

TOWN OF MANSFIELD
FINANCE COMMITTEE MEETING

Monday, June 16, 2014

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

A G E N D A

1. Call to order
2. Approval of minutes for May 12, 2014 Meeting
3. Opportunity for Public Comment
4. Update on FY 2012/13 Management Comments
5. Update on Uniform Chart of Accounts
6. Update on Energy Contracts and Usage Reports
7. Delinquent Taxes - Transfer to Suspense List
8. FY 2014/15 Estimated Additional State Revenues
9. Communications/Other Business/Future Agenda Items
10. Adjournment

TOWN OF MANSFIELD
FINANCE COMMITTEE MEETING
MINUTES OF MAY 12, 2014

Members Present: Bill Ryan (Chair), Paul Shapiro, Virginia Raymond (via conference call)

Other Council Members Present: Alex Marcellino, Steve Kegler, Betty Wassmundt

Staff Present: Matt Hart, Cherie Trahan

1. Meeting called to order at 6:00pm.
2. Minutes from 2/10/14 meeting approved as presented.
3. Opportunity for Public Comment – Arthur Smith, Mulberry Road asked if the Director of Finance is able to extend/change the maturity date of a bond issue. Second question –have we implemented the recommendations made by Blum, Shapiro following last year’s audit? If not, why not?
4. Proposed Willimantic Sewer Budget FY 2013/14 – The Committee reviewed the Willimantic Sewer budget as proposed and agreed to recommend approval by the Town Council.
5. Appointment of the Auditors - The Committee reviewed the recommendation to appoint Blum, Shapiro to perform the audit of FY 2013/14 and agreed to recommend their appointment by the Town Council.

Members of the Committee also expressed the desire to review our financial policies and procedures for consistency and compliance, particularly with regard to purchasing procedures and the purchasing cards.

6. Quarterly Financial Report dated March 31, 2014 – The Committee reviewed the quarterly statements and Cherie Trahan answered questions regarding the same. The Committee agreed to recommend acceptance.
7. Upcoming Tax Sale – Cherie Trahan reviewed her memo regarding a future tax sale with the Committee. The Committee requested that the Revenue Collector come to an upcoming meeting to explain our collection procedures.
8. Cemetery Fund Update – Cherie Trahan updated the Committee on the Cemetery Committee’s discussion regarding the FY 2014/15 budget for the Cemetery Fund and the need for a General Fund contribution.
9. Purchasing Activity with local (Mansfield) Merchants/Contractors – Local Vendor History reports were discussed and it was noted that the significant increase over the last couple of years was primarily due to the Storrs Center development. Cherie Trahan noted a correction to her memo dated April 9, 2014 and that the reference to “employee 457 plan payments” should be corrected to read “Section 125 plan payments”. A corrected copy of the memo is attached.
10. PA 13-60 - Consolidation of Non-education Services – Cherie Trahan informed the Committee that the Board of Education discussed the Council’s recommendations at their May 8th meeting and agreed to research shared software and employee training opportunities in the human resources area, and to research consolidation of labor counsel. Paul Shapiro questioned whether

there might be further opportunities as they related to collective bargaining units. Matt Hart agreed to discuss with Fred Baruzzi, Superintendent.

11. Communications/Other business/future agenda items –

- ⇒ Response to Management Comments
- ⇒ Parameters for building permit fee reductions
- ⇒ General discussion on collection procedures
- ⇒ Cherie Trahan responded to the question regarding changing bond maturity dates, stating that no, the only way to change a bond maturity date is through a bond refunding. The only time you would do this is if there was the opportunity for significant savings in the interest rate.

12. Adjournment. The meeting adjourned at 7:05 pm.

Motions:

Motion to approve the February 10, 2014 minutes by Paul Shapiro. Seconded by Virginia Raymond. Motion passed unanimously.

Motion to recommend approval of the proposed Willimantic Sewer Budget for FY 2013/14 to the Town Council (acting as the WPCA) by Paul Shapiro. Seconded by Bill Ryan. Motion passed unanimously.

Motion to recommend appointment of Blum, Shapiro as our auditors for FY 2013/14 to the Town Council by Bill Ryan. Seconded by Paul Shapiro. Motion passed unanimously.

Motion to recommend acceptance of the Quarterly Financial Statements as of March 31, 2014 to the Town Council by Paul Shapiro. Seconded by Virginia Raymond. Motion passed unanimously.

Motion to adjourn.

Respectfully Submitted,
Cherie Trahan, Director of Finance



Town of Mansfield Department of Finance

To: Finance Committee
From: Cherie Trahan, Director
Date: June 16, 2014
Re: Response to Auditor's Recommendations to Management, Dated 12/18/13 – Updated Information

The following is a recap of the recommendations provided to management after the FY2012/13 financial audit, along with an update to my responses and action plan presented to you in February, 2014.

Segregation of Duties Recommendation:

We recommend that control processes and procedures be reviewed within the Revenue Collection Division of the Department of Finance and the Assessor's office to ensure that controls are being performed by individuals independent of the process under review, that documentation of this review is retained, and that when employees leave employment with the Division their access to restricted files is removed.

Response & Actions:

The Collector of Revenue reviewed this comment with our auditors to be certain that we were addressing any specific concerns that they had. The comment was in specific reference to the changing of the combination on the safe where receipts are kept until deposited at the bank. The Collector confirmed with the auditors that no funds are kept in this safe during the day at the time the vault is open to customers or previous employees. However, I believe it is prudent to revise our procedures to periodically change the combination and in addition, change the combination any time there is a change in staff which previously had access to the combination. This practice has been put in place.

The auditor's also noted a segregation of duties issue that involved the cash registers at the counter. All employees do have unique usernames and passwords for the collections system at their desks. However, the processing of payments at the counter was done under two logins – Counter 1 and Counter 2, also giving all employees access to the cash drawer. There were some logistical issues to work out however we have revised our procedures so that a specific station at the counter for the day (or shift where appropriate) is assigned to a specific staff person. Upon starting the shift, staff is now verifying the starting cash in the drawer. At the end of the shift, the drawer is verified and posted against the register batch report. If a staff person is leaving for lunch and the register will be needed due to increased demand, the staff person will batch out before leaving and a new starting drawer will be set up. Upon their return, if the drawer is used, the process will be repeated. The Collector has reviewed these revised procedures with our auditors for their agreement. The Collector is working on one comprehensive written plan of procedures for all collection practices. Once this is complete, the Collector will attend a Finance Committee meeting to review all procedures and answer any questions you may have. Given that we are moving into tax season, our target date for completion is October/November.

The auditors also recommended developing a procedure for reviewing and documenting approval of Certificates of Correction within the Assessor's office. State Statutes 12-57 and 12-60 provide the guidelines for issuing Certificates of Correction. While all employees in the Assessor's Office are authorized to issue CofC's independently, each CofC must state the reason for the change. Additionally, with few exceptions, supporting documentation (proof) is required and subsequently attached to each CofC issued. Every CofC issued by the Assessor's Office affects an existing tax record. The software systems used by the Assessor and Collector are linked so that the Collector has the change to the tax record immediately. Additionally, the software system allows the Assessor's Office to print a report of all CofC's issued, including Board of Assessment Appeal changes as needed. We have implemented an additional procedure whereby the Assessor or her designee generates this report on a weekly basis and forwards to the Finance Director for review and approval. The Assessor will also be working on a comprehensive set of procedures for that office which we will review with the Finance Committee. The Assessor's office is in the process of a major system conversion as well as the revaluation, so I expect these procedures will not be complete until after the conversion & revaluation are complete.

Other Recommendations:

During our audit, we gathered additional recommendations that represent best practices for the industry. Some of the key recommendations are noted below:

- *We recommend that the allowance for doubtful accounts be reviewed across all funds of the Town of Mansfield, Connecticut, and that any necessary adjustments are processed with the accounting system.*
- *We recommend that the Town of Mansfield, Connecticut develop a written bid policy and develop procedures to document review of this bid policy to ensure compliance herein.*

Response and Action Plan:

The allowance for doubtful accounts is reviewed for adjustments each year, however, in the past we did not have a process for documenting this review. Amy Meriwether, Accounting Manager will do the review and adjustments for this fiscal year (sometime in July) and provide documentation for my review and approval. We will include this in the procedures manual for the Accounting & Disbursements office.

While we currently do not have a written bid policy, we do have purchasing procedures that define when it is necessary to go out to bid and when a best value purchasing method can be used. I have done some preliminary research on a written bid policy and we are moving forward on this initiative along with a complete review of accounting and disbursements department procedures. This office's procedure manual is anticipated to be completed no later than the end of fiscal year 2014/15.

Sec. 12-57. Certificates of correction. (a) When it has been determined by the assessors of a municipality that tangible personal property has been assessed when it should not have been, the assessors shall, not later than three years following the tax due date relative to the property, issue a certificate of correction removing such tangible personal property from the list of the person who was assessed in error, whether such error resulted from information furnished by such person or otherwise. If such tangible personal property was subject to taxation on the same grand list by such municipality in the name of some other person and was not so previously assessed in the name of such other person, the assessor shall add such tangible personal property to the list of such other person and, in such event, the tax shall be levied upon, and collected from, such other person. If such tangible personal property should have been subject to taxation for the same taxing period on the grand list of another municipality in this state, the assessors shall promptly notify, in writing, the assessors of the municipality where the tangible personal property should be properly assessed and taxed, and the assessors of such municipality shall assess such tangible personal property and shall thereupon issue a certificate of correction adding such tangible personal property to the list of the person owning such property, and the tax thereon shall be levied and collected by the tax collector. Each such certificate of correction shall be made in duplicate, one copy of which shall be filed with the tax collector of such municipality and the other kept by the assessors in accordance with a records retention schedule issued by the Public Records Administrator.

(b) When it has been determined by the assessors of a municipality, at any time, that a motor vehicle registered with the Department of Motor Vehicles has been assessed when it should not have been, the assessors shall issue a certificate of correction removing such vehicle from the list of the person who was assessed in error, and, if such vehicle should have been subject to taxation for the same taxing period on the grand list of another municipality in this state, the assessors shall promptly notify, in writing, the assessors of the municipality where the vehicle should be properly assessed and taxed, and the assessors of such municipality shall assess such vehicle and shall thereupon issue a certificate of correction adding such vehicle to the list of the person owning such vehicle, and the tax thereon shall be levied and collected by the tax collector.

Sec. 12-60. Correction of clerical error in assessment. Any clerical omission or mistake in the assessment of taxes may be corrected according to the fact by the assessors or board of assessment appeals, not later than three years following the tax due date relative to which such omission or mistake occurred, and the tax shall be levied and collected according to such corrected assessment. In the event that the issuance of a certificate of correction results in an increase to the assessment list of any person, written notice of such increase shall be sent to such person's last-known address by the assessor or board of assessment appeals within ten days immediately following the date such correction is made. Such notice shall include, with respect to each assessment list corrected, the assessment prior to and after such increase and the reason for such increase. Any person claiming to be aggrieved by the action of the assessor under this section may appeal the doings of the assessor to the board of assessment appeals as otherwise provided in this chapter, provided such appeal shall be extended in time to the next succeeding board of assessment appeals if the meetings of such board for the grand list have passed. Any person intending to so appeal to the board of assessment appeals may indicate that taxes paid by him for any additional assessment added in accordance with this section, during the pendency of such appeal, are paid "under protest" and thereupon such person shall not be liable for any interest on the taxes based upon such additional assessment, provided (1) such person shall have paid not less than seventy-five per cent of the amount of such taxes within the time specified or (2) the board of assessment appeals reduces valuation or removes items of property from the list of such person so that there is no tax liability related to additional assessment.

(1949 Rev., S. 1735; P.A. 90-101, S. 1; P.A. 95-283, S. 35, 68.)



