

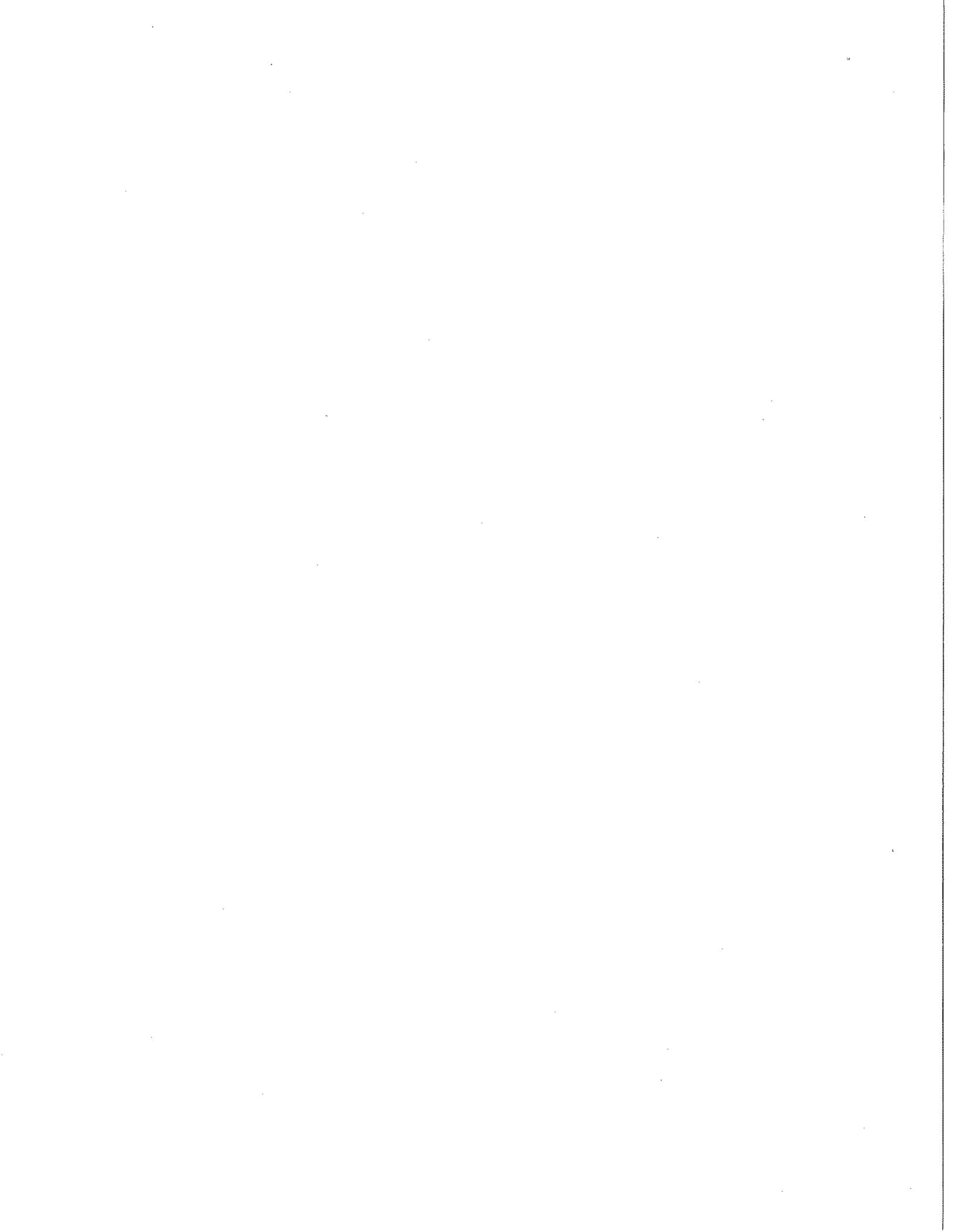
TOWN OF MANSFIELD  
FINANCE COMMITTEE MEETING

Monday, September 8, 2014

Audrey P. Beck Building  
Council Chambers  
**6:00pm**

A G E N D A

1. Call to order
2. Approval of minutes for August 25, 2014 Meeting
3. Opportunity for Public Comment
4. BlumShapiro Proposal to Perform a Financial Operations Controls Assessment
5. Proposed Yearend Transfers FY 2013/14
6. Proposed Capital Improvement Program Adjustments FY 13/14
7. Quarterly Financial Statements dated June 30, 2014
8. Communications/Other Business/Future Agenda Items
9. Adjournment



TOWN OF MANSFIELD  
FINANCE COMMITTEE MEETING  
MINUTES OF AUGUST 25, 2014

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

Other Council Members Present: Betty Wassmundt

Guests Present: Vanessa Rossitto, Partner and Jeff Ziplow, Partner - BlumShapiro

Staff Present: Matt Hart, Cherie Trahan

1. Meeting called to order at 6:00pm.
2. Minutes from 7/14/14 meeting approved as presented.
3. Opportunity for Public Comment – None
4. Transfer to Suspense Request – The Committee discussed the request to transfer \$2,362.75 to the Property Tax Suspense Book. This represents an amount due on a mobile home which was foreclosed on after the death of the owner. Since there are no surviving family members or estate to pay the tax, Attorney Cohen of Pullman & Comley advised that the Council transfer this tax to the suspense list. The Committee requested that Cherie Trahan follow up on the specifics as to why the judgment in this case terminated the Town's tax liens. The Committee discussed the request to have the Revenue Collector attend a Finance Committee meeting to review our collection practices. Cherie Trahan confirmed that this will be scheduled.
5. Proposed 2013/14 UConn Water/Sewer Budget – The Committee reviewed the proposed UConn Water/Sewer budget for FY 13/14. Cherie Trahan explained that the delay in submitting the proposed budget was due to 4 new customers being added to the new pump station. Water meter readings needed to be obtained from UConn in order to calculate the sewer charge.
6. Shared Services Discussion – The Committee had a lengthy discussion regarding the shared services of the finance department with the other entities (Board of Ed, Region 19, EHHD, Discovery Depot, Downtown Partnership). Jeff Ziplow from BlumShapiro provided an overview of what he does for Blum Shapiro, including consulting on shared service implementation, internal control reviews, etc. Mr. Ziplow stated that he is a strong supporter of the shared services model, but that since Mansfield's model has been in place for over 20 years, it might need some "tweaking". Virginia Raymond requested a full review of our current policies and procedures (including a gap analysis), along with our compliance with those procedures. Matt Hart also requested that we look at our resources to determine if they adequate for the agencies we support. Mr. Ziplow confirmed that they could provide those services and he would provide a proposal for the next Finance Committee meeting. The Committee supported the request for both analyses.
7. Communications/Other business/future agenda items –
  - ⇒ Review of BlumShapiro Proposal
  - ⇒ Parameters for building permit fee reductions
  - ⇒ General discussion on collection procedures
  - ⇒ Preliminary Yearend Results and Yearend Budget Transfers
8. Adjournment. The meeting adjourned at 7:02 pm.

**Motions:**

Motion to approve the July 14, 2014 minutes by Paul Shapiro. Seconded by Virginia Raymond. Motion so passed.

Motion to recommend approval of the transfer to suspense by Paul Shapiro. Seconded by Virginia Raymond. Motion so passed.

Motion to recommend approval of the proposed UConn Water/Sewer 2013/14 budget by Paul Shapiro. Seconded by Virginia Raymond. Motion so passed

Motion to adjourn.

Respectfully Submitted,  
Cherie Trahan, Director of Finance



Volume 14, Issue 7

## BULLETIN

### Shared Services

CCM's Research and Information Service has recently received numerous requests concerning shared services between Connecticut municipalities and their Boards of Education. We believe this may also be of interest to you and your municipality.

In light of Public Act 13-60 which requires a town to make spending recommendations to the school board concerning consolidation of non-educational services and cost savings, many municipal governments have consolidated services with their Board of Education in an effort to share costs and eliminate overlapping services. These services often include IT services, human resource services, finance services, facility maintenance services, and others.

This bulletin provides examples of different Connecticut municipalities and boards that have collaborated to operate in a more efficient manner. This bulletin represents information gathered this month in a survey CCM sent to all 169 municipalities.

The table below includes the responses received as of August 8, 2014.

| Municipality   | Grounds/Utility | Human Resources | Office Space | Office Support | Finance | IT/Other | Other | None |
|----------------|-----------------|-----------------|--------------|----------------|---------|----------|-------|------|
| Barkhamsted    | ✓               |                 |              |                |         |          |       |      |
| Bacon Falls    |                 |                 |              |                |         |          |       |      |
| Bethel         | ✓               |                 |              |                |         |          |       |      |
| Bloomfield     | ✓               |                 |              |                |         |          |       |      |
| Bolton         |                 |                 |              |                |         |          |       |      |
| Canterbury     |                 |                 |              |                |         |          |       |      |
| Chaplin        |                 |                 |              |                |         |          |       |      |
| Cochester      |                 |                 |              |                |         |          |       |      |
| Columbia       |                 |                 |              |                |         |          |       |      |
| Coverly        |                 |                 |              |                |         |          |       |      |
| Durham         |                 |                 |              |                |         |          |       |      |
| East Granby    |                 |                 |              |                |         |          |       |      |
| East Haddam    | ✓               |                 |              |                |         |          |       |      |
| East Hampton   | ✓               |                 |              |                |         |          |       |      |
| East Hartford  |                 |                 |              |                |         |          |       |      |
| East Windsor   |                 |                 |              |                |         |          |       |      |
| Ellington      |                 |                 |              |                |         |          |       |      |
| Enfield        | ✓               |                 |              |                |         |          |       |      |
| Essex          |                 |                 |              |                |         |          |       |      |
| Fairfield      |                 |                 |              |                |         |          |       |      |
| Franklin       |                 |                 |              |                |         |          |       |      |
| Gastonbury     |                 |                 |              |                |         |          |       |      |
| Goshen         |                 |                 |              |                |         |          |       |      |
| Gulford        |                 |                 |              |                |         |          |       |      |
| Haddam         | ✓               |                 |              |                |         |          |       |      |
| Hamden         |                 |                 |              |                |         |          |       |      |
| Hebron         |                 |                 |              |                |         |          |       |      |
| Killingly      |                 |                 |              |                |         |          |       |      |
| Killingworth   |                 |                 |              |                |         |          |       |      |
| Lebanon        |                 |                 |              |                |         |          |       |      |
| Ledyard        |                 |                 |              |                |         |          |       |      |
| Madison        |                 |                 |              |                |         |          |       |      |
| Manchester     |                 |                 |              |                |         |          |       |      |
| Manfield       |                 |                 |              |                |         |          |       |      |
| Marlborough    |                 |                 |              |                |         |          |       |      |
| Meriden        |                 |                 |              |                |         |          |       |      |
| Middlebury     |                 |                 |              |                |         |          |       |      |
| Middlefield    |                 |                 |              |                |         |          |       |      |
| Monville       |                 |                 |              |                |         |          |       |      |
| Naugatuck      |                 |                 |              |                |         |          |       |      |
| New Canaan     |                 |                 |              |                |         |          |       |      |
| New Milford    |                 |                 |              |                |         |          |       |      |
| Norfolk        |                 |                 |              |                |         |          |       |      |
| North Branford |                 |                 |              |                |         |          |       |      |
| North Haven    |                 |                 |              |                |         |          |       |      |
| Norwich        |                 |                 |              |                |         |          |       |      |
| Old Saybrook   |                 |                 |              |                |         |          |       |      |
| Plainville     |                 |                 |              |                |         |          |       |      |
| Portland       |                 |                 |              |                |         |          |       |      |
| Ridgefield     |                 |                 |              |                |         |          |       |      |
| Roxbury        |                 |                 |              |                |         |          |       |      |
| Salisbury      |                 |                 |              |                |         |          |       |      |
| Simsbury       |                 |                 |              |                |         |          |       |      |
| Somers         |                 |                 |              |                |         |          |       |      |
| Southington    |                 |                 |              |                |         |          |       |      |
| South Windsor  |                 |                 |              |                |         |          |       |      |
| Thomaston      |                 |                 |              |                |         |          |       |      |
| Tolland        |                 |                 |              |                |         |          |       |      |
| Union          |                 |                 |              |                |         |          |       |      |

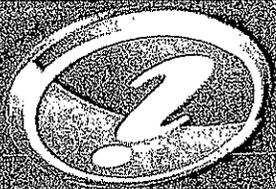
SURVEY

SHARED SERVICES BETWEEN MUNICIPAL GOVERNMENTS AND BOARDS OF EDUCATION



# OCM's Research & Information Service

900 CHAPEL STREET, 5TH FLOOR, NEW HAVEN, CT 06510-2807, PHONE (203) 488-3000, FAX (203) 282-8314



| Municipality  | IT | Printing/Facility Maintenance | Human Resources | Office Services | Office Software | Finance | Other | None |
|---------------|----|-------------------------------|-----------------|-----------------|-----------------|---------|-------|------|
| Vernon        | ✓  | ✓                             |                 |                 |                 |         | ✓     |      |
| Warren        |    |                               |                 |                 |                 |         |       | ✓    |
| Washington    |    | ✓                             |                 |                 |                 |         |       |      |
| Waterford     | ✓  | ✓                             | ✓               | ✓               |                 | ✓       |       |      |
| West Hartford | ✓  | ✓                             | ✓               | ✓               | ✓               | ✓       | ✓     |      |
| Weston        | ✓  | ✓                             |                 |                 |                 |         |       |      |
| Westport      |    | ✓                             |                 | ✓               |                 |         | ✓     |      |
| Willington    | ✓  |                               |                 |                 |                 | ✓       |       |      |
| Wilton        |    | ✓                             |                 |                 |                 |         | ✓     |      |
| Windham       |    |                               |                 |                 | ✓               | ✓       |       |      |
| Windsor       |    | ✓                             |                 |                 |                 |         | ✓     |      |
| Windsor Locks |    |                               |                 |                 |                 |         |       | ✓    |

Note: Almost all the municipalities who selected “Other” as a shared service did so as their local government shares risk management/insurance services with their board of education.

For additional information or questions, please contact CCM’s Research and Information Services at (203) 498-3000 or by email at [research@ccm-ct.org](mailto:research@ccm-ct.org).

The information provided in this bulletin is not intended to be legal advice or opinion.



# Who We Are About Us

BlumShapiro is the largest regional accounting, tax and business consulting firm based in New England with offices in Connecticut, Massachusetts and Rhode Island.

We serve as your business advisors, helping you solve challenges and maximize opportunities. Drawing upon our breadth and depth of experience in our primary service areas — non-profit organizations and educational institutions, privately held businesses and government entities — we strategically tailor and consistently deliver tested solutions for unlocking the full potential of your organization. Our highly valued team members bring their diverse backgrounds and strengths to the table resulting in you receiving a true blend of national firm experience and local firm delivery. Our team shares a common passion: a personal commitment to each client's success as well as to the communities in which we live and work.

BlumShapiro's clients include those in manufacturing, distribution, retail, construction, healthcare, real estate and auto dealerships. Government clients include municipalities, quasi-government entities and state government departments, for which we provide audit as well as specialized consulting services. Our non-profit clients are diverse and include human service agencies, private and community foundations, professional, trade and economic development associations, arts, cultural and membership organizations, healthcare organizations and educational institutions.

## Baker Tilly International

We are proud to be an independent member of Baker Tilly International, a leading global network of 161 high quality, independent firms that provide accounting, assurance, tax and specialist business advice in 137 countries. The network allows us to serve our clients as they expand their businesses throughout the U.S. and abroad.



Advisors | Auditors | Consultants | CPAs - Blum Shapiro is one of the premier public accounting firms in the northeast and a Top 100 CPA Firm in the U.S. Our professionals serve businesses, individuals and organizations in Boston (MA), Hartford (CT), Providence (RI), Shelton (CT), Quincy (MA) and Newton (MA) with audit, tax and business consulting services. Our firm has developed practice areas in automotive, construction, education, government, healthcare, hospitality, manufacturing, nonprofit organizations and professional service firms. New Haven CT, Fairfield CT, Norwalk CT, Waterbury CT.

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Last Name

Company

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# Who We Are

ABOUT US >

## History

Maintaining double-digit annual growth in a challenging economy when many New England accounting and tax firms are realizing lower, single-digit growth rates is an achievement that BlumShapiro is proud to have earned. Our commitment to value people, relationships and professional integrity is what distinguishes us inside and outside our firm.

Formed in 1980 with the merger of Hartford's Blum, Gavens & Kaplan and Shapiro, Rosenthal & Company, P.C., the firm has a rich Hartford legacy. We maintain a philanthropic culture and civic commitment to the Greater Hartford region, even as the firm has grown beyond those borders into southern Connecticut's Fairfield County, Massachusetts and Rhode Island.

With a staff of nearly 400 working from our primary offices in Connecticut, Massachusetts and Rhode Island, BlumShapiro has grown to become the largest regional accounting, tax and business consulting firm based in New England. BlumShapiro serves as business advisors for today's leading companies, non-profit organizations and government entities.

"The firm's success rests on our ability to attract, hire and retain the best talent in the industry," according to Carl Johnson, BlumShapiro's managing partner for the past ten years. "We focus on treating our associates well and providing them with the tools necessary to deliver best-in-class service to our clients."

Actively involved in our community, we are a major supporter of the United Way and the Greater Hartford Arts Council, contributing nearly \$75,000 to each over the last two years alone. We also support Habitat for Humanity, the American Red Cross and countless local and national civic and human services-related charities. Annually, the BlumShapiro Foundation donates more than \$100,000 to support non-profit organizations in Connecticut, Massachusetts and Rhode Island.

"Founding members of our firm set the tone of giving back to our communities. It remains an important part of our firm's mission and values," said Johnson. "We encourage our employees to become involved in their local communities. They have responded by participating in more than 150 boards and numerous events throughout the year."

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# Who We Are

WHO WE ARE > LEADERSHIP >

## Jeffrey I. Ziplow, MBA, CISA, CGEIT

PARTNER

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Phone

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### Areas of Expertise

Governmental, Municipalities, Law Firms, Hospitality, Business Technology Services, Consulting, Process and Controls Consulting, Sarbanes-Oxley Compliance, Software Services

### About

#### Professional Experience Highlights

As a partner in BlumShapiro's Consulting Group, Jeff is responsible for the firm's business and technology consulting practices. He has significant experience working with business owners and managers to identify technology solutions and alternatives to their business needs.

Jeff has participated on a variety of projects, including defining information and technology requirements, developing strategic technology plans, performing information system security audits and performing software selections.

During the past several years, Jeff has been actively involved in providing investigative support and guidance to law firms and litigation consulting firms on technology-related issues for various criminal and civil court cases. As part of this effort, Jeff has developed a standard approach (methodology) for evidence collection and analysis using various technology tools. Our Computer Forensics practice uses these tools and expertise to help attorneys formulate their case and piece together electronic evidence.

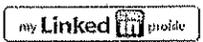
Jeff worked for Andersen Consulting for six years prior to joining BlumShapiro.

#### Professional Education

- University of Vermont -- Bachelor of Arts
- Boston College -- Master of Business Administration

#### Professional Organizations and Activities

- Certified Information Systems Auditor (CISA)
- Certified in Governance of Enterprise IT (CGEIT)
- Information Systems Audit and Control Association (ISACA)
- Government Finance Officers Association of Connecticut (GFOA)
- Hebrew Health Care
  - Board Member



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# Who We Are

WHO WE ARE > LEADERSHIP >

## Vanessa E. Rossitto, CPA

PARTNER

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Areas of Expertise

Governmental, Municipalities, Accounting & Auditing

About

General Experience Highlights

As a partner in our Governmental Services Group, Vanessa performs on a wide variety of significant audit engagements, including financial and compliance audits of government and quasi-government engagements. She has over 20 years of experience in government accounting and auditing. Vanessa is knowledgeable of the reporting requirements of both OMB Circular A-133 and the State Single Audit Act. She has played an instrumental role in obtaining and maintaining the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for her clients.

Vanessa serves on the Special Review Committee for the GFOA Certificate of Achievement for Excellence in Financial Reporting. She has also testified before the State Legislative Program Review and Investigations Committee on behalf of the Connecticut Society of Certified Public Accountants on Raised Bill No. 1034; "An Act Concerning Regional School District Governance."

Professional Education

- Central Connecticut State University — Bachelor of Science

Professional Organizations and Activities

- [American Institute of Certified Public Accountants \(AICPA\)](#)
- [Connecticut Society of Certified Public Accountants \(CTCPA\)](#)
  - Past Treasurer, Board of Directors
  - Past Chair, Governmental Accounting and Auditing Committee
- [Government Finance Officers Association of Connecticut \(GFOA\)](#)
- [Government Finance Officers Association of the United States and Canada](#)
  - Special Review Committee, GFOA Certificate of Achievement for Excellence in Financial Reporting
  - Special Review Executive Committee
- [Leadership Greater Hartford](#)
  - Board of Directors
  - Class of 2000
- [Hartford Area Habitat for Humanity](#)
  - Finance Committee
  - Past Vice President, Board of Directors
  - Past Chair, Governance Committee
  - Past Chair, Audit Committee
- [Connecticut Council of Small Towns](#)



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Item #5



**Town of Mansfield  
Agenda Item Summary**

**TO:** Town Council  
**FROM:** Matt Hart, Town Manager  
**CC:** Maria Capriola, Assistant Town Manager; Cherie Trahan, Director of Finance  
**DATE:** September 8, 2014  
**RE:** Year End Budget Transfers & Appropriations for FY 2013/14

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**Subject Matter/Background**

At its September 8, 2014 meeting, the Finance Committee will review the Yearend Budget Transfers & Appropriations request for 2013/14. The transfers align with the budget at yearend with actual expenditures. The proposed additional appropriation of excess revenues (\$708,150) will provide funding for four capital projects previously approved for bonding, allow for the transfer of net Storrs Center tax revenues to the capital account, provide an additional transfer to the CNR fund and provide funding to cover over-expenditures due to storm-related costs. All other expected overages (fee waivers \$40,334, police overtime \$48,640) were covered by savings in other line items.

Recall also, that on April 28, 2014, the Council appropriated \$350,000 of unanticipated State funding for the Four Corners Water/Sewer project. This brings the total additional appropriation for FY 2013/14 to \$1,058,150.

**Financial**

The remaining unappropriated excess revenues and remaining expenditure balances will revert back to fund balance. Fund balance will increase \$493,047 from \$2,823,216 to \$3,316,263, or 7.1% of the FY 2014/15 budget.

