

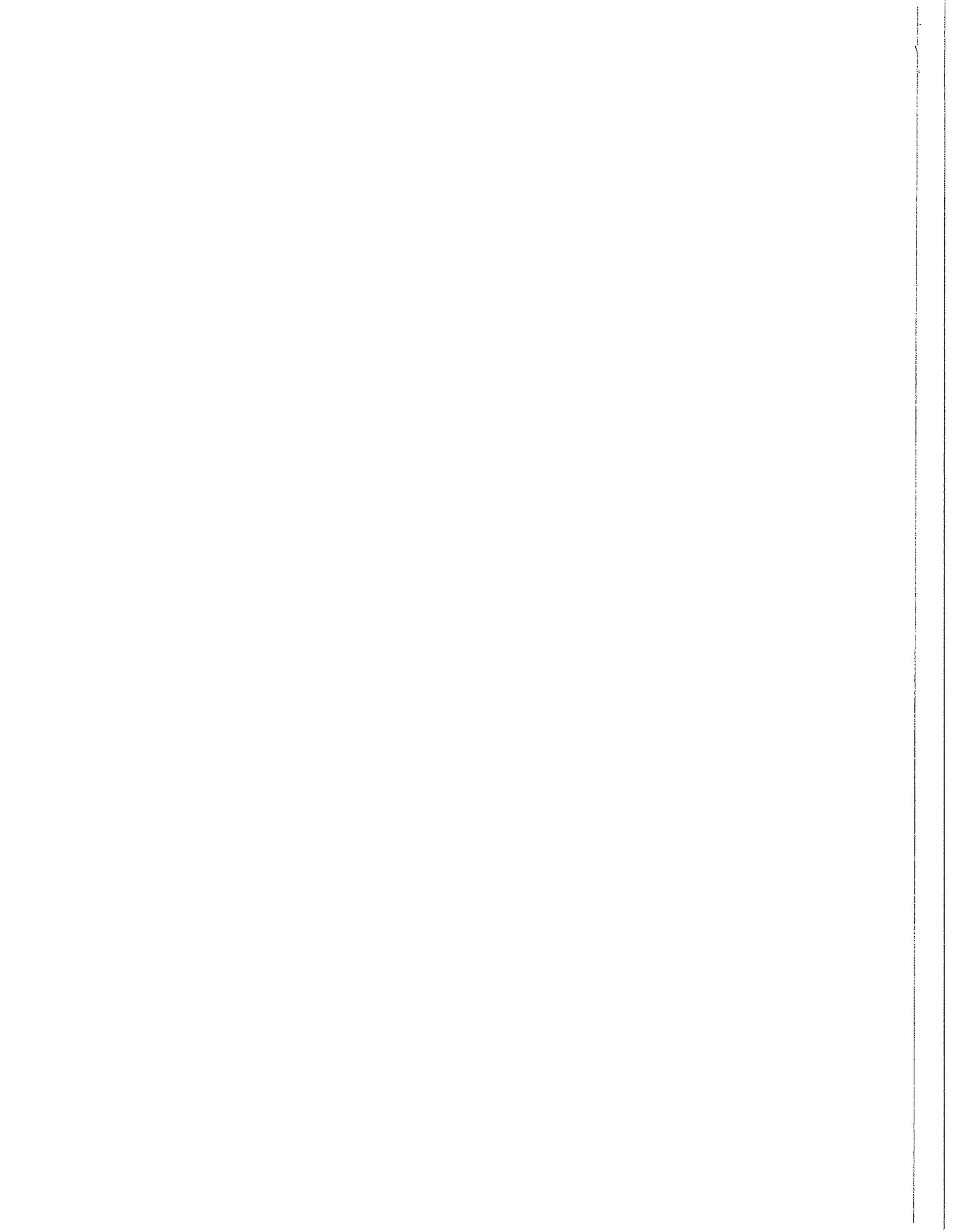
TOWN OF MANSFIELD
FINANCE COMMITTEE MEETING

Tuesday, November 17, 2015

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

A G E N D A

1. Call to order
2. Approval of the minutes for October 13, 2015
3. Opportunity for Public Comment
4. Staff Reports
5. Policies and Procedures Update
6. Quarterly Financial Statements Dated September 30, 2015
7. Parks & Recreation Update
8. Regular Meeting Schedule for 2016
9. Budget Process FY 2016/17
10. Communications/Other Business/Future Agenda Items
11. Adjournment



TOWN OF MANSFIELD
FINANCE COMMITTEE MEETING
MINUTES OF OCTOBER 13, 2015

Members Present: Ryan (Chair), Shapiro, Raymond

Other Council Members Present: Marcellino, Paterson, Moran (at 6:08pm), Wassmundt (at 6:12pm)

Staff Present: Hart, Trahan, Meriwether

Guests: None

1. Meeting called to order at 6:00pm
2. Approval of minutes for September 15, 2015

Shapiro moved and Raymond seconded to approve the minutes of the September 15, 2015 meeting. Motion passed unanimously.

3. Approval of minutes for September 21, 2015

Shapiro moved and Raymond seconded to approve the minutes of the September 21, 2015 meeting. Motion passed unanimously.

4. Opportunity for Public Comment – None

5. Staff Reports – The Finance office is progressing through the annual audit with BlumShapiro. Eastern Highlands Health District and Region 19 are nearly complete. BlumShapiro began working on the Town's audit and annual report. Cherie Trahan and Amy Meriwether met with the Managing Partner (V. Rossitto) and our Account Manager (M. Popham) last week and there are no concerns at this time and we are moving according to schedule.

Town Manager Hart discussed the possible replacement of carpeting in the Town Hall, with funding from the yearend transfer to the deferred maintenance account. Manager Hart will come back to the Committee with a report on the need once we have received quotes.

6. Policies and Procedures Update – Cherie Trahan reviewed her memo dated October 7, 2015 and answered questions from the Committee.
7. Fraud Risk Assessment RFP – Trahan reviewed her memo dated September 10, 2015 to Town Manager Hart regarding the responses received for the Fraud Risk Assessment RFP. If the Committee is in agreement with Trahan's recommendation, the contract will be awarded by Manager Hart to CohnReznick. The Fraud Risk assessment will provide a GAP analysis and include areas of cash collection and use of town assets. Trahan will provide oversight of the project. The Committee is in agreement with the recommendation to contract with CohnReznick.
8. Audit Services FY 2015/16 – Trahan reviewed her memo dated October 7, 2015 regarding audit services for FY 2015/16, including the BlumShapiro's fee schedule and the Government Finance Officers Association Best Practice regarding Audit Procurement. Trahan recommends finishing this contract with BlumShapiro with year 5 for the FY 2015/16 audit and going out to bid for FY 2016/17. BlumShapiro does an outstanding job with our financial review and statements however the RFP process would ensure a competitive price.

9. Communications/Other Business/Future Agenda Items – The packet included a communication from BlumShapiro – Audit Communication with Those Charged with Governance. Future agenda items include:

- ⇒ Discussion on the procedures for tax collection when there is a transfer of property (either commercial to commercial or residential sales)
- ⇒ Update on the Fee Waiver program changes – program and revenue impacts
- ⇒ Update of Fraud Policy, Fraud Tip Line & Whistleblower Policy
- ⇒ Review of Purchasing Ordinance
- ⇒ Level at which we propose bonding
- ⇒ Continue review of the Fiscal Management Policies (Fund Balance complete, need to update Investment, Debt, etc)
- ⇒ Discussion with Mansfield Discovery Depot regarding a preschool subsidy
- ⇒ Parameters for building permit fee reductions

10. Adjournment. The meeting adjourned at 6:43 pm.

Raymond moved and Shapiro seconded to adjourn. Motion passed unanimously.

Respectfully Submitted,
Cherie Trahan, Director of Finance

MEMORANDUM

TO: Cherie Trahan and Amy Meriwether
FROM: Sam Weil
SUBJECT: Town of Mansfield Financial and Operational Controls Review – Phase 2
DATE: October 27, 2015
CC: Jeff Ziplow

This memo confirms our Financial and Operational Controls - Phase 2 testing scheduled for November 9, 2015. As part of this effort, we need to establish a population of transactions to test from. Outlined below is a list of items that we would like to get from you either prior to or upon our arrival. Our goal is to identify the population of transactions in each area and then select a sample to confirm that the controls are effectively working. In preparation for the review, please provide the following items:

1. A list of all new hires granted access to AUC from July 1, 2015 to October 31, 2015.
2. A list of all employee terminations that had access to AUC (for all entities, by entity) from July 1, 2015 to October 31, 2015.
3. A list of all fixed asset disposals from July 1, 2015 to October 31, 2015.
 - a. Will require copies of Fixed Asset Disposal forms for the selected sample
4. A list of all petty cash withdrawals for the months of August and October.
 - a. Will require copies of all supporting documentation provided for reimbursement for the selected sample
 - b. Confirmation of the Petty Cash Fund Administrators
 - c. Will require copies of month end vouchers for the selected sample
5. Screenshot showing who has the ability to add new accounts to the Chart of Accounts in the Financial Management System.
6. Screenshot showing who has the ability to post journal entries in the Financial Management System.
7. Screenshot showing who has administrative rights in the Financial Management System.
8. List of all new accounts added to the Chart of Accounts from July 1, 2015 to October 31, 2015.

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Accounting Tax Business Consulting

9. List of all grants tracked by the Finance Department that were approved from July 1, 2015 to October 31, 2015.
 - a. Will require copies of the requests provided by grant applicants, including grant purpose, provider and requirements, for the selected sample
 - b. Will require evidence of a cost-benefit analysis for each sampled grant
 - c. Will require confirmation of management approval for each sampled grant
10. List of all manual journal entries from July 1, 2015 to October 31, 2015. We will select a sample from this list.
 - a. Will require copies of supervisor approvals for the selected sample
11. List of all submitted employee timesheets for July 1, 2015 to October 31, 2015. We will select a sample of employees.
 - a. Will require copies of the Payroll Clerk's review against a system generated report for the selected sample
 - b. Will require copies of the pay period estimates for the selected sample – with evidence of the review against payroll totals
12. List of all purchase orders, invoices, and vendor checks for July 1, 2015 to October 31, 2015.
 - a. Will require copies of all sign offs for purchases in excess of \$5,000 for the selected sample
 - b. Will require copies of all Best Value Method Source Selection forms for purchases in excess of \$7,500 for the selected sample (cannot be for reoccurring service charges or items/services that went out to bid)
13. List of all employees with p-cards.
 - a. Will require copies of monthly expense reports for p-card holders for the selected sample between July 1, 2015 and October 31, 2015.
 - b. Will require a copy of the annual review of terminated employees against p-card holders
 - c. Will require a copy of the annual card holder purchasing limit review
14. Copies of month-end vouchers and drawn checks for replenishing the Student Activity Fund for July 1, 2015 to October 31, 2015.
 - a. Will require copies of the Student Activity Fund bank account reconciliation for the selected sample
 - b. Will require copies of the Activity Collection forms for the selected sample
15. Copies of month-end vouchers and drawn checks for replenishing the Athletic Account Activity Fund for July 1, 2015 to October 31, 2015.

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Accounting Tax Business Consulting

- a. Will require copies of the Athletic Account Activity Fund bank account reconciliation for the selected sample
 - b. Will require copies of the Activity Collection forms for the selected sample
16. Screenshot of who can add vendors to the vendor file in the Financial Management System.
17. List of all new vendors added to the vendor file from July 1, 2015 to October 31, 2015.
- a. Will require a copy of the latest quarterly vendor file review, including purchase order thresholds

We understand that there may be some requests that could take a significant amount of time for you to prepare. If this is the case, let's have a discussion tomorrow afternoon to go through the list and identify any questions or concerns you may have. Please let us know when you would be available for a conference call.



Town of Mansfield Department of Finance

To: Finance Committee, Town of Mansfield
From: Cherie Trahan, Director of Finance
CC: Matthew Hart, Town Manager
Date: October 7, 2015
Re: Parks & Recreation Update

As you know, the Parks and Recreation Fund ended Fiscal Year 2014/15 with a loss of \$72,580, reducing fund balance from \$162,422 to \$89,842. A number of factors, including the change in the fee waiver program have contributed to this.

During the recent difficult economic years, in order to keep the programs as affordable as possible, program and membership rates were held flat for six years. In order to do this, the program was able to realize reductions in expenditures so that we did not reduce our fund balance.

In FY 2014/15 because of the additional revenue loss from the change in the fee waiver program, we were not able to do this. Fee waiver revenue decreased \$70,449 from FY 13/14 to FY 14/15. In several activities, particularly youth programs, the Fund also saw a reduction in program fee revenue where there was a decrease in fee waiver revenue.

On the expenditure side, the Fund was significantly impacted by the increase in health insurance costs and the dramatic increase in the State's minimum wage rate. While there are relatively few positions that needed to be adjusted because the pay scale was below the new minimum wage, it is necessary to adjust all pay scales of part-time/seasonal positions in order to maintain the proper balance between compensation for position responsibilities and required certifications.

To address these issues, we are looking at a number of options:

1. Increase of 5% in program/membership fees
2. Tighten up expenditures where feasible
3. Consolidate the Before and After School program
4. Set policy on General Fund Contribution

As this is a matter of significance, we are requesting a special meeting of the Finance Committee during the month of December to fully discuss our options and suggestions for moving forward.



