

AGENDA

Call to Order

Opportunity for Public Comment

Staff Reports

1. Approval of Minutes
 - a. January 13, 2020

Old Business

New Business

2. Financial Statements dated December 31, 2019

Communications/Other Business/Future Agenda Items

Adjournment

DRAFT MINUTES

Members Present: Kochenburger (Chair), Shaiken, Fratoni

Other Council Members Present: Ausburger, Freudmann, Moran

Staff Present: Carrington, Trahan

Guests: Vanessa Rossitto and Mike Popham, Blum, Shapiro, & Co., LLC

1. Meeting called to order at 6:15 pm
2. Approval of minutes for December 2, 2019

Shaiken moved and Kochenburger seconded to approve the minutes of December 2, 2019 as presented. Motion passed with Fratoni abstaining.

3. Opportunity for Public Comment – Betty Wassmundt read a statement to the Finance Committee (attached).
4. Staff Reports – Trahan reported on the receivable for the Farm Viability grant.
5. Comprehensive Annual Financial Report for FY 2018/19 – Finance Director Trahan introduced Vanessa Rossitto and Mike Popham from our auditing firm Blum, Shapiro & Co, LLC. Ms. Rossitto and Mr. Popham gave an overview of the FY 2018/19 financial statements and the audit results. A copy of their powerpoint presentation is attached.

Shaiken moved and Fratoni seconded to recommend the Town Council accept the Comprehensive Annual Financial Report as presented. Motion passed unanimously. __

6. Proposed Salary Transfers for FY 2019/20 – Trahan gave an overview of the proposed budget transfers and answered questions from the Committee.

Shaiken moved and Fratoni seconded to recommend the Town Council approve the Salary Transfers for FY 19/20 as presented. Motion approved unanimously.

7. Communications/Other Business/Future Agenda Items – Mr. Fratoni requested a review of our liability insurance coverage as suggested by citizen, Ms. Wassmundt.
8. Adjournment. The meeting adjourned at 6:50pm.

Shaiken moved and Fratoni seconded to adjourn. Motion so passed.

Respectfully submitted: Cherie Trahan, Director of Finance

Finance Committee 2020

Jan. 13, 2020

I would like this committee to oversee all aspects of town finances in the interest of the town tax payers.

To this end, I request:

- A) that you review the liability insurance the town carries as to its adequacy. I believe the town has insurance with CIRMA and is in a \$10 million pool shared by many towns. Doesn't sound adequate to me. Consider, the town now has E.O Smith's RSO's on its payroll; surely that presents a liability to the town.

- B) that you review the town's position with respect to the Discovery Depot. The situation now is that town tax payers are subsidizing a private business which services towns other than Mansfield. I request that you justify this expenditure or that you prepare a plan to extricate the town from this affiliation. With respect to liability insurance, please consider the town's liability should someone's child be injured.

Thank you. Betty Wassmundt

Town of Mansfield June 30, 2019

Audit Presentation

step forward →

- » Engagement Scope and Reporting
- » Financial Highlights and Audit Results
 - CAFR
 - Single Audits
 - Management Advisory Letter
- » Required Auditor Communication
- » Upcoming GASB Pronouncements

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Engagement Scope and Reporting

» Responsibilities - Management

- Preparation and fair presentation of the Financial Statements in accordance with US GAAP,
- Design, implementation and maintenance of internal control so that financial statements that are free from material misstatement whether due to error or fraud.

» Responsibilities - Auditor

- Express opinions on the Financial Statements based on our audit,
- Plan and perform our audit to provide reasonable assurance about whether the Financial Statements are free of material misstatement.

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Engagement Scope and Reporting

» Financial Statements

- Opinion on governmental activities, business-type activities, each major fund and the aggregate remaining fund information under auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in Government Auditing Standards issued by the comptroller general of the United States.

» Federal Single Audit

- Uniform Guidance – Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

» State Single Audit

- State Single Audit Act – CGS Sections 4-230 to 4-236

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Financial Highlights and Audit Results

CAFR Audit Results

- » Unmodified (“clean”) opinion expressed on the basic financial statements
- » No significant deficiencies or material weaknesses reported in internal control over financial reporting.

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	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Current and other assets	\$ 33,699,019	\$ 21,550,358	\$ 1,506,867	\$ 1,367,691
Capital assets (net)	<u>97,535,368</u>	<u>92,538,669</u>	<u>1,579,159</u>	<u>1,392,447</u>
TOTAL ASSETS	<u>131,234,387</u>	<u>114,089,027</u>	<u>3,086,026</u>	<u>2,760,138</u>
Deferred outflows of resources	<u>11,277,121</u>	<u>2,886,752</u>		
Long-term liabilities outstanding	31,034,906	14,531,048	77,487	82,894
Other liabilities	<u>7,795,589</u>	<u>3,402,919</u>	<u>499,288</u>	<u>222,582</u>
TOTAL LIABILITIES	<u>38,830,495</u>	<u>17,933,967</u>	<u>576,775</u>	<u>305,476</u>
Deferred inflows of resources	<u>1,040,512</u>	<u>560,392</u>		
Net position:				
Net investment in capital assets	94,187,432	90,770,895	1,579,159	1,392,447
Restricted	272,118	287,117		
Unrestricted	<u>8,180,951</u>	<u>7,443,408</u>	<u>930,092</u>	<u>1,062,215</u>
TOTAL NET POSITION	<u>\$ 102,640,501</u>	<u>\$ 98,481,420</u>	<u>\$ 2,509,251</u>	<u>\$ 2,454,662</u>

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	Mansfield			Nonmajor	Total
	General	Discretionary Fund	Capital Projects	Governmental Funds	Governmental Funds
Revenues:					
Property taxes	\$ 33,968,973	\$	\$	\$	\$ 33,968,973
Intergovernmental	20,292,436		2,724,144	2,234,333	25,250,913
Investment income	485,935	1,321	6,111	18,054	511,421
Charges for services	736,820	33,985	7,837	3,609,736	4,648,378
Contributions			700,130	74,701	774,831
Other local revenues	16,339		185,412	366,467	568,218
Total revenues	55,500,503	35,306	3,623,634	6,563,291	65,722,734
Expenditures:					
Current:					
General government	2,880,980			141,019	3,021,999
Public safety	4,186,051			311,042	4,497,093
Public works	2,223,244			544,645	2,767,889
Community services	1,609,022			3,794,090	5,403,112
Community development	621,547	9,930			831,477
Town wide expenditures	3,016,464				3,016,464
Education	35,395,195			1,629,117	37,024,312
Capital outlay			9,414,299		9,414,299
Debt service				291,111	291,111
Total expenditures	50,132,503	9,930	9,414,299	6,711,024	66,267,756
Excess (Deficiency) of Revenues over Expenditures	5,368,000	25,376	(5,790,665)	(147,733)	(545,022)
Other Financing Sources (Uses):					
Issuance of debt			7,355,000		7,355,000
Bond premium				234,076	234,076
Transfers in	2,550		4,339,473	4,459,030	8,801,053
Transfers out	(4,379,030)		(80,000)	(4,327,023)	(8,786,053)
Net other financing sources (uses)	(4,376,480)	-	11,614,473	366,083	7,604,076
Net Change in Fund Balances	991,520	25,376	5,823,808	218,350	7,059,054
Fund Balances at Beginning of Year	5,992,930	57,598	1,866,513	2,392,662	10,309,703
Fund Balances at End of Year	\$ 6,984,450	\$ 82,974	\$ 7,690,321	\$ 2,611,012	\$ 17,368,757

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	Original	Final		Variance
	Budget	Budget	Actual	with Final Budget
Revenues:				
Property taxes	\$ 33,649,960	\$ 33,649,960	\$ 33,939,379	\$ 289,419
Intergovernmental	17,602,050	18,612,130	18,615,431	3,301
Investment income	100,000	480,000	485,369	5,369
Charges for services	741,100	741,100	766,334	25,234
Other local revenues	17,500	17,500	23,520	6,020
Total revenues	52,110,610	53,500,690	53,830,033	329,343
Expenditures:				
Current:				
General government	1,940,630	2,045,086	1,962,651	82,235
Public safety	4,340,620	4,272,462	4,187,356	85,106
Public works	3,227,610	3,228,250	3,130,591	97,659
Community services	1,682,050	1,635,580	1,609,497	26,083
Community development	865,180	863,276	831,721	31,555
Town-wide expenditures	3,034,520	3,045,956	3,021,650	24,306
Education	34,378,600	33,698,600	33,695,124	3,476
Total expenditures	49,469,210	48,789,210	48,438,790	350,420
Excess of Revenues over Expenditures	2,641,400	4,711,480	5,391,243	679,763
Other Financing Sources (Uses):				
Transfers in	2,550	2,550	2,550	-
Transfers out	(2,644,030)	(4,379,030)	(4,379,030)	-
Net other financing uses	(2,641,480)	(4,376,480)	(4,376,480)	-
Net Change in Fund Balance	\$ (60)	\$ 335,000	1,014,763	\$ 679,763
Fund Balance at Beginning of Year			5,847,133	
Fund Balance at End of Year			\$ 6,861,896	

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<p>Financial Highlights</p> <p>OPEB</p> <p>Change in Net Position</p>		Postemployment Healthcare Trust Fund
	<p>Additions:</p>	
	<p>Contributions:</p>	
	<p>Employer</p>	\$ 210,334
	<p>Other contributions</p>	29,426
	<p>Total contributions</p>	<u>239,760</u>
	<p>Investment Income:</p>	
	<p>Net change in fair value of investments</p>	<u>26,557</u>
	<p>Total additions</p>	266,317
	<p>Deductions:</p>	
<p>Benefits</p>	<u>187,326</u>	
<p>Change in Net Position</p>	78,991	
<p>Net Position at Beginning of Year</p>	<u>467,596</u>	
<p>Net Position at End of Year</p>	<u>\$ 546,587</u>	

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<p>Financial Highlights</p> <p>Other</p>	<p>» Property Tax Collections – 98.88% compared to 98.87% in the prior year</p>
	<p>» MERS Pension Liability - \$17,746,025</p> <p style="padding-left: 20px;">- 73.60% funded</p>
	<p>» OPEB Liability - \$2,439,562</p> <p style="padding-left: 20px;">- 18.30% funded</p>

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Single Audits

Federal Single Audit

- » Federal awards expended – \$1,019,297
- » Program tested:
 - » Special Education Cluster (IDEA)
- » Unmodified “clean” opinion on compliance
- » Significant Deficiency identified with respect to Procurement

State Single Audit

- » State awards expended – \$22,393,884
- » Programs tested
 - » Town Aid Road
 - » State Owned Property
 - » Mansfield Four Corners
 - » Child Day Care
- » Unmodified “clean” opinion on compliance
- » No material weakness identified on major programs

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Required Auditor Communication

- » Significant Accounting policies described in Note 1 in the CAFR
- » New Standards Adopted:
 - None -
- » Significant Estimates
 - Capital Assets estimated useful lives to calculate depreciation expense
 - Allowance for uncollectible receivables
 - Net OPEB Liability
 - Estimates of Medical Claims Liability
 - Landfill post-closure monitoring Liability

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Required Auditor Communication

- » No difficulties encountered in performing the audit
- » No disagreements with management
- » No uncorrected misstatements
- » No independence issues
- » Management did not consult with other accountants

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Upcoming GASB Standards

- » Implementation Year - 2020
 - Statement 84 – Fiduciary Activities
 - Statement 90 – Majority Equity Interests
- » Implementation Year - 2021
 - Statement 87 – Leases
 - Statement 89 – Accounting for Interest Cost before the End of a Construction Period
- » Implementation Year – 2022
 - Statement 91 – Conduit Debt Obligations

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Contact Information

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Town of Mansfield

Financial Statements

(For the Period Ending December 31, 2019)

Finance Department
Cherie Trahan
Director of Finance
February 10, 2020

Town of Manfield

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December 31, 2019

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MEMO

To: Mansfield Town Council
CC: John Carrington, Interim Town Manager
From: Cherie Trahan, Director
Date: February 10, 2020
Subject: **Financial Statements dated December 31, 2019**

Attached please find the financial report for the period ending December 31, 2019.

Overview – General Fund Budget

Revenues

Tax Collections

The total collection rate through December 31, 2019 is 65% as compared to 61.5% for last year. Real estate collections, which account for approximately 87% of the levy, are 63.3% as compared to 58.8% for last year. Collections in motor vehicles are 91% as compared to 91.1% for last year.

Licenses and Permits

Conveyance taxes received are \$77,669 or 51.77% of the annual budget. Building permits received are \$145,114 or 82.92% of the annual budget. Housing Code permits are \$102,901 or 71.56% of the annual budget.

State Support for Education

The Education Cost Sharing (ECS) is budgeted for \$9,509,100. The current estimate from the State is \$9,561,096 or \$51,996 more than budget.

State Support for General Government

The PILOT grant is by far the largest single grant within this category. The PILOT grant is budgeted at \$5,566,520; the Select PILOT payment at \$2,630,450; and the Municipal Stabilization grant at \$661,280. All three of these grant payments were received on October 31, 2019.

Charges for Services

Charges for services are primarily fixed by contract and are normally received during the year.

Fines and Forfeitures

We have received \$21,824 or 64.26% of expected budget to date.

Miscellaneous

This area is primarily interest income and the telecommunications service payment. Total interest income through December 31, 2019 is \$257,597 as compared to \$162,983 for the same period last year. STIF interest rate for December 2019 was 1.72% as compared to 2.21% for the same period last year.

Expenditures

Town Expenditures

There are no budgetary concerns at this time.

Day Care Fund

The Day Care Fund ended the period with revenues exceeding expenditures by \$82,253. Fund balance at July 1, 2019 of \$31,800 increased to \$114,053 at December 31, 2019. This reflects the accrual of the reimbursement due to the State on the day care grant in FY 18/19. As the overpayment from the State is deducted from current year payments, I expect this excess to be reduced somewhat.

Cafeteria Fund

Expenditures exceeded revenues by \$22,605 for the period. Fund balance at July 1, 2019 decreased from \$173,783 to \$151,178 at December 31, 2019. This is primarily due to the timing of receipt of state grants.

Recreation Program Fund

Revenues exceeded expenditures by \$31,984 for the period. Fund balance at July 1, 2019 increased from \$31,984 to \$65,348 at December 31, 2019.

Capital Non-Recurring Fund

CNR began this fiscal year with a fund balance of \$658,177. Proceeding with the budget as adopted, we projected ending the fiscal year with a fund balance of \$312,827.

Town Aid Road Fund

Expenditures exceeded revenues by \$96,784 for the period. Fund balance at July 1, 2019 decreased from \$134,807 to \$38,023 at December 31, 2019. Per the Governor's Proposed FY 21 State Budget Adjustments (2/5/20), Mansfield is estimated to receive \$414,125 for FY 2019/20. We typically receive two installments of 50% each. It is still unclear as to when we might anticipate receiving this funding. The Town Aid Road Fund is used to account and pay for snow removal costs.

Debt Service Fund

Fund Balance increased from \$166,679 on July 1, 2019 to \$320,984 at December 31, 2019. This will be drawn down as principal and interest payments are made during the year.

Enterprise/Internal Service Funds

Solid Waste Fund

Revenues exceeded expenditures by \$184,351. Retained Earnings increased from \$1,041,547 at July 1, 2019 to \$1,225,898 at December 31, 2019. This balance will be drawn down as expenses are met and scheduled repairs are made.