**Recommendation**

If the Finance Committee recommends acceptance of the budget transfers and appropriation, the following motion would be in order:

*Resolved, effective September 8, 2014, to adopt the Yearend Budget Transfers and Appropriation for FY 2013/14, as presented by the Director of Finance in her correspondence dated September 8, 2014.*

**Attachments**

- 1) Yearend Budget Transfers & Appropriation – FY 2013/14
- 2) Preliminary Schedule of Changes in Fund Balance – June 30, 2014

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**INTEROFFICE MEMORANDUM**

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**TO:** MANSFIELD TOWN COUNCIL  
**FROM:** CHERIE TRAHAN  
**DATE:** 09/08/14  
**SUBJECT:** YEAREND BUDGET TRANSFERS & APPROPRIATIONS 2013/2014

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Attached for your consideration is a request for an appropriation of excess revenues along with budget transfers for the 2013-2014 fiscal year. Due to revenues in excess of the amended budget by \$1,073,969, the Town has the opportunity to not only increase fund balance, but to also provide funding for four capital projects that were originally adopted as bond funding.

This request is to appropriate excess revenues in the amount of \$708,150 from the following sources:

- |                                 |  |
|---------------------------------|--|
| 1. PILOT Grant                  | \$183,150                                    |
| 2. State Revenue Sharing Grant  | \$281,150                                    |
| 3. Municipal Aid Adjustment     | \$ 33,150                                    |
| 4. PILOT Holinko/Senior Housing | \$ 28,300                                    |
| 5. School Transportation Grant  | \$ 18,800                                    |
| 6. Building Permits             | \$ 10,000                                    |
| 7. Prior Year Tax Collections   | \$153,600 (must be less than 0.5% of budget) |

This appropriation will provide the following:

- |   |           |
|---|-----------|
| 1. Cash funding rather than bond funding      | \$554,540 |
| a. Ambulance 607                              | \$213,385 |
| b. School Renovation                          | \$150,000 |
| c. Large Dump Truck                           | \$145,963 |
| d. Small Dump Truck                           | \$ 45,192 |
| 2. Transfer of Add'l. Net Storrs Center Taxes | \$ 44,600 |
| 3. Additional transfer to CNR                 | \$ 58,000 |
| 4. Additional funding for storm costs         | \$ 51,010 |

With this additional appropriation, revenues still exceed budget by \$365,816, which would go directly into Fund Balance. These additional revenues along with the budgeted increase to fund balance of \$125,000 will increase Fund Balance from \$2,823,216 to \$3,316,263, a fund balance reserve of 7.1% of FY 2014/15 budgeted expenditures.

The additional appropriation along with requested budget transfers is reflected on the attached schedule. A brief description of the requested expenditure transfers over \$1,000 follows.

### Increase in Appropriations

- Municipal Management: \$4,142 - This is primarily due to the general wage increase for non-union staff and the annual salary increase for the Town Manager that were included in the contingency account of the adopted budget.
- Human Resources: \$10,004 - This is primarily due to the general wage increases for non-union staff that were included in the contingency account of the adopted budget; Legal Services in excess of budget \$3,725; and Advertising expenses in excess of budget \$1,969.
- Town Clerk: \$3,994 – This increase is primarily due to general wage increase for non-union staff and anticipated general wage increase for CSEA staff that was included in the contingency account of the adopted budget.
- Finance Administration: \$4,745 – This increase is for the general wage increase for non-union staff that was included in the contingency account of the adopted budget.
- Revenue Collections: \$2,026 – This increase is for the anticipated general wage increase for CSEA staff that was included in the contingency account of the adopted budget.
- Police Services: \$33,473 – This increase is primarily for the increase in the fringe benefit rate for our State Trooper program. The fringe benefit rate increased from 72.95% for fiscal year 12/13 to 83.85% for fiscal year 13/14.
- Fire and Emergency Services Administration: \$2,986 – This increase is for the general wage increase for non-union staff that was included in the contingency account of the adopted budget.
- Fire and Emergency Services: \$12,240 – This is due to Vehicle Repairs & Maintenance, Ambulance repairs, Medical Supplies and Truck Parts. Due to the age of department apparatus, emergency repairs were made to several pieces. Rescue 107 received \$16,843 in repairs for the light tower replacement, corrosion repairs, and body and emergency light repairs. Engine Tank 407 received \$3,609 in repairs to the vehicles water tank. Engine Tank 507 received \$5,303 in repairs of the water pump, thermostats, and fuel lines.
- Road Services: \$95,287 - This increase is primarily due to storm related overtime (\$58,266). Also included is the general wage increase that was budgeted in the contingency account of the adopted budget, and the reclassification of laborers to truck drivers.
- Equipment Maintenance: \$24,622 – This is due to storm related overtime (\$19,560) and equipment parts. Also included is the general wage increase that was budgeted in the contingency account of the adopted budget.
- Adult & Administrative Services: \$42,774 - This is primarily due to the adjustment for fee waivers.
- Contributions to Area Agencies: \$8,414 – This increase is for the WRTD – Pre-paid Fare ridership.
- Building Inspection: \$4,407 - This increase is primarily for the general wage increase for non-union and CSEA staff that was included in the contingency account of the adopted budget.

- Employee Benefits: \$34,030 – This increase is primarily due to a slight rate increase in the cost of MERS for both regular employees and fire employees, a portion of which was included in contingency along with salary increases.
- Insurance (LAP): \$9,555 – This reflects an increase in general liability insurance of \$4,112 and an increase in LAP Reimbursable Deductible of \$5,443.
- Other Financing Uses: \$657,140 – This provides an additional appropriation to the Capital Non-recurring Fund and Capital Projects Fund as follows: \$150,000 to the Four School Renovations Project; \$213,385 for Ambulance purchase; \$191,155 Public Works Dump Truck; \$58,000 to remain in the Capital Non-recurring Fund to cover less than anticipated ambulance service fee revenues; and \$44,600 to Storrs Center Reserve (additional net tax revenues from Storrs Center).

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Due to the number of budget reductions, please find a brief description of reductions that were greater than \$10,000.

**Major Reductions**

- Legislative: \$12,287 – This savings is due to the savings in numerous line items – Membership Fees/Prof Dues, Audit Expense, Printing & Biding, and Community Events.
- Registrars: \$17,041 – Salary savings due to fewer hours worked than originally estimated. Fewer hours were needed to complete the annual canvass due to the updated program. Also, hours had been budgeted for a Town budget referendum but the budget did not go to referendum.
- Public Works Administration: \$16,515 – More than anticipated overtime and temporary help was offset by the Town Aid Road deduction. Salary savings for the Director due to a delay in hiring for the position.
- Grounds Maintenance: \$14,704 – Savings in various line items – Salary savings due to a vacancy in the department being filled half way through the year and a portion of that salary being charged to the Solid Waste Fund that was not originally budgeted; Water/Sewer charges were less due to less cleaning of septic and wash tanks; Paint Supplies and Equipment purchases were less than anticipated.
- Engineering: \$27,547 – Salary savings due to an employee being out on short term disability, and less hours worked by the interns than what was originally budgeted.
- Youth Services: \$11,284 – Salary savings due to a resignation within the department; Professional and Technical expenditures were less than anticipated due to the Summer Challenge program not running this fiscal year.
- Senior Services: \$56,422 – Savings is primarily due to salary savings from the restructuring of positions at the Senior Center during the fiscal year. Also, the Elderly Transportation grant funding was used to offset salaries.

- Library Services Administration: \$14,027 – This savings is primarily due to salary savings from a vacant position for most of the fiscal year. Also, savings the purchase of materials for adults was less than budgeted due to the materials being purchased through the Friends of the Library 270 fund.

**Town of Mansfield  
Yearend Budget Transfers  
FY 2013/14**

**REVENUES**

| <u>Account</u>                 | <u>Budget</u>    | <u>Add'l</u>   | <u>Reduction</u> | <u>Approp.</u>   | <u>YTD Receipts</u> | <u>Balance</u> |
|--------------------------------|------------------|----------------|------------------|------------------|---------------------|----------------|
| 40451 PILOT Grant              | 6,601,680        | 183,150        |                  | 6,784,830        | 6,784,862           | 32             |
| 40470 State Revenue Sharing    | -                | 281,150        |                  | 281,150          | 281,154             | 4              |
| 40485 Municipal Aid Adjustment | 598,820          | 33,150         |                  | 631,970          | 631,979             | 9              |
| 40496 - PILOT Holinko Estate   |                  | 10,150         |                  | 10,150           | 10,149              | (1)            |
| 40551 - PILOT - Senior Housing |                  | 18,150         |                  | 18,150           | 18,169              | 19             |
| 40402 - School Transportation  | 105,730          | 18,800         |                  | 124,530          | 124,540             | 10             |
| 40230 - Building Permits       | 170,000          | 10,000         |                  | 180,000          | 195,553             | 15,553         |
| 40102 Prior Year Levy          | 175,000          | 153,600        |                  | 328,600          | 329,740             | 1,140          |
| <b>Grand Total</b>             | <b>7,651,230</b> | <b>708,150</b> | <b>-</b>         | <b>8,359,380</b> | <b>8,376,146</b>    | <b>16,766</b>  |

**EXPENDITURES**

| <u>Department</u>                  | <u>Budget</u>    | <u>Add'l</u>   | <u>Reduction</u> | <u>Approp.</u>   | <u>YTD Encum.<br/>Expenditures</u> | <u>Balance</u> |
|------------------------------------|------------------|----------------|------------------|------------------|------------------------------------|----------------|
| 11100 Legislative                  | 88,150           |                | (12,287)         | 75,863           | 75,863                             | -              |
| 12100 Municipal Management         | 208,760          | 4,142          |                  | 212,902          | 212,902                            | -              |
| 12200 Human Resources              | 140,650          | 10,004         |                  | 150,654          | 150,654                            | -              |
| 13100 Town Attorney                | 42,500           |                | (1,126)          | 41,374           | 41,374                             | -              |
| 13200 Probate                      | 5,120            | 2              |                  | 5,122            | 5,122                              | -              |
| 14200 Registrars                   | 48,925           |                | (17,041)         | 31,884           | 31,884                             | -              |
| 15100 Town Clerk                   | 222,120          | 3,994          |                  | 226,114          | 226,114                            | -              |
| 15200 General Elections            | 19,400           |                | (5,904)          | 13,496           | 13,496                             | -              |
| 16100 Finance Administration       | 121,470          | 4,745          |                  | 126,215          | 126,215                            | -              |
| 16200 Accounting & Disbursements   | 166,500          |                | (3,287)          | 163,213          | 163,213                            | -              |
| 16300 Revenue Collections          | 163,190          | 2,026          |                  | 165,216          | 165,216                            | -              |
| 16402 Property Assessment          | 218,230          |                | (4,018)          | 214,212          | 214,212                            | -              |
| 16510 Central Copying              | 39,000           | 569            |                  | 39,569           | 39,569                             | -              |
| 16511 Central Services             | 34,000           |                | (4,359)          | 29,641           | 29,641                             | -              |
| 16600 Information Technology       | 11,150           |                | -                | 11,150           | 11,150                             | -              |
| 30900 Facilities Management        | 932,970          |                | (8,452)          | 924,518          | 924,518                            | -              |
| <b>Total General Government</b>    | <b>2,462,135</b> | <b>25,482</b>  | <b>(56,474)</b>  | <b>2,431,143</b> | <b>2,431,143</b>                   | <b>-</b>       |
| 21200 Police Services              | 1,167,850        | 33,473         |                  | 1,201,323        | 1,201,323                          | -              |
| 21300 Animal Control               | 92,950           |                | (3,640)          | 89,310           | 89,310                             | -              |
| 22101 Fire Prevention              | 137,225          |                | (3,054)          | 134,171          | 134,171                            | -              |
| 22155 Fire & Emerg Services Admin  | 221,020          | 2,986          |                  | 224,006          | 224,006                            | -              |
| 22160 Fire & Emergency Services    | 1,624,825        | 12,240         |                  | 1,637,065        | 1,637,065                          | -              |
| 23100 Emergency Management         | 59,110           |                | (1,159)          | 57,951           | 57,951                             | -              |
| <b>Total Public Safety</b>         | <b>3,302,980</b> | <b>48,699</b>  | <b>(7,853)</b>   | <b>3,343,826</b> | <b>3,343,826</b>                   | <b>-</b>       |
| 30100 Public Works Administration  | 91,710           |                | (16,515)         | 75,195           | 75,195                             | -              |
| 30200 Supervision & Operations     | 121,860          |                | (3,287)          | 118,573          | 118,573                            | -              |
| 30300 Road Services                | 692,150          | 95,287         |                  | 787,437          | 787,437                            | -              |
| 30400 Grounds Maintenance          | 362,855          |                | (14,704)         | 348,151          | 348,151                            | -              |
| 30600 Equipment Maintenance        | 610,410          | 24,622         |                  | 635,032          | 635,032                            | -              |
| 30700 Engineering                  | 201,660          |                | (27,547)         | 174,113          | 174,113                            | -              |
| <b>Total Public Works</b>          | <b>2,080,645</b> | <b>119,909</b> | <b>(62,053)</b>  | <b>2,138,501</b> | <b>2,138,501</b>                   | <b>-</b>       |
| 42100 Human Services Administratic | 312,430          | 42,774         |                  | 355,204          | 355,204                            | -              |
| 42204 Youth Employment - Middle S  | 2,000            |                | (550)            | 1,450            | 1,450                              | -              |
| 42210 Youth Services               | 164,880          |                | (11,284)         | 153,596          | 153,596                            | -              |
| 42300 Senior Services              | 226,310          |                | (56,422)         | 169,888          | 169,888                            | -              |
| 43100 Library Services Admin       | 674,560          |                | (14,027)         | 660,533          | 660,533                            | -              |
| 45000 Contributions To Area Agency | 308,520          | 8,414          |                  | 316,934          | 316,934                            | -              |
| <b>Total Community Services</b>    | <b>1,688,700</b> | <b>51,188</b>  | <b>(82,283)</b>  | <b>1,657,605</b> | <b>1,657,605</b>                   | <b>-</b>       |

Town of Mansfield  
 Yearend Budget Transfers  
 FY 2013/14

**EXPENDITURES**

| <u>Department</u>                   | <u>Budget</u>     | <u>Add'l</u>   | <u>Reduction</u> | <u>Approp.</u>    | <u>YTD Encum.<br/>Expenditures</u> | <u>Balance</u> |
|-------------------------------------|-------------------|----------------|------------------|-------------------|------------------------------------|----------------|
| 30800 Building Inspection           | 175,230           | 4,407          |                  | 179,637           | 179,637                            | -              |
| 30810 Housing Inspection            | 110,280           |                | (2,383)          | 107,897           | 107,897                            | -              |
| 51100 Planning Administration       | 234,550           |                | (4,328)          | 230,222           | 230,222                            | -              |
| 52100 Planning/Zoning Inland/Wetlnr | 9,680             |                | (1,136)          | 8,544             | 8,544                              | -              |
| 58000 Boards and Commissions        | 6,400             |                | (2,687)          | 3,713             | 3,713                              | -              |
| <b>Total Community Development</b>  | <b>536,140</b>    | <b>4,407</b>   | <b>(10,534)</b>  | <b>530,013</b>    | <b>530,013</b>                     | <b>-</b>       |
| 71000 Employee Benefits             | 2,322,820         | 34,030         |                  | 2,356,850         | 2,356,850                          | -              |
| 72000 Insurance                     | 133,160           | 9,555          |                  | 142,715           | 142,715                            | -              |
| 73000 Contingency                   | 24,040            |                | (23,063)         | 977               |                                    | 977            |
| <b>Total Town Wide Expenditures</b> | <b>2,480,020</b>  | <b>43,585</b>  | <b>(23,063)</b>  | <b>2,500,542</b>  | <b>2,499,565</b>                   | <b>977</b>     |
| 92000 Other Financing Uses*         | 3,002,550         | 657,140        |                  | 3,659,690         | 3,659,690                          | -              |
| <b>Total Other Financing</b>        | <b>3,002,550</b>  | <b>657,140</b> | <b>-</b>         | <b>3,659,690</b>  | <b>3,659,690</b>                   | <b>-</b>       |
| <b>Grand Total</b>                  | <b>15,553,170</b> | <b>950,410</b> | <b>(242,260)</b> | <b>16,261,320</b> | <b>16,260,343</b>                  | <b>977</b>     |

| * Additional Appropriation:         |    | Total          |                                       |
|-------------------------------------|----|----------------|---------------------------------------|
| Storrs Center Reserve               | \$ | 44,600         | Net taxes in excess of costs          |
| Four School Renovation Project      |    | 150,000        | Previously identified at bond funding |
| Ambulance                           |    | 213,385        | Previously identified at bond funding |
| Trucks                              |    | 191,155        | Previously identified at bond funding |
| Shortfall in Ambulance Service Fees |    | 58,000         | Transfer to CNR Fund                  |
| Road & Equipment Maintenance        |    | 51,010         | Storm Relief Costs                    |
|                                     |    | <u>708,150</u> |                                       |

Town of Mansfield  
 General Fund  
 Preliminary Schedule of Changes in Fund Balance - Budgetary Basis  
 For the Year Ended June 30, 2014

|                               |                  |
|-------------------------------|------------------|
| Assigned for 2013/2014 Budget | \$ -             |
| Unassigned                    | <u>2,823,216</u> |
| Fund Balance, July 1, 2013    | \$ 2,823,216     |

|                                   | Original<br>Budget | Amend.           | Final<br>Budget   | Estimated<br>Actual | Budget<br>Comparison |                     |
|-----------------------------------|--------------------|------------------|-------------------|---------------------|----------------------|---------------------|
| Total revenues and transfers in   | \$ 46,021,844      | \$ 1,058,150     | \$ 47,079,994     | \$ 47,445,810       | \$ (365,816)         |                     |
| Appropriation of fund balance     |                    |                  |                   |                     |                      |                     |
| Total Sources                     | <u>46,021,844</u>  | <u>1,058,150</u> | <u>47,079,994</u> | <u>47,445,810</u>   | <u>(365,816)</u>     |                     |
| Total expenditures and transfers: |                    |                  |                   |                     |                      |                     |
| Town                              | 15,203,170         | 1,058,150        | 16,261,320        | 16,260,343          | 977                  |                     |
| Mansfield Board of Education      | 20,688,160         |                  | 20,688,160        | 20,686,906          | 1,254                |                     |
| Contribution to Region #19        | 10,005,514         |                  | 10,005,514        | 10,005,514          | -                    |                     |
| Total expenditures                | <u>45,896,844</u>  | <u>1,058,150</u> | <u>46,954,994</u> | <u>46,952,763</u>   | <u>2,231</u>         |                     |
| Budgetary results                 | <u>\$ 125,000</u>  | <u>\$ -</u>      | <u>\$ 125,000</u> | <u>\$ 493,047</u>   | <u>\$ 493,047</u>    | <u>493,047</u>      |
| Fund balance, June 30, 2014       |                    |                  |                   |                     |                      | <u>\$ 3,316,263</u> |

|                                    |               |
|------------------------------------|---------------|
| Adopted FY 2014/15 Budget          | \$ 46,884,224 |
| Fund Balance - % of FY14/15 Budget | 7.1%          |



**Town of Mansfield  
Agenda Item Summary**

**TO:** Town Council  
**FROM:** Matt Hart, Town Manager  
**CC:** Maria Capriola, Assistant Town Manager; Cherie Trahan, Director of Finance  
**DATE:** September 8, 2014  
**RE:** Capital Improvement Program Closeouts/Adjustments

---

**Subject Matter/Background**

Attached please find correspondence from the Director of Finance recommending a number of adjustments to the Capital Projects Fund for June 30, 2014. Throughout the fiscal year, we do periodically recommend such adjustments, and the Director will be available at Monday's meeting to address any questions you may have.

**Recommendation**

Staff will be available to take any questions that the Town Council may have, and recommends that the Council approve the Capital Projects adjustments and closeouts as presented.

If the Town Council supports this recommendation, the following motion is in order:

*Move, effective*

*September 8, 2014, to approve the adjustments to the Capital Projects fund, as presented by the Director of Finance in her correspondence dated September 3, 2014.*

**Attachments**

1. C. Trahan re: Capital Projects Fund
2. Proposed Capital Fund Budget Changes

**TOWN OF MANSFIELD**  
**OFFICE OF THE DIRECTOR OF FINANCE**



CHERIE TRAHAN, Director of Finance

AUDREY P. BECK BUILDING  
FOUR SOUTH EAGLEVILLE ROAD  
MANSFIELD, CT 06268-2599  
(860) 429-3344  
fax: (860) 429-6863  
E-Mail: trahanca@mansfieldct.org

TO: Matthew W. Hart, Town Manager  
FROM: Cherie Trahan, Director of Finance  
DATE: September 3, 2014  
RE: Capital Projects Fund

Attached is an analysis of current and proposed Revenue and Expenditure Budgets for specific Capital Projects as of June 30, 2014. If adopted as presented, it will accomplish the following.

