

TOWN OF MANSFIELD  
FINANCE COMMITTEE MEETING

Monday, December 28, 2009

Audrey P. Beck Municipal Building  
Conference Room B  
6:00pm

A G E N D A

1. Approval of minutes for September 21, 2009 meeting
2. Financial Statements Dated September 30, 2009
3. 2009/10 Salary Transfers
4. FY 2010/11 Budget and CIP
5. Other Business/Future Agenda Items
6. Adjournment

**DRAFT**  
**TOWN OF MANSFIELD**  
**FINANCE COMMITTEE MEETING**  
**MINUTES OF September 21, 2009**

Members Present: B. Clouette, G. Nesbitt, Carl Schaefer

Other Council Members Present: none

Staff Present: M. Hart, C. Trahan, C. Vincente

Guests: None

Meeting to order at 6:00pm.

1. Minutes from 8/10/09 meeting approved as presented
2. Cherie Trahan presented the Financial Statements dated June 30, 2009.
  - Cherie reviewed the tax collection rate for the fiscal year – 98.4% as compared to 98.5% last year. Interest & lien fees, motor vehicle supplement and suspense collections exceeded budget by \$91,772. Bruce Clouette extended the Committee's appreciation to the Revenue Collector's office for their hard work in maintaining and exceeding budgeted collections in this difficult economy.
  - Cherie also reviewed the yearend results for revenues, Town expenditures and Board expenditures and noted that \$31,444 is being added to fund balance at June 30, 2009.
  - The Recreation Program Fund ended the fiscal year with revenues exceeding expenditures by \$48,191 bringing fund balance from (\$13,848) to \$34,344.
  - A proposed additional transfer from the General Fund of \$60,000 to the CNR Fund was discussed. This will end FY 2008/09 with a fund balance of \$86,276 and estimate a positive fund balance at the end of FY 2009/10. Bruce Clouette note that funds remaining the CNR Fund balance are also taken into consideration when Moody's is determining our rating. It does no harm in having a fund balance in the CNR Fund vs. the General Fund.
  - Health Insurance Fund was discussed. Due to a planned increase in premiums and claims coming in 2% below last year, fund balance was rebuilt from \$354,548 to \$1,358,686 at June 30, 2009.
3. Cherie Trahan presented the Yearend Budget Transfers for FY 2008/09 and noted that we are ending the fiscal year with \$164,107 in Contingency
4. Matt Hart reviewed the 2009/10 State Budget and what it means to Mansfield. While we have a one time increase in PILOT funding of \$400,000, current estimates reflect a reduction of \$202,170 in Pequot/Mohegan funding from budget. Considering the volatility of the gaming revenues, and the fact that this is a one-time increase in our PILOT grant, staff would recommend a transfer to the CNR Fund of the net excess revenues. Bruce Clouette concurred. Gene Nesbitt recommended that consideration be given to leaving it in the General Fund to roll into Fund Balance at yearend 2010.
5. Matt Hart reviewed the explanatory text prepared by Mary Stanton, Town Clerk and approved by Doug Gillette, Bond Counsel regarding the bonding questions on the

November 3, 2009 Referendum. This information will be addressed on the website, cable channel, Qnotify and a press release. A Public Information Session will be held on October 22 at 7pm in the Library. All Council members are welcome to attend. A Special Town meeting will be held on October 26 at 6pm in the Council Chambers and adjourned to the Nov. 3 referendum vote.

6. Curt Vincente reviewed the Community Center Fee Schedule with the Finance Committee. Management preference is to increase the enrollment fee, but not the membership fees. Also discussed was an administrative fee for the use of debit or credit cards. Curt reviewed the cost to the Recreation Program fund for processing debit and credit card transactions. The Finance Committee supports this recommendation, however would like as much notice given to members as possible.

7. Adjournment. The meeting adjourned at 7:15pm.

Motions:

Motion was made to accept the August 10, 2009 minutes by Bruce Clouette. No objections. Motion so passed.

Motion was made to recommend acceptance of the June 30, 2009 Financial Statements to the Town Council at the September 28, 2009 meeting by Bruce Clouette. All in favor. Motion so passed.

Motion was made by Bruce Clouette to recommend that the Town Council make a resolution approving the Yearend Transfers as presented.

Motion to adjourn.

Respectfully Submitted,  
Cherie Trahan  
Director of Finance



**Town of Mansfield  
Agenda Item Summary**

**To:** Town Council  
**From:** Cherie Trahan, Director of Finance  
**CC:** Matthew Hart, Town Manager  
**Date:** December 28, 2009  
**Re:** Financial Statements Dated September 30, 2009

---

**Subject Matter/Background**

Enclosed please find the first quarter financial report for the period ending September 30, 2009.

**Recommendation**

If the Finance Committee wishes to recommend the acceptance of the financial statements, the following motion is in order:

*Move, effective December 28, 2009, to accept the Financial Statements Dated September 30, 2009.*

TOWN OF MANSFIELD

Quarterly Financial Report

(For the Quarter Ending September 30, 2009)

Finance Department  
Cherie Trahan  
Director of Finance  
December 28, 2009

**TABLE OF CONTENTS**  
**SEPTEMBER 30, 2009**

Letter of Transmittal .....

Overview – Revenues/Expenditures.....

Trial Balance – GAAP Basis.....

Day Care Fund .....

Cafeteria Fund .....

Parks and Recreation Fund .....

CNR Fund Roll Forward .....

Debt Service Fund .....

Solid Waste Disposal Fund .....

Health Insurance Fund .....

Workers’ Compensation Fund .....

Management Services Fund .....

Cemetery Fund .....

Long Term Investment Pool .....

Eastern Highlands Health District .....

Downtown Partnership.....

Changes in Debt Outstanding – Schools and Towns .....

Detail of Debt Outstanding – Schools and Towns .....

Summary of Short Term Investments.....

Amounts and Percents of Tax Collections .....

Recap of Special Education.....

Open Space Report.....

Status of Deferred Maintenance Account.....

Town of Mansfield YTD Revenue Summary by Source .....

Town of Mansfield Expenditure Summary by Activity .....

Mansfield Board of Education Expenditure Summary by Activity .....

|                          |  |                   |
|--------------------------|--|-------------------|
| <b>Town of Mansfield</b> |  | <b>Memorandum</b> |
|--------------------------|--|-------------------|

*To: Mansfield Town Council*  
*From: Cherie Trahan, Director of Finance*  
*Date: December 28, 2009*  
*Subject: September 30, 2009 Quarterly Report*

Attached please find the first quarter financial report for the quarter ending September 30, 2009.

Attachment

## OVERVIEW

### GENERAL FUND BUDGET

#### REVENUES:

##### Tax Collections

The total collection rate through September 30, 2009 is 96.5% compared to 96.1% at September 30, 2008. Real estate collections, which account for approximately 85% of the levy, are 97.9% consistent with the same period last year. Collections in motor vehicles are at 87.8% as compared to 85.8% at September 30, 2008.

##### Licenses and Permits

Conveyance taxes received for the 1<sup>st</sup> quarter were \$28,278 or 19% of the annual budget. Building permits received were \$46,393 or 26% of the annual budget.

##### Federal Support for General Government

No change from the budget.

##### State Support for Education

There has been no change in the ECS grant estimate from the State at this point. The current budget is \$10,070,680. The Transportation Grant is budgeted at \$238,900.

##### State Support for General Government

The pilot grant is by far the largest single grant within this category. The grant budget, as amended is \$7,992,420 and current estimates from the State are \$8,042,420.

##### Charges for Services

Charges for services are primarily fixed by contract and will be received during the year. The primary exceptions are: Recording, where we have received \$15,648 to date or 26% 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 September 30, 2009 is \$14,422 as compared to \$52,615 for the same period last year. STIF interest rate for September, 2009 is 0.43% as compared to 2.26% in September, 2008. Current estimates show that we could again be short of budget as much as \$50,000. However, we do have some unbudgeted revenues that will help to offset this loss. The amount of the telecommunications payment is not known yet.

## GENERAL FUND BUDGET - EXPENDITURES

### Town Expenditures

We continue to monitor the Town expenditures carefully in light of a very tight budget. Fire Services at this time are still short on full time staff, so we are monitoring part time and overtime wages carefully.

### Board Expenditures

The Board of Education budget currently reflects a savings in their salary accounts of approximately \$11,550. Special Education costs are currently projected to be under budget by as much as \$310,000, however it is still very early in the school year to know how we will end the year.

## DAY CARE FUND

The Day Care Fund ended the period with expenditures exceeding revenues by \$4,496. Fund balance at July 1, 2009 of \$314,395 decreased to \$309,899 at September 30, 2009.

## CAFETERIA FUND

Revenues exceeded expenditures by \$3,326 for the period. Fund balance at July 1, 2009 increased from \$142,697 to \$146,023 at September 30, 2009. A \$20,000 transfer from the Board of Education is included.

## RECREATION PROGRAM FUND

The Recreation Program Fund ended the period with revenues exceeding expenditures by \$103,477. Fund Balance increased from \$33,424 to \$136,901. This includes the Town subsidy for Bicentennial Pond of \$25,000, the Teen Center of \$25,000, and overall community services of \$75,000. Fund balance will be drawn down as utilities and other seasonal expenditures are paid.

## CAPITAL NONRECURRING FUND

The Pequot/Mohegan Grant was budgeted at \$668,391. The current estimate is \$466,221. Discussions continue with our State Representative with the hope of changes to the grant formula.

## DEBT SERVICE FUND

Fund Balance increased from (\$65,347) on July 1, 2009 to \$584,653 at September 30, 2009. This will be drawn down as debt service payments are made in December & June. Based upon our current debt plan, debt service contributions from the General Fund will rise to \$740,000 in FY 2012/2013 and the CNR Fund will contribute another \$250,000 through FY 2011/2012. The plan does not take into consideration any additional debt offerings. Because of the dramatic decreases in Pequot funding, the additional funds for debt service from the CNR Fund should be revisited.

## ENTERPRISE/INTERNAL SERVICE FUNDS

### Solid Waste Fund

Retained Earnings increased from \$173,410 at July 1, 2009 to \$212,590 at September 30, 2009.

### Health Insurance Fund

Expenditures were less than revenues for the period by \$264,972. Retained Earnings increased from \$1,358,686 at July 1, 2009 to \$1,623,658 at September 30, 2009. Our claim's experience for the past three months is an average of \$497,867 per month, as compared to \$499,872 over the same period last year. Claims for calendar year 2009 are running 3.0% over 2008.

### Worker's Compensation Fund

Operating revenues exceeded expenditures by \$396,548 through the first quarter. Retained Earnings increased from \$24,533 to \$421,081 at September 30, 2009. This will be drawn down as current year premiums and audit adjustments for fiscal year 07/08 are paid.

### Management Services Fund

Management Services Fund revenues through September 30, 2009 exceeded expenditures by \$1,358,219. Fund Balance increased from \$1,350,361 at July 1, 2009 to \$2,708,580 at

September 30, 2009. However it is important to note that this balance will be drawn down as energy payments are made during the year. The remaining fund balance is invested in fixed assets.

#### CEMETERY FUND

Retained earnings in the Cemetery Fund decreased from \$350,364 at July 1, 2009 to \$320,769 at September 30, 2009. The major costs for this fund are mowing and cemetery maintenance. A one time capital expenditure was made during this period for a pick up truck, per the capital improvement budget.

#### LONG TERM INVESTMENT POOL

The pool experienced an \$16,768 increase in the market value of its portfolio for the period July 1, 2009 to September 30, 2009.

#### EASTERN HIGHLANDS HEALTH DISTRICT

Operating revenues exceeded expenditures by \$4,798 and Fund Balance increased from \$231,172 to \$235,969.

#### MANSFIELD DOWNTOWN PARTNERSHIP

Operating revenues exceeded expenditures by \$202,361 through September 30, 2009, and Fund Balance increased from \$179,381 to \$381,742. Fund balance is expected to decrease as expenses are met through the remainder of the year.

TOWN OF MANSFIELD  
 TRIAL BALANCE - GAAP BASIS  
 September 30, 2009

| <u>GENERAL FUND</u>                      | <u>DEBIT</u>  | <u>CREDIT</u> |
|--|---------------|---------------|
| Cash Equivalent Investments              | \$ 1,595,885  |               |
| Working Cash Fund                        | 4,150         |               |
| Accounts Receivable                      | 68,138        |               |
| Taxes Receivable - Current               | 10,962,551    |               |
| Taxes Receivable - Delinquent            | 564,292       |               |
| Due from Other Funds                     | 2,675,842     |               |
| Accounts and Other Payables              |               | 343,397       |
| Refundable Deposits                      |               | 164,327       |
| Deferred Revenue - Taxes                 |               | 11,426,397    |
| Taxes Collected in Advance/Overcollected |               | 266           |
| Encumbrances Payable - Prior Year        |               | 303,236       |
| Liquidation - Prior Year Encumbrances    | 162,467       |               |
| Fund Balance - Undesignated              |               | 1,861,795     |
| Actual Expenditures                      | 11,163,714    |               |
| Actual Revenues                          |               | 13,097,621    |
|  | \$ 27,197,039 | \$ 27,197,039 |
|  | \$ 27,197,039 | \$ 27,197,039 |

DAYCARE COMBINED PROGRAM  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 AND CHANGES IN FUND BALANCE  
 FOR THE PERIOD ENDED SEPTEMBER 30, 2009  
 (with comparative totals for September 30, 2008)

|   | BUDGET           | September 30,     |                   |
|---|------------------|-------------------|-------------------|
|   | 2009/10          | 2009              | 2008              |
| <b>REVENUES:</b>                        |                  |                   |                   |
| Intergovernmental - Nat'l. School Lunch | \$ 27,000        | \$ 8,987          | \$ 11,787         |
| Intergovernmental - Day Care Grant      | 319,119          | 78,548            | 82,021            |
| School Readiness Program                | 48,000           | 8,100             | 8,100             |
| UConn                                   | 78,750           | 78,750            | 78,750            |
| Fees                                    | 793,246          | 180,121           | 175,443           |
| Subsidies                               | 22,000           | 4,489             | 6,894             |
| Other                                   | -                | 9,824             | -                 |
| <b>Total Revenues</b>                   | <b>1,288,115</b> | <b>368,819</b>    | <b>362,995</b>    |
| <b>EXPENDITURES:</b>                    |                  |                   |                   |
| Administrative                          | 230,100          | 63,737            | 51,610            |
| Direct Program                          | 934,291          | 263,539           | 202,349           |
| Purchased Property Services             | 18,550           | 906               | 97                |
| Repairs & Maintenance                   | 5,500            | 16                | 498               |
| Insurance                               | 7,000            |                   | 932               |
| Other Purchased Services                | 7,100            | 3,775             | 593               |
| Food Service Supplies                   | 35,000           | 9,105             | 8,650             |
| Energy                                  | 28,500           | 28,500            | 28,500            |
| Supplies & Miscellaneous                | 20,550           | 3,261             | 6,615             |
| Equipment                               | 1,000            | 476               | 551               |
| <b>Total Expenditures</b>               | <b>1,287,591</b> | <b>373,315</b>    | <b>300,395</b>    |
| <b>EXCESS/(DEFICIENCY)</b>              | <b>524</b>       | <b>(4,496)</b>    | <b>62,600</b>     |
| <b>FUND BALANCE, JULY 1</b>             |                  | <b>314,395</b>    | <b>327,718</b>    |
| <b>FUND BALANCE, END OF PERIOD</b>      | <b>\$ 524</b>    | <b>\$ 309,899</b> | <b>\$ 390,318</b> |

MANSFIELD BOARD OF EDUCATION  
CAFETERIA FUND  
BALANCE SHEET  
AS OF SEPTEMBER 30, 2009  
(with comparative totals for September 30, 2008)

|                                      | September 30, |            |
|--------------------------------------|---------------|------------|
|                                      | 2009          | 2008       |
| <u>Assets</u>                        |               |            |
| Cash                                 | \$ 79,154     | \$ 99,234  |
| Inventory                            | 33,068        | 32,872     |
| Due From State                       | 33,801        |            |
|                                      |               |            |
| Total Assets                         | \$ 146,023    | \$ 132,106 |
| <u>Liabilities and Fund Balances</u> |               |            |
| <u>Liabilities</u>                   |               |            |
| Due to Other Funds                   |               | \$ 8,689   |
| Total Liabilities                    | -             | 8,689      |
| <u>Fund Balance</u>                  |               |            |
| Fund Balance:                        |               |            |
| Unreserved, undesignated             | 146,023       | 123,417    |
| Total Fund Balance                   | 146,023       | 123,417    |
| Total Liabilities and Fund Balance   | \$ 146,023    | \$ 132,106 |

MANSFIELD BOARD OF EDUCATION  
CAFETERIA FUND  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
FOR THE PERIOD ENDED SEPTEMBER 30, 2009  
(with comparative totals for September 30, 2008)

|                                   | September 30, |            |
|-----------------------------------|---------------|------------|
|                                   | 2009          | 2008       |
| Operating Revenues:               |               |            |
| Intergovernmental                 | \$ 33,626     | \$ -       |
| Sales of Food                     | 115,815       | 107,576    |
| Other                             | 2,414         | 5,157      |
|                                   | 151,855       | 112,733    |
| Other Financing:                  |               |            |
| Transfers In - General Fund Board | 20,000        | 20,000     |
|                                   | 171,855       | 132,733    |
| Operating Expenditures:           |               |            |
| Salaries & Benefits               | 121,618       | 93,986     |
| Food & Supplies                   | 44,360        | 35,043     |
| Professional and Technical        | 2,500         | 2,500      |
| Equipment Repairs & Contracts     | 51            | 270        |
|                                   | 168,529       | 131,799    |
| Excess/(Deficiency)               | 3,326         | 934        |
| Fund Balance, July 1              | 142,697       | 122,483    |
| Fund Balance, End of Period       | \$ 146,023    | \$ 123,417 |

Mansfield Parks and Recreation  
 Balance Sheet  
 As of September 30, 2009  
 (with comparative totals for September 30, 2008)

|                                      | September 30, |            |
|--------------------------------------|---------------|------------|
|                                      | 2009          | 2008       |
| <u>Assets</u>                        |               |            |
| Cash                                 | \$ 137,501    | \$ 159,597 |
| Accounts Receivable                  |               |            |
|                                      |               |            |
| Total Assets                         | \$ 137,501    | \$ 159,597 |
| <u>Liabilities and Fund Balances</u> |               |            |
| <u>Liabilities</u>                   |               |            |
| Accounts Payable                     | \$ 600        | \$ 6,683   |
| Due to Other Funds                   |               |            |
|                                      |               |            |
| Total Liabilities                    | 600           | 6,683      |
| <u>Fund Balance</u>                  |               |            |
| Fund Balance:                        |               |            |
| Deferred Revenue                     |               |            |
| Unreserved, undesignated             | 136,901       | 152,914    |
| Total Fund Balance                   | 136,901       | 152,914    |
| Total Liabilities and Fund Balance   | \$ 137,501    | \$ 159,597 |