STATE OF CONNECTICUT
STATE DEPARTMENT OF EDUCATION



TO: Superintendents of Schools
Charter School Directors
Regional Educational Service Center Directors
School Business Officials

FROM: Kathy Demsey *Kathy Demsey*
Interim Chief Financial Officer

DATE: April 10, 2014

SUBJECT: Uniform Chart of Accounts and Reporting

As communicated to districts in my December 19, 2013, letter, Section 10-10c of the Connecticut General Statutes directs the State Department of Education (SDE) to design, develop and implement a uniform system of accounting for local and regional boards of education, including charter schools and regional educational service centers ("school districts"). The uniform system of accounting includes the development of a uniform chart of accounts (UCOA) to be used to report financial data at the school and district level. Legislation also requires that each school district implement the UCOA to complete and file annual financial reports with the SDE beginning with the June 30, 2015, fiscal year-end financial information.

This memo is an effort to clarify the timeline for implementation of the project and districts' responsibilities associated with the new reporting system. The major points are:

Fiscal year 2013-14: Financial reporting will continue to be at the district level and reported on Form ED001 (End of Year School Report).

Fiscal year 2014-15: Financial reporting will be at the school level and reported using the UCOA.

- The UCOA discussed here applies to school districts only. Separate legislation requires uniform financial reporting by municipalities; however, that project is proceeding independently.
- School districts may continue to use their existing chart of accounts at the local level.
- A Web-based application will be available to school districts to upload their financial data to the State. For districts that do not adopt the UCOA locally, a mapping tool will be used to crosswalk financial data into the UCOA.
- Alternatively, a district may report school-level financial information by manually entering the data directly on a Web-based application.
- Certain non-financial data currently reported on Form ED001 will be collected via a Web-based application.

Anticipated Timeline:

- During the spring/summer of 2014, we expect to begin pilot testing the system with volunteer districts. We will seek volunteers in a future communication.
- During 2015, the SDE plans to request each school district to provide an electronic file of its general ledger accounts. SDE representatives will then contact each school district business manager to collaboratively map or crosswalk that file to the UCOA in the mapping tool. We plan to test each district by uploading actual 2013-14 data into the mapping tool.
- Filing of actual 2014-15 data using the UCOA will follow the same submission timelines as in the past – the statutory filing will be due on September 1, 2015, and the audited data by December 31, 2015.

Please note that if the General Assembly amends the implementation timeline during this legislative session, you will be notified accordingly.

To assist districts in understanding the requirements of the project, please find below a series of frequently asked questions and answers.

1. Who has participated in the UCOA project? Were district representatives included in the process?

- An initial survey was sent to school business managers, town finance officials, accounting firms and others to assist in the developing the framework for the UCOA. Representatives from the Connecticut Association of School Business Officials, the Connecticut Association of Public School Superintendents and the CT Council for Education Reform participated with the SDE and Blum Shapiro in development. It was determined that the federal handbook Financial Accounting for Local and State School Systems (2009) would be used as the basis for the UCOA. An Advisory Committee was established, and the Committee continues to meet and review the progress of the project and will do so through the implementation phase.

2. Will school districts be required to file their 2013-14 financial data using the UCOA?

- No. School districts will still use the End of Year School Report (ED001) to report 2013-14 financial data to the SDE, with the same due dates as in the past.

3. Are school districts required to change their method of budgeting or their current chart of accounts to accommodate the final UCOA?

- No. School districts may continue to use their current method of budgeting and their current chart of accounts.
- School districts are encouraged to consider implementing the adopted UCOA in their own financial system if feasible.

4. Will districts report budget information to the SDE using the UCOA?

- No. School districts will not report budgets. The SDE will collect actual expenditure, revenue, and balance sheet account data (to the extent these apply to the various types of school districts) using the UCOA.

5. If districts do not have to adopt the UCOA locally, how will they report their 2014-15 data to the SDE beginning in August 2015?

- The SDE is working with Blum Shapiro to develop an electronic tool that will map or crosswalk a school district's current chart of accounts to the UCOA. Implementation will also include a Web-based form for manual data entry should a district prefer a manual method of reporting school-level financial information to the SDE.

6. How will the mapping tool be developed?

- Mapping, simply stated, is a crosswalk of an underlying chart of accounts in a local accounting system to the final UCOA, which will reside in the SDE's data warehouse. To develop this crosswalk, the SDE will later request each school district to provide an electronic file of its general ledger accounts. SDE representatives will then contact each school district business manager to collaboratively map or crosswalk that file to the UCOA in the Mapping Tool. Once the mapping is completed, each year a school district will upload its general ledger file to a secure site, and the mapping tool will crosswalk its accounts to the UCOA.

7. What if a school district changes its chart of accounts over time?

- After it is created, the school district's chart of accounts/UCOA map will forever reside in the mapping tool. If districts make any additions or deletions to their chart of accounts, they will need to report the changes so that the SDE can update the map.

8. Will school districts be asked to test the mapping and Web-based entry tools?

- Yes. During the coming months, districts will be asked if they wish to volunteer as pilot districts to participate this summer in testing the mapping and Web-based data entry software. A cross section of districts will be chosen to provide a representative group for testing purposes.

9. When will school districts be required to report their financial data in this way?

- The first data filing using the new reporting requirements will happen in August 2015. Instead of filing the ED001 with the 2014-15 school year expenditure data as districts do

currently, the SDE will use the new mapping software to receive 2014-15 school district financial data into the data warehouse. Much of the non-financial data currently collected on the ED001 will be collected in a separate Web-based application.

10. How will districts file data that comes from the municipality's accounting system, such as in-kind services?

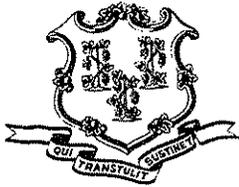
- Until the municipal UCOA project is complete, districts will continue to file this data through a Web-based form created for this purpose.

9. Who should we contact with questions?

- You may contact either David Twedt at 860-713-6492 or Mark Stange at 860-713-6462.

KD:kk

cc: Stefan Pryor, Commissioner of Education
David Twedt, Education Consultant, Bureau of Grants Management
Mark Stange, Education Consultant, Bureau of Grants Management



STATE OF CONNECTICUT
OFFICE OF POLICY AND MANAGEMENT

To: Municipal Chief Executive Officers
Municipal Chief Finance Officers

From: W. David LeVasseur, 
Acting Undersecretary
Intergovernmental Policy Division
Office of Policy and Management

Date: May 30, 2014

Re: Uniform Chart of Accounts and Reporting

Dear Municipal Chief Executive Officers and Chief Finance Officers:

As communicated to municipalities in my December 9, 2013 letter, Public Act 11-57 directs the Office of Policy and Management (OPM) to design, develop and implement a uniform system of accounting for municipal revenues and expenditures. The uniform system of accounting includes the development of a uniform chart of accounts (UCOA) to be used to report financial data at the municipal level. Furthermore, the legislation also requires that each municipality implement the UCOA to complete and file annual financial reports with OPM no later than June 30, 2015. There is no requirement that directs municipalities to replace their current chart of accounts with the new UCOA. The system developed crosswalks the financial information from a municipality's local chart of accounts to the State UCOA through the use of a mapping tool. Capturing municipal data in such a manner minimizes the impact on each municipality's local chart of accounts while promoting uniform and transparent data to allow municipalities and the State to evaluate and compare like costs among communities and to identify potential savings in the costs of delivery of municipal services.

OPM recognizes that quality reporting and effective benchmarking can be difficult to achieve. Municipalities in Connecticut have not traditionally reported significant financial data to the State apart from submission of their financial audit reports. OPM is therefore implementing municipal financial reporting and benchmarking using a phased approach. This will allow the State to capture municipal financial information at a high-level, analyze and benchmark the data, and determine the need for more detailed information in subsequent years. This approach applies to municipal information only. Separate legislation requires uniform reporting by local boards of education; however that project is proceeding independently.

In order to build the reporting and benchmarking system and ensure the functionality of the account mapping tool, OPM's Consultant, BlumShapiro, will be contacting finance directors over the next several months (July to October, 2014) to ask for an electronic file of each municipality's trial balance for FY 2012-13 derived from their general ledgers. BlumShapiro will use the file to map the municipality's underlying chart of accounts to the UCOA. As the project progresses into 2015 and beyond, we will work with municipalities on providing additional information to OPM and we will provide training to use the reporting and benchmarking system. Please see the accompanying Attachment I for a summary of the project timeline and answers to some frequently asked questions.

Thank you for your interest in and assistance with this important endeavor in regard to our mutual and ongoing efforts to make public policy making more data driven in our state.

Attachment

Cc: Benjamin Barnes, Secretary, OPM
Robert Dakers, Executive Finance Officer, OPM
Bill Plummer, Municipal Finance Services, OPM

Attachment I

Below is the anticipated timeline for implementing the new reporting system using the phased approach and each municipality's reporting responsibilities.

Calendar Year 2014:

This initial year reporting is tantamount to a pilot testing of the municipal financial reporting system. The mapping tool developed to crosswalk the uploaded financial data derived from each municipality's local chart of accounts into the UCOA will be tested in order to ensure smooth implementation of the municipal financial reporting system in Calendar Year 2015. The following summarizes the project steps and requests to municipalities in 2014:

- a) OPM's Consultant for the project, BlumShapiro, will work with municipalities and their finance directors (or another employee as designated by the finance director) during the months of July to October of 2014 to obtain their FY 2012-13 audited, trial balance electronic files from the general ledgers of their accounting systems. BlumShapiro will map the files to the state developed UCOA using the mapping tool. The municipal financial information will be mapped at the revenue object/expenditure function level for the general fund. Municipalities will be able to view/review the maps within the mapping tool once completed.
- b) Pre-developed forms in a web-based application will also be developed as an alternative method to report municipal-level financial information through manual entry and to collect certain non-financial information. BlumShapiro will test these forms on behalf of municipalities.
- c) Training sessions and training materials will be provided to municipalities by October of 2014, to allow them to transmit files using the mapping tool for subsequent periods.

Calendar Year 2015:

This year represents Year 1 of the phased approach for implementation of the municipal financial reporting and benchmarking system. High level municipal financial information derived from each municipality's general ledger will be reported to the State by municipalities. OPM will require municipal financial information to be reported for each municipality's General Fund at the major object level for revenues (i.e., tax revenue, intergovernmental revenue, license & permits), the functional level for expenditures (i.e. General Government, Public Safety, Public Works), and fund balance information.

- a) Each municipality shall send an electronic file of its trial balance from its general ledger based upon its FY 2013-14 actual audited information. The information is to be submitted by municipalities no later than January 31, 2015.
- b) BlumShapiro will send the file that was uploaded through the mapping tool in order to crosswalk the information into the UCOA at the high level described above. Alternatively, municipal finance managers will have the opportunity to send their own files through the mapping tool into the reporting system.
- c) A municipality may report its municipal financial information by manually entering the information directly in pre-developed forms through a web-based application by the January 31, 2015 due date, in lieu of transmitting the electronic file of its trial balance.
- d) Certain non-financial information at the municipal level will also be collected via pre-developed forms through a web-based application.
- e) Training sessions and training materials will continue to be provided to municipalities to allow them to transmit files using the mapping tool.

Calendar Year 2016:

This represents Year 2 of the phased approach for implementation of the municipal financial reporting and benchmarking system.

