

**Town of Mansfield
and
Mansfield Board of Education**

Quarterly Financial Report

(For the Quarter Ending December 31, 2013)

Finance Department
Cherie Trahan
Director of Finance
February 6, 2014

Town of Manfield and Mansfield Board of Education

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Town of Mansfield		Memorandum
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To: Mansfield Town Council
Mansfield Board of Education
From: Cherie Trahan, Director of Finance
Date: February 6, 2014
Subject: Financial Report

Attached please find the financial report for the quarter ending December 31, 2013.

Overview – General Fund Budget

Revenues

Tax Collections

The total collection rate through December 31, 2013 is 65.1%, as compared to 63.8% through December 31, 2012. Real estate collections, which account for approximately 85% of the levy, are 62.8% as compared to 61.6% for last year. Collections in motor vehicles are 91.7% as compared to 90.2% at December 31, 2012.

Licenses and Permits

Conveyance taxes received are \$70,408 or 46.94% of the annual budget. Building permits received (Excl. Storrs Center) are \$114,914 or 67.56% of the annual budget.

Federal Support for General Government

No change from the budget at this time.

State Support for Education

There has been no change in the ECS or Transportation grant estimates from the State at this point. The ECS grant is scheduled to be paid as follows: 25% October 31st, 25% January 31st; balance April 30th. To date we have received the October 31st payment related to the ECS grant, totaling \$2,542,090. The Transportation grant is scheduled to be paid April 30th.

State Support for General Government

The Pilot grant is by far the largest single grant within this category. It is budgeted at \$6,601,680 and we have received \$6,784,862 or \$183,182 more than budget. State Revenue Sharing received to date is \$281,153. We have received \$625,545 for the municipal adjustment grant or \$376,725 more than budgeted.

Charges for Services

Charges for services are primarily fixed by contract and are normally received during the year. The primary exceptions are: Recording, where we have received \$32,758 or 54.60% of budget and Police Services which are based on expenditures.

Fines and Forfeitures

No major change expected from budget.

Miscellaneous

This area is primarily interest income and the telecommunications service payment. Total interest income through December 31, 2013 is \$6,458 as compared to \$10,354 for the same period last year. STIF interest rate for December 2013 is 0.15% as compared to 0.23% for December 2012. The amount of the telecommunications payment is not known at this time.

Expenditures

Town Expenditures

Anticipated expenditure concerns at this time include the following potential over expenditures:

- Fee Waivers \$40,000
- Resident State Trooper Program \$35,000
- Fire Salaries \$55,000

Board Expenditures

There are no significant issues at this time.

Day Care Fund

The Day Care Fund ended the second quarter with expenditures exceeding revenues by \$9,961. Fund balance at July 1, 2013 of \$302,829 decreased to \$292,867 at December 31, 2013.

Cafeteria Fund

Expenditures exceeded revenues by \$64,407 for the period. Fund balance at July 1, 2013 decreased from \$426,068 to \$361,661 at December 31, 2013. This is partially due to the purchase of equipment and the settlement of the custodian contract.

Recreation Program Fund

The Recreation Program Fund ended the period with revenues exceeding expenditures by \$234,627. Fund Balance increased from \$156,126 to \$390,753. This will be drawn down as expenses are met.

Capital Non-Recurring Fund

The Pequot/Mohegan Grant was budgeted at \$206,280. No changes from the State have been announced at this point.

Debt Service Fund

Fund Balance increased from \$62,345 on July 1, 2013 to \$574,086 at December 31, 2013. This will be drawn down as principal and interest payments are made throughout the year.

Enterprise/Internal Service Funds

Solid Waste Fund

Revenues exceeded expenditures by \$127,189. Retained Earnings increased from \$222,026 at July 1, 2013 to \$349,215 at December 31, 2013.

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

Expenditures exceeded revenues through the second quarter by \$130,952. Fund Equity decreased from \$3,584,310 (including contributed capital) at July 1, 2013 to \$3,453,358 at December 31, 2013. Claims through December have averaged \$509,947 as compared to \$476,340 for the prior year. To be considered fully funded, the Health Insurance Fund needs to maintain a fund balance of \$2.3 million.

Worker's Compensation Fund

Operating revenues exceeded expenditures by \$120,049 through the second quarter. Retained Earnings increased from \$9,171 to \$129,220 at December 31, 2013.

Management Services Fund

Management Services Fund expenditures through December 31, 2013 exceeded revenues by \$196,617. Fund Balance decreased from \$2,389,474 at July 1, 2013 to \$2,192,857 at December 31, 2013. This is simply a timing issue and not an expenditure or revenue concern.

Cemetery Fund

Retained earnings in the Cemetery Fund decreased from \$273,361 at July 1, 2013 to \$247,117 at December 31, 2013. The major costs for this fund are mowing and cemetery maintenance.

Long Term Investment Pool

The pool experienced a \$3,936 increase in the market value of its portfolio for the period July 1, 2013 to December 31, 2013.

Eastern Highlands Health District

Operating revenues exceeded expenditures by \$65,883 and Fund Balance increased from \$355,251 to \$421,134.

Mansfield Downtown Partnership

Operating revenues exceeded expenditures by \$129,413 through December 31, 2013, and Fund Balance increased from \$290,603 to \$420,016. I also expect this balance to be drawn down as expenses are met.

Town of Mansfield
Trial Balance - General Fund
December 31, 2013

	<u>DR</u>	<u>CR</u>
Cash Equivalent Investments	\$ 9,341,328	\$ -
Working Cash Fund	3,300	-
Accounts Receivable	7,132	-
Taxes Receivable - Current	9,945,192	-
Taxes Receivable - Delinquent	518,144	-
Accounts and Other Payables	-	377,676
Refundable Deposits	-	156,798
Deferred Revenue - Taxes	-	10,308,223
Encumbrances Payable - Prior Year	-	424,901
Liquidation - Prior Year Encumbrances	265,063	-
Fund Balance - Undesignated	-	2,823,216
Actual Expenditures	23,261,899	-
Actual Revenues	-	29,251,244
Total	<u>\$ 43,342,058</u>	<u>\$ 43,342,058</u>

Town of Mansfield
Day Care Fund - Combined Program
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2013
(with comparative totals for December 31, 2012)

	Budget		
	2013/14	2014	2013
Revenues			
Intergovernmental - Nat'l School Lunch	\$ 37,348	\$ 13,943	\$ 14,914
Intergovernmental - Day Care Grant	319,119	167,856	167,856
School Readiness Grant	36,048	7,510	15,020
UConn	78,750	78,750	78,750
Fees	887,000	356,265	381,421
Subsidies	42,500	28,209	24,759
Total Revenues	1,400,765	652,534	682,721
Expenditures			
Administrative	196,136	103,652	88,491
Direct Program	1,063,940	497,877	501,439
Purchased Property Services	18,250	7,258	7,555
Repairs & Maintenance	6,500	857	4,647
Insurance	10,840	932	2,084
Other Purchased Services	11,150	6,202	5,101
Food Service Supplies	39,250	17,547	19,671
Energy	36,000	18,000	14,250
Supplies & Miscellaneous	16,850	9,801	7,126
Equipment	750	369	369
Total Expenditures	1,399,666	662,495	650,733
Excess (Deficiency) of Revenues	1,099	(9,961)	31,987
Fund Balance, July 1	302,829	302,829	252,152
Fund Balance plus Cont. Capital, Dec 31	\$ 303,928	\$ 292,867	\$ 284,140

Mansfield Board of Education
Cafeteria Fund
Balance Sheet
December 31, 2013
(with comparative totals for December 31, 2012)

	<u>2014</u>	<u>2013</u>
Assets		
Cash and Cash Equivalents	\$ 345,661	\$ 345,532
Inventory	<u>16,001</u>	<u>15,568</u>
Total Assets	<u><u>361,661</u></u>	<u><u>361,101</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>361,661</u>	<u>361,101</u>
Total Liabilities and Fund Balance	<u><u>\$ 361,661</u></u>	<u><u>\$ 361,101</u></u>

Mansfield Board of Education
Cafeteria Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2013
(with comparative totals for December 31, 2012)

	Budget		
	2013/14	2014	2013
Revenues			
Intergovernmental	\$ 283,236	\$ 96,056	\$ 75,384
Sales of Food	600,950	272,981	277,234
Other	58,000	23,427	25,458
Total Revenues	<u>942,186</u>	<u>392,464</u>	<u>378,076</u>
Expenditures			
Salaries & Benefits	572,284	285,240	254,236
Food & Supplies	299,760	144,103	132,683
Professional & Technical	2,550	2,550	-
Equipment - Other	10,200	22,606	949
Equipment Repairs & Contracts	2,000	2,371	419
Total Expenditures	<u>886,794</u>	<u>456,871</u>	<u>388,287</u>
Excess (Deficiency) of Revenues	55,392	(64,407)	(10,211)
Fund Balance, July 1	<u>426,068</u>	<u>426,068</u>	<u>371,312</u>
Fund Balance plus Cont. Capital, Dec 31	<u>\$ 481,460</u>	<u>\$ 361,661</u>	<u>\$ 361,101</u>

**Town of Mansfield
Parks and Recreation
Balance Sheet
December 31, 2013**
(with comparative totals for December 31, 2012)

	<u>2014</u>	<u>2013</u>
Assets		
Cash and Cash Equivalents	\$ 390,753	\$ 232,881
Total Assets	<u>390,753</u>	<u>232,881</u>
 Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>390,753</u>	<u>232,881</u>
Total Liabilities and Fund Balance	<u>\$ 390,753</u>	<u>\$ 232,881</u>

**Town of Mansfield
Parks and Recreation
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2013
(with comparative totals for December 31, 2012)**

	<u>Budget 2013/14</u>	<u>2014</u>	<u>2013</u>
Revenues			
Membership Fees	\$ 876,000	\$ 366,570	\$ 421,189
Program Fees	744,030	418,881	405,596
Fee Waivers	125,000	125,000	-
Daily Admission Fees	59,500	25,945	25,191
Rent - Facilities/Parties	27,300	12,091	10,853
Employee Wellness	20,160	-	-
Rent - E.O. Smith	14,000	5,000	-
Contributions	4,000	995	435
Sale of Merchandise	3,500	1,633	1,646
Sale of Food	3,400	311	2,583
Other	3,900	2,696	1,676
Total Revenues	<u>1,880,790</u>	<u>959,121</u>	<u>869,171</u>
Operating Transfers			
General Fund - Recreation Administrative	317,000	317,000	321,700
General Fund - Community Programs	75,000	75,000	75,000
CNR Fund - Bicent. Pond	25,000	25,000	25,000
CNR Fund - Teen Center	25,000	25,000	25,000
Total Operating Transfers	<u>442,000</u>	<u>442,000</u>	<u>446,700</u>
Total Rev & Oper Transfers	<u>2,322,790</u>	<u>1,401,121</u>	<u>1,315,871</u>
Expenditures			
Salaries & Wages	1,338,730	689,217	661,299
Benefits	260,120	127,778	125,311
Professional & Technical	142,600	69,288	78,348
Purchased Property Services	33,700	10,038	10,431
Repairs & Maintenance	26,000	22,157	17,628
Other Purchased Services/Rentals	149,000	76,818	96,591
Other Supplies	7,320	4,076	4,831
Energy	144,000	72,000	72,000
Building Supplies	47,350	31,538	29,342
Recreation Supplies	99,450	58,078	52,392
Equipment	60,880	5,508	51,258
Total Expenditures	<u>2,309,150</u>	<u>1,166,495</u>	<u>1,199,432</u>
Excess (Deficiency) of Revenues	13,640	234,627	116,439
Fund Balance, July 1	<u>156,126</u>	<u>156,126</u>	<u>116,442</u>
Fund Balance, Dec 31	<u>\$ 169,766</u>	<u>\$ 390,753</u>	<u>\$ 232,881</u>

Town of Mansfield
Capital and Nonrecurring Reserve Fund Budget
Estimated Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2013/14

