

TOWN OF MANSFIELD
FINANCE COMMITTEE MEETING

Monday, June 8, 2015

Audrey P. Beck Building
Council Chambers
6:00pm

A G E N D A

1. Call to order
2. Approval of the minutes for May 11, 2015
3. Opportunity for Public Comment
4. Staff Reports
5. Capital Improvement Program Closeouts and Adjustments
6. Quarterly Financial Statements Dated March 31, 2015
7. Communications/Other Business/Future Agenda Items
8. Adjournment

TOWN OF MANSFIELD
FINANCE COMMITTEE MEETING
MINUTES OF MAY 11, 2015

Members Present: Councilors Ryan (Chair), Shapiro, Raymond

Other Councilors Present: Paterson, Marcellino, Moran, Wassmundt, Kotchenburger

Staff Present: Matt Hart, Cherie Trahan

Guests: None

1. Meeting called to order at 6:03pm.
2. Approval of the minutes for March 23, 2015

Move to approve the minutes of March 23, 2015 by Councilor Shapiro. Seconded by Councilor Raymond. Motion passed unanimously.

3. Opportunity for Public Comment – None

4. Staff Reports – None

5. BlumShapiro – Financial & Operational Controls Review – Project Status Update. After discussion, the Committee tabled this item for review at a Special Finance Committee meeting tentatively scheduled for June 10, 2015. Councilors will review the documents provided by BlumShapiro and submit comments, questions and recommendations to Manager Hart prior to the Special Meeting in order to allow BlumShapiro and staff to have responses ready for discussion on that evening.

Move to table the discussion and review of the Financial & Operational Controls Review Report dated May 7, 2015, as prepared by BlumShapiro to a future Special Finance Committee meeting by Councilor Raymond. Seconded by Council Ryan. Motion passed unanimously.

6. BlumShapiro – Management Comments – Fraud Risk Assessment - The Committee discussed engaging a firm to provide a fraud risk assessment. Also discussed was the audit recommendation for a whistleblower policy and fraud tip line. Following the discussion the following motions were made:

Move to authorize staff to develop a Request for Qualifications to engage a firm to perform a Fraud Risk Assessment by Councilor Ryan. Seconded by Councilor Raymond. Motion passed unanimously.

Move to authorize management to prepare a draft whistleblower policy and to draft a plan for the creation of fraud tip line for the Committee's review by Councilor Ryan. Seconded by Councilor Raymond.

7. Appointment of the Auditors for FY 2014/15 Audit – The Committee discussed the reappointment of BlumShapiro for an additional year. The Committee also discussed going out to bid for the fiscal year 2015/16 audit which would include not only testing for financial statement presentation, but also for transaction testing. The Finance Director will bring the FY 2015/16 audit to the

Finance Committee in January, 2016 to allow ample time to go out to bid if the Committee so directs.

Move to recommend the appointment of BlumShapiro for the FY 2014/15 audit by Councilor Shapiro. Seconded by Councilor Ryan. Motion passed unanimously.

8. Communications/Other business/future agenda items –

- ⇒ Level at which we propose bonding
- ⇒ Continue review of the Fiscal Management Policies (Fund Balance complete, need to do
- ⇒ Discussion with Mansfield Discovery Depot regarding a preschool subsidy
- ⇒ Parameters for building permit fee reductions

9. Adjournment. The meeting adjourned at 7:00 pm.

Move to adjourn by Councilor Shapiro. Seconded by Councilor Raymond. Motion passed unanimously.

Respectfully Submitted,
Cherie Trahan, Director of Finance



**Town of Mansfield
Agenda Item Summary**

To: Town Council
From: Matt Hart, Town Manager
CC: Maria Capriola, Assistant Town Manager
Date: June 8, 2015
Re: Proposed FY 14/15 Capital Improvement Adjustments

Subject Matter/Background

Attached please find correspondence from the Director of Finance recommending a number of adjustments to the Capital Projects Fund for May 4, 2015. 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 June 8, 2015, to approve the adjustments to the Capital Projects fund, as presented by the Director of Finance in her correspondence dated May 4, 2015.

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: May 4, 2015
RE: Capital Projects Fund

Attached is an analysis of current and proposed Revenue and Expenditure Budgets for specific Capital Projects as of May 4, 2015. If adopted as presented, it will accomplish the following.

1. Officially close out completed projects:
 - 82826 SCBA Air Tanks
 - 82832 ET207 Fire Truck
 - 82833 Fire/EMS Utility Terrain Vehicle
 - 82835 Power Load Cot Fastening System
 - 82836 Ambulance
 - 83638 Small Dump Truck & Sanders

2. Increase/(Decrease) funding for the following projects:

| | |
|---|-------------|
| 81611 Pool Cars | \$ 39,640 |
| 82826 SCBA Air Tanks | (\$ 307) |
| 82832 ET207 Fire Truck | \$ 2,791 |
| 82833 Fire/EMS Utility Terrain Vehicle | (\$ 461) |
| 82835 Power Load Cot Fastening System | \$ 1,078 |
| 82836 Ambulance | (\$ 100) |
| 83638 Small Dump Truck & Sander | (\$ 104) |
| 83639 Large Dump Truck | (\$ 81,000) |
| NEW Skid Steer Tractor/Attachment/Trailer | \$ 71,000 |
| NEW Public Works Small Equipment | \$ 10,798 |
| 85806 Skate Park | \$ 90,000 |
| NEW Mansfield Community Playground | \$510,638 |

3. Adjust the Storrs Center Reserve budget for actual revenues received to date. Increase \$356,322.

PROPOSED CAPITAL FUND BUDGET CHANGES
MAY 5, 2015

| 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 | 18,400 | 37,000 | 18,600 | (18,400) | - | - | - | - | - |
| | | Other | 13,140 | - | 13,140 | 13,140 | - | - | - | - | - | - |
| | | CNR | 110,814 | 21,240 | 132,054 | 149,420 | 17,366 | - | - | - | - | - |
| | | | <u>142,554</u> | <u>39,640</u> | <u>182,194</u> | <u>181,160</u> | <u>(1,034)</u> | <u>142,554</u> | <u>39,640</u> | <u>182,194</u> | <u>158,946</u> | <u>23,248</u> |
| * 82826 | SCBA Air Tanks | CNR | 62,000 | (307) | 61,693 | 62,000 | 307 | 62,000 | (307) | 61,693 | 61,693 | - |
| * 82832 | ET207 Fire Truck | CNR | 603,077 | 2,791 | 605,868 | 603,077 | (2,791) | 603,077 | 2,791 | 605,868 | 605,868 | - |
| * 82833 | Fire/EMS Utility Terrain Vehicle | CNR | 29,000 | (461) | 28,539 | 29,000 | 461 | 29,000 | (461) | 28,539 | 28,539 | - |
| * 82835 | Power Load Cot Fastening System | CNR | 83,000 | 1,078 | 84,078 | 83,000 | (1,078) | 83,000 | 1,078 | 84,078 | 84,078 | - |
| * 82836 | Ambulance | CNR | 107,000 | (100) | 106,900 | 107,000 | 100 | 107,000 | (100) | 106,900 | 106,900 | - |
| * 83638 | Small Dump Truck & Sanders | CNR | 85,000 | (104) | 84,896 | 85,000 | 104 | 85,000 | (104) | 84,896 | 84,896 | - |
| 83639 | Large Dump Truck | Town Aid Road | 330,000 | - | 330,000 | 330,000 | - | - | - | - | - | - |
| | | CNR | 100,000 | (81,000) | 19,000 | 100,000 | (81,000) | - | - | - | - | - |
| | | | <u>430,000</u> | <u>(81,000)</u> | <u>349,000</u> | <u>430,000</u> | <u>(81,000)</u> | <u>430,000</u> | <u>(81,000)</u> | <u>349,000</u> | <u>348,202</u> | <u>798</u> |
| NEW | Skid Steer Tractor/Attachment/Trailer | CNR | - | 71,000 | 71,000 | - | (71,000) | - | 71,000 | 71,000 | - | 71,000 |
| NEW | Public Works Small Equipment | CNR | - | 10,798 | 10,798 | - | (10,798) | - | 10,798 | 10,798 | - | 10,798 |
| 84103 | Storrs Center Reserve | Permit Fees | 814,669 | 250,165 | 1,064,834 | 1,064,834 | - | - | - | - | - | - |
| | | Local Support | 228,220 | - | 228,220 | 228,220 | - | - | - | - | - | - |
| | | Fire Safety Fees | 443,308 | 106,157 | 549,465 | 549,465 | - | - | - | - | - | - |
| | | CNR | 1,141,776 | - | 1,141,776 | 1,141,776 | - | - | - | - | - | - |
| | | | <u>2,625,973</u> | <u>356,322</u> | <u>2,982,295</u> | <u>2,982,295</u> | <u>-</u> | <u>2,625,973</u> | <u>356,322</u> | <u>2,982,295</u> | <u>2,309,145</u> | <u>673,150</u> |
| 85806 | Skate Park | Contributions | - | 90,000 | 90,000 | 75,250 | - | - | - | - | - | - |
| | | CNR | 40,000 | - | 40,000 | 40,000 | - | - | - | - | - | - |
| | | | <u>40,000</u> | <u>90,000</u> | <u>130,000</u> | <u>115,250</u> | <u>-</u> | <u>40,000</u> | <u>90,000</u> | <u>130,000</u> | <u>130,000</u> | <u>-</u> |
| NEW | Mansfield Community Playground | State Support | - | 100,000 | 100,000 | - | (100,000) | - | - | - | - | - |
| | | Contributions | - | 278,568 | 278,568 | 278,568 | - | - | - | - | - | - |
| | | CNR | - | 132,070 | 132,070 | 132,070 | - | - | - | - | - | - |
| | | | <u>-</u> | <u>510,638</u> | <u>510,638</u> | <u>410,638</u> | <u>(100,000)</u> | <u>-</u> | <u>510,638</u> | <u>510,638</u> | <u>30,985</u> | <u>479,653</u> |
| | | | <u>\$ 4,207,604</u> | <u>\$ 1,000,296</u> | <u>\$ 5,207,900</u> | <u>\$ 5,088,421</u> | <u>\$ (266,730)</u> | <u>\$ 4,207,604</u> | <u>\$ 1,000,296</u> | <u>\$ 5,207,900</u> | <u>\$ 3,949,253</u> | <u>\$ 1,258,648</u> |

| | | |
|--------------------|------------------|------------------|
| Change in Funding: | Contributions | 368,568 |
| | CNR | 157,006 |
| | State Support | 118,400 |
| | Permit Fees | 250,165 |
| | Fire Safety Fees | 106,157 |
| | | <u>1,000,296</u> |

TOWN OF MANSFIELD
DEPARTMENT OF PUBLIC WORKS



John C. Carrington, P.E., Director of Public Works

AUDREY P. BECK BUILDING
FOUR SOUTH EAGLEVILLE ROAD
MANSFIELD, CT 06268-2599
(860) 429-3332
Fax: (860) 429-6863
CarringtonJC@mansfieldct.org

To: Matt Hart, Town Manager
From: John C. Carrington, Director of Public Works
Copy: Cherie Trahan, Director of Finance
Date: May 4, 2015
Subject: Reallocation of Capital Funds

In order to make the FY 2015/2016 Budget more manageable, the Department of Public Works eliminated some requested capital equipment. The Director of Finance proposed using some remaining funds in the large dump truck capital account to purchase some of the eliminated equipment. I would like to use those funds but I am requesting we purchase different equipment than originally proposed in the Capital Account based on the observations of the new Operations Manager and myself (also relatively new). We have noticed some equipment needs that we would like to address now that will have a direct impact on our efficiency and lessen our labor burden.

I propose using the funds remaining in the large dump truck capital account to purchase the following items:

| | |
|---|----------|
| Skid steer tractor (Bobcat) with pusher box (Roads and Grounds) | \$57,000 |
| Trailer for skid steer tractor (Roads and Grounds) | \$14,000 |
| 2 floor jacks (Equipment Maintenance) | \$ 3,200 |
| Metal Cutting Water Saw (Equipment Maintenance) | \$ 4,000 |
| Road Chop Saw (Roads) | \$ 3,598 |
| Total | \$81,798 |

All of these items will be used throughout the entire Town.

Town of Mansfield

Quarterly Financial Report

(For the Quarter Ending March 31, 2015)

Finance Department
Cherie Trahan
Director of Finance
May 11, 2015

Town of Manfield

Table of Contents

March 31, 2015

| | |
|--|----|
| 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 |
| Transit Services Fund | 32 |
| Cemetery Fund..... | 34 |
| Long Term Investment Pool | 36 |
| Eastern Highlands Health District | 38 |
| Downtown Partnership..... | 42 |
| Changes in Debt Outstanding – Schools & Towns | 45 |
| Detail of Debt Outstanding – Schools & Towns | 46 |
| Summary of Short Term Investments | 47 |
| Tax Collections | 48 |
| Open Space Report | 49 |
| Special Education Recap | 50 |
| Status of Deferred Maintenance Account | 51 |
| Town of Mansfield YTD Revenue Summary by Source | 52 |
| Town of Mansfield Expenditure Summary by Activity..... | 55 |
| Mansfield Board of Education Expenditure Summary by Activity | 57 |

| | | |
|--------------------------|--|-------------------|
| Town of Mansfield | | Memorandum |
|--------------------------|--|-------------------|

To: Mansfield Town Council
From: Cherie Trahan, Director of Finance
Date: May 11, 2015
Subject: Financial Report

Attached please find the financial report for the quarter ending March 31, 2015.

Overview – General Fund Budget

Revenues

Tax Collections

The total collection rate through March 31, 2015 is 98.3%, as compared to 98.0% through March 31, 2014. Real estate collections, which account for approximately 86% of the levy, are 98.7% as compared to 98.4% for last year. Collections in motor vehicles are 95.9% as compared to 95.3% at March 31, 2014.

Licenses and Permits

Conveyance taxes received are \$125,813 or 75.99% of the annual budget. Building permits received (Excl. Storrs Center) are \$123,709 or 61.86% of the annual budget.

Federal Support for General Government

Federal Support for General Government (Social Services Block Grant) is budgeted at \$3,470 for the fiscal year. Payments of \$885 have been received as of March 31, 2015.

State Support for Education

The Education Cost Sharing (ECS) Grant for FY 2014/15 was budgeted at \$10,186,160. Based on revenue estimates from the State we are expected to receive \$10,180,320, \$6,334 below budget. The ECS grant is paid in (3) installments – 25% in October, 25% in January and 50% in April. Payments of \$5,093,328 have been received as of March 31, 2015. The Transportation Grant was budgeted at \$120,790. Based on revenue estimates from the State we are expected to receive \$120,228, \$562 below budget. This grant is typically received in April or May. These grants are received into the General Fund of the Town.

State Support for General Government

The PILOT grant is by far the largest single grant within this category. The PILOT grant was budgeted at \$6,957,610. Payments of \$7,656,351 have been received as of March 31, 2015. This is an increase in expected funds of \$698,741.

Charges for Services

Charges for services are primarily fixed by contract and are normally received during the year. We have currently received \$251,744 or 67.88% of expected budget.

Fines and Forfeitures

We have currently received \$56,886 or 125.66% of expected budget.

Miscellaneous

This area is primarily interest income and the telecommunications service payment. Total interest income through March 31, 2015 is \$15,837 as compared to \$11,380 for the same period last year. STIF interest rate for March 2015 and March 2014 was 0.16%.

Expenditures

Town Expenditures

Over expenditures primarily for storm related costs, are projected to be between \$140,000 and \$165,000. We have sufficient revenues in excess of budget to cover these expenses without reducing fund balance. We will need an additional appropriation at year end for this.

Day Care Fund

The Day Care Fund ended the quarter with expenditures exceeding revenues by \$14,805. Fund balance at July 1, 2014 of \$251,534 decreased to \$236,730 at March 31, 2015.

Cafeteria Fund

Expenditures exceeded revenues by \$167,387 for the period. Fund balance at July 1, 2014 decreased from \$389,735 to \$222,348 at March 31, 2015. This is primarily due to the purchase of equipment and decrease in revenues from the Lebanon Lunch Program. This program has been discontinued.

Recreation Program Fund

The Recreation Program Fund ended the period with expenditures exceeding revenues by \$19,184. Fund Balance decreased from \$162,422 to \$143,238.

Capital Non-Recurring Fund

The anticipated Pequot/Mohegan Grant is \$230,219, as budgeted.

Debt Service Fund

Fund Balance decreased from \$101,695 on July 1, 2014 to \$38,520 at March 31, 2015.

Enterprise/Internal Service Funds

Solid Waste Fund

Revenues exceeded expenditures by \$159,777. Retained Earnings increased from \$297,898 at July 1, 2014 to \$457,675 at March 31, 2015.

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

Expenditures exceeded revenues through the third quarter by \$1,624,101. Fund balance decreased from \$2,651,105 (including contributed capital) at July 1, 2014 to \$1,027,004 at March 31, 2015. Claims through March averaged \$760,108 (on a fiscal year basis) as compared to \$562,292, the average for last fiscal year which represents a 35% increase. In researching the increase in claims, we have found that we have many more high cost claims than we have had in past years. To be considered fully funded, the Health Insurance Fund needs to maintain a fund balance of \$2.0 million.

Worker's Compensation Fund

Operating expenditures exceeded revenues by \$845 through the third quarter. Retained Earnings decreased from \$13,387 to \$12,542 at March 31, 2015.