1. Officially close out completed projects:
  - 82825 Ambulance 607
  - 83219 Salt Storage Building
  
2. Cancel the following project:
  - 83601 Pickup Mounted Sign
  
3. Increase/(Decrease) funding for the following projects:

|                                      |             |                                       |
|--------------------------------------|-------------|---------------------------------------|
| 81611 Pool Cars                      | \$ 31,770   | (Disposed vehicle auction proceeds)   |
| 82825 Ambulance 607                  | \$ 3,381    |                                       |
| 83219 Salt Storage Building          | (\$ 18,855) |                                       |
| 83601 Pickup Mounted Sign            | (\$ 10,000) |                                       |
| 86295 Emergency Generators           | \$ 2,025    | (Disposed generator auction proceeds) |
| 86295 Deferred Maintenance – Schools | \$120,000   | (Board FY13/14 Budget)                |
  
4. Change the funding source from approved bonding to CNR funding for the following projects:

|                                      |           |
|--------------------------------------|-----------|
| 82825 Ambulance 607                  | \$213,381 |
| 86278 Four School Renovation Project | \$150,000 |
| 83636 Large Dump Truck               | \$145,963 |
| 83637 Small Dump Truck               | \$ 45,191 |
  
5. Adjust the Storrs Center Reserve budget for actual revenues received to date \$624,913

PROPOSED CAPITAL FUND BUDGET CHANGES  
June 30, 2014

| JOB #   | DESCRIPTION                     | FUNDING SOURCE   | REVENUE BUDGET |                 |                |                 |                        | EXPENDITURE BUDGET |                 |                |                | BALANCE TO SPEND (OVERSPENT) |
|---------|---------------------------------|------------------|----------------|-----------------|----------------|-----------------|------------------------|--------------------|-----------------|----------------|----------------|------------------------------|
|         |                                 |                  | CURRENT BUDGET | PROPOSED CHANGE | AMENDED BUDGET | ACTUAL REVENUES | OVER/ (UNDER) PROPOSED | CURRENT BUDGET     | PROPOSED CHANGE | AMENDED BUDGET | ACTUAL EXPEND. |                              |
| 81611   | Pool Cars                       | State Support    | 18,600         | -               | 18,600         | 18,600          | -                      | -                  | -               | -              | -              | -                            |
|         |                                 | Other            | -              | 13,140          | 13,140         | 13,140          | -                      | -                  | -               | -              | -              | -                            |
|         |                                 | CNR              | 62,184         | 18,630          | 80,814         | 80,814          | -                      | -                  | -               | -              | -              | -                            |
|         |                                 |                  | 80,784         | 31,770          | 112,554        | 112,554         | -                      | 80,784             | 31,770          | 112,554        | 82,784         | 29,770                       |
| * 82825 | Ambulance 607 11/12             | Bonds            | 210,000        | (210,000)       | -              | -               | -                      | -                  | -               | -              | -              | -                            |
|         |                                 | CNR              | -              | 213,381         | 213,381        | 213,381         | -                      | -                  | -               | -              | -              | -                            |
|         |                                 |                  | 210,000        | 3,381           | 213,381        | 213,381         | -                      | 210,000            | 3,381           | 213,381        | 213,381        | -                            |
| * 83219 | Salt Storage Building           | CNR              | 250,000        | (18,855)        | 231,145        | 231,145         | -                      | 250,000            | (18,855)        | 231,145        | 231,145        | -                            |
| * 83601 | Pickup Mounted Sign             | CNR              | 10,000         | (10,000)        | -              | -               | -                      | 10,000             | (10,000)        | -              | -              | -                            |
| 84103   | Storrs Center Reserve           | Permit Fees      | 623,000        | 191,669         | 814,669        | 814,669         | -                      | -                  | -               | -              | -              | -                            |
|         |                                 | Local Support    | 28,700         | 197,520         | 226,220        | 226,220         | -                      | -                  | -               | -              | -              | -                            |
|         |                                 | Fire Safety Fees | 372,000        | 71,308          | 443,308        | 443,308         | -                      | -                  | -               | -              | -              | -                            |
|         |                                 | CNR              | 748,760        | 164,416         | 913,176        | 913,176         | -                      | -                  | -               | -              | -              | -                            |
|         |                                 |                  | 1,772,460      | 624,913         | 2,397,373      | 2,397,373       | -                      | 1,772,460          | 624,913         | 2,397,373      | 2,192,316      | 205,057                      |
| * 86278 | Four School Renovation Project  | Bonds            | 150,000        | (150,000)       | -              | -               | -                      | -                  | -               | -              | -              | -                            |
|         |                                 | CNR              | 137,069        | 150,000         | 287,069        | 287,069         | -                      | -                  | -               | -              | -              | -                            |
|         |                                 |                  | 287,069        | -               | 287,069        | 287,069         | -                      | 287,069            | -               | 287,069        | 287,069        | -                            |
| 86292   | School Building Maintenance     | GF- Board        | -              | 120,000         | 120,000        | 120,000         | -                      | -                  | -               | -              | -              | -                            |
|         |                                 | CNR              | 200,000        | -               | 200,000        | 200,000         | -                      | -                  | -               | -              | -              | -                            |
|         |                                 |                  | 200,000        | 120,000         | 320,000        | 320,000         | -                      | 200,000            | 120,000         | 320,000        | 179,465        | 140,535                      |
| * 83636 | Large Dump Truck 11/12          | Bonds            | 162,188        | (145,963)       | 16,225         | 16,225          | -                      | -                  | -               | -              | -              | -                            |
|         |                                 | CNR              | -              | 145,963         | 145,963        | 145,963         | -                      | -                  | -               | -              | -              | -                            |
|         |                                 | Other            | 5,004          | -               | 5,004          | 5,004           | -                      | -                  | -               | -              | -              | -                            |
|         |                                 |                  | 167,192        | -               | 167,192        | 167,192         | -                      | 167,192            | -               | 167,192        | 167,192        | -                            |
| * 83637 | Small Dump Truck & Sander 11/12 | Bonds            | 45,191         | (45,191)        | -              | -               | -                      | -                  | -               | -              | -              | -                            |
|         |                                 | CNR              | -              | 45,191          | 45,191         | 45,191          | -                      | -                  | -               | -              | -              | -                            |
|         |                                 | Other            | 1,710          | -               | 1,710          | 1,710           | -                      | -                  | -               | -              | -              | -                            |
|         |                                 |                  | 46,901         | -               | 46,901         | 46,901          | -                      | 46,901             | -               | 46,901         | 46,901         | -                            |
| 86295   | Emergency Generators            | CNR              | 50,000         | 2,025           | 52,025         | 52,025          | -                      | 50,000             | 2,025           | 52,025         | 46,633         | 5,393                        |
|         |                                 |                  | \$3,074,406    | \$ 753,234      | \$3,827,640    | \$3,827,640     | \$ -                   | \$3,074,406        | \$ 753,234      | \$3,827,640    | \$3,446,887    | \$ 380,754                   |

|                    |                  |           |
|--------------------|------------------|-----------|
| Change in Funding: | Bonds            | (551,154) |
|                    | Other            | 13,140    |
|                    | CNR              | 710,752   |
|                    | Permit Fees      | 191,669   |
|                    | Leyland          | 197,520   |
|                    | Fire Safety Fees | 71,308    |
|                    | GF-Board         | 120,000   |
|                    |                  | 753,234   |

# **Town of Mansfield**

## **Quarterly Financial Report**

**(For the Quarter Ending June 30, 2014)**

Finance Department  
Cherie Trahan  
Director of Finance  
September 8, 2014



**Town of Manfield**

**Table of Contents**

**June 30, 2014**

|  |    |
|--|----|
| Letter of Transmittal .....                            | 1  |
| Overview – Revenues/Expenditures .....                 | 2  |
| Trial Balance – GAAP Basis .....                       | 6  |
| Day Care Fund .....                                    | 7  |
| Cafeteria Fund.....                                    | 8  |
| Parks and Recreation Fund .....                        | 10 |
| CNR Roll Forward .....                                 | 12 |
| Capital Projects – Revenue & Expenditure Summary ..... | 13 |
| Debt Service Fund .....                                | 18 |
| Solid Waste Disposal Fund .....                        | 22 |
| Health Insurance Fund .....                            | 24 |
| Workers’ Compensation Fund .....                       | 28 |
| Management Services Fund .....                         | 30 |
| Cemetery Fund.....                                     | 32 |
| Long Term Investment Pool .....                        | 34 |
| Eastern Highlands Health District .....                | 36 |
| Downtown Partnership.....                              | 40 |
| Changes in Debt Outstanding – Schools & Towns .....    | 43 |
| Detail of Debt Outstanding – Schools & Towns .....     | 44 |
| Summary of Short Term Investments .....                | 45 |
| Tax Collections .....                                  | 46 |
| Open Space Report .....                                | 47 |
| Status of Deferred Maintenance Account .....           | 48 |
| Town of Mansfield YTD Revenue Summary by Source .....  | 49 |
| Town of Mansfield Expenditure Summary by Activity..... | 52 |

|                          |  |                   |
|--------------------------|--|-------------------|
| <b>Town of Mansfield</b> |  | <b>Memorandum</b> |
|--------------------------|--|-------------------|

To: Mansfield Town Council  
From: Cherie Trahan, Director of Finance  
Date: September 8, 2014  
Subject: Financial Report

Attached please find the financial report for the quarter ending June 30, 2014.

## Overview – General Fund Budget

### Revenues

#### Tax Collections

The total collection rate through June 30, 2014 is 98.7%, as compared to 98.4% through June 30, 2013. Real estate collections, which account for approximately 87% of the levy, are 99% as compared to 98.8% for last year. Collections in motor vehicles are 96.6% as compared to 95.2% at June 30, 2014.

#### Licenses and Permits

Conveyance taxes received are \$189,964 or 126% of the annual budget. Building permits received (Excl. Storrs Center) are \$195,553 or 115% of the annual budget.

#### Federal Support for General Government

Federal Support for General Government (PILOT and Social Services Block Grant) was \$7,954 for the fiscal year.

#### State Support for Education

The final Education Cost Sharing (ECS) grant was \$10,158,428 or \$9,932 less than budget. The final transportation grant was \$124,540 or \$18,810 more than budget.

#### State Support for General Government

The PILOT grant is by far the largest single grant within this category. Final grant awards were as follows: PILOT - \$6,784,862; State Revenue Sharing - \$281,154; Municipal Aid Adjustment - \$631,979, for a total \$847,495 more than budgeted.

#### 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 received \$55,577 or 92.2% 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 June 30, 2014 is \$18,163 as compared to \$15,508 for the same period last year. STIF interest rate for June 2014 is 0.15% as compared to 0.18% for June 2013.

## **Expenditures**

### Town Expenditures

Proposed yearend transfers include funding to cover over-expended items including:

- Fee Waivers \$40,334
- Resident State Trooper Program \$48,640
- Storm Cleanup Costs \$51,010

### Day Care Fund

The Day Care Fund ended the fiscal year with expenditures exceeding revenues by \$50,517. Fund balance at July 1, 2013 of \$302,829 decreased to \$252,511 at June 30, 2014.

### Cafeteria Fund

Expenditures exceeded revenues by \$36,304 for the period. Fund balance at July 1, 2013 decreased from \$426,068 to \$389,764 at June 30, 2014. This is primarily due to the purchase of equipment and the settlement of the custodian contract.

### Recreation Program Fund

The Recreation Program Fund ended the period with revenues exceeding expenditures by \$6,340. Fund Balance increased from \$156,126 to \$162,466.

### Capital Non-Recurring Fund

The final Pequot/Mohegan Grant was \$205,985. Net ambulance service fee revenue was \$233,599 or \$66,401 less than anticipated. Proposed yearend transfers include a \$58,000 transfer from the General Fund to the CNR Fund.

### Debt Service Fund

Fund Balance increased from \$62,345 on July 1, 2013 to \$101,695 at June 30, 2014.

## Enterprise/Internal Service Funds

### Solid Waste Fund

Revenues exceeded expenditures by \$63,471. Retained Earnings increased from \$222,026 at July 1, 2013 to \$285,497 at June 30, 2014.

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

Expenditures exceeded revenues for the fiscal year by \$933,205. Fund Equity decreased from \$3,584,310 (including contributed capital) at July 1, 2013 to \$2,651,105 at June 30, 2014. Claims through June have averaged \$562,292 as compared to \$521,892 for the prior year. To be considered fully funded, the Health Insurance Fund needs to maintain a fund balance of \$2.3 million.

### Worker's Compensation Fund

Operating revenues exceeded expenditures by \$4,216 through the second quarter. Retained Earnings increased from \$9,171 to \$13,387 at June 30, 2014.

### Management Services Fund

Management Services Fund revenues through June 30, 2014 exceeded expenditures by \$163,931. Fund Balance increased from \$2,389,474 at July 1, 2013 to \$2,553,405 at June 30, 2014.

### Cemetery Fund

Retained earnings in the Cemetery Fund decreased from \$273,361 at July 1, 2013 to \$260,513 at June 30, 2014. The major costs for this fund are mowing and cemetery maintenance.

### Long Term Investment Pool

The pool experienced a \$44,882 increase in the market value of its portfolio for the period July 1, 2013 to June 30, 2014.

### Eastern Highlands Health District

Operating Expenditures and Transfers Out exceeded revenues by \$108,100. Fund Balance decreased from \$355,251 to \$247,151, following an approved transfer to the Capital Nonrecurring Fund of \$142,000.

Mansfield Downtown Partnership

Operating expenditures exceeded revenues by \$67,191 through June 30, 2014, and Fund Balance decreased from \$290,603 to \$223,412 following an approved contribution to the construction of the Town Square of \$100,000.

**Town of Mansfield  
Trial Balance - General Fund  
June 30, 2014**

|                                       | <u>DR</u>            | <u>CR</u>            |
|---------------------------------------|----------------------|----------------------|
| Cash Equivalent Investments           | \$ 8,288,005         | \$ -                 |
| Working Cash Fund                     | 3,300                | -                    |
| Accounts Receivable                   | 154,340              | -                    |
| Taxes Receivable - Current            | 360,062              | -                    |
| Taxes Receivable - Delinquent         | 272,891              | -                    |
| Accounts and Other Payables           | -                    | 4,967,259            |
| Refundable Deposits                   | -                    | 162,100              |
| Deferred Revenue - Taxes              | -                    | 492,952              |
| Encumbrances Payable - Prior Year     | -                    | 424,901              |
| Liquidation - Prior Year Encumbrances | 284,891              | -                    |
| Fund Balance - Undesignated           | -                    | 3,108,107            |
| Actual Expenditures                   | 47,149,291           | -                    |
| Actual Revenues                       | -                    | 47,357,460           |
| Total                                 | <u>\$ 56,512,780</u> | <u>\$ 56,512,780</u> |

**Town of Mansfield**  
**Day Care Fund - Combined Program**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**June 30, 2014**  
(with comparative totals for June 30, 2013)

|   | <b>Budget</b>     |                   |                   |
|---|-------------------|-------------------|-------------------|
|   | <b>2013/14</b>    | <b>2014</b>       | <b>2013</b>       |
| <b>Revenues</b>                                 |                   |                   |                   |
| Intergovernmental - Nat'l School Lunch          | \$ 37,348         | \$ 27,225         | \$ 29,372         |
| Intergovernmental - Day Care Grant              | 319,119           | 332,502           | 335,712           |
| School Readiness Grant                          | 36,048            | 18,024            | 36,048            |
| UConn   | 78,750            | 78,750            | 78,750            |
| Fees  | 887,000           | 779,334           | 833,309           |
| Subsidies                                       | 42,500            | 55,977            | 47,917            |
| <b>Total Revenues</b>                           | <b>1,400,765</b>  | <b>1,291,811</b>  | <b>1,361,107</b>  |
| <b>Expenditures</b>                             |                   |                   |                   |
| Administrative                                  | 196,136           | 201,240           | 171,768           |
| Direct Program                                  | 1,063,940         | 1,005,939         | 1,007,442         |
| Purchased Property Services                     | 18,250            | 16,256            | 18,397            |
| Repairs & Maintenance                           | 6,500             | 3,565             | 6,967             |
| Insurance                                       | 10,840            | 8,126             | 10,150            |
| Other Purchased Services                        | 11,150            | 14,688            | 9,562             |
| Food Service Supplies                           | 39,250            | 39,847            | 41,682            |
| Energy  | 36,000            | 36,000            | 28,500            |
| Supplies & Miscellaneous                        | 16,850            | 15,360            | 15,964            |
| Equipment                                       | 750               | 1,107             | -                 |
| <b>Total Expenditures</b>                       | <b>1,399,666</b>  | <b>1,342,128</b>  | <b>1,310,431</b>  |
| <b>Excess (Deficiency) of Revenues</b>          | <b>1,099</b>      | <b>(50,317)</b>   | <b>50,676</b>     |
| <b>Fund Balance, July 1</b>                     | <b>302,829</b>    | <b>302,829</b>    | <b>252,152</b>    |
| <b>Fund Balance plus Cont. Capital, June 30</b> | <b>\$ 303,928</b> | <b>\$ 252,511</b> | <b>\$ 302,829</b> |

**Town of Mansfield**  
**Cafeteria Fund**  
**Balance Sheet**  
**June 30, 2014**  
(with comparative totals for June 30, 2013)

|   | <u>2014</u>           | <u>2013</u>           |
|---|-----------------------|-----------------------|
| <b>Assets</b>                           |                       |                       |
| Cash and Cash Equivalents               | \$ 346,583            | \$ 380,884            |
| Accounts Receivable                     | 51,260                | 54,872                |
| Inventory                               | <u>15,233</u>         | <u>16,001</u>         |
| <br>Total Assets                        | <br><u>413,076</u>    | <br><u>451,757</u>    |
| <br><b>Liabilities and Fund Balance</b> |                       |                       |
| <b>Liabilities</b>                      |                       |                       |
| Accounts Payable                        | 8,891                 | 10,378                |
| Deferred Revenue                        | <u>14,421</u>         | <u>15,310</u>         |
| <br>Total Liabilities                   | <br><u>23,312</u>     | <br><u>25,688</u>     |
| <br>Fund Balance                        | <br><u>389,764</u>    | <br><u>426,068</u>    |
| <br>Total Liabilities and Fund Balance  | <br><u>\$ 413,076</u> | <br><u>\$ 451,757</u> |

**Town of Mansfield**  
**Cafeteria Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**June 30, 2014**  
(with comparative totals for June 30, 2013)

|  | <u>Budget<br/>2013/14</u> | <u>2014</u>       | <u>2013</u>       |
|--|---------------------------|-------------------|-------------------|
| <b>Revenues</b>                          |                           |                   |                   |
| Intergovernmental                        | \$ 283,236                | \$ 331,065        | \$ 319,539        |
| Sales of Food                            | 600,950                   | 560,824           | 578,957           |
| Other                                    | 58,000                    | 56,182            | 58,348            |
|  | <u>942,186</u>            | <u>948,071</u>    | <u>956,844</u>    |
| <b>Expenditures</b>                      |                           |                   |                   |
| Salaries & Benefits                      | 572,284                   | 585,678           | 547,704           |
| Food & Supplies                          | 299,760                   | 360,840           | 350,525           |
| Professional & Technical                 | 2,550                     | 2,550             | 2,500             |
| Equipment - Other                        | 10,200                    | 27,468            | 949               |
| Equipment Repairs & Contracts            | 2,000                     | 7,840             | 409               |
|  | <u>886,794</u>            | <u>984,375</u>    | <u>902,087</u>    |
| Excess (Deficiency) of Revenues          | 55,392                    | (36,304)          | 54,756            |
| Fund Balance, July 1                     | <u>426,068</u>            | <u>426,068</u>    | <u>371,312</u>    |
| Fund Balance plus Cont. Capital, June 30 | <u>\$ 481,460</u>         | <u>\$ 389,764</u> | <u>\$ 426,068</u> |

**Town of Mansfield  
Parks and Recreation  
Balance Sheet  
June 30, 2014**  
(with comparative totals for June 30, 2013)

|                                     | <u>2014</u>              | <u>2013</u>              |
|-------------------------------------|--------------------------|--------------------------|
| <b>Assets</b>                       |                          |                          |
| Cash and Cash Equivalents           | \$ 286,000               | \$ 265,425               |
| Accounts Receivable                 | <u>15,992</u>            | <u>40,524</u>            |
| Total Assets                        | <u><u>301,992</u></u>    | <u><u>305,950</u></u>    |
| <b>Liabilities and Fund Balance</b> |                          |                          |
| <b>Liabilities</b>                  |                          |                          |
| Accounts Payable                    | 19,069                   | 26,201                   |
| Deferred Revenue                    | <u>120,457</u>           | <u>123,622</u>           |
| Total Liabilities                   | <u>139,526</u>           | <u>149,823</u>           |
| Fund Balance                        | <u>162,466</u>           | <u>156,126</u>           |
| Total Liabilities and Fund Balance  | <u><u>\$ 301,992</u></u> | <u><u>\$ 305,950</u></u> |

**Town of Mansfield  
Parks and Recreation  
Comparative Statement of Revenues, Expenditures  
and Changes in Fund Balance  
June 30, 2014  
(with comparative totals for June 30, 2013)**

|  | <u>Budget<br/>2013/14</u> | <u>2014</u>       | <u>2013</u>       |
|--|---------------------------|-------------------|-------------------|
| <b>Revenues</b>                          |                           |                   |                   |
| Membership Fees                          | \$ 876,000                | \$ 776,364        | \$ 799,548        |
| Program Fees                             | 744,030                   | 727,478           | 715,913           |
| Fee Waivers                              | 125,000                   | 134,646           | 170,725           |
| Daily Admission Fees                     | 59,500                    | 57,455            | 54,183            |
| Rent - Facilities/Parties                | 27,300                    | 35,993            | 17,176            |
| Employee Wellness                        | 20,160                    | 18,000            | 18,885            |
| Rent - E.O. Smith                        | 14,000                    | 11,100            | 5,100             |
| Charge for Services                      | -                         | 10,540            | 10,331            |
| Contributions                            | 4,000                     | 2,708             | 3,965             |
| Sale of Merchandise                      | 3,500                     | 4,081             | 5,327             |
| Sale of Food                             | 3,400                     | 2,434             | 3,781             |
| Other                                    | 3,900                     | 4,433             | 4,436             |
| <b>Total Revenues</b>                    | <u>1,880,790</u>          | <u>1,785,232</u>  | <u>1,809,369</u>  |
| <b>Operating Transfers</b>               |                           |                   |                   |
| General Fund - Recreation Administrative | 317,000                   | 317,000           | 321,700           |
| 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            |
| <b>Total Operating Transfers</b>         | <u>442,000</u>            | <u>442,000</u>    | <u>446,700</u>    |
| <b>Total Rev &amp; Oper Transfers</b>    | <u>2,322,790</u>          | <u>2,227,232</u>  | <u>2,256,069</u>  |
| <b>Expenditures</b>                      |                           |                   |                   |
| Salaries & Wages                         | 1,338,730                 | 1,315,637         | 1,267,845         |
| Benefits                                 | 260,120                   | 246,252           | 242,697           |
| Professional & Technical                 | 142,600                   | 152,811           | 165,715           |
| Purchased Property Services              | 33,700                    | 21,230            | 29,185            |
| Repairs & Maintenance                    | 26,000                    | 33,591            | 30,736            |
| Other Purchased Services/Rentals         | 149,000                   | 106,507           | 129,986           |
| Other Supplies                           | 7,520                     | 6,038             | 8,544             |
| Energy                                   | 144,000                   | 144,000           | 144,000           |
| Building Supplies                        | 47,350                    | 42,081            | 53,985            |
| Recreation Supplies                      | 99,250                    | 95,238            | 89,625            |
| Equipment                                | 60,880                    | 57,508            | 54,068            |
| <b>Total Expenditures</b>                | <u>2,309,150</u>          | <u>2,220,892</u>  | <u>2,216,384</u>  |
| Excess (Deficiency) of Revenues          | 13,640                    | 6,340             | 39,685            |
| Fund Balance, July 1                     | <u>156,126</u>            | <u>156,126</u>    | <u>116,442</u>    |
| Fund Balance, June 30                    | <u>\$ 169,766</u>         | <u>\$ 162,466</u> | <u>\$ 156,126</u> |