Mansfield Parks and Recreation  
Statement of Revenues and Expenditures  
As of September 30, 2009

| Description                  | Revenues |                             |                   | Expenditures (Incl. Encumbrances) |                             |                       | Net<br>Income<br>(Loss) |
|------------------------------|----------|-----------------------------|-------------------|-----------------------------------|-----------------------------|-----------------------|-------------------------|
|                              | Revenues | Indirect/Swim<br>Allocation | Total<br>Revenues | Expend.                           | Indirect/Swim<br>Allocation | Total<br>Expenditures |                         |
| Overall Indirect             | 259,824  | (259,824)                   | -                 | 415,766                           | (415,766)                   | -                     | -                       |
| Member Services:             |          |                             |                   |                                   |                             |                       |                         |
| Indirect (Alloc @ 50.707%)   | 187,542  | 131,749                     | 319,291           | 48,868                            | 210,822                     | 259,690               | 59,600                  |
| Child Care                   | 2,651    |                             | 2,651             | 8,523                             |                             | 8,523                 | (5,872)                 |
| Fitness                      | 33,019   |                             | 33,019            | 25,721                            |                             | 25,721                | 7,298                   |
| Personal Training            | 12,495   |                             | 12,495            | 6,145                             |                             | 6,145                 | 6,350                   |
| Member Swim @ 59.09%         |          |                             |                   |                                   | 49,016                      | 49,016                | (49,016)                |
| Member Events                |          |                             | -                 | 1,139                             |                             | 1,139                 | (1,139)                 |
| Sub-total Member Services    | 235,707  | 131,749                     | 367,456           | 90,396                            | 259,839                     | 350,235               | 17,221                  |
| Community Services:          |          |                             |                   |                                   |                             |                       |                         |
| Indirect (Alloc @ 49.293%)   | 75,000   | 128,075                     | 203,075           |                                   | 204,944                     | 204,944               | (1,868)                 |
| Aquatics                     | 60,064   |                             | 60,064            | 82,952                            | (49,016)                    | 33,936                | 26,128                  |
| Youth Programs               | 9,726    |                             | 9,726             | 3,952                             |                             | 3,952                 | 5,774                   |
| Nutcracker                   | 5        |                             | 5                 | -                                 |                             | -                     | 5                       |
| Teen Center                  | 25,080   |                             | 25,080            | 1,748                             |                             | 1,748                 | 23,332                  |
| Youth Sports                 | 8,609    |                             | 8,609             | 25                                |                             | 25                    | 8,584                   |
| Day Camp/Vacation Camp       | 103,340  |                             | 103,340           | 89,430                            |                             | 89,430                | 13,910                  |
| Sport & Specialty Camp       | 27,859   |                             | 27,859            | 16,220                            |                             | 16,220                | 11,639                  |
| Trips                        | 2,510    |                             | 2,510             | 934                               |                             | 934                   | 1,576                   |
| Special Events               | 3,939    |                             | 3,939             | 3,177                             |                             | 3,177                 | 762                     |
| Adult Programs               | 6,542    |                             | 6,542             | 10,128                            |                             | 10,128                | (3,586)                 |
| Sub-total Community Services | 322,674  | 128,075                     | 450,749           | 208,566                           | 155,927                     | 364,493               | 86,256                  |
| Total Parks & Recreation     | 818,205  | -                           | 818,205           | 714,728                           | -                           | 714,728               | 103,477                 |

|   |           |                   |
|---|-----------|-------------------|
| Local support included in revenues above: |           | Budget            |
| Overall Indirect - Administrative         | Gen. Fund | \$ 259,660        |
| Community Services:                       |           |                   |
| Overall Support                           | Gen. Fund | 75,000            |
| Teen Center                               | CNR Fund  | 25,000            |
| Aquatics (Bi-Cent. Pond)                  | CNR Fund  | 25,000            |
| Total Local Support                       |           | <u>\$ 384,660</u> |

Mansfield Parks and Recreation  
Statement of Revenues and Expenditures  
Budget vs. Actual for September 30, 2009

| Description                         | Revenues          |                    |                        | Expenditures      |                    |                        |                   |
|-------------------------------------|-------------------|--------------------|------------------------|-------------------|--------------------|------------------------|-------------------|
|                                     | 2009/10<br>Budget | Sept. 30<br>Actual | Fav(Unfav)<br>Variance | 2009/10<br>Budget | Sept. 30<br>Actual | Fav(Unfav)<br>Variance | Net<br>Fav(Unfav) |
| Overall Indirect                    | 262,660           | -                  | (262,660)              | 1,130,100         | -                  | 1,130,100              | -                 |
| Member Services:                    |                   |                    |                        |                   |                    |                        |                   |
| Indirect (Alloc @ 50.707%)          | 1,005,500         | 319,291            | (686,209)              | 135,260           | 259,690            | (124,430)              | (810,640)         |
| Child Care                          | 16,300            | 2,651              | (13,649)               | 41,610            | 8,523              | 33,087                 | 19,438            |
| Fitness                             | 117,690           | 33,019             | (84,671)               | 140,320           | 25,721             | 114,599                | 29,928            |
| Personal Training                   | 70,000            | 12,495             | (57,505)               | 45,500            | 6,145              | 39,355                 | (18,150)          |
| Member Swim @ 59.09%                | -                 | -                  | -                      | -                 | 49,016             | (49,016)               | (49,016)          |
| Member Events                       | -                 | -                  | -                      | 6,540             | 1,139              | 5,401                  | 5,401             |
| <b>Sub-total Member Services</b>    | <b>1,209,490</b>  | <b>367,456</b>     | <b>(842,034)</b>       | <b>369,230</b>    | <b>350,235</b>     | <b>18,995</b>          | <b>(823,039)</b>  |
| Community Services:                 |                   |                    |                        |                   |                    |                        |                   |
| Indirect (Alloc @ 49.293%)          | 75,000            | 203,075            | 128,075                | -                 | 204,944            | (204,944)              | (76,868)          |
| Aquatics                            | 206,500           | 60,064             | (146,436)              | 332,240           | 33,936             | 298,304                | 151,868           |
| Youth Programs                      | 54,400            | 9,726              | (44,674)               | 33,630            | 3,952              | 29,678                 | (14,996)          |
| Nutcracker                          | -                 | 5                  | 5                      | -                 | -                  | -                      | 5                 |
| Teen Center                         | 25,000            | 25,080             | 80                     | 10,930            | 1,748              | 9,182                  | 9,262             |
| Youth Sports                        | 18,200            | 8,609              | (9,591)                | 12,040            | 25                 | 12,015                 | 2,424             |
| Day Camp/Vacation Camp              | 170,000           | 103,340            | (66,660)               | 116,030           | 89,430             | 26,600                 | (40,060)          |
| Sport & Specialty Camp              | 48,000            | 27,859             | (20,141)               | 42,510            | 16,220             | 26,290                 | 6,149             |
| Trips                               | 12,000            | 2,510              | (9,490)                | 9,210             | 934                | 8,276                  | (1,214)           |
| Special Events                      | 20,700            | 3,939              | (16,761)               | 11,260            | 3,177              | 8,083                  | (8,678)           |
| Adult Programs                      | 36,850            | 6,542              | (30,308)               | 43,780            | 10,128             | 33,652                 | 3,344             |
| <b>Sub-total Community Services</b> | <b>666,650</b>    | <b>450,749</b>     | <b>(215,901)</b>       | <b>611,630</b>    | <b>364,493</b>     | <b>247,137</b>         | <b>31,236</b>     |
| <b>Total Parks &amp; Recreation</b> | <b>2,138,800</b>  | <b>818,205</b>     | <b>(1,320,595)</b>     | <b>2,110,960</b>  | <b>714,728</b>     | <b>1,396,232</b>       | <b>(791,803)</b>  |

|   |           |                   |
|---|-----------|-------------------|
| Local support included in revenues above: |           | Budget            |
| Overall Indirect - Administrative         | Gen. Fund | \$ 259,660        |
| Community Services:                       |           |                   |
| Overall Support                           | Gen. Fund | 75,000            |
| Teen Center                               | CNR Fund  | 25,000            |
| Aquatics (Bi-Cent. Pond)                  | CNR Fund  | 25,000            |
| <b>Total Local Support</b>                |           | <b>\$ 384,660</b> |

TOWN OF MANSFIELD  
CAPITAL AND NONRECURRING RESERVE FUND BUDGET  
ESTIMATED REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FISCAL YEAR 2009/10

|   | Actual<br>98/99 | Actual<br>99/00 | Actual<br>00/01 | Actual<br>01/02 | Actual<br>02/03 | Adopted<br>Budget<br>03/04 | Actual<br>03/04 | Actual<br>04/05 | Actual<br>05/06 | Actual<br>06/07 | Actual<br>07/08 | Actual<br>08/09 | Adopted<br>09/10 | Estimated<br>09/10 | Projected<br>10/11 | Projected<br>11/12 | Projected<br>12/13 | Projected<br>13/14 |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>SOURCES:</b>                                   |                 |                 |                 |                 |                 |                            |                 |                 |                 |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| Revenues:   |                 |                 |                 |                 |                 |                            |                 |                 |                 |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| General Fund Contribution                         |                 |                 |                 |                 |                 |                            |                 |                 |                 |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| Property Tax Relief                               |                 |                 |                 | \$472,523       |                 |                            |                 |                 |                 |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| Energy Assistance Program                         |                 |                 |                 |                 | 120,729         |                            | 24,679          |                 |                 |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| State Revenue Sharing                             |                 |                 |                 |                 |                 |                            | 36,000          |                 |                 |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| State Dept. of Education - MMS IRC/MMS Drainage   |                 |                 |                 |                 | 253,312         | 235,000                    | 179,317         | 216,712         | 222,724         | 187,045         | 289,884         | 304,089         | 250,000          | 275,000            | 275,000            | 275,000            | 275,000            |                    |
| Rural Development Grant - Downtown Revitalization |                 |                 |                 |                 |                 |                            | 109,470         |                 |                 |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| Ambulance User Fees                               |                 |                 | 100,524         |                 |                 |                            | 100,000         | 100,000         | 100,000         | 100,000         | 0               | 0               | 3,000            | 3,000              | 3,000              | 3,000              | 3,000              |                    |
| Landfill Closing Grant - In-kind Reimbursement    |                 | 286,043         | 398,171         |                 |                 |                            | 380             | 4,400           | 9,600           | 5,949           | 14,400          | 0               | 668,391          | 466,221            | 668,391            | 668,391            | 668,391            |                    |
| Insurance Settlement                              |                 |                 |                 | 23,486          |                 |                            | 3,000           | 4,000           | 9,600           |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| Interest Income                                   |                 | 2,800           | 3,600           | 8,069           | 4,296           |                            | 4,000           | 4,400           | 9,600           | 612,032         | 389,462         | 349,407         |                  |                    |                    |                    |                    |                    |
| Sewer Assessments                                 | 2,809,905       | 2,929,286       | 2,950,637       | 3,075,000       | 2,128,664       | 1,361,183                  | 1,714,079       | 1,339,206       | 1,435,767       |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| Piquet Funds                                      |                 |                 |                 |                 |                 |                            |                 |                 |                 |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| Total Sources                                     | 3,049,755       | 3,218,929       | 3,459,332       | 3,579,078       | 2,507,001       | 1,599,183                  | 1,957,455       | 1,769,788       | 1,768,091       | 1,364,430       | 1,337,746       | 769,309         | 971,391          | 1,144,221          | 946,391            | 946,391            | 946,391            | 946,391            |
| <b>USES:</b>                                      |                 |                 |                 |                 |                 |                            |                 |                 |                 |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| Operating Transfers Out:                          |                 |                 |                 |                 |                 |                            |                 |                 |                 |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| General Fund - One Time Costs/Fund Balance Plan   |                 |                 | 61,100          | 47,500          | 400,000         | 350,000                    | 350,000         | 250,000         | 150,000         |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| General Fund - State Revenue Sharing              |                 |                 |                 |                 | 472,520         |                            |                 |                 |                 |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| Community Events                                  |                 |                 |                 |                 | 12,500          |                            |                 |                 |                 |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| Management Services Fund                          | 205,000         | 160,000         | 200,000         | 200,000         | 206,000         | 212,000                    | 212,000         | 200,000         | 225,000         | 200,000         | 200,000         | 150,000         | 150,000          | 150,000            | 200,000            | 200,000            | 200,000            |                    |
| Debt Service Sinking Fund                         | 180,000         |                 | 500,000         | 355,000         | 250,000         | 235,000                    | 235,000         | 295,000         | 250,000         | 215,000         | 200,000         | 75,000          | 80,000           | 80,000             | 100,000            | 100,000            | 100,000            |                    |
| Retire Debt for Fire Truck                        |                 |                 |                 |                 |                 |                            |                 | 70,000          | 70,000          |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| New Financial Reporting Model (Statement 34)      |                 |                 |                 | 25,000          | 25,000          |                            |                 |                 |                 |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| Property Tax Revaluation Fund                     | 25,000          | 25,000          | 25,000          | 25,000          | 1,488,916       | 560,650                    | 618,034         | 762,137         | 1,046,109       | 1,058,534       | 458,300         | 307,124         | 25,000           | 25,000             | 35,000             | 25,000             | 25,000             |                    |
| Capital Fund                                      | 3,591,529       | 3,289,200       | 2,572,560       | 3,161,682       |                 |                            |                 |                 |                 |                 |                 |                 | 395,000          | 335,000            | 335,000            | 450,000            | 575,000            | 650,000            |
| Capital Fund - MMS Heating Conversion             |                 |                 |                 |                 |                 |                            |                 |                 |                 |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| Capital Fund - MMS Heating - Gas Line             |                 |                 |                 |                 |                 |                            |                 |                 |                 |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| Day Care Pension                                  |                 |                 |                 |                 | 20,000          | 15,000                     | 15,000          | 10,000          | 5,000           |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| Town Manager Search                               |                 |                 |                 |                 |                 |                            |                 |                 |                 | 21,171          |                 |                 |                  |                    |                    |                    |                    |                    |
| Emergency Services Administration                 |                 |                 |                 |                 |                 |                            |                 |                 |                 |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| Community Center/Operating Subsidy                |                 |                 |                 |                 | 25,070          | 75,000                     | 75,000          | 80,000          | 40,000          |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| Parks & Recreation Operating Subsidy              |                 |                 |                 |                 | 65,000          | 119,125                    | 119,130         | 80,000          | 40,000          |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| Health Insurance Fund                             |                 |                 |                 |                 |                 |                            |                 |                 |                 |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| Retiree Medical Insurance Fund                    |                 |                 |                 |                 |                 |                            |                 |                 |                 |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| Compensated Absences Fund *                       |                 |                 |                 |                 |                 |                            |                 |                 |                 |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| Downtown Partnership                              |                 |                 |                 |                 |                 |                            |                 |                 |                 |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| Shared Projects with UConn                        |                 |                 |                 |                 |                 |                            |                 |                 |                 |                 |                 |                 |                  |                    |                    |                    |                    |                    |
| Total Uses  | 83,500          | 100,000         | 25,000          |                 |                 |                            |                 |                 |                 |                 |                 |                 | 900,000          | 1,216,000          | 970,000            | 959,000            | 934,000            | 925,000            |
| Excess/(Deficiency)                               | 4,065,029       | 3,574,200       | 3,363,790       | 3,789,182       | 2,965,006       | 1,591,775                  | 1,649,164       | 1,867,137       | 1,811,109       | 1,534,705       | 1,367,838       | 647,124         |                  |                    |                    |                    |                    |                    |
| Fund Balance/(Deficit) July 1                     | #####           | (955,271)       | 69,572          | (210,104)       | (458,005)       | 7,408                      | 308,291         | (97,346)        | (43,018)        | (170,275)       | (30,092)        | 122,185         | 71,391           | (71,779)           | (23,609)           | (12,609)           | 12,391             | 21,391             |
| Fund Balance, June 30                             | 1,985,616       | 950,342         | 595,071         | 664,643         | 454,539         | (3,466)                    | 304,825         | 207,476         | 164,459         | 164,459         | (5,817)         | (35,909)        | (43,528)         | 86,276             | 14,497             | (9,112)            | (21,721)           | (9,330)            |
| Fund Balance, June 30                             | \$950,342       | \$595,071       | \$664,643       | \$454,539       | (\$3,466)       | \$7,408                    | \$304,825       | \$207,476       | \$164,458       | (\$5,817)       | (\$35,909)      | \$86,276        | \$27,863         | \$14,497           | (\$9,112)          | (\$21,721)         | (\$9,330)          | \$12,061           |

\* Compensated Absences needs to be funded for approximately \$288,000

\*\* Estimated after proposed year-end transfers

DEBT SERVICE FUND  
BALANCE SHEET  
AS OF SEPTEMBER 30, 2009  
(with comparative totals for September 30, 2008)

|                           | September 30, |            |
|---------------------------|---------------|------------|
|                           | 2009          | 2008       |
| Assets:                   |               |            |
| Cash and cash equivalents | \$ 584,653    | \$ 129,771 |
| Total Assets              | \$ 584,653    | \$ 129,771 |
| Fund Balance              |               |            |
| Fund Balance:             |               |            |
| Unreserved:               |               |            |
| Undesignated              | \$ 584,653    | \$ 129,771 |
| Total Fund Balance        | \$ 584,653    | \$ 129,771 |

DEBT SERVICE FUND  
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE  
 FOR THE PERIOD ENDED SEPTEMBER 30, 2009  
 (with comparative totals for September 30, 2008)

|  | September 30, |            |
|--|---------------|------------|
|  | 2009          | 2008       |
| Revenues:  |               |            |
| Intergovernmental  | \$ -          | \$ -       |
| Total Revenues   | -             | -          |
| Other Financing  |               |            |
| Operating Transfers In:  |               |            |
| General Fund   | 500,000       |            |
| CNR Fund   | 75,000        | 75,000     |
| Management Services Fund   | 75,000        | 75,000     |
| Total Revenues and Other<br>Financing Sources                          | 650,000       | 150,000    |
| Expenditures:  |               |            |
| Principal Payments   | -             | -          |
| Interest Payments  | -             | -          |
| Financial Services   | -             | -          |
| Total expenditures   | -             | -          |
| Excess of revenues and<br>other financing sources<br>over expenditures | 650,000       | 150,000    |
| Fund balance, July 1   | (65,347)      | (20,229)   |
| Fund balance, End of Period  | \$ 584,653    | \$ 129,771 |