Town of Mansfield Office of the Town Clerk

To: Committee Chairman
From: Sharon Tyler, Asst Town Clerk
Date: October 14, 2015
Re: Schedule of Meeting Dates for 2016

The **FREEDOM OF INFORMATION ACT** requires:

- A **schedule of regular meetings** for the ensuing year, signed by the chairman or the secretary be filed with the Town Clerk not later than January 31st, and no such meeting shall be held sooner than 30 days after such schedule has been filed. Your list should include the exact date (not, for instance, first Monday), time and place of the meetings. In accordance with Sec. 2-21f of the general statutes, if any regular meeting falls on a holiday, such regular meeting shall be held on the next business day. A list of legal holidays is attached. In order for the Town website to reflect all regularly scheduled meetings for the year, as required by law, all meeting rooms should be reserved as soon as the schedule for the year is known.
- The **agenda of each regular meeting** must be available to the public and must be filed not less than 24 hours (excluding Saturdays, Sundays, holidays and any date on which the agency's office is closed) before the meeting in the office of the Town Clerk and on the Town's website.
- A **notice of special meeting** must be filed in the office of the Town Clerk and on the Town's website at least 24 hours (excluding Saturdays, Sundays, legal holidays and any day on which the office is closed) prior to the time of such meeting, and must include the business to be transacted. No business other than that listed in the notice may be considered. In addition, such written notice shall be delivered to the usual place of abode of each member of the public agency so that it is received prior to the special meeting. In case of emergency, a special meeting may be held without posting such notice, but a copy of the minutes of such emergency meeting must be filed with the Town Clerk and on the website not later than 72 hours following the meeting.

(When a meeting is cancelled for any reason, please post the cancellation as soon as possible.)

LEGAL HOLIDAYS IN THE STATE

January 1	New Year's Day
First Monday on or after January 15	Martin Luther King, Jr. Day
February 12	Lincoln Day**
Third Monday in February	Washington's Birthday**
Last Monday in May	Memorial Day
July 4	Independence Day
First Monday in September	Labor Day
Second Monday in October	Columbus Day
November 11	Veterans' Day
December 25	Christmas

Whenever any of such days occurs upon a Sunday, the Monday next following such day shall be a legal holiday and whenever any of such days occurs upon a Saturday, the Friday immediately preceding such day shall be a legal holiday. (Sec. 1-4 CT Gen. Stat.)

*The Friday before Easter Sunday Good Friday

*The Fourth Thursday in November Thanksgiving Day

*These days are designated by the Governor

****PLEASE NOTE BOTH LINCOLN'S & WASHINGTON'S BIRTHDAYS ARE STATE HOLIDAYS, THEREFORE MEETINGS CANNOT BE HELD ON EITHER DAY.**

OPTION 1

TOWN OF MANSFIELD

FINANCE COMMITTEE

Proposed Meeting Schedule - 2016

Monday	-	January 11, 2016
Monday	-	February 8, 2016
Monday	-	March 14, 2016
Monday	-	April 11, 2016
Monday	-	May 9, 2016
Monday	-	June 13, 2016
Monday	-	July 11, 2016
Monday	-	August 8, 2016
Monday	-	September 12, 2016
Tuesday	-	October 11, 2016 (Columbus Day)
Monday	-	November 14, 2016
Monday	-	December 12, 2016

Unless otherwise indicated the Finance Committee will meet the second Monday of each month. All Regular Meetings will begin at 6:00 p.m.

OPTION 2

TOWN OF MANSFIELD

FINANCE COMMITTEE

Proposed Meeting Schedule - 2016

Monday	-	January 4, 2016
Monday	-	February 1, 2016
Monday	-	March 7, 2016
Monday	-	April 4, 2016
Monday	-	May 2, 2016
Monday	-	June 6, 2016
Tuesday	-	July 5, 2016
Monday	-	August 1, 2016
Monday	-	September 5, 2016
Tuesday	-	October 4, 2016 (Rosh Hashana)
Monday	-	November 7, 2016
Monday	-	December 5, 2016

Unless otherwise indicated the Finance Committee will meet the first Monday of each month. All Regular Meetings will begin at 6:30 p.m.

FY 2016/17 Budget Review Schedule

March 30 Wednesday 6:30pm – 9:30pm	Budget Presentation Budget Message Budget in Brief Guide to the Budget Revenue Summaries Expenditure Summaries	Council Chambers Beck Building
April XX 6:30pm – 9:30pm	Budget Review General Government Community Services – Human Services Public Safety	Council Chambers Beck Building
April XX 7:00pm – 8:30pm	Public Information Session Manager’s Proposed Budget Review	Council Chambers Beck Building
April XX 6:30pm – 9:30pm	Budget Review Public Works Community Services Community Development	Council Chambers Beck Building
April XX 6:30pm – 9:30pm	Budget Review Board of Education Town Wide Operating Transfers Capital Improvement Program	Council Chambers Beck Building
April XX 7:30pm	Public Hearing on Budget at Regular Council Meeting	Council Chambers Beck Building
April XX 6:30pm – 9:30pm	Budget Review Town Aid Road Fund Parks & Recreation Program Fund Mansfield Discovery Depot Other Operating Fund Debt Service Fund Enterprise Funds	Council Chambers Beck Building

(Budget Review Schedule
Continued)

April XX 6:30pm – 9:30pm	Budget Review Internal Service Funds Cemetery Fund/Long Term Investments Eastern Highlands Health District Fund Mansfield Downtown Partnership Fund Supplementary Data	Council Chambers Beck Building
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April XX 6:30pm – 7:30pm	Adoption of Budget (Prior to Regular Meeting)	Council Chambers Beck Building
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April XX 6:30pm – 9:30pm	Adoption of Budget (if needed)	Council Chambers Beck Building
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May XX 7:00pm	Region 19 Annual Meeting on Budget	EO Smith Media Center
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May 3 Tuesday	Region 19 Budget Referendum	Ashford, Mansfield, Wilmington
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May XX 7:00pm – 8:30pm	Public Information Session Town Council Adopted Budget	Council Chambers Beck Building
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May 10 Tuesday 7:00pm	Annual Town Meeting	Mansfield Middle School Auditorium
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If Petitioned	Budget Referendum	Council Chambers Beck Building
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If Petitioned	Special Town Council Meeting	Council Chambers Beck Building
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Town of Mansfield

Quarterly Financial Report

(For the Quarter Ending September 30, 2015)

Finance Department
Cherie Trahan
Director of Finance
November 17, 2015

Town of Manfield

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Town of Mansfield		Memorandum
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To: Mansfield Town Council
From: Cherie Trahan, Director of Finance
Date: November 17, 2015
Subject: Financial Report

Attached please find the financial report for the quarter ending September 30, 2015.

Overview – General Fund Budget

Revenues

Tax Collections

The total collection rate through September 30, 2015 is 54.8%, as compared to 55% through September 30, 2014. Real estate collections, which account for approximately 87% of the levy, are 51.8% as compared to 52% for last year. Collections in motor vehicles are 89.7% as of September 30, 2015 and 2014.

Licenses and Permits

Conveyance taxes received are \$29,190 or 17.91% of the annual budget. Building permits received (Excl. Storrs Center) are \$50,343 or 25.17% 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 \$881 have been received as of September 30, 2015.

State Support for Education

The Education Cost Sharing (ECS) Grant for FY 2015/16 was budgeted at \$10,186,650, and is currently estimated at \$10,187,542. The ECS grant is paid in (3) installments – 25% in October, 25% in January and 50% in April. The Transportation Grant was budgeted at \$121,560, and is currently estimated at \$117,229.

State Support for General Government

The PILOT grant is by far the largest single grant within this category. The PILOT grant was budgeted at \$7,275,530. Payments of \$7,192,804 have been received as of September 30, 2015. This is a decrease in expected funds of \$82,726.

Charges for Services

Charges for services are primarily fixed by contract and are normally received during the year. We have currently received \$77,756 or 20% of expected budget.

Fines and Forfeitures

We have currently received \$22,373 or 67.69% of expected budget.

Miscellaneous

This area is primarily interest income and the telecommunications service payment. Total interest income through September 30, 2015 is \$3,598 as compared to \$3,730 for the same period last year. STIF interest rate for September 2015 and September 2014 was 0.14%.

Expenditures

Town Expenditures

Expenditures are proceeding according to budget at this time.

Day Care Fund

The Day Care Fund ended the quarter with revenues exceeding expenditures by \$46,606. Fund balance at July 1, 2015 of \$217,608 increased to \$264,214 at September 30, 2015. The full payment of \$52,762 has been received from UConn.

Cafeteria Fund

Expenditures exceeded revenues by \$6,317 for the period. Fund balance at July 1, 2015 decreased from \$224,500 to \$218,183 at September 30, 2015.

Recreation Program Fund

The Recreation Program Fund ended the period with revenues exceeding expenditures by \$46,321. Fund Balance increased from \$89,842 to \$136,163.

Capital Non-Recurring Fund

CNR began this fiscal year with a fund balance of \$26,569. The adopted budget projects an ending fund balance of \$63,539.

Debt Service Fund

Fund Balance increased from \$61,751 on July 1, 2015 to \$92,838 at September 30, 2015. Principal and interest payments are made later in the year.

Enterprise/Internal Service Funds

Solid Waste Fund

Revenues exceeded expenditures by \$64,604. Retained Earnings increased from \$433,908 at July 1, 2015 to \$498,512 at September 30, 2015.

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

Revenues exceeded expenditures through the first quarter by \$76,331. Fund balance increased from \$729,603 (including contributed capital) at July 1, 2015 to \$805,934 at September 30, 2015. Claims through September averaged \$599,800 (on a fiscal year basis) as compared to \$725,239, the average for last fiscal year which represents a 17% decrease. To be considered fully funded, the Health Insurance Fund needs to maintain a fund balance of \$2.0 million.

Worker's Compensation Fund

Revenues exceeded operating expenditures by \$19,112 through the first quarter. Retained Earnings increased from \$33,308 to \$52,420 at September 30, 2015.

Management Services Fund

Management Services Fund revenues through September 30, 2015 exceeded expenditures by \$288,736. Fund Balance increased from \$2,580,287 at July 1, 2015 to \$2,809,021 at September 30, 2015.

Transit Services Fund

The Transit Services Fund ended the first quarter with revenues exceeding expenditures by \$55,105.

Cemetery Fund

Retained earnings in the Cemetery Fund increased from \$265,701 at July 1, 2015 to \$268,861 at September 30, 2015. The major costs for this fund are mowing and cemetery maintenance.

Long Term Investment Pool

The investment pool reflects an overall reduction of \$67,812, primarily due to the sale of securities to reimburse operating cash.

Eastern Highlands Health District

Operating revenues exceeded expenditures by \$122,013. Fund Balance increased from \$254,991 to \$377,044.

Mansfield Downtown Partnership

Expenditures exceeded operating revenues by \$26,290 through September 30, 2015, and Fund balance decreased from \$250,054 to \$223,764. The contribution from UConn has not yet been received.

**Town of Mansfield
Trial Balance - General Fund
September 30, 2015**

	<u>DR</u>	<u>CR</u>
Cash Equivalent Investments	\$ 19,843,710	\$ -
Working Cash Fund	1,900	-
Accounts Receivable	2,268	-
Taxes Receivable - Current	13,493,832	-
Taxes Receivable - Delinquent	523,491	-
Accounts and Other Payables	-	63,248
Refundable Deposits	-	723,758
Deferred Revenue - Taxes	-	13,971,289
Encumbrances Payable - Prior Year	-	65,368
Liquidation - Prior Year Encumbrances	74,641	-
Fund Balance - Undesignated	-	3,852,041
Actual Expenditures	8,534,722	-
Actual Revenues	-	23,798,861
Total	<u>\$ 42,474,564</u>	<u>\$ 42,474,564</u>

Town of Mansfield
Day Care Fund - Combined Program
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
September 30, 2015
(with comparative totals for September 30, 2014)

	<u>Budget</u>		
	<u>2015/16</u>	<u>2016</u>	<u>2015</u>
Revenues			
Intergovernmental - Nat'l School Lunch	\$ 24,000	\$ 8,603	\$ 7,534
Intergovernmental - Day Care Grant	319,119	83,928	86,448
School Readiness Grant	18,024	11,155	4,335
UConn	52,500	52,762	-
Fees	1,060,400	192,956	175,713
Subsidies	42,500	18,789	18,011
	<u>1,516,543</u>	<u>368,193</u>	<u>292,040</u>
Expenditures			
Administrative	214,368	39,469	47,141
Direct Program	1,147,224	256,633	256,180
Professional & Technical Services	2,050	166	488
Purchased Property Services	20,555	4,618	4,014
Repairs & Maintenance	6,800	565	3,421
Insurance	10,833	-	-
Other Purchased Services	13,110	2,647	2,203
Food Service Supplies	42,250	3,806	9,000
Energy	51,700	12,925	11,750
Supplies & Miscellaneous	16,950	757	3,734
	<u>1,525,840</u>	<u>321,587</u>	<u>337,930</u>
Excess (Deficiency) of Revenues	(9,297)	46,606	(45,890)
Fund Balance, July 1	<u>217,608</u>	<u>217,608</u>	<u>251,534</u>
Fund Balance plus Cont. Capital, Sept 30	<u>\$ 208,311</u>	<u>\$ 264,214</u>	<u>\$ 205,644</u>

