

TOWN OF MANSFIELD
FINANCE COMMITTEE MEETING

Wednesday, August 19, 2015

Audrey P. Beck Building
Council Chambers
6:30pm

A G E N D A

1. Call to order
2. Approval of the minutes for July 29, 2015
3. Opportunity for Public Comment
4. Staff Reports
5. Transfer to Suspense
6. Preliminary Yearend Results
7. Draft Fraud Policy
8. Draft Whistleblower Policy
9. Communications/Other Business/Future Agenda Items
10. Adjournment

TOWN OF MANSFIELD
FINANCE COMMITTEE MEETING
MINUTES OF JULY 29, 2015

Members Present: Ryan (Chair), Shapiro, Raymond

Other Council Members Present: Paterson, Wassmundt, Moran (joined at 6:04pm)

Staff Present: Hart, Trahan, Meriwether

Guests: None

1. Meeting called to order at 6:00pm

2. Approval of minutes for June 8, 2015

Shapiro moved and Raymond seconded to approve the minutes of June 8, 2015. Motion passed unanimously.

3. Approval of minutes for June 10, 2015

Shapiro moved and Raymond seconded to approve the minutes of June 10, 2015. Motion passed unanimously.

4. Opportunity for Public Comment – Arthur Smith, Mulberry Road, would like to know what controls are in place for procurement and how will it be documented. He would also like to know if there is any auditing of the Playground Committee and how will we monitor them. David Freudman, Eastwood Road, spoke about the budget document and the need to make it easy for citizens to know what professional consultants are included in the budget.

5. Staff Reports – Finance Director Trahan reviewed her memo dated July 29, 2019 discussing the taxability and reporting of the Wellness Program incentives, bank account authorizations, the FY 14/15 audit engagement letter, and the upcoming work to be done for a Fraud Policy, Whistleblower Policy and Fraud Tip Line. Town Manager Hart provided comments on Town Attorney Deneen's opinion on the Purchasing Ordinance, specifically the reference to the procurement of professional & technical services. Trahan further distributed and reviewed a memo with her comments regarding the same (attached). Due to the lack of definition of "precise" in the Ordinance, staff has been instructed to issue an RFP/RFQ for all professional and technical services for \$10,000 or more. The Committee discussed all items and agreed the Purchase Ordinance should have further review, possibly by an Ad Hoc committee.

6. BlumShapiro Operational and Financial Controls Review – Trahan reviewed her memo regarding the Policies and Procedures Manual and suggestions for future updates. The Committee discussed Version 2.0 of the Finance Department Policies and Procedures Manual, dated April 2015 at length, providing feedback on areas for clarification or further review.

Shapiro moved and Ryan seconded to accept the BlumShapiro report and that the Finance Department is encouraged to review and revise the policies and procedures with major changes being brought to the Finance Committee. Motion passed unanimously.

7. Fraud Risk Assessment RFP – Finance Director Trahan reviewed the draft RFP for a Fraud Risk Assessment. She pointed out that the two areas that needed to be finalized were the scope of service and the insurance requirements. The RFP would be advertised as soon as those items were finalized.
8. Communications/Other business/future agenda items –
 - ⇒ Review of Purchasing Ordinance
 - ⇒ Implementation of Whistler Blower policy and Fraud Tip Line
 - ⇒ Level at which we propose bonding
 - ⇒ Continue review of the Fiscal Management Policies (Fund Balance complete, need to do Investment, Debt, etc)
 - ⇒ Discussion with Mansfield Discovery Depot regarding a preschool subsidy
 - ⇒ Parameters for building permit fee reductions
9. Adjournment. The meeting adjourned at 7:27 pm.
Shapiro moved and Raymond seconded to adjourn. Motion passed unanimously.

Respectfully Submitted,
Cherie Trahan, Director of Finance



Town of Mansfield Department of Finance

To: Finance Committee, Town of Mansfield
From: Cherie Trahan, Director of Finance
CC: Matthew Hart, Town Manager
Date: July 29, 2015
Re: Purchasing Ordinance & Professional Technical Services

Following the discussion of the opinion from Attorney Deneen regarding the Purchasing Ordinance at the Council meeting on Monday, 7/27/15, I would like to offer the following information for your consideration:

1. It was my understanding from the previous Finance Director and previous Town Attorney, who together wrote the Purchasing Ordinance, that it was acceptable to use a State Contract in place of going out to bid, issuing an RFP or issuing an RFQ. Since the State went through the bid/RFP/RFQ process, and allowed communities to “piggyback” on contracts, this was thought to be sufficient to meet the bid requirements.
2. The Ordinance was written to protect the interests of the Town and at the same time to do it in the most cost effective manner. Going out to bid/RFP/RFQ takes time and money. We have always strived to keep our administrative costs down and instead direct our available funding to the extent we can to the services that directly impact the community.
3. Please also keep in mind that we do not have a Purchasing Department as some communities do. We rely on our Department Heads to handle their own purchasing needs. This is another reason we strive to streamline the process so that they can focus on their core functions.
4. A question has been raised regarding the procurement of the services provided by BlumShapiro for the Operational and Financial Controls Review. Recall, that Jeff Ziplow from BlumShapiro attended a Finance Committee meeting at the recommendation of Vanessa Rossitto, specifically to answer questions and provide his perspective on shared services. Following an introduction from Mr. Ziplow, the Committee explained that they wanted a full review of our internal controls and whether we are following those controls. The Committee later asked for a proposal

from Mr. Ziplow, interviewed with him, and wanted to contract with him. The Committee was specifically interested in getting this process moving in light of the concerns regarding the possibility of fraud. I was asked if they could do this without going out to bid and per my understanding of the ordinance, I replied yes, I thought they could.

5. Since receiving Attorney Deneen's opinion that we must issue an RFP/RFQ if the scope of services is "precise", staff has been instructed to issue an RFP/RFQ for **any** professional & technical services for \$10,000 or more as I am concerned that we do not have a good definition of what is "precise". As we move forward, if this becomes inefficient or too burdensome, we may wish to revisit this section of the Ordinance.



Town of Mansfield Department of Finance

To: Finance Committee, Town of Mansfield
From: Cherie Trahan, Director of Finance
CC: Matthew Hart, Town Manager
Date: August 19, 2015
Re: Staff Report

Purchasing Controls and Documentation:

As we are rolling out the new policies and procedures, we are developing our procedures for review and documentation that the policies and procedures are being adhered to. As noted in my staff report dated July 29th, we need to keep our processes clear and efficient. At this time, all purchases are reviewed by the Department Head and the Accounting Manager. If the purchase is over \$5,000 it will be reviewed by the Finance Director as well. All approvals are documented within the Admins system status history section of the purchase order.

All purchases between \$4,000 and \$7,500 are required to get 3 quotes. The originator of the purchase order will make a note in the purchase order entry screen stating whether they have received the 3 quotes or stating the reason they were not able to get them. If for some reason, the originator does not want to use the vendor with the lowest price, they must explain why in the notes. For example, Vendor X has the lowest price, but cannot deliver the item in a timely manner, the originator may want to use Vendor Y. The note will be seen by all parties (Dept. Head, Accounting Manager, Finance Director) prior to approving the purchase order. Once the goods/services are received, the purchase order and 3 quotes are sent down to the Finance Department indicating it is okay to pay.

All goods and service purchases over \$7,500 must now have a Best Value Source Selection form completed and approved by the Finance Director prior to issuing a purchase order. If a department is able to take advantage of a State Contract, that fact along with the State Contract number needs to be included in the notes of the purchase order upon origination. If the department does go out to bid, a Best Value Source Selection form must still be completed with all bids attached stating the reason for selecting that particular vendor (ie lowest bid). The Accounting Manager/Finance Director will not release a purchase order over \$7,500 without a completed Best Value Source Selection form included with the purchase order.

Professional services over \$10,000 are required to go out to bid. A State Contract **cannot** be utilized in place of going out to bid. The Town Manager is responsible for awarding the bid and signing off on the Best Value Source Selection form. The Accounting Manager/Finance Director

will not release a purchase order for professional services over \$10,000 without a completed Best Value Source Selection form approved by the Town Manager.

As I stated in my memo to the Committee on July 29, 2015, all of these procedures will be documented in an update to the Policies and Procedures manual in the coming months.

Community Playground Project:

The Community Playground project is set up as a Town Capital Project with an approved budget. Any and all purchases must comply with our current policies and procedures and will be monitored as all other purchases and Capital Projects are. Any changes to the adopted budget must be approved by the Town Council.

Request for Proposal (RFP) for Fraud Risk Assessment Services:

The RFP for Fraud Risk Assessment Services was posted on the Town's website and the State Department of Administrative Services – State Contracting Portal on August 5, 2015. In addition it was mailed to several firms in Connecticut, who we are aware perform these services – Cohn Reznick, BlumShapiro and Forensic Accounting Services, LLC. The deadline for submittal is August 31, 2015 at 2pm, with an anticipated contract start date of October 1st.

