

TOWN OF MANSFIELD
FINANCE COMMITTEE MEETING

Monday, May 14, 2012

Audrey P. Beck Building
Conference Room B
6:00pm

A G E N D A

1. Approval of minutes for March 29, 2012 Meeting
2. Quarterly Financial Statements dated March 31, 2012
3. Appointment of Auditors for Fiscal Year 2011/12 Audit
4. Bond Authorization – Four Corners Sewer and Water Project (CIP 2011/12)
5. Other Business/Future Agenda Items
6. Adjournment

TOWN OF MANSFIELD
FINANCE COMMITTEE MEETING
MINUTES OF MARCH 29, 2012

Members Present: W. Ryan, M. Lindsey, C. Schaefer

Other Council Members Present: none

Staff Present: C. Trahan

Guests: none

Meeting called to order at 5:30pm.

1. Minutes from 02/21/12 meeting approved.
2. Cherie Trahan reviewed the answers to the various questions asked at the 2/21/12 Finance Committee meeting and the 2/27/12 financial retreat.
3. Cherie provided additional information on revising Mansfield's Fund Balance Goals. She will provide an updated draft to include the various fund balance categories per GASB 54 for the Committee to review. Bill Ryan requested information regarding what other communities have for an unassigned fund balance percentage. Cherie will see if CCM can do a survey for us.
4. The Committee reviewed the information provided regarding Investment Performance Goals. Bill Ryan asked if it would be advisable to use an investment or financial advisor. Cherie will contact Bill Lindsay, Mansfield's financial advisor to see if he provides these services along with debt issuance guidance.
5. Adjournment. The meeting adjourned at 6:05pm.

Motions:

Motion to approve the February 21, 2012 minutes by Meredith Lindsey. Seconded by Carl Schaefer. Motion so passed.

Motion to adjourn.

Respectfully Submitted,
Cherie Trahan
Director of Finance

TOWN OF MANSFIELD
MANSFIELD BOARD OF EDUCATION

Quarterly Financial Statements

(For the Quarter Ending March 31, 2012)

Finance Department
Cherie Trahan
Director of Finance
May 8, 2012

Town of Mansfield**Memorandum**

*To: Mansfield Town Council
Mansfield Board of Education*

From: Cherie Trahan, Director of Finance

Date: May 14, 2012

Subject: March 31, 2012 Quarterly Financial Statements

Attached please find the third quarter financial statements for the quarter ending March 31, 2012.

Attachment

OVERVIEW

GENERAL FUND BUDGET

REVENUES:

Tax Collections

The total collection rate through March 31, 2012 is 98.1%, as compared to 97.8% through March 31, 2011. Real estate collections, which account for approximately 85% of the levy, are 98.6% as compared to 98.1% for last year. Collections in motor vehicles are 93.1% as compared to 94.0% at March 31, 2011.

Licenses and Permits

Conveyance taxes received are \$56,889 or 28.4% of the annual budget. April receipts of \$30,459 bring us to 43.6% of budget. We could therefore be short of budget by approximately \$100,000. Building permits received are \$121,670 or 76.0% 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 \$5,035,338. 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 \$43,783 or 79.6% 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 March 31, 2012 is \$17,167 as compared to \$16,594 for the same period last year. STIF interest rate for March, 2012 is 0.12% as compared to 0.18% in March 2011. The amount of the telecommunications payment is not known at this time.

GENERAL FUND BUDGET - EXPENDITURES

Town Expenditures

We are filing for (2) FEMA grants to help cover the costs related to storm recovery and cleanup. If approved as submitted, Storm Irene's grant could be as much as \$67,000. No estimates are available yet for Storm Alfred.

Board Expenditures

There are no significant issues at this time.

DAY CARE FUND

The Day Care Fund ended the third quarter with revenues exceeding expenditures by \$35,036. Fund balance at July 1, 2011 of \$228,292 increased to \$263,328 at March 31, 2012.

CAFETERIA FUND

Revenues exceeded expenditures by \$8,286 for the period. Fund balance at July 1, 2011 increased from \$318,666 to \$326,952 at March 31, 2012. 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 \$55,945. Fund Balance increased from \$88,388 to \$144,332. 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 \$649,875 at March 31, 2012. 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 \$2,973. Retained Earnings increased from \$245,725 at July 1, 2011 to \$248,698 at March 31, 2012.

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

Revenues and Other Financing sources were more than expenditures through the third quarter by \$697,324. Fund Equity increased from \$3,706,795 (including contributed capital) at July 1, 2011 to \$4,404,119 at March 31, 2012. Claims through March have averaged \$453,024 as compared to \$501,124 for the prior year. To be considered fully funded, the Health Insurance Fund needs to maintain a fund balance of \$1.6 million at a minimum.

Worker's Compensation Fund

Operating expenditures exceeded revenues by \$5,398 through the third quarter. Retained Earnings decreased from \$56,691 to \$51,293 at March 31, 2012.

Management Services Fund

Management Services Fund expenditures through March 31, 2012 exceeded revenues by \$190,517. Fund Balance decreased from \$1,517,120 at July 1, 2011 to \$1,326,603 at March 31, 2012. Projections through June 30, 2012 indicate that we could end the fiscal year with positive results of nearly \$136,000.

CEMETERY FUND

Retained earnings in the Cemetery Fund decreased from \$322,251 at July 1, 2011 to \$299,183 at March 31, 2012. The major costs for this fund are mowing and cemetery maintenance.

LONG TERM INVESTMENT POOL

The pool experienced a \$34,946 increase in the market value of its portfolio for the period July 1, 2011 to March 31, 2012.

EASTERN HIGHLANDS HEALTH DISTRICT

Operating revenues exceeded expenditures by \$89,340 and Fund Balance increased from \$310,607 to \$399,947. 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 \$82,590 through March 31, 2012, and Fund Balance increased from \$289,578 to \$372,168. I also expect this balance to be drawn down as expenses are met.

TOWN OF MANSFIELD
 TRIAL BALANCE
 March 31, 2012

GENERAL FUND	DEBIT	CREDIT
Cash Equivalent Investments	\$ 8,856,274	\$ -
Working Cash Fund	4,400	
Accounts Receivable	2,892	
Taxes Receivable - Current	534,467	
Taxes Receivable - Delinquent	265,551	
Accounts and Other Payables		341,435
Refundable Deposits		97,998
Deferred Revenue - Taxes		748,792
Encumbrances Payable - Prior Year		329,652
Liquidation - Prior Year Encumbrances	173,983	
Fund Balance - Undesignated		2,070,112
Actual Expenditures	32,217,114	
Actual Revenues		38,466,692
	<u>\$ 42,054,681</u>	<u>\$ 42,054,681</u>

DAYCARE COMBINED PROGRAM
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 AND CHANGES IN FUND BALANCE
 FOR THE PERIOD ENDED MARCH 31, 2012
 (with comparative totals for MARCH 31, 2011)

	BUDGET	MARCH 31	
	2011/12	2012	2011
REVENUES:			
Intergovernmental - Nat'l. School Lunch	\$ 37,000	\$ 27,981	\$ 23,093
Intergovernmental - Day Care Grant	318,128	251,784	246,792
School Readiness Program	25,740	24,032	22,165
UConn	78,750	78,750	78,750
Fees	833,200	571,792	519,382
Subsidies	25,000	49,515	62,493
Total Revenues	1,317,818	1,003,854	952,675
EXPENDITURES:			
Administrative	179,751	138,194	138,539
Direct Program	988,958	706,418	745,743
Purchased Property Services	16,750	12,669	10,789
Repairs & Maintenance	5,500	3,912	2,270
Insurance	18,000	8,308	11,491
Other Purchased Services	12,100	11,241	10,562
Food Service Supplies	37,000	27,608	27,689
Energy	28,500	21,375	21,375
Supplies & Miscellaneous	17,350	11,116	9,505
Capital Projects/Air Conditioning		27,563	
Equipment	1,500	414	454
Total Expenditures	1,305,409	968,818	978,417
EXCESS/(DEFICIENCY)	12,409	35,036	(25,742)
FUND BALANCE, JULY 1	228,292	228,292	268,918
FUND BALANCE, END OF PERIOD	\$ 240,701	\$ 263,328	\$ 243,176

MANSFIELD BOARD OF EDUCATION
 CAFETERIA FUND
 BALANCE SHEET
 AS OF MARCH 31, 2012
 (with comparative totals for MARCH 31, 2011)

	March 31	
	2012	2011
<u>Assets</u>		
Cash	\$ 310,608	\$ 199,369
Inventory	16,344	46,050
Total Assets	\$ 326,952	\$ 245,419
<u>Liabilities and Fund Balances</u>		
<u>Liabilities</u>		
Accounts Payable	\$ -	\$ 360
Total Liabilities	-	360
<u>Fund Balance</u>		
Fund Balance:		
Unreserved, undesignated	326,952	245,059
Total Fund Balance	326,952	245,059
Total Liabilities and Fund Balance	\$ 326,952	\$ 245,419