Health Insurance Fund (Town, Mansfield BOE, and Region 19 BOE)

Revenues exceeded expenditures through the first quarter by \$475,032. Fund balance increased from \$5,343,982 (including contributed capital) at July 1, 2019 to \$5,819,014 at December 31, 2019. Claims through December averaged \$587,082 (on a fiscal year basis) as compared to \$553,428, the average for last fiscal year which represents a 6.1% increase. To be considered fully funded, the Health Insurance Fund needs to maintain a fund balance of approximately \$2.1 million.

Worker's Compensation Fund

Revenues exceeded expenditures by \$6,025 through quarter end. Retained earnings increased from \$107,109 to \$113,134 at December 31, 2019. This balance will be drawn down as insurance payments are made.

Management Services Fund

Management Services Fund revenues through December 31, 2019 exceeded expenditures by \$190,315. Fund Balance increased from \$2,248,700 at July 1, 2019 to \$2,439,015 at December 31, 2019. This will be drawn down as expenditures are met during the year.

Transit Services Fund

The Transit Services Fund ended the period with revenues exceeding expenditures by \$21,761. Operations are proceeding according to budget for the Transportation Center and WRTD activity.

Cemetery Fund

Retained earnings in the Cemetery Fund increased from \$272,118 at July 1, 2019 to \$282,122 at December 31, 2019. The major costs for this fund are mowing and cemetery maintenance.

Eastern Highlands Health District

Operating revenues exceeded expenditures by \$74,403. Fund Balance increased from \$432,295 to \$506,698. This reflects the full receipt of the State Grant-in-Aid of \$134,429. I expect this surplus will be drawn down as expenses are met.

Mansfield Downtown Partnership

Revenues exceeded expenditures by \$94,860 through December 31, 2019, and fund balance increased from \$310,820 to \$405,680. UConn's contribution to the Partnership for the full year has been received. I expect this surplus will be drawn down as expenditures are met.

**Town Of Mansfield
General Fund Trial Balance
Fiscal Year 2019/20**

	7/1/2019			12/31/2019
	Beginning	Net Activity July - December		Ending
Account Number and Description	Balance	Debits	Credits	Balance
11211 Petty Cash - Treasurer (Imprest)	1,000.00			1,000.00
11213 Petty Cash - Mansfield Bd of Ed	550.00			550.00
11214 Petty Cash - Buchanan Center	129.90			129.90
11219 Petty Cash - Mansfield Middle	50.00			50.00
11220 Petty Cash - Tax Collector	200.00			200.00
11221 Petty Cash - Southeast School	0.00			0.00
11226 Petty Cash - Senior Center	50.00			50.00
11227 Student Activity Fund - Goodwin	500.00			500.00
11228 Student Activity Fund - Southeast	500.00			500.00
11229 Student Activity Fund - Vinton	500.00			500.00
11231 Athletic Fund - MMS	500.00			500.00
11310 Cash Disbursing Peoples Bank	(13,216,214.69)	35,990,354.46	29,462,111.12	(6,687,971.35)
11318 Cash-master Charge/visa	29,260.48	617,311.89	632,546.05	14,026.32
11320 Cash Athletics Imprest	1,500.00			1,500.00
11321 Interfund Payroll Cash	0.00	13,713,842.86	13,551,322.50	162,520.36
11364 Cash - Ct Stif Pool	23,471,779.47	2,655,189.47	2,000,000.00	24,126,968.94
11520 Certificates Of Deposit	504,387.31	678.65		505,065.96
13100 Taxes Receivable - Current	379,290.93	34,631,033.10	22,737,197.70	12,273,126.33
13200 Taxes Receivable - Delinquent	277,054.35	449,943.01	172,589.90	554,407.46
13999 Allowance for Doubtful Accts	(40,000.00)			(40,000.00)
14212 Due From State Gov't	26,010.00		26,010.00	0.00
14251 Due from Region 19	646.40		646.40	0.00
14257 Due from Downtown Partnership	0.00			0.00
14311 Accounts Receivable - General	54,165.08		54,165.08	0.00
14312 Accounts Receivable - Exchange	180.00	304,184.81	303,657.16	707.65
14313 AcctsRec-SelfInsExchange	(527.65)			(527.65)
14318 Returned Checks	15.00	120.00	145.26	(10.26)
14319 Worker's Compensation Advances	932.17	22,638.82	20,306.22	3,264.77
14323 Accounts Receivable-Other	0.00			0.00
Total Assets	11,492,458.75	88,385,297.07	68,960,697.39	30,917,058.43
21100 Accounts Payable	(1,769,529.09)	4,705,013.82	2,935,484.73	0.00
21200 Payroll Clearing	(748.54)	4,954.39	4,970.85	(765.00)
21216 Medical Insurance	20,696.19	1,966,224.96	1,986,921.15	0.00
21217 Taxable Medical Insurance	0.00			0.00
21233 Levy	0.00			0.00
21236 Dependent Care	0.00	21,066.88	21,066.88	0.00
21237 Uninsured Med Deduction	0.00	10,335.68	10,335.68	0.00
21245 Community Center Membership	0.00	7,203.24	7,203.24	0.00
21247 Child Care Discovery Depot	0.00			0.00
21250 Cell Phone Use Deduction	0.00	2,079.60	2,079.60	0.00
21411 Due To State - Dog Licenses	(9,417.00)	9,515.00	4,105.00	(4,007.00)
21412 Due To State - Hunting & Fishi	6,847.00	1,233.00	1,178.00	6,902.00
21414 Due To State-dog Licenses A.p.	(3,927.00)	3,970.00	1,762.00	(1,719.00)
21415 Due To State-marriage Licenses	(306.00)	918.00	816.00	(204.00)
21416 Due To State-permit Applicatio	(3,072.00)	4,696.00	3,480.00	(1,856.00)
21418 Due To State Animal Adop Depos	(45.00)	810.00	1,170.00	(405.00)

Fiscal Year 2019/20				
	7/1/2019			12/31/2019
	Beginning	Net Activity July - December		Ending
Account Number and Description	Balance	Debits	Credits	Balance
21419 Due to State-Educ Train Fee	472.68	406.78	2,920.77	(2,041.31)
21420 Due to State Library Hist.Doc	(792.00)	5,600.00	5,808.00	(1,000.00)
21421 Due to State-Land Protection	(11,342.00)	42,133.00	43,111.00	(12,320.00)
21503 Due To Region 19	0.00			0.00
21609 Posting Variances	(125.60)	745,649.39	745,523.79	0.00
21611 Refundable Deposits	(145,727.50)	40,670.78	4,193.28	(109,250.00)
21620 Collection Fee Payable	(1,484.68)	9,390.17	14,989.21	(7,083.72)
21621 Processing Fee Payable-IPARQ	1,106.80	9,986.27	11,514.27	(421.20)
21622 Enforcement Cost Payable - LAZ	(3,689.25)	5,479.25	6,704.00	(4,914.00)
21623 Garage Revenue Payable- LAZ	(10,371.75)	21,913.75	24,551.40	(13,009.40)
21624 Enforcement Cost Payable - Storrs Commons	(3,956.20)	3,956.20	1,767.30	(1,767.30)
22100 Accrued Accounts Payable	(76,319.54)	323,492.99	252,423.45	(5,250.00)
22200 Accrued Payroll	(1,387,043.93)	1,387,043.93		0.00
23900 Due To Internal Service Fund	(431,231.13)	431,231.13		0.00
24100 Deferred Revenue - Taxes	(625,024.05)	22,480,962.78	34,652,151.29	(12,796,212.56)
24200 Deferred Revenue - Other	0.00			0.00
24500 Taxes Collected In Advance	(77,805.62)	77,805.62	158.72	(158.72)
Total Liabilities	(4,532,835.21)	32,323,742.61	40,746,389.61	(12,955,482.21)
32302 Current Year Encumbrances	0.00	4,765,920.78	2,712,467.85	2,053,452.93
32303 Res For Prior Year Encumb	(97,723.18)			(97,723.18)
32304 Res For Current Year Encumb	0.00	2,712,467.85	4,765,920.78	(2,053,452.93)
33310 Fund Balance - Available	(6,840,129.36)			(6,840,129.36)
33311 Assigned Fund Balance - Tax Appeals	(21,771.00)			(21,771.00)
34220 Actual Expenditures	0.00	23,902,877.23	418,984.10	23,483,893.13
34320 Actual Revenues	0.00	314,175.04	34,800,020.85	(34,485,845.81)
Total Fund Equity	(6,959,623.54)	31,695,440.90	42,697,393.58	(17,961,576.22)
*** Net Total ***	0.00	152,404,480.58	152,404,480.58	0.00

Town of Mansfield
Town of Mansfield General Fund
Balance Sheet
December 31, 2019

		<u>2020</u>
Assets		
Cash and Cash Equivalents	\$	18,126,090
Accounts Receivable - Property Taxes		12,787,534
Accounts Receivable - Intergovernmental		-
Accounts Receivable - Other		3,435
Due from Other Funds		-
		<hr/>
Total Assets	\$	<u><u>30,917,058</u></u>
 Liabilities and Fund Balance		
Liabilities:		
Accounts Payable	\$	27,961
Due to State of Connecticut		16,650
Due to Other Funds		-
Refundable Deposits		109,250
Accrued Liabilities		5,250
Deferred Revenue		12,796,213
Advance Tax Collections		159
		<hr/>
Total Liabilities		<u>12,955,482</u>
 Fund Balance:		
Assigned		21,771
Unassigned		17,939,805
		<hr/>
Total Fund Balance		<u>17,961,576</u>
 Total Liabilities and Fund Balance	 \$	 <u><u>30,917,058</u></u>

Town of Mansfield
Day Care Fund - Combined Program
Balance Sheet
December 31, 2019
(with comparative totals for December 31, 2018)

	<u>2020</u>	<u>2019</u>
Assets		
Cash and Cash Equivalents	\$ 120,066	\$ 86,736
Accounts Receivable	<u>8,321</u>	<u>7,561</u>
Total Assets	<u><u>128,387</u></u>	<u><u>94,297</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>14,334</u>	<u>16,418</u>
Total Liabilities	<u>14,334</u>	<u>16,418</u>
Fund Balance	<u>114,053</u>	<u>77,879</u>
Total Liabilities and Fund Balance	<u><u>\$ 128,387</u></u>	<u><u>\$ 94,297</u></u>

Town of Mansfield
Day Care Fund - Combined Program
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2019

(with comparative totals for December 31, 2018)

	Budget		Percent of	
	2019/20	2020	Adopted	2019
	<u> </u>	<u> </u>	<u> Budget</u>	<u> </u>
Revenues				
Fees for Services - Parent Fees	\$ 811,600	\$ 326,150	40.2%	\$ 315,947
Fees for Services - State Grant	331,350	220,306	66.5%	172,896
School Readiness Grant	39,420	21,566	54.7%	17,848
State Support - DCF	29,790	-	0.0%	
Subsidies for Services	92,440	56,877	61.5%	11,429
National School Lunch Grant	36,420	10,817	29.7%	10,780
	<u>1,341,020</u>	<u>635,716</u>	<u>47.4%</u>	<u>528,900</u>
Expenditures				
Direct Program	861,130	374,655	43.5%	418,115
Administrative	154,930	83,209	53.7%	38,647
Energy	32,000	16,000	50.0%	18,000
Food Service Supplies	35,250	15,059	42.7%	12,335
Purchased Property Services	61,500	35,752	58.1%	33,045
Other Purchased Services	38,280	14,979	39.1%	15,316
Insurance	3,710	253	6.8%	932
Building Supplies	6,500	2,490	38.3%	1,822
Repairs & Maintenance	4,500	4,014	0.0%	1,514
Instructional Supplies	8,000	6,996	87.5%	2,505
Equipment	10,000	56	0.0%	4,497
	<u>1,215,800</u>	<u>553,463</u>	<u>45.5%</u>	<u>546,728</u>
Excess (Deficiency) of Revenues	125,220	82,253		(17,828)
Fund Balance, July 1	<u>31,800</u>	<u>31,800</u>		<u>95,707</u>
Fund Balance plus Cont. Capital, Dec 31	<u>\$ 157,020</u>	<u>\$ 114,053</u>		<u>\$ 77,879</u>

Mansfield Board of Education
Cafeteria Fund
Balance Sheet
December 31, 2019
(with comparative totals for December 31, 2018)

	<u>2020</u>	<u>2019</u>
Assets		
Cash and Cash Equivalents	\$ 125,724	\$ 123,134
Accounts Receivable	35	55
Inventory	<u>25,419</u>	<u>27,928</u>
Total Assets	<u><u>151,178</u></u>	<u><u>151,117</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>151,178</u>	<u>151,117</u>
Total Liabilities and Fund Balance	<u><u>\$ 151,178</u></u>	<u><u>\$ 151,117</u></u>

**Mansfield Board of Education
Cafeteria Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2019
(with comparative totals for December 31, 2018)**

	<u>Budget 2019/20</u>	<u>2020</u>	<u>Percent of Adopted Budget</u>	<u>2019</u>
Revenues				
Sales of Food	\$ 532,060	\$ 253,829	48%	\$ 281,394
Intergovernmental	333,000	91,933	28%	82,929
Other	-	266	-	170
Total Revenues	<u>865,060</u>	<u>346,028</u>	40%	<u>364,493</u>
Expenditures				
Salaries & Benefits	487,490	236,278	48%	237,732
Food & Supplies	335,220	128,797	38%	123,568
Repairs & Maintenance	10,000	1,916	19%	2,622
Equipment	13,000	367	3%	96
Total Expenditures	<u>845,710</u>	<u>367,358</u>	43%	<u>364,018</u>
Transfers				
Transfers Out - General Fund	<u>2,550</u>	<u>1,275</u>	50%	<u>1,275</u>
Excess (Deficiency) of Revenues	16,800	(22,605)		(800)
Fund Balance, July 1	<u>173,783</u>	<u>173,783</u>		<u>151,917</u>
Fund Balance plus Cont. Capital, Dec 31	<u>\$ 190,583</u>	<u>\$ 151,178</u>		<u>\$ 151,117</u>

**Town of Mansfield
Parks and Recreation
Balance Sheet
December 31, 2019**

(with comparative totals for December 31, 2018)

	<u>2020</u>	<u>2019</u>
Assets		
Cash and Cash Equivalents	\$ 64,455	\$ 65,110
Accounts Receivable	<u>893</u>	<u>708</u>
Total Assets	<u><u>65,348</u></u>	<u><u>65,818</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>65,348</u>	<u>65,818</u>
Total Liabilities and Fund Balance	<u><u>\$ 65,348</u></u>	<u><u>\$ 65,818</u></u>

**Town of Mansfield
Parks and Recreation
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2019
(with comparative totals for December 31, 2018)**