Management Services Fund

Management Services Fund expenditures through March 31, 2015 exceeded revenues by \$130,772. Fund Balance decreased from \$2,640,070 at July 1, 2014 to \$2,509,298 at March 31, 2015. This is a revenue timing issue and anticipate positive results by year end.

Transit Services Fund

The Nash-Zimmer Transportation Center activity shows expenditures in excess of revenues by \$50,751. This is mainly due to the cost of electricity. Payments made were from January 2014 through March 2015.

Parking Garage activity for the third quarter netted \$165,974 in operating income.

Cemetery Fund

Retained earnings in the Cemetery Fund increased from \$260,513 at July 1, 2014 to \$289,853 at March 31, 2015. The major costs for this fund are mowing and cemetery maintenance.

Long Term Investment Pool

The pool experienced a \$27,477 increase in the market value of its portfolio for the period July 1, 2014 to March 31, 2015.

Eastern Highlands Health District

Operating revenues exceeded expenditures by \$92,799. Fund Balance increased from \$247,151 to \$339,950.

Mansfield Downtown Partnership

Operating expenditures exceeded revenues by \$70,503 through March 31, 2015, and Fund balance decreased from \$223,294 to \$152,791.

**Town of Mansfield
 Trial Balance - General Fund
 March 31, 2015**

| | DR | CR |
|---------------------------------------|----------------------|----------------------|
| Cash Equivalent Investments | \$ 13,105,702 | \$ - |
| Working Cash Fund | 3,300 | - |
| Accounts Receivable | 116,168 | - |
| Taxes Receivable - Current | 474,057 | - |
| Taxes Receivable - Delinquent | 379,677 | - |
| Accounts and Other Payables | - | 39,907 |
| Refundable Deposits | - | 127,558 |
| Deferred Revenue - Taxes | - | 762,033 |
| Encumbrances Payable - Prior Year | - | 140,010 |
| Liquidation - Prior Year Encumbrances | 125,016 | - |
| Fund Balance - Undesignated | - | 3,267,842 |
| Actual Expenditures | 32,559,653 | - |
| Actual Revenues | - | 42,426,221 |
| Total | \$ 46,763,571 | \$ 46,763,571 |

Town of Mansfield
Day Care Fund - Combined Program
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2015
(with comparative totals for March 31, 2014)

| | <u>Budget</u> | | |
|---|-------------------|-------------------|-------------------|
| | <u>2014/15</u> | <u>2015</u> | <u>2014</u> |
| Revenues | | | |
| Intergovernmental - Nat'l School Lunch | \$ 34,000 | \$ 21,109 | \$ 20,159 |
| Intergovernmental - Day Care Grant | 319,119 | 252,603 | 248,574 |
| School Readiness Grant | 18,024 | 13,005 | 13,518 |
| UConn | 78,750 | 78,750 | 78,750 |
| Fees | 970,200 | 585,989 | 557,686 |
| Subsidies | 42,500 | 51,662 | 41,936 |
| Total Revenues | <u>1,462,593</u> | <u>1,003,118</u> | <u>960,623</u> |
| Expenditures | | | |
| Administrative | 203,058 | 132,513 | 151,058 |
| Direct Program | 1,109,038 | 774,044 | 725,898 |
| Professional & Technical Services | 1,800 | 933 | 350 |
| Purchased Property Services | 18,250 | 13,321 | 11,216 |
| Repairs & Maintenance | 6,500 | 12,185 | 2,257 |
| Insurance | 10,833 | 4,512 | 8,126 |
| Other Purchased Services | 12,400 | 8,745 | 8,571 |
| Food Service Supplies | 39,750 | 506 | 556 |
| Energy | 47,000 | 35,250 | 27,000 |
| Supplies & Miscellaneous | 11,750 | 35,913 | 34,062 |
| Total Expenditures | <u>1,460,379</u> | <u>1,017,922</u> | <u>969,095</u> |
| Excess (Deficiency) of Revenues | 2,214 | (14,805) | (8,472) |
| Fund Balance, July 1 | <u>251,534</u> | <u>251,534</u> | <u>302,829</u> |
| Fund Balance plus Cont. Capital, Mar 31 | <u>\$ 253,748</u> | <u>\$ 236,730</u> | <u>\$ 294,357</u> |

**Town of Mansfield
Cafeteria Fund
Balance Sheet
March 31, 2015**
(with comparative totals for March 31, 2014)

| | <u>2015</u> | | <u>2014</u> |
|---|--------------------------|-----------|-----------------------|
| Assets | | | |
| Cash and Cash Equivalents | \$ 207,114 | \$ | 365,629 |
| Inventory | <u>15,233</u> | | <u>16,001</u> |
| Total Assets | <u><u>222,348</u></u> | | <u><u>381,629</u></u> |
| Liabilities and Fund Balance | | | |
| Liabilities | | | |
| Accounts Payable | <u>-</u> | | <u>-</u> |
| Total Liabilities | <u>-</u> | | <u>-</u> |
| Fund Balance | <u>222,348</u> | | <u>381,629</u> |
| Total Liabilities and Fund Balance | <u><u>\$ 222,348</u></u> | \$ | <u><u>381,629</u></u> |

**Town of Mansfield
Cafeteria Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2015
(with comparative totals for March 31, 2014)**

| | Budget 2014/15 | 2015 | 2014 |
|---|---------------------------|-------------------|-------------------|
| Revenues | | | |
| Intergovernmental | \$ 336,880 | \$ 175,552 | \$ 169,307 |
| Sales of Food | 631,000 | 420,205 | 423,214 |
| Other | 58,000 | - | 39,804 |
| Total Revenues | 1,025,880 | 595,757 | 632,326 |
| Expenditures | | | |
| Salaries & Benefits | 588,760 | 392,192 | 420,911 |
| Food & Supplies | 377,470 | 231,922 | 224,140 |
| Professional & Technical | 2,500 | 1,875 | 2,550 |
| Equipment - Other | 1,000 | 135,801 | 22,606 |
| Equipment Repairs & Contracts | 25,000 | 1,354 | 6,559 |
| Total Expenditures | 994,730 | 763,144 | 676,765 |
| Excess (Deficiency) of Revenues | 31,150 | (167,387) | (44,439) |
| Fund Balance, July 1 | 389,735 | 389,735 | 426,068 |
| Fund Balance plus Cont. Capital, Mar 31 | \$ <u>420,885</u> | \$ <u>222,348</u> | \$ <u>381,629</u> |

**Town of Mansfield
Parks and Recreation
Balance Sheet
March 31, 2015**
(with comparative totals for March 31, 2014)

| | <u>2015</u> | <u>2014</u> |
|-------------------------------------|--------------------------|--------------------------|
| Assets | | |
| Cash and Cash Equivalents | \$ 374,186 | \$ 400,026 |
| Accounts Receivable | <u>-</u> | <u>-</u> |
| Total Assets | <u><u>374,186</u></u> | <u><u>400,026</u></u> |
| Liabilities and Fund Balance | | |
| Liabilities | | |
| Accounts Payable | <u>230,948</u> | <u>-</u> |
| Total Liabilities | <u>230,948</u> | <u>-</u> |
| Fund Balance | <u>143,238</u> | <u>400,026</u> |
| Total Liabilities and Fund Balance | <u><u>\$ 374,186</u></u> | <u><u>\$ 400,026</u></u> |

**Town of Mansfield
Parks and Recreation
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2015
(with comparative totals for March 31, 2014)**

| | <u>Budget 2014/15</u> | <u>2015</u> | <u>2014</u> |
|--|---------------------------|-------------------|-------------------|
| Revenues | | | |
| Membership Fees | \$ 876,000 | \$ 618,882 | \$ 599,236 |
| Program Fees | 752,730 | 610,149 | 605,286 |
| Fee Waivers | 125,000 | 38,821 | 125,000 |
| Daily Admission Fees | 55,500 | 40,582 | 44,125 |
| Rent - Facilities/Parties | 27,300 | 13,737 | 23,700 |
| Employee Wellness | 20,160 | - | - |
| Rent - E.O. Smith | 16,880 | - | 5,000 |
| Charge for Services | 10,000 | - | - |
| Contributions | 4,000 | 5,890 | 2,208 |
| Sale of Merchandise | 3,000 | 2,581 | 2,750 |
| Sale of Food | 3,400 | 470 | - |
| Other | 4,400 | 3,906 | 2,701 |
| Total Revenues | <u>1,898,370</u> | <u>1,335,017</u> | <u>1,410,007</u> |
| Operating Transfers | | | |
| General Fund - Recreation Administrative | 325,430 | 247,823 | 317,000 |
| General Fund - Community Programs | 75,000 | 56,250 | 75,000 |
| CNR Fund - Bicent. Pond | 25,000 | 18,750 | 25,000 |
| CNR Fund - Teen Center | 25,000 | 18,750 | 25,000 |
| Total Operating Transfers | <u>450,430</u> | <u>341,573</u> | <u>442,000</u> |
| Total Rev & Oper Transfers | <u>2,348,800</u> | <u>1,676,590</u> | <u>1,852,007</u> |
| Expenditures | | | |
| Salaries & Wages | 1,381,300 | 976,236 | 969,268 |
| Benefits | 261,180 | 189,477 | 183,214 |
| Professional & Technical | 148,290 | 122,275 | 99,132 |
| Purchased Property Services | 33,700 | 26,911 | 15,572 |
| Repairs & Maintenance | 34,000 | 21,093 | 29,728 |
| Other Purchased Services/Rentals | 120,850 | 78,527 | 85,322 |
| Other Supplies | 51,290 | 41,330 | 37,126 |
| Energy | 165,000 | 123,750 | 108,000 |
| Building Supplies | 49,400 | 25,761 | 35,289 |
| Recreation Supplies | 56,800 | 46,929 | 39,948 |
| Equipment | 46,080 | 43,483 | 5,508 |
| Total Expenditures | <u>2,347,890</u> | <u>1,695,773</u> | <u>1,608,107</u> |
| Excess (Deficiency) of Revenues | 910 | (19,184) | 243,900 |
| Fund Balance, July 1 | <u>162,422</u> | <u>162,422</u> | <u>156,126</u> |
| Fund Balance, Mar 31 | <u>\$ 163,332</u> | <u>\$ 143,238</u> | <u>\$ 400,026</u> |

Town of Mansfield
Capital and Nonrecurring Reserve Fund Budget
Estimated Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2015/16

| | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Estimated | Projected | Projected | Projected | Projected | Projected |
| Sources: | | | | | | | |
| General Fund Contribution | \$ 2,332,690 | \$ 1,817,380 | \$ 1,792,380 | \$ 1,800,000 | \$ 1,850,000 | \$ 1,900,000 | \$ 1,950,000 |
| Board Contribution | 120,000 | | | | | | |
| Ambulance User Fees | 233,599 | 275,000 | 275,000 | 275,000 | 275,000 | 275,000 | 275,000 |
| Other | 14,400 | | | | | | |
| Insurance Refund | | | | | | | |
| Sewer Assessments | 912 | - | 500 | 500 | 500 | 500 | 500 |
| Pequot Funds | 205,985 | 230,219 | 209,560 | 209,560 | 209,560 | 209,560 | 209,560 |
| Total Sources | 2,907,586 | 2,322,599 | 2,277,440 | 2,285,060 | 2,335,060 | 2,385,060 | 2,435,060 |
| Uses: | | | | | | | |
| Operating Transfers Out: | | | | | | | |
| Management Services Fund | 175,000 | 185,000 | 185,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Property Tax Revaluation Fund | 25,000 | | | | | | |
| Capital Fund | 2,508,069 | 1,882,500 | 1,826,870 | 1,850,000 | 1,900,000 | 1,950,000 | 2,000,000 |
| Capital Fund - Storrs Center Reserve | 168,360 | 228,600 | 228,600 | 228,600 | 228,600 | 228,600 | 228,600 |
| Capital Fund - Replacement Fire Truck | | | | | | | |
| Parks & Recreation Operating Subsidy | | | | | | | |
| Compensated Absences Fund | 36,000 | 36,000 | | | | | |
| Total Uses | 2,912,429 | 2,332,100 | 2,240,470 | 2,278,600 | 2,328,600 | 2,378,600 | 2,428,600 |
| Excess/(Deficiency) | (4,843) | (9,501) | 36,970 | 6,460 | 6,460 | 6,460 | 6,460 |
| Fund Balance/(Deficit) July 1 | 118 | (4,725) | (14,226) | 22,744 | 29,204 | 35,664 | 42,124 |
| Fund Balance, June 30 | \$ (4,725) | \$ (14,226) | \$ 22,744 | \$ 29,204 | \$ 35,664 | \$ 42,124 | \$ 48,584 |

General Government

Revenues

Expenses

| Account and Description | Adjusted | | | Adjusted | | | |
|---|------------------|------------------|----------|------------------|---------------|------------------|---------------|
| | Budget | Received | Balance | Budget | Encumbrance | Expenses | Balance |
| 81611 Pool Cars | 142,554 | 142,554 | - | 142,554 | 27,284 | 131,662 | (16,392) |
| 81820 Financial Software | 385,800 | 385,800 | - | 385,800 | - | 344,032 | 41,768 |
| 81919 Strategic Planning Study | 185,000 | 185,000 | - | 185,000 | 2,750 | 176,300 | 5,950 |
| 86291 Technology Infrastructure - Schools | 400,000 | 400,000 | - | 400,000 | 15,035 | 397,023 | (12,058) |
| Total General Government: | 1,113,354 | 1,113,354 | - | 1,113,354 | 45,069 | 1,049,017 | 19,268 |

Community Development

Revenues

Expenses

| Account and Description | Adjusted | | | Adjusted | | | |
|---|-------------------|-------------------|------------------|-------------------|----------------|-------------------|----------------|
| | Budget | Received | Balance | Budget | Encumbrance | Expenses | Balance |
| 83530 Four Corners Sewer/Water Impro | 830,000 | 830,000 | - | 830,000 | 197,072 | 600,589 | 32,339 |
| 84103 Storrs Center Reserve | 2,625,973 | 2,753,696 | (127,723) | 2,625,973 | 6,324 | 2,308,884 | 310,765 |
| 84106 Fern Road Bus Garage | 10,000 | 10,000 | - | 10,000 | - | - | 10,000 |
| 84107 Mansfield Tomorrow | 20,000 | 20,000 | - | 20,000 | - | - | 20,000 |
| 84108 NEXGEN Conn Comm Impact | 100,000 | 100,000 | - | 100,000 | - | - | 100,000 |
| 84122 Improvements Storrs Rd Urban | 2,500,000 | 808,059 | 1,691,941 | 2,500,000 | 147,494 | 2,119,074 | 233,432 |
| 84123 Streetscape/Ped.Improv. DOT | 1,474,800 | 302,000 | 1,172,800 | 1,474,800 | 7,405 | 554,630 | 912,765 |
| 84124 Imprvmnts StorrsRd DOT/Lieber | 2,250,000 | 1,506,460 | 743,540 | 2,250,000 | - | 2,330,642 | (80,642) |
| 84125 StorrsCtr Inter Transp CtrDesign | 612,500 | 336,712 | 275,788 | 612,500 | - | 343,283 | 269,217 |
| 84126 Parking Garage Transit Hub | 10,000,000 | 10,291,914 | (291,914) | 10,000,000 | - | 11,709,313 | (1,709,313) |
| 84127 DECD STEAP#2 Pha1A+Dog Lane Con | 500,000 | 486,461 | 13,539 | 500,000 | - | 500,000 | - |
| 84129 Omnibus Budget Bill Feb2009 | 552,000 | 489,226 | 62,774 | 552,000 | 3,722 | 760,838 | (212,560) |
| 84130 Bus Facilities Program (FTA) | 6,175,000 | 5,084,266 | 1,090,734 | 6,175,000 | 29,509 | 5,700,330 | 445,161 |
| 84131 DECD STEAP 4 Village Street Utilities | 500,000 | 279,779 | 220,221 | 500,000 | 150,158 | 354,728 | (4,886) |
| 84132 Leyland/EDR Infrastructure (\$3M) | 3,000,000 | 2,244,276 | 755,724 | 3,000,000 | 58,520 | 2,632,874 | 308,606 |
| 84133 DECD Brownfield Remediation | 450,000 | 450,000 | - | 450,000 | - | 200,341 | 249,659 |
| 84134 Future Projects - Local Share | 40,000 | 40,000 | - | 40,000 | - | - | 40,000 |
| 84135 Town Square | 475,000 | 964,862 | (489,862) | 475,000 | 73,462 | 590,021 | (188,483) |
| 84136 Main Street Investment Grant | 500,000 | 322,607 | 177,393 | 500,000 | 1,746 | 399,706 | 98,548 |
| 84137 Parking Garage Repairs/Maintenance | - | 50,000 | (50,000) | - | - | - | - |
| 84170 HUD Community Challenge Grant | 619,780 | 423,603 | 196,177 | 619,780 | 155,130 | 436,008 | 28,642 |
| Total Community Development: | 33,235,053 | 27,793,921 | 5,441,132 | 33,235,053 | 830,542 | 31,541,260 | 863,250 |