Since the Town recently went through a Financial & Operational Controls Review, the requested services would supplement this review and not duplicate it. The focus of the Financial & Operation Controls Review was activity that primarily flowed through the Accounting & Disbursements office. We are now seeking a Fraud Risk Assessment that would review the other departments of the organization, primarily where cash is received or where the use of town equipment and supplies might be at risk for fraud. The following agencies are to be included in the review: the Mansfield Board of Education, Regional School District #19, Eastern Highlands Health District, Mansfield Downtown Partnership, and The Discovery Depot.

CCM Municipal Management Bulletin, August 4, 2015 #15-16

Effective October 1, 2015 towns and cities must comply with the state small business/minority business set-aside requirements. This new law applies to state-funded municipal public works contracts in excess of \$50,000 for the construction/repairs of public buildings, highways or other improvements to real property. Twenty-five percent of the total value of the contract must be set-aside for a certified Small Business Enterprise, of which 6.25% must be awarded to a certified Minority Business Enterprise. Please see the attached CCM bulletin for more information.



STATE SET-ASIDE REQUIREMENTS EXPANDED TO MUNICIPALITIES

New Requirements Effective October 1, 2015

The Special Session omnibus “budget implementer” bill (PA 15-5, Sections 58-71 & 88), among other things, requires towns and cities to comply with the state small business/minority business set-aside requirements. The new law will apply to state-funded municipal public works contracts in excess of \$50,000 for the “construction, rehabilitation, conversion, extension, demolition, or repairing of a public building or highway, or other changes or improvements in real property.” The purchase of goods and services by a municipality are not subject to the set-aside provisions under the Act.

New Set-Aside Requirements

- ◆ 25% of the total value of the contract must be set-aside for a certified Small Business Enterprise (SBE), of which 6.25% must be awarded to a certified Minority Business Enterprise (MBE) --women-owned businesses are included under the definition of minority owned business;
- ◆ Municipalities must state in any notice for competitive bids, or request for proposals or qualifications, that the general or trade contractor must comply with the State set-aside nondiscrimination and affirmative action requirements.

The program will be administered by the Commission on Human Rights and Opportunities (CHRO). CHRO will provide training for municipalities on the requirements and implementation of the program. The date and location of this session has not been set. CCM will provide additional information when it becomes available.

The Office of Legislative Research (OLR) has provided a summary of the new set aside law.

CCM is working with CHRO to flesh out the requirements of the new law. CHRO is in the process of determining exactly how the new law will be implemented. CCM will keep you appraised.

If you have questions regarding this bulletin, please contact Randy Collins (rcollins@ccm-ct.org) or Mike Muszynski (mmuszynski@ccm-ct.org) at (203) 498-3000.



**Town of Mansfield
Agenda Item Summary**

To: Town Council
From: Matthew H. Hart, Town Manager
CC: Maria Capriola, Assistant Town Manager; Cherie Trahan, Director of Finance;
Christine Gamache, Collector of Revenue
Date: August 24, 2015
Re: Transfer of Uncollected Taxes to Property Tax Suspense Book

Subject Matter/Background

Attached please find the proposed transfer of uncollected taxes to the property tax suspense book, submitted for the Town Council's review and approval. As explained by the Collector of Revenue, the majority of the list items are motor vehicle account bills to taxpayers that the town has been unable to locate. Additionally, 40% of the amount requested to be transferred represent personal property taxes on businesses that closed. The additions to the suspense book total \$62,191.71.

Although the taxes are removed from the books as a current receivable they continue to remain collectible for 15 years from the original due date. From July 1, 2014 to date, the town has successfully collected \$21,700 in outstanding suspense taxes and interest. The Finance Committee reviewed this item at its meeting on August 19, 2014.

Recommendation

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

Move, effective August 24, 2015, to transfer \$62,191.71 in uncollected property taxes to the Mansfield Property Tax Suspense Book, as recommended by the Collector of Revenue.

Attachments

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

SUSPENSE LIST SUMMARY BY YEAR

June 10, 2015

<u>GL YEAR</u>	<u>TOTAL TAX</u>
2006 TOTAL	\$ 402.82
2007 TOTAL	532.42
2008 TOTAL	735.05
2009 TOTAL	2,254.94
2010 TOTAL	7,140.14
2011 TOTAL	18,387.13
2012 TOTAL	28,188.48
2013 TOTAL	<u>4,550.73</u>
GRAND TOTAL	\$ 62,191.71

Process Suspense Report

TOWN OF MANSFIELD Date: 06/10/2015 Time: 13:55:48

Condition (s): Year: , Type: 00 - ALL BILLS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst	Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2006-02-0040046	0	AMERICAN DREAM IMPROV & DESIGN	07	OUT OF BUSINESS	04/22/2015	144.54			
2006-02-0040166	0	COMPUTER NETWORK SOLUTIONS, LLC	07	OUT OF BUSINESS	04/22/2015	258.28			
PERSONAL PROPERTY		# Of Acct: 2				402.82			
YR : 2006		TOTAL : 2				402.82			
2007-02-0040043	0	AMERICAN DREAM IMPROV & DESIGN	07	OUT OF BUSINESS	04/22/2015	191.04			
2007-02-0040165	0	COMPUTER NETWORK SOLUTIONS, LLC	07	OUT OF BUSINESS	04/22/2015	341.38			
PERSONAL PROPERTY		# Of Acct: 2				532.42			
YR : 2007		TOTAL : 2				532.42			
2008-02-0040041	0	AMERICAN DREAM IMPROV & DESIGN	07	OUT OF BUSINESS	04/22/2015	243.24			
2008-02-0040165	0	COMPUTER NETWORK SOLUTIONS, LLC	07	OUT OF BUSINESS	04/22/2015	434.66			
PERSONAL PROPERTY		# Of Acct: 2				677.90			
2008-03-0059418	0	SMITH LISA M	02	CANNOT LOCATE	05/20/2015	57.15			
MV REGULAR		# Of Acct: 1				57.15			
YR : 2008		TOTAL : 3				735.05			
2009-02-0040023	0	ADVANCED LASER AESTHETICS	07	OUT OF BUSINESS	04/22/2015	369.58			
2009-02-0040039	0	AMERICAN DREAM IMPROV & DESIGN	07	OUT OF BUSINESS	04/22/2015	304.06			
2009-02-0040156	0	COMPUTER NETWORK SOLUTIONS, LLC	07	OUT OF BUSINESS	04/22/2015	543.34			
2009-02-0040366	0	K2E MANAGEMENT	07	OUT OF BUSINESS	04/22/2015	92.09			
2009-02-0040371	0	KIM HELLEN	07	OUT OF BUSINESS	04/22/2015	369.58			
2009-02-0040545	0	RAGGI REMODELING	07	OUT OF BUSINESS	04/22/2015	112.48			
PERSONAL PROPERTY		# Of Acct: 6				1,791.13			
2009-03-0050685	0	BELL JR DAVID	08	EXPIRED REGISTRATION	05/20/2015	98.04			
2009-03-0054005	0	GWOZDZ PATRICIA M	03	DECEASED	05/20/2015	182.67			
2009-03-0054006	0	GWOZDZ PATRICIA M	03	DECEASED	05/20/2015	39.59			
2009-03-0059359	0	SMITH LISA M	02	CANNOT LOCATE	05/20/2015	56.25			
MV REGULAR		# Of Acct: 4				376.55			
2009-04-0088677	0	HOPKINS ERIC P	06	OTHER	05/20/2015	33.29			
2009-04-0089450	0	SPRING HILL BED AND	07	OUT OF BUSINESS	05/20/2015	53.97			
MV SUPPLEMENTAL		# Of Acct: 2				87.26			
YR : 2009		TOTAL : 12				2,254.94			
2010-02-0040009	0	ABC DAYCARE	04	BANKRUPTCY	04/22/2015	71.38			
2010-02-0040023	0	ADVANCED LASER AESTHETICS	07	OUT OF BUSINESS	04/22/2015	479.42			
2010-02-0040041	0	AMERICAN DREAM IMPROV & DESIGN	07	OUT OF BUSINESS	04/22/2015	394.42			
2010-02-0040157	0	COMPUTER NETWORK SOLUTIONS, LLC	07	OUT OF BUSINESS	04/22/2015	704.78			
2010-02-0040360	0	K2E MANAGEMENT	07	OUT OF BUSINESS	04/22/2015	254.48			
2010-02-0040366	0	KIM HELLEN	07	OUT OF BUSINESS	04/22/2015	479.42			
PERSONAL PROPERTY		# Of Acct: 6				2,383.90			
2010-03-0050257	0	ARNOTT GILLIAN	01	SMALL BALANCE	05/20/2015	0.08			
2010-03-0050741	0	BENTLEY GARY L	02	CANNOT LOCATE	05/20/2015	33.62			
2010-03-0051240	0	BURNORE MICHELLE	01	SMALL BALANCE	05/20/2015	0.61			
2010-03-0052773	0	EATON-SPRING CAROLE	05	MOVED OUT OF STATE	05/20/2015	148.72			
2010-03-0053652	0	GOLOB SHARON L OR	05	MOVED OUT OF STATE	05/20/2015	116.27			
2010-03-0053807	0	GRESKO BRENDA L	01	SMALL BALANCE	05/20/2015	6.72			