**Town of Mansfield**  
**Capital and Nonrecurring Reserve Fund Budget**  
**Estimated Revenues, Expenditures and Changes in Fund Balance**  
**Fiscal Year 2014/15**

|                                       | FY 11/12<br>Actual | FY 12/13<br>Actual | FY 13/14<br>Adopted | FY 13/14<br>Actual | FY 14/15<br>Proposed | FY 15/16<br>Projected | FY 16/17<br>Projected | FY 17/18<br>Projected | FY 18/19<br>Projected |
|---------------------------------------|--------------------|--------------------|---------------------|--------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Sources:</b>                       |                    |                    |                     |                    |                      |                       |                       |                       |                       |
| General Fund Contribution             | \$ 561,000         | \$ 1,349,886       | \$ 1,325,550        | \$ 2,332,690       | \$ 1,599,880         | \$ 1,700,000          | \$ 1,750,000          | \$ 1,800,000          | \$ 1,800,000          |
| Board Contribution                    |                    |                    |                     | 120,000            |                      |                       |                       |                       |                       |
| Ambulance User Fees                   | 251,085            | 255,627            | 300,000             | 233,599            | 300,000              | 300,000               | 300,000               | 300,000               | 300,000               |
| Other                                 |                    | 18,806             |                     | 14,400             |                      |                       |                       |                       |                       |
| Insurance Refund                      |                    | 603,077            |                     |                    |                      |                       |                       |                       |                       |
| Sewer Assessments                     | -                  | 912                | 500                 | 913                | 500                  | 500                   | 500                   | 500                   | 500                   |
| Pequot Funds                          | 211,700            | 231,700            | 206,280             | 205,985            | 232,978              | 232,978               | 232,978               | 232,978               | 232,978               |
| <b>Total Sources</b>                  | <b>1,023,785</b>   | <b>2,460,008</b>   | <b>1,832,330</b>    | <b>2,907,586</b>   | <b>2,133,358</b>     | <b>2,233,478</b>      | <b>2,283,478</b>      | <b>2,333,478</b>      | <b>2,333,478</b>      |
| <b>Uses:</b>                          |                    |                    |                     |                    |                      |                       |                       |                       |                       |
| <b>Operating Transfers Out:</b>       |                    |                    |                     |                    |                      |                       |                       |                       |                       |
| Management Services Fund              | 175,000            | 175,000            | 175,000             | 175,000            | 200,000              | 200,000               | 200,000               | 200,000               | 200,000               |
| Property Tax Revaluation Fund         | 25,000             | 25,000             | 25,000              | 25,000             |                      |                       |                       |                       |                       |
| Capital Fund                          | 718,566            | 1,495,496          | 1,474,540           | 2,550,873          | 1,650,000            | 1,800,000             | 1,850,000             | 1,900,000             | 1,900,000             |
| Capital Fund - Storrs Center Reserve  |                    | 119,816            | 123,760             | 123,760            | 228,600              | 228,600               | 228,600               | 228,600               | 228,600               |
| Capital Fund - Replacement Fire Truck |                    | 600,000            |                     |                    |                      |                       |                       |                       |                       |
| Parks & Recreation Operating Subsid   | 50,000             |                    |                     |                    |                      |                       |                       |                       |                       |
| Compensated Absences Fund             | 55,000             | 58,000             | 36,000              | 36,000             | 36,000               |                       |                       |                       |                       |
| <b>Total Uses</b>                     | <b>1,023,566</b>   | <b>2,473,312</b>   | <b>1,834,300</b>    | <b>2,910,633</b>   | <b>2,114,600</b>     | <b>2,228,600</b>      | <b>2,278,600</b>      | <b>2,328,600</b>      | <b>2,328,600</b>      |
| Excess/(Deficiency)                   | 219                | (13,304)           | (1,970)             | (3,047)            | 18,758               | 4,878                 | 4,878                 | 4,878                 | 4,878                 |
| Fund Balance/(Deficit) July 1         | 13,203             | 13,422             | 118                 | 118                | (2,929)              | 15,829                | 20,707                | 25,585                | 30,463                |
| Fund Balance, June 30                 | \$ 13,422          | \$ 118             | \$ (1,852)          | \$ (2,929)         | \$ 15,829            | \$ 20,707             | \$ 25,585             | \$ 30,463             | \$ 35,341             |

## General Government

## Revenues

## Expenses

| Account and Description                   | Adjusted       |                |          | Adjusted       |                |                |               |
|---|----------------|----------------|----------|----------------|----------------|----------------|---------------|
|   | Budget         | Received       | Balance  | Budget         | Encumbrance    | Expenses       | Balance       |
| 81611 Pool Cars                           | 112,554        | 112,554        | -        | 112,554        | -              | 82,784         | 29,770        |
| 81820 Financial Software                  | 320,800        | 320,800        | -        | 320,800        | -              | 269,940        | 50,860        |
| 81919 Strategic Planning Study            | 185,000        | 185,000        | -        | 185,000        | -              | 173,550        | 11,450        |
| 86291 Technology Infrastructure - Schools | 200,000        | 200,000        | -        | 200,000        | 100,506        | 103,794        | (4,300)       |
| <b>Total General Government:</b>          | <b>818,354</b> | <b>818,354</b> | <b>-</b> | <b>818,354</b> | <b>100,506</b> | <b>630,068</b> | <b>87,779</b> |

## Community Development

## Revenues

## Expenses

| Account and Description                    | Adjusted          |                   |                  | Adjusted          |                  |                   |                  |
|--|-------------------|-------------------|------------------|-------------------|------------------|-------------------|------------------|
|  | Budget            | Received          | Balance          | Budget            | Encumbrance      | Expenses          | Balance          |
| 84130 Four Corners Sewer/Water Impro       | 1,180,000         | 830,000           | 350,000          | 1,180,000         | 451,495          | 329,435           | 399,070          |
| 84103 Storrs Center Reserve                | 2,397,373         | 2,397,373         | -                | 2,397,373         | 9,513            | 2,192,316         | 195,544          |
| 84122 Improvements Storrs Rd Urban         | 2,500,000         | 808,059           | 1,691,941        | 2,500,000         | 183,665          | 2,101,681         | 214,655          |
| 84123 Streetscape/Ped.Improv. DOT          | 1,474,800         | 302,000           | 1,172,800        | 1,474,800         | 17,416           | 486,146           | 971,238          |
| 84124 Imprvmnts StorrsRd DOT/Lieber        | 2,250,000         | 1,506,460         | 743,540          | 2,250,000         | -                | 2,262,155         | (12,155)         |
| 84125 StorrsCtr Inter Transp CtrDesign     | 612,500           | 310,615           | 301,885          | 612,500           | -                | 343,283           | 269,217          |
| 84126 Parking Garage Transit Hub           | 10,000,000        | 11,000,511        | (1,000,511)      | 10,000,000        | 1,400            | 11,709,313        | (1,710,713)      |
| 84127 DECD STEAP#2 Pha1A+Dog Lane C        | 500,000           | 486,461           | 13,539           | 500,000           | -                | 500,000           | -                |
| 84129 Omnibus Budget Bill Feb2009          | 552,000           | 467,400           | 84,600           | 552,000           | 5,224            | 735,289           | (188,512)        |
| 84130 Bus Facilities Program (FTA)         | 6,175,000         | 4,098,563         | 2,076,437        | 6,175,000         | 48,989           | 5,599,066         | 526,945          |
| 84131 DECD STEAP 4 Village Street Utilitie | 500,000           | 279,779           | 220,221          | 500,000           | 172,394          | 332,493           | (4,887)          |
| 84132 Leyland/EDR Infrastructure (\$3M)    | 3,000,000         | 2,244,276         | 755,724          | 3,000,000         | 87,544           | 2,598,796         | 313,660          |
| 84133 DECD Brownfield Remediation          | 450,000           | 437,517           | 12,483           | 450,000           | -                | 200,341           | 249,659          |
| 84134 Future Projects - Local Share        | 40,000            | 40,000            | -                | 40,000            | -                | -                 | 40,000           |
| 84135 Town Square                          | 475,000           | 683,850           | (208,850)        | 475,000           | 20,000           | 352,674           | 102,326          |
| 84136 Main Street Investment Grant         | 500,000           | 322,607           | 177,393          | 500,000           | 5,650            | 395,708           | 98,642           |
| 84170 HUD Community Challenge Grant        | 413,060           | 349,979           | 63,081           | 413,060           | 159,130          | 411,653           | (157,723)        |
| <b>Total Community Development:</b>        | <b>33,019,733</b> | <b>26,565,451</b> | <b>6,454,282</b> | <b>33,019,733</b> | <b>1,162,419</b> | <b>30,550,349</b> | <b>1,306,966</b> |

Capital Projects as of June 30, 2014

Public Safety

Revenues

Expenses

| Account and Description                  | Revenues         |                  |          | Expenses         |                |                |                |
|--|------------------|------------------|----------|------------------|----------------|----------------|----------------|
|  | Adjusted Budget  | Received         | Balance  | Adjusted Budget  | Encumbrance    | Expenses       | Balance        |
| 82801 Fire & Emerg Serv Comm Equipmen    | 40,000           | 40,000           | -        | 40,000           | 1,131          | 4,289          | 34,580         |
| 82819 Vehicle Key Boxes                  | 7,500            | 7,500            | -        | 7,500            | -              | 7,392          | 108            |
| 82823 Rescue Equipment                   | 18,000           | 18,000           | -        | 18,000           | -              | 15,202         | 2,798          |
| 82824 Fire Hose                          | 28,000           | 28,000           | -        | 28,000           | -              | 10,867         | 17,133         |
| 82826 SCBA Air Tanks                     | 50,000           | 50,000           | -        | 50,000           | -              | 49,748         | 252            |
| 82827 Fire Personal Protective Equipment | 56,000           | 56,000           | -        | 56,000           | -              | 21,459         | 34,541         |
| 82829 Replacement ET507                  | 200,000          | 200,000          | -        | 200,000          | -              | -              | 200,000        |
| 82830 Thermal Imager Cameras             | 20,000           | 20,000           | -        | 20,000           | -              | 19,500         | 500            |
| 82832 ET207 Fire Truck Replacement       | 603,077          | 603,077          | -        | 603,077          | 605,868        | -              | (2,791)        |
| 82902 Fire Ponds                         | 48,500           | 48,500           | -        | 48,500           | -              | 34,574         | 13,926         |
| <b>Total Public Safety:</b>              | <b>1,071,077</b> | <b>1,071,077</b> | <b>-</b> | <b>1,071,077</b> | <b>606,999</b> | <b>163,032</b> | <b>301,046</b> |

Community Services

Revenues

Expenses

| Account and Description             | Revenues         |                  |                  | Expenses         |              |                  |                  |
|-------------------------------------|------------------|------------------|------------------|------------------|--------------|------------------|------------------|
|                                     | Adjusted Budget  | Received         | Balance          | Adjusted Budget  | Encumbrance  | Expenses         | Balance          |
| 85102 BCP Restroom Improvements     | 13,000           | 13,000           | -                | 13,000           | -            | 4,500            | 8,500            |
| 85105 Open Space Purchase           | 3,369,389        | 3,369,355        | 34               | 3,369,389        | -            | 3,193,196        | 176,193          |
| 85107 Open Space - Bonded           | 1,040,000        | -                | 1,040,000        | 1,040,000        | -            | 46,900           | 993,100          |
| 85804 Community Center Equipment    | 335,200          | 335,200          | -                | 335,200          | -            | 323,064          | 12,136           |
| 85806 Skate Park                    | 40,000           | 40,000           | -                | 40,000           | -            | 40,000           | -                |
| 85811 Playscapes New/Replacements   | 100,000          | 100,000          | -                | 100,000          | -            | 50,203           | 49,797           |
| 85812 Comm Center Facility Upgrades | 30,000           | 30,000           | -                | 30,000           | -            | 29,103           | 897              |
| 85816 Park Improvements             | 271,795          | 271,795          | -                | 271,795          | 5,200        | 266,124          | 471              |
| 85824 Playscape Resurfacing         | 57,000           | 57,000           | -                | 57,000           | -            | 55,530           | 1,470            |
| 85835 WHIP Grants-MHP EGVP OSHF     | 9,200            | 9,200            | -                | 9,200            | -            | -                | 9,200            |
| <b>Total Community Services:</b>    | <b>5,265,584</b> | <b>4,225,550</b> | <b>1,040,034</b> | <b>5,265,584</b> | <b>5,200</b> | <b>4,008,620</b> | <b>1,251,764</b> |

**Capital Projects as of June 30, 2014  
Facilities Management**

*Revenues*

*Expenses*

| <u>Account and Description</u>          | <u>Revenues</u>        |                  |                | <u>Expenses</u>        |                    |                  |                |
|---|------------------------|------------------|----------------|------------------------|--------------------|------------------|----------------|
|   | <u>Adjusted Budget</u> | <u>Received</u>  | <u>Balance</u> | <u>Adjusted Budget</u> | <u>Encumbrance</u> | <u>Expenses</u>  | <u>Balance</u> |
| 86260 Maintenance Projects              | 819,391                | 819,391          | -              | 819,391                | 6,200              | 791,156          | 22,035         |
| 86290 Roof Repairs                      | 219,900                | 219,900          | -              | 219,900                | -                  | 206,491          | 13,409         |
| 86292 School Building Maintenance       | 320,000                | 320,000          | -              | 320,000                | 8,684              | 179,465          | 131,851        |
| 86293 Security Improvements             | 65,000                 | 65,000           | -              | 65,000                 | 2,365              | 20,000           | 42,635         |
| 86294 Vault Climate Control             | 10,000                 | 10,000           | -              | 10,000                 | -                  | -                | 10,000         |
| 86295 Emergency Generators              | 52,025                 | 52,025           | -              | 52,025                 | -                  | 46,633           | 5,392          |
| 86296 Oil Tank Repairs                  | 40,000                 | 40,000           | -              | 40,000                 | -                  | 1,950            | 38,050         |
| 86298 School Security Competitive Grant | 133,828                | 119,493          | 14,335         | 133,828                | -                  | 119,510          | 14,318         |
| <b>Total Facilities Management:</b>     | <b>1,660,144</b>       | <b>1,645,809</b> | <b>14,335</b>  | <b>1,660,144</b>       | <b>17,249</b>      | <b>1,365,205</b> | <b>277,690</b> |

Capital Projects as of June 30, 2014

Public Works

Revenues

Expenses

| Account and Description              | Revenues         |                  |                  | Expenses         |                |                  |                  |
|--------------------------------------|------------------|------------------|------------------|------------------|----------------|------------------|------------------|
|                                      | Adjusted Budget  | Received         | Balance          | Adjusted Budget  | Encumbrance    | Expenses         | Balance          |
| 83101 Tree Replacement               | 42,500           | 42,500           | -                | 42,500           | -              | 15,612           | 26,888           |
| 83302 Sm Bridges & Culverts          | 329,084          | 329,084          | -                | 329,084          | -              | 278,569          | 50,515           |
| 83303 Large Bridge Maintenance       | 551,286          | 551,286          | -                | 551,286          | -              | 480,862          | 70,424           |
| 83306 Stone Mill Bridge              | 1,716,350        | 1,036,477        | 679,873          | 1,716,350        | 31,348         | 1,097,953        | 587,050          |
| 83308 Town Walkways/Transp Enhancemt | 815,366          | 815,366          | -                | 815,366          | 4,704          | 848,279          | (37,617)         |
| 83309 Laurel Lane Bridge             | 1,340,600        | 1,206,753        | 133,847          | 1,340,600        | 30,941         | 1,259,577        | 50,082           |
| 83401 Road Drainage                  | 558,811          | 559,840          | (1,029)          | 558,811          | -              | 408,423          | 150,388          |
| 83510 Guard Rails                    | 49,197           | 49,197           | -                | 49,197           | -              | 32,822           | 16,375           |
| 83524 Road Resurfacing               | 3,313,810        | 3,340,442        | (26,632)         | 3,313,810        | -              | 3,072,505        | 241,305          |
| 83531 North Eagleville Walkway       | 245,540          | 1,350            | 244,190          | 245,540          | 230,232        | 7,121            | 8,187            |
| 83638 Small Dump Trucks & Sanders    | 85,000           | 85,000           | -                | 85,000           | -              | 84,896           | 104              |
| 83639 Large Dump Trucks              | 265,000          | 265,000          | -                | 265,000          | -              | 168,112          | 96,888           |
| 83640 Gas Pumps                      | 15,000           | 15,000           | -                | 15,000           | -              | -                | 15,000           |
| 83641 Mowers & Attachments           | 65,000           | 65,000           | -                | 65,000           | -              | 57,998           | 7,002            |
| 83742 WINCOG Equipment - Regional    | 15,000           | 15,000           | -                | 15,000           | -              | 15,319           | (319)            |
| 83729 Snowplows                      | 26,500           | 26,500           | -                | 26,500           | -              | 26,137           | 363              |
| 83733 Storrs Center Equipment        | 100,000          | 100,000          | -                | 100,000          | -              | 65,444           | 34,556           |
| 83911 Engineering Cad Upgrades       | 183,500          | 183,500          | -                | 183,500          | 6,270          | 178,933          | (1,703)          |
| 83917 GPS Units - Additional Units   | 15,000           | -                | 15,000           | 15,000           | -              | 11,119           | 3,881            |
| <b>Total Public Works:</b>           | <b>9,732,544</b> | <b>8,687,295</b> | <b>1,045,249</b> | <b>9,732,544</b> | <b>303,495</b> | <b>8,109,680</b> | <b>1,319,369</b> |

Revenue/Expenditure Summary

Revenues

Expenses

| <u>Account and Description</u> | <u>Revenues</u>        |                      |                     | <u>Expenses</u>        |                     |                      |                     |
|--------------------------------|------------------------|----------------------|---------------------|------------------------|---------------------|----------------------|---------------------|
|                                | <u>Adjusted Budget</u> | <u>Received</u>      | <u>Balance</u>      | <u>Adjusted Budget</u> | <u>Encumbrance</u>  | <u>Expenses</u>      | <u>Balance</u>      |
| General Government             | 818,354                | 818,354              | -                   | 818,354                | 100,506             | 630,068              | 87,779              |
| Community Development          | 33,019,733             | 26,565,451           | 6,454,282           | 33,019,733             | 1,162,419           | 30,550,349           | 1,306,966           |
| Public Safety                  | 1,071,077              | 1,071,077            | -                   | 1,071,077              | 606,999             | 163,032              | 301,046             |
| Community Services             | 5,265,584              | 4,225,550            | 1,040,034           | 5,265,584              | 5,200               | 4,008,620            | 1,251,764           |
| Facilities Management          | 1,660,144              | 1,645,809            | 14,335              | 1,660,144              | 17,249              | 1,365,205            | 277,690             |
| Public Works                   | 9,732,544              | 8,687,295            | 1,045,249           | 9,732,544              | 303,495             | 8,109,680            | 1,319,369           |
| <b>Grand Total:</b>            | <b>\$ 51,567,436</b>   | <b>\$ 43,013,536</b> | <b>\$ 8,553,900</b> | <b>\$ 51,567,436</b>   | <b>\$ 2,195,868</b> | <b>\$ 44,826,954</b> | <b>\$ 4,544,614</b> |

**Town of Mansfield  
Debt Service Fund  
Balance Sheet  
June 30, 2014**  
(with comparative totals for June 30, 2013)

|   | <b>2014</b>       | <b>2013</b>      |
|---|-------------------|------------------|
| <b>Assets</b>                             |                   |                  |
| Cash and Cash Equivalents                 | \$ 101,695        | \$ 62,345        |
| <b>Total Assets</b>                       | <b>101,695</b>    | <b>62,345</b>    |
| <b>Liabilities and Fund Balance</b>       |                   |                  |
| <b>Liabilities</b>                        |                   |                  |
| Accounts Payable                          | -                 | -                |
| Total Liabilities                         | -                 | -                |
| Fund Balance                              | 101,695           | 62,345           |
| <b>Total Liabilities and Fund Balance</b> | <b>\$ 101,695</b> | <b>\$ 62,345</b> |

**Town of Mansfield  
Debt Service Fund  
Comparative Statement of Revenues, Expenditures  
and Changes in Fund Balance  
June 30, 2014  
(with comparative totals for June 30, 2013)**

|  | <u>Budget<br/>2013/14</u> | <u>2014</u>       | <u>2013</u>      |
|--|---------------------------|-------------------|------------------|
| <b>Revenues</b>                          |                           |                   |                  |
| Bond Proceeds                            | \$ -                      | \$ -              | \$ -             |
| Interest Income                          | -                         | -                 | -                |
| Total Revenues                           | <u>-</u>                  | <u>-</u>          | <u>-</u>         |
| <b>Operating Transfers</b>               |                           |                   |                  |
| General Fund                             | <u>675,000</u>            | <u>675,000</u>    | <u>825,000</u>   |
| Total Operating Transfers                | <u>675,000</u>            | <u>675,000</u>    | <u>825,000</u>   |
| Total Rev & Oper Trans                   | <u>675,000</u>            | <u>675,000</u>    | <u>825,000</u>   |
| <b>Expenditures</b>                      |                           |                   |                  |
| Principal Payments                       | 528,181                   | 528,180           | 704,375          |
| Interest Payments                        | <u>107,469</u>            | <u>107,470</u>    | <u>137,711</u>   |
| Total Expenditures                       | <u>635,650</u>            | <u>635,650</u>    | <u>842,086</u>   |
| Excess (Deficiency) of Revenues          | 39,350                    | 39,350            | (17,086)         |
| Fund Balance, July 1                     | <u>62,345</u>             | <u>62,345</u>     | <u>79,431</u>    |
| Fund Balance plus Cont. Capital, June 30 | <u>\$ 101,695</u>         | <u>\$ 101,695</u> | <u>\$ 62,345</u> |

