

TOWN OF MANSFIELD
FINANCE COMMITTEE MEETING

Monday, February 8, 2016

Audrey P. Beck Building
Council Chambers
6:00pm

A G E N D A

1. Call to order
2. Approval of the minutes for January 11, 2016
3. Opportunity for Public Comment
4. Staff Reports
5. Policies and Procedures Update
6. Quarterly Financial Statements dated December 31, 2015
7. Communications/Other Business/Future Agenda Items
8. Adjournment

TOWN OF MANSFIELD
FINANCE COMMITTEE MEETING
MINUTES OF JANUARY 11, 2016

Members Present: Ryan (Chair), Raymond, Marcellino

Other Council Members Present: Shapiro

Staff Present: Hart, Trahan, Capriola

Guests: Atty. Ken Weinstock, Kainen, Escalera & McHale, PC
Vanessa Rossitto, BlumShapiro

1. Meeting called to order at 5:30 pm
2. Approval of minutes for December 14, 2015

Raymond moved and Marcellino seconded to approve the minutes of the December 14, 2015 meeting. Motion passed unanimously.

3. Opportunity for Public Comment – None
4. Staff Reports – Finance Director Trahan reported that the audit was complete for all entities; the Comprehensive Annual Financial Reports for the Town and Region 19 were submitted to the GFOA for the award program. Budget work is underway for the Board and Region 19. The Mansfield Superintendent's budget will be presented to the Board on January 21st. The Region 19 Superintendent's budget will be presented to his Board on February 12th. Town Manager Hart discussed the Town's Budget Retreat and proposed that it might be worthwhile holding the Retreat on February 6th so that we have State aid estimates from the Governor's proposed budget to discuss.
5. Policies and Procedures Update – The updated version of Phase II testing result was included in the packet. The only changes made were ones discussed at the December Finance Committee meeting.
6. Fraud Policy, Whistleblower Policy, Fraud Tip Line – Attorney Weinstock reviewed the proposed changes and answered questions from the Committee. The Committee recommended changing the name of the policy to reflect the aspect of prevention, suggesting "Fraud Prevention and Reporting" policy. The Committee also agreed that a statement be added to the policy stating that nothing in this policy shall prevent anyone from going to an outside authority to report suspected criminal activity. A similar statement should be added to the Whistleblower policy. These changes will be made before Town Manager Hart issues the policies.
7. Comprehensive Annual Financial Report FY 2014/15 – Vanessa Rossitto, BlumShapiro reviewed the auditor's opinion letter, the financial statements, and the state and federal single audit reports. Ms. Rossitto reviewed the new GASB requirements on pension reporting and answered questions from the Committee. Ms. Rossitto reported that the Town received an unmodified opinion, the highest rating possible. The auditors had no management recommendations for this fiscal year.

Raymond moved and Marcellino seconded to recommend acceptance of the Comprehensive Annual Financial Report dated June 30, 2015. Motion passed unanimously.

8. Proposed FY 2015/16 Salary Transfers – Trahan reviewed the proposed transfers, noting that the reductions in the salary budgets were due to staggered recruitments as we had a significant number of vacancies to fill. The net result was a decrease of \$69,900 in salary accounts. This funding will be transferred to the Contingency account, bringing the balance to \$174,990 for unanticipated needs.

Raymond moved and Marcellino seconded to recommend approval of the FY 15/16 Salary Budget Transfers as presented. Motion passed unanimously.

9. Communications/Other Business/Future Agenda Items – 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
 - ⇒ 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.

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

Respectfully Submitted,
Cherie Trahan, Director of Finance



TOWN OF MANSFIELD POLICY MEMORANDUM

To: All Town Employees
From: Matthew W. Hart, Town Manager
Date: February XX, 2016
Subject: Fraud Prevention and Reporting Policy

I. Purpose

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

The impact of misconduct and dishonesty may include:

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

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

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

II. Zero Tolerance Policy

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

- Your supervisor or manager; or
- The Assistant Town Manager; or
- The Town Manager; or
- In the case of an Ethics Code violation, the Town's Ethics Board.

III. Effective Date

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

IV. Prohibited Acts

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

- A. Falsification of expenses and invoices
- B. Authorizing or receiving compensation for goods not received or services not performed
- C. Theft of cash or fixed assets
- D. Alteration or falsification of records
- E. Failure to account for monies collected
- F. Knowingly providing false information on job applications
- G. Authorizing or receiving compensation for hours not worked
- H. Embezzlement, bribery or conspiracy

V. Reporting of Fraud

- A. Employees shall read and understand this policy. Additionally, suspected or known fraudulent acts by employees shall be reported to their respective Department Head. If the employee has reason to believe that their Department Head may be involved, the employee shall notify the Assistant Town Manager or Town Manager directly.
- B. Supervisors shall a) communicate the provisions of this policy to all staff; b) take no action without consulting the Department Head; c) recommend appropriate disciplinary action when there is evidence of wrong-doing; and d) if any form of discipline is recommended, consult with the Assistant Town Manager.
- C. Department Heads shall communicate any suspected or known fraudulent act to the Assistant Town Manager. The Assistant Town Manager will notify the Town Manager of each reported incident and keep the Town Manager abreast of the investigation. Should a report of suspected fraud be made against the Town Manager, the Assistant Town Manager will notify the Mayor of each reported incident.
- D. In the case of an Ethics Code violation, employees may report suspected or known fraudulent act(s) to the Town's Ethics Board.
- E. All participants in the fraud investigation shall keep the details and results of the investigation confidential.
- F. Any employee reporting an act of fraud in good faith, or assisting, testifying or participating in a fraud investigation, acting in accordance with the requirement of this policy, shall not be subject to any adverse employment action unless it is determined the employee is culpable for such action and/or made an allegation knowing it was false. Examples of adverse employment action include, but are not limited to, discipline, suspension, threatening to discipline or suspend, coercion, acts of intimidation and firing.
- G. Any reports received by the Town of alleged inappropriate or illegal conduct of a Mansfield Board of Education employee or public official will be referred to the Mansfield Superintendent of Schools, but if the alleged conduct involves the Superintendent of Schools, the matter will be referred to the Chairperson of the Board of Education.

This Policy does not preclude a person from reporting suspected activity as described in Section I, including but not limited to criminal activity, to an outside appropriate agency with jurisdiction. Employees reporting such suspected activity to an outside appropriate agency are still required to report the suspected activity to one of the following: their supervisor or manager; the Assistant Town Manager; the Town Manager; or in the case of an Ethics Code violation, the Town's Ethics Board.

VI. False Allegations

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

VII. Deterring Fraud and Corruption

The Town has established internal controls, policies and procedures in an effort to deter, prevent and detect fraud and corruption. Preferred candidates are subject to background investigations that may include but are not limited to criminal background check(s) pursuant to Chapter 7.2 of the Town's Personnel Rules. *Criminal* background checks are conducted on all preferred candidates for positions that collect money or have access to the Town's bank accounts, work with children, work with the frail/elderly, work in code enforcement, and public safety positions.

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

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

Town employees will periodically receive ethics, fraud and corruption awareness training. New employees will receive notification of this policy and the Town's Ethics Code dated May 29, 2012 and as may be amended from time to time, as part of their new hire intake.

VIII. Corrective Action

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

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

Depending on the nature and severity of the offense or offenses, more serious discipline up to and including termination may be issued without lower levels of discipline having been issued. Discipline of employees will be issued in accordance with procedures outlined in their relevant collective bargaining agreements or the Town's Personnel Rules as applicable. When it is determined that fraudulent activity has occurred, appropriate legal action, either civil or criminal may be pursued.



TOWN OF MANSFIELD POLICY MEMORANDUM

To: All Town Employees
From: Matthew W. Hart, Town Manager
Date: February XX, 2016
Subject: Whistleblower Policy

I. Purpose

The Town of Mansfield is committed to providing a safe workplace with high standards of business and personal ethics in the conduct of their duties and responsibilities. It is the policy of the Town of Mansfield that employees and public officials shall be required to report verbally or in writing to their supervisor, department head, Assistant Town Manager, or Town Manager, evidence of activity by an employee or public official as it relates to their official duties as a Town of Mansfield employee or official, on or off duty, constituting:

- Illegal activity that is a violation of local, state or federal law, rule or regulation
- Fraud
- Theft
- Malfeasance or misfeasance of state, federal or local resources, such as but not limited to misuse of Town equipment or time;
- Substantial and specific danger to the public health and safety;
- Gross mismanagement, gross waste of monies, or gross abuse of authority as it relates to their official duties as a Town of Mansfield employee or public official;
- A violation of the Town's Ethics Code dated May 29, 2012, as it may be amended from time to time.
- A violation of any of the Town's policies as they may be amended from time to time.

Further, it is the policy of the Town of Mansfield that employees and public officials should be free of intimidation or harassment when reporting to management about matters of public concern, including participation in investigatory proceedings related to alleged inappropriate or illegal conduct of an employee or public official. This Policy is intended to encourage and enable employees and public officials to raise serious concerns with the Town.

II. Effective Date

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

III. Applicability

This policy is applicable to employees and public officials of the Town of Mansfield. "Employees" and "public officials" are defined in the Town's Ethics Ordinance dated May 29, 2012, as it may be amended from time to time.

IV. Definition of Whistleblower

A whistleblower, as defined by this Policy, is an employee or public official of the Town of Mansfield who, in good faith, reports alleged inappropriate or illegal conduct of an employee or public official as it relates to their official duties for the Town of Mansfield, as stated in Section I, *Purpose*, of this Policy.

The whistleblower, unless that person is an assistant department head, department head, Assistant Town Manager, or Town Manager, has neither the authority, nor the responsibility, for investigating any questionable activity or for determining fault or corrective measures.

Anyone reporting a violation must act in good faith, and have reasonable grounds for believing that the information shared in the report indicates that a violation has occurred. However, if it is determined that the individual reporting the conduct has engaged in conduct that violates this policy, then that individual shall not be defined as a whistleblower. Therefore, whistleblower protections outlined in this Policy will not be afforded to them.

V. Reporting Procedure

If an employee or public official reasonably believes to have evidence of inappropriate or illegal conduct as stated in Section I, *Purpose*, of this Policy, they are required to report that conduct to any one of the following people:

- Their supervisor or manager; or
- Their Department Head; or
- The Assistant Town Manager or Town Manager;
- Or in the case of an Ethics Code violation, the Town's Ethics Board.

Any supervisor, manager, or department head who receives a report about alleged inappropriate or illegal conduct as stated in Section I, *Purpose*, of this Policy must immediately report it to the Town Manager or Assistant Town Manager. Should a report of inappropriate or illegal conduct as stated in Section I, *Purpose*, of this Policy be made against the Town Manager, the Assistant Town Manager will notify the Mayor of each reported incident.

Ignoring inappropriate or illegal conduct is not acceptable and failure to report such conduct as stated in Section I, *Purpose*, of this Policy may subject the employee or public official to disciplinary action.

This Policy does not preclude a person from reporting suspected activity as described in Section I, including but not limited to criminal activity, to an outside appropriate agency with jurisdiction. Employees reporting such suspected activity to an outside appropriate agency are still required to report the suspected activity to one of the following: their supervisor or manager; the Assistant Town Manager; the Town Manager; or in the case of an Ethics Code violation, the Town's Ethics Board.

VI. Investigating Information

The Town's policy is to take all reports of alleged inappropriate or illegal conduct seriously. All reports will be investigated promptly, impartially and discreetly. Once a complaint is received, an investigation will be undertaken immediately and all necessary steps taken to resolve the problem. Employees and public officials have a duty and are obligated to participate in investigations when asked. Investigation of such matters will usually entail conferring with involved parties and any named or apparent witnesses. Where investigation confirms that inappropriate or illegal conduct has occurred, the Town will promptly take corrective action. In all cases every effort will be made to ensure that the principles of due process of law are afforded to every

respondent. In this context, depending on the circumstances, due process includes, but is not limited to, the right to sufficient notice of the claims against the respondent and the opportunity to rebut the allegations of the complaint before an impartial decision maker.

