

TOWN OF MANSFIELD
MANSFIELD BOARD OF EDUCATION

Quarterly Financial Statements

(For the Quarter Ending September 30, 2012)

Finance Department
Cherie Trahan
Director of Finance
November 8, 2012

TABLE OF CONTENTS
SEPTEMBER 30, 2012

Letter of Transmittal	1
Overview – Revenues/Expenditures.....	2
Trial Balance – GAAP Basis.....	6
Day Care Fund	7
Cafeteria Fund	8
Parks and Recreation Fund	10
CNR Fund Roll Forward	12
Capital Projects – Revenue & Expenditure Summary	13
Debt Service Fund	17
Solid Waste Disposal Fund	21
Health Insurance Fund	23
Workers’ Compensation Fund	27
Management Services Fund	29
Cemetery Fund	31
Long Term Investment Pool	33
Eastern Highlands Health District	35
Downtown Partnership.....	39
Changes in Debt Outstanding – Schools and Towns	42
Detail of Debt Outstanding – Schools and Towns	43
Summary of Short Term Investments.....	44
Amounts and Percents of Tax Collections	45
Open Space Report.....	46
Recap of Special Education Reserve Fund	47
Status of Deferred Maintenance Account.....	48
Town of Mansfield YTD Revenue Summary by Source	49
Town of Mansfield Expenditure Summary by Activity	52
Mansfield Board of Education Expenditure Summary by Activity	54

Town of Mansfield**Memorandum**

*To: Mansfield Town Council
Mansfield Board of Education*
From: Cherie Trahan, Director of Finance
Date: November 8, 2012
Subject: September 30, 2012 Quarterly Financial Statements

Attached please find the first quarter financial statements for the quarter ending September 30, 2012.

Attachment

OVERVIEW

GENERAL FUND BUDGET

REVENUES:

Tax Collections

The total collection rate through September 30, 2012 is 95.7%, as compared to 96.2% through September 30, 2011. Real estate collections, which account for approximately 85% of the levy, are 97.1% as compared to 97.7% for last year. Collections in motor vehicles are 86.4% as compared to 86.7% at September 30, 2011.

Licenses and Permits

Conveyance taxes received are \$27,224 or 18.2% of the annual budget. Building permits received are \$47,688 or 27.25% of the annual budget.

Federal Support for General Government

No change from the budget at this time.

State Support for Education

There has been no change in the ECS or Transportation grant estimates from the State at this point. The ECS grant is scheduled to be paid as follows: 25% October 31'st, 25% January 31'st; balance April 30'th. To date we have not received a payment. The Transportation grant is scheduled to be paid April 30'th.

State Support for General Government

The Pilot grant is by far the largest single grant within this category. It is budgeted at \$7,047,420. We have not received a payment to date.

Charges for Services

Charges for services are primarily fixed by contract and are normally received during the year. The primary exceptions are: Recording, where we have received \$17,299 or 28.8% 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, 2012 is \$3,184 as compared to \$4,168 for the same period last year. STIF interest rate for September, 2012 is 0.18% consistent with September, 2010. The amount of the telecommunications payment is not known at this time.

GENERAL FUND BUDGET - EXPENDITURES

Town Expenditures

We are tracking our costs for Storm Sandy cleanup and recovery in anticipation of being able to request FEMA assistance.

Board Expenditures

There are no significant issues at this time.

DAY CARE FUND

The Day Care Fund ended the first quarter with revenues exceeding expenditures by \$69,824. Fund balance at July 1, 2012 of \$252,152 increased to \$321,976 at September 30, 2012.

CAFETERIA FUND

Expenditures exceeded revenues by \$7,735 for the period. Fund balance at July 1, 2012 decreased from \$371,312 to \$363,577 at September 30, 2012.

RECREATION PROGRAM FUND

The Recreation Program Fund ended the period with revenues exceeding expenditures by \$285,603. Fund Balance increased from \$116,442 to \$402,044. This will be drawn down as expenses are met.

CAPITAL NONRECURRING FUND

The Pequot/Mohegan Grant was budgeted at \$212,000. No changes from the State have been announced at this point.

DEBT SERVICE FUND

Fund Balance increased from \$79,431 on July 1, 2012 to \$857,669 at September 30, 2012. This will be drawn down as principal and interest payments are made throughout the year.

ENTERPRISE/INTERNAL SERVICE FUNDS

Solid Waste Fund

Revenues exceeded expenditures by \$23,447. Retained Earnings increased from \$210,405 at July 1, 2012 to \$233,852 at September 30, 2012.

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

Revenues and Other Financing sources were more than expenditures through the first quarter by \$22,882. Fund Equity increased from \$3,905,066 (including contributed capital) at July 1, 2012 to \$3,927,948 at September 30, 2012. Claims through September have averaged \$485,202 as compared to \$472,898 for the prior year. To be considered fully funded, the Health Insurance Fund needs to maintain a fund balance of \$2.3 million.

Worker's Compensation Fund

Operating revenues exceeded expenditures by \$230,299 through the first quarter. Retained Earnings increased from \$51,293 to \$281,592 at September 30, 2012. This will be drawn down as premiums are paid throughout the year.

Management Services Fund

Management Services Fund expenditures through September 30, 2012 exceeded revenues by \$112,047. Fund Balance decreased from \$1,970,384 at July 1, 2012 to \$1,858,337 at September 30, 2012. This is simply a timing issue and not an expenditure or revenue concern.

CEMETERY FUND

Retained earnings in the Cemetery Fund decreased from \$307,261 at July 1, 2012 to \$304,330 at September 30, 2012. The major costs for this fund are mowing and cemetery maintenance.

LONG TERM INVESTMENT POOL

The pool experienced a \$8,358 increase in the market value of its portfolio for the period July 1, 2012 to September 30, 2012.

EASTERN HIGHLANDS HEALTH DISTRICT

Operating revenues exceeded expenditures by \$137,454 and Fund Balance increased from \$384,599 to \$522,053.

MANSFIELD DOWNTOWN PARTNERSHIP

Operating revenues exceeded expenditures by \$185,796 through September 30, 2012, and Fund Balance increased from \$303,274 to \$489,070. I also expect this balance to be drawn down as expenses are met.

**TOWN OF MANSFIELD
TRIAL BALANCE
September 30, 2012**

<u>GENERAL FUND</u>	<u>DEBIT</u>	<u>CREDIT</u>
Cash Equivalent Investments	\$ 6,967,833	\$ -
Working Cash Fund	4,590	
Accounts Receivable	152,179	
Taxes Receivable - Current	12,231,848	
Taxes Receivable - Delinquent	527,882	
Accounts and Other Payables		415,953
Refundable Deposits		97,998
Deferred Revenue - Taxes		12,681,507
Encumbrances Payable - Prior Year		253,527
Liquidation - Prior Year Encumbrances	132,490	
Fund Balance - Undesignated		2,341,321
Actual Expenditures	10,849,830	
Actual Revenues		15,076,346
	<u>\$ 30,866,652</u>	<u>\$ 30,866,652</u>

DAYCARE COMBINED PROGRAM
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 AND CHANGES IN FUND BALANCE
 FOR THE PERIOD ENDED SEPTEMBER 30, 2012
 (with comparative totals for September 30, 2011)

	BUDGET	September 30	
	2012/13	2012	2011
REVENUES:			
Intergovernmental - Nat'l. School Lunch	\$ 34,000	\$ 8,053	\$ 9,818
Intergovernmental - Day Care Grant	319,119	83,928	83,928
School Readiness Program	32,890	6,008	6,008
UConn	78,750	78,750	78,750
Fees	877,200	184,207	174,177
Subsidies	32,500	13,584	18,632
Total Revenues	1,374,459	374,530	371,313
EXPENDITURES:			
Administrative	187,911	44,561	45,255
Direct Program	1,043,057	235,786	232,397
Purchased Property Services	18,250	2,992	3,825
Repairs & Maintenance	6,500	439	599
Insurance	18,000	932	
Other Purchased Services	11,150	3,837	8,740
Food Service Supplies	37,250	7,201	6,641
Energy	28,500	7,125	7,125
Supplies & Miscellaneous	18,850	1,833	5,830
Equipment	1,250	-	414
Total Expenditures	1,370,718	304,706	310,826
EXCESS/(DEFICIENCY)	3,741	69,824	60,487
FUND BALANCE, JULY 1	252,152	252,152	228,292
FUND BALANCE, END OF PERIOD	\$ 255,893	\$ 321,976	\$ 288,779

MANSFIELD BOARD OF EDUCATION
CAFETERIA FUND
BALANCE SHEET
AS OF SEPTEMBER 30, 2012
(with comparative totals for September 30, 2011)

	September 30	
	2012	2011
<u>Assets</u>		
Cash	\$ 348,009	\$ 246,654
Inventory	15,568	67,178
Total Assets	\$ 363,577	\$ 313,832
<u>Liabilities and Fund Balances</u>		
<u>Liabilities</u>		
Due to Other Funds	\$ -	\$ 9,043
Total Liabilities	-	9,043
<u>Fund Balance</u>		
Fund Balance:		
Unreserved, undesignated	363,577	304,789
Total Fund Balance	363,577	304,789
Total Liabilities and Fund Balance	\$ 363,577	\$ 313,832

MANSFIELD BOARD OF EDUCATION
CAFETERIA FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED SEPTEMBER 30, 2012
(with comparative totals for September 30, 2011)

	BUDGET	September 30	
	2012/13	2012	2011
Operating Revenues:			
Intergovernmental	\$ 244,130	\$ (201)	\$ (152)
Sales of Food	600,700	120,223	103,647
Other	51,580	4,646	1,669
Total Operating Revenues	896,410	124,668	105,164
Other Financing:			
Transfers In - General Fund Board	-	-	20,000
Total Revenues & Other Financing	896,410	124,668	125,164
Operating Expenditures:			
Salaries & Benefits	581,520	101,377	110,072
Food & Supplies	297,358	30,951	28,969
Professional and Technical	2,550	-	-
Equipment - Other	10,000	75	-
Equipment Repairs & Contracts	2,000	-	-
Total Operating Expenditures	893,428	132,403	139,041
Excess/(Deficiency)	2,982	(7,735)	(13,877)
Fund Balance, July 1	371,312	371,312	318,666
Fund Balance, End of Period	\$ 374,294	\$ 363,577	\$ 304,789

Mansfield Parks and Recreation
 Balance Sheet
 As of Sept. 30, 2012
 (with comparative totals for Sept. 30, 2011)

	September 30	
<u>Assets</u>	2012	2011
Cash	\$ 424,877	\$ 392,099
Due From State Government	8,000	
Accounts Receivable	-	-
Total Assets	\$ 432,877	\$ 392,099

Liabilities and Fund Balances

	<u>Liabilities</u>	
Accounts Payable	\$ -	\$ -
Due to Other Funds	-	9,100
Total Liabilities	-	9,100

	<u>Fund Balance</u>	
Fund Balance:		
Deferred Revenue	-	-
Reserve for Encumbrances	30,833	20,011
Unreserved, undesignated	402,044	362,988
Total Fund Balance	432,877	382,999
Total Liabilities and Fund Balance	\$ 432,877	\$ 392,099

MANSFIELD PARKS & RECREATION FUND
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 AS OF Sept. 30, 2012
 (With comparative totals as of Sept 30, 2011)

	Budget	Sept 30	
	2012/13	2012	2011
REVENUES:			
Membership Fees	\$ 875,000	\$ 242,777	\$ 163,054
Program Fees	645,360	298,259	262,128
Fee Waivers	122,020	-	-
Daily Admission Fees	63,250	13,932	14,086
Rent - Facilities/Parties	32,000	5,497	6,313
Employee Wellness	20,160	-	-
Rent - E.O. Smith	11,250	-	-
Contributions	4,050	160	48
Sale of Merchandise	3,600	892	1,143
Sale of Food	3,200	41	65
Charge for Services	10,000		
Other	3,900	1,264	1,251
Total Revenues	1,793,790	562,822	448,087
OPERATING TRANSFERS:			
General Fund - Recreation Administrative	321,700	321,700	314,160
General Fund - Community Programs	75,000	75,000	75,000
CNR Fund - Bicent. Pond	25,000	25,000	25,000
CNR Fund - Teen Center	25,000	25,000	25,000
Total Rev. & Op Trans	2,240,490	1,009,522	887,247
EXPENDITURES:			
Salaries & Wages	1,294,680	342,447	333,355
Benefits	255,830	59,438	61,699
Professional & Technical	146,100	42,918	34,973
Purchased Property Services	28,600	8,651	12,227
Repairs & Maintenance	20,200	13,244	2,437
Other Purchased Services/Rentals	151,550	104,499	75,318
Other Supplies	7,320	3,442	2,146
Energy	144,000	36,000	34,188
Building Supplies	42,900	28,395	21,402
Recreation Supplies	77,460	33,626	28,638
Equipment	54,370	51,258	6,265
Improvements	-	-	-
Total Expenditures	2,223,010	723,919	612,646
EXCESS/DEFICIENCY	17,480	285,603	274,600
FUND BALANCE, JULY 1	116,442	116,442	88,388
FUND BALANCE, End of Period	\$ 1- 133,922	\$ 402,044	\$ 362,988

TOWN OF MANSFIELD
 CAPITAL AND NONRECURRING RESERVE FUND BUDGET
 ESTIMATED REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 FISCAL YEAR 2012/13