	<u>FY 11/12</u> <u>Actual</u>	<u>FY 12/13</u> <u>Adopted</u>	<u>FY 12/13</u> <u>Est. Actual</u>	<u>FY 13/14</u> <u>Adopted</u>	<u>FY 14/15</u> <u>Projected</u>	<u>FY 15/16</u> <u>Projected</u>	<u>FY 16/17</u> <u>Projected</u>	<u>FY 17/18</u> <u>Projected</u>
Sources								
General Fund Contribution	\$ 561,000	\$ 1,014,210	\$ 1,199,886	\$ 1,325,550	\$ 1,520,000	\$ 1,630,000	\$ 1,635,000	\$ 1,635,000
Ambulance User Fees	251,085	330,000	255,627	300,000	300,000	300,000	300,000	300,000
Other	-	-	18,806	-	-	-	-	-
Insurance Refund	-	-	603,077	-	-	-	-	-
Sewer Assessments	-	3,000	912	500	500	500	500	500
Pequot Funds	211,700	212,000	231,700	206,280	-	-	-	-
Total Sources	<u>1,023,785</u>	<u>1,559,210</u>	<u>2,310,008</u>	<u>1,832,330</u>	<u>1,820,500</u>	<u>1,930,500</u>	<u>1,935,500</u>	<u>1,935,500</u>
Uses								
Operating Transfers Out:								
Management Services Fund	175,000	175,000	175,000	175,000	200,000	200,000	200,000	200,000
Property Tax Revaluation Fund	25,000	25,000	25,000	25,000	-	-	-	-
Capital Fund	718,566	1,208,000	1,342,420	1,474,540	1,462,600	1,605,000	1,610,000	1,590,000
Capital Fund - Storrs Center Reserve	-	96,210	119,816	123,760	123,760	123,760	123,760	123,760
Capital Fund - Replacement Fire Truck	-	-	600,000	-	-	-	-	-
Parks & Recreation Operating Subsidy	50,000	-	-	-	-	-	-	-
Compensated Absences Fund	55,000	58,000	58,000	36,000	35,000	-	-	-
Total Uses	<u>1,023,566</u>	<u>1,562,210</u>	<u>2,320,236</u>	<u>1,834,300</u>	<u>1,821,360</u>	<u>1,928,760</u>	<u>1,933,760</u>	<u>1,913,760</u>
Excess/(Deficiency)	219	(3,000)	(10,228)	(1,970)	(860)	1,740	1,740	21,740
Fund Balance/(Deficit) July 1	<u>13,203</u>	<u>13,422</u>	<u>13,422</u>	<u>3,194</u>	<u>1,224</u>	<u>364</u>	<u>2,104</u>	<u>3,844</u>
Fund Balance, June 30	<u>\$ 13,422</u>	<u>\$ 10,422</u>	<u>\$ 3,194</u>	<u>\$ 1,224</u>	<u>\$ 364</u>	<u>\$ 2,104</u>	<u>\$ 3,844</u>	<u>\$ 25,584</u>

Capitla Projects as of December 31, 2013

General Government

Revenues

Expenses

<u>Account and Description</u>	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
81103 Landscape Public Buildings	10,000.00	10,000.00	-	10,000.00	0.00	9,997.91	2.09
81611 Pool Cars	80,784.00	80,784.00	-	80,784.00	0.00	60,784.20	19,999.80
81820 Financial Software	320,799.58	320,799.58	-	320,799.58	0.00	267,900.17	52,899.41
81821 Fiber Connection to Fire Stations	50,000.00	50,000.00	-	50,000.00	0.00	49,600.00	400.00
81822 Town Clerk Imaging/Mgmt System	20,000.00	20,000.00	-	20,000.00	0.00	19,863.11	136.89
81919 Strategic Planning Study	185,000.00	185,000.00	-	185,000.00	0.00	173,549.97	11,450.03
86291 Technology Infrastructure - Schools	200,000.00	200,000.00	-	200,000.00	382.50	109,306.86	90,310.64
Total General Government:	\$ 866,583.58	\$ 866,583.58	\$ 0.00	\$ 866,583.58	\$ 382.50	\$ 691,002.22	\$ 175,198.86

Community Development

Revenues

Expenses

<u>Account and Description</u>	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
83530 Four Corners Sewer/Water Impro	480,000.00	480,000.00	-	480,000.00	77,237.00	252,915.48	149,847.52
84103 Storrs Center Reserve	1,772,460.00	2,292,608.28	(520,148.28)	1,772,460.00	12,052.73	2,030,882.30	(270,475.03)
84122 Improvements Storrs Rd Urban	2,500,000.00	808,059.00	1,691,941.00	2,500,000.00	197,503.87	2,074,676.14	227,819.99
84123 Streetscape/Ped.Improv. DOT	1,474,800.00	302,000.00	1,172,800.00	1,474,800.00	18,023.45	484,760.41	972,016.14
84124 Imprvmnts StorrsRd DOT/Lieber	2,250,000.00	1,406,882.03	843,117.97	2,250,000.00	-	2,262,155.09	(12,155.09)
84125 StorrsCtr Inter Transp CtrDesign	612,500.00	310,615.31	301,884.69	612,500.00	-	343,142.09	269,357.91
84126 Parking Garage Transit Hub	10,000,000.00	10,015,120.00	(15,120.00)	10,000,000.00	105,955.23	11,564,312.60	(1,670,267.83)
84127 DECD STEAP#2 Pha1A+Dog Lane Co	500,000.00	486,461.00	13,539.00	500,000.00	-	500,000.00	-
84129 Omnibus Budget Bill Feb2009	552,000.00	467,400.01	84,599.99	552,000.00	5,223.70	735,288.64	(188,512.34)
84130 Bus Facilities Program (FTA)	6,175,000.00	4,098,562.71	2,076,437.29	6,175,000.00	319,753.80	5,190,274.37	664,971.83
84131 DECD STEAP 4 Village Street Utilities	500,000.00	279,779.00	220,221.00	500,000.00	173,256.08	329,463.92	(2,720.00)
84132 Leyland/EDR Infrastructure (\$3M)	3,000,000.00	1,172,000.00	1,828,000.00	3,000,000.00	226,862.96	2,483,480.16	289,656.88
84133 DECD Brownfield Remediation	450,000.00	-	450,000.00	450,000.00	-	-	450,000.00
84134 Future Projects - Local Share	40,000.00	40,000.00	-	40,000.00	-	-	40,000.00
84135 Town Square	-	250,000.00	(250,000.00)	-	7,559.16	4,907.54	(12,466.70)
84136 Main Street Investment Grant	-	-	-	-	265,060.00	22,217.70	(287,277.70)
84170 HUD Community Challenge Grant	413,060.00	332,476.38	80,583.62	413,060.00	206,150.00	345,503.58	(138,593.58)
Total Community Development:	\$ 30,719,820.00	\$ 22,741,963.72	\$ 7,977,856.28	\$ 30,719,820.00	\$ 1,614,637.98	\$ 28,623,980.02	\$ 481,202.00

Capitla Projects as of December 31, 2013
Public Safety

Revenues

Expenses

<u>Account and Description</u>	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
82801 Fire & Emerg Serv Comm Equipment	40,000.00	40,000.00	-	40,000.00	-	-	40,000.00
82819 Vehicle Key Boxes	7,500.00	7,500.00	-	7,500.00	-	7,392.00	108.00
82822 Forestry 307 Chassis Changeover	30,000.00	30,000.00	-	30,000.00	-	30,000.00	-
82823 Rescue Equipment	18,000.00	18,000.00	-	18,000.00	-	15,202.33	2,797.67
82824 Fire Hose	28,000.00	28,000.00	-	28,000.00	-	10,867.26	17,132.74
82825 Ambulance 607 11/12	210,000.00	-	210,000.00	210,000.00	-	213,381.46	(3,381.46)
82826 SCBA Air Tanks	50,000.00	50,000.00	-	50,000.00	-	49,748.00	252.00
82827 Fire Personal Protective Equipment	56,000.00	56,000.00	-	56,000.00	-	18,917.50	37,082.50
82828 Replacement 78MF	33,000.00	33,000.00	-	33,000.00	-	32,974.19	25.81
82829 Replacement ET507	200,000.00	200,000.00	-	200,000.00	-	-	200,000.00
82830 Thermal Imager Cameras	20,000.00	20,000.00	-	20,000.00	-	19,500.00	500.00
82831 Replacement 20MF	34,000.00	34,000.00	-	34,000.00	-	34,000.00	-
82832 ET207 Fire Truck Replacement	603,077.00	603,077.00	-	603,077.00	-	-	603,077.00
82902 Fire Ponds	48,500.00	48,500.00	-	48,500.00	-	34,574.03	13,925.97
Total Public Safety:	\$ 1,378,077.00	\$ 1,168,077.00	\$ 210,000.00	\$ 1,378,077.00	\$ 0.00	\$ 466,556.77	\$ 911,520.23

Community Services

Revenues

Expenses

<u>Account and Description</u>	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
85102 BCP Restroom Improvements	13,000.00	13,000.00	-	13,000.00	-	4,500.00	8,500.00
85104 Lions Club Park	566,000.00	566,000.00	-	566,000.00	-	566,000.00	-
85105 Open Space Purchase	3,369,389.00	3,369,355.00	34.00	3,369,389.00	-	3,190,196.07	179,192.93
85107 Open Space - Bonded	1,040,000.00	-	1,040,000.00	1,040,000.00	-	46,900.00	993,100.00
85804 Community Center Equipment	335,200.00	283,200.00	52,000.00	335,200.00	-	323,063.95	12,136.05
85806 Skate Park	40,000.00	40,000.00	-	40,000.00	-	38,565.68	1,434.32
85808 Comm Center Locker Room Ventilati	20,000.00	20,000.00	-	20,000.00	-	27,916.51	(7,916.51)
85811 Playscapes New/Replacements	100,000.00	100,000.00	-	100,000.00	-	50,203.00	49,797.00
85812 Comm Center Facility Upgrades	30,000.00	30,000.00	-	30,000.00	-	29,102.96	897.04
85816 Park Improvements	271,795.00	271,795.00	-	271,795.00	3,200.00	264,338.38	4,256.62
85824 Playscape Resurfacing	57,000.00	57,000.00	-	57,000.00	-	55,530.18	1,469.82
85835 WHIP Grants-MHP EGVP OSHF	9,200.00	9,200.00	-	9,200.00	-	-	9,200.00
Total Community Services:	\$ 5,851,584.00	\$ 4,759,550.00	\$ 1,092,034.00	\$ 5,851,584.00	\$ 3,200.00	\$ 4,596,316.73	\$ 1,252,067.27

Capital Projects as of December 31, 2013
Facilities Management

Revenues

Expenses

<u>Account and Description</u>	<u>Revenues</u>			<u>Expenses</u>			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
82205 Boiler/Heat/Plumbing - Fire	50,000.00	50,000.00	-	50,000.00	-	39,848.94	10,151.06
86106 New Wells - Schools	1,100,000.00	1,086,551.00	13,449.00	1,100,000.00	-	1,172,656.26	(72,656.26)
86260 Maintenance Projects	819,391.00	819,391.00	-	819,391.00	14,447.08	789,534.29	15,409.63
86278 Four School Renovation Project	287,068.93	137,068.93	150,000.00	287,068.93	-	287,068.93	-
86284 MMS Heating Alterations	4,650,000.00	4,454,471.86	195,528.14	4,650,000.00	-	4,507,868.34	142,131.66
86285 MMS Asbestos Removal 2007	65,000.00	46,986.13	18,013.87	65,000.00	-	44,559.13	20,440.87
86286 MMS Carpet Replacement	25,000.00	26,808.87	(1,808.87)	25,000.00	-	23,397.00	1,603.00
86290 Roof Repairs	219,900.00	219,900.00	-	219,900.00	2,390.64	215,612.95	1,896.41
86292 School Building Maintenance	200,000.00	200,000.00	-	200,000.00	16,587.32	139,071.30	44,341.38
86293 Security Improvements	65,000.00	65,000.00	-	65,000.00	-	-	65,000.00
86294 Vault Climate Control	10,000.00	10,000.00	-	10,000.00	-	-	10,000.00
86295 Emergency Generators	50,000.00	50,000.00	-	50,000.00	-	-	50,000.00
86296 Oil Tank Repairs	40,000.00	40,000.00	-	40,000.00	-	1,950.00	38,050.00
Total Facilities Management:	\$ 7,581,359.93	\$ 7,206,177.79	\$ 375,182.14	\$ 7,581,359.93	\$ 33,425.04	\$ 7,221,567.14	\$326,367.75

