



Town of Mansfield Financial and Operational Controls Assessment
Municipal Analysis and Comparison
Version 2 – April 2015

Prepared By:
Jeff Ziplow
Sam Weil

BlumShapiro

Background:

Accounting | Tax | Business Consulting

Town of Mansfield Financial and Operational Controls Assessment Municipal Analysis

As part of the Financial and Operational Controls Assessment project, BlumShapiro evaluated the Town of Mansfield's Finance Department in comparison to ten (10) other municipalities in Connecticut. BlumShapiro obtained and evaluated the following comparison information for each town:

1. Town Population
 - a. Note: Mansfield's population is approximately 13,500 when on-campus students are not considered
2. Total Municipal and School District 2014-15 Budget Information
 - a. Note: Mansfield's represented budget does not include approximately \$6 million in grant funds annually
3. Shared Services Environment
4. Total Number of Financial Staff for both the Municipality and School District
(please see the Appendix for position detail)
 - a. Note: BlumShapiro included staff members that were involved in performing financially relevant operations or that were assigned to support finance staff as part of their daily tasks (ex: Finance Office Secretaries).
5. Salaries and Benefits of Financial Staff
 - a. Note: Due to the confidentiality of some benefits information, BlumShapiro was unable to obtain exact benefits data from the other municipalities. Therefore we used a benefits multiplier of 39% for all salaries to calculate benefits totals for the rest of the towns.
6. Financial Services for Other Entities

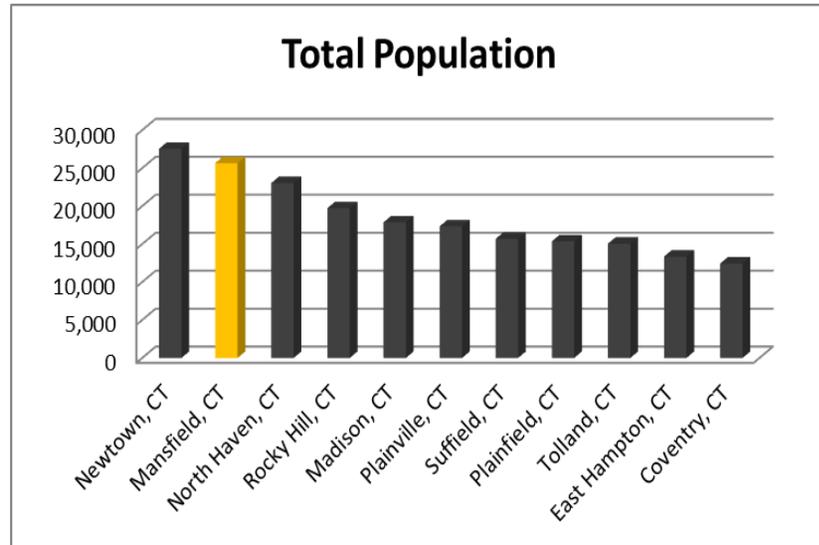
	Town	Shared Services?	Total Budget 2014-15	Population	Number of Finance Staff
1	Newtown, CT	Yes	\$111,066,204	27,543	12
2	North Haven, CT	Yes	\$88,857,841	23,035	15
3	Madison, CT	Yes	\$75,751,043	17,858	8
4	Rocky Hill, CT	No	\$70,894,850	19,729	9
5	Mansfield, CT	Yes	\$57,112,694	25,648	7
6	Plainville, CT	Yes	\$55,424,977	17,328	5
7	Suffield, CT	No	\$55,300,389	15,692	7
8	Tolland, CT	No	\$53,175,832	15,052	9
9	Plainfield, CT	No	\$45,193,803	15,358	7
10	East Hampton, CT	Yes	\$40,285,926	13,352	7
11	Coventry, CT	No	\$39,088,204	12,435	6