	Actual 07/08	Actual 08/09	Actual 09/10	Actual 10/11	Actual 11/12	Adopted 12/13	Projected 13/14	Projected 14/15	Projected 15/16	Projected 16/17
SOURCES:										
Revenues:										
General Fund Contribution	644,000	85,000	685,000	387,500	561,000	1,014,210	1,258,000	1,350,000	1,450,000	1,525,000
Board Contribution			85,000							
Ambulance User Fees	289,884	304,089	279,790	362,821	251,085	330,000	330,000	330,000	330,000	330,000
Other		30,813	10,464							
Sewer Assessments	14,400					3,000	3,000	3,000	3,000	3,000
Pequot Funds	389,462	349,407	191,333	193,910	211,700	212,000	212,000	212,000	212,000	212,000
Total Sources	1,337,746	769,309	1,251,587	944,231	1,023,785	1,559,210	1,803,000	1,895,000	1,995,000	2,070,000
USES:										
Operating Transfers Out:										
Community Events										
Management Services Fund	200,000	150,000	150,000	150,000	175,000	175,000	200,000	200,000	200,000	200,000
Debt Service Sinking Fund	200,000	75,000	150,000	150,000						
Retire Debt for Fire Truck	70,000		80,000	80,000						
Property Tax Revaluation Fund	25,000	25,000	25,000	35,000	25,000	25,000				
Capital Fund	458,300	307,124	395,000	457,891	718,566	1,208,000	1,481,000	1,548,500	1,693,335	1,828,260
Capital Fund - Storrs Center Reserve						96,210	96,210	96,210	96,210	96,210
Capital Fund - MMS Heating Conversion			376,000							
Parks & Recreation Operating Subsidy	251,538	50,000	50,000	50,000	50,000					
Retiree Medical Insurance Fund	50,000									
Compensated Absences Fund	50,000	40,000	50,000	70,000	55,000	58,000	57,000			
Downtown Partnership	63,000									
Total Uses	1,367,838	647,124	1,276,000	992,891	1,023,566	1,562,210	1,834,210	1,844,710	1,989,545	2,124,470
Excess/(Deficiency)	(30,092)	122,185	(24,413)	(48,660)	219	(3,000)	(31,210)	50,290	5,455	(54,470)
Fund Balance/(Deficit) July 1	(5,817)	(35,909)	86,276	61,863	13,203	13,422	10,422	(20,788)	29,502	34,957
Fund Balance, June 30	(\$35,909)	\$86,276	\$61,863	\$13,203	\$13,422	\$10,422	(\$20,788)	\$29,502	\$34,957	(\$19,513)

Capital Projects as of October 28, 2012

General Government

Revenues

Expenses

Account and Description	Adjusted			Adjusted			
	Budget	Received	Balance	Budget	Encumbrance	Expenses	Balance
81103 Landscape Public Buildings	10,000.00	10,000.00	-	10,000.00	0.00	6,044.38	3,955.62
81611 Pool Cars	35,000.00	-	35,000.00	35,000.00	22,784.20	0.00	12,215.80
81820 Financial Software	245,799.58	205,799.58	40,000.00	245,799.58	0.00	243,657.17	2,142.41
81821 Fiber Connection to Fire Stations	25,000.00	-	25,000.00	25,000.00	0.00	0.00	25,000.00
81822 Town Clerk Imaging/Mgmt System	20,000.00	-	20,000.00	20,000.00	0.00	0.00	20,000.00
81919 Strategic Planning Study	185,000.00	175,000.00	10,000.00	185,000.00	0.00	173,549.97	11,450.03
Total General Government:	\$ 520,799.58	\$ 390,799.58	\$ 130,000.00	\$ 520,799.58	\$ 22,784.20	\$ 423,251.52	\$ 74,763.86

Community Development

Revenues

Expenses

Account and Description	Adjusted			Adjusted			
	Budget	Received	Balance	Budget	Encumbrance	Expenses	Balance
83530 Four Corners Sewer/Water Impro	680,000.00	330,000.00	350,000.00	680,000.00	1,443.00	140,330.37	538,226.63
84103 Storrs Center Reserve	1,648,700.00	1,511,534.11	137,165.89	1,648,700.00	98,293.44	1,117,808.43	432,598.13
84122 Improvements Storrs Rd Urban	2,500,000.00	107,274.00	2,392,726.00	2,500,000.00	1,580,803.85	662,398.79	256,797.36
84123 Streetscape/Ped.Improv. DOT	1,474,800.00	302,000.00	1,172,800.00	1,474,800.00	500,000.00	2,176.00	972,624.00
84124 Imprvmnts StorrsRd DOT/Lieber	2,250,000.00	185,972.37	2,064,027.63	2,250,000.00	633,435.01	1,628,720.08	(12,155.09)
84125 StorrsCtr Inter Transp CtrDesign	612,500.00	269,095.63	343,404.37	612,500.00	66,723.16	279,065.38	266,711.46
84126 Parking Garage Transit Hub	10,000,000.00	9,024,812.00	975,188.00	10,000,000.00	115,422.55	11,525,608.87	(1,641,031.42)
84127 DECD STEAP#2 Pha1A+Dog Lane Cc	500,000.00	-	500,000.00	500,000.00	-	500,000.00	-
84128 DECD STEAP #3 Dog Lane Design	200,000.00	200,000.00	-	200,000.00	-	199,999.49	0.51
84129 Omnibus Budget Bill Feb2009	712,500.00	219,053.49	493,446.51	712,500.00	250,740.43	498,485.92	(36,726.35)
84130 Bus Facilities Program (FTA)	6,175,000.00	345,009.69	5,829,990.31	6,175,000.00	97,107.02	435,291.68	5,642,601.30
84131 DECD STEAP 4 Village Street Utilitie	500,000.00	-	500,000.00	500,000.00	-	-	500,000.00
84132 Leyland/EDR Infrastructure (\$3M)	-	-	-	-	66,903.10	134,376.51	(201,279.61)
84133 DECD Brownfield Remediation	450,000.00	-	450,000.00	450,000.00	-	-	450,000.00
84170 HUD Community Challenge Grant	206,530.00	8,400.97	198,129.03	206,530.00	-	11,923.45	194,606.55
Total Community Development:	\$ 27,910,030.00	\$ 12,503,152.26	\$ 15,406,877.74	\$ 27,910,030.00	\$ 3,410,871.56	\$ 17,136,184.97	\$ 7,362,973.47

Public Safety

Revenues

Expenses

Account and Description	Revenues			Expenses			
	Adjusted Budget	Received	Balance	Adjusted Budget	Encumbrance	Expenses	Balance
82701 Animal Control Van	20,000.00	20,000.00	-	20,000.00	-	21,070.63	(1,070.63)
82801 Fire & Emerg Serv Comm Equipmen	30,000.00	20,000.00	10,000.00	30,000.00	-	-	30,000.00
82819 Vehicle Key Boxes	7,500.00	7,500.00	-	7,500.00	-	559.00	6,941.00
82822 Forestry 307 Chassis Changeover	30,000.00	30,000.00	-	30,000.00	-	29,115.44	884.56
82823 Rescue Equipment	18,000.00	18,000.00	-	18,000.00	13,462.01	-	4,537.99
82824 Fire Hose	20,000.00	15,000.00	5,000.00	20,000.00	-	10,867.26	9,132.74
82825 Ambulance 607 11/12	210,000.00	-	210,000.00	210,000.00	-	-	210,000.00
82826 SCBA Air Tanks	25,000.00	10,000.00	15,000.00	25,000.00	-	9,998.00	15,002.00
82827 Fire Personal Protective Equipment	31,000.00	-	31,000.00	31,000.00	4,140.00	8,880.00	17,980.00
82828 Replacement 78MF	33,000.00	-	33,000.00	33,000.00	26,012.00	-	6,988.00
82829 Replacement ET507	200,000.00	-	200,000.00	200,000.00	-	-	200,000.00
82902 Fire Ponds	41,500.00	35,500.00	6,000.00	41,500.00	-	25,098.07	16,401.93
Total Public Safety:	\$ 666,000.00	\$ 156,000.00	\$ 510,000.00	\$ 666,000.00	\$ 43,614.01	\$ 105,588.40	\$ 516,797.59

Community Services

Revenues

Expenses

Account and Description	Revenues			Expenses			
	Adjusted Budget	Received	Balance	Adjusted Budget	Encumbrance	Expenses	Balance
84808 Senior Center Van 11/12	50,000.00	10,000.00	40,000.00	50,000.00	-	45,482.00	4,518.00
85102 BCP Restroom Improvements	13,000.00	13,000.00	-	13,000.00	-	4,500.00	8,500.00
85104 Lions Club Park	566,000.00	566,000.00	-	566,000.00	-	566,000.00	-
85105 Open Space Purchase	4,409,389.00	3,369,355.00	1,040,034.00	4,409,389.00	-	3,171,323.13	1,238,065.87
85804 Community Center Equipment	283,200.00	235,100.00	48,100.00	283,200.00	-	230,332.89	52,867.11
85806 Skate Park	40,000.00	40,000.00	-	40,000.00	-	38,565.68	1,434.32
85808 Comm Center Locker Room Ventilati	20,000.00	20,000.00	-	20,000.00	-	18,466.71	1,533.29
85811 Playscapes New/Replacements	60,000.00	50,000.00	10,000.00	60,000.00	50,203.00	-	9,797.00
85812 Comm Center Facility Upgrades	15,000.00	-	15,000.00	15,000.00	-	15,000.00	-
85816 Park Improvements	243,000.00	223,000.00	20,000.00	243,000.00	4,115.59	228,601.41	10,283.00
85824 Playground Resurfacing	52,000.00	47,000.00	5,000.00	52,000.00	4,015.00	45,865.18	2,119.82
85830 WMTC River Greenway/Blueway	133,880.00	159,640.00	(25,760.00)	133,880.00	-	156,874.34	(22,994.34)
85831 Commonfields Trail Improvement	19,340.00	27,052.40	(7,712.40)	19,340.00	-	21,023.36	(1,683.36)
85835 WHIP Grants-MHP EGVP OSHF	9,200.00	9,200.00	-	9,200.00	-	-	9,200.00
Total Community Services:	\$ 5,914,009.00	\$ 4,769,347.40	\$ 1,144,661.60	\$ 5,914,009.00	\$ 58,333.59	\$ 4,542,034.70	\$ 1,313,640.71

Capitla Projects as of October 28, 2012

Facilities Management

Revenues

Expenses

Account and Description	Adjusted Budget	Received	Balance	Adjusted Budget	Encumbrance	Expenses	Balance
82205 Boiler/Heat/Plumbing - Fire	50,000.00	50,000.00	-	50,000.00	4,350.00	34,972.94	10,677.06
86106 New Wells - Schools	1,100,000.00	960,687.00	139,313.00	1,100,000.00	-	1,172,656.26	(72,656.26)
86260 Maintenance Projects	784,391.00	729,391.00	55,000.00	784,391.00	12,038.16	720,151.16	52,201.68
86278 Four School Renovation Project	160,000.00	10,000.00	150,000.00	160,000.00	1,000.00	286,068.93	(127,068.93)
86284 MMS Heating Alterations	4,600,000.00	4,053,706.86	546,293.14	4,600,000.00	-	4,507,868.34	92,131.66
86285 MMS Asbestos Removal 2007	65,000.00	46,152.13	18,847.87	65,000.00	-	44,559.13	20,440.87
86286 MMS Carpet Replacement	25,000.00	26,808.87	(1,808.87)	25,000.00	-	23,397.00	1,603.00
86290 Roof Repairs	199,900.00	179,900.00	20,000.00	199,900.00	7,800.00	191,930.73	169.27
Total Facilities Management:	\$ 6,984,291.00	\$ 6,056,645.86	\$ 927,645.14	\$ 6,984,291.00	\$ 25,188.16	\$ 6,981,604.49	(\$22,501.65)

Public Works

Revenues

Expenses

Account and Description	Adjusted Budget	Received	Balance	Adjusted Budget	Encumbrance	Expenses	Balance
83101 Tree Replacement	32,500.00	22,500.00	10,000.00	32,500.00	-	15,214.84	17,285.16
83219 Salt Storage Building	250,000.00	250,000.00	-	250,000.00	-	231,144.96	18,855.04
83302 Sm Bridges & Culverts	319,084.00	309,084.00	10,000.00	319,084.00	-	221,591.73	97,492.27
83303 Large Bridge Maintenance	536,286.00	521,286.00	15,000.00	536,286.00	-	388,910.01	147,375.99
83306 Stone Mill Bridge	1,716,350.00	656,535.61	1,059,814.39	1,716,350.00	151,472.71	924,096.01	640,781.28
83308 Town Walkways/Transp Enhancemt	668,000.00	581,452.89	86,547.11	668,000.00	12,381.61	706,377.57	(50,759.18)
83309 Laurel Lane Bridge	1,340,600.00	412,126.17	928,473.83	1,340,600.00	935,857.09	291,536.91	113,206.00
83310 South Eagleville Walkway 11/12	400,000.00	-	400,000.00	400,000.00	-	-	400,000.00
83401 Road Drainage	508,811.00	459,840.09	48,970.91	508,811.00	24,753.90	391,704.68	92,352.42
83510 Guard Rails	44,197.00	39,197.00	5,000.00	44,197.00	-	31,866.53	12,330.47
83524 Road Resurfacing	2,933,810.00	2,617,951.00	315,859.00	2,933,810.00	2,216.69	2,620,350.96	311,242.35
83527 Hunting Lodge Rd Walkway 0809	100,000.00	100,000.00	-	100,000.00	-	90,718.54	9,281.46
83601 Pickup Mounted Sign	10,000.00	10,000.00	-	10,000.00	-	-	10,000.00
83636 LARGE DUMP TRUCK 11/12	166,225.11	21,229.11	144,996.00	166,225.11	-	167,192.46	(967.35)
83637 Small Dump Truck & Sander 11/12	45,000.00	1,710.00	43,290.00	45,000.00	-	46,901.08	(1,901.08)
83638 Small Dump Truck & Sander	30,000.00	-	30,000.00	30,000.00	-	-	30,000.00
83639 Large Dump Trucks	100,000.00	-	100,000.00	100,000.00	-	-	100,000.00
83729 Snowplows	20,500.00	20,500.00	-	20,500.00	-	19,227.50	1,272.50
83733 Storrs Center Equipment	100,000.00	-	100,000.00	100,000.00	-	-	100,000.00
83911 Engineering Cad Upgrades	168,500.00	158,500.00	10,000.00	168,500.00	-	155,934.98	12,565.02
83917 GPS Units - Additional Units	15,000.00	-	15,000.00	15,000.00	-	4,167.00	10,833.00
Total Public Works:	\$ 9,504,863.11	\$ 6,181,911.87	\$ 3,322,951.24	\$ 9,504,863.11	\$ 1,126,682.00	\$ 6,306,935.76	\$ 2,071,245.35