Public Safety

Revenues

Expenses

| Account and Description | Revenues | | | Expenses | | | |
|--|------------------|------------------|----------|------------------|----------------|------------------|---------------|
| | Adjusted Budget | Received | Balance | Adjusted Budget | Encumbrance | Expenses | Balance |
| 82801 Fire & Emerg Serv Comm Equipment | 44,000 | 44,000 | - | 44,000 | - | 17,904 | 26,096 |
| 82819 Vehicle Key Boxes | 16,500 | 16,500 | - | 16,500 | - | 14,379 | 2,121 |
| 82823 Rescue Equipment | 38,000 | 38,000 | - | 38,000 | 2,140 | 26,488 | 9,372 |
| 82824 Fire Hose | 28,000 | 28,000 | - | 28,000 | - | 27,879 | 121 |
| 82826 SCBA Air Tanks | 62,000 | 62,000 | - | 62,000 | - | 61,693 | 307 |
| 82827 Fire Personal Protective Equipment | 81,000 | 81,000 | - | 81,000 | 2,965 | 41,795 | 36,240 |
| 82829 Replacement ET507 | 465,000 | 465,000 | - | 465,000 | 456,993 | - | 8,007 |
| 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) |
| 82833 Fire/EMS Utility Terrain Vehicle | 29,000 | 29,000 | - | 29,000 | - | 28,539 | 461 |
| 82835 Power Load Cot Fastening System | 83,000 | 83,000 | - | 83,000 | - | 84,078 | (1,078) |
| 82836 Ambulance 2007 Ford E450 | 107,000 | 107,000 | - | 107,000 | - | 106,900 | 100 |
| 82902 Fire Ponds | 50,500 | 50,500 | - | 50,500 | - | 34,960 | 15,540 |
| Total Public Safety: | 1,627,077 | 1,627,077 | - | 1,627,077 | 462,098 | 1,069,983 | 94,996 |

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 | 5,000 | 3,258,974 | 105,415 |
| 85107 Open Space - Bonded | 1,040,000 | - | 1,040,000 | 1,040,000 | - | 46,900 | 993,100 |
| 85804 Community Center Equipment | 372,400 | 372,400 | - | 372,400 | - | 364,036 | 8,364 |
| 85806 Skate Park | 40,000 | 115,250 | (75,250) | 40,000 | 77,010 | 52,990 | (90,000) |
| 85811 Playscapes New/Replacements | 140,000 | 140,000 | - | 140,000 | 5,556 | 123,290 | 11,154 |
| 85812 Comm Center Facility Upgrades | 56,000 | 56,000 | - | 56,000 | - | 55,067 | 933 |
| 85816 Park Improvements | 291,795 | 291,795 | - | 291,795 | 17,412 | 277,098 | (2,715) |
| 85824 Playscape Resurfacing | 62,000 | 62,000 | - | 62,000 | - | 56,830 | 5,170 |
| 85835 WHIP Grants-MHP EGVP OSHF | 9,200 | 9,200 | - | 9,200 | - | - | 9,200 |
| Total Community Services: | 5,393,784 | 4,429,000 | 964,784 | 5,393,784 | 104,978 | 4,239,685 | 1,049,121 |

Capital Projects as of April 30, 2010
Facilities Management

Revenues

Expenses

| Account and Description | <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 | 834,391 | 834,391 | - | 834,391 | 4,740 | 810,646 | 19,005 |
| 86290 Roof Repairs | 239,900 | 239,900 | - | 239,900 | 998 | 226,778 | 12,124 |
| 86292 School Building Maintenance | 520,000 | 520,000 | - | 520,000 | 33,785 | 400,866 | 85,349 |
| 86293 Security Improvements | 75,000 | 75,000 | - | 75,000 | 4,969 | 28,233 | 41,798 |
| 86294 Vault Climate Control | 20,000 | 20,000 | - | 20,000 | - | - | 20,000 |
| 86295 Emergency Generators | 102,025 | 102,025 | - | 102,025 | 38,200 | 46,633 | 17,193 |
| 86296 Oil Tank Repairs | 40,000 | 40,000 | - | 40,000 | - | 6,660 | 33,340 |
| 86298 School Security Competitive Grant | 133,828 | 133,810 | 18 | 133,828 | - | 119,510 | 14,318 |
| 86304 Comm Center Repairs & Improvements | 5,000 | 5,000 | - | 5,000 | - | 5,000 | - |
| 86305 Fire Station Repairs & Improvements | 33,000 | 33,000 | - | 33,000 | - | 3,600 | 29,400 |
| 86306 Library Bldg Repairs & Improvements | 25,000 | 25,000 | - | 25,000 | - | - | 25,000 |
| 86307 Senior Center Bldg Repairs & Improve | 8,000 | 8,000 | - | 8,000 | - | - | 8,000 |
| 86308 Town Hall Bldg Repairs & Improvemen | 4,000 | 4,000 | - | 4,000 | - | - | 4,000 |
| 86309 Furniture & Fixtures | 10,000 | 10,000 | - | 10,000 | - | 8,581 | 1,419 |
| 86310 Elementary School Cleaning Equipmer | 10,000 | 10,000 | - | 10,000 | - | - | 10,000 |
| 86311 Tractor Replacement | 20,000 | 20,000 | - | 20,000 | 20,000 | - | - |
| Total Facilities Management: | 2,080,144 | 2,080,126 | 18 | 2,080,144 | 102,692 | 1,656,507 | 320,946 |

PUBLIC WORKS

Revenues

Expenses

| Account and Description | Revenues | | | Expenses | | | |
|---------------------------------------|-------------------|------------------|----------------|-------------------|--------------|------------------|------------------|
| | Adjusted Budget | Received | Balance | Adjusted Budget | Encumbrance | Expenses | Balance |
| 83101 Tree Replacement | 52,500 | 52,500 | - | 52,500 | - | 35,612 | 16,888 |
| 83302 Sm Bridges & Culverts | 329,084 | 329,084 | - | 329,084 | - | 278,569 | 50,515 |
| 83303 Large Bridge Maintenance | 566,286 | 566,286 | - | 566,286 | - | 480,862 | 85,424 |
| 83306 Stone Mill Bridge | 1,716,350 | 1,195,529 | 520,821 | 1,716,350 | - | 1,107,303 | 609,047 |
| 83308 Town Walkways/Transp Enhancemnt | 925,366 | 926,644 | (1,278) | 925,366 | - | 770,829 | 154,537 |
| 83309 Laurel Lane Bridge | 1,340,600 | 1,284,200 | 56,400 | 1,340,600 | - | 1,305,923 | 34,677 |
| 83401 Road Drainage | 608,811 | 609,840 | (1,029) | 608,811 | 211 | 418,160 | 190,440 |
| 83510 Guard Rails | 57,697 | 57,697 | - | 57,697 | - | 55,489 | 2,208 |
| 83524 Road Resurfacing | 3,643,810 | 3,477,952 | 165,858 | 3,643,810 | 461 | 3,404,947 | 238,402 |
| 83531 North Eagleville Walkway | 245,540 | 195,388 | 50,152 | 245,540 | 940 | 289,184 | (44,584) |
| 83638 Small Dump Trucks & Sanders | 85,000 | 85,000 | - | 85,000 | - | 84,896 | 104 |
| 83639 Large Dump Trucks | 430,000 | 430,000 | - | 430,000 | - | 344,562 | 85,438 |
| 83640 Gas Pumps | 15,000 | 15,000 | - | 15,000 | - | - | 15,000 |
| 83641 Mowers & Attachments | 80,000 | 80,000 | - | 80,000 | - | 57,998 | 22,002 |
| 83642 WINCOG Equipment - Regional | 25,000 | 25,000 | - | 25,000 | - | 15,319 | 9,681 |
| 83643 Pavement Management System | 50,000 | 50,000 | - | 50,000 | - | - | 50,000 |
| 83644 Street Signs | 60,000 | 60,000 | - | 60,000 | - | 96 | 59,904 |
| 83729 Snowplows | 26,500 | 26,500 | - | 26,500 | - | 26,137 | 363 |
| 83733 Storrs Center Equipment | 165,000 | 100,000 | 65,000 | 165,000 | - | 143,647 | 21,353 |
| 83734 Small Dump Truck & Sanders | 6,000 | 6,000 | - | 6,000 | - | - | 6,000 |
| 83911 Engineering Cad Upgrades | 203,500 | 203,500 | - | 203,500 | - | 188,561 | 14,939 |
| 83917 GPS Units - Additional Units | 15,000 | - | 15,000 | 15,000 | 80 | 14,905 | 15 |
| Total Public Works: | 10,647,044 | 9,776,120 | 870,924 | 10,647,044 | 1,692 | 9,022,999 | 1,622,354 |

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 | 1,113,354 | 1,113,354 | - | 1,113,354 | 45,069 | 1,049,017 | 19,268 |
| Community Development | 33,235,053 | 27,793,921 | 5,441,132 | 33,235,053 | 830,542 | 31,541,260 | 863,250 |
| Public Safety | 1,627,077 | 1,627,077 | - | 1,627,077 | 462,098 | 1,069,983 | 94,996 |
| Community Services | 5,393,784 | 4,429,000 | 964,784 | 5,393,784 | 104,978 | 4,239,685 | 1,049,121 |
| Facilities Management | 2,080,144 | 2,080,126 | 18 | 2,080,144 | 102,692 | 1,656,507 | 320,946 |
| Public Works | 10,647,044 | 9,776,120 | 870,924 | 10,647,044 | 1,692 | 9,022,999 | 1,622,354 |
| Grand Total: | \$ 54,096,456 | \$ 46,819,598 | \$ 7,276,858 | \$ 54,096,456 | \$ 1,547,071 | \$ 48,579,450 | \$ 3,969,934 |

**Town of Mansfield
Debt Service Fund
Balance Sheet
March 31, 2015**
(with comparative totals for March 31, 2014)

| | <u>2015</u> | <u>2014</u> |
|---|------------------|-------------------|
| Assets | | |
| Cash and Cash Equivalents | \$ <u>38,520</u> | \$ <u>307,324</u> |
| Total Assets | <u>38,520</u> | <u>307,324</u> |
| Liabilities and Fund Balance | | |
| Liabilities | | |
| Accounts Payable | <u>-</u> | <u>-</u> |
| Total Liabilities | <u>-</u> | <u>-</u> |
| Fund Balance | <u>38,520</u> | <u>307,324</u> |
| Total Liabilities and Fund Balance | \$ <u>38,520</u> | \$ <u>307,324</u> |

**Town of Mansfield
Debt Service Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2015
(with comparative totals for March 31, 2014)**

| | <u>Budget 2014/15</u> | <u>2015</u> | <u>2014</u> |
|---|---------------------------|------------------|-------------------|
| Revenues | | | |
| Bond Proceeds | \$ - | \$ - | \$ - |
| Interest Income | - | - | - |
| Total Revenues | <u>-</u> | <u>-</u> | <u>-</u> |
| Operating Transfers | | | |
| General Fund | <u>325,000</u> | <u>243,750</u> | <u>675,000</u> |
| Total Operating Transfers | <u>325,000</u> | <u>243,750</u> | <u>675,000</u> |
| Total Rev & Oper Trans | <u>325,000</u> | <u>243,750</u> | <u>675,000</u> |
| Expenditures | | | |
| Principal Payments | 290,641 | 220,000 | 329,580 |
| Interest Payments | <u>86,925</u> | <u>86,925</u> | <u>100,441</u> |
| Total Expenditures | <u>377,566</u> | <u>306,925</u> | <u>430,021</u> |
| Excess (Deficiency) of Revenues | (52,566) | (63,175) | 244,979 |
| Fund Balance, July 1 | <u>101,695</u> | <u>101,695</u> | <u>62,345</u> |
| Fund Balance plus Cont. Capital, Mar 31 | <u>\$ 49,129</u> | <u>\$ 38,520</u> | <u>\$ 307,324</u> |

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

| | FY 10/11 Actual | FY 11/12 Actual | FY 12/13 Actual | FY 13/14 Actual | FY 14/15 Adopted | FY 15/16 Projected | FY 16/17 Projected | FY 17/18 Projected | FY 18/19 Projected |
|---|--------------------|--------------------|--------------------|--------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | | | | | | |
| Bonds | \$ 133,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Premium Income | 55,542 | - | - | - | - | - | - | - | - |
| Interest on Unspent Balance | - | 1,285 | - | - | - | - | - | - | - |
| Total Revenues | 188,542 | 1,285 | - | - | - | - | - | - | - |
| Operating Transfers In - General Fund | 760,000 | 825,000 | 825,000 | 675,000 | 325,000 | 285,000 | 285,000 | 285,000 | 275,000 |
| Operating Transfers In - CNR Fund | 150,000 | - | - | - | - | - | - | - | - |
| Operating Transfers In - MS Fund | - | - | - | - | - | - | - | - | - |
| Total Revenues and Operating Transfers In | 1,098,542 | 826,285 | 825,000 | 675,000 | 325,000 | 285,000 | 285,000 | 285,000 | 275,000 |
| Expenditures: | | | | | | | | | |
| 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 | 58,019 | - | - | - | - |
| Financial/Issuance Costs | 110,206 | - | - | - | - | - | - | - | - |
| Total Expenditures | 895,603 | 876,999 | 842,086 | 635,650 | 364,944 | 300,325 | 293,725 | 287,125 | 280,525 |
| Revenues and Other Financing Sources Over/(Under) Expend | 202,939 | (50,714) | (17,086) | 39,350 | (39,944) | (15,325) | (8,725) | (2,125) | (5,525) |
| Fund Balance, July 1 | (72,794) | 130,145 | 79,431 | 62,345 | 101,695 | 61,751 | 46,426 | 37,701 | 35,576 |
| Fund Balance, June 30 | \$ 130,145 | \$ 79,431 | \$ 62,345 | \$ 101,695 | \$ 61,751 | \$ 46,426 | \$ 37,701 | \$ 35,576 | \$ 30,051 |

**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> |
| Revenues: | | | | | | | |
| Bonds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Premium Income | - | - | - | - | - | - | - |
| Interest on Unspent Balance | - | - | - | - | - | - | - |
| Total Revenues | - |
| Operating Transfers In - General Fund | 275,000 | 275,000 | 255,000 | 250,000 | 250,000 | 240,000 | 210,000 |
| Operating Transfers In - CNR Fund | - | - | - | - | - | - | - |
| Operating Transfers In - MS Fund | - | - | - | - | - | - | - |
| Total Revenues and Operating Transfers In | 275,000 | 275,000 | 255,000 | 250,000 | 250,000 | 240,000 | 210,000 |
| Expenditures: | | | | | | | |
| 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 | - | - | - | - | - | - | - |
| Total Expenditures | 273,925 | 267,325 | 260,725 | 253,850 | 245,600 | 236,800 | 208,000 |
| Revenues and Other Financing Sources Over/(Under) Expend | 1,075 | 7,675 | (5,725) | (3,850) | 4,400 | 3,200 | 2,000 |
| Fund Balance, July 1 | 30,051 | 31,126 | 38,801 | 33,076 | 29,226 | 33,626 | 36,826 |
| Fund Balance, June 30 | <u>\$ 31,126</u> | <u>\$ 38,801</u> | <u>\$ 33,076</u> | <u>\$ 29,226</u> | <u>\$ 33,626</u> | <u>\$ 36,826</u> | <u>\$ 38,826</u> |

Town of Mansfield
Solid Waste Disposal Fund
Balance Sheet
March 31, 2015
(with comparative totals for March 31, 2014)

| | <u>2015</u> | <u>2014</u> |
|--|--------------------------|--------------------------|
| Current Assets | | |
| Cash and Cash Equivalents | \$ 516,298 | \$ 419,229 |
| Accounts Receivable, net | <u>(2,572)</u> | <u>(5,000)</u> |
| Total Current Assets | <u>513,726</u> | <u>414,229</u> |
| Fixed Assets | | |
| Land | 8,500 | 8,500 |
| Buildings & Equipment | 578,173 | 565,138 |
| Less: Accumulated Depreciation | <u>(528,630)</u> | <u>(516,327)</u> |
| Total Fixed Assets | <u>58,043</u> | <u>57,311</u> |
| Total Assets | <u><u>571,769</u></u> | <u><u>471,540</u></u> |
| Liabilities and Retained Earnings | | |
| Current Liabilities | | |
| Accounts Payable | - | - |
| Accrued Compensated Absences | 11,143 | 10,930 |
| Refundable Deposits | <u>18,951</u> | <u>24,307</u> |
| Total Current Liabilities | <u>30,094</u> | <u>35,236</u> |
| Long-Term Liabilities | | |
| Landfill Postclosure Costs | <u>84,000</u> | <u>88,000</u> |
| Total Long-Term Liabilities | <u>84,000</u> | <u>88,000</u> |
| Total Liabilities | <u>114,094</u> | <u>123,236</u> |
| Retained Earnings | <u>457,675</u> | <u>348,304</u> |
| Total Liabilities and Fund Balance | <u><u>\$ 571,769</u></u> | <u><u>\$ 471,540</u></u> |

**Town of Mansfield
Solid Waste Disposal Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2015
(with comparative totals for March 31, 2014)**

| | <u>Budget 2014/15</u> | <u>2015</u> | <u>2014</u> |
|---------------------------|---------------------------|-------------------|-------------------|
| Revenues | | | |
| Transfer Station Fees | \$ 115,000 | \$ 80,719 | \$ 84,408 |
| Garbage Collection Fees | 1,011,500 | 825,391 | 762,244 |
| Fee Waivers | - | 5,296 | - |
| Sale of Recyclables | 8,000 | 5,711 | 4,115 |
| Scrap Metals | 6,000 | 5,544 | 6,135 |
| Other Revenues | 2,600 | 1,352 | 2,030 |
| Total Revenues | <u>1,143,100</u> | <u>924,012</u> | <u>858,932</u> |
| Expenditures | | | |
| Hauler's Tipping Fees | 151,300 | 93,774 | 91,442 |
| Mansfield Tipping Fees | 51,230 | 26,567 | 28,100 |
| Wage & Fringe Benefits | 285,755 | 201,536 | 193,822 |
| Computer Software | 4,320 | 4,440 | 4,260 |
| Trucking Fee | 39,140 | 28,800 | 19,983 |
| Recycle Cost | 16,900 | 6,230 | 45,491 |
| Contract Pickup | 458,890 | 345,431 | 305,566 |
| Supplies & Services | 31,390 | 18,999 | 12,790 |
| Depreciation Expense | 11,000 | 11,000 | 9,535 |
| Hazardous Waste | 17,500 | 12,791 | 11,665 |
| Equipment Parts/Other | 3,900 | 7,168 | - |
| LAN/WAN Expenditures | 10,000 | 7,500 | 10,000 |
| Total Expenditures | <u>1,081,325</u> | <u>764,235</u> | <u>732,654</u> |
| Net Income (Loss) | 61,775 | 159,777 | 126,278 |
| Retained Earnings, July 1 | <u>297,898</u> | <u>297,898</u> | <u>222,026</u> |
| Retained Earnings, Mar 31 | <u>\$ 359,673</u> | <u>\$ 457,675</u> | <u>\$ 348,304</u> |