	<u>Budget 2019/20</u>	<u>2020</u>	<u>Percent of Adopted Budget</u>	<u>2019</u>
Revenues				
Membership Fees	\$ 971,610	\$ 386,657	40%	\$ 385,324
Program Fees	950,610	521,279	55%	471,907
Fee Waivers	61,900	16,976	27%	23,207
Daily Admission Fees	55,100	32,197	58%	24,762
Rent - Facilities/Parties	32,310	5,295	16%	6,582
Employee Wellness	16,000		0%	-
Rent - E.O. Smith	18,000		0%	9,150
Charge for Services	10,000		0%	1,214
Contributions	14,250	2,980	21%	5,209
Sale of Merchandise	3,750	939	25%	0
Sale of Food	3,000	1,729	58%	1,538
Other	6,000	1,892	32%	3,004
Total Revenues	<u>2,142,530</u>	<u>969,944</u>	<u>45%</u>	<u>931,897</u>
Operating Transfers				
General Fund - Recreation Administrative	431,020	215,510	50%	193,010
General Fund - Community Programs	100,000	50,000	50%	50,000
General Fund - Summer Challenge		-	0%	-
General Fund - Bicent. Pond	25,000	12,500	50%	12,500
General Fund - Teen Center	25,000	12,500	50%	12,500
Total Operating Transfers	<u>581,020</u>	<u>290,510</u>	<u>50%</u>	<u>268,010</u>
Total Rev & Oper Transfers	<u>2,723,550</u>	<u>1,260,454</u>	<u>46%</u>	<u>1,199,907</u>
Expenditures				
Salaries & Wages	1,445,300	674,959	47%	636,190
Benefits	308,210	139,493	45%	141,947
Professional & Technical	224,180	116,819	52%	113,000
Purchased Property Services	14,640	4,488	31%	41
Repairs & Maintenance	74,570	33,891	45%	36,400
Rentals	6,300	8,770	139%	3,710
Other Purchased Services	278,610	129,240	46%	131,488
Other Supplies	69,420	20,223	29%	25,658
Energy	137,800	68,450	50%	73,000
Building Supplies	19,460	4,026	21%	6,025
Recreation Supplies	47,940	11,218	23%	16,321
Equipment	84,560	15,513	18%	67,116
Total Expenditures	<u>2,710,990</u>	<u>1,227,090</u>	<u>45%</u>	<u>1,250,896</u>
Excess (Deficiency) of Revenues	12,560	33,364		(50,989)
Fund Balance, July 1	<u>31,984</u>	<u>31,984</u>		<u>116,807</u>
Fund Balance, Sept 30	<u>\$ 44,544</u>	<u>\$ 65,348</u>		<u>\$ 65,818</u>

Town of Mansfield
Capital and Nonrecurring Reserve Fund Budget
Estimated Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2019/20

	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
	Actual	Actual	Actual	Actual	Adopted	Projected	Projected
Sources:							
General Fund Contribution	\$ 1,780,380	\$ 3,064,240	\$ 2,819,660	\$ 2,674,010	\$ 1,772,380	\$ 2,500,000	\$ 2,750,000
Board Contribution	105,000	122,000	100,000	552,000			
Ambulance User Fees	342,054	334,404	401,393	438,385	300,000	300,000	300,000
FEMA Grant	76,848						
Other	13,094	14,711	18,305	85,263			
Sewer Assessments	913	913	913		500	500	500
Sweep of CIP Balances			399,879				
CIT - EDR Controlling Interest Sale				249,556			
Pequot Funds	241,157	204,996	204,996	179,151	179,150	179,151	179,151
Total Sources	2,559,446	3,741,264	3,945,146	4,178,365	2,252,030	2,979,651	3,229,651
Uses:							
Operating Transfers Out:							
Management Services Fund	185,000	192,600	-	-	-	-	-
Capital Fund	1,905,223	3,100,567	3,385,000	4,120,623	2,482,380	2,800,000	3,150,000
Capital Fund - Storrs Center Reserve	228,600	175,000	325,000	150,000	115,000	130,000	129,000
Transit Services Fund - WRTD	25,000						
Compensated Absences Fund							
Total Uses	2,343,823	3,468,167	3,710,000	4,270,623	2,597,380	2,930,000	3,279,000
Excess/(Deficiency)	215,623	273,097	235,146	(92,258)	(345,350)	49,651	(49,349)
Fund Balance/(Deficit) July 1	26,569	242,192	515,289	750,435	658,177	312,827	362,478
Fund Balance, June 30	\$ 242,192	\$ 515,289	\$ 750,435	\$ 658,177	\$ 312,827	\$ 362,478	\$ 313,129

Capital Projects as of February 4, 2020

General Government

Revenues

Expenses

Account and Description	<u>Adjusted</u>			<u>Adjusted</u>			
	<u>Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
81611 Pool Cars	197,284	197,284	-	197,284	-	197,284	-
81612 Fleet Vehicle	70,450	70,450	-	70,450	-	70,893	(443)
81820 Financial Software/Hardware	523,896	523,896	-	523,896	1,755	469,237	52,904
81823 Financial Control Review	77,500	77,500	-	77,500	-	52,500	25,000
81824 Professional & Staff Development	50,000	50,000	-	50,000	-	17,774	32,226
81826 Town Manager Process Review	25,000	25,000	-	25,000	13,050	-	11,950
81827 Town Manager Recruitment	30,000	30,000	-	30,000	-	-	30,000
81919 Strategic Planning	297,241	297,241	-	297,241	36,500	260,741	-
81921 Classification & Compensation Study	38,000	38,000	-	38,000	3,870	34,830	(700)
81922 Police Services Consulting Assistance	48,843	48,843	-	48,843	-	48,843	-
86291 Technology Infrastructure - Schools	1,380,000	1,380,000	-	1,380,000	11,708	1,357,173	11,118
86299 Marketing/Branding/Comm Project	40,000	40,000	-	40,000	-	40,000	-
86309 Furniture & Fixtures	180,000	180,000	-	180,000	-	124,052	55,948
86336 Energy Management Plan	25,000	25,000	-	25,000	-	-	25,000
Total General Government:	2,983,214	2,983,214	-	2,983,214	66,883	2,673,327	243,004

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Community Development

Revenues

Expenses

Account and Description	<u>Adjusted</u>			<u>Adjusted</u>			
	<u>Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
81825 Economic Development	42,500	42,500	-	42,500	-	5,500	37,000
83530 Four Corners Sewer/Water Impro	9,830,000	9,830,000	-	9,830,000	421,006	8,415,169	993,826
84103 Storrs Center Reserve	4,431,333	4,431,358	(25)	4,431,333	-	4,213,295	218,038
84107 Mansfield Tomorrow	40,000	40,000	-	40,000	-	-	40,000
84109 Downtown Storrs Enhancements	42,500	42,500	-	42,500	1,570	39,104	1,826
84110 Positioning & Marketing Plan	50,000	50,000	-	50,000	-	7,494	42,506
84122 Improvements Storrs Rd Urban	2,500,000	2,500,000	-	2,500,000	-	2,500,000	-
84123 Streetscape/Ped.Improv. DOT	625,148	625,148	-	625,148	-	625,148	-
84124 Imprvmnts StorrsRd DOT/Lieber	2,552,750	2,552,750	-	2,552,750	-	2,552,750	-
84126 Parking Garage Transit Hub	11,328,221	11,152,656	175,565	11,328,221	-	11,328,221	-
84127 DECD STEAP#2 Pha1A+Dog Lane Con	691,985	691,985	-	691,985	-	691,985	-
84129 Omnibus Budget Bill Feb2009	781,498	583,615	197,883	781,498	-	781,498	-
84132 Leyland/EDR Infrastructure (\$3M)	3,000,000	3,000,000	-	3,000,000	-	3,000,000	-
84137 Parking Garage Repairs/Maintenance	262,409	268,520	(6,111)	262,409	-	-	262,409
Total Community Development:	36,178,343	35,811,032	367,312	36,178,343	422,576	34,160,163	1,595,605

Capital Projects as of February 4, 2020
Public Safety

Revenues

Expenses

Account and Description	<u>Revenues</u>			<u>Expenses</u>			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
82801 Fire & Emerg Serv Comm Equipment	77,000	77,000	-	77,000	-	35,493	41,508
82823 Rescue Equipment	56,500	56,500	-	56,500	-	54,884	1,616
82827 Fire Personal Protective Equipment	168,000	168,000	-	168,000	-	142,029	25,971
82829 Replacement ET507	466,655	466,655	-	466,655	-	466,404	252
82844 Replacement ET 407	600,000	600,000	-	600,000	-	-	600,000
82845 Rescue 107 Replacement	250,000	250,000	-	250,000	-	480	249,520
82846 Vehicle Exhaust System	114,265	114,265	-	114,265	-	114,265	-
82847 Fire Station Study	50,000	50,000	-	50,000	7,001	6,999	36,000
82848 Administrative Vehicle Replacement	40,619	40,619	-	40,619	-	40,619	-
82849 Rescue 207 Replacement	50,201	50,201	-	50,201	-	50,201	-
82850 Defibulator Unit	10,000	10,000	-	10,000	-	3,290	6,710
82851 Fire Service - Uniform Updates	14,000	14,000	-	14,000	7,404	380	6,216
82902 Fire Ponds	79,500	79,500	-	79,500	-	57,962	21,538
86293 Security Improvements	125,000	125,000	-	125,000	-	64,560	60,440
Total Public Safety:	2,101,740	2,101,740	-	2,101,740	14,405	1,037,565	1,049,770

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Community Services

Revenues

Expenses

Account and Description	<u>Revenues</u>			<u>Expenses</u>			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
84109 Senior Center Chairs	25,500	25,500	-	25,500	-	25,711	(211)
85105 Open Space Purchase	3,474,355	3,479,355	(5,000)	3,474,355	-	3,474,355	-
85107 Open Space - Bonded	1,283,750	725,750	558,000	1,283,750	-	938,851	344,899
85108 Eagleville School House - CSA	1,355,030	1,393,920	(38,890)	1,355,030	22,196	1,488,902	(156,068)
85804 Community Center Equipment	628,930	628,930	-	628,930	-	600,440	28,490
85811 Playscapes New/Replacements	348,670	348,670	-	348,670	-	253,587	95,083
85813 Invasive Control	62,000	62,000	-	62,000	-	39,660	22,341
85816 Park Improvements	428,518	428,518	-	428,518	3,580	413,677	11,262
85835 Parks & Preserves Management	32,648	32,748	(100)	32,648	-	32,648	0
Total Community Services:	7,639,401	7,125,391	514,010	7,639,401	25,776	7,267,830	345,796

**Capital Projects as of February 4, 2020
Facilities Management**

Revenues

Expenses

<u>Account and Description</u>	<u>Revenues</u>			<u>Expenses</u>			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
86260 Maintenance Projects	1,155,691	1,155,691	-	1,155,691	8,075	1,081,944	65,672
86290 Roof Repairs/Town Hall Roof Rplcmnt	782,900	782,900	-	782,900	30,868	745,710	6,322
86292 School Building Maintenance	1,772,000	1,772,000	-	1,772,000	146,404	1,473,208	152,388
86294 Vault Climate Control	51,700	51,700	-	51,700	-	51,700	-
86295 Emergency Generators	85,809	85,809	-	85,809	-	85,809	-
86296 Oil Tank Repairs	55,000	55,000	-	55,000	-	55,390	(390)
86304 Comm Center Repairs & Improvements	342,133	342,133	-	342,133	12,835	290,216	39,082
86305 Fire Station Repairs & Improvements	390,235	390,235	-	390,235	13,340	258,401	118,494
86306 Library Bldg Repairs & Improvements	159,000	159,000	-	159,000	-	145,298	13,702
86307 Senior Center Bldg Repairs & Improvem	120,000	120,000	-	120,000	-	89,183	30,817
86308 Town Hall Bldg Repairs & Improvements	146,000	146,000	-	146,000	2,626	97,495	45,879
86310 Cleaning Equipment	44,000	44,000	-	44,000	-	43,729	271
86311 Tractor Replacement	48,000	48,000	-	48,000	-	47,600	400
86315 Daycare Building Repairs	114,000	94,000	20,000	114,000	1,280	53,988	58,732
86316 Joshua's Trust Building Repairs	800	800	-	800	-	800	-
86318 Public Works Building Repairs	176,500	176,500	-	176,500	6,980	110,108	59,412
86319 Facilities Study	103,294	103,294	-	103,294	-	103,294	-
86319 Animal Shelter Building Repairs	37,500	37,500	-	37,500	-	11,180	26,320
86320 Historical Society Building Repairs	50,000	50,000	-	50,000	-	-	50,000
86321 Park Building Repairs	63,200	63,200	-	63,200	9,285	38,225	15,690
86323 MMS Gym Renovation	1,003,210	1,003,210	-	1,003,210	-	999,888	3,322
86325 Indoor Air Quality Testing	10,000	10,000	-	10,000	-	4,892	5,108
86326 Facilities Work Truck	257,217	257,217	-	257,217	47,872	196,889	12,456
86327 NZTC Building Repairs	35,730	35,730	-	35,730	29,930	5,730	70
86329 Storage Upgrades	10,500	10,500	-	10,500	-	10,047	453
86330 Fire Alarm Panel - MMS	110,000	110,000	-	110,000	-	90,980	19,020
86331 Bus Garage Building Upgrades	42,000	42,000	-	42,000	-	6,249	35,751
86333 School Building Project	368,179	368,179	-	368,179	533,175	354,337	(519,333)
86334 Forklift	30,000	30,000	-	30,000	-	30,000	-
86335 Brick Repairs	14,000	14,000	-	14,000	-	14,000	-
86401 MMS Bathroom Upgrades	100,000	100,000	-	100,000	3,323	96,568	109
86402 MMS Renovations	160,000	160,000	-	160,000	-	-	160,000
Total Facilities Management:	7,838,598	7,818,598	20,000	7,838,598	845,992	6,592,858	399,748

**Capital Projects as of February 4, 2020
Public Works**

Revenues

Expenses

<u>Account and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			
	<u>Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
83101 Tree Replacement	264,501	264,501	-	264,501	4,778	252,953	6,771
83302 Sm Bridges & Culverts	299,084	299,084	-	299,084	-	289,331	9,753
83303 Large Bridge Maintenance	496,286	496,286	-	496,286	-	480,862	15,424
83308 Town Walkways/Transp Enhancemt	960,994	960,994	-	960,994	1,000	856,497	103,496
83311 Eastwood Road Sidewalk	387,600	371,324	16,276	387,600	-	280,682	106,918
83312 Safe Routes to Schools - Rte 89	585,000	127,000	458,000	585,000	482,865	25,525	76,610
83313 Cemeteries	25,000	25,000	-	25,000	1,660	23,290	50
83401 Road Drainage	853,170	853,170	-	853,170	-	853,170	-
83510 Guide Rails	354,145	354,145	-	354,145	-	330,129	24,016
83524 Road Resurfacing	8,105,820	7,840,032	265,788	8,105,820	47,953	8,004,574	53,293
83638 Small Dump Trucks & Sanders	84,896	84,896	-	84,896	-	90,606	(5,710)
83639 Large Dump Trucks	726,593	726,593	-	726,593	-	726,593	-
83641 Mowers & Attachments	94,059	94,059	-	94,059	-	94,059	-
83644 Street Signs	60,000	60,000	-	60,000	-	59,085	915
83735 Transfer Station Truck & Equipment	242,880	242,880	-	242,880	-	242,880	-
83760 Engineering Cad Upgrades	309,500	309,500	-	309,500	900	252,826	55,774
83920 Hillyndale Road Bridge Replacement	659,014	329,764	329,250	659,014	13,089	79,296	566,629
83921 Storrs Center Improvements	25,000	25,000	-	25,000	-	7,857	17,143
83922 Bucket Truck	165,000	165,000	-	165,000	-	162,374	2,626
83923 Toolcat Utility Work Truck	55,000	55,000	-	55,000	-	59,147	(4,147)
83924 Transfer Station Walls & Covers	200,000	200,000	-	200,000	-	-	200,000
Total Public Works:	14,953,541	13,884,227	1,069,314	14,953,541	552,245	13,171,736	1,229,561