**Town of Mansfield Financial and Operational Controls Assessment
Municipal Analysis**

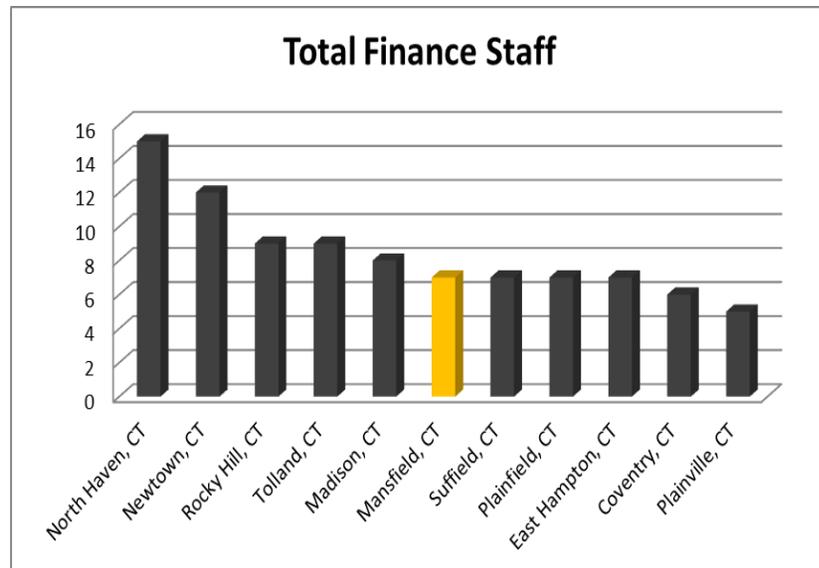
Initial Comparison:

BlumShapiro performed a comparison of population, financial staff and budget on the following pages.

	Town	Shared Services?	Population
1	Newtown, CT	Yes	27,543
2	Mansfield, CT	Yes	25,648
3	North Haven, CT	Yes	23,035
4	Rocky Hill, CT	No	19,729
5	Madison, CT	Yes	17,858
6	Plainville, CT	Yes	17,328
7	Suffield, CT	No	15,692
8	Plainfield, CT	No	15,358
9	Tolland, CT	No	15,052
10	East Hampton, CT	Yes	13,352
11	Coventry, CT	No	12,435



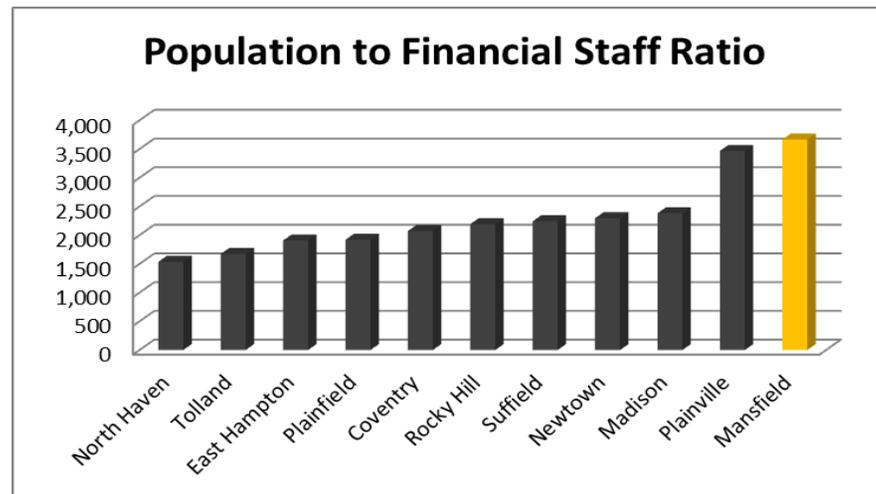
	Town	Shared Services?	Number of Finance Staff
1	North Haven, CT	Yes	15
2	Newtown, CT	Yes	12
3a	Rocky Hill, CT	No	9
3b	Tolland, CT	No	9
5	Madison, CT	Yes	8
6a	Mansfield, CT	Yes	7
6b	Suffield, CT	No	7
6c	Plainfield, CT	No	7
6d	East Hampton, CT	Yes	7
10	Coventry, CT	No	6
11	Plainville, CT	Yes	5



**Town of Mansfield Financial and Operational Controls Assessment
Municipal Analysis**

BlumShapiro evaluated town populations against the number of respective financial staff. Mansfield has the lowest financial staff-to-population ratio compared to the other municipalities.

