fixed Assets (net of accumulated depreciation)	12,276,018	12,136,994
Total Assets	<u>\$ 20,864,316</u>	<u>\$ 28,621,385</u>
<u>LIABILITIES AND NET ASSETS</u>		
LIABILITIES:		
Accounts Payable	\$ 5,188	\$ 4,981
Accrued Liabilities	82,284	72,496
Retainage Payable	157,152	48,077
Bonds Payable	26,775,000	22,030,000
Unamortized Discounts on Bonds	(178,868)	(158,040)
Unamortized Premiums	1,164,062	1,289,523
Deferred Amount on Refunding	(148,163)	(203,724)
Contract Commitments	1,761,073 *	876,755
Total Liabilities	<u>29,617,728</u>	<u>23,960,068</u>
NET ASSETS:		
Restricted	7,024,586	14,133,674
Unassigned	(15,777,998)	(9,472,357)
Total Net Assets	<u>(8,753,412)</u>	<u>4,661,317</u>
Total Liabilities & Net Assets	<u>\$ 20,864,316</u>	<u>\$ 28,621,385</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 Eleven Months Ended August 31, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE
OPERATING REVENUES:				
Sales Tax Revenue	\$ 462,399	\$ 442,416	\$ 5,321,615	\$ 4,983,204
Gas Royalties	-	-	-	-
Miscellaneous	-	15,228	13,550	68,856
Rental Of Facilities	-	-	-	-
Total Operating Revenues	462,399	457,644	5,335,165	5,052,060
OPERATING EXPENDITURES:				
Administration	54,570	57,543	752,357	739,717
Promotions	5,539	4,310	56,281	86,167
Retention	1,968	1,165	15,122	13,418
Development Plan	-	-	1,185	2,299
Projects	132,819	308,883	13,756,718	3,628,480
Non-Departmental	1,274	-	17,750	-
Depreciation	259	259	2,801	2,801
Total Operating Expenditures	196,429	372,160	14,602,214	4,472,882
OPERATING INCOME	265,970	85,484	(9,267,049)	579,178
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	6,930	8,017	100,227	45,147
Purchase of Property	-	-	-	-
Bonds issued	-	-	-	-
Premiums on bonds issued	-	-	-	-
Discounts on bonds issued	-	-	-	-
Amortization	26,213	-	26,213	-
Interest and fiscal charges	-	-	(910,367)	(835,343)
Total Nonoperating Revenue	33,143	8,017	(783,927)	(790,196)
INCOME BEFORE OPERATING TRANSFERS	299,113	93,501	(10,050,976)	(211,018)
OPERATING TRANSFERS:				
Operating Transfers In (Out)	(241,473)	(238,454)	(1,356,555)	(246,006)
CHANGE IN NET ASSETS	57,640	(144,953)	(11,407,531)	(457,024)
NET ASSETS, BEGINNING	(8,811,052)	4,806,270	4,415,192	5,995,096
NET ASSETS, PROJECTS	- **	-	(1,761,073) **	(876,755)
NET ASSETS, ENDING	\$ (8,753,412)	\$ 4,661,317	\$ (8,753,412)	\$ 4,661,317

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

City of Mansfield, Texas

Comparative Balance Sheet - Southpointe PID
August 31, 2018 and 2017 (Unaudited)

	2018	2017
<u>ASSETS</u>		
Cash And Investments	\$ 13,085	\$ -
Receivables:		
Current Year PID Assessment	-	-
Total Assets	<u>\$ 13,085</u>	<u>\$ -</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Deferred Revenue	-	-
Total Liabilities	<u>-</u>	<u>-</u>
FUND BALANCES:		
Fund Balance	-	-
Excess Revenues Over Expenditures	13,085	-
Total Fund Balances	<u>13,085</u>	<u>-</u>
Total Liabilities And Fund Balances	<u>\$ 13,085</u>	<u>\$ -</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenue, Expenditures and Changes in Fund Balance -
Southpointe PID - For the Month and Eleven Months Ended August 31, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE
<u>REVENUES:</u>				
PID Assessment	\$ -	\$ -	\$ 13,000	\$ -
Penalties & Interest	-	-	90	-
Total Revenues	-	-	13,090	-
<u>EXPENDITURES:</u>				
General government	-	-	5	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Total Expenditures	-	-	5	-
Excess Of Revenues Over (Under) Expenditures	-	-	13,085	-
Net Change in Fund Balances	-	-	13,085	-
FUND BALANCE, BEGINNING	13,085	-	-	-
FUND BALANCE, ENDING	\$ 13,085	\$ -	\$ 13,085	\$ -

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
August 31, 2018 and 2017 (Unaudited)

	2018	2017
<u>ASSETS</u>		
Cash And Investments	\$ 1,287,094	\$ 568,101
Receivables:		
Current Year Taxes	134,242	97,124
Delinquent Taxes (Net of Allowance of \$305,826)	-	-
Total Assets	<u>\$ 1,421,336</u>	<u>\$ 665,225</u>
 <u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Deferred Revenue	134,242	97,124
Total Liabilities	<u>134,242</u>	<u>97,124</u>
FUND BALANCES:		
Fund Balance	622,576	483,024
Excess Revenues Over Expenditures	664,518	85,077
Total Fund Balances	<u>1,287,094</u>	<u>568,101</u>
Total Liabilities And Fund Balances	<u>\$ 1,421,336</u>	<u>\$ 665,225</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenue, Expenditures and Changes in Fund Balance -
General Obligation Debt Service - For the Month and Eleven Months Ended August 31, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE	FY18 ORIGINAL BUDGET	FY18 OVER (UNDER) BUDGET	FY18 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>							
Taxes, Penalties, And Interest	\$ 24,386	\$ 5,304	\$ 15,315,859	\$ 13,908,856	\$ 14,418,980	\$ 896,879	106.22%
Recoveries	-	\$ 17,993	-	\$ 17,993	-	-	0.00%
Interest Income	744	359	5,878	2,367	-	5,878	0.00%
Total Revenues	25,130	23,656	15,321,737	13,929,216	14,418,980	902,757	106.26%
<u>EXPENDITURES:</u>							
Debt Service -							
Principal Retirement	-	-	9,330,000	8,820,000	9,375,000	(45,000)	99.52%
Interest	2,714,086	2,687,626	5,303,669	4,993,351	5,043,980	259,689	105.15%
Lease Payments	-	-	-	-	-	-	0.00%
Bond Issuance Cost	750	-	-	12,460	-	-	0.00%
Fiscal Charges	-	1,250	23,550	18,328	-	23,550	0.00%
Total Expenditures	2,714,836	2,688,876	14,657,219	13,844,139	14,418,980	238,239	101.65%
Excess Of Revenues Over (Under) Expenditures	(2,689,706)	(2,665,220)	664,518	85,077			
<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	(2,689,706)	(2,665,220)	664,518	85,077			
FUND BALANCE, BEGINNING	3,976,800	3,233,321	622,576	483,024			
FUND BALANCE, ENDING	\$ 1,287,094	\$ 568,101	\$ 1,287,094	\$ 568,101			

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Parks Facilities Development Corporation Debt Service -
August 31, 2018 and 2017 (Unaudited)

	2018	2017
<u>ASSETS</u>		
Cash And Investments	\$ 264,330	\$ 220,256
Total Assets	<u>\$ 264,330</u>	<u>\$ 220,256</u>
<u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accrued Interest Payable	\$ 4,650	\$ -
Total Liabilities	<u>4,650</u>	<u>-</u>
FUND BALANCES:		
Fund Balance	424,066	323,529
Excess Revenues Over (Under) Expenditures	<u>(164,386)</u>	<u>(103,272)</u>
Total Fund Balances	<u>259,680</u>	<u>220,256</u>
Total Liabilities And Fund Balances	<u>\$ 264,330</u>	<u>\$ 220,256</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 Eleven Months Ended August 31, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE	FY18 ADOPTED BUDGET	FY18 OVER (UNDER) BUDGET	FY18 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>							
Taxes, Penalties, And Interest	\$ 262,866	\$ 207,311	\$ 2,335,967	\$ 1,837,047	\$ 1,941,171	\$ 394,796	120.34%
Other Income	-	12,946	-	12,946	-	-	0.00%
Total Revenues	262,866	220,257	2,335,967	1,849,993	1,941,171	394,796	120.34%
<u>EXPENDITURES:</u>							
Debt Service							
Principal Retirement	-	-	1,315,000	1,035,000	1,035,000	280,000	127.05%
Interest And Fiscal Charges	-	-	1,185,352	1,136,355	906,171	279,181	130.81%
Non-departmental	-	-	-	-	-	-	0.00%
Total Expenditures	-	-	2,500,352	2,171,355	1,941,171	559,181	128.81%
Excess Of Revenues Over (Under) Expenditures	262,866	220,256	(164,386)	(321,361)			
<u>OTHER FINANCING SOURCES (USES):</u>							
Bond Proceeds	-	-	-	218,089			
Total Other Financing Sources (Uses)	-	-	-	218,089			
FUND BALANCE, BEGINNING	(3,186)	-	424,066	323,529			
FUND BALANCE, ENDING	\$ 259,680	\$ 220,256	\$ 259,680	\$ 220,256			

CAPITAL PROJECTS FUNDS

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

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

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

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

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

City of Mansfield, Texas

Comparative Balance Sheet - Street & Infrastructure Construction Fund
August 31, 2018 and 2017 (Unaudited)