Revenue/Expenditure Summary

Revenues

Expenses

<u>Account and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			
	<u>Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
General Government	2,983,214	2,983,214	-	2,983,214	66,883	2,673,327	243,004
Community Development	36,178,343	35,811,032	367,312	36,178,343	422,576	34,160,163	1,595,605
Public Safety	2,101,740	2,101,740	-	2,101,740	14,405	1,037,565	1,049,770
Community Services	7,639,401	7,125,391	514,010	7,639,401	25,776	7,267,830	345,796
Facilities Management	7,838,598	7,818,598	20,000	7,838,598	845,992	6,592,858	399,748
Public Works	14,953,541	13,884,227	1,069,314	14,953,541	552,245	13,171,736	1,229,561
Grand Total:	\$ 71,694,839	\$ 69,724,204	\$ 1,970,636	\$ 71,694,839	\$ 1,927,877	\$ 64,903,479	\$ 4,863,483

**Town of Mansfield
Town Aid Road Fund
Balance Sheet
December 31, 2019**

(with comparative totals for December 31, 2018)

	<u>2020</u>	<u>2019</u>
Assets		
Cash and Cash Equivalents	\$ <u>38,023</u>	\$ <u>164,686</u>
Total Assets	<u>38,023</u>	<u>164,686</u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>38,023</u>	<u>164,686</u>
Total Liabilities and Fund Balance	\$ <u>38,023</u>	\$ <u>164,686</u>

**Town of Mansfield
Town Aid Road Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2019
(with comparative totals for December 31, 2018)**

	<u>Budget 2019/20</u>	<u>2020</u>	<u>Percent of Adopted Budget</u>	<u>2019</u>
Revenues				
State Grant	\$ 420,030	\$ -	0%	\$ 210,016
Services (Region 19 Parking Lots)	<u>38,420</u>	<u>19,210</u>	50%	<u>18,817</u>
Total Revenues	<u>458,450</u>	<u>19,210</u>	4%	<u>228,833</u>
Expenditures				
Salaries and Wages	125,000	51,566	41%	14,964
Equipment	65,000			
Supplies	225,000	64,428	29%	62,663
Equipment Rental	<u>20,000</u>		0%	
Total Expenditures	<u>435,000</u>	<u>115,994</u>	27%	<u>77,627</u>
Excess (Deficiency) of Revenues	23,450	(96,784)		151,206
Fund Balance, July 1	<u>134,807</u>	<u>134,807</u>		<u>13,480</u>
Fund Balance plus Cont. Capital, Dec 31	<u>\$ 158,257</u>	<u>\$ 38,023</u>		<u>\$ 164,686</u>

**Town of Mansfield
Debt Service Fund
Balance Sheet
December 31, 2019**

(with comparative totals for December 31, 2018)

	<u>2020</u>	<u>2019</u>
Assets		
Cash and Cash Equivalents	\$ <u>320,984</u>	\$ <u>142,813</u>
Total Assets	<u>320,984</u>	<u>142,813</u>
 Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>320,984</u>	<u>142,813</u>
Total Liabilities and Fund Balance	<u>\$ 320,984</u>	<u>\$ 142,813</u>

**Town of Mansfield
Debt Service Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2019
(with comparative totals for December 31, 2018)**

	<u>Budget 2019/20</u>	<u>2020</u>	<u>Percent of Adopted Budget</u>	<u>2019</u>
Operating Transfers				
General Fund	\$ 410,250	\$ 205,125	50%	\$ 137,500
Sewer Fund	<u>257,540</u>			
Total Operating Transfers	<u>667,790</u>	<u>205,125</u>	31%	<u>137,500</u>
Total Rev & Oper Trans	<u>667,790</u>	<u>205,125</u>	31%	<u>137,500</u>
Expenditures				
Principal Payments	585,000	-	0%	-
Interest Payments	<u>317,266</u>	<u>50,820</u>	16%	<u>30,263</u>
Total Expenditures	<u>902,266</u>	<u>50,820</u>	6%	<u>30,263</u>
Excess (Deficiency) of Revenues	(234,476)	154,305		107,237
Fund Balance, July 1	<u>166,679</u>	<u>166,679</u>		<u>35,576</u>
Fund Balance plus Cont. Capital, Dec 31	<u><u>\$ (67,797)</u></u>	<u><u>\$ 320,984</u></u>		<u><u>\$ 142,813</u></u>

**Town of Mansfield
Debt Service Fund
Estimated Revenues, Expenditures and Changes in Fund Balance**

	<u>16/17</u> <u>Actual</u>	<u>17/18</u> <u>Actual</u>	<u>18/19</u> <u>Actual</u>	<u>19/20</u> <u>Adopted</u>	<u>20/21</u> <u>Projected</u>
Revenues:					
Bond Premium			\$ 234,076		
Interest on Unspent Balance					
Total Revenues	-	-	234,076	-	-
Operating Transfers In - General Fund	285,000	285,000	275,000	410,250	630,000
Operating Transfers In - Sewer Oper Fund				257,540	251,250
Total Revenues and Operating Transfers In	285,000	285,000	509,076	667,790	881,250
Expenditures:					
Interest - Notes			10,586		
Principal Retirement - GOB 2011 & 2019	220,000	220,000	220,000	585,000	585,000
Interest - GOB 2011 & 2019	73,725	67,125	60,525	317,266	295,376
Issuance Costs (Notes & Bonds)			86,862		
Total Expenditures	293,725	287,125	377,973	902,266	880,376
Revenues and Other Financing Sources Over/(Under) Expend	(8,725)	(2,125)	131,103	(234,476)	874
Fund Balance, July 1	46,426	37,701	35,576	166,679	(67,797)
Fund Balance, June 30	<u>\$ 37,701</u>	<u>\$ 35,576</u>	<u>\$ 166,679</u>	<u>\$ (67,797)</u>	<u>\$ (66,923)</u>

Town of Mansfield
Debt Service Fund
Estimated Revenues, Expenditures and Changes in Fund Balance

	21/22 Projected	22/23 Projected	23/24 Projected	24/25 Projected	25/26 Projected	26/27 Projected
Revenues:						
Bond Premium						
Interest on Unspent Balance						
Total Revenues	-	-	-	-	-	-
Operating Transfers In - General Fund	630,000	610,000	600,000	550,000	520,000	300,000
Operating Transfers In - Sewer Oper Fund	243,750	236,250	228,750	221,250	213,750	209,250
Total Revenues and Operating Transfers In	873,750	846,250	828,750	771,250	733,750	509,250
Expenditures:						
Interest - Notes						
Principal Retirement - GOB 2011 & 2019	585,000	585,000	585,000	585,000	565,000	365,000
Interest - GOB 2011 & 2019	270,523	245,403	218,900	191,850	164,800	145,850
Issuance Costs (Notes & Bonds)						
Total Expenditures	855,523	830,403	803,900	776,850	729,800	510,850
Revenues and Other Financing Sources Over/(Under) Expend	18,227	15,847	24,850	(5,600)	3,950	(1,600)
Fund Balance, July 1	(66,923)	(48,696)	(32,849)	(7,999)	(13,599)	(9,649)
Fund Balance, June 30	\$ (48,696)	\$ (32,849)	\$ (7,999)	\$ (13,599)	\$ (9,649)	\$ (11,249)

**Town of Mansfield
Debt Service Fund
Estimated Revenues, Expenditures and Changes in Fund Balance**

	<u>27/18</u>	<u>28/29</u>	<u>29/30</u>	<u>30/31</u>	<u>31/32</u>	<u>32/33</u>
	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:						
Bond Premium						
Interest on Unspent Balance						
Total Revenues	-	-	-	-	-	-
Operating Transfers In - General Fund	300,000	290,000	290,000	280,000	280,000	270,000
Operating Transfers In - Sewer Oper Fund	204,750	200,250	195,750	191,250	186,750	182,250
Total Revenues and Operating Transfers In	504,750	490,250	485,750	471,250	466,750	452,250
Expenditures:						
Interest - Notes						
Principal Retirement - GOB 2011 & 2019	365,000	370,000	370,000	370,000	370,000	370,000
Interest - GOB 2011 & 2019	134,900	123,950	112,850	101,750	90,650	79,550
Issuance Costs (Notes & Bonds)						
Total Expenditures	499,900	493,950	482,850	471,750	460,650	449,550
Revenues and Other Financing Sources Over/(Under) Expend	4,850	(3,700)	2,900	(500)	6,100	2,700
Fund Balance, July 1	(11,249)	(6,399)	(10,099)	(7,199)	(7,699)	(1,599)
Fund Balance, June 30	<u>\$ (6,399)</u>	<u>\$ (10,099)</u>	<u>\$ (7,199)</u>	<u>\$ (7,699)</u>	<u>\$ (1,599)</u>	<u>\$ 1,101</u>

Town of Mansfield
Debt Service Fund
Estimated Revenues, Expenditures and Changes in Fund Balance

	33/34 Projected	34/35 Projected	35/36 Projected	36/37 Projected	37/38 Projected	38/39 Projected
Revenues:						
Bond Premium						
Interest on Unspent Balance						
Total Revenues	-	-	-	-	-	-
Operating Transfers In - General Fund	260,000	250,000	250,000	240,000	240,000	230,000
Operating Transfers In - Sewer Oper Fund	177,750	173,250	168,750	164,250	159,570	154,870
Total Revenues and Operating Transfers In	437,750	423,250	418,750	404,250	399,570	384,870
Expenditures:						
Interest - Notes						
Principal Retirement - GOB 2011 & 2019	370,000	370,000	370,000	370,000	370,000	370,000
Interest - GOB 2011 & 2019	68,450	57,350	46,250	35,150	23,588	12,025
Issuance Costs (Notes & Bonds)						
Total Expenditures	438,450	427,350	416,250	405,150	393,588	382,025
Revenues and Other Financing Sources Over/(Under) Expend	(700)	(4,100)	2,500	(900)	5,982	2,845
Fund Balance, July 1	1,101	401	(3,699)	(1,199)	(2,099)	3,883
Fund Balance, June 30	\$ 401	\$ (3,699)	\$ (1,199)	\$ (2,099)	\$ 3,883	\$ 6,728

**Town of Mansfield
Solid Waste Disposal Fund
Balance Sheet
December 31, 2019**

(with comparative totals for December 31, 201)

	<u>2020</u>	<u>2019</u>
Current Assets		
Cash and Cash Equivalents	\$ 869,086	\$ 664,074
Accounts Receivable, net	15	15
	<u>869,101</u>	<u>664,089</u>
Fixed Assets		
Land	8,500	8,500
Buildings & Equipment	928,266	664,129
Less: Accumulated Depreciation	<u>(500,323)</u>	<u>(461,935)</u>
	<u>436,443</u>	<u>210,694</u>
Total Assets	<u><u>1,305,544</u></u>	<u><u>874,783</u></u>
Liabilities and Retained Earnings		
Current Liabilities		
Accounts Payable	-	-
Accrued Compensated Absences	13,487	14,895
Deferred Revenue	-	-
Refundable Deposits	3,829	4,364
Accrued Payroll	-	-
Sales Tax Payable	<u>(1,670)</u>	<u>25</u>
	<u>15,646</u>	<u>19,284</u>
Long-Term Liabilities		
Landfill Postclosure Costs	<u>64,000</u>	<u>68,000</u>
	<u>64,000</u>	<u>68,000</u>
Total Liabilities	<u>79,646</u>	<u>87,284</u>
Retained Earnings	<u>1,225,898</u>	<u>787,499</u>
Total Liabilities and Fund Balance	<u><u>\$ 1,305,544</u></u>	<u><u>\$ 874,783</u></u>

Town of Mansfield
Solid Waste Disposal Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2019
(with comparative totals for December 31, 2018)

	Budget		Percent of	
	2019/20	2020	Adopted	2019
			Budget	
Revenues				
Garbage Collection Fees	\$ 1,158,470	\$ 639,932	55%	\$ 631,322
Transfer Station Fees	125,000	63,300	51%	65,503
Sale of Recyclables	2,600	2,679	103%	4,352
Scrap Metals	15,000	8,075	54%	10,565
Other Revenues	8,650	5,685	66%	4,814
Fee Waivers	5,400	1,632	-	2,088
	<hr/>	<hr/>		<hr/>
Total Revenues	1,315,120	721,303	55%	718,644
Expenditures				
Salaries & Benefits	254,870	122,528	48%	118,842
Contract Pickup	627,600	260,216	41%	255,874
Hauler's Tipping Fees	213,300	81,932	38%	81,592
Equipment - Rolling Stock	0	-		180,000
Equipment Parts/Other	3,750	-	0%	
Mansfield Tipping Fees	65,900	25,054	38%	25,094
Supplies & Services	56,190	25,573	46%	114,404
Recycle Cost	53,400	20,455	38%	5,585
Hazardous Waste	19,800	-	0%	
Depreciation Expense	50,000		0%	
Construction Costs	200,000		0%	
Energy	6,500	594	9%	
Trucking Fee	3,360	600	18%	
	<hr/>	<hr/>		<hr/>
Total Expenditures	1,554,670	536,952	35%	781,391
Net Income (Loss)	(239,550)	184,351		(62,747)
Retained Earnings, July 1	1,041,547	1,041,547		850,246
	<hr/>	<hr/>		<hr/>
Retained Earnings, Dec 31	\$ 801,997	\$ 1,225,898		\$ 787,499
	<hr/>	<hr/>		<hr/>

**Town of Mansfield
Health Insurance Fund
Balance Sheet
December 31, 2019**

(with comparative totals for December 31, 2018)

	<u>2020</u>	<u>2019</u>
Assets		
Cash and cash equivalents	\$ 6,335,014	\$ 5,658,871
Total Assets	<u>6,335,014</u>	<u>5,658,871</u>
Liabilities and Fund Equity		
Liabilities		
Accrued Medical Claims	512,000	578,300
Deferred Revenue	<u>4,000</u>	<u>12,000</u>
Total Liabilities	<u>516,000</u>	<u>590,300</u>
Fund Balance		
Fund Balance - Available	<u>5,819,014</u>	<u>5,068,571</u>
Total Fund Balance	<u>5,819,014</u>	<u>5,068,571</u>
Total Liabilities and Fund Balance	<u>\$ 6,335,014</u>	<u>\$ 5,658,871</u>

Town of Mansfield
Health Insurance Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2019
(with comparative totals for December 31, 2018)

	<u>Budget 2019/20</u>	<u>2020</u>	<u>Percent of Adopted Budget</u>	<u>2019</u>
Revenues				
Premium Income	\$ 8,486,500	\$ 4,244,768	50%	\$ 4,621,562
Interest Income	40,000	23,155	58%	22,512
Total Revenues	<u>8,526,500</u>	<u>4,267,923</u>	50%	<u>4,644,074</u>
Expenditures				
Medical claims	7,577,440	3,389,929	45%	3,251,201
Administrative expenses	481,140	188,218	39%	258,601
H.S.A Contributions	581,640	32,543	6%	76,649
Employee Wellness Program	102,700	3,658	4%	3,027
Payment in lieu of Insurance	96,000	47,030	49%	48,040
Payroll	77,820	69,543	89%	34,750
Medical Supplies	45,000	6,186	14%	16,398
Consultants	35,000	50,784	145%	7,849
PPACA Fee	-	-	0%	-
LAN/WAN Expenditures	10,000	5,000	0%	-
Medical Pension Trust Fund	500,000		0%	-
Total Expenditures	<u>9,506,740</u>	<u>3,792,891</u>	40%	<u>3,696,515</u>
Excess (Deficiency) of Revenues	(980,240)	475,032		947,559
Fund Balance, July 1	<u>5,343,982</u>	<u>5,343,982</u>		<u>4,121,012</u>
Fund Balance plus Cont. Capital	<u>\$ 4,363,742</u>	<u>\$ 5,819,014</u>		<u>\$ 5,068,571</u>

