

AGENDA

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **APPROVAL OF MINUTES**
 - A. [12.9.19 Draft Minutes](#) 3 - 15
4. **OPPORTUNITY FOR PUBLIC TO ADDRESS COUNCIL**
5. **REPORT OF THE TOWN MANAGER**
6. **REPORTS AND COMMENTS OF COUNCIL MEMBERS**
7. **OLD BUSINESS**
 - A. **School Resource Officer Program (Item #2, 9-23-19 Agenda)** 16 - 39
[Agenda Item Summary: School Resource Officer Program Update](#)
[Letter from Town Attorney Kevin Deneen dated November 13, 2019](#)
[School Resource Job Description](#)
[School Resource Agreement](#)
 - B. **Complete Count Committee (Item #13, 9-9-19 Agenda)** 40
[Agenda Item Summary: Complete Count Committee](#)
8. **NEW BUSINESS**
 - A. **UConn Position on Sewer Connections** 41
[Agenda Item Summary - UConn Position on Sewer Connections](#)
 - B. **Assessor's 2019 Revaluation Presentation** 42 - 49
[Agenda Item Summary: Assessor's 2019 Revaluation Presentation](#)
[2019 Revaluation PowerPoint Presentation](#)
 - C. **Human Rights Commission** 50
[Agenda Item Summary: Human Rights Commission](#)
 - D. **FY 2020/2021 Budget Review Calendar** 51 - 53
[AIS - FY 2020 2021 Budget Review Calendar](#)
[2020 2021 Proposed Budget Review Calendar](#)
 - E. **Comprehensive Annual Financial Report - FY 2018/19** 54 - 224
[AIS - Comprehensive Annual Financial Report 06302019](#)
[Connecticut Audit Communication Letter](#)

[Comprehensive Annual Financial Report - Year Ended June 30, 2019](#)

[State Single Audit Report - June 30, 2019](#)

[Federal Single Audit Report - June 30, 2019](#)

- F. Proposed FY 2019/20 Salary Transfers** 225 - 228
[AIS - Proposed Salary Transfers - FY 2019 2020](#)
[C. Trahan Re: Salary Transfers for FY 2019-20](#)
[Salary Transfers](#)

9. REPORTS OF COUNCIL COMMITTEES

10. DEPARTMENTAL AND ADVISORY COMMITTEE REPORTS

11. PETITIONS, REQUESTS AND COMMUNICATIONS

- A.** [D. Douglas, UConn USG External Affairs Committee - letter to Council to work with USG \(11/14/19\)](#) 229 - 231
- B.** [Storrs Center - LAZ Parking Management Financials Ending November 30, 2019](#) 232
- C.** [Sgt. K. Timme, Town of Mansfield November 2019 Monthly Report](#) 233
- D.** [G. Mitoma, \(12/9/19\)](#) 234 - 241
- E.** [Flyer - Mansfield Public Schools January 2020 Community Dinner](#) 242
- F.** [Flyer - Freedom of Information Act February 2020 Workshop](#) 243

12. FUTURE AGENDAS

13. ADJOURNMENT

Council Chamber | Audrey P. Beck Municipal Building
4 So. Eagleville Road, Mansfield, CT

DRAFT MINUTES

1. CALL TO ORDER

Mayor Moran called the regular meeting of the Mansfield Town Council to order at 7:00 p.m. in the Council Chamber of the Audrey P. Beck Municipal Building.

2. ROLL CALL

Present: Ausburger, Berthelot, Bruder, Fratoni, Freudmann, Moran, Schurin, Shaiken (*arrival noted below*)

Excused: Kochenburger

3. APPROVAL OF MINUTES

A. November 25, 2019 Town Council DRAFT Minutes

Mr. Schurin **moved** and Mr. Fratoni seconded to approve the minutes of the November 25, 2019 regular meeting as presented. Motion **passed** with all in favor except Ms. Berthelot who abstained.

4. OPPORTUNITY FOR PUBLIC TO ADDRESS COUNCIL

Glenn Mitoma, Storrs Road, asked the Council to establish a Mansfield Human Rights Commission. (Statement attached. Supporting documentation will be included as a communication in the January 13, 2020 packet.)

Rita Kornblum, Browns Rd, member of the Solid Waste Advisory Committee, spoke on behalf of the Committee in support of the expansion of the CT bottle bill.

5. REPORT OF THE TOWN MANAGER

Interim Town Manager John Carrington presented his written report. In response to Council inquiry, Mr. Carrington reported that the Town Aid Road grant funds have not yet been received.