When it is determined that corrective action is appropriate, discipline up to and including discharge from Town service, banning from Town facilities or property, or other appropriate legal action may be initiated by the Town. Depending on the nature and severity of the offense or offenses, more serious discipline up to and including termination may be issued without lower levels of discipline having been issued. Discipline of employees will be issued in accordance with procedures outlined in their relevant collective bargaining agreements or the Town's Personnel Rules as applicable.

Any reports received by the Town of alleged inappropriate or illegal conduct of a Mansfield Board of Education employee or public official will be referred to the Mansfield Superintendent of Schools, but if the alleged conduct involves the Superintendent of Schools, the matter will be referred to the Chairperson of the Board of Education.

VII. Confidentiality

Confidentiality and anonymity can't be guaranteed to employees and public officials who have made a report of alleged inappropriate or illegal conduct, nor to individuals participating in investigatory proceedings related to the alleged misconduct. However, matters will be handled as discreetly and respectfully as possible. Confidentiality will be maintained to the extent permissible under Connecticut Freedom of Information laws. Certain documentation related to the report or investigatory proceedings may be subject to disclosure in accordance with the Freedom of Information Act. Only documents or information required to be disclosed by state or federal law will be released to the requesting individual, agency, or other entity. Documentation will remain on file as required by state records retention requirements, after which time they may be destroyed once approval has been received from the State Records Administrator.

VIII. No Retaliation

The Town strictly forbids retaliation against employees who meet the definition of "whistleblower" as defined in Section IV of this Policy; whom report, in good faith, alleged inappropriate or illegal conduct as stated in Section I, *Purpose*, of this Policy; or whom participate in internal or external investigations related to reports of alleged inappropriate or illegal conduct as stated in Section I, *Purpose*, of this Policy. The Town will not engage in any such retaliation nor will it permit employees or public officials to do so. The Town will not tolerate retaliatory citizen behavior/actions towards employees or public officials whom have reported in good faith alleged inappropriate or illegal conduct or participated in a related investigation. All employees and public officials shall report all instances of retaliation to one of the individuals listed in Section V of this Policy.

IX. Resolution

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

X. False Reports

Disciplinary action up to and including termination may be imposed if the Town determines that a false report was made under this Policy. Depending on the nature and severity of the offense or offenses, more serious discipline up to and including termination may be issued without lower levels of discipline having been issued. Discipline of employees will be issued in accordance with procedures outlined in their relevant collective bargaining agreements or the Town's Personnel Rules as applicable.

Town of Mansfield

Quarterly Financial Report

(For the Quarter Ending December 31, 2015)

Finance Department
Cherie Trahan
Director of Finance
February 8, 2016

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: February 8, 2016
Subject: Financial Report

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

Overview – General Fund Budget

Revenues

Tax Collections

The total collection rate through December 31, 2015 is 63.1%, as compared to 65.4% through December 31, 2014. Real estate collections, which account for approximately 87% of the levy, are 63.1% as compared to 65.1% for last year. Collections in motor vehicles are 93% as of December 31, 2015 and 2014. We are somewhat behind in collection efforts due to staff turnover. Following January collection season we will increase efforts to collect on delinquent accounts.

Licenses and Permits

Conveyance taxes received are \$54,880 or 33.63% of the annual budget. Depending on spring property transfer activities we may fall short of our budget of \$163,000 for conveyance taxes. Building permits received (Excl. Storrs Center) are \$103,902 or 51.95% 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 \$1,226 have been received as of December 31, 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 \$10,168,503. 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 \$111,831.

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 December 31, 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 \$73,044 or 20% of expected budget due to less than anticipated police service payments.

Fines and Forfeitures

We have currently received \$44,390 or 134.31% of expected budget.

Miscellaneous

This area is primarily interest income and the telecommunications service payment. Total interest income through December 31, 2015 is \$9,873 as compared to \$10,129 for the same period last year. STIF interest rate for September 2015 was 0.27% as compared to 0.14% for the same period last year.

Expenditures

Town Expenditures

Expenditures are proceeding according to budget at this time. In fact, we have continued to hold back on discretionary spending as there was continued uncertainty in State revenues.

Day Care Fund

The Day Care Fund ended the quarter with revenues exceeding expenditures by \$15,320. Fund balance at July 1, 2015 of \$217,608 increased to \$232,927 at December 31, 2015. The full payment of \$52,762 has been received from UConn.

Cafeteria Fund

Expenditures exceeded revenues by \$22,007 for the period. Fund balance at July 1, 2015 decreased from \$224,500 to \$202,492 at December 31, 2015. We are analyzing the activity of this fund as it appears expenditures are outpacing revenues at this time.

Recreation Program Fund

The Recreation Program Fund ended the period with expenditures exceeding revenues by \$34,537. Fund Balance decreased from \$89,842 to \$55,305. Discussions will continue with the finance committee as we strive to maintain a sustainable program.

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 \$164,088 at December 31, 2015. Principal and interest payments are made later in the year.

Enterprise/Internal Service Funds

Solid Waste Fund

Revenues exceeded expenditures by \$34,889. Retained Earnings increased from \$457,661 at July 1, 2015 to \$492,550 at December 31, 2015.

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

Revenues exceeded expenditures through the second quarter by \$615,593. Fund balance increased from \$729,603 (including contributed capital) at July 1, 2015 to \$1,345,196 at December 31, 2015. Claims through December averaged \$604,993 (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

Expenditures exceeded operating revenues by \$6,955 through the second quarter. Retained Earnings decreased from \$33,308 to \$26,353 at December 31, 2015.

Management Services Fund

Management Services Fund revenues through December 31, 2015 exceeded expenditures by \$389,346. Fund Balance increased from \$2,580,287 at July 1, 2015 to \$2,969,633 at December 31, 2015. This balance will be drawn down as energy costs are paid through the winter.

Transit Services Fund

The Transit Services Fund ended the second quarter with expenditures exceeding revenues by \$346,857. This reflects a transfer (due to Leyland) into the Capital Projects Fund of the net revenue from the Parking Garage for the payment of Leyland's share of the 7th floor of the parking garage.

Cemetery Fund

Retained earnings in the Cemetery Fund decreased from \$265,701 at July 1, 2015 to \$264,661 at December 31, 2015, investment income is down from prior year. The major costs for this fund are mowing and cemetery maintenance.

Long Term Investment Pool

The investment pool reflects an overall reduction of \$68,591, primarily due to the sale of securities to reimburse operating cash.

Eastern Highlands Health District

Operating revenues exceeded expenditures by \$41,835. Fund Balance increased from \$254,991 to \$296,825.

Mansfield Downtown Partnership

Expenditures exceeded operating revenues by \$58,191 through December 31, 2015, and Fund balance decreased from \$250,054 to \$191,863. The contribution from UConn received in January 2016, is not reflected in this balance.

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

	<u>DR</u>	<u>CR</u>
Cash Equivalent Investments	\$ 12,307,756	\$ -
Working Cash Fund	1,900	-
Accounts Receivable	1,630	-
Taxes Receivable - Current	11,133,050	-
Taxes Receivable - Delinquent	465,613	-
Accounts and Other Payables	-	64,293
Refundable Deposits	-	706,258
Deferred Revenue - Taxes	-	11,552,629
Encumbrances Payable - Prior Year	-	65,368
Liquidation - Prior Year Encumbrances	48,198	-
Fund Balance - Undesignated	-	3,852,041
Actual Expenditures	21,721,804	-
Actual Revenues	-	29,439,363
Total	<u>\$ 45,679,952</u>	<u>\$ 45,679,952</u>

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

	<u>Budget</u> <u>2015/16</u>	<u>2016</u>	<u>2015</u>
Revenues			
Intergovernmental - Nat'l School Lunch	\$ 24,000	\$ 12,985	\$ 14,781
Intergovernmental - Day Care Grant	319,119	172,521	172,896
School Readiness Grant	18,024	18,592	8,670
UConn	52,500	52,762	78,750
Fees	1,060,400	398,098	379,097
Subsidies	42,500	39,608	35,822
Total Revenues	<u>1,516,543</u>	<u>694,566</u>	<u>690,016</u>
Expenditures			
Administrative	214,368	77,652	95,810
Direct Program	1,147,224	537,171	535,680
Professional & Technical Services	2,050	-	795
Purchased Property Services	20,555	8,869	9,059
Repairs & Maintenance	6,800	3,911	4,569
Insurance	10,833	992	-
Other Purchased Services	13,110	4,607	5,064
Food Service Supplies	42,250	16,788	19,636
Energy	51,700	25,850	23,500
Supplies & Miscellaneous	16,950	3,406	6,395
Total Expenditures	<u>1,525,840</u>	<u>679,246</u>	<u>700,507</u>
Excess (Deficiency) of Revenues	(9,297)	15,320	(10,491)
Fund Balance, July 1	<u>217,608</u>	<u>217,608</u>	<u>251,534</u>
Fund Balance plus Cont. Capital, Dec 31	<u>\$ 208,311</u>	<u>\$ 232,927</u>	<u>\$ 241,044</u>

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

	<u>2016</u>	<u>2015</u>
Assets		
Cash and Cash Equivalents	\$ 169,857	\$ 215,796
Inventory	<u>32,636</u>	<u>15,233</u>
Total Assets	<u><u>202,492</u></u>	<u><u>231,029</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>202,492</u>	<u>231,029</u>
Total Liabilities and Fund Balance	<u><u>\$ 202,492</u></u>	<u><u>\$ 231,029</u></u>

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

	<u>Budget 2015/16</u>	<u>2016</u>	<u>2015</u>
Revenues			
Intergovernmental	\$ 336,880	\$ 90,566	\$ 89,176
Sales of Food	631,000	295,239	285,137
Other	-	67	215
Total Revenues	<u>967,880</u>	<u>385,871</u>	<u>374,528</u>
Expenditures			
Salaries & Benefits	629,050	273,053	265,198
Food & Supplies	400,750	133,121	148,205
Repairs & Maintenance	10,000	223	458
Equipment	1,000	231	118,123
Total Expenditures	<u>1,040,800</u>	<u>406,629</u>	<u>531,984</u>
Transfers			
Transfers Out - General Fund	<u>2,500</u>	<u>1,250</u>	<u>1,250</u>
Excess (Deficiency) of Revenues	(75,420)	(22,007)	(158,706)
Fund Balance, July 1	<u>224,500</u>	<u>224,500</u>	<u>389,735</u>
Fund Balance plus Cont. Capital, Dec 31	<u>\$ 149,080</u>	<u>\$ 202,492</u>	<u>\$ 231,029</u>

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

	2016	2015
Assets		
Cash and Cash Equivalents	\$ 55,305	\$ 130,132
Total Assets	55,305	130,132
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	-	-
Total Liabilities	-	-
Fund Balance	55,305	130,132
Total Liabilities and Fund Balance	\$ 55,305	\$ 130,132

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

	<u>Budget 2015/16</u>	<u>2016</u>	<u>2015</u>
Revenues			
Membership Fees	\$ 899,640	\$ 400,322	\$ 414,100
Program Fees	831,940	450,081	435,946
Fee Waivers	70,220	29,856	24,438
Daily Admission Fees	51,780	26,321	23,281
Rent - Facilities/Parties	38,310	9,190	7,855
Employee Wellness	20,160	-	-
Rent - E.O. Smith	16,880	9,750	-
Charge for Services	10,000	-	-
Contributions	5,000	4,928	4,940
Sale of Merchandise	4,000	1,605	1,697
Sale of Food	3,400	1,238	-
Other	4,400	2,227	2,381
Total Revenues	<u>1,955,730</u>	<u>935,517</u>	<u>914,638</u>
Operating Transfers			
General Fund - Recreation Administrative	352,450	176,225	165,215
General Fund - Community Programs	75,000	37,500	37,500
General Fund - Summer Challenge	-	2,500	-
CNR Fund - Bicent. Pond	25,000	12,500	12,500
CNR Fund - Teen Center	25,000	12,500	12,500
Total Operating Transfers	<u>477,450</u>	<u>241,225</u>	<u>227,715</u>
Total Rev & Oper Transfers	<u>2,433,180</u>	<u>1,176,742</u>	<u>1,142,353</u>
Expenditures			
Salaries & Wages	1,367,110	689,153	689,100
Benefits	321,500	156,951	130,029
Professional & Technical	163,780	90,211	87,967
Purchased Property Services	35,200	12,635	21,730
Repairs & Maintenance	26,000	7,744	18,752
Rentals	3,500	-	-
Other Purchased Services	124,270	49,581	18,429
Other Supplies	56,400	24,255	30,603
Energy	176,070	88,035	82,500
Building Supplies	47,360	13,044	12,915
Recreation Supplies	50,390	27,318	39,744
Equipment	55,300	52,351	42,873
Total Expenditures	<u>2,426,880</u>	<u>1,211,279</u>	<u>1,174,642</u>
Excess (Deficiency) of Revenues	6,300	(34,537)	(32,290)
Fund Balance, July 1	<u>89,842</u>	<u>89,842</u>	<u>162,422</u>
Fund Balance, Dec 31	<u>\$ 96,142</u>	<u>\$ 55,305</u>	<u>\$ 130,132</u>