Revenue/Expenditure Summary

Revenues

Expenses

Account and Description	Revenues			Expenses			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
General Government	520,800	390,800	130,000	520,800	22,784	423,252	74,764
Community Development	27,910,030	12,503,152	15,406,878	27,910,030	3,410,872	17,136,185	7,362,973
Public Safety	666,000	156,000	510,000	666,000	43,614	105,588	516,798
Community Services	5,914,009	4,769,347	1,144,662	5,914,009	58,334	4,542,035	1,313,641
Facilities Management	6,984,291	6,056,646	927,645	6,984,291	25,188	6,981,604	(22,502)
Public Works	9,504,863	6,181,912	3,322,951	9,504,863	1,126,682	6,306,936	2,071,245
Grand Total:	\$ 51,499,992.69	\$ 30,057,856.97	\$ 21,442,135.72	\$ 51,499,992.69	\$ 4,687,473.52	\$ 35,495,599.84	\$ 11,316,919.33

DEBT SERVICE FUND
BALANCE SHEET
AS OF SEPTEMBER 30, 2012
(with comparative totals for September 30, 2011)

	September 30	
	2012	2011
Assets:		
Cash and cash equivalents	\$ 857,669	\$ 910,424
Total Assets	\$ 857,669	\$ 910,424
Fund Balance		
Fund Balance:		
Unreserved:		
Undesignated	\$ 857,669	\$ 910,424
Total Liabilities and Fund Balance	\$ 857,669	\$ 910,424

DEBT SERVICE FUND
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 FOR THE PERIOD ENDED SEPTEMBER 30, 2012
 (with comparative totals for September 30 2011)

	BUDGET	September 30	
	2012/13	2012	2011
Revenues:			
Bond Proceeds	\$ -	\$ -	\$ -
Interest Income		-	224
Total Revenues	-	-	224
Other Financing:			
Operating Transfers In:			
General Fund	\$ 825,000	\$ 825,000	\$ 825,000
CNR Fund			
Total Revenues and Other Financing Sources	825,000	825,000	825,224
Expenditures:			
Principal Payments	705,870		
Interest Payments	153,190	46,762	14,308
Total expenditures	859,060	46,762	14,308
Excess of revenues and other financing sources over expenditures	(34,060)	778,238	810,916
Fund balance, July 1	79,431	79,431	99,508
Fund balance, End of Period	\$ 45,371	\$ 857,669	\$ 910,424

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

	06/07 ACTUAL	07/08 ACTUAL	08/09 ACTUAL	09/10 ACTUAL	10/11 ACTUAL	11/12 ACTUAL	12/13 ADOPTED	13/14 PROJECTED	14/15 PROJECTED	15/16 PROJECTED
REVENUES:										
Intergovernmental	\$295,462	\$180,794	\$105,218							
Bonds					133,000					
Premium Income					55,542					
State Revenue Sharing										
Interest on Unspent Balance						1,285				
Other (Refund on Lease Purchase in 09/10)				6,500						
Other (Co-Gen Grant in 09/10 elimin)										
TOTAL REVENUES	295,462	180,794	105,218	6,500	188,542	1,285				
Operating Transfers In - General Fund	400,000	400,000	415,000	500,000	760,000	825,000	825,000	675,000	350,000	300,000
Operating Transfers In - CNR Fund	215,000	200,000	75,000	150,000	150,000					
Operating Transfers In - MS Fund			75,000							
TOTAL REVENUES AND OPERATING TRANSFERS IN	910,462	780,794	670,218	656,500	1,098,542	826,285	825,000	675,000	350,000	300,000
EXPENDITURES:										
Principal Retirement	805,000	660,000	530,000	455,000	455,000	460,000	460,000	145,000		
Interest	176,482	136,082	104,202	81,927	64,765	45,656	25,900	5,220		
Principal Retirement - GOB 2011								220,000	220,000	220,000
Interest - GOB 2011								93,525	86,925	80,325
Lease Purchase - Co-Gen/Pool Covers 07/08			78,134	78,142	64,129	78,134	78,134			
Lease Purchase - CIP Equip 08/09				48,878	113,886	113,886	113,886	113,886		
Lease Purchase - CIP Equip 09/10					87,617	87,617	87,617	87,617	87,617	
Professional/Technical										
TOTAL EXPENDITURES	981,482	801,082	715,336	663,947	895,603	876,999	859,062	665,248	394,542	300,325
REVENUES AND OTHER FINANCING SOURCES OVER/ (UNDER) EXPENDITURES	(71,020)	(20,288)	(45,118)	(7,447)	202,939	(50,714)	(34,062)	9,752	(44,542)	(325)
FUND BALANCE, JULY 1	71,079	59	(20,229)	(65,347)	(72,794)	130,145	79,431	45,369	55,121	10,579
FUND BALANCE, JUNE 30	\$59	(\$20,229)	(\$65,347)	(\$72,794)	\$130,145	\$79,431	\$45,369	\$55,121	\$10,579	\$10,254

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

	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26
	PROJECTED									
REVENUES:										
Intergovernmental										
Bonds										
Premium Income										
State Revenue Sharing										
Interest on Unspent Balance										
Other (Refund on Lease Purchase in 09/10)										
Other (Co-Gen Grant in 09/10 elimin)										
<hr/>										
TOTAL REVENUES										
Operating Transfers In - General Fund	300,000	300,000	275,000	275,000	275,000	250,000	250,000	250,000	250,000	200,000
Operating Transfers In - CNR Fund										
Operating Transfers In - MS Fund										
TOTAL REVENUES AND OPERATING TRANSFERS IN	300,000	300,000	275,000	275,000	275,000	250,000	250,000	250,000	250,000	200,000
<hr/>										
EXPENDITURES:										
Principal Retirement										
Interest										
Principal Retirement - GOB 2011	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	200,000
Interest - GOB 2011	73,725	67,125	60,525	53,925	47,325	40,725	33,850	25,600	16,800	8,000
Lease Purchase - Co-Gen/Pool Covers 07/08										
Lease Purchase - CIP Equip 08/09										
Lease Purchase - CIP Equip 09/10										
Professional/Technical										
TOTAL EXPENDITURES	293,725	287,125	280,525	273,925	267,325	260,725	253,850	245,600	236,800	208,000
<hr/>										
REVENUES AND OTHER FINANCING SOURCES OVER/ (UNDER) EXPENDITURES	6,275	12,875	(5,525)	1,075	7,675	(10,725)	(3,850)	4,400	13,200	(8,000)
FUND BALANCE, JULY 1	10,254	16,529	29,404	23,879	24,954	32,629	21,904	18,054	22,454	35,654
FUND BALANCE, JUNE 30	\$16,529	\$29,404	\$23,879	\$24,954	\$32,629	\$21,904	\$18,054	\$22,454	\$35,654	\$27,654

SOLID WASTE DISPOSAL FUND
BALANCE SHEET
AS OF SEPTEMBER 30, 2012
(with comparative totals for September 30, 2011)

	September 30	
	2012	2011
<u>CURRENT ASSETS</u>		
Cash	\$ 337,743	\$ 321,096
Accounts Receivable (net of allow. for uncollectable accts)	26,000	27,937
Total Current Assets	363,743	349,033
<u>FIXED ASSETS</u>		
Land	8,500	8,500
Buildings & Equipment	565,138	565,138
Less: Accumulated Depreciation	(499,641)	(495,222)
Total Fixed Assets	73,997	78,416
TOTAL ASSETS	\$ 437,740	\$ 427,449
<u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Accounts Payable	\$ 74,236	\$ 53,815
Accrued Compensated Absences	14,852	14,707
Refundable Deposits	22,800	20,775
Total Current Liabilities	111,888	89,297
<u>LONG-TERM LIABILITIES</u>		
Landfill Postclosure Costs	92,000	96,000
Total Long-Term Liabilities	92,000	96,000
TOTAL LIABILITIES	203,888	185,297
<u>FUND EQUITY</u>		
Retained Earnings	233,852	242,152
Total Fund Equity	233,852	242,152
TOTAL LIABILITIES AND FUND EQUITY	\$ 437,740	\$ 427,449

SOLID WASTE DISPOSAL FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 SEPTEMBER 30, 2012
 (with comparative totals for September 30, 2011)

	BUDGET	September 30	
	2012/13	2012	2011
Operating Revenues:			
Transfer Station Fees	\$ 84,000	\$ 30,088	\$ 19,650
Garbage Collection Fees	901,700	231,956	246,910
Sale of Recyclables	15,000	1,439	6,398
Other Revenues	-	2,774	603
Total Operating Revenues	<u>1,000,700</u>	<u>266,257</u>	<u>273,561</u>
Operating Expenses:			
Hauler's Tipping Fees	177,290	40,769	45,412
Mansfield Tipping Fees	53,180	12,483	19,761
Wage & Fringe Benefits	326,645	62,500	75,005
Computer Software	4,320	4,020	4,320
Trucking Fee	33,275	3,948	6,357
Recycling Cost	15,500	2,861	5,305
Contract Pickup	377,965	97,440	98,520
Supplies and Services	24,690	6,405	4,954
Depreciation Expense	9,535	2,384	7,500
Hazardous Waste	15,000		
Equipment Parts/Other	2,100	-	
LAN/WAN Expenditures	10,000	10,000	10,000
Total Operating Expenses	<u>1,049,500</u>	<u>242,810</u>	<u>277,134</u>
NET INCOME (LOSS)	(48,800)	23,447	(3,573)
Retained Earnings, July 1	<u>210,405</u>	<u>210,405</u>	<u>245,725</u>
Retained Earnings, End of Period	<u>\$ 161,605</u>	<u>\$ 233,852</u>	<u>\$ 242,152</u>

HEALTH INSURANCE FUND
BALANCE SHEET
September 30th, 2012
(with comparative totals for September 30th, 2011)

	September 30th	
	2012	2011
<u>Assets</u>		
Cash and cash equivalents	\$ 4,275,948	\$ 3,802,819
Accounts Receivable		179,688
Due from Other Funds		294,691
Total Assets	\$ 4,275,948	\$ 4,277,198
<u>Liability and Fund Equity</u>		
Liabilities:		
Accrued Medical Claims	\$ 348,000	\$ 376,000
Total Liabilities	348,000	376,000
Fund Equity		
Net Contributed Capital	400,000	400,000
Retained Earnings	3,527,948	3,501,198
Total Fund Equity	3,927,948	3,901,198
Total Liabilities and Fund Equity	\$ 4,275,948	\$ 4,277,198

HEALTH INSURANCE FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 September 30th, 2012
 (with comparative totals for September 30th, 2011)

	September 30th	
	2012	2011
Revenues:		
Premium income	\$ 1,699,741	\$ 1,762,438
Interest income	961	75
Total Revenues	1,700,703	1,762,513
Expenditures:		
Payroll	26,492	23,419
Administrative expenses	145,245	125,988
Medical claims	1,480,475	1,387,899
Consultants	-	-
Employee Wellness	-	-
Medical Supplies	15,608	20,803
LAN/WAN Expenditures	10,000	10,000
Total Expenditures	1,677,820	1,568,110
Revenues and Other Financing Sources Over/ (Under) Expenditures	22,882	194,403
Contributed Capital	400,000	400,000
Fund Equity, July 1	3,505,066	3,306,795
Fund Equity plus Cont. Capital, End of Period	\$ 3,927,948	\$ 3,901,198

ANTHEM BLUE CROSS MONTHLY CLAIMS
FISCAL YEAR BASIS

MONTH	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	FY08/09	FY09/10	FY10/11	FY11/12	FY12/13	Average '92-'12	5 Yr. Average FY'08-'12
JULY	170,906	216,792	216,195	231,239	353,025	332,653	368,941	409,635	430,780	493,991	534,203	667,615	410,100	471,363	279,336	507,338
AUGUST	146,139	215,571	247,118	247,238	296,808	327,584	323,401	499,754	554,171	567,129	520,970	583,042	443,808	576,008	291,797	533,824
SEPTEMBER	140,741	264,603	230,526	257,491	323,667	302,399	298,440	415,053	430,908	438,495	438,428	320,452	475,683	386,452	257,798	420,793
OCTOBER	108,729	180,875	240,996	262,401	312,245	275,610	351,888	370,945	384,033	440,640	518,768	524,875	429,967		257,518	459,657
NOVEMBER	125,629	203,813	208,715	217,831	342,691	448,834	299,882	370,405	489,535	383,653	461,484	371,112	419,740		253,260	425,105
DECEMBER	181,592	185,278	256,252	190,532	415,554	358,577	343,209	427,447	436,589	358,543	368,522	502,648	451,734		262,205	423,607
JANUARY	204,232	200,762	251,986	333,923	342,476	358,256	356,891	364,331	508,001	454,813	389,841	497,371	461,600		281,118	462,325
FEBRUARY	194,411	180,679	267,614	331,286	340,298	305,259	492,485	527,867	629,924	521,301	497,159	550,094	480,989		316,612	535,894
MARCH	211,199	200,818	237,003	358,881	386,649	409,245	392,138	482,188	399,055	482,221	519,594	600,223	503,600		304,516	500,939
APRIL	181,703	206,143	342,562	259,835	402,093	443,382	321,969	484,465	476,056	473,587	517,452	513,677	461,016		289,803	488,357
MAY	215,754	244,270	276,117	387,515	391,287	387,104	383,505	562,876	516,518	511,932	346,650	398,403	557,547		304,018	466,210
JUNE	193,549	251,842	251,747	347,060	357,517	399,827	386,641	606,023	425,253	419,214	465,244	483,975	468,241		297,590	452,385
ANNUAL TOTAL	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	5,578,314	6,013,488	5,564,023	1,433,824	3,395,570	5,676,434
MONTHLY AVG	172,882	212,620	252,236	285,436	355,359	362,394	359,949	460,082	473,402	462,127	464,860	501,124	463,669	477,941	282,964	473,036
% OF INCREASE	-5.1%	23.0%	18.6%	13.2%	24.5%	2.0%	-0.7%	27.8%	2.9%	-2.4%	0.6%	7.8%	-7.5%	3.1%	9.81%	0.29%