	2018	2017
<u>ASSETS</u>		
Cash And Investments	\$ 26,117,608	\$ 21,261,263
Projects In Process		
Current Year	7,161,350	11,008,331
Prior Year	22,093,915	15,609,068
Total Assets	<u>\$ 55,372,874</u>	<u>\$ 47,878,662</u>
<u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 146,781	\$ 146,781
Deposits	1,349	1,349
Retainage Payable	245,833	57,201
Other Liabilities	-	3,576
Total Liabilities	<u>393,964</u>	<u>208,908</u>
FUND BALANCES:		
Fund Balance	40,319,614	28,216,820
Excess Revenues Over (Under)		
Expenditures	14,659,296	19,452,934
Total Fund Balance	<u>54,978,910</u>	<u>47,669,754</u>
Total Liabilities And Fund Balance	<u>\$ 55,372,874</u>	<u>\$ 47,878,662</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Street Construction Fund - For the Month and Eleven Months Ended August 31, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE
REVENUES:				
Recoveries	\$ -	\$ -	\$ -	\$ 350,000
Contributions	-	-	-	-
Intergovernmental	-	-	-	-
Roadway Impact Fees	63,584	169,616	2,337,707	1,900,003
Interest Income	20,386	7,448	146,182	60,279
Total Revenues	83,970	177,064	2,483,889	2,310,281
EXPENDITURES:				
Administrative	50,820	40,242	477,738	507,348
Street Improvements	1,299,529	-	1,299,529	-
Total Expenditures	1,350,349	40,242	1,777,267	507,348
EXCESS OF REVENUES OVER(UNDER) EXPENDITURES	(1,266,379)	136,822	706,621	1,802,933
OTHER FINANCING SOURCES (USES):				
Transfers	-	-	(665,371)	-
Bond Proceeds	-	-	13,923,441	17,174,808
Bond Issuance Costs	-	-	(149,180)	(155,189)
Premiums on Bond Issuance	-	-	925,040	630,381
Discounts on Bond Issuance	-	-	(81,255)	-
Total Other Financing Sources (Uses)	-	-	13,952,675	17,650,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,266,379)	136,822	14,659,296	19,452,933
FUND BALANCE, BEGINNING	56,245,289	47,532,933	40,319,614	28,216,820
FUND BALANCE, ENDING	\$ 54,978,910	\$ 47,669,754	\$ 54,978,910	\$ 47,669,754

City of Mansfield, Texas

Comparative Balance Sheet - Building Construction Fund
August 31, 2018 and 2017 (Unaudited)

	2018	2017
<u>ASSETS</u>		
Cash And Investments	\$ 2,511,890	\$ 7,515,985
Construction in Progress	-	-
Total Assets	<u>\$ 2,511,890</u>	<u>\$ 7,515,985</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Due to Other Funds	21,241	21,241
Retainage Payable	<u>339,859</u>	<u>416,105</u>
Total Liabilities	<u>361,100</u>	<u>437,346</u>
 FUND BALANCE:	4,921,766	5,655,418
Excess Revenues Over (Under)		
Expenditures	<u>(2,770,976)</u>	<u>1,423,221</u>
Total Fund Balance	<u>2,150,790</u>	<u>7,078,639</u>
Total Liabilities And Fund Balance	<u>\$ 2,511,890</u>	<u>\$ 7,515,985</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Building Construction Fund - For the Month and Eleven Months Ended August 31, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE
REVENUES:				
Interest Income	\$ 2,517	\$ 1,351	\$ 20,075	\$ 8,942
Rental Of Facilities	-	-	-	-
Contributions	-	-	-	-
Miscellaneous Income	-	-	-	-
Grant Revenue	-	-	-	-
Total Revenues	2,517	1,351	20,075	8,942
EXPENDITURES:				
Administration	-	-	-	42,855
Library	-	-	-	-
Fieldhouse	-	-	-	602,001
Stars Center	235,757	1,281,659	8,239,729	9,325,456
Animal Control Expansion	-	-	-	35,274
Tactical Training Facility	-	-	-	135
Total Expenditures	235,757	1,281,659	8,239,729	10,005,721
Excess Revenues Over (Under) Expenditures	(233,240)	(1,280,308)	(8,219,654)	(9,996,779)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	3,785,000	11,718,065
Bond Issuance Costs	-	-	(105,887)	(252,226)
Premiums on Bond Issuance	-	-	-	25,001
Discounts on Bond Issuance	-	-	(29,113)	(70,840)
Operating Transfer In (Out)	-	-	1,798,678	-
Total Other Financing Sources (Uses)	-	-	5,448,678	11,420,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(233,240)	(1,280,308)	(2,770,976)	1,423,221
FUND BALANCE, BEGINNING	2,384,030	8,358,947	4,921,766	5,655,418
FUND BALANCE, ENDING	\$ 2,150,790	\$ 7,078,639	\$ 2,150,790	\$ 7,078,639

City of Mansfield, Texas

Comparative Balance Sheet - Equipment Replacement Fund
August 31, 2018 and 2017 (Unaudited)

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash And Investments	\$ 324,912	\$ 128,168
Total Assets	<u>\$ 324,912</u>	<u>\$ 128,168</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Retainage Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>
 FUND BALANCE:	115,290	51,928
Excess Revenues Over Expenditures	<u>209,622</u>	<u>76,240</u>
Total Fund Balance	<u>324,912</u>	<u>128,168</u>
 Total Liabilities And Fund Balance	<u>\$ 324,912</u>	<u>\$ 128,168</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
Equipment Replacement Fund - For the Month and Eleven Months Ended August 31, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE
REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-
Other Income	-	-	23,699	7,165
Interest Income	8	4	65	68
Total Revenues	8	4	23,764	7,233
EXPENDITURES:				
Administration	-	-	31,250	-
Information Services	-	-	30,999	24,000
Code Enforcement	-	-	-	-
Planning	-	-	28,508	-
Streets	42,117	-	75,386	-
Animal Control	-	-	-	-
City Hall	-	-	80,590	-
Parks Department	-	-	-	-
Library	-	-	-	-
Fire	94,600	-	227,980	462,352
Police Department	-	292,904	387,587	594,641
Total Expenditures	136,717	292,904	862,300	1,080,993
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(136,709)	(292,900)	(838,536)	(1,073,760)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	998,353	1,119,038
Bond Issuance Costs	-	-	(10,697)	(10,111)
Premium on Bond Issuance	-	-	66,328	41,073
Discounts on Bond Issuance	-	-	(5,826)	-
Transfer In (Out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	1,048,158	1,150,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(136,709)	(292,900)	209,622	76,240
FUND BALANCE, BEGINNING	461,621	421,068	115,290	51,928
FUND BALANCE, ENDING	\$ 324,912	\$ 128,168	\$ 324,912	\$ 128,168

City of Mansfield, Texas

Comparative Balance Sheet - Parks Construction Fund
August 31, 2018 and 2017 (Unaudited)

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash And Investments	<u>\$ 2,106,299</u>	<u>\$ 2,568,787</u>
Total Assets	<u><u>\$ 2,106,299</u></u>	<u><u>\$ 2,568,787</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES:</u>		
Accounts Payable	<u>\$ -</u>	<u>\$ -</u>
Retainage Payable	<u>175,590</u>	<u>38,122</u>
Total Liabilities	<u>175,590</u>	<u>38,122</u>
 FUND BALANCE:	 2,111,557	 7,825,535
Excess Revenues Over Expenditures	<u>(180,849)</u>	<u>(5,294,870)</u>
Total Fund Balance	<u>1,930,709</u>	<u>2,530,665</u>
Total Liabilities And Fund Balance	<u><u>\$ 2,106,299</u></u>	<u><u>\$ 2,568,787</u></u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
Parks Construction Fund - For the Month and Eleven Months Ended August 31, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE
REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Recoveries	-	-	-	2,345
Interest Income	-	-	-	-
Total Revenues	-	-	-	2,345
EXPENDITURES:				
Parks Administration Building	403,331	-	1,245,005	-
FieldHouse	856	78,676	4,563	5,059,408
Pond Branch	-	308,385	1,281,281	1,137,806
Total Expenditures	404,187	387,061	2,530,849	6,197,214
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(404,187)	(387,061)	(2,530,849)	(6,194,869)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	2,325,000	-
Bond Issuance Costs	-	-	(86,177)	-
Premiums on Bond Issuance	-	-	126,944	-
Discounts on Bond Issuance	-	-	(15,767)	-
Transfer In (out)	-	-	-	900,000
Total Other Financing Sources (Uses)	-	-	2,350,000	900,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(404,187)	(387,061)	(180,849)	(5,294,869)
FUND BALANCE, BEGINNING	2,334,897	2,917,726	2,111,558	7,825,534
FUND BALANCE, ENDING	<u>\$ 1,930,709</u>	<u>\$ 2,530,665</u>	<u>\$ 1,930,709</u>	<u>\$ 2,530,665</u>

ENTERPRISE FUNDS

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

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

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

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

City of Mansfield, Texas

Statement of Net Position - Utility Fund
August 31, 2018 and 2017 (Unaudited)