Capitla Projects as of December 31, 2013

Public Works

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>
83101 Tree Replacement	42,500.00	42,500.00	-	42,500.00	-	15,612.41	26,887.59
83219 Salt Storage Building	250,000.00	250,000.00	-	250,000.00	-	231,144.96	18,855.04
83302 Sm Bridges & Culverts	329,084.00	329,084.00	-	329,084.00	743.95	278,569.27	49,770.78
83303 Large Bridge Maintenance	551,286.00	551,286.00	-	551,286.00	-	480,861.91	70,424.09
83306 Stone Mill Bridge	1,716,350.00	1,036,476.91	679,873.09	1,716,350.00	34,187.26	1,094,295.86	587,866.88
83308 Town Walkways/Transp Enhancemt	776,000.00	806,084.89	(30,084.89)	776,000.00	5,046.39	805,185.53	(34,231.92)
83309 Laurel Lane Bridge	1,340,600.00	842,749.25	497,850.75	1,340,600.00	72,371.69	1,211,261.04	56,967.27
83401 Road Drainage	558,811.00	547,840.99	10,970.01	558,811.00	23,041.88	408,422.72	127,346.40
83510 Guard Rails	49,197.00	49,197.00	-	49,197.00	-	32,822.17	16,374.83
83524 Road Resurfacing	3,313,810.00	3,147,953.00	165,857.00	3,313,810.00	229,108.88	2,840,733.69	243,967.43
83527 Hunting Lodge Rd Walkway 0809	100,000.00	100,000.00	-	100,000.00	-	90,718.54	9,281.46
83601 Pickup Mounted Sign	10,000.00	10,000.00	-	10,000.00	-	-	10,000.00
83636 LARGE DUMP TRUCK 11/12	167,192.46	21,229.11	145,963.35	167,192.46	-	167,192.46	-
83637 Small Dump Truck & Sander 11/12	46,901.08	1,710.00	45,191.08	46,901.08	-	46,901.08	-
83639 Large Dump Trucks	265,000.00	100,000.00	165,000.00	265,000.00	167,877.00	109.45	97,013.55
83640 Gas Pumps	15,000.00	15,000.00	-	15,000.00	-	-	15,000.00
83641 Mowers & Attachments	65,000.00	-	65,000.00	65,000.00	-	57,997.83	7,002.17
83642 WINCOG Equipment - Regional	15,000.00	15,000.00	-	15,000.00	-	15,319.00	(319.00)
83729 Snowplows	26,500.00	26,500.00	-	26,500.00	6,628.00	19,227.50	644.50
83733 Storrs Center Equipment	100,000.00	100,000.00	-	100,000.00	2,521.99	62,522.59	34,955.42
83911 Engineering Cad Upgrades	183,500.00	183,500.00	-	183,500.00	-	168,271.22	15,228.78
83917 GPS Units - Additional Units	15,000.00	-	15,000.00	15,000.00	1,638.60	9,178.44	4,182.96
Total Public Works:	\$ 9,936,731.54	\$ 8,176,111.15	\$ 1,760,620.39	\$ 9,936,731.54	\$ 543,165.64	\$ 8,036,347.67	\$ 1,357,218.23

Capitol Projects as of December 31, 2013
Revenue/Expenditure Summary

Revenues

Expenses

<u>Account and Description</u>	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
General Government	866,584	866,584	-	866,584	383	691,002	175,199
Community Development	30,719,820	22,741,964	7,977,856	30,719,820	1,614,638	28,623,980	481,202
Public Safety	1,378,077	1,168,077	210,000	1,378,077	-	466,557	911,520
Community Services	5,851,584	4,759,550	1,092,034	5,851,584	3,200	4,596,317	1,252,067
Facilities Management	7,581,360	7,206,178	375,182	7,581,360	33,425	7,221,567	326,368
Public Works	9,936,732	8,176,111	1,760,620	9,936,732	543,166	8,036,348	1,357,218
Grand Total:	\$ 56,334,156.05	\$ 44,918,463.24	\$ 11,415,692.81	\$ 56,334,156.05	\$ 2,194,811.16	\$ 49,635,770.55	\$ 4,503,574.34

Town of Mansfield
Debt Service Fund
Balance Sheet
December 31, 2013
 (with comparative totals for December 31, 2012)

	2014	2013
Assets		
Cash and Cash Equivalents	\$ 574,086	\$ 730,832
Total Assets	574,086	730,832
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	-	-
Total Liabilities	-	-
Fund Balance	574,086	730,832
Total Liabilities and Fund Balance	\$ 574,086	\$ 730,832

Town of Mansfield
Debt Service Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2013
(with comparative totals for December 31, 2012)

	<u>Budget</u> <u>2013/14</u>	<u>2014</u>	<u>2013</u>
Revenues			
Bond Proceeds	\$ -	\$ -	\$ -
Interest Income	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Operating Transfers			
General Fund	<u>675,000</u>	<u>675,000</u>	<u>825,000</u>
Total Operating Transfers	<u>675,000</u>	<u>675,000</u>	<u>825,000</u>
Total Rev & Oper Trans	<u>675,000</u>	<u>675,000</u>	<u>825,000</u>
Expenditures			
Principal Payments	528,181	109,580	105,436
Interest Payments	<u>107,469</u>	<u>53,679</u>	<u>68,163</u>
Total Expenditures	<u>635,650</u>	<u>163,259</u>	<u>173,599</u>
Excess (Deficiency) of Revenues	39,350	511,741	651,401
Fund Balance, July 1	<u>62,345</u>	<u>62,345</u>	<u>79,431</u>
Fund Balance plus Cont. Capital, Dec 31	<u>\$ 101,695</u>	<u>\$ 574,086</u>	<u>\$ 730,832</u>

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

	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
	Actual	Actual	Budget	Projected	Projected	Projected	Projected	Projected	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	350,000	300,000	300,000	300,000	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	350,000	300,000	300,000	300,000	275,000
Expenditures									
Principal Retirement	455,000	460,000	460,000	145,000	-	-	-	-	-
Interest	64,765	45,656	25,900	5,220	-	-	-	-	-
Principal Retirement - GOB 2011	-	-	-	220,000	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	87,617	87,617	87,617	-	-	-	-
Financial/Issuance Costs	110,206	-	-	-	-	-	-	-	-
Total Expenditures	895,603	876,999	859,062	665,248	394,542	300,325	293,725	287,125	280,525
Revenues and Other Financing Sources Over/(Under) Expend	202,939	(50,714)	(34,062)	9,752	(44,542)	(325)	6,275	12,875	(5,525)
Fund Balance, July 1	(72,794)	130,145	79,431	45,369	55,121	10,579	10,254	16,529	29,404
Fund Balance, June 30	\$ 130,145	\$ 79,431	\$ 45,369	\$ 55,121	\$ 10,579	\$ 10,254	\$ 16,529	\$ 29,404	\$ 23,879

**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	250,000	250,000	250,000	250,000	200,000
Operating Transfers In - CNR Fund	-	-	-	-	-	-	-
Operating Transfers In - MS Fund	-	-	-	-	-	-	-
Total Revenues and Operating Transfers In	275,000	275,000	250,000	250,000	250,000	250,000	200,000
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	(10,725)	(3,850)	4,400	13,200	(8,000)
Fund Balance, July 1	23,879	24,954	32,629	21,904	18,054	22,454	35,654
Fund Balance, June 30	\$ 24,954	\$ 32,629	\$ 21,904	\$ 18,054	\$ 22,454	\$ 35,654	\$ 27,654

**Town of Mansfield
Solid Waste Disposal Fund
Balance Sheet
December 31, 2013**

(with comparative totals for December 31, 2012)

	2014	2013
Current Assets		
Cash and Cash Equivalents	\$ 414,890	\$ 341,028
Accounts Receivable, net	(5,000)	(5,000)
Total Current Assets	409,890	336,028
Fixed Assets		
Land	8,500	8,500
Buildings & Equipment	565,138	565,138
Less: Accumulated Depreciation	(511,560)	(502,025)
Total Fixed Assets	62,079	71,614
Total Assets	471,969	407,642
Liabilities and Retained Earnings		
Current Liabilities		
Accrued Compensated Absences	10,930	14,852
Refundable Deposits	23,825	23,600
Total Current Liabilities	34,754	38,452
Long-Term Liabilities		
Landfill Postclosure Costs	88,000	92,000
Total Long-Term Liabilities	88,000	92,000
Total Liabilities	122,754	130,452
Retained Earnings	349,215	277,190
Total Liabilities and Fund Balance	\$ 471,969	\$ 407,642

Town of Mansfield
Solid Waste Disposal Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2013
(with comparative totals for December 31, 2012)

	Budget		
	2013/14	2014	2013
Revenues			
Transfer Station Fees	\$ 115,000	\$ 62,049	\$ 60,935
Garbage Collection Fees	948,000	494,765	458,023
Sale of Recyclables	8,000	2,419	3,086
Other Revenues	-	7,641	1,636
Total Revenues	1,071,000	566,875	523,680
Expenditures			
Hauler's Tipping Fees	178,150	62,965	71,339
Mansfield Tipping Fees	56,530	20,392	20,281
Wage & Fringe Benefits	333,385	132,294	140,149
Computer Software	4,320	4,260	4,020
Trucking Fee	34,290	11,052	8,434
Recycle Cost	15,500	24,849	7,585
Contract Pickup	409,370	160,213	164,455
Supplies & Services	26,490	8,894	25,864
Depreciation Expense	9,535	4,768	4,768
Hazardous Waste	16,500	-	-
Equipment Parts/Other	2,100	-	-
LAN/WAN Expenditures	10,000	10,000	10,000
Total Expenditures	1,096,170	439,686	456,895
Net Income (Loss)	(25,170)	127,189	66,785
Retained Earnings, July 1	222,026	222,026	210,405
Retained Earnings, Dec 31	\$ 196,856	\$ 349,215	\$ 277,190

Town of Mansfield
Health Insurance Fund
Balance Sheet
December 31, 2013
(with comparative totals for December 31, 2012)

	<u>2014</u>	<u>2013</u>
Assets		
Cash and Cash Equivalents	\$ 3,862,858	\$ 4,448,654
Total Assets	<u>3,862,858</u>	<u>4,448,654</u>
Liabilities and Fund Balance		
Liabilities		
Accrued Medical Claims	<u>409,500</u>	<u>348,000</u>
Total Liabilities	<u>409,500</u>	<u>348,000</u>
Equity		
Net Contributed Capital	400,000	400,000
Retained Earnings	<u>3,053,358</u>	<u>3,700,654</u>
Total Equity	<u>3,453,358</u>	<u>4,100,654</u>
Total Liabilities and Retained Earnings	<u>\$ 3,862,858</u>	<u>\$ 4,448,654</u>

Town of Mansfield
Health Insurance Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2013
(with comparative totals for December 31, 2012)

	<u>2014</u>	<u>2013</u>
Revenues		
Premium Income	\$ 3,477,615	\$ 3,539,950
Interest Income	1,589	2,671
	<u>3,479,205</u>	<u>3,542,621</u>
Expenditures		
Payroll	66,976	58,397
Administrative Expenses	277,147	292,725
Medical Claims	3,134,875	2,885,481
Payment in Lieu of Insurance	71,183	44,008
Consultants	-	5,313
Employee Wellness	-	11,600
Medical Supplies	49,976	39,510
LAN/WAN Expenditures	10,000	10,000
	<u>3,610,157</u>	<u>3,347,034</u>
Net Income (Loss)	(130,952)	195,587
Retained Earnings, July 1	<u>3,584,310</u>	<u>3,905,066</u>
Fund Balance plus Cont. Capital, Dec 31	<u>\$ 3,453,358</u>	<u>\$ 4,100,654</u>