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

	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20
	Actual	Actual	Adopted	Projected	Projected	Projected	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					
Ambulance User Fees	233,599	250,769	275,000	275,000	275,000	275,000	275,000
Other	14,400	38,606					
Insurance Refund							
Sewer Assessments	912	913	500	500	500	500	500
Pequot 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
Excess/(Deficiency)	(4,843)	31,294	36,970	6,460	6,460	6,460	6,460
Fund Balance/(Deficit) July 1	118	(4,725)	26,569	63,539	69,999	76,459	82,919
Fund Balance, June 30	\$ (4,725)	\$ 26,569	\$ 63,539	\$ 69,999	\$ 76,459	\$ 82,919	\$ 89,379

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	6,517	158,946	16,731
81612 Fleet Vehicle	26,100	26,100	-	26,100	23,360	-	2,740
81820 Financial Software	430,800	444,066	(13,267)	430,800	-	362,884	67,916
81823 Financial Control Review	52,500	52,500	-	52,500	-	52,500	-
81919 Strategic Planning	220,000	220,000	-	220,000	24,850	184,200	10,950
86291 Technology Infrastructure - Schools	600,000	600,000	-	600,000	1,092	575,131	23,777
86318 Facilities Study	100,000	100,000	-	100,000	-	-	100,000
Total General Government:	1,611,594	1,618,837	(7,244)	1,611,594	55,819	1,333,661	222,114

Community Development

Revenues

Expenses

Account and Description	Adjusted			Adjusted			
	Budget	Received	Balance	Budget	Encumbrance	Expenses	Balance
81920 NEXGEN Conn Comm Impact	100,000	95,980	4,020	100,000	-	94,640	5,360
83530 Four Corners Sewer/Water Impro	830,000	830,000	-	830,000	193,693	666,172	(29,865)
84103 Storrs Center Reserve	3,210,895	3,569,413	(358,518)	3,210,895	39,142	2,804,477	367,276
84106 Fern Road Bus Garage	10,000	10,000	-	10,000	2,666	11,347	(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	95,536	2,155,924	248,540
84123 Streetscape/Ped.Improv. DOT	1,474,800	493,350	981,450	1,474,800	104,384	566,462	803,955
84124 Imprvmnts StorrsRd DOT/Lieber	2,250,000	2,208,176	41,824	2,250,000	-	2,895,882	(645,882)
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	10,635,219	(635,219)	10,000,000	-	11,328,221	(1,328,221)
84127 DECD STEAP#2 Pha1A+Dog Lane Con	500,000	486,461	13,539	500,000	-	881,092	(381,092)
84129 Omnibus Budget Bill Feb2009	552,000	489,226	62,774	552,000	-	781,498	(229,498)
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	493,996	6,004	500,000	-	493,996	6,004
84132 Leyland/EDR Infrastructure (\$3M)	3,000,000	2,244,276	755,724	3,000,000	-	2,600,184	399,816
84133 DECD Brownfield Remediation	450,000	450,000	-	450,000	-	450,000	-
84135 Town Square	966,112	977,502	(11,390)	966,112	-	916,416	49,696
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	619,786	(6)	619,780	33,300	603,518	(17,038)
Total Community Development:	34,321,150	30,710,660	3,610,490	34,321,150	469,403	33,437,814	413,933

Capital Projects as of 2-1-10

Public Safety

Revenues

Expenses

Account and Description	Adjusted			Adjusted			
	Budget	Received	Balance	Budget	Encumbrance	Expenses	Balance
82801 Fire & Emerg Serv Comm Equipment	50,000	50,000	-	50,000	16,687	18,196	15,117
82819 Vehicle Key Boxes	16,500	16,500	-	16,500	1,269	15,081	150
82823 Rescue Equipment	58,000	58,000	-	58,000	1,300	28,857	27,843
82824 Fire Hose	38,000	38,000	-	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	101,000	-	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	56,500	-	56,500	-	34,960	21,540
Total Public Safety:	1,760,078	1,760,078	-	1,760,078	476,249	1,124,398	159,430

Community Services

Revenues

Expenses

Account and Description	Adjusted			Adjusted			
	Budget	Received	Balance	Budget	Encumbrance	Expenses	Balance
44120 Mansfield Community Playground	510,638	524,284	(13,646)	510,638	1,440	512,625	(3,427)
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	16,722	3,280,358	72,309
85107 Open Space - Bonded	1,040,000	-	1,040,000	1,040,000	-	46,900	993,100
85804 Community Center Equipment	415,900	415,900	-	415,900	-	412,187	3,713
85806 Skate Park	130,500	130,500	-	130,500	-	130,429	71
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	312,295	(500)	311,795	516	299,095	12,184
85824 Playscape Resurfacing	67,000	67,000	-	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	5,057,534	1,025,888	6,083,422	21,878	4,926,838	1,134,706

Facilities Management

Revenues

Expenses

Account and Description	Revenues			Expenses			
	<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	1,028,391	-	1,028,391	-	833,807	194,584
86290 Roof Repairs	269,900	269,900	-	269,900	9,957	232,819	27,124
86292 School Building Maintenance	770,000	770,000	-	770,000	48,947	575,073	145,980
86293 Security Improvements	75,000	75,000	-	75,000	6,115	50,271	18,615
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	-	30,505	9,495
86298 School Security Competitive Grant	133,828	133,810	18	133,828	-	133,828	-
86304 Comm Center Repairs & Improvements	44,200	44,200	-	44,200	-	43,921	279
86305 Fire Station Repairs & Improvements	133,000	133,000	-	133,000	11,394	55,462	66,144
86306 Library Bldg Repairs & Improvements	125,000	125,000	-	125,000	-	48,303	76,697
86307 Senior Center Bldg Repairs & Improve	48,000	48,000	-	48,000	3,605	26,885	17,510
86308 Town Hall Bldg Repairs & Improvemen	64,000	64,000	-	64,000	-	-	64,000
86309 Furniture & Fixtures	25,000	25,000	-	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	948	5,135	3,917
Total Facilities Management:	2,940,844	2,940,826	18	2,940,844	80,966	2,151,947	707,931

Capital Projects as of 2-1-10

Public Works

Revenues

Expenses

Account and Description	Revenues			Expenses			
	Adjusted Budget	Received	Balance	Adjusted Budget	Encumbrance	Expenses	Balance
83101 Tree Replacement	62,500	62,500	-	62,500	12,000	43,382	7,118
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	-	806,844	144,800
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	22,048	470,124	116,639
83510 Guide Rails	77,697	79,145	(1,448)	77,697	6,094	55,495	16,108
83524 Road Resurfacing	4,072,887	3,887,957	184,930	4,072,887	4,276	3,630,672	437,940
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	-	349,161	(161)
83640 Gas Pumps	515,000	515,000	-	515,000	64,300	14,037	436,663
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	-	49,950	50
83644 Street Signs	60,000	60,000	-	60,000	4,539	39,683	15,778
83645 Skid Steer Tractor w/attachments	71,000	71,000	-	71,000	-	70,225	775
83646 Public Works Small Equipment	10,798	10,798	-	10,798	-	6,005	4,793
83729 Snowplows	26,500	26,500	-	26,500	-	26,500	-
83733 Storrs Center Equipment	175,000	179,450	(4,450)	175,000	-	161,495	13,505
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	-	-	70,000
83838 Scale for front end loader	10,000	10,000	-	10,000	-	-	10,000
83911 Engineering Cad Upgrades	224,500	224,500	-	224,500	1,275	203,091	20,134
83917 GPS Units - Additional Units	15,000	-	15,000	15,000	-	15,000	-
Total Public Works:	11,420,035	11,008,160	219,075	11,420,035	298,796	9,634,579	1,486,661

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	1,618,837	(7,244)	1,611,594	55,819	1,333,661	222,114
Community Development	34,321,150	30,710,660	3,610,490	34,321,150	469,403	33,437,814	413,933
Public Safety	1,760,078	1,760,078	-	1,760,078	476,249	1,124,398	159,430
Community Services	6,083,422	5,057,534	1,025,888	6,083,422	21,878	4,926,838	1,134,706
Facilities Management	2,940,844	2,940,826	18	2,940,844	80,966	2,151,947	707,931
Public Works	11,420,035	11,008,160	219,075	11,420,035	298,796	9,634,579	1,486,661
Grand Total:	\$ 58,137,123	\$ 53,096,096	\$ 4,848,227	\$ 58,137,123	\$ 1,403,111	\$ 52,609,237	\$ 4,124,775

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

	<u>2016</u>	<u>2015</u>
Assets		
Cash and Cash Equivalents	\$ 164,088	\$ 220,732
Total Assets	<u>164,088</u>	<u>220,732</u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>164,088</u>	<u>220,732</u>
Total Liabilities and Fund Balance	<u>\$ 164,088</u>	<u>\$ 220,732</u>

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

	<u>Budget</u>		
	<u>2015/16</u>	<u>2016</u>	<u>2015</u>
Operating Transfers			
General Fund	\$ 285,000	\$ 142,500	\$ 162,500
Total Operating Transfers	<u>285,000</u>	<u>142,500</u>	<u>162,500</u>
Total Rev & Oper Trans	<u>285,000</u>	<u>142,500</u>	<u>162,500</u>
Expenditures			
Principal Payments	220,000	-	-
Interest Payments	<u>80,325</u>	<u>40,163</u>	<u>43,463</u>
Total Expenditures	<u>300,325</u>	<u>40,163</u>	<u>43,463</u>
Excess (Deficiency) of Revenues	(15,325)	102,338	119,038
Fund Balance, July 1	<u>61,751</u>	<u>61,751</u>	<u>101,695</u>
Fund Balance plus Cont. Capital, Dec 31	<u>\$ 46,426</u>	<u>\$ 164,088</u>	<u>\$ 220,732</u>

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

	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 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)
Fund Balance, July 1	(72,794)	130,145	79,431	62,345	101,695	61,751	46,426	37,701	35,576
Fund Balance, June 30	\$ 130,145	\$ 79,431	\$ 62,345	\$ 101,695	\$ 61,751	\$ 46,426	\$ 37,701	\$ 35,576	\$ 30,051

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

	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
December 31, 2015
(with comparative totals for December 31, 2014)

	2016	2015
Current Assets		
Cash and Cash Equivalents	\$ 522,192	\$ 491,729
Accounts Receivable, net	-	257
Total Current Assets	522,192	491,986
Fixed Assets		
Land	8,500	8,500
Buildings & Equipment	609,135	578,173
Less: Accumulated Depreciation	(535,468)	(523,130)
Total Fixed Assets	82,167	63,543
Total Assets	604,359	555,529
Liabilities and Retained Earnings		
Current Liabilities		
Accrued Compensated Absences	13,642	11,143
Refundable Deposits	18,168	18,818
Total Current Liabilities	31,809	29,962
Long-Term Liabilities		
Landfill Postclosure Costs	80,000	84,000
Total Long-Term Liabilities	80,000	84,000
Total Liabilities	111,809	113,962
Retained Earnings	492,550	441,567
Total Liabilities and Fund Balance	\$ 604,359	\$ 555,529

