



TOWN OF MANSFIELD
SPECIAL TOWN COUNCIL MEETING
MONDAY, FEBRUARY 27, 2012

AUDREY P. BECK BUILDING
COUNCIL CHAMBERS
5:30 p.m.

AGENDA
FINANCIAL & BUDGET OVERVIEW

1. Quarterly Financial Statements dated December 31, 2011
2. Operating Budget (to be distributed)
 - a. Revenues:
 - i. Estimated 2011/2012 Grand List
 - ii. Major State grants analysis
 - iii. Assumptions & Five Year Forecast
 - b. Expenditures:
 - i. Town Assumptions/Initiatives
 - ii. Major Projects and Council Goals
 - iii. Mansfield Board of Education 2012/13 Budget Data
 - iv. Regional School District 19 2012/13 Budget Data
3. Capital Improvement Plan Budget (to be distributed)
 - a. Revenue Sources
 - b. Capital Improvement Needs
4. Council Goals and Policy Recommendations (to be distributed)
5. Other

TOWN OF MANSFIELD
MANSFIELD BOARD OF EDUCATION

Quarterly Financial Statements

(For the Quarter Ending December 31, 2011)

Finance Department
Cherie Trahan
Director of Finance
February 27, 2012

TABLE OF CONTENTS
DECEMBER 31, 2011

Letter of Transmittal	1
Overview – Revenues/Expenditures.....	2
Trial Balance – GAAP Basis.....	6
Day Care Fund	7
Cafeteria Fund	8
Parks and Recreation Fund	10
CNR Fund Roll Forward	12
Debt Service Fund	13
Solid Waste Disposal Fund	17
Health Insurance Fund	19
Workers’ Compensation Fund	23
Management Services Fund	25
Cemetery Fund	27
Long Term Investment Pool	29
Eastern Highlands Health District	31
Downtown Partnership.....	35
Changes in Debt Outstanding – Schools and Towns	38
Detail of Debt Outstanding – Schools and Towns	39
Summary of Short Term Investments.....	40
Amounts and Percents of Tax Collections	41
Open Space Report.....	42
Recap of Special Education Reserve Fund	43
Status of Deferred Maintenance Account.....	44
Town of Mansfield YTD Revenue Summary by Source	45
Town of Mansfield Expenditure Summary by Activity	48
Mansfield Board of Education Expenditure Summary by Activity	50

*To: Mansfield Town Council
Mansfield Board of Education*

From: Cherie Trahan, Director of Finance

Date: February 27, 2012

Subject: December 31, 2011 Quarterly Financial Statements

Attached please find the second quarter financial statements for the quarter ending December 31, 2011.

Attachment

OVERVIEW

GENERAL FUND BUDGET

REVENUES:

Tax Collections

The total collection rate through December 31, 2011 is 97.6%, as compared to 97.1% through December 31, 2010. Real estate collections, which account for approximately 85% of the levy, are 98.8% as compared to 97.9% for last year. Collections in motor vehicles are 90.0% as compared to 91.2% at December 31, 2010.

Licenses and Permits

Conveyance taxes received are \$50,473 or 25.2% of the annual budget. Building permits received are \$91,100 or 56.9% of the annual budget.

Federal Support for General Government

No change from the budget at this time.

State Support for Education

The latest estimate from the State for the ECS grant is 10,065,446 or \$5,231 less than budget. The Transportation grant estimate from the State is \$116,856 or \$4,544 less than budget. The ECS grant is scheduled to be paid as follows: 25% October 31'st, 25% January 31'st; balance April 30'th. To date we have received \$2,517,669. The Transportation grant is scheduled to be paid April 30'th.

State Support for General Government

The Pilot grant is by far the largest single grant within this category. It is budgeted at \$7,056,130 and we received \$7,058,654 (in October) or \$2,524 more than budget.

Charges for Services

Charges for services are primarily fixed by contract and are normally received during the year. The primary exceptions are: Recording, where we have received \$28,998 or 52.7% of budget and Police Services which are based on expenditures.

Fines and Forfeitures

No major change expected from budget.

Miscellaneous

This area is primarily interest income and the telecommunications service payment. Total interest income through December 31, 2011 is \$16,594 as compared to \$14,014 for the same period last year. STIF interest rate for December, 2011 is 0.18% as compared to 0.24% in December, 2010. The amount of the telecommunications payment is not known at this time.

GENERAL FUND BUDGET - EXPENDITURES

Town Expenditures

We will be filing for (2) FEMA grants to help cover the costs related to storm recovery and cleanup.

Board Expenditures

There are no significant issues at this time.

DAY CARE FUND

The Day Care Fund ended the second quarter with revenues exceeding expenditures by \$1,289. Fund balance at July 1, 2011 of \$228,292 increased to \$229,581 at December 31, 2011.

CAFETERIA FUND

Revenues exceeded expenditures by \$8,725 for the period. Fund balance at July 1, 2011 increased from \$318,666 to \$327,391 at December 31, 2011. A \$20,000 transfer from the Board of Education is included.

RECREATION PROGRAM FUND

The Recreation Program Fund ended the period with revenues exceeding expenditures by \$73,813. Fund Balance increased from \$88,388 to \$162,201. This will be drawn down as expenses are met. Membership continues to be a significant challenge due to the economy.

CAPITAL NONRECURRING FUND

The Pequot/Mohegan Grant was budgeted at \$195,000. No changes from the State have been announced at this point.

DEBT SERVICE FUND

Fund Balance increased from \$99,508 on July 1, 2011 to \$774,772 at December 31, 2011. This will be drawn down as principal and interest payments are made throughout the year.

ENTERPRISE/INTERNAL SERVICE FUNDS

Solid Waste Fund

Revenues exceeded expenditures by \$8,820. Retained Earnings increased from \$245,725 at July 1, 2011 to \$254,545 at December 31, 2011.

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

Revenues and Other Financing sources were more than expenditures through the second quarter by \$488,911. Fund Equity increased from \$3,706,795 (including contributed capital) at July 1, 2011 to \$4,195,706 at December 31, 2011. Claims through December have averaged \$472,898 as compared to \$475,474 for the prior year. To be considered fully funded, the Health Insurance Fund needs to maintain a fund balance of \$2.3 million.

Worker's Compensation Fund

Operating revenues exceeded expenditures by \$113,186 through the second quarter. Retained Earnings increased from \$56,691 to \$169,877 at December 31, 2011. This will be drawn down as premiums are paid throughout the year.

Management Services Fund

Management Services Fund expenditures through December 31, 2011 exceeded revenues by \$179,078. Fund Balance decreased from \$1,517,120 at July 1, 2011 to \$1,338,042 at December 31, 2011. Projections through June 30, 2012 indicate that we will end the fiscal year with positive results of approximately \$28,000.

CEMETERY FUND

Retained earnings in the Cemetery Fund decreased from \$322,251 at July 1, 2011 to \$298,823 at December 31, 2011. The major costs for this fund are mowing and cemetery maintenance.

LONG TERM INVESTMENT POOL

The pool experienced a \$34,471 increase in the market value of its portfolio for the period July 1, 2011 to December 31, 2011.

EASTERN HIGHLANDS HEALTH DISTRICT

Operating revenues exceeded expenditures by \$103,231 and Fund Balance increased from \$310,607 to \$413,838. Service fee revenues remain below budget this year, and are expected to be a significant challenge both this fiscal year and next.

MANSFIELD DOWNTOWN PARTNERSHIP

Operating revenues exceeded expenditures by \$135,729 through December 31, 2011, and Fund Balance increased from \$289,578 to \$425,307. I also expect this balance to be drawn down as expenses are met.

**TOWN OF MANSFIELD
TRIAL BALANCE
December 31, 2011**

<u>GENERAL FUND</u>	<u>DEBIT</u>	<u>CREDIT</u>
Cash Equivalent Investments	\$ 6,871,262	\$ -
Working Cash Fund	4,400	
Accounts Receivable		
Taxes Receivable - Current	10,200,343	
Taxes Receivable - Delinquent	294,439	
Accounts and Other Payables		415,320
Refundable Deposits		97,998
Due to Other Funds		
Deferred Revenue - Taxes		10,443,557
Taxes Collected in Advance/Overcollected		-
Encumbrances Payable - Prior Year		329,652
Liquidation - Prior Year Encumbrances	167,746	
Fund Balance - Undesignated		2,070,112
Actual Expenditures	21,833,025	
Actual Revenues		26,014,576
	<u>\$ 39,371,215</u>	<u>\$ 39,371,215</u>

DAYCARE COMBINED PROGRAM
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 AND CHANGES IN FUND BALANCE
 FOR THE PERIOD ENDED DECEMBER 31, 2011
 (with comparative totals for DECEMBER 31, 2010)

	BUDGET	DECEMBER 31	
	2011/12	2011	2010
REVENUES:			
Intergovernmental - Nat'l. School Lunch	\$ 37,000	\$ 18,808	\$ 15,878
Intergovernmental - Day Care Grant	318,128	167,856	145,579
School Readiness Program	25,740	15,020	14,300
UConn	78,750	78,750	78,750
Fees	833,200	364,331	355,660
Subsidies	23,000	36,020	41,989
Total Revenues	1,315,818	680,785	652,156
EXPENDITURES:			
Administrative	179,751	95,061	97,094
Direct Program	988,958	491,916	526,422
Purchased Property Services	16,750	8,720	7,750
Repairs & Maintenance	5,500	1,934	1,285
Insurance	18,000	6,678	6,396
Other Purchased Services	12,100	9,835	9,623
Food Service Supplies	37,000	19,221	18,846
Energy	28,500	14,250	14,250
Supplies & Miscellaneous	17,350	9,021	7,884
Equipment	1,500	22,860	-
Total Expenditures	1,305,409	679,496	689,550
EXCESS/(DEFICIENCY)	10,409	1,289	(37,394)
FUND BALANCE, JULY 1	228,292	228,292	268,918
FUND BALANCE, END OF PERIOD	\$ 238,701	\$ 229,581	\$ 231,524

MANSFIELD BOARD OF EDUCATION
CAFETERIA FUND
BALANCE SHEET
AS OF DECEMBER 31, 2011
(with comparative totals for DECEMBER 31, 2010)

	December 30	
	2011	2010
<u>Assets</u>		
Cash	\$ 260,213	\$ 166,281
Inventory	67,178	46,050
Total Assets	<u>\$ 327,391</u>	<u>\$ 212,331</u>
<u>Liabilities and Fund Balances</u>		
<u>Liabilities</u>		
Due to Other Funds	\$ -	\$ -
Total Liabilities	-	-
<u>Fund Balance</u>		
Fund Balance:		
Unreserved, undesignated	327,391	212,331
Total Fund Balance	<u>327,391</u>	<u>212,331</u>
Total Liabilities and Fund Balance	<u>\$ 327,391</u>	<u>\$ 212,331</u>

MANSFIELD BOARD OF EDUCATION
CAFETERIA FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED DECEMBER 31, 2011
(with comparative totals for DECEMBER 31, 2010)