ANTHEM BLUE CROSS MONTHLY CLAIMS
ANNUAL BASIS

MONTH	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Avg. '91- Present	5 Yr. Avg. '09-'13
JANUARY	\$ 204,232	\$ 200,762	\$ 251,986	\$ 333,923	\$ 342,476	\$ 358,256	\$ 356,891	\$ 364,331	\$ 508,001	\$ 454,813	\$ 389,841	\$ 497,371	\$ 461,600	\$ 596,583	\$ 286,903	\$ 480,042
FEBRUARY	194,411	180,679	267,614	331,286	340,298	305,259	492,485	527,867	629,924	521,301	497,159	550,094	480,989	525,952	314,862	515,099
MARCH	211,199	200,818	237,003	358,881	386,649	409,245	392,138	482,188	399,055	482,221	519,594	600,223	503,600	613,319	307,440	543,791
APRIL	181,703	206,143	342,562	259,835	402,093	443,382	321,969	484,465	476,056	473,587	517,452	513,677	461,016	512,034	289,287	495,553
MAY	215,754	244,270	276,117	387,515	391,287	387,104	383,505	562,876	516,518	511,932	346,650	398,403	557,547	662,586	308,838	495,424
JUNE	193,546	251,842	251,747	347,060	357,517	399,827	386,641	606,023	425,253	419,214	465,244	483,975	468,241	494,196	296,987	466,174
JULY	216,792	216,195	231,239	353,025	332,653	368,941	409,635	430,780	493,991	534,203	667,615	410,100	471,363	548,338	299,381	526,324
AUGUST	215,571	247,118	247,238	296,808	327,584	323,401	499,754	554,171	567,129	520,970	583,042	443,808	576,008	571,304	316,306	539,026
SEPTEMBER	264,603	230,526	257,491	323,667	302,399	298,440	415,053	430,908	438,495	438,428	320,452	475,683	386,452	438,160	271,233	411,835
OCTOBER	180,875	240,996	262,401	312,245	275,610	351,888	370,945	384,033	440,640	518,768	524,875	429,967	526,558	480,679	278,918	496,169
NOVEMBER	203,813	208,715	217,831	342,691	448,834	299,882	370,405	489,535	383,653	461,484	371,112	419,740	468,559	532,440	274,759	450,667
DECEMBER	185,278	256,252	190,532	415,554	358,577	343,209	427,447	436,589	358,543	368,522	502,648	451,734	429,097	488,762	279,312	448,153
ANNUAL TOTAL	2,467,777	2,684,315	3,033,761	4,062,490	4,265,977	4,288,835	4,826,866	5,753,767	5,637,258	5,705,441	5,705,685	5,674,774	5,791,031	6,464,352	3,524,228	5,868,257
MONTHLY AVG	\$ 205,648	\$ 223,693	\$ 252,813	\$ 338,541	\$ 355,498	\$ 357,403	\$ 402,239	\$ 479,481	\$ 469,772	\$ 475,453	\$ 475,474	\$ 472,898	\$ 482,586	\$ 538,696	\$ 293,686	\$ 489,021
% OF INCREASE	19.80%	8.77%	13.02%	33.91%	5.01%	0.54%	12.54%	19.20%	-2.02%	1.21%	0.00%	-0.54%	1.50%	13.91%	10.51%	3.22%

**ANTHEM BLUE CROSS MONTHLY CLAIMS
FISCAL YEAR BASIS**

MONTH	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY08/09	FY09/10	FY10/11	FY11/12	FY12/13	FY13/14	Average '92-'13	5 Yr. Average FY'09-'13
JULY	231,239	\$ 353,025	\$ 332,653	\$ 368,941	\$ 409,635	\$ 430,780	\$ 493,991	\$ 534,203	\$ 667,615	\$ 410,100	\$ 471,363	\$ 548,338	288,065	515,454
AUGUST	247,238	296,808	327,584	323,401	499,754	554,171	567,129	520,970	583,042	443,808	576,008	571,304	304,716	538,191
SEPTEMBER	257,491	323,667	302,399	298,440	415,053	430,908	438,495	438,428	320,452	475,683	386,452	438,160	263,645	411,902
OCTOBER	262,401	312,245	275,610	351,888	370,945	384,033	440,640	518,768	524,875	429,967	526,558	480,679	269,748	488,162
NOVEMBER	217,831	342,691	448,834	299,882	370,405	489,535	383,653	461,484	371,112	419,740	468,559	532,440	263,046	420,910
DECEMBER	190,532	415,554	358,577	343,209	427,447	436,589	358,543	368,522	502,648	451,734	429,097	488,762	269,791	422,109
JANUARY	333,923	342,476	358,256	356,891	364,331	508,001	454,813	389,841	497,371	461,600	596,583		295,457	480,042
FEBRUARY	331,286	340,298	305,259	492,485	527,867	629,924	521,301	497,159	550,094	480,989	525,952		326,127	515,099
MARCH	358,881	386,649	409,245	392,138	482,188	399,055	482,221	519,594	600,223	503,600	613,319		318,552	543,791
APRIL	259,835	402,093	443,382	321,969	484,465	476,056	473,587	517,452	513,677	461,016	512,034		299,904	495,553
MAY	387,515	391,287	387,104	383,505	562,876	516,518	511,932	346,650	398,403	557,547	662,586		320,316	495,424
JUNE	347,060	357,517	399,827	386,641	606,023	425,253	419,214	465,244	483,975	468,241	494,196		306,526	466,174
ANNUAL TOTAL	3,425,231	4,264,309	4,348,731	4,319,389	5,520,987	5,680,824	5,545,518	5,578,314	6,013,488	5,564,023	6,262,708	3,059,683	3,525,895	5,792,810
MONTHLY AVG	285,436	\$ 355,359	\$ 362,394	\$ 359,949	\$ 460,082	\$ 473,402	\$ 462,127	\$ 464,860	\$ 501,124	\$ 463,669	\$ 521,892	\$ 509,947	293,825	482,734
% OF INCREASE	13.2%	24.5%	2.0%	-0.7%	27.8%	2.9%	-2.4%	0.6%	7.8%	-7.5%	12.6%	-2.3%	9.94%	2.2%

Town of Mansfield
Workers' Compensation Fund
Balance Sheet
December 31, 2013
(with comparative totals for December 31, 2012)

	<u>2014</u>	<u>2013</u>
Assets		
Cash and Cash Equivalents	\$ <u>129,220</u>	\$ <u>159,336</u>
Total Assets	<u>129,220</u>	<u>159,336</u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Retained Earnings	<u>129,220</u>	<u>159,336</u>
Total Liabilities and Fund Balance	<u>\$ 129,220</u>	<u>\$ 159,336</u>

Town of Mansfield
Workers' Compensation Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2013
(with comparative totals for December 31, 2012)

	<u>Budget</u> <u>2013/14</u>	<u>2014</u>	<u>2013</u>
Revenues			
Premium Income	\$ 480,000	\$ 480,530	\$ 448,130
CIRMA Equity Distribution	-	19,135	26,684
Total Revenues	<u>480,000</u>	<u>499,665</u>	<u>474,814</u>
Expenditures			
Workers' Compensation Insurance	<u>480,000</u>	<u>379,616</u>	<u>366,771</u>
Total Expenditures	<u>480,000</u>	<u>379,616</u>	<u>366,771</u>
Net Income (Loss)	-	120,049	108,043
Retained Earnings, July 1	<u>9,171</u>	<u>9,171</u>	<u>51,293</u>
Retained Earnings, Dec 31	<u>\$ 9,171</u>	<u>\$ 129,220</u>	<u>\$ 159,336</u>

Town of Mansfield
Management Services Fund
Balance Sheet
December 31, 2013
(with comparative totals for December 31, 2012)

	2014	2013
Current Assets		
Cash and Cash Equivalents	\$ 1,359,916	\$ 1,380,685
Due From Region/Town	-	435,000
Accounts Receivable, net	-	-
Inventory	9,701	10,908
Total Current Assets	1,369,618	1,826,593
Fixed Assets		
Land	145,649	145,649
Buildings	226,679	226,679
Office Equipment	2,183,156	1,966,087
Construction in Progress	104,653	-
Less: Accumulated Depreciation	(1,230,614)	(1,037,073)
Total Fixed Assets	1,429,523	1,301,342
Total Assets	2,799,141	3,127,935
Liabilities and Retained Earnings		
Liabilities		
Accounts Payable	606,283	736,002
Lease Purchase Payable	-	75,288
Total Liabilities	606,283	811,290
Equity		
Contributed Capital	146,000	146,000
Retained Earnings	2,046,857	2,170,645
Total Equity	2,192,857	2,316,645
Total Liabilities and Fund Balance	\$ 2,799,141	\$ 3,127,935

**Town of Mansfield
Management Services Fund
Estimated Statement of Revenues, Expenditures
and Changes in Retained Earnings
December 31, 2013**

	<u>Budget</u> <u>2013/14</u>	<u>Actual</u> <u>2013/14</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Revenues			
Mansfield Board of Education	\$ 112,720	\$ 77,635	\$ 35,085
Region 19	107,070	53,535	53,535
Town of Mansfield	41,880	20,940	20,940
Communication Service Fees	222,750	111,986	110,764
Copier Service Fees	225,000	103,152	121,848
Energy Service Fees	1,994,200	990,455	1,003,745
Rent	72,450	36,225	36,225
Rent - Telecom Tower	145,000	84,810	60,190
Sale of Supplies	38,000	28,514	9,486
CNR Fund	175,000	175,000	-
Postal Charges	87,140	43,570	43,570
USF Credits	28,340	-	28,340
Other	-	1,344	(1,344)
	<u>3,249,550</u>	<u>1,727,166</u>	<u>1,522,384</u>
Expenditures			
Salaries & Benefits	438,520	205,077	233,443
Training	8,950	1,600	7,350
Repairs & Maintenance	35,550	18,110	17,440
Professional & Technical	40,870	18,750	22,120
System Support	121,420	86,162	35,258
Copier Maintenance Fees	90,000	90,361	(361)
Communication Equipment	182,404	126,544	55,860
Supplies and Software Licensing	26,800	5,785	21,015
Equipment	163,000	91,385	71,615
Postage	73,000	37,829	35,171
Energy	1,909,000	1,145,690	763,310
Miscellaneous	55,000	90,865	(35,865)
	<u>3,144,514</u>	<u>1,918,158</u>	<u>1,226,356</u>
Sub-Total Expenditures	<u>3,144,514</u>	<u>1,918,158</u>	<u>1,226,356</u>
Depreciation	186,600	96,150	90,450
Equipment Capitalized	<u>(163,000)</u>	<u>(90,525)</u>	<u>(72,475)</u>
	<u>3,168,114</u>	<u>1,923,782</u>	<u>1,244,332</u>
Total Expenditures	<u>3,168,114</u>	<u>1,923,782</u>	<u>1,244,332</u>
Net Income (Loss)	81,436	(196,617)	278,053
Retained Earnings, July 1	<u>2,389,474</u>	<u>2,389,474</u>	<u>-</u>
Retained Earnings, Dec 31	<u>\$ 2,470,910</u>	<u>\$ 2,192,857</u>	<u>\$ 278,053</u>

**Town of Mansfield
Cemetery Fund
Balance Sheet
December 31, 2013**
(with comparative totals for December 31, 2012)

	<u>2014</u>	<u>2013</u>
Assets		
Cash and Cash Equivalents	\$ (159,402)	\$ (160,283)
Investments	<u>406,519</u>	<u>448,730</u>
Total Assets	<u><u>247,117</u></u>	<u><u>288,447</u></u>
 Liabilities and Fund Balance		
Liabilities		
Due to General Fund	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
 Fund Balance		
Reserve for Perpetual Care	250,000	250,000
Reserve for Non-Expendable Trust	1,200	1,200
Unreserved	<u>(4,083)</u>	<u>37,247</u>
Total Fund Balance	<u>247,117</u>	<u>288,447</u>
Total Liabilities and Fund Balance	<u><u>\$ 247,117</u></u>	<u><u>\$ 288,447</u></u>

**Town of Mansfield
Cemetery Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2013
(with comparative totals for December 31, 2012)**

	<u>Budget 2013/14</u>	<u>2014</u>	<u>2013</u>
Revenues			
Investment Income	\$ 15,000	\$ 5,806	\$ 2,307
Unrealized Gain/Loss on Investments	14,000	(3,231)	-
Sale of Plots	2,400	2,100	900
Total Revenues	<u>31,400</u>	<u>4,675</u>	<u>3,207</u>
Expenditures			
Salaries	6,200	2,542	2,536
Cemetery Maintenance	20,000	16,202	15,395
Mowing Service	16,000	12,175	4,090
Total Expenditures	<u>42,200</u>	<u>30,919</u>	<u>22,021</u>
Excess (Deficiency) of Revenues	(10,800)	(26,244)	(18,814)
Fund Balance, July 1	<u>307,261</u>	<u>273,361</u>	<u>307,261</u>
Fund Balance, Dec 31	<u>\$ 296,461</u>	<u>\$ 247,117</u>	<u>\$ 288,447</u>