MANSFIELD BOARD OF EDUCATION
CAFETERIA FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED MARCH 31, 2012
(with comparative totals for MARCH 31, 2011)

	BUDGET	MARCH 31	
	2011/12	2012	2011
Operating Revenues:			
Intergovernmental	\$ 175,972	\$ 150,588	\$ 128,503
Sales of Food	578,860	447,454	424,863
Other	58,216	43,294	39,297
Total Operating Revenues	813,048	641,336	592,663
Other Financing:			
Transfers In - General Fund Board	20,000	20,000	20,000
Total Revenues & Other Financing	833,048	661,336	612,663
Operating Expenditures:			
Salaries & Benefits	570,865	382,588	392,169
Food & Supplies	278,785	260,994	185,411
Professional and Technical	2,500		-
Equipment - Other	10,000	9,468	3,096
Equipment Repairs & Contracts	2,000		1,657
Total Operating Expenditures	864,150	653,050	582,333
Excess/(Deficiency)	(31,102)	8,286	30,330
Fund Balance, July 1	318,666	318,666	214,729
Fund Balance, End of Period	\$ 287,564	\$ 326,952	\$ 245,059

Mansfield Parks and Recreation
 Balance Sheet
 As of March 31st, 2012
 (with comparative totals for March 31st, 2011)

	March 31st	
	2012	2011
<u>Assets</u>		
Cash	\$ 156,382	\$ 171,595
Accounts Receivable		828
Total Assets	\$ 156,382	\$ 172,423
 <u>Fund Balance</u>		
Fund Balance:		
Reserve for Encumbrances	12,074	3,624
Unreserved, undesignated	144,307	168,799
Total Fund Balance	156,382	172,423
 Total Liabilities and Fund Balance	 \$ 156,382	 \$ 172,423

MANSFIELD PARKS & RECREATION FUND
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 AS OF March 31st, 2012
 (With comparative totals as of March 31st, 2011)

	Budget 2011/12	March 31st	
		2012	2011
REVENUES:			
Membership Fees	\$ 900,000	\$ 615,657	\$ 650,115
Program Fees	641,990	516,063	495,510
Fee Waivers	122,020	-	99
Daily Admission Fees	63,250	44,884	46,289
Rent - Facilities/Parties	32,000	16,040	16,379
Employee Wellness	20,160	-	
Rent - E.O. Smith	11,250	5,150	7,225
Contributions	4,050	5,474	1,825
Sale of Merchandise	5,100	3,794	2,224
Sale of Food	3,200	446	2,128
Other	3,400	3,114	3,183
Total Revenues	<u>1,806,420</u>	<u>1,210,621</u>	<u>1,224,977</u>
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	<u>2,245,580</u>	<u>1,649,781</u>	<u>1,615,737</u>
EXPENDITURES:			
Salaries & Wages	1,294,480	908,169	888,753
Benefits	261,960	190,295	183,718
Professional & Technical	147,100	104,519	93,140
Purchased Property Services	33,600	18,527	33,565
Repairs & Maintenance	22,200	11,067	15,838
Other Purchased Services/Rentals	151,650	111,833	122,156
Other Supplies	8,320	4,388	4,199
Energy	136,750	97,229	102,563
Building Supplies	46,900	35,490	34,460
Recreation Supplies	74,190	63,054	55,864
Equipment	46,100	46,965	34,748
Improvements	2,300	2,300	
Total Expenditures	<u>2,225,550</u>	<u>1,593,836</u>	<u>1,569,005</u>
EXCESS/DEFICIENCY	20,030	55,945	46,733
FUND BALANCE, JULY1	<u>88,388</u>	<u>88,388</u>	<u>122,146</u>
FUND BALANCE, End of Period	<u>\$ 108,418</u>	<u>\$ 144,332</u>	<u>\$ 168,879</u>

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

	Actual 07/08	Actual 08/09	Actual 09/10	Actual 10/11	Adopted 11/12	Estimated 11/12	Proposed 12/13	Projected 13/14	Projected 14/15	Projected 15/16	Projected 16/17
SOURCES:											
Revenues:											
General Fund Contribution	644,000	85,000	685,000	387,500	476,000	476,000	1,014,210	1,258,000	1,350,000	1,450,000	1,525,000
Board Contribution			85,000								
Property Tax Relief											
Energy Assistance Program											
State Revenue Sharing											
State Dept. of Education - MMS IRC/MMS Drainage											
Rural Development Grant - Downtown Revitalization											
Ambulance User Fees	289,884	304,089	279,790	362,821	325,000	325,000	330,000	330,000	330,000	330,000	330,000
Landfill Closing Grant - Inkind Reimbursement											
Insurance Settlement											
Interest Income											
Other		30,813	10,464								
Sewer Assessments	14,400				3,000	3,000	3,000	3,000	3,000	3,000	3,000
Pequot Funds	389,462	349,407	191,333	193,910	195,000	211,700	212,000	212,000	212,000	212,000	212,000
Total Sources	1,337,746	769,309	1,251,587	944,231	999,000	1,015,700	1,559,210	1,803,000	1,895,000	1,995,000	2,070,000
USES:											
Operating Transfers Out:											
General Fund - One Time Costs/Fund Balance Plan											
General Fund - State Revenue Sharing											
Community Events											
Management Services Fund	200,000	150,000	150,000	150,000	175,000	175,000	175,000	200,000	200,000	200,000	200,000
Debt Service Sinking Fund	200,000	75,000	150,000	150,000							
Retire Debt for Fire Truck	70,000		80,000	80,000							
New Financial Reporting Model (Statement 34)											
Property Tax Revaluation Fund	25,000	25,000	25,000	35,000	25,000	25,000	25,000				
Capital Fund	458,300	307,124	395,000	470,169	701,000	670,079	1,208,000	1,481,000	1,548,500	1,693,335	1,828,260
Capital Fund - Storrs Center Reserve							96,210	96,210	96,210	96,210	96,210
Capital Fund - MMS Heating Conversion			376,000								
Day Care Pension											
Town Manager Search											
Emergency Services Administration											
Community Center Operating Subsidy											
Parks & Recreation Operating Subsidy	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	58,000	57,000			
Downtown Partnership	63,000										
Shared Projects with UConn											
Total Uses	1,367,838	647,124	1,276,000	1,005,169	1,006,000	975,079	1,562,210	1,834,210	1,844,710	1,989,545	2,124,470
Excess/(Deficiency)	(30,092)	122,185	(24,413)	(60,938)	(7,000)	40,621	(3,000)	(31,210)	50,290	5,455	(54,470)
Fund Balance/(Deficit) July 1	(5,817)	(35,909)	86,276	61,863	925	925	41,546	38,546	7,336	57,626	63,081
Fund Balance, June 30	(\$35,909)	\$86,276	\$61,863	\$925	(\$6,075)	\$41,546	\$38,546	\$7,336	\$57,626	\$63,081	\$8,611

* 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 MARCH 31, 2012
(with comparative totals for MARCH 31, 2011)

	MARCH 31	
	2012	2011
Assets:		
Cash and cash equivalents	\$ 649,875	\$ 748,283
Total Assets	\$ 649,875	\$ 748,283
Liabilities and Fund Balance	-	
Liabilities:		
Interest Payable	\$ -	\$ 30,636
Total Liabilities	-	30,636
Fund Balance:		
Unreserved:		
Undesignated	\$ 649,875	\$ 717,647
Total Liabilities and Fund Balance	\$ 649,875	\$ 748,283

DEBT SERVICE FUND
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 FOR THE PERIOD ENDED MARCH 31, 2012
 (with comparative totals for MARCH 31 2011)

	BUDGET	MARCH 31	
	2011/12	2012	2011
Revenues:			
Bond Proceeds	\$ -	\$ -	\$ 133,000
Interest Income		1,285	-
Total Revenues	-	1,285	133,000
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	1,043,000
Expenditures:			
Principal Payments	725,114	173,996	150,966
Interest Payments	137,360	132,559	59,432
Financial Services & Fees			42,161
Total expenditures	862,474	306,555	252,559
Excess of revenues and other financing sources over expenditures	(37,474)	519,730	790,441
Fund balance, July 1	99,508	130,145	(72,794)
Fund balance, End of Period	\$ 62,034	\$ 649,875	\$ 717,647