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

Revenues	Budget 2015/16	2016	2015
Transfer Station Fees	\$ 120,000	\$ 62,907	\$ 60,196
Garbage Collection Fees	1,165,300	500,114	550,830
Fee Waivers	-	2,349	3,169
Sale of Recyclables	4,000	2,324	2,179
Scrap Metals	8,000	3,149	3,545
Other Revenues	900	2,954	2,326
Total Revenues	1,298,200	573,797	622,246
Expenditures			
Hauler's Tipping Fees	166,700	65,138	62,143
Mansfield Tipping Fees	56,300	17,623	17,258
Wage & Fringe Benefits	359,385	148,786	135,442
Computer Software	4,500	4,740	4,440
Trucking Fee	2,800	21,981	19,880
Recycle Cost	16,900	20,735	4,643
Contract Pickup	573,160	230,090	208,948
Supplies & Services	24,640	9,448	8,156
Depreciation Expense	11,000	5,500	5,500
Hazardous Waste	18,500	-	-
Equipment Parts/Other	49,950	9,867	7,168
LAN/WAN Expenditures	10,000	5,000	5,000
Total Expenditures	1,293,835	538,908	478,578
Net Income (Loss)	4,365	34,889	143,669
Retained Earnings, July 1	457,661	457,661	297,898
Retained Earnings, Dec 31	\$ 462,026	\$ 492,550	\$ 441,567

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

	<u>2016</u>	<u>2015</u>
Assets		
Cash and cash equivalents	\$ 1,956,446	\$ 1,965,554
Total Assets	<u>1,956,446</u>	<u>1,965,554</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>945,196</u>	<u>1,125,554</u>
Total Fund Balance	<u>1,345,196</u>	<u>1,525,554</u>
Total Liabilities and Fund Balance	<u>\$ 1,956,446</u>	<u>\$ 1,965,554</u>

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

	2016		2015
Revenues			
Premium income	\$ 4,841,767	\$	4,124,344
Interest income	1,865		1,759
	4,843,632		4,126,103
Expenditures			
Payroll	73,588		69,119
Administrative expenses	383,075		400,825
Medical claims	3,703,760		4,679,886
Consultants	-		36,509
Payment in lieu of Insurance	41,898		39,865
Medical Supplies	20,717		20,449
LAN/WAN Expenditures	5,000		5,000
	4,228,038		5,251,653
Excess (Deficiency) of Revenues	615,593		(1,125,550)
Contributed Capital	400,000		400,000
Fund Balance, July 1	329,603		2,251,105
Fund Balance plus Cont. Capital, Dec 31	\$ 1,345,196	\$	1,525,554

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. '11-'15
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	\$ 488,893
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	630,366
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	682,746
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	555,604
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	529,949
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	538,222
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	565,495
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	543,358	338,438	555,406
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	538,611
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	601,860	312,868	568,757
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	636,890	306,223	551,370
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	591,806	319,131	584,740
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	7,689,638	3,883,116	6,790,160
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	\$ 640,803	\$ 323,593	\$ 565,847
% 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%	-7.70%	10.44%	6.86%

ANTHEM BLUE CROSS MONTHLY CLAIMS
FISCAL YEAR BASIS

MONTH	FY 03/04	FY 05/06	FY 06/07	FY 07/08	FY08/09	FY09/10	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16	Average '92-'14	5 Yr. Average FY'10-'14
JULY	\$ 353,025	\$ 368,941	\$ 409,635	\$ 430,780	\$ 493,991	\$ 534,203	\$ 667,615	\$ 410,100	\$ 471,363	\$ 548,338	\$ 726,844	\$ 670,831	\$ 317,192	\$ 564,852
AUGUST	296,808	323,401	499,754	554,171	567,129	520,970	583,042	443,808	576,008	571,304	642,551	543,358	329,900	563,343
SEPTEMBER	323,667	298,440	415,053	430,908	438,495	438,428	320,452	475,683	386,452	438,160	807,550	585,211	293,580	485,659
OCTOBER	312,245	351,888	370,945	384,033	440,640	518,768	524,875	429,967	526,558	480,679	804,719	601,860	300,827	553,360
NOVEMBER	342,691	299,882	370,405	489,535	383,653	461,484	371,112	419,740	468,559	532,440	699,223	636,890	292,445	498,215
DECEMBER	415,554	343,209	427,447	436,589	358,543	368,522	502,648	451,734	429,097	488,762	962,302	591,806	307,770	566,909
JANUARY	342,476	356,891	364,331	508,001	454,813	389,841	497,371	461,600	596,583	684,680	204,233		307,874	488,893
FEBRUARY	340,298	492,485	527,867	629,924	521,301	497,159	550,094	480,989	525,952	678,239	916,556		365,400	630,366
MARCH	386,649	392,138	482,188	399,055	482,221	519,594	600,223	503,600	613,319	618,690	1,077,897		362,697	682,746
APRIL	402,093	321,969	484,465	476,056	473,587	517,452	513,677	461,016	512,034	588,271	703,022		328,716	555,604
MAY	391,287	383,505	562,876	516,518	511,932	346,650	398,403	557,547	662,586	522,070	509,140		336,590	529,949
JUNE	357,517	386,641	606,023	425,253	419,214	465,244	483,975	468,241	494,196	595,866	648,834		332,845	538,222
ANNUAL TOTAL	4,264,309	4,319,389	5,520,987	5,680,824	5,545,518	5,578,314	6,013,488	5,564,023	6,262,708	6,747,500	8,702,871	3,629,956	3,875,836	6,658,118
MONTHLY AVG	\$ 355,359	\$ 359,949	\$ 460,082	\$ 473,402	\$ 462,127	\$ 464,860	\$ 501,124	\$ 463,669	\$ 521,892	\$ 562,292	\$ 725,239	\$ 604,993	\$ 322,986	\$ 554,843
% OF INCREASE	24.5%	-0.7%	27.8%	2.9%	-2.4%	0.6%	7.8%	-7.5%	12.6%	7.7%	29.0%	-16.6%	10%	10%

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

	2016	2015
Assets		
Cash and Cash Equivalents	\$ (104,313)	\$ (67,384)
Prepaid Insurance	130,666	80,395
Total Assets	26,353	13,011
 Liabilities and Fund Balance		
Liabilities		
Accounts Payable	-	-
Total Liabilities	-	-
Retained Earnings	26,353	13,011
Total Liabilities and Fund Balance	\$ 26,353	\$ 13,011

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

	<u>Budget</u> <u>2015/16</u>	<u>2016</u>	<u>2015</u>
Revenues			
Premium Income	\$ 518,810	\$ 254,380	\$ 251,030
Total Revenues	<u>518,810</u>	<u>254,380</u>	<u>251,030</u>
Expenditures			
Workers' Compensation Insurance	<u>518,810</u>	<u>261,335</u>	<u>251,406</u>
Total Expenditures	<u>518,810</u>	<u>261,335</u>	<u>251,406</u>
Net Income (Loss)	-	(6,955)	(376)
Retained Earnings, July 1	<u>33,308</u>	<u>33,308</u>	<u>13,387</u>
Retained Earnings, Dec 31	<u>\$ 33,308</u>	<u>\$ 26,353</u>	<u>\$ 13,011</u>

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

	2016	2015
Current Assets		
Cash and Cash Equivalents	\$ 1,678,268	\$ 2,044,959
Due From Region/Town	-	100,000
Accounts Receivable, net	36,161	32,266
Inventory	1,665	11,600
Total Current Assets	1,716,094	2,188,825
Fixed Assets		
Land	145,649	145,649
Buildings	226,679	226,679
Office Equipment	2,371,236	2,391,888
Less: Accumulated Depreciation	(1,490,026)	(1,396,964)
Total Fixed Assets	1,253,538	1,367,252
Total Assets	2,969,632	3,556,077
Liabilities and Retained Earnings		
Liabilities		
Accounts Payable	-	1,117,159
Total Liabilities	-	1,117,159
Equity		
Contributed Capital	146,000	146,000
Retained Earnings	2,823,632	2,292,918
Total Equity	2,969,632	2,438,918
Total Liabilities and Fund Balance	\$ 2,969,632	\$ 3,556,077

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

	<u>Budget 2015/16</u>	<u>Actual 2015/16</u>	<u>Actual 2014/15</u>
Revenues			
Mansfield Board of Education	\$ 166,300	\$ 83,150	\$ 56,210
Region 19	114,670	57,335	31,035
Town of Mansfield	11,000	5,500	5,305
Communication Service Fees	223,330	114,652	56,712
Copier Service Fees	215,440	106,345	105,255
Energy Service Fees	1,788,030	886,655	872,990
Rent	72,450	36,225	36,225
Rent - Telecom Tower	165,000	92,893	85,979
Sale of Supplies	57,000	75	22,832
CNR Fund	185,000	92,500	192,500
Health Insurance Fund	10,000	5,000	5,000
Solid Waste Fund	10,000	5,000	5,000
Sewer Operating Fund	3,000	1,500	1,500
Postal Charges	82,040	39,520	-
USF Credits	28,340	24,366	31,643
	<u>3,131,600</u>	<u>1,550,716</u>	<u>1,508,186</u>
Total Revenues			
Expenditures			
Salaries & Benefits	463,770	219,053	213,167
Training	6,750	72	400
Repairs & Maintenance	31,950	9,744	4,982
Professional & Technical	19,450	875	3,360
Insurance	-	-	2,533
System Support	118,912	85,457	83,053
Copier Maintenance Fees	82,000	32,664	104,271
Communication Equipment	178,535	77,156	167,786
Supplies and Software Licensing	15,300	5,608	24,148
Equipment	191,838	93,609	116,819
Postage	60,000	20,116	41,558
Energy	1,668,200	577,886	892,440
Miscellaneous	85,390	20,863	69,126
	<u>2,922,095</u>	<u>1,143,103</u>	<u>1,723,643</u>
Sub-Total Expenditures			
Depreciation	223,750	111,875	102,514
Equipment Capitalized	(28,838)	(93,609)	(116,819)
	<u>3,117,007</u>	<u>1,161,369</u>	<u>1,709,338</u>
Total Expenditures			
Net Income (Loss)	14,593	389,346	(201,152)
Retained Earnings, July 1	<u>2,580,287</u>	<u>2,580,287</u>	<u>2,640,070</u>
Retained Earnings, Dec 31	<u>\$ 2,594,880</u>	<u>\$ 2,969,633</u>	<u>\$ 2,438,918</u>

Town of Mansfield
Transit Services Fund
Balance Sheet
December 31, 2015

	<u>Parking Garage 2016</u>	<u>Intermodal Center 2016</u>	<u>WRTD 2016</u>	<u>Total 2016</u>
Assets				
Cash and Cash Equivalents	\$ 2,917	\$ 11,263	\$ (70,197)	\$ (56,017)
Accounts Receivable	150,401	-	-	150,401
Infrastructure	11,171,404	2,376,320	-	13,547,724
Accum Depr -Infrastructure	<u>(868,887)</u>	<u>(88,130)</u>	<u>-</u>	<u>(957,017)</u>
 Total Assets	 <u>10,455,835</u>	 <u>2,299,452</u>	 <u>(70,197)</u>	 <u>12,685,090</u>
 Liabilities and Fund Balance				
Liabilities				
Accounts Payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Fund Balance	 <u>10,455,835</u>	 <u>2,299,452</u>	 <u>(70,197)</u>	 <u>12,685,090</u>
 Total Liabilities and Fund Balance	 <u>\$ 10,455,835</u>	 <u>\$ 2,299,452</u>	 <u>\$ (70,197)</u>	 <u>\$ 12,685,090</u>