**Town of Mansfield
Investment Pool
December 31, 2013**

	<u>Market Value June 30, 2013</u>	<u>Market Value Sep 30, 2013</u>	<u>Market Value Dec 31, 2013</u>	<u>Fiscal 13/14 Change In Value</u>
Stock Funds				
Fidelity Investments				
Select Utilities Growth	\$ 60,521.86	\$ 62,675.08	\$ 65,972.68	\$ 5,450.82
Total Stock Funds	<u>60,521.86</u>	<u>62,675.08</u>	<u>65,972.68</u>	<u>5,450.82</u>
Bond Funds				
Wells Fargo Advantage				
Wells Fargo Income Plus - Inv	69,124.56	69,653.02	69,883.65	759.09
T. Rowe Price				
U.S. Treasury Long	79,259.81	77,384.32	74,720.23	(4,539.58)
People's Securities				
U.S. Treasury Ntoes	66,969.89	66,978.44	66,987.92	18.03
Vanguard Investments				
GNMA Fund	345,115.38	349,372.52	347,368.52	2,253.14
Total Bond Funds	<u>560,469.64</u>	<u>563,388.30</u>	<u>558,960.32</u>	<u>(1,509.32)</u>
Cash				
Bank of America				
Money Market Reserves	5.80	-	-	(5.80)
Total Cash	<u>5.80</u>			<u>(5.80)</u>
Total Investments	<u>\$ 620,997.30</u>	<u>\$ 626,063.38</u>	<u>\$ 624,933.00</u>	<u>\$ 3,935.70</u>

**Town of Mansfield
Investment Pool
December 31, 2013**

	Equity Percentage	Equity In Investments
Cemetery Fund	65.050%	407,254.23
School Non-Expendable Trust Fund	0.092%	575.98
Compensated Absences Fund	34.858%	218,233.17
Total Equity by Fund	100.000%	626,063.38

Investments	Market Value
<u>Stock Funds:</u>	
Fidelity - Select Utilities Growth	62,675.08
Sub-Total Stock Funds	62,675.08
<u>Bond Funds:</u>	
Wells Fargo Advantage -Income Plus	69,653.02
T. Rowe Price - U. S. Treasury Long-Term	77,384.32
People's Securities, Inc. - U.S. Treasury Notes	66,978.44
Vanguard - GNMA Fund	349,372.52
Sub-Total Bond Funds	563,388.30
Total Investments	626,063.38

Allocation	Amount	Percentage
Stocks	62,675.08	10.01%
Bonds	563,388.30	89.99%
Total Investments	626,063.38	100.00%

Eastern Highlands Health District
General Fund
Balance Sheet
December 31, 2013
(with comparative totals for December 31, 2012)

	<u>2014</u>	<u>2013</u>
Assets		
Cash and Cash Equivalents	\$ <u>445,980</u>	\$ <u>375,769</u>
Total Assets	<u>445,980</u>	<u>375,769</u>
 Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>445,980</u>	<u>375,769</u>
Total Liabilities and Fund Balance	<u>\$ 445,980</u>	<u>\$ 375,769</u>

**Eastern Highlands Health District
General Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2013
(with comparative totals for December 31, 2012)**

	Adopted Budget 2013/14	Amended Budget 2013/14	Estimated Actuals 2013/14	2014	Percent of Adopted Budget	2013
Revenues						
Member Town Contributions	\$ 377,560	\$ 377,560	\$ 377,560	\$ 188,789	50.0%	\$ 185,808
State Grants	151,850	151,850	151,850	151,852	100.0%	152,436
Septic Permits	30,500	30,500	30,500	16,735	54.9%	16,335
Well Permits	14,000	14,000	14,000	6,900	49.3%	6,404
Soil Testing Service	25,500	25,500	25,500	15,755	61.8%	14,635
Food Protection Service	55,000	55,000	55,000	7,531	13.7%	8,117
B100a Reviews	23,000	23,000	23,000	13,755	59.8%	11,875
Septic Plan Reviews	25,200	25,200	25,200	14,575	57.8%	14,580
Other Health Services	5,700	5,700	5,700	541	9.5%	1,961
Appropriation of Fund Balance	16,910	16,910	16,910	-	0.0%	-
Total Revenues	725,220	725,220	725,220	416,433	57.4%	412,151
Expenditures						
Salaries & Wages	562,150	562,150	562,150	268,136	47.7%	271,929
Grant Deductions	(96,050)	(96,050)	(96,050)	(51,991)	54.1%	(54,628)
Benefits	167,620	167,620	167,620	78,988	47.1%	79,496
Miscellaneous Benefits	6,550	6,550	6,550	2,963	45.2%	2,559
Insurance	15,800	15,800	15,800	1,654	10.5%	7,553
Professional & Technical Services	16,200	16,200	16,200	422	2.6%	7,768
Other Purchased Services	41,500	41,500	41,500	21,901	52.8%	19,726
Other Supplies	8,000	8,000	8,000	3,244	40.6%	4,383
Equipment - Minor	1,450	1,450	1,450	388	26.7%	195
Total Expenditures	723,220	723,220	723,220	325,704	45.0%	338,980
Operating Transfers						
Transfer to CNR Fund	2,000	2,000	2,000	-	0.0%	82,000
Total Exp & Oper Trans	725,220	725,220	725,220	325,704	44.9%	420,980
Excess (Deficiency) of Revenues	-	-	-	90,729	0.0%	(8,830)
Fund Balance, July 1	355,251	355,251	355,251	355,251	100%	384,599
Fund Balance plus Cont. Capital, Dec 31	\$ 355,251	\$ 118,781	\$ 118,781	\$ 445,980	126%	\$ 375,769

Eastern Highlands Health District
Capital Non-Recurring Fund
Balance Sheet
December 31, 2013
(with comparative totals for December 31, 2012)

	<u>2014</u>	<u>2013</u>
Assets		
Cash and Cash Equivalents	\$ <u>128,797</u>	\$ <u>144,957</u>
Total Assets	<u>128,797</u>	<u>144,957</u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>128,797</u>	<u>144,957</u>
Total Liabilities and Fund Balance	<u>\$ 128,797</u>	<u>\$ 144,957</u>

Eastern Highlands Health District
Capital Non-Recurring Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2013
(with comparative totals for December 31, 2012)

	<u>2014</u>	<u>2013</u>
Revenues		
State Grants	\$ -	\$ 82,000
Total Revenues	<u>-</u>	<u>82,000</u>
Operating Transfers		
General Fund	<u>-</u>	<u>-</u>
Total Operating Transfers	<u>-</u>	<u>-</u>
Total Rev & Oper Trans	<u>-</u>	<u>82,000</u>
Expenditures		
Professional & Technical Services	12,380	-
Vehicles	<u>-</u>	<u>(2,925)</u>
Total Expenditures	<u>12,380</u>	<u>(2,925)</u>
Excess (Deficiency) of Revenues	(12,380)	84,925
Fund Balance, July 1	<u>141,177</u>	<u>60,032</u>
Fund Balance plus Cont. Capital, Dec 31	<u><u>\$ 128,797</u></u>	<u><u>\$ 144,957</u></u>

Mansfield Downtown Partnership
Statement of Financial Position
December 31, 2013
(with comparative totals for December 31, 2012)

	<u>2014</u>	<u>2013</u>
Assets		
Cash & Cash Equivalents	\$ 419,116	\$ 430,029
Accounts Receivable	<u>900</u>	<u>900</u>
Total Assets	<u><u>420,016</u></u>	<u><u>430,929</u></u>
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance		
Contributed Capital	51,440	51,440
Unreserved	<u>368,576</u>	<u>379,489</u>
Total Fund Balance	<u><u>420,016</u></u>	<u><u>430,929</u></u>
Total Liabilities and Fund Balance	<u><u>\$ 420,016</u></u>	<u><u>\$ 430,929</u></u>

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

	<u>Actual 2008/09</u>	<u>Actual 2009/10</u>	<u>Actual 2010/11</u>	<u>Actual 2011/12</u>	<u>Actual 2012/13</u>	<u>Adopted Budget 2013/14</u>	<u>Actual 12/31/2013</u>
Revenues							
Intergovernmental							
Mansfield General Fund/CNR	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Uconn	125,000	125,000	125,000	125,000	125,000	125,000	-
Mansfield Capital Projects *	-	-	-	-	-	-	-
Leyland Share - Relocation	-	-	10,000	-	-	-	-
Membership Fees	22,440	20,199	16,983	16,778	17,463	15,000	1,540
Local Support	-	-	-	-	-	-	-
State Support	-	-	-	-	-	-	-
Contributions/Other	-	240	-	-	-	-	-
Total Revenues	<u>272,440</u>	<u>270,439</u>	<u>276,983</u>	<u>266,778</u>	<u>267,463</u>	<u>265,000</u>	<u>126,540</u>
Operating Expenditures							
Salaries and Benefits	133,679	135,713	147,126	170,810	182,066	191,880	94,328
Professional & Technical	27,202	28,893	71,561	61,608	78,617	55,700	13,615
Relocation Costs	-	-	-	-	-	-	-
Office Rental	17,584	15,918	15,040	8,000	7,810	7,970	3,983
Insurance	1,713	1,724	1,715	1,747	1,545	3,100	2,950
Purchased Services	8,157	6,666	6,612	9,641	8,716	13,000	4,998
Supplies & Services	2,783	3,257	3,000	1,276	1,380	1,900	2,254
Contingency	-	-	-	-	-	19,980	-
Total Operating Expenditures	<u>191,118</u>	<u>192,171</u>	<u>245,054</u>	<u>253,082</u>	<u>280,134</u>	<u>293,530</u>	<u>122,127</u>
Operating Income/(Loss)	81,322	78,268	31,929	13,696	(12,671)	(28,530)	4,413
Fund Balance, July 1	<u>98,059</u>	<u>179,381</u>	<u>257,649</u>	<u>289,578</u>	<u>303,274</u>	<u>290,603</u>	<u>290,603</u>
Fund Balance, End of Period	<u>\$ 179,381</u>	<u>\$ 257,649</u>	<u>\$ 289,578</u>	<u>\$ 303,274</u>	<u>\$ 290,603</u>	<u>\$ 262,073</u>	<u>\$ 295,016</u>
Contribution Recap							
	<u>Actual 2008/09</u>	<u>Actual 2009/10</u>	<u>Actual 2010/11</u>	<u>Actual 2011/12</u>	<u>Actual 2012/13</u>	<u>Adopted Budget 2013/14</u>	<u>Actual 12/31/2013</u>
Mansfield	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Mansfield Capital Projects	-	-	-	-	-	-	-
UCONN	125,000	125,000	125,000	125,000	125,000	125,000	-
Total Contributions	<u>\$ 250,000</u>	<u>\$ 125,000</u>					

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

	<u>Budget</u>	<u>Actual</u>
Operating Revenues		
Intergovernmental Revenues		
USDA Rural Development Grant	\$ 175,509	\$ 175,509
DECD STEAP Grants - I, II, III, IV	1,700,000	1,466,240
Urban Action Grant	2,500,000	808,059
DOT Grant # 77-217	1,172,800	-
Urban Action Grant/Rell	10,000,000	10,000,000
DOT Grant # 77-223	2,250,000	1,406,882
Federal Transit Authority (GHTD)	490,000	248,492
Omnibus Bill (DOT)	552,000	467,400
Federal Transit Authority (Bus Facility)	4,940,000	4,098,563
DECD Brownfield Remediation	450,000	-
Local Support (DECD grant)	115,640	55,535
Local Share - Bonds	302,000	302,000
Leyland Share (FTA Match & Other)	2,113,860	9,000
EDR Share	1,765,000	800,000
Reserve	372,000	372,000
Other	40,000	61,708
Total Operating Revenues	<u>28,938,809</u>	<u>20,271,388</u>
Operating Expenditures		
Downtown Revitalization & Enhancement:		
Salaries - Temporary	-	33,984
Legal Services	226,847	234,931
Legal Services - DECD Contract	7,442	2,442
Contracted Services	285,884	57,766
Architects & Engineers	2,141,943	1,892,208
Demolition	930,460	949,631
Environmental Remediation	70,022	79,559
Site Improvements	1,474,800	484,760
Construction Costs	21,152,318	20,373,927
Construction - Storrs Road	2,386,822	1,409,306
Construction - Walkway	222,271	222,271
Construction - Intermodal Center	-	1,111,277
Other	40,000	-
Total Operating Expenditures	<u>28,938,809</u>	<u>26,852,062</u>
Revenues Over/(Under) Expenditures *	-	(6,580,674)
Fund Balance, July 1	<u>-</u>	<u>-</u>
Fund Balance, End of Period	<u>\$ -</u>	<u>\$ (6,580,674)</u>

* Due from other agencies (grants)