TOWN OF MANSFIELD  
DEBT SERVICE FUND  
ESTIMATED REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

|  | 00/01            | 01/02            | 02/03            | 03/04            | 04/05            | 05/06            | 06/07          | 07/08          | 08/09          | 09/10          | 10/11          | 11/12          | 12/13          | 13/14          | 14/15          |
|--|------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|  | ACTUAL           | ACTUAL           | ACTUAL           | ACTUAL           | ACTUAL           | ACTUAL           | ACTUAL         | ACTUAL         | ACTUAL         | PROJECTED      | PROJECTED      | PROJECTED      | PROJECTED      | PROJECTED      | PROJECTED      |
| REVENUES:  |                  |                  |                  |                  |                  |                  |                |                |                |                |                |                |                |                |                |
| Intergovernmental  | \$460,924        | \$440,668        | \$420,364        | \$385,697        | \$366,387        | \$330,378        | \$295,462      | \$180,794      | \$105,218      |                |                |                |                |                |                |
| State Revenue Sharing  | 472,523          |                  |                  |                  |                  |                  |                |                |                | 65,000         |                |                |                |                |                |
| Interest on Unspent Balance                                    |                  |                  |                  |                  |                  |                  |                |                |                | 51,300         |                |                |                |                |                |
| Other (Refund on Lease Purchase in 09/10)                      |                  |                  |                  |                  |                  |                  |                |                |                |                |                |                |                |                |                |
| Other (Co-Gen Grant in 09/10)                                  | 9,402            | 37               | 87,850           |                  |                  |                  |                |                |                |                |                |                |                |                |                |
| <b>TOTAL REVENUES</b>  | <b>942,849</b>   | <b>440,705</b>   | <b>420,364</b>   | <b>473,547</b>   | <b>366,387</b>   | <b>330,378</b>   | <b>295,462</b> | <b>180,794</b> | <b>105,218</b> | <b>116,300</b> |                |                |                |                |                |
| Operating Transfers In - General Fund                          | 797,000          | 500,000          | 400,000          | 400,000          | 400,000          | 400,000          | 400,000        | 400,000        | 415,000        | 500,000        | 735,000        | 765,000        | 835,000        | 420,000        | 310,000        |
| Operating Transfers In - CNR Fund                              | 500,000          | 355,000          | 230,000          | 235,000          | 295,000          | 250,000          | 215,000        | 200,000        | 75,000         | 150,000        | 150,000        | 100,000        |                |                |                |
| Operating Transfers In - MS Fund                               |                  |                  |                  |                  |                  |                  |                |                | 75,000         | 50,000         |                |                |                |                |                |
| <b>TOTAL REVENUES AND OPERATING TRANSFERS IN</b>               | <b>2,239,849</b> | <b>1,295,705</b> | <b>1,070,364</b> | <b>1,108,547</b> | <b>1,061,387</b> | <b>980,378</b>   | <b>910,462</b> | <b>780,794</b> | <b>670,218</b> | <b>816,300</b> | <b>885,000</b> | <b>865,000</b> | <b>835,000</b> | <b>420,000</b> | <b>310,000</b> |
| EXPENDITURES:  |                  |                  |                  |                  |                  |                  |                |                |                |                |                |                |                |                |                |
| Principal Retirement   | 880,689          | 865,000          | 950,000          | 1,065,000        | 980,000          | 830,000          | 805,000        | 660,000        | 530,000        | 455,000        | 495,000        | 500,000        | 500,000        | 185,000        | 185,000        |
| Interest   | 392,723          | 447,352          | 398,975          | 284,440          | 261,506          | 216,259          | 176,482        | 136,082        | 104,202        | 107,553        | 116,014        | 94,906         | 73,150         | 50,470         | 50,470         |
| Lease Purchase - Co-Gen/Pool Covers 07/08                      |                  |                  |                  |                  |                  |                  |                |                |                |                |                |                |                |                |                |
| Lease Purchase - CIP Equip 08/09 *                             |                  |                  |                  |                  |                  |                  |                |                |                |                |                |                |                |                |                |
| Lease Purchase - CIP Equip 09/10                               |                  |                  |                  |                  |                  |                  |                |                |                |                |                |                |                |                |                |
| Financial  | 26,475           | 15,428           | 8,000            | 8,000            |                  |                  | 5,000          |                | 3,000          |                | 78,000         | 75,400         | 72,800         | 70,200         | 67,600         |
| Professional/Technical   | 19,282           | 311              | 79,497           | 4,800            |                  |                  |                |                |                |                |                |                |                |                |                |
| <b>TOTAL EXPENDITURES</b>                                      | <b>1,319,169</b> | <b>1,328,091</b> | <b>1,348,975</b> | <b>1,436,937</b> | <b>1,246,306</b> | <b>1,046,259</b> | <b>981,482</b> | <b>801,082</b> | <b>715,344</b> | <b>754,581</b> | <b>881,042</b> | <b>862,334</b> | <b>837,978</b> | <b>419,556</b> | <b>303,070</b> |
| REVENUES AND OTHER FINANCING SOURCES OVER/(UNDER) EXPENDITURES | 920,680          | (32,386)         | (278,611)        | (328,390)        | (184,919)        | (65,861)         | (71,020)       | (20,288)       | (45,126)       | 61,719         | 3,958          | 2,666          | (2,978)        | 444            | 6,930          |
| FUND BALANCE, JULY 1   | 40,566           | 961,246          | 928,860          | 650,249          | 321,859          | 156,940          | 71,079         | 59             | (20,229)       | (65,355)       | (3,656)        | 322            | 2,988          | 10             | 454            |
| FUND BALANCE, JUNE 30  | \$961,246        | \$928,860        | \$650,249        | \$321,859        | \$136,940        | \$71,079         | \$59           | (\$20,229)     | (\$65,355)     | (\$3,656)      | \$322          | \$2,988        | \$10           | \$454          | \$7,384        |

Note: Does include estimated debt service payments for the MMS Heating Upgrade approved bond issue, expected to be issued in 09/10.

Note: Does not include approved but unissued bonds for:

|                            |                |
|----------------------------|----------------|
| Comm Ctr Air Conditioning  | 200,000        |
| Stans Center Streetscape   | 302,000        |
| Salt Shed                  | 264,100        |
| Hunting Lodge Road Walkway | 732,250        |
|                            | <u>970,350</u> |

\* Lease Purchase to be reduced from \$503,000 to \$443,000 - Refurbish ET 507 for \$65,000 will not be put through this lease. Shown as a reduction in 2009/10 lease payment.

SOLID WASTE DISPOSAL FUND  
BALANCE SHEET  
AS OF SEPTEMBER 30, 2009  
(with comparative totals for September 30, 2008)

|   | September 30,     |                   |
|---|-------------------|-------------------|
|   | 2009              | 2008              |
| <u>CURRENT ASSETS</u>                                       |                   |                   |
| Cash  | \$ 282,793        | \$ 234,933        |
| Accounts Receivable (net of allow. for uncollectable accts) | 34,860            | 34,601            |
|   |                   |                   |
| Total Current Assets  | 317,653           | 269,534           |
| <u>FIXED ASSETS</u>   |                   |                   |
| Land  | 8,500             | 8,500             |
| Buildings & Equipment                                       | 540,857           | 540,857           |
| Less: Accumulated Depreciation                              | (458,986)         | (436,872)         |
|   |                   |                   |
| Total Fixed Assets  | 90,371            | 112,485           |
|   |                   |                   |
| TOTAL ASSETS  | <u>\$ 408,024</u> | <u>\$ 382,019</u> |
| <br><u>LIABILITIES AND FUND EQUITY</u>                      |                   |                   |
| <u>CURRENT LIABILITIES</u>                                  |                   |                   |
| Accounts Payable  | \$ 57,645         | \$ 72,016         |
| Accrued Compensated Absences                                | 18,114            | 17,261            |
| Refundable Deposits   | 15,675            | 14,361            |
|   |                   |                   |
| Total Current Liabilities                                   | 91,434            | 103,638           |
| <br><u>LONG-TERM LIABILITIES</u>                            |                   |                   |
| Landfill Postclosure Costs                                  | 104,000           | 108,000           |
|   |                   |                   |
| Total Long-Term Liabilities                                 | 104,000           | 108,000           |
|   |                   |                   |
| TOTAL LIABILITIES   | 195,434           | 211,638           |
| <br><u>FUND EQUITY</u>                                      |                   |                   |
| Retained Earnings   | 212,590           | 170,381           |
|   |                   |                   |
| Total Fund Equity   | 212,590           | 170,381           |
|   |                   |                   |
| TOTAL LIABILITIES AND FUND EQUITY                           | <u>\$ 408,024</u> | <u>\$ 382,019</u> |

**SOLID WASTE DISPOSAL FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**SEPTEMBER 30, 2009**  
 (with comparative totals for September 30, 2008)

|                                  | September 30, |            |
|----------------------------------|---------------|------------|
|                                  | 2009          | 2008       |
| Operating Revenues:              |               |            |
| Tipping Fees                     | \$ 314        | \$ -       |
| Transfer Station Fees            | 26,222        | 24,442     |
| Garbage Collection Fees          | 214,657       | 209,631    |
| Sale of Recyclables              | 8,938         | 21,585     |
| Other Revenues                   | 1,097         | 745        |
| Total Operating Revenues         | 251,228       | 256,403    |
| Operating Expenses:              |               |            |
| Hauler's Tipping Fees            | 20,085        | 41,136     |
| Mansfield Tipping Fees           | 6,664         | 15,310     |
| Wage & Fringe Benefits           | 64,400        | 55,547     |
| Computer Software                |               | 360        |
| Trucking Fee                     | 2,580         | 6,481      |
| Recycling Cost                   | 9,108         | 18,911     |
| Contract Pickup                  | 82,617        | 77,164     |
| Supplies and Services            | 8,594         | 2,461      |
| Depreciation Expense             | 8,000         | 8,000      |
| Equipment Parts/Other            |               | 511        |
| LAN/WAN Expenditures             | 10,000        | 10,000     |
| Total Operating Expenses         | 212,048       | 235,881    |
| NET INCOME (LOSS)                | 39,180        | 20,522     |
| Retained Earnings, July 1        | 173,410       | 149,859    |
| Retained Earnings, End of Period | \$ 212,590    | \$ 170,381 |

HEALTH INSURANCE FUND  
BALANCE SHEET  
September 30, 2009  
(with comparative totals for September 30, 2008)

|                                   | September 30 |            |
|-----------------------------------|--------------|------------|
|                                   | 2009         | 2008       |
| <u>Assets</u>                     |              |            |
| Cash and cash equivalents         | \$ 2,933,556 | \$ 478,953 |
| Accounts Receivable               | -            | 142,950    |
| Due from Other Funds              | -            | 285,797    |
|                                   |              |            |
| Total Assets                      | \$ 2,933,556 | \$ 907,700 |
| <u>Liability and Fund Equity</u>  |              |            |
| Liabilities:                      |              |            |
| Accrued Medical Claims            | \$ 526,290   | \$ 526,290 |
| Due to General Fund               | 783,608      | 24,790     |
|                                   |              |            |
| Total Liabilities                 | 1,309,898    | 551,080    |
| Fund Equity                       |              |            |
| Net Contributed Capital           | 400,000      | 400,000    |
| Retained Earnings                 | 1,223,658    | (43,380)   |
|                                   |              |            |
| Total Fund Equity                 | 1,623,658    | 356,620    |
|                                   |              |            |
| Total Liabilities and Fund Equity | \$ 2,933,556 | \$ 907,700 |

\* Reserve for maximum claim liability corridor is estimated to be \$525,000.

HEALTH INSURANCE FUND  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE  
 September 30, 2009  
 (with comparative totals for September, 2008)

|   | September 30 |              |
|---|--------------|--------------|
|   | 2009         | 2008         |
| Revenues:   |              |              |
| Premium income  | \$ 1,823,795 | \$ 1,744,950 |
| Interest income   | 855          | 3,722        |
|   |              |              |
| Total Revenues  | 1,824,650    | 1,748,672    |
| Expenditures:   |              |              |
| Payroll   | 48,290       | 47,675       |
| Administrative expenses   | 132,164      | 131,471      |
| Medical claims  | 1,344,451    | 1,456,189    |
| Employee Wellness Program   |              | 6,668        |
| Medical Supplies  | 24,773       | 31,783       |
| LAN/WAN Expenditures  | 10,000       |              |
|   |              |              |
| Total Expenditures  | 1,559,677    | 1,673,787    |
| Revenues and Other<br>Financing Sources Over/<br>(Under) Expenditures | 264,972      | 74,885       |
| Contributed Capital   | 400,000      | 400,000      |
| Fund Equity, July 1   | 958,686      | (118,265)    |
|   |              |              |
| Fund Equity plus Cont. Capital, End of Period                         | \$ 1,623,658 | \$ 356,620   |

**ANTHEM BLUE CROSS MONTHLY CLAIMS  
ANNUAL BASIS**

| MONTH         | 1997      | 1998      | 1999      | 2000      | 2001      | 2002      | 2003      | 2004      | 2005      | 2006      | 2007      | 2008      | 2009      |
|---------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| JANUARY       | 149,225   | 171,963   | 209,640   | 204,232   | 200,762   | 251,986   | 333,923   | 342,476   | 358,256   | 356,891   | 364,331   | 508,001   | 454,813   |
| FEBRUARY      | 164,050   | 277,147   | 233,203   | 194,411   | 180,679   | 267,614   | 331,286   | 340,298   | 305,259   | 492,485   | 527,867   | 629,924   | 521,301   |
| MARCH         | 151,871   | 145,687   | 234,516   | 211,199   | 200,818   | 237,003   | 358,881   | 386,849   | 409,245   | 392,138   | 482,188   | 399,055   | 482,221   |
| APRIL         | 169,594   | 138,179   | 175,326   | 181,703   | 206,143   | 342,562   | 259,835   | 402,093   | 443,382   | 321,969   | 484,465   | 476,056   | 473,587   |
| MAY           | 147,178   | 112,941   | 134,607   | 215,754   | 244,270   | 276,117   | 387,515   | 391,287   | 387,104   | 383,505   | 562,876   | 516,518   | 511,932   |
| JUNE          | 216,457   | 172,776   | 198,927   | 193,546   | 251,842   | 251,747   | 347,060   | 357,517   | 399,827   | 386,641   | 606,023   | 425,253   | 419,214   |
| JULY          | 181,392   | 186,650   | 170,907   | 216,792   | 216,195   | 231,239   | 353,025   | 332,653   | 368,941   | 409,635   | 430,780   | 493,991   | 534,203   |
| AUGUST        | 153,700   | 179,486   | 146,139   | 215,571   | 247,118   | 247,238   | 296,808   | 327,584   | 323,401   | 499,754   | 554,171   | 567,129   | 520,970   |
| SEPTEMBER     | 230,426   | 148,168   | 140,741   | 264,603   | 230,526   | 257,491   | 323,667   | 302,399   | 298,440   | 415,053   | 430,908   | 438,495   | 438,428   |
| OCTOBER       | 209,526   | 161,036   | 108,729   | 180,875   | 240,996   | 262,401   | 312,245   | 275,610   | 351,888   | 370,945   | 384,033   | 440,640   |           |
| NOVEMBER      | 108,576   | 150,824   | 125,629   | 203,813   | 208,715   | 217,831   | 342,691   | 448,834   | 299,882   | 370,405   | 489,535   | 383,653   |           |
| DECEMBER      | 150,578   | 174,472   | 181,592   | 185,278   | 256,252   | 190,532   | 415,554   | 358,577   | 343,209   | 427,447   | 436,589   | 358,543   |           |
| ANNUAL TOTAL  | 2,032,573 | 2,019,327 | 2,059,957 | 2,467,777 | 2,684,315 | 3,093,761 | 4,062,490 | 4,265,977 | 4,288,835 | 4,826,866 | 5,753,767 | 5,637,258 | 4,356,668 |
| MONTHLY AVG   | 169,381   | 168,277   | 171,663   | 205,648   | 223,693   | 252,813   | 338,541   | 355,498   | 357,403   | 402,239   | 479,481   | 469,772   | 484,074   |
| % OF INCREASE | 7.87%     | -0.65%    | 2.01%     | 19.80%    | 8.77%     | 13.02%    | 33.91%    | 5.01%     | 0.54%     | 12.54%    | 19.20%    | -2.02%    | 3.04%     |

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

| MONTH         | 97/98     | 98/99     | 99/00     | 00/01     | FY 01/02  | FY 02/03  | FY 03/04  | FY 04/05  | FY 05/06  | FY 06/07  | FY 07/08  | FY 08/09  | FY 09/10  | Average All Years | Average FY'05 '09 |
|---------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------------|-------------------|
| JULY          | 181,392   | 186,650   | 170,906   | 216,792   | 216,195   | 231,239   | 353,025   | 332,653   | 368,941   | 409,635   | 430,780   | 493,991   | 534,203   | 252,018           | 407,200           |
| AUGUST        | 153,700   | 179,486   | 146,139   | 215,571   | 247,118   | 247,238   | 296,808   | 327,584   | 323,401   | 499,754   | 554,171   | 567,129   | 520,970   | 268,468           | 454,408           |
| SEPTEMBER     | 230,426   | 148,168   | 140,741   | 264,603   | 230,526   | 257,491   | 323,667   | 302,399   | 298,440   | 415,053   | 430,908   | 438,495   | 438,428   | 243,032           | 377,059           |
| OCTOBER       | 209,526   | 161,036   | 108,729   | 180,875   | 240,996   | 262,401   | 312,245   | 275,610   | 351,888   | 370,945   | 384,033   | 440,640   |           | 218,571           | 364,623           |
| NOVEMBER      | 193,576   | 150,824   | 125,629   | 203,813   | 208,715   | 217,831   | 342,691   | 448,834   | 299,882   | 370,405   | 489,535   | 383,653   |           | 225,896           | 398,462           |
| DECEMBER      | 150,578   | 174,472   | 181,592   | 185,278   | 256,252   | 190,532   | 415,554   | 358,577   | 343,209   | 427,447   | 436,569   | 358,543   |           | 232,412           | 384,873           |
| JANUARY       | 171,963   | 209,640   | 204,232   | 200,762   | 251,986   | 333,923   | 342,476   | 358,256   | 356,891   | 364,331   | 508,001   | 454,813   |           | 253,037           | 408,458           |
| FEBRUARY      | 277,147   | 233,203   | 194,411   | 180,679   | 267,614   | 331,286   | 340,288   | 305,259   | 492,485   | 527,867   | 629,924   | 521,301   |           | 284,478           | 495,367           |
| MARCH         | 145,687   | 234,516   | 211,199   | 200,818   | 237,003   | 358,881   | 386,649   | 409,245   | 392,138   | 482,188   | 399,055   | 482,221   |           | 285,079           | 432,969           |
| APRIL         | 138,179   | 175,326   | 181,703   | 206,143   | 342,562   | 259,835   | 402,093   | 443,382   | 321,969   | 484,465   | 476,056   | 473,587   |           | 255,206           | 439,892           |
| MAY           | 112,941   | 334,687   | 215,754   | 244,270   | 276,117   | 387,515   | 391,287   | 387,104   | 383,505   | 562,876   | 516,518   | 511,932   |           | 282,321           | 472,387           |
| JUNE          | 172,776   | 198,927   | 193,549   | 251,842   | 251,747   | 347,060   | 357,517   | 399,827   | 386,641   | 606,023   | 425,253   | 419,214   |           | 268,440           | 447,392           |
| ANNUAL TOTAL  | 2,052,891 | 2,186,855 | 2,074,584 | 2,551,446 | 3,026,831 | 3,425,231 | 4,264,309 | 4,348,731 | 4,319,389 | 5,520,987 | 5,680,824 | 5,545,518 | 1,493,601 | 2,872,581         | 5,083,090         |
| MONTHLY AVG   | 171,074   | 182,238   | 172,882   | 212,620   | 252,236   | 285,436   | 355,359   | 362,394   | 359,949   | 460,082   | 473,402   | 482,127   | 497,867   | 241,258           | 423,591           |
| % OF INCREASE | 8.2%      | 6.5%      | -5.1%     | 23.0%     | 18.6%     | 13.2%     | 24.5%     | 2.0%      | -0.7%     | 27.8%     | 2.9%      | -2.4%     | 7.7%      | 11.40%            | 5.93%             |