Town of Mansfield
Workers' Compensation Fund
Balance Sheet
December 31, 2019
(with comparative totals for December 31, 2018)

	<u>2020</u>	<u>2019</u>
Assets		
Cash and Cash Equivalents	\$ 113,134	\$ 54,625
Accounts Receivable	-	-
Prepaid Expenditures	-	-
	<u>113,134</u>	<u>54,625</u>
Total Assets	<u><u>113,134</u></u>	<u><u>54,625</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Retained Earnings	<u>113,134</u>	<u>54,625</u>
Total Liabilities and Fund Balance	<u><u>\$ 113,134</u></u>	<u><u>\$ 54,625</u></u>

**Town of Mansfield
Workers' Compensation Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2019**
(with comparative totals for December 31, 2018)

	<u>Budget 2019/20</u>	<u>2020</u>	<u>Percent of Adopted Budget</u>	<u>2019</u>
Revenues				
Premium Income	\$ 453,000	\$ 230,100	51%	\$ 216,905
CIRMA Equity Distribution	30,000	-	0%	-
Total Revenues	<u>483,000</u>	<u>230,100</u>	48%	<u>216,905</u>
Expenditures				
Workers' Compensation Insurance	512,930	224,075	44%	293,618
Total Expenditures	<u>512,930</u>	<u>224,075</u>	44%	<u>293,618</u>
Net Income (Loss)	(29,930)	6,025		(76,713)
Retained Earnings, July 1	<u>107,109</u>	<u>107,109</u>		<u>131,338</u>
Retained Earnings, Dec 31	<u>\$ 77,179</u>	<u>\$ 113,134</u>		<u>\$ 54,625</u>

Town of Mansfield
Management Services Fund
Balance Sheet
As of December 31, 2019
(with comparative totals for December 31, 2018)

	2020	2019
Current Assets		
Cash and Cash Equivalents	\$ 1,133,260	\$ 1,280,867
Due From Region/Town	-	-
Accounts Receivable, net	-	-
	1,133,260	1,280,867
Total Current Assets	1,133,260	1,280,867
Fixed Assets		
Land	145,649	145,649
Buildings	226,679	226,679
Office Equipment	2,747,178	2,813,550
Construction in Progress	-	-
Less: Accumulated Depreciation	(1,813,751)	(1,732,944)
Total Fixed Assets	1,305,755	1,452,934
Total Assets	\$ 2,439,015	\$ 2,733,801
Liabilities and Retained Earnings		
Liabilities		
Accounts Payable	-	-
Total Liabilities	-	-
Equity		
Contributed Capital	146,000	146,000
Retained Earnings	2,293,015	2,587,801
Total Equity	2,439,015	2,733,801
Total Liabilities and Fund Balance	\$ 2,439,015	\$ 2,733,801

**Town of Mansfield
Management Services Fund
Statement of Revenues, Expenditures
and Changes in Retained Earnings**

December 31, 2019

(with comparative totals for December 31, 2018)

	Budget 2019/20	2020	Percent of Adopted Budget	2019
Revenues				
Copier Service Fees	\$ 175,000	\$ 89,007	50.9%	\$ 88,438
Communication Service Fees	217,500	109,705	50.4%	110,028
Energy Service Fees	1,489,900	744,400	50.0%	769,762
Postage Fees	55,000	32,950	59.9%	32,480
Shared Finance Fees	927,830	457,135	49.3%	-
Shared Info. Technology Fees	572,930	291,545	50.9%	-
Rent Telecom Towers	185,000	100,387	54.3%	79,319
Universal Services Fund	26,100	-		-
Total Revenues	3,649,260	1,825,129		1,080,027
Expenditures				
Salaries & Benefits	1,468,960	597,020	40.6%	4,816
Repairs & Maintenance	24,600	10,577	43.0%	10,336
Professional & Technical	127,720	55,264	43.3%	87,500
System Support	198,150	133,657	67.5%	17,735
Copier Maintenance Fees	95,000	50,633	53.3%	42,769
Communication Equipment	25,710	2,157	8.4%	43,691
Supplies and Software Licensing	11,050	2,710	24.5%	-
Equipment	385,000	132,782	34.5%	66,696
Energy	1,567,200	627,400	40.0%	549,856
Postage	50,000	22,614	45.2%	16,107
Miscellaneous	-	-		5,277
Sub-Total Expenditures	3,953,390	1,634,814	41.4%	844,783
Depreciation	130,850	-		-
Equipment Capitalized	(366,290)	-		(41,691)
Total Expenditures	3,717,950	1,634,814	44.0%	803,092
Net Income (Loss)	(68,690)	190,315		276,935
Retained Earnings, July 1	2,248,700	2,248,700		2,456,866
Retained Earnings, June 30	\$ 2,180,010	\$ 2,439,015		\$ 2,733,801

**Town of Mansfield
Transit Services Fund
Balance Sheet
December 31, 2019**

	<u>Intermodal Center 2020</u>	<u>WRTD 2020</u>	<u>Total 2020</u>
Assets			
Cash and Cash Equivalents	\$ 138,378	\$ 24,400	\$ 162,778
Accounts Receivable	-	-	-
	<u>138,378</u>	<u>24,400</u>	<u>162,778</u>
Total Assets	<u><u>138,378</u></u>	<u><u>24,400</u></u>	<u><u>162,778</u></u>
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance	<u>138,378</u>	<u>24,400</u>	<u>162,778</u>
Total Liabilities and Fund Balance	<u><u>\$ 138,378</u></u>	<u><u>\$ 24,400</u></u>	<u><u>\$ 162,778</u></u>

**Town of Mansfield
Transit Services Fund - Combined
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2019**

	Intermodal Center 2020	WRTD 2020	Total 2020
Revenues			
Rental Income	\$ 6,864	\$ -	\$ 6,864
Total Revenues	<u>6,864</u>	<u>-</u>	<u>6,864</u>
Expenditures			
Salaries & Benefits	13,256	-	13,256
Purchased Property Services	-	-	-
Professional & Technical Services	220	-	220
Repairs & Maintenance	-	-	-
Insurance	-	-	-
Other Purchased Services	7,808	-	7,808
Equipment	-	-	-
Materials and Supplies	1,433	-	1,433
Energy	186	-	186
Depreciation Expense	-	-	-
Incentive Fee	-	-	-
Other General Expense	4,072	-	4,072
Dial-A-Ride	-	18,953	18,953
WRTD - Windham Reg Transit District	-	34,457	34,457
WRTD - Pre-Paid Fare	-	396	396
WRTD - Disable Transport	-	9,407	9,407
Total Expenditures	<u>26,975</u>	<u>63,213</u>	<u>90,188</u>
Operating Transfers			
Transfer Out - Capital Projects Fund	-	-	-
Transfer In - General Fund	-	65,085	65,085
Transfer In - Capital Projects Fund	40,000	-	40,000
Total Operating Transfers	<u>40,000</u>	<u>65,085</u>	<u>105,085</u>
Excess (Deficiency) of Revenues	19,889	1,872	21,761
Fund Balance, July 1	<u>118,489</u>	<u>22,528</u>	<u>141,017</u>
Fund Balance plus Cont. Capital, Dec 31	<u>\$ 138,378</u>	<u>\$ 24,400</u>	<u>\$ 162,778</u>

**Town of Mansfield
Cemetery Fund
Balance Sheet
December 31, 2019**
(with comparative totals for December 31, 2018)

	<u>2020</u>	<u>2019</u>
Assets		
Cash and Cash Equivalents	\$ 41,871	\$ 50,536
Investments	<u>240,251</u>	<u>211,906</u>
Total Assets	<u><u>282,122</u></u>	<u><u>262,442</u></u>
 Liabilities and Fund Balance		
Liabilities		
Accrued Payroll	-	-
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
 Fund Balance		
Reserve for Perpetual Care	250,000	250,000
Reserve for Non-Expendable Trust	1,200	1,200
Unreserved	<u>30,922</u>	<u>11,242.00</u>
Total Fund Balance	<u>282,122</u>	<u>262,442</u>
Total Liabilities and Fund Balance	<u><u>\$ 282,122</u></u>	<u><u>\$ 262,442</u></u>

**Town of Mansfield
Cemetery Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2019**

(with comparative totals for December 31, 2018)

	<u>Budget 2019/20</u>	<u>2020</u>	<u>Percent of Adopted Budget</u>	<u>2019</u>
Revenues				
Investment Income	\$ 6,500	\$ 1,490	23%	\$ -
Unrealized Gain/Loss on Investments	-	8,800	#DIV/0!	-
Sale of Plots	2,400	700	29%	-
Other	2,000		0%	-
Total Revenues	<u>10,900</u>	<u>10,990</u>	101%	<u>-</u>
Operating Transfers				
Transfer from General Fund	<u>20,000</u>	<u>10,000</u>	50%	<u>10,000</u>
Total Operating Transfers	<u>20,000</u>	<u>10,000</u>	50%	<u>10,000</u>
Total Rev & Oper Transfers	<u>30,900</u>	<u>20,990</u>	68%	<u>10,000</u>
Expenditures				
Salaries	6,000	3,606	60%	2,680
Cemetery Maintenance	12,000	-	0%	4,350
Outdoor Maintenance (Mowing)	<u>13,200</u>	<u>7,380</u>	56%	<u>7,645</u>
Total Expenditures	<u>31,200</u>	<u>10,986</u>	35%	<u>14,675</u>
Excess (Deficiency) of Revenues	(300)	10,004		(4,675)
Fund Balance, July 1	<u>272,118</u>	<u>272,118</u>		<u>267,117</u>
Fund Balance, Dec. 31	<u>\$ 271,818</u>	<u>\$ 282,122</u>		<u>\$ 262,442</u>

**TOWN OF MANSFIELD
INVESTMENT POOL
AS OF DECEMBER 31, 2019**

	MARKET VALUE JUN 30, 2019	MARKET VALUE SEP 30, 2019	MARKET VALUE DEC 31, 2019	MARKET VALUE MAR 31, 2020	MARKET VALUE JUN 30, 2020	FISCAL 18/19 CHANGE IN VALUE
<u>BOND FUNDS:</u>						
<u>T. ROWE PRICE</u>						
U.S. TREASURY LONG	107,117.75	115,616.72	110,515.89			8,498.97
<u>VANGUARD INVESTMENTS</u>						
GNMA FUND	122,843.21	124,633.95	125,195.85			1,790.74
TOTAL BOND FUNDS	229,960.96	240,250.67	235,711.74			10,289.71
TOTAL INVESTMENTS	229,960.96	240,250.67	235,711.74			10,289.71

**Eastern Highlands Health District
General Fund
Balance Sheet**

December 31, 2019

(with comparative totals for December 31, 2018)

	<u>2020</u>	<u>2019</u>
Assets		
Cash and Cash Equivalents	\$ <u>506,698</u>	\$ <u>428,648</u>
Total Assets	<u>506,698</u>	<u>428,648</u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>506,698</u>	<u>428,648</u>
Total Liabilities and Fund Balance	<u>\$ 506,698</u>	<u>\$ 428,648</u>

**Eastern Highlands Health District
General Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31st, 2019**
(with comparative totals for December 31, 2018)

	<u>Adopted Budget 2019/20</u>	<u>Amended Budget 2019/20</u>	<u>Estimated Actuals 2019/20</u>	<u>2020</u>	<u>Percent of Adopted Budget</u>	<u>2019</u>
Revenues						
Member Town Contributions	\$ 437,590	\$ 437,590	437,590	\$ 218,800	50.0%	\$ 214,630
State Grants	119,990	119,990	134,429	134,429	112.0%	133,327
Septic Permits	52,840	52,840	52,840	26,215	49.6%	30,145
Well Permits	13,890	13,890	13,890	7,080	51.0%	9,375
Soil Testing Service	35,610	35,610	35,610	21,150	59.4%	19,710
Food Protection Service	77,340	77,340	77,340	8,890	11.5%	9,558
B100a Reviews	29,680	29,680	29,680	14,675	49.4%	15,870
Septic Plan Reviews	31,750	31,750	31,750	17,030	53.6%	17,320
Other Health Services	4,681	4,681	4,681	9,106	194.5%	1,306
Miscellaneous	6,800	6,800	6,800			
Appropriation of Fund Balance	26,211	26,211	11,772	-	0.0%	-
Total Revenues	<u>836,382</u>	<u>836,382</u>	<u>836,382</u>	<u>457,374</u>	<u>54.7%</u>	<u>451,241</u>
Expenditures						
Salaries & Wages	585,660	585,660	585,660	251,292	42.9%	279,584
Grant Deductions	(40,938)	(40,938)	(40,938)	(23,512)	57.4%	(48,803)
Benefits	187,270	187,270	187,270	90,521	48.3%	105,244
Miscellaneous Benefits	8,360	8,360	8,360	5,405	64.6%	2,494
Insurance	15,800	15,800	15,800	6,474	41.0%	6,725
Professional & Technical Services	16,020	16,020	16,020	16,561	103.4%	7,298
Vehicle Repairs & Maintenance	3,200	3,200	3,200	964	30.1%	1,141
Health Reg*Admin Overhead	29,170	29,170	29,170	14,585	50.0%	14,060
Other Purchased Services	19,640	19,640	19,640	17,719	90.2%	9,595
Other Supplies	5,600	5,600	5,600	2,366	42.2%	2,416
Equipment - Minor	3,600	3,600	3,600	597	16.6%	920
Total Expenditures	<u>833,382</u>	<u>833,382</u>	<u>833,382</u>	<u>382,970</u>	<u>46.0%</u>	<u>380,673</u>
Operating Transfers						
Transfer to CNR Fund	3,000	3,000	3,000	-	0.0%	-
Total Exp & Oper Trans	<u>836,382</u>	<u>836,382</u>	<u>836,382</u>	<u>382,970</u>	<u>45.8%</u>	<u>380,673</u>
Excess (Deficiency) of Revenues	-	-	-	74,403		70,567
Fund Balance, July 1	432,295	432,295	432,295	432,295		358,081
Fund Balance plus Cont. Capital, Dec. 31	<u>\$ 432,295</u>	<u>\$ 432,295</u>	<u>432,295</u>	<u>\$ 506,698</u>		<u>\$ 428,648</u>

Eastern Highlands Health District
Capital Non-Recurring Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2019
(with comparative totals for December 31, 2018)

	<u>2020</u>	<u>2019</u>
Revenues		
General Fund	\$ -	\$ 1,910
Total Revenues	<u>-</u>	<u>1,910</u>
Operating Transfers		
General Fund	<u>-</u>	<u>-</u>
Total Operating Transfers	<u>-</u>	<u>-</u>
Total Rev & Oper Trans	<u>-</u>	<u>1,910</u>
Expenditures		
Professional & Technical Services	-	-
Office Equipment	<u>11,800</u>	<u>-</u>
Total Expenditures	<u>11,800</u>	<u>-</u>
Excess (Deficiency) of Revenues	(11,800)	1,910
Fund Balance, July 1	<u>131,780</u>	<u>126,870</u>
Fund Balance plus Cont. Capital, Dec. 31	<u>\$ 119,980</u>	<u>\$ 128,780</u>