Town of Mansfield
Health Insurance Fund
Balance Sheet
March 31, 2015
(with comparative totals for March 31, 2014)

| | 2015 | 2014 |
|---|--------------|--------------|
| Assets | | |
| Cash and Cash Equivalents | \$ 1,467,004 | \$ 3,372,215 |
| Total Assets | 1,467,004 | 3,372,215 |
| Liabilities and Fund Balance | | |
| Liabilities | | |
| Accrued Medical Claims | 440,000 | 409,500 |
| Total Liabilities | 440,000 | 409,500 |
| Equity | | |
| Net Contributed Capital | 400,000 | 400,000 |
| Retained Earnings | 627,004 | 2,562,715 |
| Total Equity | 1,027,004 | 2,962,715 |
| Total Liabilities and Retained Earnings | \$ 1,467,004 | \$ 3,372,215 |

Town of Mansfield
Health Insurance Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2015
(with comparative totals for March 31, 2014)

| | <u>2015</u> | <u>2014</u> |
|---|---------------------|---------------------|
| Revenues | | |
| Premium Income | \$ 6,175,661 | \$ 5,223,027 |
| Interest Income | 2,749 | 2,803 |
| | <hr/> | <hr/> |
| Total Revenues | 6,178,410 | 5,225,830 |
| | <hr/> | <hr/> |
| Expenditures | | |
| Payroll | 186,082 | 94,366 |
| Administrative expenses | 582,178 | 586,000 |
| Medical claims | 6,833,818 | 4,981,456 |
| Consultants | 36,509 | - |
| Employee Wellness Program | 30,800 | 27,050 |
| Payment in lieu of Insurance | 77,905 | 80,243 |
| Medical Supplies | 47,719 | 68,310 |
| LAN/WAN Expenditures | 7,500 | 10,000 |
| | <hr/> | <hr/> |
| Total Expenditures | 7,802,511 | 5,847,425 |
| | <hr/> | <hr/> |
| Net Income (Loss) | (1,624,101) | (621,595) |
| Retained Earnings, July 1 | 2,651,105 | 3,584,310 |
| | <hr/> | <hr/> |
| Fund Balance plus Cont. Capital, Mar 31 | \$ <u>1,027,004</u> | \$ <u>2,962,715</u> |

ANTHEM BLUE CROSS MONTHLY CLAIMS
FISCAL YEAR BASIS

| MONTH | FY 02/03 | FY 03/04 | FY 04/05 | FY 05/06 | FY 06/07 | FY 07/08 | FY08/09 | FY09/10 | FY10/11 | FY11/12 | FY12/13 | FY13/14 | FY14/15 | Average '92-'14 | 5 Yr. Average FY'10-'14 |
|---------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------------|-------------------------|
| 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 | \$ 726,844 | \$ 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 | 476,008 | 571,304 | 642,551 | 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 | 807,550 | 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 | 804,719 | 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 | 699,223 | 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 | 962,302 | 279,312 | 448,153 |
| JANUARY | 333,923 | 342,476 | 358,256 | 356,891 | 364,331 | 508,001 | 454,813 | 389,841 | 497,371 | 461,600 | 596,583 | 684,680 | 204,233 | 312,380 | 526,015 |
| FEBRUARY | 331,286 | 340,298 | 305,259 | 492,485 | 527,867 | 629,924 | 521,301 | 497,159 | 550,094 | 480,989 | 525,952 | 678,239 | 916,556 | 341,437 | 546,487 |
| MARCH | 358,881 | 386,649 | 409,245 | 392,138 | 482,188 | 399,055 | 482,221 | 519,594 | 600,223 | 503,600 | 613,319 | 618,690 | 1,077,897 | 331,602 | 571,085 |
| APRIL | 259,835 | 402,093 | 443,382 | 321,969 | 484,465 | 476,056 | 473,587 | 517,452 | 513,677 | 461,016 | 512,034 | 588,271 | | 312,442 | 518,490 |
| MAY | 387,515 | 391,287 | 387,104 | 383,505 | 562,876 | 516,518 | 511,932 | 346,650 | 398,403 | 557,547 | 662,586 | 522,070 | | 329,088 | 497,451 |
| JUNE | 347,060 | 357,517 | 399,827 | 386,641 | 606,023 | 425,253 | 419,214 | 465,244 | 483,975 | 468,241 | 494,196 | 595,866 | | 319,106 | 501,504 |
| ANNUAL TOTAL | 3,425,231 | 4,264,309 | 4,348,731 | 4,319,389 | 5,520,987 | 5,680,824 | 5,545,518 | 5,578,314 | 6,013,488 | 5,564,023 | 6,262,708 | 6,747,500 | 6,841,875 | 3,665,965 | 6,033,207 |
| MONTHLY AVG | \$ 285,436 | \$ 355,359 | \$ 362,394 | \$ 359,949 | \$ 460,082 | \$ 473,402 | \$ 462,127 | \$ 464,860 | \$ 501,124 | \$ 463,669 | \$ 521,892 | \$ 562,292 | \$ 760,208 | \$ 305,497 | \$ 502,767 |
| % OF INCREASE | 13.2% | 24.5% | 2.0% | -0.7% | 27.8% | 2.9% | -2.4% | 0.6% | 7.8% | -7.5% | 12.6% | 7.7% | 35.2% | 9.84% | 4.24% |

ANTHEM BLUE CROSS MONTHLY CLAIMS
ANNUAL BASIS

| MONTH | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | Avg. '91- Present | 5 Yr. Avg. '10-'14 |
|---------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------------------|-----------------------|
| JANUARY | \$ 333,923 | \$ 342,476 | \$ 358,256 | \$ 356,891 | \$ 364,331 | \$ 508,001 | \$ 454,813 | \$ 389,841 | \$ 497,371 | \$ 461,600 | \$ 596,583 | \$ 684,680 | \$ 204,233 | \$ 299,508 | \$ 526,015 |
| FEBRUARY | 331,286 | 340,298 | 305,259 | 492,485 | 527,867 | 629,924 | 521,301 | 497,159 | 550,094 | 480,989 | 525,952 | 678,239 | 916,556 | 353,465 | 546,487 |
| MARCH | 358,881 | 386,649 | 409,245 | 392,138 | 482,188 | 399,055 | 482,221 | 519,594 | 600,223 | 503,600 | 613,319 | 618,690 | 1,077,897 | 350,709 | 571,085 |
| APRIL | 259,835 | 402,093 | 443,382 | 321,969 | 484,465 | 476,056 | 473,587 | 517,452 | 513,677 | 461,016 | 512,034 | 588,271 | | 289,675 | 518,490 |
| MAY | 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 | 497,451 |
| JUNE | 347,060 | 357,517 | 399,827 | 386,641 | 606,023 | 423,253 | 419,214 | 465,244 | 483,975 | 468,241 | 494,196 | 595,866 | | 309,440 | 501,504 |
| JULY | 353,025 | 332,653 | 368,941 | 409,635 | 430,780 | 493,991 | 534,203 | 667,615 | 410,100 | 471,363 | 548,338 | 726,844 | | 317,192 | 564,852 |
| AUGUST | 296,808 | 327,584 | 323,401 | 499,754 | 554,171 | 567,129 | 520,970 | 583,042 | 443,808 | 576,008 | 571,304 | 642,551 | | 329,900 | 563,343 |
| SEPTEMBER | 323,667 | 302,399 | 298,440 | 415,053 | 430,908 | 438,495 | 438,428 | 320,452 | 475,683 | 386,452 | 438,160 | 807,550 | | 293,580 | 485,659 |
| OCTOBER | 312,245 | 275,610 | 351,888 | 370,945 | 384,033 | 440,640 | 518,768 | 524,875 | 429,967 | 526,558 | 480,679 | 804,719 | | 300,827 | 553,360 |
| NOVEMBER | 342,691 | 448,834 | 299,882 | 370,405 | 489,535 | 383,653 | 461,484 | 371,112 | 419,740 | 468,559 | 532,440 | 699,223 | | 292,445 | 498,215 |
| DECEMBER | 415,554 | 358,577 | 343,209 | 427,447 | 436,589 | 358,543 | 368,522 | 502,648 | 451,734 | 429,097 | 488,762 | 962,302 | | 307,770 | 566,909 |
| ANNUAL TOTAL | 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 | 8,331,006 | 2,198,686 | 3,724,510 | 6,393,370 |
| MONTHLY AVG | \$ 338,541 | \$ 355,498 | \$ 357,403 | \$ 402,239 | \$ 479,481 | \$ 469,772 | \$ 475,453 | \$ 475,474 | \$ 472,898 | \$ 482,586 | \$ 538,696 | \$ 694,251 | \$ 732,895 | \$ 310,376 | \$ 532,781 |
| % OF INCREASE | 33.91% | 5.01% | 0.54% | 12.54% | 19.20% | -2.02% | 1.21% | 0.00% | -0.54% | 2.05% | 11.63% | 28.88% | 5.57% | 11.23% | 8.40% |

Town of Mansfield
Workers' Compensation Fund
Balance Sheet
March 31, 2015
(with comparative totals for March 31, 2014)

| | <u>2015</u> | <u>2014</u> |
|-------------------------------------|------------------|------------------|
| Assets | | |
| Cash and Cash Equivalents | \$ <u>12,542</u> | \$ <u>13,387</u> |
| Total Assets | <u>12,542</u> | <u>13,387</u> |
| Liabilities and Fund Balance | | |
| Liabilities | | |
| Accounts Payable | <u>-</u> | <u>-</u> |
| Total Liabilities | <u>-</u> | <u>-</u> |
| Retained Earnings | <u>12,542</u> | <u>13,387</u> |
| Total Liabilities and Fund Balance | \$ <u>12,542</u> | \$ <u>13,387</u> |

Town of Mansfield
Workers' Compensation Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2015
(with comparative totals for March 31, 2014)

| | <u>Budget</u> <u>2014/15</u> | <u>2015</u> | <u>2014</u> |
|---------------------------------|---------------------------------|------------------|------------------|
| Revenues | | | |
| Premium Income | \$ 495,020 | \$ 376,545 | \$ 480,530 |
| CIRMA Equity Distribution | <u>-</u> | <u>-</u> | <u>19,135</u> |
| Total Revenues | <u>495,020</u> | <u>376,545</u> | <u>499,665</u> |
| Expenditures | | | |
| Workers' Compensation Insurance | <u>495,020</u> | <u>377,390</u> | <u>495,449</u> |
| Total Expenditures | <u>495,020</u> | <u>377,390</u> | <u>495,449</u> |
| Net Income (Loss) | - | (845) | 4,216 |
| Retained Earnings, July 1 | <u>13,387</u> | <u>13,387</u> | <u>9,171</u> |
| Retained Earnings, Mar 31 | <u>\$ 13,387</u> | <u>\$ 12,542</u> | <u>\$ 13,387</u> |

Town of Mansfield
Management Services Fund
Balance Sheet
March 31, 2015
(with comparative totals for March 31, 2014)

| | 2015 | 2014 |
|--|--------------|--------------|
| Current Assets | | |
| Cash and Cash Equivalents | \$ 1,301,136 | \$ 1,450,111 |
| Due From Region/Town | - | - |
| Accounts Receivable, net | 32,266 | - |
| Inventory | 10,071 | 12,393 |
| Total Current Assets | 1,343,474 | 1,462,503 |
| Fixed Assets | | |
| Land | 145,649 | 145,649 |
| Buildings | 226,679 | 226,679 |
| Office Equipment | 2,424,972 | 2,092,630 |
| Construction in Progress | - | 104,653 |
| Less: Accumulated Depreciation | (1,448,222) | (1,134,464) |
| Total Fixed Assets | 1,349,078 | 1,435,147 |
| Total Assets | 2,692,552 | 2,897,651 |
| Liabilities and Retained Earnings | | |
| Liabilities | | |
| Accounts Payable | 183,254 | - |
| Lease Purchase Payable | - | - |
| Total Liabilities | 183,254 | - |
| Equity | | |
| Contributed Capital | 146,000 | 146,000 |
| Retained Earnings | 2,363,298 | 2,751,651 |
| Total Equity | 2,509,298 | 2,897,651 |
| Total Liabilities and Fund Balance | \$ 2,692,552 | \$ 2,897,651 |

**Town of Mansfield
Management Services Fund
Estimated Statement of Revenues, Expenditures
and Changes in Retained Earnings
March 31, 2015**

| | <u>Budget 2014/15</u> | <u>Actual 2014/15</u> | <u>Variance Favorable (Unfavorable)</u> |
|---------------------------------|---------------------------|---------------------------|---|
| Revenues | | | |
| Mansfield Board of Education | \$ 115,350 | \$ 46,553 | \$ 68,798 |
| Region 19 | 112,420 | 84,315 | 28,105 |
| Town of Mansfield | 10,610 | 7,958 | 2,653 |
| Communication Service Fees | 222,750 | 167,992 | 54,758 |
| Copier Service Fees | 210,000 | 158,006 | 51,994 |
| Energy Service Fees | 1,716,220 | 1,309,485 | 406,735 |
| Rent | 72,450 | 54,338 | 18,113 |
| Rent - Telecom Tower | 160,000 | 129,687 | 30,313 |
| Sale of Supplies | 57,000 | 31,533 | 25,467 |
| CNR Fund | 200,000 | 138,750 | 61,250 |
| Health Insurance Fund | 10,000 | 7,500 | 2,500 |
| Solid Waste Fund | 10,000 | 7,500 | 2,500 |
| Sewer Operating Fund | 3,000 | 2,250 | 750 |
| Postal Charges | 87,140 | 65,355 | 21,785 |
| USF Credits | 28,340 | 31,643 | (3,303) |
| Other | - | - | - |
| Total Revenues | <u>3,015,280</u> | <u>2,242,863</u> | <u>772,417</u> |
| Expenditures | | | |
| Salaries & Benefits | 428,270 | 309,832 | 118,438 |
| Training | 8,750 | 550 | 8,200 |
| Repairs & Maintenance | 32,950 | 6,678 | 26,272 |
| Professional & Technical | 27,750 | 17,710 | 10,040 |
| Insurance | - | 2,533 | (2,533) |
| System Support | 121,420 | 84,871 | 36,549 |
| Copier Maintenance Fees | 80,000 | 114,271 | (34,271) |
| Communication Equipment | 198,774 | 166,137 | 32,637 |
| Supplies and Software Licensing | 15,300 | 28,509 | (13,209) |
| Equipment | 163,000 | 149,903 | 13,097 |
| Postage | 73,000 | 53,233 | 19,767 |
| Energy | 1,834,000 | 1,358,486 | 475,514 |
| Miscellaneous | 74,520 | 77,053 | (2,533) |
| Sub-Total Expenditures | <u>3,057,734</u> | <u>2,369,766</u> | <u>687,968</u> |
| Depreciation | 205,030 | 153,773 | 51,258 |
| Equipment Capitalized | <u>(163,000)</u> | <u>(149,903)</u> | <u>(13,097)</u> |
| Total Expenditures | <u>3,099,764</u> | <u>2,373,636</u> | <u>726,128</u> |
| Net Income (Loss) | (84,484) | (130,772) | 46,288 |
| Retained Earnings, July 1 | <u>2,640,070</u> | <u>2,640,070</u> | <u>-</u> |
| Retained Earnings, Mar 31 | <u>\$ 2,555,586</u> | <u>\$ 2,509,298</u> | <u>\$ 46,288</u> |

**Town of Mansfield
Transit Services Fund
Balance Sheet
March 31, 2015**

| | <u>Parking Garage 2015</u> | <u>Intermodal Center 2015</u> | <u>WRTD 2015</u> | <u>Total 2015</u> |
|---|------------------------------------|---------------------------------------|----------------------|-----------------------|
| Assets | | | | |
| Cash and Cash Equivalents | \$ (6,540) | \$ (46,551) | \$ (8,176) | \$ (61,267) |
| Accounts Receivable | 364,326 | - | - | 364,326 |
| Infrastructure | 11,171,404 | 2,331,451 | - | 13,502,855 |
| Accum Depr -Infrastructure | (496,507) | - | - | (496,507) |
| Construction In Progress | - | - | - | - |
| Total Assets | <u>11,032,683</u> | <u>2,284,900</u> | <u>(8,176)</u> | <u>13,309,407</u> |
| Liabilities and Fund Balance | | | | |
| Liabilities | | | | |
| Accounts Payable | - | - | - | - |
| Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balance | <u>11,032,683</u> | <u>2,284,900</u> | <u>(8,176)</u> | <u>13,309,407</u> |
| Total Liabilities and Fund Balance | <u>\$ 11,032,683</u> | <u>\$ 2,284,900</u> | <u>\$ (8,176)</u> | <u>\$ 13,309,407</u> |