Process Suspense Report

TOWN OF MANSFIELD Date: 06/10/2015 Time: 13:55:48

Page: 2

Condition (s): Year: , Type: 00 - ALL BILLS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst	Name	Code	Reason	Date	Town Due/SuspDist	Due/SuspSewer	Due/Susp	Total
2010-03-0053916	0	GWOZDZ PATRICIA M	03	DECEASED	05/20/2015	182.09			
2010-03-0054397	0	HOPKINS ERIC P	06	OTHER	05/20/2015	58.94			
2010-03-0054445	0	HOWLETT VICKIE L	03	DECEASED	05/20/2015	117.21			
2010-03-0055383	0	LAJOIE CHARLES E	08	EXPIRED REGISTRATION	05/20/2015	163.90			
2010-03-0055698	0	LI XIANG AND	05	MOVED OUT OF STATE	05/20/2015	176.49			
2010-03-0055998	0	MADUKA OBINNA A	01	SMALL BALANCE	05/20/2015	0.11			
2010-03-0059279	0	SMITH LISA M	02	CANNOT LOCATE	05/20/2015	52.29			
2010-03-0059441	0	SPRING HILL BED AND	07	OUT OF BUSINESS	05/20/2015	65.37			
2010-03-0059471	0	STAFFORD LISA M	05	MOVED OUT OF STATE	05/20/2015	157.81			
2010-03-0060431	0	VILLAR ANDRES R	02	CANNOT LOCATE	05/21/2015	67.23			
2010-03-0060988	0	WOODWARD LAWRENCE G	02	CANNOT LOCATE	05/21/2015	247.46			
2010-03-0061295	0	BELL JR DAVID	08	EXPIRED REGISTRATION	05/21/2015	163.39			
MV REGULAR		# Of Acct: 18				1,758.31			
2010-04-0080019		ALAHMARI ABDULLAH M	02	CANNOT LOCATE	05/21/2015	70.78			
2010-04-0080023		ALHABLANI FAISAL O	02	CANNOT LOCATE	05/21/2015	105.79			
2010-04-0080027		ALKTEBI SALEM R	02	CANNOT LOCATE	05/21/2015	326.03			
2010-04-0080033		ALMULHIM HUSSAM	01	SMALL BALANCE	05/21/2015	7.46			
2010-04-0080041		AMBOISE KETSYA M	02	CANNOT LOCATE	05/21/2015	109.49			
2010-04-0080165		BOOKER IAN T	02	CANNOT LOCATE	05/21/2015	77.43			
2010-04-0080182		BRANHAM JEFFREY R	02	CANNOT LOCATE	05/21/2015	14.33			
2010-04-0080253		CHAN KINLOONGSHAUN	02	CANNOT LOCATE	05/21/2015	77.59			
2010-04-0080306		CONLON SANDRA J	02	CANNOT LOCATE	05/21/2015	30.15			
2010-04-0080449		EATON-SPRING CAROLE A	05	MOVED OUT OF STATE	05/21/2015	152.34			
2010-04-0080469		ESLIN KARYN T	08	EXPIRED REGISTRATION	05/21/2015	343.16			
2010-04-0080500		FLORES-PEREZ CARLOS A	02	CANNOT LOCATE	05/21/2015	79.27			
2010-04-0080592		GRESKO BRENDA L	02	CANNOT LOCATE	05/21/2015	22.78			
2010-04-0080677		HOPKINS ERIC P	06	OTHER	05/21/2015	77.67			
2010-04-0080692		HUA MIN	02	CANNOT LOCATE	05/21/2015	399.19			
2010-04-0080693		HUA MIN	02	CANNOT LOCATE	05/21/2015	11.47			
2010-04-0080709		IRIZARRY JOSE D	06	OTHER	05/21/2015	13.34			
2010-04-0080759		JUNG YEONGHUN	02	CANNOT LOCATE	05/21/2015	368.69			
2010-04-0080893		LEGAULT CYNTHIA A	04	BANKRUPTCY	05/21/2015	10.40			
2010-04-0080921		LIU KAI-CHIANG	02	CANNOT LOCATE	05/21/2015	364.72			
2010-04-0081160		NOVACK THOMAS M	10	EXPIRED OR SUSPENDED	05/21/2015	35.16			
2010-04-0081224		PFEIFFER DAVID A	02	CANNOT LOCATE	05/21/2015	51.23			
2010-04-0081358		SANCHEZ BARBARA M	02	CANNOT LOCATE	05/21/2015	52.29			
2010-04-0081640		VILLAR ANDRES R	02	CANNOT LOCATE	05/21/2015	73.24			
2010-04-0081712		WOODWARD LAWRENCE G	02	CANNOT LOCATE	05/21/2015	38.82			
2010-04-0081727		YANG GUILLIAN	02	CANNOT LOCATE	05/21/2015	85.11			
MV SUPPLEMENTAL		# Of Acct: 26				2,997.93			
YR : 2010		TOTAL : 50				7,140.14			
2011-02-0040005		ABC DAYCARE	04	BANKRUPTCY	04/22/2015	181.98			
2011-02-0040012		ADVANCED COMMUNITY INTEGRATION LLC	07	OUT OF BUSINESS	04/22/2015	113.00			
2011-02-0040013		ADVANCED LASER AESTHETICS	07	OUT OF BUSINESS	04/22/2015	609.86			
2011-02-0040033		AMERICAN DREAM IMPROV & DESIGN	07	OUT OF BUSINESS	04/22/2015	6.79			
2011-02-0040044		ART GUYS UNLIMITED LLC	07	OUT OF BUSINESS	04/22/2015	14.64			
2011-02-0040150		COMPUTER NETWORK SOLUTIONS, LLC	07	OUT OF BUSINESS	04/22/2015	897.18			
2011-02-0040267		GIRARD JASON	03	DECEASED	04/22/2015	3.79			
2011-02-0040276		GREYLEDGE EQUESTRIAN WETDOWN SYSTEMS LLC	07	OUT OF BUSINESS	04/22/2015	107.28			
2011-02-0040326		JACK RABBITS OF STORRS LLC	07	OUT OF BUSINESS	04/22/2015	1,970.74			
2011-02-0040342		K2E MANAGEMENT	07	OUT OF BUSINESS	04/22/2015	323.96			
2011-02-0040350		KIM HELLEN	07	OUT OF BUSINESS	04/22/2015	609.86			
2011-02-0040398		MANSFIELD GENERAL STORE	07	OUT OF BUSINESS	04/22/2015	174.10			