	BUDGET	DECEMBER 31	
	2011/12	2011	2010
Operating Revenues:			
Intergovernmental	\$ 175,972	\$ 79,775	\$ 54,132
Sales of Food	578,860	262,326	281,606
Other	58,216	26,913	28,707
Total Operating Revenues	<u>813,048</u>	<u>369,014</u>	<u>364,445</u>
Other Financing:			
Transfers In - General Fund Board	20,000	20,000	20,000
Total Revenues & Other Financing	<u>833,048</u>	<u>389,014</u>	<u>384,445</u>
Operating Expenditures:			
Salaries & Benefits	570,865	252,841	263,931
Food & Supplies	278,785	118,752	118,426
Professional and Technical	2,500	-	-
Equipment - Other	10,000	8,696	3,046
Equipment Repairs & Contracts	2,000	-	1,440
Total Operating Expenditures	<u>864,150</u>	<u>380,289</u>	<u>386,843</u>
Excess/(Deficiency)	(31,102)	8,725	(2,398)
Fund Balance, July 1	<u>318,666</u>	<u>318,666</u>	<u>214,729</u>
Fund Balance, End of Period	<u>\$ 287,564</u>	<u>\$ 327,391</u>	<u>\$ 212,331</u>

Mansfield Parks and Recreation
Balance Sheet
As of December 31st, 2011
(with comparative totals for December 31st, 2010)

	December 31st	
	2011	2010
<u>Assets</u>		
Cash	\$ 173,833	\$ 271,794
Accounts Receivable		-
Total Assets	\$ 173,833	\$ 271,794
<u>Liabilities and Fund Balances</u>		
<u>Liabilities</u>		
Accounts Payable	\$ -	\$ 9,460
Due to Other Funds		-
Total Liabilities	-	9,460
<u>Fund Balance</u>		
Fund Balance:		
Deferred Revenue	-	-
Reserve for Encumbrances	11,632	
Unreserved, undesignated	162,201	262,334
Total Fund Balance	173,833	262,334
Total Liabilities and Fund Balance	\$ 173,833	\$ 271,794

MANSFIELD PARKS & RECREATION FUND
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
AS OF Dec 30th, 2011
(With comparative totals as of December 31st, 2011)

	Budget	December 31st	
	2011/12	2011	2010
REVENUES:			
Membership Fees	\$ 900,000	\$ 360,400	\$ 406,137
Program Fees	641,990	362,189	370,593
Fee Waivers	122,020	-	99
Daily Admission Fees	63,250	29,274	28,349
Rent - Facilities/Parties	32,000	9,750	12,826
Employee Wellness	20,160	-	
Rent - E.O. Smith	11,250	-	7,225
Contributions	4,050	4,409	1,825
Sale of Merchandise	5,100	2,318	1,307
Sale of Food	3,200	165	1,213
Other	3,400	1,954	2,228
Total Revenues	1,806,420	770,458	831,802
OPERATING TRANSFERS:			
General Fund - Recreation Administrative	314,160	314,160	265,760
General Fund - Community Programs	75,000	75,000	75,000
CNR Fund - Bicent. Pond	25,000	25,000	25,000
CNR Fund - Teen Center	25,000	25,000	25,000
Total Rev. & Op Trans	2,245,580	1,209,618	1,222,562
EXPENDITURES:			
Salaries & Wages	1,294,480	639,292	587,456
Benefits	261,960	124,969	122,169
Professional & Technical	147,100	64,280	66,204
Purchased Property Services	33,600	16,280	21,444
Repairs & Maintenance	22,200	6,848	12,218
Other Purchased Services/Rentals	151,650	92,170	99,932
Other Supplies	8,320	2,950	11,519
Energy	136,750	65,708	68,375
Building Supplies	46,900	27,810	24,517
Recreation Supplies	74,190	46,233	34,767
Equipment	46,100	46,965	33,773
Improvements	2,300	2,300	
Total Expenditures	2,225,550	1,135,805	1,082,374
EXCESS/DEFICIENCY	20,030	73,813	140,188
FUND BALANCE, JULY1	88,388	88,388	122,146
FUND BALANCE, End of Period	\$ 108,418	\$ 162,201	\$ 262,334

TOWN OF MANSFIELD
 CAPITAL AND NONRECURRING RESERVE FUND BUDGET
 ESTIMATED REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 FISCAL YEAR 2011/12

	Actual 05/06	Actual 06/07	Actual 07/08	Actual 08/09	Actual 09/10	Actual 10/11	Adopted 11/12	Estimated 11/12	Projected 12/13	Projected 13/14	Projected 14/15	Projected 15/16
SOURCES:												
Revenues:												
General Fund Contribution		100,000	644,000	85,000	685,000	387,500	476,000	476,000	650,000	775,000	900,000	1,025,000
Board Contribution					85,000							
Property Tax Relief		359,404										
Energy Assistance Program												
State Revenue Sharing												
State Dept. of Education - MMS IRC/MMS Drainage												
Rural Development Grant - Downtown Revitalization												
Ambulance User Fees	222,724	187,045	289,884	304,089	279,790	362,821	325,000	325,000	325,000	325,000	325,000	325,000
Landfill Closing Grant - Inkind Reimbursement												
Insurance Settlement												
Interest Income	100,000	100,000										
Other		5,949		30,813	10,464							
Sewer Assessments	9,600		14,400				3,000	3,000	3,000	3,000	3,000	3,000
Pequot Funds	1,435,767	612,032	389,462	349,407	191,333	193,910	195,000	195,000	195,000	195,000	195,000	195,000
Total Sources	1,768,091	1,364,430	1,337,746	769,309	1,251,587	944,231	999,000	999,000	1,173,000	1,298,000	1,423,000	1,548,000
USES:												
Operating Transfers Out:												
General Fund - One Time Costs/Fund Balance Plan	150,000											
General Fund - State Revenue Sharing												
Community Events												
Management Services Fund	225,000	200,000	200,000	150,000	150,000	150,000	175,000	175,000	175,000	200,000	200,000	225,000
Debt Service Sinking Fund	250,000	215,000	200,000	75,000	150,000	150,000						
Retire Debt for Fire Truck	70,000		70,000		80,000	80,000						
New Financial Reporting Model (Statement 34)												
Property Tax Revaluation Fund	25,000		25,000	25,000	25,000	35,000	25,000	25,000	25,000	25,000	25,000	25,000
Capital Fund	1,046,109	1,058,534	458,300	307,124	395,000	470,169	701,000	670,079	875,000	1,050,000	1,200,000	1,300,000
Capital Fund - MMS Heating Conversion					376,000							
Day Care Pension	5,000											
Town Manager Search		21,171										
Emergency Services Administration												
Community Center Operating Subsidy	40,000											
Parks & Recreation Operating Subsidy**		40,000	251,538	50,000	50,000	50,000	50,000	50,000				
Health Insurance Fund												
Retiree Medical Insurance Fund			50,000									
Compensated Absences Fund *			50,000	40,000	50,000	70,000	55,000	55,000	80,000	35,000		
Downtown Partnership			63,000									
Shared Projects with UConn												
Total Uses	1,811,109	1,534,705	1,367,838	647,124	1,276,000	1,005,169	1,006,000	975,079	1,155,000	1,310,000	1,425,000	1,550,000
Excess/(Deficiency)	(43,018)	(170,275)	(30,092)	122,185	(24,413)	(60,938)	(7,000)	23,921	18,000	(12,000)	(2,000)	(2,000)
Fund Balance/(Deficit) July 1	207,476	164,458	(5,817)	(35,909)	86,276	61,863	925	(6,075)	(6,075)	11,925	(75)	(2,075)
Fund Balance, June 30	\$164,458	(\$5,817)	(\$35,909)	\$86,276	\$61,863	\$925	(\$6,075)	\$17,846	\$11,925	(\$75)	(\$2,075)	(\$4,075)

* Compensated Absences needs to be funded for approximately \$288,000

** Anticipates moving the Town subsidy for the Teen Center and Bicentennial Pond to the General Fund

DEBT SERVICE FUND
BALANCE SHEET
AS OF DECEMBER 31, 2011
(with comparative totals for DECEMBER 31, 2010)

	DECEMBER 31	
	2011	2010
Assets:		
Cash and cash equivalents	\$ 774,772	\$ 690,937
Total Assets	\$ 774,772	\$ 690,937
 Fund Balance:		
Unreserved:		
Undesignated	\$ 774,772	\$ 690,937
Total Liabilities and Fund Balance	\$ 774,772	\$ 690,937

DEBT SERVICE FUND
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 FOR THE PERIOD ENDED DECEMBER 31, 2011
 (with comparative totals for DECEMBER 31 2010)

	BUDGET	DECEMBER 31	
	2011/12	2011	2010
Revenues:			
Bond Proceeds	\$ -	\$ -	\$ -
Interest Income		1,285	-
Total Revenues	-	1,285	-
Other Financing:			
Operating Transfers In:			
General Fund	\$ 825,000	\$ 825,000	\$ 760,000
CNR Fund			150,000
Total Revenues and Other Financing Sources	825,000	826,285	910,000
Expenditures:			
Principal Payments	725,114	101,449	97,613
Interest Payments	137,360	49,572	48,656
Total expenditures	862,474	151,021	146,269
Excess of revenues and other financing sources over expenditures	(37,474)	675,264	763,731
Fund balance, July 1	99,508	99,508	(72,794)
Fund balance, End of Period	\$ 62,034	\$ 774,772	\$ 690,937

TOWN OF MANSFIELD
DEBT SERVICE FUND
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	06/07 ACTUAL	07/08 ACTUAL	08/09 ACTUAL	09/10 ACTUAL	10/11 ACTUAL	11/12 BUDGET	12/13 PROPOSED	13/14 PROJECTED	14/15 PROJECTED	15/16 PROJECTED	16/17 PROJECTED	17/18 PROJECTED
REVENUES:												
Intergovernmental	\$295,462	\$180,794	\$105,218									
Bonds					\$133,000							
Premium Income					\$55,542							
State Revenue Sharing												
Interest on Unspent Balance												
Other (Refund on Lease Purchase in 09/10)				6,500								
Other (Co-Gen Grant in 09/10 elimin)												
TOTAL REVENUES	295,462	180,794	105,218	6,500	188,542							
Operating Transfers In - General Fund	400,000	400,000	415,000	500,000	760,000	825,000	825,000	675,000	350,000	300,000	300,000	300,000
Operating Transfers In - CNR Fund	215,000	200,000	75,000	150,000	150,000							
Operating Transfers In - MS Fund			75,000									
TOTAL REVENUES AND OPERATING TRANSFERS IN	910,462	780,794	670,218	656,500	1,098,542	825,000	825,000	675,000	350,000	300,000	300,000	300,000
EXPENDITURES:												
Principal Retirement	805,000	660,000	530,000	455,000	455,000	460,000	460,000	145,000				
Interest	176,482	136,082	104,202	81,927	64,765	45,654	25,900	5,220				
Principal Retirement - GOB 2011								220,000	220,000	220,000	220,000	220,000
Interest - GOB 2011						91,706	93,525	93,525	86,925	80,325	73,725	67,125
Lease Purchase - Co-Gen/Pool Covers 07/08			78,134	78,142	64,129	78,134	78,134					
Lease Purchase - CIP Equip 08/09				48,878	113,886	113,886	113,886	113,886				
Lease Purchase - CIP Equip 09/10					87,617	87,617	87,617	87,617				
Financial/Issuance Costs		5,000	3,000		110,206				87,617			
TOTAL EXPENDITURES	981,482	801,082	715,336	663,947	895,603	876,997	859,062	665,248	394,542	300,325	293,725	287,125
REVENUES AND OTHER FINANCING SOURCES OVER/ (UNDER) EXPENDITURES	(71,020)	(20,288)	(45,118)	(7,447)	202,939	(51,997)	(34,062)	9,752	(44,542)	(325)	6,275	12,875
FUND BALANCE, JULY 1	71,079	59	(20,229)	(65,347)	(72,794)	130,145	78,148	44,086	53,838	9,296	8,971	15,246
FUND BALANCE, JUNE 30	\$59	(\$20,229)	(\$65,347)	(\$72,794)	\$130,145	\$78,148	\$44,086	\$53,838	\$9,296	\$8,971	\$15,246	\$28,121