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

	Parking Garage 2016	Intermodal Center 2016	WRD 2016	Total 2016
Revenues				
Transient Fees	\$ 101,386	\$ -	\$ -	\$ 101,386
Monthly Fees	158,033	-	-	158,033
Violation Revenue	11,106	-	-	11,106
Misc Revenue	(266)	180	-	(86)
Rental Income	-	13,200	-	13,200
Total Revenues	270,260	13,380	-	283,640
Expenditures				
Salaries & Wages	35,515	12,968	-	48,483
Benefits	13,347	227	-	13,573
Dial-A-Ride	-	-	55,192	55,192
Utilities	18,489	-	-	18,489
WRD - Windham Reg Transit District	-	-	7,896	7,896
WRD - Pre-Paid Fare	-	-	6,527	6,527
Cleaning & Maintenance Service	15,457	9,401	-	24,858
WRD - Disable Transport	-	-	58,887	58,887
Management Fee	7,588	-	-	7,588
Phone Service	6,933	-	-	6,933
Refuse Collection	-	276	-	276
Insurance	4,320	-	-	4,320
Electric	-	10,895	-	10,895
Natural Gas	-	1,244	-	1,244
Credit Card Fees	6,088	-	-	6,088
Office Supplies	133	138	-	271
Professional & Technical Services	5,506	-	-	5,506
Security	1,847	-	-	1,847
Equipment Expense	600	4,726	-	5,326
Depreciation Expense	124,127	29,704	-	153,831
Cable TV Service	-	578	-	578
Miscellaneous	915	1,674	-	2,590
Incentive Fee	3,847	-	-	3,847
Building Repairs	-	243	-	243
Total Expenditures	244,711	72,073	128,502	445,287
Operating Transfers				
Transfer Out - Capital Projects Fund	(276,235)	-	-	(276,235)
Transfer In - General Fund	-	-	33,013	33,013
Transfer In - Capital Projects Fund	-	33,013	25,000	58,013
Total Operating Transfers	(276,235)	33,013	58,013	(185,210)
Excess (Deficiency) of Revenues	(250,687)	(25,681)	(70,490)	(346,857)
Fund Balance, July 1	10,706,522	2,325,132	293	13,031,947
Fund Balance plus Cont. Capital, Dec 31	\$ 10,455,834	\$ 2,299,452	\$ (70,197)	\$ 12,685,089

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

	2016	2015
Assets		
Cash and Cash Equivalents	\$ (10,112)	\$ (177,394)
Investments	274,772	445,514
Total Assets	264,661	268,120
 Liabilities and Fund Balance		
Liabilities		
Accounts Payable	-	-
Total Liabilities	-	-
 Fund Balance		
Reserve for Perpetual Care	250,000	250,000
Reserve for Non-Expendable Trust	1,200	1,200
Unreserved	13,461	16,920
Total Fund Balance	264,661	268,120
 Total Liabilities and Fund Balance	\$ 264,661	\$ 268,120

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

	<u>Budget 2015/16</u>	<u>2016</u>	<u>2015</u>
Revenues			
Investment Income	\$ 12,000	\$ 2,939	\$ 12,645
Unrealized Gain/Loss on Investments	5,000	3,280	(286)
Sale of Plots	2,400	1,375	3,600
	<u>19,400</u>	<u>7,594</u>	<u>15,959</u>
Operating Transfers			
Transfer from General Fund	<u>20,000</u>	<u>10,000</u>	<u>9,000</u>
Total Operating Transfers	<u>20,000</u>	<u>10,000</u>	<u>9,000</u>
Total Rev & Oper Transfers	<u>39,400</u>	<u>17,594</u>	<u>24,959</u>
Expenditures			
Salaries	5,200	2,234	2,562
Cemetery Maintenance	12,000	6,475	7,384
Mowing Service	18,750	9,925	7,405
Total Expenditures	<u>35,950</u>	<u>18,634</u>	<u>17,352</u>
Excess (Deficiency) of Revenues	3,450	(1,040)	7,607
Fund Balance, July 1	<u>265,701</u>	<u>265,701</u>	<u>260,513</u>
Fund Balance, Dec 31	<u>\$ 269,151</u>	<u>\$ 264,661</u>	<u>\$ 268,120</u>

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

	<u>Market Value June 30, 2015</u>	<u>Market Value Sep 30, 2015</u>	<u>Market Value Dec 31, 2015</u>	<u>Fiscal 15/16 Change In Value</u>
Stock Funds				
Fidelity Investments				
Select Utilities Growth	\$ 72,988.51	\$	\$	\$ (72,988.51)
Total Stock Funds	<u>72,988.51</u>	<u></u>	<u></u>	<u>(72,988.51)</u>
Bond Funds				
Wells Fargo Advantage				
Wells Fargo Income Plus - Inv	74,368.41	74,698.89	74,349.11	(19.30)
T. Rowe Price				
U.S. Treasury Long	87,464.83	91,012.64	90,603.48	3,138.65
Vanguard Investments				
GNMA Fund	111,317.28	112,615.41	112,595.24	1,277.96
Total Bond Funds	<u>273,150.52</u>	<u>278,326.94</u>	<u>277,547.83</u>	<u>4,397.31</u>
Total Investments	<u>\$ 346,139.03</u>	<u>\$ 278,326.94</u>	<u>\$ 277,547.83</u>	<u>\$ (68,591.20)</u>

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

	Equity Percentage	Equity In Investments
Cemetery Fund	99.000%	274,772.35
School Non-Expendable Trust Fund	1.000%	2,775.48
Total Equity by Fund	100.000%	277,547.83

Investments	Market Value
<u>Bond Funds:</u>	
Wells Fargo Advantage -Income Plus	74,349.11
T. Rowe Price - U. S. Treasury Long-Term	90,603.48
Vanguard - GNMA Fund	112,595.24
Bond Funds	277,547.83

Allocation	Amount	Percentage
Bonds	277,547.83	100.00%
Total Investments	277,547.83	100.00%

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

	2016	2015
Assets		
Cash and Cash Equivalents	\$ 296,825	\$ 327,050
Total Assets	296,825	327,050
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	-	-
Total Liabilities	-	-
Fund Balance	296,825	327,050
Total Liabilities and Fund Balance	\$ 296,825	\$ 327,050

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

	<u>Adopted Budget 2015/16</u>	<u>Amended Budget 2015/16</u>	<u>Estimated Actuals 2015/16</u>	<u>2016</u>	<u>Percent of Adopted Budget</u>	<u>2015</u>
Revenues						
Member Town Contributions	\$ 405,810	\$ 405,810	\$ 405,810	\$ 170,628	42.0%	\$ 195,421
State Grants	149,850	149,850	142,234	142,234	94.9%	149,857
Septic Permits	35,250	35,250	35,250	19,580	55.5%	23,035
Well Permits	15,700	15,700	15,700	8,985	57.2%	10,580
Soil Testing Service	33,500	33,500	33,500	23,930	71.4%	19,995
Food Protection Service	62,330	62,330	62,330	8,218	13.2%	7,040
B100a Reviews	26,250	26,250	26,250	16,090	61.3%	14,420
Septic Plan Reviews	30,360	30,360	30,360	14,875	49.0%	16,080
Other Health Services	2,780	2,780	2,780	2,358	84.8%	1,144
Appropriation of Fund Balance	29,861	29,861	29,861	-	0.0%	-
Total Revenues	<u>791,691</u>	<u>791,691</u>	<u>784,075</u>	<u>406,897</u>	<u>51.4%</u>	<u>437,571</u>
Expenditures						
Salaries & Wages	579,438	579,438	579,438	283,214	48.9%	256,763
Grant Deductions	(78,203)	(78,203)	(85,819)	(46,349)	59.3%	(25,405)
Benefits	196,280	196,280	196,280	89,421	45.6%	88,536
Miscellaneous Benefits	7,010	7,010	7,010	3,218	45.9%	2,879
Insurance	15,800	15,800	15,800	11,794	74.6%	7,981
Professional & Technical Services	16,200	16,200	16,200	1,033	6.4%	6,796
Vehicle Repairs & Maintenance	3,200	3,200	3,200	1,133	35.4%	1,658
Admin Overhead	27,816	27,816	27,816	13,908	50.0%	13,703
Other Purchased Services	14,880	14,880	14,880	4,521	30.4%	2,102
Other Supplies	7,820	7,820	7,820	2,748	35.1%	2,525
Equipment - Minor	1,450	1,450	1,450	423	29.2%	135
Total Expenditures	<u>791,691</u>	<u>791,691</u>	<u>784,075</u>	<u>365,063</u>	<u>46.1%</u>	<u>357,673</u>
Operating Transfers						
Transfer to CNR Fund	-	-	-	-	0.0%	-
Total Exp & Oper Trans	<u>791,691</u>	<u>791,691</u>	<u>784,075</u>	<u>365,063</u>	<u>46.1%</u>	<u>357,673</u>
Excess (Deficiency) of Revenues	-	-	-	41,835		79,899
Fund Balance, July 1	<u>254,991</u>	<u>254,991</u>	<u>254,991</u>	<u>254,991</u>		<u>247,151</u>
Fund Balance plus Cont. Capital, Dec 31	<u>\$ 254,991</u>	<u>\$ 254,991</u>	<u>\$ 254,991</u>	<u>\$ 296,825</u>		<u>\$ 327,050</u>

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

	2016	2015
Assets		
Cash and Cash Equivalents	\$ 161,565	\$ 210,415
Total Assets	161,565	210,415
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	-	-
Total Liabilities	-	-
Fund Balance	161,565	210,415
Total Liabilities and Fund Balance	\$ 161,565	\$ 210,415

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

	<u>2016</u>	<u>2015</u>
Revenues		
State Grants	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>
Operating Transfers		
General Fund	<u>-</u>	<u>-</u>
Total Operating Transfers	<u>-</u>	<u>-</u>
Total Rev & Oper Trans	<u>-</u>	<u>-</u>
Expenditures		
Office Equipment	<u>43,714</u>	<u>41,001</u>
Total Expenditures	<u>43,714</u>	<u>41,001</u>
Excess (Deficiency) of Revenues	(43,714)	(41,001)
Fund Balance, July 1	<u>205,279</u>	<u>251,416</u>
Fund Balance plus Cont. Capital, Dec 31	<u>\$ 161,565</u>	<u>\$ 210,415</u>

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

	<u>2016</u>	<u>2015</u>
Assets		
Cash & Cash Equivalents	\$ 191,863	\$ 169,455
Total Assets	<u>191,863</u>	<u>169,455</u>
Liabilities		
Accounts Payable	-	-
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance		
Contributed Capital	51,440	51,440
Unreserved	<u>140,423</u>	<u>118,015</u>
Total Fund Balance	<u>191,863</u>	<u>169,455</u>
Total Liabilities and Fund Balance	<u>\$ 191,863</u>	<u>\$ 169,455</u>

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 12/31/15
Revenues							
Intergovernmental							
Mansfield General Fund/CNR	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 62,500
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	3,895
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>66,395</u>
Operating Expenditures							
Town Square Contribution	-	-	-	100,000	-	-	-
Salaries and Benefits	147,126	170,810	182,066	188,736	196,111	209,363	104,509
Professional & Technical	71,561	61,608	78,617	22,937	15,909	32,000	2,617
Office Rental	15,040	8,000	7,810	9,344	12,660	13,840	6,840
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	6,317
Supplies & Services	3,000	1,276	1,380	3,768	644	750	402
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>124,586</u>
Operating Income/(Loss)	31,929	13,696	(12,671)	(67,309)	26,760	(30,623)	(58,191)
Fund Balance, July 1	<u>257,649</u>	<u>289,578</u>	<u>303,274</u>	<u>290,603</u>	<u>223,294</u>	<u>250,054</u>	<u>250,054</u>
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>\$ 191,863</u>
Contribution Recap							
	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Adopted Budget 2015/16	Actual 12/31/15
Mansfield	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 62,500
Mansfield Capital Projects	-	-	-	-	-	-	-
UCONN	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	<u>-</u>
Total Contributions	<u>\$ 250,000</u>	<u>\$ 62,500</u>					