Town of Mansfield
Cafeteria Fund
Balance Sheet
September 30, 2015
 (with comparative totals for September 30, 2014)

	2016		2015
Assets			
Cash and Cash Equivalents	\$ 202,111	\$	259,315
Inventory	16,072		15,233
Total Assets	218,183		274,548
 Liabilities and Fund Balance			
Liabilities			
Accounts Payable	-		-
Total Liabilities	-		-
Fund Balance	218,183		274,548
Total Liabilities and Fund Balance	\$ 218,183	\$	274,548

Town of Mansfield
Cafeteria Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
September 30, 2015
 (with comparative totals for September 30, 2014)

	Budget 2015/16	2016	2015
Revenues			
Intergovernmental	\$ 336,880	\$ 5,705	\$ -
Sales of Food	631,000	140,873	132,598
Total Revenues	967,880	146,578	132,598
Expenditures			
Salaries & Benefits	629,050	104,805	107,018
Food & Supplies	400,750	47,234	46,706
Repairs & Maintenance	10,000	-	82
Equipment	1,000	231	93,353
Total Expenditures	1,040,800	152,270	247,159
Transfers			
Transfers Out - General Fund	2,500	625	625
Excess (Deficiency) of Revenues	(75,420)	(6,317)	(115,187)
Fund Balance, July 1	224,500	224,500	389,735
Fund Balance plus Cont. Capital, Sept 30	\$ 149,080	\$ 218,183	\$ 274,548

**Town of Mansfield
Parks and Recreation
Balance Sheet
September 30, 2015**

(with comparative totals for September 30, 2014)

	<u>2016</u>	<u>2015</u>
Assets		
Cash and Cash Equivalents	\$ <u>254,815</u>	\$ <u>313,523</u>
Total Assets	<u><u>254,815</u></u>	<u><u>313,523</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>118,652</u>	<u>105,272</u>
Total Liabilities	<u>118,652</u>	<u>105,272</u>
Fund Balance	<u>136,163</u>	<u>208,251</u>
Total Liabilities and Fund Balance	\$ <u><u>254,815</u></u>	\$ <u><u>313,523</u></u>

Town of Mansfield
Parks and Recreation
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
September 30, 2015
(with comparative totals for September 30, 2014)

	Budget 2015/16	2016	2015
Revenues			
Membership Fees	\$ 899,640	\$ 160,722	\$ 161,568
Program Fees	831,940	310,719	305,853
Fee Waivers	70,220	19,116	31,250
Daily Admission Fees	51,780	13,388	11,078
Rent - Facilities/Parties	38,310	3,853	4,849
Employee Wellness	20,160	-	-
Rent - E.O. Smith	16,880	-	-
Charge for Services	10,000	-	-
Contributions	5,000	717	438
Sale of Merchandise	4,000	956	557
Sale of Food	3,400	-	-
Other	4,400	1,382	1,462
Total Revenues	1,955,730	510,853	517,054
Operating Transfers			
General Fund - Recreation Administrative	352,450	88,113	82,608
General Fund - Community Programs	75,000	18,750	18,750
General Fund - Summer Challenge	-	1,250	-
CNR Fund - Bicent. Pond	25,000	6,250	6,250
CNR Fund - Teen Center	25,000	6,250	6,250
Total Operating Transfers	477,450	120,613	113,858
Total Rev & Oper Transfers	2,433,180	631,465	630,911
Expenditures			
Salaries & Wages	1,367,110	348,110	342,772
Benefits	321,500	75,022	59,970
Professional & Technical	163,780	41,502	42,440
Purchased Property Services	35,200	6,097	14,009
Repairs & Maintenance	26,000	2,948	12,179
Rentals	3,500	-	-
Other Purchased Services/Rentals	124,270	22,817	12,314
Other Supplies	56,400	15,475	21,024
Energy	176,070	44,018	41,250
Building Supplies	47,360	4,095	8,602
Recreation Supplies	50,390	16,208	24,851
Equipment	55,300	8,851	5,673
Total Expenditures	2,426,880	585,144	585,083
Excess (Deficiency) of Revenues	6,300	46,321	45,829
Fund Balance, July 1	89,842	89,842	162,422
Fund Balance, Sep 30	\$ 96,142	\$ 136,163	\$ 208,251

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

	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Adopted	FY 16/17 Projected	FY 17/18 Projected	FY 18/19 Projected	FY 19/20 Projected
Sources:							
General Fund Contribution	\$ 2,332,690	\$ 2,354,450	\$ 1,637,380	\$ 1,800,000	\$ 1,850,000	\$ 1,900,000	\$ 1,950,000
Board Contribution	120,000	50,000					
Emergency User Fees	233,599	250,769	275,000	275,000	275,000	275,000	275,000
Other	14,400	38,606					
Insurance Refund							
Water Assessments	912	913	500	500	500	500	500
Grant Funds	205,985	205,662	209,560	209,560	209,560	209,560	209,560
Total Sources	2,907,586	2,900,400	2,122,440	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	2,648,106	1,671,870	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
Capital Fund - Replacement Fire Truck							
Parks & Recreation Operating Subsidy							
Compensated Absences Fund	36,000	36,000					
Total Uses	2,912,429	2,869,106	2,085,470	2,278,600	2,328,600	2,378,600	2,428,600
Surplus/(Deficiency)	(4,843)	31,294	36,970	6,460	6,460	6,460	6,460
Undistributed Balance/(Deficit) July 1	118	(4,725)	26,569	63,539	69,999	76,459	82,919
Undistributed Balance, June 30	\$ (4,725)	\$ 26,569	\$ 63,539	\$ 69,999	\$ 76,459	\$ 82,919	\$ 89,379

Capital Projects as of 11-12-15

General Government

Revenues

Expenses

Account and Description	Adjusted			Adjusted			
	Budget	Received	Balance	Budget	Encumbrance	Expenses	Balance
81611 Pool Cars	182,194	176,171	6,023	182,194	-	158,946	23,248
81612 Fleet Vehicle	26,100	-	26,100	26,100	-	-	26,100
81820 Financial Software	430,800	399,066	31,733	430,800	-	362,884	67,916
81823 Financial Control Review	52,500	52,500	-	52,500	2,006	50,494	-
81919 Strategic Planning	220,000	215,000	5,000	220,000	2,500	179,050	38,450
86291 Technology Infrastructure - Schools	600,000	400,000	200,000	600,000	329	572,169	27,502
86318 Facilities Study	100,000	100,000	-	100,000	-	-	100,000
Total General Government:	1,611,594	1,342,737	268,856	1,611,594	4,835	1,323,543	283,216

Community Development

Revenues

Expenses

Account and Description	Adjusted			Adjusted			
	Budget	Received	Balance	Budget	Encumbrance	Expenses	Balance
81920 NEXGEN Conn Comm Impact	100,000	25,000	75,000	100,000	-	94,640	5,360
83530 Four Corners Sewer/Water Impro	830,000	830,000	-	830,000	202,530	657,335	(29,865)
84103 Storrs Center Reserve	3,210,895	3,221,953	(11,057)	3,210,895	23,408	2,720,268	467,219
84106 Fern Road Bus Garage	10,000	10,000	-	10,000	5,683	8,329	(4,012)
84107 Mansfield Tomorrow	20,000	20,000	-	20,000	-	-	20,000
84122 Improvements Storrs Rd Urban	2,500,000	1,066,505	1,433,495	2,500,000	112,064	2,155,214	232,722
84123 Streetscape/Ped.Improv. DOT	1,474,800	425,617	1,049,183	1,474,800	164,004	1,042,451	268,345
84124 Imprvmnts StorrsRd DOT/Lieber	2,250,000	2,182,626	67,374	2,250,000	-	2,360,273	(110,273)
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	10,307,134	(307,134)	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	781,498	(233,220)
84130 Bus Facilities Program (FTA)	6,175,000	5,084,266	1,090,734	6,175,000	683	5,345,123	829,194
84131 DECD STEAP 4 Village Street Utilities	500,000	279,779	220,221	500,000	-	493,996	6,004
84132 Leyland/EDR Infrastructure (\$3M)	3,000,000	2,244,276	755,724	3,000,000	7,607	2,600,184	392,209
84133 DECD Brownfield Remediation	450,000	450,000	-	450,000	-	450,000	-
84135 Town Square	966,112	973,252	(7,140)	966,112	6,000	910,136	49,976
84136 Main Street Investment Grant	500,000	499,730	270	500,000	-	499,580	420
84137 Parking Garage Repairs/Maintenance	50,063	100,063	(50,000)	50,063	-	-	50,063
84170 HUD Community Challenge Grant	619,780	530,202	89,579	619,780	33,300	603,518	(17,038)
Total Community Development:	34,321,150	29,562,801	4,758,349	34,321,150	559,000	33,275,140	487,009

Revenues

Expenses

Account and Description	Adjusted			Adjusted			
	Budget	Received	Balance	Budget	Encumbrance	Expenses	Balance
82801 Fire & Emerg Serv Comm Equipment	50,000	44,000	6,000	50,000	-	18,196	31,804
82819 Vehicle Key Boxes	16,500	16,500	-	16,500	102	14,379	2,019
82823 Rescue Equipment	58,000	38,000	20,000	58,000	-	28,857	29,143
82824 Fire Hose	38,000	28,000	10,000	38,000	-	27,879	10,121
82826 SCBA Air Tanks	61,693	61,693	-	61,693	-	61,693	0
82827 Fire Personal Protective Equipment	101,000	81,000	20,000	101,000	-	44,931	56,069
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	605,868	605,868	-	605,868	-	605,868	-
82833 Fire/EMS Utility Terrain Vehicle	28,539	28,539	-	28,539	-	28,539	-
82834 Personnel Accountability Software	12,000	-	12,000	12,000	-	-	12,000
82835 Power Load Cot Fastening System	84,078	84,078	-	84,078	-	84,078	(0)
82836 Ambulance 2007 Ford E450	106,900	106,900	-	106,900	-	106,900	-
82837 Automated Chest Compression Units	48,000	-	48,000	48,000	-	41,542	6,458
82838 Commercial Gear Washer	8,000	-	8,000	8,000	6,375	-	1,625
82902 Fire Ponds	56,500	50,500	6,000	56,500	-	34,960	21,540
Total Public Safety:	1,760,078	1,630,078	130,000	1,760,078	463,470	1,117,321	179,287

Community Services

Revenues

Expenses

Account and Description	Adjusted			Adjusted			
	Budget	Received	Balance	Budget	Encumbrance	Expenses	Balance
44120 Mansfield Community Playground	510,638	422,070	88,568	510,638	217,026	292,648	964
84809 Senior Center Chairs	20,000	-	20,000	20,000	-	-	20,000
85102 BCP Restroom Improvements	13,000	13,000	-	13,000	-	4,500	8,500
85105 Open Space Purchase	3,369,389	3,369,355	34	3,369,389	-	3,270,816	98,573
85107 Open Space - Bonded	1,040,000	-	1,040,000	1,040,000	-	46,900	993,100
85804 Community Center Equipment	415,900	372,400	43,500	415,900	-	408,214	7,686
85806 Skate Park	130,500	130,500	-	130,500	-	130,254	246
85811 Playscapes New/Replacements	140,000	140,000	-	140,000	3,200	128,846	7,954
85812 Comm Center Facility Upgrades	56,000	56,000	-	56,000	-	55,067	933
85816 Park Improvements	311,795	292,295	19,500	311,795	2,466	295,089	14,240
85824 Playscape Resurfacing	67,000	62,000	5,000	67,000	-	56,830	10,170
85835 WHIP Grants-MHP EGVP OSHF	9,200	9,200	-	9,200	-	-	9,200
Total Community Services:	6,083,422	4,866,820	1,216,602	6,083,422	222,691	4,689,165	1,171,566

Capital Projects as of 11-12-15
Facilities Management

Revenues

Expenses

<u>Account and Description</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	1,028,391	1,013,391	15,000	1,028,391	5,600	828,207	194,584
86290 Roof Repairs	269,900	239,900	30,000	269,900	13,350	229,244	27,307
86292 School Building Maintenance	770,000	570,000	200,000	770,000	115,124	510,850	144,026
86293 Security Improvements	75,000	75,000	-	75,000	3,585	42,737	28,678
86294 Vault Climate Control	20,000	20,000	-	20,000	-	-	20,000
86295 Emergency Generators	102,025	102,025	-	102,025	-	85,809	16,216
86296 Oil Tank Repairs	40,000	40,000	-	40,000	23,845	6,660	9,495
86298 School Security Competitive Grant	133,828	133,810	18	133,828	-	133,828	-
86304 Comm Center Repairs & Improvements	44,200	5,000	39,200	44,200	-	47,893	(3,693)
86305 Fire Station Repairs & Improvements	133,000	33,000	100,000	133,000	46,000	20,856	66,144
86306 Library Bldg Repairs & Improvements	125,000	25,000	100,000	125,000	48,120	-	76,880
86307 Senior Center Bldg Repairs & Improve	48,000	8,000	40,000	48,000	27,037	-	20,963
86308 Town Hall Bldg Repairs & Improvemen	64,000	4,000	60,000	64,000	-	-	64,000
86309 Furniture & Fixtures	25,000	10,000	15,000	25,000	-	10,129	14,871
86310 Elementary School Cleaning Equipmer	10,000	10,000	-	10,000	-	-	10,000
86311 Tractor Replacement	20,000	20,000	-	20,000	-	20,000	-
86315 Day Care Building Repairs	20,000	-	20,000	20,000	-	-	20,000
86316 Joshua's Trust Building Repairs	2,500	-	2,500	2,500	-	-	2,500
86317 Public Works Building Repairs	10,000	-	10,000	10,000	5,977	-	4,024
Total Facilities Management:	2,940,844	2,309,126	631,718	2,940,844	288,636	1,936,214	715,994