6. REPORTS AND COMMENTS OF COUNCIL MEMBERS

Mayor Moran reported that she recently attended the Connecticut Conference of Municipalities conference where Mansfield was awarded the silver designation from Sustainable CT and several Town of Mansfield staff members received their Certified Connecticut Municipal Official certification.

Mr. Ausburger entered a letter from Jason McGarry into the record. (Statement attached.)

Mr. Bruder reported that he and his family had fun at the Winter Welcome event.

7. OLD BUSINESS

A. Appointment of Interim Town Manager (Item #1, 9-23-19 Agenda)

Ms. Berthelot **moved** and Mr. Freudmann seconded to approve the following resolution:

Resolved, pursuant to Chapter C501(B)(2) of the Mansfield Town Charter, to appoint John C. Carrington to continue to serve as Interim Town Manager for the Town of Mansfield for an additional 90 days, commencing on January 13, 2020. During-the period in which he serves as Interim Town Manager, Mr. Carrington's salary shall be increased by 10% and his other employment-related benefits as a regular nonunion employee shall remain in place. At the conclusion of his service as interim Town Manager, Mr. Carrington shall return to his position as Director of Public Works and Town Engineer with the salary and employment-related benefits assigned to that position.

Motion **passed** unanimously.

(Mr. Shaiken arrived)

Ms. Berthelot **moved** and Mr. Fratoni seconded to postpone business items 7B and 7C until the arrival of the Finance Director. Motion **passed** unanimously.

B. Health Insurance Fund Reserve Policy (Item #7C, 11-25-19 Agenda)

Finance Director Cherie Trahan presented regarding the Health Insurance Fund Reserve Policy.

Finance Committee member Mr. Shaiken **moved**, effective December 9, 2019, to approve the Health Insurance Fund Reserve Policy dated November 25, 2019.

Mr. Freudmann **moved** and Mr. Fratoni seconded to delete the third bullet point within the Policy under Surplus "non-health related uses, with approval by vote of the respective Partner's governing body." Motion to amend **failed** with Berthelot, Bruder, Moran, Schurin, and Shaiken against and Ausburger, Fratoni, and Freudmann in favor.

Original motion **passed** with all in favor.

C. Financial Statements Dated September 30, 2019 (Item #8D, 11-25-19 Agenda)

Finance Director Cherie Trahan presented regarding the Financial Statements.

(Mr. Freudmann left the room.)

Finance Committee member Mr. Shaiken **moved**, effective December 9, 2019, to accept the Financial Statements dated September 30, 2019. Motion **passed** with all present in favor.

(Mr. Freudmann returned to the room.)

8. NEW BUSINESS

A. Update on Solid Waste Advisory Committee Activity

Recycling Coordinator Virginia Walton presented regarding the Solid Waste Advisory Committee and their support of an expanded bottle bill.

Mr. Shaiken **moved** and Ms. Berthelot seconded to direct the Solid Waste Advisory Committee to support, on behalf of the Town, proposed state legislation that, if proposed, expands the bottle bill to include more glass products, set a minimum requirement for post-consumer content in cardboard products, and ban Styrofoam® containers.

Mr. Schurin **moved** and Mr. Fratoni seconded to amend the motion to read:

Move, to direct the Solid Waste Advisory Committee to support, on behalf of the Town, the concept of expanding the bottle bill to include more glass products, set a minimum requirement for post-consumer content in cardboard products, and ban Styrofoam® containers.

The motion to amend was accepted as a friendly amendment and the motion to amend was withdrawn by Mr. Schurin and Mr. Fratoni.

Mr. Shaiken, with approval from Ms. Berthelot, **withdrew** his motion amended by friendly amendment.

Mr. Shaiken **moved** and Ms. Berthelot seconded to direct the Solid Waste Advisory Committee to support, on behalf of the Town, the concept to expand the bottle bill to include more glass products, set a minimum requirement for post-consumer content in cardboard products, and ban Styrofoam® containers and to support those concepts should they be raised in the 2020 session of the CT General Assembly.

Mr. Freudmann **moved** and Mr. Ausburger seconded to amend the motion by replacing the word “ban” with “reduced use” of Styrofoam containers. Motion **failed** with Berthelot, Bruder, Fratoni, Moran, and Shaiken against and Ausburger, Freudmann, and Schurin in favor.

Motion on the floor **passed** with all in favor except Mr. Freudmann who voted against.

B. Community Choice Aggregation Resolution

Recycling Coordinator Virginia Walton and Sustainability Committee member Peter Millman presented regarding the Community Choice Aggregation Resolution.