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

	Budget	Actual
Operating Revenues		
Intergovernmental Revenues		
State Support	\$ 13,292,000	\$ 12,971,991
DECD STEAP Grants - I, II, III, IV	1,000,000	980,457
Urban Action Grant	2,500,000	1,066,505
DOT Grant # 77-217	1,622,800	641,350
Federal Transit Authority (Bus Facility)	4,940,000	5,084,266
Local Support (DECD grant)	115,640	55,535
Local Share - Bonds	302,000	302,000
Leyland Share (FTA Match & Other)	2,104,860	368,825
EDR Share	1,765,000	1,872,276
Desman Settlement	-	215,000
Future Revenues	-	6,588
Reserve	372,000	372,000
Other	-	51,394
Total Operating Revenues	28,014,300	23,988,187
Operating Expenditures		
Downtown Revitalization & Enhancement:		
Salaries - Temporary	-	231,835
Legal Services	2,609	9,355
Legal Services - DECD Contract	2,442	2,442
Contracted Services	234,300	10,818
Architects & Engineers	1,758,536	1,657,027
Demolition	930,460	949,631
Environmental Remediation	70,022	92,146
Site Improvements	1,474,800	12,353
Construction Costs	18,452,318	19,115,805
Construction - Storrs Road	2,386,822	1,429,451
Construction - Intermodal Center	-	1,972,688
Construction - Dog Lane/Village Street	2,170,000	2,188,311
Construction - Town Square	30,000	113,742
Contingency	500,000	-
Other	1,991	56,060
Total Operating Expenditures	28,014,300	27,841,664
Revenues Over/(Under) Expenditures *	-	(3,853,477)
Fund Balance, July 1	-	-
Fund Balance, End of Period	\$ -	\$ (3,853,477)

* Due from other agencies (grants)

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

	Schools	Town	Total
Balance at July 1, 2015	\$ 871,000	\$ 1,529,000	\$ 2,400,000
Issued During Period			
Retired During Period	-	-	-
Balance at December 31, 2015	\$ 871,000	\$ 1,529,000	\$ 2,400,000

Changes in Bonds and Notes Outstanding

	Serial Bonds	BAN's	Promissory Note	Total
Balance at July 1, 2015	\$ 2,400,000	\$ -	\$ -	\$ 2,400,000
Debt Issued				
Debt Retired	-	-	-	-
Balance at December 31, 2015	\$ 2,400,000	\$ -	\$ -	\$ 2,400,000

Description	Original Amount	Payment Date		Bonds	BAN's	Total
		P & I	I			
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 December 31, 2015

	Original Amount	Estimated Balance 12/31/15
Schools:		
Consists of -		
2004 General Obligation Bonds:		
MMS IRC	\$ 940,000	\$ -
2011 General Obligation Bonds:		
MMS Heating Conversion	1,025,000	871,000
	1,965,000	871,000
Schools Outstanding Debt		
Town:		
Consists of -		
2004 Taxable General Obligation Bonds:		
Community Center	\$ 2,590,000	\$ -
2004 General Obligation Bonds:		
Library Renovations	725,000	-
2011 General Obligation Bonds:		
Community Center Air Conditioning	173,620	147,500
Hunting Lodge Road Bikeway	105,250	89,000
Salt Storage Shed	263,130	223,000
Storrs Rd/Flaherty Rd Streetscape Improvements	302,000	256,000
Various Equipment Purchases	93,000	69,000
Facility Improvements	40,000	30,000
Transportation Facility Improvements	130,000	111,000
Stone Mill Rd/Laurel Lane Bridge Replacements	378,000	321,000
2011 Sewer Purpose Obligation Bonds:		
Four Corners Sewer & Water Design	330,000	282,500
	5,130,000	1,529,000
Town Outstanding Debt		
Total Debt Outstanding	\$ 7,095,000	\$ 2,400,000

Town of Mansfield
 Summary of Investments
 December 31, 2015

Health Insurance Fund

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 12/31/15
State Treasurer	\$ 2,499,222	0.270	Various	Various	\$ 581
Total Accrued Interest @ 12/31/15					\$ 581
Interest Received 7/1/15 - 12/31/15					<u>1,865</u>
Total Interest, Health Insurance Fund @ 12/31/15					<u>\$ 2,446</u>

All Other Funds

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 12/31/15
State Treasurer	\$ 15,332,573	0.270	Various	Various	\$ 3,682
Total Accrued Interest @ 12/31/15					\$ 3,682
Interest Received 7/1/15 - 12/31/15					<u>12,214</u>
Total Interest, General Fund, 12/31/15					<u>\$ 15,896</u>

Town of Mansfield
Memo

DA February 1, 2016
 To: Matt Hart, Town Manager
 Cherie Trahan, Director of Finance
 From: Christine Gamache, Collector of Revenue
 Subject: Amounts and % of Collections for 7/1/14 to 12/31/2015 comparable to 7/1/13 to 12/31/2014 and 7/1/12 to 12/31/2013

	GRAND LIST			PAID	% PAID	DELINQUENT	
	2014	ADJUSTMENTS	ADJUSTED LIST			BALANCE	% OPEN
RE	24,353,704	47,817	24,401,521	(15,080,426)	61.8%	9,321,095	38.2%
STORRS CENTER RE	1,610,627	-	1,610,627	(811,644)	50.4%	798,983	49.6%
PER	1,460,800	(21)	1,460,779	(921,886)	63.1%	538,893	36.9%
STORRS CENTER PP	134,750	-	134,750	(73,460)	54.5%	61,290	45.5%
MV	2,291,688	(41,606)	2,250,083	(2,097,788)	93.2%	152,294	6.8%
DUE	29,851,569	6,190	29,857,759	(18,985,204)	63.6%	10,872,555	36.4%
MVS	333,558	(2,318)	331,240	(70,745)	21.4%	260,495	78.6%
TOTAL	30,185,128	3,872	30,188,999	(19,055,949)	63.1%	11,133,050	36.9%

PRIOR YEARS COLLECTION			
July 1, 2015 to June 30, 2016			
Suspense Collections	1,378	Suspense Interest Less Fees	1,300
Prior Years Taxes	127,066	Interest and Lien Fees	69,183
	<u>128,445</u>		<u>70,483</u>

	GRAND LIST			PAID	% PAID	DELINQUENT	
	2013	ADJUSTMENTS	ADJUSTED LIST			BALANCE	% OPEN
RE	24,424,734	(5,175)	24,419,560	(15,485,030)	63.4%	8,934,529	36.6%
STORRS CENTER RE	530,658	73,328	603,986	(451,026)	74.7%	152,960	25.3%
PER	1,149,415	(436)	1,148,979	(747,595)	65.1%	401,384	34.9%
STORRS CENTER PP	-	-	-	-	-	-	-
MV	2,085,479	(37,507)	2,047,972	(1,921,183)	93.8%	126,789	6.2%
DUE	28,190,286	30,210	28,220,497	(18,604,834)	65.9%	9,615,663	34.1%
MVS	286,558	(56)	286,503	(40,116)		246,386	
TOTAL	28,476,845	30,154	28,506,999	(18,644,950)	65.4%	9,862,049	34.6%

PRIOR YEARS COLLECTION			
July 1, 2014 to June 30, 2015			
Suspense Collections	5,684	Suspense Interest Less Fees	6,924
Prior Years Taxes	276,618	Interest and Lien Fees	127,947
	<u>282,301</u>		<u>134,871</u>

	GRAND LIST			PAID	% PAID	DELINQUENT	
	2012	ADJUSTMENTS	ADJUSTED LIST			BALANCE	% OPEN
RE	24,454,815	(125,007)	24,329,808	(15,277,806)	62.8%	9,052,003	37.2%
STORRS CENTER RE	391,674	78,297	469,971	(322,218)	68.6%	147,753	31.4%
PER	1,043,126	(1,306)	1,041,820	(670,488)	64.4%	371,332	35.6%
MV	2,060,254	(29,638)	2,030,616	(1,862,711)	91.7%	167,904	8.3%
DUE	27,949,868	(77,654)	27,872,215	(18,133,223)	65.1%	9,738,992	34.9%
MVS	243,555	622	244,177	(37,977)	15.6%	206,200	84.4%
TOTAL	28,193,423	(77,032)	28,116,392	(18,171,200)	64.6%	9,945,192	35.4%

PRIOR YEARS COLLECTION			
July 1, 2013 to June 30, 2014			
Suspense Collections	9,616	Suspense Interest Less Fees	8,667
Prior Years Taxes	211,107	Interest and Lien Fees	92,885
	<u>220,723</u>		<u>101,552</u>

Town of Mansfield
Capital Projects - Open Space
December 31, 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	6,831	-	-
Major Additions - Improvements	-	-	3,000	-	-	-
Forest Stewardship-50' Cliff Preserve	-	-	3,852	-	-	-
Parks Coordinator	-	-	103,604	-	-	-
PROPERTY PURCHASES:						
Bassetts Bridge Rd Lots 1,2,3	8.23	-	128,439	-	-	-
Baxter Property	25.80	-	163,330	-	-	-
Bodwell Property	6.50	-	42,703	-	-	-
Boettiger, Orr, Parish Property	106.00	-	101,579	-	-	-
Dorwart Property	61.00	-	342,482	-	-	-
Dunnack Property	32.00	-	35,161	-	-	-
Eaton Property	8.60	-	162,236	-	-	-
Ferguson Property	1.19	-	31,492	-	-	-
Fesik Property	7.40	-	7,636	-	-	-
Hatch/Skinner Property	35.33	-	291,780	-	-	-
Holinko Property	18.60	-	62,576	-	-	-
Larkin Property	11.70	-	24,202	-	-	-
Laugardia Property - Dodd Rd.	-	-	5,700	-	-	-
Lion's Club Park	-	-	81,871	-	-	-
Malek Property	-	-	25,500	-	-	-
Marshall Property	17.00	-	17,172	-	-	-
McGregor Property	2.10	-	8,804	-	-	-
McShea Property	-	-	1,500	-	-	-
* Merrow Meadow Park Develop.	15.00	-	-	-	-	-
Morneau Property	-	-	4,310	-	-	-
Moss Property	134.50	-	100,000	-	-	-
Mulberry Road (Joshua's Trust)	5.90	-	12,500	-	-	-
Mullane Property (Joshua's Trust)	17.00	-	10,000	-	-	-
Olsen Property	59.75	-	104,133	-	-	-
Ossen - Birchwood Heights Property	-	-	500	-	-	-
Porter Property	6.70	-	135,466	-	-	-
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>\$ 6,831</u>	<u>\$ 1,091,684</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 December 31, 2015

REVENUE:

TUITION REVENUE:

RECEIVED TO DATE	-	
OUTSTANDING RECEIVABLE	-	
TOTAL TUITION REVENUE	-	

EXCESS COST & STATE AGENCY GRANT SERVICES FOR THE BLIND	169,198.34	* Capped at 80%
MEDICAID REIMBURSEMENT PROGRAM	19,050.52	
TOTAL REVENUES		188,248.86

EXPENDITURES:

TUITION PAYMENTS 112-61600-xxxxx-52		
BUDGET	130,000.00	
ANTICIPATED EXPENDITURES	(527,006.02)	
	(397,006.02)	

OCCUPATIONAL & PHYSICAL THERAPY 112-62104-xxxxx-52		
BUDGET	230,500.00	
ANTICIPATED EXPENDITURES	(167,098.66)	
	63,401.34	

TRANSPORTATION 112-62802-53910-52		
BUDGET	150,000.00	
ANTICIPATED EXPENDITURES	(190,452.71)	
	(40,452.71)	

TOTAL EXPENDITURES BALANCE - UNDER (OVER)		(374,057.39)
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TOTAL BALANCE UNDER (OVER) BUDGET		(185,808.53)
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MAINTENANCE PROJECTS - CAPITAL 86260