Revenues

Expenses

Account and Description	Adjusted			Adjusted			
	Budget	Received	Balance	Budget	Encumbrance	Expenses	Balance
83101 Tree Replacement	62,500	56,500	6,000	62,500	7,000	40,882	14,618
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	1,151,292	1,128,646	22,646	1,151,292	-	1,107,303	43,989
83308 Town Walkways/Transp Enhancemnt	951,644	951,644	-	951,644	-	787,745	163,899
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	25,276	450,896	132,639
83510 Guard Rails	77,697	77,697	-	77,697	-	55,489	22,208
83524 Road Resurfacing	4,072,887	3,699,887	373,000	4,072,887	3,827	3,624,820	444,240
83531 North Eagleville Walkway	245,540	298,514	(52,974)	245,540	940	296,688	(52,088)
83638 Small Dump Trucks & Sanders	84,896	84,896	-	84,896	-	84,896	-
83639 Large Dump Trucks	349,000	349,000	-	349,000	4,600	344,562	(162)
83640 Gas Pumps	515,000	15,000	500,000	515,000	-	92	514,908
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	27,972	21,978	50
83644 Street Signs	60,000	60,000	-	60,000	6,214	32,209	21,578
83645 Skid Steer Tractor w/attachments	71,000	71,000	-	71,000	16,095	54,905	-
83646 Public Works Small Equipment	10,798	10,798	-	10,798	2,905	3,240	4,653
83729 Snowplows	26,500	26,500	-	26,500	363	26,137	-
83733 Storrs Center Equipment	175,000	169,450	5,550	175,000	-	155,195	19,805
83734 Small Dump Truck & Sanders	6,000	6,000	-	6,000	6,000	-	-
83735 Transfer Station Truck & Equipment	241,000	48,200	-	241,000	183,324	59,356	(1,680)
83836 Vac All Truck	70,000	-	-	70,000	-	-	70,000
83838 Scale for front end loader	10,000	-	-	10,000	-	-	10,000
83911 Engineering Cad Upgrades	224,500	224,500	-	224,500	3,484	197,981	23,034
83917 GPS Units - Additional Units	15,000	-	15,000	15,000	-	15,000	-
Total Public Works:	11,420,035	10,222,642	924,593	11,420,035	288,001	9,498,045	1,633,989

Capital Projects as of 11-12-15

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	1,611,594	1,342,737	268,856	1,611,594	4,835	1,323,543	283,216
Community Development	34,321,150	29,562,801	4,758,349	34,321,150	559,000	33,275,140	487,009
Public Safety	1,760,078	1,630,078	130,000	1,760,078	463,470	1,117,321	179,287
Community Services	6,083,422	4,866,820	1,216,602	6,083,422	222,691	4,689,165	1,171,566
Facilities Management	2,940,844	2,309,126	631,718	2,940,844	288,636	1,936,214	715,994
Public Works	11,420,035	10,222,642	924,593	11,420,035	288,001	9,498,045	1,633,989
Grand Total:	\$ 58,137,123	\$ 49,934,204	\$ 7,930,119	\$ 58,137,123	\$ 1,826,633	\$ 51,839,429	\$ 4,471,061

Town of Mansfield
Debt Service Fund
Balance Sheet
September 30, 2015
 (with comparative totals for September 30, 2014)

	2016	2015	
Assets			
Cash and Cash Equivalents	\$ 92,838	\$ 139,482	
Total Assets	92,838	139,482	
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	-	-	
Total Liabilities	-	-	
Fund Balance	92,838	139,482	
Total Liabilities and Fund Balance	\$ 92,838	\$ 139,482	

Town of Mansfield
Debt Service Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
September 30, 2015
 (with comparative totals for September 30, 2014)

	Budget 2015/16	2016	2015
Revenues			
Bond Proceeds	\$ -	\$ -	\$ -
Interest Income	-	-	-
	-	-	-
Operating Transfers			
General Fund	285,000	71,250	81,250
	285,000	71,250	81,250
Total Operating Transfers	285,000	71,250	81,250
	285,000	71,250	81,250
Total Rev & Oper Trans	285,000	71,250	81,250
	285,000	71,250	81,250
Expenditures			
Principal Payments	220,000	-	-
Interest Payments	80,325	40,163	43,463
	300,325	40,163	43,463
Total Expenditures	300,325	40,163	43,463
	300,325	40,163	43,463
Excess (Deficiency) of Revenues	(15,325)	31,088	37,788
Fund Balance, July 1	61,751	61,751	101,695
	61,751	61,751	101,695
Fund Balance plus Cont. Capital, Sep 30	\$ 46,426	\$ 92,838	\$ 139,482
	46,426	92,838	139,482

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 Actual	FY 15/16 Adopted	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)
End Balance, July 1	(72,794)	130,145	79,431	62,345	101,695	61,751	46,426	37,701	35,576
End 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

	FY 19/20 Projected	FY 20/21 Projected	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 25/26 Projected
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	\$ 31,126	\$ 38,801	\$ 33,076	\$ 29,226	\$ 33,626	\$ 36,826	\$ 38,826

Town of Mansfield
Solid Waste Disposal Fund
Balance Sheet
September 30, 2015
(with comparative totals for September 30, 2014)

	<u>2016</u>	<u>2015</u>
Current Assets		
Cash and Cash Equivalents	\$ 545,910	\$ 433,589
Accounts Receivable, net	-	257
	<u>545,910</u>	<u>433,846</u>
Fixed Assets		
Land	8,500	8,500
Buildings & Equipment	584,835	578,173
Less: Accumulated Depreciation	<u>(529,421)</u>	<u>(517,630)</u>
	<u>63,915</u>	<u>69,043</u>
Total Assets	<u><u>609,825</u></u>	<u><u>502,888</u></u>
Liabilities and Retained Earnings		
Current Liabilities		
Accounts Payable	-	-
Accrued Compensated Absences	13,642	11,143
Refundable Deposits	<u>17,671</u>	<u>18,191</u>
	<u>31,312</u>	<u>29,335</u>
Long-Term Liabilities		
Landfill Postclosure Costs	<u>80,000</u>	<u>84,000</u>
	<u>80,000</u>	<u>84,000</u>
Total Liabilities	<u>111,312</u>	<u>113,335</u>
Retained Earnings	<u>498,512</u>	<u>389,554</u>
Total Liabilities and Fund Balance	<u><u>\$ 609,825</u></u>	<u><u>\$ 502,888</u></u>

Town of Mansfield
Solid Waste Disposal Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
September 30, 2015
(with comparative totals for September 30, 2014)

	<u>Budget</u> <u>2015/16</u>	<u>2016</u>	<u>2015</u>
Revenues			
Transfer Station Fees	\$ 120,000	\$ 32,830	\$ 31,569
Garbage Collection Fees	1,165,300	209,677	255,523
Fee Waivers	-	606	-
Sale of Recyclables	4,000	1,150	1,873
Scrap Metals	8,000	2,002	2,494
Other Revenues	900	904	329
Total Revenues	<u>1,298,200</u>	<u>247,169</u>	<u>291,787</u>
Expenditures			
Hauler's Tipping Fees	166,700	20,196	25,059
Mansfield Tipping Fees	56,300	3,443	7,334
Wage & Fringe Benefits	359,385	68,333	63,377
Computer Software	4,500	4,740	4,440
Trucking Fee	2,800	4,870	8,400
Recycle Cost	16,900	14,783	23
Contract Pickup	573,160	60,868	76,645
Supplies & Services	24,640	2,832	5,186
Depreciation Expense	11,000	-	-
Hazardous Waste	18,500	-	-
Equipment Parts/Other	49,950	-	7,168
LAN/WAN Expenditures	10,000	2,500	2,500
Total Expenditures	<u>1,293,835</u>	<u>182,565</u>	<u>200,132</u>
Net Income (Loss)	4,365	64,604	91,655
Retained Earnings, July 1	<u>433,908</u>	<u>433,908</u>	<u>297,898</u>
Retained Earnings, Sept 30	<u>\$ 438,273</u>	<u>\$ 498,512</u>	<u>\$ 389,554</u>

Town of Mansfield
Health Insurance Fund
Balance Sheet
September 30, 2015
 (with comparative totals for September 30, 2014)

	<u>2016</u>	<u>2015</u>
Assets		
Cash and cash equivalents	\$ 1,417,184	\$ 2,381,391
Total Assets	<u>1,417,184</u>	<u>2,381,391</u>
Liabilities and Fund Equity		
Liabilities		
Accrued Medical Claims	581,000	440,000
Accounts Payable	<u>30,250</u>	<u>-</u>
Total Liabilities	<u>611,250</u>	<u>440,000</u>
Fund Balance		
Net Contributed Capital	400,000	400,000
Fund Balance - Available	<u>405,934</u>	<u>1,541,391</u>
Total Fund Balance	<u>805,934</u>	<u>1,941,391</u>
Total Liabilities and Fund Balance	<u>\$ 1,417,184</u>	<u>\$ 2,381,391</u>

Town of Mansfield
Health Insurance Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
September 30, 2015
 (with comparative totals for September 30, 2014)

	2016	2015
Revenues		
Premium income	\$ 2,225,915	\$ 1,955,541
Interest income	710	849
	2,226,625	1,956,391
Expenditures		
Payroll	35,093	32,766
Administrative expenses	191,076	313,878
Medical claims	1,870,907	2,259,866
Payment in lieu of Insurance	41,898	38,865
Medical Supplies	8,820	18,229
LAN/WAN Expenditures	2,500	2,500
	2,150,294	2,666,104
Excess (Deficiency) of Revenues	76,331	(709,714)
Contributed Capital	400,000	400,000
Fund Balance, July 1	329,603	2,251,105
Fund Balance plus Cont. Capital, Sep 30	\$ 805,934	\$ 1,941,391

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	571,985
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	703,022	317,795	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	509,140	325,380	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	648,834	323,016	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	670,831	331,337	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	343,358	338,438	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	585,211	305,245	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	5,859,082	3,809,893	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	\$ 651,009	\$ 324,001	\$ 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%	-6.23%	10.50%	\$.40%

Town of Mansfield
Workers' Compensation Fund
Balance Sheet
September 30, 2015
 (with comparative totals for September 30, 2014)

		<u>2016</u>		<u>2015</u>
Assets				
Cash and Cash Equivalents	\$	(55,658)	\$	(67,766)
Prepaid Insurance		<u>108,078</u>		<u>103,334</u>
Total Assets		<u><u>52,420</u></u>		<u><u>35,568</u></u>
 Liabilities and Fund Balance				
Liabilities				
Accounts Payable		<u>-</u>		<u>-</u>
Total Liabilities		<u>-</u>		<u>-</u>
Retained Earnings		<u>52,420</u>		<u>35,568</u>
Total Liabilities and Fund Balance	\$	<u><u>52,420</u></u>	\$	<u><u>35,568</u></u>

Town of Mansfield
Workers' Compensation Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
September 30, 2015
 (with comparative totals for September 30, 2014)

	<u>Budget</u> <u>2015/16</u>	<u>2016</u>	<u>2015</u>
Revenues			
Premium Income	\$ 518,810	\$ 127,190	\$ 125,515
Total Revenues	<u>518,810</u>	<u>127,190</u>	<u>125,515</u>
Expenditures			
Workers' Compensation Insurance	<u>518,810</u>	<u>108,078</u>	<u>103,334</u>
Total Expenditures	<u>518,810</u>	<u>108,078</u>	<u>103,334</u>
Net Income (Loss)	-	19,112	22,181
Retained Earnings, July 1	<u>33,308</u>	<u>33,308</u>	<u>13,387</u>
Retained Earnings, Sept 30	<u>\$ 33,308</u>	<u>\$ 52,420</u>	<u>\$ 35,568</u>

Town of Mansfield
Management Services Fund
Balance Sheet
September 30, 2015
(with comparative totals for September 30, 2014)