Process Suspense Report

TOWN OF MANSFIELD Date: 06/10/2015 Time: 13:55:48

Condition (s): Year: , Type: 00 - ALL BILLS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code	Reason	Date	Town Due/SuspDist	Due/SuspSewer	Due/Susp	Total
2011-02-0040407	MANVILLE CHRISTOPHER W	07	OUT OF BUSINESS	04/22/2015	243.08			
2011-02-0040412	ESTOCCASIONS	07	OUT OF BUSINESS	04/22/2015	331.44			
2011-02-0040493	PB&G LLC	07	OUT OF BUSINESS	04/22/2015	226.11			
2011-02-0040517	PROFESSIONAL RESOURCE GROUP	07	OUT OF BUSINESS	04/22/2015	8.42			
2011-02-0040520	PYRAPHERNALIA-BIG DOG BASICS	07	OUT OF BUSINESS	04/22/2015	2.00			
2011-02-0040570	SEDITO BRAD	07	OUT OF BUSINESS	04/22/2015	331.44			
2011-02-0040682	WARD TOM	01	SMALL BALANCE	04/22/2015	1.69			
PERSONAL PROPERTY # Of Acct: 19					6,157.36			
2011-03-0050105	ALAHMARI ABDULLAH M	02	CANNOT LOCATE	05/21/2015	126.57			
2011-03-0050129	ALHABLANI FAISAL O	02	CANNOT LOCATE	05/21/2015	124.66			
2011-03-0050135	ALKEYLANI ABD U	01	SMALL BALANCE	05/21/2015	7.00			
2011-03-0050138	ALKTEBI SALEM R	02	CANNOT LOCATE	05/21/2015	603.77			
2011-03-0050168	ALMULHIM HUSSAM	02	CANNOT LOCATE	05/21/2015	311.80			
2011-03-0050172	ALSAMRI JAMAL	02	CANNOT LOCATE	05/21/2015	184.96			
2011-03-0050173	ALSAMRI JAMAL	02	CANNOT LOCATE	05/21/2015	67.90			
2011-03-0050186	AMBOISE KETSYA M	02	CANNOT LOCATE	05/21/2015	180.61			
2011-03-0050313	ATWOOD CASSANDRA L	02	CANNOT LOCATE	05/21/2015	332.71			
2011-03-0050752	BENTLEY GARY L	02	CANNOT LOCATE	05/21/2015	34.22			
2011-03-0050944	BOOKER IAN T	02	CANNOT LOCATE	05/21/2015	98.05			
2011-03-0051061	BRANHAM JEFFREY R	02	CANNOT LOCATE	05/21/2015	56.49			
2011-03-0051241	BURNORE MICHELLE	08	EXPIRED REGISTRATION	05/21/2015	54.32			
2011-03-0051517	CHAN KINLOONGSHAUN	02	CANNOT LOCATE	05/21/2015	113.26			
2011-03-0051586	CHEN TAO	02	CANNOT LOCATE	05/21/2015	420.17			
2011-03-0051837	CONLON SANDRA J	02	CANNOT LOCATE	05/21/2015	57.04			
2011-03-0052750	EATON-SPRING CAROLE A	05	MOVED OUT OF STATE	05/21/2015	152.10			
2011-03-0052895	ESLIN KARYN T	08	EXPIRED REGISTRATION	05/21/2015	437.82			
2011-03-0053145	FLORES-PEREZ CARLOS A	02	CANNOT LOCATE	05/21/2015	84.20			
2011-03-0053592	GOLOB SHARON L OR	05	MOVED OUT OF STATE	05/21/2015	113.26			
2011-03-0053751	GRESKO BRENDA L	02	CANNOT LOCATE	05/21/2015	34.76			
2011-03-0053849	GWOZDZ PATRICIA M	03	DECEASED	05/21/2015	79.04			
2011-03-0054320	HOPKINS ERIC P	06	OTHER	05/21/2015	181.97			
2011-03-0054321	HOPKINS ERIC P	06	OTHER	05/21/2015	60.84			
2011-03-0054385	HUA MIN	02	CANNOT LOCATE	05/21/2015	1,009.54			
2011-03-0054486	IRIZARRY JOSE D	06	OTHER	05/21/2015	13.58			
2011-03-0054733	JUNG YEONGHUN	02	CANNOT LOCATE	05/21/2015	387.84			
2011-03-0054843	KELLEHER JACQUELINE OR	02	CANNOT LOCATE	05/21/2015	88.54			
2011-03-0054844	KELLEHER JACQUELINE P	02	CANNOT LOCATE	05/21/2015	262.37			
2011-03-0054959	KIM JAEHYUK	02	CANNOT LOCATE	05/21/2015	497.57			
2011-03-0055095	KOLBE TAMMY G	02	CANNOT LOCATE	05/21/2015	17.19			
2011-03-0055229	KURULAY MUHAMMET	05	MOVED OUT OF STATE	05/21/2015	72.25			
2011-03-0055300	LAJOIE CHARLES E	08	EXPIRED REGISTRATION	05/21/2015	163.50			
2011-03-0055522	LEGAULT STEPHEN L	08	EXPIRED REGISTRATION	05/21/2015	381.33			
2011-03-0055690	LIU KAI-CHIANG	02	CANNOT LOCATE	05/21/2015	344.66			
2011-03-0055776	LOUKAS DAVINE	06	OTHER	05/21/2015	299.03			
2011-03-0055813	LUCAS MAUREEN M	02	CANNOT LOCATE	05/21/2015	297.95			
2011-03-0056062	MARDON IAN O	08	EXPIRED REGISTRATION	05/21/2015	67.63			
2011-03-0056073	MARKEL SCOTT E	02	CANNOT LOCATE	05/21/2015	86.40			
2011-03-0057206	NOVACK THOMAS M	10	EXPIRED OR SUSPENDED	05/21/2015	49.70			
2011-03-0057396	PAGLIONE KARA M	05	MOVED OUT OF STATE	05/21/2015	54.02			
2011-03-0057541	PAYNE SOMER J	03	DECEASED	05/21/2015	116.52			
2011-03-0057691	PFEIFFER DAVID A	02	CANNOT LOCATE	05/21/2015	63.28			
2011-03-0057951	QUICK CHARLES A	02	CANNOT LOCATE	05/21/2015	10.11			
2011-03-0058075	REID WALTER L JR	10	EXPIRED OR SUSPENDED	05/21/2015	510.06			
2011-03-0058077	REIDY LACHLAN J	02	CANNOT LOCATE	05/21/2015	94.52			
2011-03-0058436	ROTE STEVEN J	02	CANNOT LOCATE	05/21/2015	4.48			

Process Suspense Report

TOWN OF MANSFIELD Date: 06/10/2015 Time: 13:55:48

Page: 4

Condition. (s): Year: , Type: 00 - ALL BILLS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code	Reason	Date	Town Due/SuspDist	Due/SuspSewer	Due/Susp	Total
2011-03-0058440	ROUHI-YOUSSEFI MEHRNAZ	02	CANNOT LOCATE	05/21/2015				127.38
2011-03-0058584	SANCHEZ BARBARA M	02	CANNOT LOCATE	05/21/2015				48.89
2011-03-0059297	SPRING HILL BED AND	02	CANNOT LOCATE	05/21/2015				169.21
2011-03-0059298	SPRING HILL BED AND	02	CANNOT LOCATE	05/21/2015				66.00
2011-03-0059328	STAFFORD LISA M	02	CANNOT LOCATE	05/21/2015				150.74
2011-03-0059339	STANLEY MABERRY	04	BANKRUPTCY	05/21/2015				8.15
2011-03-0059689	TANG CHENQIONG	02	CANNOT LOCATE	05/21/2015				122.22
2011-03-0060230	VILLAR ANDRES R	02	CANNOT LOCATE	05/21/2015				94.25
2011-03-0060361	WANG YUN	01	SMALL BALANCE	05/21/2015				0.02
2011-03-0060754	WOODWARD LAWRENCE G	02	CANNOT LOCATE	05/21/2015				302.83
2011-03-0060831	YANG GUILIAN	02	CANNOT LOCATE	05/21/2015				83.11
2011-03-0060967	ZHAO YAN	01	SMALL BALANCE	05/21/2015				1.27
2011-03-0061347	POPELESKI CHRISTINA M	02	CANNOT LOCATE	05/21/2015				162.96
MV REGULAR	# Of Acct: 60							10,146.62
2011-04-0080025	ALJOHANI SULTAN A	02	CANNOT LOCATE	05/21/2015				156.22
2011-04-0080210	BURNORE MICHELLE J	08	EXPIRED REGISTRATION	05/21/2015				56.49
2011-04-0080293	CLEMENT RONALD W	05	MOVED OUT OF STATE	05/21/2015				100.76
2011-04-0080337	CUSTOM RIGGERS AND	08	EXPIRED REGISTRATION	05/21/2015				243.90
2011-04-0080338	CUSTOM RIGGERS RECYCLERS	08	EXPIRED REGISTRATION	05/21/2015				326.25
2011-04-0080523	FRANZ JANICE M	01	SMALL BALANCE	05/21/2015				1.98
2011-04-0080655	HANDLY SUKI L	06	OTHER	05/21/2015				137.97
2011-04-0080832	KING OBERLIN KATHRYN M	05	MOVED OUT OF STATE	05/21/2015				265.35
2011-04-0080947	LIU JUN	02	CANNOT LOCATE	05/21/2015				149.62
2011-04-0081019	MAROUSKI DEBORAH A	06	OTHER	05/21/2015				33.30
2011-04-0081035	MARTONE CATHERINE MARY	02	CANNOT LOCATE	05/21/2015				170.56
2011-04-0081036	MASITA ELLA	02	CANNOT LOCATE	05/21/2015				53.18
2011-04-0081194	NOVELLINO-BENDA RODOLFO	02	CANNOT LOCATE	05/21/2015				95.60
2011-04-0081363	RIEGE KARA K	01	SMALL BALANCE	05/21/2015				1.28
2011-04-0081364	RINALDI NICKOLAS R	01	SMALL BALANCE	05/21/2015				2.79
2011-04-0081482	SHUMBO KELEIGH S	02	CANNOT LOCATE	05/21/2015				11.30
2011-04-0081721	WAHNER JEAN	02	CANNOT LOCATE	05/21/2015				249.60
2011-04-0081831	ZAIMOFF YOLANDA MELINDA	02	CANNOT LOCATE	05/21/2015				27.00
MV SUPPLEMENTAL	# Of Acct: 18							2,083.15
YR : 2011	TOTAL : 97							18,387.13
2012-02-0040013	ADVANCED COMMUNITY INTEGRATION LLC	07	OUT OF BUSINESS	04/22/2015				145.34
2012-02-0040014	ADVANCED LASER AESTHETICS	07	OUT OF BUSINESS	04/22/2015				659.06
2012-02-0040035	AMERICAN DREAM IMPROV & DESIGN	07	OUT OF BUSINESS	04/22/2015				8.66
2012-02-0040046	ART GUYS UNLIMITED LLC	07	OUT OF BUSINESS	04/22/2015				143.66
2012-02-0040058	AUTOMOTIVE CONSULTANTS LLC	07	OUT OF BUSINESS	04/22/2015				5.25
2012-02-0040102	BRUNO LUIS A	07	OUT OF BUSINESS	04/27/2015				394.94
2012-02-0040157	COMPUTER NETWORK SOLUTIONS, LLC	07	OUT OF BUSINESS	04/22/2015				969.60
2012-02-0040178	D & L WELDING LLC	07	OUT OF BUSINESS	04/22/2015				8.97
2012-02-0040230	EVOLUTIONS TECHNOLOGIES INC	07	OUT OF BUSINESS	04/27/2015				360.00
2012-02-0040231	EWALT ANDREW W ESQ	07	OUT OF BUSINESS	04/27/2015				79.66
2012-02-0040276	GIRARD JASON	03	DECEASED	04/22/2015				200.12
2012-02-0040283	GREYLEDGE EQUESTRIAN WETDOWN SYSTEMS LLC	07	OUT OF BUSINESS	04/22/2015				138.08
2012-02-0040302	HEALING TRAIL THE	07	OUT OF BUSINESS	04/22/2015				2.00
2012-02-0040337	JACK RABBITS OF STORRS LLC	07	OUT OF BUSINESS	04/22/2015				2,535.08
2012-02-0040340	JARNOVAL BAY B&B	07	OUT OF BUSINESS	04/22/2015				0.82
2012-02-0040347	JOHN THERESE REFLEXOLOGY	07	OUT OF BUSINESS	04/22/2015				0.23
2012-02-0040354	K2E MANAGEMENT	07	OUT OF BUSINESS	04/22/2015				350.22
2012-02-0040363	KIM HELLEN	07	OUT OF BUSINESS	04/22/2015				659.06
2012-02-0040412	MANSFIELD GENERAL STORE	07	OUT OF BUSINESS	04/22/2015				116.00