- OPM, having compiled and analyzed the FY 2013-14 municipal high level information provided in Year 1 of the phase implementation approach, will transmit to municipalities by April 2015, the more detailed information that OPM will require to be reported for FY 2014-15. For example, OPM may require information at the departmental level (i.e. Town Clerk, Police) in order to provide effective benchmarking and analysis on municipal financial information.
- OPM's Consultant for the project, BlumShapiro, will assist municipalities with mapping their local chart of accounts to the State developed UCOA at the lower (i.e., departmental) level.
- The FY 2014-15 financial information in accordance with the UCOA is to be submitted by municipalities within 30 days after submission of their financial statement audit report to OPM, but no later than January

31, 2016, whichever is earlier. The submission would normally be accomplished through uploading of the municipal financial information from the local chart of accounts to the State UCOA through the mapping tool, based upon the training provided by the State and assistance from BlumShapiro.

Calendar Year 2017:

This represents Year 3 of the phased approach for implementation of the municipal financial reporting and benchmarking system.

- OPM, having collected and analyzed the FY 2014-15 municipal financial information will determine if there is a need for further delineation of financial information for FY 2015-16 and will communicate with municipalities by April 2016, the need for additional detailed information.
- Reporting mechanisms and annual deadlines shall remain the same as indicated in Calendar Year 2016.

Frequently Asked Questions

To assist municipalities in understanding the requirements of the project, please find below a series of frequently asked questions and answers.

1. Who has participated in the UCOA project? Were municipal representatives included in the process?

- An initial survey was sent to municipal finance officials, school business managers, accounting firms and others to assist in developing the framework for the UCOA. Representatives from the Connecticut Conference of Municipalities (CCM), the Government Finance Officers Association (GFOA) of Connecticut, the Council of Small Towns (COST), the Municipal Finance Advisory Commission (MFAC) and the Connecticut Society of Certified Public Accountants (CSCPA) participated with OPM and its consultant, Blum Shapiro, in the development. It was determined that elements of the recommended chart of accounts provided in the Governmental Accounting, Auditing and Financial Reporting (Blue Book) issued by the GFOA would be used as the general basis for the UCOA for municipalities. There were however, a number of modifications necessary to ensure that information collected met the State's information and benchmarking needs. An Advisory Committee was established, and the Committee continues to meet and review the progress of the project and will do so through the implementation phase.

2. Are municipalities required to change their method of budgeting or their current chart of accounts to accommodate the final UCOA?

- No. Municipalities may continue to use their current method of budgeting and their current chart of accounts.
- Municipalities are encouraged to consider adopting the UCOA in their own financial system if feasible. OPM recognizes that the most ideal time to convert from a local chart of accounts to the State developed UCOA is when upgrading or implementing a new financial accounting system. OPM intends to make available certain grant funding to those municipalities that would like to convert to the UCOA as part of an upgrade of its current financial accounting system or as part of implementation of a new financial accounting system.

3. Are municipalities required to report their adopted budgets using the UCOA?

- OPM intends to collect actual expenditure and revenue data, and a limited amount of balance sheet account data in accordance with the UCOA in year 1 implementation of the phased approach. Municipalities will not report their adopted budgets at this time.

4. If municipalities do not have to adopt the UCOA locally, how will they report their data to the OPM?

- OPM is working with BlumShapiro to develop an electronic tool that will map or crosswalk a municipality's current chart of accounts to the UCOA. Implementation will also include a Web-based

form for manual data entry should a municipality prefer a manual method of reporting municipal-level financial information to the OPM.

5. How will the mapping tool be developed?

- Mapping, simply stated, is a crosswalk of an underlying chart of accounts in a local accounting system to the State developed UCOA, which will reside in the State's data warehouse. To develop this crosswalk, OPM will later request each municipality to transmit an electronic file of its general ledger accounts. OPM representatives will then contact each municipality's chief finance officer to collaboratively map or crosswalk that file to the UCOA that resides in the data warehouse using the Mapping Tool. OPM is implementing UCOA reporting under a phased approach. Keeping this in mind, once the mapping is completed at the most detailed level required by OPM, each year a municipality will be able to upload its general ledger file to a secure site, and the electronic mapping tool will automatically crosswalk the municipality's local accounts to the UCOA based upon the earlier mapping that occurred.

6. What if a municipality changes its chart of accounts over time?

- After it is created at the detailed level required by OPM, the municipality's chart of accounts/UCOA map will forever reside in the mapping tool. If municipalities make any additions or deletions to their chart of accounts, they will need to update the map through the mapping tool application. As noted herein, training will be provided to enable municipalities to update their maps if needed.

7. How can I obtain the State developed UCOA and the associated accounting manual?

- The UCOA can be accessed at the following web link: <http://ctucoa.wordpress.com>. The accounting manual is being drafted and will be available at a later date.

8. Will municipalities be asked to test the mapping and Web-based entry tools?

- Yes. During the coming months, municipalities will provide an electronic file (.csv or MS Excel) from their current accounting systems containing their trial balance financial information for the FY 2012-13 year to the OPM. OPM's consultants to the project, BlumShapiro, will use the files to map the underlying municipal charts of accounts to the UCOA at the revenue object/expenditure function level for the general fund only. This file should be relatively simple to derive from the accounting system and BlumShapiro will assist municipalities to obtain the file if necessary. This will be tantamount to a pilot testing of the electronic tools necessary for more detailed mapping in subsequent years.
- Once the mapping exercise is complete, OPM will require FY 2013-14 financial data to be transmitted from municipalities to OPM using the mapping and web-based entry tools. Training will be provided to all users to be able to upload their financial information through the mapping tool and for the use of web-based forms. The transmission of the FY 2013-14 data will be accomplished with assistance from BlumShapiro.

9. When will municipalities be required to report their financial data in this way?

- The first data filing for testing the Mapping Tool will happen in the latter half of calendar year 2014 by collection of FY 2012-13 data and as part of the creation of the reporting and benchmarking system.
- The first year of required reporting under the phased approach of municipal financial reporting in accordance with the UCOA will occur by January 31, 2015. OPM will use the 2013-14 data collected to develop benchmarking reports and charts. Beginning in June, 2015 and annually thereafter, the municipal benchmarks and raw data will be made available to municipalities and other stakeholders.
- BlumShapiro will assist municipalities with detailed mapping of their charts of accounts to the UCOA throughout each phase of implementation. Once mapping is completed, the municipality should be able to send its own file through the mapping tool in each prospective year and manage any changes to its map within the mapping tool. The mapping tool will be a web-based interface.

10. Who should we contact with questions?

- You may contact Bill Plummer at 860-418-6367.

450 Capitol Avenue Hartford, Connecticut 06106-1379

www.ct.gov/opm

Cherie Trahan

From: Cheryl W. Dekker
Sent: Wednesday, June 11, 2014 11:01 AM
To: Cherie Trahan
Subject: FW: Uniform Chart of Accounts Trial Balance Request

From: UCOA [<mailto:UCOA@blumshapiro.com>]
Sent: Wednesday, June 11, 2014 10:54 AM
Subject: Uniform Chart of Accounts Trial Balance Request

Dear Municipal Chief Executive and Financial Officers:

As you are aware, the *Connecticut Office of Policy and Management (OPM)* has been working to design, develop, and implement a uniform system of accounting for municipal revenues and expenditures. As the consultant to OPM and as referenced in the letter sent from OPM on May 30, 2014, we are requesting an electronic file of your trial balance for FY 2012-13 derived from your general ledger. We will use the file to map your municipality's underlying chart of accounts to the Uniform Chart of Accounts for the General Fund.

Please send an electronic file (i.e., .csv or Microsoft Excel) of your FY 2012-2013 trial balance to ucoa@blumshapiro.com as soon as possible, but preferably by June 20, 2014. — Done

Lisa Walsh from *BlumShapiro*, or another representative, will contact you directly to discuss and answer any questions you may have and provide assistance with obtaining the file from your accounting system, if necessary. If you have any questions, please contact Lisa at 203-944-8645 or by email at ucoa@blumshapiro.com.

Thank you in advance,

Lisa A. Walsh, CPA, Manager
BlumShapiro
2 Enterprise Drive, Shelton, CT 06484-1488
Direct 203.944.8645 Fax 203.712.1445
lwalsh@blumshapiro.com / www.blumshapiro.com

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Town Of Mansfield
Energy Agreements - June 3, 2014

Supplier/Provider	Type of Agreement	Pricing	Terms of Agreement
TransCanada Power Mktg.	Electric Generation	.1005/Kwh .0903/Kwh .0913/Kwh Plus capacity & congestion charges, and CCM fee (blend and extend) .07496/Kwh -- all inclusive	Dec. 2007 - Dec. 2012 Dec. 2012 - Dec. 2013 Dec. 2013 - Dec. 2014 Dec. 2014 - Dec. 2017
Nextera	Electric Generation		
Dime Oil	#2 Fuel Oil	\$2.3449/gallon \$2.3046/gallon \$3.2486/gallon \$3.0396/gallon \$3.054/gallon \$3.133/gallon For a fixed quantity, after that we pay market price	July 2009 - June 2010 July 2010 - June 2011 July 2011 - June 2012 July 2012 - June 2013 July 2013 - June 2014 July 2014 - June 2015
Dime Oil	Ultra Low Sulfur Diesel Fuel	\$2.6909/gallon \$2.3681/gallon \$3.2305/gallon \$3.1059/gallon \$3.0815/gallon \$3.1136/gallon For a fixed quantity, after that we pay market price	July 2009 - June 2010 July 2010 - June 2011 July 2011 - June 2012 July 2012 - June 2013 July 2013 - June 2014 July 2014 - June 2015
East River Energy	Unleaded Gasoline	Variable rate based on OPIS New Haven Rack Average Posting, plus differential Same - differential \$0.0177 Same - differential \$0.0177 Per Capital Region Purchasing Council Bid #554	Jan. 2009 - Dec. 2009 Aug. 2010 - Dec. 2011 Jan. 2012 - Dec. 2012
Santa Energy	Natural Gas	\$1.234/ccf plus delivery	Nov. 2008 - Oct. 2011
Nextera	Natural Gas	\$0.857/ccf plus delivery \$7.64/DTH all inclusive	Nov. 2011 - Aug. 2014 Aug. 2014 - Aug. 2017



Town of Mansfield Department of Finance

To: Finance Committee
From: Cherie Trahan, Director
Date: June 16, 2014
Re: Delinquent Taxes – Transfer to Suspense List

Attached please find the proposed transfer of uncollected taxes to the property tax suspense book. This list will be submitted for the Town Council's review and approval at its next regular meeting. As explained by the Collector of Revenue, the majority of the list items are motor vehicle accounts bills to taxpayers that the town has been unable to locate. Additionally, 11% of the amount requested to be transferred represent personal property taxes on businesses that closed. The additions to the suspense book total \$53,531.81.

Although the taxes are removed from the books as a current receivable they continue to remain collectible for 15 years from the original due date. From July 1, 2013 to date, the town has successfully collected \$28,606 in outstanding suspense taxes and interest.

Recommendation

If the Finance Committee wishes to recommended approval of the transfers, the following motion would be in order:

Move, effective June 16, 2014, to transfer \$53,531.81 in uncollected property taxes to the Mansfield Property Tax Suspense Book, as recommended by the Collector of Revenue.