	<u>2016</u>	<u>2015</u>
Current Assets		
Cash and Cash Equivalents	\$ 1,464,168	\$ 1,322,295
Due From Region/Town	-	-
Accounts Receivable, net	36,161	32,266
Inventory	5,411	11,676
	<u>1,505,740</u>	<u>1,366,237</u>
Fixed Assets		
Land	145,649	145,649
Buildings	226,679	226,679
Office Equipment	2,365,042	2,275,069
Less: Accumulated Depreciation	<u>(1,434,089)</u>	<u>(1,294,449)</u>
	<u>1,303,281</u>	<u>1,352,948</u>
Total Assets	<u><u>2,809,021</u></u>	<u><u>2,719,185</u></u>
Liabilities and Retained Earnings		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Equity		
Contributed Capital	146,000	146,000
Retained Earnings	<u>2,663,021</u>	<u>2,573,185</u>
Total Equity	<u>2,809,021</u>	<u>2,719,185</u>
Total Liabilities and Fund Balance	<u><u>\$ 2,809,021</u></u>	<u><u>\$ 2,719,185</u></u>

Town of Mansfield
Management Services Fund
Estimated Statement of Revenues, Expenditures
and Changes in Retained Earnings
September 30, 2015

	Budget	Actual	Variance
	2015/16	2015/16	Favorable (Unfavorable)
Revenues			
Mansfield Board of Education	\$ 166,300	\$ 41,575	\$ 124,725
Region 19	114,670	28,668	86,003
Town of Mansfield	11,000	2,750	8,250
Communication Service Fees	223,330	57,390	165,940
Copier Service Fees	215,440	53,072	162,368
Energy Service Fees	1,788,030	443,328	1,344,703
Rent	72,450	12,075	60,375
Rent - Telecom Tower	165,000	46,276	118,724
Sale of Supplies	57,000	75	56,925
CNR Fund	185,000	46,250	138,750
Health Insurance Fund	10,000	2,500	7,500
Solid Waste Fund	10,000	2,500	7,500
Sewer Operating Fund	3,000	750	2,250
Postal Charges	82,040	20,510	61,530
USF Credits	28,340	-	28,340
Other	-	-	-
Total Revenues	<u>3,131,600</u>	<u>757,717</u>	<u>2,373,883</u>
Expenditures			
Salaries & Benefits	463,770	101,120	362,650
Training	6,750	72	6,678
Repairs & Maintenance	31,950	5,362	26,588
Professional & Technical	19,450	875	18,575
Insurance	-	-	-
System Support	118,912	82,006	36,906
Copier Maintenance Fees	82,000	8,920	73,080
Communication Equipment	178,535	29,703	148,832
Supplies and Software Licensing	15,300	10,297	5,003
Equipment	191,838	87,415	104,423
Postage	60,000	8,639	51,361
Energy	1,668,200	223,775	1,444,425
Miscellaneous	85,390	2,275	83,115
Sub-Total Expenditures	<u>2,922,095</u>	<u>560,461</u>	<u>2,361,634</u>
Depreciation	223,750	55,938	167,813
Equipment Capitalized	<u>(28,838)</u>	<u>(87,415)</u>	<u>58,577</u>
Total Expenditures	<u>3,117,007</u>	<u>528,984</u>	<u>2,588,023</u>
Net Income (Loss)	14,593	228,734	(214,141)
Retained Earnings, July 1	<u>2,580,287</u>	<u>2,580,287</u>	<u>-</u>
Retained Earnings, Sept 30	<u>\$ 2,594,880</u>	<u>\$ 2,809,021</u>	<u>\$ (214,141)</u>

Town of Mansfield
Transit Services Fund
Balance Sheet
September 30, 2015

	<u>Parking Garage 2016</u>	<u>Intermodal Center 2016</u>	<u>WRTD 2016</u>	<u>Total 2016</u>
Assets				
Cash and Cash Equivalents	\$ (8,647)	\$ 29,699	\$ (66,737)	\$ (45,685)
Accounts Receivable	605,153	-	-	605,153
Infrastructure	11,171,404	2,331,451	-	13,502,855
Accum Depr -Infrastructure	(744,760)	(14,730)	-	(759,490)
Construction In Progress	-	-	-	-
	<u>11,023,150</u>	<u>2,346,420</u>	<u>(66,737)</u>	<u>13,302,833</u>
Liabilities and Fund Balance				
Liabilities				
Accounts Payable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	-	-	-	-
Fund Balance	<u>11,023,149</u>	<u>2,346,420</u>	<u>(66,737)</u>	<u>13,302,833</u>
Total Liabilities and Fund Balance	<u>\$ 11,023,149</u>	<u>\$ 2,346,420</u>	<u>\$ (66,737)</u>	<u>\$ 13,302,833</u>

Town of Mansfield
Transit Services Fund - Combined
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
September 30, 2015

	Parking Garage 2016	Intermodal Center 2016	WRTD 2016	Total 2016
Revenues				
Transient Fees	\$ 63,917	\$ -	\$ -	\$ 63,917
Monthly Fees	108,132	-	-	108,132
Violation Revenue	11,106	-	-	11,106
Misc Revenue	(59)	-	-	(59)
Rental Income	-	9,900	-	9,900
Total Revenues	183,096	9,900	-	192,996
Expenditures				
Salaries & Wages	14,215	4,121	-	18,336
Benefits	5,405	97	-	5,502
Dial-A-Ride	-	-	45,322	45,322
Utilities	(272)	-	-	(272)
WRTD - Windham Reg Transit District	-	-	-	-
WRTD - Pre-Paid Fare	-	-	42,189	42,189
Cleaning & Maintenance Service	8,293	3,600	-	11,893
WRTD - Disable Transport	-	-	12,531	12,531
Management Fee	3,750	-	-	3,750
Phone Service	2,885	-	-	2,885
Refuse Collection	-	138	-	138
Insurance	2,160	-	-	2,160
Snow Removal	-	-	-	-
Electric	-	9,780	-	9,780
Natural Gas	-	333	-	333
Credit Card Fees	2,771	-	-	2,771
Office Supplies	58	93	-	151
Professional & Technical Services	2,713	1,050	-	3,764
Advertising	-	-	-	-
Contingency	-	-	-	-
Security	1,129	-	-	1,129
Uniforms	-	-	-	-
Equipment Expense	600	4,726	-	5,326
Depreciation Expense	-	-	-	-
LAP Deductible	-	-	-	-
Printing & Binding	-	-	-	-
Cable TV Service	-	192	-	192
License and Fees	722	-	-	722
Miscellaneous	624	-	-	624
Incentive Fee	1,678	-	-	1,678
Building Repairs	-	-	-	-
Total Expenditures	46,730	24,131	100,042	170,903
Operating Transfers				
Transfer In - General Fund	-	-	33,013	33,013
Transfer In - Capital Projects Fund	-	25,000	-	25,000
Total Operating Transfers	-	25,000	33,013	58,013
Excess (Deficiency) of Revenues	136,365	10,769	(67,030)	80,105
Fund Balance, July 1	10,886,784	2,335,651	293	13,222,728
Fund Balance plus Cont. Capital, Sept 30	\$ 11,023,149	\$ 2,346,420	\$ (66,737)	\$ 13,302,833

Town of Mansfield
Cemetery Fund
Balance Sheet
September 30, 2015
 (with comparative totals for September 30, 2014)

	2016		2015
Assets			
Cash and Cash Equivalents	\$ (6,743)	\$	(166,165)
Investments	275,544		432,992
	268,801		266,827
Liabilities and Fund Balance			
Liabilities			
Due to the General Fund	-		-
Accounts Payable	-		-
	-		-
Total Liabilities			
Fund Balance			
Reserve for Perpetual Care	250,000		250,000
Reserve for Non-Expendable Trust	1,200		1,200
Unreserved	17,601		15,627
	268,801		266,827
Total Liabilities and Fund Balance	\$ 268,801	\$	266,827

Town of Mansfield
Cemetery Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
September 30, 2015
 (with comparative totals for September 30, 2014)

	<u>Budget</u>	<u>2016</u>	<u>2015</u>
Revenues	<u>2015/16</u>	<u>2016</u>	<u>2015</u>
Investment Income	\$ 12,000	\$ 1,213	\$ (2,386)
Unrealized Gain/Loss on Investments	5,000	5,777	2,223
Sale of Plots	2,400	600	1,200
	<u>19,400</u>	<u>7,591</u>	<u>1,037</u>
Operating Transfers			
Transfer from General Fund	<u>20,000</u>	<u>5,000</u>	<u>9,000</u>
	<u>20,000</u>	<u>5,000</u>	<u>9,000</u>
Total Rev & Oper Transfers	<u>39,400</u>	<u>12,591</u>	<u>10,037</u>
Expenditures			
Salaries	5,200	1,196	1,353
Cemetery Maintenance	12,000	6,200	50
Mowing Service	18,750	2,095	2,320
	<u>35,950</u>	<u>9,491</u>	<u>3,723</u>
Excess (Deficiency) of Revenues	3,450	3,100	6,314
Fund Balance, July 1	<u>265,701</u>	<u>265,701</u>	<u>260,513</u>
Fund Balance, Sept 30	<u>\$ 269,151</u>	<u>\$ 268,801</u>	<u>\$ 266,827</u>

Town of Mansfield
Investment Pool
September 30, 2015

	Market Value <u>June 30, 2015</u>	Market Value <u>Sep 30, 2015</u>	Market Value <u>Dec 31, 2015</u>	Market Value <u>Mar 31, 2016</u>	Market Value <u>June 30, 2016</u>	Fiscal 15/16 Change In Value
Stock Funds						
Fidelity Investments						
Select Utilities Growth	\$ 72,988.51	\$	\$	\$	\$	\$ (72,988.51)
Total Stock Funds	<u>72,988.51</u>					<u>(72,988.51)</u>
Bond Funds						
Wells Fargo Advantage						
Wells Fargo Income Plus - Inv	74,368.41	74,698.89				330.48
T. Rowe Price						
U.S. Treasury Long	87,464.83	91,012.64				3,547.81
Vanguard Investments						
GNMA Fund	111,317.28	112,615.41				1,298.13
Total Bond Funds	<u>273,150.52</u>	<u>278,326.94</u>				<u>5,176.42</u>
Total Investments	<u>\$ 346,139.03</u>	<u>\$ 278,326.94</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ (67,812.09)</u>

Town of Mansfield
Investment Pool
September 30, 2015

	Equity Percentage	Equity In Investments
Cemetery Fund	99.000%	275,543.67
School Non-Expendable Trust Fund	1.000%	2,783.27
Total Equity by Fund	100.000%	278,326.94

Investments	Market Value
<u>Bond Funds:</u>	
Wells Fargo Advantage -Income Plus	74,698.89
T. Rowe Price - U. S. Treasury Long-Term	91,012.64
Vanguard - GNMA Fund	112,615.41
Bond Funds	278,326.94

Allocation	Amount	Percentage
Bonds	278,326.94	100.00%
Total Investments	278,326.94	100.00%

Eastern Highlands Health District
General Fund
Balance Sheet
September 30, 2015
 (with comparative totals for September 30, 2014)

	<u>2016</u>	<u>2015</u>
Assets		
Cash and Cash Equivalents	\$ <u>377,004</u>	\$ <u>374,890</u>
Total Assets	<u>377,004</u>	<u>374,890</u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>377,004</u>	<u>374,890</u>
Total Liabilities and Fund Balance	\$ <u>377,004</u>	\$ <u>374,890</u>

Eastern Highlands Health District
General Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
September 30, 2015
(with comparative totals for September 30, 2014)

	Adopted Budget 2015/16	Amended Budget 2015/16	Estimated Actuals 2015/16	Percent of Adopted Budget		
				2016		2015
Revenues						
Member Town Contributions	\$ 405,810	\$ 405,810	\$ 405,810	\$ 101,455	25.0%	\$ 97,710
State Grants	149,850	149,850	142,234	142,234	94.9%	149,857
Septic Permits	35,250	35,250	35,250	9,130	25.9%	11,210
Well Permits	15,700	15,700	15,700	5,205	33.2%	5,725
Soil Testing Service	33,500	33,500	33,500	14,945	44.6%	10,100
Food Protection Service	62,330	62,330	62,330	4,918	7.9%	4,196
B100a Reviews	26,250	26,250	26,250	9,650	36.8%	7,560
Septic Plan Reviews	30,360	30,360	30,360	7,485	24.7%	9,515
Other Health Services	2,780	2,780	2,780	1,139	41.0%	920
Appropriation of Fund Balance	29,861	29,861	29,861	-	0.0%	-
Total Revenues	791,691	791,691	784,075	296,161	37.4%	296,793
Expenditures						
Salaries & Wages	579,438	579,438	579,438	123,536	21.3%	119,251
Grant Deductions	(78,203)	(78,203)	(85,819)	(18,975)	24.3%	(15,162)
Benefits	196,280	196,280	196,280	47,785	24.3%	45,681
Miscellaneous Benefits	7,010	7,010	7,010	2,003	28.6%	1,844
Insurance	15,800	15,800	15,800	7,981	50.5%	7,627
Professional & Technical Services	16,200	16,200	16,200	426	2.6%	58
Other Purchased Services	45,896	45,896	45,896	9,959	21.7%	8,344
Other Supplies	7,820	7,820	7,820	1,261	16.1%	1,366
Equipment - Minor	1,450	1,450	1,450	172	11.9%	44
Total Expenditures	791,691	791,691	784,075	174,148	22.0%	169,053
Operating Transfers						
Transfer to CNR Fund	-	-	-	-	0.0%	-
Total Exp & Oper Trans	791,691	791,691	784,075	174,148	22.0%	169,053
Excess (Deficiency) of Revenues	-	-	-	122,013		127,740
Fund Balance, July 1	254,991	254,991	254,991	254,991		247,151
Fund Balance plus Cont. Capital, Sept 30	\$ 254,991	\$ 254,991	\$ 118,781	\$ 377,004		\$ 374,891