Town of Mansfield
Transit Services Fund - Combined
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2015

| | Parking Garage 2015 | Intermodal Center 2015 | WRTD 2015 | Total 2015 |
|---|---------------------------|------------------------------|----------------|----------------|
| Revenues | | | | |
| Transient Fees | \$ 97,514 | \$ - | \$ - | \$ 97,514 |
| Monthly Fees | 235,317 | - | - | 235,317 |
| Violation Revenue | 10,317 | - | - | 10,317 |
| Misc Revenue | 4,415 | 250 | - | 4,665 |
| Rental Income | - | 25,800 | - | 25,800 |
| Total Revenues | 347,563 | 26,050 | - | 373,613 |
| Expenditures | | | | |
| Salaries & Wages | 69,172 | 9,131 | - | 78,303 |
| Benefits | 12,370 | 289 | - | 12,659 |
| Dial-A-Ride | - | - | 41,212 | 41,212 |
| Utilities | 13,878 | - | - | 13,878 |
| WRTD - Windham Reg Transit District | - | - | 34,718 | 34,718 |
| WRTD - Pre-Paid Fare | - | - | 32,409 | 32,409 |
| Cleaning & Maintenance Service | 29,445 | 14,415 | - | 43,860 |
| WRTD - Disable Transport | - | - | 17,397 | 17,397 |
| Management Fee | 11,486 | - | - | 11,486 |
| Phone Service | 10,886 | - | - | 10,886 |
| Refuse Collection | - | 229 | - | 229 |
| Insurance | 5,920 | 6,124 | - | 12,044 |
| Snow Removal | 11,406 | - | - | 11,406 |
| Electric | - | 37,314 | - | 37,314 |
| Natural Gas | - | 4,928 | - | 4,928 |
| Credit Card Fees | 5,123 | - | - | 5,123 |
| Office Supplies | 2,855 | 158 | - | 3,014 |
| Professional & Technical Services | 2,107 | 2,346 | - | 4,454 |
| Advertising | - | - | - | - |
| Contingency | - | - | - | - |
| Security | 315 | - | - | 315 |
| Uniforms | 551 | 494 | - | 1,046 |
| Equipment Expense | - | - | - | - |
| LAP Deductible | - | - | - | - |
| Printing & Binding | - | - | - | - |
| Cable TV Service | - | 958 | - | 958 |
| License and Fees | 100 | - | - | 100 |
| Miscellaneous | 1,702 | 134 | - | 1,836 |
| Incentive Fee | 4,273 | - | - | 4,273 |
| Building Repairs | - | 281 | - | 281 |
| Total Expenditures | 181,589 | 76,801 | 125,736 | 384,126 |
| Operating Transfers | | | | |
| Transfer In - General Fund | - | - | 117,560 | 117,560 |
| Transfer In - Capital Projects Fund | - | - | - | - |
| Total Operating Transfers | - | - | 117,560 | 117,560 |
| Excess (Deficiency) of Revenues | 165,974 | (50,751) | (8,176) | 107,047 |
| Fund Balance, July 1 | 10,866,709 | 2,335,651 | - | 13,202,360 |
| Fund Balance plus Cont. Capital, Mar 31 | \$ 11,032,683 | \$ 2,284,900 | \$ (8,176) | \$ 13,309,407 |

**Town of Mansfield
Cemetery Fund
Balance Sheet
March 31, 2015**
(with comparative totals for March 31, 2014)

| | <u>2015</u> | | <u>2014</u> |
|---|-------------------|----|----------------|
| Assets | | | |
| Cash and Cash Equivalents | \$ (161,176) | \$ | (164,861) |
| Investments | 451,029 | | 420,122 |
| Total Assets | <u>289,853</u> | | <u>255,261</u> |
| Liabilities and Fund Balance | | | |
| Liabilities | | | |
| Accounts Payable | - | | - |
| Total Liabilities | <u>-</u> | | <u>-</u> |
| Fund Balance | | | |
| Reserve for Perpetual Care | 250,000 | | 250,000 |
| Reserve for Non-Expendable Trust | 1,200 | | 1,200 |
| Unreserved | 38,653 | | 4,061 |
| Total Fund Balance | <u>289,853</u> | | <u>255,261</u> |
| Total Liabilities and Fund Balance | <u>\$ 289,853</u> | \$ | <u>255,261</u> |

**Town of Mansfield
Cemetery Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2015
(with comparative totals for March 31, 2014)**

| | <u>Budget 2014/15</u> | <u>2015</u> | <u>2014</u> |
|---------------------------------------|---------------------------|-------------------|-------------------|
| Revenues | | | |
| Investment Income | \$ 11,000 | \$ 15,854 | \$ 8,007 |
| Unrealized Gain/Loss on Investments | 5,000 | 2,021 | 8,171 |
| Sale of Plots | 2,400 | 4,800 | 2,400 |
| Total Revenues | <u>18,400</u> | <u>22,674</u> | <u>18,578</u> |
| Operating Transfers | | | |
| Transfer from General Fund | 36,000 | 27,000 | - |
| Total Operating Transfers | <u>36,000</u> | <u>27,000</u> | <u>-</u> |
| Total Rev & Oper Transfers | <u>54,400</u> | <u>49,674</u> | <u>18,578</u> |
| Expenditures | | | |
| Salaries | 5,200 | 3,633 | 3,570 |
| Cemetery Maintenance | 10,000 | 9,296 | 20,932 |
| Mowing Service | 18,750 | 7,405 | 12,175 |
| Total Expenditures | <u>33,950</u> | <u>20,334</u> | <u>36,677</u> |
| Excess (Deficiency) of Revenues | 20,450 | 29,340 | (18,099) |
| Fund Balance, July 1 | 260,513 | 260,513 | 273,361 |
| Fund Balance, Mar 31 | <u>\$ 280,963</u> | <u>\$ 289,853</u> | <u>\$ 255,261</u> |

**Town of Mansfield
Investment Pool
March 31, 2015**

| | <u>Market Value June 30, 2014</u> | <u>Market Value Sep 30, 2014</u> | <u>Market Value Dec 31, 2014</u> | <u>Market Value Mar 31, 2015</u> | <u>Market Value June 30, 2015</u> | <u>Fiscal 14/15 Change In Value</u> |
|-------------------------------|---|--|--|--|---|---|
| Stock Funds | | | | | | |
| Fidelity Investments | | | | | | |
| Select Utilities Growth | \$ 79,071.42 | \$ 75,695.43 | \$ 80,261.92 | \$ 80,261.92 | \$ | \$ 1,190.50 |
| Total Stock Funds | <u>79,071.42</u> | <u>75,695.43</u> | <u>80,261.92</u> | <u>80,261.92</u> | | <u>1,190.50</u> |
| Bond Funds | | | | | | |
| Wells Fargo Advantage | | | | | | |
| Wells Fargo Income Plus - Inv | 73,171.26 | 73,121.81 | 74,396.77 | 75,798.14 | | 2,626.88 |
| T. Rowe Price | | | | | | |
| U.S. Treasury Long | 83,591.61 | 85,666.60 | 92,352.37 | 95,608.65 | | 12,017.04 |
| People's Securities | | | | | | |
| U.S. Treasury Ntoes | 67,003.82 | 67,012.39 | 67,021.88 | 67,029.24 | | 25.42 |
| Vanguard Investments | | | | | | |
| GNMA Fund | 363,042.08 | 364,133.57 | 370,846.69 | 374,659.79 | | 11,617.71 |
| Total Bond Funds | <u>586,808.77</u> | <u>589,934.37</u> | <u>604,617.71</u> | <u>613,095.82</u> | | <u>26,287.05</u> |
| Cash | | | | | | |
| Bank of America | | | | | | |
| Money Market Reserves | | - | - | - | | |
| Total Cash | | | | | | |
| Total Investments | <u>\$ 665,880.19</u> | <u>\$ 665,629.80</u> | <u>\$ 684,879.63</u> | <u>\$ 693,357.74</u> | <u>\$</u> | <u>\$ 27,477.55</u> |

**Town of Mansfield
Investment Pool
March 31, 2015**

| | Equity Percentage | Equity In Investments |
|----------------------------------|----------------------|--------------------------|
| Cemetery Fund | 65.050% | 451,029.21 |
| School Non-Expendable Trust Fund | 0.092% | 637.89 |
| Compensated Absences Fund | 34.858% | 241,690.64 |
| Total Equity by Fund | 100.000% | 693,357.74 |

| Investments | Market Value |
|---|-----------------|
| <u>Stock Funds:</u> | |
| Fidelity - Select Utilities Growth | 80,261.92 |
| Sub-Total Stock Funds | 80,261.92 |
| <u>Bond Funds:</u> | |
| Wells Fargo Advantage -Income Plus | 75,798.14 |
| T. Rowe Price - U. S. Treasury Long-Term | 95,608.65 |
| People's Securities, Inc. - U.S. Treasury Notes | 67,029.24 |
| Vanguard - GNMA Fund | 374,659.79 |
| Sub-Total Bond Funds | 613,095.82 |
| Total Investments | 693,357.74 |

| Allocation | Amount | Percentage |
|-------------------|------------|------------|
| Stocks | 80,261.92 | 11.58% |
| Bonds | 613,095.82 | 88.42% |
| Total Investments | 693,357.74 | 100.00% |

**Eastern Highlands Health District
General Fund
Balance Sheet
March 31, 2015**
(with comparative totals for March 31, 2014)

| | <u>2015</u> | <u>2014</u> |
|---|--------------------------|--------------------------|
| Assets | | |
| Cash and Cash Equivalents | \$ <u>339,950</u> | \$ <u>285,694</u> |
| Total Assets | <u><u>339,950</u></u> | <u><u>285,694</u></u> |
| Liabilities and Fund Balance | | |
| Liabilities | | |
| Accounts Payable | <u>-</u> | <u>-</u> |
| Total Liabilities | <u>-</u> | <u>-</u> |
| Fund Balance | <u>339,950</u> | <u>285,694</u> |
| Total Liabilities and Fund Balance | <u><u>\$ 339,950</u></u> | <u><u>\$ 285,694</u></u> |

**Eastern Highlands Health District
General Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2015
(with comparative totals for March 31, 2014)**

| | <u>Adopted Budget 2014/15</u> | <u>Amended Budget 2014/15</u> | <u>2015</u> | <u>Percent of Adopted Budget</u> | <u>2014</u> |
|---|---------------------------------------|---------------------------------------|-------------------|--|-------------------|
| Revenues | | | | | |
| Member Town Contributions | \$ 390,840 | \$ 390,840 | \$ 324,069 | 82.9% | \$ 283,183 |
| State Grants | 149,860 | 149,860 | 149,857 | 100.0% | 151,851 |
| Septic Permits | 32,030 | 32,030 | 25,480 | 79.6% | 18,805 |
| Well Permits | 14,700 | 14,700 | 12,380 | 84.2% | 8,600 |
| Soil Testing Service | 31,500 | 31,500 | 23,940 | 76.0% | 20,800 |
| Food Protection Service | 61,430 | 61,430 | 50,810 | 82.7% | 48,807 |
| B100a Reviews | 26,250 | 26,250 | 17,030 | 64.9% | 16,415 |
| Septic Plan Reviews | 26,460 | 26,460 | 18,930 | 71.5% | 17,075 |
| Other Health Services | 5,990 | 5,990 | 1,469 | 24.5% | 800 |
| Appropriation of Fund Balance | 27,099 | 27,099 | - | 0.0% | - |
| Total Revenues | <u>766,159</u> | <u>766,159</u> | <u>623,965</u> | <u>81.4%</u> | <u>566,336</u> |
| Expenditures | | | | | |
| Salaries & Wages | 569,920 | 569,920 | 385,799 | 67.7% | 393,045 |
| Grant Deductions | (78,185) | (78,185) | (48,473) | 62.0% | (78,436) |
| Benefits | 184,479 | 184,479 | 134,345 | 72.8% | 119,728 |
| Miscellaneous Benefits | 6,590 | 6,590 | 3,744 | 56.8% | 3,824 |
| Insurance | 15,800 | 15,800 | 15,607 | 98.8% | 8,480 |
| Professional & Technical Services | 16,200 | 16,200 | 7,046 | 43.5% | 12,122 |
| Other Purchased Services | 41,905 | 41,905 | 28,895 | 69.0% | 29,962 |
| Other Supplies | 8,000 | 8,000 | 3,754 | 46.9% | 4,361 |
| Equipment - Minor | 1,450 | 1,450 | 449 | 31.0% | 807 |
| Total Expenditures | <u>766,159</u> | <u>766,159</u> | <u>531,166</u> | <u>69.3%</u> | <u>493,893</u> |
| Operating Transfers | | | | | |
| Transfer to CNR Fund | - | - | - | 0.0% | 142,000 |
| Total Exp & Oper Trans | <u>766,159</u> | <u>766,159</u> | <u>531,166</u> | <u>69.3%</u> | <u>635,893</u> |
| Excess (Deficiency) of Revenues | - | - | 92,799 | | (69,557) |
| Fund Balance, July 1 | <u>247,151</u> | <u>247,151</u> | <u>247,151</u> | | <u>355,251</u> |
| Fund Balance plus Cont. Capital, Mar 31 | <u>\$ 247,151</u> | <u>\$ 247,151</u> | <u>\$ 339,950</u> | | <u>\$ 285,694</u> |

Eastern Highlands Health District
Capital Non-Recurring Fund
Balance Sheet
March 31, 2015
(with comparative totals for March 31, 2014)

| | <u>2015</u> | <u>2014</u> |
|-------------------------------------|-------------------|-------------------|
| Assets | | |
| Cash and Cash Equivalents | \$ <u>210,279</u> | \$ <u>230,950</u> |
| Total Assets | <u>210,279</u> | <u>230,950</u> |
| Liabilities and Fund Balance | | |
| Liabilities | | |
| Accounts Payable | <u>-</u> | <u>-</u> |
| Total Liabilities | <u>-</u> | <u>-</u> |
| Fund Balance | <u>210,279</u> | <u>230,950</u> |
| Total Liabilities and Fund Balance | <u>\$ 210,279</u> | <u>\$ 230,950</u> |

**Eastern Highlands Health District
Capital Non-Recurring Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2015
(with comparative totals for March 31, 2014)**

| | 2015 | 2014 |
|---|------------|------------|
| Revenues | | |
| State Grants | \$ - | \$ - |
| Total Revenues | - | - |
| Operating Transfers | | |
| General Fund | - | 150,752 |
| Total Operating Transfers | - | 150,752 |
| Total Rev & Oper Trans | - | 150,752 |
| Expenditures | | |
| Professional & Technical Services | - | 14,000 |
| Vehicles | - | 46,979 |
| Office Equipment | 41,137 | - |
| Total Expenditures | 41,137 | 60,979 |
| Excess (Deficiency) of Revenues | (41,137) | 89,773 |
| Fund Balance, July 1 | 251,416 | 141,177 |
| Fund Balance plus Cont. Capital, Mar 31 | \$ 210,279 | \$ 230,950 |

Mansfield Downtown Partnership
Statement of Financial Position
March 31, 2015
(with comparative totals for March 31, 2014)

| | <u>2015</u> | <u>2014</u> |
|---|--------------------------|--------------------------|
| Assets | | |
| Cash & Cash Equivalents | \$ 152,791 | \$ 276,554 |
| Accounts Receivable | <u>-</u> | <u>-</u> |
| Total Assets | <u><u>152,791</u></u> | <u><u>276,554</u></u> |
| Liabilities | | |
| Accounts Payable | <u>-</u> | <u>-</u> |
| Total Liabilities | <u>-</u> | <u>-</u> |
| Fund Balance | | |
| Contributed Capital | 51,440 | 51,440 |
| Unreserved | <u>101,351</u> | <u>225,114</u> |
| Total Fund Balance | <u><u>152,791</u></u> | <u><u>276,554</u></u> |
| Total Liabilities and Fund Balance | <u><u>\$ 152,791</u></u> | <u><u>\$ 276,554</u></u> |