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

|   | FY 10/11         | FY 11/12       | FY 12/13       | FY 13/14       | FY 14/15       | FY 15/16       | FY 16/17       | FY 17/18       | FY 18/19       |
|---|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|   | Actual           | Actual         | Actual         | Actual         | Projected      | Projected      | Projected      | Projected      | Projected      |
| <b>Revenues:</b>  |                  |                |                |                |                |                |                |                |                |
| Bonds   | \$ 133,000       | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Premium Income  | 55,542           | -              | -              | -              | -              | -              | -              | -              | -              |
| Interest on Unspent Balance                                 | -                | 1,285          | -              | -              | -              | -              | -              | -              | -              |
| <b>Total Revenues</b>                                       | <b>188,542</b>   | <b>1,285</b>   | <b>-</b>       |
| Operating Transfers In - General Fund                       | 760,000          | 825,000        | 825,000        | 675,000        | 350,000        | 300,000        | 300,000        | 300,000        | 275,000        |
| Operating Transfers In - CNR Fund                           | 150,000          | -              | -              | -              | -              | -              | -              | -              | -              |
| Operating Transfers In - MS Fund                            | -                | -              | -              | -              | -              | -              | -              | -              | -              |
| <b>Total Revenues and<br/>Operating Transfers In</b>        | <b>1,098,542</b> | <b>826,285</b> | <b>825,000</b> | <b>675,000</b> | <b>350,000</b> | <b>300,000</b> | <b>300,000</b> | <b>300,000</b> | <b>275,000</b> |
| <b>Expenditures:</b>  |                  |                |                |                |                |                |                |                |                |
| Principal Retirement  | 455,000          | 460,000        | 460,000        | 365,000        | -              | -              | -              | -              | -              |
| Interest  | 64,765           | 45,656         | 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         | 60,525         |
| Lease Purchase - Co-Gen/Pool Covers                         | 64,129           | 78,134         | 78,134         | -              | -              | -              | -              | -              | -              |
| Lease Purchase - CIP Equip 08/09                            | 113,886          | 113,886        | 113,886        | 113,886        | -              | -              | -              | -              | -              |
| Lease Purchase - CIP Equip 09/10                            | 87,617           | 87,617         | 70,641         | 58,019         | 70,641         | -              | -              | -              | -              |
| Financial/Issuance Costs                                    | 110,206          | -              | -              | -              | -              | -              | -              | -              | -              |
| <b>Total Expenditures</b>                                   | <b>895,603</b>   | <b>876,999</b> | <b>842,086</b> | <b>635,650</b> | <b>377,566</b> | <b>300,325</b> | <b>293,725</b> | <b>287,125</b> | <b>280,525</b> |
| Revenues and Other Financing<br>Sources Over/(Under) Expend | 202,939          | (50,714)       | (17,086)       | 39,350         | (27,566)       | (325)          | 6,275          | 12,875         | (5,525)        |
| Fund Balance, July 1  | (72,794)         | 130,145        | 79,431         | 62,345         | 101,695        | 74,129         | 73,804         | 80,079         | 92,954         |
| Fund Balance, June 30                                       | \$ 130,145       | \$ 79,431      | \$ 62,345      | \$ 101,695     | \$ 74,129      | \$ 73,804      | \$ 80,079      | \$ 92,954      | \$ 87,429      |

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

|   | <u>FY 19/20</u>  | <u>FY 20/21</u>  | <u>FY 21/22</u>  | <u>FY 22/23</u>  | <u>FY 23/24</u>  | <u>FY 24/25</u>  | <u>FY 25/26</u>  |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|   | <u>Projected</u> |
| <b>Revenues:</b>  |                  |                  |                  |                  |                  |                  |                  |
| Bonds   | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |
| Premium Income  | -                | -                | -                | -                | -                | -                | -                |
| Interest on Unspent Balance                                     | -                | -                | -                | -                | -                | -                | -                |
| <b>Total Revenues</b>   | <b>-</b>         |
| Operating Transfers In - General Fund                           | 275,000          | 275,000          | 250,000          | 250,000          | 250,000          | 250,000          | 200,000          |
| Operating Transfers In - CNR Fund                               | -                | -                | -                | -                | -                | -                | -                |
| Operating Transfers In - MS Fund                                | -                | -                | -                | -                | -                | -                | -                |
| <b>Total Revenues and<br/>Operating Transfers In</b>            | <b>275,000</b>   | <b>275,000</b>   | <b>250,000</b>   | <b>250,000</b>   | <b>250,000</b>   | <b>250,000</b>   | <b>200,000</b>   |
| <b>Expenditures:</b>  |                  |                  |                  |                  |                  |                  |                  |
| Principal Retirement  | -                | -                | -                | -                | -                | -                | -                |
| Interest  | -                | -                | -                | -                | -                | -                | -                |
| Principal Retirement - GOB 2011                                 | 220,000          | 220,000          | 220,000          | 220,000          | 220,000          | 220,000          | 200,000          |
| Interest - GOB 2011   | 53,925           | 47,325           | 40,725           | 33,850           | 25,600           | 16,800           | 8,000            |
| Lease Purchase - Co-Gen/Pool Covers                             | -                | -                | -                | -                | -                | -                | -                |
| Lease Purchase - CIP Equip 08/09                                | -                | -                | -                | -                | -                | -                | -                |
| Lease Purchase - CIP Equip 09/10                                | -                | -                | -                | -                | -                | -                | -                |
| Financial/Issuance Costs  | -                | -                | -                | -                | -                | -                | -                |
| <b>Total Expenditures</b>                                       | <b>273,925</b>   | <b>267,325</b>   | <b>260,725</b>   | <b>253,850</b>   | <b>245,600</b>   | <b>236,800</b>   | <b>208,000</b>   |
| <br>Revenues and Other Financing<br>Sources Over/(Under) Expend | <br>1,075        | <br>7,675        | <br>(10,725)     | <br>(3,850)      | <br>4,400        | <br>13,200       | <br>(8,000)      |
| Fund Balance, July 1  | 87,429           | 88,504           | 96,179           | 85,454           | 81,604           | 86,004           | 99,204           |
| Fund Balance, June 30   | <u>\$ 88,504</u> | <u>\$ 96,179</u> | <u>\$ 85,454</u> | <u>\$ 81,604</u> | <u>\$ 86,004</u> | <u>\$ 99,204</u> | <u>\$ 91,204</u> |

**Town of Mansfield**  
**Solid Waste Disposal Fund**  
**Balance Sheet**  
**June 30, 2014**  
(with comparative totals for June 30, 2013)

|  | 2014       | 2013       |
|--|------------|------------|
| <b>Current Assets</b>                    |            |            |
| Cash and Cash Equivalents                | \$ 399,238 | \$ 318,876 |
| Accounts Receivable, net                 | 7,257      | 16,448     |
| Total Current Assets                     | 406,495    | 335,324    |
| <b>Fixed Assets</b>                      |            |            |
| Land                                     | 8,500      | 8,500      |
| Buildings & Equipment                    | 565,138    | 565,138    |
| Less: Accumulated Depreciation           | (516,327)  | (506,792)  |
| Total Fixed Assets                       | 57,311     | 66,846     |
| Total Assets                             | 463,806    | 402,170    |
| <b>Liabilities and Retained Earnings</b> |            |            |
| <b>Current Liabilities</b>               |            |            |
| Accounts Payable                         | 59,872     | 58,789     |
| Accrued Compensated Absences             | 11,143     | 10,930     |
| Refundable Deposits                      | 23,293     | 22,425     |
| Total Current Liabilities                | 94,309     | 92,144     |
| <b>Long-Term Liabilities</b>             |            |            |
| Landfill Postclosure Costs               | 84,000     | 88,000     |
| Total Long-Term Liabilities              | 84,000     | 88,000     |
| Total Liabilities                        | 178,309    | 180,144    |
| Retained Earnings                        | 285,497    | 222,026    |
| Total Liabilities and Fund Balance       | \$ 463,806 | \$ 402,170 |

**Town of Mansfield  
Solid Waste Disposal Fund  
Comparative Statement of Revenues, Expenditures  
and Changes in Fund Balance  
June 30, 2014  
(with comparative totals for June 30, 2013)**

|                            | <u>Budget<br/>2013/14</u> | <u>2014</u>       | <u>2013</u>       |
|----------------------------|---------------------------|-------------------|-------------------|
| <b>Revenues</b>            |                           |                   |                   |
| Transfer Station Fees      | \$ 115,000                | \$ 118,524        | \$ 113,892        |
| Garbage Collection Fees    | 948,000                   | 1,022,701         | 962,916           |
| Sale of Recyclables        | 8,000                     | 6,862             | 8,667             |
| Other Revenues             | -                         | 10,501            | 3,882             |
|                            | <u>1,071,000</u>          | <u>1,158,587</u>  | <u>1,089,357</u>  |
| <b>Expenditures</b>        |                           |                   |                   |
| Hauler's Tipping Fees      | 178,150                   | 139,436           | 166,574           |
| Mansfield Tipping Fees     | 56,530                    | 43,058            | 61,831            |
| Wage & Fringe Benefits     | 333,385                   | 318,348           | 314,343           |
| Computer Software          | 4,320                     | 4,260             | 4,020             |
| Trucking Fee               | 34,290                    | 35,823            | 19,288            |
| Recycle Cost               | 15,500                    | 45,823            | 18,027            |
| Contract Pickup            | 409,370                   | 462,539           | 421,672           |
| Supplies & Services        | 26,490                    | 14,630            | 37,862            |
| Depreciation Expense       | 9,535                     | 9,535             | 9,535             |
| Hazardous Waste            | 16,500                    | 11,665            | 11,305            |
| Equipment Parts/Other      | 2,100                     | -                 | 3,279             |
| LAN/WAN Expenditures       | 10,000                    | 10,000            | 10,000            |
|                            | <u>1,096,170</u>          | <u>1,095,116</u>  | <u>1,077,736</u>  |
| Net Income (Loss)          | (25,170)                  | 63,471            | 11,621            |
| Retained Earnings, July 1  | <u>222,026</u>            | <u>222,026</u>    | <u>210,405</u>    |
| Retained Earnings, June 30 | <u>\$ 196,856</u>         | <u>\$ 285,497</u> | <u>\$ 222,026</u> |

**Town of Mansfield**  
**Health Insurance Fund**  
**Balance Sheet**  
**June 30, 2014**  
(with comparative totals for June 30, 2013)

|  | <u>2014</u>         | <u>2013</u>         |
|--|---------------------|---------------------|
| <b>Assets</b>                                      |                     |                     |
| Cash and Cash Equivalents                          | \$ 2,631,873        | \$ 3,488,931        |
| Account Receivable                                 | 461,787             | 506,127             |
|  | <u>3,093,661</u>    | <u>3,995,058</u>    |
| <b>Total Assets</b>                                | <u>3,093,661</u>    | <u>3,995,058</u>    |
| <br><b>Liabilities and Fund Balance</b>            |                     |                     |
| <b>Liabilities</b>                                 |                     |                     |
| Accounts Payable                                   | 2,556               | 1,248               |
| Accrued Medical Claims                             | 440,000             | 409,500             |
|  | <u>442,556</u>      | <u>410,748</u>      |
| <b>Total Liabilities</b>                           | <u>442,556</u>      | <u>410,748</u>      |
| <br><b>Equity</b>                                  |                     |                     |
| Net Contributed Capital                            | 400,000             | 400,000             |
| Retained Earnings                                  | 2,251,105           | 3,184,310           |
|  | <u>2,651,105</u>    | <u>3,584,310</u>    |
| <b>Total Equity</b>                                | <u>2,651,105</u>    | <u>3,584,310</u>    |
| <br><b>Total Liabilities and Retained Earnings</b> | <u>\$ 3,093,661</u> | <u>\$ 3,995,058</u> |

**Town of Mansfield**  
**Health Insurance Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**June 30, 2014**  
(with comparative totals for June 30, 2013)

|  | <u>2014</u>         | <u>2013</u>         |
|--|---------------------|---------------------|
| <b>Revenues</b>                          |                     |                     |
| Premium Income                           | \$ 6,623,368        | \$ 6,845,398        |
| Interest Income                          | 4,464               | 4,999               |
|  | <u>6,627,833</u>    | <u>6,850,397</u>    |
| <b>Expenditures</b>                      |                     |                     |
| Payroll                                  | 127,501             | 118,870             |
| Administrative Expenses                  | 732,254             | 740,153             |
| Medical Claims                           | 6,426,714           | 6,027,126           |
| Payment in Lieu of Insurance             | 79,532              | 87,711              |
| Consultants                              | -                   | 17,000              |
| Employee Wellness                        | 98,187              | 95,449              |
| Medical Supplies                         | 86,849              | 74,845              |
| LAN/WAN Expenditures                     | 10,000              | 10,000              |
|  | <u>7,561,038</u>    | <u>7,171,153</u>    |
| Net Income (Loss)                        | (933,205)           | (320,756)           |
| Retained Earnings, July 1                | <u>3,584,310</u>    | <u>3,905,066</u>    |
| Fund Balance plus Cont. Capital, June 30 | <u>\$ 2,651,105</u> | <u>\$ 3,584,310</u> |



ANTHEM BLUE CROSS MONTHLY CLAIMS  
ANNUAL BASIS

| MONTH                  | 2002       | 2003       | 2004       | 2005       | 2006       | 2007       | 2008       | 2009       | 2010       | 2011       | 2012       | 2013       | 2014       | Avg. '91-<br>Present | 5 Yr. Avg.<br>'09-'13 |
|------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------------------|-----------------------|
| JANUARY                | \$ 251,986 | \$ 333,923 | \$ 342,476 | \$ 358,256 | \$ 356,891 | \$ 364,331 | \$ 508,001 | \$ 454,813 | \$ 389,841 | \$ 497,371 | \$ 461,600 | \$ 596,583 | \$ 684,680 | \$ 303,478           | \$ 480,042            |
| FEBRUARY               | 267,614    | 331,286    | 340,298    | 305,259    | 492,485    | 527,867    | 629,924    | 521,301    | 497,159    | 550,094    | 480,989    | 525,952    | 678,239    | 330,003              | 515,099               |
| MARCH                  | 237,003    | 358,881    | 386,649    | 409,245    | 392,138    | 482,188    | 399,055    | 482,221    | 519,594    | 600,223    | 503,600    | 613,319    | 618,690    | 320,409              | 543,791               |
| APRIL                  | 342,562    | 259,835    | 402,093    | 443,382    | 321,969    | 484,465    | 476,056    | 473,587    | 517,452    | 513,677    | 461,016    | 512,034    | 588,271    | 301,744              | 495,553               |
| MAY                    | 276,117    | 387,515    | 391,287    | 387,104    | 383,505    | 562,876    | 516,518    | 511,932    | 346,650    | 398,403    | 557,547    | 662,586    | 522,070    | 317,723              | 495,424               |
| JUNE                   | 251,747    | 347,060    | 357,517    | 399,827    | 386,641    | 606,023    | 425,253    | 419,214    | 465,244    | 483,975    | 468,241    | 494,196    | 595,866    | 309,440              | 466,174               |
| JULY                   | 231,239    | 353,025    | 332,653    | 368,941    | 409,635    | 430,780    | 493,991    | 534,203    | 667,615    | 410,100    | 471,363    | 548,338    |            | 299,381              | 526,324               |
| AUGUST                 | 247,238    | 296,808    | 327,584    | 323,401    | 499,754    | 554,171    | 567,129    | 520,970    | 583,042    | 443,808    | 576,008    | 571,304    |            | 316,306              | 539,026               |
| SEPTEMBER              | 257,491    | 323,667    | 302,399    | 298,440    | 415,053    | 430,908    | 438,495    | 438,428    | 320,452    | 475,683    | 386,452    | 438,160    |            | 271,233              | 411,835               |
| OCTOBER                | 262,401    | 312,245    | 275,610    | 351,888    | 370,945    | 384,033    | 440,640    | 518,768    | 524,875    | 429,967    | 526,558    | 480,679    |            | 278,918              | 496,169               |
| NOVEMBER               | 217,831    | 342,691    | 448,834    | 299,882    | 370,405    | 489,535    | 383,653    | 461,484    | 371,112    | 419,740    | 468,559    | 532,440    |            | 274,759              | 450,667               |
| DECEMBER               | 190,532    | 415,554    | 358,577    | 343,209    | 427,447    | 436,589    | 358,543    | 368,522    | 502,648    | 451,734    | 429,097    | 488,762    |            | 279,312              | 448,153               |
| ANNUAL<br>- 27 -<br>AL | 3,033,761  | 4,062,490  | 4,265,977  | 4,288,835  | 4,826,866  | 5,753,767  | 5,637,258  | 5,705,441  | 5,705,685  | 5,674,774  | 5,791,031  | 6,464,352  | 3,687,817  | 3,531,044            | 5,868,257             |
| MONTHLY AVG            | \$ 252,813 | \$ 338,541 | \$ 355,498 | \$ 357,403 | \$ 402,239 | \$ 479,481 | \$ 469,772 | \$ 475,453 | \$ 475,474 | \$ 472,898 | \$ 482,586 | \$ 538,696 | \$ 614,636 | \$ 307,059           | \$ 489,021            |
| % OF<br>INCREASE       | 13.02%     | 33.91%     | 5.01%      | 0.54%      | 12.54%     | 19.20%     | -2.02%     | 1.21%      | 0.00%      | -0.54%     | 2.05%      | 11.63%     | 14.10%     | 10.59%               | 2.87%                 |

**Town of Mansfield**  
**Workers' Compensation Fund**  
**Balance Sheet**  
**June 30, 2014**  
(with comparative totals for June 30, 2013)

|   | 2014      | 2013     |
|---|-----------|----------|
| <b>Assets</b>                             |           |          |
| Cash and Cash Equivalents                 | \$ 13,387 | \$ 9,171 |
| <b>Total Assets</b>                       | 13,387    | 9,171    |
| <b>Liabilities and Fund Balance</b>       |           |          |
| <b>Liabilities</b>                        |           |          |
| Accounts Payable                          | -         | -        |
| <b>Total Liabilities</b>                  | -         | -        |
| Retained Earnings                         | 13,387    | 9,171    |
| <b>Total Liabilities and Fund Balance</b> | \$ 13,387 | \$ 9,171 |

**Town of Mansfield**  
**Workers' Compensation Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**June 30, 2014**  
(with comparative totals for June 30, 2013)

|                                 | <u>Budget<br/>2013/14</u> | <u>2014</u>      | <u>2013</u>     |
|---------------------------------|---------------------------|------------------|-----------------|
| <b>Revenues</b>                 |                           |                  |                 |
| Premium Income                  | \$ 480,000                | \$ 480,530       | \$ 448,130      |
| CIRMA Equity Distribution       | -                         | 19,135           | 26,684          |
|                                 | <u>480,000</u>            | <u>499,665</u>   | <u>474,814</u>  |
| <b>Expenditures</b>             |                           |                  |                 |
| Workers' Compensation Insurance | <u>480,000</u>            | <u>495,449</u>   | <u>516,936</u>  |
| Total Expenditures              | <u>480,000</u>            | <u>495,449</u>   | <u>516,936</u>  |
| Net Income (Loss)               | -                         | 4,216            | (42,122)        |
| Retained Earnings, July 1       | <u>9,171</u>              | <u>9,171</u>     | <u>51,293</u>   |
| Retained Earnings, June 30      | <u>\$ 9,171</u>           | <u>\$ 13,387</u> | <u>\$ 9,171</u> |

**Town of Mansfield  
Management Services Fund  
Balance Sheet  
June 30, 2014**

(with comparative totals for June 30, 2013)

|  | <b>2014</b>  | <b>2013</b>  |
|--|--------------|--------------|
| <b>Current Assets</b>                    |              |              |
| Cash and Cash Equivalents                | \$ 1,273,289 | \$ 1,062,710 |
| Due From Region/Town                     | 15,705       | 12,879       |
| Accounts Receivable, net                 | 34,590       | 66,410       |
| Inventory                                | 5,671        | 9,049        |
| Total Current Assets                     | 1,329,254    | 1,151,048    |
| <b>Fixed Assets</b>                      |              |              |
| Land                                     | 145,649      | 145,649      |
| Buildings                                | 226,679      | 226,679      |
| Office Equipment                         | 2,273,069    | 2,092,630    |
| Construction in Progress                 | -            | 104,653      |
| Less: Accumulated Depreciation           | (1,294,349)  | (1,134,464)  |
| Total Fixed Assets                       | 1,351,049    | 1,435,147    |
| Total Assets                             | 2,680,303    | 2,586,195    |
| <b>Liabilities and Retained Earnings</b> |              |              |
| <b>Liabilities</b>                       |              |              |
| Accounts Payable                         | 71,132       | 196,724      |
| Lease Purchase Payable                   | 55,766       | -            |
| Total Liabilities                        | 126,898      | 196,724      |
| <b>Equity</b>                            |              |              |
| Contributed Capital                      | 146,000      | 146,000      |
| Retained Earnings                        | 2,407,405    | 2,243,470    |
| Total Equity                             | 2,553,405    | 2,389,470    |
| Total Liabilities and Fund Balance       | \$ 2,680,303 | \$ 2,586,195 |

**Town of Mansfield  
Management Services Fund  
Estimated Statement of Revenues, Expenditures  
and Changes in Retained Earnings  
June 30, 2014**

|                                 | <u>Budget</u><br><u>2013/14</u> | <u>Actual</u><br><u>2013/14</u> | <u>Variance</u><br><u>Favorable</u><br><u>(Unfavorable)</u> |
|---------------------------------|---------------------------------|---------------------------------|---|
| <b>Revenues</b>                 |                                 |                                 |   |
| Mansfield Board of Education    | \$ 112,720                      | \$ 192,620                      | \$ (79,900)   |
| Region 19                       | 107,070                         | 107,070                         | -   |
| Town of Mansfield               | 41,880                          | 41,880                          | -   |
| Communication Service Fees      | 222,750                         | 223,770                         | (1,020)   |
| Copier Service Fees             | 225,000                         | 210,120                         | 14,880  |
| Energy Service Fees             | 1,994,200                       | 1,980,936                       | 13,264  |
| Rent                            | 72,450                          | 72,450                          | -   |
| Rent - Telecom Tower            | 145,000                         | 169,865                         | (24,865)  |
| Sale of Supplies                | 38,000                          | 49,757                          | (11,757)  |
| CNR Fund                        | 175,000                         | 175,000                         | -   |
| Local Support                   | -                               | (55,766)                        | 55,766  |
| Postal Charges                  | 87,140                          | 87,140                          | -   |
| USF Credits                     | 28,340                          | -                               | 28,340  |
| Other                           | -                               | 888                             | (888)   |
| <b>Total Revenues</b>           | <u>3,249,550</u>                | <u>3,255,729</u>                | <u>(6,179)</u>  |
| <b>Expenditures</b>             |                                 |                                 |   |
| Salaries & Benefits             | 438,520                         | 404,858                         | 33,662  |
| Training                        | 8,950                           | 1,876                           | 7,074   |
| Repairs & Maintenance           | 35,550                          | 30,823                          | 4,727   |
| Professional & Technical        | 40,870                          | 34,215                          | 6,655   |
| System Support                  | 121,420                         | 121,258                         | 162   |
| Copier Maintenance Fees         | 90,000                          | 80,640                          | 9,360   |
| Communication Equipment         | 182,404                         | 180,607                         | 1,797   |
| Supplies and Software Licensing | 26,800                          | 11,746                          | 15,054  |
| Equipment                       | 163,000                         | 208,613                         | (45,613)  |
| Postage                         | 73,000                          | 57,555                          | 15,445  |
| Energy                          | 1,909,000                       | 1,834,279                       | 74,721  |
| Miscellaneous                   | 55,000                          | 64,930                          | (9,930)   |
| <b>Sub-Total Expenditures</b>   | <u>3,144,514</u>                | <u>3,031,400</u>                | <u>113,114</u>  |
| Depreciation                    | 186,600                         | 214,260                         | (27,660)  |
| Equipment Capitalized           | (163,000)                       | (153,861)                       | (9,139)   |
| <b>Total Expenditures</b>       | <u>3,168,114</u>                | <u>3,091,798</u>                | <u>76,316</u>   |
| Net Income (Loss)               | 81,436                          | 163,931                         | (82,495)  |
| Retained Earnings, July 1       | <u>2,389,474</u>                | <u>2,389,474</u>                | <u>-</u>  |
| Retained Earnings, June 30      | <u>\$ 2,470,910</u>             | <u>\$ 2,553,405</u>             | <u>\$ (82,495)</u>  |