WORKERS' COMPENSATION FUND
BALANCE SHEET
SEPTEMBER 30, 2012
(with comparative totals for September 30, 2011)

	September 30	
	2012	2011
<u>ASSETS</u>		
Current Assets:		
Cash and Cash Equivalents	\$ 281,592	\$ 280,025
Total Assets	\$ 281,592	\$ 280,025
<u>FUND BALANCE</u>		
Equity:		
Retained Earnings	\$ 281,592	\$ 280,025
Total Liabilities and Equity	\$ 281,592	\$ 280,025

WORKERS' COMPENSATION FUND
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 SEPTEMBER 30, 2012
 (with comparative totals for September 30, 2011)

	BUDGET	September 30	
	2012/13	2012	2011
<u>REVENUES:</u>			
Premium Income	\$ 441,500	\$ 448,130	\$ 443,632
CIRMA Equity Distribution	-	26,684	-
Total Revenues	441,500	474,814	443,632
<u>OPERATING EXPENSES:</u>			
Workers' Compensation Insurance	453,810	244,515	220,298
Total Operating Expenses	453,810	244,515	220,298
NET INCOME (LOSS)	(12,310)	230,299	223,334
Fund Balance, July 1	56,691	51,293	56,691
Fund Balance, End of Period	\$ 44,381	\$ 281,592	\$ 280,025

MANAGEMENT SERVICES FUND
BALANCE SHEET
SEPTEMBER 30, 2012
(With comparative totals for September 30, 2011)

	September 30	
	2012	2011
<u>ASSETS</u>		
Current Assets:		
Cash and Cash Equivalents	\$ 1,534,038	\$ 1,218,203
Accounts Receivable	27,587	14,022
Inventory	10,908	3,624
Total Current Assets	1,572,533	1,235,849
Fixed Assets:		
Construction in Progress		
Land	145,649	145,649
Buildings	226,679	226,679
Office Equipment	1,966,087	1,898,019
Construction in Progress	-	14,898
Accum. Depreciation	(1,037,073)	(917,939)
Net Fixed Assets	1,301,342	1,367,306
Total Assets	\$ 2,873,875	\$ 2,603,155
<u>LIABILITIES AND EQUITY</u>		
Liabilities:		
Accounts Payable	\$ 940,250	\$ 348,921
Lease Purchase Payable	75,288	128,259
Due to Internal Service Fund		4,563
Total Liabilities	1,015,538	481,743
Equity:		
Contributed Capital	146,000	146,000
Retained Earnings	1,712,337	1,975,412
Total Equity	1,858,337	2,121,412
Total Liabilities and Equity	\$ 2,873,875	\$ 2,603,155

MANAGEMENT SERVICES FUND
ESTIMATED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDING SEPTEMBER 30, 2012

	TOTAL MANAGEMENT SERVICES FUND		
	Budget 2012/13	Actual Sep 30, 2012	Variance Favorable (Unfavorable)
REVENUES:			
Mansfield Board of Education	\$ 109,440	\$ 109,440	\$ -
Region 19	103,950	100,950	(3,000)
Town of Mansfield	10,820	10,820	
Communication Service Fees	221,490	222,123	633
Copier Service Fees	226,240	222,038	(4,202)
Energy Service Fees	2,019,710	470,953	(1,548,757)
Rent	74,260	18,113	(56,147)
Rent - Telecom Tower	120,000	38,738	(81,262)
Sale of Supplies	35,000	13,151	(21,849)
CNR Fund	175,000	175,000	
Health Insurance Fund	10,000	10,000	
Solid Waste Fund	10,000	10,000	
Sewer Operating Fund	3,000	3,000	
Local Support			
Postal Charges	88,290	87,140	(1,150)
Universal Services Fund	33,340	22,488	(10,852)
Total Revenues	<u>3,240,540</u>	<u>1,513,954</u>	<u>(1,726,586)</u>
EXPENDITURES:			
Salaries & Benefits	419,550	94,614	324,936
Training	8,550	3,593	4,957
Repairs & Maintenance	28,350	8,452	19,898
Professional & Technical	40,870	18,188	22,682
System Support	126,820	78,650	48,170
Copier Maintenance Fees	91,000	84,400	6,600
Communications	165,780	87,914	77,866
Supplies and Software Licensing	26,800	67,120	(40,320)
Equipment	158,000	75,764	82,236
Postage	73,000	15,338	57,662
Energy	1,909,000	1,041,055	867,945
Equipment Rental/Cost of Sales	48,660	50,913	(2,253)
Total Expenditures	<u>3,096,380</u>	<u>1,626,001</u>	<u>1,470,379</u>
Add:			
Depreciation	198,080		198,080
Less:			
Equipment Capitalized	<u>(133,500)</u>		<u>(133,500)</u>
Operating Expenditures	3,160,960	1,626,001	1,534,959
Net Income (Loss)	79,580	(112,047)	(191,627)
Total Equity & Contributed Capital, July 1	<u>1,970,384</u>	<u>1,970,384</u>	
Total Equity & Contributed Capital, End of Period	<u>\$ 2,049,964</u>	<u>\$ 1,858,337</u>	<u>\$ (191,627)</u>

CEMETERY FUND
BALANCE SHEET
SEPTEMBER 30, 2012
(with comparative totals for September 30, 2011)

	September 30	
	2012	2011
<u>ASSETS</u>		
Cash and cash equivalents	\$ 10,341	\$ -
Investments	436,082	303,240
Total Assets	\$ 446,423	\$ 303,240
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities</u>		
Accounts Payable	\$ -	\$ -
Due to General Fund	142,093	-
Total Liabilities	142,093	-
 <u>FUND BALANCE</u>		
Fund Balance		
Reserved for perpetual care	564,249	541,989
Reserved for nonexpendable trust	1,200	1,200
Unreserved, undesignated	(261,119)	(239,949)
Total Fund Balance	304,330	303,240
Total Liabilities and Fund Balance	\$ 446,423	\$ 303,240

CEMETERY FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 SEPTEMBER 30, 2012
 (with comparative totals for September 30, 2011)

	BUDGET	September 30	
	2012/13	2012	2011
Operating Revenues:			
Interest & Dividend Income	\$ 10,000	\$ -	\$ -
Unrealized Gain (Loss) in Market Value	19,500		
Sale of Plots	2,700	300	
Total Operating Revenues	32,200	300	-
Operating Expenses:			
Salaries	3,000	1,211	1,261
Cemetery Maintenance	14,000	150	13,530
Mowing Service	21,500	1,870	4,220
Total Operating Expenses	38,500	3,231	19,011
Operating Income/(Loss)	(6,300)	(2,931)	(19,011)
Retained Earnings, July 1	307,261	307,261	322,251
Retained Earnings, End of Period	\$ 300,961	\$ 304,330	\$ 303,240

TOWN OF MANSFIELD
INVESTMENT POOL
AS OF SEPTEMBER 30, 2012

	MARKET VALUE JUN 30, 2012	MARKET VALUE SEP 30, 2012	FISCAL 12/13 CHANGE IN VALUE
STOCK FUNDS:			
FIDELITY INVESTMENTS:			
SELECT UTILITIES GROWTH	54,594.10	54,833.93	239.83
BANK OF AMERICA			
US LRG CAP - GROWTH & VALUE/RESTRUCT	8,204.47	8,918.03	713.56
INT'L DEVELOP-MARSICO/ACORN/VALUE	1,985.07	2,104.49	119.42
EMERGING MARKETS FUND	2,576.78	2,759.52	182.74
US MID CAP VALUE & ACORN	2,993.73	3,146.66	152.93
US SMALL CAP - GROWTH & VALUE FUND	1,872.51	1,991.18	118.67
SUB-TOTAL BANK OF AMERICA	17,632.56	18,919.88	1,287.32
TOTAL STOCK FUNDS	72,226.66	73,753.81	1,527.15
BOND FUNDS:			
WELLS FARGO ADVANTAGE			
WELLS FARGO INCOME PLUS-INV	69,259.84	70,666.50	1,406.66
T. ROWE PRICE			
U.S. TREASURY LONG	87,034.18	87,061.73	27.55
PEOPLE'S SECURITIES			
U.S. TREASURY NOTES	66,935.97	66,944.52	8.55
BANK OF AMERICA			
GLOBAL HIGH YIELD - INCOME OPPORTUNIT	4,181.55	4,297.12	115.57
INTERNATIONAL DEVELOPED BONDS	467.48	498.81	31.33
INVESTMENT GRADE TAXABLE - BOND FUNC	15,791.97	16,268.54	476.57
SUB-TOTAL BANK OF AMERICA	20,441.00	21,064.47	623.47
VANGUARD INVESTMENTS			
GNMA FUND	351,906.81	356,202.53	4,295.72
TOTAL BOND FUNDS	595,577.80	601,939.75	6,361.95
PUBLIC REAL ESTATE INVESTMENT TRUST:			
BANK OF AMERICA			
REAL ESTATE EQUITY FUND	476.62	475.62	(1.00)
TOTAL CASH	476.62	475.62	(1.00)
COMMODITIES			
BANK OF AMERICA			
PIMCO Comm. Real Return Strategy Fund	2,099.15	2,334.57	235.42
TOTAL COMMODITIES	2,099.15	2,334.57	235.42
CASH:			
BANK OF AMERICA			
MONEY MARKET RESERVES	15,896.29	16,130.36	234.07
TOTAL CASH	15,896.29	16,130.36	234.07
TOTAL INVESTMENTS	686,276.52	694,634.11	8,357.59

Town of Mansfield
Investment Pool
As of September 30, 2012

	Equity Percentage	Equity In Investments	Equity In Cash Equiv.	Total Equity
Cemetery Fund	65.050%	441,366.69	10,492.80	451,859.49
School Non-Expendable Trust Fund	0.092%	624.22	14.84	639.06
Compensated Absences Fund	34.858%	236,512.84	5,622.72	242,135.56
Total Equity by Fund	100.000%	678,503.75	16,130.36	694,634.11

Investments	Market Value
<u>Stock Funds:</u>	
Fidelity - Select Utilities Growth	54,833.93
BofA US LRG CAP - GROWTH & VALUE/RESTRUCT	8,918.03
BofA INT'L DEVELOP-MARSICO/ACORN/VALUE	2,104.49
BofA EMERGING MARKETS FUND	2,759.52
BofA US MID CAP VALUE & ACORN	3,146.66
BofA US SMALL CAP - GROWTH & VALUE FUND	1,991.18
Sub-Total Stock Funds	73,753.81
<u>Bond Funds:</u>	
Wells Fargo Advantage -Income Plus	70,666.50
T. Rowe Price - U. S. Treasury Long-Term	87,061.73
People's Securities, Inc. - U.S. Treasury Notes	66,944.52
BofA GLOBAL HIGH YIELD - INCOME OPPORTUNITIES	4,297.12
BofA INTERNATIONAL DEV. BONDS	498.81
BofA INVESTMENT GRADE TAXABLE - BOND FUND	16,268.54
Vanguard - GNMA Fund	356,202.53
Sub-Total Bond Funds	601,939.75
<u>Public Real Estate Investment Trust</u>	
BofA REAL ESTATE EQUITY FUND	475.62
<u>Commodities</u>	
BofA PIMCO Real Return Strategy Fund	2,334.57
<u>Cash Equivalents:</u>	
BofA MONEY MARKET RESERVES	16,130.36
Total Investments	694,634.11

Allocation	Amount	Percentage
Stocks	73,753.81	10.62%
Bonds	601,939.75	86.66%
Public Real Estate Investment Trust	475.62	0.07%
Commodities	2,334.57	0.34%
Cash Equivalents	16,130.36	2.32%
Total Investments	694,634.11	100.00%

EASTERN HIGHLANDS HEALTH DISTRICT
 BALANCE SHEET
 As of September 30th, 2012
 (with comparative totals for Sept. 30th, 2011)

	Sept. 30,	
<u>Assets</u>	2012	2011
Cash and cash equivalents	\$ 522,053	\$ 430,105
Total Assets	\$ 522,053	\$ 430,105
<u>Liabilities and Fund Balance</u>		
<u>Liabilities</u>		
Accounts Payable	\$ -	\$ 7,131
Total Liabilities	-	7,131
<u>Fund Balance</u>		
Fund Balance:		
Reserved for Prior Year Encumbrances		-
Unreserved, undesignated	522,053	422,975
Total Fund Balance	522,053	422,975
Total Liabilities & Fund Balance	\$ 522,053	\$ 430,105

EASTERN HIGHLANDS HEALTH DISTRICT
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 As of September 30th, 2012
 (with comparative totals for Sept. 30th, 2011)

	Adopted	Amended	Estimated	Sept. 30th,		
	Budget	Budget	Actuals	2012	2011	
	2012/13	2012/13	2012/13			
Operating Revenues:						
Member Town Contributions	\$ 371,620	\$ 371,620	\$ 371,620	\$ 92,904	25.0%	\$ 91,382
State Grants	152,440	152,440	152,440	152,436	100.0%	116,955
Septic Permits	29,500	29,500	29,500	10,075	34.2%	7,785
Well Permits	14,000	14,000	14,000	4,305	30.8%	3,895
Soil Testing Service	23,000	23,000	23,000	9,465	41.2%	6,550
Food Protection Service	54,500	54,500	54,500	4,227	7.8%	4,599
B100a Reviews	22,000	22,000	22,000	7,495	34.1%	6,180
Septic Plan Review	24,200	24,200	24,200	6,695	27.7%	7,185
Other Health Services	5,700	5,700	5,700	2,231	39.1%	7,507
Appropriation of Fund Balance	17,415	17,415	17,415	-	0.0%	
Total Operating Revenues	714,375	714,375	714,375	289,833	40.6%	252,037
Operating Expenditures:						
Salaries & Wages	499,545	499,545	499,545	128,444	25.7%	101,586
Grant Deductions	(31,995)	(31,995)	(31,995)	(27,621)	86.3%	(14,993)
Benefits	158,685	158,685	158,685	34,431	21.7%	33,274
Miscellaneous Benefits	6,110	6,110	6,110	1,523	24.9%	1,738
Insurance	15,800	15,800	15,800	3,778	23.9%	3,514
Professional & Technical Services	15,700	15,700	15,700	276	1.8%	-
Other Purchased Services	39,080	39,080	39,080	7,390	18.9%	12,422
Other Supplies	8,000	8,000	8,000	2,015	25.2%	1,985
Equipment - Minor	1,450	1,450	1,450	143	9.9%	143
Contingency	-	-	-	-	0.0%	-
Total Operating Expenditures	712,375	712,375	712,375	150,379	21.1%	139,670
Transfers Out:						
Transfers to CNR	2,000	2,000	2,000	2,000	100.0%	-
Total Operating Exp. & Transfers O	714,375	714,375	714,375	152,379	21.3%	139,670
Operating Income/(Loss)	-	-	-	137,454		112,367
Fund Balance, July 1	384,599	384,599	384,599	384,599		310,607
Fund Balance, End of Period	\$ 384,599	\$ 384,599	\$ 384,599	\$ 522,053		\$422,975