TOWN OF MANSFIELD
DEBT SERVICE FUND
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26
	PROJECTED							
REVENUES:								
Intergovernmental								
Bonds								
Premium Income								
State Revenue Sharing								
Interest on Unspent Balance								
Other (Refund on Lease Purchase in 09/10)								
Other (Co-Gen Grant in 09/10 elimin)								
<hr/>								
TOTAL REVENUES								
Operating Transfers In - General Fund	275,000	275,000	275,000	250,000	250,000	250,000	250,000	200,000
Operating Transfers In - CNR Fund								
Operating Transfers In - MS Fund								
TOTAL REVENUES AND OPERATING TRANSFERS IN	275,000	275,000	275,000	250,000	250,000	250,000	250,000	200,000
<hr/>								
EXPENDITURES:								
Principal Retirement								
Interest								
Principal Retirement - GOB 2011	220,000	220,000	220,000	220,000	220,000	220,000	220,000	200,000
Interest - GOB 2011	60,525	53,925	47,325	40,725	33,850	25,600	16,800	8,000
Lease Purchase - Co-Gen/Pool Covers 07/08								
Lease Purchase - CIP Equip 08/09								
Lease Purchase - CIP Equip 09/10								
Financial/Issuance Costs								
TOTAL EXPENDITURES	280,525	273,925	267,325	260,725	253,850	245,600	236,800	208,000
<hr/>								
REVENUES AND OTHER FINANCING SOURCES OVER/ (UNDER) EXPENDITURES	(5,525)	1,075	7,675	(10,725)	(3,850)	4,400	13,200	(8,000)
FUND BALANCE, JULY 1	28,121	22,596	23,671	31,346	20,621	16,771	21,171	34,371
FUND BALANCE, JUNE 30	\$22,596	\$23,671	\$31,346	\$20,621	\$16,771	\$21,171	\$34,371	\$26,371

-16-

SOLID WASTE DISPOSAL FUND
BALANCE SHEET
AS OF DECEMBER 31, 2011
(with comparative totals for DECEMBER 31, 2010)

	DECEMBER 31	
	2011	2010
<u>CURRENT ASSETS</u>		
Cash	\$ 330,261	\$ 286,476
Accounts Receivable (net of allow. for uncollectable accts)	31,990	1,000
Total Current Assets	362,251	287,476
<u>FIXED ASSETS</u>		
Land	8,500	8,500
Buildings & Equipment	565,138	565,138
Less: Accumulated Depreciation	(502,722)	(489,215)
Total Fixed Assets	70,916	84,423
TOTAL ASSETS	\$ 433,167	\$ 371,899
<u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Accounts Payable	\$ 46,390	\$ 49,627
Accrued Compensated Absences	14,707	19,479
Refundable Deposits	21,525	18,450
Total Current Liabilities	82,622	87,556
<u>LONG-TERM LIABILITIES</u>		
Landfill Postclosure Costs	96,000	100,000
Total Long-Term Liabilities	96,000	100,000
TOTAL LIABILITIES	178,622	187,556
<u>FUND EQUITY</u>		
Retained Earnings	254,545	184,343
Total Fund Equity	254,545	184,343
TOTAL LIABILITIES AND FUND EQUITY	\$ 433,167	\$ 371,899

SOLID WASTE DISPOSAL FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 DECEMBER 31, 2011
 (with comparative totals for DECEMBER 31, 2010)

	BUDGET	DECEMBER 31	
	2011/12	2011	2010
Operating Revenues:			
Transfer Station Fees	\$ 84,000	\$ 37,815	\$ 37,664
Garbage Collection Fees	901,700	468,596	437,626
Sale of Recyclables	15,000	16,302	65
Other Revenues	-	832	1,341
Total Operating Revenues	<u>1,000,700</u>	<u>523,545</u>	<u>476,696</u>
Operating Expenses:			
Hauler's Tipping Fees	172,960	81,627	93,578
Mansfield Tipping Fees	53,440	31,541	30,753
Wage & Fringe Benefits	302,515	149,891	127,709
Computer Software	4,080	4,320	4,080
Trucking Fee	30,900	11,548	11,687
Recycling Cost	20,500	9,353	3,595
Contract Pickup	372,500	193,494	192,688
Supplies and Services	22,740	7,951	10,411
Depreciation Expense	30,000	15,000	15,000
Hazardous Waste	12,300		
Equipment Parts/Other	5,500		
LAN/WAN Expenditures	10,000	10,000	10,000
Total Operating Expenses	<u>1,037,435</u>	<u>514,725</u>	<u>499,501</u>
NET INCOME (LOSS)	(36,735)	8,820	(22,805)
Retained Earnings, July 1	<u>245,725</u>	<u>245,725</u>	<u>207,148</u>
Retained Earnings, End of Period	<u>\$ 208,990</u>	<u>\$ 254,545</u>	<u>\$ 184,343</u>

HEALTH INSURANCE FUND
BALANCE SHEET
December 31, 2011
(with comparative totals for Decemer 31, 2010)

	December 31st	
	2011	2010
<u>Assets</u>		
Cash and cash equivalents	\$ 4,571,706	\$ 3,722,300
Accounts Receivable	-	-
Due from Other Funds	-	100,000
Total Assets	\$ 4,571,706	\$ 3,822,300
<u>Liability and Fund Equity</u>		
Liabilities:		
Accrued Medical Claims	\$ 376,000	\$ 410,000
Total Liabilities	376,000	410,000
Fund Equity		
Net Contributed Capital	400,000	400,000
Retained Earnings	3,795,706	3,012,300
Total Fund Equity	4,195,706	3,412,300
Total Liabilities and Fund Equity	\$ 4,571,706	\$ 3,822,300

HEALTH INSURANCE FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 December 31, 2011
 (with comparative totals for December 31st, 2010)

	December 31st	
	2011	2010
Revenues:		
Premium income	\$ 3,624,081	\$ 3,767,102
Interest income	165	2,321
Total Revenues	3,624,246	3,769,423
Expenditures:		
Payroll	51,168	47,445
Administrative expenses	250,438	127,748
Medical claims	2,771,197	3,071,574
Medical Supplies	52,532	55,225
LAN/WAN Expenditures	10,000	10,000
Total Expenditures	3,135,335	3,311,992
Revenues and Other Financing Sources Over/ (Under) Expenditures	488,911	457,430
Contributed Capital	400,000	400,000
Fund Equity, July 1	3,306,795	2,554,870
Fund Equity plus Cont. Capital, End of Period	\$ 4,195,706	\$ 3,412,300

WORKERS' COMPENSATION FUND
BALANCE SHEET
DECEMBER 31, 2011
(with comparative totals for DECEMBER 31, 2010)

	DECEMBER 31	
	2011	2010
<u>ASSETS</u>		
Current Assets:		
Cash and Cash Equivalents	\$ 169,877	\$ 161,299
Total Assets	\$ 169,877	\$ 161,299
<u>FUND BALANCE</u>		
Equity:		
Retained Earnings	\$ 169,877	\$ 161,299
Total Liabilities and Equity	\$ 169,877	\$ 161,299

WORKERS' COMPENSATION FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
AS OF DECEMBER 31, 2011
 (with comparative totals for DECEMBER 31, 2010)

	BUDGET	DECEMBER 31	
	2011/12	2011	2010
<u>REVENUES:</u>			
Premium Income	\$ 420,000	\$ 443,632	\$ 403,950
Total Revenues	420,000	443,632	403,950
<u>OPERATING EXPENSES:</u>			
Workers' Compensation Insurance	432,530	330,446	331,965
Medical Equipment	-	-	-
Total Operating Expenses	432,530	330,446	331,965
NET INCOME (LOSS)	(12,530)	113,186	71,985
Fund Balance, July 1	56,691	56,691	89,314
Fund Balance, End of Period	\$ 44,161	\$ 169,877	\$ 161,299

MANAGEMENT SERVICES FUND
BALANCE SHEET
DECEMBER 31, 2011
(With comparative totals for December 31, 2010)

	December 31,	
	2011	2010
<u>ASSETS</u>		
Current Assets:		
Cash and Cash Equivalents	\$ 1,015,431	\$ 636,306
Due from General Fund		
Accounts Receivable	-	43,831
Inventory	3,624	9,136
Total Current Assets	1,019,055	689,273
Fixed Assets:		
Construction in Progress		
Land	145,649	145,649
Buildings	226,679	226,679
Office Equipment	1,898,019	3,077,617
Construction in Progress	14,898	-
Accum. Depreciation	(917,939)	(1,919,654)
Net Fixed Assets	1,367,306	1,530,291
Total Assets	\$ 2,386,361	\$ 2,219,564
<u>LIABILITIES AND EQUITY</u>		
Liabilities:		
Accounts Payable	\$ 900,484	\$ 618,695
Lease Purchase Payable	147,834	217,736
Due to the General Fund		
Due to Internal Service Fund		
Total Liabilities	1,048,318	836,431
Equity:		
Contributed Capital	146,000	146,000
Retained Earnings	1,192,043	1,237,133
Total Equity	1,338,043	1,383,133
Total Liabilities and Equity	\$ 2,386,361	\$ 2,219,564

MANAGEMENT SERVICES FUND
ESTIMATED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
DECEMBER 31, 2011

TOTAL MANAGEMENT SERVICES FUND				
	Budget 2011/12	Actual Dec. 31, 2011	Est Actual 2011/12	Variance Favorable (Unfavorable)
REVENUES:				
Mansfield Board of Education	\$ 106,250	\$ 106,250	\$ 106,250	\$ -
Region 19	100,920	100,920	100,920	
Town of Mansfield	10,300	10,300	10,300	
Communication Service Fees	216,200	217,420	217,420	1,220
Copier Service Fees	227,250	226,659	226,659	(591)
Energy Service Fees	1,977,080	984,038	1,968,076	(9,004)
Rent	74,620	36,225	72,450	(2,170)
Rent - Telecom Tower	115,000	66,388	132,388	17,388
Sale of Supplies	40,000	14,381	35,000	(5,000)
CNR Fund	175,000	175,000	175,000	
Health Insurance Fund	10,000	10,000	10,000	
Solid Waste Fund	10,000	10,000	10,000	
Sewer Operating Fund	3,000	3,000	3,000	
Local Support				
Postal Charges	93,250	94,040	94,040	790
Universal Services Fund	30,000		30,000	
Total Revenues	3,188,870	2,054,621	3,191,503	2,633
EXPENDITURES:				
Salaries & Benefits	409,660	198,854	400,102	9,558
Training	8,650	57	5,400	3,250
Repairs & Maintenance	28,250	17,686	32,650	(4,400)
Professional & Technical	33,570	2,346	18,200	15,370
System Support	116,800	93,014	126,720	(9,920)
Copier Maintenance Fees	90,000	91,225	91,225	(1,225)
Communications	205,360	105,591	165,753	39,607
Supplies and Software Licensing	24,800	31,004	26,600	(1,800)
Equipment	158,000	76,423	184,892	(26,892)
Postage	85,000	18,002	80,000	5,000
Energy	1,876,120	1,497,378	1,851,400	24,720
Equipment Rental/Cost of Sales	55,180	102,119	90,343	(35,163)
Total Expenditures	3,091,390	2,233,699	3,073,285	18,105
Add:				
Depreciation	221,060		213,780	7,280
Less:				
Equipment Capitalized	(133,500)		(123,500)	(10,000)
Operating Expenditures	3,178,950	2,233,699	3,163,565	15,385
Net Income (Loss)	9,920	(179,078)	27,938	18,018
Total Equity & Contributed Capital, July 1	1,550,700	1,517,120	1,517,120	
Total Equity & Contributed Capital, End of Period	\$ 1,560,620	\$ 1,338,042	\$ 1,545,058	\$ 18,018