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

| | Actual 2009/10 | Actual 2010/11 | Actual 2011/12 | Actual 2012/13 | Actual 2013/14 | Adopted Budget 2014/15 | Actual 3/31/15 |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------------|-------------------|
| Revenues | | | | | | | |
| Intergovernmental | | | | | | | |
| Mansfield General Fund/CNR | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 93,750 |
| Uconn | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | - |
| Mansfield Capital Projects * | - | - | - | - | - | - | - |
| Leyland Share - Relocation | - | 10,000 | - | - | - | - | - |
| Membership Fees | 20,199 | 16,983 | 16,778 | 17,463 | 19,680 | 15,000 | 8,790 |
| Local Support | - | - | - | - | - | - | - |
| State Support | - | - | - | - | - | - | - |
| Contributions/Other | 240 | - | - | - | - | - | - |
| Total Revenues | <u>270,439</u> | <u>276,983</u> | <u>266,778</u> | <u>267,463</u> | <u>269,680</u> | <u>265,000</u> | <u>102,540</u> |
| Operating Expenditures | | | | | | | |
| Town Square Contribution | - | - | - | - | 100,000 | - | - |
| Salaries and Benefits | 135,713 | 147,126 | 170,810 | 182,066 | 188,736 | 197,030 | 142,635 |
| Professional & Technical | 28,893 | 71,561 | 61,608 | 78,617 | 22,937 | 55,700 | 9,941 |
| Office Rental | 15,918 | 15,040 | 8,000 | 7,810 | 9,344 | 12,720 | 9,420 |
| Insurance | 1,724 | 1,715 | 1,747 | 1,545 | 2,950 | 3,380 | 3,780 |
| Purchased Services | 6,666 | 6,612 | 9,641 | 8,716 | 9,253 | 11,800 | 6,810 |
| Supplies & Services | 3,257 | 3,000 | 1,276 | 1,380 | 3,768 | 1,850 | 457 |
| Contingency | - | - | - | - | - | 21,465 | - |
| Total Operating Expenditures | <u>192,171</u> | <u>245,054</u> | <u>253,082</u> | <u>280,134</u> | <u>336,989</u> | <u>303,945</u> | <u>173,043</u> |
| Operating Income/(Loss) | 78,268 | 31,929 | 13,696 | (12,671) | (67,309) | (38,945) | (70,503) |
| Fund Balance, July 1 | 179,381 | 257,649 | 289,578 | 303,274 | 290,603 | 223,294 | 223,294 |
| Fund Balance, End of Period | <u>\$ 257,649</u> | <u>\$ 289,578</u> | <u>\$ 303,274</u> | <u>\$ 290,603</u> | <u>\$ 223,294</u> | <u>\$ 184,349</u> | <u>\$ 152,791</u> |
| Contribution Recap | | | | | | | |
| | Actual 2009/10 | Actual 2010/11 | Actual 2011/12 | Actual 2012/13 | Actual 2013/14 | Adopted Budget 2014/15 | Actual 3/31/15 |
| Mansfield | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 93,750 |
| Mansfield Capital Projects | - | - | - | - | - | - | - |
| UCONN | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | - |
| Total Contributions | <u>\$ 250,000</u> | <u>\$ 93,750</u> |

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

| | Budget | Actual |
|---|-------------------|-------------------|
| Operating Revenues | | |
| Intergovernmental Revenues | | |
| State Support | \$ 13,292,000 | \$ 12,270,275 |
| DECD STEAP Grants - I, II, III, IV | 1,000,000 | 766,240 |
| Urban Action Grant | 2,500,000 | 808,059 |
| DOT Grant # 77-217 | 1,622,800 | 450,000 |
| Federal Transit Authority (Bus Facility) | 4,940,000 | 5,084,266 |
| Local Support (DECD grant) | 115,640 | 55,535 |
| Local Share - Bonds | 302,000 | 302,000 |
| Leyland Share (FTA Match & Other) | 2,104,860 | 40,740 |
| EDR Share | 1,765,000 | 1,872,276 |
| Desman Settlement | - | 215,000 |
| Future Revenues | - | 6,588 |
| Reserve | 372,000 | 372,000 |
| CNR | 40,000 | 40,000 |
| Other | - | 36,174 |
| Total Operating Revenues | 28,054,300 | 22,319,153 |
| Operating Expenditures | | |
| Downtown Revitalization & Enhancement: | | |
| Salaries - Temporary | - | 174,435 |
| Legal Services | 2,609 | 9,355 |
| Legal Services - DECD Contract | 2,442 | 2,442 |
| Contracted Services | 234,300 | 11,174 |
| Architects & Engineers | 1,758,536 | 1,657,027 |
| Demolition | 930,460 | 949,631 |
| Environmental Remediation | 70,022 | 341,805 |
| Site Improvements | 1,474,800 | 537,734 |
| Construction Costs | 18,452,318 | 18,149,207 |
| Construction - Storrs Road | 2,386,822 | 1,428,741 |
| Construction - Intermodal Center | - | 1,525,667 |
| Construction - Dog Lane/Village Street | 2,170,000 | 2,252,175 |
| Construction - Town Square | 30,000 | 112,358 |
| Contingency | 500,000 | - |
| Other | 41,991 | 54,303 |
| Total Operating Expenditures | 28,054,300 | 27,206,053 |
| Revenues Over/(Under) Expenditures * | - | (4,886,899) |
| Fund Balance, July 1 | - | - |
| Fund Balance, End of Period | \$ - | \$ (4,886,899) |

* Due from other agencies (grants)

**Town of Mansfield
Serial Bonds Summary
Schools and Town
as of March 31, 2015**

| | <u>Schools</u> | <u>Town</u> | <u>Total</u> |
|---------------------------|-------------------|---------------------|--------------------|
| Balance at July 1, 2014 | \$ 948,500 | \$ 1,671,500 | \$2,620,000 |
| Issued During Period | | | |
| Retired During Period | 77,500 | 142,500 | 220,000 |
| Balance at March 31, 2015 | <u>\$ 871,000</u> | <u>\$ 1,529,000</u> | <u>\$2,400,000</u> |

Changes in Bonds and Notes Outstanding

| | <u>Serial Bonds</u> | <u>BAN's</u> | <u>Promissory Note</u> | <u>Total</u> |
|---------------------------|-------------------------|--------------|----------------------------|--------------------|
| Balance at July 1, 2014 | \$2,620,000 | \$ - | \$ - | \$2,620,000 |
| Debt Issued | | | | |
| Debt Retired | 220,000 | | | 220,000 |
| Balance at March 31, 2015 | <u>\$2,400,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$2,400,000</u> |

| <u>Description</u> | <u>Original Amount</u> | <u>Payment Date</u> | | <u>Bonds</u> | <u>BAN's</u> | <u>Total</u> |
|-----------------------------------|----------------------------|---------------------|----------|--------------------|--------------|--------------------|
| | | <u>P & 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 | 1,246,500 | | 1,246,500 |
| 2011 Town Sewer Purpose Bond | 330,000 | 3/15 | 9/15 | 282,500 | | 282,500 |
| 2011 School General Oblig. Bond | 1,025,000 | 3/15 | 9/15 | 871,000 | | 871,000 |
| | <u>\$7,095,000</u> | | | <u>\$2,400,000</u> | <u>\$ -</u> | <u>\$2,400,000</u> |

Town of Mansfield
Estimated Detail of Debt Outstanding
Schools and Town
As of March 31, 2015

| | Original Amount | Estimated Balance 3/31/15 | |
|--|----------------------------|--|--|
| Schools: | | | |
| Consists of - | | | |
| 2004 General Obligation Bonds: | | | |
| MMS IRC | \$ 940,000 | \$ - | |
| 2011 General Obligation Bonds: | | | |
| MMS Heating Conversion | 1,025,000 | 871,000 | |
| | 1,965,000 | 871,000 | |
| Schools Outstanding Debt | | | |
| | 1,965,000 | 871,000 | |
| Town: | | | |
| 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 | 147,500 | |
| Hunting Lodge Road Bikeway | 105,250 | 89,000 | |
| Salt Storage Shed | 263,130 | 223,000 | |
| Storrs Rd/Flaherty Rd Streetscape Improvements | 302,000 | 256,000 | |
| Various Equipment Purchases | 93,000 | 69,000 | |
| Facility Improvements | 40,000 | 30,000 | |
| Transportation Facility Improvements | 130,000 | 111,000 | |
| Stone Mill Rd/Laurel Lane Bridge Replacements | 378,000 | 321,000 | |
| 2011 Sewer Purpose Obligation Bonds: | | | |
| Four Corners Sewer & Water Design | 330,000 | 282,500 | |
| | 5,130,000 | 1,529,000 | |
| Town Outstanding Debt | | | |
| | 5,130,000 | 1,529,000 | |
| Total Debt Outstanding | \$ 7,095,000 | \$ 2,400,000 | |

Town of Mansfield
Summary of Investments
March 31, 2015

Health Insurance Fund

| Institution | Principal | Rate of Interest | Date of Purchase | Date of Maturity | Accrued Interest @ 3/31/15 |
|---|--------------|------------------|------------------|------------------|----------------------------|
| MBIA - Class | \$ 165,159 | 0.010 | Various | Various | \$ 2 |
| State Treasurer | \$ 2,496,108 | 0.140 | Various | Various | \$ 344 |
| Total Accrued Interest @ 3/31/15 | | | | | \$ 345 |
| Interest Received 7/1/14 - 3/31/15 | | | | | <u>2,747</u> |
| Total Interest, Health Insurance Fund @ 3/31/15 | | | | | <u>\$ 3,093</u> |

All Other Funds

| Institution | Principal | Rate of Interest | Date of Purchase | Date of Maturity | Accrued Interest @ 3/31/15 |
|---------------------------------------|---------------|------------------|------------------|------------------|----------------------------|
| State Treasurer | \$ 14,783,421 | 0.140 | Various | Various | \$ 2,231 |
| Total Accrued Interest @ 3/31/15 | | | | | \$ 2,231 |
| Interest Received 7/1/14 - 3/31/15 | | | | | <u>15,806</u> |
| Total Interest, General Fund, 3/31/15 | | | | | <u>\$ 18,037</u> |

Town of Mansfield
Memo

April 1, 2015

Matt Hart, Town Manager
Cherie Trahan, Director of Finance

Christine Gamache, Collector of Revenue

Amounts and % of Collections for 7/1/14 to 03/31/2015 comparable to 7/1/13 to 03/31/2014 and 7/1/12 to 3/31/2013

| | GRAND LIST | | | PAID | % PAID | DELINQUENT | |
|---|------------|----------------|---------------|-----------------------------|--------|----------------|--------|
| | 2013 | ADJUSTMENTS | ADJUSTED LIST | | | BALANCE | % OPEN |
| RRS CENTER RE | 24,424,734 | (11,824) | 24,412,910 | (24,104,209) | 98.7% | 308,702 | 1.3% |
| RRS CENTER PP | 530,658 | 73,328 | 603,986 | (603,986) | 100.0% | - | 0.0% |
| | 1,103,929 | 472 | 1,104,400 | (1,085,654) | 98.3% | 18,746 | 1.7% |
| | 45,487 | 4,165 | 49,652 | (46,008) | 92.7% | 3,644 | 7.3% |
| | 2,085,479 | (37,681) | 2,047,798 | (1,964,657) | 95.9% | 83,141 | 4.1% |
| | 28,190,286 | 28,461 | 28,218,747 | (27,804,514) | 98.5% | 414,233 | 1.5% |
| | 286,558 | (780) | 285,778 | (225,954) | 79.1% | 59,824 | 20.9% |
| TOTAL | 28,476,845 | 27,681 | 28,504,525 | (28,030,469) | 98.3% | 474,056 | 1.7% |
| PRIOR YEARS COLLECTION July 1, 2014 to June 30, 2015 | | | | | | | |
| House Collections | | 9,009 | | Suspense Interest Less Fees | | 10,246 | |
| Years Taxes | | <u>306,547</u> | | Interest and Lien Fees | | <u>169,878</u> | |
| | | <u>315,556</u> | | | | <u>180,124</u> | |

| | GRAND LIST | | | PAID | % PAID | DELINQUENT | |
|---|------------|----------------|---------------|-----------------------------|--------|----------------|--------|
| | 2012 | ADJUSTMENTS | ADJUSTED LIST | | | BALANCE | % OPEN |
| RRS CENTER RE | 24,454,815 | (125,302) | 24,329,513 | (23,938,018) | 98.4% | 391,495 | 1.6% |
| RRS CENTER PP | 391,674 | 78,297 | 469,971 | (464,538) | 98.8% | 5,433 | 1.2% |
| | 1,043,126 | (1,984) | 1,041,141 | (1,017,568) | 97.7% | 23,573 | 2.3% |
| | 2,060,254 | (34,736) | 2,025,518 | (1,929,534) | 95.3% | 95,984 | 4.7% |
| | 27,949,868 | (83,726) | 27,866,142 | (27,349,658) | 98.1% | 516,484 | 1.9% |
| | 243,555 | (860) | 242,695 | (204,328) | 84.2% | 38,367 | 15.8% |
| TOTAL | 28,193,423 | (84,586) | 28,108,838 | (27,553,986) | 98.0% | 554,852 | 2.0% |
| PRIOR YEARS COLLECTION July 1, 2013 to June 30, 2014 | | | | | | | |
| House Collections | | 12,653 | | Suspense Interest Less Fees | | 12,095 | |
| Years Taxes | | <u>288,632</u> | | Interest and Lien Fees | | <u>155,316</u> | |
| | | <u>301,285</u> | | | | <u>167,412</u> | |

| | GRAND LIST | | | PAID | % PAID | OPEN BALANCE | |
|---|------------|----------------|---------------|-----------------------------|--------|----------------|--------|
| | 2011 | ADJUSTMENTS | ADJUSTED LIST | | | BALANCE | % OPEN |
| RRS CENTER | 23,607,247 | (2,729) | 23,604,518 | (23,150,782) | 98.1% | 453,736 | 1.9% |
| RRS CENTER PP | 54,160 | 96,243 | 150,403 | (150,016) | 99.7% | 387 | 0.3% |
| | 907,292 | 5,946 | 913,239 | (877,421) | 96.1% | 35,818 | 3.9% |
| | 1,995,020 | (32,140) | 1,962,879 | (1,831,160) | 93.3% | 131,720 | 6.7% |
| | 26,563,720 | 67,320 | 26,631,040 | (26,009,379) | 97.7% | 621,660 | 2.3% |
| | 253,072 | (3,233) | 249,839 | (199,483) | 79.8% | 50,356 | 20.2% |
| TOTAL | 26,816,792 | 64,087 | 26,880,879 | (26,208,863) | 97.5% | 672,016 | 2.5% |
| PRIOR YEARS COLLECTION July 1, 2012 to June 30, 2013 | | | | | | | |
| House Collections | | 10,058 | | Suspense Interest Less Fees | | 10,183 | |
| Years Taxes | | <u>191,197</u> | | Interest and Lien Fees | | <u>118,587</u> | |
| | | <u>201,255</u> | | | | <u>128,771</u> | |

2014-15 tax collection year is progressing ahead of the prior 2 years. This is partly due to the new year bills going out a week earlier which helped collections in earlier. Prior year collections are moderately ahead of the last 2 years partly in due to the initiative to encourage past due accounts to pay at least something monthly to avoid further collection actions and the tax sale that was conducted in October.

Town of Mansfield
Capital Projects - Open Space
March 31, 2015

| | Acreage | Total Budget | Expended Thru 6/30/2014 | Current Year Expenditures | Estimated Unexpended Balance | Anticipated Grants |
|---------------------------------------|---------------|---------------------|-------------------------------|---------------------------------|------------------------------------|-----------------------|
| Expenditures Prior to 92/93 | - | \$ 4,409,389 | \$ 130,794 | - | - | - |
| UNALLOCATED COSTS: | | | | | | |
| Appraisal Fees - Various | - | - | 42,166 | - | - | - |
| Financial & Legal Fees | - | - | 24,134 | - | - | - |
| Survey, Inspections & Miscellaneous | - | - | 9,402 | 65,978 | - | - |
| Outdoor Maintenance | - | - | 13,952 | - | - | - |
| Major Additions - Improvements | - | - | 3,000 | - | - | - |
| Forest Stewardship-50' Cliff Preserve | - | - | 3,852 | - | - | - |
| Parks Coordinator | - | - | 103,604 | - | - | - |
| PROPERTY PURCHASES: | | | | | | |
| 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>\$ 3,240,096</u> | <u>\$ 65,978</u> | <u>\$ 1,103,315</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.