Process Suspense Report

TOWN OF MANSFIELD Date: 06/10/2015 Time: 13:55:48

Condition (s): Year: , Type: 00 - ALL BILLS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code	Reason	Date	Town Due/SuspDist Due/SuspSewer Due/Susp	Total
2012-02-0040420	MANVILLE CHRISTOPHER W	07	OUT OF BUSINESS	04/22/2015	264.14	
2012-02-0040424	ESTOCCASIONS	07	OUT OF BUSINESS	04/22/2015	358.04	
2012-02-0040448	MINIUTTI NATALIE & PETER	07	OUT OF BUSINESS	04/27/2015	33.37	
2012-02-0040486	NILSON ROSE	01	SMALL BALANCE	04/22/2015	0.34	
2012-02-0040514	PB&G LLC	07	OUT OF BUSINESS	04/22/2015	355.24	
2012-02-0040531	PORTER'S MOBILE DETAILING	07	OUT OF BUSINESS	04/22/2015	107.62	
2012-02-0040534	PROFESSIONAL RESOURCE GROUP	07	OUT OF BUSINESS	04/22/2015	10.90	
2012-02-0040537	PYRAPHERNALIA-BIG DOG BASICS	07	OUT OF BUSINESS	04/22/2015	65.12	
2012-02-0040584	SEBITO BRAD	07	OUT OF BUSINESS	04/22/2015	358.04	
2012-02-0040604	SOUTHWEST STONE JEWELRY	01	SMALL BALANCE	04/22/2015	1.82	
PERSONAL PROPERTY	# Of Acct: 29				8,331.38	
2012-03-0050083	AGGISON SHON S	05	MOVED OUT OF STATE	05/21/2015	69.60	
2012-03-0050104	ALAHMARI ABDULLAH M	02	CANNOT LOCATE	05/21/2015	114.04	
2012-03-0050123	ALHABLANI FAISAL O	02	CANNOT LOCATE	05/21/2015	118.51	
2012-03-0050131	ALJOHANI SULTAN A	02	CANNOT LOCATE	05/21/2015	97.55	
2012-03-0050135	ALKTEBI SALEM R	02	CANNOT LOCATE	05/21/2015	625.24	
2012-03-0050169	ALMULHIM HUSSAM	02	CANNOT LOCATE	05/21/2015	260.21	
2012-03-0050172	ALSAMRI JAMAL	02	CANNOT LOCATE	05/21/2015	51.99	
2012-03-0050173	ALSAMRI JAMAL	02	CANNOT LOCATE	05/21/2015	64.56	
2012-03-0050186	AMBOISE KETSYA M	02	CANNOT LOCATE	05/21/2015	183.07	
2012-03-0050227	ANDERSON WILLIAM D	05	MOVED OUT OF STATE	05/21/2015	46.03	
2012-03-0050280	ARITA YOSUKE	02	CANNOT LOCATE	05/21/2015	267.20	
2012-03-0050293	ASADOORIAN SARAH M	01	SMALL BALANCE	05/21/2015	4.47	
2012-03-0050317	ATWOOD CASSANDRA L	02	CANNOT LOCATE	05/21/2015	175.67	
2012-03-0050426	BAHRAMIBALAJADEH HAFEZ	01	SMALL BALANCE	05/21/2015	0.38	
2012-03-0050543	BARRETO JESUS A	05	MOVED OUT OF STATE	05/21/2015	102.30	
2012-03-0050935	BOGGIO JEFFREY J	01	SMALL BALANCE	05/21/2015	2.70	
2012-03-0051074	BRANHAM JEFFREY R	02	CANNOT LOCATE	05/21/2015	56.18	
2012-03-0051165	BROWN DEBORAH A	03	DECEASED	05/21/2015	666.33	
2012-03-0051176	BROWN MICHAEL JOHN	02	CANNOT LOCATE	05/21/2015	48.91	
2012-03-0051275	BURNORE MICHELLE J	08	EXPIRED REGISTRATION	05/21/2015	105.09	
2012-03-0051538	CHAN KINLOONGSHAUN	02	CANNOT LOCATE	05/21/2015	108.73	
2012-03-0051711	CINAR-DOLGUN GULSUM	02	CANNOT LOCATE	05/21/2015	65.68	
2012-03-0051761	CLEMENT RONALD W	05	MOVED OUT OF STATE	05/21/2015	96.99	
2012-03-0051850	CONLON SANDRA J	02	CANNOT LOCATE	05/21/2015	53.94	
2012-03-0052092	CROWNE JENNIFER L	01	SMALL BALANCE	05/21/2015	6.11	
2012-03-0052104	CUI YUAN	06	OTHER	05/21/2015	494.44	
2012-03-0052125	CUSTOM RIGGERS AND	08	EXPIRED REGISTRATION	05/21/2015	228.35	
2012-03-0052126	CUSTOM RIGGERS RECYCLERS	08	EXPIRED REGISTRATION	05/21/2015	352.73	
2012-03-0052260	DEES AMBER C	01	SMALL BALANCE	05/21/2015	2.23	
2012-03-0052418	DIMOCK RISLEY L COM	08	EXPIRED REGISTRATION	05/21/2015	105.65	
2012-03-0052606	DUGAS HEATHER A OR	03	DECEASED	05/21/2015	50.03	
2012-03-0052729	EATON-SPRING CAROLE A	05	MOVED OUT OF STATE	05/21/2015	133.04	
2012-03-0052872	ESLIN BROCK K	05	MOVED OUT OF STATE	05/21/2015	271.39	
2012-03-0052873	ESLIN KARYN T	08	EXPIRED REGISTRATION	05/21/2015	369.22	
2012-03-0052981	FENG YANI	01	SMALL BALANCE	05/21/2015	0.72	
2012-03-0053128	FLORES-PEREZ CARLOS A	02	CANNOT LOCATE	05/21/2015	81.61	
2012-03-0053206	FRANZ JANICE M	02	CANNOT LOCATE	05/21/2015	127.17	
2012-03-0053207	FRANZ JANICE M	02	CANNOT LOCATE	05/21/2015	165.46	
2012-03-0053340	GANKOPSKIE BETH T	05	MOVED OUT OF STATE	05/21/2015	72.95	
2012-03-0053341	GANKOPSKIE BETH T	05	MOVED OUT OF STATE	05/21/2015	109.56	
2012-03-0053367	GARIBAY-CANCHO VICENTE	02	CANNOT LOCATE	05/21/2015	89.16	
2012-03-0053383	GARVIN LAUREN B	02	CANNOT LOCATE	05/21/2015	105.65	
2012-03-0053529	GLOTFELTY SUSAN I	01	SMALL BALANCE	05/21/2015	1.87	
2012-03-0053615	GORE RACHAEL D	03	DECEASED	05/21/2015	74.91	