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	5295,462	5180,794	5105,218									
Bonds					5133,000							
Premium Income					555,542							
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	87,617			
Financial/Issuance Costs		5,000	3,000		110,206							
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	559	(\$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)								
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TOTAL REVENUES								
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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
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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 03/09								
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
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REVENUES AND OTHER FINANCING SOURCES OVER/ (UNDER) EXPENDITURES	(5,525)	1,075	7,675	(10,725)	(3,850)	4,400	13,200	(8,000)
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FUND BALANCE, JULY 1	28,121	22,596	23,671	31,346	20,621	16,771	21,171	34,371
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FUND BALANCE, JUNE 30	\$22,596	\$23,671	\$31,346	\$20,621	\$16,771	\$21,171	\$34,371	\$26,371
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SOLID WASTE DISPOSAL FUND
BALANCE SHEET
AS OF MARCH 31, 2012
(with comparative totals for MARCH 31, 2011)

	MARCH 31	
	2012	2011
<u>CURRENT ASSETS</u>		
Cash	\$ 332,279	\$ 324,518
Accounts Receivable (net of allow. for uncollectable accts)	30,000	17,950
Total Current Assets	362,279	342,468
<u>FIXED ASSETS</u>		
Land	8,500	8,500
Buildings & Equipment	565,138	565,138
Less: Accumulated Depreciation	(510,222)	(496,715)
Total Fixed Assets	63,416	76,923
TOTAL ASSETS	\$ 425,695	\$ 419,391
<u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Accounts Payable	\$ 44,165	\$ 48,160
Accrued Compensated Absences	14,707	19,479
Refundable Deposits	22,125	18,600
Total Current Liabilities	80,997	86,239
<u>LONG-TERM LIABILITIES</u>		
Landfill Postclosure Costs	96,000	100,000
Total Long-Term Liabilities	96,000	100,000
TOTAL LIABILITIES	176,997	186,239
<u>FUND EQUITY</u>		
Retained Earnings	248,698	233,152
Total Fund Equity	248,698	233,152
TOTAL LIABILITIES AND FUND EQUITY	\$ 425,695	\$ 419,391

SOLID WASTE DISPOSAL FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 MARCH 31, 2012
 (with comparative totals for MARCH 31, 2011)

	BUDGET	MARCH 31	
	2011/12	2012	2011
Operating Revenues:			
Transfer Station Fees	\$ 84,000	\$ 53,731	\$ 51,848
Garbage Collection Fees	901,700	688,107	673,298
Sale of Recyclables	15,000	20,590	6,174
Other Revenues	-	1,886	722
Total Operating Revenues	1,000,700	764,314	732,042
Operating Expenses:			
Hauler's Tipping Fees	172,960	114,662	117,706
Mansfield Tipping Fees	53,440	61,088	37,168
Wage & Fringe Benefits	302,515	212,814	180,492
Computer Software	4,080	4,320	4,080
Trucking Fee	30,900	15,630	15,120
Recycling Cost	20,500	13,546	7,385
Contract Pickup	372,500	291,147	299,410
Supplies and Services	22,740	10,680	11,630
Depreciation Expense	30,000	22,500	22,500
Hazardous Waste	12,300	4,954	398
Equipment Parts/Other	5,500		149
LAN/WAN Expenditures	10,000	10,000	10,000
Total Operating Expenses	1,037,435	761,341	706,038
NET INCOME (LOSS)	(36,735)	2,973	26,004
Retained Earnings, July 1	245,725	245,725	207,148
Retained Earnings, End of Period	\$ 208,990	\$ 248,698	\$ 233,152

HEALTH INSURANCE FUND
BALANCE SHEET
March 31st, 2012
(with comparative totals for March 31st, 2011)

	March 31st	
	2012	2011
<u>Assets</u>		
Cash and cash equivalents	\$ 4,780,119	\$ 3,887,752
Due from Other Funds	-	100,000
Total Assets	\$ 4,780,119	\$ 3,987,752
<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	4,004,119	3,177,752
Total Fund Equity	4,404,119	3,577,752
Total Liabilities and Fund Equity	\$ 4,780,119	\$ 3,987,752

HEALTH INSURANCE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

March 31st, 2012

(with comparative totals for March 31st, 2011)

	March 31st	
	2012	2011
Revenues:		
Premium income	\$ 5,477,015	\$ 5,739,317
Interest income	2,649	2,717
Total Revenues	5,479,665	5,742,034
Expenditures:		
Payroll	75,016	71,659
Administrative expenses	533,606	382,923
Medical claims	4,066,915	4,575,449
Consultants	17,000	-
Medical Supplies	79,803	79,120
LAN/WAN Expenditures	10,000	10,000
Total Expenditures	4,782,341	5,119,151
Revenues and Other Financing Sources Over/ (Under) Expenditures	697,324	622,883
Contributed Capital	400,000	400,000
Fund Equity, July 1	3,306,795	2,554,870
Fund Equity plus Cont. Capital, End of Period	\$ 4,404,119	\$ 3,577,753

ANTHEM BLUE CROSS MONTHLY CLAIMS
FISCAL YEAR BASIS

MONTH	99/00	00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY08/09	FY09/10	FY10/11	FY11/12	Average '92-'11	Average FY'07-'11
JULY	170,906	216,792	216,195	231,239	353,025	332,653	368,941	409,635	430,780	493,991	534,203	667,615	410,100	272,798	507,245
AUGUST	146,139	215,571	247,118	247,238	296,808	327,584	323,401	499,754	554,171	567,129	520,970	583,042	443,808	284,196	545,013
SEPTEMBER	140,741	264,603	230,526	257,491	323,667	302,399	298,440	415,053	430,908	438,495	438,428	320,452	475,683	246,903	408,667
OCTOBER	108,729	180,875	240,996	262,401	312,245	275,610	351,888	370,945	384,033	440,640	518,768	524,875	429,967	248,896	447,852
NOVEMBER	125,629	203,813	208,715	217,831	342,691	448,834	299,882	370,405	489,535	383,653	461,484	371,112	419,740	244,936	415,238
DECEMBER	181,592	185,278	256,252	190,532	415,554	358,577	343,209	427,447	436,589	358,543	368,522	502,648	451,734	252,729	418,750
JANUARY	204,232	200,762	251,986	333,923	342,476	358,256	356,891	364,331	508,001	454,813	389,841	497,371	461,600	272,094	442,871
FEBRUARY	194,411	180,679	267,614	331,286	340,298	305,259	492,485	527,867	629,924	521,301	497,159	550,094	480,989	308,393	545,269
MARCH	211,199	200,818	237,003	358,881	386,649	409,245	392,138	482,188	399,055	482,221	519,594	600,223	503,600	294,562	496,656
APRIL	181,703	206,143	342,562	259,835	402,093	443,382	321,969	484,465	478,056	473,587	517,452	513,677		281,242	493,047
MAY	215,754	244,270	276,117	387,515	391,287	387,104	383,505	562,876	516,518	511,932	346,650	398,403		291,341	467,276
JUNE	193,549	251,842	251,747	347,060	357,517	399,827	386,641	606,023	425,253	419,214	465,244	483,975		289,057	479,942
ANNUAL TOTAL	2,074,584	2,551,446	3,026,831	3,425,231	4,264,309	4,348,731	4,319,389	5,520,987	5,680,824	5,545,518	5,578,314	6,013,488	4,077,220	3,150,992	5,667,826
MONTHLY AVG	172,882	212,620	252,236	285,436	355,359	362,394	359,949	460,082	473,402	462,127	464,860	501,124	453,024	264,281	472,319
% OF INCREASE	-5.1%	23.0%	18.6%	13.2%	24.5%	2.0%	-0.7%	27.8%	2.9%	-2.4%	0.6%	7.8%	-9.6%	10.68%	7.34%

WORKERS' COMPENSATION FUND
BALANCE SHEET
MARCH 31, 2012
(with comparative totals for MARCH 31, 2011)

	<u>MARCH 31</u>	
	2012	2011
<u>ASSETS</u>		
Current Assets:		
Cash and Cash Equivalents	\$ 51,293	\$ 57,943
Total Assets	<u>\$ 51,293</u>	<u>\$ 57,943</u>
 <u>FUND BALANCE</u>		
Equity:		
Retained Earnings	\$ 51,293	\$ 57,943
Total Liabilities and Equity	<u>\$ 51,293</u>	<u>\$ 57,943</u>

WORKERS' COMPENSATION FUND
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 AS OF MARCH 31, 2012
 (with comparative totals for MARCH 31, 2011)

	BUDGET	MARCH 31	
	2011/12	2012	2011
<u>REVENUES:</u>			
Premium Income	\$ 420,000	\$ 420,000	\$ 403,950
CIRMA Member Distribution		23,632	
Total Revenues	420,000	443,632	403,950
<u>OPERATING EXPENSES:</u>			
Workers' Compensation Insurance	432,530	449,030	435,321
Total Operating Expenses	432,530	449,030	435,321
NET INCOME (LOSS)	(12,530)	(5,398)	(31,371)
Fund Balance, July 1	56,691	56,691	89,314
Fund Balance, End of Period	\$ 44,161	\$ 51,293	\$ 57,943