CEMETERY FUND
BALANCE SHEET
DECEMBER 31, 2011
(with comparative totals for DECEMBER 31, 2010)

	DECEMBER 31	
	2011	2010
<u>ASSETS</u>		
Cash and cash equivalents	\$ (109,653)	\$ (71,482)
Investments	408,476	367,757
Total Assets	\$ 298,823	\$ 296,275
<u>FUND BALANCE</u>		
Fund Balance		
Reserved for perpetual care	541,989	517,125
Reserved for nonexpendable trust	1,200	1,200
Unreserved, undesignated	(244,366)	(222,050)
Total Fund Balance	298,823	296,275
Total Liabilities and Fund Balance	\$ 298,823	\$ 296,275

CEMETERY FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 DECEMBER 31, 2011
 (with comparative totals for DECEMBER 31, 2010)

	BUDGET	DECEMBER 31	
	2011/12	2011	2010
Operating Revenues:			
Interest & Dividend Income	\$ 16,460	\$ 2,795	\$ -
Unrealized Gain (Loss) in Market Value	15,100		
Sale of Plots	4,200	900	4,500
Total Operating Revenues	35,760	3,695	4,500
Operating Expenses:			
Salaries	2,500	2,773	1,346
Cemetery Maintenance	14,000	13,710	12,038
Mowing Service	25,000	10,640	11,937
Total Operating Expenses	41,500	27,123	25,321
Operating Income/(Loss)	(5,740)	(23,428)	(20,821)
Retained Earnings, July 1	322,251	322,251	317,096
Retained Earnings, End of Period	\$ 316,511	\$ 298,823	\$ 296,275

**Town of Mansfield
Investment Pool
As of December 31, 2011**

	Equity Percentage	Equity In Investments	Equity In Cash Equiv.	Total Equity
Cemetery Fund	65.050%	427,643.33	7,837.52	435,480.85
School Non-Expendable Trust Fund	0.092%	604.81	11.08	615.90
Compensated Absences Fund	34.858%	229,158.97	4,199.85	233,358.82
Total Equity by Fund	100.000%	657,407.11	12,048.46	669,455.57

<u>Investments</u>	<u>Market Value</u>
<u>Stock Funds:</u>	
Fidelity - Select Utilities Growth	51,105.14
BofA US LRG CAP - GROWTH & VALUE/RESTRUCT	12,848.35
BofA INT'L DEVELOP-MARSICO/ACORN/VALUE	3,317.08
BofA EMERGING MARKETS FUND	1,505.36
BofA US MID CAP VALUE & ACORN	1,750.00
BofA US SMALL CAP - GROWTH & VALUE FUND	1,274.53
Sub-Total Stock Funds	<u>71,800.46</u>
<u>Bond Funds:</u>	
Wells Fargo Advantage -Income Plus	67,232.43
T. Rowe Price - U. S. Treasury Long-Term	83,450.40
People's Securities, Inc. - U.S. Treasury Notes	66,919.98
BofA GLOBAL HIGH YIELD - INCOME OPPORTUNITIES	2,019.90
BofA INVESTMENT GRADE TAXABLE - BOND FUND	17,800.43
Vanguard - GNMA Fund	346,439.33
Sub-Total Bond Funds	<u>583,862.47</u>
<u>Public Real Estate Investment Trust</u>	
BofA REAL ESTATE EQUITY FUND	<u>1,744.18</u>
<u>Cash Equivalents:</u>	
BofA MONEY MARKET RESERVES	<u>12,048.46</u>
Total Investments	<u>669,455.57</u>

<u>Allocation</u>	<u>Amount</u>	<u>Percentage</u>
Stocks	71,800.46	10.73%
Bonds	583,862.47	87.21%
Public Real Estate Investment Trust	1,744.18	0.26%
Cash Equivalents	12,048.46	1.80%
Total Investments	669,455.57	100.00%

TOWN OF MANSFIELD
INVESTMENT POOL
AS OF DECEMBER 31, 2011

	MARKET VALUE JUL 01, 2011	MARKET VALUE SEP 30, 2011	MARKET VALUE DEC 31, 2011	FISCAL 11/12 CHANGE IN VALUE
<u>STOCK FUNDS:</u>				
<u>FIDELITY INVESTMENTS:</u>				
SELECT UTILITIES GROWTH	49,310.48	47,756.66	51,105.14	1,794.66
<u>BANK OF AMERICA</u>				
US LRG CAP - GROWTH & VALUE/RESTRUCT	13,253.90	10,591.53	12,848.35	(405.55)
INT'L DEVELOP-MARSICO/ACORN/VALUE	3,577.59	2,901.10	3,317.08	(260.51)
EMERGING MARKETS FUND	1,565.26	1,214.85	1,505.36	(59.90)
US MID CAP VALUE & ACORN	1,837.16	1,461.98	1,750.00	(87.16)
US SMALL CAP - GROWTH & VALUE FUND	1,479.22	1,137.32	1,274.53	(204.69)
SUB-TOTAL BANK OF AMERICA	21,713.13	17,306.78	20,695.32	(1,017.81)
TOTAL STOCK FUNDS	71,023.61	65,063.44	71,800.46	776.85
<u>BOND FUNDS:</u>				
<u>WELLS FARGO ADVANTAGE</u>				
WELLS FARGO INCOME PLUS-INV	64,197.40	66,070.69	67,232.43	3,035.03
<u>T. ROWE PRICE</u>				
U.S. TREASURY LONG	66,224.15	82,253.56	83,450.40	17,226.25
<u>PEOPLE'S SECURITIES</u>				
U.S. TREASURY NOTES	66,887.74	66,904.83	66,919.98	32.24
<u>BANK OF AMERICA</u>				
GLOBAL HIGH YIELD - INCOME OPPORTUNIT	2,016.07	1,970.10	2,019.90	3.83
INVESTMENT GRADE TAXABLE - BOND FUNG	19,334.85	19,813.54	17,800.43	(1,534.42)
SUB-TOTAL BANK OF AMERICA	21,350.92	21,783.64	19,820.33	(1,530.59)
<u>VANGUARD INVESTMENTS</u>				
GNMA FUND	332,213.60	342,423.23	346,439.33	14,225.73
TOTAL BOND FUNDS	550,873.81	579,435.95	583,862.47	32,988.66
<u>PUBLIC REAL ESTATE INVESTMENT TRUST:</u>				
<u>BANK OF AMERICA</u>				
REAL ESTATE EQUITY FUND	1,838.94	1,560.15	1,744.18	(94.76)
TOTAL CASH	1,838.94	1,560.15	1,744.18	(94.76)
<u>CASH:</u>				
<u>BANK OF AMERICA</u>				
MONEY MARKET RESERVES	11,248.55	11,341.53	12,048.46	799.91
TOTAL CASH	11,248.55	11,341.53	12,048.46	799.91
TOTAL INVESTMENTS	634,984.91	667,401.07	669,455.57	34,470.66

EASTERN HIGHLANDS HEALTH DISTRICT
BALANCE SHEET
AS OF DECEMBER 31st, 2011
(with comparative totals for December 31st, 2010)

<u>Assets</u>	December 31,	
	2011	2010
Cash and cash equivalents	\$ 413,838	\$ 368,230
Total Assets	\$ 413,838	\$ 368,230
<u>Liabilities and Fund Balance</u>		
<u>Liabilities</u>		
Accounts Payable	\$ -	\$ 390
Total Liabilities	-	390
<u>Fund Balance</u>		
Fund Balance:		
Reserved for Prior Year Encumbrances		3,000
Unreserved, undesignated	413,838	364,840
Total Fund Balance	413,838	367,840
Total Liabilities & Fund Balance	\$ 413,838	\$ 368,230

EASTERN HIGHLANDS HEALTH DISTRICT
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 AS OF DECEMBER 31st, 2011
 (with comparative totals for December 31st, 2010)

	Adopted	Amended	Estimated	December 31st,		
	Budget	Budget	Actuals	2011		2010
	2011/12	2011/12	2011/12			
Operating Revenues:						
Member Town Contributions	\$ 365,530	\$ 365,530	\$ 365,530	\$ 182,768	50.0%	\$176,829
State Grants	149,950	149,950	149,950	149,943	100.0%	148,015
Septic Permits	31,000	31,000	28,000	17,150	55.3%	14,380
Well Permits	20,500	20,500	13,000	7,575	37.0%	9,804
Soil Testing Service	32,480	32,480	22,000	14,155	43.6%	16,185
Food Protection Service	51,710	51,710	51,500	6,374	12.3%	985
B100a Reviews	28,000	28,000	21,000	12,995	46.4%	11,420
Septic Plan Review	28,500	28,500	22,500	12,435	43.6%	13,970
Other Health Services	5,160	5,160	9,600	9,652	187.1%	6,709
Appropriation of Fund Balance	4,370	4,370	2,656	-	0.0%	
Total Operating Revenues	717,200	717,200	685,736	413,046	57.6%	398,297
Operating Expenditures:						
Salaries & Wages	474,340	505,450	487,950	234,927	46.5%	195,379
Grant Deductions	-	(38,590)	(38,590)	(33,538)	86.9%	-
Benefits	156,320	156,810	154,510	70,814	45.2%	79,040
Miscellaneous Benefits	6,090	6,090	5,130	2,664	43.8%	1,525
Insurance	15,650	15,650	15,336	10,866	69.4%	10,863
Professional & Technical Services	15,700	15,700	14,000	-	0.0%	6,800
Other Purchased Services	36,650	36,650	35,450	19,898	54.3%	19,950
Other Supplies	8,000	8,000	7,500	3,873	48.4%	5,114
Equipment - Minor	1,450	1,450	1,450	312	21.5%	66
Contingency	-	6,990	-	-	0.0%	-
Total Operating Expenditures	714,200	714,200	682,736	309,815	43.4%	318,738
Transfers Out:						
Transfers to CNR	3,000	3,000	3,000		0.0%	
Total Operating Exp. & Transfers O	717,200	717,200	685,736	309,815	43.2%	318,738
Operating Income/(Loss)	-	-	-	103,231		79,559
Fund Balance, July 1	310,607	310,607	310,607	310,607		288,280
Fund Balance, End of Period	\$ 310,607	\$ 310,607	\$ 310,607	\$ 413,838		\$367,840