Ms. Berthelot **moved** and Mr. Bruder seconded, effective December 9, 2019, to authorize the Mayor to issue the attached Resolution of Interest in Community Choice Aggregation (CCA) for Local Governments in the State of Connecticut. Said resolution shall be entered in the index of Policy Resolutions of the Mansfield Town Council. Motion **passed** unanimously.

C. Mansfield Community Center Fee Recommendations

Director of Parks and Recreation Curt Vincente and Assistant Director of Parks and Recreation Jay O'Keefe presented regarding Mansfield Community Center Fee Recommendations.

Mr. Shaiken **moved** and Ms. Berthelot seconded to to approve the Community Center Membership Fee and Facility Rental Fee recommendations as presented by staff in its draft dated December 9, 2019, of which these new fees would become effective January 1, 2020. Motion **passed** unanimously.

D. Town Manager Recruitment

Mr. Ausburger **moved** and Mr. Shaiken seconded to appoint a Personnel Search Committee, as defined by Connecticut General Statutes Section 1-200(7) for the purpose of recommending to the Town Council a candidate or candidates for the position of Town Manager. The Personnel Search Committee shall consist of the nine (9) members of the Town Council.

Further move, that the Council Appoint a subcommittee of the Personnel Search Committee pursuant to Connecticut General Statutes Section 1-200(7) to consist of those Council members who are members of the Council's Personnel Committee to, with the assistance of the staff of the Town Manager's Office, recommend a firm or firms to the Council for its approval, and to work with any selected search firm or firms with administrative tasks and other preliminary work as necessary.

Mr. Freudmann **moved** and Mr. Fratoni seconded to amend the motion by substituting the entire motion with "Move, to appoint a Personnel Search Committee, as defined by Connecticut General Statutes Section 1-200(7) for the purpose of recommending to the Town Council a candidate or candidates for the position of Town Manager. The Personnel Search Committee shall consist of eight members – four from the Town Council and four from staff." Motion to amend **failed** with Berthelot, Bruder, Moran, Schurin, and Shaiken against and Ausburger, Fratoni, and Freudmann in favor.

At the request of Mr. Freudmann, Mayor Moran authorized dividing the motion.

Motion on the floor:

Move, to appoint a Personnel Search Committee, as defined by Connecticut General Statutes Section 1-200(7) for the purpose of recommending to the Town Council a candidate or candidates for the position of Town Manager. The Personnel Search Committee shall consist of the nine (9) members of the Town Council. Motion **passed** unanimously.

Motion on the floor:

Move, that the Council Appoint a subcommittee of the Personnel Search Committee pursuant to Connecticut General Statutes Section 1-200(7) to consist of those Council members who are members of the Council's Personnel Committee to, with the assistance of the staff of the Town Manager's Office, recommend a firm or firms to the Council for its approval, and to work with any selected search firm or firms with administrative tasks and other preliminary work as necessary. Motion **passed** unanimously.

9. REPORTS OF COUNCIL COMMITTEES

Mr. Shaiken, member of the Finance Committee, reported that the Committee will be changing its regular meeting schedule.

Ms. Berthelot, Chair of the Personnel Committee, reported that the Committee will further discuss the School Resource Officer positions at their next meeting.

Mr. Bruder, Chair of the Committee on Committees, reported that the Committee on Committees will meet on December 12th instead of December 17th.

10. DEPARTMENTAL AND ADVISORY COMMITTEE REPORTS

None.

11. PETITIONS, REQUESTS AND COMMUNICATIONS

- A. Insurance Services Office Inc. Letter re: Mansfield Public Protection Classification (11/18/19)**
- B. Appointment to Youth Services Advisory Board: B. Stanley (11/19/19)**
- C. M. Carlin, Division Chief of Traffic Engineering CT DOT - Letter re: Route 275 at Separatist Road and a Private Drive (11/27/19)**
- D. Governor Ned Lamont - Special Election Writ (11/29/19)**
- E. Windham Region Transit District email re: Winter Weather Preparation and Holiday Service (12/2/19)**
- F. CT Department of Public Health Press Release re: Flu Shots / National Influenza Vaccination Week (12/4/19)**
- G. Mansfield Parks & Recreation Flyer re: Lenard Hall Community School of the Arts Open House Events**

12. FUTURE AGENDAS

- Discussion regarding the establishment of a Mansfield Human Rights Commission

13. ADJOURNMENT

Mr. Shaiken **moved** and Ms. Berthelot seconded to adjourn the meeting at 10:17 p.m. The motion **passed** unanimously.