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

As of March 31, 2015

REVENUE:

TUITION REVENUE:

| | | |
|------------------------|-----------|--|
| RECEIVED TO DATE | 12,000.00 | |
| OUTSTANDING RECEIVABLE | - | |
| TOTAL TUITION REVENUE | 12,000.00 | |

| | | |
|---|------------|-----------------|
| EXCESS COST & STATE AGENCY GRANT SERVICES FOR THE BLIND | 170,999.00 | * Capped at 80% |
| MEDICAID REIMBURSEMENT PROGRAM | 64,064.63 | |

| | | |
|----------------|--|------------|
| TOTAL REVENUES | | 247,063.63 |
|----------------|--|------------|

EXPENDITURES:

| | | |
|---|--------------|--|
| INSTRUCTION PAYMENTS 112-61201-53101-52 | | |
| BUDGET | - | |
| ANTICIPATED EXPENDITURES | (241,567.23) | |
| | (241,567.23) | |

| | | |
|-------------------------------------|--------------|--|
| TUITION PAYMENTS 112-61600-xxxxx-52 | | |
| BUDGET | 90,000.00 | |
| ANTICIPATED EXPENDITURES | (278,565.75) | |
| | (188,565.75) | |

| | | |
|--|--------------|--|
| OCCUPATIONAL & PHYSICAL THERAPY 112-62104-xxxxx-52 | | |
| BUDGET | 230,500.00 | |
| ANTICIPATED EXPENDITURES | (246,506.28) | |
| | (16,006.28) | |

| | | |
|-----------------------------------|--------------|--|
| TRANSPORTATION 112-62802-53910-52 | | |
| BUDGET | 150,000.00 | |
| ANTICIPATED EXPENDITURES | (173,358.74) | |
| | (23,358.74) | |

| | | |
|---|--|--------------|
| TOTAL EXPENDITURES BALANCE - UNDER (OVER) | | (469,498.00) |
|---|--|--------------|

| | | |
|-----------------------------------|--|--------------|
| TOTAL BALANCE UNDER (OVER) BUDGET | | (222,434.37) |
|-----------------------------------|--|--------------|

MAINTENANCE PROJECTS - CAPITAL 86260

| Date | Project Description | Status | Paid | Encumbered | Total Estimated Project Cost | Account Balance |
|-----------|--|---|---------|------------|------------------------------|-----------------|
| 7/1/2012 | 12/13 Beginning Balance | | | | | 101,587 |
| 6/30/2013 | 12/13 Ending Balance | | | | | (2,562) |
| 7/1/2013 | 13/14 Appropriation \$35,000 | | | | | 32,438 |
| 20 | Woodland Building & Renovations Tile - MCC | Completed | 7,693 | - | 7,693 | 24,745 |
| 21 | Bell/Simons Companies Compressor - Library | Completed | 1,508 | - | 1,508 | 23,237 |
| 22 | Woodland Building & Renovations Family Changing Room Shower-MCC | Completed | 3,925 | - | 3,925 | 19,312 |
| 23 | Mansfield Supply Senior Center A/C | Completed | 238 | | 238 | 19,073 |
| 24 | SB Church Vinton well repairs | Cancel prior year encumbrance | | (2,000) | (2,000) | 21,073 |
| 25 | Willimantic Winnelson Plumbing/Electrical supplies MCC Generator | Cancel prior year encumbrance | | (2,500) | (2,500) | 23,573 |
| 26 | Overhead Door Repairs/Installation PW & Maint.Shop Doors | Cancel prior year encumbrance | | (235) | (235) | 23,808 |
| 27 | Laroche Builders Gutters/Downspouts - Library | Completed | 6,201 | | 6,201 | 17,607 |
| 28 | Professional Lock Security Locks for all schools | Reclassify to School Security Grant | (9,831) | | | 27,438 |
| 29 | Andert's Carpet Service Library | Cancel prior year encumbrance | | (6,011) | (6,011) | 33,449 |
| 30 | Specialty Shop Cabinets and countertops Senior Center | Completed | 6,200 | - | 6,200 | 27,249 |
| 31 | Northeast Painters Painting dining room Senior Center | Completed | 1,910 | | 1,910 | 25,339 |
| 32 | Sherwin Williams Paint for Senior Center | Completed | 504 | | 504 | 24,835 |
| 33 | Bell/Simons Companies A/C - Library | Completed | 2,266 | | 2,266 | 22,569 |
| 34 | Grainite City Community Center - Lights | Completed | 354 | - | 354 | 22,215 |
| 35 | O.L. Willard Senior Center - Painting Supplies | Completed | 105 | | 105 | 22,110 |
| 36 | Home Depot Senior Center - Painting Supplies | Completed | 28 | | 28 | 22,082 |
| 37 | Mansfield Supply Senior Center - Painting Supplies | Completed | 85 | | 85 | 21,998 |
| 6/30/2014 | 13/14 Ending Balance | | | | | 21,998 |
| 7/1/2014 | 14/15 Appropriation \$15,000 | | | | | 36,998 |
| 38 | Mansfield Supply Senior Center - Supplies | Completed | 52 | | 52 | 36,946 |
| 39 | Mansfield Supply Senior Center - Plumbing Supplies | Completed | 120 | | 120 | 36,826 |
| 40 | OL Willards Senior Center - Chair rail | Completed | 125 | | 125 | 36,701 |
| 41 | Laroche Builders Dry Well Installation at FS#207 | Completed | 2,715 | | 2,715 | 33,986 |
| 42 | Willimantic Winnelson Supplies | Completed | 22 | | 22 | 33,964 |
| 43 | Anderts Carpet Public Works flooring | | 2,757 | 4,740 | 7,497 | 26,468 |
| 44 | O.L. Willard Library auditorium ceiling repairs | | | 1,400 | 1,400 | 25,068 |
| 44 | Willimantic Winnelson Town Hall/Sr Ctr Fountain repairs | | | 1,909 | 1,909 | 23,158 |
| 45 | Northeast Painters Engineering/Fire Marshal/Building Painting | Completed | 2,570 | | 2,570 | 20,588 |

Town of Mansfield
Revenue Summary by Source
March 31, 2015

| Account and Description | Appropriation | Approp Adj | Debit Amounts | Credit Amounts | Ending Balance | %Recd | Activity |
|--|------------------------|--------------|------------------|----------------------|-----------------------|---------------|----------------------|
| 40101 Current Year Levy | (27,144,714.00) | - | 39,260.92 | 27,843,689.67 | 659,714.75 | 102.43 | 27,804,428.75 |
| 40102 Prior Year Levy | (175,000.00) | - | 13,767.62 | 320,324.22 | 131,556.60 | 175.18 | 306,556.60 |
| 40103 Interest & Lien Fees | (135,000.00) | - | 744.67 | 170,700.56 | 34,955.89 | 125.89 | 169,955.89 |
| 40104 Motor Vehicle Supplement | (165,000.00) | - | 71.16 | 226,125.62 | 61,054.46 | 137.00 | 226,054.46 |
| 40105 Susp. Coll. Taxes - Trnsc. | (6,000.00) | - | 13.65 | 9,022.57 | 3,008.92 | 150.15 | 9,008.92 |
| 40106 Susp. Coll. Int. - Trnsc. | (4,000.00) | - | - | 10,245.98 | 6,245.98 | 256.15 | 10,245.98 |
| 40109 Collection Fees | - | - | - | 1,532.00 | 1,532.00 | 0.00 | 1,532.00 |
| 40110 CURRENT YR LEVY - STORRS CTR | (1,273,290.00) | - | - | - | (1,273,290.00) | 0.00 | - |
| 40111 CURRENT YR LEVY-STORRS CTR-ABATEMENT | 715,000.00 | - | - | - | 715,000.00 | 0.00 | - |
| Total Taxes and Related Items | (28,188,004.00) | - | 53,858.02 | 28,581,640.62 | 339,778.60 | 101.21 | 28,527,782.60 |
| 40201 Misc Licenses & Permits | (2,980.00) | - | 15.00 | 2,545.00 | (450.00) | 84.90 | 2,530.00 |
| 40202 Sport Licenses | (300.00) | - | 27.00 | 163.00 | (164.00) | 45.33 | 136.00 |
| 40203 Dog Licenses | (8,000.00) | - | (3,914.25) | 1,115.25 | (2,970.50) | 62.87 | 5,029.50 |
| 40204 Conveyance Tax | (165,570.00) | - | 2,122.50 | 127,935.24 | (39,757.26) | 75.99 | 125,812.74 |
| 40210 Subdivision Permits | (2,000.00) | - | - | 1,950.00 | (50.00) | 97.50 | 1,950.00 |
| 40211 Zoning/Special Permits | (17,000.00) | - | - | 7,298.00 | (9,702.00) | 42.93 | 7,298.00 |
| 40212 Zba Applications | (2,000.00) | - | - | 1,200.00 | (800.00) | 60.00 | 1,200.00 |
| 40214 Iwa Permits | (2,750.00) | - | - | 3,745.00 | 995.00 | 136.18 | 3,745.00 |
| 40224 Road Permits | (550.00) | - | 295.00 | 1,295.00 | 450.00 | 181.82 | 1,000.00 |
| 40230 Building Permits | (200,000.00) | - | 515.00 | 124,224.00 | (76,291.00) | 61.86 | 123,709.00 |
| 40231 Adm Cost Reimb-permits | (200.00) | - | - | 126.00 | (74.00) | 63.00 | 126.00 |
| 40232 Housing Code Permits | (90,000.00) | - | - | 99,195.00 | 9,195.00 | 110.22 | 99,195.00 |
| 40233 Housing Code Penalties | (1,100.00) | - | - | - | (1,100.00) | 0.00 | - |
| 40234 Landlord Registrations | (2,000.00) | - | 5,185.00 | 6,535.00 | (650.00) | 67.50 | 1,350.00 |
| Total Licenses and Permits | (494,450.00) | - | 4,245.25 | 377,326.49 | (121,368.76) | 75.45 | 373,081.24 |
| 40357 Social Serv Block Grant | (3,470.00) | - | - | 885.00 | (2,585.00) | 25.50 | 885.00 |
| Total Fed. Support Gov | (3,470.00) | - | - | 885.00 | (2,585.00) | 25.50 | 885.00 |
| 40401 Education Assistance | (10,186,650.00) | - | 89,429.00 | 5,182,757.00 | (5,093,322.00) | 50.00 | 5,093,328.00 |
| 40402 School Transportation | (120,790.00) | - | - | - | (120,790.00) | 0.00 | - |
| Total State Support Education | (10,307,440.00) | - | 89,429.00 | 5,182,757.00 | (5,214,112.00) | 49.41 | 5,093,328.00 |
| 40451 Pilot - State Property | (6,957,610.00) | (369,570.00) | - | 7,656,351.48 | 329,171.48 | 104.49 | 7,656,351.48 |
| 40454 Circuit Crt-parking Fines | (500.00) | - | - | 850.00 | 350.00 | 170.00 | 850.00 |
| 40455 Circuit Breaker | (50,920.00) | - | - | - | (50,920.00) | 0.00 | - |
| 40456 Tax Relief For Elderly | (2,000.00) | - | - | 52,550.55 | 50,550.55 | 2,627.53 | 52,550.55 |
| 40457 Library - Connecticut/ill | (13,790.00) | - | - | - | (13,790.00) | 0.00 | - |
| 40458 Library - Basic Grant | (1,230.00) | - | - | 1,158.00 | (72.00) | 94.15 | 1,158.00 |
| 40462 Disability Exempt Reimb | (1,200.00) | - | - | 1,340.31 | 140.31 | 111.69 | 1,340.31 |
| 40465 Emerg Mgmt Performance Grant | (14,500.00) | - | 39,786.00 | 39,866.50 | (14,419.50) | 0.56 | 80.50 |

52

Town of Mansfield
Revenue Summary by Source
March 31, 2015

| Account and Description | Appropriation | Approp Adj | Debit Amounts | Credit Amounts | Ending Balance | %Recd | Activity |
|--|-----------------------|---------------------|------------------|---------------------|---------------------|---------------|---------------------|
| 40469 Veterans Reimb | (7,220.00) | - | - | 6,626.00 | (594.00) | 91.77 | 6,626.00 |
| 40470 State Revenue Sharing | (6,430.00) | - | - | - | (6,430.00) | 0.00 | - |
| 40485 State Support - Other | (312,770.00) | - | - | 319,207.00 | 6,437.00 | 102.06 | 319,207.00 |
| 40494 Judicial Revenue Distribution | (9,000.00) | - | - | 10,322.00 | 1,322.00 | 114.69 | 10,322.00 |
| 40551 Pilot - Senior Housing | - | - | 17,722.00 | 22,182.54 | 4,460.54 | 0.00 | 4,460.54 |
| Total State Support Gov | (7,377,170.00) | (369,570.00) | 57,508.00 | 8,110,454.38 | 306,206.38 | 103.95 | 8,052,946.38 |
| 40605 Region 19 Financial Serv | (95,200.00) | - | - | 71,400.00 | (23,800.00) | 75.00 | 71,400.00 |
| 40606 Health District Services | (27,400.00) | - | 333.32 | 20,887.07 | (6,846.25) | 75.01 | 20,553.75 |
| 40610 Recording | (60,000.00) | - | 482.00 | 41,347.00 | (19,135.00) | 68.11 | 40,865.00 |
| 40611 Copies Of Records | (12,100.00) | - | 503.00 | 9,315.75 | (3,287.25) | 72.83 | 8,812.75 |
| 40612 Vital Statistics | (12,000.00) | - | 20.00 | 8,577.00 | (3,443.00) | 71.31 | 8,557.00 |
| 40613 Sale Of Maps/regs | (100.00) | - | 6,037.50 | 6,037.50 | (100.00) | 0.00 | - |
| 40618 Recording-HistoricalDocPresv | - | - | - | 11.00 | 11.00 | 0.00 | 11.00 |
| 40620 Police Service | (96,000.00) | - | 4.00 | 48,981.78 | (47,022.22) | 51.02 | 48,977.78 |
| 40622 Redemption/Release Fees | (1,000.00) | - | - | 830.00 | (170.00) | 83.00 | 830.00 |
| 40625 Animal Adoption Fees | (900.00) | - | - | 330.00 | (570.00) | 36.67 | 330.00 |
| 40641 FINES ON OVERDUE BOOKS | (9,800.00) | - | - | 6,089.60 | (3,710.40) | 62.14 | 6,089.60 |
| 40644 PARKING PLAN REVIEW FEE | (500.00) | - | - | 3,230.00 | 2,730.00 | 646.00 | 3,230.00 |
| 40650 Blue Prints | (200.00) | - | - | 35.00 | (165.00) | 17.50 | 35.00 |
| 40656 Reg Dist 19 Grnds Mntnce | (17,300.00) | - | - | 12,975.00 | (4,325.00) | 75.00 | 12,975.00 |
| 40663 Zoning Regulations | (100.00) | - | - | 474.45 | 374.45 | 474.45 | 474.45 |
| 40671 Day Care Grounds Maintenance | (12,580.00) | - | - | 9,435.00 | (3,145.00) | 75.00 | 9,435.00 |
| 40674 Charge for Services | (3,000.00) | - | - | 2,007.06 | (992.94) | 66.90 | 2,007.06 |
| 40678 Celeron Sq Assoc Bikepath Main | (2,700.00) | - | - | 2,700.00 | - | 100.00 | 2,700.00 |
| 40684 Cash Overage/Shortage | - | - | 20.00 | 45.00 | 25.00 | 0.00 | 25.00 |
| 40699 Fire Safety Code Fees | (20,000.00) | - | 26.00 | 14,462.00 | (5,564.00) | 72.18 | 14,436.00 |
| Total Charge for Services | (370,880.00) | - | 7,425.82 | 259,170.21 | (119,135.61) | 67.88 | 251,744.39 |
| 40702 Parking Tickets - Town | (4,500.00) | - | - | 1,442.90 | (3,057.10) | 32.06 | 1,442.90 |
| 40705 TOWN PARKING FINES-STORRS CENTER | - | - | 10,806.45 | 45,358.25 | 34,551.80 | 0.00 | 34,551.80 |
| 40710 Building Fines | (1,000.00) | - | - | 500.00 | (500.00) | 50.00 | 500.00 |
| 40711 Landlord Registration Penalty | (90.00) | - | - | 180.00 | 90.00 | 200.00 | 180.00 |
| 40713 NUISANCE ORDINANCE | (8,000.00) | - | - | 8,450.00 | 450.00 | 105.63 | 8,450.00 |
| 40715 Ordinance Violation Penalty | (1,380.00) | - | - | 2,261.40 | 881.40 | 163.87 | 2,261.40 |
| 40716 Noise Ordinance Violation | (300.00) | - | - | - | (300.00) | 0.00 | - |
| 40717 Possession Alcohol Ordinance | (20,000.00) | - | - | 5,940.00 | (14,060.00) | 29.70 | 5,940.00 |
| 40718 Open Liquor Container Ordin | (10,000.00) | - | - | 3,560.00 | (6,440.00) | 35.60 | 3,560.00 |
| 40719 Special Public Safety Service | - | - | 750.00 | 750.00 | - | 0.00 | - |
| Total Fines and Forfeitures | (45,270.00) | - | 11,556.45 | 68,442.55 | 11,616.10 | 125.66 | 56,886.10 |
| 40804 Rent - Historical Soc | (2,000.00) | - | - | 2,700.00 | 700.00 | 135.00 | 2,700.00 |

53

Town of Mansfield
Revenue Summary by Source
March 31, 2015

| <u>Account and Description</u> | <u>Appropriation</u> | <u>Approp Adj</u> | <u>Debit Amounts</u> | <u>Credit Amounts</u> | <u>Ending Balance</u> | <u>%Recd</u> | <u>Activity</u> |
|--------------------------------------|------------------------|---------------------|----------------------|-----------------------|-----------------------|--------------|----------------------|
| 40807 Rent - Town Hall | (7,580.00) | - | - | 50.00 | (7,530.00) | 0.66 | 50.00 |
| 40808 Rent - Senior Center | (100.00) | - | - | - | (100.00) | 0.00 | - |
| 40817 Telecom Services Payment | (55,000.00) | - | 85,979.49 | 130,525.06 | (10,454.43) | 80.99 | 44,545.57 |
| 40820 Interest Income | (25,000.00) | - | 47.55 | 15,884.61 | (9,162.94) | 63.35 | 15,837.06 |
| 40824 Sale Of Supplies | (20.00) | - | - | 6.00 | (14.00) | 30.00 | 6.00 |
| 40825 Rent - R19 Maintenance | (2,790.00) | - | - | 2,092.50 | (697.50) | 75.00 | 2,092.50 |
| 40890 Other | (2,500.00) | - | 30.38 | 2,491.32 | (39.06) | 98.44 | 2,460.94 |
| Total Miscellaneous | (94,990.00) | - | 86,057.42 | 153,749.49 | (27,297.93) | 71.26 | 67,692.07 |
| 40928 School Cafeteria | (2,550.00) | - | - | 1,875.00 | (675.00) | 73.53 | 1,875.00 |
| Total Operating Transfers In | (2,550.00) | - | - | 1,875.00 | (675.00) | 73.53 | 1,875.00 |
| Total 111 General Fund - Town | (46,884,224.00) | (369,570.00) | 310,079.96 | 42,736,300.74 | (4,827,573.22) | 89.78 | 42,426,220.78 |
| *** Grand Total *** | (46,884,224.00) | (369,570.00) | 310,079.96 | 42,736,300.74 | (4,827,573.22) | 89.78 | 42,426,220.78 |