EASTERN HIGHLANDS HEALTH DISTRICT
 CAPITAL NONRECURRING FUND BALANCE SHEET
 AS OF DECEMBER 31st, 2011
 (with comparative totals for December 31st, 2010)

	December 31,	
	2011	2010
<u>Assets</u>		
Cash and cash equivalents	\$ 59,467	\$ 71,467
 Total Assets	\$ 59,467	\$ 71,467
 <u>Fund Balance</u>		
Fund Balance:		
Unreserved, undesignated	\$ 59,467	\$ 71,467
 Total Fund Balance	\$ 59,467	\$ 71,467

EASTERN HIGHLANDS HEALTH DISTRICT
 CAPITAL NONRECURRING FUND
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 AS OF DECEMBER 31st, 2011
 (with comparative totals for December 31st, 2010)

	December 31,	
	2011	2010
Operating Revenues:		
State Grants	\$ -	\$ -
Transfers In-G/F	-	-
Total Operating Revenues	-	-
Operating Expenditures:		
Vehicles	15,000	-
Office Equipment	-	-
Total Operating Expenditures	15,000	-
Operating Income/(Loss)	(15,000)	-
Fund Balance, July 1	74,467	71,467
Fund Balance, End of Period	\$ 59,467	\$ 71,467

**MANSFIELD DOWNTOWN PARTNERSHIP
BALANCE SHEET
AS OF DECEMBER 31, 2011
(with comparative totals for December 31, 2010)**

	December 31	
	2011	2010
<u>ASSETS</u>		
Cash & Cash Equivalents	\$ 424,407	\$ 399,086
Accounts Receivable	900	900
Total Assets	\$ 425,307	\$ 399,986
<u>LIABILITIES</u>		
Accounts Payable	\$ -	\$ 59
Total Liabilities	-	59
<u>FUND BALANCE</u>		
Fund Balance, Unreserved	425,307	399,927
Total Fund Balance	425,307	399,927
Total Liabilities and Fund Balance	\$ 425,307	\$ 399,986

**MANSFIELD DOWNTOWN PARTNERSHIP
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE**

	Actual 2000/01	Actual 2001/02	Actual 2002/03	Actual 2003/04	Actual 2004/05	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Adopted Budget 2011/12	Amended * Budget 2011/12	Dec. 31 2011
Revenues:														
Intergovernmental:														
Mansfield General Fund/CNR	\$ 32,500	\$ 20,000	\$ 30,000	\$ 41,500	\$ 50,000	\$ 62,000	\$ 62,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Uconn		32,500	45,000	46,500	60,000	62,000	62,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Mansfield Capital Projects *						60,000								
Leyland Share - Relocation								30,210			10,000			
Membership Fees			10,040	13,085	17,355	20,282	19,215	21,820	22,440	20,199	16,983	15,000	15,000	9,145
Local Support				1,500	1,500									
State Support						4,993								
Contributions/Other					200	2,165	(165)			240				
Total Revenues	32,500	52,500	85,040	102,585	129,055	211,440	143,050	302,030	272,440	270,439	276,983	265,000	265,000	259,145
Operating Expenditures:														
Salaries and Benefits		15,531	71,378	73,007	83,974	92,800	107,140	121,544	133,679	135,713	147,126	164,070	172,990	86,107
Professional & Technical	930	9,519	7,386	5,406	8,397	63,068	44,967	31,817	27,202	28,893	71,561	102,100	102,100	26,262
Relocation Costs							20,000	40,420						
Office Rental		3,600	11,000	11,800	13,181	13,775	16,451	17,565	17,584	15,918	15,040	8,000	8,000	3,791
Insurance			1,650	1,760	1,764	1,772	1,702	1,704	1,713	1,724	1,715	1,750	1,750	592
Purchased Services			8,029	5,005	6,092	9,065	7,092	7,003	8,157	6,666	6,612	7,100	7,100	5,735
Supplies & Services		3,980	4,704	2,837	2,463	4,075	2,055	2,733	2,783	3,257	3,000	1,450	1,450	929
Contingency												25,000	16,080	
Total Operating Expenditures	930	32,630	104,147	99,815	115,871	184,555	199,407	222,786	191,118	192,171	245,054	309,470	309,470	123,416
Operating Income/(Loss)	31,570	19,870	(19,107)	2,770	13,184	26,885	(56,357)	79,244	81,322	78,268	31,929	(44,470)	(44,470)	135,729
Fund Balance, July 1		31,570	51,440	32,333	35,103	48,287	75,172	18,815	98,059	179,381	257,649	289,578	289,578	289,578
Fund Balance, End of Period	\$ 31,570	\$ 51,440	\$ 32,333	\$ 35,103	\$ 48,287	\$ 75,172	\$ 18,815	\$ 98,059	\$ 179,381	\$ 257,649	\$ 289,578	\$ 245,108	\$ 245,108	\$ 425,307
Contribution Recap:														
Mansfield	\$ 32,500	\$ 20,000	\$ 30,000	\$ 41,500	\$ 50,000	\$ 62,000	\$ 62,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Mansfield Capital Projects						60,000								
UCONN		32,500	45,000	46,500	60,000	62,000	62,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Total Contributions	\$ 32,500	\$ 52,500	\$ 75,000	\$ 88,000	\$ 110,000	\$ 184,000	\$ 124,000	\$ 250,000	\$ 250,000	\$ 250,000				

**TOWN OF MANSFIELD
DOWNTOWN REVITALIZATION & ENHANCEMENT
PROJECT #84120 through #84130
ESTIMATED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
AS OF DECEMBER 31, 2011**

	Project Length	
	Budget	Actual
Operating Revenues:		
Intergovernmental Revenues -		
USDA Rural Development Grant	\$ 175,509	\$ 175,509
DECD STEAP Grants - I, II, III	1,200,000	679,184
Urban Action Grant	2,500,000	107,274
DOT Grant # 77-217	1,172,800	
Urban Action Grant/Rell	10,000,000	1,628,997
DOT Grant # 77-223	2,250,000	
Federal Transit Authority (GHTD)	490,000	164,690
Omnibus Bill (DOT)	712,500	
Federal Transit Authority (Bus Facility)	4,940,000	217,355
Local Support (DECD grant)	115,640	41,172
Local Share - Bonds	302,000	302,000
Leyland Share	1,250,860	9,000
Total Operating Revenues	25,109,309	3,325,181
Operating Expenditures:		
Downtown Revitalization & Enhancement:		
Legal Services	226,847	234,931
Legal Services - DECD Contract	7,442	2,442
Contracted Services	299,300	51,113
Architects & Engineers	2,120,801	1,668,138
Demolition	80,000	119,145
Environmental Remediation	250,000	97,995
Construction Costs	19,510,090	2,837,945
Construction - Storrs Road	2,392,558	55,880
Construction - Walkway	222,271	222,271
Total Operating Expenditures	25,109,309	5,289,860
Revenues over/(under) Expenditures *		(1,964,679)
Fund Balance, July 1		
Fund Balance, End of Period	\$ -	\$ (1,964,679)

* Due from Other Agencies/Grants

SERIAL BONDS SUMMARY
SCHOOLS AND TOWN
December 31, 2011

	Schools	Town	Total
Balance at July 1, 2011	\$1,270,000	\$2,635,000	\$3,905,000
Issued During Period			
Retired During Period			
Balance at 12/31/11	<u>\$1,270,000</u>	<u>\$2,635,000</u>	<u>\$3,905,000</u>

CHANGES IN BOND AND NOTES OUTSTANDING

	Serial Bonds	BAN's	Promissory Note	Total
Balance at July 1, 2011	\$1,520,000			\$1,520,000
Debt Issued	2,840,000			2,840,000
Debt Retired	455,000			455,000
Balance at 12/31/11	<u>\$3,905,000</u>			<u>\$3,905,000</u>

Description	Original Amount	Payment Date		Bonds	BAN's	Promissory Note	Total
		P & I	I				
2004 Town Taxable Gen. Obligation Bond	2,590,000	6/01	12/01	625,000			625,000
2004 Town General Obligation Bond	940,000	6/01	12/01	245,000			245,000
2004 Town General Obligation Bond	725,000	6/01	12/01	195,000			195,000
2011 Town General Obligation Bond	<u>2,840,000</u>	3/01	09/01	<u>2,840,000</u>			<u>2,840,000</u>
	<u>\$7,095,000</u>			<u>\$3,905,000</u>			<u>\$3,905,000</u>

DETAIL OF DEBT OUTSTANDING
SCHOOLS AND TOWNS
AS OF DECEMBER 31, 2011

	<u>Original Amount</u>	<u>Balance 12/31/11</u>
Schools		
Consists of -		
2004 General Obligation Bonds:		
MMS IRC	\$ 940,000	\$ 245,000
2011 General Obligation Bonds:		
MMS Heating Conversion	1,025,000	1,025,000
		<hr/>
Schools Outstanding Debt	1,965,000	1,270,000
		<hr/>
Town		
Consists of -		
2004 Taxable General Obligation Bonds:		
Community Center	\$ 2,590,000	\$ 625,000
2004 General Obligation Bonds:		
Library Renovations	725,000	195,000
2011 General Obligation Bonds:		
Community Center Air Conditioning	173,620	173,620
Hunting Lodge Road Bikeway	105,250	105,250
Salt Storage Shed	263,130	263,130
Storrs Rd/Flaherty Rd Streetscape Improvements	302,000	302,000
Various Equipment Purchases	93,000	93,000
Facility Improvements	40,000	40,000
Transportation Facility Improvements	130,000	130,000
Stone Mill Rd/Laurel Lane Bridge Replacements	378,000	378,000
2011 Sewer Purpose Obligation Bonds:		
Four Corners Sewer & Water Design	330,000	330,000
		<hr/>
Town Outstanding Debt	5,130,000	2,635,000
		<hr/>
Total Debt Outstanding	\$ 7,095,000	\$ 3,905,000
		<hr/>

TOWN OF MANSFIELD
SUMMARY OF INVESTMENTS
December 31, 2011

ALL OTHER FUNDS:

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 12/31/11
State Treasurer	11,808,963	0.180	Various	Various	2,281
Total Accrued Interest @ 12/31/11					2,281
Interest Received 7/1/11 - 12/31/11					<u>14,313</u>
Total Interest, General Fund, 12/31/11					<u><u>16,594</u></u>

CAPITAL FUND:

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 12/31/11
State Treasurer			Various	Various	
Total Accrued Interest @ 12/31/11					
Interest Received 7/1/11 - 12/31/11					<u> </u>
Total Interest, Capital Fund @ 12/31/11					<u><u> </u></u>

HEALTH INSURANCE FUND:

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 12/31/11
MBIA - Class	2,254,125	0.010	Various	Various	7
State Treasurer	2,130,727	0.180	Various	Various	20
Total Accrued Interest @ 12/31/11					27
Interest Received 7/1/11 - 12/31/11					<u>165</u>
Total Interest, Health Insurance Fund @ 12/31/11					<u><u>192</u></u>