**Town of Mansfield  
Cemetery Fund  
Balance Sheet  
June 30, 2014**  
(with comparative totals for June 30, 2013)

|   | <u>2014</u>              | <u>2013</u>              |
|---|--------------------------|--------------------------|
| <b>Assets</b>                                 |                          |                          |
| Cash and Cash Equivalents                     | \$ (169,842)             | \$ (129,231)             |
| Investments                                   | <u>433,155</u>           | <u>403,977</u>           |
| <b>Total Assets</b>                           | <u><u>263,313</u></u>    | <u><u>274,746</u></u>    |
| <br><b>Liabilities and Fund Balance</b>       |                          |                          |
| <b>Liabilities</b>                            |                          |                          |
| Accounts Payable                              | <u>2,800</u>             | <u>1,385</u>             |
| <br><b>Total Liabilities</b>                  | <u><u>2,800</u></u>      | <u><u>1,385</u></u>      |
| <br><b>Fund Balance</b>                       |                          |                          |
| Reserve for Perpetual Care                    | 250,000                  | 250,000                  |
| Reserve for Non-Expendable Trust              | 1,200                    | 1,200                    |
| Unreserved                                    | <u>9,313</u>             | <u>22,161</u>            |
| <br><b>Total Fund Balance</b>                 | <u><u>260,513</u></u>    | <u><u>273,361</u></u>    |
| <br><b>Total Liabilities and Fund Balance</b> | <u><u>\$ 263,313</u></u> | <u><u>\$ 274,746</u></u> |

**Town of Mansfield  
Cemetery Fund  
Comparative Statement of Revenues, Expenditures  
and Changes in Fund Balance  
June 30, 2014  
(with comparative totals for June 30, 2013)**

|  | <u>Budget<br/>2013/14</u> | <u>2014</u>       | <u>2013</u>       |
|--|---------------------------|-------------------|-------------------|
| <b>Revenues</b>                        |                           |                   |                   |
| Investment Income                      | \$ 15,000                 | \$ 13,049         | \$ (2,478)        |
| Unrealized Gain/Loss on Investments    | 14,000                    | 17,687            | -                 |
| Sale of Plots                          | 2,400                     | 2,400             | 1,200             |
| <b>Total Revenues</b>                  | <u>31,400</u>             | <u>33,136</u>     | <u>(1,278)</u>    |
| <b>Expenditures</b>                    |                           |                   |                   |
| Salaries                               | 6,200                     | 5,282             | 4,728             |
| Cemetery Maintenance                   | 20,000                    | 23,457            | 17,270            |
| Mowing Service                         | 16,000                    | 17,245            | 10,625            |
| <b>Total Expenditures</b>              | <u>42,200</u>             | <u>45,983</u>     | <u>32,623</u>     |
| <b>Excess (Deficiency) of Revenues</b> | (10,800)                  | (12,848)          | (33,901)          |
| <b>Fund Balance, July 1</b>            | <u>307,261</u>            | <u>273,361</u>    | <u>307,261</u>    |
| <b>Fund Balance, June 30</b>           | <u>\$ 296,461</u>         | <u>\$ 260,513</u> | <u>\$ 273,360</u> |

**Town of Mansfield  
Investment Pool  
June 30, 2014**

|                               | <u>Market<br/>Value<br/>June 30, 2013</u> | <u>Market<br/>Value<br/>Sep 30, 2013</u> | <u>Market<br/>Value<br/>Dec 31, 2013</u> | <u>Market<br/>Value<br/>Mar 31, 2014</u> | <u>Market<br/>Value<br/>June 30, 2014</u> | <u>Fiscal 13/14<br/>Change<br/>In Value</u> |
|-------------------------------|---|--|--|--|---|---|
| <b>Stock Funds</b>            |   |  |  |  |   |   |
| Fidelity Investments          |   |  |  |  |   |   |
| Select Utilities Growth       | \$ 60,521.86                              | \$ 62,675.08                             | \$ 65,972.68                             | \$ 72,737.33                             | \$ 79,071.42                              | \$ 18,549.56                                |
| <b>Total Stock Funds</b>      | <u>60,521.86</u>                          | <u>62,675.08</u>                         | <u>65,972.68</u>                         | <u>72,737.33</u>                         | <u>79,071.42</u>                          | <u>18,549.56</u>                            |
| <b>Bond Funds</b>             |   |  |  |  |   |   |
| Wells Fargo Advantage         |   |  |  |  |   |   |
| Wells Fargo Income Plus - Inv | 69,124.56                                 | 69,653.02                                | 69,883.65                                | 71,460.32                                | 73,171.26                                 | 4,046.70                                    |
| T. Rowe Price                 |   |  |  |  |   |   |
| U.S. Treasury Long            | 79,259.81                                 | 77,384.32                                | 74,720.23                                | 80,144.76                                | 83,591.61                                 | 4,331.80                                    |
| People's Securities           |   |  |  |  |   |   |
| U.S. Treasury Ntoes           | 66,969.89                                 | 66,978.44                                | 66,987.92                                | 66,995.27                                | 67,003.82                                 | 33.93                                       |
| Vanguard Investments          |   |  |  |  |   |   |
| GNMA Fund                     | 345,115.38                                | 349,372.52                               | 347,368.52                               | 354,507.34                               | 363,042.08                                | 17,926.70                                   |
| <b>Total Bond Funds</b>       | <u>560,469.64</u>                         | <u>563,388.30</u>                        | <u>558,960.32</u>                        | <u>573,107.69</u>                        | <u>586,808.77</u>                         | <u>26,339.13</u>                            |
| <b>Cash</b>                   |   |  |  |  |   |   |
| Bank of America               |   |  |  |  |   |   |
| Money Market Reserves         | 5.80                                      | -  | -  | -  | -   | (5.80)                                      |
| <b>Total Cash</b>             | <u>5.80</u>                               | <u>-</u>                                 | <u>-</u>                                 | <u>-</u>                                 | <u>-</u>                                  | <u>(5.80)</u>                               |
| <b>Total Investments</b>      | <u>\$ 620,997.30</u>                      | <u>\$ 626,063.38</u>                     | <u>\$ 624,933.00</u>                     | <u>\$ 645,845.02</u>                     | <u>\$ 665,880.19</u>                      | <u>\$ 44,882.89</u>                         |

**Town of Mansfield  
Investment Pool  
June 30, 2014**

|                                  | <b>Equity<br/>Percentage</b> | <b>Equity<br/>In Investments</b> |
|----------------------------------|------------------------------|----------------------------------|
| Cemetery Fund                    | 65.050%                      | 433,155.06                       |
| School Non-Expendable Trust Fund | 0.092%                       | 612.61                           |
| Compensated Absences Fund        | 34.858%                      | 232,112.52                       |
| <b>Total Equity by Fund</b>      | <b>100.000%</b>              | <b>665,880.19</b>                |

| <b>Investments</b>                              | <b>Market<br/>Value</b> |
|---|-------------------------|
| <b>Stock Funds:</b>                             |                         |
| Fidelity - Select Utilities Growth              | 79,071.42               |
| Sub-Total Stock Funds                           | 79,071.42               |
| <b>Bond Funds:</b>                              |                         |
| Wells Fargo Advantage -Income Plus              | 73,171.26               |
| T. Rowe Price - U. S. Treasury Long-Term        | 83,591.61               |
| People's Securities, Inc. - U.S. Treasury Notes | 67,003.82               |
| Vanguard - GNMA Fund                            | 363,042.08              |
| Sub-Total Bond Funds                            | 586,808.77              |
| Total Investments                               | 665,880.19              |

| <b>Allocation</b>        | <b>Amount</b>     | <b>Percentage</b> |
|--------------------------|-------------------|-------------------|
| Stocks                   | 79,071.42         | 11.87%            |
| Bonds                    | 586,808.77        | 88.13%            |
| <b>Total Investments</b> | <b>665,880.19</b> | <b>100.00%</b>    |

**Eastern Highlands Health District  
General Fund  
Balance Sheet  
June 30, 2014**  
(with comparative totals for June 30, 2013)

|                                     | <u>2014</u>       | <u>2013</u>       |
|-------------------------------------|-------------------|-------------------|
| <b>Assets</b>                       |                   |                   |
| Cash and Cash Equivalents           | \$ 253,925        | \$ 361,677        |
| Total Assets                        | <u>253,925</u>    | <u>361,677</u>    |
| <b>Liabilities and Fund Balance</b> |                   |                   |
| <b>Liabilities</b>                  |                   |                   |
| Accounts Payable                    | <u>6,774</u>      | <u>6,426</u>      |
| Total Liabilities                   | <u>6,774</u>      | <u>6,426</u>      |
| Fund Balance                        | <u>247,151</u>    | <u>355,251</u>    |
| Total Liabilities and Fund Balance  | <u>\$ 253,925</u> | <u>\$ 361,677</u> |

**Eastern Highlands Health District**  
**General Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**June 30, 2014**  
(with comparative totals for June 30, 2013)

|  | <u>Adopted<br/>Budget<br/>2013/14</u> | <u>Amended<br/>Budget<br/>2013/14</u> | <u>2014</u>       | <u>Percent of<br/>Adopted<br/>Budget</u> | <u>2013</u>       |
|--|---------------------------------------|---------------------------------------|-------------------|--|-------------------|
| <b>Revenues</b>                          |                                       |                                       |                   |  |                   |
| Member Town Contributions                | \$ 377,560                            | \$ 377,560                            | \$ 377,577        | 100.0%                                   | \$ 371,615        |
| State Grants                             | 151,850                               | 151,850                               | 151,852           | 100.0%                                   | 152,436           |
| Septic Permits                           | 30,500                                | 30,500                                | 31,845            | 104.4%                                   | 28,455            |
| Well Permits                             | 14,000                                | 14,000                                | 13,600            | 97.1%                                    | 12,505            |
| Soil Testing Service                     | 25,500                                | 25,500                                | 32,380            | 127.0%                                   | 33,590            |
| Food Protection Service                  | 55,000                                | 55,000                                | 60,871            | 110.7%                                   | 59,701            |
| B100a Reviews                            | 23,000                                | 23,000                                | 26,005            | 113.1%                                   | 24,790            |
| Septic Plan Reviews                      | 25,200                                | 25,200                                | 26,060            | 103.4%                                   | 26,210            |
| Other Health Services                    | 5,700                                 | 5,700                                 | (1,963)           | -34.4%                                   | 16,357            |
| Appropriation of Fund Balance            | 16,910                                | 16,910                                | -                 | 0.0%                                     | -                 |
| <b>Total Revenues</b>                    | <u>725,220</u>                        | <u>725,220</u>                        | <u>718,227</u>    | <u>99.0%</u>                             | <u>725,659</u>    |
| <b>Expenditures</b>                      |                                       |                                       |                   |  |                   |
| Salaries & Wages                         | 562,150                               | 562,150                               | 543,499           | 96.7%                                    | 547,024           |
| Grant Deductions                         | (96,050)                              | (96,050)                              | (103,022)         | 107.3%                                   | (110,808)         |
| Benefits                                 | 167,620                               | 167,620                               | 168,821           | 100.7%                                   | 160,352           |
| Miscellaneous Benefits                   | 6,550                                 | 6,550                                 | 4,672             | 71.3%                                    | 4,767             |
| Insurance                                | 15,800                                | 15,800                                | 13,826            | 87.5%                                    | 15,338            |
| Professional & Technical Services        | 16,200                                | 16,200                                | 12,242            | 75.6%                                    | 13,818            |
| Other Purchased Services                 | 41,500                                | 41,500                                | 36,624            | 88.3%                                    | 35,383            |
| Other Supplies                           | 8,000                                 | 8,000                                 | 6,533             | 81.7%                                    | 6,186             |
| Equipment - Minor                        | 1,450                                 | 1,450                                 | 1,132             | 78.1%                                    | 947               |
| <b>Total Expenditures</b>                | <u>723,220</u>                        | <u>723,220</u>                        | <u>684,327</u>    | <u>94.6%</u>                             | <u>673,007</u>    |
| <b>Operating Transfers</b>               |                                       |                                       |                   |  |                   |
| Transfer to CNR Fund                     | 2,000                                 | 2,000                                 | 142,000           | 7100.0%                                  | 82,000            |
| <b>Total Exp &amp; Oper Trans</b>        | <u>725,220</u>                        | <u>725,220</u>                        | <u>826,327</u>    | <u>113.9%</u>                            | <u>755,007</u>    |
| Excess (Deficiency) of Revenues          | -                                     | -                                     | (108,100)         |  | (29,348)          |
| Fund Balance, July 1                     | 355,251                               | 355,251                               | 355,251           |  | 384,599           |
| Fund Balance plus Cont. Capital, June 30 | <u>\$ 355,251</u>                     | <u>\$ 355,251</u>                     | <u>\$ 247,151</u> |  | <u>\$ 355,251</u> |

**Eastern Highlands Health District**  
**Capital Non-Recurring Fund**  
**Balance Sheet**  
**June 30, 2014**  
(with comparative totals for June 30, 2013)

|                                     | <u>2014</u>       | <u>2013</u>       |
|-------------------------------------|-------------------|-------------------|
| <b>Assets</b>                       |                   |                   |
| Cash and Cash Equivalents           | \$ <u>251,416</u> | \$ <u>141,177</u> |
| Total Assets                        | <u>251,416</u>    | <u>141,177</u>    |
| <b>Liabilities and Fund Balance</b> |                   |                   |
| <b>Liabilities</b>                  |                   |                   |
| Accounts Payable                    | <u>-</u>          | <u>-</u>          |
| Total Liabilities                   | <u>-</u>          | <u>-</u>          |
| Fund Balance                        | <u>251,416</u>    | <u>141,177</u>    |
| Total Liabilities and Fund Balance  | <u>\$ 251,416</u> | <u>\$ 141,177</u> |

**Eastern Highlands Health District**  
**Capital Non-Recurring Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**June 30, 2014**  
(with comparative totals for June 30, 2013)

|  | <u>2014</u>       | <u>2013</u>       |
|--|-------------------|-------------------|
| <b>Revenues</b>                          |                   |                   |
| State Grants                             | \$ 150,752        | \$ 82,000         |
| Total Revenues                           | <u>150,752</u>    | <u>82,000</u>     |
| <b>Operating Transfers</b>               |                   |                   |
| General Fund                             | <u>-</u>          | <u>-</u>          |
| Total Operating Transfers                | <u>-</u>          | <u>-</u>          |
| Total Rev & Oper Trans                   | <u>150,752</u>    | <u>82,000</u>     |
| <b>Expenditures</b>                      |                   |                   |
| Professional & Technical Services        | 14,000            | 2,780             |
| Vehicles                                 | 26,593            | (2,925)           |
| Office Equipment                         | <u>(80)</u>       | <u>1,000</u>      |
| Total Expenditures                       | <u>40,513</u>     | <u>855</u>        |
| Excess (Deficiency) of Revenues          | 110,239           | 81,145            |
| Fund Balance, July 1                     | <u>141,177</u>    | <u>60,032</u>     |
| Fund Balance plus Cont. Capital, June 30 | <u>\$ 251,416</u> | <u>\$ 141,177</u> |

**Mansfield Downtown Partnership**  
**Statement of Financial Position**  
**June 30, 2014**  
(with comparative totals for June 30, 2013)

|   | <b>2014</b>       | <b>2013</b>       |
|---|-------------------|-------------------|
| <b>Assets</b>                             |                   |                   |
| Cash & Cash Equivalents                   | \$ 226,079        | \$ 294,548        |
| Accounts Receivable                       | -                 | 900               |
| <b>Total Assets</b>                       | <b>226,079</b>    | <b>295,448</b>    |
| <b>Liabilities</b>                        |                   |                   |
| Accounts Payable                          | 2,667             | 4,845             |
| <b>Total Liabilities</b>                  | <b>2,667</b>      | <b>4,845</b>      |
| <b>Fund Balance</b>                       |                   |                   |
| Contributed Capital                       | 51,440            | 51,440            |
| Unreserved                                | 171,972           | 239,162           |
| <b>Total Fund Balance</b>                 | <b>223,412</b>    | <b>290,603</b>    |
| <b>Total Liabilities and Fund Balance</b> | <b>\$ 226,079</b> | <b>\$ 295,448</b> |

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

|                                     | Actual<br>2008/09 | Actual<br>2009/10 | Actual<br>2010/11 | Actual<br>2011/12 | Actual<br>2012/13 | Amended<br>Budget<br>2013/14 | Preliminary<br>Actual<br>6/30/14 |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------------|----------------------------------|
| <b>Revenues</b>                     |                   |                   |                   |                   |                   |                              |                                  |
| Intergovernmental                   |                   |                   |                   |                   |                   |                              |                                  |
| Mansfield General Fund/CNR          | \$ 125,000        | \$ 125,000        | \$ 125,000        | \$ 125,000        | \$ 125,000        | \$ 125,000                   | \$ 125,000                       |
| Uconn                               | 125,000           | 125,000           | 125,000           | 125,000           | 125,000           | 125,000                      | 125,000                          |
| Mansfield Capital Projects *        | -                 | -                 | -                 | -                 | -                 | -                            | -                                |
| Leyland Share - Relocation          | -                 | -                 | 10,000            | -                 | -                 | -                            | -                                |
| Membership Fees                     | 22,440            | 20,199            | 16,983            | 16,778            | 17,463            | 15,000                       | 19,680                           |
| Local Support                       | -                 | -                 | -                 | -                 | -                 | -                            | -                                |
| State Support                       | -                 | -                 | -                 | -                 | -                 | -                            | -                                |
| Contributions/Other                 | -                 | 240               | -                 | -                 | -                 | -                            | -                                |
| <b>Total Revenues</b>               | <u>272,440</u>    | <u>270,439</u>    | <u>276,983</u>    | <u>266,778</u>    | <u>267,463</u>    | <u>265,000</u>               | <u>269,680</u>                   |
| <b>Operating Expenditures</b>       |                   |                   |                   |                   |                   |                              |                                  |
| Town Square Contribution            | -                 | -                 | -                 | -                 | -                 | -                            | 100,000                          |
| Salaries and Benefits               | 133,679           | 135,713           | 147,126           | 170,810           | 182,066           | 191,880                      | 188,229                          |
| Professional & Technical            | 27,202            | 28,893            | 71,561            | 61,608            | 78,617            | 55,700                       | 23,327                           |
| Office Rental                       | 17,584            | 15,918            | 15,040            | 8,000             | 7,810             | 7,970                        | 9,095                            |
| Insurance                           | 1,713             | 1,724             | 1,715             | 1,747             | 1,545             | 3,100                        | 2,950                            |
| Purchased Services                  | 8,157             | 6,666             | 6,612             | 9,641             | 8,716             | 13,000                       | 9,253                            |
| Supplies & Services                 | 2,783             | 3,257             | 3,000             | 1,276             | 1,380             | 1,900                        | 4,019                            |
| Contingency                         | -                 | -                 | -                 | -                 | -                 | 19,980                       | -                                |
| <b>Total Operating Expenditures</b> | <u>191,118</u>    | <u>192,171</u>    | <u>245,054</u>    | <u>253,082</u>    | <u>280,134</u>    | <u>293,530</u>               | <u>336,871</u>                   |
| <b>Operating Income/(Loss)</b>      | 81,322            | 78,268            | 31,929            | 13,696            | (12,671)          | (28,530)                     | (67,191)                         |
| <b>Fund Balance, July 1</b>         | <u>98,059</u>     | <u>179,381</u>    | <u>257,649</u>    | <u>289,578</u>    | <u>303,274</u>    | <u>290,603</u>               | <u>290,603</u>                   |
| <b>Fund Balance, End of Period</b>  | <u>\$ 179,381</u> | <u>\$ 257,649</u> | <u>\$ 289,578</u> | <u>\$ 303,274</u> | <u>\$ 290,603</u> | <u>\$ 262,073</u>            | <u>\$ 223,412</u>                |
| <b>Contribution Recap</b>           |                   |                   |                   |                   |                   |                              |                                  |
|                                     | Actual<br>2008/09 | Actual<br>2009/10 | Actual<br>2010/11 | Actual<br>2011/12 | Actual<br>2012/13 | Adopted<br>Budget<br>2013/14 | Actual<br>6/30/14                |
| Mansfield                           | \$ 125,000        | \$ 125,000        | \$ 125,000        | \$ 125,000        | \$ 125,000        | \$ 125,000                   | \$ 125,000                       |
| Mansfield Capital Projects          | -                 | -                 | -                 | -                 | -                 | -                            | -                                |
| UCONN                               | 125,000           | 125,000           | 125,000           | 125,000           | 125,000           | 125,000                      | 125,000                          |
| <b>Total Contributions</b>          | <u>\$ 250,000</u>            | <u>\$ 250,000</u>                |

**Town of Mansfield**  
**Downtown Revitalization and Enhancement**  
**Project #84120 through #84134**  
**Estimated Statement of Revenues, Expenditures and**  
**Changes in Fund Balance**  
**Since Inception**

|  | <b>Budget</b>     | <b>Actual</b>     |
|--|-------------------|-------------------|
| Operating Revenues                       |                   |                   |
| Intergovernmental Revenues               |                   |                   |
| USDA Rural Development Grant             | \$ 215,509        | \$ 215,509        |
| DECD STEAP Grants - I, II, III, IV       | 1,700,000         | 1,466,240         |
| Urban Action Grant                       | 2,500,000         | 808,059           |
| DOT Grant # 77-217                       | 1,172,800         | -                 |
| Urban Action Grant/Rell                  | 10,000,000        | 10,000,000        |
| DOT Grant # 77-223                       | 2,250,000         | 1,506,460         |
| Federal Transit Authority (GHTD)         | 490,000           | 248,492           |
| Omnibus Bill (DOT)                       | 552,000           | 467,400           |
| Federal Transit Authority (Bus Facility) | 4,940,000         | 4,098,563         |
| DECD Brownfield Remediation              | 450,000           | -                 |
| Local Support (DECD grant)               | 115,640           | 55,535            |
| Local Share - Bonds                      | 302,000           | 302,000           |
| Leyland Share (FTA Match & Other)        | 2,113,860         | 779,391           |
| EDR Share                                | 1,765,000         | 1,872,276         |
| Reserve                                  | 372,000           | 372,000           |
| Other                                    | -                 | 236,708           |
| <b>Total Operating Revenues</b>          | <b>28,938,809</b> | <b>22,428,633</b> |
| Operating Expenditures                   |                   |                   |
| Downtown Revitalization & Enhancement:   |                   |                   |
| Salaries - Temporary                     | -                 | 33,984            |
| Legal Services                           | 226,847           | 241,677           |
| Legal Services - DECD Contract           | 7,442             | 2,442             |
| Contracted Services                      | 285,884           | 60,079            |
| Architects & Engineers                   | 2,141,943         | 2,037,349         |
| Demolition                               | 930,460           | 949,631           |
| Environmental Remediation                | 70,022            | 79,559            |
| Site Improvements                        | 1,474,800         | 484,646           |
| Construction Costs                       | 21,152,318        | 20,704,690        |
| Construction - Storrs Road               | 2,386,822         | 1,428,741         |
| Construction - Walkway                   | 222,271           | 222,271           |
| Construction - Intermodal Center         | -                 | 1,469,505         |
| Other                                    | 40,000            | 1,500             |
| <b>Total Operating Expenditures</b>      | <b>28,938,809</b> | <b>27,716,074</b> |
| Revenues Over/(Under) Expenditures *     | -                 | (5,287,441)       |
| Fund Balance, July 1                     | -                 | -                 |
| Fund Balance, End of Period              | \$ -              | \$ (5,287,441)    |