WORKERS' COMPENSATION FUND  
BALANCE SHEET  
SEPTEMBER 30, 2009  
(with comparative totals for September 30, 2008)

|                           | <u>September 30,</u> |                   |
|---------------------------|----------------------|-------------------|
|                           | 2009                 | 2008              |
| <u>ASSETS</u>             |                      |                   |
| Current Assets:           |                      |                   |
| Cash and Cash Equivalents | \$ 421,081           | \$ 411,964        |
| Total Assets              | <u>\$ 421,081</u>    | <u>\$ 411,964</u> |

|                              |                   |                   |
|------------------------------|-------------------|-------------------|
| <u>FUND BALANCE</u>          |                   |                   |
| Equity:                      |                   |                   |
| Retained Earnings            | \$ 421,081        | 411,964           |
| Total Liabilities and Equity | <u>\$ 421,081</u> | <u>\$ 411,964</u> |

**WORKERS' COMPENSATION FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**SEPTEMBER 30, 2009**  
 (with comparative totals for September 30,2008)

|                                       | September 30, |            |
|---------------------------------------|---------------|------------|
|                                       | 2009          | 2008       |
| <b><u>REVENUES:</u></b>               |               |            |
| Premium Income                        | \$ 457,688    | \$ 491,500 |
| Total Revenues                        | 457,688       | 491,500    |
| <br><b><u>OPERATING EXPENSES:</u></b> |               |            |
| Workers' Compensation Insurance       | 61,140        | 113,450    |
| Total Operating Expenses              | 61,140        | 113,450    |
| <b>NET INCOME (LOSS)</b>              | 396,548       | 378,050    |
| Fund Balance, July 1                  | 24,533        | 33,914     |
| Fund Balance, End of Period           | \$ 421,081    | \$ 411,964 |

MANAGEMENT SERVICES FUND  
ESTIMATED BALANCE SHEET  
AT SEPTEMBER 30, 2009

|                               | <u>Actual</u><br><u>June 30, 2009</u> | <u>Actual</u><br><u>Sept. 30, 2009</u> |
|-------------------------------|---------------------------------------|--|
| <u>ASSETS</u>                 |                                       |  |
| Current Assets:               |                                       |  |
| Cash and Cash Equivalents     | \$ -                                  | \$ 1,571,977                           |
| Due from General Fund         |                                       |  |
| Accounts Receivable           | 42,806                                | 6,773                                  |
| Inventory                     | 31,189                                | 31,189                                 |
| Total Current Assets          | 73,995                                | 1,609,939                              |
| Fixed Assets:                 |                                       |  |
| Construction in Progress      |                                       |  |
| Land                          | 145,649                               | 145,649                                |
| Buildings                     | 178,016                               | 178,016                                |
| Office Equipment              | 2,976,669                             | 2,976,669                              |
| Construction in Progress      | 261,540                               | 261,540                                |
| Accum. Depreciation           | (1,943,420)                           | (1,943,420)                            |
| Net Fixed Assets              | 1,618,454                             | 1,618,454                              |
| Total Assets                  | \$ 1,692,449                          | \$ 3,228,393                           |
| <u>LIABILITIES AND EQUITY</u> |                                       |  |
| Liabilities:                  |                                       |  |
| Accounts Payable              | \$ 223,964                            | \$ 519,810                             |
| Due to the General Fund       | 191,521                               | -                                      |
| Due to Internal Service Fund  | 4,053                                 | -                                      |
| Total Liabilities             | 419,538                               | 519,810                                |
| Equity:                       |                                       |  |
| Contributed Capital           | 146,000                               | 146,000                                |
| Retained Earnings             | 1,126,911                             | 2,562,583                              |
| Total Equity                  | 1,272,911                             | 2,708,583                              |
| Total Liabilities and Equity  | \$ 1,692,449                          | \$ 3,228,393                           |

MANAGEMENT SERVICES FUND  
ESTIMATED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
FOR THE PERIOD ENDED SEPTEMBER 30, 2009

|   | TOTAL MANAGEMENT SERVICES FUND |                     |  |
|---|--------------------------------|---------------------|--|
|   | Budget<br>2009/10              | Actual<br>2009/10   | Variance<br>Favorable<br>(Unfavorable) |
| <b>REVENUES:</b>                                  |                                |                     |  |
| Mansfield Board of Education                      | \$ 100,150                     | \$ 100,150          | \$ -                                   |
| Region 19   | 95,130                         |                     | (95,130)                               |
| Town of Mansfield                                 | 67,000                         | 67,000              |  |
| Communication Service Fees                        | 216,000                        | 176,525             | (39,475)                               |
| Copier Service Fees                               | 226,240                        | 141,720             | (84,520)                               |
| Energy Service Fees                               | 2,064,280                      | 1,494,240           | (570,040)                              |
| Rent  | 74,620                         | 18,112              | (56,508)                               |
| Rent - Telecom Tower                              | 110,000                        | 30,382              | (79,618)                               |
| Sale of Supplies                                  | 36,050                         | 11,740              | (24,310)                               |
| CNR Fund  | 150,000                        | 150,000             |  |
| Health Insurance Fund                             | 10,000                         | 10,000              |  |
| Solid Waste Fund                                  | 10,000                         | 10,000              |  |
| Sewer Operating Fund                              | 3,000                          | 3,000               |  |
| Local Support                                     | 250                            | 301                 | 51                                     |
| Postal Charges                                    | 94,500                         | 89,175              | (5,325)                                |
| Universal Services Fund                           | 30,000                         | (34,020)            | (64,020)                               |
| Total Revenues                                    | <u>3,287,220</u>               | <u>2,268,325</u>    | <u>(1,018,895)</u>                     |
| <b>EXPENDITURES:</b>                              |                                |                     |  |
| Salaries & Benefits                               | 437,432                        | 94,506              | 342,926                                |
| Training  | 8,550                          | 3,010               | 5,540                                  |
| Repairs & Maintenance                             | 26,900                         | 13,511              | 13,389                                 |
| Professional & Technical                          | 49,550                         | 2,646               | 46,904                                 |
| System Support                                    | 162,130                        | 161,773             | 357                                    |
| Copier Maintenance Fees                           | 85,000                         | 6,168               | 78,832                                 |
| Communications                                    | 226,132                        | 101,252             | 124,880                                |
| Supplies and Software Licensing                   | 39,600                         | 38,666              | 934                                    |
| Equipment   | 165,000                        | 69,588              | 95,412                                 |
| Postage   | 88,800                         | 38,624              | 50,176                                 |
| Energy  | 1,986,460                      | 305,944             | 1,680,516                              |
| Equipment Rental/Cost of Sales                    | 45,450                         | 74,418              | (28,968)                               |
| Total Expenditures                                | <u>3,321,004</u>               | <u>910,106</u>      | <u>2,410,898</u>                       |
| Add:  |                                |                     |  |
| Depreciation                                      | 212,110                        |                     | 212,110                                |
| Less:   |                                |                     |  |
| Equipment Capitalized                             | (170,000)                      |                     | (170,000)                              |
| Operating Expenditures                            | 3,363,114                      | 910,106             | 2,453,008                              |
| Net Income (Loss)                                 | (75,894)                       | 1,358,219           | 1,434,113                              |
| Total Equity & Contributed Capital, July 1        | <u>1,350,361</u>               | <u>1,350,361</u>    |  |
| Total Equity & Contributed Capital, End of Period | <u>\$ 1,274,467</u>            | <u>\$ 2,708,580</u> | <u>\$ 1,434,113</u>                    |

CEMETERY FUND  
BALANCE SHEET  
SEPTEMBER 30, 2009  
(with comparative totals for September 30, 2008)

|                                    | September 30, |            |
|------------------------------------|---------------|------------|
|                                    | 2009          | 2008       |
| <u>ASSETS</u>                      |               |            |
| Cash and cash equivalents          | \$ (29,158)   | \$ 24,452  |
| Investments                        | 352,662       | 352,419    |
|                                    |               |            |
| Total Assets                       | \$ 323,504    | \$ 376,871 |
| <u>Liabilities</u>                 |               |            |
| Accounts Payable                   | \$ 2,735      | \$ -       |
| Due to General Fund                | -             | -          |
|                                    |               |            |
| Total Liabilities                  | 2,735         | -          |
| <u>Fund Balance</u>                |               |            |
| Fund Balance                       |               |            |
| Reserved for perpetual care        | 495,947       | 477,424    |
| Reserved for nonexpendable trust   | 1,200         | 1,200      |
| Unreserved, undesignated           | (176,378)     | (101,753)  |
|                                    |               |            |
| Total Fund Balance                 | 320,769       | 376,871    |
|                                    |               |            |
| Total Liabilities and Fund Balance | \$ 323,504    | \$ 376,871 |

CEMETERY FUND  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE  
 SEPTEMBER 30, 2009  
 (with comparative totals for September 30 2008)

|                                  | September 30, |            |
|----------------------------------|---------------|------------|
|                                  | 2009          | 2008       |
| Operating Revenues:              |               |            |
| Contributions                    | \$ -          | \$ 17,718  |
| Sale of Plots                    | 2,700         | 900        |
| Total Operating Revenues         | 2,700         | 18,618     |
| Operating Expenses:              |               |            |
| Salaries                         | 673           | 577        |
| Mowing Service                   | 9,022         | 7,847      |
| Capital Projects                 | 22,600        |            |
| Total Operating Expenses         | 32,295        | 8,424      |
| Operating Income/(Loss)          | (29,595)      | 10,194     |
| Retained Earnings, July 1        | 350,364       | 366,677    |
| Retained Earnings, End of Period | \$ 320,769    | \$ 376,871 |

TOWN OF MANSFIELD  
INVESTMENT POOL  
AS OF SEPTEMBER 30, 2009

|  | MARKET<br>VALUE<br>JUL 01, 2009 | MARKET<br>VALUE<br>SEP 30, 2009 | FISCAL 09/10<br>CHANGE<br>IN VALUE |
|--|---------------------------------|---------------------------------|------------------------------------|
| <b><u>STOCK FUNDS:</u></b>                         |                                 |                                 |                                    |
| <b><u>FIDELITY INVESTMENTS:</u></b>                |                                 |                                 |                                    |
| SELECT UTILITIES GROWTH                            | 35,207.65                       | 35,207.65                       |                                    |
| <b><u>BANK OF AMERICA</u></b>                      |                                 |                                 |                                    |
| COLUMBIA LG CAP INDEX FUND                         | 10,645.56                       | 11,241.79                       | 596.23                             |
| COLUMBIA MULTI-ADVISOR INTL EQUIT`                 | 3,695.93                        | 4,456.81                        | 760.88                             |
| COLUMBIA MID CAP INDEX FUND                        | 1,515.29                        | 1,556.41                        | 41.12                              |
| COLUMBIA SMALL CAP INDEX FUND                      | 1,124.41                        | 1,172.80                        | 48.39                              |
| SUB-TOTAL BANK OF AMERICA                          | 16,981.19                       | 18,427.81                       | 1,446.62                           |
| <b>TOTAL STOCK FUNDS</b>                           | <b>52,188.84</b>                | <b>53,635.46</b>                | <b>1,446.62</b>                    |
| <b><u>BOND FUNDS:</u></b>                          |                                 |                                 |                                    |
| <b><u>WELLS FARGO ADVANTAGE</u></b>                |                                 |                                 |                                    |
| WELLS FARGO INCOME PLUS-INV                        | 54,117.20                       | 57,172.11                       | 3,054.91                           |
| <b><u>T. ROWE PRICE</u></b>                        |                                 |                                 |                                    |
| U.S. TREASURY LONG                                 | 60,212.51                       | 62,822.16                       | 2,609.65                           |
| <b><u>U.S. SECURITIES</u></b>                      |                                 |                                 |                                    |
| U.S. TREASURY NOTES                                | 66,738.18                       | 66,769.32                       | 31.14                              |
| <b><u>BANK OF AMERICA</u></b>                      |                                 |                                 |                                    |
| COLUMBIA HIGH INCOME FUND                          | 985.48                          | 1,878.86                        | 893.38                             |
| COLUMBIA BOND FUND                                 | 14,394.23                       | 15,700.93                       | 1,306.70                           |
| SUB-TOTAL BANK OF AMERICA                          | 15,379.71                       | 17,579.79                       | 2,200.08                           |
| <b><u>VANGUARD INVESTMENTS</u></b>                 |                                 |                                 |                                    |
| GNMA FUND  | 292,047.16                      | 298,850.39                      | 6,803.23                           |
| <b>TOTAL BOND FUNDS</b>                            | <b>488,494.76</b>               | <b>503,193.77</b>               | <b>14,699.01</b>                   |
| <b><u>PUBLIC REAL ESTATE INVESTMENT TRUST:</u></b> |                                 |                                 |                                    |
| <b><u>BANK OF AMERICA</u></b>                      |                                 |                                 |                                    |
| COLUMBIA REAL ESTATE EQUITY FUND                   | 1,456.29                        | 1,559.57                        | 103.28                             |
| <b>TOTAL CASH</b>                                  | <b>1,456.29</b>                 | <b>1,559.57</b>                 | <b>103.28</b>                      |
| <b><u>CASH:</u></b>                                |                                 |                                 |                                    |
| <b><u>BANK OF AMERICA</u></b>                      |                                 |                                 |                                    |
| COLUMBIA MONEY MARKET FUND                         | 9,282.81                        | 9,801.87                        | 519.06                             |
| <b>TOTAL CASH</b>                                  | <b>9,282.81</b>                 | <b>9,801.87</b>                 | <b>519.06</b>                      |
| <b>TOTAL INVESTMENTS</b>                           | <b>551,422.70</b>               | <b>568,190.67</b>               | <b>16,767.97</b>                   |

**Town of Mansfield  
Investment Pool  
As of September 30, 2009**

|                                  | <b>Equity<br/>Percentage</b> | <b>Equity<br/>In Investments</b> | <b>Equity<br/>In Cash Equiv.</b> | <b>Total<br/>Equity</b> |
|----------------------------------|------------------------------|----------------------------------|----------------------------------|-------------------------|
| Cemetery Fund                    | 65.050%                      | 363,231.91                       | 6,376.12                         | 369,608.03              |
| School Non-Expendable Trust Fund | 0.092%                       | 513.72                           | 9.02                             | 522.74                  |
| Compensated Absences Fund        | 34.858%                      | 194,643.17                       | 3,416.74                         | 198,059.90              |
| <b>Total Equity by Fund</b>      | <b>100.000%</b>              | <b>558,388.80</b>                | <b>9,801.87</b>                  | <b>568,190.67</b>       |

| <b>Investments</b>                              | <b>Market<br/>Value</b> |
|---|-------------------------|
| <b>Stock Funds:</b>                             |                         |
| Fidelity - Select Utilities Growth              | 35,207.65               |
| Bank of America - Colombia Lg Cap Index         | 11,241.79               |
| Bank of America - Columbia Multi-Adv Intl       | 4,456.81                |
| Bank of America - Columbia Mid Cap Index        | 1,556.41                |
| Bank of America - Columbia Small Cap Index      | 1,172.80                |
| Sub-Total Stock Funds                           | 53,635.46               |
| <b>Bond Funds:</b>                              |                         |
| Wells Fargo Advantage Funds-Corp Bond Inv       | 57,172.11               |
| T. Rowe Price - U. S. Treasury Long-Term        | 62,822.16               |
| People's Securities, Inc. - U.S. Treasury Notes | 66,769.32               |
| Bank of America-Columbia High Income Fund       | 1,878.86                |
| Bank of America-Columbia Bond Fund              | 15,700.93               |
| Vanguard - GNMA Fund                            | 298,850.39              |
| Sub-Total Bond Funds                            | 503,193.77              |
| <b>Public Real Estate Investment Trust</b>      |                         |
| Columbia Real Estate Equity Fund                | 1,559.57                |
| <b>Cash Equivalents:</b>                        |                         |
| Columbia Money Market Fund - Trust              | 9,801.87                |
| Total Investments                               | 568,190.67              |

| <b>Allocation</b>                   | <b>Amount</b>     | <b>Percentage</b> |
|-------------------------------------|-------------------|-------------------|
| Stocks                              | 53,635.46         | 9.44%             |
| Bonds                               | 503,193.77        | 88.56%            |
| Public Real Estate Investment Trust | 1,559.57          | 0.27%             |
| Cash Equivalents                    | 9,801.87          | 1.73%             |
| <b>Total Investments</b>            | <b>568,190.67</b> | <b>100.00%</b>    |

EASTERN HIGHLANDS HEALTH DISTRICT  
BALANCE SHEET  
AS OF SEPTEMBER 30, 2009  
(with comparative totals for September 30, 2008)

| <u>Assets</u>                        | September 30, |            |
|--------------------------------------|---------------|------------|
|                                      | 2009          | 2008       |
| Cash and cash equivalents            | \$ 235,969    | \$ 363,916 |
| Total Assets                         | \$ 235,969    | \$ 363,916 |
| <u>Liabilities and Fund Balance</u>  |               |            |
| <u>Liabilities</u>                   |               |            |
| Accounts Payable                     | \$ -          | \$ 8,390   |
| Total Liabilities                    | -             | 8,390      |
| <u>Fund Balance</u>                  |               |            |
| Fund Balance:                        |               |            |
| Reserved for Prior Year Encumbrances |               | 150        |
| Unreserved, undesignated             | 235,969       | 355,376    |
| Total Fund Balance                   | 235,969       | 355,526    |
| Total Liabilities & Fund Balance     | \$ 235,969    | \$ 363,916 |