EASTERN HIGHLANDS HEALTH DISTRICT
 CAPITAL NONRECURRING FUND BALANCE SHEET
 As of September 30th, 2012
 (with comparative totals for Sept. 30th, 2011)

	Sept. 30,	
	2012	2011
<u>Assets</u>		
Cash and cash equivalents	\$ 64,957	\$ 59,467
 Total Assets	\$ 64,957	\$ 59,467
<u>Fund Balance</u>		
Fund Balance:		
Unreserved, undesignated	\$ 64,957	\$ 59,467
 Total Fund Balance	\$ 64,957	\$ 59,467

EASTERN HIGHLANDS HEALTH DISTRICT
 CAPITAL NONRECURRING FUND
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 As of September 30th, 2012
 (with comparative totals for Sept. 30th, 2011)

	Sept. 30,	
	2012	2011
Operating Revenues:		
State Grants	\$ -	\$ -
Transfers In-G/F	2,000	-
Total Operating Revenues	2,000	-
Operating Expenditures:		
Vehicles	(2,925)	15,000
Total Operating Expenditures	(2,925)	15,000
Operating Income/(Loss)	4,925	(15,000)
Fund Balance, July 1	60,032	74,467
Fund Balance, End of Period	\$ 64,957	\$ 59,467

MANSFIELD DOWNTOWN PARTNERSHIP
BALANCE SHEET
AS OF SEPTEMBER 30, 2012
(with comparative totals for September 30, 2012)

	September 30	
	2012	2011
<u>ASSETS</u>		
Cash & Cash Equivalents	\$ 488,170	\$ 363,707
Accounts Receivable	900	900
Total Assets	\$ 489,070	\$ 364,607
<u>LIABILITIES</u>		
Accounts Payable		\$ 1,340
Total Liabilities	-	1,340
<u>FUND BALANCE</u>		
Fund Balance, Unreserved	489,070	363,267
Total Fund Balance	489,070	363,267
Total Liabilities and Fund Balance	\$ 489,070	\$ 364,607

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

	Actual 2000/01	Actual 2001/02	Actual 2002/03	Actual 2003/04	Actual 2004/05	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Adopted Budget 2012/13	Actual 09/30/12
Revenues:														
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	\$ 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	125,000	125,000	125,000
Mansfield Capital Projects *						60,000								
Leyland Share - Relocation								30,210			10,000			
Membership Fees			10,040	13,085	17,355	20,282	19,215	21,820	22,440	20,199	16,983	16,778	15,000	1,595
Local Support				1,500	1,500									
State Support						4,993								
Contributions/Other					200	2,165	(165)			240				
Total Revenues	32,500	52,500	85,040	102,585	129,055	211,440	143,050	302,030	272,440	270,439	276,983	266,778	265,000	251,595
Operating Expenditures:														
Salaries and Benefits		15,531	71,378	73,007	83,974	92,800	107,140	121,544	133,679	135,713	147,126	170,810	178,264	42,731
Professional & Technical	930	9,519	7,386	5,406	8,397	63,068	44,967	31,817	27,202	28,893	71,561	61,608	61,700	16,191
Relocation Costs							20,000	40,420						
Office Rental		3,600	11,000	11,800	13,181	13,775	16,451	17,565	17,584	15,918	15,040	8,000	7,810	1,953
Insurance			1,650	1,760	1,764	1,772	1,702	1,704	1,713	1,724	1,715	1,747	2,205	553
Purchased Services			8,029	5,005	6,092	9,065	7,092	7,003	8,157	6,666	6,612	9,641	7,000	4,334
Supplies & Services		3,980	4,704	2,837	2,463	4,075	2,055	2,733	2,783	3,257	3,000	1,276	900	37
Contingency													25,000	-
Total Operating Expenditures	930	32,630	104,147	99,815	115,871	184,555	199,407	222,786	191,118	192,171	245,054	253,082	282,879	65,799
Operating Income/(Loss)	31,570	19,870	(19,107)	2,770	13,184	26,885	(56,357)	79,244	81,322	78,268	31,929	13,696	(17,879)	185,796
Fund Balance, July 1		31,570	51,440	32,333	35,103	48,287	75,172	18,815	98,059	179,381	257,649	289,578	303,274	303,274
Fund Balance, End of Period	\$ 31,570	\$ 51,440	\$ 32,333	\$ 35,103	\$ 48,287	\$ 75,172	\$ 18,815	\$ 98,059	\$ 179,381	\$ 257,649	\$ 289,578	\$ 303,274	\$ 285,395	\$ 489,070
Contribution Recap:														
Mansfield	\$ 32,500	\$ 20,000	\$ 30,000	\$ 41,500	\$ 50,000	\$ 62,000	\$ 62,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 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	125,000	125,000	125,000	125,000	125,000
Total Contributions	\$ 32,500	\$ 52,500	\$ 75,000	\$ 88,000	\$ 110,000	\$ 184,000	\$ 124,000	\$ 250,000	\$ 250,000					

TOWN OF MANSFIELD
DOWNTOWN REVITALIZATION & ENHANCEMENT
PROJECT #84120 through #84130
ESTIMATED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
AS OF SEPTEMBER 30, 2012

	Project Length	
	Budget	Actual
Operating Revenues:		
Intergovernmental Revenues -		
USDA Rural Development Grant	\$ 175,509	\$ 175,509
DECD STEAP Grants - I, II, III, IV	1,700,000	700,000
Urban Action Grant	2,500,000	107,274
DOT Grant # 77-217	1,172,800	
Urban Action Grant/Rell	10,000,000	8,165,600
DOT Grant # 77-223	2,250,000	72,818
Federal Transit Authority (GHTD)	490,000	196,453
Omnibus Bill (DOT)	712,500	134,719
Federal Transit Authority (Bus Facility)	4,940,000	335,618
DECD Brownfield Remediation	450,000	
Local Support (DECD grant)	115,640	53,819
Local Share - Bonds	302,000	302,000
Leyland Share	1,250,860	9,000
Total Operating Revenues	26,059,309	10,252,810
Operating Expenditures:		
Downtown Revitalization & Enhancement:		
Legal Services	226,847	234,931
Legal Services - DECD Contract	7,442	2,442
Contracted Services	285,884	53,566
Architects & Engineers	2,136,207	1,782,041
Demolition	130,460	149,631
Environmental Remediation	70,022	79,559
Site Improvements	1,474,800	2,176
Construction Costs	19,112,818	13,249,815
Construction - Storrs Road	2,392,558	86,995
Construction - Walkway	222,271	222,271
Total Operating Expenditures	26,059,309	15,863,426
Revenues Over/(Under) Expenditures *		(5,610,617)
Fund Balance, July 1		
Fund Balance, End of Period	\$ -	\$ (5,610,617)

* Due from other agencies (grants)

SERIAL BONDS SUMMARY
SCHOOLS AND TOWN
September 30, 2012

	Schools	Town	Total
Balance at July 1, 2012	\$1,185,000	\$2,260,000	\$3,445,000
Issued During Period			
Retired During Period			
Balance at 9/30/12	<u>\$1,185,000</u>	<u>\$2,260,000</u>	<u>\$3,445,000</u>

CHANGES IN BOND AND NOTES OUTSTANDING

	Serial Bonds	BAN's	Promissory Note	Total
Balance at July 1, 2012	\$3,445,000			\$3,445,000
Debt Issued				
Debt Retired				
Balance at 9/30/12	<u>\$3,445,000</u>			<u>\$3,445,000</u>

Description	Original Amount	Payment Date		Bonds	BAN's	Promissory Note	Total
		P & I	I				
2004 Town Taxable Gen. Obligation Bond	2,590,000	6/01	12/01	315,000			315,000
2004 Town General Obligation Bond	940,000	6/01	12/01	160,000			160,000
2004 Town General Obligation Bond	725,000	6/01	12/01	130,000			130,000
2011 Town General Obligation Bond	2,840,000	3/01	09/01	2,840,000			2,840,000
	<u>\$7,095,000</u>			<u>\$3,445,000</u>			<u>\$3,445,000</u>

DETAIL OF DEBT OUTSTANDING
SCHOOLS AND TOWNS
AS OF SEPTEMBER 30, 2012

	<u>Original Amount</u>	<u>Balance 09/30/12</u>
Schools		
Consists of -		
2004 General Obligation Bonds:		
MMS IRC	\$ 940,000	\$ 160,000
2011 General Obligation Bonds:		
MMS Heating Conversion	1,025,000	1,025,000
Schools Outstanding Debt	1,965,000	1,185,000
Town		
Consists of -		
2004 Taxable General Obligation Bonds:		
Community Center	\$ 2,590,000	\$ 315,000
2004 General Obligation Bonds:		
Library Renovations	725,000	130,000
2011 General Obligation Bonds:		
Community Center Air Conditioning	173,620	173,620
Hunting Lodge Road Bikeway	105,250	105,250
Salt Storage Shed	263,130	263,130
Storrs Rd/Flaherty Rd Streetscape Improvements	302,000	302,000
Various Equipment Purchases	93,000	93,000
Facility Improvements	40,000	40,000
Transportation Facility Improvements	130,000	130,000
Stone Mill Rd/Laurel Lane Bridge Replacements	378,000	378,000
2011 Sewer Purpose Obligation Bonds:		
Four Corners Sewer & Water Design	330,000	330,000
Town Outstanding Debt	5,130,000	2,260,000
Total Debt Outstanding	\$ 7,095,000	\$ 3,445,000

TOWN OF MANSFIELD
SUMMARY OF INVESTMENTS
September 30, 2012

ALL OTHER FUNDS:

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 09/30/12
State Treasurer	9,364,945	0.180	Various	Various	
Total Accrued Interest @ 09/30/12					1,500
Interest Received 7/1/12 - 09/30/12					<u>3,184</u>
Total Interest, General Fund, 09/30/12					<u><u>4,684</u></u>

CAPITAL FUND:

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 09/30/12
State Treasurer			Various	Various	
Total Accrued Interest @ 09/30/12					
Interest Received 7/1/12 - 09/30/12					
Total Interest, Capital Fund @ 09/30/12					<u><u> </u></u>

HEALTH INSURANCE FUND:

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 09/30/12
MBIA - Class	1,111,822	0.020	Various	Various	
State Treasurer	3,134,964	0.180	Various	Various	
Total Accrued Interest @ 09/30/12					450
Interest Received 7/1/12 - 09/30/12					<u>961</u>
Total Interest, Health Insurance Fund @ 09/30/12					<u><u>1,411</u></u>

Town of Mansfield
Memo

DATE October 23, 2012

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

From: Christine Gamache, Collector of Revenue

Subject: Amounts and % of Collections for 7/1/12 to 9/30/12 comparable to 7/1/11 to 9/30/11

	GRAND LIST 2011	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	DELINQUENT BALANCE	% DEL
RE 1st	11,831,889	(2,880)	11,829,010	(11,488,668)	97.1%	340,341	2.9%
PER 1st	455,895	(522)	455,374	(443,843)	97.5%	11,530	2.5%
MV	1,995,020	(28,102)	1,966,918	(1,699,918)	86.4%	267,000	13.6%
 DUE 7/1/12	 14,282,805	 (31,503)	 14,251,301	 (13,632,430)	 95.7%	 618,872	 4.3%
RE 2nd	11,829,518	(3,652)	11,825,866	(569,960)	4.8%	11,255,907	95.2%
PER 2nd	451,397	(485)	450,912	(93,843)	20.8%	357,069	79.2%
Due 1/1/13	12,280,915	(4,137)	12,276,778	(663,802)	5.4%	11,612,976	94.6%
TOTAL	26,563,720	(35,640)	26,528,079	(14,296,232)	53.9%	12,231,847	46.1%

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

Suspense Collections	2,098.70	Suspense Interest Less Fees	1,495.91
Prior Years Taxes	<u>113,663.23</u>	Interest and Lien Fees	<u>50,041.97</u>
	<u>115,761.93</u>		<u>51,537.88</u>

	GRAND LIST 2010	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	DELINQUENT BALANCE	% DEL
RE 1st	11,616,625	(45,470)	11,571,155	(11,306,117)	97.7%	265,038	2.3%
PER 1st	446,387	(607)	445,780	(426,414)	95.7%	19,366	4.3%
MV	1,866,225	(42,063)	1,824,162	(1,581,296)	86.7%	242,866	13.3%
 DUE 7/1/11	 13,929,237	 (88,139)	 13,841,098	 (13,313,828)	 96.2%	 527,270	 3.8%
RE 2nd	11,614,304	(24,598)	11,589,706	(642,201)	5.5%	10,947,506	94.5%
PER 2nd	441,591	(488)	441,103	(122,267)	27.7%	318,836	72.3%
Due 1/1/12	12,055,895	(25,086)	12,030,809	(764,468)	6.4%	11,266,342	93.6%
TOTAL	25,985,132	(113,225)	25,871,907	(14,078,295)	54.4%	11,793,612	45.6%

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

Suspense Collections	3,681.49	Suspense Interest Less Fees	2,681.59
Prior Years Taxes	<u>13,047.04</u>	Interest and Lien Fees	<u>32,312.55</u>
	<u>16,728.53</u>		<u>34,994.14</u>