Eastern Highlands Health District
Capital Non-Recurring Fund
Balance Sheet
September 30, 2015
 (with comparative totals for September 30, 2014)

	2016	2015
Assets		
Cash and Cash Equivalents	\$ <u>182,848</u>	\$ <u>251,416</u>
Total Assets	<u>182,848</u>	<u>251,416</u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	-	-
Total Liabilities	-	-
Fund Balance	<u>182,848</u>	<u>251,416</u>
Total Liabilities and Fund Balance	\$ <u>182,848</u>	\$ <u>251,416</u>

Eastern Highlands Health District
Capital Non-Recurring Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
September 30, 2015
 (with comparative totals for September 30, 2014)

	2016	2015
Revenues		
State Grants	\$ -	\$ -
Total Revenues	-	-
Operating Transfers		
General Fund	-	-
Total Operating Transfers	-	-
Total Rev & Oper Trans	-	-
Expenditures		
Professional & Technical Services	-	-
Vehicles	-	-
Office Equipment	22,431	-
Total Expenditures	22,431	-
Excess (Deficiency) of Revenues	(22,431)	-
Fund Balance, July 1	205,279	251,416
Fund Balance plus Cont. Capital, Sept 30	\$ 182,848	\$ 251,416

Mansfield Downtown Partnership
Statement of Financial Position
September 30, 2015
(with comparative totals for September 30, 2014)

	2016	2015
Assets		
Cash & Cash Equivalents	\$ 223,764	\$ 195,848
Accounts Receivable	-	-
Total Assets	223,764	195,848
Liabilities		
Accounts Payable	-	-
Total Liabilities	-	-
Fund Balance		
Contributed Capital	51,440	51,440
Unreserved	172,324	144,408
Total Fund Balance	223,764	195,848
Total Liabilities and Fund Balance	\$ 223,764	\$ 195,848

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

	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Adopted Budget 2015/16	Actual 9/30/15
Revenues							
Intergovernmental							
Mansfield General Fund/CNR	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 31,250
Uconn	125,000	125,000	125,000	125,000	125,000	125,000	-
Mansfield Capital Projects *	-	-	-	-	-	-	-
Leyland Share - Relocation	10,000	-	-	-	-	-	-
Membership Fees	16,983	16,778	17,463	19,680	15,490	15,000	2,385
Local Support	-	-	-	-	-	-	-
State Support	-	-	-	-	-	-	-
Contributions/Other	-	-	-	-	-	-	-
Total Revenues	<u>276,983</u>	<u>266,778</u>	<u>267,463</u>	<u>269,680</u>	<u>265,490</u>	<u>265,000</u>	<u>33,635</u>
Operating Expenditures							
Town Square Contribution	-	-	-	100,000	-	-	-
Salaries and Benefits	147,126	170,810	182,066	188,736	196,111	209,363	48,190
Professional & Technical	71,561	61,608	78,617	22,937	15,909	32,000	1,777
Office Rental	15,040	8,000	7,810	9,344	12,660	13,840	3,480
Insurance	1,715	1,747	1,545	2,950	3,780	3,920	3,900
Purchased Services	6,612	9,641	8,716	9,253	9,625	10,750	2,466
Supplies & Services	3,000	1,276	1,380	3,768	644	750	112
Contingency	-	-	-	-	-	25,000	-
Total Operating Expenditures	<u>245,054</u>	<u>253,082</u>	<u>280,134</u>	<u>336,989</u>	<u>238,730</u>	<u>295,623</u>	<u>59,925</u>
Operating Income/(Loss)	31,929	13,696	(12,671)	(67,309)	26,760	(30,623)	(26,290)
Fund Balance, July 1	257,649	289,578	303,274	290,603	223,294	250,054	250,054
Fund Balance, End of Period	<u>\$ 289,578</u>	<u>\$ 303,274</u>	<u>\$ 290,603</u>	<u>\$ 223,294</u>	<u>\$ 250,054</u>	<u>\$ 219,431</u>	<u>\$ 223,764</u>
Contribution Recap							
Mansfield	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 31,250
Mansfield Capital Projects	-	-	-	-	-	-	-
UCONN	125,000	125,000	125,000	125,000	125,000	125,000	-
Total Contributions	<u>\$ 250,000</u>	<u>\$ 31,250</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	\$ 13,292,000	\$ 12,946,441
State Support	1,000,000	766,240
DECD STEAP Grants - I, II, III, IV	2,500,000	1,066,505
Urban Action Grant	1,622,800	573,617
DOT Grant # 77-217	4,940,000	5,084,266
Federal Transit Authority (Bus Facility)	115,640	55,535
Local Support (DECD grant)	302,000	302,000
Local Share - Bonds	2,104,860	40,740
Leyland Share (FTA Match & Other)	1,765,000	1,872,276
EDR Share	-	215,000
Desman Settlement	-	6,588
Future Revenues	372,000	372,000
Reserve	-	51,394
Other	-	-
	28,014,300	23,352,602
Total Operating Revenues		
Operating Expenditures		
Downtown Revitalization & Enhancement:	-	231,835
Salaries - Temporary	2,609	9,355
Legal Services	2,442	2,442
Legal Services - DECD Contract	234,300	10,818
Contracted Services	1,758,536	1,657,027
Architects & Engineers	930,460	949,631
Demolition	70,022	92,146
Environmental Remediation	1,474,800	537,734
Site Improvements	18,452,318	18,793,339
Construction Costs	2,386,822	1,428,741
Construction - Storrs Road	-	1,972,688
Construction - Intermodal Center	2,170,000	1,771,079
Construction - Dog Lane/Village Street	30,000	113,742
Construction - Town Square	500,000	-
Contingency	1,991	55,617
Other	-	-
	28,014,300	27,626,193
Total Operating Expenditures		
Revenues Over/(Under) Expenditures *	-	(4,273,591)
Fund Balance, July 1	-	-
Fund Balance, End of Period	\$ -	\$ (4,273,591)

* Due from other agencies (grants)

**Town of Mansfield
Serial Bonds Summary
Schools and Town
as of September 30, 2015**

	<u>Schools</u>	<u>Town</u>	<u>Total</u>
Balance at July 1, 2015	\$ 871,000	\$ 1,529,000	\$2,400,000
Issued During Period			
Retired During Period	-	-	-
Balance at September 30, 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, 2015	\$2,400,000	\$ -	\$ -	\$2,400,000
Debt Issued				
Debt Retired	-			-
Balance at September 30, 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 September 30, 2015**

	Original Amount	Estimated Balance 9/30/15
Schools:		
Consists of -		
2004 General Obligation Bonds:		
MMS IRC	\$ 940,000	\$ -
2011 General Obligation Bonds:		
MMS Heating Conversion	1,025,000	871,000
	<hr/>	<hr/>
Schools Outstanding Debt	1,965,000	871,000
	<hr/>	<hr/>
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
	<hr/>	<hr/>
Town Outstanding Debt	5,130,000	1,529,000
	<hr/>	<hr/>
Total Debt Outstanding	\$ 7,095,000	\$ 2,400,000
	<hr/>	<hr/>

Town of Mansfield
Summary of Investments
September 30, 2015

Health Insurance Fund

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 9/30/15
State Treasurer	\$ 2,498,066	0.140	Various	Various	\$
Total Accrued Interest @ 9/30/15					\$
Interest Received 7/1/15 - 9/30/15					<u>1,105</u>
Total Interest, Health Insurance Fund @ 9/30/15					<u><u>\$ 1,105</u></u>

All Other Funds

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 9/30/15
State Treasurer	\$ 15,447,340	0.140	Various	Various	\$
Total Accrued Interest @ 9/30/15					\$
Interest Received 7/1/15 - 9/30/15					<u>6,311</u>
Total Interest, General Fund, 9/30/15					<u><u>\$ 6,311</u></u>

Town of Mansfield
Memo

October 22, 2015

Matt Hart, Town Manager
Cherie Trahan, Director of Finance

Christine Gamache, Collector of Revenue

Amounts and % of Collections for 7/1/15 to 09/30/2015 comparable to 7/1/14 to 09/30/2014 and 7/1/13 to 09/30/2013

GRAND LIST				DELINQUENT			
	2014	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	BALANCE	% OPEN
CENTER RE	24,353,704	44,651	24,398,355	(12,649,704)	51.8%	11,748,651	48.2%
	1,610,627	-	1,610,627	(761,252)	47.3%	849,375	52.7%
	1,460,800	(21)	1,460,779	(860,918)	58.9%	599,861	41.1%
CENTER PP	134,750	-	134,750	(69,975)	51.9%	64,775	48.1%
	2,291,688	(37,156)	2,254,532	(2,023,362)	89.7%	231,170	10.3%
	29,851,569	7,473	29,859,043	(16,365,211)	54.8%	13,493,832	45.2%
	-	-	-	-	-	-	-
	29,851,569	7,473	29,859,043	(16,365,211)	54.8%	13,493,832	45.2%
PRIOR YEARS COLLECTION July 1, 2015 to June 30, 2016							
Collections		610		Suspense Interest Less Fees		636	
Taxes		<u>70,062</u>		Interest and Lien Fees		<u>39,988</u>	
		<u>70,673</u>				<u>40,624</u>	

GRAND LIST				DELINQUENT			
	2013	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	BALANCE	% OPEN
CENTER RE	24,424,734	62,647	24,487,382	(12,726,270)	52.0%	11,761,112	48.0%
	530,658	3,968	534,626	(260,937)	48.8%	273,689	51.2%
	1,149,415	(593)	1,148,823	(708,866)	61.7%	439,957	38.3%
CENTER PP	45,487	-	45,487	(23,098)	50.8%	22,389	49.2%
	2,085,479	(27,610)	2,057,869	(1,835,400)	89.2%	222,468	10.8%
	28,190,286	38,413	28,228,699	(15,531,473)	55.0%	12,697,226	45.0%
	-	-	-	-	-	-	-
	28,190,286	38,413	28,228,699	(15,531,473)	55.0%	12,697,226	45.0%
PRIOR YEARS COLLECTION July 1, 2014 to June 30, 2015							
Collections		3,200		Suspense Interest Less Fees		4,394	
Taxes		<u>140,311</u>		Interest and Lien Fees		<u>56,686</u>	
		<u>143,511</u>				<u>61,080</u>	

GRAND LIST				DELINQUENT			
	2012	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	BALANCE	% OPEN
CENTER RE	24,454,815	(101,293)	24,353,522	(12,565,740)	51.6%	11,787,782	48.4%
	392,139	78,297	470,436	(207,486)	44.1%	262,949	55.9%
	1,042,661	(380)	1,042,281	(622,169)	59.7%	420,112	40.3%
	2,060,254	(22,968)	2,037,287	(1,771,957)	87.0%	265,330	13.0%
	27,949,868	(46,343)	27,903,525	(14,455,216)	51.8%	13,448,309	48.2%
	27,949,868	(46,343)	27,903,525	(14,455,216)	51.8%	13,448,309	48.2%
PRIOR YEARS COLLECTION July 1, 2013 to June 30, 2014							
Collections		6,113		Suspense Interest Less Fees		5,554	
Taxes		<u>128,308</u>		Interest and Lien Fees		<u>54,013</u>	
		<u>134,421</u>				<u>59,566</u>	

ns for the year are lagging behind the past year overall by a small margin of .2%. This is likely because of the difference in billing dates for the current year we sent the billing out a few weeks prior to the due date. This year the bills went out exactly on the 1st of July as the budget setting was delayed. years collections are significantly less than in the previous years. This is due to the fact that we have collected so aggressively on past due taxes over

Town of Mansfield
Capital Projects - Open Space
September 30, 2015

	Acreage	Total Budget	Expended Thru 6/30/2015	Current Year Expenditures	Estimated Unexpended Balance	Anticipated Grants
Expenditures Prior to 92/93	-	\$ 4,409,389	\$ 130,794	-	-	-
UNALLOCATED COSTS:						
Appraisal Fees - Various	-	-	50,266	-	-	-
Financial & Legal Fees	-	-	24,134	-	-	-
Survey, Inspections & Miscellaneous	-	-	51,902	-	-	-
Outdoor Maintenance	-	-	13,752	6,842	-	-
Major Additions - Improvements	-	-	3,000	-	-	-
Forest Stewardship-50' Cliff Preserve	-	-	3,852	-	-	-
Parks Coordinator	-	-	103,604	-	-	-
PROPERTY PURCHASES:						
Bassett's 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	-	-	-
Puddin Lane	9.15	-	20,378.00	-	-	-
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>925.93</u>	<u>\$ 4,409,389</u>	<u>\$ 3,310,874</u>	<u>\$ 6,842</u>	<u>\$ 1,091,673</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 September 30, 2015

REVENUE:

TUITION REVENUE:

RECEIVED TO DATE	-	
OUTSTANDING RECEIVABLE	-	
TOTAL TUITION REVENUE	-	

EXCESS COST & STATE AGENCY GRANT SERVICES FOR THE BLIND	250,266.37	*	<i>Capped at 80%</i>
MEDICAID REIMBURSEMENT PROGRAM	14,100.46		
TOTAL REVENUES			264,366.83

EXPENDITURES:

TUITION PAYMENTS 112-61600-xxxxx-52		
BUDGET	175,000.00	
ANTICIPATED EXPENDITURES	(521,386.77)	
	(346,386.77)	

OCCUPATIONAL & PHYSICAL THERAPY 112-62104-xxxxx-52		
BUDGET	230,500.00	
ANTICIPATED EXPENDITURES	(161,177.66)	
	69,322.34	

TRANSPORTATION 112-62802-53910-52		
BUDGET	150,000.00	
ANTICIPATED EXPENDITURES	(189,370.71)	
	(39,370.71)	

TOTAL EXPENDITURES BALANCE - UNDER (OVER)		(316,435.14)
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TOTAL BALANCE UNDER (OVER) BUDGET		(52,068.31)
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Town of Mansfield
Revenue Summary
September 30, 2015

Fiscal Year: 2016 for Dates from 01-Jul-2015 to 30-Sep-2015							
Account and Description	Appropriation	Approp Adj	Debit Amounts	Credit Amounts	Ending Balance	%Recd	Activity
40101 Current Year Levy	(27,675,460.00)	-	57,740.90	16,428,423.71	(11,304,777.19)	59.15	16,370,682.81
40102 Prior Year Levy	(200,000.00)	-	3,842.96	74,334.84	(129,508.12)	35.25	70,491.88
40103 Interest & Lien Fees	(175,000.00)	-	265.14	40,548.77	(134,716.37)	23.02	40,283.63
40104 Motor Vehicle Supplement	(220,000.00)	-	-	-	(220,000.00)	0.00	-
40105 Susp. Coll. Taxes - Trnsc.	(10,000.00)	-	-	466.94	(9,533.06)	4.67	466.94
40106 Susp. Coll. Int. - Trnsc.	(13,000.00)	-	-	489.55	(12,510.45)	3.77	489.55
40109 Collection Fees	(2,000.00)	-	-	-	(2,000.00)	0.00	-
40110 CURRENT YR LEVY - STORRS CTR	(2,351,470.00)	-	-	-	(2,351,470.00)	0.00	-
40111 CURRENT YR LEVY-STORRS CTR-ABATEMENT	728,000.00	-	-	-	728,000.00	0.00	-
_Total_Taxes and Related Items	(29,918,930.00)	-	61,849.00	16,544,263.81	(13,436,515.19)	55.09	16,482,414.81
40201 Misc Licenses & Permits	(3,040.00)	-	-	1,007.00	(2,033.00)	33.13	1,007.00
40202 Sport Licenses	(300.00)	-	-	28.00	(272.00)	9.33	28.00
40203 Dog Licenses	(8,000.00)	-	(6,308.75)	635.50	(1,055.75)	86.80	6,944.25
40204 Conveyance Tax	(163,000.00)	-	-	29,190.32	(133,809.68)	17.91	29,190.32
40210 Subdivision Permits	(2,000.00)	-	-	-	(2,000.00)	0.00	-
40211 Zoning/Special Permits	(17,000.00)	-	-	3,800.00	(13,200.00)	22.35	3,800.00
40212 Zba Applications	(2,000.00)	-	-	400.00	(1,600.00)	20.00	400.00
40214 Iwa Permits	(2,750.00)	-	4,450.00	5,410.00	(1,790.00)	34.91	960.00
40224 Road Permits	(1,500.00)	-	-	650.00	(850.00)	43.33	650.00
40230 Building Permits	(200,000.00)	-	-	50,342.75	(149,657.25)	25.17	50,342.75
40231 Adm Cost Reimb-permits	(200.00)	-	2.00	76.00	(126.00)	37.00	74.00
40232 Housing Code Permits	(117,000.00)	-	-	37,465.00	(79,535.00)	32.02	37,465.00
40233 Housing Code Penalties	(1,000.00)	-	-	-	(1,000.00)	0.00	-
40234 Landlord Registrations	(2,000.00)	-	-	350.00	(1,650.00)	17.50	350.00
_Total_Licenses and Permits	(519,790.00)	-	(1,856.75)	129,354.57	(388,578.68)	25.24	131,211.32
40357 Social Serv Block Grant	(3,470.00)	-	-	881.00	(2,589.00)	25.39	881.00
_Total_Fed. Support Gov	(3,470.00)	-	-	881.00	(2,589.00)	25.39	881.00
40401 Education Assistance	(10,186,650.00)	-	-	-	(10,186,650.00)	0.00	-
40402 School Transportation	(121,560.00)	-	-	-	(121,560.00)	0.00	-
_Total_State Support Education	(10,308,210.00)	-	-	-	(10,308,210.00)	0.00	-
40451 Pilot - State Property	(7,275,530.00)	-	-	7,192,803.81	(82,726.19)	98.86	7,192,803.81
40454 Circuit Cr-parking Fines	(500.00)	-	-	250.00	(250.00)	50.00	250.00
40455 Circuit Breaker	(45,000.00)	-	-	-	(45,000.00)	0.00	-
40456 Tax Relief For Elderly	(2,000.00)	-	-	-	(2,000.00)	0.00	-
40457 Library - Connecticutcard/ill	(12,370.00)	-	-	-	(12,370.00)	0.00	-
40458 Library - Basic Grant	(1,160.00)	-	-	-	(1,160.00)	0.00	-
40462 Disability Exempt Reimb	(1,200.00)	-	-	-	(1,200.00)	0.00	-
40465 Emerg Mgmt Performance Grant	(12,820.00)	-	26,086.00	-	(38,906.00)	-203.48	(26,086.00)

Fiscal Year: 2016 for Dates from 01-Jul-2015 to 30-Sep-2015							
Account and Description	Appropriation	Approp Adj	Debit Amounts	Credit Amounts	Ending Balance	%Recd	Activity
40469 Veterans Reimb	(6,860.00)	-	-	-	(6,860.00)	0.00	-
40470 State Revenue Sharing	(6,840.00)	-	-	-	(6,840.00)	0.00	-
40494 Judicial Revenue Distribution	(10,500.00)	-	-	3,067.50	(7,432.50)	29.21	3,067.50
40551 Pilot - Senior Housing	-	-	18,000.00	18,103.00	103.00	0.00	103.00
_Total_State Support Gov	(7,374,780.00)	-	44,086.00	7,214,224.31	(204,641.69)	97.23	7,170,138.31
40605 Region 19 Financial Serv	(96,530.00)	-	-	24,132.50	(72,397.50)	25.00	24,132.50
40606 Health District Services	(27,820.00)	-	-	6,954.00	(20,866.00)	25.00	6,954.00
40610 Recording	(60,000.00)	-	-	13,227.00	(46,773.00)	22.05	13,227.00
40611 Copies Of Records	(12,580.00)	-	-	2,789.00	(9,791.00)	22.17	2,789.00
40612 Vital Statistics	(12,000.00)	-	-	2,897.00	(9,103.00)	24.14	2,897.00
40620 Police Service	(111,250.00)	-	91,452.84	1,359.31	(201,343.53)	-80.98	(90,093.53)
40622 Redemption/Release Fees	(1,000.00)	-	-	293.00	(707.00)	29.30	293.00
40625 Animal Adoption Fees	(900.00)	-	-	205.00	(695.00)	22.78	205.00
40640 Lost & Damaged Books/materials	-	-	-	310.92	310.92	0.00	310.92
40641 FINES ON OVERDUE BOOKS	(7,610.00)	-	-	2,311.42	(5,298.58)	30.37	2,311.42
40644 PARKING PLAN REVIEW FEE	(2,200.00)	-	-	255.00	(1,945.00)	11.59	255.00
40650 Blue Prints	(200.00)	-	-	2.00	(198.00)	1.00	2.00
40656 Reg Dist 19 Grnds Mntnce	(17,840.00)	-	-	4,460.00	(13,380.00)	25.00	4,460.00
40663 Zoning Regulations	(100.00)	-	-	215.00	115.00	215.00	215.00
40671 Day Care Grounds Maintenance	(12,770.00)	-	-	3,192.50	(9,577.50)	25.00	3,192.50
40674 Charge for Services	(1,000.00)	-	-	2,102.87	1,102.87	210.29	2,102.87
40678 Celeron Sq Assoc Bikepath Main	(2,700.00)	-	-	8,737.50	6,037.50	323.61	8,737.50
40683 Sale of Merchandise	-	-	-	50.70	50.70	0.00	50.70
40684 Cash Overage/Shortage	-	-	224.07	14.94	(209.13)	0.00	(209.13)
40699 Fire Safety Code Fees	(20,000.00)	-	-	4,470.82	(15,529.18)	22.35	4,470.82
_Total_Charge for Services	(386,500.00)	-	91,676.91	77,980.48	(400,196.43)	-3.54	(13,696.43)
40702 Parking Tickets - Town	(4,500.00)	-	-	-	(4,500.00)	0.00	-
40705 TOWN PARKING FINES-STORRS CENTER	-	-	-	20,383.00	20,383.00	0.00	20,383.00
40710 Building Fines	(1,000.00)	-	-	-	(1,000.00)	0.00	-
40711 Landlord Registration Penalty	(90.00)	-	-	-	(90.00)	0.00	-
40713 NUISANCE ORDINANCE	(9,500.00)	-	-	1,090.00	(8,410.00)	11.47	1,090.00
40715 Ordinance Violation Penalty	(2,500.00)	-	-	90.00	(2,410.00)	3.60	90.00
40716 Noise Ordinance Violation	(160.00)	-	-	-	(160.00)	0.00	-
40717 Possession Alcohol Ordinance	(9,900.00)	-	-	540.00	(9,360.00)	5.46	540.00
40718 Open Liquor Container Ordin	(5,400.00)	-	-	270.00	(5,130.00)	5.00	270.00
_Total_Fines and Forfeitures	(33,050.00)	-	-	22,373.00	(10,677.00)	67.69	22,373.00
40804 Rent - Historical Soc	(2,000.00)	-	-	600.00	(1,400.00)	30.00	600.00
40807 Rent - Town Hall	(7,580.00)	-	-	-	(7,580.00)	0.00	-
40808 Rent - Senior Center	(100.00)	-	-	-	(100.00)	0.00	-
40817 Telecom Services Payment	(45,000.00)	-	-	-	(45,000.00)	0.00	-

Town of Mansfield
Revenue Summary
September 30, 2015

Fiscal Year: 2016 for Dates from 01-Jul-2015 to 30-Sep-2015							
Account and Description	Appropriation	Approp Adj	Debit Amounts	Credit Amounts	Ending Balance	%Recd	Activity
40820 Interest Income	(25,000.00)	-	-	3,598.54	(21,401.46)	14.39	3,598.54
40824 Sale Of Supplies	(20.00)	-	-	-	(20.00)	0.00	-
40825 Rent - R19 Maintenance	(2,790.00)	-	-	697.50	(2,092.50)	25.00	697.50
40890 Other	(2,500.00)	-	0.02	17.55	(2,482.47)	0.70	17.53
<u>Total_Miscellaneous</u>	<u>(84,990.00)</u>	<u>-</u>	<u>0.02</u>	<u>4,913.59</u>	<u>(80,076.43)</u>	<u>5.78</u>	<u>4,913.57</u>
40928 School Cafeteria	(2,550.00)	-	-	625.00	(1,925.00)	24.51	625.00
<u>Total_Operating Transfers In</u>	<u>(2,550.00)</u>	<u>-</u>	<u>-</u>	<u>625.00</u>	<u>(1,925.00)</u>	<u>24.51</u>	<u>625.00</u>
Total_111 GENERAL FUND - TOWN	(48,632,270.00)	-	195,755.18	23,994,615.76	(24,833,409.42)	48.94	23,798,860.58
*** Grand Total ***	(48,632,270.00)	-	195,755.18	23,994,615.76	(24,833,409.42)	48.94	23,798,860.58