EASTERN HIGHLANDS HEALTH DISTRICT  
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE  
 AS OF SEPTEMBER 30, 2009  
 (with comparative totals for September 30, 2008)

|   | Adopted           | Amended           | September 30,     |            |                   |
|---|-------------------|-------------------|-------------------|------------|-------------------|
|   | Budget<br>2009/10 | Budget<br>2009/10 | 2009              | 2009       | 2008              |
| <b>Operating Revenues:</b>                      |                   |                   |                   |            |                   |
| Member Town Contributions                       | \$ 361,620        |                   | \$ 90,407         | 25%        | \$ 90,612         |
| State Grants                                    | 170,930           |                   | 22,302            | 13%        | 171,188           |
| Septic Permits                                  | 28,560            |                   | 8,540             | 30%        | 8,160             |
| Well Permits                                    | 18,210            |                   | 6,660             | 37%        | 4,565             |
| Soil Testing Service                            | 32,480            |                   | 10,880            | 33%        | 9,125             |
| Food Protection Service                         | 49,030            |                   | 1,775             | 4%         | 3,195             |
| B100a Reviews                                   | 32,630            |                   | 7,515             | 23%        | 8,245             |
| Septic Plan Review                              | 23,950            |                   | 6,430             | 27%        | 6,455             |
| Other Health Services                           | 4,030             |                   | 5,243             | 130%       | 1,150             |
| <b>Total Operating Revenues</b>                 | <b>721,440</b>    | <b>-</b>          | <b>159,752</b>    | <b>22%</b> | <b>302,695</b>    |
| <b>Operating Expenditures:</b>                  |                   |                   |                   |            |                   |
| Salaries & Wages                                | 487,790           |                   | 97,834            | 20%        | 107,244           |
| Benefits  | 159,860           |                   | 37,811            | 24%        | 42,042            |
| Miscellaneous Benefits                          | 5,760             |                   | 622               | 11%        | 1,641             |
| Insurance                                       | 15,650            |                   | 7,430             | 47%        | 3,809             |
| Professional & Technical Services               | 14,590            |                   | 3,000             | 21%        | 1,500             |
| Other Purchased Services                        | 31,790            |                   | 6,478             | 20%        | 789               |
| Other Supplies                                  | 8,000             |                   | 1,616             | 20%        | 413               |
| Equipment - Minor                               | 2,460             |                   | 163               | 7%         | 584               |
| <b>Total Operating Expenditures</b>             | <b>725,900</b>    | <b>-</b>          | <b>154,955</b>    | <b>21%</b> | <b>158,022</b>    |
| <b>Transfers Out:</b>                           |                   |                   |                   |            |                   |
| Transfers to CNR                                | 3,000             |                   |                   | 0%         |                   |
| <b>Total Operating Exp. &amp; Transfers Out</b> | <b>728,900</b>    | <b>-</b>          | <b>154,955</b>    | <b>21%</b> | <b>158,022</b>    |
| <b>Operating Income/(Loss)</b>                  | <b>(7,460)</b>    | <b>-</b>          | <b>4,798</b>      |            | <b>144,673</b>    |
| <b>Fund Balance, July 1</b>                     | <b>231,172</b>    |                   | <b>231,172</b>    |            | <b>210,853</b>    |
| <b>Fund Balance, End of Period</b>              | <b>\$ 223,712</b> | <b>\$ -</b>       | <b>\$ 235,969</b> |            | <b>\$ 355,526</b> |

EASTERN HIGHLANDS HEALTH DISTRICT  
 CAPITAL NONRECURRING FUND BALANCE SHEET  
 AS OF SEPTEMBER 30, 2009  
 (with comparative totals for September 30, 2008)

|                           | September 30, |           |
|---------------------------|---------------|-----------|
|                           | 2009          | 2008      |
| <u>Assets</u>             |               |           |
| Cash and cash equivalents | \$ 69,670     | \$ 95,688 |
| <br>Total Assets          | \$ 69,670     | \$ 95,688 |
| <u>Fund Balance</u>       |               |           |
| Fund Balance:             |               |           |
| Unreserved, undesignated  | \$ 69,670     | \$ 95,688 |
| Total Fund Balance        | \$ 69,670     | \$ 95,688 |

**MANSFIELD DOWNTOWN PARTNERSHIP  
PRELIMINARY BALANCE SHEET  
AS OF SEPTEMBER 30, 2009  
(with comparative totals for September 30, 2008)**

|                                    | September 30,              |            |
|------------------------------------|----------------------------|------------|
|                                    | 2009                       | 2008       |
| <u>ASSETS</u>                      |                            |            |
| Cash & Cash Equivalents            | \$ 380,842                 | \$ 184,553 |
| Accounts Receivable                | 900                        | 900        |
| Total Assets                       | \$ 381,742    \$ 185,453   |            |
| <u>LIABILITIES</u>                 |                            |            |
| Accounts Payable                   | \$ -                       | \$ 379     |
| Total Liabilities                  | -                    379   |            |
| <u>FUND BALANCE</u>                |                            |            |
| Fund Balance, Unreserved           | 381,742                    | 185,074    |
| Total Fund Balance                 | 381,742            185,074 |            |
| Total Liabilities and Fund Balance | \$ 381,742    \$ 185,453   |            |

**MANSFIELD DOWNTOWN PARTNERSHIP  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE**

|                                     | Actual<br>2000/01 | Actual<br>2001/02 | Actual<br>2002/03 | Actual<br>2003/04 | Actual<br>2004/05 | Actual<br>2005/06 | Actual<br>2006/07 | Actual<br>2007/08 | Actual<br>2008/09 | Budget<br>2009/10 | Actual a/o<br>09/30/09 |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------|
| <b>Revenues:</b>                    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                        |
| Intergovernmental:                  |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                        |
| Mansfield General Fund/CNR          | \$ 32,500         | \$ 20,000         | \$ 30,000         | \$ 41,500         | \$ 50,000         | \$ 62,000         | \$ 62,000         | \$ 125,000        | \$ 125,000        | \$ 125,000        | \$ 125,000             |
| Uconn                               |                   | 32,500            | 45,000            | 46,500            | 60,000            | 62,000            | 62,000            | 125,000           | 125,000           | 125,000           | 125,000                |
| Mansfield Capital Projects *        |                   |                   |                   |                   |                   | 60,000            |                   |                   |                   |                   |                        |
| Leyland Share - Relocation          |                   |                   |                   |                   |                   |                   |                   | 30,210            |                   |                   |                        |
| Membership Fees                     |                   |                   | 10,040            | 13,085            | 17,355            | 20,282            | 19,215            | 21,820            | 22,440            | 18,000            | 1,524                  |
| Local Support                       |                   |                   |                   | 1,500             | 1,500             |                   |                   |                   |                   |                   |                        |
| State Support                       |                   |                   |                   |                   |                   | 4,993             |                   |                   |                   |                   |                        |
| Contributions/Other                 |                   |                   |                   |                   | 200               | 2,165             | (165)             |                   |                   |                   | 240                    |
| <b>Total Revenues</b>               | <b>32,500</b>     | <b>52,500</b>     | <b>85,040</b>     | <b>102,585</b>    | <b>129,055</b>    | <b>211,440</b>    | <b>143,050</b>    | <b>302,030</b>    | <b>272,440</b>    | <b>268,000</b>    | <b>251,764</b>         |
| <b>Operating Expenditures:</b>      |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                        |
| Salaries and Benefits               |                   | 15,531            | 71,378            | 73,007            | 83,974            | 92,800            | 107,140           | 121,544           | 133,679           | 135,660           | 34,304                 |
| Professional & Technical            | 930               | 9,519             | 7,386             | 5,406             | 8,397             | 63,068            | 44,967            | 31,817            | 27,202            | 78,950            | 4,883                  |
| Relocation Costs                    |                   |                   |                   |                   |                   |                   | 20,000            | 40,420            |                   |                   |                        |
| Office Rental                       |                   | 3,600             | 11,000            | 11,800            | 13,181            | 13,775            | 16,451            | 17,565            | 17,584            | 15,900            | 5,559                  |
| Insurance                           |                   |                   | 1,650             | 1,760             | 1,764             | 1,772             | 1,702             | 1,704             | 1,713             | 1,720             | 569                    |
| Purchased Services                  |                   |                   | 8,029             | 5,005             | 6,092             | 9,065             | 7,092             | 7,003             | 8,157             | 6,750             | 3,658                  |
| Supplies & Services                 |                   | 3,980             | 4,704             | 2,837             | 2,463             | 4,075             | 2,055             | 2,733             | 2,783             | 2,900             | 430                    |
| Contingency                         |                   |                   |                   |                   |                   |                   |                   |                   |                   | 25,000            |                        |
| <b>Total Operating Expenditures</b> | <b>930</b>        | <b>32,630</b>     | <b>104,147</b>    | <b>99,815</b>     | <b>115,871</b>    | <b>184,555</b>    | <b>199,407</b>    | <b>222,786</b>    | <b>191,118</b>    | <b>266,880</b>    | <b>49,403</b>          |
| <b>Operating Income/(Loss)</b>      | <b>31,570</b>     | <b>19,870</b>     | <b>(19,107)</b>   | <b>2,770</b>      | <b>13,184</b>     | <b>26,885</b>     | <b>(56,357)</b>   | <b>79,244</b>     | <b>81,322</b>     | <b>1,120</b>      | <b>202,361</b>         |
| <b>Fund Balance, July 1</b>         |                   | <b>31,570</b>     | <b>51,440</b>     | <b>32,333</b>     | <b>35,103</b>     | <b>48,287</b>     | <b>75,172</b>     | <b>18,815</b>     | <b>98,059</b>     | <b>179,381</b>    | <b>179,381</b>         |
| <b>Fund Balance, End of Period</b>  | <b>\$ 31,570</b>  | <b>\$ 51,440</b>  | <b>\$ 32,333</b>  | <b>\$ 35,103</b>  | <b>\$ 48,287</b>  | <b>\$ 75,172</b>  | <b>\$ 18,815</b>  | <b>\$ 98,059</b>  | <b>\$ 179,381</b> | <b>\$ 180,501</b> | <b>\$ 381,742</b>      |

|                            | Actual<br>2000/01 | Actual<br>2001/02 | Actual<br>2002/03 | Actual<br>2003/04 | Actual<br>2004/05 | Actual<br>2005/06 | Actual<br>2006/07 | Actual<br>2007/08 | Budget<br>2009/10 |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Contribution Recap:</b> |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Mansfield                  | \$ 32,500         | \$ 20,000         | \$ 30,000         | \$ 41,500         | \$ 50,000         | \$ 62,000         | \$ 62,000         | \$ 125,000        | \$ 125,000        |
| Mansfield Capital Projects |                   |                   |                   |                   |                   | 60,000            |                   |                   |                   |
| UCONN                      |                   | 32,500            | 45,000            | 46,500            | 60,000            | 62,000            | 62,000            | 125,000           | 125,000           |
| <b>Total Contributions</b> | <b>\$ 32,500</b>  | <b>\$ 52,500</b>  | <b>\$ 75,000</b>  | <b>\$ 88,000</b>  | <b>\$ 110,000</b> | <b>\$ 184,000</b> | <b>\$ 124,000</b> | <b>\$ 250,000</b> | <b>\$ 250,000</b> |

\*Note: Mansfield Capital Projects -- 400-84103

|          |   |                  |
|----------|---|------------------|
| 10/24/05 | Council authorized for legal                                    | \$ 10,000        |
| 10/24/05 | Council authorized for reloc assistance plan (Phil Michalowski) | 20,000           |
| 03/27/06 | Council authorized for relocation agreements (Olsen & LaJoie)   | 30,000           |
|          |   | <u>\$ 60,000</u> |

Relocation Paid:

|                                   |                  |
|-----------------------------------|------------------|
| Curtis Olsen (8/17/06 & 10/24/06) | \$ 20,000        |
| Kathy LaJoie (08/09/07)           | 40,420           |
| Reimbursement from Leyland        | (30,210)         |
| Net Relocation Expense            | <u>\$ 30,210</u> |

**TOWN OF MANSFIELD  
DOWNTOWN REVITALIZATION & ENHANCEMENT PROJECTS #84120 & 84122  
ESTIMATED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
AS OF SEPTEMBER 30, 2009**

|  | Project Length |            |
|--|----------------|------------|
|  | Budget         | Actual     |
| Operating Revenues:                    |                |            |
| Intergovernmental Revenues -           |                |            |
| USDA Rural Development Grant           | \$ 140,000     | \$ 140,000 |
| DECD STEAP Grant                       | 1,000,000      | 500,000    |
| Urban Action Grant                     | 2,500,000      |            |
| Leyland Share-MDP Design               |                | 9,000      |
|  |                |            |
| Total Operating Revenues               | 3,640,000      | 649,000    |
|  |                |            |
| Operating Expenditures:                |                |            |
| Downtown Revitalization & Enhancement: |                |            |
| Legal Services                         | 179,729        | 202,971    |
| Legal Services - DECD Contract         | 12,442         | 2,442      |
| Architects & Engineers                 | 338,000        | 229,916    |
| Construction Costs                     | 495,000        |            |
| Construction - Storrs Road             | 2,392,558      |            |
| Construction - Walkway                 | 222,271        | 222,271    |
|  |                |            |
| Total Operating Expenditures           | 3,640,000      | 657,600    |
|  |                |            |
| Operating Income/(Loss)                |                | (8,600)    |
|  |                |            |
| Fund Balance, July 1                   |                |            |
| Fund Balance, End of Period            | \$ -           | \$ (8,600) |

SERIAL BONDS SUMMARY  
SCHOOLS AND TOWN  
September 30, 2009

|                         | Schools          | Town               | Total              |
|-------------------------|------------------|--------------------|--------------------|
| Balance at July 1, 2009 | \$420,000        | \$1,555,000        | \$1,975,000        |
| Issued During Period    |                  |                    |                    |
| Retired During Period   |                  |                    |                    |
| Balance at 9/30/09      | <u>\$420,000</u> | <u>\$1,555,000</u> | <u>\$1,975,000</u> |

CHANGES IN BOND AND NOTES OUTSTANDING

|                         | Serial<br>Bonds    | BAN's | Promissory<br>Note | Total              |
|-------------------------|--------------------|-------|--------------------|--------------------|
| Balance at July 1, 2009 | \$1,975,000        |       |                    | \$1,975,000        |
| Debt Issued             |                    |       |                    |                    |
| Debt Retired            |                    |       |                    |                    |
| Balance at 9/30/09      | <u>\$1,975,000</u> |       |                    | <u>\$1,975,000</u> |

| Description                            | Original<br>Amount | Payment Date |       | Bonds              | BAN's | Promissory<br>Note | Total              |
|--|--------------------|--------------|-------|--------------------|-------|--------------------|--------------------|
|  |                    | P & I        | I     |                    |       |                    |                    |
| 2004 Town Taxable Gen. Obligation Bond | 2,590,000          | 6/01         | 12/01 | 1,230,000          |       |                    | 1,230,000          |
| 2004 School General Obligation Bond    | 940,000            | 6/01         | 12/01 | 420,000            |       |                    | 420,000            |
| 2004 Town General Obligation Bond      | 725,000            | 6/01         | 12/01 | 325,000            |       |                    | 325,000            |
|  | <u>\$4,255,000</u> |              |       | <u>\$1,975,000</u> |       |                    | <u>\$1,975,000</u> |

DETAIL OF DEBT OUTSTANDING  
SCHOOLS AND TOWNS  
September 30, 2009

|                                     | <u>Original<br/>Amount</u> | <u>Balance<br/>09/30/09</u> |
|-------------------------------------|----------------------------|-----------------------------|
| Schools                             |                            |                             |
| Consists of -                       |                            |                             |
| 2004 General Obligation Bonds:      |                            |                             |
| MMS IRC                             | \$ 940,000                 | \$ 420,000                  |
|                                     | \$ 8,240,000               | \$ 420,000                  |
| <br>                                |                            |                             |
| Town                                |                            |                             |
| Consists of -                       |                            |                             |
| 2004 Taxable GOB - Community Center | \$ 2,590,000               | \$ 1,230,000                |
| 2004 General Obligation - Library   | 725,000                    | 325,000                     |
|                                     | 3,540,000                  | 1,555,000                   |
| <br>                                |                            |                             |
| Total Debt Outstanding              | \$ 11,780,000              | \$ 1,975,000                |

TOWN OF MANSFIELD  
SUMMARY OF INVESTMENTS  
September 30, 2009

ALL OTHER FUNDS:

| Institution                           | Principal | Rate of Interest | Date of Purchase | Date of Maturity | Accrued Interest @ 9/30/09 |
|---------------------------------------|-----------|------------------|------------------|------------------|----------------------------|
| State Treasurer                       | 4,047,392 | 0.430            | Various          | Various          |                            |
| Total Accrued Interest @ 9/30/09      |           |                  |                  |                  | 14,422                     |
| Interest Received 7/1/09 - 9/30/09    |           |                  |                  |                  | <u>14,422</u>              |
| Total Interest, General Fund, 9/30/09 |           |                  |                  |                  | <u><u>14,422</u></u>       |

CAPITAL FUND:

| Institution                            | Principal | Rate of Interest | Date of Purchase | Date of Maturity | Accrued Interest @ 9/30/09 |
|--|-----------|------------------|------------------|------------------|----------------------------|
| State Treasurer                        |           |                  | Various          | Various          |                            |
| Total Accrued Interest @ 9/30/09       |           |                  |                  |                  | _____                      |
| Interest Received 7/1/09 - 9/30/09     |           |                  |                  |                  | _____                      |
| Total Interest, Capital Fund @ 9/30/09 |           |                  |                  |                  | <u><u>          </u></u>   |

HEALTH INSURANCE FUND:

| Institution                                     | Principal | Rate of Interest | Date of Purchase | Date of Maturity | Accrued Interest @ 9/30/09 |
|---|-----------|------------------|------------------|------------------|----------------------------|
| MBIA - Class                                    | 2,877,747 |                  | Various          | Various          |                            |
| State Treasurer                                 | 129,968   | 0.430            | Various          | Various          |                            |
| Total Accrued Interest @ 9/30/09                |           |                  |                  |                  | 855                        |
| Interest Received 7/1/09 - 9/30/09              |           |                  |                  |                  | <u>855</u>                 |
| Total Interest, Health Insurance Fund @ 9/30/09 |           |                  |                  |                  | <u><u>855</u></u>          |