Attachments

- 1) List Summary
- 2) Process Suspense Report (Detail)

SUSPENSE LIST SUMMARY BY YEAR

June 16, 2014

<u>GL YEAR</u>	<u>TOTAL TAX</u>
2006 TOTAL	\$ 86.39
2007 TOTAL	1,046.98
2008 TOTAL	2,020.39
2009 TOTAL	8,655.27
2010 TOTAL	19,125.26
2011 TOTAL	<u>22,597.52</u>
GRAND TOTAL	\$53,531.81

Bill #	Dst Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Total
2006-02-0040298	0 GREYLEDGE EQUESTRIAN WETDOWN	04	BANKRUPTCY	06/09/2014	86.39		86.39
	PERSONAL PROPERTY # Of Acct: 1				86.39		86.39
YR : 2006	TOTAL : 1				86.39		86.39
2007-02-0040283	0 GIANELLI S PIZZA	04	BANKRUPTCY	06/09/2014	489.03		489.03
2007-02-0040295	0 GREYLEDGE EQUESTRIAN WETDOWN	04	BANKRUPTCY	05/09/2014	122.10		122.10
	PERSONAL PROPERTY # Of Acct: 2				611.13		611.13
2007-03-0060374	0 TWIN OAK LLC	07	OUT OF BUSINESS	06/09/2014	102.47		102.47
2007-03-0060377	0 TWIN OAKS LLC	07	OUT OF BUSINESS	06/09/2014	114.50		114.50
	MV REGULAR # Of Acct: 2				216.97		216.97
2007-04-0089949	0 MILLETTE JENNIFER L	02	CANNOT LOCATE	06/09/2014	67.34		67.34
2007-04-0089950	0 MILLETTE JENNIFER L	02	CANNOT LOCATE	06/09/2014	151.54		151.54
	MV SUPPLEMENTAL # Of Acct: 2				218.88		218.88
YR : 2007	TOTAL : 6				1,046.98		1,046.98
2008-01-0007000	0 WRA REALTY LLC	01	SMALL BALANCE	06/09/2014	0.01		0.01
	REAL ESTATE # Of Acct: 1				0.01		0.01
2008-02-0040285	0 GIANELLI S PIZZA	04	BANKRUPTCY	06/09/2014	632.67		632.67
2008-02-0040297	0 GREYLEDGE EQUESTRIAN WETDOWN	04	BANKRUPTCY	06/09/2014	162.26		162.26
	PERSONAL PROPERTY # Of Acct: 2				784.93		784.93
2008-03-0055029	0 KE DAN AND	01	SMALL BALANCE	06/09/2014	2.00		2.00
2008-03-0056803	0 MILLETTE JENNIFER L	02	CANNOT LOCATE	06/09/2014	268.62		268.62
2008-03-0058153	0 PROENZA CATHERINE A	05	MOVED OUT OF STATE	06/09/2014	100.35		100.35
2008-03-0058561	0 ROBERTS STEVEN R	06	OTHER	06/09/2014	46.61		46.61
2008-03-0058815	0 SAHO JASON E	10	EXPIRED OR SUSPENDED	06/09/2014	79.19		79.19
2008-03-0059636	0 STANLEY MABERRY OR	04	BANKRUPTCY	06/09/2014	5.45		5.45
2008-03-0060417	0 TWIN OAKS LLC	07	OUT OF BUSINESS	06/09/2014	94.77		94.77
2008-03-0060418	0 TWIN OAKS LLC	07	OUT OF BUSINESS	06/09/2014	110.30		110.30
2008-03-0060419	0 TWIN OAKS LLC	07	OUT OF BUSINESS	06/09/2014	35.40		35.40
	MV REGULAR # Of Acct: 9				742.69		742.69
2008-04-0089245	0 RECH DANIEL M	08	EXPIRED REGISTRATION	06/09/2014	58.18		58.18
2008-04-0089285	0 ROBERTS STEVEN R	06	OTHER	06/09/2014	131.84		131.84
2008-04-0089286	0 ROBERTS STEVEN R	06	OTHER	06/09/2014	83.43		83.43
2008-04-0089288	0 ROBERTS STEVEN R	06	OTHER	06/09/2014	15.53		15.53
2008-04-0089289	0 ROBERTS STEVEN R	06	OTHER	06/09/2014	53.76		53.76
2008-04-0089612	0 VILLA-ANGULO CARLOS	08	EXPIRED REGISTRATION	06/09/2014	146.44		146.44
2008-04-0089718	0 ZHANG NING	05	MOVED OUT OF STATE	06/09/2014	3.58		3.58
	MV SUPPLEMENTAL # Of Acct: 7				492.76		492.76
YR : 2008	TOTAL : 19				2,020.39		2,020.39
2009-01-0004741	0 URQUHART LORRAINE M	06	OTHER	06/09/2014	339.37		339.37
	REAL ESTATE # Of Acct: 1				339.37		339.37
2009-02-0040289	0 GREYLEDGE EQUESTRIAN WETDOWN	04	BANKRUPTCY	06/09/2014	156.42		156.42

Modify Suspense Report

TOWN OF MANSFIELD Date: 06/13/2014 Time: 11:12:23

Page: 2

Condition (s): Year: 2012, Type: 14 - CODE T, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst	Name	#	Of	Acct:	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2009-03-0050381	0	BAGSEY AARON E JR	02		1	02	CANNOT LOCATE	06/09/2014	156.42			
2009-03-0050503	0	BARROWS TANNER L	10			10	EXPIRED OR SUSPENDED	06/09/2014	84.15			
2009-03-0050504	0	BARROWS TANNER L	10			10	EXPIRED OR SUSPENDED	06/09/2014	60.62			
2009-03-0050562	0	BATES KAREN E	04			04	BANKRUPTCY	06/09/2014	65.25			
2009-03-0050867	0	BLAUMAN PETER F	05			05	MOVED OUT OF STATE	06/09/2014	319.01			
2009-03-0051149	0	BROWN JESSE L	02			02	CANNOT LOCATE	06/09/2014	26.51			
2009-03-0051150	0	BROWN JESSE L	02			02	CANNOT LOCATE	06/09/2014	272.22			
2009-03-0051175	0	BRUMBAUGH JONATHAN C	01			01	SMALL BALANCE	06/09/2014	202.47			
2009-03-0051567	0	CHARRON JASON C OR	08			08	EXPIRED REGISTRATION	06/09/2014	4.11			
2009-03-0051568	0	CHARRON JASON C OR	08			08	EXPIRED REGISTRATION	06/09/2014	234.86			
2009-03-0052096	0	CRISP TAMMY L	08			08	EXPIRED REGISTRATION	06/09/2014	133.64			
2009-03-0052909	0	ELLIOTT MICHAEL	01			01	SMALL BALANCE	06/09/2014	109.34			
2009-03-0052943	0	ENGELMAN CURTICE N	02			02	CANNOT LOCATE	06/09/2014	0.21			
2009-03-0053683	0	GLANVILLE SHANE J OR	01			01	SMALL BALANCE	06/09/2014	71.99			
2009-03-0054003	0	GWOZDZ M PATRICIA	03			03	DECEASED	06/09/2014	8.49			
2009-03-0054234	0	HAYES JAMIE L	08			08	EXPIRED REGISTRATION	06/09/2014	25.66			
2009-03-0055067	0	KEY JAMES L	09			09	VEHICLE SOLD	06/09/2014	47.25			
2009-03-0055128	0	KIMENYI FRANCIS	08			08	EXPIRED REGISTRATION	06/09/2014	81.89			
2009-03-0056739	0	MILLETTE JENNIFER L	02			02	CANNOT LOCATE	06/09/2014	56.90			
2009-03-0056921	0	MORENO MIGUEL A AND	05			05	MOVED OUT OF STATE	06/09/2014	200.23			
2009-03-0057654	0	PARENTEAU RACHELLE	01			01	SMALL BALANCE	06/09/2014	7.00			
2009-03-0058053	0	PORTER ROBERT S	08			08	EXPIRED REGISTRATION	06/09/2014	1.93			
2009-03-0058109	0	PROENZA CATHERINE A	05			05	MOVED OUT OF STATE	06/09/2014	70.19			
2009-03-0058278	0	RECH DANIEL M	08			08	EXPIRED REGISTRATION	06/09/2014	103.48			
2009-03-0058431	0	RIECHARDT ROBERT T	10			10	EXPIRED OR SUSPENDED	06/09/2014	64.79			
2009-03-0058440	0	RILEY MELISSA L	01			01	SMALL BALANCE	06/09/2014	75.15			
2009-03-0058499	0	ROBERTS STEVEN R	06			06	OTHER	06/09/2014	5.52			
2009-03-0058500	0	ROBERTS STEVEN R	06			06	OTHER	06/09/2014	209.92			
2009-03-0058501	0	ROBERTS STEVEN R	06			06	OTHER	06/09/2014	380.25			
2009-03-0058502	0	ROBERTS STEVEN R	06			06	OTHER	06/09/2014	21.60			
2009-03-0058503	0	ROBERTS STEVEN R	06			06	OTHER	06/09/2014	118.34			
2009-03-0058546	0	ROE DAVID S	02			02	CANNOT LOCATE	06/09/2014	109.78			
2009-03-0058749	0	SABO JASON E OR	10			10	EXPIRED OR SUSPENDED	06/09/2014	80.55			
2009-03-0058750	0	SABO JASON E OR	10			10	EXPIRED OR SUSPENDED	06/09/2014	77.39			
2009-03-0058836	0	SARDI HEATHER M	08			08	EXPIRED REGISTRATION	06/09/2014	143.98			
2009-03-0059158	0	SHERSTHA GRISHMA	05			05	MOVED OUT OF STATE	06/09/2014	93.15			
2009-03-0059574	0	STANLEY MABERRY OR	04			04	BANKRUPTCY	06/09/2014	191.67			
2009-03-0059594	0	STEWART TAMMY J	02			02	CANNOT LOCATE	06/09/2014	306.57			
2009-03-0060026	0	THOMAS BRIAN J	05			05	MOVED OUT OF STATE	06/09/2014	188.97			
2009-03-0060515	0	VILLIA-ANGULO CARLOS	08			08	EXPIRED REGISTRATION	06/09/2014	32.59			
2009-03-0060743	0	WEIGEL GRIFFIN K	08			08	EXPIRED REGISTRATION	06/09/2014	234.86			
2009-03-0060877	0	WHITMORE BRAD A	01			01	SMALL BALANCE	06/09/2014	5.00			
2009-03-0061008	0	WONG JONATHAN P	08			08	EXPIRED REGISTRATION	06/09/2014	3.47			
2009-03-0061009	0	WONG JONATHAN P	08			08	EXPIRED REGISTRATION	06/09/2014	397.30			
2009-03-0061245	0	ZHANG NING	05			05	MOVED OUT OF STATE	06/09/2014	289.31			
MV REGULAR		# Of Acct: 45							12.22			5,229.78
2009-04-0088031	0	ALMASOUD AHMAD A	02			02	CANNOT LOCATE	06/09/2014	406.58			
2009-04-0088072	0	BAGSEY AARON E JR	02			02	CANNOT LOCATE	06/09/2014	39.41			
2009-04-0088090	0	BARRA MELANIE MARIANNE	09			09	VEHICLE SOLD	06/09/2014	39.39			
2009-04-0088092	0	BARROWS TANNER L	10			10	EXPIRED OR SUSPENDED	06/09/2014	16.33			