Town of Mansfield
Memo

DATE December 31, 2011
 To: Matt Hart, Town Manager
 Cherie Trahan, Director of Finance
 From: Christine Gamache, Collector of Revenue
 Subject: Amounts and % of Collections for 7/1/11 to 12/31/2011 comparable to 7/1/10 to 12/31/10

	GRAND LIST		ADJUSTED			DELINQUENT	
	2010	ADJUSTMENTS	LIST	PAID	% PAID	BALANCE	% DEL
RE 1st	11,616,625	(58,309)	11,558,316	(11,417,097)	98.8%	141,218	1.2%
PER 1st	446,387	(607)	445,780	(432,644)	97.1%	13,136	2.9%
MV	1,866,225	(45,990)	1,820,235	(1,638,146)	90.0%	182,089	10.0%
DUE 7/1/10	13,929,237	(104,906)	13,824,331	(13,487,888)	97.6%	336,444	2.4%
RE 2nd	11,614,304	(37,981)	11,576,323	(2,183,820)	18.9%	9,392,503	81.1%
PER 2nd	441,591	(340)	441,251	(147,316)	33.4%	293,935	66.6%
Due 1/1/11	12,055,895	(38,321)	12,017,574	(2,331,135)	19.4%	9,686,439	80.6%
MVS	211,217.80	(2,054)	209,164	(31,430)	15.0%	177,734	85.0%
TOTAL	26,196,350	(145,281)	26,051,069	(15,850,454)	60.8%	10,200,616	39.2%

PRIOR YEARS COLLECTION

July 1, 2011 to June 30, 2012

Suspense Collections	6,636.97	Suspense Interest	4,382.13
Prior Years Taxes	<u>58,694.90</u>	Interest and Lien Fees	<u>58,832.97</u>
	<u>65,331.87</u>		<u>63,215.10</u>

	GRAND LIST		ADJUSTED			DELINQUENT	
	2009	ADJUSTMENTS	LIST	PAID	% PAID	BALANCE	% DEL
RE 1st	11,126,400	(12,290)	11,114,110	10,886,143	97.9%	227,967	2.6%
PER 1st	425,941	(2,937)	423,004	411,604	97.3%	11,400	3.7%
MV	1,755,812	(36,529)	1,719,283	1,567,752	91.2%	151,531	12.3%
DUE 7/1/10	13,308,153	(51,756)	13,256,397	12,865,500	97.1%	390,897	3.9%
RE 2nd	11,123,972	1,756	11,125,727	2,612,193.83	23.5%	8,513,534	95.7%
PER 2nd	421,016	(3,934.18)	417,081	138,493.51	33.2%	278,588	72.5%
Due 1/1/11	11,544,988	(2,178.56)	11,542,809	2,750,687	23.8%	8,792,122	94.9%
MVS	187,102.93	274.00	187,377	3,398.23	1.8%	183,979	98.2%
TOTAL	25,040,243	(53,661)	24,986,583	15,619,585	62.5%	9,366,998	46.2%

PRIOR YEARS COLLECTION

July 1, 2010 to June 30, 2011

Suspense Collections	3,769.99	Suspense Interest Less Fees	4,082.01
Prior Years Taxes	<u>157,522.39</u>	Interest and Lien Fees	<u>70,995.93</u>
	<u>161,292.38</u>		<u>75,077.94</u>

CAPITAL PROJECTS - OPEN SPACE
STATUS REPORT THROUGH DECEMBER 31, 2011

	Acreage	Total Budget	Expended Thru 6/30/2011	Current Year Expenditures	Estimated Unexpended Balance	Anticipated Grants
Expenditures Prior to 92/93		\$4,409,389	130,790			
UNALLOCATED COSTS:						
Appraisal Fees - Various			17,766			
Financial Fees			8,975			
Legal Fees			15,159			
Survey & Inspections			6,475			
Outdoor Maintenance			14,052	(100)		
Major Additions - Improvements			3,000			
Miscellaneous Costs			2,927			
Forest Stewardship-50' Cliff Preserva			3,852			
Parks Coordinator			103,604			
PROPERTY PURCHASES:						
Bassells Bridge Rd Lots 1,2,3	8.23		128,439			
Baxter Property	25.80		163,330			
Bodwell Property	6.50		42,703			
Boeltiger, Orr, Parish Property	106.00		101,579			
Dorwart Property	61.00		342,482			
Dunnack Property	32.00		35,161			
Eaton Property	8.60		162,236			
Ferguson Property	1.19		31,492			
Fesik Property	7.40		7,636			
Hatch/Skinner Property	35.33		291,780			
Holinko Property	18.60		62,576			
Larkin Property	11.70		24,202			
Lion's Club Park			81,871			
McGregor Property	2.10		8,804			
McShea Property			1,500			
* Merrow Meadow Park Develop.	15.00					
Morneau Property			4,310			
Moss Property	134.50		100,000			
Mulberry Road (Joshua's Trust)	5.90		12,500			
Mullane Property (Joshua's Trust)	17.00		10,000			
Olsen Property	59.75		104,133			
Ossen - Birchwood Heights Property			500			
Porter Property	6.70		135,466			
Reed Property	23.70		69,527			
Rich Property	102.00		283,322			
Sibley Property	50.57		90,734			
Swanson Property (Browns Rd)	29.00		64,423			
Thompson/Swansy Prop. (Bone Mill)			1,500			
Torrey Property	29.50		91,792			
Vernon Property	3.00		31,732			
Estate of Vernon - Property	68.41		257,996			
Warren Property	6.80		24,638			
Watts Property	23.50		92,456			
	899.78	\$4,409,389	\$3,167,420	(\$100)	\$1,242,069	\$0

Project Name		Breakdown of Expenditures of Prior to 92/93	
85105 - Local Funds 94/95	\$250,000	White Cedar Swamp - Purchase	\$50,000
85105 - Local Funds 90/91	227,855	Appraisal Fees	250
85105 - Local Funds 97/98	250,000	Financial Fees	5,457
85105 - Local Funds 98/99	250,000	Miscellaneous Costs	605
85105 - Local Funds 99/00	250,000	Unidentifiable (Prior 89/90)	74,478
85105 - Local Funds 00/01	250,000		
85105 - Local Support June 15, 2001	5,000		
			\$130,790
85105 - Local Funds 01/02	250,000		
85105 - Local Funds 02/03	75,000		
85105 - Local Funds 03/04	100,000		
85105 - State Support - Rich Property	60,000		
85105 - State Support - Hatch/Skinner Property	128,000		
85105 - State Support - Olsen Property	50,000		
85105 - State Support - Vernon Property	113,000		
85105 - State Support - Dorwart Property	112,534		
85114 - Bonded Funds	1,000,000		
85105 - Authorized Bonds 2010/11	1,049,000		
	\$4,409,389		

TOWN OF MANSFIELD
BOARD OF EDUCATION
RECAP OF SPECIAL EDUCATION REVENUES AND EXPENDITURES

As of December 31, 2011

REVENUE:

TUITION REVENUE:

RECEIVED TO DATE	43,099.00	
OUTSTANDING RECEIVABLE	20,712.50	
TOTAL TUITION REVENUE	63,811.50	

EXCESS COST & STATE AGENCY GRANT SERVICES FOR THE BLIND	139,902.13	
MEDICAID REIMBURSEMENT PROGRAM	9,906.15	

TOTAL REVENUES		213,619.78
----------------	--	------------

EXPENDITURES:

TUITION PAYMENTS (BALANCE):

PUBLIC	65,000.00	
PRIVATE	(381,182.08)	
STATE AGENCY/PUBLIC	40,000.00	
STATE AGENCY/PRIVATE	50,000.00	
	(226,182.08)	
<i>Title VIB Contribution</i>	30,000.00	
TOTAL TUITION PAYMENTS UNDER (OVER) BUDGET	(196,182.08)	

OCCUPATIONAL & PHYS THERAPY - UNDER (OVER) BUDGET (A/C 112-62104-XXXXX-52)	2,410.20	
---	----------	--

<u>TRANSPORTATION (BALANCE)</u>	(8,534.98)	
<i>Title VIB Contribution</i>	30,000.00	
TRANSPORTATION UNDER (OVER) BUDGET	21,465.02	

TOTAL EXPENDITURES BALANCE - UNDER (OVER)		(172,306.86)
---	--	--------------

TOTAL BALANCE UNDER (OVER) BUDGET		41,312.92
-----------------------------------	--	-----------

MAINTENANCE PROJECTS - CAPITAL 86260

Date	Project Description	Status	Paid	Encumbered	Total Estimated Project Cost	Account Balance
07/01/10	Beginning Balance					155,235
1	Roof Repairs to all Town Buildings (American Heritage - 108697)	Open 08/09	14,974	-	14,974	140,261
2	Roof Repairs to All Town Buildings (American Heritage - 108686)	Completed 11/10	10,492		10,492	129,769
3	Preventive Maintenance to all Town Buildings and School (American Heritage - 108685)	Completed 11/10	15,838		15,838	113,931
4	New body for utility truck (New Haven Body - 108711)	Completed 12/09	8,430	-	8,430	105,501
5	Repairs/Paint for utility truck (Chris' Automotive - PV)	Completed 12/09	3,442	-	3,442	102,059
6	Evaluation of Siemen's Project (Fuss & O'Neill - 7464)	Cancel prior year encumbrance	-	(1,200)	(1,200)	103,259
7	Roof Repairs to All Town Buildings (American Heritage - Accrued A/P)	Completed 07/10	9,489	-	9,489	93,770
8	MCC Pool Pump Repairs (Piela Electric)	Completed 09/10	5,879	-	5,879	87,891
9	Firestation 107 Roof Repairs (American Heritage)	Completed 10/10	3,300	-	3,300	84,591
10	A/C Air Handler/Curb Adpt Vinton (Johnstone Supply)	Completed 10/10	2,926	-	2,926	81,665
11	Roof Repairs - Vinton American Heritage	Completed 1/11	317	-	317	87,574
12	Roof Repairs - Southeast American Heritage	Completed 1/11	715	-	715	86,859
13	Roof Repairs - MMS American Heritage	Completed 1/11	353	-	353	86,506
14	Roof Repairs - Southeast American Heritage	Completed 3/11	972	-	972	86,602
15	Roof Repairs - Library American Heritage	Completed 3/11	370	-	370	86,232
16	Roof Repairs - Southeast American Heritage	Completed 3/11	860	-	860	85,372
17	Boiler Repairs Willimantic Winnelson	Completed 2/11	4,253		4,253	81,119
18	Roof Repairs - MMS American Heritage	Completed 5/11	927	-	927	80,192
7/1/2011	11/12 Appropriation \$40,000					120,192
19	Arrow Fence Goodwin	Completed 9/11	3,828		3,828	116,364
20	Fuss & O'Neill Modifications to Generator at MCC	Completed 12/11	3,500	-	3,500	112,864
21	Willimantic Winnelson Boiler at Historical Society	Open	4,358	1,693	6,051	106,814
22	Piela Electric Generator	Open	27,400	600	28,000	78,814
23	Rovic Rug Extractor	Open		1,500	1,500	77,314
24	Overhead Door Repairs/Installation PW & Maint. Shop Doors	Open		3,500	3,500	73,814
25	Automated Building System Software License	Open		4,820	4,820	68,994
26	A&A Asphalt LLC Vinton, Southeast, Goodwin Play area repairs	Completed 11/11	1,712		1,712	67,282
27	Grainger Air Compressor	Completed 11/11	3,307		3,307	63,975