MANAGEMENT SERVICES FUND
BALANCE SHEET
MARCH 31, 2012
(With comparative totals for March 31, 2011)

	March 31,	
	2012	2011
<u>ASSETS</u>		
Current Assets:		
Cash and Cash Equivalents	\$ 811,090	\$ 366,422
Due from General Fund		
Accounts Receivable	-	57,836
Inventory	3,624	9,136
Total Current Assets	814,714	433,394
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)	(1,916,999)
Net Fixed Assets	1,367,306	1,532,946
Total Assets	\$ 2,182,020	\$ 1,966,340
<u>LIABILITIES AND EQUITY</u>		
Liabilities:		
Accounts Payable	\$ 707,583	
Lease Purchase Payable	147,834	217,738
Due to the General Fund		
Due to Internal Service Fund		
Total Liabilities	855,417	217,738
Equity:		
Contributed Capital	146,000	146,000
Retained Earnings	1,180,603	1,602,602
Total Equity	1,326,603	1,748,602
Total Liabilities and Equity	\$ 2,182,020	\$ 1,966,340

MANAGEMENT SERVICES FUND
ESTIMATED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDING MARCH 31, 2012

TOTAL MANAGEMENT SERVICES FUND

	Budget 2011/12	Actual Mar. 31, 2012	Est Actual 2011/12	Variance Favorable (Unfavorable)	Proposed 2012/13
REVENUES:					
Mansfield Board of Education Region 19	\$ 106,250	\$ 106,250	\$ 106,250	\$ -	\$ 109,440
Town of Mansfield	100,920	100,920	100,920		103,950
Communication Service Fees	10,300	10,300	10,300		10,820
Copier Service Fees	216,200	222,075	222,075	5,875	221,490
Energy Service Fees	227,250	227,930	227,930	680	226,240
Rent	1,977,080	1,474,724	1,968,076	(9,004)	2,019,710
Rent - Telecom Tower	74,620	54,338	72,450	(2,170)	74,260
Sale of Supplies	115,000	103,553	135,553	20,553	120,000
CNR Fund	40,000	28,143	38,143	(1,857)	35,000
Health Insurance Fund	175,000	175,000	175,000		175,000
Solid Waste Fund	10,000	10,000	10,000		10,000
Sewer Operating Fund	10,000	10,000	10,000		10,000
Local Support	3,000	3,000	3,000		3,000
Postal Charges	93,250	94,040	94,040	790	88,290
Universal Services Fund	30,000		30,000		33,340
Total Revenues	3,188,870	2,620,273	3,203,737	14,867	3,240,540
EXPENDITURES:					
Salaries & Benefits	409,660	288,338	398,674	10,986	419,553
Training	8,650	95	2,400	6,250	8,550
Repairs & Maintenance	28,250	26,487	35,269	(7,019)	28,350
Professional & Technical	33,570	4,998	13,998	19,572	40,870
System Support	116,800	99,620	126,720	(9,920)	126,820
Copier Maintenance Fees	90,000	98,359	92,000	(2,000)	91,000
Communications	205,360	126,122	171,961	33,399	165,780
Supplies and Software Licensing	24,800	44,171	24,635	165	26,800
Equipment	158,000	108,584	174,132	(16,132)	158,000
Postage	85,000	23,245	75,000	10,000	73,000
Energy	1,876,120	1,888,652	1,811,920	64,200	1,909,000
Equipment Rental/Cost of Sales	55,180	102,119	89,265	(34,085)	48,660
Total Expenditures	3,091,390	2,810,790	3,015,974	75,416	3,096,383
Add:					
Depreciation	221,060		213,780	7,280	198,080
Less:					
Equipment Capitalized	(133,500)		(162,300)	28,800	(133,500)
Operating Expenditures	3,178,950	2,810,790	3,067,454	111,496	3,160,963
Net Income (Loss)	9,920	(190,517)	136,283	126,363	79,577
Total Equity & Contributed Capital, July 1	1,550,700	1,517,120	1,517,120		1,653,403
Total Equity & Contributed Capital, End of Period	\$ 1,560,620	\$ 1,326,603	\$ 1,653,403	\$ 126,363	\$ 1,732,980

CEMETERY FUND
BALANCE SHEET
MARCH 31, 2012
(with comparative totals for MARCH 31, 2011)

	MARCH 31	
	2012	2011
<u>ASSETS</u>		
Cash and cash equivalents	\$ (120,659)	\$ (77,887)
Investments	419,842	375,684
Total Assets	\$ 299,183	\$ 297,797

<u>FUND BALANCE</u>		
Fund Balance		
Reserved for perpetual care	541,989	517,125
Reserved for nonexpendable trust	1,200	1,200
Unreserved, undesignated	(244,006)	(220,528)
Total Fund Balance	299,183	297,797
Total Liabilities and Fund Balance	\$ 299,183	\$ 297,797

CEMETERY FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 MARCH 31, 2012
 (with comparative totals for MARCH 31, 2011)

	BUDGET	MARCH 31	
	2011/12	2012	2011
Operating Revenues:			
Interest & Dividend Income	\$ 16,460	\$ 13,542	\$ -
Capital Gain Distribution		239	
Gain/(Loss) on Sale of Maturities		3,302	
Unrealized Gain (Loss) in Market Value	15,100		1,005
Sale of Plots	4,200	900	6,050
Total Operating Revenues	35,760	17,983	7,055
Operating Expenses:			
Salaries	2,500	4,346	2,330
Road Work		7,535	
Cemetery Maintenance	14,000	18,090	12,087
Mowing Service	25,000	11,080	11,937
Total Operating Expenses	41,500	41,051	26,354
Operating Income/(Loss)	(5,740)	(23,068)	(19,299)
Retained Earnings, July 1	322,251	322,251	317,096
Retained Earnings, End of Period	\$ 316,511	\$ 299,183	\$ 297,797

TOWN OF MANSFIELD
INVESTMENT POOL
AS OF MARCH 31, 2012

	MARKET VALUE JUL 01, 2011	MARKET VALUE SEP 30, 2011	MARKET VALUE DEC 31, 2011	MARKET VALUE MAR 31, 2012	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	51,028.77	1,718.29
<u>BANK OF AMERICA</u>					
US LRG CAP - GROWTH & VALUE/RESTRUCT	13,253.90	10,591.53	12,848.35	8,836.26	(4,417.64)
INT'L DEVELOP-MARSICO/ACORN/VALUE	3,577.59	2,901.10	3,317.08	2,508.77	(1,068.82)
EMERGING MARKETS FUND	1,565.26	1,214.85	1,505.36	2,517.97	952.71
US MID CAP VALUE & ACORN	1,837.16	1,461.98	1,750.00	3,120.22	1,283.06
US SMALL CAP - GROWTH & VALUE FUND	1,479.22	1,137.32	1,274.53	2,029.11	549.89
SUB-TOTAL BANK OF AMERICA	21,713.13	17,366.78	20,695.32	19,012.33	(2,700.80)
TOTAL STOCK FUNDS	71,023.61	65,063.44	71,800.46	70,041.10	(982.51)
<u>BOND FUNDS:</u>					
<u>WELLS FARGO ADVANTAGE</u>					
WELLS FARGO INCOME PLUS-INV	64,197.40	66,070.69	67,232.43	67,782.36	3,584.96
<u>T. ROWE PRICE</u>					
U.S. TREASURY LONG	66,224.15	82,253.56	83,450.40	78,711.65	12,487.50
<u>PEOPLE'S SECURITIES</u>					
U.S. TREASURY NOTES	66,887.74	66,904.83	66,919.98	66,927.42	39.68
<u>BANK OF AMERICA</u>					
GLOBAL HIGH YIELD - INCOME OPPORTUNIT	2,016.07	1,970.10	2,019.90	4,221.18	2,205.11
INTERNATIONAL DEVELOPED BONDS				553.58	553.58
INVESTMENT GRADE TAXABLE - BOND FUND	19,334.85	19,813.54	17,800.43	15,126.02	(4,208.83)
SUB-TOTAL BANK OF AMERICA	21,350.92	21,783.64	19,820.33	19,900.78	(1,450.14)
<u>VANGUARD INVESTMENTS</u>					
GNMA FUND	332,213.60	342,423.23	346,439.33	348,094.75	15,881.15
TOTAL BOND FUNDS	550,873.81	579,435.95	583,862.47	581,416.96	30,543.15
<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	463.48	(1,375.46)
TOTAL CASH	1,838.94	1,560.15	1,744.18	463.48	(1,375.46)
<u>COMMODITIES</u>					
<u>BANK OF AMERICA</u>					
PIMCO Comm. Real Return Strategy Fund				2,187.43	2,187.43
TOTAL COMMODITIES				2,187.43	2,187.43
<u>CASH:</u>					
<u>BANK OF AMERICA</u>					
MONEY MARKET RESERVES	11,248.55	11,341.53	12,048.46	15,822.36	4,573.81
TOTAL CASH	11,248.55	11,341.53	12,048.46	15,822.36	4,573.81
TOTAL INVESTMENTS	634,984.91	657,401.07	669,455.57	669,931.33	34,946.42