Bill #	Dst	Name	Code	Reason	Date	Town Due/SuspDist Due/SuspSewer Due/Susp	Total
2009-04-0088096	0	BARTLETT BARRINGTON E 2N	02	CANNOT LOCATE	06/09/2014	184.01	
2009-04-0088097	0	BARTLETT BARRINGTON E 2N	02	CANNOT LOCATE	06/09/2014	40.88	
2009-04-0088107	0	BATES DAVID S	02	CANNOT LOCATE	06/09/2014	13.88	
2009-04-0088108	0	BATES KAREN E	04	BANKRUPTCY	06/09/2014	25.32	
2009-04-0088135	0	BIRKBECK WILLIAM F	08	EXPIRED REGISTRATION	06/09/2014	45.92	
2009-04-0088292	0	COOK TIMOTHY O COM	02	CANNOT LOCATE	06/09/2014	51.24	
2009-04-0088439	0	ENNIS JOSEPH P	10	EXPIRED OR SUSPENDED	06/09/2014	344.10	
2009-04-0088564	0	GOSSET BENJAMIN L	05	MOVED OUT OF STATE	06/09/2014	19.69	
2009-04-0088610	0	HAENDEL SARAH J	08	EXPIRED REGISTRATION	06/09/2014	78.75	
2009-04-0088770	0	KETTLE AMBER L	02	CANNOT LOCATE	06/09/2014	54.45	
2009-04-0088771	0	KETTLE AMBER L	02	CANNOT LOCATE	06/09/2014	35.09	
2009-04-0089146	0	PARK JAESUNG	10	EXPIRED OR SUSPENDED	06/09/2014	99.63	
2009-04-0089279	0	RIVERA DOREEN L	08	EXPIRED REGISTRATION	06/09/2014	25.48	
2009-04-0089286	0	ROBERTS STEVEN R	06	OTHER	06/09/2014	31.96	
2009-04-0089287	0	ROBERTS STEVEN R	06	OTHER	06/09/2014	109.83	
2009-04-0089288	0	ROBERTS STEVEN R	06	OTHER	06/09/2014	186.89	
2009-04-0089289	0	ROBERTS STEVEN R	06	OTHER	06/09/2014	196.14	
2009-04-0089343	0	SCHLEIFER MICHAEL C	01	SMALL BALANCE	06/09/2014	2.00	
2009-04-0089484	0	STOWELL GREGORY	09	VEHICLE SOLD	06/09/2014	214.49	
2009-04-0089512	0	SZYMANCZYK PAUL	02	CANNOT LOCATE	06/09/2014	151.05	
2009-04-0089605	0	VANOVER JASMINE N	02	CANNOT LOCATE	06/09/2014	14.86	
2009-04-0089624	0	VITNSY AMANDA L	02	CANNOT LOCATE	06/09/2014	68.21	
2009-04-0089638	0	WALSH MELINDA S	02	CANNOT LOCATE	06/09/2014	7.69	
2009-04-0089675	0	WEINSTEIN AARON R	02	CANNOT LOCATE	06/09/2014	40.00	
2009-04-0089712	0	XIN JIAN	02	CANNOT LOCATE	06/09/2014	219.28	
2009-04-0089713	0	XIN JIAN	02	CANNOT LOCATE	06/09/2014	164.78	
2009-04-0089771	0	COLBURN JILL R	01	SMALL BALANCE	06/09/2014	2.37	
		MV SUPPLEMENTAL				2,929.70	
		YR : 2009				8,655.27	
		TOTAL : 78					
2010-01-0003323	0	NE CTR FOR YOUTH & FAMILIES INC	01	SMALL BALANCE	06/09/2014	1.50	
		REAL ESTATE				1.50	
		# Of Acct: 1					
2010-02-0040055	0	ARTHUR LEE-COLLEGE PRO PAINTERS*	07	OUT OF BUSINESS	06/09/2014	173.42	
2010-02-0040264	0	FRIENDLY ICE CREAM CORP	04	BANKRUPTCY	06/09/2014	1,088.52	
2010-02-0040285	0	GREYLEDGE EQUESTRIAN WETDOWN	04	BANKRUPTCY	06/09/2014	202.90	
2010-02-0040530	0	PROFESSIONAL RESOURCE GRP	01	SMALL BALANCE	06/09/2014	6.67	
		PERSONAL PROPERTY				1,471.51	
		# Of Acct: 4					
2010-03-0050088	0	AHMAD RAIS	01	SMALL BALANCE	06/09/2014	0.01	
2010-03-0050099	0	ALALI HAMOOD A	01	SMALL BALANCE	06/09/2014	4.34	
2010-03-0050156	0	ALMASOUD AHMAD A	02	CANNOT LOCATE	06/09/2014	652.27	
2010-03-0050157	0	ALOTAIBI SAAD H	05	MOVED OUT OF STATE	06/09/2014	151.81	
2010-03-0050167	0	AWARU DAWN M	02	CANNOT LOCATE	06/09/2014	33.62	
2010-03-0050401	0	BAGSBY AARON E JR	02	CANNOT LOCATE	06/09/2014	119.07	
2010-03-0050468	0	BANERJEE NIKHIL	02	CANNOT LOCATE	06/09/2014	32.68	
2010-03-0050469	0	BANERJEE SUBHADEEP	02	CANNOT LOCATE	06/09/2014	83.24	
2010-03-0050516	0	BARRA MELANIE MARIANNE	09	VEHICLE SOLD	06/09/2014	12.25	
2010-03-0050521	0	BARROWS TANNER L	10	EXPIRED OR SUSPENDED	06/09/2014	56.61	
2010-03-0050522	0	BARROWS TANNER L	10	EXPIRED OR SUSPENDED	06/09/2014	64.43	
2010-03-0050542	0	BARTLETT BARRINGTON E 2ND	02	CANNOT LOCATE	06/09/2014	257.73	
2010-03-0050583	0	BATES DAVID S	02	CANNOT LOCATE	06/09/2014	17.34	

Modify Suspense Report

TOWN OF MANSFIELD Date: 06/13/2014 Time: 11:12:23

Page: 4

Condition (s): Year: 2012, Type: 14 - CODE T, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst	Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Total
2010-03-0050584	0	BATES KAREN E	04	BANKRUPTCY	06/09/2014	98.05		98.05
2010-03-0050635	0	BEAUPRE NANCY A	01	SMALL BALANCE	06/09/2014	0.12		0.12
2010-03-0050828	0	BIRKBECK WILLIAM F	08	EXPIRED REGISTRATION	06/09/2014	69.58		69.58
2010-03-0050876	0	BLAUMAN PETER F	05	MOVED OUT OF STATE	06/09/2014	483.36		483.36
2010-03-0050877	0	BLAUMAN PETER F	05	MOVED OUT OF STATE	06/09/2014	8.85		8.85
2010-03-0050878	0	BLAUMAN PETER F	05	MOVED OUT OF STATE	06/09/2014	163.07		163.07
2010-03-0050939	0	BONKOWSKI JOHN L JR	08	EXPIRED REGISTRATION	06/09/2014	70.52		70.52
2010-03-0051151	0	BROWN JESSE L	02	CANNOT LOCATE	06/09/2014	265.20		265.20
2010-03-0051152	0	BROWN JESSE L	02	CANNOT LOCATE	06/09/2014	199.83		199.83
2010-03-0051170	0	BRUMBAUGH JONATHAN C	08	EXPIRED REGISTRATION	06/09/2014	58.83		58.83
2010-03-0051320	0	CRAIN JAMES T	02	CANNOT LOCATE	06/09/2014	61.63		61.63
2010-03-0051548	0	CHARRON JASON C OR	08	EXPIRED REGISTRATION	06/09/2014	130.28		130.28
2010-03-0051549	0	CHARRON JASON C OR	08	EXPIRED REGISTRATION	06/09/2014	249.80		249.80
2010-03-0051592	0	CHEN TAO	02	CANNOT LOCATE	06/09/2014	89.64		89.64
2010-03-0051685	0	CHUNG MINTU	09	VEHICLE SOLD	06/09/2014	174.40		174.40
2010-03-0051909	0	COOK TIMOTHY O	02	CANNOT LOCATE	06/09/2014	148.95		148.95
2010-03-0052191	0	DANIELS JESSICA L OR	05	MOVED OUT OF STATE	06/09/2014	38.29		38.29
2010-03-0052841	0	ELLIOTT MICHAEL	08	EXPIRED REGISTRATION	06/09/2014	64.91		64.91
2010-03-0052874	0	ENGELMAN CURTICE N	02	CANNOT LOCATE	06/09/2014	70.52		70.52
2010-03-0052883	0	ENNIS JOSEPH P	10	EXPIRED OR SUSPENDED	06/09/2014	350.66		350.66
2010-03-0053132	0	FISHER SEAN G	08	EXPIRED REGISTRATION	06/09/2014	98.05		98.05
2010-03-0053731	0	GOSSET BENJAMIN L	05	MOVED OUT OF STATE	06/09/2014	47.17		47.17
2010-03-0053798	0	GREER JOEL T	08	EXPIRED REGISTRATION	06/09/2014	216.77		216.77
2010-03-0053934	0	HAENDEL SARAH J	08	EXPIRED REGISTRATION	06/09/2014	75.64		75.64
2010-03-0054132	0	HAYES JAMIE L	02	CANNOT LOCATE	06/09/2014	47.17		47.17
2010-03-0054194	0	HENDERSON DARLENE L	08	EXPIRED REGISTRATION	06/09/2014	70.97		70.97
2010-03-0054223	0	HERREID JENNIE M	02	CANNOT LOCATE	06/09/2014	0.29		0.29
2010-03-0054236	0	HICKELTON MEGHAN E	01	SMALL BALANCE	06/09/2014	7.85		7.85
2010-03-0054300	0	HNATH JAMES P	08	EXPIRED REGISTRATION	06/09/2014	78.44		78.44
2010-03-0054310	0	HOCKLA TERRY L	08	EXPIRED REGISTRATION	06/09/2014	118.14		118.14
2010-03-0054489	0	HULME DOREN E	08	EXPIRED REGISTRATION	06/09/2014	48.96		48.96
2010-03-0054509	0	HUNT-FIGUEROA ALEXANDER	05	MOVED OUT OF STATE	06/09/2014	36.90		36.90
2010-03-0054856	0	KARIN LIPINSKI RENTAL	04	BANKRUPTCY	06/09/2014	246.07		246.07
2010-03-0054857	0	KARIN LIPINSKI RENTAL	04	BANKRUPTCY	06/09/2014	142.42		142.42
2010-03-0054885	0	KE DAN AND	10	EXPIRED OR SUSPENDED	06/09/2014	49.49		49.49
2010-03-0054983	0	KETTLE AMBER L	02	CANNOT LOCATE	06/09/2014	45.76		45.76
2010-03-0054984	0	KETTLE AMBER L	02	CANNOT LOCATE	06/09/2014	59.76		59.76
2010-03-0054985	0	KEY JAMES L	09	VEHICLE SOLD	06/09/2014	79.85		79.85
2010-03-0055037	0	KIMENYI FRANCIS	08	EXPIRED REGISTRATION	06/09/2014	127.00		127.00
2010-03-0055161	0	KOCHIS KEVIN P	02	CANNOT LOCATE	06/09/2014	148.02		148.02
2010-03-0055508	0	LAURITZEN WILLIAM S	08	EXPIRED REGISTRATION	06/09/2014	182.09		182.09
2010-03-0055664	0	LEVELIFT LLC	06	OTHER	06/09/2014	145.67		145.67
2010-03-0055776	0	LIU CHUNYANG	02	CANNOT LOCATE	06/09/2014	5.64		5.64
2010-03-0055847	0	LOPEZ-SANTOS JAIME	08	EXPIRED REGISTRATION	06/09/2014	13.47		13.47
2010-03-0055991	0	MACZKA MICHAEL	01	SMALL BALANCE	06/09/2014	3.91		3.91
2010-03-0056120	0	MANSFIELD KATIE L	02	CANNOT LOCATE	06/09/2014	18.04		18.04
2010-03-0056378	0	MCDONALD DANIEL C	05	MOVED OUT OF STATE	06/09/2014	131.21		131.21
2010-03-0056659	0	MILLETTE JENNIFER L	02	CANNOT LOCATE	06/09/2014	187.24		187.24
2010-03-0056845	0	MORENO MIGUEL A	05	MOVED OUT OF STATE	06/09/2014	66.78		66.78
2010-03-0056846	0	MORENO MIGUEL A AND	05	MOVED OUT OF STATE	06/09/2014	45.30		45.30
2010-03-0057043	0	NAMBA NICHOLAS S	01	SMALL BALANCE	06/09/2014	5.42		5.42
2010-03-0057302	0	NORTH PHILIP ANDREW	02	CANNOT LOCATE	06/09/2014	82.17		82.17
2010-03-0057345	0	OESTERLE BRUNO	02	CANNOT LOCATE	06/09/2014	76.12		76.12
2010-03-0057433	0	ORLANDO TODD M	02	CANNOT LOCATE	06/09/2014	154.56		154.56