\* Due from other agencies (grants)

**Town of Mansfield  
Serial Bonds Summary  
Schools and Town  
Estimated as of June 30, 2014**

|                          | <u>Schools</u>    | <u>Town</u>         | <u>Total</u>       |
|--------------------------|-------------------|---------------------|--------------------|
| Balance at July 1, 2013  | \$ 1,105,000      | \$ 1,880,000        | \$2,985,000        |
| Issued During Period     |                   |                     |                    |
| Retired During Period    | 156,500           | 208,500             | 365,000            |
| Balance at June 30, 2014 | <u>\$ 948,500</u> | <u>\$ 1,671,500</u> | <u>\$2,620,000</u> |

**Changes in Bonds and Notes Outstanding**

|                          | <u>Serial<br/>Bonds</u> | <u>BAN's</u> | <u>Promissory<br/>Note</u> | <u>Total</u>       |
|--------------------------|-------------------------|--------------|----------------------------|--------------------|
| Balance at July 1, 2013  | \$2,985,000             | \$ -         | \$ -                       | \$2,985,000        |
| Debt Issued              |                         |              |                            |                    |
| Debt Retired             | 365,000                 |              |                            | 365,000            |
| Balance at June 30, 2014 | <u>\$2,620,000</u>      | <u>\$ -</u>  | <u>\$ -</u>                | <u>\$2,620,000</u> |

| <u>Description</u>                | <u>Original<br/>Amount</u> | <u>Payment Date</u> |          | <u>Bonds</u>       | <u>BAN's</u> | <u>Total</u>       |
|-----------------------------------|----------------------------|---------------------|----------|--------------------|--------------|--------------------|
|                                   |                            | <u>P &amp; I</u>    | <u>I</u> |                    |              |                    |
| 2004 Town Taxable Gen. Oblig Bond | \$2,590,000                | 6/01                | 12/01    | \$ -               |              | \$ -               |
| 2004 School General Oblig. Bond   | 940,000                    | 6/01                | 12/01    | -                  |              | -                  |
| 2004 Town General Oblig. Bond     | 725,000                    | 6/01                | 12/01    | -                  |              | -                  |
| 2011 Town General Oblig. Bond     | 1,485,000                  | 3/15                | 9/15     | 1,365,250          |              | 1,365,250          |
| 2011 Town Sewer Purpose Bond      | 330,000                    | 3/15                | 9/15     | 306,250            |              | 306,250            |
| 2011 School General Oblig. Bond   | 1,025,000                  | 3/15                | 9/15     | 948,500            |              | 948,500            |
|                                   | <u>\$7,095,000</u>         |                     |          | <u>\$2,620,000</u> | <u>\$ -</u>  | <u>\$2,620,000</u> |

**Town of Mansfield**  
**Estimated Detail of Debt Outstanding**  
**Schools and Town**  
**As of June 30, 2014**

|  | <b>Original<br/>Amount</b> | <b>Estimated<br/>Balance<br/>06/30/14</b> |
|--|----------------------------|---|
| <b>Schools:</b>                                |                            |   |
| Consists of -                                  |                            |   |
| 2004 General Obligation Bonds:                 |                            |   |
| MMS IRC  | \$ 940,000                 | \$ -                                      |
| 2011 General Obligation Bonds:                 |                            |   |
| MMS Heating Conversion                         | 1,025,000                  | 948,500                                   |
|  | 1,965,000                  | 948,500                                   |
| Schools Outstanding Debt                       |                            |   |
| <b>Town:</b>                                   |                            |   |
| Consists of -                                  |                            |   |
| 2004 Taxable General Obligation Bonds:         |                            |   |
| Community Center                               | \$ 2,590,000               | \$ -                                      |
| 2004 General Obligation Bonds:                 |                            |   |
| Library Renovations                            | 725,000                    | -   |
| 2011 General Obligation Bonds:                 |                            |   |
| Community Center Air Conditioning              | 173,620                    | 160,500                                   |
| Hunting Lodge Road Bikeway                     | 105,250                    | 97,250                                    |
| Salt Storage Shed                              | 263,130                    | 243,000                                   |
| Storrs Rd/Flaherty Rd Streetscape Improvements | 302,000                    | 279,000                                   |
| Various Equipment Purchases                    | 93,000                     | 80,500                                    |
| Facility Improvements                          | 40,000                     | 35,000                                    |
| Transportation Facility Improvements           | 130,000                    | 120,500                                   |
| Stone Mill Rd/Laurel Lane Bridge Replacements  | 378,000                    | 349,500                                   |
| 2011 Sewer Purpose Obligation Bonds:           |                            |   |
| Four Corners Sewer & Water Design              | 330,000                    | 306,250                                   |
|  | 5,130,000                  | 1,671,500                                 |
| Town Outstanding Debt                          |                            |   |
| Total Debt Outstanding                         | \$ 7,095,000               | \$ 2,620,000                              |

**Town of Mansfield  
Summary of Investments  
June 30, 2014**

**Capital Projects Fund**

| Institution                            | Principal | Rate of Interest (%) | Date of Purchase | Date of Maturity | Accrued Interest @ 6/30/14 |
|--|-----------|----------------------|------------------|------------------|----------------------------|
| State Treasurer                        | \$ -      | -                    | Various          | Various          | \$ -                       |
| Total Accrued Interest @ 6/30/14       |           |                      |                  |                  | \$ -                       |
| Interest Received 7/1/13 - 6/30/14     |           |                      |                  |                  | -                          |
| Total Interest, Capital Fund @ 6/30/14 |           |                      |                  |                  | <u>\$ -</u>                |

**Health Insurance Fund**

| Institution                                     | Principal    | Rate of Interest | Date of Purchase | Date of Maturity | Accrued Interest @ 6/30/14 |
|---|--------------|------------------|------------------|------------------|----------------------------|
| MBIA - Class                                    | \$ 253,720   | 0.020            | Various          | Various          | \$ -                       |
| State Treasurer                                 | \$ 3,143,379 | 0.150            | Various          | Various          | \$ -                       |
| Total Accrued Interest @ 6/30/14                |              |                  |                  |                  | \$ -                       |
| Interest Received 7/1/13 - 6/30/14              |              |                  |                  |                  | 4,464                      |
| Total Interest, Health Insurance Fund @ 6/30/14 |              |                  |                  |                  | <u>\$ 4,464</u>            |

**All Other Funds**

| Institution                           | Principal    | Rate of Interest | Date of Purchase | Date of Maturity | Accrued Interest @ 6/30/14 |
|---------------------------------------|--------------|------------------|------------------|------------------|----------------------------|
| State Treasurer                       | \$ 9,893,416 | 0.150            | Various          | Various          | \$ -                       |
| Total Accrued Interest @ 6/30/14      |              |                  |                  |                  | \$ -                       |
| Interest Received 7/1/13 - 6/30/14    |              |                  |                  |                  | 18,163                     |
| Total Interest, General Fund, 6/30/14 |              |                  |                  |                  | <u>\$ 18,163</u>           |

Town of Mansfield  
Memo

DATE: July 1, 2014  
 To: Matt Hart, Town Manager  
 Cherie Trahan, Director of Finance  
 From: Christine Gamache, Collector of Revenue  
 Subject: Amounts and % of Collections for 7/1/13 to 06/30/2014 comparable to 7/1/12 to 06/30/2013 and 7/1/11 to 06/30/2012

|                  | GRAND LIST |             |               | PAID         | % PAID | DELINQUENT |        |
|------------------|------------|-------------|---------------|--------------|--------|------------|--------|
|                  | 2012       | ADJUSTMENTS | ADJUSTED LIST |              |        | BALANCE    | % OPEN |
| RE               | 24,454,815 | (125,414)   | 24,329,401    | (24,083,849) | 99.0%  | 245,552    | 1.0%   |
| STORRS CENTER RE | 391,674    | 78,297      | 469,971       | (464,538)    | 98.8%  | 5,433      | 1.2%   |
| PER              | 1,042,661  | (1,984)     | 1,040,677     | (1,024,661)  | 98.5%  | 16,016     | 1.5%   |
| STORRS CENTER PP | 465        | -           | 465           | (465)        | 100.0% | -          | 0.0%   |
| MV               | 2,060,254  | (35,857)    | 2,024,397     | (1,955,482)  | 96.6%  | 68,914     | 3.4%   |
| DUE              | 27,949,868 | (84,959)    | 27,864,910    | (27,528,995) | 98.8%  | 335,915    | 1.2%   |
| MVS              | 243,555    | (1,445)     | 242,110       | (217,963)    | 90.0%  | 24,147     | 10.0%  |
| TOTAL            | 28,193,423 | (86,404)    | 28,107,019    | (27,746,958) | 98.7%  | 360,061    | 1.3%   |

PRIOR YEARS COLLECTION

July 1, 2013 to June 30, 2014

|                      |                |                             |                |
|----------------------|----------------|-----------------------------|----------------|
| Suspense Collections | 16,131         | Suspense Interest Less Fees | 15,739         |
| Prior Years Taxes    | 330,004        | Interest and Lien Fees      | 198,322        |
|                      | <u>346,135</u> |                             | <u>214,060</u> |

|               | GRAND LIST |             |               | PAID         | % PAID | OPEN BALANCE |       |
|---------------|------------|-------------|---------------|--------------|--------|--------------|-------|
|               | 2011       | ADJUSTMENTS | ADJUSTED LIST |              |        | % OPEN       |       |
| RE            | 23,607,247 | (4,663)     | 23,602,584    | (23,319,701) | 98.8%  | 282,883      | 1.2%  |
| STORRS CENTER | 54,160     | 84,702      | 138,862       | (138,475)    | 99.7%  | 387          | 0.3%  |
| PER           | 907,292    | 5,946       | 913,239       | (890,969)    | 97.6%  | 22,270       | 2.4%  |
| MV            | 1,995,020  | (33,641)    | 1,961,379     | (1,867,640)  | 95.2%  | 93,740       | 4.8%  |
| DUE           | 26,563,720 | 52,345      | 26,616,065    | (26,216,785) | 98.5%  | 399,279      | 1.5%  |
| MVS           | 253,072    | (3,657)     | 249,415       | (213,385)    | 85.6%  | 36,030       | 14.4% |
| TOTAL         | 26,816,792 | 48,688      | 26,865,480    | (26,430,170) | 98.4%  | 435,310      | 1.6%  |

PRIOR YEARS COLLECTION

July 1, 2012 to June 30, 2013

|                      |                |                             |                |
|----------------------|----------------|-----------------------------|----------------|
| Suspense Collections | 16,378         | Suspense Interest Less Fees | 15,344         |
| Prior Years Taxes    | 244,298        | Interest and Lien Fees      | 173,174        |
|                      | <u>260,676</u> |                             | <u>188,518</u> |

|               | GRAND LIST |             |               | PAID         | % PAID | OPEN BALANCE |       |
|---------------|------------|-------------|---------------|--------------|--------|--------------|-------|
|               | 2010       | ADJUSTMENTS | ADJUSTED LIST |              |        | % OPEN       |       |
| RE            | 23,202,933 | (129,774)   | 23,073,159    | (22,818,462) | 98.9%  | 254,697      | 1.1%  |
| STORRS CENTER | 27,995     | 26,037      | 54,032        | (52,131)     | 96.5%  | 1,901        | 3.5%  |
| PER           | 887,978    | (1,447)     | 886,531       | (856,505)    | 96.6%  | 30,026       | 3.4%  |
| MV            | 1,866,225  | (51,248)    | 1,814,977     | (1,721,486)  | 94.8%  | 93,491       | 5.2%  |
| DUE           | 25,985,132 | (156,433)   | 25,828,699    | (25,448,585) | 98.5%  | 380,115      | 1.5%  |
| MVS           | 211,218    | (4,216)     | 207,002       | (176,254)    | 85.1%  | 30,748       | 14.9% |
| TOTAL         | 26,196,350 | (160,649)   | 26,035,701    | (25,624,839) | 98.4%  | 410,862      | 1.6%  |

PRIOR YEARS COLLECTION

July 1, 2011 to June 30, 2012

|                      |                |                        |                |
|----------------------|----------------|------------------------|----------------|
| Suspense Collections | 12,455         | Suspense Interest      | 9,265          |
| Prior Years Taxes    | 104,326        | Interest and Lien Fees | 120,297        |
|                      | <u>116,781</u> |                        | <u>129,561</u> |

**Town of Mansfield  
Capital Projects - Open Space  
June 30, 2014**

|                                       | Acreage       | Total<br>Budget     | Expended<br>Thru<br>6/30/2013 | Current<br>Year<br>Expenditures | Estimated<br>Unexpended<br>Balance | Anticipated<br>Grants |
|---------------------------------------|---------------|---------------------|-------------------------------|---------------------------------|------------------------------------|-----------------------|
| Expenditures Prior to 92/93           | -             | \$ 4,409,389        | \$ 130,794                    | -                               | -                                  | -                     |
| <b>UNALLOCATED COSTS:</b>             |               |                     |                               |                                 |                                    |                       |
| Appraisal Fees - Various              | -             | -                   | 17,766                        | 24,400                          | -                                  | -                     |
| Financial & Legal Fees                | -             | -                   | 24,134                        | -                               | -                                  | -                     |
| Survey, Inspections & Miscellaneous   | -             | -                   | 9,402                         | -                               | -                                  | -                     |
| Outdoor Maintenance                   | -             | -                   | 13,952                        | -                               | -                                  | -                     |
| Major Additions - Improvements        | -             | -                   | 3,000                         | -                               | -                                  | -                     |
| Forest Stewardship-50' Cliff Preserve | -             | -                   | 3,852                         | -                               | -                                  | -                     |
| Parks Coordinator                     | -             | -                   | 103,604                       | -                               | -                                  | -                     |
| <b>PROPERTY PURCHASES:</b>            |               |                     |                               |                                 |                                    |                       |
| Bassetts Bridge Rd Lots 1,2,3         | 8.23          | -                   | 128,439                       | -                               | -                                  | -                     |
| Baxter Property                       | 25.80         | -                   | 163,330                       | -                               | -                                  | -                     |
| Bodwell Property                      | 6.50          | -                   | 42,703                        | -                               | -                                  | -                     |
| Boettiger, Orr, Parish Property       | 106.00        | -                   | 101,579                       | -                               | -                                  | -                     |
| Dorwart Property                      | 61.00         | -                   | 342,482                       | -                               | -                                  | -                     |
| Dunnack Property                      | 32.00         | -                   | 35,161                        | -                               | -                                  | -                     |
| Eaton Property                        | 8.60          | -                   | 162,236                       | -                               | -                                  | -                     |
| Ferguson Property                     | 1.19          | -                   | 31,492                        | -                               | -                                  | -                     |
| Fesik Property                        | 7.40          | -                   | 7,636                         | -                               | -                                  | -                     |
| Hatch/Skinner Property                | 35.33         | -                   | 291,780                       | -                               | -                                  | -                     |
| Holinko Property                      | 18.60         | -                   | 62,576                        | -                               | -                                  | -                     |
| Larkin Property                       | 11.70         | -                   | 24,202                        | -                               | -                                  | -                     |
| Laugardia Property - Dodd Rd.         | -             | -                   | 5,700                         | -                               | -                                  | -                     |
| Lion's Club Park                      | -             | -                   | 81,871                        | -                               | -                                  | -                     |
| Malek Property                        | -             | -                   | 25,500                        | -                               | -                                  | -                     |
| Marshall Property                     | 17.00         | -                   | 17,172                        | -                               | -                                  | -                     |
| McGregor Property                     | 2.10          | -                   | 8,804                         | -                               | -                                  | -                     |
| McShea Property                       | -             | -                   | 1,500                         | -                               | -                                  | -                     |
| * Merrow Meadow Park Develop.         | 15.00         | -                   | -                             | -                               | -                                  | -                     |
| Morneau Property                      | -             | -                   | 4,310                         | -                               | -                                  | -                     |
| Moss Property                         | 134.50        | -                   | 100,000                       | -                               | -                                  | -                     |
| Mulberry Road (Joshua's Trust)        | 5.90          | -                   | 12,500                        | -                               | -                                  | -                     |
| Mullane Property (Joshua's Trust)     | 17.00         | -                   | 10,000                        | -                               | -                                  | -                     |
| Olsen Property                        | 59.75         | -                   | 104,133                       | -                               | -                                  | -                     |
| Ossen - Birchwood Heights Property    | -             | -                   | 500                           | -                               | -                                  | -                     |
| Porter Property                       | 6.70          | -                   | 135,466                       | -                               | -                                  | -                     |
| Reed Property                         | 23.70         | -                   | 69,527                        | -                               | -                                  | -                     |
| Rich Property                         | 102.00        | -                   | 283,322                       | -                               | -                                  | -                     |
| Sibley Property                       | 50.57         | -                   | 90,734                        | -                               | -                                  | -                     |
| Swanson Property (Browns Rd)          | 29.00         | -                   | 64,423                        | -                               | -                                  | -                     |
| Thompson/Swaney Prop. (Bone Mill)     | -             | -                   | 1,500                         | -                               | -                                  | -                     |
| Torrey Property                       | 29.50         | -                   | 91,792                        | -                               | -                                  | -                     |
| Vernon Property                       | 3.00          | -                   | 31,732                        | -                               | -                                  | -                     |
| Estate of Vernon - Property           | 68.41         | -                   | 257,996                       | -                               | -                                  | -                     |
| Warren Property                       | 6.80          | -                   | 24,638                        | -                               | -                                  | -                     |
| Watts Property                        | 23.50         | -                   | 92,456                        | -                               | -                                  | -                     |
|                                       | <u>916.78</u> | <u>\$ 4,409,389</u> | <u>\$ 3,215,696</u>           | <u>\$ 24,400</u>                | <u>\$ 1,169,293</u>                | <u>\$ -</u>           |

| Project Name                                   |                    | Breakdown of Expenditures of Prior to 92/93 |                  |
|--|--------------------|---|------------------|
| 85105 - Local Funds 90/91 - 03/04              | \$1,902,855        | White Cedar Swamp - Purchase                | \$50,000         |
| 85105 - Local Support June 15, 2001            | 5,000              | Appraisal Fees                              | 250              |
| 85105 - State Support - Rich Property          | 60,000             | Financial Fees                              | 5,457            |
| 85105 - State Support - Hatch/Skinner Property | 126,000            | Miscellaneous Costs                         | 605              |
| 85105 - State Support - Olsen Property         | 50,000             | Unidentifiable (Prior 89/90)                | 74,478           |
| 85105 - State Support - Vernon Property        | 113,000            |   |                  |
| 85105 - State Support - Dorwart Property       | 112,534            |   | <u>\$130,790</u> |
| 85114 - Bonded Funds                           | 1,000,000          |   |                  |
| 85107 - Authorized Bonds 2010/11               | 1,040,000          |   |                  |
|  | <u>\$4,409,389</u> |   |                  |

\*The Merrow Meadow Park property was donated to us. Funds were expended to improve the property, supported partially by a State grant in the amount of \$63,600.