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash And Investments	\$ 25,748,460	\$ 24,055,755
Receivables:		
Accounts (net of allowance of \$1,016,761)	4,403,647	4,353,758
Inventory	1,737,338	462,392
Restricted Assets:		
Cash and Investments	13,211,692	12,292,558
Fixed Assets (net of accumulated depreciation)	<u>180,630,090</u>	<u>176,569,181</u>
Total Assets	<u>225,731,228</u>	<u>217,733,645</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred pension contributions	335,125	342,686
Deferred investment losses	620,142	624,340
Deferred actuarial experience	13,750	17,691
Deferred loss on refunding	<u>2,842,512</u>	<u>3,250,881</u>
	<u>\$ 3,811,529</u>	<u>\$ 4,235,598</u>

City of Mansfield, Texas

Statement of Net Position - Utility Fund
August 31, 2018 and 2017 (Unaudited)

	<u>2018</u>	<u>2017</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 14,737	\$ 30,191
Accrued Liabilities	215,517	230,237
Payable From Restricted Assets:		
Deposits	1,505,120	1,447,160
Bonds Payable-Current		
Accrued Interest	668,580	682,203
Accounts Payable	-	-
Accrued Liabilities	-	3,342
Retainage Payable	204,366	160,763
From Unrestricted Assets:		
Current	3,875,000	4,020,000
Long-Term, Net	38,252,005	39,420,046
Compensated Absences	499,891	426,363
Net pension liability	2,212,727	4,181,851
Total Liabilities	<u>47,447,943</u>	<u>50,602,156</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred assumption changes	<u>45,235</u>	<u>53,747</u>
<u>NET POSTION</u>		
Invested In Capital Assets (net of related debt)	141,345,592	142,050,199
Reserved for Debt Service	3,391,585	3,371,494
Reserved for Capital Projects	9,820,108	8,921,064
Unreserved	<u>27,492,293</u>	<u>16,970,583</u>
Total Net Positon	<u>\$ 182,049,578</u>	<u>\$ 171,313,340</u>

City of Mansfield

Comparative Combined Statement of Revenues, Expenses, and Changes in Fund Net Position -
Utility Fund - For the Month and Eleven Months Ended August 31, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE	FY18 ADOPTED BUDGET	FY18 OVER (UNDER) BUDGET	PERCENT COLLECTED TO BUDGET
OPERATING REVENUES:							
Water Service	\$ 2,694,428	\$ 2,110,364	\$ 19,239,420	\$ 17,709,993	\$ 18,486,326	\$ 753,094	104.07%
Sewer Service	1,263,714	1,101,927	11,163,033	10,418,911	11,304,896	(141,863)	98.75%
Water Penalties	76,131	50,634	518,993	499,720	556,502	(37,509)	93.26%
Water Taps	1,670	4,730	8,335	7,935	21,379	(13,044)	38.99%
Meter Set Fee	15,205	12,520	216,865	111,135	90,086	126,779	240.73%
Utility Miscellaneous	15,479	9,380	150,706	98,921	106,747	43,959	141.18%
Restore Service Fee	12,058	15,074	129,804	155,929	125,021	4,783	103.83%
Sewer Tap	-	2,570	2,540	2,570	1,500	1,040	169.33%
Water Impact Fees	104,080	179,400	2,069,172	1,266,573	700,000	1,369,172	295.60%
Sewer Impact Fees	58,934	121,491	1,346,184	827,629	400,000	946,184	336.55%
Pretreatment Fees	-	-	81,828	93,800	50,000	31,828	163.66%
Other Income	21,291	66,365	565,661	538,130	140,246	425,416	403.34%
Contribution	232	561	4,158	9,638	-	4,158	0.00%
Total Revenues	\$ 4,263,223	\$ 3,675,016	35,496,699	\$ 31,740,884	\$ 31,982,703	\$ 3,513,996	110.99%

City of Mansfield

Comparative Combined Statement of Revenues, Expenses, and Changes in Fund Net Position -
Utility Fund - For the Month and Eleven Months Ended August 31, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE	FY18 ADOPTED BUDGET	FY18 OVER (UNDER) BUDGET	PERCENT COLLECTED TO BUDGET
OPERATING EXPENSES:							
Administration	111,346	78,087	1,003,208	1,002,974	1,483,099	(479,891)	67.64%
Billing And Collection	76,519	64,323	844,197	749,771	975,953	(131,756)	86.50%
Meter Reading/Repairs	108,275	64,647	926,231	875,030	942,806	(16,575)	98.24%
Water Distribution	81,072	77,045	761,630	843,699	1,029,566	(267,936)	73.98%
Wastewater Collection	612,422	520,170	6,985,685	6,297,447	7,782,189	(796,504)	89.77%
Water Treatment	1,228,070	771,735	7,337,358	7,276,062	8,710,152	(1,372,793)	84.24%
Water Quality	35,950	29,580	403,016	360,112	420,773	(17,756)	95.78%
Water Demand Management	10,848	10,765	125,039	154,434	172,585	(47,546)	72.45%
Depreciation	288,697	282,886	3,123,510	3,076,761	-	3,123,510	0.00%
Total Operating Expenses	2,553,200	1,899,240	21,509,875	20,636,288	21,517,123	(7,248)	99.97%
OPERATING INCOME (LOSS)	1,710,023	1,775,776	13,986,824	11,104,596	10,465,580	3,521,245	
NONOPERATING REVENUES (EXPENSES):							
Non-Departmental	(34,242)	(16,389)	(614,376)	(158,210)	(3,128,925)	2,514,549	19.64%
Interest Revenue	43,113	19,685	328,163	144,813	34,867	293,295	941.17%
Debt Service	(64,852)	(156,251)	(1,633,941)	(1,857,512)	(5,875,009)	4,241,068	27.81%
Bad Debt Expense	-	-	-	-	(48,000)	48,000	0.00%
Net Nonoperating Revenues (Expenses)	(55,982)	(152,956)	(1,920,155)	(1,870,910)	(9,017,066)	7,096,912	21.29%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	1,654,042	1,622,821	12,066,669	9,233,687	1,448,513	10,618,156	833.04%
OPERATING TRANSFERS:							
Transfers In (Out)	(1,085)	(113)	(250,963)	(237,039)	(1,448,513)	1,197,550	17.33%
Net Operating Transfers	(1,085)	(113)	(250,963)	(237,039)	(1,448,513)	1,197,550	17.33%
CHANGE IN NET POSITION	1,652,957	1,622,709	11,815,706	8,996,647	0	11,815,706	
NET POSITION, BEGINNING	180,396,620	169,690,632	170,233,872	162,316,693	170,233,872	-	
NET POSITON, ENDING	\$ 182,049,578	\$ 171,313,340	182,049,578	\$ 171,313,340	\$ 170,233,872	\$ 11,815,706	

CITY OF MANSFIELD
UTILITY FUND
REVENUE BOND COVERAGE

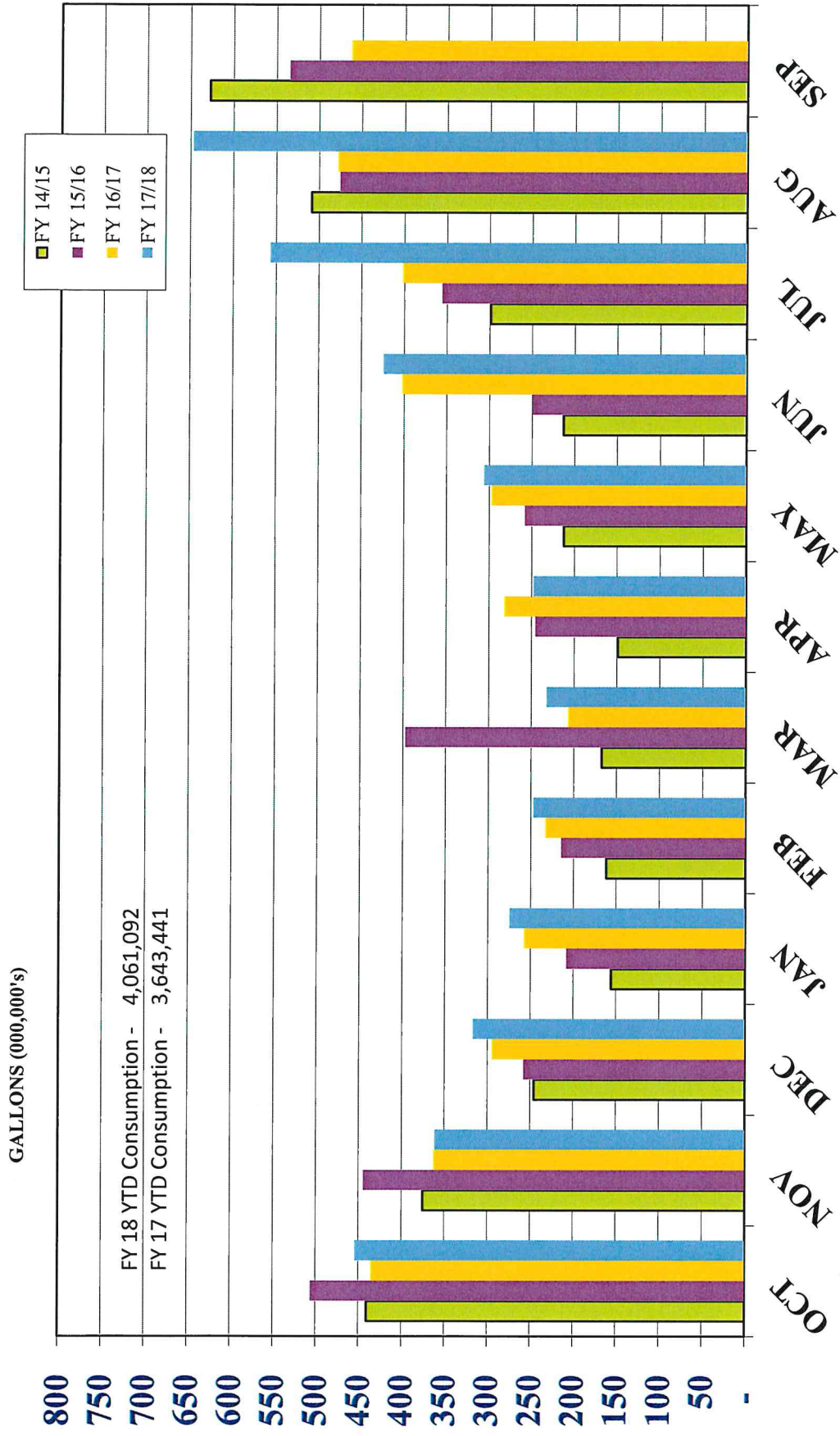
Definition of Bond Coverage:

The ordinance authorizing the issuance of Water and Sewer System revenue bonds requires that the City establish a sinking fund (Revenue Bond Sinking and Reserve Fund) in an amount not less than the average annual requirement for the payment of principal and interest on all the revenue bonds. At September 30, 2017, the sinking fund balance was sufficient to satisfy such bond ordinance requirements. The bond ordinance also contains provisions which, among other items, restricts the issuance of additional revenue bonds unless the special funds noted above contain the required amounts and the pledged revenues are equal to or greater than 1.25 times the average annual debt service requirements after giving effect to the proposed additional bonds and any proposed rate increases. The bond ordinance also requires that the annual gross revenues of the Water and Sewer System, less annual operation and maintenance expenses (excluding depreciation and amortization expense), be at least 1.10 times the annual principal and interest requirements of all then outstanding revenue bonds. The governing body has adopted a resolution stating that they want a coverage factor in excess of 1.30. During 2017, the City achieved a 2.49 bond coverage ratio which exceeded the 1.10 required by the bond ordinance. For fiscal year 2018, the bond coverage ratio is projected at 2.70.



CITY OF MANSFIELD

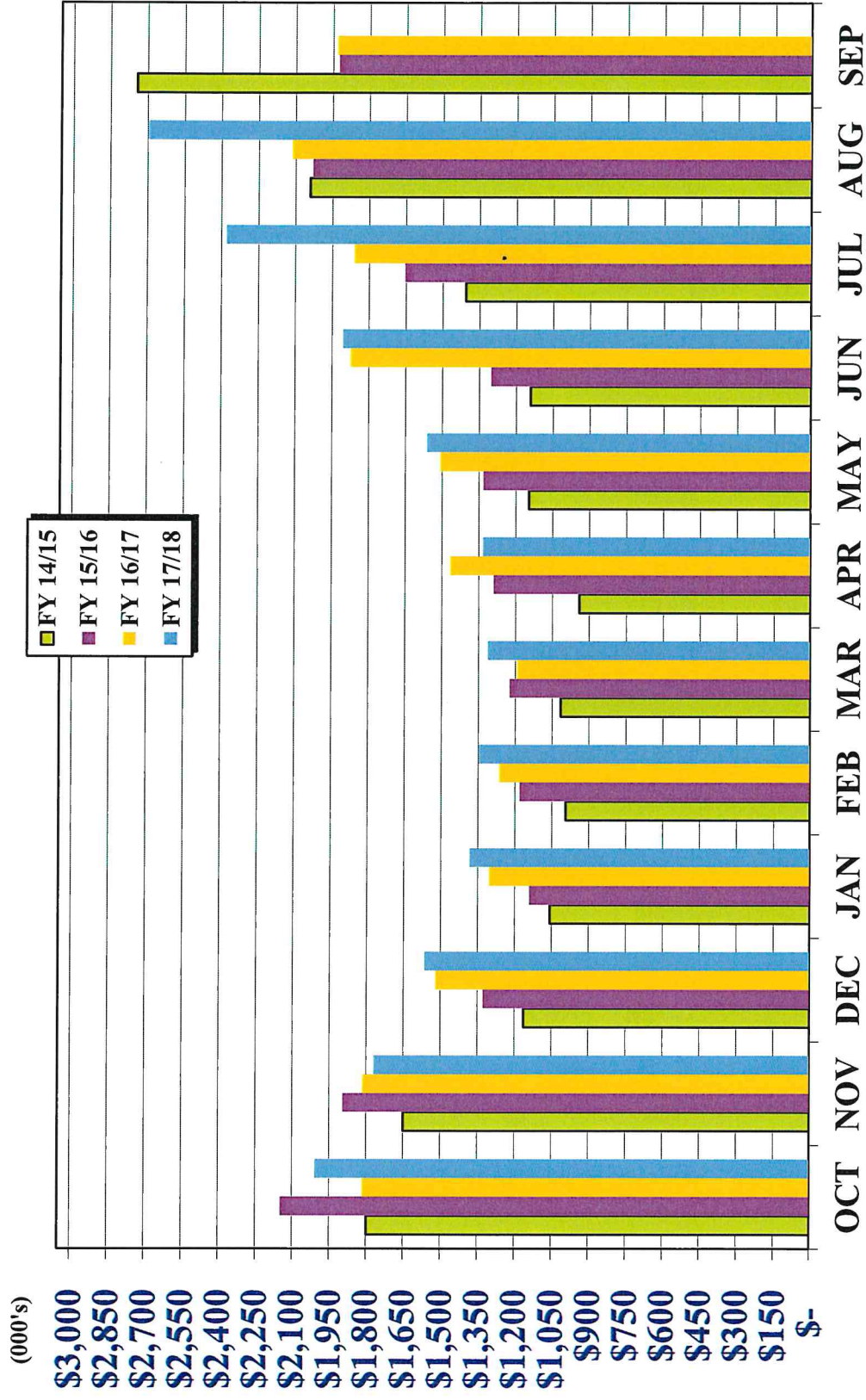
WATER CONSUMPTION





CITY OF MANSFIELD

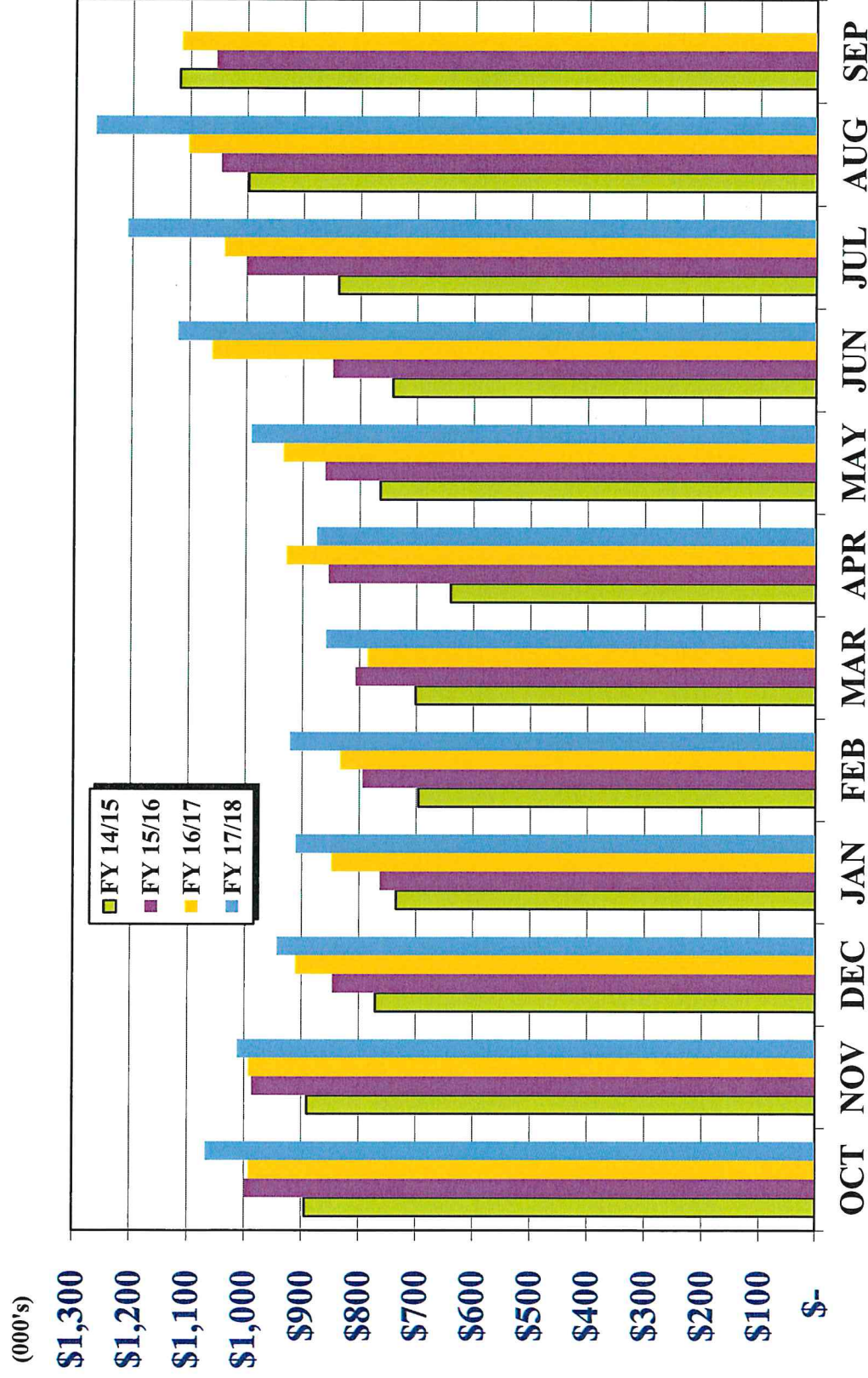
UTILITY FUND - WATER SALES





CITY OF MANSFIELD

UTILITY FUND - SEWER SERVICE

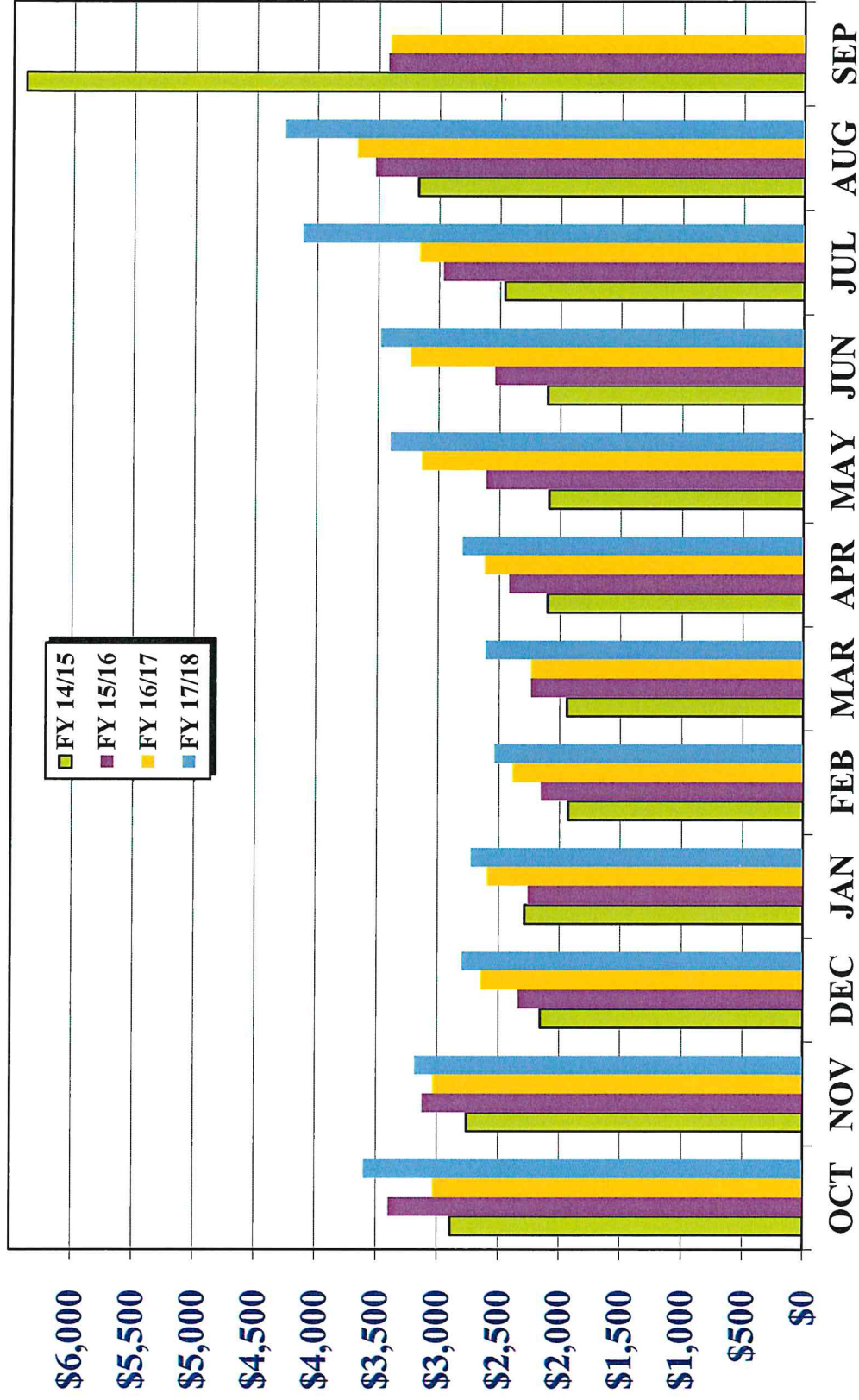




CITY OF MANSFIELD

UTILITY FUND - TOTAL REVENUES

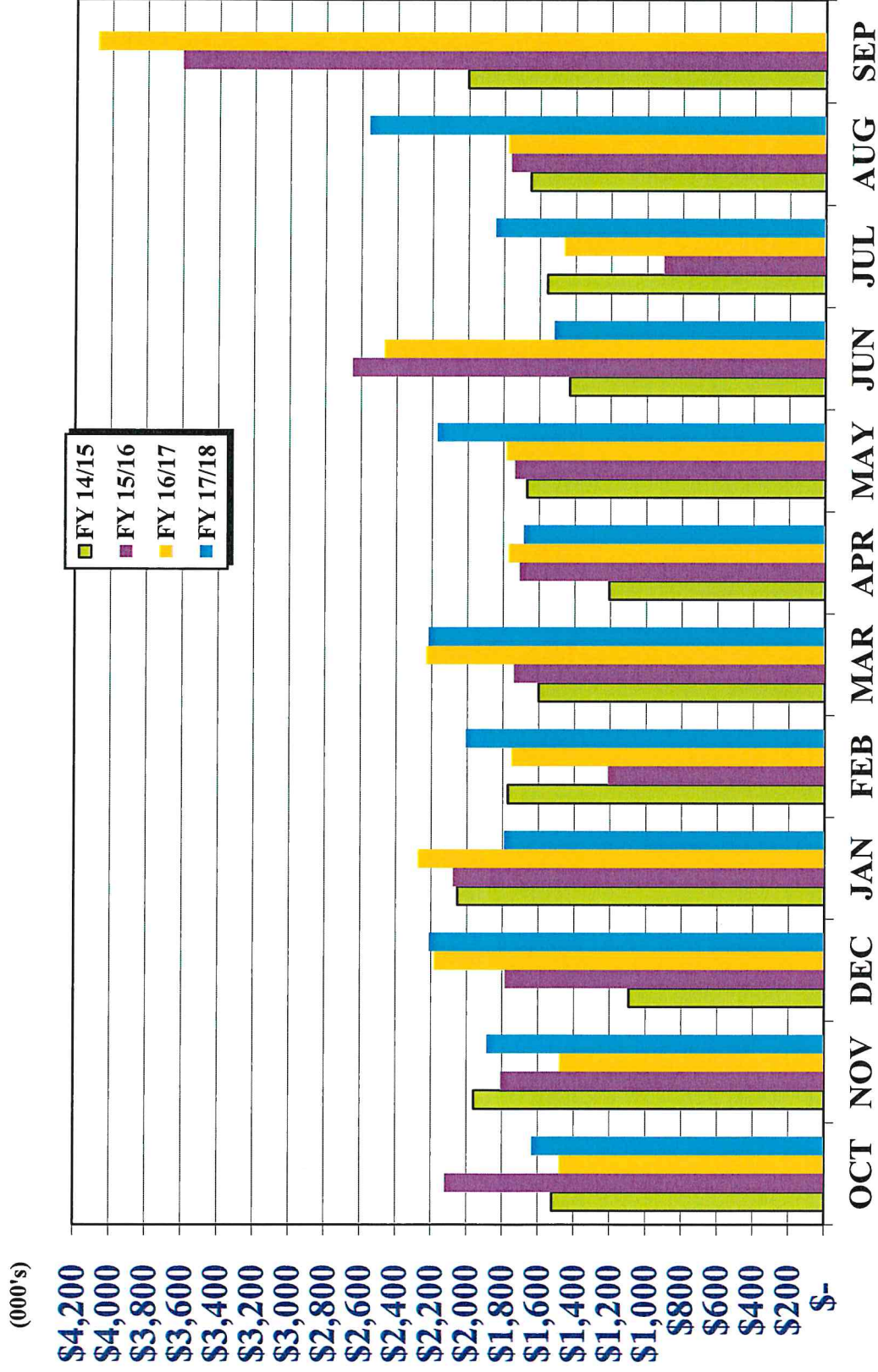
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CITY OF MANSFIELD

UTILITY OPERATING EXPENDITURES



City of Mansfield, Texas

Statement of Net Position - Law Enforcement Complex
August 31, 2018 and 2017 (Unaudited)

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash And Investments	\$ 1,457,751	\$ 892,429
Receivables:		
Accounts	492,561	366,632
Inventory	47,599	20,738
Restricted Assets:		
Cash And Investments	114,893	147,576
Fixed Assets (net of accumulated depreciation)	<u>6,055,873</u>	<u>6,168,501</u>
Total Assets	<u>8,168,677</u>	<u>7,595,876</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred pension contributions	658,525	593,588
Deferred investment losses	790,311	1,082,319
Deferred actuarial experience	306,711	30,696
	<u>\$ 1,755,547</u>	<u>\$ 1,706,603</u>

City of Mansfield, Texas

Statement of Net Position - Law Enforcement Complex
August 31, 2018 and 2017 (Unaudited)