Modify Suspense Report

TOWN OF MANSFIELD Date: 06/13/2014 Time: 11:12:23

Page: 5

Condition (s): Year: 2012, Type: 14 - CODE T, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst	Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2010-03-0057560	0	PAPKA BOZHEMA	01	SMALL BALANCE	06/09/2014	4.14			4.14
2010-03-0057589	0	PARK JAESUNG	10	EXPIRED OR SUSPENDED	06/09/2014	131.67			131.67
2010-03-0057591	0	PARK JONGHYUN	10	EXPIRED OR SUSPENDED	06/09/2014	167.15			167.15
2010-03-0057647	0	PATRONE FREDERICK T	02	CANNOT LOCATE	06/09/2014	120.46			120.46
2010-03-0057721	0	PELRINE MATTHEW J	02	CANNOT LOCATE	06/09/2014	168.56			168.56
2010-03-0057894	0	PINCOMBE TODD C	05	MOVED OUT OF STATE	06/09/2014	43.56			43.56
2010-03-0057974	0	PORTER ROBERT S	08	EXPIRED REGISTRATION	06/09/2014	68.17			68.17
2010-03-0057998	0	POWER VLADIMIR	01	SMALL BALANCE	06/09/2014	2.89			2.89
2010-03-0058010	0	PRATES MARCOS O	02	CANNOT LOCATE	06/09/2014	70.97			70.97
2010-03-0058196	0	RECH DANIEL M	08	EXPIRED REGISTRATION	06/09/2014	63.98			63.98
2010-03-0058199	0	REDDY CHRISTOPHER D	02	CANNOT LOCATE	06/09/2014	27.76			27.76
2010-03-0058249	0	REMLIARD DEBORA L	05	MOVED OUT OF STATE	06/09/2014	33.73			33.73
2010-03-0058323	0	RICHARDS JOSEPH P	01	SMALL BALANCE	06/09/2014	5.00			5.00
2010-03-0058346	0	RIECHARDT ROBERT T	10	EXPIRED OR SUSPENDED	06/09/2014	70.04			70.04
2010-03-0058353	0	RILEY MELISSA L	08	EXPIRED REGISTRATION	06/09/2014	188.07			188.07
2010-03-0058372	0	RIVERA DOREEN L	08	EXPIRED REGISTRATION	06/09/2014	31.75			31.75
2010-03-0058419	0	ROBERTS STEVEN R	06	OTHER	06/09/2014	320.29			320.29
2010-03-0058420	0	ROBERTS STEVEN R	06	OTHER	06/09/2014	253.06			253.06
2010-03-0058421	0	ROBERTS STEVEN R	06	OTHER	06/09/2014	419.14			419.14
2010-03-0058422	0	ROBERTS STEVEN R	06	OTHER	06/09/2014	268.56			268.56
2010-03-0058435	0	ROBINSON MISTY L	10	EXPIRED OR SUSPENDED	06/09/2014	75.18			75.18
2010-03-0058457	0	RODRIGUEZ ZORAIDA OR	10	EXPIRED OR SUSPENDED	06/09/2014	135.83			135.83
2010-03-0058458	0	ROE DAVID S	02	CANNOT LOCATE	06/09/2014	80.31			80.31
2010-03-0058669	0	SABO JASON E OR	10	EXPIRED OR SUSPENDED	06/09/2014	141.48			141.48
2010-03-0058753	0	SAPLEHA JEFFREY S	08	EXPIRED REGISTRATION	06/09/2014	483.71			483.71
2010-03-0058754	0	SARDI HEATHER M	08	EXPIRED REGISTRATION	06/09/2014	85.91			85.91
2010-03-0058755	0	SARDI HEATHER M	08	EXPIRED REGISTRATION	06/09/2014	68.65			68.65
2010-03-0058791	0	SAVOY VIRGINIA O	03	DECEASED	06/09/2014	80.31			80.31
2010-03-0058828	0	SCHLEIFER MICHAEL C	08	EXPIRED REGISTRATION	06/09/2014	176.03			176.03
2010-03-0058975	0	SHAMAMUTO BEZIEL	02	CANNOT LOCATE	06/09/2014	110.19			110.19
2010-03-0059362	0	SOONTORNWORAJIT BOONCHOY	10	EXPIRED OR SUSPENDED	06/09/2014	72.84			72.84
2010-03-0059500	0	STEADWARD TAMMY J	02	CANNOT LOCATE	06/09/2014	186.76			186.76
2010-03-0059621	0	STILLMAN ROBIN L	01	SMALL BALANCE	06/09/2014	0.87			0.87
2010-03-0059668	0	STOWELL GREGORY	09	VEHICLE SOLD	06/09/2014	21.47			21.47
2010-03-0059683	0	STRICKLAND ERIC G	05	MOVED OUT OF STATE	06/09/2014	404.47			404.47
2010-03-0059684	0	STRICKLAND ERIC G & CHARMAINE	05	MOVED OUT OF STATE	06/09/2014	105.12			105.12
2010-03-0059725	0	SUN JUNCHUAN	08	EXPIRED REGISTRATION	06/09/2014	402.47			402.47
2010-03-0059740	0	SURER IRFAN	08	MOVED OUT OF STATE	06/09/2014	90.13			90.13
2010-03-0059741	0	SURMA MAGDALENA J	05	EXPIRED REGISTRATION	06/09/2014	262.40			262.40
2010-03-0059795	0	SKYMANCYK PAUL	02	MOVED OUT OF STATE	06/09/2014	168.56			168.56
2010-03-0059829	0	TAN SHENG JIE	02	CANNOT LOCATE	06/09/2014	53.23			53.23
2010-03-0059901	0	TECHARUNGRINUN YINGYONG	08	EXPIRED REGISTRATION	06/09/2014	103.20			103.20
2010-03-0060360	0	VANOVER JASMINE N	02	CANNOT LOCATE	06/09/2014	30.82			30.82
2010-03-0060427	0	VILLA-ANGULO CARLOS	08	EXPIRED REGISTRATION	06/09/2014	230.20			230.20
2010-03-0060449	0	VISNY AMANDA L	02	CANNOT LOCATE	06/09/2014	77.51			77.51
2010-03-0060463	0	VOETS ROBERT J OR	08	EXPIRED REGISTRATION	06/09/2014	417.41			417.41
2010-03-0060529	0	WALSH GERALD P	01	SMALL BALANCE	06/09/2014	1.02			1.02
2010-03-0060530	0	WALSH MELINDA S	02	CANNOT LOCATE	06/09/2014	117.21			117.21
2010-03-0060695	0	WEIGEL GRIFFIN K	08	EXPIRED REGISTRATION	06/09/2014	109.25			109.25
2010-03-0060704	0	WEINSTEIN AARON R	02	CANNOT LOCATE	06/09/2014	106.93			106.93
2010-03-0060932	0	WISNIEWSKI MARILYN W	10	EXPIRED OR SUSPENDED	06/09/2014	141.94			141.94
2010-03-0060947	0	WONG JONATHAN P	08	EXPIRED REGISTRATION	06/09/2014	286.22			286.22
2010-03-0061052	0	XIN JIAN	02	CANNOT LOCATE	06/09/2014	372.13			372.13
2010-03-0061053	0	XIN JIAN	02	CANNOT LOCATE	06/09/2014	231.13			231.13

Date: 06/13/2014 Time: 11:12:23
Year: 2012, Type: 14 - CODE T, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill # Dst Name Town Due/SuspDist Due/SuspSewer Due/Susp Total

Bill #	Dst Name	Code	Reason	Date	Town Due/SuspDist	Due/SuspSewer	Due/Susp	Total
2010-03-0061106	0 YOSHIOKA SUMIE	10	EXPIRED OR SUSPENDED	06/09/2014			30.95	
2010-03-0061187	0 ZHANG LINHUI	10	EXPIRED OR SUSPENDED	06/09/2014			18.33	
2010-03-0061219	0 ZHU CHEN	02	CANNOT LOCATE	06/09/2014			77.99	
	# Of Acct: 124						15,161.34	
2010-04-0080025	ALKHUDHAYRI NAIF R	02	CANNOT LOCATE	06/09/2014			84.18	
2010-04-0080163	BONKOWSKI JOHN L JR	08	EXPIRED REGISTRATION	06/09/2014			52.67	
2010-04-0080496	FISHER MIACHARIA I	08	EXPIRED REGISTRATION	06/09/2014			253.99	
2010-04-0080497	FISHER SEAN G	08	EXPIRED REGISTRATION	06/09/2014			175.34	
2010-04-0080538	GARDINER SAMANTHA D	08	EXPIRED REGISTRATION	06/09/2014			45.12	
2010-04-0080649	HEBERT RAYMOND J	05	MOVED OUT OF STATE	06/09/2014			55.15	
2010-04-0080756	JOU GEOFFREY S	02	CANNOT LOCATE	06/09/2014			402.07	
2010-04-0080757	JUBREY KATIE L	08	EXPIRED REGISTRATION	06/09/2014			20.46	
2010-04-0080769	KARIN LIPINSKI RENTAL	04	BANKRUPTCY	06/09/2014			71.56	
2010-04-0080905	LI MING	02	CANNOT LOCATE	06/09/2014			111.12	
2010-04-0081230	PIERSANTI STEVEN L	01	SMALL BALANCE	06/09/2014			2.00	
2010-04-0081254	QIAN QIXIAO	09	VEHICLE SOLD	06/09/2014			268.53	
2010-04-0081273	RAYMOND SHAUNA N	08	EXPIRED REGISTRATION	06/09/2014			13.87	
2010-04-0081385	SCHMIDT MARIO	09	VEHICLE SOLD	06/09/2014			95.78	
2010-04-0081405	SENE JULES M	09	VEHICLE SOLD	06/09/2014			613.43	
2010-04-0081503	SPRING HILL BED & BREAKFAST	02	CANNOT LOCATE	06/09/2014			143.86	
2010-04-0081533	STUTZ IRENE K	08	EXPIRED REGISTRATION	06/09/2014			56.86	
2010-04-0081623	URIN FATIH	02	CANNOT LOCATE	06/09/2014			24.92	
	# Of Acct: 18						2,490.91	
	MV SUPPLEMENTAL							19,125.26

YR	2010	TOTAL	147
2011-02-0040045	ARTHUR LEE-COLLEGE PRO PAINTERS	07	OUT OF BUSINESS
2011-02-0040215	EDWARDS MARK	01	SMALL BALANCE
2011-02-0040247	FRIENDLY ICE CREAM CORP	04	BANKRUPTCY
2011-02-0040447	NAIL LOFT	01	SMALL BALANCE
2011-02-0040480	OUTLINES RUBBER STAMPS INC	01	SMALL BALANCE
2011-02-0040659	UCONN SPORTS MARKETING	07	OUT OF BUSINESS
2011-02-0040660	UDITIS ED	07	OUT OF BUSINESS
2011-02-0040678	WAITE BRIAN	07	OUT OF BUSINESS
	# Of Acct: 8		
	PERSONAL PROPERTY		
2011-03-0050039	ABELL TAIJAH M	09	VEHICLE SOLD
2011-03-0050094	AHMAD RAIS	08	EXPIRED REGISTRATION
2011-03-0050136	ALKHUDHAYRI NAIF R	02	CANNOT LOCATE
2011-03-0050167	ALMASOUD AHMAD A	02	CANNOT LOCATE
2011-03-0050169	ALOTAIBI SAAD H	05	MOVED OUT OF STATE
2011-03-0050177	ALTUWALJRI WALEED M	02	CANNOT LOCATE
2011-03-0050182	AMARU DAWN M	02	CANNOT LOCATE
2011-03-0050410	BAGSBY AARON E JR	02	CANNOT LOCATE
2011-03-0050411	BAHARANI AKANKSHA	08	EXPIRED REGISTRATION
2011-03-0050474	BANERJEE NIKHIL	02	CANNOT LOCATE
2011-03-0050475	BANERJEE SUBHADEEP	02	CANNOT LOCATE
2011-03-0050527	BARROWS TANNER L	10	EXPIRED OR SUSPENDED
2011-03-0050528	BARROWS TANNER L	10	EXPIRED OR SUSPENDED
2011-03-0050548	BARTLETT BARRINGTO E 2ND	02	CANNOT LOCATE
2011-03-0050588	BATES DAVID S	02	CANNOT LOCATE
2011-03-0050589	BATES KAREN E	04	BANKRUPTCY