CAPITAL PROJECTS - OPEN SPACE
STATUS REPORT THROUGH SEPTEMBER 30, 2012

	Acreage	Total Budget	Expended Thru 6/30/2012	Current Year Expenditures	Estimated Unexpended Balance	Anticipated Grants
Expenditures Prior to 92/93		\$4,409,389	130,790			
UNALLOCATED COSTS:						
Appraisal Fees - Various			17,766			
Financial Fees			8,975			
Legal Fees			15,159			
Survey & Inspections			6,475			
Outdoor Maintenance			13,952	3,500		
Major Additions - Improvements			3,000			
Miscellaneous Costs			2,927			
Forest Stewardship-50' Cliff Preserve			3,852			
Parks Coordinator			103,604			
PROPERTY PURCHASES:						
Bassetts Bridge Rd Lots 1,2,3	8.23		128,439			
Baxter Property	25.80		163,330			
Bodwell Property	6.50		42,703			
Boettiger, Orr, Parish Property	106.00		101,579			
Dorwart Property	61.00		342,482			
Dunnack Property	32.00		35,161			
Easton Property	8.60		162,236			
Ferguson Property	1.19		31,492			
Fesik Property	7.40		7,636			
Hatch/Skinner Property	35.33		291,780			
Holinko Property	18.60		62,576			
Larkin Property	11.70		24,202			
Laugardia Property - Dodd Rd.			500			
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			
Moss Property	134.50		100,000			
Mulberry Road (Joshua's Trust)	5.90		12,500			
Mullane Property (Joshua's Trust)	17.00		10,000			
Olsen Property	59.75		104,133			
Ossen - Birchwood Heights Property			500			
Porter Property	6.70		135,466			
Reed Property	23.70		69,527			
Rich Property	102.00		283,322			
Sibley Property	50.57		90,734			
Swanson Property (Browns Rd)	29.00		64,423			
Thompson/Swaney Prop. (Bone Mill)			1,500			
Torrey Property	29.50		91,792			
Vernon Property	3.00		31,732			
Estate of Vernon - Property	68.41		257,996			
Warren Property	6.80		24,638			
Watts Property	23.50		92,456			
	899.78	\$4,409,389	\$3,167,820	\$3,500	\$1,238,069	\$0

Project Name		Breakdown of Expenditures of Prior to 92/93
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	
85105 - State Support - Dorwart Property	112,534	
85114 - Bonded Funds	1,000,000	
85105 - Authorized Bonds 2010/11	1,040,000	
	<u>\$4,409,389</u>	

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

As of September 30, 2012

REVENUE:

TUITION REVENUE:

RECEIVED TO DATE	70,127.00
OUTSTANDING RECEIVABLE	<u>26,209.00</u>
TOTAL TUITION REVENUE	96,336.00

EXCESS COST & STATE AGENCY GRANT	105,974.43
SERVICES FOR THE BLIND	-
MEDICAID REIMBURSEMENT PROGRAM	-

TOTAL REVENUES		202,310.43
----------------	--	------------

EXPENDITURES:

TUITION PAYMENTS 112-61600-xxxxx-52	
BUDGET	-
ANTICIPATED EXPENDITURES	<u>(352,422.63)</u>
	(352,422.63)

OCCUPATIONAL & PHYSICAL THERAPY 112-62104-xxxxx-52	
BUDGET	230,500.00
ANTICIPATED EXPENDITURES	<u>(204,094.29)</u>
	26,405.71

TRANSPORTATION 112-62802-53910-52	
BUDGET	112,000.00
ANTICIPATED EXPENDITURES	<u>(172,560.02)</u>
	(60,560.02)

TOTAL EXPENDITURES BALANCE - UNDER (OVER)		(386,576.94)
---	--	--------------

TOTAL BALANCE UNDER (OVER) BUDGET		<u><u>(184,266.51)</u></u>
-----------------------------------	--	----------------------------

MAINTENANCE PROJECTS - CAPITAL 86260

Date	Project Description	Status	Paid	Encumbered	Total Estimated Project Cost	Account Balance
7/1/2011	Beginning Balance					120,192
1	Arrow Fence Goodwin	Completed 9/11	3,828		3,828	116,364
2	Fuss & O'Neill Modifications to Generator at MCC	Completed 12/11	3,500	-	3,500	112,864
3	Willimantic Winnelson Boiler at Historical Society	Completed 1/12	4,666	-	4,666	108,198
4	Piela Electric Generator	Open	27,400	600	28,000	80,198
5	Rovic Rug Extractor	Completed 4/12	1,499	-	1,499	78,699
6	Overhead Door Repairs/Installation PW & Maint. Shop Doors	Open	3,265	235	3,500	75,199
7	Automated Building System Software License/25425	Open	4,820		4,820	70,379
8	A&A Asphalt LLC Vinton, Southeast, Goodwin Play area repairs	Completed 11/11	1,712		1,712	68,667
9	Grainger Air Compressor	Completed 11/11	3,307		3,307	65,360
10	Automated Building System Software License/25440	Open	4,920	-	4,920	60,440
11	Nutmget Companies Repairs to waste pipe at Town Hall	Completed 4/12	4,642		4,642	55,798
12	Depot Pump Repairs to Well Pump at MMS	Completed 4/12	3,668		3,668	52,131
13	Willimantic Winnelson Plumbing/Electrical supplies MCC Generator	Open		2,500	2,500	49,631
14	Andert's Carpet Service Replaced Vinyl Flooring at Historical Society	Completed	1,894		1,894	47,737
15	Art Signs Senior Center Sign	Completed	1,750		1,750	45,987
7/1/2012	12/13 Appropriation \$55,000					100,987
16	Anderts Carpet Service Replace MMS & SE portable classroom carpets	Completed	23,223		23,223	77,764
17	Anderts Carpet Service Rebinding carpets MMS, SE, Goodwin, and replace bathroom flooring in SE portable.	Completed	5,968		5,968	71,796
18	Major Electric Repairs to generator at MMS	Completed	921		921	70,876
19	Willimantic Winnelson Repairs to MCC generator	Completed	157		157	70,719
20	Tennett Tree Service Removal of trees at MMS	Completed	2,000		2,000	68,719
21	Woodland Building & Revoations MCC shower stall replacements	Completed	7,851		7,851	60,868
22	Kittredge Equipment Freezer	Open		5,368	5,368	55,500
					-	55,500

Town of Mansfield
Monthly Revenue Summary by Source

Fiscal Year: 2013 to 2013 for Dates from 01-Jul-2012 to 30-Sep-2012

Account and Description	Appropriation	Appropriation Adj	Debit Amounts	Credit Amounts	Ending Balance	% Rec'd	Activity
111 General Fund - Town							
Taxes and Related Items							
40101 Current Year Levy	(26,034,470.00)	49,300.00	2,755.48	14,298,989.13	(11,688,936.35)	55.02	14,296,233.65
40102 Prior Year Levy	(175,000.00)	.00	13,606.46	127,432.17	(61,174.29)	65.04	113,825.71
40103 Interest & Lien Fees	(135,000.00)	.00	106.11	50,136.50	(84,969.61)	37.06	50,030.39
40104 Motor Vehicle Supplement	(165,000.00)	.00	.00	.00	(165,000.00)	.00	.00
40105 Susp. Coll. Taxes - Trnsc.	(6,000.00)	.00	.16	2,098.86	(3,901.30)	34.98	2,098.70
40106 Susp. Coll. Int. - Trnsc.	(4,000.00)	.00	.00	1,495.91	(2,504.09)	37.40	1,495.91
40110 CURRENT YR LEVY - STORRS CTR	(488,000.00)	.00	.00	.00	(488,000.00)	.00	.00
40111 CURRENT YR LEVY-STORRS CTR-ABATEMENT	321,000.00	.00	.00	.00	321,000.00	.00	.00
Total Taxes and Related Items	(26,686,470.00)	49,300.00	16,468.21	14,480,152.57	(12,173,485.64)	54.30	14,463,684.36
Licenses and Permits							
40201 Misc Licenses & Permits	(2,640.00)	.00	.00	576.00	(2,064.00)	21.82	576.00
40202 Sport Licenses	(400.00)	.00	.00	25.00	(375.00)	6.25	25.00
40203 Dog Licenses	(8,000.00)	.00	(69.20)	2,596.00	(5,334.80)	33.32	2,665.20
40204 Conveyance Tax	(150,000.00)	.00	.00	27,224.15	(122,775.85)	18.15	27,224.15
40210 Subdivision Permits	(2,000.00)	.00	.00	.00	(2,000.00)	.00	.00
40211 Zoning/Special Permits	(18,000.00)	.00	.00	7,440.00	(10,560.00)	41.33	7,440.00
40212 Zba Applications	(2,000.00)	.00	.00	800.00	(1,200.00)	40.00	800.00
40214 Iwa Permits	(5,000.00)	.00	.00	440.00	(4,560.00)	8.80	440.00
40224 Road Permits	(750.00)	.00	.00	200.00	(550.00)	26.67	200.00
40230 Building Permits	(175,000.00)	.00	151.40	47,839.50	(127,311.90)	27.25	47,688.10
40231 Adm Cost Reimb-permits	(100.00)	.00	.00	58.00	(42.00)	58.00	58.00
40232 Housing Code Permits	(86,000.00)	.00	.00	18,255.00	(67,745.00)	21.23	18,255.00
40233 Housing Code Penalties	(1,100.00)	.00	.00	.00	(1,100.00)	.00	.00
40234 Landlord Registrations	(600.00)	.00	.00	570.00	(30.00)	95.00	570.00
Total Licenses and Permits	(451,590.00)	.00	82.20	106,023.65	(345,648.55)	23.46	105,941.45
Fed. Support Gov							
40352 Payment In Lieu Of Taxes	(1,850.00)	.00	.00	.00	(1,850.00)	.00	.00
40357 Social Serv Block Grant	(3,470.00)	.00	.00	867.00	(2,603.00)	24.99	867.00
Total Fed. Support Gov	(5,320.00)	.00	.00	867.00	(4,453.00)	16.30	867.00
State Support Education							
40401 Education Assistance	(10,152,380.00)	.00	.00	.00	(10,152,380.00)	.00	.00
40402 School Transportation	(104,540.00)	.00	.00	.00	(104,540.00)	.00	.00
Total State Support Education	(10,256,920.00)	.00	.00	.00	(10,256,920.00)	.00	.00
State Support Gov							
40451 Pilot - State Property	(7,047,420.00)	.00	.00	.00	(7,047,420.00)	.00	.00
40454 Circuit Crt-parking Fines	(810.00)	.00	.00	2,100.00	1,290.00	259.26	2,100.00
40455 Circuit Breaker	(50,140.00)	.00	.00	.00	(50,140.00)	.00	.00
40456 Tax Relief For Elderly	(2,000.00)	.00	.00	2,000.00	.00	100.00	2,000.00
40457 Library - Connecticutcard/ill	(15,000.00)	.00	.00	.00	(15,000.00)	.00	.00

Town of Mansfield
Monthly Revenue Summary by Source

Fiscal Year: 2013 to 2013 for Dates from 01-Jul-2012 to 30-Sep-2012

Account and Description	Appropriation	Appropriation Adj	Debit Amounts	Credit Amounts	Ending Balance	% Rec'd	Activity
40458 Library - Basic Grant	(2,300.00)	.00	.00	.00	(2,300.00)	.00	.00
40460 Boat Reimbursement	(2,500.00)	.00	.00	.00	(2,500.00)	.00	.00
40462 Disability Exempt Reimb	(1,200.00)	.00	.00	.00	(1,200.00)	.00	.00
40465 Emerg Mgmt Performance Grant	(14,500.00)	.00	.00	.00	(14,500.00)	.00	.00
40469 Veterans Reimb	(7,750.00)	.00	.00	.00	(7,750.00)	.00	.00
40470 State Revenue Sharing	(214,000.00)	.00	.00	399,584.14	185,584.14	186.72	399,584.14
40494 Judicial Revenue Distribution	(9,000.00)	.00	.00	3,548.25	(5,451.75)	39.43	3,548.25
40496 Pilot-holinko Estates	(13,500.00)	.00	9,854.00	.00	(23,354.00)	(72.99)	(9,854.00)
40551 Pilot - Senior Housing	.00	.00	17,447.00	17,447.00	.00	.00	.00
Total State Support Gov	(7,380,120.00)	.00	27,301.00	424,679.39	(6,982,741.61)	5.38	397,378.39
Charge for Services							
40605 Region 19 Financial Serv	(91,680.00)	.00	.00	22,920.00	(68,760.00)	25.00	22,920.00
40606 Health District Services	(24,580.00)	.00	.00	6,145.00	(18,435.00)	25.00	6,145.00
40610 Recording	(60,000.00)	.00	.00	17,299.00	(42,701.00)	28.83	17,299.00
40611 Copies Of Records	(12,400.00)	.00	.00	3,557.25	(8,842.75)	28.69	3,557.25
40612 Vital Statistics	(11,000.00)	.00	.00	2,962.00	(8,038.00)	26.93	2,962.00
40613 Sale Of Maps/regs	(100.00)	.00	.00	11.00	(89.00)	11.00	11.00
40620 Police Service	(67,800.00)	.00	37,260.00	40,386.94	(64,673.06)	4.61	3,126.94
40622 Redemption/Release Fees	(1,000.00)	.00	.00	290.00	(710.00)	29.00	290.00
40625 Animal Adoption Fees	(900.00)	.00	.00	240.00	(660.00)	26.67	240.00
40641 Postage On Overdue Books	(15,500.00)	.00	.00	3,195.63	(12,304.37)	20.62	3,195.63
40644 PARKING PLAN REVIEW FEE	(3,200.00)	.00	.00	2,020.00	(1,180.00)	63.13	2,020.00
40650 Blue Prints	(200.00)	.00	.00	.00	(200.00)	.00	.00
40656 Reg Dist 19 Grnds Mntnce	(71,880.00)	.00	.00	18,220.00	(53,660.00)	25.35	18,220.00
40663 Zoning Regulations	(200.00)	.00	.00	57.00	(143.00)	28.50	57.00
40671 Day Care Grounds Maintenance	(12,160.00)	.00	.00	3,040.00	(9,120.00)	25.00	3,040.00
40674 Charge for Services	(2,500.00)	.00	.00	969.92	(1,530.08)	38.80	969.92
40678 Celeron Sq Assoc Bikepath Main	(2,700.00)	.00	.00	2,700.00	.00	100.00	2,700.00
40684 Cash Overage/Shortage	.00	.00	100.00	1.00	(99.00)	.00	(99.00)
40699 Fire Safety Code Fees	(16,000.00)	.00	.00	25,882.60	9,882.60	161.77	25,882.60
Total Charge for Services	(393,800.00)	.00	37,360.00	149,897.34	(281,262.66)	28.58	112,537.34
Fines and Forfeitures							
40702 Parking Tickets - Town	(4,500.00)	.00	.00	.00	(4,500.00)	.00	.00
40710 Building Fines	(1,500.00)	.00	.00	1,000.00	(500.00)	66.67	1,000.00
40711 Landlord Registration Penalty	(90.00)	.00	.00	.00	(90.00)	.00	.00
40713 NUISANCE ORDINANCE	(11,000.00)	.00	.00	2,398.00	(8,602.00)	21.80	2,398.00
40715 Ordinance Violation Penalty	(680.00)	.00	.00	180.00	(500.00)	26.47	180.00
40716 Noise Ordinance Violation	(300.00)	.00	.00	.00	(300.00)	.00	.00
40717 Possession Alcohol Ordinance	(4,440.00)	.00	.00	1,260.00	(3,180.00)	28.38	1,260.00
40718 Open Liquor Container Ordin	(6,120.00)	.00	.00	1,170.00	(4,950.00)	19.12	1,170.00
Total Fines and Forfeitures	(28,630.00)	.00	.00	6,008.00	(22,622.00)	20.98	6,008.00
Miscellaneous							
40804 Rent - Historical Soc	(2,000.00)	.00	.00	1,700.00	(300.00)	85.00	1,700.00
40807 Rent - Town Hall	(7,580.00)	.00	.00	1,952.50	(5,627.50)	25.76	1,952.50
40808 Rent - Senior Center	(100.00)	.00	.00	.00	(100.00)	.00	.00