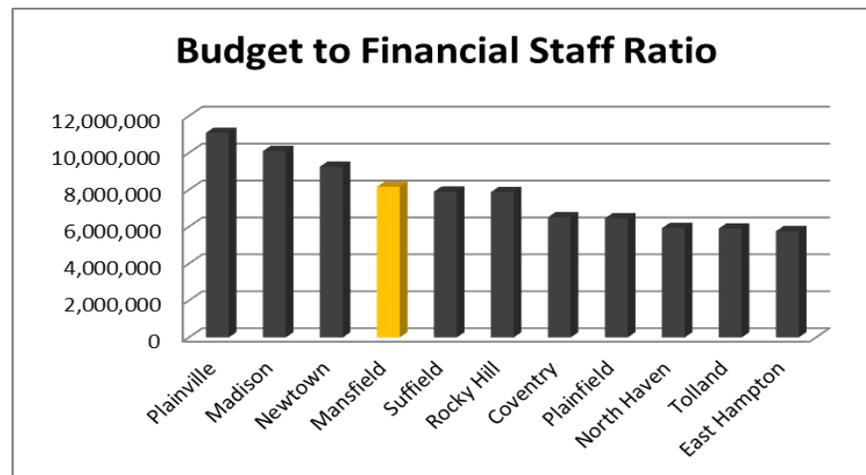
<i>Ratio of Population to Financial Staff</i>					
	Town	Shared Services?	Ratio (= Population / Financial Staff)	Population	Number of Financial Staff
1	North Haven	Yes	1,536	23,035	15
2	Tolland	No	1,672	15,052	9
3	East Hampton	Yes	1,907	13,352	7
4	Plainfield	No	1,920	15,358	7
5	Coventry	No	2,073	12,435	6
6	Rocky Hill	No	2,192	19,729	9
7	Suffield	No	2,242	15,692	7
8	Newtown	Yes	2,295	27,543	12
9	Madison	Yes	2,381	17,858	7.5
10	Plainville	Yes	3,466	17,328	5
11	Mansfield	Yes	3,664	25,648	7



**Town of Mansfield Financial and Operational Controls Assessment
Municipal Analysis**

BlumShapiro evaluated Town and BOE budgets against the number of respective financial staff. Mansfield has the fourth (4th) highest budget to financial staff ratio compared to the other municipalities.

<i>Ratio of Budget to Financial Staff</i>			
Town	Rato (= Budget / Financial Staff)	Total Budget 2014-15	Number of Financial Staff
1	Plainville	11,084,995	5
2	Madison	10,100,139	7.5
3	Newtown	9,255,517	12
4	Mansfield	8,158,956	7
5	Suffield	7,900,056	7
6	Rocky Hill	7,877,206	9
7	Coventry	6,514,701	6
8	Plainfield	6,456,258	7
9	North Haven	5,923,856	15
10	Tolland	5,908,426	9
11	East Hampton	5,755,132	7

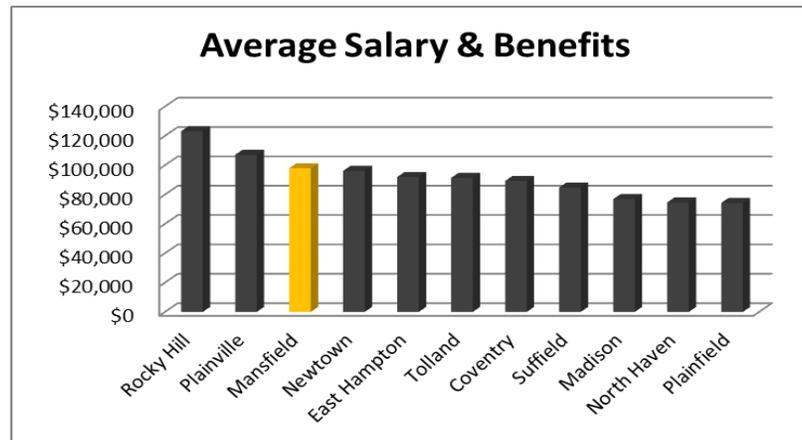


Salaries and Benefits:

**Town of Mansfield Financial and Operational Controls Assessment
Municipal Analysis**

BlumShapiro evaluated average and total Town and BOE Finance staff salaries and benefits: Mansfield has the third (3rd) highest average salary and benefits, and the fifth (5th) highest total salary and benefits, for Finance staff compared to the other municipalities.