Process Suspense Report

TOWN OF MANSFIELD Date: 06/10/2015 Time: 13:55:48

Page: 6

Condition (s): Year: , Type: 00 - ALL BILLS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst	Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2012-03-0053730		GRESKO BRENDA L	02	CANNOT LOCATE	05/21/2015	32.14			
2012-03-0053935		HANDLY SUKI L	06	OTHER	05/21/2015	125.22			
2012-03-0054111		HENCE DANIEL J	05	MOVED OUT OF STATE	05/21/2015	121.86			
2012-03-0054246		HODSON JACOB I OR	01	SMALL BALANCE	05/21/2015	2.28			
2012-03-0054316		HOPKINS ERIC P	06	OTHER	05/21/2015	179.16			
2012-03-0054375		HUA MIN	02	CANNOT LOCATE	05/21/2015	938.28			
2012-03-0054476		IRIZARRY JOSE D	06	OTHER	05/21/2015	13.98			
2012-03-0054581		JIN JINGWEI	02	CANNOT LOCATE	05/21/2015	384.59			
2012-03-0054705		JUNG YEONGHUN	02	CANNOT LOCATE	05/21/2015	324.78			
2012-03-0054828		KELLEHER JACQUELINE OR	02	CANNOT LOCATE	05/21/2015	81.33			
2012-03-0054944		KIM JAEHYUK	02	CANNOT LOCATE	05/21/2015	435.74			
2012-03-0054964		KING OBERLIN KATHRYN M	05	MOVED OUT OF STATE	05/21/2015	228.07			
2012-03-0055072		KOGAN NORMAN OR	01	SMALL BALANCE	05/21/2015	0.15			
2012-03-0055081		KOLBE TAMMY G	02	CANNOT LOCATE	05/21/2015	11.35			
2012-03-0055211		KURULAY MUHAMMET	05	MOVED OUT OF STATE	05/21/2015	70.99			
2012-03-0055404		LAVIGNE JOSEPH P	08	EXPIRED REGISTRATION	05/21/2015	454.47			
2012-03-0055467		LEDERMAN BRYAN J	08	EXPIRED REGISTRATION	05/21/2015	536.08			
2012-03-0055671		LIU JUN	02	CANNOT LOCATE	05/21/2015	251.83			
2012-03-0055672		LIU KAI-CHIANG	02	CANNOT LOCATE	05/21/2015	312.48			
2012-03-0055753		LOUKAS DAVINE	06	OTHER	05/21/2015	260.77			
2012-03-0055764		LOVELL HANNAH K	02	CANNOT LOCATE	05/21/2015	84.13			
2012-03-0055769		LOWE CIARA A	08	EXPIRED REGISTRATION	05/21/2015	169.90			
2012-03-0055789		LUCAS MAUREEN M	02	CANNOT LOCATE	05/21/2015	249.59			
2012-03-0055873		MADDOCK MICHAEL S	02	CANNOT LOCATE	05/21/2015	79.38			
2012-03-0055951		MALONEY JOHN P JR	08	EXPIRED REGISTRATION	05/21/2015	149.81			
2012-03-0055977		MANGO JENNIFER A	01	SMALL BALANCE	05/21/2015	1.42			
2012-03-0056041		MARDON IAN O	08	EXPIRED REGISTRATION	05/21/2015	63.17			
2012-03-0056043		MARDON MEGAN E	05	MOVED OUT OF STATE	05/21/2015	62.61			
2012-03-0056051		MARKEL SCOTT E	02	CANNOT LOCATE	05/21/2015	274.97			
2012-03-0056059		MAROUSKI DEBORAH A	06	OTHER	05/21/2015	73.79			
2012-03-0056139		MARTONE CATHERINE MARY	02	CANNOT LOCATE	05/21/2015	159.59			
2012-03-0056145		MASITA ELLA	02	CANNOT LOCATE	05/21/2015	149.81			
2012-03-0056248		MCDONALD ERICA	06	OTHER	05/21/2015	77.42			
2012-03-0056284		MCGOFF ROBERT M	02	CANNOT LOCATE	05/21/2015	18.45			
2012-03-0056351		MCPHERSON TSITSI Y	01	SMALL BALANCE	05/21/2015	2.07			
2012-03-0056421		MENDA MARSHALL ANA M	01	SMALL BALANCE	05/21/2015	0.09			
2012-03-0056481		MIHDHIR ANAS ALAA A	06	OTHER	05/21/2015	118.79			
2012-03-0056652		MOGES SEMU	02	CANNOT LOCATE	05/21/2015	157.02			
2012-03-0056748		MORTON MELISSA J	01	SMALL BALANCE	05/21/2015	0.14			
2012-03-0056820		MUNOZ JOSE R	02	CANNOT LOCATE	05/21/2015	179.44			
2012-03-0056821		MUNOZ JOSE R	02	CANNOT LOCATE	05/21/2015	159.87			
2012-03-0057018		NGUYEN DUNG M	01	SMALL BALANCE	05/21/2015	0.21			
2012-03-0057060		NING YANVUE	01	SMALL BALANCE	05/21/2015	0.29			
2012-03-0057149		NOVACK THOMAS M	10	EXPIRED OR SUSPENDED	05/21/2015	46.12			
2012-03-0057356		PALOMBO DEMIAN	02	CANNOT LOCATE	05/21/2015	162.39			
2012-03-0057367		PANILA ALLISON	06	OTHER	05/21/2015	164.91			
2012-03-0057420		PARLETTE LAWRENCE R OR	01	SMALL BALANCE	05/21/2015	0.63			
2012-03-0057585		PETERSON ALEXANDER P	02	CANNOT LOCATE	05/21/2015	121.30			
2012-03-0057586		PETERSON ALEXANDER P	02	CANNOT LOCATE	05/21/2015	313.60			
2012-03-0057621		PFEIFFER DAVID A	02	CANNOT LOCATE	06/02/2015	59.81			
2012-03-0057735		POPE ROMAN P COM	05	MOVED OUT OF STATE	06/02/2015	264.13			
2012-03-0057736		POPE ROMAN P JNT	05	MOVED OUT OF STATE	06/02/2015	256.30			
2012-03-0057847		PUSHPA PITCHAI	01	SMALL BALANCE	06/02/2015	0.01			
2012-03-0057854		QIN SHANGSHAN COM	01	SMALL BALANCE	06/02/2015	0.18			
2012-03-0058006		REID WALTER L JR	10	EXPIRED OR SUSPENDED	06/02/2015	449.16			
2012-03-0058008		REIDY LACHLAN J	02	CANNOT LOCATE	06/02/2015	93.07			