Modify Suspense Report

TOWN OF MANSFIELD Date: 06/13/2014 Time: 11:12:23

Page: 7

Condition (s): Year: 2012, Type: 14 - CODE T, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code	Reason	Date	Town Due/SuspDist Due/SuspSewer Due/Susp	Total
2011-03-0050606	BAUERLE TIMOTHY J	02	CANNOT LOCATE	06/09/2014	92.34	
2011-03-0050838	BIRKBECK WILLIAM F	08	EXPIRED REGISTRATION06/09/2014	06/09/2014	69.53	
2011-03-0050881	BLAUMAN PETER P	05	MOVED OUT OF STATE	06/09/2014	13.85	
2011-03-0050940	BONKOWSKI JOHN L JR	08	EXPIRED REGISTRATION06/09/2014	06/09/2014	204.51	
2011-03-0051157	BROWN JESSE I	02	CANNOT LOCATE	06/09/2014	185.50	
2011-03-0051159	BROWN MARIE F	02	CANNOT LOCATE	06/09/2014	83.11	
2011-03-0051253	BURRIS ANTHONY R	01	SMALL BALANCE	06/09/2014	3.30	
2011-03-0051274	BUSWELL WILLIAM A JR	01	SMALL BALANCE	06/09/2014	2.16	
2011-03-0051318	CAIN JAMES T	02	CANNOT LOCATE	06/09/2014	62.74	
2011-03-0051538	CHARRON JASON C OR	08	EXPIRED REGISTRATION06/09/2014	06/09/2014	117.33	
2011-03-0051597	CHEN YONGQIN	01	SMALL BALANCE	06/09/2014	4.26	
2011-03-0051903	COOK TIMOTHY O COM	02	CANNOT LOCATE	06/09/2014	151.55	
2011-03-0052001	COTE GARY D	01	SMALL BALANCE	06/09/2014	1.39	
2011-03-0052030	COX LEE FORREST	02	CANNOT LOCATE	06/09/2014	115.97	
2011-03-0052036	CRAIG RANYELLE S	02	CANNOT LOCATE	06/09/2014	231.95	
2011-03-0052187	DARIUS JELIEL A	02	CANNOT LOCATE	06/09/2014	311.25	
2011-03-0052558	DOYLE BARBARA M C/O BRIAN J DOYLE	01	SMALL BALANCE	06/09/2014	0.91	
2011-03-0052618	DUDZIC JESSICA S	08	EXPIRED REGISTRATION06/09/2014	06/09/2014	67.90	
2011-03-0052793	ELDRIDGE DONALD L JR	08	CANNOT LOCATE	06/09/2014	65.73	
2011-03-0052809	ELLOTT MICHAEL	08	EXPIRED REGISTRATION06/09/2014	06/09/2014	61.38	
2011-03-0052844	ENGELMAN CURTICE N	10	CANNOT LOCATE	06/09/2014	68.99	
2011-03-0052854	ENNIS JOSEPH P	02	EXPIRED OR SUSPENDED06/09/2014	06/09/2014	342.76	
2011-03-0052906	ESTABROOK RICHARD W	03	DECEASED	06/09/2014	328.09	
2011-03-0052961	FARINA AMERIGO	01	SMALL BALANCE	06/09/2014	1.49	
2011-03-0053048	FISHER SEAN G	08	EXPIRED OR SUSPENDED06/09/2014	06/09/2014	71.70	
2011-03-0053100	FIGIELLA WILLIAM S JR	08	EXPIRED REGISTRATION06/09/2014	06/09/2014	225.43	
2011-03-0053277	FUCLIMAN MARCEL	08	EXPIRED REGISTRATION06/09/2014	06/09/2014	76.05	
2011-03-0053352	GAN QIWEIN	01	SMALL BALANCE	06/09/2014	2.60	
2011-03-0053380	GARDINER SAMANTHA D	08	EXPIRED REGISTRATION06/09/2014	06/09/2014	51.33	
2011-03-0053381	GARDINER SAMANTHA D	08	EXPIRED REGISTRATION06/09/2014	06/09/2014	63.83	
2011-03-0053538	GLANVILLE TAMARA E	08	EXPIRED REGISTRATION06/09/2014	06/09/2014	286.54	
2011-03-0053573	GOLD LARRY M	02	CANNOT LOCATE	06/09/2014	173.01	
2011-03-0053666	GOSSET BENJAMIN I	05	MOVED OUT OF STATE	06/09/2014	44.81	
2011-03-0053725	GREENE CARISSA Y	05	MOVED OUT OF STATE	06/09/2014	58.39	
2011-03-0053738	GREER JOEL T	08	EXPIRED REGISTRATION06/09/2014	06/09/2014	294.69	
2011-03-0053763	GRISAMER LAUREL M	01	SMALL BALANCE	06/09/2014	2.41	
2011-03-0053867	HAENDEL SARAH J	08	EXPIRED REGISTRATION06/09/2014	06/09/2014	71.70	
2011-03-0054000	HARRINGTON COLLEEN A	02	CANNOT LOCATE	06/09/2014	66.00	
2011-03-0054095	HEBERT RAYMOND J	05	MOVED OUT OF STATE	06/09/2014	464.98	
2011-03-0054122	HENDERSON DARLENE L	02	CANNOT LOCATE	06/09/2014	59.53	
2011-03-0054148	HERREID JENNIE M	02	CANNOT LOCATE	06/09/2014	51.33	
2011-03-0054160	HEYWARD SUSAN L	01	SMALL BALANCE	06/09/2014	3.45	
2011-03-0054161	HICKELTON MEGHAN E	01	SMALL BALANCE	06/09/2014	2.07	
2011-03-0054172	HIGGINS REBECCA L	02	CANNOT LOCATE	06/09/2014	146.39	
2011-03-0054417	HULME DOREEN E	08	EXPIRED REGISTRATION06/09/2014	06/09/2014	73.33	
2011-03-0054432	HUNT-FIGUEROA ALEXANDER	05	MOVED OUT OF STATE	06/09/2014	36.67	
2011-03-0054601	JIN YAO	08	EXPIRED REGISTRATION06/09/2014	06/09/2014	71.43	
2011-03-0054650	JOLY DEREK C OR	01	SMALL BALANCE	06/09/2014	4.33	
2011-03-0054700	JORDAN TYLER R	01	SMALL BALANCE	06/09/2014	2.53	
2011-03-0054719	JOU GEOFFREY S	02	CANNOT LOCATE	05/09/2014	387.84	
2011-03-0054721	JUBREY KATIE I	08	EXPIRED REGISTRATION06/09/2014	06/09/2014	48.07	
2011-03-0054881	KEMPSON MATTHEW J	01	SMALL BALANCE	05/09/2014	2.00	
2011-03-0054917	KETTLE AMBER L	02	CANNOT LOCATE	06/09/2014	55.68	
2011-03-0054918	KETTLE AMBER L	02	CANNOT LOCATE	06/09/2014	44.27	

Modify Suspense Report

TOWN OF MANSFIELD Date: 06/13/2014 Time: 11:12:23
 Condition (s): Year: 2012, Type: 14 - CODE T, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2011-03-0054919	KEY JAMES L	09	VEHICLE SOLD	06/09/2014				37.62
2011-03-0054929	KHOKHAR MUHAMMAD U	02	CANNOT LOCATE	06/09/2014				44.81
2011-03-0054930	KHOKHAR MUHAMMAD U	02	CANNOT LOCATE	06/09/2014				283.28
2011-03-0054955	KIM CHOONAH	02	CANNOT LOCATE	06/09/2014				21.64
2011-03-0055079	KOCHIS KELLY A	05	MOVED OUT OF STATE	06/09/2014				26.40
2011-03-0055080	KOCHIS KEVIN P	02	CANNOT LOCATE	06/09/2014				134.44
2011-03-0055183	KRISHNAN FRASAD	01	SMALL BALANCE	06/09/2014				2.03
2011-03-0055416	LAURITZEN WILLIAM S	08	EXPIRED REGISTRATION	06/09/2014				183.06
2011-03-0055434	LAW GERTRUDE G	08	EXPIRED REGISTRATION	06/09/2014				223.80
2011-03-0055461	LEAKE MARY B	08	EXPIRED REGISTRATION	06/09/2014				40.47
2011-03-0055529	LEID ULYSSES N	02	CANNOT LOCATE	06/09/2014				81.21
2011-03-0055605	LI MING	02	CANNOT LOCATE	06/09/2014				243.35
2011-03-0055616	LI YUEAN	02	CANNOT LOCATE	06/09/2014				201.53
2011-03-0055641	LIN CHAOHAI	02	CANNOT LOCATE	06/09/2014				339.77
2011-03-0055688	LIU CHUNYANG	02	CANNOT LOCATE	06/09/2014				115.16
2011-03-0055693	LIU QINDONG	02	CANNOT LOCATE	06/09/2014				112.17
2011-03-0055695	LIU RONALD S	01	SMALL BALANCE	06/09/2014				1.89
2011-03-0055717	LIZEE MARIE E	02	CANNOT LOCATE	06/09/2014				136.34
2011-03-0055770	LOTT MICHAEL S	08	EXPIRED REGISTRATION	06/09/2014				108.91
2011-03-0055812	LUCAS ARRON BRYANT	02	CANNOT LOCATE	06/09/2014				67.90
2011-03-0055831	LUO QIASI	01	SMALL BALANCE	06/09/2014				1.18
2011-03-0055866	M AND M GENERAL SVC	08	EXPIRED REGISTRATION	06/09/2014				56.76
2011-03-0055900	MACWILLIAMS BRYAN T	01	SMALL BALANCE	06/09/2014				2.18
2011-03-0056006	MANN ANGELA	01	SMALL BALANCE	06/09/2014				0.55
2011-03-0056029	MANSFIELD KATIE L	02	CANNOT LOCATE	06/09/2014				167.85
2011-03-0056091	MARRERO AIDA L	01	SMALL BALANCE	06/09/2014				4.00
2011-03-0056152	MARTINEZ CARRERA HUGO I	02	CANNOT LOCATE	06/09/2014				81.75
2011-03-0056194	MATHEWS KELSEY M	08	EXPIRED REGISTRATION	06/09/2014				78.49
2011-03-0056288	MCDONALD DANIEL C	05	MOVED OUT OF STATE	06/09/2014				127.38
2011-03-0056402	MEDEIROS CHRISTINA F	08	EXPIRED REGISTRATION	06/09/2014				399.80
2011-03-0056480	METELL GERLINDE M	05	MOVED OUT OF STATE	06/09/2014				24.36
2011-03-0056511	MIGLIOZZI KATHERINE E	01	SMALL BALANCE	06/09/2014				2.27
2011-03-0056560	MILLETTE JENNIFER L	02	CANNOT LOCATE	06/09/2014				173.01
2011-03-0056571	MILLS NORMA J	01	SMALL BALANCE	06/09/2014				5.43
2011-03-0056572	MILLS NORMAL J	03	DECEASED	06/09/2014				23.90
2011-03-0056904	MYHRO CHRISTOPHER M	08	EXPIRED REGISTRATION	06/09/2014				287.62
2011-03-0056929	NAMBA NICHOLAS S	08	EXPIRED REGISTRATION	06/09/2014				316.14
2011-03-0056934	NAPPI DANA N	08	EXPIRED REGISTRATION	06/09/2014				45.09
2011-03-0057199	NORTH PHILLIP A	02	CANNOT LOCATE	06/09/2014				83.65
2011-03-0057239	OSTERLE BRUNO	02	CANNOT LOCATE	06/09/2014				70.89
2011-03-0057323	ORLANDO TODD M	02	CANNOT LOCATE	06/09/2014				145.58
2011-03-0057443	PAPKA BOZHENA	02	CANNOT LOCATE	06/09/2014				60.81
2011-03-0057518	PATRONE FREDERICK T	02	CANNOT LOCATE	06/09/2014				127.38
2011-03-0057593	PELRINE MATTHEW J	02	CANNOT LOCATE	06/09/2014				167.31
2011-03-0057877	PRATES MARCOS O	02	CANNOT LOCATE	06/09/2014				68.99
2011-03-0057925	QIAN QIXIAO	09	VEHICLE SOLD	06/09/2014				392.19
2011-03-0058027	RAUTENBERG JOHN T	02	CANNOT LOCATE	06/09/2014				88.54
2011-03-0058042	RAYMOND SHAUNA N	08	EXPIRED REGISTRATION	06/09/2014				54.32
2011-03-0058062	REDDY CHRISTOPHER D	02	CANNOT LOCATE	06/09/2014				93.43
2011-03-0058074	REICHEL THOMAS H	08	EXPIRED REGISTRATION	06/09/2014				114.62
2011-03-0058101	REWILLARD DEBORA L	05	MOVED OUT OF STATE	06/09/2014				312.34
2011-03-0058126	REYNOLDS JAMES H	01	SMALL BALANCE	06/09/2014				0.67
2011-03-0058177	RICHARDS JOSEPH P	02	CANNOT LOCATE	06/09/2014				142.32
2011-03-0058231	RIVERA DOREEN L	08	EXPIRED REGISTRATION	06/09/2014				32.32