**Town of Mansfield and Mansfield Board of Education
Serial Bond Summary (Schools and Town)
December 31, 2013**

	<u>Schools</u>	<u>Town</u>	<u>Total</u>
Balance at July 1, 2013	\$ 1,105,000	\$ 1,880,000	\$ 2,985,000
Issued During Period	-	-	-
Retired During Period	-	-	-
Balance at December 31, 2013	<u>\$ 1,105,000</u>	<u>\$ 1,880,000</u>	<u>\$ 2,985,000</u>

Changes in Bonds and Notes Outstanding

	<u>Serial Bonds</u>	<u>BAN's</u>	<u>Promissory Note</u>	<u>Total</u>
Balance at July 1, 2013	\$ 2,985,000	\$ -	\$ -	\$ 2,985,000
Debt Issued	-	-	-	-
Debt Retired	-	-	-	-
Balance at December 31, 2013	<u>\$ 2,985,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,985,000</u>

<u>Description</u>	<u>Original Amount</u>	<u>Payment Date</u>		<u>Bonds</u>	<u>BAN's</u>	<u>Promissory Note</u>	<u>Total</u>
		<u>P & I</u>	<u>I</u>				
2004 Town Taxable Gen. Obligation Bond	\$ 2,590,000	6/01	12/01	\$ -	\$ -	\$ -	\$ -
2004 Town General Obligation Bond	940,000	6/01	12/01	80,000	-	-	80,000
2004 Town General Obligation Bond	725,000	6/01	12/01	65,000	-	-	65,000
2011 Town General Obligation Bond	1,485,000	3/01	09/01	1,485,000	-	-	1,485,000
2011 Town Sewer Purpose Bond	330,000	3/01	09/01	330,000	-	-	330,000
2011 School General Obligation Bond	1,025,000	3/01	09/01	1,025,000	-	-	1,025,000
2011 Town Sewer Purpose Bond	<u>\$ 7,095,000</u>			<u>\$ 2,985,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,985,000</u>

**Town of Mansfield
Detail of Outstanding Debt
Schools and Town
December 31, 2013**

	Inception Balance	2014
Schools		
2004 General Obligation Bonds:		
MMS IRC	\$ 940,000	\$ 80,000
2011 General Obligation Bonds:		
MMS Heating Conversion	1,025,000	1,025,000
	<u>1,965,000</u>	<u>1,105,000</u>
Schools Outstanding Debt		
Town		
Consists of -		
2004 Taxable General Obligation Bonds:		
Community Center	2,590,000	-
2004 General Obligation Bonds:		
Library Renovations	725,000	65,000
2011 General Obligation Bonds:		
Community Center Air Conditioning	173,620	173,620
Hunting Lodge Road Bikeway	105,250	105,250
Salt Storage Shed	263,130	263,130
Storrs Rd/Flaherty Rd Streetscape Improvements	302,000	302,000
Various Equipment Purchases	93,000	93,000
Facility Improvements	40,000	40,000
Transportation Facility Improvements	130,000	130,000
Stone Mill Rd/Laurel Lane Bridge Replacements	378,000	378,000
2011 Sewer Purpose Obligation Bonds:		
Four Corners Sewer & Water Design	330,000	330,000
	<u>5,130,000</u>	<u>1,880,000</u>
Town Outstanding Debt		
Total Debt Outstanding	\$ 7,095,000	\$ 2,985,000

**Town of Mansfield
Summary of Investments
December 31, 2013**

Capital Projects Fund

Institution	Principal	Rate of Interest (%)	Date of Purchase	Date of Maturity	Accrued Interest @ 12/31/13
State Treasurer	\$ -	-	Various	Various	\$ -
Total Accrued Interest @ 12/31/13					\$ -
Interest Received 7/1/13 - 12/31/13					-
Total Interest, Capital Fund @ 12/31/13					<u>\$ -</u>

Health Insurance Fund

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 12/31/13
MBIA - Class	\$ 1,257,990	0.020	Various	Various	\$ -
State Treasurer	\$ 3,140,527	0.150	Various	Various	\$ 406
Total Accrued Interest @ 12/31/13					\$ 406
Interest Received 7/1/13 - 12/31/13					<u>1,589</u>
Total Interest, Health Insurance Fund @ 12/31/13					<u>\$ 1,995</u>

All Other Funds

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 12/31/13
State Treasurer	\$ 9,428,588	0.150	Various	Various	\$ 1,230
Total Accrued Interest @ 12/31/13					\$ 1,230
Interest Received 7/1/13 - 12/31/13					<u>5,526</u>
Total Interest, General Fund, 12/31/13					<u>\$ 6,756</u>

**Town of Mansfield
Memo**

Date: January 7, 2014
 To: Matt Hart, Town Manager
 Cherie Trahan, Director of Finance
 From: Christine Gamache, Collector of Revenue
 Subject: Amounts and % of Collections for 7/1/13 to 12/31/2013 comparable to 7/1/12 to 12/31/2012 and 7/1/11 to 9/12/2011

	GRAND LIST						DELINQUENT	
	2012	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	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>

	GRAND LIST						OPEN BALANCE	
	2011	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID		% OPEN	
RE	\$ 23,661,407	\$ 93,378	\$ 23,754,785	\$ (14,641,422)	61.6%	\$ 9,113,363	38.4%	
STORRS CENTER 1ST	54,160.38	96,243	150,403	(118,236.36)	78.6%	32,167	21.4%	
PER	907,292	(3,277)	904,015	(557,855)	61.7%	346,160	38.3%	
MV	1,995,020	(29,959)	1,965,061	(1,773,185)	90.2%	191,876	9.8%	
DUE	26,617,880	156,385	26,774,265	(17,090,699)	63.8%	9,683,566	36.2%	
MVS	253,072	(2,551)	250,521	(40,012)	16.0%	210,510	84.0%	
TOTAL	\$ 26,870,952	\$ 153,834	\$ 27,024,786	\$ (17,130,711)	63.4%	\$ 9,894,075	36.6%	

PRIOR YEARS COLLECTION
July 1, 2012 to June 30, 2013

Suspense Collections	\$ 4,954.60	Suspense Interest Less Fees	\$ 4,033.66
Prior Years Taxes	148,864.33	Interest and Lien Fees	72,974.85
	<u>\$ 153,818.93</u>		<u>\$ 77,008.51</u>

	GRAND LIST						OPEN BALANCE	
	2010	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID		% OPEN	
RE	\$ 23,230,929	\$ (96,290)	\$ 23,134,639	\$ (13,600,917)	58.8%	\$ 9,533,722	41.2%	
STORRS CENTER 1ST	27,995	26,037	54,032	(28,675)	53.1%	25,357	46.9%	
PER	887,978	(947)	887,031	(579,960)	65.4%	307,072	34.6%	
MV	1,866,225	(45,990)	1,820,235	(1,638,146)	90.0%	182,089	10.0%	
DUE	26,013,127	(117,190)	25,895,938	(15,847,699)	61.2%	10,048,239	38.8%	
MVS	211,218	(2,054)	209,164	(31,430)	15.0%	177,734	85.0%	
TOTAL	\$ 26,224,345	\$ (145,281)	\$ 26,051,069	\$ (15,850,454)	60.8%	\$ 10,200,616	39.2%	

PRIOR YEARS COLLECTION
July 1, 2011 to June 30, 2012

Suspense Collections	\$ 6,636.97	Suspense Interest	\$ 4,382.13
Prior Years Taxes	58,694.90	Interest and Lien Fees	58,832.97
	<u>\$ 65,331.87</u>		<u>\$ 63,215.10</u>

The 2nd quarter of tax collections is ahead of previous years. We are continuing to see better effort by previously past due taxpayers as they recover from this economy. The tax office additionally has been quickened in sending out demand notices warning of next collection actions which has helped taxpayers pay more timely. Of the amounts collected in all areas of collections \$210K were paid using our online payment system.

Town of Mansfield
Capital Projects - Open Space
December 31, 2013

	Acreage	Total Budget	Expended Thru 6/30/2013	Current Year Expenditures	Estimated Unexpended Balance	Anticipated Grants
Expenditures Prior to 92/93	-	\$ 4,409,389	\$ 130,794	-	-	-
<u>UNALLOCATED COSTS:</u>						
Appraisal Fees - Various	-	-	17,766	21,900	-	-
Financial & Legal Fees	-	-	24,134	-	-	-
Survey, Inspections & Miscellaneous	-	-	9,402	-	-	-
Outdoor Maintenance	-	-	13,952	-	-	-
Major Additions - Improvements	-	-	3,000	-	-	-
Forest Stewardship-50' Cliff Preserve	-	-	3,852	-	-	-
Parks Coordinator	-	-	103,604	-	-	-
<u>PROPERTY PURCHASES:</u>						
Bassetts Bridge Rd Lots 1,2,3	8.23	-	128,439	-	-	-
Baxter Property	25.80	-	163,330	-	-	-
Bodwell Property	6.50	-	42,703	-	-	-
Boettiger, Orr, Parish Property	106.00	-	101,579	-	-	-
Dorwart Property	61.00	-	342,482	-	-	-
Dunnack Property	32.00	-	35,161	-	-	-
Eaton Property	8.60	-	162,236	-	-	-
Ferguson Property	1.19	-	31,492	-	-	-
Fesik Property	7.40	-	7,636	-	-	-
Hatch/Skinner Property	35.33	-	291,780	-	-	-
Holinko Property	18.60	-	62,576	-	-	-
Larkin Property	11.70	-	24,202	-	-	-
Laugardia Property - Dodd Rd.	-	-	5,700	-	-	-
Lion's Club Park	-	-	81,871	-	-	-
Malek Property	-	-	25,500	-	-	-
Marshall Property	17.00	-	17,172	-	-	-
McGregor Property	2.10	-	8,804	-	-	-
McShea Property	-	-	1,500	-	-	-
* Merrow Meadow Park Develop.	15.00	-	-	-	-	-
Morneau Property	-	-	4,310	-	-	-
Moss Property	134.50	-	100,000	-	-	-
Mulberry Road (Joshua's Trust)	5.90	-	12,500	-	-	-
Mullane Property (Joshua's Trust)	17.00	-	10,000	-	-	-
Olsen Property	59.75	-	104,133	-	-	-
Ossen - Birchwood Heights Property	-	-	500	-	-	-
Porter Property	6.70	-	135,466	-	-	-
Reed Property	23.70	-	69,527	-	-	-
Rich Property	102.00	-	283,322	-	-	-
Sibley Property	50.57	-	90,734	-	-	-
Swanson Property (Browns Rd)	29.00	-	64,423	-	-	-
Thompson/Swaney Prop. (Bone Mill)	-	-	1,500	-	-	-
Torrey Property	29.50	-	91,792	-	-	-
Vernon Property	3.00	-	31,732	-	-	-
Estate of Vernon - Property	68.41	-	257,996	-	-	-
Warren Property	6.80	-	24,638	-	-	-
Watts Property	23.50	-	92,456	-	-	-
	<u>916.78</u>	<u>\$ 4,409,389</u>	<u>\$ 3,215,696</u>	<u>\$ 21,900</u>	<u>\$ 1,171,793</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		<u>\$130,790</u>
85105 - State Support - Dorwart Property	112,534		
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, 2013

REVENUE:

TUITION REVENUE:

RECEIVED TO DATE	-	
OUTSTANDING RECEIVABLE	11,400.00	
TOTAL TUITION REVENUE	11,400.00	

EXCESS COST & STATE AGENCY GRANT SERVICES FOR THE BLIND	115,529.00	
MEDICAID REIMBURSEMENT PROGRAM	36,998.81	

TOTAL REVENUES		163,927.81
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EXPENDITURES:

TUITION PAYMENTS 112-61600-xxxxx-52		
BUDGET	50,000.00	
ANTICIPATED EXPENDITURES	(402,983.38)	
	(352,983.38)	

OCCUPATIONAL & PHYSICAL THERAPY 112-62104-xxxxx-52		
BUDGET	230,500.00	
ANTICIPATED EXPENDITURES	(220,987.25)	
	9,512.75	

TRANSPORTATION 112-62802-53910-52		
BUDGET	132,000.00	
ANTICIPATED EXPENDITURES	(142,942.92)	
	(10,942.92)	