Mansfield Downtown Partnership
Statement of Financial Position
December 31, 2019
(with comparative totals for December 31, 2018)

	<u>2020</u>	<u>2019</u>
Assets		
Cash & Cash Equivalents	\$ 405,580	\$ 260,862
Accounts Receivable	<u>100</u>	<u>-</u>
Total Assets	<u>405,680</u>	<u>260,862</u>
Liabilities		
Accrued Payroll		
Accounts Payable	-	67
Due to Mansfield	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>67</u>
Fund Balance		
Contributed Capital	51,440	51,440
Unreserved	<u>354,240</u>	<u>209,355</u>
Total Fund Balance	<u>405,680</u>	<u>260,795</u>
Total Liabilities and Fund Balance	<u>\$ 405,680</u>	<u>\$ 260,862</u>

**Mansfield Downtown Partnership
Statement of Revenues, Expenditures and
Changes in Fund Balance**

	<u>Actual 2013/14</u>	<u>Actual 2014/15</u>	<u>Actual 2015/16</u>	<u>Actual 2016/17</u>	<u>Actual 2017/18</u>	<u>Actual 2018/19</u>	<u>Budget 2019/20</u>	<u>50% Actual Dec. 31</u>	<u>Percent of Adopted Budget</u>
Revenues									
Intergovernmental									
Mansfield General Fund/CNR	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 132,000	\$ 132,000	\$ 150,000	\$ 75,000	50%
Uconn	125,000	125,000	125,000	125,000	132,000	132,000	150,000	150,000	100%
Event Fees					20,000	-	14,000	1,170	8%
Charges for Services	-	-	-	-	22,000	22,000	22,000	16,000	73%
Membership Fees	19,680	15,490	19,645	16,673	18,115	16,110			
Total Revenues	<u>269,680</u>	<u>265,490</u>	<u>269,645</u>	<u>266,673</u>	<u>324,115</u>	<u>302,110</u>	<u>336,000</u>	<u>242,170</u>	<u>99%</u>
Operating Expenditures									
Town Square Contribution	100,000	-	-	-	-	-			
Salaries and Benefits	188,736	196,111	209,272	214,666	232,268	233,574	265,770	125,579	47%
Professional & Technical	22,937	15,909	21,969	28,845	22,280	21,175	22,370	5,485	25%
Office Rental	9,344	12,660	13,230	13,200	13,464	13,464	13,730	6,864	50%
Insurance	2,950	3,780	3,900	4,017	4,031	736	1,600	3,827	239%
Purchased Services	9,253	9,625	11,505	9,714	14,315	12,276	12,470	5,096	41%
Supplies & Services	3,768	644	1,280	1,277	679	640	850	459	54%
Contingency	-	-	-	-	-	-	20,000	-	
Total Operating Expenditures	<u>336,989</u>	<u>238,730</u>	<u>261,156</u>	<u>271,719</u>	<u>287,037</u>	<u>281,865</u>	<u>336,790</u>	<u>147,310</u>	<u>44%</u>
Operating Income/(Loss)	(67,309)	26,760	8,489	(5,046)	37,078	20,245	(790)	94,860	
Fund Balance, July 1	290,603	223,294	250,054	258,543	253,497	290,575	310,820	310,820	
Fund Balance, End of Period	<u>\$ 223,294</u>	<u>\$ 250,054</u>	<u>\$ 258,543</u>	<u>\$ 253,497</u>	<u>\$ 290,575</u>	<u>\$ 310,820</u>	<u>\$ 310,030</u>	<u>\$ 405,680</u>	
Contribution Recap									
Mansfield	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 132,000	\$ 132,000	\$ 150,000	\$ 75,000	
UCONN	125,000	125,000	125,000	125,000	132,000	132,000	150,000	150,000	
Total Contributions	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 264,000</u>	<u>\$ 264,000</u>	<u>\$ 300,000</u>	<u>\$ 225,000</u>	

270 Fund Analysis

2/5/2020

			Balance			Balance
			7/1/2019	Revenues	Expenditures	2/5/2020
	Activity	Responsible				
11155	Goodwin Bequest	Town Manager/Council	5,769.68	-	-	5,769.68
12120	Mansfield Uniform Shirts	T. Smith	34.45	105.75	(105.75)	34.45
15110	Historic Document Preservation	S. Chaine	16,286.06	11,314.00	(1,144.16)	26,455.90
16404	Property Revaluation	C. Trahan	59,500.68	12,500.00	(39,857.45)	32,143.23
21308	Neuter Assist/Education Fund	N. Nielsen	1,270.21	1.00	-	1,271.21
21309	Animal Shelter Donations	N. Nielsen	645.36	-	-	645.36
22130	Mansfield Fire Donations	F. Raiola	535.00	1,062.75	(788.88)	808.87
22201	Ambulance Services	F. Raiola/C. Trahan	6,651.04	274,244.70	(59,632.83)	221,262.91
23113	FM Global Fire Prevention Grant	F. Raiola	24.81	-	-	24.81
30805	Permitting/Enforcement Software	M. Ninteau/L.Painter	1,981.81	10,539.00	-	12,520.81
30901	Maintenance-Sale of property	A. Corsen	4,141.70	126.80	-	4,268.50
40360	Town Square Activities	C. vanZelm	8,630.44	1,086.10	(5,467.84)	4,248.70
40370	Downtown Partnership	C. vanZelm	1,017.87	1,300.00	(1,603.34)	714.53
40372	MDP - Festival on the Green	C. vanZelm	7,878.87	14,730.00	(17,650.74)	4,958.13
40376	Holiday DUI Enforcement	Sgt Timme	-	22,158.50	(23,300.81)	(1,142.31)
40380	Underage Drinking Grant	Sgt Timme	-	9,969.96	(12,863.51)	(2,893.55)
40381	Neighborhood Assist.Act-Energy	L. Painter	13,596.47	-	(5,000.00)	8,596.47
40382	Neighborhood Assist.Act-Water Harves	L. Painter	36,144.71	-	-	36,144.71
40383	Click It or Ticket Program	Sgt Timme	607.84	-	-	607.84
40389	Special Events - Private Duty	C. vanZelm	5,074.46	2,400.00	-	7,474.46
40390	Town Square Concert Series	C. vanZelm	7,055.72	7,500.00	(5,667.35)	8,888.37
40391	Paterson Square Events	C. vanZelm	222.61	40.00	(2.29)	260.32
40397	Beautification Committee	Town Manager	420.65	-	-	420.65
40398	Mansfield Bike Tour	C. vanZelm	4,627.15	250.00	-	4,877.15
40441	Elderly Disabled Responsive Transp	P. Schneider	954.34	400.00	(6,027.08)	(4,672.74)
41236	ACHIEVE	R. Miller	406.47	-	-	406.47
42154	Mansfield Holiday Fund - Key Bank	P. Schneider	550.00	-	-	550.00
42157	Children's Grief Group	P. Schneider	883.80	-	-	883.80
42158	Holiday Fund	P. Schneider	31,424.71	11,302.50	(690.00)	42,037.21
42159	Camperships	P. Schneider	12,264.63	25.00	(2,337.00)	9,952.63
42218	Rec. Program Scholarship Fund	C. Vincente	6,364.10	399.00	-	6,763.10
42219	Local Prevention Council Grant-SERAC	P. Schneider	314.10	5,342.00	(159.86)	5,496.24
42223	SERAC-Mini Opiod Grant 19/20	P. Schneider	-	5,000.00	(3,425.92)	1,574.08
42224	SERAC-PSA Gambling Project	P. Schneider	-	4,500.00	(1,708.21)	2,791.79
42260	General Services - Special Needs	P. Schneider	29,428.99	645.65	(7,493.51)	22,581.13
42301	Senior Programs	P. Schneider	16,812.40	17,302.42	(21,744.88)	12,369.94
42302	Wellness Center Program	P. Schneider	-	-	2.15	2.15
42306	TVCCA Senior Nutrition	P. Schneider	20.00	1,505.00	-	1,525.00
42308	Senior Ctr Veteran's Day	P. Schneider	3,604.69	302.00	(1,045.71)	2,860.98
42309	Senior Ctr - Herrmann Trust	P. Schneider	200.47	-	-	200.47
42311	Senior Newsletter	P. Schneider	2,515.13	144.00	(378.80)	2,280.33
42312	Senior Center Café & Library	P. Schneider	15,707.99	3,411.72	(8,780.74)	10,338.97
43200	Friends of Library	L. McDonough	11,895.45	15,160.00	(13,305.08)	13,750.37
43202	Hall Bequest - Mansfield Public Library	L. McDonough	5,093.79	-	-	5,093.79
43203	Hall Bequest - Doris Davis Garden	L. McDonough	8,071.88	-	-	8,071.88
43204	Library Re-Sale/Contribution	L. McDonough	7,831.96	856.74	(1,113.03)	7,575.67
43332	Library Connection Technology Grant	L. McDonough	3,533.02	996.12	(649.00)	3,880.14
44108	Community Center - Teen Center	C. Vincente	14.34	-	-	14.34
44109	Land Protection Program	S. Chaine	11,867.56	2,340.00	-	14,207.56
44110	Comm Ctr Accessibility	C. Vincente	36.82	-	-	36.82
44120	Mansfield Community Playground	C. Vincente	3.36	-	-	3.36
44121	Bicentennial Pond Trail Design	C. Vincente/J.Kaufman	699.85	-	-	699.85
44122	Mansfield Dog Park	C. Vincente/J.Kaufman	313.25	-	-	313.25
44124	Gawlicki Family Foundation - MCC	C. Vincente	1,543.12	-	(986.42)	556.70
44125	Bill Ryan Memorial Fund	C. Trahan	-	2,200.00	-	2,200.00
44126	Community School of the Arts	C. Trahan	-	5,000.00	(499.50)	4,500.50
60210	CT Association for the Gifted	S. Patwa/C. Trahan	86.93	-	-	86.93
61209	Goodwin Special Ed Donations	S. Muirhead	1,140.00	-	-	1,140.00
62115	MMS Summer School Program	K. Lyman	1,165.45	6,000.00	(12,291.09)	(5,125.64)
62120	Oak Grove School	K. Lyman	1,951.56	7,500.00	(9,669.75)	(218.19)
62144	CT Writing Project	K. Lyman	464.98	-	-	464.98
62145	Enriching Student Achievement	K. Lyman	45,698.34	-	(2,848.40)	42,849.94
62151	Goodwin Donations	K. Lyman	995.27	-	-	995.27
62160	Southeast School Donations	K. Lyman	142.73	-	-	142.73

270 Fund Analysis

2/5/2020

			Balance			Balance
	Activity	Responsible	7/1/2019	Revenues	Expenditures	2/5/2020
62215	MMS Book Fund	K. Lyman	20.00	-	-	20.00
62222	Chris Rogers Award-Junior Robotics	K. Lyman	1.45	-	-	1.45
62263	Special Education Grants/Tuition	S. Patwa/C. Trahan	471,232.44	12,506.57	(1,994.34)	481,744.67
62265	Preschool Tuition	S. Patwa/C. Trahan	51,592.34	-	-	51,592.34
62272	Crepeau MMS Spec. ED.	S. Patwa/C. Trahan	991.40	-	-	991.40
62275	Early Childhood Fund	P. Schneider	4,113.39	-	(571.81)	3,541.58
62276	Goodwin Greenhouse Fund	S. Muirhead	205.12	-	-	205.12
62278	Mohegan Tribe Challenge	M. Seal	360.12	-	-	360.12
62280	Graustein Memorial Fund	P. Schneider	8.55	-	-	8.55
62282	MPS Birthday Book Buddies	K. Lyman	5,608.40	-	(87.26)	5,521.14
62283	Tim Quinn Music Program	K. Lyman	121.77	-	-	121.77
62286	AASL Research Grant-Bark if you can	K. Lyman	40.00	-	-	40.00
62289	Mary Turcotte Fund	K. Lyman	855.00	-	-	855.00
62291	CAS Foundation-Endowment/Flanagar	K. Lyman	140.00	-	-	140.00
62292	Southeast Buddy Bench	K. Lyman	227.77	-	-	227.77
62294	NE Dairy & Food Council Grant	K. Lyman	389.54	-	-	389.54
62297	IMLS Sparks Grant	K. Lyman	5.07	-	-	5.07
62410	Rachel Leclerc Spec. Education Fund	K. Lyman	1,112.02	1,000.00	-	2,112.02
63104	Farm Viability Grant	K. Lyman	-	(31,868.51)	-	(31,868.51)
63403	Suzuki	B. Vaughn/BOE	31,895.90	13,400.00	(19,121.96)	26,173.94
63404	Dorothy C. Goodwin Program	S. Muirhead	554.90	-	-	554.90
63405	School Use Fund (62609)	K. Lyman	8,871.16	-	-	8,871.16
84135	Town Square	C. vanZelm	13,265.73	-	-	13,265.73
			829,687.56	454,698.77	(290,012.15)	1,162,417.76

**Town of Mansfield
Serial Bonds Summary
Schools and Town
as of December 31, 2019**

	Schools	Town	Total
Balance at July 1, 2019	\$ 1,434,000	\$ 7,441,000	\$8,875,000
Issued During Period			
Retired During Period			
Balance at December 31, 2019	\$ 1,434,000	\$ 7,441,000	\$8,875,000

Changes in Bonds and Notes Outstanding

	Serial Bonds	BAN's	Promissory Note	Total
Balance at July 1, 2019	\$ 8,875,000	\$ -	\$ -	\$8,875,000
Debt Issued				
Debt Retired				
Balance at December 31, 2019	\$ 8,875,000	\$ -	\$ -	\$8,875,000

Description	Original Amount	Payment Date		Bonds	BAN's	Total
		P & I	I			
2011 Town General Oblig. Bond	1,485,000	3/15	9/15	771,500		771,500
2011 Town Sewer Purpose Bond	330,000	3/15	9/15	187,500		187,500
2011 School General Oblig. Bond	1,025,000	3/15	9/15	561,000		561,000
2019 Town General Oblig. Bond	482,000	3/1	9/1	482,000		482,000
2019 Town Sewer Purpose Bond	6,000,000	3/1	9/1	6,000,000		6,000,000
2019 School General Oblig. Bond	873,000	3/1	9/1	873,000		873,000
	\$10,195,000			\$8,875,000	\$ -	\$8,875,000

Town of Mansfield
Detail of Debt Outstanding
Schools and Town
As of December 31, 2019

	Original Amount	Balance 12/31/19
Schools:		
Consists of -		
2011 General Obligation Bonds:		
MMS Heating Conversion	\$ 1,025,000	\$ 561,000
2019 General Obligation Bonds:		
MMS Gymnasium Renovation	873,000	873,000
	1,898,000	1,434,000
Schools Outstanding Debt		
Town:		
Consists of -		
2011 General Obligation Bonds:		
Community Center Air Conditioning	173,620	95,500
Hunting Lodge Road Bikeway	105,250	56,000
Salt Storage Shed	263,130	143,000
Storrs Rd/Flaherty Rd Streetscape Improvements	302,000	164,000
Various Equipment Purchases	93,000	23,000
Facility Improvements	40,000	10,000
Transportation Facility Improvements	130,000	73,000
Stone Mill Rd/Laurel Lane Bridge Replacements	378,000	207,000
2019 General Obligation Bonds:		
Open Space	482,000	482,000
2011 Sewer Purpose Obligation Bonds:		
Four Corners Sewer Design	330,000	187,500
2019 Sewer Purpose Obligation Bonds:		
Four Corners Sewer Project	6,000,000	6,000,000
	8,297,000	7,441,000
Town Outstanding Debt		
Total Debt Outstanding	\$ 10,195,000	\$ 8,875,000