Town of Mansfield
Monthly Revenue Summary by Source

Fiscal Year: 2013 to 2013 for Dates from 01-Jul-2012 to 30-Sep-2012

Account and Description	Appropriation	Appropriation Adj	Debit Amounts	Credit Amounts	Ending Balance	% Rec'd	Activity
40817 Telecom Services Payment	(55,000.00)	.00	.00	.00	(55,000.00)	.00	.00
40820 Interest Income	(25,000.00)	.00	.00	3,184.47	(21,815.53)	12.74	3,184.47
40824 Sale Of Supplies	(20.00)	.00	.00	8.00	(12.00)	40.00	8.00
40825 Rent - R19 Maintenance	(2,790.00)	.00	.00	2,790.00	.00	100.00	2,790.00
40890 Other	(2,500.00)	.00	.00	161.15	(2,338.85)	6.45	161.15
Total Miscellaneous	(94,990.00)	.00	.00	9,796.12	(85,193.88)	10.31	9,796.12
Operating Transfers In							
40928 School Cafeteria	(2,500.00)	.00	.00	.00	(2,500.00)	.00	.00
Total Operating Transfers In	(2,500.00)	.00	.00	.00	(2,500.00)	.00	.00
Total 111 General Fund - Town	(45,300,340.00)	49,300.00	81,211.41	15,177,424.07	(30,154,827.34)	33.36	15,096,212.66

Town of Mansfield
Monthly Expenditure Summary by Activity

Fiscal Year: 2013 to 2013 for Dates from 01-Jul-2012 to 30-Sep-2012

Account and Description	Appropriation	Appropriation Adj	Encumbrances	Expenditures	Remaining Balance	% Used
111 General Fund - Town						
General Government						
11100 Legislative	88,680.00	.00	24,575.00	34,254.35	29,850.65	66.34
12100 Municipal Management	198,300.00	.00	1,010.00	47,514.19	149,775.81	24.47
12200 Human Resources	134,180.00	.00	.00	28,141.23	106,038.77	20.97
13100 Town Attorney	42,500.00	.00	31,621.01	10,299.99	579.00	98.64
13200 Probate	3,920.00	.00	.00	3,918.42	1.58	99.96
14200 Registrars	65,920.00	.00	.00	9,963.09	55,956.91	15.11
15100 Town Clerk	217,170.00	.00	6,432.92	49,012.70	161,724.38	25.53
15200 General Elections	36,700.00	.00	.00	4,504.00	32,196.00	12.27
16100 Finance Administration	116,560.00	.00	.00	26,412.32	90,147.68	22.66
16200 Accounting & Disbursements	168,390.00	.00	398.00	39,399.70	128,592.30	23.63
16300 Revenue Collections	155,740.00	.00	.00	52,558.40	103,181.60	33.75
16401 Board Of Assessment Appeals	.00	.00	.00	400.00	(400.00)	.00
16402 Property Assessment	213,440.00	.00	588.23	47,030.56	165,821.21	22.31
16510 Central Copying	39,000.00	.00	.00	36,011.00	2,989.00	92.34
16511 Central Services	34,000.00	.00	29.88	26,687.91	7,282.21	78.58
16600 Information Technology	10,820.00	.00	.00	10,820.00	.00	100.00
30900 Facilities Management	939,750.00	.00	28,480.86	262,405.65	648,863.49	30.95
Total General Government	2,465,070.00	.00	93,135.90	689,333.51	1,682,600.59	31.74
Public Safety						
21200 Police Services	1,083,310.00	.00	437.00	25,141.41	1,057,731.59	2.36
21300 Animal Control	92,220.00	.00	.00	20,957.87	71,262.13	22.73
22101 Fire Marshal	140,860.00	.00	18,470.66	28,300.24	94,089.10	33.20
22155 Fire & Emerg Services Admin	216,590.00	.00	206.52	31,853.21	184,530.27	14.80
22160 Fire & Emergency Services	1,470,810.00	.00	125,670.58	400,621.14	944,518.28	35.78
23100 Emergency Management	51,670.00	.00	.00	13,385.04	38,284.96	25.90
Total Public Safety	3,055,460.00	.00	144,784.76	520,258.91	2,390,416.33	21.77
Public Works						
30100 Public Works Administration	82,240.00	.00	74.00	37,307.77	44,858.23	45.45
30200 Supervision & Operations	119,180.00	.00	1,135.50	22,141.05	95,903.45	19.53
30300 Road Services	696,080.00	.00	65.55	137,421.07	558,593.38	19.75
30400 Grounds Maintenance	392,310.00	.00	12,616.65	94,606.98	285,086.37	27.33
30600 Equipment Maintenance	601,380.00	.00	14,965.35	124,792.80	461,621.85	23.24
30700 Engineering	192,720.00	.00	.00	41,659.18	151,060.82	21.62
Total Public Works	2,083,910.00	.00	28,857.05	457,928.85	1,597,124.10	23.36

521

Town of Mansfield
Monthly Expenditure Summary by Activity

Fiscal Year: 2013 to 2013 for Dates from 01-Jul-2012 to 30-Sep-2012

Account and Description	Appropriation	Appropriation Adj	Encumbrances	Expenditures	Remaining Balance	% Used
Community Services						
42100 Human Services Administration	336,670.00	.00	.00	51,632.17	285,037.83	15.34
42204 Youth Employment - Middle Sch	2,000.00	.00	.00	257.16	1,742.84	12.86
42210 Youth Services	172,050.00	.00	.00	38,705.67	133,344.33	22.50
42300 Senior Services	206,470.00	.00	50.00	50,868.67	155,551.33	24.66
43100 Library Services Admin	654,840.00	.00	6,257.26	166,169.15	482,413.59	26.33
45000 Contributions To Area Agency	303,340.00	.00	186,242.02	90,961.34	26,136.64	91.38
Total Community Services	1,675,370.00	.00	192,549.28	398,594.16	1,084,226.56	35.28
Community Development						
30800 Building Inspection	170,470.00	.00	235.00	45,476.56	124,758.44	26.82
30810 Housing Inspection	107,350.00	.00	265.00	24,616.62	82,468.38	23.18
51100 PLANNING & DEVELOPMENT	228,680.00	.00	.00	51,896.33	176,783.67	22.69
52100 Planning/Zoning Inland/Wetlnd	8,100.00	.00	.00	595.46	7,504.54	7.35
58000 Boards and Commissions	6,400.00	.00	135.12	1,212.50	5,052.38	21.06
Total Community Development	521,000.00	.00	635.12	123,797.47	396,567.41	23.88
Town-Wide Expenditures						
71000 Employee Benefits	2,353,240.00	.00	87,975.02	801,734.82	1,463,530.16	37.81
72000 Insurance	126,970.00	.00	122,483.40	5,278.00	(791.40)	100.62
73000 Contingency	175,000.00	.00	.00	.00	175,000.00	.00
Total Town-Wide Expenditures	2,655,210.00	.00	210,458.42	807,012.82	1,637,738.76	38.32
Other Financing						
92000 Other Financing Uses	2,489,310.00	.00	.00	2,393,100.00	96,210.00	96.14
Total Other Financing	2,489,310.00	.00	.00	2,393,100.00	96,210.00	96.14
Total 111 General Fund - Town	14,945,330.00	.00	670,420.53	5,390,025.72	8,884,883.75	40.55

13

Town of Mansfield
 Monthly Expenditure Summary by Activity

Fiscal Year: 2013 to 2013 for Dates from 01-Jul-2012 to 30-Sep-2012

Account and Description	Appropriation	Appropriation Adj	Encumbrances	Expenditures	Remaining Balance	% Used
=====						
112 General Fund - Board						
Reg Instructional Prog						
61101 Regular Instruction	8,057,480.00	.00	.00	699,157.19	7,358,322.81	8.68
61102 English	49,520.00	.00	14,087.64	9,831.44	25,600.92	48.30
61104 World Languages	10,090.00	.00	958.37	819.72	8,311.91	17.62
61105 Health & Safety	7,730.00	.00	1,256.54	868.99	5,604.47	27.50
61106 Physical Education	12,690.00	.00	3,384.56	2,024.42	7,281.02	42.62
61107 Art	14,060.00	.00	5,045.30	1,873.44	7,141.26	49.21
61108 Mathematics	75,470.00	.00	10,987.48	6,650.17	57,832.35	23.37
61109 Music	17,300.00	.00	1,316.36	3,127.47	12,856.17	25.69
61110 Science	30,750.00	.00	7,308.01	5,815.82	17,626.17	42.68
61111 Social Studies	20,680.00	.00	3,472.34	3,491.17	13,716.49	33.67
61115 Information Technology	201,250.00	.00	48,973.27	89,458.18	62,818.55	68.79
61122 Family & Consumer Science	9,080.00	.00	513.24	.00	8,566.76	5.65
61123 Technology Education	10,830.00	.00	1,271.40	2,936.38	6,622.22	38.85
	-----	-----	-----	-----	-----	-----
Total Reg Instructional Prog	8,516,930.00	.00	98,574.51	826,054.39	7,592,301.10	10.86
	=====	=====	=====	=====	=====	=====
54 Special Educ. Programs						
61201 Special Ed Instruction	1,348,040.00	.00	2,618.45	141,179.98	1,204,241.57	10.67
61202 Enrichment	412,820.00	.00	5,601.60	32,476.66	374,741.74	9.22
61204 Preschool	319,460.00	.00	2,003.57	30,063.41	287,393.02	10.04
	-----	-----	-----	-----	-----	-----
Total Special Educ. Programs	2,080,320.00	.00	10,223.62	203,720.05	1,866,376.33	10.28
	=====	=====	=====	=====	=====	=====
Culturally Disadv Pupil						
61310 Remedial Reading/Math	341,040.00	.00	.00	38,473.44	302,566.56	11.28
	-----	-----	-----	-----	-----	-----
Total Culturally Disadv Pupil	341,040.00	.00	.00	38,473.44	302,566.56	11.28
	=====	=====	=====	=====	=====	=====
Summer School-Free Only						
61400 Summer School	54,500.00	.00	.00	38,297.33	16,202.67	70.27
	-----	-----	-----	-----	-----	-----
Total Summer School-Free Only	54,500.00	.00	.00	38,297.33	16,202.67	70.27
	=====	=====	=====	=====	=====	=====
Tuition Payments						
61600 Tuition Payments	.00	.00	159,328.75	44,680.88	(204,009.63)	.00

Town of Mansfield
Monthly Expenditure Summary by Activity

Fiscal Year: 2013 to 2013 for Dates from 01-Jul-2012 to 30-Sep-2012

Account and Description	Appropriation	Appropriation Adj	Encumbrances	Expenditures	Remaining Balance	% Used
Total Tuition Payments	.00	.00	159,328.75	44,680.88	(204,009.63)	.00
Central Serv Instr Supp						
61900 Central Service-Instr Suppl.	159,760.00	.00	12,180.87	115,486.50	32,092.63	79.91
Total Central Serv Instr Supp	159,760.00	.00	12,180.87	115,486.50	32,092.63	79.91
Support Serv-Students						
62102 Guidance Services	146,000.00	.00	718.10	17,339.09	127,942.81	12.37
62103 Health Services	210,650.00	.00	3,525.00	16,418.77	190,706.23	9.47
62104 Outside Eval/Contracted Serv	230,500.00	.00	128,356.79	2,105.00	100,038.21	56.60
62105 Speech And Hearing Services	158,840.00	.00	808.92	27,697.35	130,333.73	17.95
62106 Pupil Services - Testing	6,570.00	.00	.00	.00	6,570.00	.00
62108 Psychological Services	299,630.00	.00	733.26	20,062.60	278,834.14	6.94
Total Support Serv-Students	1,052,190.00	.00	134,142.07	83,622.81	834,425.12	20.70
Improv-Instr Services						
62201 Curriculum Development	141,100.00	.00	3,520.00	52,357.26	85,222.74	39.60
62202 Professional Development	36,990.00	.00	4,433.00	1,282.47	31,274.53	15.45
Total Improv-Instr Services	178,090.00	.00	7,953.00	53,639.73	116,497.27	34.59
Educ Media Services						
62302 Media Services	71,200.00	.00	3,790.17	3,142.36	64,267.47	9.74
62310 Library	299,740.00	.00	12,225.36	38,240.09	249,274.55	16.84
Total Educ Media Services	370,940.00	.00	16,015.53	41,382.45	313,542.02	15.47
General Administration						
62401 Board Of Education	385,860.00	.00	45,231.35	245,200.80	95,427.85	75.27
62402 Superintendent's Office	363,720.00	.00	6,711.83	90,622.51	266,385.66	26.76
62404 Special Education Admin	292,970.00	.00	10,347.98	66,933.04	215,688.98	26.38
Total General Administration	1,042,550.00	.00	62,291.16	402,756.35	577,502.49	44.61
School Based Admin						
62520 Principals' Office Services	1,033,930.00	.00	3,726.87	249,062.37	781,140.76	24.45