Process Suspense Report

TOWN OF MANSFIELD Date: 06/10/2015 Time: 13:55:48

Condition (s): Year: , Type: 00 - ALL BILLS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2012-03-0058135	RIEGE KARA K	01	SMALL BALANCE	06/02/2015	0.16			
2012-03-0058196	ROBERTS ANDREW C	01	SMALL BALANCE	06/02/2015	2.49			
2012-03-0058368	ROUHI-YOUSSEFI MEHRNAZ	02	CANNOT LOCATE	06/02/2015	117.95			
2012-03-0058508	SANCHEZ BARBARA M	02	CANNOT LOCATE	06/02/2015	46.40			
2012-03-0058805	SHEN LEI	02	CANNOT LOCATE	06/02/2015	178.04			
2012-03-0058847	SHRESTHA BIBEK R	08	EXPIRED REGISTRATION	06/02/2015	70.43			
2012-03-0059201	SPRING HILL BED AND	02	CANNOT LOCATE	06/02/2015	153.17			
2012-03-0059211	SPRUELL WILLIE L	03	DECEASED	06/02/2015	13.98			
2012-03-0059229	STAFFORD LISA M	02	CANNOT LOCATE	06/02/2015	124.38			
2012-03-0059496	SUN HAIKIN	02	CANNOT LOCATE	06/02/2015	39.69			
2012-03-0059500	SUN WENRUI	05	MOVED OUT OF STATE	06/02/2015	82.17			
2012-03-0059558	SYPECK STEVEN M	03	DECEASED	06/02/2015	8.52			
2012-03-0059610	TANG CHENQIONG	02	CANNOT LOCATE	06/02/2015	116.55			
2012-03-0059633	TAYLOR BURTON F	02	CANNOT LOCATE	06/02/2015	13.98			
2012-03-0059634	TAYLOR BURTON F	02	CANNOT LOCATE	06/02/2015	148.14			
2012-03-0060087	VANDENBERG NATALIE TEIXE	01	SMALL BALANCE	06/02/2015	1.16			
2012-03-0060093	VANGELDER MARIELLE A	01	SMALL BALANCE	06/02/2015	4.16			
2012-03-0060178	VILLAR ANDRES R	02	CANNOT LOCATE	06/02/2015	91.40			
2012-03-0060300	WANG QIAN	06	OTHER	06/02/2015	268.60			
2012-03-0060309	WANG YUN	01	SMALL BALANCE	06/02/2015	1.46			
2012-03-0060438	WEINGART EDWARD P	02	CANNOT LOCATE	06/02/2015	98.38			
2012-03-0060531	WHITE ERIK J	02	CANNOT LOCATE	06/02/2015	110.12			
2012-03-0060532	WHITE ERIK J	02	CANNOT LOCATE	06/02/2015	83.85			
2012-03-0060736	WU CHRISTOPHER J	02	CANNOT LOCATE	06/02/2015	300.74			
2012-03-0060780	YANG GUILIAN	02	CANNOT LOCATE	06/02/2015	76.86			
2012-03-0060825	YOON JAEYOUNG	05	MOVED OUT OF STATE	06/02/2015	224.44			
2012-03-0060881	ZAIMOFF YOLANDA MELINDA	02	CANNOT LOCATE	06/02/2015	39.69			
2012-03-0060937	ZHAO YAN	05	MOVED OUT OF STATE	06/02/2015	84.13			
2012-03-0061034	SAILS SPARS DESIGN LLC	01	SMALL BALANCE	06/02/2015	2.79			
2012-03-0061105	SHIPTON BENJAMIN E	08	EXPIRED REGISTRATION	06/02/2015	246.07			
MV REGULAR	# Of Acct: 130							17,906.64
2012-04-0080001	ABANTO-VALLE CARLOS ANTO	02	CANNOT LOCATE	06/02/2015	76.30			
2012-04-0080199	BROWN MICHAEL JOHN	02	CANNOT LOCATE	06/02/2015	12.58			
2012-04-0080277	CHENG WEIDONG	05	MOVED OUT OF STATE	06/02/2015	94.47			
2012-04-0080390	DENG JINGWEN	02	CANNOT LOCATE	06/02/2015	190.55			
2012-04-0081216	OH JONG I	01	SMALL BALANCE	06/02/2015	0.01			
2012-04-0081283	PETERSON ALEXANDER P	02	CANNOT LOCATE	06/02/2015	29.26			
2012-04-0081305	POMEROY AMY M OR	02	CANNOT LOCATE	06/02/2015	385.10			
2012-04-0081508	SHUMBO KELEIGH S	02	CANNOT LOCATE	06/02/2015	79.96			
2012-04-0081598	SU YAN	02	CANNOT LOCATE	06/02/2015	93.55			
2012-04-0081681	TU YU TING	02	CANNOT LOCATE	06/02/2015	139.00			
2012-04-0081743	WAN QINGYAO	02	CANNOT LOCATE	06/02/2015	753.25			
2012-04-0081876	ZHENG WENYUAN	02	CANNOT LOCATE	06/02/2015	96.43			
MV SUPPLEMENTAL	# Of Acct: 12							1,950.46
YR : 2012	TOTAL : 171							28,188.48
2013-02-0040017	ADVANCED COMMUNITY INTEGRATION LLC	07	OUT OF BUSINESS	04/22/2015	116.28			
2013-02-0040018	ADVANCED LASER AESTHETICS	07	OUT OF BUSINESS	04/22/2015	501.98			
2013-02-0040038	AMERICAN DREAM IMPROV & DESIGN	07	OUT OF BUSINESS	04/22/2015	8.66			
2013-02-0040050	ART GUYS UNLIMITED LLC	07	OUT OF BUSINESS	04/22/2015	109.28			
2013-02-0040154	COMPUTER NETWORK SOLUTIONS, LLC	07	OUT OF BUSINESS	04/22/2015	738.72			
2013-02-0040156	COMPUTER TAMERS	07	OUT OF BUSINESS	04/22/2015	88.32			
2013-02-0040188	DAILY GREENS	07	OUT OF BUSINESS	04/22/2015	32.51			
2013-02-0040238	ESTOCCASIONS	07	OUT OF BUSINESS	04/22/2015	272.80			

Process Suspense Report

TOWN OF MANSFIELD Date: 06/10/2015 Time: 13:55:48

Page: 8

Condition (s): Year: , Type: 00 - ALL BILLS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code	Reason	Date	Town Due/SuspDist	Due/SuspSewer	Due/Susp	Total
2013-02-0040290	GREYLEDGE EQUESTRIAN WETDOWN SYSTEMS LLC	07	OUT OF BUSINESS	04/22/2015	138.08			
2013-02-0040336	ING US COMMUNITY LIVING FUND INC	07	OUT OF BUSINESS	04/22/2015	141.15			
2013-02-0040355	KZE MANAGEMENT	07	OUT OF BUSINESS	04/22/2015	266.64			
2013-02-0040363	KIM HELLEN	07	OUT OF BUSINESS	04/22/2015	501.98			
2013-02-0040482	ONE TRIBE LLC	07	OUT OF BUSINESS	04/27/2015	757.46			
2013-02-0040496	PEACHWAVE FROZEN YOGURT	07	OUT OF BUSINESS	04/22/2015	650.68			
2013-02-0040520	PYRAPHERNALIA-BIG DOG BASICS	07	OUT OF BUSINESS	04/22/2015	81.34			
2013-02-0040720	YUKON JACK'S LLC	07	OUT OF BUSINESS	04/27/2015	144.85			
PERSONAL PROPERTY	# Of Acct: 16				4,550.73			
YR : 2013	TOTAL : 16				4,550.73			
Grand Total: 353					62,191.71			

-17-

Town of Mansfield

Preliminary Revenues and Expenditures – Key Features

FY 2014/15

Updated August 10, 2015

Key Revenues	Budget Impact	Estimate
PILOT Grant	Exceed budget	\$ 698,000
Tax Collections (CY, PY, MV, Int/Liens etc)	Exceed budget	\$ 580,000
Municipal Revenue Sharing (\$118,000)	Appears we will not receive	\$ 0
Housing Inspection fees	Exceed budget	\$ 59,000
Miscellaneous Accounts	Exceed budget	\$ 51,000
Estimated Revenues in Excess of Adopted Budget		\$1,388,000
Less: Additional Appropriations		(\$ 369,570)
Estimated Excess Revenues		\$1,018,430

Key Expenditures	Budget Impact	Estimate
Public Works – Overtime/Storm Related	Exceed budget	\$ 134,000
Fire Services – Overtime & Other	Exceed budget	\$ 64,000
Fee Waivers	Under budget	(\$ 44,000)
Potential FEMA Grant - \$55,000	Reduce expenditures	
Various Line Item Savings	Reduce expenditures	(\$183,000)
Fraud Risk Assessment & Tip Line	Recommended Increase budget	\$ 30,000
Facilities Master Plan Study	Recommended Increase budget	\$100,000
Transfer to Capital (To be discussed)	Recommended Increase budget	\$200,000
Transfer to CNR- less than anticipated revenues; unanticipated increase for WRTD for FY15/16	Recommended Increase budget	\$ 75,000
Total Increased Costs		\$ 376,000

Unappropriated Revenues – Increase to Fund Balance	Amount
Estimated Excess Revenues	\$1,018,430
Appropriate for Estimated Increased Costs	(\$ 376,000)
Increase to Fund Balance*	\$ 642,430

* Council directed \$548,000 to Fund Balance at June 30, 2014; actual recommended increase exceeds this by \$94,000.



TOWN OF MANSFIELD
POLICY MEMORANDUM

To: All Town Employees
From: Matthew W. Hart, Town Manager
Date: August 11, 2015
Subject: Fraud Policy

I. Purpose

The Town of Mansfield recognizes the importance of protecting the organization, its taxpayers, its employees and its assets against financial risks, operational breaches and unethical activities. Therefore, the Town will clearly communicate the fraud prevention policy to both internal and external customers, vendors and employees.

The impact of misconduct and dishonesty may include:

- The actual financial loss incurred
- Damage to the reputation of our City and our employees
- Negative publicity
- The cost of investigation
- Loss of employees
- Loss of public confidence
- Damaged relationships with our contractors and suppliers
- Litigation

Our goal is to establish and maintain an environment of fairness, ethics and honesty for our employees, our citizens, our suppliers and anyone else with whom we have a relationship. To maintain such an environment requires the active assistance of every employee and manager every day.