	2018	2017
<u>LIABILITIES</u>		
Accounts Payable	\$ 363,828	\$ 312,648
Accrued Liabilities	-	51,292
Payable From Restricted Assets:		
Inmate Trust	35,149	21,565
General Obligation Debt Payable:		
Bonds Payable-Current	537,098	45,000
Accrued Interest	1,307	1,378
Long-Term		555,875
Compensated Absences	818,182	650,465
Net pension liability	3,952,275	3,512,220
	<hr/>	<hr/>
Total Liabilities	5,707,838	5,150,443
	<hr/>	<hr/>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred assumption changes	76,372	93,098
Deferred loss on refunding	15,767	14,840
	<hr/>	<hr/>
	92,138	107,938
	<hr/>	<hr/>
<u>NET POSITION</u>		
Invested in Capital Assets (net of related debt)	5,616,596	5,713,825
Unreserved	(1,492,348)	(1,669,727)
	<hr/>	<hr/>
Total Net Position	\$ 4,124,247	\$ 4,044,098
	<hr/>	<hr/>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenses, and Changes in Fund Net Position -
Law Enforcement Complex - For the Month and Eleven Months Ended August 31, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE	FY18 ADOPTED BUDGET	FY18 OVER (UNDER) BUDGET	FY18 PERCENT COLLECTED TO BUDGET
OPERATING REVENUES:							
Charges For Services	\$ 1,080,306	\$ 922,941	\$ 11,130,550	\$ 9,996,962	\$ 11,334,335	\$ (203,785)	98.20%
Salary Reimbursement	10,005	3,130	132,256	84,254	75,000	57,256	176.34%
Miscellaneous	-	63,167	-	64,778	-	-	0.00%
Transportation	508	389	6,942	2,979	2,500	4,442	277.66%
Commissary Sales	31,318	17,227	286,840	224,285	255,534	31,306	112.25%
Telephone Commission	17,263	13,387	164,016	148,133	200,001	(35,985)	82.01%
Total Operating Revenues	1,139,401	1,020,241	11,720,604	10,521,392	11,867,370	(146,766)	98.76%
OPERATING EXPENSES:							
Administration	33,676	25,112	308,806	300,079	974,796	(665,990)	31.68%
Operations	856,024	648,050	7,474,932	7,000,562	8,603,741	(1,128,809)	86.88%
Support	94,308	105,569	908,103	867,392	1,171,364	(263,261)	77.53%
Food Service	38,938	34,525	361,968	397,714	477,600	(115,632)	75.79%
Medical Service	57,292	42,268	515,116	506,009	594,623	(79,507)	86.63%
Commissary	5,620	9,714	254,415	223,887	255,534	(1,119)	99.56%
Depreciation	20,729	21,198	218,467	230,176	-	218,467	0.00%
Total Operating Expenses	1,106,587	886,435	10,041,807	9,525,818	12,077,658	(2,035,851)	83.14%
OPERATING INCOME (LOSS)	32,815	133,806	1,678,797	995,574	(210,288)	1,889,085	-798.33%
NON OPERATING REVENUES (EXPENSES)							
Interest Revenue	-	-	-	-	-	-	0.00%
Other Income	301	-	2,178	-	-	2,178	0.00%
Other Expenses	(28,285)	-	(311,132)	(90,000)	(202,908)	(108,224)	153.34%
Gain/(loss) on sale of assets	-	-	(14,159)	-	-	(14,159)	0.00%
Amortization	1,378	-	1,378	-	-	1,378	0.00%
Interest And Fiscal Charges	(1,307)	(1,378)	(15,084)	(16,454)	(574,269)	559,185	2.63%
Net Nonoperating Revenues (Expenses)	(27,912)	(1,378)	(336,819)	(106,454)	(777,177)	440,358	43.34%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	4,900	132,428	1,341,978	889,120	(987,465)	2,329,443	
OPERATING TRANSFERS:							
Transfer In (Out)	-	-	-	-	987,465	(987,465)	0.00%
Net Operating Transfers	-	-	-	-	987,465	(987,465)	0.00%
CHANGE IN NET POSITION	4,900	132,428	1,341,978	889,120	(0)	1,341,978	
NET POSITION, BEGINNING	4,119,347	3,911,670	2,782,269	3,154,978	2,782,269	-	
NET POSITION, ENDING	\$ 4,124,247	\$ 4,044,098	\$ 4,124,247	\$ 4,044,098	\$ 2,782,269	\$ 1,341,978	

City of Mansfield, Texas

Statement of Net Position - Drainage Utility Fund
August 31, 2018 and 2017 (Unaudited)

	2018	2017
<u>ASSETS</u>		
Cash And Investments	\$ 2,941,520	2,850,076
Accounts Receivable	283,447	286,425
Restricted Assets:		
Cash and Investments	0	43,589
Fixed Assets (Net of accumulated depreciation)	8,316,244	7,522,213
Total Assets	11,541,211	10,702,303
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred pension contributions	27,822	20,933
Deferred investment losses	37,209	37,558
Deferred actuarial experience	717	1,044
Deferred loss on refunding	142,960	190,613
	\$ 208,708	\$ 250,148
<u>LIABILITIES</u>		
Accounts Payable	\$ 1,201	\$ 1,263
Accrued Liabilities	8,981	1,717
Retainage Payable	5,126	-
Bond Payable	3,165,000	3,570,000
Accrued Interest Payable	-	9,839
Unamortized Discounts on Bonds	(26,275)	(224,830)
Unamortized Premiums on Bonds	36,080	49,025
Net pension liability	117,860	100,008
Total Liabilities	3,307,973	3,507,023
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred assumption changes	2,576	3,283
<u>NET POSITION</u>		
Invested in Capital Assets (net of related debt)	5,095,852	4,128,017
Reserved for Debt Service	(0)	33,750
Unrestricted	3,343,518	3,280,378
Total Net Position	\$ 8,439,370	\$ 7,442,145

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenses, and Changes in Fund Net Position-
Drainage Utility Fund - For the Month and Eleven Months Ended August 31, 2018 and 2017 (Unaudited)

	FY18 MONTH TO DATE	FY17 MONTH TO DATE	FY18 YEAR TO DATE	FY17 YEAR TO DATE
OPERATING REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Licenses Fee-Gaswells/Pipelines	-	-	-	-
Drainage Fee	212,175	208,498	2,309,142	2,273,746
Total Operating Revenues	212,175	208,498	2,309,142	2,273,746
OPERATING EXPENSES:				
Administration	114,270	23,768	732,514	391,816
General Maintenance	-	47,499	163,201	383,510
Depreciation	12,829	12,060	131,209	126,998
Total Operating Expenses	127,099	83,327	1,026,924	902,324
OPERATING INCOME (LOSS)	85,076	125,171	1,282,218	1,371,422
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	1,571	834	13,134	5,856
Other Income	-	-	2,946	11,178
Amortization	(21,324)	-	21,324	-
Interest and fiscal charges	(8,981)	(9,839)	(155,212)	(121,248)
Net Nonoperating Revenue	(28,734)	(9,005)	(117,808)	(104,214)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	56,342	116,166	1,164,410	1,267,208
OPERATING TRANSFERS				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	56,342	116,166	1,164,410	1,267,208
NET POSITION, BEGINNING	8,383,027	7,325,979	7,274,960	6,174,937
NET POSITION, ENDING	\$ 8,439,370	\$ 7,442,145	\$ 8,439,370	\$ 7,442,145

CITY OF MANSFIELD, TEXAS
SALES TAX COMPARISON
INFORMATION

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

MONTH	FY17	FY18	DOLLAR VALUE INCREASE (DECREASE) FY 2017/2018	PERCENTAGE INCREASE (DECREASE) FY 2017/2018
OCTOBER	993,816.62	1,038,788.40	44,971.78	4.53%
NOVEMBER	791,061.97	817,383.34	26,321.37	3.33%
DECEMBER	827,340.54	893,348.94	66,008.40	7.98%
JANUARY	1,133,819.88	1,213,483.89	79,664.01	7.03%
FEBRUARY	779,951.41	812,741.81	32,790.40	4.20%
MARCH	737,498.72	826,357.52	88,858.80	12.05%
Subtotal	5,263,489.14	5,602,103.90	338,614.76	6.43%
APRIL	1,043,301.91	1,156,610.93	113,309.02	10.86%
MAY	810,564.97	872,300.51	61,735.54	7.62%
JUNE	849,087.07	921,377.74	72,290.67	8.51%
JULY	1,096,735.61	1,146,860.02	50,124.41	4.57%
AUGUST	882,538.82	922,215.00	39,676.18	4.50%
SEPTEMBER				
YTD TOTAL	9,945,717.52	10,621,468.10	675,750.58	6.79%
BUDGET		11,255,888.00		
OVER/(UNDER) BUDGET		(634,419.90)		

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

MONTH	FY17	FY18	DOLLAR VALUE INCREASE (DECREASE) FY 2017/2018	PERCENTAGE INCREASE (DECREASE) FY 2017/2018
OCTOBER	496,908.31	519,394.21	22,485.90	4.53%
NOVEMBER	395,530.99	408,691.68	13,160.69	3.33%
DECEMBER	413,670.27	446,674.47	33,004.20	7.98%
JANUARY	566,909.94	606,741.94	39,832.00	7.03%
FEBRUARY	389,975.70	406,370.91	16,395.21	4.20%
MARCH	368,749.36	413,178.76	44,429.40	12.05%
Subtotal	2,631,744.57	2,801,051.97	169,307.40	6.43%
APRIL	521,650.95	578,305.47	56,654.52	10.86%
MAY	405,282.49	436,150.26	30,867.77	7.62%
JUNE	424,543.54	460,688.88	36,145.34	8.51%
JULY	548,367.81	573,430.02	25,062.21	4.57%
AUGUST	441,269.41	461,107.51	19,838.10	4.50%
SEPTEMBER				
YTD TOTAL	4,972,858.77	5,310,734.11	337,875.33	6.79%