Town of Mansfield  
Memo

DATE October 1, 2009

To: Matt Hart, Town Manager  
Cherie Trahan, Director of Finance

From: Christine Gamache, Collector of Revenue

Subject: Amounts and % of Collections for 7/1/09 to 9/30/09 comparable to 7/1/08 to 9/30/08

|            | GRAND LIST<br>2008 | ADJUSTMENTS | ADJUSTED<br>LIST | PAID       | % PAID | DELINQUENT<br>BALANCE | % DEL |
|------------|--------------------|-------------|------------------|------------|--------|-----------------------|-------|
| RE 1st     | 10,591,010         | (2,914)     | 10,588,096       | 10,368,404 | 97.9%  | 219,692               | 2.1%  |
| PER 1st    | 435,715            | (1,301)     | 434,414          | 418,747    | 96.4%  | 15,668                | 3.6%  |
| MV         | 1,723,897          | (40,756)    | 1,683,141        | 1,477,326  | 87.8%  | 205,815               | 12.2% |
| DUE 7/1/09 | 12,750,622         | (44,971)    | 12,705,651       | 12,264,476 | 96.5%  | 441,175               | 3.5%  |
| RE 2nd     | 10,588,027         | 17,648.55   | 10,605,676       | 398,947.78 | 3.8%   | 10,206,728            | 96.2% |
| PER 2nd    | 430,928            | (1,244.22)  | 429,683          | 115,035.10 | 26.8%  | 314,648               | 73.2% |
| Due 1/1/10 | 11,018,955         | 16,404.33   | 11,035,359       | 513,983    | 4.7%   | 10,521,376            | 95.3% |
| TOTAL      | 23,769,577         | (28,567)    | 23,741,010       | 12,778,459 | 53.8%  | 10,962,551            | 46.2% |

PRIOR YEARS COLLECTION

July 1, 2009 to June 30, 2010

|                      |                  |                             |                  |
|----------------------|------------------|-----------------------------|------------------|
| Suspense Collections | 2,799.74         | Suspense Interest Less Fees | 3,106.87         |
| Prior Years Taxes    | <u>71,410.87</u> | Interest and Lien Fees      | <u>29,381.61</u> |
|                      | <u>74,210.61</u> |                             | <u>32,488.48</u> |

|            | GRAND LIST<br>2007 | ADJUSTMENTS | ADJUSTED<br>LIST | PAID          | % PAID | DELINQUENT<br>BALANCE | % DEL |
|------------|--------------------|-------------|------------------|---------------|--------|-----------------------|-------|
| RE 1st     | 10,296,106         | (2,430)     | 10,293,676       | 10,073,165.61 | 97.9%  | 220,511               | 2.1%  |
| PER 1st    | 443,771            | (1,832)     | 441,940          | 419,169.53    | 94.8%  | 22,770                | 5.2%  |
| MV         | 1,741,906          | (33,530)    | 1,708,376        | 1,466,243.10  | 85.8%  | 242,133               | 14.2% |
| DUE 7/1/08 | 12,481,784         | (37,792)    | 12,443,992       | 11,958,578.24 | 96.1%  | 485,414               | 3.9%  |
| RE 2nd     | 10,293,840         | 18,501      | 10,312,341       | 354,619.30    | 3.4%   | 9,957,722             | 96.6% |
| PER 2nd    | 439,045            | (4,743)     | 434,303          | 122,782.52    | 28.3%  | 311,520               | 71.7% |
| Due 1/1/09 | 10,732,885         | 13,759      | 10,746,644       | 477,401.82    | 4.4%   | 10,269,242            | 95.6% |
| TOTAL      | 23,214,669         | (24,033)    | 23,190,636       | 12,435,980    | 53.6%  | 10,754,656            | 46.4% |

PRIOR YEARS COLLECTION

July 1, 2008 to June 30, 2009

|                      |                   |                             |                  |
|----------------------|-------------------|-----------------------------|------------------|
| Suspense Collections | 14,072.56         | Suspense Interest Less Fees | 20,031.00        |
| Prior Years Taxes    | <u>137,802.61</u> | Interest and Lien Fees      | <u>47,403.68</u> |
|                      | <u>151,875.17</u> |                             | <u>67,434.68</u> |

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

**As of September 30, 2009**

**REVENUE:**

TUITION REVENUE:

|                        |           |  |
|------------------------|-----------|--|
| RECEIVED TO DATE       | 18,415.50 |  |
| OUTSTANDING RECEIVABLE | 4,847.50  |  |
| TOTAL TUITION REVENUE  | 23,263.00 |  |

|                                  |            |  |
|----------------------------------|------------|--|
| EXCESS COST & STATE AGENCY GRANT | 169,967.77 |  |
| SERVICES FOR THE BLIND           | 0.00       |  |
| MEDICAID REIMBURSEMENT PROGRAM   | 4,918.75   |  |

|                |  |            |
|----------------|--|------------|
| TOTAL REVENUES |  | 198,149.52 |
|----------------|--|------------|

**EXPENDITURES:**

TUITION PAYMENTS (BALANCE):

|                      |              |  |
|----------------------|--------------|--|
| PUBLIC               | 125,000.00   |  |
| PRIVATE              | (204,889.77) |  |
| STATE AGENCY/PUBLIC  | 40,000.00    |  |
| STATE AGENCY/PRIVATE | 50,000.00    |  |

|  |           |  |
|--|-----------|--|
| TOTAL TUITION PAYMENTS UNDER (OVER) BUDGET | 10,110.23 |  |
|--|-----------|--|

|  |      |  |
|--|------|--|
| TUITION COST OF REGULAR EDUCATION STUDENT PLACED<br>BY THE STATE (none at this time) | 0.00 |  |
|--|------|--|

|   |           |  |
|---|-----------|--|
| OCCUPATIONAL & PHYS THERAPY - UNDER (OVER) BUDGET<br>(A/C 112-62104-XXXXX-52) | 51,182.41 |  |
|---|-----------|--|

|                                    |           |  |
|------------------------------------|-----------|--|
| TRANSPORTATION UNDER (OVER) BUDGET | 50,662.16 |  |
|------------------------------------|-----------|--|

|   |  |            |
|---|--|------------|
| TOTAL EXPENDITURES BALANCE - UNDER (OVER) |  | 111,954.80 |
|---|--|------------|

|                                   |  |            |
|-----------------------------------|--|------------|
| TOTAL BALANCE UNDER (OVER) BUDGET |  | 310,104.32 |
|-----------------------------------|--|------------|

CAPITAL PROJECTS - OPEN SPACE  
STATUS REPORT THROUGH SEPTEMBER 30, 2009

| Acreage                           | Total Budget       | Expended Thru 6/30/2009 | Current Year Expenditures | Estimated Unexpended Balance | Anticipated Grants |
|-----------------------------------|--------------------|-------------------------|---------------------------|------------------------------|--------------------|
|                                   | \$3,256,855        | 130,790                 |                           |                              |                    |
| <b>UNALLOCATED COSTS:</b>         |                    |                         |                           |                              |                    |
|                                   |                    | 11,700                  |                           |                              |                    |
|                                   |                    | 8,975                   |                           |                              |                    |
|                                   |                    | 10,710                  |                           |                              |                    |
|                                   |                    | 6,475                   |                           |                              |                    |
|                                   |                    | 8,213                   | (60)                      |                              |                    |
|                                   |                    | 3,000                   |                           |                              |                    |
|                                   |                    | 2,927                   |                           |                              |                    |
|                                   |                    | 3,852                   |                           |                              |                    |
|                                   |                    | 103,604                 |                           |                              |                    |
| <b>PROPERTY PURCHASES:</b>        |                    |                         |                           |                              |                    |
|                                   | 5.23               | 128,439                 |                           |                              |                    |
| Baxter Property                   | 25.80              | 163,330                 |                           |                              |                    |
| Bodwell Property                  | 6.50               | 42,703                  |                           |                              |                    |
| Boettiger, Orr, Parish Property   | 106.00             | 101,579                 |                           |                              |                    |
| Dorwart Property                  |                    | 334,522                 |                           |                              | 112,500            |
| 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                  |                           |                              |                    |
| Lion's Club Park                  |                    | 81,871                  |                           |                              |                    |
| McGregor Property                 | 2.10               | 8,804                   |                           |                              |                    |
| McShea Property                   |                    | 1,500                   |                           |                              |                    |
| * Merrow Meadow Park Develop.     | 15.00              |                         |                           |                              |                    |
| Morneau Property                  |                    | 4,310                   |                           |                              |                    |
| Mulberry Road (Joshua's Trust)    | 5.90               | 12,500                  |                           |                              |                    |
| Mullane Property (Joshua's Trust) | 17.00              | 10,000                  |                           |                              |                    |
| Olsen Property                    | 59.75              | 104,133                 |                           |                              |                    |
| 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                  |                           |                              |                    |
| <b>670.25</b>                     | <b>\$3,256,855</b> | <b>\$3,048,672</b>      | <b>(\$60)</b>             | <b>\$208,243</b>             | <b>\$112,500</b>   |

| Project Name  | Amount             | Breakdown of Expenditures of Prior to 92/93 | Amount   |
|---|--------------------|---|----------|
| 85105 - Local Funds 94/95   | \$250,000          | White Cedar Swamp - Purchase                | \$50,000 |
| 85105 - Local Funds 90/91   | 227,855            | Appraisal Fees                              | 250      |
| 85105 - Local Funds 97/98   | 250,000            | Financial Fees                              | 5,457    |
| 85105 - Local Funds 98/99   | 250,000            | Miscellaneous Costs                         | 605      |
| 85105 - Local Funds 99/00   | 250,000            | Unidentifiable (Prior 89/90)                | 74,478   |
| 85105 - Local Funds 00/01   | 250,000            |   |          |
| 85105 - Local Support June 15, 2001                                     | 5,000              |   |          |
| 85105 - Local Funds 01/02   | 250,000            |   |          |
| 85105 - Local Funds 02/03   | 75,000             |   |          |
| 85105 - Local Funds 03/04   | 100,000            |   |          |
| 85105 - State Support - Rich Property                                   | 60,000             |   |          |
| 85105 - State Support - Hatch/Skinner Property                          | 126,000            |   |          |
| 85105 - State Support - Olsen Property                                  | 50,000             |   |          |
| 85105 - State Support - Vernon Property                                 | 113,000            |   |          |
| 85114 - Bonded Funds  | 1,000,000          |   |          |
|   | <u>\$3,256,855</u> |   |          |
| <b>85105 - Authorized (Unissued) Bonding \$1,000,000 - 06/07-LAPSED</b> |                    |   |          |

\*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.

MAINTENANCE PROJECTS - CAPITAL 86260

| Date     | Project Description  | Status          | Paid   | Encumbered | Total Estimated Project Cost | Account Balance |
|----------|--|-----------------|--------|------------|------------------------------|-----------------|
| 06/30/08 | Ending Balance   |                 |        |            |                              | \$ 29,302       |
| 07/08    | Year-end Board Funding   |                 |        |            |                              | 10,000          |
| 07/08    | Board Special Revenue Fund   |                 |        |            |                              | 150,000         |
| 07/01/08 | Beginning Balance  |                 |        |            |                              | 189,302         |
| 1        | Evaluation of Siemen's Project (Fuss & O'Neill - 7464)   | Completed 9/08  |        | 1,200      | 1,200                        | 188,102         |
| 2        | Parts for MCC Repairs (Alston Suppoly - 108110)  | Completed 9/08  | 252    |            | 252                          | 187,850         |
| 3        | Maintenance Equipment (Alston Supply - 108111)   | Completed 10/08 | 1,112  |            | 1,112                        | 186,738         |
| 4        | MCC Settlement Agreement (Industrial Construction)   | Completed 9/08  | 2,742  |            | 2,742                        | 183,996         |
| 5        | Parts for New Greenhouses - Elementary Schools (WH Milikowski - 108101)                                      | Completed 10/08 | 1,158  |            | 1,158                        | 182,838         |
| 6        | Computer Monitors - Facilities Management Dept. (CDW Government - 108100)                                    | Completed 10/08 | 640    |            | 640                          | 182,198         |
| 7        | Door Lock Repair for Security Systems (Professional Lock)  | Completed 10/08 | 2,200  |            | 2,200                        | 179,998         |
| 8        | Fence for Compactor at Southeast (Arrow Fence)   | Completed 10/08 | 7,475  |            | 7,475                        | 172,523         |
| 9        | Doors at MMS (NE Door Closer)  | Completed 10/08 | 1,637  |            | 1,637                        | 170,886         |
| 10       | Concrete Pads for Southeast Compactor (JJ Mottes Co.)  | Completed 10/08 | 911    |            | 911                          | 169,975         |
| 11       | Bollards for Senior Center Parking (Arrow Fence - 108113)  | Completed 10/08 | 3,520  |            | 3,520                        | 166,455         |
| 12       | Parts for Pad at Southeast (OL Willard)  | Completed 10/08 | 301    |            | 301                          | 166,154         |
| 13       | Combination AC/Heating Unit Installation at Town Hall (EHHD & Fac. Mgmt offices) (Johnstone Supply - 108114) | Open 10/08      | 2,632  | 368        | 3,000                        | 163,154         |
| 14       | Concrete for Compost Bins (Wheaton Mobile Concrete)  | Completed 11/08 | 720    | -          | 720                          | 162,434         |
| 15       | Install Oil Burner - Vinton School (MDL Mechanical - 108116)   | Completed 12/08 | 3,350  | -          | 3,350                        | 159,084         |
| 16       | 2009 Ford Ranger (Crowley Ford - 11068)  | Completed 1/09  | 18,667 | -          | 18,667                       | 140,417         |
| 17       | Industrial Dehumidifier for Maintenance Shop (Advanced Environmental Eqpt.)                                  | Completed 1/09  | 1,853  | -          | 1,853                        | 138,564         |
| 18       | Replace Security System at Senior Center (Sonitrol - 10849)  | Completed 3/09  | 5,305  | -          | 5,305                        | 133,259         |
| 19       | Install automatic doors at Goodwin School (Professional Lock - 10584)  | Completed 4/09  | 7,479  | -          | 7,479                        | 125,780         |
| 06/30/09 | ENDING BALANCE   |                 |        |            |                              | 125,780         |
| 07/01/09 | 2009/2010 Budget Appropriations  |                 |        |            |                              | 4,455           |
| 07/01/09 | Beginning Balance  |                 |        |            |                              | 130,235         |
| 1        | Roof Repairs to all Town Buildings (American Heritage - 108697)  | Open 08/09      | 9,991  | 5,009      | 15,000                       | 115,235         |
| 2        | Roof Repairs to All Town Buildings (American Heritage - 108688)  | Open 09/09      | -      | 3,000      | 3,000                        | 112,235         |
| 3        | Preventive Maintenance to all Town Buildings and School (American Heritage - 108685)                         | Open 09/09      | -      | 10,000     | 10,000                       | 102,235         |

Town of Mansfield  
YTD Revenue Summary By Source  
Fiscal Year: 2010

| Account Description                  | Estimated Revenue    | Debits           | Credits              | Remaining            | Pct Used     |
|--------------------------------------|----------------------|------------------|----------------------|----------------------|--------------|
| 111 General Fund - Town              |                      |                  |                      |                      |              |
| Taxes and Related Items              |                      |                  |                      |                      |              |
| 40101 Current Year Levy              | 23,364,477.00        | 23,223.69        | 12,801,655.90        | 10,586,044.79        | 54.69        |
| 40102 Prior Year Levy                | 200,000.00           | 2,896.53         | 78,911.13            | 123,985.40           | 38.01        |
| 40103 Interest & Lien Fees           | 125,000.00           | 430.38           | 30,074.74            | 95,355.64            | 23.72        |
| 40104 Motor Vehicle Supplement       | 175,000.00           | .00              | .00                  | 175,000.00           | .00          |
| 40105 Susp. Coll. Taxes - Trnsc.     | 6,000.00             | 86.96            | 2,886.70             | 3,200.26             | 46.66        |
| 40106 Susp. Coll. Int. - Trnsc.      | 4,000.00             | .00              | 3,086.87             | 913.13               | 77.17        |
| 40108 Motor Vehicle Penalty          | .00                  | .00              | 30.00                | -30.00               | .00          |
| <b>Total Taxes and Related Items</b> | <b>23,874,477.00</b> | <b>26,637.56</b> | <b>12,916,645.34</b> | <b>10,984,469.22</b> | <b>53.99</b> |
| Licenses and Permits                 |                      |                  |                      |                      |              |
| 40201 Misc Licenses & Permits        | 2,500.00             | .00              | 590.00               | 1,910.00             | 23.60        |
| 40202 Sport Licenses                 | 700.00               | .00              | 69.00                | 631.00               | 9.86         |
| 40203 Dog Licenses                   | 7,800.00             | -86.80           | 2,512.40             | 5,200.80             | 33.32        |
| 40204 Conveyance Tax                 | 150,000.00           | .00              | 28,277.51            | 121,722.49           | 18.85        |
| 40210 Trailer & Subdivision Permits  | 6,000.00             | .00              | .00                  | 6,000.00             | .00          |
| 40211 Zoning Permits                 | 18,000.00            | .00              | 3,525.00             | 14,475.00            | 19.58        |
| 40212 Zba Applications               | 4,000.00             | .00              | 1,200.00             | 2,800.00             | 30.00        |
| 40214 Iwa Permits                    | 6,000.00             | .00              | 300.00               | 5,700.00             | 5.00         |
| 40223 Sewer Permits                  | 50.00                | .00              | .00                  | 50.00                | .00          |
| 40224 Road Permits                   | 1,300.00             | .00              | 700.00               | 600.00               | 53.85        |
| 40230 Building Permits               | 175,000.00           | .00              | 46,393.00            | 128,607.00           | 26.51        |
| 40231 Adm Cost Reimb-permits         | 100.00               | .00              | 14.00                | 86.00                | 14.00        |
| 40232 Housing Code Permits           | 86,000.00            | .00              | 23,365.00            | 62,635.00            | 27.17        |
| 40233 Housing Code Penalties         | 100.00               | .00              | .00                  | 100.00               | .00          |
| 40234 Landlord Registrations         | 600.00               | .00              | 3,200.00             | -2,600.00            | 533.33       |
| <b>Total Licenses and Permits</b>    | <b>458,150.00</b>    | <b>-86.80</b>    | <b>110,145.91</b>    | <b>347,917.29</b>    | <b>24.06</b> |
| Fed. Support Gov                     |                      |                  |                      |                      |              |
| 40352 Payment In Lieu Of Taxes       | 1,850.00             | .00              | .00                  | 1,850.00             | .00          |
| 40357 Social Serv Block Grant        | .00                  | .00              | 853.00               | -853.00              | .00          |
| <b>Total Fed. Support Gov</b>        | <b>1,850.00</b>      | <b>.00</b>       | <b>853.00</b>        | <b>997.00</b>        | <b>46.11</b> |
| State Support Education              |                      |                  |                      |                      |              |
| 40401 Education Assistance           | 10,070,680.00        | .00              | .00                  | 10,070,680.00        | .00          |
| 40402 School Transportation          | 238,900.00           | .00              | .00                  | 238,900.00           | .00          |
| <b>Total State Support Education</b> | <b>10,309,580.00</b> | <b>.00</b>       | <b>.00</b>           | <b>10,309,580.00</b> | <b>.00</b>   |
| State Support Gov                    |                      |                  |                      |                      |              |
| 40451 Pilot - State Property         | 7,642,420.00         | .00              | .00                  | 7,642,420.00         | .00          |
| 40454 Circuit Crt-parking Fines      | .00                  | .00              | 665.00               | -665.00              | .00          |
| 40455 Circuit Breaker                | 43,000.00            | .00              | .00                  | 43,000.00            | .00          |
| 40456 Tax Relief For Elderly         | 2,000.00             | .00              | 2,000.00             | .00                  | 100.00       |
| 40457 Library - Connecticut/ill      | 14,000.00            | .00              | .00                  | 14,000.00            | .00          |
| 40458 Library - Basic Grant          | 2,000.00             | .00              | .00                  | 2,000.00             | .00          |