Town of Mansfield
Monthly Revenue Summary by Source

Fiscal Year: 2012 to 2012 for Dates from 01-Jul-2011 to 31-Dec-2011

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	(25,507,520.00)	.00	24,485.32	15,850,150.64	(9,681,854.68)	62.04	15,825,665.32
40102 Prior Year Levy	(200,000.00)	.00	69,031.66	131,388.18	(137,643.48)	31.18	62,356.52
40103 Interest & Lien Fees	(135,000.00)	.00	675.03	60,753.95	(74,921.08)	44.50	60,078.92
40104 Motor Vehicle Supplement	(165,000.00)	.00	31.96	24,143.61	(140,888.35)	14.61	24,111.65
40105 Susp. Coll. Taxes - Trnsc.	(6,000.00)	.00	22.60	6,608.20	585.60	109.76	6,585.60
40106 Susp. Coll. Int. - Trnsc.	(4,000.00)	.00	.00	5,139.97	1,139.97	128.50	5,139.97
40108 Motor Vehicle Penalty	.00	.00	.00	25.00	25.00	.00	25.00
Total Taxes and Related Items	(26,017,520.00)	.00	94,246.57	16,078,209.55	(10,033,557.02)	61.44	15,983,962.98
Licenses and Permits							
40201 Misc Licenses & Permits	(2,520.00)	.00	.00	1,463.00	(1,057.00)	58.06	1,463.00
40202 Sport Licenses	(500.00)	.00	2.00	83.00	(419.00)	16.20	81.00
40203 Dog Licenses	(8,000.00)	.00	(67.40)	3,018.20	(4,914.40)	38.57	3,085.60
40204 Conveyance Tax	(200,000.00)	.00	.00	50,473.39	(149,526.61)	25.24	50,473.39
40205 Vacant Property Registration	(300.00)	.00	.00	300.00	.00	100.00	300.00
40210 Subdivision Permits	(4,000.00)	.00	.00	800.00	(3,200.00)	20.00	800.00
40211 Zoning/Special Permits	(18,000.00)	.00	.00	10,238.00	(7,762.00)	56.88	10,238.00
40212 Zba Applications	(4,000.00)	.00	.00	1,200.00	(2,800.00)	30.00	1,200.00
40214 Iwa Permits	(5,000.00)	.00	25.00	2,190.00	(2,835.00)	43.30	2,165.00
40224 Road Permits	(1,250.00)	.00	.00	150.00	(1,100.00)	12.00	150.00
40230 Building Permits	(160,000.00)	.00	551.00	91,650.50	(68,900.50)	56.94	91,099.50
40231 Adm Cost Reimb-permits	(100.00)	.00	.00	124.00	24.00	124.00	124.00
40232 Housing Code Permits	(86,000.00)	.00	150.00	49,270.00	(36,880.00)	57.12	49,120.00
40233 Housing Code Penalties	(100.00)	.00	.00	.00	(100.00)	.00	.00
40234 Landlord Registrations	(600.00)	.00	.00	795.00	195.00	132.50	795.00
Total Licenses and Permits	(490,370.00)	.00	660.60	211,755.09	(279,275.51)	43.05	211,094.49
Fed. Support Gov							
40352 Payment In Lieu Of Taxes	(1,850.00)	.00	.00	.00	(1,850.00)	.00	.00
40357 Social Serv Block Grant	.00	.00	.00	1,581.00	1,581.00	.00	1,581.00
Total Fed. Support Gov	(1,850.00)	.00	.00	1,581.00	(269.00)	85.46	1,581.00
State Support Education							
40401 Education Assistance	(10,070,680.00)	.00	.00	2,517,669.00	(7,553,011.00)	25.00	2,517,669.00
40402 School Transportation	(121,400.00)	.00	.00	.00	(121,400.00)	.00	.00
Total State Support Education	(10,192,080.00)	.00	.00	2,517,669.00	(7,674,411.00)	24.70	2,517,669.00
State Support Gov							
40451 Pilot - State Property	(7,056,130.00)	.00	.00	7,058,654.34	2,524.34	100.04	7,058,654.34
40454 Circuit Crt-parking Fines	(1,000.00)	.00	.00	950.00	(50.00)	95.00	950.00
40455 Circuit Breaker	(50,140.00)	.00	.00	45,246.70	(4,893.30)	90.24	45,246.70
40456 Tax Relief For Elderly	(2,000.00)	.00	.00	2,000.00	.00	100.00	2,000.00
40457 Library - Connecticutcard/111	(15,000.00)	.00	.00	.00	(15,000.00)	.00	.00

Town of Mansfield
Monthly Revenue Summary by Source

Fiscal Year: 2012 to 2012 for Dates from 01-Jul-2011 to 31-Dec-2011

Account and Description	Appropriation	Appropriation Adj	Debit Amounts	Credit Amounts	Ending Balance	% Rec'd	Activity
40458 Library - Basic Grant	(2,300.00)	.00	.00	.00	(2,300.00)	.00	.00
40459 Tax Credit New Mfg Equipment	(9,510.00)	.00	.00	.00	(9,510.00)	.00	.00
40460 Boat Reimbursement	(2,500.00)	.00	.00	.00	(2,500.00)	.00	.00
40462 Disability Exempt Reimb	(1,200.00)	.00	.00	1,253.96	53.96	104.50	1,253.96
40465 Emerg Mgmt Performance Grant	(13,000.00)	.00	23,311.00	.00	(36,311.00)	(179.32)	(23,311.00)
40469 Veterans Reimb	(7,750.00)	.00	.00	7,117.98	(632.02)	91.84	7,117.98
40470 State Revenue Sharing	.00	.00	.00	1,375.50	1,375.50	.00	1,375.50
40494 Judicial Revenue Distribution	(9,000.00)	.00	.00	4,585.00	(4,415.00)	50.94	4,585.00
40496 Pilot-holinko Estates	(13,500.00)	.00	.00	.00	(13,500.00)	.00	.00
Total State Support Gov	(7,183,030.00)	.00	23,311.00	7,121,183.48	(85,157.52)	98.81	7,097,872.48
Local Support Gov							
40551 Pilot - Senior Housing	.00	.00	14,895.10	14,895.10	.00	.00	.00
Total Local Support Gov	.00	.00	14,895.10	14,895.10	.00	.00	.00
Charge for Services							
40605 Region 19 Financial Serv	(88,840.00)	.00	.00	44,420.00	(44,420.00)	50.00	44,420.00
40606 Health District Services	(22,150.00)	.00	.00	11,075.00	(11,075.00)	50.00	11,075.00
40610 Recording	(55,000.00)	.00	.00	28,998.00	(26,002.00)	52.72	28,998.00
40611 Copies Of Records	(11,400.00)	.00	.00	6,072.38	(5,327.62)	53.27	6,072.38
40612 Vital Statistics	(8,500.00)	.00	.00	6,804.00	(1,696.00)	80.05	6,804.00
40613 Sale Of Maps/regs	(100.00)	.00	.00	63.00	(37.00)	63.00	63.00
40620 Police Service	(2,000.00)	.00	.00	300.00	(1,700.00)	15.00	300.00
40622 Redemption/Release Fees	(2,500.00)	.00	.00	395.00	(2,105.00)	15.80	395.00
40625 Animal Adoption Fees	(900.00)	.00	.00	420.00	(480.00)	46.67	420.00
40641 Postage On Overdue Books	(17,000.00)	.00	.00	5,594.99	(11,405.01)	32.91	5,594.99
40644 PARKING PLAN REVIEW FEE	(5,700.00)	.00	35.00	2,845.00	(2,890.00)	49.30	2,810.00
40650 Blue Prints	(50.00)	.00	.00	410.00	360.00	820.00	410.00
40656 Reg Dist 19 Grnds Matnce	(73,480.00)	.00	.00	34,860.00	(38,620.00)	47.44	34,860.00
40663 Zoning Regulations	(200.00)	.00	.00	85.00	(115.00)	42.50	85.00
40671 Day Care Grounds Maintenance	(11,980.00)	.00	.00	5,990.00	(5,990.00)	50.00	5,990.00
40674 Charge for Services	(2,500.00)	.00	.00	1,366.01	(1,133.99)	54.64	1,366.01
40678 Celeron Sq Assoc Bikepath Main	(2,700.00)	.00	.00	2,700.00	.00	100.00	2,700.00
40684 Cash Overage/Shortage	.00	.00	.40	.74	.34	.00	.34
40699 Fire Safety Code Fees	(20,000.00)	.00	.00	9,375.25	(10,624.75)	46.88	9,375.25
Total Charge for Services	(325,000.00)	.00	35.40	161,774.37	(163,261.03)	49.77	161,738.97
Fines and Forfeitures							
40702 Parking Tickets - Town	(7,800.00)	.00	.00	1,615.00	(6,185.00)	20.71	1,615.00
40710 Building Fines	(1,000.00)	.00	.00	2,255.00	1,255.00	225.50	2,255.00
40711 Landlord Registration Penalty	(90.00)	.00	.00	.00	(90.00)	.00	.00
40713 NUISANCE ORDINANCE	.00	.00	250.00	5,000.00	4,750.00	.00	4,750.00
40715 Ordinance Violation Penalty	(500.00)	.00	.00	2,320.00	1,820.00	464.00	2,320.00
40716 Noise Ordinance Violation	(1,300.00)	.00	.00	88.00	(1,212.00)	6.77	88.00
40717 Possession Alcohol Ordinance	(8,500.00)	.00	.00	2,700.00	(5,800.00)	31.76	2,700.00
40718 Open Liquor Container Ordin	(12,000.00)	.00	.00	3,510.00	(8,490.00)	29.25	3,510.00
Total Fines and Forfeitures	(31,190.00)	.00	250.00	17,488.00	(13,952.00)	55.27	17,238.00

Town of Mansfield
Monthly Revenue Summary by Source

Fiscal Year: 2012 to 2012 for Dates from 01-Jul-2011 to 31-Dec-2011

Account and Description	Appropriation	Appropriation Adj	Debit Amounts	Credit Amounts	Ending Balance	% Rec'd	Activity
Miscellaneous							
40804 Rent - Historical Soc	(2,000.00)	.00	.00	2,100.00	100.00	105.00	2,100.00
40807 Rent - Town Hall	(200.00)	.00	.00	3,941.40	3,741.40	1,970.70	3,941.40
40808 Rent - Senior Center	(100.00)	.00	.00	.00	(100.00)	.00	.00
40817 Telecom Services Payment	(55,000.00)	.00	.00	.00	(55,000.00)	.00	.00
40820 Interest Income	(25,000.00)	.00	346.45	14,659.36	(10,687.09)	57.25	14,312.91
40824 Sale Of Supplies	(20.00)	.00	.00	12.00	(8.00)	60.00	12.00
40825 Rent - R19 Maintenance	(2,790.00)	.00	.00	2,790.00	.00	100.00	2,790.00
40890 Other	(2,500.00)	.00	751.66	1,014.01	(2,237.65)	10.49	262.35
Total Miscellaneous	(87,610.00)	.00	1,098.11	24,516.77	(64,191.34)	26.73	23,418.66
Operating Transfers In							
40928 School Cafeteria	(2,500.00)	.00	.00	.00	(2,500.00)	.00	.00
Total Operating Transfers In	(2,500.00)	.00	.00	.00	(2,500.00)	.00	.00
Total 111 General Fund - Town	(44,331,150.00)	.00	134,496.78	26,149,072.36	(18,316,574.42)	58.68	26,014,575.58