<i>Average Finance Employee Salary & Benefits</i>					
	Town	Shared Services?	Number of Financial Staff	Total Salary & Benefits	Average Salary & Benefits per Finance Employee
1	Rocky Hill	No	9	\$1,108,346	\$123,150
2	Plainville	Yes	5	\$535,300	\$107,060
3	Mansfield	Yes	7	\$685,450	\$97,921
4	Newtown	Yes	12	\$1,154,014	\$96,168
5	East Hampton	Yes	7	\$643,670	\$91,953
6	Tolland	No	9	\$822,457	\$91,384
7	Coventry	No	6	\$535,776	\$89,296
8	Suffield	No	7	\$593,576	\$84,797
9	Madison	Yes	7.5	\$576,604	\$76,881
10	North Haven	Yes	15	\$1,120,015	\$74,668
11	Plainfield	No	7	\$520,256	\$74,322



**Town of Mansfield Financial and Operational Controls Assessment
Municipal Analysis**

Entity Services:

BlumShapiro performed a comparison of financial/accounting services provided by each municipality for other entities.

<i>Entity Services Matrix</i>							
Town	Town Departments	BOE Departments	Additional School District	Health District	Additional Entity (1)	Additional Entity (2)	Additional Entity (3)
Mansfield	X	X	X	X	X	X	
Tolland	X	X			X	X	X
Rocky Hill	X	X			X		
Suffield	X	X			X		
East Hampton	X	X		X			
Madison	X	X					
Plainville	X	X					
Newtown	X	X					
Plainfield	X	X					
Coventry	X	X					
North Haven	No Response Provided						

Mansfield:

- Town and BOE Departments
- Additional School District – Region 19 School District
- Health District – Eastern Highlands Health District
- Additional Entity (1) – Downtown Partnership
- Additional Entity (2) – Discovery Depot

East Hampton:

- Town and BOE Departments
- Health District – Chatham Health District

Rocky Hill:

- Town and BOE Departments
- Additional Entity (1) – Foodservice Department (Sodexo)

Suffield:

- Town and BOE Departments
- Additional Entity (1) – Water Pollution Control Authority

North Haven: (No Response Provided)

Findings:

Tolland:

- Town and BOE Departments
- Additional Entity (1) – Tolland Non-Profit
- Additional Entity (2) – Food Services Department
- Additional Entity (3) – Family Resource Center

Madison:

- Town and BOE Departments

Plainville:

- Town and BOE Departments

Newtown:

- Town and BOE Departments

Plainfield:

- Town and BOE Departments

Coventry:

- Town and BOE Departments

Town of Mansfield Financial and Operational Controls Assessment Municipal Analysis

BlumShapiro compared the Town of Mansfield against the sampled municipalities. BlumShapiro identified the following findings:

1. Population

- a. Mansfield has the second (2nd) highest population and is tied for the third lowest number of financial staff.
- b. Mansfield has the lowest finance staff-to-population ratio.

2. Budget

- a. Mansfield has the fifth (5th) highest budget and is tied for the third lowest number of financial staff
- b. Mansfield has the fourth (4th) highest budget-to-finance staff ratio
 - i. = 2014-15 Budget / Total Number of Financial Staff

3. Salaries and Benefits

- a. Mansfield has the fifth (5th) highest salary and benefits total for financial staff
- b. Mansfield has the third (3rd) highest salary and benefits average per financial staff member

4. Entity Services

- a. Mansfield performs accounting services for the highest number of additional entities
- b. Mansfield does not charge the Discovery Depot or Downtown Partnership for accounting services

Finance Department Cost Allocation Assessment:

BlumShapiro reviewed, evaluated and updated the cost allocation model developed by the Mansfield Finance Department and concluded the following:

A. Cost Model Overview

1. Annual salary costs were identified for Mansfield Finance Department employees (7 FTEs)
2. Employee benefits were also calculated
 - a. Longevity, Social Security, Medicare, MERS, Medical Insurance, Workers Compensation, STD/LTD life insurance, OPEB
3. Other expenses were identified as part of the Finance Department operations
 - a. This included bank fees, supplies and utilities
 - i. Utilities were calculated based on square footage of Finance Department usage
 - ii. Facility maintenance costs were also estimated and included
 - b. Technology costs were not included as they are a separate charge to each department
 - i. Mansfield created an Internal Service Fund (Management Services Fund) to manage technology based internal charges
 - ii. Costs in this fund included salary, technology infrastructure, utilities, phones, copiers, software maintenance, etc.
4. Allocations identified for each entity were based on an estimated amount of work performed by each person within the Finance Department. Services included accounts payable, payroll, budget, financial reporting/analysis and grants management. BlumShapiro reviewed the time estimates and agreed with this approach (See Appendix for list of services provided by entity).
5. No Finance Department expense allocations were made for the Discovery Depot
6. No Finance Department expense allocations were identified for the Downtown Partnership
7. No technology costs from the internal service fund were allocated to either entity

**Town of Mansfield Financial and Operational Controls Assessment
Municipal Analysis**

Town of Mansfield Finance Department Cost Allocation Model

Finance Department Costs/Expense by service and entity

Item	Finance Dept. Expenses	Total Costs	Notes
A.	Salaries	\$ 489,949	July 1st actual salaries for all Finance staff - 7 FTE's
B.	Overtime	\$ 1,500	
C.	Benefits:		
1.	Longevity	3,750	
2.	Social Security	30,377	Rate = 6.2% of annual salaries & budgeted overtime
3.	Medicare	7,104	Rate = 1.45% of annual salaries & budgeted overtime
4.	MERS	58,696	July 1st rate = 11.98% of annual salaries & budgeted overtime
5.	Medical Insurance	88,339	
6.	Workers Comp	24,711	Basis - Finance salaries as a % of total salaries times W/C annual premium
7.	STD/LTD/Life	7,359	Actual premiums based on coverage for Finance staff
8.	OPEB	5,046	Basis - Finance salaries as a % of total salaries times annual OPEB contribution
D.	Bank Management Fees	22,000	Budgeted bank service fees
E.	Central Supplies	10,000	Budgeted office supplies
F.	Office Space	6,575	Alloc. of building maint/energy annual budget based on office square footage
G.	Furniture & Fixtures	1,000	Estimated cost of desk units, file cabinets, chairs with average life of 10 years
H.	Miscellaneous	2,425	
I.	Total Costs	\$ 758,832	

Cost of Services by Entity								
Service	Total Costs	Town	Board	Region 19	EHHD	Downtown Partnership	Discovery Depot:	Notes
Accounts Payable	\$ 146,773	\$ 67,321	\$ 46,154	\$ 22,812	\$ 8,170	\$ 760	\$ 1,556	Estimated hours of support
Payroll	\$ 90,550	19,966	36,220	28,976	1,811	1,132	2,445	Estimated hours of support
Budget	\$ 143,982	93,556	22,110	24,320	2,909	1,086	-	Estimated hours of support
Financial Reporting, etc	\$ 258,415	147,713	43,290	61,278	3,978	1,078	1,078	Estimated hours of support
Technology	*Separately charged to respective departments through							
Grants Management	75,613	25,368	15,205	15,205	19,834	-		Estimated hours of support
Other	43,500	17,700	16,580	5,800	1,640	840	940	
Total Costs	758,832	371,625	179,559	158,391	38,342	4,896	6,019	
Percentage By Entity	100%	49%	24%	21%	5%	0.65%	1%	

Observations:

Based on the aforementioned findings, BlumShapiro has made the following observations regarding the Town of Mansfield Finance Department:

- 1. The Finance Department has minimal resources to meet their expected responsibilities**
 - a. The Finance Department is tied for the second (2nd) least number of staff and are asked to perform accounting services for the highest number (6) of entities
 - b. We recommend that the Town consider adding an accounting position FTE to the Town's Finance Department. This person's role would include the following:
 - i. Helping to oversee financial controls
 - ii. Perform financial analysis
 - iii. Assisting with the budgeting process
 - iv. Assisting with the grants management process

- 2. Mansfield does not have a consistent policy for charging other entities for their accounting services**
 - a. Currently the Discovery Depot and Downtown Partnership do not pay a fee for the accounting services provided by the Mansfield Finance Department
 - b. BlumShapiro recommends that Mansfield develop a consistent policy for charging additional entities for services performed by the Finance Department
 - i. Mansfield should track time (at a high level) to more accurately reflect costs by entity for services performed

**Town of Mansfield Financial and Operational Controls Assessment
Appendix**

Municipal and School District financial staff detail listing

Financial Staff Detail									
Town	<u>North Haven</u>	<u>Newtown</u>	<u>Rocky Hill</u>	<u>Madison</u>	<u>Plainfield</u>	<u>East Hampton</u>	<u>Mansfield</u>	<u>Suffield</u>	<u>Plainville</u>
Shared Services?	Yes	Yes	No	Yes	No	Yes	Yes	No	Yes
Number of Financial Staff	15	12	9	7.5	7	7	7	7	5
Town Finance Office	1. Director of Finance 2. Treasurer 3. Asst. Office Mngr. 4. Bookkeeper II 5. Bookkeeper II 6. Bookkeeper II 7. Bookkeeper I 8. Secretary 9. Senior Clerk 10. Senior Clerk	1. Director of Finance 2. Asst. Finance Director 3. Accountant & Payroll 4. Accts. Payable 5. Secretary	1. Director of Finance 2. Accounting Mngr. & Treasurer 3. Payroll Clerk 4. Accts. Payable Clerk	1. Director of Finance 2. Comptroller & Asst. Director of Finance 3. Payroll Mngr. 4. Senior Acct. & Payroll Clerk 5. Accounting Supervisor 6. Senior Acct. Clerk I 7. Senior Acct Clerk II 8. Accts Payable (part time)	1. Director of Finance 2. Asst. Director of Finance 3. Staff Member I	1. Finance Director 2. Asst. Finance Director 3. Accts. Payable Clerk 4. Revenue Clerk	1. Director of Finance 2. Accounting Mngr. 3. Budget Analyst 4. Accountant 5. Accts. Payable Clerk 6. Payroll Admin. 7. Finance Clerk	1. Director of Finance 2. Payroll 3. Accts. Payable 4. Treasurer	1. Director of Finance 2. Accts. Payable
BOE Finance Office	11. Director of Business & Operations 12. Asst. Director of Business & Ops. 13. Student Revenue & Payroll 14. Accts. Payable 15. Benefits	6. Director of Business 7. Business Office Coordinator 8. Accountant 9. Accts. Payable Coordinator 10. Payroll Coordinator 11. Payroll Bookkeeper 12. Financial Analyst	5. Director of Finance & Ops. 6. Executive Asst. Director of Finance & Ops. 7. Bookkeeper I 8. Bookkeeper II – Accts. Payable 9. Secretary II	N/A	4. Director of Finance 5. AP/AR Clerk 6. Payroll 7. Secretary	5. Business Mngr. 6. Accts. Payable Clerk 7. Payroll Clerk	N/A	5. Director of Fiscal Admin. 6. Accounting Coordinator 7. Payroll & Benefits Coordinator	3. Director of Business & Ops. 4. Accts. Payable 5. Payroll

Additional Municipal and School District financial staff detail listing

<i>Financial Staff Detail</i>		
Town	<u>Tolland</u>	<u>Coventry</u>
Shared Services?	No	No
Number of Financial Staff	9	6
Town Finance Office	1. Director of Finance 2. Assistant Finance Director 3. Treasurer 4. Senior Account Clerk	1. Director of Finance/Treasurer 2. Accountant 3. Assistant to the Accountant
BOE Finance Office	5. Business Manager 6. Accountant 7. Payroll Clerk 8. Payables Clerk 9. Secretary	4. Business Manager 5. Payroll Clerk 6. AP Clerk