Town of Mansfield  
YTD Revenue Summary By Source  
Fiscal Year: 2010

| Account Description                  | Estimated Revenue   | Debits           | Credits          | Remaining           | Pct Used     |
|--------------------------------------|---------------------|------------------|------------------|---------------------|--------------|
| 40459 Tax Credit New Mfg Equipment   | 3,250.00            | .00              | .00              | 3,250.00            | .00          |
| 40460 Boat Reimbursement             | 2,500.00            | .00              | .00              | 2,500.00            | .00          |
| 40462 Disability Exempt Reimb        | 800.00              | .00              | .00              | 800.00              | .00          |
| 40465 Emerg Mgmt Performance Grant   | 8,000.00            | 7,000.00         | 11,297.00        | 3,703.00            | 53.71        |
| 40469 Veterans Reimb                 | 6,560.00            | .00              | .00              | 6,560.00            | .00          |
| 40494 Judicial Revenue Distribution  | 3,000.00            | .00              | 2,580.00         | 420.00              | 86.00        |
| 40496 Pilot-holinko Estates          | 13,500.00           | .00              | .00              | 13,500.00           | .00          |
| <b>Total State Support Gov</b>       | <b>7,741,030.00</b> | <b>7,000.00</b>  | <b>16,542.00</b> | <b>7,731,488.00</b> | <b>.12</b>   |
| <b>Local Support Gov</b>             |                     |                  |                  |                     |              |
| 40551 Pilot - Senior Housing         | .00                 | 11,516.65        | 11,516.65        | .00                 | .00          |
| <b>Total Local Support Gov</b>       | <b>.00</b>          | <b>11,516.65</b> | <b>11,516.65</b> | <b>.00</b>          | <b>.00</b>   |
| <b>Charge for Services</b>           |                     |                  |                  |                     |              |
| 40605 Region 19 Financial Serv       | 85,810.00           | .00              | .00              | 85,810.00           | .00          |
| 40606 Health District Services       | 17,290.00           | .00              | 4,322.50         | 12,967.50           | 25.00        |
| 40610 Recording                      | 60,000.00           | 70.00            | 15,648.00        | 44,422.00           | 25.96        |
| 40611 Copies Of Records              | 17,240.00           | 3.00             | 3,137.50         | 14,105.50           | 18.18        |
| 40612 Vital Statistics               | 6,000.00            | .00              | 2,150.00         | 3,850.00            | 35.83        |
| 40613 Sale Of Maps/regs              | 100.00              | .00              | 24.00            | 76.00               | 24.00        |
| 40620 Police Service                 | 25,000.00           | 2,356.00         | 2,396.00         | 24,960.00           | .16          |
| 40622 Redemption/Release Fees        | 3,000.00            | .00              | 628.00           | 2,372.00            | 20.93        |
| 40625 Animal Adoption Fees           | 1,600.00            | .00              | 215.00           | 1,385.00            | 13.44        |
| 40627 Feline Fees                    | .00                 | .00              | 6.00             | -6.00               | .00          |
| 40628 Redemption Fees-Hampton/Scot   | .00                 | .00              | 30.00            | -30.00              | .00          |
| 40641 Postage On Overdue Books       | 18,000.00           | .00              | 5,038.89         | 12,961.11           | 27.99        |
| 40650 Blue Prints                    | 50.00               | .00              | 10.00            | 40.00               | 20.00        |
| 40656 Reg Dist 19 Grnds Mtntnce      | 78,100.00           | .00              | .00              | 78,100.00           | .00          |
| 40663 Zoning Regulations             | 200.00              | .00              | 90.00            | 110.00              | 45.00        |
| 40671 Day Care Grounds Maintenance   | 11,020.00           | .00              | .00              | 11,020.00           | .00          |
| 40674 Charge for Services            | 2,500.00            | 615.30           | 615.30           | 2,500.00            | .00          |
| 40678 Celeron Sq Assoc Bikepath Main | 2,700.00            | .00              | .00              | 2,700.00            | .00          |
| 40698 Financial Services-Columbia    | .00                 | .00              | 15,000.00        | -15,000.00          | .00          |
| 40699 Fire Safety Code Fees          | 35,000.00           | .00              | 12,127.40        | 22,872.60           | 34.65        |
| <b>Total Charge for Services</b>     | <b>363,610.00</b>   | <b>3,044.30</b>  | <b>61,438.59</b> | <b>305,215.71</b>   | <b>16.06</b> |
| <b>Fines and Forfeitures</b>         |                     |                  |                  |                     |              |
| 40702 Parking Tickets - Town         | 4,500.00            | 30.00            | 1,220.00         | 3,310.00            | 26.44        |
| 40710 Building Fines                 | 1,000.00            | .00              | 750.00           | 250.00              | 75.00        |
| 40711 Landlord Registration Penalty  | 90.00               | .00              | .00              | 90.00               | .00          |
| 40717 Possession Alcohol Ordinance   | .00                 | .00              | 1,890.00         | -1,890.00           | .00          |
| 40718 Open Liquor Container Ordin    | .00                 | .00              | 1,530.00         | -1,530.00           | .00          |
| <b>Total Fines and Forfeitures</b>   | <b>5,590.00</b>     | <b>30.00</b>     | <b>5,390.00</b>  | <b>230.00</b>       | <b>95.89</b> |
| <b>Miscellaneous</b>                 |                     |                  |                  |                     |              |
| 40801 Rent                           | 5,760.00            | .00              | 756.00           | 5,004.00            | 13.13        |

Town of Mansfield  
 YTD Revenue Summary By Source  
 Fiscal Year: 2010

| Account Description                  | Estimated Revenue    | Debits           | Credits              | Remaining            | Pct Used      |
|--------------------------------------|----------------------|------------------|----------------------|----------------------|---------------|
| 40804 Rent - Historical Soc          | 2,000.00             | .00              | 1,600.00             | 400.00               | 80.00         |
| 40807 Rent - Town Hall               | 200.00               | .00              | .00                  | 200.00               | .00           |
| 40808 Rent - Senior Center           | 100.00               | .00              | .00                  | 100.00               | .00           |
| 40817 Telecom Services Payment       | 100,000.00           | .00              | .00                  | 100,000.00           | .00           |
| 40820 Interest Income                | 140,000.00           | .00              | 14,421.96            | 125,578.04           | 10.30         |
| 40824 Sale Of Supplies               | .00                  | .00              | 3.00                 | -3.00                | .00           |
| 40825 Rent - R19 Maintenance         | 2,790.00             | .00              | .00                  | 2,790.00             | .00           |
| 40830 Contributions                  | .00                  | 70.00            | 70.00                | .00                  | .00           |
| 40890 Other                          | 2,500.00             | .00              | 2,626.32             | -126.32              | 105.05        |
| 40893 Sale Of Property               | .00                  | .00              | 1,324.05             | -1,324.05            | .00           |
| <b>Total Miscellaneous</b>           | <b>253,350.00</b>    | <b>70.00</b>     | <b>20,801.33</b>     | <b>232,618.67</b>    | <b>8.18</b>   |
| <b>Operating Transfers In</b>        |                      |                  |                      |                      |               |
| 40928 School Cafeteria               | 2,500.00             | .00              | 2,500.00             | .00                  | 100.00        |
| <b>Total Operating Transfers In</b>  | <b>2,500.00</b>      | <b>.00</b>       | <b>2,500.00</b>      | <b>.00</b>           | <b>100.00</b> |
| <b>Total 111 General Fund - Town</b> | <b>43,010,137.00</b> | <b>48,211.71</b> | <b>13,145,832.82</b> | <b>29,912,515.89</b> | <b>30.45</b>  |
| <b>**** GRAND TOTAL ****</b>         | <b>43,010,137.00</b> | <b>48,211.71</b> | <b>13,145,832.82</b> | <b>29,912,515.89</b> | <b>30.45</b>  |

Total Number of Accounts: 83

----- SELECTION LEGEND -----  
 Account Type: R  
 Fund: 111 TO 111

Town of Mansfield  
 YTD Expenditure Summary By Activity  
 Fiscal Year: 2010

| Account Description                 | Appropriations | Pre-encumbrance | Encumbrance | Expenditures | Remaining Balance |
|-------------------------------------|----------------|-----------------|-------------|--------------|-------------------|
| 111 General Fund - Town             |                |                 |             |              |                   |
| General Government                  |                |                 |             |              |                   |
| 11100 Legislative                   | 68,140.00      | .00             | .00         | 56,058.87    | 12,081.13         |
| 12100 Municipal Management          | 188,160.00     | .00             | .00         | 52,678.44    | 135,481.56        |
| 12200 Human Resources               | 118,260.00     | .00             | .00         | 21,139.66    | 97,120.34         |
| 13100 Town Attorney                 | 40,000.00      | .00             | .00         | .00          | 40,000.00         |
| 13200 Probate                       | 1,490.00       | .00             | .00         | 128.00       | 1,362.00          |
| 14200 Registrars                    | 56,240.00      | .00             | .00         | 5,341.69     | 50,898.31         |
| 15100 Town Clerk                    | 184,870.00     | .00             | 4,950.69    | 45,116.65    | 134,802.66        |
| 15200 General Elections             | 12,650.00      | .00             | .00         | 270.46       | 12,379.54         |
| 16100 Finance Administration        | 47,370.00      | .00             | .00         | 23,348.67    | 24,021.33         |
| 16200 Accounting & Disbursements    | 250,800.00     | .00             | .00         | 60,050.92    | 190,749.08        |
| 16300 Revenue Collections           | 131,480.00     | .00             | .00         | 52,036.01    | 79,443.99         |
| 16402 Property Assessment           | 195,450.00     | .00             | .00         | 46,581.63    | 148,868.37        |
| 16510 Central Copying               | 39,000.00      | .00             | .00         | 35,826.65    | 3,173.35          |
| 16511 Central Services              | 33,500.00      | .00             | .00         | 23,047.06    | 10,452.94         |
| 16600 Information Technology        | 67,000.00      | .00             | .00         | 67,000.00    | .00               |
| 30900 Facilities Management         | 864,650.00     | .00             | 24,207.45   | 504,417.75   | 336,024.80        |
| Total General Government            | 2,299,060.00   | .00             | 29,158.14   | 993,042.46   | 1,276,859.40      |
| Public Safety                       |                |                 |             |              |                   |
| 21200 Police Services               | 954,230.00     | .00             | 1,393.33    | 29,533.22    | 923,303.45        |
| 21300 Animal Control                | 86,870.00      | .00             | .00         | 22,390.19    | 64,479.81         |
| 22101 Fire Marshal                  | 111,520.00     | .00             | 12,165.66   | 19,505.74    | 79,848.60         |
| 22155 Fire & Emerg Services Admin   | 206,850.00     | .00             | .00         | 29,004.65    | 177,845.35        |
| 22160 Fire & Emergency Services     | 1,374,950.00   | .00             | 27,326.04   | 405,502.66   | 942,121.30        |
| 23100 Emergency Management          | 49,120.00      | .00             | .00         | 17,756.15    | 31,363.85         |
| Total Public Safety                 | 2,783,540.00   | .00             | 40,885.03   | 523,692.61   | 2,218,962.36      |
| Public Works                        |                |                 |             |              |                   |
| 30100 Public Works Administration   | 88,410.00      | .00             | .00         | 33,766.65    | 54,643.35         |
| 30200 Supervision & Operations      | 86,580.00      | .00             | 763.00      | 21,787.78    | 64,029.22         |
| 30300 Road Services                 | 654,450.00     | .00             | 150.00      | 177,415.30   | 476,884.70        |
| 30400 Grounds Maintenance           | 341,620.00     | .00             | .00         | 97,339.58    | 244,280.42        |
| 30600 Equipment Maintenance         | 570,210.00     | .00             | .00         | 155,077.81   | 415,132.19        |
| 30700 Engineering                   | 179,010.00     | .00             | .00         | 44,142.90    | 134,867.10        |
| Total Public Works                  | 1,920,280.00   | .00             | 913.00      | 529,530.02   | 1,389,836.98      |
| Community Services                  |                |                 |             |              |                   |
| 42100 Human Services Administration | 279,600.00     | .00             | .00         | 42,276.69    | 237,323.31        |
| 42202 Mansfield Challenge - Winter  | 2,650.00       | .00             | 340.00      | .00          | 2,310.00          |
| 42204 Youth Employment - Middle Sch | 2,000.00       | .00             | .00         | 430.00       | 1,570.00          |
| 42210 Youth Services                | 126,470.00     | .00             | .00         | 30,585.71    | 95,884.29         |
| 42300 Senior Services               | 191,550.00     | .00             | .00         | 53,874.91    | 137,675.09        |
| 43100 Library Services Admin        | 573,100.00     | .00             | 6,129.99    | 140,122.03   | 426,847.98        |
| 45000 Contributions To Area Agency  | 298,720.00     | .00             | 81,600.00   | 117,505.63   | 99,614.37         |

Town of Mansfield  
 YTD Expenditure Summary By Activity  
 Fiscal Year: 2010

| Account Description                  | Appropriations | Pre-encumbrance | Encumbrance | Expenditures | Remaining Balance |
|--------------------------------------|----------------|-----------------|-------------|--------------|-------------------|
| Total Community Services             | 1,474,090.00   | .00             | 88,069.99   | 384,794.97   | 1,001,225.04      |
| Community Development                |                |                 |             |              |                   |
| 30800 Building Inspection            | 122,920.00     | .00             | .00         | 29,671.57    | 93,248.43         |
| 30810 Housing Inspection             | 113,610.00     | .00             | .00         | 28,062.18    | 85,547.82         |
| 51100 Planning Administration        | 226,820.00     | .00             | .00         | 53,521.70    | 173,298.30        |
| 52100 Planning/Zoning Inland/Wetland | 20,500.00      | .00             | .00         | 654.87       | 19,845.13         |
| 58000 Boards and Commissions         | 6,500.00       | .00             | .00         | 666.44       | 5,833.56          |
| Total Community Development          | 490,350.00     | .00             | .00         | 112,576.76   | 377,773.24        |
| Town-Wide Expenditures               |                |                 |             |              |                   |
| 71000 Employee Benefits              | 2,350,420.00   | .00             | .00         | 889,611.79   | 1,460,808.21      |
| 72000 Insurance                      | 118,330.00     | .00             | 82,581.00   | 28,718.11    | 7,030.89          |
| 73000 Contingency                    | -10,980.00     | .00             | .00         | .00          | -10,980.00        |
| Total Town-Wide Expenditures         | 2,457,770.00   | .00             | 82,581.00   | 918,329.90   | 1,456,859.10      |
| Other Financing                      |                |                 |             |              |                   |
| 92000 Other Financing Uses           | 1,064,660.00   | .00             | .00         | 1,064,660.00 | .00               |
| Total Other Financing                | 1,064,660.00   | .00             | .00         | 1,064,660.00 | .00               |
| Total 111 General Fund - Town        | 12,489,750.00  | .00             | 241,607.16  | 4,526,626.72 | 7,721,516.12      |
| **** GRAND TOTAL ****                | 12,489,750.00  | .00             | 241,607.16  | 4,526,626.72 | 7,721,516.12      |