Town of Mansfield
Expenditure Summary by Activity
March 31, 2015

| <u>Account and Description</u> | <u>Appropriation</u> | <u>Appropriation Adj</u> | <u>Encumbrances</u> | <u>Expenditures</u> | <u>Remaining Balance</u> | <u>Used</u> |
|-----------------------------------|----------------------|--------------------------|---------------------|---------------------|--------------------------|--------------|
| 11100 Legislative | 102,500.00 | - | 240.00 | 82,022.18 | 20,237.82 | 80.26 |
| 12100 Municipal Management | 222,460.00 | 6,490.00 | 120.00 | 170,441.85 | 58,388.15 | 74.50 |
| 12200 Human Resources | 142,370.00 | 2,900.00 | - | 80,713.78 | 64,556.22 | 55.56 |
| 13100 Town Attorney | 45,000.00 | - | 9,254.85 | 36,541.90 | (796.75) | 101.77 |
| 13200 Probate | 7,010.00 | - | - | 7,009.52 | 0.48 | 99.99 |
| 14200 Registrars | 50,320.00 | (4,760.00) | - | 21,193.00 | 24,367.00 | 46.52 |
| 15100 Town Clerk | 223,770.00 | 7,020.00 | 5,387.65 | 165,033.58 | 60,368.77 | 73.84 |
| 15200 General Elections | 22,900.00 | - | - | 18,287.28 | 4,612.72 | 79.86 |
| 16100 Finance Administration | 123,630.00 | 4,250.00 | - | 91,723.02 | 36,156.98 | 71.73 |
| 16200 Accounting & Disbursements | 168,740.00 | 5,390.00 | 203.02 | 162,890.70 | 11,036.28 | 93.66 |
| 16300 Revenue Collections | 159,930.00 | 3,810.00 | 1,238.50 | 124,853.55 | 37,647.95 | 77.01 |
| 16402 Property Assessment | 216,525.00 | 7,660.00 | 92.00 | 156,627.44 | 67,465.56 | 69.91 |
| 16510 Central Copying | 39,000.00 | - | - | 28,820.93 | 10,179.07 | 73.90 |
| 16511 Central Services | 34,000.00 | - | 229.80 | 22,881.78 | 10,888.42 | 67.98 |
| 16600 Information Technology | 10,610.00 | - | - | 7,957.50 | 2,652.50 | 75.00 |
| 30900 Facilities Management | 763,600.00 | 4,200.00 | 13,799.06 | 569,083.73 | 184,917.21 | 75.92 |
| _Total_ General Government | 2,332,365.00 | 36,960.00 | 30,564.88 | 1,746,081.74 | 592,678.38 | 74.99 |
| 21200 Police Services | 1,310,130.00 | 1,070.00 | 928.51 | 142,808.76 | 1,167,462.73 | 10.96 |
| 21300 Animal Control | 93,070.00 | 1,330.00 | 150.00 | 67,622.70 | 26,627.30 | 71.79 |
| 22101 FIRE PREVENTION | 145,900.00 | 3,170.00 | 6,979.42 | 114,111.59 | 27,978.99 | 81.23 |
| 22155 Fire & Emerg Services Admin | 243,595.00 | 4,730.00 | 250.00 | 152,352.75 | 95,722.25 | 61.45 |
| 22160 Fire & Emergency Services | 1,678,360.00 | - | 18,804.51 | 1,304,810.54 | 354,744.95 | 78.86 |
| 23100 Emergency Management | 61,270.00 | 2,150.00 | - | 42,374.90 | 21,045.10 | 66.82 |
| _Total_ Public Safety | 3,532,325.00 | 12,450.00 | 27,112.44 | 1,824,081.24 | 1,693,581.32 | 52.22 |
| 30100 Public Works Administration | 87,260.00 | 4,890.00 | 125.00 | 45,014.31 | 47,010.69 | 48.99 |
| 30200 Supervision & Operations | 121,980.00 | 190.00 | 527.50 | 90,640.39 | 31,002.11 | 74.62 |
| 30300 Road Services | 725,070.00 | 31,420.00 | 656.36 | 655,210.45 | 100,623.19 | 86.70 |
| 30400 Grounds Maintenance | 379,420.00 | 31,640.00 | 1,612.98 | 255,046.41 | 154,400.61 | 62.44 |
| 30600 Equipment Maintenance | 538,410.00 | 6,630.00 | 12,219.30 | 404,868.53 | 127,952.17 | 76.52 |
| 30700 Engineering | 201,660.00 | (17,070.00) | 510.00 | 150,145.15 | 33,934.85 | 81.62 |
| _Total_ Public Works | 2,053,800.00 | 57,700.00 | 15,651.14 | 1,600,925.24 | 494,923.62 | 76.56 |

Town of Mansfield
Expenditure Summary by Activity
March 31, 2015

| <u>Account and Description</u> | <u>Appropriation</u> | <u>Appropriation Adj</u> | <u>Encumbrances</u> | <u>Expenditures</u> | <u>Remaining Balance</u> | <u>Used</u> |
|--|----------------------|--------------------------|---------------------|----------------------|--------------------------|--------------|
| 41200 Health Regulation & Inspec. | 123,750.00 | - | - | 92,813.25 | 30,936.75 | 75.00 |
| 42100 ADULT & ADMINISTRATIVE SERVICES | 340,400.00 | 8,410.00 | 25.00 | 214,965.32 | 133,819.68 | 61.64 |
| 42204 Youth Employment - Middle Sch | - | - | - | 105.76 | (105.76) | 0.00 |
| 42210 Youth Services | 172,050.00 | 1,030.00 | 320.00 | 120,094.76 | 52,665.24 | 69.57 |
| 42300 Senior Services | 213,980.00 | 11,180.00 | - | 160,371.69 | 64,788.31 | 71.23 |
| 43100 Library Services | 677,730.00 | 12,060.00 | 13,652.91 | 470,607.91 | 205,529.18 | 70.20 |
| 45000 GRANTS TO AREA AGENCIES | 57,050.00 | - | - | 87,987.75 | (30,937.75) | 154.23 |
| _Total_ Community Services | 1,584,960.00 | 32,680.00 | 13,997.91 | 1,146,946.44 | 456,695.65 | 71.77 |
| 30800 Building Inspection | 177,270.00 | (880.00) | - | 133,299.78 | 43,090.22 | 75.57 |
| 30810 Housing Inspection | 110,280.00 | (10,520.00) | - | 95,774.32 | 3,985.68 | 96.01 |
| 51100 PLANNING & DEVELOPMENT | 242,420.00 | 9,620.00 | - | 187,243.88 | 64,796.12 | 74.29 |
| 52100 Planning/Zoning Inland/Wetlnd | 9,680.00 | - | - | 3,789.92 | 5,890.08 | 39.15 |
| 53100 ECONOMIC DEVELOPMENT | 11,220.00 | - | - | 422.50 | 10,797.50 | 3.77 |
| 58000 Boards and Commissions | 6,400.00 | - | 1,140.00 | 1,271.40 | 3,988.60 | 37.68 |
| _Total_ Community Development | 557,270.00 | (1,780.00) | 1,140.00 | 421,801.80 | 132,548.20 | 76.14 |
| 71000 Employee Benefits | 2,528,730.00 | - | 48,061.18 | 1,926,031.12 | 554,637.70 | 78.07 |
| 72000 INSURANCE (LAP) | 143,200.00 | - | - | 135,800.22 | 7,399.78 | 94.83 |
| 73000 Contingency | 200,900.00 | (138,010.00) | - | - | 62,890.00 | 0.00 |
| _Total_ Town-Wide Expenditures | 2,872,830.00 | (138,010.00) | 48,061.18 | 2,061,831.34 | 624,927.48 | 77.15 |
| 92000 Other Financing Uses | 2,710,870.00 | 369,570.00 | - | 2,062,542.50 | 1,017,897.50 | 66.96 |
| _Total_ Other Financing | 2,710,870.00 | 369,570.00 | - | 2,062,542.50 | 1,017,897.50 | 66.96 |
| _Total_ 111 General Fund - Town | 15,644,420.00 | 369,570.00 | 136,527.55 | 10,864,210.30 | 5,013,252.15 | 68.70 |
| ***Total*** | 15,644,420.00 | 369,570.00 | 136,527.55 | 10,864,210.30 | 5,013,252.15 | 68.70 |

Mansfield Board of Education
Monthly Expenditure Summary by Activity
March 31, 2015

| <u>Account and Description</u> | <u>Appropriation</u> | <u>Appropriation Adj</u> | <u>Encumbrances</u> | <u>Expenditures</u> | <u>Remaining Balance</u> | <u>Used</u> |
|--------------------------------------|----------------------|--------------------------|---------------------|---------------------|--------------------------|---------------|
| 61101 Regular Instruction | 7,899,548.00 | (86,878.00) | - | 4,685,180.98 | 3,127,489.02 | 59.97 |
| 61102 English | 49,760.00 | - | 1,523.67 | 32,130.91 | 16,105.42 | 67.63 |
| 61104 World Languages | 9,600.00 | - | 213.46 | 5,852.39 | 3,534.15 | 63.19 |
| 61105 Health & Safety | 7,730.00 | - | - | 2,389.09 | 5,340.91 | 30.91 |
| 61106 Physical Education | 12,690.00 | - | 1,222.33 | 7,642.84 | 3,824.83 | 69.86 |
| 61107 Art | 14,060.00 | - | 934.60 | 8,056.52 | 5,068.88 | 63.95 |
| 61108 Mathematics | 25,650.00 | - | 2,109.03 | 12,436.19 | 11,104.78 | 56.71 |
| 61109 Music | 17,840.00 | - | 2,278.60 | 8,651.91 | 6,909.49 | 61.27 |
| 61110 Science | 30,750.00 | - | 841.56 | 16,104.76 | 13,803.68 | 55.11 |
| 61111 Social Studies | 22,240.00 | - | 457.29 | 6,506.73 | 15,275.98 | 31.31 |
| 61115 Information Technology | 151,250.00 | - | 44,496.42 | 89,627.85 | 17,125.73 | 88.68 |
| 61122 Family & Consumer Science | 9,080.00 | - | 1,482.45 | 4,575.56 | 3,021.99 | 66.72 |
| 61123 Technology Education | 14,610.00 | - | 183.80 | 13,179.22 | 1,246.98 | 91.47 |
| Total_Reg Instructional Prog | 8,264,808.00 | (86,878.00) | 55,743.21 | 4,892,334.95 | 3,229,851.84 | 60.51 |
| 61201 Special Ed Instruction | 1,505,820.00 | (6,210.00) | 101.74 | 1,108,000.49 | 391,507.77 | 73.89 |
| 61202 Enrichment | 348,470.00 | - | 1,160.26 | 249,436.92 | 97,872.82 | 71.91 |
| 61204 Preschool | 326,930.00 | 20,050.00 | - | 188,006.53 | 158,973.47 | 54.18 |
| Total_Special Educ. Programs | 2,181,220.00 | 13,840.00 | 1,262.00 | 1,545,443.94 | 648,354.06 | 70.46 |
| 61310 Remedial Reading/Math | 377,070.00 | 2,650.00 | 523.50 | 194,678.02 | 184,518.48 | 51.41 |
| Total_Culturally Disadv Pupil | 377,070.00 | 2,650.00 | 523.50 | 194,678.02 | 184,518.48 | 51.41 |
| 61400 Summer School | 54,500.00 | - | - | 65,364.58 | (10,864.58) | 119.94 |
| Total_Summer School-Free Only | 54,500.00 | - | - | 65,364.58 | (10,864.58) | 119.94 |
| 61600 Tuition Payments | 90,000.00 | - | 162,989.62 | 277,364.13 | (350,353.75) | 489.28 |
| Total_Tuition Payments | 90,000.00 | - | 162,989.62 | 277,364.13 | (350,353.75) | 489.28 |
| 61900 Central Service-Instr Suppl. | 143,760.00 | - | 575.57 | 96,127.57 | 47,056.86 | 67.27 |
| Total_Central Serv Instr Supp | 143,760.00 | - | 575.57 | 96,127.57 | 47,056.86 | 67.27 |

Mansfield Board of Education
 Monthly Expenditure Summary by Activity
 March 31, 2015

| <u>Account and Description</u> | <u>Appropriation</u> | <u>Appropriation Adj</u> | <u>Encumbrances</u> | <u>Expenditures</u> | <u>Remaining Balance</u> | <u>Used</u> |
|---|----------------------|--------------------------|---------------------|---------------------|--------------------------|--------------|
| 62102 Guidance Services | 156,930.00 | 820.00 | - | 102,601.33 | 55,148.67 | 65.04 |
| 62103 Health Services | 216,230.00 | - | 87.50 | 127,433.34 | 88,709.16 | 58.98 |
| 62104 Outside Eval/Contracted Serv | 230,500.00 | - | 110,654.00 | 135,402.28 | (15,556.28) | 106.75 |
| 62105 Speech And Hearing Services | 176,990.00 | (5,970.00) | 425.00 | 49,844.23 | 120,750.77 | 29.39 |
| 62106 Pupil Services - Testing | 3,000.00 | - | - | - | 3,000.00 | 0.00 |
| 62108 Psychological Services | 323,050.00 | (2,120.00) | - | 182,744.00 | 138,186.00 | 56.94 |
| _Total_Support Serv-Students | 1,106,700.00 | (7,270.00) | 111,166.50 | 598,025.18 | 390,238.32 | 64.51 |
| 62201 Curriculum Development | 94,340.00 | 680.00 | 5,630.45 | 63,668.84 | 25,720.71 | 72.93 |
| 62202 Professional Development | 36,990.00 | - | 497.32 | 9,935.62 | 26,557.06 | 28.21 |
| _Total_Improv-Instr Services | 131,330.00 | 680.00 | 6,127.77 | 73,604.46 | 52,277.77 | 60.40 |
| 62302 Media Services | 71,400.00 | - | 6,696.64 | 23,341.51 | 41,361.85 | 42.07 |
| 52310 Library | 294,770.00 | (10,160.00) | 8,541.41 | 187,633.29 | 88,435.30 | 68.93 |
| _Total_Educ Media Services | 366,170.00 | (10,160.00) | 15,238.05 | 210,974.80 | 129,797.15 | 63.54 |
| 62401 Board Of Education | 412,811.00 | 19,448.00 | 8,840.10 | 307,346.98 | 116,071.92 | 73.15 |
| 62402 Superintendent's Office | 338,680.00 | 6,350.00 | 1,807.75 | 234,301.12 | 108,921.13 | 68.43 |
| 62404 Special Education Admin | 301,230.00 | 1,840.00 | 80.00 | 239,437.22 | 63,552.78 | 79.03 |
| _Total_General Administration | 1,052,721.00 | 27,638.00 | 10,727.85 | 781,085.32 | 288,545.83 | 73.29 |
| 62520 Principals' Office Services | 1,049,870.00 | 53,480.00 | 1,563.63 | 790,427.92 | 311,358.45 | 71.78 |
| 62521 Support Services - Central | 16,490.00 | - | 2,557.80 | 6,147.86 | 7,784.34 | 52.79 |
| 62523 Field Studies | 13,500.00 | - | 517.55 | 5,575.64 | 7,406.81 | 45.14 |
| _Total_School Based Admin | 1,079,860.00 | 53,480.00 | 4,638.98 | 802,151.42 | 326,549.60 | 71.19 |
| 62601 Business Management | 298,700.00 | 4,550.00 | - | 202,411.09 | 100,838.91 | 66.75 |
| _Total_Fiscal Serv/Bus Support | 298,700.00 | 4,550.00 | - | 202,411.09 | 100,838.91 | 66.75 |
| 62710 Plant Operations - Building | 1,333,440.00 | 1,470.00 | 8,322.58 | 990,911.41 | 335,676.01 | 74.85 |
| _Total_Plant Oper & Maint Serv | 1,333,440.00 | 1,470.00 | 8,322.58 | 990,911.41 | 335,676.01 | 74.85 |

Mansfield Board of Education
 Monthly Expenditure Summary by Activity
 March 31, 2015

| <u>Account and Description</u> | <u>Appropriation</u> | <u>Appropriation Adj</u> | <u>Encumbrances</u> | <u>Expenditures</u> | <u>Remaining Balance</u> | <u>Used</u> |
|---|----------------------|--------------------------|---------------------|----------------------|--------------------------|---------------|
| 62801 Regular Transportation | 746,190.00 | - | 269,747.66 | 538,342.82 | (61,900.48) | 108.30 |
| 62802 Spec Ed Transportation | 150,000.00 | - | 84,721.48 | 118,505.44 | (53,226.92) | 135.49 |
| _Total_ Student Transp Service | 896,190.00 | - | 354,469.14 | 656,848.26 | (115,127.40) | 112.85 |
| 63430 After School Program | 40,330.00 | - | 309.84 | 19,702.25 | 20,317.91 | 49.62 |
| 63440 Athletic Program | 36,390.00 | - | 1,760.06 | 24,578.87 | 10,051.07 | 72.38 |
| _Total_ Enterprise Activities | 76,720.00 | - | 2,069.90 | 44,281.12 | 30,368.98 | 60.42 |
| 68000 Employee Benefits | 3,693,845.00 | - | 16,801.78 | 2,746,298.45 | 930,744.77 | 74.80 |
| _Total_ Employee Benefits | 3,693,845.00 | - | 16,801.78 | 2,746,298.45 | 930,744.77 | 74.80 |
| 69000 Transfers Out To Other Funds | 46,850.00 | - | - | 35,137.50 | 11,712.50 | 75.00 |
| _Total_ Transfer Out-Other Fund | 46,850.00 | - | - | 35,137.50 | 11,712.50 | 75.00 |
| _Total_ 112 General Fund - Board | 21,193,884.00 | - | 750,656.45 | 14,213,042.20 | 6,230,185.35 | 70.60 |
| ***Total*** | 21,193,884.00 | - | 750,656.45 | 14,213,042.20 | 6,230,185.35 | 70.60 |