**Town of Mansfield
Summary of Investments
December 31, 2019**

Health Insurance Fund

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 12/31/19
State Treasurer	\$ 2,642,304	1.720	Various	Various	\$ 3,908
Total Accrued Interest @ 12/31/19					\$ 3,908
Interest Received 7/1/19 - 12/31/19					<u>23,155</u>
Total Interest, Health Insurance Fund @ 12/31/19					<u>\$ 27,063</u>

All Other Funds

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 12/31/19
State Treasurer	\$ 24,162,039	1.720	Various	Various	\$ 35,070
Total Accrued Interest @ 12/31/19					\$ 35,070
Interest Received 7/1/19 - 12/31/19					<u>257,597</u>
Total Interest, General Fund, 12/31/19					<u>\$ 292,667</u>

Town of Mansfield
Memo

DATE January 15th, 2020

To: John Carrington, Town Manager
Cherie Trahan, Director of Finance

From: Jerl Casey, Collector of Revenue

Subject: Amounts and % of Collections for 7/01/2019 to 12/31/2019 comparable to 7/01/2018 to 12/31/2018 and 7/01/2017 to 12/31/2017

	GRAND LIST			PAID	% PAID	OPEN BALANCE	
	2018	ADJUSTMENTS	ADJUSTED LIST			AS OF 9/30/2019	% OPEN
RE	26,062,113.97	(10,064.64)	26,052,049.33	(16,847,414.46)	65%	9,204,634.87	35.3%
STORRS CENTER RE	3,188,745.99	-	3,188,745.99	(1,677,674.87)	53%	1,511,071.12	47.4%
PER	2,199,811.17	(1,092.34)	2,198,718.83	(1,315,675.62)	60%	883,043.21	40.2%
STORRS CENTER PP	158,984.85	-	158,984.85	(105,720.22)	66%	53,264.63	33.5%
MV	2,527,906.01	(33,463.81)	2,494,442.20	(2,270,280.91)	91%	224,161.29	9.0%
DUE	34,137,561.99	(44,620.79)	34,092,941.20	(22,216,766.08)	65%	11,876,175.12	34.8%
MVS			0				
TOTAL	34,137,561.99	(44,620.79)	34,092,941.20	(22,216,766.08)	65%	11,876,175.12	34.8%
PRIOR YEARS COLLECTION July 1, 2019 to June 30, 2020							
Suspense Collections		3,209.26		Suspense Interest Less Fees		2,228.53	
Prior Years Taxes		<u>90,786.44</u>		Interest and Lien Fees		<u>76,504.22</u>	
		<u>93,995.70</u>				<u>78,732.75</u>	

	GRAND LIST			PAID	% PAID	OPEN BALANCE	
	2017	ADJUSTMENTS	ADJUSTED LIST			AS OF 09/30/2018	% OPEN
RE	25,536,188	23,787	25,559,975	(15,213,091)	59.5%	10,346,884	40.5%
STORRS CENTER RE	3,109,211	-	3,109,211	(1,661,055)	53.4%	1,448,156	46.6%
PER	2,114,771.81	(1,872)	2,112,900	(1,262,529)	59.8%	850,371	40.2%
STORRS CENTER PP	161,608	-	161,608	(137,137)	84.9%	24,471	15.1%
MV	2,528,791	(24,585)	2,504,206	(2,282,534)	91.1%	221,672	8.9%
DUE	33,450,570	(2,669)	33,447,901	(20,556,347)	61.5%	12,891,554	38.5%
MVS	-	-	-				
TOTAL	33,450,570	(2,669)	33,447,901	(20,556,347)	61.5%	12,891,554	38.5%
PRIOR YEARS COLLECTION July 1, 2018 to June 30, 2019							
Suspense Collections		7,100		Suspense Interest Less Fees		4,701	
Prior Years Taxes		<u>207,373</u>		Interest and Lien Fees		<u>111,000</u>	
		<u>214,473</u>				<u>115,701</u>	

	GRAND LIST			PAID	% PAID	OPEN BALANCE	
	2016	ADJUSTMENTS	ADJUSTED LIST			AS OF 09/30/2017	% OPEN
RE	25,170,537	19,240	25,189,777	(16,546,595)	65.7%	8,643,183	34.3%
STORRS CENTER RE	3,031,058	-	3,031,058	(1,998,676)	65.9%	1,032,382	34.1%
PER	2,133,034.40	(775)	2,132,259	(1,268,973)	59.5%	863,287	40.5%
STORRS CENTER PP	189,089	-	189,089	(142,594)	75.4%	46,495	24.6%
MV	2,415,567	(24,128)	2,391,439	(2,203,479)	92.1%	187,961	7.9%
DUE	32,939,286	(5,663)	32,933,623	(22,160,316)	67.3%	10,773,307	32.7%
MVS	-	-	-		#DIV/0!	-	#DIV/0!
TOTAL	32,939,286	(5,663)	32,933,623	(22,160,316)	67.3%	10,773,307	32.7%
PRIOR YEARS COLLECTION July 1, 2017 to June 30, 2018							
Suspense Collections		7,403		Suspense Interest Less Fees		6,888	
Prior Years Taxes		<u>184,108</u>		Interest and Lien Fees		<u>113,383</u>	
		<u>191,511</u>				<u>120,271</u>	

Notes: Tax Collections for FY 19/20 are ahead of the total % paid as the previous 2 years.

Town of Mansfield
Revenue Summary by Source

Fiscal Year: 2020 to 2020 for Dates from 01-Jul-2019 to 31-Dec-2019

Account and Description	Appropriation	Appropriation Adj	Debit Amounts	Credit Amounts	Ending Balance	% Rec'd	Activity
111 GENERAL FUND - TOWN							
Taxes and Related Items							
40101 Current Year Levy	(31,145,894.00)	.00	86,385.45	22,378,520.88	(8,853,758.57)	71.57	22,292,135.43
40102 Prior Year Levy	(200,000.00)	.00	102,403.33	188,932.96	(113,470.37)	43.27	86,529.63
40103 Interest & Lien Fees	(180,000.00)	.00	184.76	76,633.86	(103,550.90)	42.47	76,449.10
40104 Motor Vehicle Supplement	(300,000.00)	.00	339.99	6,898.53	(293,441.46)	2.19	6,558.54
40105 Susp. Coll. Taxes - Trnsc.	(8,000.00)	.00	.00	2,526.46	(5,473.54)	31.58	2,526.46
40106 Susp. Coll. Int. - Trnsc.	(7,000.00)	.00	.00	1,887.43	(5,112.57)	26.96	1,887.43
40109 Collection Fees	(25,000.00)	.00	.00	11,034.00	(13,966.00)	44.14	11,034.00
40110 CURRENT YR LEVY - STORRS CTR	(3,456,526.00)	.00	.00	.00	(3,456,526.00)	.00	.00
40111 CURRENT YR LEVY-STORRS CTR-ABATEMENT	554,000.00	.00	.00	.00	554,000.00	.00	.00
Total Taxes and Related Items	(34,768,420.00)	.00	189,313.53	22,666,434.12	(12,291,299.41)	64.65	22,477,120.59
Licenses and Permits							
40201 Misc Licenses & Permits	(3,490.00)	.00	.00	1,815.00	(1,675.00)	52.01	1,815.00
40202 Sport Licenses	(200.00)	.00	.00	38.00	(162.00)	19.00	38.00
40203 Dog Licenses	(8,200.00)	.00	(4,787.00)	2,159.50	(1,253.50)	84.71	6,946.50
40204 Conveyance Tax	(150,000.00)	.00	15.00	77,668.98	(72,346.02)	51.77	77,653.98
40210 Subdivision Permits	(225.00)	.00	500.00	500.00	(225.00)	.00	.00
40211 Zoning/Special Permits	(15,000.00)	.00	400.00	8,540.00	(6,860.00)	54.27	8,140.00
40212 Zba Applications	(800.00)	.00	.00	1,200.00	400.00	150.00	1,200.00
40214 Iwa Permits	(4,500.00)	.00	.00	4,017.00	(483.00)	89.27	4,017.00
40223 Sewer Permits	.00	.00	.00	100.00	100.00	.00	100.00
40224 Road Permits	(1,500.00)	.00	.00	700.00	(800.00)	46.67	700.00
40230 Building Permits	(175,000.00)	.00	56.88	145,171.02	(29,885.86)	82.92	145,114.14
40231 Adm Cost Reimb-permits	(200.00)	.00	.00	118.00	(82.00)	59.00	118.00
40232 Housing Code Permits	(143,800.00)	.00	25.00	102,926.00	(40,899.00)	71.56	102,901.00
40234 Landlord Registrations	(1,000.00)	.00	25.00	1,055.00	30.00	103.00	1,030.00
Total Licenses and Permits	(503,915.00)	.00	(3,765.12)	346,008.50	(154,141.38)	69.41	349,773.62
Fed. Support Gov							
40352 Payment In Lieu Of Taxes	(4,600.00)	.00	.00	.00	(4,600.00)	.00	.00
Total Fed. Support Gov	(4,600.00)	.00	.00	.00	(4,600.00)	.00	.00
State Support Education							
40401 Education Assistance	(9,229,100.00)	.00	.00	2,390,274.00	(6,838,826.00)	25.90	2,390,274.00
Total State Support Education	(9,229,100.00)	.00	.00	2,390,274.00	(6,838,826.00)	25.90	2,390,274.00
State Support Gov							
40449 PILOT - COLLEGES/HOSPITALS	.00	.00	.00	7,583.00	7,583.00	.00	7,583.00
40450 State Support - Town	(200.00)	.00	.00	.00	(200.00)	.00	.00
40451 Pilot - State Property	(5,566,520.00)	.00	.00	5,566,517.00	(3.00)	100.00	5,566,517.00
40452 PILOT - SELECT PAYMENT	(2,630,450.00)	.00	.00	2,630,447.00	(3.00)	100.00	2,630,447.00
40454 CIRCUIT COURT - STATE TICKETS	(500.00)	.00	.00	550.00	50.00	110.00	550.00
40457 Library - Connecticutcard/ill	(12,200.00)	.00	.00	.00	(12,200.00)	.00	.00

Town of Mansfield
Revenue Summary by Source

Fiscal Year: 2020 to 2020 for Dates from 01-Jul-2019 to 31-Dec-2019

Account and Description	Appropriation	Appropriation Adj	Debit Amounts	Credit Amounts	Ending Balance	% Rec'd	Activity
40462 Disability Exempt Reimb	(1,000.00)	.00	.00	870.68	(129.32)	87.07	870.68
40465 Emerg Mgmt Performance Grant	(12,900.00)	.00	26,010.00	.00	(38,910.00)	(201.63)	(26,010.00)
40469 Veterans Reimb	(6,400.00)	.00	.00	6,464.28	64.28	101.00	6,464.28
40471 MUNICIPAL STABILIZATION GRANT	(661,280.00)	.00	.00	661,283.00	3.00	100.00	661,283.00
40494 Judicial Revenue Distribution	(9,000.00)	.00	.00	4,250.00	(4,750.00)	47.22	4,250.00
40496 PILOT - HOLINKO ESTATES	.00	.00	7,500.00	7,500.00	.00	.00	.00
40551 Pilot - Senior Housing	.00	.00	18,627.00	18,627.00	.00	.00	.00
Total State Support Gov	(8,900,450.00)	.00	52,137.00	8,904,091.96	(48,495.04)	99.46	8,851,954.96
Charge for Services							
40610 Recording	(50,000.00)	.00	126.00	28,944.00	(21,182.00)	57.64	28,818.00
40611 Copies Of Records	(12,965.00)	.00	463.25	7,923.75	(5,504.50)	57.54	7,460.50
40612 Vital Statistics	(12,000.00)	.00	.00	7,624.00	(4,376.00)	63.53	7,624.00
40620 Police Service	(44,200.00)	.00	26,488.16	21,592.93	(49,095.23)	(11.08)	(4,895.23)
40622 Redemption/Release Fees	(2,000.00)	.00	.00	320.00	(1,680.00)	16.00	320.00
40625 Animal Adoption Fees	(270.00)	.00	.00	205.00	(65.00)	75.93	205.00
40640 Lost & Damaged Books/materials	(1,930.00)	.00	.00	687.25	(1,242.75)	35.61	687.25
40641 FINES ON OVERDUE BOOKS	(4,400.00)	.00	.00	587.44	(3,812.56)	13.35	587.44
44 PARKING PLAN REVIEW FEE	(500.00)	.00	35.00	700.00	165.00	133.00	665.00
50 Blue Prints	(200.00)	.00	.00	520.00	320.00	260.00	520.00
40663 Zoning Regulations	(50.00)	.00	.00	34.00	(16.00)	68.00	34.00
40671 Day Care Grounds Maintenance	(19,160.00)	.00	.00	9,580.00	(9,580.00)	50.00	9,580.00
40674 Charge for Services	(6,000.00)	.00	240.00	2,229.72	(4,010.28)	33.16	1,989.72
40678 Celeron Sq Assoc Bikepath Main	(2,700.00)	.00	.00	.00	(2,700.00)	.00	.00
40683 Sale of Merchandise	(100.00)	.00	.00	.00	(100.00)	.00	.00
40684 Cash Overage/Shortage	.00	.00	5.00	10.00	5.00	.00	5.00
40699 Fire Safety Code Fees	(15,000.00)	.00	.00	44,575.88	29,575.88	297.17	44,575.88
40751 NOTARY FEES	.00	.00	.00	55.00	55.00	.00	55.00
Total Charge for Services	(171,475.00)	.00	27,357.41	125,588.97	(73,243.44)	57.29	98,231.56
Fines and Forfeitures							
40702 Parking Tickets - Town	(4,500.00)	.00	60.00	.00	(4,560.00)	(1.33)	(60.00)
40705 TOWN PARKING FINES-STORRS CENTER	.00	.00	48,467.55	52,483.25	4,015.70	.00	4,015.70
40711 Landlord Registration Penalty	(100.00)	.00	.00	.00	(100.00)	.00	.00
40713 NUISANCE ORDINANCE	.00	.00	250.00	8,580.00	8,330.00	.00	8,330.00
40715 Ordinance Violation Penalty	(29,060.00)	.00	.00	9,268.35	(19,791.65)	31.89	9,268.35
40717 Possession Alcohol Ordinance	.00	.00	.00	270.00	270.00	.00	270.00
40723 CITATIONS AND FINES	(300.00)	.00	.00	.00	(300.00)	.00	.00
Total Fines and Forfeitures	(33,960.00)	.00	48,777.55	70,601.60	(12,135.95)	64.26	21,824.05
Miscellaneous							
40807 Rent - Town Hall	.00	.00	.00	400.00	400.00	.00	400.00
40817 Telecom Services Payment	(41,000.00)	.00	.00	.00	(41,000.00)	.00	.00
40820 Interest Income	(200,000.00)	.00	354.67	257,951.25	57,596.58	128.80	257,596.58
40890 Other	(2,500.00)	.00	.00	5,980.45	3,480.45	239.22	5,980.45
40895 CONSULTANT FEES REIMBURSEMENT	(15,000.00)	.00	.00	31,415.00	16,415.00	209.43	31,415.00
Total Miscellaneous	(258,500.00)	.00	354.67	295,746.70	36,892.03	114.27	295,392.03