**Town of Mansfield Financial and Operational Controls Assessment
Appendix**

Town of Mansfield – Finance Department Detailed Service Listing

Description	Town	Board	Region	EHHD	Downtown Partnership	Discovery Depot
Financial Services						
Routine Operations:						
Purchasing Agent/Services – RFQ, RFP review	X	X	X	X	X	X
Payroll Processing – paychecks, direct deposits, tax reporting, deduction processing, pension reporting, etc	X	X	X	X	X	X
Accounts Payable Processing – check issuance, 1099 Reporting, etc	X	X	X	X	X	X
Quarterly Financial Statements	X	X	X	X	X	X
Quarterly Narrative	X					
Monitor Fiscal Year Budget Activity	X					
Semi-annual Energy Reports	X	X	X			X
Energy Contracts Negotiations	X	X	X			X
Bus Contract Negotiations		X	X			
Software User training & maintenance – AP, PO, GL, PR, BU, CAMA, Tax Collections & Misc. Receivables	X	X	X	X	X	X
Annual Audit	X	X	X	X	X	X
Comprehensive Annual Financial Report Preparation	X	X	X	X		
Submittal of CAFR to GFOA	X		X			
Fiscal Yearend Closing	X	X	X	X	X	X
ED001, ED141, MBR, SBCH Reporting		X	X			
Journal Entry Processing	X	X	X	X	X	X
Grant monitoring, reporting, journal entries, and drawdowns	X	X	X	X		
Salary Transfer Calculations	X	X	X			
Health Insurance Fund Operations – monthly contribution calculation & transfers, claims payments.	X	X	X	X	X	X
Management Services Fund Operations (copiers, energy, IT, postage, phones, etc)	X	X	X	X	X	X
Parking Garage Operations	X					

**Town of Mansfield Financial and Operational Controls Assessment
Appendix**

Description	Town	Board	Region	EHHD	Downtown Partnership	Discovery Depot
Intermodal Center Operations	X					
Parks & Recreation Fund Operations	X					
Treasury Management	X	X	X	X	X	X
Maintain Fixed Asset Records	X	X	X	X	X	X
Capital Projects Fiscal Management	X	X	X			
Employee Contract Negotiation Projections	X		X	X	X	
Assist with Interlocal Agreements	X	X	X	X		X
Fund Analysis	X	X	X	X	X	X
Purchasing Card Management	X	X	X	X	X	X
Oversight of Assessor's Office	X					
Oversight of Collector's Office	X	X	X	X	X	X
Budget Preparation:						
Salary & Benefit Projections	X	X	X	X	X	
Energy Cost Projections	X	X	X		X	X
Health Insurance Fund Projections	X	X	X	X	X	X
Management Services Fund Projections (Energy, copiers, phones, IT, postage, etc)	X	X	X	X	X	X
Workers Comp Fund Projections	X	X	X			
Solid Waste Fund Review	X					
Transportation Cost Projections		X	X			
Budget in Brief preparation	X	X	X			
Budget narratives and schedule preparation	X	X	X	X	X	X
Preparation of budget documents	X					
Preparation of information packets and presentations	X					
Submittal of budget to GFOA	X					
Projects:						
Implement UCOA	X	X	X	X	X	X
Implement OpenGov	X	X	X	X	X	X
Developed Pay-As-You-Go Capital Plan	X					
Implement Employee Benefit Statements	X	X	X	X	X	X
Storrs Center – Assessments, Grant	X					