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

MONTH	FY17	FY18	DOLLAR VALUE INCREASE (DECREASE) FY 2017/2018	PERCENTA INCREASE (DECREASE) FY 2017/2018
OCTOBER	496,908.31	519,394.21	22,485.90	4.53%
NOVEMBER	395,530.99	408,691.68	13,160.69	3.33%
DECEMBER	413,670.27	446,674.47	33,004.20	7.98%
JANUARY	566,909.94	606,741.94	39,832.00	7.03%
FEBRUARY	389,975.70	406,370.90	16,395.20	4.20%
MARCH	368,749.36	413,178.76	44,429.40	12.05%
Subtotal	2,631,744.57	2,801,051.96	169,307.39	6.43%
APRIL	521,650.95	578,305.47	56,654.52	10.86%
MAY	405,282.49	436,150.26	30,867.77	7.62%
JUNE	424,543.53	460,688.88	36,145.35	8.51%
JULY	548,367.81	573,430.02	25,062.21	4.57%
AUGUST	441,269.41	461,107.51	19,838.10	4.50%
SEPTEMBER				
YTD TOTAL	4,972,858.76	5,310,734.10	337,875.33	6.79%

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

MONTH	FY17	FY18	DOLLAR VALUE INCREASE (DECREASE) FY 2017/2018	PERCENTAGE INCREASE (DECREASE) FY 2017/2018
OCTOBER	1,987,633.24	2,077,576.82	89,943.58	4.53%
NOVEMBER	1,582,123.94	1,634,766.70	52,642.76	3.33%
DECEMBER	1,654,681.08	1,786,697.88	132,016.80	7.98%
JANUARY	2,267,639.76	2,426,967.77	159,328.01	7.03%
FEBRUARY	1,559,902.82	1,625,483.62	65,580.80	4.20%
MARCH	1,474,997.44	1,652,715.04	177,717.60	12.05%
Subtotal	10,526,978.28	11,204,207.83	677,229.55	6.43%
APRIL	2,086,603.81	2,313,221.87	226,618.06	10.86%
MAY	1,621,129.94	1,744,601.03	123,471.09	7.62%
JUNE	1,698,174.14	1,842,755.50	144,581.36	8.51%
JULY	2,193,471.23	2,293,720.06	100,248.83	4.57%
AUGUST	1,765,077.64	1,844,430.02	79,352.38	4.50%
SEPTEMBER				
YTD TOTAL	19,891,435.04	21,242,936.31	1,351,501.27	6.79%
BUDGET		22,511,776.00		
OVER/(UNDER) BUDGET		(1,268,839.69)		

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 August for Fiscal Year 2018.

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

Peter K. Phillis, CPA
Investment Officer

City of Mansfield
Portfolio Holdings
Tracker Portfolio Set Up - by Issuer
Report Format: By Transaction
Group By: Issuer
Average By: Face Amount / Shares
Portfolio / Report Group: All Portfolios
As of 8/31/2018

Description	CUSIP/Ticker	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio	Portfolio Name
AIM Invesco												
AIM Invesco MM	AIM	9/30/1999	0.240	454,502.26	454,502.26	454,502.26	454,502.26	N/A	1		0.67	15 - Street Construction
Sub Total / Average			0.240	454,502.26	454,502.26	454,502.26	454,502.26		1	0.00	0.67	
Nations Funds												
Nations Funds MM	MF0008	8/1/2016	1.821	1,563,404.13	1,563,404.13	1,563,404.13	1,563,404.13	N/A	1		2.31	309 - Library Expansion
Nations Funds MM	MF0008	10/25/1999	1.821	3,252,498.66	3,252,498.66	3,252,498.66	3,252,498.66	N/A	1		4.80	15 - Street Construction
Nations Funds MM	MF0008	7/2/2018	1.821	1,548,070.24	1,548,070.24	1,548,070.24	1,548,070.24	N/A	1		2.28	873 - MEDC Construction
Nations Funds MM	MF0008	10/25/1999	1.821	4,033,060.85	4,033,060.85	4,033,060.85	4,033,060.85	N/A	1		5.95	01 - General Fund
Nations Funds MM	MF0008	10/25/1999	1.821	2,217,658.89	2,217,658.89	2,217,658.89	2,217,658.89	N/A	1		3.27	23 - Mansfield Parks 1/2 Sales Tax
Nations Funds MM	MF0008	8/1/2016	1.821	1,492,108.85	1,492,108.85	1,492,108.85	1,492,108.85	N/A	1		2.20	86 - 2016 Streets Construction
Nations Funds MM	MF0008	4/11/2012	1.821	2,911,284.05	2,911,284.05	2,911,284.05	2,911,284.05	N/A	1		4.30	27 - Revenue Bond Reserve
Nations Funds MM	MF0008	10/25/1999	1.821	1,410,029.87	1,410,029.87	1,410,029.87	1,410,029.87	N/A	1		2.08	28 - Utility Construction Fund 28
Nations Funds MM	MF0008	10/25/1999	1.821	587,046.63	587,046.63	587,046.63	587,046.63	N/A	1		0.87	24 - Mansfield Parks Land Dedication
Nations Funds MM	MF0008	12/1/2017	1.821	25,117.52	25,117.52	25,117.52	25,117.52	N/A	1		0.04	87 - 2017 Streets Construction
Nations Funds MM	MF0008	10/25/1999	1.821	25,734.54	25,734.54	25,734.54	25,734.54	N/A	1		0.04	06 - Tree Mitigation
Nations Funds MM	MF0008	10/25/1999	1.821	147,244.17	147,244.17	147,244.17	147,244.17	N/A	1		0.22	39 - Economic Development
Nations Funds MM	MF0008	10/25/1999	1.821	431,070.56	431,070.56	431,070.56	431,070.56	N/A	1		0.64	10 - Debt Services
Nations Funds MM	MF0008	10/25/1999	1.821	4,715,102.01	4,715,102.01	4,715,102.01	4,715,102.01	N/A	1		6.96	25 - Water & Sewer
Sub Total / Average			1.821	24,359,430.97	24,359,430.97	24,359,430.97	24,359,430.97		1	0.00	35.95	
TexStar												
TexStar LGIP	TEXSTAR	11/2/2012	1.923	10,902,710.87	10,902,710.87	10,902,710.87	10,902,710.87	N/A	1		16.09	25 - Water & Sewer
TexStar LGIP	TEXSTAR	11/2/2012	1.923	1,891,206.49	1,891,206.49	1,891,206.49	1,891,206.49	N/A	1		2.79	15 - Street Construction
TexStar LGIP	TEXSTAR	11/2/2012	1.923	7,058,001.89	7,058,001.89	7,058,001.89	7,058,001.89	N/A	1		10.42	28 - Utility Construction Fund 28
TexStar LGIP	TEXSTAR	12/31/2017	1.923	3,321,826.56	3,321,826.56	3,321,826.56	3,321,826.56	N/A	1		4.90	87 - 2017 Streets Construction
TexStar LGIP	TEXSTAR	11/2/2012	1.923	8,217,963.99	8,217,963.99	8,217,963.99	8,217,963.99	N/A	1		12.13	01 - General Fund
	TEXSTAR	11/2/2012	1.923	2,360,796.94	2,360,796.94	2,360,796.94	2,360,796.94	N/A	1		3.48	

Description	CUSIP/Ticker	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio	Portfolio Name
TexStar LGIP												23 - Mansfield Parks 1/2 Sales Tax
TexStar LGIP	TEXSTAR	7/31/2018	1.923	1,632,209.49	1,632,209.49	1,632,209.49	1,632,209.49	N/A	1		2.41	873 - MEDC Construction
TexStar LGIP	TEXSTAR	11/2/2012	1.923	223,855.87	223,855.87	223,855.87	223,855.87	N/A	1		0.33	38 - MEDC I&S Fund
TexStar LGIP	TEXSTAR	11/30/2014	1.923	563,823.88	563,823.88	563,823.88	563,823.88	N/A	1		0.83	08 - Hotel
TexStar LGIP	TEXSTAR	11/2/2012	1.923	76,948.50	76,948.50	76,948.50	76,948.50	N/A	1		0.11	16 - Building Construction
TexStar LGIP	TEXSTAR	1/8/2014	1.923	4,676.65	4,676.65	4,676.65	4,676.65	N/A	1		0.01	22 - Equipment Replacement
TexStar LGIP	TEXSTAR	11/2/2012	1.923	52,056.31	52,056.31	52,056.31	52,056.31	N/A	1		0.08	10 - Debt Services
TexStar LGIP	TEXSTAR	11/2/2012	1.923	805,247.88	805,247.88	805,247.88	805,247.88	N/A	1		1.19	39 - Economic Development
TexStar LGIP	TEXSTAR	11/2/2012	1.923	1,434,748.54	1,434,748.54	1,434,748.54	1,434,748.54	N/A	1		2.12	50 - TIF
TexStar LGIP	TEXSTAR	11/2/2012	1.923	1,465,747.22	1,465,747.22	1,465,747.22	1,465,747.22	N/A	1		2.16	81 - Street Construction 2012 Issue
TexStar LGIP	TEXSTAR	11/2/2012	1.923	1,028,107.81	1,028,107.81	1,028,107.81	1,028,107.81	N/A	1		1.52	24 - Mansfield Parks Land Dedication
TexStar LGIP	TEXSTAR	8/31/2016	1.923	939,832.95	939,832.95	939,832.95	939,832.95	N/A	1		1.39	86 - 2016 Streets Construction
TexStar LGIP	TEXSTAR	11/2/2012	1.923	963,869.83	963,869.83	963,869.83	963,869.83	N/A	1		1.42	19 - Drainage Utility Fund
Sub Total / Average			1.923	42,943,631.67	42,943,631.67	42,943,631.67	42,943,631.67		1	0.00	63.38	
Total / Average			1.875	67,757,564.90	67,757,564.90	67,757,564.90	67,757,564.90		1	0.00	100	