Date	Project Description	Status	Paid	Encumbered	Total Estimated Project Cost	Account Balance
7/1/2012	12/13 Beginning Balance					101,587
6/30/2013	12/13 Ending Balance					(2,562)
7/1/2013	13/14 Appropriation \$35,000					32,438
6/30/2014	13/14 Ending Balance					21,998
7/1/2014	14/15 Appropriation \$15,000					36,998
38	Mansfield Supply Senior Center - Supplies	Completed	52		52	36,946
39	Mansfield Supply Senior Center - Plumbing Supplies	Completed	120		120	36,826
40	OL Willards Senior Center - Chair rail	Completed	125		125	36,701
41	Laroche Builders Dry Well Installation at FS#207	Completed	2,715		2,715	33,986
42	Willimantic Winnelson Supplies	Completed	22		22	33,964
43	Anderts Carpet Public Works flooring	Completed	7,497	-	7,497	26,467
44	O.L. Willard Library auditorium ceiling repairs	Completed	1,558	-	1,558	24,909
44	Willimantic Winnelson Town Hall/Sr Ctr Fountain repairs	Completed	1,909	-	1,909	23,000
45	Northeast Painters Engineering/Fire Marshal/Building Painting	Completed	2,570		2,570	20,430
46	J&S Radio Council Chambers cabling for microphones and audio	Completed	1,462		1,462	18,968
47	Glen Mooney Repairs to Historical Society Steps	Completed	1,750		1,750	17,218
48	Wyndham Corporate Interiors Reception Counter in Assesors	Completed	4,170		4,170	13,048
6/30/2015	Additional Appropriation \$179,000				-	192,048
6/30/2015	14/15 Ending Balance				-	192,048
7/1/2015	15/16 Appropriation \$15,000				-	207,048
49	Art Signs Library Sign	Completed	2,000	-	2,000	190,048
50	Fiber Optic Plus Repair PW Garage fiber optic line	Completed	2,600		2,600	204,448
51	SB Church Pump repair at Lions Park	Completed	980		980	203,468
52	Aqua Pump Co Pump repair at Lions Park	Completed	3,322		3,322	200,146
53	Glen Mooney Repairs to Senior Center steps and sidewalk	Completed	3,600	-	3,600	196,546

Town of Mansfield
Revenue Summary
December 31, 2015

Account and Description	Appropriation	Debit Amounts	Credit Amounts	Ending Balance	%Recd	Activity
40101 Current Year Levy	(27,675,460.00)	71,329.28	19,057,129.26	(8,689,660.02)	68.60	18,985,799.98
40102 Prior Year Levy	(200,000.00)	5,908.94	134,844.65	(71,064.29)	64.47	128,935.71
40103 Interest & Lien Fees	(175,000.00)	1,282.94	71,109.40	(105,173.54)	39.90	69,826.46
40104 Motor Vehicle Supplement	(220,000.00)	-	70,745.29	(149,254.71)	32.16	70,745.29
40105 Susp. Coll. Taxes - Trnsc.	(10,000.00)	-	1,378.12	(8,621.88)	13.78	1,378.12
40106 Susp. Coll. Int. - Trnsc.	(13,000.00)	-	1,300.01	(11,699.99)	10.00	1,300.01
40109 Collection Fees	(2,000.00)	-	3,802.50	1,802.50	190.13	3,802.50
40110 CURRENT YR LEVY - STORRS CTR	(2,351,470.00)	-	-	(2,351,470.00)	-	-
40111 CURRENT YR LEVY-STORRS CTR-ABATEMENT	728,000.00	-	-	728,000.00	-	-
Total_Taxes and Related Items	(29,918,930.00)	78,521.16	19,340,309.23	(10,657,141.93)	64.38	19,261,788.07
40201 Misc Licenses & Permits	(3,040.00)	-	1,884.00	(1,156.00)	61.97	1,884.00
40202 Sport Licenses	(300.00)	36.00	102.00	(234.00)	22.00	66.00
40203 Dog Licenses	(8,000.00)	(6,308.75)	1,354.00	(337.25)	95.78	7,662.75
40204 Conveyance Tax	(163,000.00)	-	54,819.82	(108,180.18)	33.63	54,819.82
40210 Subdivision Permits	(2,000.00)	-	-	(2,000.00)	-	-
40211 Zoning/Special Permits	(17,000.00)	-	8,035.00	(8,965.00)	47.27	8,035.00
40212 Zba Applications	(2,000.00)	-	400.00	(1,600.00)	20.00	400.00
40214 Iwa Permits	(2,750.00)	4,450.00	9,688.75	2,488.75	190.50	5,238.75
40224 Road Permits	(1,500.00)	-	1,050.00	(450.00)	70.00	1,050.00
40230 Building Permits	(200,000.00)	-	103,902.25	(96,097.75)	51.95	103,902.25
40231 Adm Cost Reimb-permits	(200.00)	2.00	132.00	(70.00)	65.00	130.00
40232 Housing Code Permits	(117,000.00)	10,350.00	86,815.00	(40,535.00)	65.36	76,465.00
40233 Housing Code Penalties	(1,000.00)	-	-	(1,000.00)	-	-
40234 Landlord Registrations	(2,000.00)	220.00	915.00	(1,305.00)	34.75	695.00
Total_Licenses and Permits	(519,790.00)	8,749.25	269,097.82	(259,441.43)	50.09	260,348.57
40352 Payment In Lieu Of Taxes	-	-	345.00	345.00	-	345.00
40357 Social Serv Block Grant	(3,470.00)	-	881.00	(2,589.00)	25.39	881.00
Total_Fed. Support Gov	(3,470.00)	-	1,226.00	(2,244.00)	35.33	1,226.00
40401 Education Assistance	(10,186,650.00)	-	2,546,886.00	(7,639,764.00)	25.00	2,546,886.00
40402 School Transportation	(121,560.00)	-	-	(121,560.00)	-	-
Total_State Support Education	(10,308,210.00)	-	2,546,886.00	(7,761,324.00)	24.71	2,546,886.00
40451 Pilot - State Property	(7,275,530.00)	-	7,192,803.81	(82,726.19)	98.86	7,192,803.81
40454 Circuit Crt-parking Fines	(500.00)	-	350.00	(150.00)	70.00	350.00
40455 Circuit Breaker	(45,000.00)	-	-	(45,000.00)	-	-
40456 Tax Relief For Elderly	(2,000.00)	-	51,099.30	49,099.30	2,554.97	51,099.30
40457 Library - Connecticut/ill	(12,370.00)	-	-	(12,370.00)	-	-
40458 Library - Basic Grant	(1,160.00)	-	-	(1,160.00)	-	-
40462 Disability Exempt Reimb	(1,200.00)	-	1,338.33	138.33	111.53	1,338.33
40465 Emerg Mgmt Performance Grant	(12,820.00)	26,086.00	-	(38,906.00)	(203.48)	(26,086.00)
40469 Veterans Reimb	(6,860.00)	-	7,529.36	669.36	109.76	7,529.36
40470 State Revenue Sharing	(6,840.00)	-	-	(6,840.00)	-	-
40494 Judicial Revenue Distribution	(10,500.00)	-	7,067.00	(3,433.00)	67.31	7,067.00
40551 Pilot - Senior Housing	-	18,000.00	21,774.67	3,774.67	-	3,774.67
Total_State Support Gov	(7,374,780.00)	44,086.00	7,281,962.47	(136,903.53)	98.14	7,237,876.47

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Town of Mansfield
Revenue Summary
December 31, 2015

Account and Description	Appropriation	Debit Amounts	Credit Amounts	Ending Balance	%Recd	Activity
40605 Region 19 Financial Serv	(96,530.00)	-	48,265.00	(48,265.00)	50.00	48,265.00
40606 Health District Services	(27,820.00)	-	13,908.00	(13,912.00)	49.99	13,908.00
40610 Recording	(60,000.00)	-	28,429.00	(31,571.00)	47.38	28,429.00
40611 Copies Of Records	(12,560.00)	1.00	5,748.50	(6,832.50)	45.69	5,747.50
40612 Vital Statistics	(12,000.00)	-	5,943.00	(6,057.00)	49.53	5,943.00
40613 Sale Of Maps/regs	-	-	137.00	137.00	-	137.00
40620 Police Service	(111,250.00)	91,452.84	19,635.97	(183,066.87)	(64.55)	(71,816.87)
40622 Redemption/Release Fees	(1,000.00)	-	783.00	(217.00)	78.30	783.00
40625 Animal Adoption Fees	(900.00)	-	285.00	(615.00)	31.67	285.00
40640 Lost & Damaged Books/materials	-	-	454.61	454.61	-	454.61
40641 FINES ON OVERDUE BOOKS	(7,610.00)	-	4,470.57	(3,139.43)	58.75	4,470.57
40644 PARKING PLAN REVIEW FEE	(2,200.00)	35.00	745.00	(1,490.00)	32.27	710.00
40650 Blue Prints	(200.00)	-	2.00	(198.00)	1.00	2.00
40656 Reg Dist 19 Grnds Mntnce	(17,840.00)	-	8,920.00	(8,920.00)	50.00	8,920.00
40663 Zoning Regulations	(100.00)	-	242.00	142.00	242.00	242.00
40671 Day Care Grounds Maintenance	(12,770.00)	-	6,385.00	(6,385.00)	50.00	6,385.00
40674 Charge for Services	(1,000.00)	3,450.45	6,267.52	1,817.07	281.71	2,817.07
40678 Celeron Sq Assoc Bikepath Main	(2,700.00)	6,037.50	8,737.50	-	100.00	2,700.00
40683 Sale of Merchandise	-	-	50.70	50.70	-	50.70
40684 Cash Overage/Shortage	-	344.07	274.94	(69.13)	-	(69.13)
40699 Fire Safety Code Fees	(20,000.00)	-	14,680.32	(5,319.68)	73.40	14,680.32
_Total_Charge for Services	(386,500.00)	101,320.86	174,364.63	(313,456.23)	18.90	73,043.77
40702 Parking Tickets - Town	(4,500.00)	415.75	2,246.75	(2,669.00)	40.69	1,831.00
40705 TOWN PARKING FINES-STORRS CENTER	-	21,882.85	54,250.70	32,367.85	-	32,367.85
40710 Building Fines	(1,000.00)	-	-	(1,000.00)	-	-
40711 Landlord Registration Penalty	(90.00)	-	-	(90.00)	-	-
40713 NUISANCE ORDINANCE	(9,500.00)	-	8,690.00	(810.00)	91.47	8,690.00
40715 Ordinance Violation Penalty	(2,500.00)	90.00	346.50	(2,243.50)	10.26	256.50
40716 Noise Ordinance Violation	(160.00)	-	-	(160.00)	-	-
40717 Possession Alcohol Ordinance	(9,900.00)	-	720.00	(9,180.00)	7.27	720.00
40718 Open Liquor Container Ordin	(5,400.00)	-	450.00	(4,950.00)	8.33	450.00
40719 Special Public Safety Service	-	-	75.00	75.00	-	75.00
_Total_Fines and Forfeitures	(33,050.00)	22,388.60	66,778.95	11,340.35	134.31	44,390.35
40804 Rent - Historical Soc	(2,000.00)	-	1,200.00	(800.00)	60.00	1,200.00
40807 Rent - Town Hall	(7,580.00)	-	50.00	(7,530.00)	0.66	50.00
40808 Rent - Senior Center	(100.00)	-	-	(100.00)	-	-
40817 Telecom Services Payment	(45,000.00)	-	-	(45,000.00)	-	-
40820 Interest Income	(25,000.00)	2,366.62	12,239.34	(15,127.28)	39.49	9,872.72
40824 Sale Of Supplies	(20.00)	-	-	(20.00)	-	-
40825 Rent - R19 Maintenance	(2,790.00)	-	1,395.00	(1,395.00)	50.00	1,395.00
40890 Other	(2,500.00)	0.02	35.75	(2,464.27)	1.43	35.73
_Total_Miscellaneous	(84,990.00)	2,366.64	14,920.09	(72,436.55)	14.77	12,563.45
40928 School Cafeteria	(2,550.00)	-	1,250.00	(1,300.00)	49.02	1,250.00
_Total_Operating Transfers In	(2,550.00)	-	1,250.00	(1,300.00)	49.02	1,250.00
_Total_111 GENERAL FUND - TOWN	(48,632,270.00)	257,432.51	29,696,795.19	(19,192,907.32)	60.54	29,439,362.68