TOTAL EXPENDITURES BALANCE - UNDER (OVER)		(354,413.55)
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TOTAL BALANCE UNDER (OVER) BUDGET		(190,485.74)
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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
1	Anderts Carpet Service Replace MMS & SE portable classroom carpets	Completed	23,223		23,223	78,364
2	Anderts Carpet Service Rebinding carpets MMS, SE, Goodwin, and replace bathroom flooring in SE portable.	Completed	5,968		5,968	72,396
3	Major Electric Repairs to generator at MMS	Completed	921		921	71,475
4	Willimantic Winnelson Repairs to MCC generator	Completed	157		157	71,319
5	Tennett Tree Service Removal of trees at MMS	Completed	2,000		2,000	69,319
6	Woodland Building & Renovations MCC shower stall replacements	Completed	7,851		7,851	61,468
7	Kittredge Equipment Freezer	Completed	5,368		5,368	56,100
8	New England Door Closer Library	Completed	1,859		1,859	54,241
9	American DG Energy Beckwith Installation	Completed	3,500		3,500	50,741
10	Professional Lock Security Locks for all schools	Completed	11,000	-	11,000	39,741
11	Andert's Carpet Service Library	Open	1,494	6,011	7,505	32,236
12	Signs Plus Security signs for all schools	Completed	1,920	-	1,920	30,316
13	Willimantic Winnelson Goodwin water heater	Completed	3,141	-	3,141	27,174
14	Pats Power Equipment Blower	Completed	2,699	-	2,699	24,475
15	Silva Engineering Design of atrium doors at Southeast	Completed	4,000	-	4,000	20,475
16	SB Church Vinton well repairs	Completed	7,130	2,000	9,130	11,345
17	A-1 Line Striping MMS and Vinton parking lots	Completed	2,192	-	2,192	9,154
18	Johnstone Supply 3 heat pumps Sr Ctr dining room	Completed	9,568	-	9,568	(414)
19	Numbers & Letters Labels for outside entrances (school security)	Completed	2,148	-	2,148	(2,562)
7/1/2013	13/14 Appropriation \$35,000					32,438
20	Woodland Building & Renovations Tile - MCC	Completed	7,693	-	7,693	24,745
21	Bell/Simons Companies Compressor - Library	Completed	1,508	-	1,508	23,237
22	Woodland Building & Renovations Family Changing Room Shower-MCC	Completed	3,925	-	3,925	19,312
23	Mansfield Supply Senior Center A/C	Completed	238		238	19,073
24	SB Church Vinton well repairs	Cancel prior year encumbrance		(2,000)	(2,000)	21,073
25	Willimantic Winnelson Plumbing/Electrical supplies MCC Generator	Cancel prior year encumbrance		(2,500)	(2,500)	23,573
26	Overhead Door Repairs/Installation PW & Maint.Shop Doors	Cancel prior year encumbrance		(235)	(235)	23,808
27	Laroche Builders Gutters/Downspouts - Library	Completed	6,201		6,201	17,607

Town of Mansfield
Monthly Revenue Summary by Source
December 31, 2013

<u>Account and Description</u>	<u>Appropriation</u>	<u>Approp Adj</u>	<u>Debit Amounts</u>	<u>Credit Amounts</u>	<u>Ending Balance</u>	<u>%Recd</u>	<u>Activity</u>
Taxes and Related Items							
40101 Current Year Levy	\$ (26,929,834)	\$ -	\$ 26,799	\$ 18,160,022	\$ (8,796,611)	\$ 67.34	\$ 18,133,223
40102 Prior Year Levy	(175,000)	-	25,739	238,657	37,918	121.67	212,918
40103 Interest & Lien Fees	(135,000)	-	612	93,438	(42,174)	68.76	92,826
40104 Motor Vehicle Supplement	(165,000)	-	1,734	39,711	(127,023)	23.02	37,977
40105 Susp. Coll. Taxes - Trnsc.	(6,000)	-	193	9,809	3,616	160.27	9,616
40106 Susp. Coll. Int. - Trnsc.	(4,000)	-	5	8,672	4,667	216.67	8,667
40109 Collection Fees	-	-	8	416	408	-	408
40110 Current Yr Levy - Storrs Ctr	(741,400)	-	-	-	(741,400)	-	-
40111 Current Yr Levy-Storrs Ctr-Abatement	321,000	-	-	-	321,000	-	-
Total Taxes and Related Items	(27,835,234)	-	55,090	18,550,725	(9,339,599)	66.45	18,495,635
Licenses and Permits							
40201 Misc Licenses & Permits	(2,440)	-	-	2,029	(411)	83.16	2,029
40202 Sport Licenses	(300)	-	18	94	(224)	25.33	76
40203 Dog Licenses	(8,000)	-	(613)	2,347	(5,040)	37.00	2,960
40204 Conveyance Tax	(150,000)	-	-	70,408	(79,592)	46.94	70,408
40210 Subdivision Permits	(2,000)	-	-	2,000	-	100.00	2,000
40211 Zoning/Special Permits	(18,000)	-	-	7,021	(10,980)	39.00	7,021
40212 Zba Applications	(2,000)	-	-	1,200	(800)	60.00	1,200
40214 Iwa Permits	(2,750)	-	-	555	(2,195)	20.18	555
40224 Road Permits	(550)	-	-	550	-	100.00	550
40230 Building Permits	(170,000)	-	65	114,914	(55,151)	67.56	114,849
40231 Adm Cost Reimb-permits	(150)	-	-	128	(22)	85.33	128
40232 Housing Code Permits	(86,000)	-	-	53,595	(32,405)	62.32	53,595
40233 Housing Code Penalties	(1,100)	-	-	100	(1,000)	9.09	100
40234 Landlord Registrations	(1,300)	-	25	1,810	485	137.31	1,785
Total Licenses and Permits	(444,590)	-	(506)	256,749	(187,335)	57.86	257,255
Federal Support - Education							
40369 FEMA Grant	-	-	-	50,321	50,321	-	50,321
Total Federal Support - Education	-	-	-	50,321	50,321	-	50,321

Town of Mansfield
Monthly Revenue Summary by Source
December 31, 2013

<u>Account and Description</u>	<u>Appropriation</u>	<u>Approp Adj</u>	<u>Debit Amounts</u>	<u>Credit Amounts</u>	<u>Ending Balance</u>	<u>%Recd</u>	<u>Activity</u>
Federal Support - Gov							
40357 Social Serv Block Grant	(3,470)	-	-	1,735	(1,735)	50.00	1,735
Total Federal Support - Gov	(3,470)	-	-	1,735	(1,735)	50.00	1,735
State Support - Education							
40401 Education Assistance	(10,168,360)	-	-	2,542,090	(7,626,270)	25.00	2,542,090
40402 School Transportation	(105,730)	-	-	-	(105,730)	-	-
Total State Support - Education	(10,274,090)	-	-	2,542,090	(7,732,000)	24.74	2,542,090
State Support - Gov							
40451 Pilot - State Property	(6,601,680)	-	-	6,784,862	183,182	102.78	6,784,862
40454 Circuit Crt-parking Fines	(500)	-	150	400	(250)	50.00	250
40455 Circuit Breaker	(53,360)	-	-	-	(53,360)	-	-
40456 Tax Relief For Elderly	(2,000)	-	-	45,610	43,610	2,281	45,610
40457 Library - Connecticutcard/ill	(13,790)	-	-	-	(13,790)	-	-
40458 Library - Basic Grant	(1,230)	-	-	-	(1,230)	-	-
40460 Boat Reimbursement	(2,500)	-	-	-	(2,500)	-	-
40462 Disability Exempt Reimb	(1,200)	-	-	1,330	130	110.82	1,330
40465 Emerg Mgmt Performance Grant	(14,500)	-	25,234	-	(39,734)	(174.03)	(25,234)
40469 Veterans Reimb	(7,930)	-	-	6,607	(1,323)	83.32	6,607
40470 State Revenue Sharing	(248,820)	-	-	281,154	32,334	113.00	281,154
40485 State Support - Other	-	-	-	625,545	625,545	-	625,545
40494 Judicial Revenue Distribution	(9,000)	-	-	4,761	(4,239)	52.90	4,761
40496 Pilot-holinko Estates	-	-	8,876	8,876	-	-	-
40551 Pilot - Senior Housing	-	-	17,000	17,447	447	-	447
Total State Support - Gov	(6,956,510)	-	51,260	7,776,593	768,823	111.05	7,725,333
Charges for Services							
40605 Region 19 Financial Serv	(93,790)	-	-	46,895	(46,895)	50.00	46,895
40606 Health District Services	(27,000)	-	-	13,500	(13,500)	50.00	13,500
40610 Recording	(60,000)	-	-	32,758	(27,242)	54.60	32,758
40611 Copies Of Records	(12,100)	-	-	6,254	(5,846)	51.68	6,254

**Town of Mansfield
Monthly Revenue Summary by Source
December 31, 2013**

<u>Account and Description</u>	<u>Appropriation</u>	<u>Approp Adj</u>	<u>Debit Amounts</u>	<u>Credit Amounts</u>	<u>Ending Balance</u>	<u>%Recd</u>	<u>Activity</u>
40612 Vital Statistics	(11,000)	-	-	6,660	(4,340)	60.55	6,660
40613 Sale Of Maps/regs	(100)	-	-	25	(75)	25.00	25
40620 Police Service	(96,000)	-	37,333	15,191	(118,142)	(23.06)	(22,142)
40622 Redemption/Release Fees	(1,000)	-	-	850	(150)	85.00	850
40625 Animal Adoption Fees	(900)	-	74	320	(654)	27.33	246
40641 Fines on Overdue Books	(11,800)	-	-	4,845	(6,955)	41.06	4,845
40644 Parking Plan Review Fee	(1,000)	-	-	385	(615)	38.50	385
40650 Blue Prints	(200)	-	-	125	(75)	62.50	125
40656 Reg Dist 19 Grnds Mntnce	(12,000)	-	-	8,550	(3,450)	71.25	8,550
40663 Zoning Regulations	(200)	-	-	10	(190)	5.00	10
40671 Day Care Grounds Maintenance	(12,400)	-	-	6,200	(6,200)	50.00	6,200
40674 Charge for Services	(3,000)	-	-	742	(2,258)	24.74	742
40678 Celeron Sq Assoc Bikepath Main	(2,700)	-	-	2,700	-	100.00	2,700
40684 Cash Overage/Shortage	-	-	10	-	(10)	-	(10)
40699 Fire Safety Code Fees	(16,000)	-	-	12,140	(3,861)	75.87	12,140
Total Charges for Services	(361,190)	-	37,417	158,149	(240,457)	33.43	120,733
Fines and Forfeitures							
40702 Parking Tickets - Town	(4,500)	-	81	2,753	(1,828)	59.38	2,672
40705 Town Parking Fines - Storrs Center	-	-	207	5,463	5,256	-	5,256
40710 Building Fines	(1,000)	-	-	-	(1,000)	-	-
40711 Landlord Registration Penalty	(90)	-	-	-	(90)	-	-
40713 Nuisance Ordinance	(9,000)	-	-	5,910	(3,090)	65.66	5,910
40715 Ordinance Violation Penalty	(1,380)	-	-	6,663	5,283	482.81	6,663
40716 Noise Ordinance Violation	(300)	-	-	616	316	205.33	616
40717 Possession Alcohol Ordinance	(30,000)	-	90	8,355	(21,735)	27.55	8,265
40718 Open Liquor Container Ordin	(3,000)	-	180	8,530	5,350	278.33	8,350
Total Fines and Forfeitures	(49,270)	-	558	38,290	(11,538)	76.58	37,732
Miscellaneous							
40804 Rent - Historical Soc	(2,000)	-	-	2,100	100	105.00	2,100
40807 Rent - Town Hall	(7,580)	-	-	4,283	(3,297)	56.50	4,283
40808 Rent - Senior Center	(100)	-	-	-	(100)	-	-
40817 Telecom Services Payment	(55,000)	-	-	-	(55,000)	-	-

Town of Mansfield
Monthly Revenue Summary by Source
December 31, 2013

<u>Account and Description</u>	<u>Appropriation</u>	<u>Approp Adj</u>	<u>Debit Amounts</u>	<u>Credit Amounts</u>	<u>Ending Balance</u>	<u>%Recd</u>	<u>Activity</u>
40820 Interest Income	(25,000)	-	3,653	10,111	(18,542)	25.83	6,458
40824 Sale Of Supplies	(20)	-	-	24	4	120.00	24
40825 Rent - R19 Maintenance	(2,790)	-	-	2,790	-	100.00	2,790
40890 Other	(2,500)	-	209	2,413	(296)	88.18	2,204
Total Miscellaneous	(94,990)	-	3,861	21,721	(77,130)	18.80	17,860
Operating Transfers In							
40928 School Cafeteria	(2,500)	-	-	2,550	50	102.00	2,550
Total Operating Transfers In	(2,500)	-	-	2,550	50	102.00	2,550
Total 111 General Fund - Town	\$ (46,021,844)	\$ -	\$ 147,680	\$ 29,398,924	\$ (16,770,600)	\$ 63.56	\$ 29,251,244