Mansfield is committed to the deterrence, detection and correction of misconduct and dishonesty. The discovery, reporting and documentation of such acts provides a sound foundation for the protection of innocent parties, the taking of disciplinary action against offenders up to and including dismissal, where appropriate, the referral to law enforcement agencies when warranted by the facts, and the recovery of assets.

II. Zero Tolerance Policy

The Town of Mansfield has adopted a zero tolerance policy regarding fraud. No employee of the Town shall remove any Town of Mansfield assets from the property, misuse any Town assets for one's personal gain, or willfully misappropriate any Town of Mansfield asset. Any evidence supporting fraud, theft or embezzlement of Town of Mansfield assets and equipment may be subject to the following actions including but no limited to: suspension, termination, restitution and criminal charges. Any Town of Mansfield employee who is aware of fraud being committed against the Town by anyone shall immediately report such activity to any one of the following people:

- Your supervisor or manager; or
- The Assistant Town Manager; or
- The Town Manager

III. Effective Date

This policy shall be effective immediately and shall remain in effect until revised or rescinded.

IV. Prohibited Acts

Fraud is defined as an intentional deception, misappropriation of resources or the manipulation of data to the advantage or disadvantage of a person or entity. Some examples of fraud include:

1. Falsification of expenses and invoices
2. Authorizing or receiving compensation for goods not received or services not performed
3. Theft of cash or fixed assets
4. Alteration or falsification of records
5. Failure to account for monies collected
6. Knowingly providing false information on job applications
7. Authorizing or receiving compensation for hours not worked
8. Embezzlement, bribery or conspiracy

V. Reporting of Fraud

1. Employees shall read and understand this policy. Additionally, suspected or known fraudulent acts by employees shall be reported to their respective Department Head. If the employee has reason to believe that their Department Head may be involved, the employee shall notify the Assistant Town Manager or Town Manager directly.
2. Supervisors shall a) communicate the provisions of this policy to all staff; b) take no action without consulting the Department Head; c) recommend appropriate disciplinary action when there is evidence of wrong-doing; and d) if suspension or termination is recommended, consult with the Assistant Town Manager.
3. Department Heads shall communicate any suspected or known fraudulent act to the Assistant Town Manager. The Assistant Town Manager will notify the Town Manager of each reported incident and keep the Town Manager abreast of the investigation.
4. All participants in the fraud investigation shall keep the details and results of the investigation confidential.
5. Any employee reporting an act of fraud; or assisting, testifying or participating in a fraud investigation, acting in accordance with the requirement of this policy, shall not be subject to any adverse employment action unless it is determined the employee is culpable for such action and/or made an allegation knowing it was false. Examples of adverse employment action include, but are not limited to, discipline, suspension, threatening to discipline or suspend, coercion, acts of intimidation and firing.

VI. False Allegations

False allegations of suspected fraud with the intent to disrupt or cause harm to another may be subject to disciplinary action up to and including termination of employment.

VII. Deterring Fraud and Corruption

The Town has established internal controls, policies and procedures in an effort to deter, prevent and detect fraud and corruption. All new full time employees are subject to background investigations

including a criminal background check(s). All temporary, part-time, and seasonal employees may be subject to a criminal background check based on position and possible duration or employment. The Town may also verify all applicants' employment history, education and personal references prior to making an offer of employment.

All vendors, contractors and suppliers must be active, in good standing and authorized to transact business in the Town of Mansfield. Vendors, contractors, and suppliers maybe subject to screening, including verification of the individual or company's status as a debarred party.

When necessary, contractual agreements with the Town may contain a provision prohibiting fraudulent or corruptive acts and will include information about reporting fraud and corruption.

Town employees will periodically receive fraud and corruption awareness training. New employees will receive this policy as part of their training at orientation.

VIII. Corrective Action

Final determination regarding action against an employee, vendor, recipient or other person found to have committed fraud or corruption will be made by the Town Manager.

Offenders at all levels of the Town will be treated equally regardless of their position or years of service with the Town. Determinations will be made based on a finding of facts in each case, actual or potential damage to the Town, cooperation by the offender and legal requirements.

Depending on the seriousness of the offense and the facts of each individual case, action against an employee can range from written reprimand and a probationary period to legal action-either civil or criminal. In all cases, involving monetary losses to the Town, the Town will pursue recovery of losses.



**TOWN OF MANSFIELD
POLICY MEMORANDUM**

To: All Town Employees
From: Matthew W. Hart, Town Manager
Date: August 11, 2015
Subject: Whistleblower Policy

I. Purpose

The Town of Mansfield is committed to providing a safe workplace with high standards of business and personal ethics in the conduct of their duties and responsibilities. It is the policy of the Town of Mansfield that employees shall be encouraged to report verbally or in writing to their supervisor, department head, or any other appropriate authority, evidence of activity by an employee constituting:

- A violation of State or Federal law, rule or regulation.
- Fraud
- Theft
- Malfeasance or misfeasance of State, Federal or Local resources
- Substantial and specific danger to the public health and safety; or
- Gross mismanagement, gross waste of monies, or gross abuse of authority.

Further, it is the policy of the Town of Mansfield that employees should be free of intimidation or harassment when reporting to public bodies about matters of public concern, including offering testimony to or testifying before appropriate legislative panels. This policy is intended to encourage and enable employees and others to raise serious concerns with the Town.

II. Definition

A whistleblower, as defined by this policy, is an employee of the Town of Mansfield who, in good faith, reports an activity that he/she considers to be a violation of a Town of Mansfield policy or unethical, illegal, or a violation of high standards of personal ethics, such as stealing, incorrect financial reporting or other serious improper conduct. The whistleblower has neither the authority, nor the responsibility, for investigating any questionable activity or for determining fault or corrective measures.

Examples of unlawful activities are violations of federal, state or local laws. Examples include discrimination, harassment, billing for services not performed, requesting pay for hours not worked, stealing Town property, reporting injuries that did not occur in the course of employment, falsifying payroll records, other fraudulent financial reporting and any other unlawful conduct.

Anyone reporting a violation must act in good faith, and have reasonable grounds for believing that the information shared in the report indicates that a violation has occurred.

III. Effective Date

This policy shall be effective immediately and shall remain in effect until revised or rescinded.

IV. Reporting Procedure

The Town of Mansfield has an open door policy and suggests that employees share their questions, concerns, suggestions, or complaints with their supervisor. If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with either your Department Head, the Assistant Town Manager or the Town Manager. Supervisors and Department Heads are required to report complaints or concerns about suspected ethical and legal violations in writing to the Assistant Town Manager., who has the responsibility to investigate all reported complaints. Employees with concerns or complaints may also submit their concerns in writing directly to the Assistant Town Manager or the Town Manager.

V. Investigating Information

The Assistant Town Manager shall promptly investigate each such report and prepare a written report to the Town Manager. The Town Manager will review this report and determine if there is the need for an independent investigation. In connection with the investigation, all persons reporting the complaint/concern will be expected to cooperate fully and provide all credible information.

The Town Manager will report to the Town Council on a quarterly basis or sooner if necessary, all inquiries, activity on cases and resolution of complaints.

VI. Confidentiality

Whistleblower protections include confidentiality whenever possible. However, the Town investigates all complaints. Concerns expressed anonymously will be investigated appropriately, but consideration will be given to the seriousness of the issue, the credibility of the concern and the likelihood of confirming the allegations. It is difficult to investigate an anonymous claim because, in most cases, it is impossible to ask appropriate follow-up questions or to get accurate information.

VII. Protection from Retaliation

The Town of Mansfield prohibits and will not tolerate any form of reprisal, retaliation or otherwise discrimination against an employee regarding the employee's compensation, terms, conditions, location, or privileges of employment because the employee who, in good faith, has made or intends to make a report that there has been a violation of federal, state or local law, regulations or town policy.

Any whistleblower who believes he/she is being retaliated against must contact the Assistant Town Manager or Town Manager immediately. The Town will take an initial statement to determine the need for an independent investigation. If it is determined that an independent investigation is warranted, the Town will arrange for one as soon as reasonably possible. Any whistleblower will be expected to cooperate, if necessary, to provide information to the independent investigator.

VIII. Resolution

When the investigation is complete, the employee who initiated the complaint will be informed, to the extent appropriate and allowable by law, of the results of the investigation. If it is determined that inappropriate or illegal conduct has occurred, the town will act promptly to correct or eliminate the offending or illegal conduct, and if appropriate, will impose disciplinary action, up to and including termination.

This policy supports all protections offered by Connecticut Statute CGS §4-61dd