Town of Mansfield
Investment Pool
As of March 31, 2012

	Equity Percentage	Equity In Investments	Equity In Cash Equiv.	Total Equity
Cemetery Fund	65.050%	425,497.88	10,292.45	435,790.33
School Non-Expendable Trust Fund	0.092%	601.78	14.56	616.34
Compensated Absences Fund	34.858%	228,009.30	5,515.36	233,524.66
Total Equity by Fund	100.000%	654,108.97	15,822.36	669,931.33

Investments	Market Value
<u>Stock Funds:</u>	
Fidelity - Select Utilities Growth	51,028.77
BofA US LRG CAP - GROWTH & VALUE/RESTRUCT	8,836.26
BofA INT'L DEVELOP-MARSICO/ACORN/VALUE	2,508.77
BofA EMERGING MARKETS FUND	2,517.97
BofA US MID CAP VALUE & ACORN	3,120.22
BofA US SMALL CAP - GROWTH & VALUE FUND	2,029.11
Sub-Total Stock Funds	<u>70,041.10</u>
<u>Bond Funds:</u>	
Wells Fargo Advantage -Income Plus	67,782.36
T. Rowe Price - U. S. Treasury Long-Term	78,711.65
People's Securities, Inc. - U.S. Treasury Notes	66,927.42
BofA GLOBAL HIGH YIELD - INCOME OPPORTUNITIES	4,221.18
BofA INTERNATIONAL DEV. BONDS	553.58
BofA INVESTMENT GRADE TAXABLE - BOND FUND	15,126.02
Vanguard - GNMA Fund	348,094.75
Sub-Total Bond Funds	<u>581,416.96</u>
<u>Public Real Estate Investment Trust</u>	
BofA REAL ESTATE EQUITY FUND	<u>463.48</u>
<u>Commodities</u>	
BofA PIMCO Real Return Strategy Fund	<u>2,187.43</u>
<u>Cash Equivalents:</u>	
BofA MONEY MARKET RESERVES	<u>15,822.36</u>
Total Investments	<u><u>669,931.33</u></u>

Allocation	Amount	Percentage
Stocks	70,041.10	10.45%
Bonds	581,416.96	86.79%
Public Real Estate Investment Trust	463.48	0.07%
Commodities	2,187.43	0.33%
Cash Equivalents	15,822.36	2.36%
Total Investments	<u><u>669,931.33</u></u>	<u>100.00%</u>

EASTERN HIGHLANDS HEALTH DISTRICT
BALANCE SHEET
AS OF March 31st, 2012
(with comparative totals for March 31st, 2011)

<u>Assets</u>	March 31,	
	2012	2011
Cash and cash equivalents	\$ 399,947	\$ 325,703
Total Assets	\$ 399,947	\$ 325,703
<u>Liabilities and Fund Balance</u>		
<u>Liabilities</u>		
Accounts Payable	\$ -	\$ 1,568
Total Liabilities	-	1,568
<u>Fund Balance</u>		
Fund Balance:		
Reserved for Prior Year Encumbrances		3,000
Unreserved, undesignated	399,947	321,135
Total Fund Balance	399,947	324,135
Total Liabilities & Fund Balance	\$ 399,947	\$ 325,703

EASTERN HIGHLANDS HEALTH DISTRICT
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 AS OF March 31st, 2012
 (with comparative totals for March 31st, 2011)

	Adopted	Amended	Estimated	March 31st,		
	Budget	Budget	Actuals	2012		2011
	2011/12	2011/12	2011/12			
Operating Revenues:						
Member Town Contributions	\$ 365,530	\$ 365,530	\$ 365,530	\$ 274,152	75.0%	\$270,627
State Grants	149,950	149,950	149,950	149,943	100.0%	148,015
Septic Permits	31,000	31,000	27,000	21,080	68.0%	16,995
Well Permits	20,500	20,500	13,000	9,665	47.1%	10,849
Soil Testing Service	32,480	32,480	27,000	20,930	64.4%	19,930
Food Protection Service	51,710	51,710	51,500	41,131	79.5%	37,259
B100a Reviews	28,000	28,000	21,000	15,540	55.5%	13,500
Septic Plan Review	28,500	28,500	22,500	18,030	63.3%	16,995
Other Health Services	5,160	5,160	12,400	12,402	240.4%	4,928
Appropriation of Fund Balance	4,370	4,370	-	-	0.0%	-
Total Operating Revenues	717,200	717,200	689,880	562,873	78.5%	539,097
Operating Expenditures:						
Salaries & Wages	474,340	505,450	479,080	339,080	67.1%	322,436
Grant Deductions	-	(38,590)	(30,590)	(27,242)	70.6%	-
Benefits	156,320	156,810	135,590	104,668	66.7%	119,854
Miscellaneous Benefits	6,090	6,090	5,130	3,065	50.3%	2,182
Insurance	15,650	15,650	15,336	15,336	98.0%	14,376
Professional & Technical Services	15,700	15,700	21,000	6,590	42.0%	9,107
Other Purchased Services	36,650	36,650	35,450	26,474	72.2%	25,416
Other Supplies	8,000	8,000	7,500	5,212	65.2%	6,027
Equipment - Minor	1,450	1,450	1,450	350	24.1%	845
Contingency	-	6,990	-	-	0.0%	-
Total Operating Expenditures	714,200	714,200	669,946	473,533	66.3%	500,243
Transfers Out:						
Transfers to CNR	3,000	3,000	3,000	-	0.0%	3,000
Total Operating Exp. & Transfers O	717,200	717,200	672,946	473,533	66.0%	503,243
Operating Income/(Loss)	-	-	16,934	89,340		35,854
Fund Balance, July 1	310,607	310,607	310,607	310,607		288,280
Fund Balance, End of Period	\$ 310,607	\$ 310,607	\$ 327,541	\$ 399,947		\$324,135

EASTERN HIGHLANDS HEALTH DISTRICT
 CAPITAL NONRECURRING FUND BALANCE SHEET
 AS OF March 31st, 2012
 (with comparative totals for March 31st, 2011)

	March 31,	
	2012	2011
<u>Assets</u>		
Cash and cash equivalents	\$ 59,467	\$ 74,467
 Total Assets	\$ 59,467	\$ 74,467
<u>Fund Balance</u>		
Fund Balance:		
Unreserved, undesignated	\$ 59,467	\$ 74,467
 Total Fund Balance	\$ 59,467	\$ 74,467

EASTERN HIGHLANDS HEALTH DISTRICT
 CAPITAL NONRECURRING FUND
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 AS OF March 31st, 2012
 (with comparative totals for March 31st, 2011)

	March 31,	
	2012	2011
Operating Revenues:		
Transfers In-G/F	\$ -	\$ 3,000
Total Operating Revenues	-	3,000
Operating Expenditures:		
Vehicles	15,000	-
Total Operating Expenditures	15,000	-
Operating Income/(Loss)	(15,000)	3,000
Fund Balance, July 1	74,467	71,467
Fund Balance, End of Period	\$ 59,467	\$ 74,467

MANSFIELD DOWNTOWN PARTNERSHIP
BALANCE SHEET
AS OF MARCH 31st, 2012
 (with comparative totals for March 31st, 2012)

	March 31st	
	2012	2011
<u>ASSETS</u>		
Cash & Cash Equivalents	\$ 371,268	\$ 353,960
Accounts Receivable	900	900
Total Assets	\$ 372,168	\$ 354,860
<u>FUND BALANCE</u>		
Fund Balance, Unreserved	372,168	354,860
Total Fund Balance	372,168	354,860
Total Liabilities and Fund Balance	\$ 372,168	\$ 354,860

DOWNTOWN REVITALIZATION & ENHANCEMENT
PROJECT #84120 through #84130
ESTIMATED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
AS OF MARCH 31st, 2012