47-

Town of Mansfield
Monthly Expenditure Summary

Fiscal Year: 2012 to 2012 for Dates from 01-Jul-2011 to 31-Dec-2011

Account and Description	Appropriation	Appropriation Adj	Encumbrances	Expenditures	Remaining Balance	% Used
111 General Fund - Town						
General Government						
11100 Legislative	75,690.00	.00	13,900.00	49,890.55	11,899.45	84.28
12100 Municipal Management	191,700.00	5,190.00	.00	98,044.95	98,845.05	49.80
12200 Human Resources	126,620.00	2,410.00	750.00	64,370.65	63,909.35	50.47
13100 Town Attorney	42,500.00	.00	17,166.67	23,531.68	1,801.65	95.76
13200 Probate	4,300.00	.00	.00	4,297.00	3.00	99.93
14200 Registrars	63,700.00	(9,940.00)	.00	20,515.30	33,244.70	38.16
15100 Town Clerk	200,020.00	1,770.00	3,307.65	101,546.77	96,935.58	51.96
15200 General Elections	22,800.00	.00	.00	7,847.55	14,952.45	34.42
16100 Finance Administration	51,010.00	1,170.00	.00	27,435.62	24,744.38	52.58
16200 Accounting & Disbursements	220,085.00	7,530.00	125.00	118,611.90	108,878.10	52.17
16300 Revenue Collections	148,540.00	(3,500.00)	.00	82,209.63	62,830.37	56.68
16402 Property Assessment	209,015.00	.00	50.00	98,861.17	110,103.83	47.32
16510 Central Copying	39,000.00	.00	.00	36,220.00	2,780.00	92.87
16511 Central Services	34,000.00	.00	.00	32,632.29	1,367.71	95.98
16600 Information Technology	10,500.00	.00	.00	10,500.00	.00	100.00
30900 Facilities Management	898,240.00	3,340.00	28,935.16	477,040.49	395,604.35	56.12
Total General Government	2,337,720.00	7,970.00	64,234.48	1,253,555.55	1,027,899.97	56.18
Public Safety						
21200 Police Services	994,620.00	.00	1,313.52	103,966.05	889,340.43	10.58
21300 Animal Control	92,980.00	.00	.00	48,367.07	44,612.93	52.02
22101 Fire Marshal	136,130.00	1,360.00	11,867.44	77,590.44	48,032.12	65.07
22155 Fire & Emerg Services Admin	210,380.00	2,360.00	.00	66,416.94	146,323.06	31.22
22160 Fire & Emergency Services	1,402,370.00	2,510.00	28,033.54	908,513.57	468,332.89	66.66
23100 Emergency Management	50,140.00	630.00	.00	24,247.46	26,522.54	47.76
Total Public Safety	2,886,620.00	6,860.00	41,214.50	1,229,101.53	1,623,163.97	43.90
Public Works						
30100 Public Works Administration	102,500.00	2,720.00	.00	82,591.31	22,628.69	78.49
30200 Supervision & Operations	93,120.00	2,040.00	352.49	46,765.79	48,041.72	49.51
30300 Road Services	685,620.00	.00	39.08	338,017.80	347,563.12	49.31
30400 Grounds Maintenance	355,970.00	.00	258.77	188,747.18	166,964.05	53.10
30600 Equipment Maintenance	591,000.00	.00	8,562.21	310,281.34	272,156.45	53.95
30700 Engineering	181,050.00	.00	13.18	87,045.19	93,991.63	48.09
Total Public Works	2,009,260.00	4,760.00	9,225.73	1,053,448.61	951,345.66	52.76
Community Services						
42100 Human Services Administration	328,910.00	2,250.00	.00	103,598.88	227,561.12	31.28

-48-

Town of Mansfield
Monthly Expenditure Summary

Fiscal Year: 2012 to 2012 for Dates from 01-Jul-2011 to 31-Dec-2011

Account and Description	Appropriation	Appropriation Adj	Encumbrances	Expenditures	Remaining Balance	% Used
42202 Mansfield Challenge - Winter	.00	.00	.00	469.13	(469.13)	.00
42204 Youth Employment - Middle Sch	2,000.00	.00	.00	555.00	1,445.00	27.75
42210 Youth Services	165,970.00	.00	44.85	80,207.53	85,717.62	48.35
42300 Senior Services	199,250.00	120.00	.00	99,594.32	99,775.68	49.95
43100 Library Services Admin	641,475.00	13,290.00	11,460.52	292,382.83	350,921.65	46.40
45000 Contributions To Area Agency	317,940.00	.00	113,054.34	198,662.56	6,223.10	98.04
Total Community Services	1,655,545.00	15,660.00	124,559.71	775,470.25	771,175.04	53.86
Community Development						
30800 Building Inspection	163,680.00	6,830.00	.00	98,451.49	72,058.51	57.74
30810 Housing Inspection	106,625.00	1,860.00	.00	51,946.46	56,538.54	47.88
51100 Planning Administration	208,580.00	24,410.00	.00	119,350.63	113,639.37	51.23
52100 Planning/Zoning Inland/Wetlnd	7,530.00	.00	.00	3,348.60	4,181.40	44.47
58000 Boards and Commissions	4,750.00	.00	.00	2,260.88	2,489.12	47.60
Total Community Development	491,165.00	33,100.00	.00	275,358.06	248,906.94	52.52
Town-Wide Expenditures						
71000 Employee Benefits	2,329,430.00	.00	6,919.47	1,402,846.12	919,664.41	60.52
72000 Insurance	126,470.00	.00	28,696.25	91,800.75	5,973.00	95.28
73000 Contingency	120,880.00	(68,350.00)	.00	.00	52,530.00	.00
Total Town-Wide Expenditures	2,576,780.00	(68,350.00)	35,615.72	1,494,646.87	978,167.41	61.00
Other Financing						
92000 Other Financing Uses	1,872,660.00	.00	.00	1,872,160.00	500.00	99.97
Total Other Financing	1,872,660.00	.00	.00	1,872,160.00	500.00	99.97
Total 111 General Fund - Town	13,829,750.00	.00	274,850.14	7,953,740.87	5,601,158.99	59.50

Town of Mansfield
Monthly Expenditure Summary

Fiscal Year: 2012 to 2012 for Dates from 01-Jul-2011 to 31-Dec-2011

Account and Description	Appropriation	Appropriation Adj	Encumbrances	Expenditures	Remaining Balance	% Used
112 General Fund - Board						
61101 Regular Instruction	7,780,020.00	(1,940.00)	.00	2,873,338.41	4,904,741.59	36.94
61102 English	49,520.00	.00	1,534.46	28,762.90	19,222.64	61.18
61104 World Languages	10,090.00	.00	466.68	2,868.60	6,754.72	33.06
61105 Health & Safety	7,730.00	.00	77.95	1,828.89	5,823.16	24.67
61106 Physical Education	12,690.00	.00	721.95	5,780.38	6,187.67	51.24
61107 Art	14,060.00	.00	419.22	7,037.64	6,603.14	53.04
61108 Mathematics	30,020.00	.00	1,023.93	15,748.66	13,247.41	55.87
61109 Music	17,240.00	.00	1,043.04	4,623.07	11,573.89	32.87
61110 Science	30,750.00	.00	957.56	16,329.49	13,462.95	56.22
61111 Social Studies	20,680.00	.00	1,553.63	6,512.68	12,613.69	39.01
61115 Information Technology	201,250.00	.00	8,231.30	115,614.47	77,404.23	61.54
61122 Family & Consumer Science	9,080.00	.00	2,055.88	754.77	6,269.35	30.95
61123 Technology Education	10,830.00	.00	732.56	7,906.39	2,191.05	79.77
61201 Special Ed Instruction	1,372,510.00	(12,970.00)	234.14	574,721.34	784,584.52	42.29
61202 Enrichment	404,710.00	.00	944.36	137,335.99	266,429.65	34.17
61204 Preschool	331,060.00	380.00	342.77	127,281.22	203,816.01	38.51
61310 Remedial Reading/Math	336,700.00	(13,770.00)	.00	158,832.27	164,097.73	49.18
61400 Summer School	40,500.00	.00	.00	42,553.93	(2,053.93)	105.07
61600 Tuition Payments	14,760.00	.00	302,693.23	234,790.85	(522,724.08)	3,641.4
61900 Central Service-Instr Suppl.	159,760.00	.00	167.21	121,377.72	38,215.07	76.08
62102 Guidance Services	140,420.00	90.00	475.00	53,243.62	86,791.38	38.23
62103 Health Services	208,370.00	2,280.00	82.97	81,452.44	129,114.59	38.71
62104 Outside Eval/Contracted Serv	231,500.00	.00	118,483.72	100,443.16	12,573.12	94.57
62105 Speech And Hearing Services	151,860.00	.00	64.90	122,328.71	29,466.39	80.60
62106 Pupil Services - Testing	11,570.00	.00	.00	30.00	11,540.00	.26
62108 Psychological Services	290,380.00	.00	.00	104,564.70	185,815.30	36.01
62201 Curriculum Development	167,440.00	.00	2,043.60	59,374.14	106,022.26	36.68
62202 Professional Development	36,990.00	.00	2,166.25	17,076.44	17,747.31	52.02
62302 Media Services	70,770.00	.00	1,906.24	18,825.46	50,038.30	29.29
62310 Library	288,040.00	.00	4,985.79	110,325.04	172,729.17	40.03
62401 Board Of Education	416,600.00	30,510.00	34,626.21	257,721.46	154,762.33	65.39
62402 Superintendent's Office	372,860.00	3,890.00	45.00	181,748.47	194,956.53	48.25
62404 Special Education Admin	289,200.00	.00	3,427.38	139,053.90	146,718.72	49.27
62520 Principals' Office Services	1,023,220.00	2,200.00	3,997.13	529,955.29	491,467.58	52.07
62521 Support Services - Central	16,490.00	.00	670.90	4,240.94	11,578.16	29.79
62523 Field Studies	13,500.00	.00	1,154.02	4,492.78	7,853.20	41.83
62601 Business Management	323,330.00	1,870.00	15,450.75	202,127.36	107,621.89	66.91
62710 Plant Operations - Building	1,491,460.00	3,450.00	60,803.48	770,071.89	664,034.63	55.58
62801 Regular Transportation	692,270.00	.00	532,275.33	328,080.90	(168,086.23)	124.28
62802 Spec Ed Transportation	122,000.00	.00	182,729.62	83,183.36	(143,912.98)	217.96
63430 After School Program	40,330.00	.00	.00	10,735.27	29,594.73	26.62
63440 Athletic Program	36,190.00	.00	3,690.84	9,232.70	23,266.46	35.71
68000 Employee Benefits	3,217,370.00	.00	21,497.47	1,658,926.16	1,536,946.37	52.23
69000 Transfers Out To Other Funds	66,050.00	.00	.00	66,050.00	.00	100.00
Total 112 General Fund - Board	20,572,170.00	15,990.00	1,313,776.47	9,397,283.86	9,877,099.67	52.03

150-