MAINTENANCE PROJECTS - CAPITAL 86260

|           |  |   |         |         |         |         |
|-----------|--|---|---------|---------|---------|---------|
| 6/30/2013 | 12/13 Ending Balance   |   |         |         |         | (2,562) |
| 7/1/2013  | 13/14 Appropriation: \$35,000  |   |         |         |         | 32,438  |
| 20        | Woodland Building & Renovations<br>Tile - MCC                          | Completed                                 | 7,693   | -       | 7,693   | 24,745  |
| 21        | Bell/Simons Companies<br>Compressor - Library                          | Completed                                 | 1,508   | -       | 1,508   | 23,237  |
| 22        | Woodland Building & Renovations<br>Family Changing Room Shower-MCC     | Completed                                 | 3,925   | -       | 3,925   | 19,312  |
| 23        | Mansfield Supply<br>Senior Center A/C                                  | Completed                                 | 238     |         | 238     | 19,073  |
| 24        | SB Church<br>Vinton well repairs                                       | Cancel<br>prior year<br>encumbrance       |         | (2,000) | (2,000) | 21,073  |
| 25        | Willimantic Winnelson<br>Plumbing/Electrical supplies<br>MCC Generator | Cancel<br>prior year<br>encumbrance       |         | (2,500) | (2,500) | 23,573  |
| 26        | Overhead Door<br>Repairs/Installation PW & Maint.Shop<br>Doors         | Cancel<br>prior year<br>encumbrance       |         | (235)   | (235)   | 23,808  |
| 27        | Laroche Builders<br>Gutters/Downspouts - Library                       | Completed                                 | 6,201   |         | 6,201   | 17,607  |
| 28        | Professional Lock<br>Security Locks for all schools                    | Reclassify<br>to School<br>Security Grant | (9,831) |         |         | 27,438  |
| 29        | Andert's Carpet Service<br>Library                                     | Cancel<br>prior year<br>encumbrance       |         | (6,011) | (6,011) | 33,449  |
| 30        | Specialty Shop<br>Cabinets and countertops<br>Senior Center            |   |         | 6,200   | 6,200   | 27,249  |
| 31        | Northeast Painters<br>Painting dinning room<br>Senior Center           | Completed                                 | 1,910   |         | 1,910   | 25,339  |
| 32        | Sherwin Williams<br>Paint for Senior Center                            | Completed                                 | 504     |         | 504     | 24,835  |
| 33        | Bell/Simons Companies<br>A/C - Library                                 | Completed                                 | 2,266   |         | 2,266   | 22,569  |
| 34        | Grainite City<br>Community Center - Lights                             | Completed                                 | 354     | -       | 354     | 22,215  |
| 35        | O.L. Willard<br>Senior Center - Painting Supplies                      | Completed                                 | 105     |         | 105     | 22,110  |
| 36        | Home Depot<br>Senior Center - Painting Supplies                        | Completed                                 | 28      |         | 28      | 22,082  |
| 37        | Mansfield Supply<br>Senior Center - Painting Supplies                  | Completed                                 | 85      |         | 85      | 21,998  |
|           |  |   |         |         | -       | 21,998  |

Town of Mansfield  
Revenue Summary by Source  
June 30, 2014

| Account and Description                        | Appropriation       | Approp Adj | Debit Amounts  | Credit Amounts    | Ending Balance | %Recd         | Activity          |
|--|---------------------|------------|----------------|-------------------|----------------|---------------|-------------------|
| 40101 Current Year Levy                        | \$ (26,929,834)     | \$ -       | \$ 544,869     | \$ 27,608,861     | \$ 134,158     | 100.50        | \$ 27,063,992     |
| 40102 Prior Year Levy                          | (175,000)           | -          | 28,213         | 357,953           | 154,740        | 188.42        | 329,740           |
| 40103 Interest & Lien Fees                     | (135,000)           | -          | 16,272         | 199,961           | 48,689         | 136.07        | 183,689           |
| 40104 Motor Vehicle Supplement                 | (165,000)           | -          | 2,828          | 220,794           | 52,966         | 132.10        | 217,966           |
| 40105 Susp. Coll. Taxes - Trnsc.               | (6,000)             | -          | 193            | 16,324            | 10,131         | 268.85        | 16,131            |
| 40106 Susp. Coll. Int. - Trnsc.                | (4,000)             | -          | 6              | 15,744            | 11,739         | 393.46        | 15,739            |
| 40109 Collection Fees                          | -                   | -          | 402            | 1,276             | 875            | 0.00          | 875               |
| 40110 Current Yr Levy - Storrs Ctr             | (741,400)           | -          | -              | 786,003           | 44,603         | 106.02        | 786,003           |
| 40111 Current Yr Levy - Storrs Ctr - Abatement | 321,000             | -          | 321,000        | -                 | -              | 100.00        | (321,000)         |
| <b>Total Taxes and Related Items</b>           | <b>(27,835,234)</b> | <b>-</b>   | <b>913,783</b> | <b>29,206,917</b> | <b>457,900</b> | <b>101.65</b> | <b>28,293,134</b> |
| 40201 Misc Licenses & Permits                  | (2,440)             | -          | 15             | 3,832             | 1,377          | 156.43        | 3,817             |
| 40202 Sport Licenses                           | (300)               | -          | 634            | 304               | (630)          | -110.00       | (330)             |
| 40203 Dog Licenses                             | (8,000)             | -          | (584)          | 3,678             | (3,737)        | 53.28         | 4,263             |
| 40204 Conveyance Tax                           | (150,000)           | -          | 556            | 190,520           | 39,964         | 126.64        | 189,964           |
| 40210 Subdivision Permits                      | (2,000)             | -          | -              | 2,000             | -              | 100.00        | 2,000             |
| 40211 Zoning/Special Permits                   | (18,000)            | -          | -              | 15,202            | (2,799)        | 84.45         | 15,202            |
| 40212 Zba Applications                         | (2,000)             | -          | -              | 3,200             | 1,200          | 160.00        | 3,200             |
| 40214 Iwa Permits                              | (2,750)             | -          | -              | 1,560             | (1,190)        | 56.73         | 1,560             |
| 40224 Road Permits                             | (550)               | -          | -              | 1,000             | 450            | 181.82        | 1,000             |
| 40230 Building Permits                         | (170,000)           | -          | 8,605          | 204,158           | 25,553         | 115.03        | 195,553           |
| 40231 Adm Cost Reimb-permits                   | (150)               | -          | -              | 236               | 86             | 157.33        | 236               |
| 40232 Housing Code Permits                     | (86,000)            | -          | 335            | 86,120            | (215)          | 99.75         | 85,785            |
| 40233 Housing Code Penalties                   | (1,100)             | -          | -              | 100               | (1,000)        | 9.09          | 100               |
| 40234 Landlord Registrations                   | (1,300)             | -          | 50             | 2,490             | 1,140          | 187.69        | 2,440             |
| <b>Total Licenses and Permits</b>              | <b>(444,590)</b>    | <b>-</b>   | <b>9,610</b>   | <b>514,399</b>    | <b>60,199</b>  | <b>113.54</b> | <b>504,789</b>    |
| 40369 FEMA Grant                               | -                   | -          | 50,321         | 50,321            | -              | 0.00          | -                 |
| <b>Total Federal Support - Education</b>       | <b>-</b>            | <b>-</b>   | <b>50,321</b>  | <b>50,321</b>     | <b>-</b>       | <b>0.00</b>   | <b>-</b>          |
| 40352 Payment In Lieu Of Taxes                 | -                   | -          | -              | 4,449             | 4,449          | 0.00          | 4,449             |
| 40357 Social Serv Block Grant                  | (3,470)             | -          | -              | 3,505             | 35             | 101.01        | 3,505             |
| <b>Total Fed. Support Gov</b>                  | <b>(3,470)</b>      | <b>-</b>   | <b>-</b>       | <b>7,954</b>      | <b>4,484</b>   | <b>229.22</b> | <b>7,954</b>      |
| 40401 Education Assistance                     | (10,168,360)        | -          | -              | 10,158,428        | (9,932)        | 99.90         | 10,158,428        |
| 40402 School Transportation                    | (105,730)           | -          | -              | 124,540           | 18,810         | 117.79        | 124,540           |

Town of Mansfield  
Revenue Summary by Source  
June 30, 2014

| Account and Description              | Appropriation       | Approp Adj       | Debit Amounts  | Credit Amounts    | Ending Balance | %Recd         | Activity          |
|--------------------------------------|---------------------|------------------|----------------|-------------------|----------------|---------------|-------------------|
| <b>Total State Support Education</b> | <b>(10,274,090)</b> | <b>-</b>         | <b>-</b>       | <b>10,282,968</b> | <b>8,878</b>   | <b>100.09</b> | <b>10,282,968</b> |
| 40451 Pilot - State Property         | (6,601,680)         | -                | -              | 6,784,862         | 183,182        | 102.78        | 6,784,862         |
| 40454 Circuit Crt-parking Fines      | (500)               | -                | 700            | 1,770             | 570            | 214.00        | 1,070             |
| 40455 Circuit Breaker                | (53,360)            | -                | -              | 43,610            | (9,750)        | 81.73         | 43,610            |
| 40456 Tax Relief For Elderly         | (2,000)             | -                | 43,610         | 45,610            | -              | 100.00        | 2,000             |
| 40457 Library - Connecticut/ill      | (13,790)            | -                | 1,235          | 14,250            | (775)          | 94.38         | 13,015            |
| 40458 Library - Basic Grant          | (1,230)             | -                | -              | 1,235             | 5              | 100.41        | 1,235             |
| 40460 Boat Reimbursement             | (2,500)             | -                | -              | -                 | (2,500)        | 0.00          | -                 |
| 40462 Disability Exempt Reimb        | (1,200)             | -                | -              | 1,330             | 130            | 110.82        | 1,330             |
| 40465 Emerg Mgmt Performance Grant   | (14,500)            | -                | 51,758         | 52,420            | (13,838)       | 4.57          | 662               |
| 40469 Veterans Reimb                 | (7,930)             | -                | -              | 6,607             | (1,323)        | 83.32         | 6,607             |
| 40470 State Revenue Sharing          | (248,820)           | 248,820          | -              | 281,154           | 281,154        | 0.00          | 281,154           |
| 40485 State Support - Other          | -                   | (598,820)        | -              | 631,979           | 33,159         | 105.54        | 631,979           |
| 40494 Judicial Revenue Distribution  | (9,000)             | -                | -              | 11,268            | 2,268          | 125.20        | 11,268            |
| 40496 Pilot-holinko Estates          | -                   | -                | 8,876          | 19,025            | 10,149         | 0.00          | 10,149            |
| 40551 Pilot - Senior Housing         | -                   | -                | 17,000         | 35,169            | 18,169         | 0.00          | 18,169            |
| <b>Total State Support Gov</b>       | <b>(6,956,510)</b>  | <b>(350,000)</b> | <b>123,179</b> | <b>7,930,291</b>  | <b>500,601</b> | <b>106.85</b> | <b>7,807,111</b>  |
| 40605 Region 19 Financial Serv       | (93,790)            | -                | -              | 93,790            | -              | 100.00        | 93,790            |
| 40606 Health District Services       | (27,000)            | -                | -              | 27,000            | -              | 100.00        | 27,000            |
| 40610 Recording                      | (60,000)            | -                | 259            | 55,577            | (4,682)        | 92.20         | 55,318            |
| 40611 Copies Of Records              | (12,100)            | -                | 103            | 12,793            | 590            | 104.87        | 12,690            |
| 40612 Vital Statistics               | (11,000)            | -                | 20             | 12,353            | 1,333          | 112.12        | 12,333            |
| 40613 Sale Of Maps/regs              | (100)               | -                | -              | 25                | (75)           | 25.00         | 25                |
| 40620 Police Service                 | (96,000)            | -                | 37,333         | 102,823           | (30,509)       | 68.22         | 65,491            |
| 40622 Redemption/Release Fees        | (1,000)             | -                | -              | 1,310             | 310            | 131.00        | 1,310             |
| 40625 Animal Adoption Fees           | (900)               | -                | 74             | 530               | (444)          | 50.67         | 456               |
| 40641 FINES ON OVERDUE BOOKS         | (11,800)            | -                | 30             | 7,677             | (4,153)        | 64.81         | 7,647             |
| 40644 PARKING PLAN REVIEW FEE        | (1,000)             | -                | 35             | 770               | (265)          | 73.50         | 735               |
| 40650 Blue Prints                    | (200)               | -                | -              | 225               | 25             | 112.50        | 225               |
| 40656 Reg Dist 19 Grnds Mntnce       | (12,000)            | -                | -              | 17,100            | 5,100          | 142.50        | 17,100            |
| 40663 Zoning Regulations             | (200)               | -                | -              | 95                | (105)          | 47.50         | 95                |
| 40671 Day Care Grounds Maintenance   | (12,400)            | -                | -              | 12,400            | -              | 100.00        | 12,400            |
| 40674 Charge for Services            | (3,000)             | -                | -              | 1,959             | (1,041)        | 65.30         | 1,959             |
| 40678 Celeron Sq Assoc Bikepath Main | (2,700)             | -                | -              | 2,700             | -              | 100.00        | 2,700             |
| 40684 Cash Overage/Shortage          | -                   | -                | 10             | -                 | (10)           | 0.00          | (10)              |

Town of Mansfield  
Revenue Summary by Source  
June 30, 2014

| Account and Description                  | Appropriation          | Approp Adj          | Debit Amounts       | Credit Amounts       | Ending Balance    | %Recd         | Activity             |
|--|------------------------|---------------------|---------------------|----------------------|-------------------|---------------|----------------------|
| 40699 Fire Safety Code Fees              | (16,000)               | -                   | 4,609               | 18,321               | (2,288)           | 85.70         | 13,712               |
| <b>Total Charge for Services</b>         | <b>(361,190)</b>       | <b>-</b>            | <b>42,472</b>       | <b>367,448</b>       | <b>(36,215)</b>   | <b>89.97</b>  | <b>324,975</b>       |
| 40702 Parking Tickets - Town             | (4,500)                | -                   | 399                 | 6,449                | 1,550             | 134.45        | 6,050                |
| 40705 Town Parking Fines - Storrs Center | -                      | -                   | 18,849              | 21,010               | 2,161             | 0.00          | 2,161                |
| 40710 Building Fines                     | (1,000)                | -                   | -                   | -                    | (1,000)           | 0.00          | -                    |
| 40711 Landlord Registration Penalty      | (90)                   | -                   | -                   | -                    | (90)              | 0.00          | -                    |
| 40713 NUISANCE ORDINANCE                 | (9,000)                | -                   | -                   | 8,835                | (165)             | 98.16         | 8,835                |
| 40715 Ordinance Violation Penalty        | (1,380)                | -                   | 1,126               | 9,722                | 7,216             | 622.91        | 8,596                |
| 40716 Noise Ordinance Violation          | (300)                  | -                   | -                   | 616                  | 316               | 205.33        | 616                  |
| 40717 Possession Alcohol Ordinance       | (30,000)               | -                   | 90                  | 10,095               | (19,995)          | 33.35         | 10,005               |
| 40718 Open Liquor Container Ordin        | (3,000)                | -                   | 180                 | 11,620               | 8,440             | 381.33        | 11,440               |
| <b>Total Fines and Forfeitures</b>       | <b>(49,270)</b>        | <b>-</b>            | <b>20,644</b>       | <b>68,347</b>        | <b>(1,567)</b>    | <b>96.82</b>  | <b>47,703</b>        |
| 40804 Rent - Historical Soc              | (2,000)                | -                   | -                   | 3,300                | 1,300             | 165.00        | 3,300                |
| 40807 Rent - Town Hall                   | (7,580)                | -                   | 100                 | 6,275                | (1,406)           | 81.46         | 6,175                |
| 40808 Rent - Senior Center               | (100)                  | -                   | -                   | -                    | (100)             | 0.00          | -                    |
| 40817 Telecom Services Payment           | (55,000)               | -                   | -                   | 46,243               | (8,757)           | 84.08         | 46,243               |
| 40820 Interest Income                    | (25,000)               | -                   | 3,691               | 21,854               | (6,837)           | 72.65         | 18,163               |
| 40824 Sale Of Supplies                   | (20)                   | -                   | -                   | 30                   | 10                | 150.00        | 30                   |
| 40825 Rent - R19 Maintenance             | (2,790)                | -                   | -                   | 2,790                | -                 | 100.00        | 2,790                |
| 40890 Other                              | (2,500)                | -                   | 6,735               | 16,296               | 7,061             | 382.45        | 9,561                |
| <b>Total Miscellaneous</b>               | <b>(94,990)</b>        | <b>-</b>            | <b>10,526</b>       | <b>96,787</b>        | <b>(8,728)</b>    | <b>90.81</b>  | <b>86,262</b>        |
| 40928 School Cafeteria                   | (2,500)                | -                   | -                   | 2,550                | 50                | 102.00        | 2,550                |
| <b>Total Operating Transfers In</b>      | <b>(2,500)</b>         | <b>-</b>            | <b>-</b>            | <b>2,550</b>         | <b>50</b>         | <b>102.00</b> | <b>2,550</b>         |
| <b>Total 111 General Fund - Town</b>     | <b>\$ (46,021,844)</b> | <b>\$ (350,000)</b> | <b>\$ 1,170,536</b> | <b>\$ 48,527,983</b> | <b>\$ 985,603</b> | <b>102.13</b> | <b>\$ 47,357,447</b> |

Town of Mansfield  
Expenditure Summary by Activity  
June 30, 2014

| Account and Description           | Appropriation    | Approp Adj    | Encumbrances  | Expenditures     | Remaining Balance | % Used      |
|-----------------------------------|------------------|---------------|---------------|------------------|-------------------|-------------|
| <b>General Government</b>         |                  |               |               |                  |                   |             |
| 11100 Legislative                 | \$ 88,150        | \$ -          | \$ -          | \$ 75,863        | \$ 12,287         | 86%         |
| 12100 Municipal Management        | 208,760          | -             | -             | 212,902          | (4,142)           | 102%        |
| 12200 Human Resources             | 140,650          | -             | 5,069         | 145,585          | (10,004)          | 107%        |
| 13100 Town Attorney               | 42,500           | -             | -             | 41,374           | 1,126             | 97%         |
| 13200 Probate                     | 5,120            | -             | -             | 5,123            | (3)               | 100%        |
| 14200 Registrars                  | 60,625           | (11,700)      | -             | 31,884           | 17,041            | 53%         |
| 15100 Town Clerk                  | 222,120          | -             | -             | 226,114          | (3,994)           | 102%        |
| 15200 General Elections           | 19,400           | -             | -             | 13,496           | 5,904             | 70%         |
| 16100 Finance Administration      | 120,440          | 1,030         | -             | 126,215          | (4,745)           | 105%        |
| 16200 Accounting & Disbursements  | 172,630          | (6,130)       | -             | 163,213          | 3,287             | 95%         |
| 16300 Revenue Collections         | 163,190          | -             | -             | 165,216          | (2,026)           | 101%        |
| 16402 Property Assessment         | 218,230          | -             | -             | 214,212          | 4,018             | 98%         |
| 16510 Central Copying             | 39,000           | -             | -             | 39,569           | (569)             | 101%        |
| 16511 Central Services            | 34,000           | -             | -             | 29,641           | 4,359             | 87%         |
| 16600 Information Technology      | 11,150           | -             | -             | 11,150           | -                 | 100%        |
| 30900 Facilities Management       | 907,080          | 25,890        | 9,616         | 914,903          | 8,451             | 102%        |
| <b>Total General Government</b>   | <b>2,453,045</b> | <b>9,090</b>  | <b>14,685</b> | <b>2,416,458</b> | <b>30,992</b>     | <b>99%</b>  |
| <b>Public Safety</b>              |                  |               |               |                  |                   |             |
| 21200 Police Services             | 1,167,850        | -             | 304           | 1,201,019        | (33,473)          | 103%        |
| 21300 Animal Control              | 92,950           | -             | -             | 89,310           | 3,640             | 96%         |
| 22101 Fire Prevention             | 132,805          | 4,420         | -             | 134,171          | 3,054             | 101%        |
| 22155 Fire & Emerg Services Admin | 221,020          | -             | -             | 224,006          | (2,986)           | 101%        |
| 22160 Fire & Emergency Services   | 1,601,565        | 23,260        | 1,351         | 1,635,714        | (12,240)          | 102%        |
| 23100 Emergency Management        | 58,920           | 190           | -             | 57,951           | 1,159             | 98%         |
| <b>Total Public Safety</b>        | <b>3,275,110</b> | <b>27,870</b> | <b>1,655</b>  | <b>3,342,171</b> | <b>(40,846)</b>   | <b>101%</b> |

Town of Mansfield  
Expenditure Summary by Activity  
June 30, 2014

| Account and Description               | Appropriation    | Approp Adj      | Encumbrances | Expenditures     | Remaining Balance | % Used      |
|---------------------------------------|------------------|-----------------|--------------|------------------|-------------------|-------------|
| <b>Public Works</b>                   |                  |                 |              |                  |                   |             |
| 30100 Public Works Administration     | 85,560           | 6,150           | -            | 75,195           | 16,515            | 88%         |
| 30200 Supervision & Operations        | 121,860          | -               | -            | 118,573          | 3,287             | 97%         |
| 30300 Road Services                   | 687,300          | 4,850           | -            | 787,437          | (95,287)          | 115%        |
| 30400 Grounds Maintenance             | 384,085          | (21,230)        | -            | 348,151          | 14,704            | 91%         |
| 30600 Equipment Maintenance           | 612,070          | (1,660)         | 289          | 634,743          | (24,622)          | 104%        |
| 30700 Engineering                     | 201,660          | -               | -            | 174,114          | 27,546            | 86%         |
| <b>Total Public Works</b>             | <b>2,092,535</b> | <b>(11,890)</b> | <b>289</b>   | <b>2,138,212</b> | <b>(57,856)</b>   | <b>102%</b> |
| <b>Community Services</b>             |                  |                 |              |                  |                   |             |
| 42100 Adult & Administrative Services | 320,940          | (8,510)         | -            | 355,204          | (42,774)          | 111%        |
| 42204 Youth Employment - Middle Sch   | 2,000            | -               | -            | 1,450            | 550               | 72%         |
| 42210 Youth Services                  | 167,210          | (2,330)         | -            | 153,596          | 11,284            | 92%         |
| 42300 Senior Services                 | 209,580          | 16,730          | 72           | 169,816          | 56,422            | 81%         |
| 43100 Library Services                | 674,560          | -               | 2,154        | 658,379          | 14,026            | 98%         |
| 45000 Contributions To Area Agency    | 308,520          | -               | -            | 316,934          | (8,414)           | 103%        |
| <b>Total Community Services</b>       | <b>1,682,810</b> | <b>5,890</b>    | <b>2,226</b> | <b>1,655,379</b> | <b>31,095</b>     | <b>98%</b>  |
| <b>Community Development</b>          |                  |                 |              |                  |                   |             |
| 30800 Building Inspection             | 175,230          | -               | -            | 179,637          | (4,407)           | 103%        |
| 30810 Housing Inspection              | 110,280          | -               | -            | 107,897          | 2,383             | 98%         |
| 51100 Planning & Development          | 234,550          | -               | -            | 230,222          | 4,328             | 98%         |
| 52100 Planning/Zoning Inland/Wetlnd   | 9,680            | -               | -            | 8,544            | 1,136             | 88%         |
| 58000 Boards and Commissions          | 6,400            | -               | -            | 3,713            | 2,687             | 58%         |
| <b>Total Community Development</b>    | <b>536,140</b>   | <b>-</b>        | <b>-</b>     | <b>530,013</b>   | <b>6,127</b>      | <b>99%</b>  |
| <b>Town-Wide Expenditures</b>         |                  |                 |              |                  |                   |             |
| 71000 Employee Benefits               | 2,322,820        | -               | 3,500        | 2,353,350        | (34,030)          | 101%        |

Town of Mansfield  
Expenditure Summary by Activity  
June 30, 2014

| Account and Description              | Appropriation        | Approp Adj        | Encumbrances      | Expenditures         | Remaining Balance | % Used      |
|--------------------------------------|----------------------|-------------------|-------------------|----------------------|-------------------|-------------|
| 72000 Insurance (LAP)                | 133,160              | -                 | -                 | 142,715              | (9,555)           | 107%        |
| 73000 Contingency                    | 55,000               | (30,960)          | -                 | -                    | 24,040            | 0%          |
| <b>Total Town-Wide Expenditures</b>  | <b>2,510,980</b>     | <b>(30,960)</b>   | <b>3,500</b>      | <b>2,496,065</b>     | <b>(19,545)</b>   | <b>100%</b> |
| <b>Other Financing</b>               |                      |                   |                   |                      |                   |             |
| 92000 Other Financing Uses           | 2,652,550            | 350,000           | -                 | 3,659,690            | (657,140)         | 122%        |
| <b>Total Other Financing</b>         | <b>2,652,550</b>     | <b>-</b>          | <b>-</b>          | <b>3,659,690</b>     | <b>657,140</b>    | <b>122%</b> |
| <b>Total 111 General Fund - Town</b> | <b>\$ 15,203,170</b> | <b>\$ 350,000</b> | <b>\$ 174,754</b> | <b>\$ 16,237,987</b> | <b>\$ 707,173</b> | <b>104%</b> |