	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	700,000
Urban Action Grant	2,500,000	107,274
DOT Grant # 77-217	1,172,800	
Urban Action Grant/Rell	10,000,000	4,612,117
DOT Grant # 77-223	2,250,000	
Federal Transit Authority (GHTD)	490,000	190,751
Omnibus Bill (DOT)	712,500	
Federal Transit Authority (Bus Facility)	4,940,000	282,830
Local Support (DECD grant)	115,640	49,113
Local Share - Bonds	302,000	302,000
Leyland Share	1,250,860	9,000
	25,109,309	6,428,594
Total Operating Revenues		
Operating Expenditures:		
Downtown Revitalization & Enhancement:		
Legal Services	226,847	234,931
Legal Services - DECD Contract	7,442	2,442
Contracted Services	299,300	51,934
Architects & Engineers	2,120,801	1,737,184
Demolition	130,460	149,631
Environmental Remediation	70,022	79,559
Construction Costs	19,639,608	6,244,946
Construction - Storrs Road	2,392,558	86,995
Construction - Walkway	222,271	222,271
	25,109,309	8,809,893
Total Operating Expenditures		
Revenues Over/(Under) Expenditures *		(2,381,299)
Fund Balance, July 1		
Fund Balance, End of Period	\$ -	\$ (2,381,299)

* Due from other agencies (grants)

SERIAL BONDS SUMMARY
SCHOOLS AND TOWN
March 31, 2012

	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 03/31/12	<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 03/31/12	<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	2,840,000	3/01	09/01	2,840,000			2,840,000
	<u>\$7,095,000</u>			<u>\$3,905,000</u>			<u>\$3,905,000</u>

DETAIL OF DEBT OUTSTANDING
SCHOOLS AND TOWNS
AS OF MARCH 31, 2012

	<u>Original Amount</u>	<u>Balance 03/31/12</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/>	<hr/>
Schools Outstanding Debt	1,965,000	1,270,000
	<hr/>	<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/>	<hr/>
Town Outstanding Debt	5,130,000	2,635,000
	<hr/>	<hr/>
Total Debt Outstanding	\$ 7,095,000	\$ 3,905,000
	<hr/>	<hr/>

TOWN OF MANSFIELD

SUMMARY OF INVESTMENTS

March 31, 2012

ALL OTHER FUNDS:

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 03/31/12
State Treasurer	12,400,201	0.120	Various	Various	17,167
Total Accrued Interest @ 03/31/12					17,167
Interest Received 7/1/11 - 03/31/12					<u>1,465</u>
Total Interest, General Fund, 03/31/12					<u><u>18,632</u></u>

CAPITAL FUND:

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 03/31/12
State Treasurer			Various	Various	
Total Accrued Interest @ 03/31/12					
Interest Received 7/1/11 - 03/31/12					<u> </u>
Total Interest, Capital Fund @ 03/31/12					<u><u> </u></u>

HEALTH INSURANCE FUND:

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 03/31/12
MBIA - Class	2,536,644	0.010	Various	Various	98
State Treasurer	2,133,167	0.120	Various	Various	220
Total Accrued Interest @ 03/31/12					318
Interest Received 7/1/11 - 03/31/12					<u>2,649</u>
Total Interest, Health Insurance Fund @ 03/31/12					<u><u>2,967</u></u>

Town of Mansfield
Memo

DATE April 4, 2012

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 03/31/2012 comparable to 7/1/10 to 03/31/2011

	GRAND LIST			DELINQUENT			
	2010	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	BALANCE	% DEL
RE	23,230,929	(100,189)	23,130,740	(22,796,135)	98.6%	334,605	1.4%
PER	887,978	(947)	887,031	(853,390)	96.2%	33,642	3.8%
MV	1,866,225	(48,627)	1,817,598	(1,693,092)	93.1%	124,507	6.9%
DUE	25,985,132	(149,763)	25,835,370	(25,342,617)	98.1%	492,753	1.9%
MVS	211,218	(4,038)	207,180	(165,466)	79.9%	41,713	20.1%
TOTAL	26,196,350	(153,801)	26,042,549.12	(25,508,083)	-97.9%	534,466	2.1%
PRIOR YEARS COLLECTION July 1, 2011 to June 30, 2012							
Suspense Collections		10,926.48		Suspense Interest		8,446.02	
Prior Years Taxes		<u>86,155.34</u>		Interest and Lien Fees		<u>102,933.76</u>	
		<u>97,081.82</u>				<u>111,379.78</u>	

	GRAND LIST			DELINQUENT			
	2009	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	BALANCE	% DEL
RE	22,250,372	(10,298)	22,240,074	21,827,671	98.1%	412,403	1.9%
PER	846,956	(7,756)	839,200	811,045	96.6%	28,155	3.4%
MV	1,755,812	(39,732)	1,716,080	1,612,720	94.0%	103,360	6.0%
DUE	24,853,140	(57,786)	24,795,355	24,251,436	97.8%	543,919	2.2%
MVS	187,103	454	187,557	141,947	75.7%	45,610	24.3%
TOTAL	25,040,243	(57,332)	24,982,912	24,393,383	97.6%	589,529	2.4%
PRIOR YEARS COLLECTION July 1, 2010 to June 30, 2011							
Suspense Collections		6,565		Suspense Interest Less Fees		7,835	
Prior Years Taxes		<u>319,934</u>		Interest and Lien Fees		<u>167,803</u>	
		<u>326,498</u>				<u>175,638</u>	

CAPITAL PROJECTS - OPEN SPACE
STATUS REPORT THROUGH MARCH 31, 2012

Acreage	Total Budget	Expended Thru 6/30/2011	Current Year Expenditures	Estimated Unexpended Balance	Anticipated Grants
	\$4,409,389	130,790			
<u>UNALLOCATED COSTS:</u>					
		17,766			
		8,975			
		15,159			
		6,475			
		14,052	(100)		
		3,000			
		2,927			
		3,852			
		103,604			
<u>PROPERTY PURCHASES:</u>					
	8.23	128,439			
	25.80	163,330			
	6.50	42,703			
	106.00	101,579			
	61.00	342,482			
	32.00	35,161			
	8.60	162,236			
	1.19	31,492			
	7.40	7,636			
	35.33	291,780			
	18.60	62,576			
	11.70	24,202			
		81,871			
	2.10	8,804			
		1,500			
	15.00				
		4,310			
	134.50	100,000			
	5.90	12,500			
	17.00	10,000			
	59.75	104,133			
		500			
	6.70	135,466			
	23.70	69,527			
	102.00	283,322			
	50.57	90,734			
	29.00	64,423			
		1,500			
	29.50	91,792			
	3.00	31,732			
	68.41	257,996			
	6.80	24,638			
	23.50	92,456			
899.78	\$4,409,389	\$3,167,420	(\$100)	\$1,242,069	\$0

Project Name	Amount	Breakdown of Expenditures of Prior to 92/93	Amount
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	126,000		
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	1,040,000		
	<u>\$4,409,389</u>		

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

As of March 31, 2012

REVENUE:

TUITION REVENUE:

RECEIVED TO DATE	63,811.50	
OUTSTANDING RECEIVABLE	-	
TOTAL TUITION REVENUE	63,811.50	

EXCESS COST & STATE AGENCY GRANT SERVICES FOR THE BLIND	206,011.00	
MEDICAID REIMBURSEMENT PROGRAM	11,919.67	

TOTAL REVENUES		281,742.17
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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)	(1,886.09)	
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<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)		(176,603.15)
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TOTAL BALANCE UNDER (OVER) BUDGET		105,139.02
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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 Vinlon (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	Completed 1/12	4,666	-	4,666	108,198
22	Piela Electric Generator	Open	27,508	492	28,000	80,198
23	Rovic Rug Extractor	Completed 4/12	1,499	-	1,499	78,699
24	Overhead Door Repairs/Installation PW & Maint.Shop Doors	Open	3,265	235	3,500	75,199
25	Automated Building System Software License/25425	Open		4,820	4,820	70,379
26	A&A Asphalt LLC Vinton, Southeast, Goodwin Play area repairs	Completed 11/11	1,712		1,712	68,667
27	Grainger Air Compressor	Completed 11/11	3,307		3,307	65,360
28	Automated Building System Software License/25440	Open		4,920	4,920	60,440
29	Nutmget Companies Repairs to waste pipe at Town Hall	Completed 4/12	4,642		4,642	55,798
30	Depot Pump Repairs to Well Pump at MMS	Completed 4/12	3,668		3,668	52,131
31	Willimantic Winnelson Plumbing/Electrical supplies MCC Generator	Open		2,500	2,500	49,631
					-	49,631