----- SELECTION LEGEND -----  
 Account Type: E  
 Fund: 111 TO 111

Mansfield Board of Education  
 YTD Expenditure Summary By Activity  
 Fiscal Year: 2010

| Account Description                | Appropriations | Pre-encumbrance | Encumbrance  | Expenditures | Remaining Balance |
|------------------------------------|----------------|-----------------|--------------|--------------|-------------------|
| 112 General Fund - Board           | 7,356,240.00   | .00             | .00          | 937,046.59   | 6,419,193.41      |
| 61101 Regular Instruction          | 54,450.00      | .00             | 10,111.51    | 20,656.44    | 23,682.05         |
| 61102 English                      | 11,420.00      | .00             | 611.72       | 2,218.77     | 8,589.51          |
| 61104 World Languages              | 8,870.00       | .00             | 569.64       | 1,089.12     | 7,211.24          |
| 61105 Health & Safety              | 14,750.00      | .00             | 640.42       | 4,687.02     | 9,422.56          |
| 61106 Physical Education           | 15,130.00      | .00             | 4,111.65     | 2,000.33     | 9,018.02          |
| 61107 Art                          | 30,500.00      | .00             | 5,518.66     | 6,445.85     | 18,535.49         |
| 61108 Mathematics                  | 19,800.00      | .00             | 1,360.95     | 1,753.46     | 16,685.59         |
| 61109 Music                        | 32,430.00      | .00             | 2,921.35     | 8,135.48     | 21,373.17         |
| 61110 Science                      | 23,840.00      | .00             | 2,528.23     | 4,681.78     | 16,629.99         |
| 61111 Social Studies               | 201,280.00     | .00             | 8,125.85     | 84,285.49    | 108,868.66        |
| 61115 Information Technology       | 10,580.00      | .00             | 2,064.05     | .00          | 8,515.95          |
| 61122 Family & Consumer Science    | 12,330.00      | .00             | 1,831.78     | 2,755.73     | 7,742.49          |
| 61123 Technology Education         | 1,273,630.00   | .00             | 3,212.32     | 182,992.02   | 1,087,425.66      |
| 61201 Special Ed Instruction       | 404,270.00     | .00             | 2,114.16     | 48,916.86    | 353,238.98        |
| 61202 Enrichment                   | 318,550.00     | .00             | 1,878.43     | 43,156.73    | 273,514.84        |
| 61204 Preschool                    | 404,760.00     | .00             | 517.05       | 63,439.71    | 340,803.24        |
| 61310 Remedial Reading/Math        | 26,000.00      | .00             | .00          | 34,501.30    | -8,501.30         |
| 61400 Summer School                | 250,000.00     | .00             | 91,260.00    | 18,350.00    | 140,390.00        |
| 61600 Tuition Payments             | 165,440.00     | .00             | 9,895.38     | 112,399.50   | 43,145.12         |
| 61900 Central Service-Instr Suppl. | 131,200.00     | .00             | 490.00       | 18,562.16    | 112,147.84        |
| 62102 Guidance Services            | 202,110.00     | .00             | 1,277.11     | 36,510.54    | 164,322.35        |
| 62103 Health Services              | 247,000.00     | .00             | 185,930.00   | 6,957.59     | 54,112.41         |
| 62104 Outside Eval/Contracted Serv | 160,520.00     | .00             | 845.27       | 40,462.65    | 119,212.08        |
| 62105 Speech And Hearing Services  | 11,570.00      | .00             | .00          | 713.48       | 10,856.52         |
| 62106 Pupil Services - Testing     | 310,020.00     | .00             | 868.55       | 40,100.46    | 269,050.99        |
| 62108 Psychological Services       | 158,620.00     | .00             | 1,826.00     | 59,425.31    | 97,368.69         |
| 62201 Curriculum Development       | 37,740.00      | .00             | 2,272.69     | 3,073.11     | 32,394.20         |
| 62302 Media Services               | 70,250.00      | .00             | 1,135.25     | 2,621.50     | 66,493.25         |
| 62310 Library                      | 278,230.00     | .00             | 10,566.83    | 45,493.59    | 222,169.58        |
| 62401 Board Of Education           | 383,830.00     | .00             | .00          | 196,731.27   | 187,098.73        |
| 62402 Superintendent's Office      | 368,670.00     | .00             | 1,044.00     | 94,632.80    | 272,993.20        |
| 62404 Special Education Admin      | 274,480.00     | .00             | 133.40       | 68,545.05    | 205,801.55        |
| 62520 Principals' Office Services  | 956,870.00     | .00             | 1,065.93     | 242,424.32   | 713,379.75        |
| 62521 Support Services - Central   | 25,120.00      | .00             | 1,900.55     | 5,796.96     | 17,422.49         |
| 62523 Field Studies                | 13,500.00      | .00             | 1,074.08     | 76.72        | 12,349.20         |
| 62601 Business Management          | 318,530.00     | .00             | 44,466.00    | 145,489.69   | 128,574.31        |
| 62710 Plant Operations - Building  | 1,699,780.00   | .00             | 63,527.06    | 919,243.10   | 717,009.84        |
| 62801 Regular Transportation       | 696,580.00     | .00             | 832,854.96   | 202,296.99   | -338,571.95       |
| 62802 Spec Ed Transportation       | 130,000.00     | .00             | 79,509.18    | 7,866.10     | 42,624.72         |
| 63430 After School Program         | 40,330.00      | .00             | .00          | 180.00       | 40,150.00         |
| 63440 Athletic Program             | 35,000.00      | .00             | 4,060.24     | 135.00       | 30,804.76         |
| 68000 Employee Benefits            | 3,350,500.00   | .00             | .00          | 873,385.96   | 2,477,114.04      |
| 69000 Transfers Out To Other Funds | 60,850.00      | .00             | .00          | 60,850.00    | .00               |
| Total 112 General Fund - Board     | 20,595,570.00  | .00             | 1,384,120.25 | 4,651,086.53 | 14,560,363.22     |

---

---

**INTEROFFICE MEMORANDUM**

---

---

**TO:** MANSFIELD TOWN COUNCIL  
**FROM:** CHERIE TRAHAN  
**SUBJECT:** SALARY BUDGET TRANSFERS 2009/2010  
**DATE:** 12/21/09

---

Salary budget transfers for the fiscal year 2009/2010 are listed below. A brief description of the requested transfers over \$1,000 is detailed below. The net affect of these changes is an increase of \$11,880.

- Personnel – Increase \$3,070 – Part-time Human Resources Associate position was calculated on an incorrect pay scale.
- Registrars – Decrease \$5,960 – Actual number of hours worked were less than budgeted between the months of July and November.
- Finance Administration – Increase \$12,740 – These funds are for the former Finance Director's payout of vacation time. The exact cost was not known at the time of budget preparation and was therefore included in contingency.
- Accounting & Disbursements – Decrease \$16,290 – New Controller was hired at a lower rate than budgeted.
- Revenue Collections – Decrease \$1,330 – Net savings while an employee was out on short term disability.
- Fire Marshal – Increase \$9,000 – Hours were increased from 10 hours per week to 15 hours per week for the Assistant Fire Marshal. The increase was necessary to complete workload associated with Fire Safety. It is anticipated that Fire Safety code fees will over this increase.
- Emergency Management – Increase \$2,540 – Hours were increased for Assistant Fire Marshal for program administration of the severe repetitive loss grant. Increase will be offset by grant revenues.
- Housing Code Inspection – Increase \$ 6,190 – Hours were increased for the part-time Housing Inspector due to workload associated with permits, housing complaints and duties.

**TOWN OF MANSFIELD  
SALARY BUDGET TRANSFERS  
FY 2009/2010**

| ACCOUNT NUMBER                       | DEPT | OBJECT                   | APPROP              | ESTIMATED           | INCREASE         | (DECREASE)         | ADJUSTED<br>APPROP  |
|--------------------------------------|------|--------------------------|---------------------|---------------------|------------------|--------------------|---------------------|
| 111 12100 51601 06 Municipal         |      | Regular                  | 181,200             | 181,200             | 0                | 0                  | 181,200             |
| 111 12200 51601 06 Personnel         |      | Regular                  | 37,730              | 37,730              | 0                | 0                  | 37,730              |
| 111 12200 51602 06 Personnel         |      | Part time (B)            | 21,750              | 24,820              | 3,070            | 0                  | 24,820              |
| 111 14200 51604 06 Registrars        |      | Elected Officials        | 50,640              | 44,680              | 0                | (5,960)            | 44,680              |
| 111 14200 51605 06 Registrars        |      | Part time                | 1,300               | 1,300               | 0                | 0                  | 1,300               |
| 111 15100 51201 06 Town Clerk        |      | Regular - CSEA           | 96,930              | 96,930              | 0                | 0                  | 96,930              |
| 111 15100 51601 06 Town Clerk        |      | Regular                  | 71,080              | 71,080              | 0                | 0                  | 71,080              |
| 111 16100 51601 06 Finance Adm       |      | Regular                  | 46,000              | 58,740              | 12,740           | 0                  | 58,740              |
| 111 16200 51201 06 Acctg & Disb.     |      | Regular - CSEA           | 118,380             | 118,380             | 0                | 0                  | 118,380             |
| 111 16200 51601 06 Acctg & Disb.     |      | Regular                  | 130,770             | 114,480             | 0                | (16,290)           | 114,480             |
| 111 16300 51201 06 Revenue Coll      |      | Regular - CSEA           | 97,250              | 92,500              | 0                | (4,750)            | 92,500              |
| 111 16300 51205 06 Revenue Coll      |      | OT - Straight time       | 1,000               | 1,000               | 0                | 0                  | 1,000               |
| 111 16300 51603 06 Revenue Coll      |      | Temporary                | 2,000               | 2,000               | 0                | 0                  | 2,000               |
| 111 16300 51605 06 Revenue Coll      |      | Part-time NB             | 0                   | 3,420               | 3,420            | 0                  | 3,420               |
| 111 16402 51201 06 Assessment        |      | Regular - CSEA           | 177,330             | 177,330             | 0                | 0                  | 177,330             |
| 111 16402 51204 06 Assessment        |      | OT - 1 1/2 CSEA          | 2,000               | 2,000               | 0                | 0                  | 2,000               |
| 111 16402 51205 06 Assessment        |      | OT - Straight time       | 4,000               | 4,000               | 0                | 0                  | 4,000               |
| 111 16402 51605 06 Assessment        |      | Part-time NB             | 6,000               | 6,000               | 0                | 0                  | 6,000               |
| 111 21200 51201 06 Police Serv       |      | Regular - CSEA           | 44,390              | 44,390              | 0                | 0                  | 44,390              |
| 111 21200 51301 06 Police Serv       |      | Regular                  | 0                   | 0                   | 0                | 0                  | 0                   |
| 111 21200 51302 06 Police Serv       |      | Part time - NB           | 67,840              | 67,840              | 0                | 0                  | 67,840              |
| 111 21200 51305 06 Police Serv       |      | Reimb. OT                | 25,000              | 25,000              | 0                | 0                  | 25,000              |
| 111 21300 51201 13 Animal Cntrl      |      | Regular - CSEA           | 53,020              | 53,020              | 0                | 0                  | 53,020              |
| 111 21300 51202 13 Animal Cntrl      |      | Part time - CSEA - B     | 23,360              | 23,360              | 0                | 0                  | 23,360              |
| 111 21300 51204 13 Animal Cntrl      |      | OT - 1 1/2 CSEA          | 1,290               | 1,290               | 0                | 0                  | 1,290               |
| 111 21300 51605 13 Animal Cntrl      |      | Part time NB             | 1,190               | 1,850               | 660              | 0                  | 1,850               |
| 111 22101 51201 06 Fire Marshall     |      | Regular - CSEA           | 10,880              | 10,880              | 0                | 0                  | 10,880              |
| 111 22101 51508 06 Fire Marshall     |      | Volunteer Incentive Prg. | 4,500               | 4,500               | 0                | 0                  | 4,500               |
| 111 22101 51601 06 Fire Marshall     |      | Regular                  | 50,230              | 50,230              | 0                | 0                  | 50,230              |
| 111 22101 51605 06 Fire Marshall     |      | Part time - NB           | 14,050              | 23,050              | 9,000            | 0                  | 23,050              |
| 111 22155 51203 06 Fire & Emer Svc   |      | Part time NB CSEA        | 23,040              | 23,040              | 0                | 0                  | 23,040              |
| 111 22155 51608 06 Fire & Emer Svc   |      | Volunteer Incentive Prg. | 40,000              | 40,000              | 0                | 0                  | 40,000              |
| 111 22155 51601 06 Fire & Emer Svc   |      | Regular                  | 99,530              | 99,530              | 0                | 0                  | 99,530              |
| 111 22160 51501 16 Fire & Emer Svc   |      | Regular                  | 749,540             | 749,540             | 0                | 0                  | 749,540             |
| 111 22160 51503 16 Fire & Emer Svc   |      | Part time                | 195,000             | 195,000             | 0                | 0                  | 195,000             |
| 111 22160 51504 16 Fire & Emer Svc   |      | Training                 | 20,000              | 20,000              | 0                | 0                  | 20,000              |
| 111 22160 51505 16 Fire & Emer Svc   |      | OT - 1 1/2               | 125,000             | 125,000             | 0                | 0                  | 125,000             |
| 111 23100 51201 06 Emer Mgmt         |      | Regular CSEA             | 10,880              | 10,880              | 0                | 0                  | 10,880              |
| 111 23100 51601 06 Emer Mgmt         |      | Regular                  | 33,490              | 33,490              | 0                | 0                  | 33,490              |
| 111 23100 51605 06 Emer Mgmt         |      | Regular                  | 3,300               | 5,840               | 2,540            | 0                  | 5,840               |
| 111 30100 51201 06 PW Admn.          |      | Regular - CSEA           | 18,110              | 18,110              | 0                | 0                  | 18,110              |
| 111 30100 51405 06 PW Admn.          |      | Town Aid Deduction       | (47,690)            | (47,690)            | 0                | 0                  | (47,690)            |
| 111 30100 51601 06 PW Admn.          |      | Regular                  | 115,440             | 115,440             | 0                | 0                  | 115,440             |
| 111 30200 51601 07 PW Oper.          |      | Regular                  | 81,870              | 81,870              | 0                | 0                  | 81,870              |
| 111 30300 51401 07 Road Serv.        |      | Regular                  | 521,010             | 521,750             | 740              | 0                  | 521,750             |
| 111 30300 51402 07 Road Serv.        |      | OT - 1 1/2               | 57,000              | 57,000              | 0                | 0                  | 57,000              |
| 111 30300 51603 07 Road Serv.        |      | Temporary                | 15,400              | 15,400              | 0                | 0                  | 15,400              |
| 111 30400 51401 07 Grounds Maint     |      | Regular                  | 258,870             | 259,240             | 370              | 0                  | 259,240             |
| 111 30400 51402 07 Grounds Maint     |      | OT - 1 1/2               | 11,480              | 11,480              | 0                | 0                  | 11,480              |
| 111 30400 51603 07 Grounds Maint     |      | Temporary                | 26,880              | 26,880              | 0                | 0                  | 26,880              |
| 111 30600 51401 07 Equip. Maint      |      | Regular                  | 165,220             | 165,220             | 0                | 0                  | 165,220             |
| 111 30600 51402 07 Equip. Maint      |      | OT - 1 1/2               | 12,000              | 12,000              | 0                | 0                  | 12,000              |
| 111 30700 51201 06 Engineering       |      | Regular - CSEA           | 151,020             | 151,020             | 0                | 0                  | 151,020             |
| 111 30700 51605 06 Engineering       |      | Part time NB             | 20,000              | 20,000              | 0                | 0                  | 20,000              |
| 111 30800 51201 06 Building Insp     |      | Regular - CSEA           | 26,480              | 26,480              | 0                | 0                  | 26,480              |
| 111 30800 51601 06 Building Insp     |      | Regular                  | 90,320              | 90,320              | 0                | 0                  | 90,320              |
| 111 30810 51201 06 Housing Code Insp |      | Regular - CSEA           | 85,840              | 85,840              | 0                | 0                  | 85,840              |
| 111 30810 51205 06 Housing Code Insp |      | OT - Straight time       | 200                 | 200                 | 0                | 0                  | 200                 |
| 111 30810 51605 06 Housing Code Insp |      | Part time (NB)           | 23,420              | 29,610              | 6,190            | 0                  | 29,610              |
| 111 30900 51103 06 Bldg. Maint       |      | Maint. Personnel         | 170,620             | 170,620             | 0                | 0                  | 170,620             |
| 111 30900 51113 06 Bldg. Maint       |      | Substitutes              | 1,200               | 1,200               | 0                | 0                  | 1,200               |
| 111 30900 51120 06 Bldg. Maint       |      | OT Straight Time         | 2,300               | 2,300               | 0                | 0                  | 2,300               |
| 111 30900 51121 06 Bldg. Maint       |      | OT Double Time           | 1,000               | 1,000               | 0                | 0                  | 1,000               |
| 111 30900 51122 06 Bldg. Maint       |      | OT - 1 1/2               | 14,000              | 14,000              | 0                | 0                  | 14,000              |
| 111 30900 51201 06 Bldg. Maint       |      | Regular CSEA             | 18,150              | 18,150              | 0                | 0                  | 18,150              |
| 111 30900 51601 06 Bldg. Maint       |      | Regular                  | 94,710              | 94,710              | 0                | 0                  | 94,710              |
| 111 42100 51201 06 Human Services    |      | Regular - CSEA           | 95,020              | 95,020              | 0                | 0                  | 95,020              |
| 111 42100 51601 06 Human Services    |      | Regular                  | 94,850              | 94,850              | 0                | 0                  | 94,850              |
| 111 42210 51027 06 Youth Serv        |      | YS Grant                 | (16,430)            | (16,340)            | 90               | 0                  | (16,340)            |
| 111 42210 51030 06 Youth Serv        |      | YS Underage Drinking     | (8,750)             | (8,750)             | 0                | 0                  | (8,750)             |
| 111 42210 51201 06 Youth Serv        |      | Regular - CSEA           | 137,690             | 137,690             | 0                | 0                  | 137,690             |
| 111 42300 51201 12 Senior Serv       |      | Regular - CSEA           | 173,520             | 173,520             | 0                | 0                  | 173,520             |
| 111 42300 51605 12 Senior Serv       |      | Part time                | 12,150              | 12,150              | 0                | 0                  | 12,150              |
| 111 43100 51201 08 Library Adm       |      | Regular - CSEA           | 120,410             | 120,410             | 0                | 0                  | 120,410             |
| 111 43100 51202 08 Library Adm       |      | Part time-B-CSEA         | 46,340              | 46,400              | 60               | 0                  | 46,400              |
| 111 43100 51601 08 Library Adm       |      | Regular                  | 247,040             | 247,040             | 0                | 0                  | 247,040             |
| 111 43100 51605 08 Library Adm       |      | Part time                | 51,960              | 51,960              | 0                | 0                  | 51,960              |
| 111 51100 51201 06 Planning Adm      |      | Regular - CSEA           | 124,420             | 124,420             | 0                | 0                  | 124,420             |
| 111 51100 51601 06 Planning Adm      |      | Regular                  | 99,900              | 99,900              | 0                | 0                  | 99,900              |
| 111 73000 56312 06 Contingency       |      |                          |                     |                     |                  | (11,880)           | (11,880)            |
|                                      |      |                          | <u>\$ 5,753,860</u> | <u>\$ 5,765,740</u> | <u>\$ 38,880</u> | <u>\$ (38,880)</u> | <u>\$ 5,753,860</u> |

**TOWN OF MANSFIELD  
SALARY BUDGET TRANSFERS  
FY 2009/2010  
LINE ITEMS OVER \$1,000**

| ACCOUNT NUMBER     | DEPT              | OBJECT            | APPROP            | ESTIMATED         | INCREASE         | (DECREASE)         | ADJUSTED<br>APPROP |
|--------------------|-------------------|-------------------|-------------------|-------------------|------------------|--------------------|--------------------|
| 111 12200 51602 06 | Personnel         | Part time (B)     | 21,750            | 24,820            | 3,070            | 0                  | 24,820             |
| 111 14200 51604 06 | Registrars        | Elected Officials | 50,640            | 44,680            | 0                | (5,960)            | 44,680             |
| 111 16100 51601 06 | Finance Adm       | Regular           | 46,000            | 58,740            | 12,740           | 0                  | 58,740             |
| 111 16200 51601 06 | Acctg & Disb.     | Regular           | 130,770           | 114,480           | 0                | (16,290)           | 114,480            |
| 111 16300 51201 06 | Revenue Coll      | Regular - CSEA    | 97,250            | 92,500            | 0                | (4,750)            | 92,500             |
| 111 16300 51605 06 | Revenue Coll      | Part-time NB      | 0                 | 3,420             | 3,420            | 0                  | 3,420              |
| 111 22101 51605 06 | Fire Marshall     | Part time - NB    | 14,050            | 23,050            | 9,000            | 0                  | 23,050             |
| 111 23100 51605 06 | Emer Mgmt         | Regular           | 3,300             | 5,840             | 2,540            | 0                  | 5,840              |
| 111 30810 51605 06 | Housing Code Insp | Part time (NB)    | 23,420            | 29,610            | 6,190            | 0                  | 29,610             |
| 111 73000 56312 06 | Contingency       |                   |                   |                   |                  | (11,880)           | (11,880)           |
|                    |                   |                   | <b>\$ 365,430</b> | <b>\$ 372,320</b> | <b>\$ 33,890</b> | <b>\$ (38,880)</b> | <b>\$ 360,440</b>  |