Town of Mansfield
Expenditure Summary by Activity
December 31, 2015

<u>Account and Description</u>	<u>Appropriation</u>	<u>Encumbrances</u>	<u>Expenditures</u>	<u>Remaining Balance</u>	<u>Used</u>
11100 Legislative	108,600.00	10,570.00	76,161.72	21,868.28	79.86
12100 Municipal Management	235,500.00	1,770.69	129,870.65	103,858.66	55.90
12200 Human Resources	146,510.00	37,798.50	57,668.42	51,043.08	65.16
13100 Town Attorney	53,000.00	37,758.96	18,241.08	(3,000.04)	105.66
13200 Probate	7,010.00	-	7,772.20	(762.20)	110.87
14200 Registrars	40,650.00	-	15,787.41	24,862.59	38.84
15100 Town Clerk	228,600.00	11,491.48	107,569.72	109,538.80	52.08
15200 General Elections	13,935.00	826.15	12,106.11	1,002.74	92.80
16100 Finance Administration	132,560.00	-	64,851.24	67,708.76	48.92
16200 Accounting & Disbursements	230,795.00	-	112,883.29	117,911.71	48.91
16300 Revenue Collections	167,260.00	2,485.74	95,842.13	68,932.13	58.79
16402 Property Assessment	231,100.00	340.00	113,326.65	117,433.35	49.19
16510 Central Copying	39,300.00	299.90	18,187.28	20,812.82	47.04
16511 Central Services	32,500.00	185.00	13,939.22	18,375.78	43.46
16600 Information Technology	11,000.00	-	5,500.00	5,500.00	50.00
30900 Facilities Management	798,760.00	47,121.44	358,331.00	393,307.56	50.76
Total General Government	2,477,080.00	150,647.86	1,208,038.12	1,118,394.02	54.85
21200 Police Services	1,488,840.00	975.88	71,098.27	1,416,765.85	4.84
21300 Animal Control	94,030.00	-	41,297.96	52,732.04	43.92
22101 FIRE PREVENTION	154,075.00	-	82,656.36	71,418.64	53.65
22155 Fire & Emerg Services Admin	252,515.00	-	84,287.57	168,227.43	33.38
22160 Fire & Emergency Services	1,636,830.00	60,801.37	804,538.04	771,490.59	52.87
23100 Emergency Management	66,160.00	-	29,680.46	36,479.54	44.86
Total Public Safety	3,692,450.00	61,777.25	1,113,558.66	2,517,114.09	31.83
30100 Public Works Administration	170,960.00	447.12	74,747.63	95,765.25	43.98
30200 Supervision & Operations	127,170.00	1,296.50	61,455.94	64,417.56	49.35
30300 Road Services	763,390.00	24,261.58	372,795.04	366,333.38	52.01
30400 Grounds Maintenance	411,430.00	24,978.55	171,773.83	214,677.62	47.82
30600 Equipment Maintenance	545,140.00	93,615.22	275,820.79	175,703.99	67.77
30700 Engineering	203,600.00	1,592.15	115,077.24	86,930.61	57.30
Total Public Works	2,221,690.00	146,191.12	1,071,670.47	1,003,828.41	54.82
41200 Health Regulation & Inspec.	130,800.00	-	64,563.88	66,236.12	49.36
42100 ADULT & ADMINISTRATIVE SERVICES	307,380.00	375.00	142,127.77	164,877.23	46.36
42204 Youth Employment - Middle Sch	-	-	64.05	(64.05)	-
42210 Youth Services	163,970.00	3,910.00	62,191.14	97,868.86	40.31

Town of Mansfield
Expenditure Summary by Activity
December 31, 2015

<u>Account and Description</u>	<u>Appropriation</u>	<u>Encumbrances</u>	<u>Expenditures</u>	<u>Remaining Balance</u>	<u>Used</u>
42300 Senior Services	221,290.00	119.96	109,564.48	111,605.56	49.57
43100 Library Services	718,410.00	25,679.01	342,944.01	349,786.98	51.31
45000 GRANTS TO AREA AGENCIES	45,050.00	-	45,050.00	-	100.00
_Total_Community Services	1,586,900.00	30,083.97	766,505.33	790,310.70	50.20
30800 Building Inspection	298,340.00	245.00	154,029.17	144,065.83	51.71
30810 Housing Inspection	-	-	-	-	-
51100 PLANNING & DEVELOPMENT	287,100.00	25.00	137,368.37	149,706.63	47.86
52100 Planning/Zoning Inland/Wetlnd	11,890.00	8,875.00	2,277.81	737.19	93.80
53100 ECONOMIC DEVELOPMENT	19,200.00	-	15,687.50	3,512.50	81.71
58000 Boards and Commissions	6,400.00	-	1,059.19	5,340.81	16.55
_Total_Community Development	622,930.00	9,145.00	310,422.04	303,362.96	51.30
71000 Employee Benefits	2,757,420.00	66,697.74	1,284,683.46	1,406,038.80	49.01
72000 INSURANCE (LAP)	204,020.00	62,302.25	162,043.13	(20,325.38)	109.96
73000 Contingency	105,000.00	-	-	105,000.00	-
_Total_Town-Wide Expenditures	3,066,440.00	128,999.99	1,446,726.59	1,490,713.42	51.39
92000 Other Financing Uses	2,753,880.00	-	1,376,940.00	1,376,940.00	50.00
_Total_Other Financing	2,753,880.00	-	1,376,940.00	1,376,940.00	50.00
_Total_111 GENERAL FUND - TOWN	16,421,370.00	526,845.19	7,293,861.21	8,600,663.60	47.63

Mansfield Board of Education
Expenditure Summary
December 31, 2015

Account and Description	Appropriation	Appropriation Adj	Encumbrances	Expenditures	Remaining Balance	Used
61101 Regular Instruction	7,733,800.00	(28,160.00)	-	2,817,179.96	4,888,460.04	36.56
61102 English	50,360.00	-	2,480.55	21,130.61	26,748.84	46.89
61104 World Languages	9,600.00	-	504.78	4,806.65	4,288.57	55.33
61105 Health & Safety	7,730.00	-	-	2,976.41	4,753.59	38.51
61106 Physical Education	12,690.00	(200.00)	2,007.83	5,510.60	4,971.57	60.20
61107 Art	14,060.00	-	854.14	9,657.77	3,548.09	74.77
61108 Mathematics	24,450.00	-	1,124.84	9,657.43	13,667.73	44.10
61109 Music	17,840.00	-	2,751.08	7,314.34	7,774.58	56.42
61110 Science	30,750.00	-	1,108.12	8,139.34	21,502.54	30.07
61111 Social Studies	22,240.00	-	395.90	8,024.28	13,819.82	37.86
61115 Information Technology	201,250.00	-	7,466.96	136,460.06	57,322.98	71.52
61122 LIFE & CONSUMER SCIENCE	9,080.00	-	1,695.10	6,221.51	1,163.39	87.19
61123 Technology Education	15,210.00	200.00	2,681.83	6,779.12	5,949.05	61.40
_Total_Reg Instructional Prog	8,149,060.00	(28,160.00)	23,071.13	3,043,858.08	5,053,970.79	37.77
61201 Special Ed Instruction	1,561,430.00	(10,070.00)	780.81	596,104.32	954,474.87	38.48
61202 Enrichment	354,520.00	85,750.00	497.76	153,959.00	285,813.24	35.08
61204 Preschool	359,230.00	(3,380.00)	36.86	132,766.78	223,046.36	37.32
_Total_Special Educ. Programs	2,275,180.00	72,300.00	1,315.43	882,830.10	1,463,334.47	37.66
61310 Remedial Reading/Math	406,830.00	21,120.00	899.71	187,962.40	239,087.89	44.13
_Total_Culturally Disadv Pupil	406,830.00	21,120.00	899.71	187,962.40	239,087.89	44.13
61400 Summer School	65,900.00	-	-	54,580.44	11,319.56	82.82
_Total_Summer School-Free Only	65,900.00	-	-	54,580.44	11,319.56	82.82
61600 Tuition Payments	175,000.00	-	280,812.81	303,507.46	(409,320.27)	333.90
_Total_Tuition Payments	175,000.00	-	280,812.81	303,507.46	(409,320.27)	333.90
61900 CENTRAL SERVICES	145,160.00	-	5,635.78	55,577.20	83,947.02	42.17
_Total_Central Serv Instr Supp	145,160.00	-	5,635.78	55,577.20	83,947.02	42.17
62102 Guidance Services	175,060.00	-	3,382.50	70,257.76	101,419.74	42.07
62103 Health Services	216,230.00	5,400.00	53.19	80,191.03	141,385.78	36.21
62104 Outside Eval/Contracted Serv	230,500.00	-	95,776.00	71,322.66	63,401.34	72.49
62105 Speech And Hearing Services	176,870.00	9,630.00	69.19	132,505.32	53,925.49	71.09
62106 Pupil Services - Testing	3,000.00	-	-	-	3,000.00	-
62108 Psychological Services	330,710.00	(34,640.00)	300.40	101,667.76	194,101.84	34.44
_Total_Support Serv-Students	1,132,370.00	(19,610.00)	99,581.28	455,944.53	557,234.19	49.92
62201 Curriculum Development	149,620.00	(68,140.00)	6,652.33	46,511.44	28,316.23	65.25

Mansfield Board of Education
Expenditure Summary
December 31, 2015

<u>Account and Description</u>	<u>Appropriation</u>	<u>Appropriation Adj</u>	<u>Encumbrances</u>	<u>Expenditures</u>	<u>Remaining Balance</u>	<u>Used</u>
62202 Professional Development	36,990.00	-	1,065.43	12,249.15	23,675.42	36.00
_Total_Improv-Instr Services	186,610.00	(68,140.00)	7,717.76	58,760.59	51,991.65	56.11
62302 Media Services	71,890.00	110.00	8,374.09	14,065.10	49,560.81	31.17
62310 Library	288,690.00	6,270.00	4,517.63	116,449.98	173,992.39	41.01
_Total_Educ Media Services	360,580.00	6,380.00	12,891.72	130,515.08	223,553.20	39.08
62401 Board Of Education	395,120.00	(67,650.00)	32,181.90	196,830.64	98,457.46	69.93
62402 Superintendent's Office	385,000.00	4,460.00	1,634.87	165,177.77	222,647.36	42.83
62404 Special Education Admin	309,370.00	290.00	10,140.69	145,183.92	154,335.39	50.16
_Total_General Administration	1,089,490.00	(62,900.00)	43,957.46	507,192.33	475,440.21	53.69
62520 Principals' Office Services	1,153,120.00	60,990.00	1,322.34	587,456.44	625,331.22	48.50
62521 Support Services - Central	16,490.00	-	1,412.78	4,587.70	10,489.52	36.39
62523 Field Studies	13,500.00	-	2,869.00	1,280.00	9,351.00	30.73
_Total_School Based Admin	1,183,110.00	60,990.00	5,604.12	593,324.14	645,171.74	48.14
62601 Business Management	368,350.00	2,920.00	18,800.75	195,797.37	156,671.88	57.80
_Total_Fiscal Serv/Bus Support	368,350.00	2,920.00	18,800.75	195,797.37	156,671.88	57.80
62710 Plant Operations - Building	1,378,750.00	(24,900.00)	57,666.50	714,205.64	581,977.86	57.01
_Total_Plant Oper & Maint Serv	1,378,750.00	(24,900.00)	57,666.50	714,205.64	581,977.86	57.01
62801 Regular Transportation	760,070.00	40,000.00	666,657.78	228,329.33	(94,917.11)	111.86
62802 Spec Ed Transportation	150,000.00	-	149,616.35	70,620.41	(70,236.76)	146.83
_Total_Student Transp Service	910,070.00	40,000.00	816,274.13	298,949.74	(165,153.87)	117.38
63430 After School Program	40,330.00	-	-	10,440.61	29,889.39	25.89
63440 Athletic Program	36,390.00	-	4,556.48	14,450.57	17,382.95	52.23
_Total_Enterprise Activities	76,720.00	-	4,556.48	24,891.18	47,272.34	38.38
68000 Employee Benefits	4,072,720.00	-	59,934.86	1,994,621.88	2,018,163.26	50.45
_Total_Employee Benefits	4,072,720.00	-	59,934.86	1,994,621.88	2,018,163.26	50.45
69000 Transfers Out To Other Funds	46,850.00	-	-	23,425.00	23,425.00	50.00
_Total_Transfer Out-Other Fund	46,850.00	-	-	23,425.00	23,425.00	50.00
_Total_112 GENERAL FUND - MANSFIELD BOARD	22,022,750.00	-	1,438,719.92	9,525,943.16	11,058,086.92	49.79