Town of Mansfield
Monthly Revenue Summary by Source

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

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	36,192.07	25,394,707.47	(149,004.60)	99.42	25,356,515.40
40102 Prior Year Levy	(200,000.00)	.00	70,696.32	160,520.46	(110,178.36)	44.91	89,821.64
40103 Interest & Lien Fees	(135,000.00)	.00	675.03	103,425.42	(32,249.61)	76.11	102,750.39
40104 Motor Vehicle Supplement	(165,000.00)	.00	31.96	146,402.95	(18,629.01)	88.71	146,370.99
40105 Susp. Coll. Taxes - Trnsc.	(6,000.00)	.00	22.60	10,934.17	4,911.57	161.86	10,911.57
40106 Susp. Coll. Int. - Trnsc.	(4,000.00)	.00	.00	8,418.58	4,418.58	210.46	8,418.58
40108 Motor Vehicle Penalty	.00	.00	.00	25.00	25.00	.00	25.00
Total Taxes and Related Items	(26,017,520.00)	.00	107,620.48	25,824,434.05	(300,706.43)	98.84	25,716,813.57
Licenses and Permits							
40201 Misc Licenses & Permits	(2,520.00)	.00	.00	2,085.00	(435.00)	82.74	2,085.00
40202 Sport Licenses	(500.00)	.00	2.00	144.00	(358.00)	28.40	142.00
40203 Dog Licenses	(8,000.00)	.00	(67.40)	3,935.20	(3,997.40)	50.03	4,002.60
40204 Conveyance Tax	(200,000.00)	.00	.00	56,889.02	(143,110.98)	28.44	56,889.02
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	120.00	12,283.00	(5,837.00)	67.57	12,163.00
40212 Zba Applications	(4,000.00)	.00	.00	2,000.00	(2,000.00)	50.00	2,000.00
40214 Iwa Permits	(5,000.00)	.00	25.00	2,690.00	(2,335.00)	53.30	2,665.00
40224 Road Permits	(1,250.00)	.00	.00	200.00	(1,050.00)	16.00	200.00
40230 Building Permits	(160,000.00)	.00	561.00	122,231.50	(38,329.50)	76.04	121,670.50
40231 Adm Cost Reimb-permits	(100.00)	.00	.00	164.00	64.00	164.00	164.00
40232 Housing Code Permits	(86,000.00)	.00	150.00	70,005.00	(16,145.00)	81.23	69,855.00
40233 Housing Code Penalties	(100.00)	.00	.00	700.00	600.00	700.00	700.00
40234 Landlord Registrations	(600.00)	.00	.00	2,505.00	1,905.00	417.50	2,505.00
Total Licenses and Permits	(490,370.00)	.00	790.60	276,931.72	(214,228.88)	56.31	276,141.12
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	2,448.00	2,448.00	.00	2,448.00
Total Fed. Support Gov	(1,850.00)	.00	.00	2,448.00	598.00	132.32	2,448.00
State Support Education							
40401 Education Assistance	(10,070,680.00)	.00	.00	5,035,338.00	(5,035,342.00)	50.00	5,035,338.00
40402 School Transportation	(121,400.00)	.00	.00	.00	(121,400.00)	.00	.00
Total State Support Education	(10,192,080.00)	.00	.00	5,035,338.00	(5,156,742.00)	49.40	5,035,338.00
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	1,350.00	350.00	135.00	1,350.00
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/ill	(15,000.00)	.00	.00	1,281.00	(13,719.00)	8.54	1,281.00

Town of Mansfield
 Monthly Revenue Summary by Source

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

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	2,678.46	2,678.46	.00	2,678.46
40494 Judicial Revenue Distribution	(9,000.00)	.00	.00	8,397.25	(602.75)	93.30	8,397.25
40496 Pilot-holinko Estates	(13,500.00)	.00	.00	.00	(13,500.00)	.00	.00
40551 Pilot - Senior Housing	.00	.00	14,895.10	14,895.10	.00	.00	.00
Total State Support Gov	(7,183,030.00)	.00	38,206.10	7,142,874.79	(78,361.31)	98.91	7,104,668.69
Charge for Services							
40605 Region 19 Financial Serv	(88,840.00)	.00	.00	66,630.00	(22,210.00)	75.00	66,630.00
40606 Health District Services	(22,150.00)	.00	.00	16,612.50	(5,537.50)	75.00	16,612.50
40610 Recording	(55,000.00)	.00	.00	43,783.00	(11,217.00)	79.61	43,783.00
40611 Copies Of Records	(11,400.00)	.00	.00	9,367.58	(2,032.42)	82.17	9,367.58
40612 Vital Statistics	(8,500.00)	.00	.00	9,460.00	960.00	111.29	9,460.00
40613 Sale Of Maps/regs	(100.00)	.00	.00	74.00	(26.00)	74.00	74.00
40620 Police Service	(2,000.00)	.00	.00	25,543.71	23,543.71	1,277.19	25,543.71
40622 Redemption/Release Fees	(2,500.00)	.00	.00	550.00	(1,950.00)	22.00	550.00
40625 Animal Adoption Fees	(900.00)	.00	.00	550.00	(350.00)	61.11	550.00
40641 Postage On Overdue Books	(17,000.00)	.00	.00	8,618.02	(8,381.98)	50.69	8,618.02
40644 PARKING PLAN REVIEW FEE	(5,700.00)	.00	35.00	4,105.00	(1,630.00)	71.40	4,070.00
40650 Blue Prints	(50.00)	.00	.00	410.00	360.00	820.00	410.00
40656 Reg Dist 19 Grnds Mntnce	(73,460.00)	.00	.00	52,290.00	(21,190.00)	71.16	52,290.00
40663 Zoning Regulations	(200.00)	.00	.00	136.00	(64.00)	68.00	136.00
40671 Day Care Grounds Maintenance	(11,980.00)	.00	.00	6,985.00	(2,995.00)	75.00	8,985.00
40674 Charge for Services	(2,500.00)	.00	.00	2,516.02	16.02	100.64	2,516.02
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	100.40	.74	(99.66)	.00	(99.66)
40699 Fire Safety Code Fees	(20,000.00)	.00	.00	15,327.31	(4,672.69)	76.64	15,327.31
Total Charge for Services	(325,000.00)	.00	135.40	267,658.88	(57,476.52)	82.31	267,523.48
Fines and Forfeitures							
40702 Parking Tickets - Town	(7,800.00)	.00	.00	5,730.00	(2,070.00)	73.46	5,730.00
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	5,700.00	5,450.00	.00	5,450.00
40715 Ordinance Violation Penalty	(500.00)	.00	.00	2,570.00	2,070.00	514.00	2,570.00
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	3,600.00	(8,400.00)	30.00	3,600.00
Total Fines and Forfeitures	(31,190.00)	.00	250.00	22,643.00	(8,797.00)	71.80	22,393.00
Miscellaneous							
40804 Rent - Historical Soc	(2,000.00)	.00	.00	2,900.00	900.00	145.00	2,900.00
40807 Rent - Town Hall	(200.00)	.00	.00	6,045.70	5,845.70	3,022.85	6,045.70

Town of Mansfield
 Monthly Revenue Summary by Source

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

Account and Description	Appropriation	Appropriation Adj	Debit Amounts	Credit Amounts	Ending Balance	% Rec'd	Activity
40808 Rent - Senior Center	(100.00)	.00	.00	.00	(100.00)	.00	.00
40817 Telecom Services Payment	(55,000.00)	.00	.00	12,064.76	(42,935.24)	21.94	12,064.76
40820 Interest Income	(25,000.00)	.00	2,949.36	20,116.04	(7,833.32)	68.67	17,166.68
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	1,157.71	(2,093.95)	16.24	406.05
Total Miscellaneous	(87,810.00)	.00	3,701.02	45,086.21	(46,224.81)	47.24	41,385.19
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	150,703.60	38,617,414.65	(5,864,438.95)	86.77	38,466,711.05