**Town of Mansfield Financial and Operational Controls Assessment
Appendix**

Description	Town	Board	Region	EHHD	Downtown Partnership	Discovery Depot
Management, Funding Analysis						
Financial Software Upgrade	X	X	X	X	X	X
Revenue Collection System Upgrade	X	X	X	X	X	X
CAMA System Upgrade	X					
Region 19 Bond Refunding (2009)			X			
Issue General Obligation Bonds (2011)	X		X			
Athletic Track & Facility Improvements – debt analysis, member town impact, public info. sessions, budgeting			X			
Four School Renovation Project – cost projections, debt analysis, budgeting, public info. sessions, etc	X	X				
Financial Policy Updates	X		X			
Four Corners Sewer Project – Debt/Cost analysis, presentations	X					
School Construction - applications, reporting, reimbursement requests, audit preparation, etc.		X	X			
Review of procedures for Student Activities Fund		X	X			
Implemented Energy Watchdog	X	X	X		X	X
Grants:						
Storrs Center – DOT, DECD, etc	X					
Other DOT Projects (bridges, etc)	X					
Education – Title I, VIB, etc		X	X			
School Construction		X	X			
Agricultural Education Equipment			X			
LOCIP, Town Aid Road, etc	X					
PILOT, Pequot, Transportation, ECS	X	X	X			
Bioterrorism Preparedness				X		
Other EHHD grants				X		

Mansfield Finance Department Cost Allocation By Department/Service

Services Used by Entity:	Budget %	Fin. Clerk (CD)	Fin. Clerk (DN)	Payroll Admin	Accountant	Budget Analyst	Accounting Manager	Dir. Of Finance	Overtime	Bank Fees	Central Supplies	Indirect Expenses	Grand Total
Town Functions:		29.00%	64%	22.05%	25%	19%, 20%	51.0%	40%, 40%, .2%	100%	45%	30%	33%	
Accounts Payable		22,051	45,270						1,500	9,900	3,000	3,300	81,721
Payroll				19,966									19,966
Budget						20,636		72,921					93,556
Financial Reporting					19,834		54,959	72,921					147,713
Technology	*Separately charged to respective departments through												
Grants Management						21,722		3,646					25,368
		22,051	45,270	19,966	19,834	42,358	54,959	149,487	1,500	9,900	3,000	3,300	371,625
Mansfield Board of Ed:		30%	33%	40.0%	25%	17%, 14%	15%	2%, 4%		49%	33%	25%	
Accounts Payable		22,812	23,342							10,780	3,300	2,500	60,234
Payroll				36,220									36,220
Budget						18,464		3,646					22,110
Financial Reporting					19,834		16,164	7,292					43,290
Technology	*Separately charged to respective departments through												
Grants Management						15,205							15,205
		22,812	23,342	36,220	19,834	33,669	16,164	10,938	-	10,780	3,300	2,500	179,559
Regional School District #19:		30%		32.0%	25%	14%, 14%	30%	5%, 5%			33%	25%	
Accounts Payable		22,812									3,300	2,500	26,112
Payroll				28,976									28,976
Budget						15,205		9,115					24,320
Financial Reporting					19,834		32,329	9,115					61,278
Technology	*Separately charged to respective departments through												
Grants Management						15,205							15,205
		22,812	-	28,976	19,834	30,411	32,329	18,230	-	-	3,300	2,500	158,391
Eastern Highlands Health:		10%	1%	2%	25%	1%	2%	1%, 1%		2%	2%	10%	
Accounts Payable		7,604	566							440	200	1,000	8,810
Payroll				1,811									1,811
Budget						1,086		1,823					2,909
Financial Reporting							2,155	1,823					3,978
Technology	*Separately charged to respective departments through												
Grants Management					19,834								19,834
		7,604	566	1,811	19,834	1,086	2,155	3,646	-	440	200	1,000	38,342
Downtown Partnership		1%		1%		1%	1%			2%	1%	3%	
Accounts Payable		\$ 760.39								\$ 440	\$ 100	300	1,300
Payroll				1,132									1,132
Budget						1,086							1,086
Financial Reporting							1,078						1,078
Grants Management													-
		760	-	1,132	-	1,086	1,078	-	-	440	100	300	4,896
Discovery Depot:			2.2%	2.7%			1%			2%	1%	4%	
Accounts Payable			1,556							440	100	400	2,096
Payroll				2,445									2,445
Budget													-
Financial Reporting							1,078						1,078
Grants Management													-
		-	1,556	2,445	-	-	1,078	-	-	440	100	400	6,019
Total Services		76,039	70,734	90,550	79,335	108,610	107,763	182,301	1,500	22,000	10,000	10,000	758,832