City of Mansfield
Portfolio Holdings
Tracker Portfolio Set Up - by Portfolio (Fund)
Report Format: By Transaction
Group By: Portfolio Name
Average By: Face Amount / Shares
Portfolio / Report Group: All Portfolios
As of 8/31/2018

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
01 - General Fund												
Nations Funds MM	MF0008	Money Market	10/25/1999	1.821	4,033,060.85	4,033,060.85	4,033,060.85	4,033,060.85	N/A	1		5.95
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.923	8,217,963.99	8,217,963.99	8,217,963.99	8,217,963.99	N/A	1		12.13
Sub Total / Average				1.889	12,251,024.84	12,251,024.84	12,251,024.84	12,251,024.84		1	0.00	18.08
06 - Tree Mitigation												
Nations Funds MM	MF0008	Money Market	10/25/1999	1.821	25,734.54	25,734.54	25,734.54	25,734.54	N/A	1		0.04
Sub Total / Average				1.821	25,734.54	25,734.54	25,734.54	25,734.54		1	0.00	0.04
08 - Hotel												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/30/2014	1.923	563,823.88	563,823.88	563,823.88	563,823.88	N/A	1		0.83
Sub Total / Average				1.923	563,823.88	563,823.88	563,823.88	563,823.88		1	0.00	0.83
10 - Debt Services												
Nations Funds MM	MF0008	Money Market	10/25/1999	1.821	431,070.56	431,070.56	431,070.56	431,070.56	N/A	1		0.64
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.923	52,056.31	52,056.31	52,056.31	52,056.31	N/A	1		0.08
Sub Total / Average				1.832	483,126.87	483,126.87	483,126.87	483,126.87		1	0.00	0.71
15 - Street Construction												
AIM Invesco MM	AIM	Money Market	9/30/1999	0.240	454,502.26	454,502.26	454,502.26	454,502.26	N/A	1		0.67
Nations Funds MM	MF0008	Money Market	10/25/1999	1.821	3,252,498.66	3,252,498.66	3,252,498.66	3,252,498.66	N/A	1		4.80
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.923	1,891,206.49	1,891,206.49	1,891,206.49	1,891,206.49	N/A	1		2.79
Sub Total / Average				1.727	5,598,207.41	5,598,207.41	5,598,207.41	5,598,207.41		1	0.00	8.26
16 - Building Construction												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.923	76,948.50	76,948.50	76,948.50	76,948.50	N/A	1		0.11
Sub Total / Average				1.923	76,948.50	76,948.50	76,948.50	76,948.50		1	0.00	0.11
19 - Drainage Utility Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.923	963,869.83	963,869.83	963,869.83	963,869.83	N/A	1		1.42
Sub Total / Average				1.923	963,869.83	963,869.83	963,869.83	963,869.83		1	0.00	1.42

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
22 - Equipment Replacement												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	1.923	4,676.65	4,676.65	4,676.65	4,676.65	N/A	1		0.01
Sub Total / Average				1.923	4,676.65	4,676.65	4,676.65	4,676.65		1	0.00	0.01
23 - Mansfield Parks 1/2 Sales Tax												
Nations Funds MM	MF0008	Money Market	10/25/1999	1.821	2,217,658.89	2,217,658.89	2,217,658.89	2,217,658.89	N/A	1		3.27
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.923	2,360,796.94	2,360,796.94	2,360,796.94	2,360,796.94	N/A	1		3.48
Sub Total / Average				1.873	4,578,455.83	4,578,455.83	4,578,455.83	4,578,455.83		1	0.00	6.76
24 - Mansfield Parks Land Dedication												
Nations Funds MM	MF0008	Money Market	10/25/1999	1.821	587,046.63	587,046.63	587,046.63	587,046.63	N/A	1		0.87
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.923	1,028,107.81	1,028,107.81	1,028,107.81	1,028,107.81	N/A	1		1.52
Sub Total / Average				1.886	1,615,154.44	1,615,154.44	1,615,154.44	1,615,154.44		1	0.00	2.38
25 - Water & Sewer												
Nations Funds MM	MF0008	Money Market	10/25/1999	1.821	4,715,102.01	4,715,102.01	4,715,102.01	4,715,102.01	N/A	1		6.96
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.923	10,902,710.87	10,902,710.87	10,902,710.87	10,902,710.87	N/A	1		16.09
Sub Total / Average				1.892	15,617,812.88	15,617,812.88	15,617,812.88	15,617,812.88		1	0.00	23.05
27 - Revenue Bond Reserve												
Nations Funds MM	MF0008	Money Market	4/11/2012	1.821	2,911,284.05	2,911,284.05	2,911,284.05	2,911,284.05	N/A	1		4.30
Sub Total / Average				1.821	2,911,284.05	2,911,284.05	2,911,284.05	2,911,284.05		1	0.00	4.30
28 - Utility Construction Fund 28												
Nations Funds MM	MF0008	Money Market	10/25/1999	1.821	1,410,029.87	1,410,029.87	1,410,029.87	1,410,029.87	N/A	1		2.08
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.923	7,058,001.89	7,058,001.89	7,058,001.89	7,058,001.89	N/A	1		10.42
Sub Total / Average				1.906	8,468,031.76	8,468,031.76	8,468,031.76	8,468,031.76		1	0.00	12.50
309 - Library Expansion												
Nations Funds MM	MF0008	Money Market	8/1/2016	1.821	1,563,404.13	1,563,404.13	1,563,404.13	1,563,404.13	N/A	1		2.31
Sub Total / Average				1.821	1,563,404.13	1,563,404.13	1,563,404.13	1,563,404.13		1	0.00	2.31
38 - MEDC I&S Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.923	223,855.87	223,855.87	223,855.87	223,855.87	N/A	1		0.33
Sub Total / Average				1.923	223,855.87	223,855.87	223,855.87	223,855.87		1	0.00	0.33
39 - Economic Development												
Nations Funds MM	MF0008	Money Market	10/25/1999	1.821	147,244.17	147,244.17	147,244.17	147,244.17	N/A	1		0.22

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.923	805,247.88	805,247.88	805,247.88	805,247.88	N/A	1		1.19
Sub Total / Average				1.907	952,492.05	952,492.05	952,492.05	952,492.05		1	0.00	1.41
50 - TIF												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.923	1,434,748.54	1,434,748.54	1,434,748.54	1,434,748.54	N/A	1		2.12
Sub Total / Average				1.923	1,434,748.54	1,434,748.54	1,434,748.54	1,434,748.54		1	0.00	2.12
81 - Street Construction 2012 Issue												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	1.923	1,465,747.22	1,465,747.22	1,465,747.22	1,465,747.22	N/A	1		2.16
Sub Total / Average				1.923	1,465,747.22	1,465,747.22	1,465,747.22	1,465,747.22		1	0.00	2.16
86 - 2016 Streets Construction												
Nations Funds MM	MF0008	Money Market	8/1/2016	1.821	1,492,108.85	1,492,108.85	1,492,108.85	1,492,108.85	N/A	1		2.20
TexStar LGIP	TEXSTAR	Local Government Investment Pool	8/31/2016	1.923	939,832.95	939,832.95	939,832.95	939,832.95	N/A	1		1.39
Sub Total / Average				1.860	2,431,941.80	2,431,941.80	2,431,941.80	2,431,941.80		1	0.00	3.59
87 - 2017 Streets Construction												
Nations Funds MM	MF0008	Money Market	12/1/2017	1.821	25,117.52	25,117.52	25,117.52	25,117.52	N/A	1		0.04
TexStar LGIP	TEXSTAR	Local Government Investment Pool	12/31/2017	1.923	3,321,826.56	3,321,826.56	3,321,826.56	3,321,826.56	N/A	1		4.90
Sub Total / Average				1.922	3,346,944.08	3,346,944.08	3,346,944.08	3,346,944.08		1	0.00	4.94
873 - MEDC Construction												
Nations Funds MM	MF0008	Money Market	7/2/2018	1.821	1,548,070.24	1,548,070.24	1,548,070.24	1,548,070.24	N/A	1		2.28
TexStar LGIP	TEXSTAR	Local Government Investment Pool	7/31/2018	1.923	1,632,209.49	1,632,209.49	1,632,209.49	1,632,209.49	N/A	1		2.41
Sub Total / Average				1.873	3,180,279.73	3,180,279.73	3,180,279.73	3,180,279.73		1	0.00	4.69
Total / Average				1.875	67,757,564.90	67,757,564.90	67,757,564.90	67,757,564.90		1	0.00	100