Town of Mansfield
 Monthly Expenditure Summary by Activity

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

Account and Description	Appropriation	Appropriation Adj	Encumbrances	Expenditures	Remaining Balance	% Used
111 General Fund - Town						
General Government						
11100 Legislative	75,690.00	.00	.00	67,243.41	8,446.59	88.84
12100 Municipal Management	191,700.00	5,190.00	.00	145,186.21	51,703.79	73.74
12200 Human Resources	126,620.00	2,410.00	750.00	96,937.85	31,342.15	75.71
13100 Town Attorney	42,500.00	.00	6,866.66	33,831.69	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)	105.00	34,399.02	19,255.98	64.18
15100 Town Clerk	200,020.00	1,770.00	880.62	147,994.86	52,914.52	73.78
15200 General Elections	22,800.00	.00	380.00	8,227.55	14,192.45	37.75
16100 Finance Administration	51,010.00	1,170.00	.00	38,452.72	13,727.28	73.69
16200 Accounting & Disbursements	220,085.00	7,530.00	.00	197,309.30	30,305.70	86.69
16300 Revenue Collections	148,540.00	(3,500.00)	.00	110,045.56	34,994.44	75.87
16402 Property Assessment	209,015.00	.00	.00	139,565.45	69,449.55	66.77
16510 Central Copying	39,000.00	.00	.00	37,420.00	1,580.00	95.95
16511 Central Services	34,000.00	.00	217.64	36,424.26	(2,641.90)	107.77
16600 Information Technology	10,500.00	.00	.00	10,500.00	.00	100.00
30900 Facilities Management	898,240.00	3,340.00	19,773.17	659,130.05	222,676.78	75.30
Total General Government	2,337,720.00	7,970.00	28,973.09	1,766,964.93	549,751.98	76.56
Public Safety						
21200 Police Services	994,620.00	.00	826.08	165,938.66	827,855.26	16.77
21300 Animal Control	92,980.00	.00	.00	67,666.97	25,313.03	72.78
22101 Fire Marshal	136,130.00	1,360.00	5,930.22	119,102.83	12,456.95	90.94
22155 Fire & Emerg Services Admin	210,380.00	2,360.00	.00	120,236.55	92,503.45	56.52
22160 Fire & Emergency Services	1,402,370.00	2,510.00	12,654.04	1,190,943.41	201,282.55	85.67
23100 Emergency Management	50,140.00	630.00	.00	35,791.92	14,978.08	70.50
Total Public Safety	2,886,620.00	6,860.00	19,410.34	1,699,680.34	1,174,389.32	59.41
Public Works						
30100 Public Works Administration	102,500.00	2,720.00	.00	119,168.16	(13,948.16)	113.26
30200 Supervision & Operations	93,120.00	2,040.00	200.00	67,386.68	27,573.32	71.02
30300 Road Services	685,620.00	.00	654.89	487,570.12	197,394.99	71.21
30400 Grounds Maintenance	355,970.00	.00	14,631.29	263,727.57	77,611.14	78.20
30600 Equipment Maintenance	591,000.00	.00	6,132.82	446,703.24	138,163.94	76.62
30700 Engineering	181,050.00	.00	.00	130,211.18	50,838.82	71.92
Total Public Works	2,009,260.00	4,760.00	21,619.00	1,514,766.95	477,634.05	76.28
Community Services						
42100 Human Services Administration	328,910.00	2,250.00	.00	150,361.05	180,798.95	45.40

Town of Mansfield
Monthly Expenditure Summary by Activity

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

Account and Description	Appropriation	Appropriation Adj	Encumbrances	Expenditures	Remaining Balance	% Used
42202 Mansfield Challenge - Winter	.00	.00	.00	1,184.33	(1,184.33)	.00
42204 Youth Employment - Middle Sch	2,000.00	.00	.00	1,256.00	744.00	62.80
42210 Youth Services	165,970.00	.00	152.00	120,417.04	45,400.96	72.65
42300 Senior Services	199,250.00	120.00	80.93	146,198.84	53,090.23	73.37
43100 Library Services Admin	641,475.00	13,290.00	20,139.59	413,752.35	220,873.06	66.27
45000 Contributions To Area Agency	317,940.00	.00	56,527.17	255,189.73	6,223.10	96.04
Total Community Services	1,655,545.00	15,660.00	76,899.69	1,088,359.34	505,945.97	69.73
Community Development						
30800 Building Inspection	163,680.00	6,830.00	140.00	142,266.25	28,103.75	83.52
30810 Housing Inspection	106,625.00	1,860.00	.00	76,246.18	32,238.82	70.28
51100 PLANNING & DEVELOPMENT	208,580.00	24,410.00	.00	169,303.01	63,686.99	72.67
52100 Planning/Zoning Inland/Wetlnd	7,530.00	.00	.00	4,480.17	3,049.83	59.50
58000 Boards and Commissions	4,750.00	.00	.00	2,982.13	1,767.87	62.78
Total Community Development	491,165.00	33,100.00	140.00	395,277.74	128,847.26	75.42
Town-Wide Expenditures						
71000 Employee Benefits	2,329,430.00	.00	5,288.99	1,886,590.33	437,550.68	81.22
72000 Insurance	126,470.00	.00	.00	120,494.00	5,976.00	95.27
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)	5,288.99	2,007,084.33	496,056.68	80.22
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	152,331.11	10,344,293.63	3,333,125.26	75.90

Town of Mansfield
Monthly Expenditure Summary by Activity

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

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	4,764,494.52	3,013,585.48	61.26
61102 English	49,520.00	.00	2,279.85	32,276.50	14,963.65	69.78
61104 World Languages	10,090.00	.00	563.82	4,328.20	5,197.98	48.48
61105 Health & Safety	7,730.00	.00	77.95	1,970.80	5,681.25	26.50
61106 Physical Education	12,690.00	.00	402.36	6,668.61	5,619.03	55.72
61107 Art	14,060.00	.00	304.08	7,428.38	6,327.54	55.00
61108 Mathematics	30,020.00	.00	433.07	17,181.02	12,405.91	58.67
61109 Music	17,240.00	.00	627.86	7,522.40	9,089.74	47.28
61110 Science	30,750.00	.00	737.10	19,897.33	10,115.57	67.10
61111 Social Studies	20,680.00	.00	571.47	9,842.48	10,266.05	50.36
61115 Information Technology	201,250.00	.00	11,466.13	131,253.67	58,530.20	70.92
61122 Family & Consumer Science	9,080.00	.00	3,208.12	1,728.94	4,142.94	54.37
61123 Technology Education	10,830.00	.00	.50	10,277.05	552.45	94.90
61201 Special Ed Instruction	1,372,510.00	(12,970.00)	322.25	968,387.31	390,830.44	71.25
61202 Enrichment	404,710.00	.00	618.76	226,581.11	177,510.13	56.14
61204 Preschool	331,060.00	380.00	64.99	215,766.48	115,608.53	65.12
61310 Remedial Reading/Math	336,700.00	(13,770.00)	293.60	262,710.93	59,925.47	81.44
61400 Summer School	40,500.00	.00	.00	42,553.93	(2,053.93)	105.07
61600 Tuition Payments	14,760.00	.00	119,729.00	386,453.08	(491,422.08)	3,429.4
61900 Central Service-Instr Suppl.	159,760.00	.00	2,994.04	127,531.63	29,234.33	81.70
62102 Guidance Services	140,420.00	90.00	475.00	90,350.94	49,684.06	64.64
62103 Health Services	208,370.00	2,280.00	606.85	130,034.84	80,008.31	62.02
62104 Outside Eval/Contracted Serv	231,500.00	.00	32,458.38	199,034.21	7.41	100.00
62105 Speech And Hearing Services	151,860.00	.00	804.33	200,358.75	(49,303.08)	132.47
62106 Pupil Services - Testing	11,570.00	.00	.00	30.00	11,540.00	.26
62108 Psychological Services	290,380.00	.00	1,181.03	174,179.76	115,019.21	60.39
62201 Curriculum Development	167,440.00	.00	1,675.33	80,718.42	85,046.25	49.21
62202 Professional Development	36,990.00	.00	4,003.40	22,356.33	10,630.27	71.26
62302 Media Services	70,770.00	.00	7,875.59	31,153.40	31,741.01	55.15
62310 Library	288,040.00	.00	5,645.24	183,298.40	99,096.36	65.60
62401 Board Of Education	416,600.00	30,510.00	568.49	344,909.13	101,632.38	77.27
62402 Superintendent's Office	372,860.00	3,890.00	1,506.92	256,314.67	118,928.41	68.43
62404 Special Education Admin	289,200.00	.00	55.00	204,372.26	84,772.74	70.69
62520 Principals' Office Services	1,023,220.00	2,200.00	2,567.67	759,794.02	263,058.31	74.35
62521 Support Services - Central	16,490.00	.00	1,718.61	5,229.59	9,541.80	42.14
62523 Field Studies	13,500.00	.00	1,154.02	4,530.28	7,815.70	42.11
62601 Business Management	323,330.00	1,870.00	.00	240,695.46	84,504.54	74.01
62710 Plant Operations - Building	1,491,460.00	3,450.00	32,674.11	1,120,085.20	342,150.69	77.11
62801 Regular Transportation	692,270.00	.00	355,449.36	461,003.73	(124,183.09)	117.94
62802 Spec Ed Transportation	122,000.00	.00	89,537.50	160,997.48	(128,534.98)	205.36
63430 After School Program	40,330.00	.00	114.53	21,651.76	18,563.71	53.97
63440 Athletic Program	36,190.00	.00	2,081.52	20,326.04	13,782.44	61.92
68000 Employee Benefits	3,217,370.00	.00	15,311.67	2,440,076.49	761,981.84	76.32
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	702,159.50	14,462,405.53	5,423,594.97	73.66