Expenditure Summary by Activity
September 30, 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	108,600.00	-	30,497.20	52,780.93	25,321.87	76.68
12100 Municipal Management	235,500.00	-	75.00	50,956.53	184,468.47	21.67
12200 Human Resources	146,510.00	-	40,938.50	25,045.51	80,525.99	45.04
13100 Town Attorney	53,000.00	-	11,862.09	2,721.26	38,416.65	27.52
13200 Probate	7,010.00	-	-	7,772.20	(762.20)	110.87
14200 Registrars	40,650.00	-	-	5,556.03	35,093.97	13.67
15100 Town Clerk	228,600.00	-	13,900.00	49,167.10	165,532.90	27.59
15200 General Elections	13,935.00	-	4,250.00	2,000.00	7,685.00	44.85
16100 Finance Administration	132,560.00	-	-	26,695.38	105,864.62	20.14
16200 Accounting & Disbursements	230,795.00	-	-	39,334.06	191,460.94	17.04
16300 Revenue Collections	167,260.00	-	2,485.74	56,947.46	107,826.80	35.53
16402 Property Assessment	231,100.00	-	575.59	47,995.70	182,528.71	21.02
16510 Central Copying	39,300.00	-	-	8,962.38	30,337.62	22.81
16511 Central Services	32,500.00	-	-	7,010.62	25,489.38	21.57
16600 Information Technology	11,000.00	-	-	2,750.00	8,250.00	25.00
30900 Facilities Management	798,760.00	-	48,154.44	156,602.12	594,003.44	25.63
Total General Government	2,477,080.00	-	152,738.56	542,297.28	1,782,044.16	28.06
21200 Police Services	1,488,840.00	-	1,269.64	8,459.43	1,479,110.93	0.65
21300 Animal Control	94,030.00	-	57.98	18,697.77	75,274.25	19.95
22101 FIRE PREVENTION	154,075.00	-	-	33,832.33	120,242.67	21.96
22155 Fire & Emerg Services Admin	252,515.00	-	-	36,458.00	216,057.00	14.44
22160 Fire & Emergency Services	1,636,830.00	-	57,339.81	386,117.07	1,193,373.12	27.09
23100 Emergency Management	66,160.00	-	-	13,344.90	52,815.10	20.17
Total Public Safety	3,692,450.00	-	58,667.43	496,909.50	3,136,873.07	15.05
30100 Public Works Administration	170,960.00	-	410.00	33,046.23	137,503.77	19.57
30200 Supervision & Operations	127,170.00	-	1,537.00	27,439.62	98,193.38	22.79
30300 Road Services	763,390.00	-	35,820.24	168,399.22	559,170.54	26.75
30400 Grounds Maintenance	411,430.00	-	24,840.83	75,719.12	310,870.05	24.44
30600 Equipment Maintenance	545,140.00	-	106,322.23	121,785.94	317,031.83	41.84
30700 Engineering	203,600.00	-	1,433.17	56,403.68	145,763.15	28.41
Total Public Works	2,221,690.00	-	170,363.47	482,793.81	1,568,532.72	29.40

Town of Mansfield
Expenditure Summary by Activity
September 30, 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.	130,800.00	-	-	32,281.94	98,518.06	24.68
42100 ADULT & ADMINISTRATIVE SERVICES	307,380.00	-	400.00	69,563.63	237,416.37	22.76
42204 Youth Employment - Middle Sch	-	-	-	64.05	(64.05)	0.00
42210 Youth Services	163,970.00	-	720.00	27,625.10	135,624.90	17.29
42300 Senior Services	221,290.00	-	290.00	50,594.52	170,405.48	22.99
43100 Library Services	718,410.00	-	12,348.03	166,786.15	539,275.82	24.94
45000 GRANTS TO AREA AGENCIES	45,050.00	-	-	42,050.00	3,000.00	93.34
<u>_Total_ Community Services</u>	<u>1,586,900.00</u>	<u>-</u>	<u>13,758.03</u>	<u>388,965.39</u>	<u>1,184,176.58</u>	<u>25.38</u>
30800 Building Inspection	298,340.00	-	-	71,107.04	227,232.96	23.83
30810 Housing Inspection	-	-	-	368.03	(368.03)	0.00
51100 PLANNING & DEVELOPMENT	287,100.00	-	-	60,299.60	226,800.40	21.00
52100 Planning/Zoning Inland/Wetlnd	11,890.00	-	11,075.00	(3,956.47)	4,771.47	59.87
53100 ECONOMIC DEVELOPMENT	19,200.00	-	140.00	867.50	18,192.50	5.25
58000 Boards and Commissions	6,400.00	-	264.07	421.35	5,714.58	10.71
<u>_Total_ Community Development</u>	<u>622,930.00</u>	<u>-</u>	<u>11,479.07</u>	<u>129,107.05</u>	<u>482,343.88</u>	<u>22.57</u>
71000 Employee Benefits	2,757,420.00	-	95,998.07	602,651.87	2,058,770.06	25.34
72000 INSURANCE (LAP)	204,020.00	-	141,153.75	78,191.63	(15,325.38)	107.51
73000 Contingency	105,000.00	-	-	-	105,000.00	0.00
<u>_Total_ Town-Wide Expenditures</u>	<u>3,066,440.00</u>	<u>-</u>	<u>237,151.82</u>	<u>680,843.50</u>	<u>2,148,444.68</u>	<u>29.94</u>
92000 Other Financing Uses	2,753,880.00	-	-	688,470.00	2,065,410.00	25.00
<u>_Total_ Other Financing</u>	<u>2,753,880.00</u>	<u>-</u>	<u>-</u>	<u>688,470.00</u>	<u>2,065,410.00</u>	<u>25.00</u>
<u>_Total_ 111 General Fund - Town</u>	<u>16,421,370.00</u>	<u>-</u>	<u>644,158.38</u>	<u>3,409,386.53</u>	<u>12,367,825.09</u>	<u>24.69</u>
Total	16,421,370.00	-	644,158.38	3,409,386.53	12,367,825.09	24.69

Board of Education Expenditures
September 30, 2015

Fiscal Year: 2016 to 2016 for Dates from 01-Jul-2015 to 30-Sep-2015						
Account and Description	Appropriation	Appropriation Adj	Encumbrances	Expenditures	Remaining Balance	Used
61101 Regular Instruction	7,733,800.00	-	-	650,447.77	7,083,352.23	8.41
61102 English	50,360.00	-	4,049.39	15,561.54	30,749.07	38.94
61104 World Languages	9,600.00	-	1,662.09	2,374.18	5,563.73	42.04
61105 Health & Safety	7,730.00	-	89.83	2,556.41	5,083.76	34.23
61106 Physical Education	12,690.00	(200.00)	4,498.01	599.79	7,392.20	40.82
61107 Art	14,060.00	-	1,599.40	6,838.72	5,621.88	60.02
61108 Mathematics	24,450.00	-	2,759.97	7,391.38	14,298.65	41.52
61109 Music	17,840.00	-	3,135.77	4,453.87	10,250.36	42.54
61110 Science	30,750.00	-	1,536.29	5,889.36	23,324.35	24.15
61111 Social Studies	22,240.00	-	1,336.59	5,734.57	15,168.84	31.80
61115 Information Technology	201,250.00	-	33,309.11	96,384.01	71,556.88	64.44
61122 Family & Consumer Science	9,080.00	-	3,231.58	3,407.46	2,440.96	73.12
61123 Technology Education	15,210.00	200.00	890.50	4,136.34	10,383.16	32.62
_Total_Reg Instructional Prog	8,149,060.00	-	58,098.53	805,775.40	7,285,186.07	10.60
61201 Special Ed Instruction	1,561,430.00	-	1,493.33	136,421.89	1,423,514.78	8.83
61202 Enrichment	354,520.00	-	3,564.56	35,945.27	315,010.17	11.15
61204 Preschool	359,230.00	-	-	30,394.65	328,835.35	8.46
_Total_Special Educ. Programs	2,275,180.00	-	5,057.89	202,761.81	2,067,360.30	9.13
61310 Remedial Reading/Math	406,830.00	-	-	42,975.54	363,854.46	10.56
_Total_Culturally Disadv Pupil	406,830.00	-	-	42,975.54	363,854.46	10.56
61400 Summer School	65,900.00	-	4,271.60	50,308.84	11,319.56	82.82
_Total_Summer School-Free Only	65,900.00	-	4,271.60	50,308.84	11,319.56	82.82
61600 Tuition Payments	175,000.00	-	359,642.06	99,244.71	(283,886.77)	262.22
_Total_Tuition Payments	175,000.00	-	359,642.06	99,244.71	(283,886.77)	262.22
61900 Central Service-Instr Suppl.	145,160.00	-	3,461.42	33,212.22	108,486.36	25.26
_Total_Central Serv Instr Supp	145,160.00	-	3,461.42	33,212.22	108,486.36	25.26
62102 Guidance Services	175,060.00	-	4,698.15	17,351.00	153,010.85	12.60
62103 Health Services	216,230.00	-	137.90	26,598.50	189,493.60	12.37
62104 Outside Eval/Contracted Serv	230,500.00	-	117,882.95	42,360.00	70,257.05	69.52
62105 Speech And Hearing Services	176,870.00	-	658.68	32,799.82	143,411.50	18.92
62106 Pupil Services - Testing	3,000.00	-	-	-	3,000.00	0.00
62108 Psychological Services	330,710.00	-	115.64	23,389.86	307,204.50	7.11
_Total_Support Serv-Students	1,132,370.00	-	123,493.32	142,499.18	866,377.50	23.49

Town of Mansfield
Board of Education Expenditures
September 30, 2015

Fiscal Year: 2016 to 2016 for Dates from 01-Jul-2015 to 30-Sep-2015						
Account and Description	Appropriation	Appropriation Adj	Encumbrances	Expenditures	Remaining Balance	Used
62201 Curriculum Development	149,620.00	-	13,209.28	15,973.80	120,436.92	19.51
62202 Professional Development	36,990.00	-	4,355.60	2,988.25	29,646.15	19.85
<u>_Total_Improv-Instr Services</u>	<u>186,610.00</u>	<u>-</u>	<u>17,564.88</u>	<u>18,962.05</u>	<u>150,083.07</u>	<u>19.57</u>
62302 Media Services	71,890.00	-	1,231.39	2,617.77	68,040.84	5.35
62310 Library	288,690.00	-	3,297.73	36,064.90	249,327.37	13.64
<u>_Total_Educ Media Services</u>	<u>360,580.00</u>	<u>-</u>	<u>4,529.12</u>	<u>38,682.67</u>	<u>317,368.21</u>	<u>11.98</u>
62401 Board Of Education	395,120.00	-	-	172,140.91	222,979.09	43.57
62402 Superintendent's Office	385,000.00	-	5,415.21	70,730.76	308,854.03	19.78
62404 Special Education Admin	309,370.00	-	1,073.03	67,148.08	241,148.89	22.05
<u>_Total_General Administration</u>	<u>1,089,490.00</u>	<u>-</u>	<u>6,488.24</u>	<u>310,019.75</u>	<u>772,982.01</u>	<u>29.05</u>
62520 Principals' Office Services	1,153,120.00	-	2,941.68	276,593.19	873,585.13	24.24
62521 Support Services - Central	16,490.00	-	1,967.28	1,351.23	13,171.49	20.12
62523 Field Studies	13,500.00	-	1,280.00	-	12,220.00	9.48
<u>_Total_School Based Admin</u>	<u>1,183,110.00</u>	<u>-</u>	<u>6,188.96</u>	<u>277,944.42</u>	<u>898,976.62</u>	<u>24.02</u>
62601 Business Management	368,350.00	-	56,075.25	85,769.41	226,505.34	38.51
<u>_Total_Fiscal Serv/Bus Support</u>	<u>368,350.00</u>	<u>-</u>	<u>56,075.25</u>	<u>85,769.41</u>	<u>226,505.34</u>	<u>38.51</u>
62710 Plant Operations - Building	1,378,750.00	-	73,859.46	347,318.41	957,572.13	30.55
<u>_Total_Plant Oper & Maint Serv</u>	<u>1,378,750.00</u>	<u>-</u>	<u>73,859.46</u>	<u>347,318.41</u>	<u>957,572.13</u>	<u>30.55</u>
62801 Regular Transportation	760,070.00	-	6,840.00	36,869.52	716,360.48	5.75
62802 Spec Ed Transportation	150,000.00	-	50,950.63	12,665.36	86,384.01	42.41
<u>_Total_Student Transp Service</u>	<u>910,070.00</u>	<u>-</u>	<u>57,790.63</u>	<u>49,534.88</u>	<u>802,744.49</u>	<u>11.79</u>
63430 After School Program	40,330.00	-	-	330.95	39,999.05	0.82
63440 Athletic Program	36,390.00	-	4,979.24	1,623.97	29,786.79	18.15
<u>_Total_Enterprise Activities</u>	<u>76,720.00</u>	<u>-</u>	<u>4,979.24</u>	<u>1,954.92</u>	<u>69,785.84</u>	<u>9.04</u>
68000 Employee Benefits	4,072,720.00	-	78,951.65	907,125.50	3,086,642.85	24.21
<u>_Total_Employee Benefits</u>	<u>4,072,720.00</u>	<u>-</u>	<u>78,951.65</u>	<u>907,125.50</u>	<u>3,086,642.85</u>	<u>24.21</u>
69000 Transfers Out To Other Funds	46,850.00	-	-	11,712.50	35,137.50	25.00
<u>_Total_Transfer Out-Other Fund</u>	<u>46,850.00</u>	<u>-</u>	<u>-</u>	<u>11,712.50</u>	<u>35,137.50</u>	<u>25.00</u>
<u>_Total_112 GENERAL FUND - MANSFIELD BOARD</u>	<u>22,022,750.00</u>	<u>-</u>	<u>860,452.25</u>	<u>3,425,802.21</u>	<u>17,736,495.54</u>	<u>19.46</u>

Board of Education Expenditures
September 30, 2015

Fiscal Year: 2016 to 2016 for Dates from 01-Jul-2015 to 30-Sep-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>
Total	22,022,750.00	-	860,452.25	3,425,802.21	17,736,495.54	19.46