Town of Mansfield
Monthly Expenditure Summary by Activity

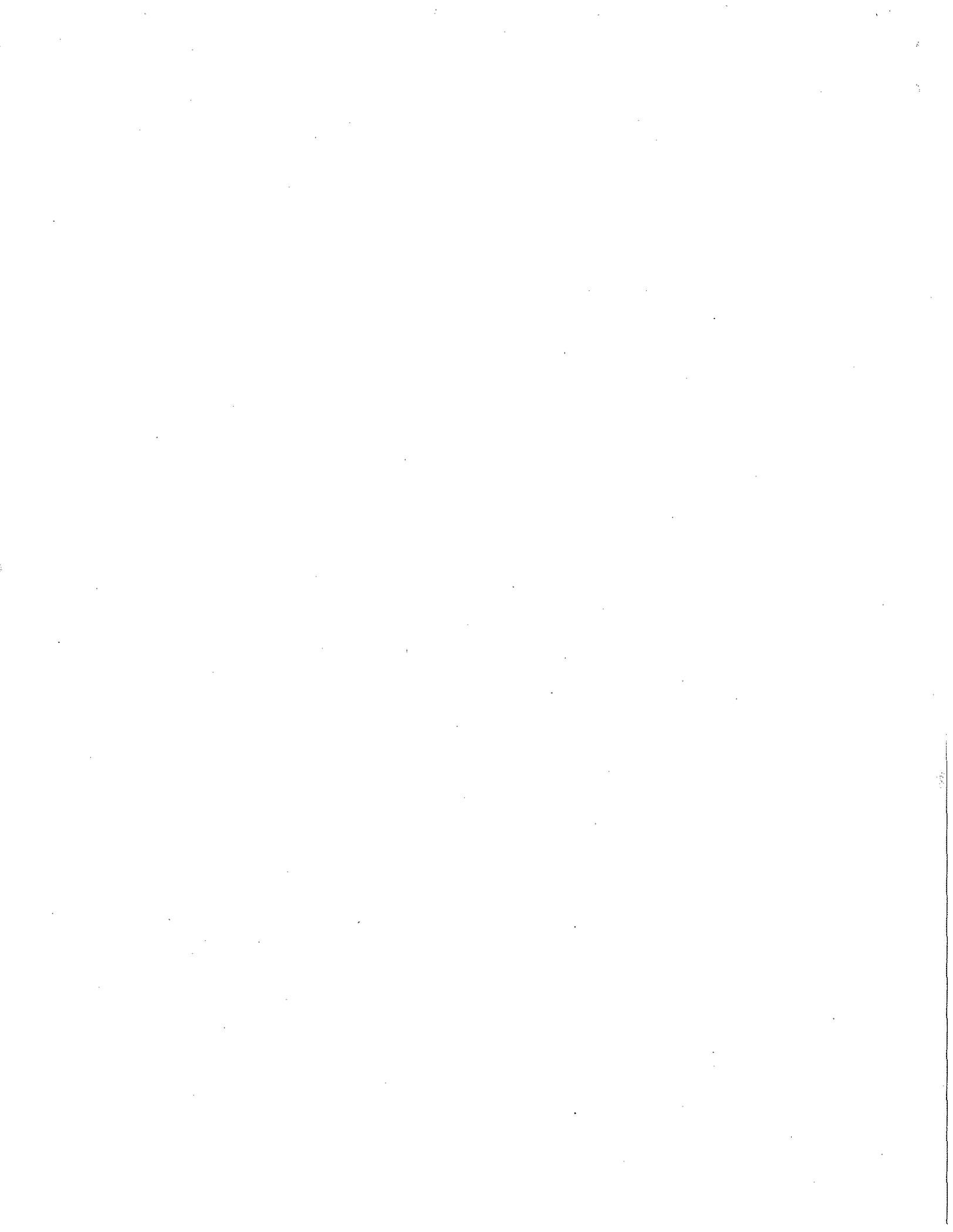
Fiscal Year: 2013 to 2013 for Dates from 01-Jul-2012 to 30-Sep-2012

Account and Description	Appropriation	Appropriation Adj	Encumbrances	Expenditures	Remaining Balance	% Used
62521 Support Services - Central	16,490.00	.00	1,633.80	2,681.43	12,174.77	26.17
62523 Field Studies	13,500.00	.00	600.00	.00	12,900.00	4.44
Total School Based Admin	1,063,920.00	.00	5,960.67	251,743.80	806,215.53	24.22
Fiscal Serv/Bus Support						
62601 Business Management	255,270.00	.00	66,050.60	135,718.03	53,501.37	79.04
Total Fiscal Serv/Bus Support	255,270.00	.00	66,050.60	135,718.03	53,501.37	79.04
Plant Oper & Maint Serv						
62710 Plant Operations - Building	1,488,790.00	.00	47,261.39	376,342.71	1,065,185.90	28.45
Total Plant Oper & Maint Serv	1,488,790.00	.00	47,261.39	376,342.71	1,065,185.90	28.45
Student Transp Service						
62801 Regular Transportation	710,300.00	.00	.00	(15,133.77)	725,433.77	(2.13)
62802 Spec Ed Transportation	112,000.00	.00	690.00	10,700.00	100,610.00	10.17
Total Student Transp Service	822,300.00	.00	690.00	(4,433.77)	826,043.77	(.46)
Enterprise Activities						
63430 After School Program	40,330.00	.00	197.24	777.92	39,354.84	2.42
63440 Athletic Program	36,190.00	.00	2,236.95	490.10	33,462.95	7.54
Total Enterprise Activities	76,520.00	.00	2,434.19	1,268.02	72,817.79	4.84
Employee Benefits						
68000 Employee Benefits	3,038,190.00	.00	26,373.88	814,930.13	2,196,885.99	27.69
Total Employee Benefits	3,038,190.00	.00	26,373.88	814,930.13	2,196,885.99	27.69
Transfer Out-Other Fund						
69000 Transfers Out To Other Funds	46,850.00	.00	.00	46,850.00	.00	100.00
Total Transfer Out-Other Fund	46,850.00	.00	.00	46,850.00	.00	100.00

Town of Mansfield
Monthly Expenditure Summary by Activity

Fiscal Year: 2013 to 2013 for Dates from 01-Jul-2012 to 30-Sep-2012

Account and Description	Appropriation	Appropriation Adj	Encumbrances	Expenditures	Remaining Balance	% Used
Total 112 General Fund - Board	20,588,160.00	.00	649,480.24	3,470,532.85	16,468,146.91	20.01



INTEROFFICE MEMORANDUM

TO: MANSFIELD BOARD OF EDUCATION
FROM: CHERIE TRAHAN *CT*
SUBJECT: SALARY BUDGET TRANSFERS 2012/13
DATE: 11/1/12

Attached for your consideration is a request for salary budget transfers for the 2012-2013 school year. The net result is a reduction in budgeted salaries of \$187,560, which will be added to contingency. A brief description of the requested transfers over \$1,000 follows:

Middle School:

Regular Instruction - Certified: Decrease \$24,970: Two new employees were hired at lower grade/step than budgeted; two employees are on a leave of absence.

Goodwin School:

Regular Instruction - Certified: Decrease \$11,400: Two employees are on a leave of absence.

Regular Instruction - Instructional Assistants: Increase \$19,240: One additional Instructional Assistant was hired that was not included in the budget process.

Vinton School:

Regular Instruction - Certified: Decrease \$73,050: Two employees are on a leave of absence.

District Management:

Regular Instruction - Substitute Teachers: Increase \$47,300: To cover the number of leave of absences.

Curriculum Development-Secretaries: Decrease \$17,320: Vacant secretarial position at Goodwin was not filled.

Early Retirement: Increase \$16,570: One additional employee retired after the budget process.

Superintendent's Office - Secretaries: Decrease \$11,940: Substitute caller position was not filled.

Finance and IT Personnel: Increase \$5,970: Annual increase included in Contingency.

Plant Operations:

Maintenance Personnel: Decrease \$23,010: Part-time vacant position not filled.

Special Education:

Regular Instruction – Certified: Decrease \$20,760: New employees hired at a lower rate than budgeted.

Regular Instruction – Instructional Assistants: Decrease \$21,100: Vacant position not filled.

Speech & Hearing Services – Grant Deduction: Increase \$11,600: Additional appropriation from the State was received.

Psychological Services – Certified: Decrease \$60,990: One employee is on a leave of absence.

MANSFIELD BOARD OF EDUCATION
SALARY BUDGET TRANSFERS
FY 2012/2013
All Accounts

ACCOUNT NUMBER				APPROP	ESTIMATED	INCREASE	(DECREASE)	ADJUSTED APPROP
Middle School								
112	61101	51001	01	3,200,540	3,175,570		(24,970)	3,175,570
112	61101	51101	01	113,490	113,490			113,490
112	62102	51006	01	129,150	129,150			129,150
112	62302	51107	01	21,290	21,290			21,290
112	62520	51002	01	259,900	259,900			259,900
112	62520	51102	01	118,910	118,910			118,910
112	62520	51111	01	11,550	11,550			11,550
112	63430	51116	01	36,130	36,130			36,130
112	63440	51116	01	18,600	18,600			18,600
Goodwin								
112	61101	51001	02	1,220,810	1,209,410		(11,400)	1,209,410
112	61101	51101	02	100,680	119,920	19,240		119,920
112	62520	51002	02	132,280	132,280			132,280
112	62520	51102	02	58,020	58,020			58,020
Southeast								
112	61101	51001	03	1,478,530	1,478,530			1,478,530
112	61101	51101	03	135,470	135,610	140		135,610
112	62520	51002	03	133,480	133,480			133,480
112	62520	51102	03	59,680	59,680			59,680
Vinton								
112	61101	51001	04	1,475,940	1,402,890		(73,050)	1,402,890
112	61101	51028	04	(40,690)	(40,690)			(40,690)
112	61101	51101	04	139,840	139,840			139,840
112	62520	51002	04	135,190	135,190			135,190
112	62520	51102	04	57,860	57,860			57,860
District Management								
112	61101	51105	50	202,700	250,000	47,300		250,000
112	61101	51109	50	24,500	24,500			24,500
112	61101	51114	50	5,670	5,670			5,670
112	62201	51002	50	10,000	10,000			10,000
112	62201	51010	50	20,000	20,000			20,000
112	62201	51102	50	50,620	33,300		(17,320)	33,300
112	62310	51005	50	90,890	90,890			90,890
112	62310	51101	50	83,400	83,400			83,400
112	62310	51107	50	54,550	54,280		(270)	54,280
112	62401	51004	50	265,060	281,630	16,570		281,630
112	62401	51102	50	4,150	4,220	70		4,220
112	62401	51125	50	20,000	20,000			20,000
112	62402	51002	50	149,040	149,040			149,040
112	62402	51102	50	145,880	133,940		(11,940)	133,940
112	62601	51002	50	38,290	39,060	770		39,060
112	62601	51108	50	74,540	80,510	5,970		80,510

**MANSFIELD BOARD OF EDUCATION
SALARY BUDGET TRANSFERS
FY 2012/2013
All Accounts**

ACCOUNT NUMBER				APPROP	ESTIMATED	INCREASE	(DECREASE)	ADJUSTED APPROP
112	62710	51102	50	27,970	27,970			27,970
112	62710	51103	50	627,750	604,740		(23,010)	604,740
112	62710	51113	50	25,000	25,000			25,000
112	62710	51120	50	2,500	2,500			2,500
112	62710	51121	50	1,000	1,000			1,000
112	62710	51122	50	22,000	22,000			22,000
112	62710	51123	50	8,000	8,000			8,000
Regular Ed-Support Services								
112	61202	51001	51	388,880	388,880			388,880
112	61204	51001	51	225,860	225,860			225,860
112	61204	51024	51	(16,000)	(16,760)	(760)		(16,760)
112	61204	51035	51	(5,290)	(5,290)			(5,290)
112	61204	51101	51	92,390	92,390		-	92,390
112	61310	51001	51	458,150	457,700		(450)	457,700
112	61310	51021	51	(101,910)	(101,910)			(101,910)
112	61310	51035	51	(20,000)	(20,000)			(20,000)
112	62103	51104	51	191,740	191,740			191,740
Special Education								
112	61201	51001	52	880,290	859,530		(20,760)	859,530
112	61201	51014	52	2,800	2,800			2,800
112	61201	51035	52	(214,750)	(214,750)			(214,750)
112	61201	51101	52	636,680	615,580		(21,100)	615,580
112	61201	51105	52	7,000	7,000			7,000
112	61201	51109	52	19,000	19,000			19,000
112	61400	51001	52	25,000	25,000			25,000
112	61400	51002	52	1,000	1,000			1,000
112	61400	51101	52	21,000	21,000			21,000
112	62105	51001	52	305,870	305,870			305,870
112	62105	51022	52	(160,430)	(172,030)	(11,600)		(172,030)
112	62108	51001	52	292,630	231,640		(60,990)	231,640
112	62404	51002	52	122,270	122,270			122,270
112	62404	51102	52	139,150	139,150			139,150
112	62401	51025	50	24,000	211,560	187,560		211,560
TOTAL				\$ 14,265,490	\$ 14,265,490	\$ 265,260	\$ (265,260)	\$ 14,265,490