Town of Mansfield
Revenue Summary by Source

Fiscal Year: 2020 to 2020 for Dates from 01-Jul-2019 to 31-Dec-2019

Account and Description	Appropriation	Appropriation Adj	Debit Amounts	Credit Amounts	Ending Balance	% Rec'd	Activity
Operating Transfers In							
40928 School Cafeteria	(2,550.00)	.00	.00	1,275.00	(1,275.00)	50.00	1,275.00
Total Operating Transfers In	(2,550.00)	.00	.00	1,275.00	(1,275.00)	50.00	1,275.00
Total 111 GENERAL FUND - TOWN	(53,872,970.00)	.00	314,175.04	34,800,020.85	(19,387,124.19)	64.01	34,485,845.81
*** Grand Total ***	(53,872,970.00)	.00	314,175.04	34,800,020.85	(19,387,124.19)	64.01	34,485,845.81

==== Selection Legend =====

Account Type: R
FY: 2020 to 2020
Trx. Date: 01-Jul-2019 to 31-Dec-2019
From Fund: 111 to 111
Acc 07 Sub Type: CP
lin 07 L OBJ4elecatt_desc is gendes from fntab:glect4.tab keys are kOBJ4 OBJ4elecatt

Town of Mansfield
Expenditure Summary by Activity

Fiscal Year: 2020 to 2020 for Dates from 01-Jul-2019 to 31-Dec-2019

Account and Description	Appropriation	Appropriation Adj	Encumbrances	Expenditures	Remaining Balance	% Used
111 GENERAL FUND - TOWN						
General Government						
11100 Legislative	105,720.00	.00	2,600.00	84,454.89	18,665.11	82.35
12100 Municipal Management	.00	.00	.00	888.94	(888.94)	.00
12200 MUNICIPAL MANAGEMENT/HUMAN RESOURCES	352,860.00	.00	4,654.92	299,405.64	48,799.44	86.17
13100 Town Attorney	85,000.00	.00	27,347.60	35,152.40	22,500.00	73.53
13200 Probate	10,190.00	.00	.00	10,185.33	4.67	99.95
14200 Registrars	.00	.00	.00	535.00	(535.00)	.00
15100 Town Clerk	228,150.00	.00	7,700.00	106,649.06	113,800.94	50.12
15200 General Elections	123,580.00	.00	1,595.00	39,819.96	82,165.04	33.51
16100 Finance Administration	461,950.00	.00	.00	261,492.43	200,457.57	56.61
16300 Revenue Collections	185,640.00	.00	1,173.25	90,305.46	94,161.29	49.28
16402 Property Assessment	254,420.00	.00	89.57	127,470.16	126,860.27	50.14
16510 Central Copying	.00	.00	.00	831.90	(831.90)	.00
16511 Central Services	61,100.00	.00	821.31	37,934.58	22,344.11	63.43
16600 Information Technology	209,860.00	.00	.00	124,152.87	85,707.13	59.16
General Government	2,078,470.00	.00	45,981.65	1,219,278.62	813,209.73	60.88
Public Safety						
21200 Police Services	1,984,200.00	.00	36.91	45,024.29	1,939,138.80	2.27
21300 Animal Control	128,770.00	.00	170.30	49,565.64	79,034.06	38.62
22101 FIRE PREVENTION	211,690.00	.00	13,452.68	88,037.26	110,200.06	47.94
22160 Fire & Emergency Services	2,238,680.00	.00	85,024.06	1,020,613.17	1,133,042.77	49.39
23100 Emergency Management	71,930.00	.00	.00	30,904.70	41,025.30	42.97
Total Public Safety	4,635,270.00	.00	98,683.95	1,234,145.06	3,302,440.99	28.75
Public Works						
30200 PW ADMIN/SUPERV/OPERATIONS	1,657,100.00	.00	38,460.46	764,281.19	854,358.35	48.44
30300 Road Services	.00	.00	.00	22,970.42	(22,970.42)	.00
30400 Grounds Maintenance	.00	.00	.00	7,436.67	(7,436.67)	.00
30600 Equipment Maintenance	535,200.00	.00	95,357.66	261,535.46	178,306.88	66.68
30700 Engineering	209,110.00	.00	.00	50,747.92	158,362.08	24.27
30900 Facilities Management	947,610.00	.00	98,742.18	424,462.34	424,405.48	55.21
Total Public Works	3,349,020.00	.00	232,560.30	1,531,434.00	1,585,025.70	52.67
Community Services						
41200 Health Regulation & Inspec.	140,440.00	.00	.00	70,221.52	70,218.48	50.00
42100 HUMAN SERVICES	818,690.00	.00	1,842.61	385,389.30	431,458.09	47.30
43100 Library Services	819,220.00	.00	37,480.86	398,013.93	383,725.21	53.16
45000 GRANTS TO AREA AGENCIES	45,800.00	.00	.00	45,800.00	.00	100.00

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Town of Mansfield
Expenditure Summary by Activity

Fiscal Year: 2020 to 2020 for Dates from 01-Jul-2019 to 31-Dec-2019

Account and Description	Appropriation	Appropriation Adj	Encumbrances	Expenditures	Remaining Balance	% Used
Total Community Services	1,824,150.00	.00	39,323.47	899,424.75	885,401.78	51.46
Community Development						
30800 Building Inspection	393,270.00	.00	1,575.00	195,405.39	196,289.61	50.09
51100 PLANNING & DEVELOPMENT	377,010.00	.00	20,162.02	162,867.85	193,980.13	48.55
58000 Boards and Commissions	4,450.00	.00	.00	573.40	3,876.60	12.89
Total Community Development	774,730.00	.00	21,737.02	358,846.64	394,146.34	49.13
Town-Wide Expenditures						
71000 Employee Benefits	2,842,610.00	.00	78,093.81	1,483,397.51	1,281,118.68	54.93
72000 INSURANCE (LAP)	199,250.00	.00	97,437.07	102,243.93	(431.00)	100.22
73000 Contingency	329,360.00	.00	.00	.00	329,360.00	.00
7-57 Town-Wide Expenditures	3,371,220.00	.00	175,530.88	1,585,641.44	1,610,047.68	52.24
Other Financing						
92000 Other Financing Uses	3,093,820.00	.00	.00	1,546,910.00	1,546,910.00	50.00
Total Other Financing	3,093,820.00	.00	.00	1,546,910.00	1,546,910.00	50.00
Total 111 GENERAL FUND - TOWN	19,126,680.00	.00	613,817.27	8,375,680.51	10,137,182.22	47.00
*** Grand Total ***	19,126,680.00	.00	613,817.27	8,375,680.51	10,137,182.22	47.00

==== Selection Legend =====

Account Type: E
FY: 2020 to 2020
Trx. Date: 01-Jul-2019 to 31-Dec-2019
From Fund: 111 to 111
Account Sub Type: P
link NULL DEP4elecatt_desc is gendes from fntab:glelect4.tab keys are KDEP4 DEP4elecatt

Town of Mansfield
Expenditure Summary by Activity

Fiscal Year: 2020 to 2020 for Dates from 01-Jul-2019 to 31-Dec-2019

Account and Description	Appropriation	Appropriation Adj	Encumbrances	Expenditures	Remaining Balance	% Used
112 GENERAL FUND - MANSFIELD BOARD						
GENERAL INSTRUCTIONAL PROG						
61101 GENERAL INSTRUCTION	7,870,850.00	(122,220.00)	.00	2,804,129.63	4,944,500.37	36.19
61102 English	60,460.00	.00	7,843.49	25,274.57	27,341.94	54.78
61104 World Languages	8,170.00	.00	980.60	3,641.91	3,547.49	56.58
61105 Health & Safety	5,940.00	.00	14.26	2,856.42	3,069.32	48.33
61106 Physical Education	14,640.00	.00	59.00	5,127.98	9,453.02	35.43
61107 Art	16,540.00	.00	228.89	4,294.56	12,016.55	27.35
61108 Mathematics	21,390.00	.00	25,469.85	12,567.00	(16,646.85)	177.83
61109 Music	38,700.00	380.00	2,199.03	5,992.53	30,888.44	20.96
61110 Science	29,290.00	.00	1,781.27	10,045.84	17,462.89	40.38
61111 Social Studies	17,020.00	.00	230.00	4,312.67	12,477.33	26.69
61115 Information Technology	209,090.00	.00	11,173.63	182,089.02	15,827.35	92.43
61122 LIFE & CONSUMER SCIENCE	9,580.00	.00	1,749.75	3,829.37	4,000.88	58.24
61123 Technology Education	16,750.00	.00	1,938.35	8,419.96	6,391.69	61.84
7 - GENERAL INSTRUCTIONAL PROG	8,318,420.00	(121,840.00)	53,668.12	3,072,581.46	5,070,330.42	38.14
Special Educ. Programs						
61201 Special Ed Instruction	1,662,900.00	(43,830.00)	3,180.07	572,776.54	1,043,113.39	35.57
61202 Enrichment	485,710.00	.00	788.32	165,053.97	319,867.71	34.14
61204 PRE-KINDERGARTEN	382,390.00	(500.00)	.00	142,122.60	239,767.40	37.22
Total Special Educ. Programs	2,531,000.00	(44,330.00)	3,968.39	879,953.11	1,602,748.50	35.55
Culturally Disadv Pupil						
61310 Remedial Reading/Math	378,760.00	.00	418.00	153,716.66	224,625.34	40.70
Total Culturally Disadv Pupil	378,760.00	.00	418.00	153,716.66	224,625.34	40.70
Summer School-Free Only						
61400 Summer School	65,000.00	.00	.00	40,689.33	24,310.67	62.60
Total Summer School-Free Only	65,000.00	.00	.00	40,689.33	24,310.67	62.60
Tuition Payments						
61600 Tuition Payments	367,000.00	.00	182,704.40	131,127.00	53,168.60	85.51

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Town of Mansfield
Expenditure Summary by Activity

Fiscal Year: 2020 to 2020 for Dates from 01-Jul-2019 to 31-Dec-2019

Account and Description	Appropriation	Appropriation Adj	Encumbrances	Expenditures	Remaining Balance	% Used
Total Tuition Payments	367,000.00	.00	182,704.40	131,127.00	53,168.60	85.51
Central Serv Instr Supp 61900 CENTRAL SERVICES	82,610.00	.00	11,185.23	53,483.21	17,941.56	78.28
Total Central Serv Instr Supp	82,610.00	.00	11,185.23	53,483.21	17,941.56	78.28
Support Serv-Students						
62102 SCHOOL COUNSELING	191,990.00	.00	301.90	75,449.78	116,238.32	39.46
62103 Health Services	237,330.00	.00	38.44	90,341.05	146,950.51	38.08
62104 Outside Eval/Contracted Serv	233,000.00	.00	124,756.40	53,833.36	54,410.24	76.65
62105 SPEECH AND LANGUAGE	161,490.00	(7,910.00)	1,174.31	110,201.13	42,204.56	72.52
62108 Psychological Services	328,530.00	(41,470.00)	964.82	102,983.74	183,111.44	36.21
60 Support Serv-Students	1,152,340.00	(49,380.00)	127,235.87	432,809.06	542,915.07	50.78
Improv-Instr Services						
62201 Curriculum Development	160,300.00	.00	10,168.99	79,357.96	70,773.05	55.85
62202 Professional Development	34,460.00	.00	7,458.00	17,075.42	9,926.58	71.19
Total Improv-Instr Services	194,760.00	.00	17,626.99	96,433.38	80,699.63	58.57
Educ Media Services						
62302 Media Services	67,010.00	.00	5,675.00	10,196.54	51,138.46	23.69
62310 Library	336,270.00	(3,690.00)	8,434.05	121,027.75	203,118.20	38.93
Total Educ Media Services	403,280.00	(3,690.00)	14,109.05	131,224.29	254,256.66	36.37
General Administration						
62401 Board Of Education	407,730.00	(7,900.00)	44,436.71	155,197.98	200,195.31	49.93
62402 Superintendent's Office	426,840.00	8,720.00	11,937.97	230,657.23	192,964.80	55.70
62404 Special Education Admin	292,920.00	.00	15,628.95	145,892.74	131,398.31	55.14
Total General Administration	1,127,490.00	820.00	72,003.63	531,747.95	524,558.42	53.51
School Based Admin						
62520 Principals' Office Services	1,259,810.00	5,810.00	2,118.26	636,525.97	626,975.77	50.46
62521 Support Services - Central	12,700.00	.00	758.00	2,723.82	9,218.18	27.42

Town of Mansfield
Expenditure Summary by Activity

Fiscal Year: 2020 to 2020 for Dates from 01-Jul-2019 to 31-Dec-2019

Account and Description	Appropriation	Appropriation Adj	Encumbrances	Expenditures	Remaining Balance	% Used
62523 Field Studies	13,500.00	.00	242.56	.00	13,257.44	1.80
Total School Based Admin	1,286,010.00	5,810.00	3,118.82	639,249.79	649,451.39	49.73
Fiscal Serv/Bus Support						
62601 Business Management	562,100.00	.00	42,507.50	278,672.50	240,920.00	57.14
Total Fiscal Serv/Bus Support	562,100.00	.00	42,507.50	278,672.50	240,920.00	57.14
Plant Oper & Maint Serv						
62710 Plant Operations - Building	1,547,880.00	12,610.00	76,813.94	816,798.42	666,877.64	57.27
Total Plant Oper & Maint Serv	1,547,880.00	12,610.00	76,813.94	816,798.42	666,877.64	57.27
Student Transp Service						
62801 Regular Transportation	995,330.00	.00	690,259.59	516,703.04	(211,632.63)	121.26
62802 Spec Ed Transportation	150,000.00	.00	98,919.22	35,101.92	15,978.86	89.35
Total Student Transp Service	1,145,330.00	.00	789,178.81	551,804.96	(195,653.77)	117.08
Enterprise Activities						
63430 After School Program	43,830.00	.00	125.00	9,839.97	33,865.03	22.74
63440 Athletic Program	38,690.00	.00	1,470.26	13,014.23	24,205.51	37.44
Total Enterprise Activities	82,520.00	.00	1,595.26	22,854.20	58,070.54	29.63
Employee Benefits						
68000 Employee Benefits	4,210,950.00	.00	29,949.84	2,077,742.86	2,103,257.30	50.05
Total Employee Benefits	4,210,950.00	.00	29,949.84	2,077,742.86	2,103,257.30	50.05
Transfer Out-Other Fund						
69000 Transfers Out To Other Funds	182,400.00	200,000.00	.00	91,200.00	291,200.00	23.85
Total Transfer Out-Other Fund	182,400.00	200,000.00	.00	91,200.00	291,200.00	23.85

Town of Mansfield
Expenditure Summary by Activity

Fiscal Year: 2020 to 2020 for Dates from 01-Jul-2019 to 31-Dec-2019

Account and Description	Appropriation	Appropriation Adj	Encumbrances	Expenditures	Remaining Balance	% Used
Total 112 GENERAL FUND - MANSFIELD BOARD	23,637,850.00	.00	1,426,083.85	10,002,088.18	12,209,677.97	48.35
*** Grand Total ***	23,637,850.00	.00	1,426,083.85	10,002,088.18	12,209,677.97	48.35

==== Selection Legend =====

Account Type: E
 FY: 2020 to 2020
 Trx. Date: 01-Jul-2019 to 31-Dec-2019
 From Fund: 112 to 112
 Account Sub Type: P
 link NULL DEP4elecater_desc is gendes from fntab:glelect4.tab keys are kDEP4 DEP4elecater