Modify Suspense Report

TOWN OF MANSFIELD Date: 06/13/2014 Time: 11:12:23

Condition (s): Year: 2012, Type: 14 - CODE T, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code	Reason	Date	Town Due/Susp/Dist Due/SuspSewer Due/Susp	Total
2011-03-0058312	ROE DAVID S	02	CANNOT LOCATE	06/09/2014	77.41	
2011-03-0058334	ROLLER JUSTIN	01	SMALL BALANCE	06/09/2014	3.21	
2011-03-0058349	ROMYEN NATTHAKARN	02	CANNOT LOCATE	06/09/2014	81.75	
2011-03-0058449	ROWLAND CLARE S	08	EXPIRED REGISTRATION06/09/2014	13.58		
2011-03-0058533	SAFFIN JARROD R	08	EXPIRED REGISTRATION06/09/2014	13.58		
2011-03-0058683	SCHLEIFER MICHAEL C	08	EXPIRED REGISTRATION06/09/2014	166.76		
2011-03-0058777	SENE JULES M	09	VEHICLE SOLD	06/09/2014	362.59	
2011-03-0058783	SEC JOONYOUNG	08	EXPIRED REGISTRATION06/09/2014	222.44		
2011-03-0058833	SHAMAMUTO BEZIEL	02	CANNOT LOCATE	06/09/2014	104.57	
2011-03-0058935	SHRESTHA GRISHMA	05	MOVED OUT OF STATE	06/09/2014	177.35	
2011-03-0059033	SKELLY AMANDA L	02	CANNOT LOCATE	06/09/2014	361.23	
2011-03-0059164	SNAPE ROLAND F	09	VEHICLE SOLD	06/09/2014	199.22	
2011-03-0059438	STELLA-SOMOZA JUAN M	08	EXPIRED REGISTRATION06/09/2014	133.63		
2011-03-0059539	STRICKLAND ERIC G CMW	05	MOVED OUT OF STATE	06/09/2014	105.11	
2011-03-0059589	SUPLICKI STANLEY E JR	08	EXPIRED REGISTRATION06/09/2014	97.20		
2011-03-0059590	SUPLICKI STANLEY E JR	08	EXPIRED REGISTRATION06/09/2014	89.08		
2011-03-0059590	SUPLICKI STANLEY E JR	08	EXPIRED REGISTRATION06/09/2014	153.50		
2011-03-0059625	SWEET CHRISTOPHER D	02	CANNOT LOCATE	06/09/2014	152.10	
2011-03-0059649	SZYMANCZYK PAUL	02	CANNOT LOCATE	06/09/2014	110.27	
2011-03-0059894	TOLER JOSHUA D	08	EXPIRED REGISTRATION06/09/2014	107.01		
2011-03-0060059	TSUJI ALEXANDER Y	08	EXPIRED REGISTRATION06/09/2014	37.48		
2011-03-0060125	URIN PATIH	02	CANNOT LOCATE	06/09/2014	31.51	
2011-03-0060156	VANOVER JASMINE N	02	CANNOT LOCATE	06/09/2014	72.25	
2011-03-0060172	VASA SATYAHARSHA V	05	MOVED OUT OF STATE	06/09/2014	55.13	
2011-03-0060193	VENKATESAN ADITHYA	02	CANNOT LOCATE	06/09/2014	76.59	
2011-03-0060249	VISNY AMANDA L	02	CANNOT LOCATE	06/09/2014	63.28	
2011-03-0060298	WAHOME NEWTON M	05	MOVED OUT OF STATE	06/09/2014	107.55	
2011-03-0060324	WALSH MELINDA S	02	CANNOT LOCATE	06/09/2014	178.17	
2011-03-0060345	WANG JUSI	02	CANNOT LOCATE	06/09/2014	291.43	
2011-03-0060350	WANG SHIMIN	05	MOVED OUT OF STATE	99.41		
2011-03-0060480	WEIGEL GRIFFIN K	08	EXPIRED REGISTRATION06/09/2014	96.96		
2011-03-0060487	WEINSTEIN AARON R	02	CANNOT LOCATE	06/09/2014	0.29	
2011-03-0060548	WESTLAKE VINCENT	01	SMALL BALANCE	06/09/2014	0.01	
2011-03-0060574	WILTAKER KYLE J	01	SMALL BALANCE	06/09/2014	260.46	
2011-03-0060713	WONG JONATHAN P	08	EXPIRED REGISTRATION06/09/2014	233.85		
2011-03-0060820	XIN JIAN	02	CANNOT LOCATE	06/09/2014	365.57	
2011-03-0060821	XIN JIAN	02	CANNOT LOCATE	06/09/2014	72.25	
2011-03-0060986	ZHU CHEN	02	CANNOT LOCATE	06/09/2014	18,590.41	
	# Of Acct: 161					
	MV REGULAR					
2011-04-0080035	ALMUJIL ABDULAZIZ NASSER	09	VEHICLE SOLD	06/09/2014	105.98	
2011-04-0080189	BROWN JACQUELIN A	01	SMALL BALANCE	06/09/2014	2.00	
2011-04-0080218	BUSWELL WILLIAM A JR	08	EXPIRED REGISTRATION06/09/2014	231.86		
2011-04-0080243	CASANOVA MARTITA	08	EXPIRED REGISTRATION06/09/2014	48.64		
2011-04-0080343	DARIUS JELIEL A	02	CANNOT LOCATE	06/09/2014	50.68	
2011-04-0080539	GALE SHARON ANN	03	DECEASED	06/09/2014	13.34	
2011-04-0080823	KIM HYUNCHUL	02	CANNOT LOCATE	06/09/2014	78.71	
2011-04-0080966	LOTT MICHAEL S	08	EXPIRED REGISTRATION06/09/2014	116.79		
2011-04-0080974	LUCERA IUCA	09	VEHICLE SOLD	06/09/2014	78.49	
2011-04-0081114	MORANO MICHAEL A	01	SMALL BALANCE	06/09/2014	1.75	
2011-04-0081133	MUENZNER DONNA E	08	EXPIRED REGISTRATION06/09/2014	52.42		
2011-04-0081206	OWENBE NAFTALI N	09	VEHICLE SOLD	06/09/2014	73.33	
2011-04-0081337	RAYMOND SHAUNA N	08	EXPIRED REGISTRATION06/09/2014	23.74		
2011-04-0081425	SARASOLA-SANZ ANDREA	08	EXPIRED REGISTRATION06/09/2014	116.52		

Modify Suspense Report
 TOWN OF MANSFIELD Date: 06/13/2014 Time: 11:12:24
 Condition (s): Year: 2012, Type: 14 - CODE T, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst	Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2011-04-0081439		SCHROFEL ADAM	08	EXPIRED REGISTRATION	06/09/2014	106.36			
2011-04-0081586		SUPLICKI STANLEY E JR	08	EXPIRED REGISTRATION	06/09/2014	56.52			
2011-04-0081838		ZHANG QUANXIN	02	CANNOT LOCATE	06/09/2014	34.25			
2011-04-0082217		AMARU DAWN M	02	CANNOT LOCATE	06/09/2014	21.40			
MV SUPPLEMENTAL		# Of Acct: 18				1,212.78			
YR : 2011						22,597.52			

TOTAL : 187
 Grand Total: 438
 53,531.81

Town of Mansfield/Mansfield Board of Education
 State Grant Analysis
 Final Estimates - June, 2014

Grant	2009	2010	2011	2012	2013	2014	Manager's Proposed 2015	Council Adopted 4/28/14 2015	State Revised Estimates 06/12/14 2015	Chg. Rev State Over Council Adopted 2015
	Pequot Grant	349,407	191,334	193,911	211,700	231,700	205,985	232,978	232,978	230,219
PILOT	8,396,689	8,055,354	7,265,843	7,058,654	7,030,230	6,784,862	6,317,790	6,762,610	7,648,878	886,268
ECS	10,070,677	10,070,677	10,070,677	10,065,506	10,189,409	10,168,358	10,178,230	10,186,650	10,186,654	4
Transportation	247,412	137,067	135,357	116,428	132,423	124,527	120,790	120,790	120,786	(4)
Town Aid	205,614	206,217	205,727	208,125	212,152	423,034	423,030	423,030	423,034	4
LoCIP	182,348	174,491	183,979	183,703	189,462	192,489	189,460	189,460	192,489	3,029
Municipal Revenue Sharing				407,710	281,154	6,434	6,430	6,434	124,438	118,004
Municipal Aid Adjustment						625,545	312,770	312,770	312,770	-
Total Actual	19,452,147	18,835,140	18,055,494	18,251,826	18,266,530	18,531,234	17,781,478	18,234,722	19,239,268	1,004,546
\$ Incr (Decr) from Prior/Mgr		(617,007)	(779,646)	196,332	14,704	264,704	(749,756)	453,244	1,004,546	
% Incr (Decr) from Prior/Mgr	3.9%	-3.2%	-4.1%	1.1%	0.1%	1.4%	-4.0%			
							Over FY14	Over MgrProp	Over Council	Adopted

Note - State revised over 2014 = 708,034

Town of Mansfield
Additional State Revenue Analysis
As of June 12, 2014

Additional Revenue as of Town Meeting	\$ 573,750
Less Additional Appropriations at Town Meeting:	
Increase to Board of Education	(145,000)
Increase to Transp/Walkways funding	(50,000)
Remaining State Revenues	<u>378,750</u>
Plus: Municipal Aid Adjustment	312,750
Plus: Municipal Revenue Sharing	118,004
Total Additional State Revenues	<u><u>\$ 809,504</u></u>