Town of Mansfield
Monthly Expenditure Summary by Activity
December 31, 2013

<u>Account and Description</u>	<u>Appropriation</u>	<u>Approp Adj</u>	<u>Encumbrances</u>	<u>Expenditures</u>	<u>Remaining Balance</u>	<u>% Used</u>
General Government						
11100 Legislative	\$ 88,150	\$ -	\$ 10,387	\$ 52,266	\$ 25,497	71.08
12100 Municipal Management	208,760	-	-	107,215	101,545	51.36
12200 Human Resources	140,650	-	25	81,883	58,742	58.24
13100 Town Attorney	42,500	-	17,500	21,182	3,818	91.02
13200 Probate	5,120	-	-	5,123	(3)	100.05
14200 Registrars	60,625	(11,700)	-	15,054	33,871	30.77
15100 Town Clerk	222,120	-	9,092	109,892	103,136	53.57
15200 General Elections	19,400	-	-	10,266	9,134	52.92
16100 Finance Administration	120,440	1,030	-	63,093	58,377	51.94
16200 Accounting & Disbursements	172,630	(6,130)	-	89,248	77,252	53.60
16300 Revenue Collections	163,190	-	-	108,007	55,183	66.19
16402 Property Assessment	218,230	-	-	100,828	117,402	46.20
16510 Central Copying	39,000	-	-	37,870	1,130	97.10
16511 Central Services	34,000	-	231	26,302	7,467	78.04
16600 Information Technology	11,150	-	-	11,150	-	100.00
30900 Facilities Management	907,080	25,890	16,479	499,609	416,883	55.32
Total General Government	2,453,045	9,090	53,714	1,338,988	1,069,433	56.57
Public Safety						
21200 Police Services	1,167,850	-	1,198	75,836	1,090,816	6.60
21300 Animal Control	92,950	-	-	44,163	48,787	47.51
22101 Fire Prevention	132,805	4,420	11,790	82,265	43,170	68.54
22155 Fire & Emerg Services Admin	221,020	-	113	78,888	142,019	35.74
22160 Fire & Emergency Services	1,601,565	23,260	45,362	879,349	700,114	56.91
23100 Emergency Management	58,920	190	-	29,598	29,512	50.07
Total Public Safety	3,275,110	27,870	58,462	1,190,100	2,054,418	37.80

Town of Mansfield
Monthly Expenditure Summary by Activity
December 31, 2013

<u>Account and Description</u>	<u>Appropriation</u>	<u>Approp Adj</u>	<u>Encumbrances</u>	<u>Expenditures</u>	<u>Remaining Balance</u>	<u>% Used</u>
Public Works						
30100 Public Works Administration	85,560	6,150	-	70,655	21,055	77.04
30200 Supervision & Operations	121,860	-	717	58,813	62,330	48.85
30300 Road Services	687,300	4,850	124	359,034	332,992	51.89
30400 Grounds Maintenance	384,085	(21,230)	2,031	183,219	177,605	51.05
30600 Equipment Maintenance	612,070	(1,660)	12,905	315,227	282,279	53.76
30700 Engineering	201,660	-	-	109,371	92,289	54.24
Total Public Works	2,092,535	(11,890)	15,777	1,096,319	968,549	53.45
Community Services						
42100 Adult & Administrative Services	320,940	(8,510)	-	246,597	65,833	78.93
42204 Youth Employment - Middle Sch	2,000	-	-	336	1,664	16.80
42210 Youth Services	167,210	(2,330)	-	84,519	80,361	51.26
42300 Senior Services	209,580	16,730	-	105,517	120,793	46.63
43100 Library Services	674,560	-	5,932	331,971	336,658	50.09
45000 Contributions To Area Agency	308,520	-	122,160	161,858	24,501	92.06
Total Community Services	1,682,810	5,890	128,092	930,798	629,810	62.70
Community Development						
30800 Building Inspection	175,230	-	-	88,435	86,795	50.47
30810 Housing Inspection	110,280	-	-	53,503	56,777	48.52
51100 Planning & Development	234,550	-	-	112,147	122,403	47.81
52100 Planning/Zoning Inland/Wetlnd	9,680	-	-	3,982	5,698	41.14
58000 Boards and Commissions	6,400	-	-	1,420	4,980	22.19
Total Community Development	536,140	-	-	259,487	276,653	48.40
Town-Wide Expenditures						
71000 Employee Benefits	2,322,820	-	67,004	1,349,778	906,038	60.99

Town of Mansfield
Monthly Expenditure Summary by Activity
December 31, 2013

<u>Account and Description</u>	<u>Appropriation</u>	<u>Approp Adj</u>	<u>Encumbrances</u>	<u>Expenditures</u>	<u>Remaining Balance</u>	<u>% Used</u>
72000 Insurance (LAP)	133,160	-	32,637	108,093	(7,569)	105.68
73000 Contingency	55,000	(30,960)	-	-	24,040	0.00
Total Town-Wide Expenditures	2,510,980	(30,960)	99,641	1,457,871	922,509	62.80
Other Financing						
92000 Other Financing Uses	2,652,550	-	-	2,528,790	123,760	95.33
Total Other Financing	2,652,550	-	-	2,528,790	123,760	95.33
Total 111 General Fund - Town	\$ 15,203,170	\$ -	\$ 355,686	\$ 8,802,354	\$ 6,045,131	60.24

Mansfield Board of Education
Monthly Expenditure Summary by Activity
December 31, 2013

<u>Account and Description</u>	<u>Appropriation</u>	<u>Approp Adj</u>	<u>Encumbrances</u>	<u>Expenditures</u>	<u>Remaining Balance</u>	<u>% Used</u>
Regular Instruction Program						
61101 Regular Instruction	\$ 7,913,320	\$ (48,670)	\$ -	\$ 2,910,133	\$ 4,954,517	37.00
61102 English	49,520	-	2,095	29,813	17,612	64.44
61104 World Languages	9,820	-	1,058	1,950	6,812	30.63
61105 Health & Safety	7,730	-	352	2,231	5,148	33.41
61106 Physical Education	12,690	-	905	6,492	5,293	58.29
61107 Art	14,060	-	3,176	6,617	4,267	69.65
61108 Mathematics	25,970	-	1,177	10,773	14,020	46.01
61109 Music	17,300	-	1,462	4,036	11,803	31.78
61110 Science	30,750	-	3,632	10,829	16,289	47.03
61111 Social Studies	20,680	-	930	5,174	14,576	29.51
61115 Information Technology	201,250	-	5,887	106,232	89,131	55.71
61122 Family & Consumer Science	9,080	-	1,900	2,314	4,867	46.40
61123 Technology Education	10,830	-	1,820	5,271	3,739	65.47
Total Regular Instruction Program	8,323,000	(48,670)	24,392	3,101,864	5,148,073	37.78
Special Education Programs						
61201 Special Ed Instruction	1,553,560	(37,150)	424	585,379	930,607	38.63
61202 Enrichment	422,580	8,670	762	145,250	285,237	33.86
61204 Preschool	333,410	(12,270)	6	115,096	206,038	35.84
Total Special Education Programs	2,309,550	(40,750)	1,193	845,726	1,421,882	37.33
Culturally Disadv Pupil						
61310 Remedial Reading/Math	355,170	(2,120)	305	175,247	177,497	49.73
Total Culturally Disadv Pupil	355,170	(2,120)	305	175,247	177,497	49.73
Summer School - Free Only						
61400 Summer School	54,500	-	-	54,966	(466)	100.86

Mansfield Board of Education
Monthly Expenditure Summary by Activity
December 31, 2013

<u>Account and Description</u>	<u>Appropriation</u>	<u>Approp Adj</u>	<u>Encumbrances</u>	<u>Expenditures</u>	<u>Remaining Balance</u>	<u>% Used</u>
Total Summer School - Free Only	54,500	-	-	54,966	(466)	100.86
Tuition Payments						
61600 Tuition Payments	50,000	-	230,675	216,605	(397,280)	894.56
Total Tuition Payments	50,000	-	230,675	216,605	(397,280)	894.56
Central Serv Instr Supp						
61900 Central Service-Instr Suppl.	143,760	-	2,806	117,734	23,220	83.85
Total Central Serv Instr Supp	143,760	-	2,806	117,734	23,220	83.85
Support Serv - Students						
62102 Guidance Services	151,840	-	-	62,278	89,562	41.02
62103 Health Services	214,090	-	-	79,288	134,802	37.04
62104 Outside Eval/Contracted Serv	230,500	-	124,665	94,322	11,513	95.01
62105 Speech And Hearing Services	156,800	14,580	267	124,847	46,266	73.00
62106 Pupil Services - Testing	6,570	-	-	-	6,570	0.00
62108 Psychological Services	306,660	9,010	53	109,375	206,242	34.67
Total Support Serv - Students	1,066,460	23,590	124,984	470,111	494,955	54.59
Improv Instr Services						
62201 Curriculum Development	123,780	560	14,339	46,305	63,696	48.77
62202 Professional Development	36,990	-	4,825	13,247	18,919	48.86
Total Improv Instr Services	160,770	560	19,164	59,552	82,614	48.79
Education Media Services						
62302 Media Services	71,400	-	-	15,641	55,759	21.91
62310 Library	304,710	370	2,888	128,092	174,100	42.93

Mansfield Board of Education
Monthly Expenditure Summary by Activity
December 31, 2013

<u>Account and Description</u>	<u>Appropriation</u>	<u>Approp Adj</u>	<u>Encumbrances</u>	<u>Expenditures</u>	<u>Remaining Balance</u>	<u>% Used</u>
Total Education Media Services	376,110	370	2,888	143,732	229,860	38.95
General Administration						
62401 Board Of Education	374,140	50,790	4,275	206,337	214,318	49.56
62402 Superintendent's Office	340,210	470	366	172,862	167,452	50.85
62404 Special Education Admin	298,130	-	-	143,215	154,915	48.04
Total General Administration	1,012,480	51,260	4,641	522,414	536,685	49.55
School Based Admin						
62520 Principals' Office Services	1,050,140	(17,400)	1,694	541,738	489,308	52.62
62521 Support Services - Central	16,490	-	1,550	3,449	11,491	30.31
62523 Field Studies	13,500	-	-	7,840	5,660	58.07
Total School Bases Admin	1,080,130	(17,400)	3,244	553,026	506,460	52.34
Fiscal Serv/Bus Support						
62601 Business Management	334,900	-	17,571	271,819	45,510	86.41
Total Fiscal Serv/Bus Support	334,900	-	17,571	271,819	45,510	86.41
Plant Oper & Maint Serv						
62710 Plant Operations - Building	1,399,040	33,160	18,960	771,109	642,131	55.17
Total Plan Oper & Maint Serv	1,399,040	33,160	18,960	771,109	642,131	55.17
Student Transp Service						
62801 Regular Transportation	767,070	-	645,619	272,405	(150,954)	119.68
62802 Spec Ed Transportation	132,000	-	111,609	61,334	(40,943)	131.02
Total Student Transp Service	899,070	-	757,228	333,739	(191,897)	121.34

Mansfield Board of Education
Monthly Expenditure Summary by Activity
December 31, 2013

<u>Account and Description</u>	<u>Appropriation</u>	<u>Approp Adj</u>	<u>Encumbrances</u>	<u>Expenditures</u>	<u>Remaining Balance</u>	<u>% Used</u>
Enterprise Activities						
63430 After School Program	40,330	-	-	10,937	29,393	27.12
63440 Athletic Program	36,190	-	3,873	10,479	21,839	39.66
Total Enterprise Activities	76,520	-	3,873	21,416	51,231	33.05
Employee Benefits						
68000 Employee Benefits	2,999,850	-	30,963	1,523,235	1,445,652	51.81
Total Employee Benefits	2,999,850	-	30,963	1,523,235	1,445,652	51.81
Transfer Out - Other Fund						
69000 Transfers Out To Other Funds	46,850	-	-	46,850	-	100.00
Total Transfer Out - Other Fund	46,850	-	-	46,850	-	100.00
Total 112 General Fund - Board	\$ 20,688,160	\$ -	\$ 1,242,888	\$ 9,229,145	\$ 10,216,127	50.62