Antonia Moran, Mayor

Sara-Ann Chaine, Town Clerk

9 December 2019

Town Council
Mansfield, Connecticut

Dear Council Members,

Tomorrow, December 10th, is International Human Rights Day. The United Nations along with schools, communities, and civic organizations around the world will mark 71 years since the adoption of the Universal Declaration of Human Rights. In 1948, while much of the world still lay in ruin from the Second World War, the new United Nations drafted the Universal Declaration as a “common standard of achievement for all peoples and all nations” designed to help the world recover a common sense of humanity and justice on which a better future could be built.

One of the authors of the Universal Declaration was former first lady Eleanor Roosevelt, who served as US representative to the UN Human Rights Commission. Reflecting on the significance of the UDHR, she said:

Where, after all, do universal human rights begin? In small places, close to home - so close and so small that they cannot be seen on any maps of the world. Yet they are the world of the individual person; the neighborhood he lives in; the school or college he attends; the factory, farm, or office where he works. Such are the places where every man, woman, and child seeks equal justice, equal opportunity, equal dignity without discrimination. Unless these rights have meaning there, they have little meaning anywhere. Without concerted citizen action to uphold them close to home, we shall look in vain for progress in the larger world.

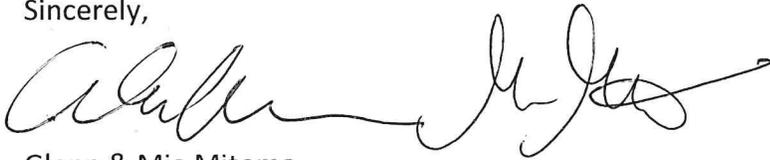
Today, we'd like to ask the Council to consider how our town might make universal human rights have meaning close to our home. Mansfield is certainly among Mrs. Roosevelt's “small places” that don't appear on world maps. The people of Mansfield are also seeking equal justice, equal opportunity, and equal dignity without discrimination, in their work, their schools, and their neighborhoods.

And yet, we are concerned that we are not doing enough to ensure they can find that equal justice, opportunity, and dignity. The racist incident at the Charter Oak Apartments was an important reminder that we at UConn still have much to do to ensure that all students can live and learn without fear of being targeted by racism and hate. Even more recently, an incident unfolded at Mansfield Middle School that has raised similar concerns, exposed students and families to harm, and brought the issue of racism close to home. And, of course, here in Town Hall, there are reports that staff experienced racial hostility and sexual harassment at the hands of former town administrators. Ironically, this apparently occurring at the same time one of us was helping the same town administration “Optimize for Equity” as part of the Sustainable CT certification.

We know that most of our town employees were and are deeply committed to making Mansfield a more equitable and just place. But it is also clear to me that some were simply looking for an opportunity to brand our town with an equity badge—going through the motions to get the points—and were not really interested in undoing institutional bias or challenging structural racism.

Therefore, on the eve of Human Rights Day, we call on the Council to take seriously its obligations to promote respect for and realization of the fundamental human rights of all Mansfield residents by establishing a Mansfield Human Rights Commission. Such a commission, similar to those that have been created in cities and towns across Connecticut and around the county, would be charged with helping the town understand and evaluate human rights conditions, and develop and support potential policies and practices to improve those conditions—all while ensuring broad democratic participation, transparency, and accountability in town processes. With, we ask the council to begin a process inclusive of council members, town administration, schools, residents, and other stakeholders that could explore such a commission or alternative frameworks to systematically, deliberately, and sustainably advance human rights in Mansfield.

Sincerely,

A handwritten signature in black ink, appearing to read "Glenn & Mia Mitoma". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Glenn & Mia Mitoma
563 Storrs Road

Dear Mr. Ausburger,

The reason that I am writing you this letter is because you are one of the very few in Mansfield that truly listened to me in order to make a change. I had many people listened to me, but only to respond. The below e-mail is the last response I received from a town official concerning the dangers of where we used to live.

Dear Mr. Hart,

Thank you for bringing your thoughts to the staff and CTDOT. But I believe it is all for not.

In your last letter and the letter to the CTDOT, you talked about the guard rail. The installation of a guard rail is moot, since CTDOT has stated per their laws and regulations that the corner does not warrant it. Also, the Town of Mansfield places liability above resident safety, even though the town of West Hartford and Lebanon have placed guard rails for their residents, so this is no longer a possibility in the eyes of the State or the town. Why would I want a fence if the guard rail was a possibility?

What is also now not a possibility is the ZBA allowing a six foot fence, but a smaller fence. Besides aesthetics, a small fence is for allowing for line of sight, which is only a Town of Mansfield concern, NOT the CTDOT. These roads are State roads. Again, the town's concern for itself instead of residents is more important. A six foot fence would give more protection than an aesthetic small fence, and would shield the crashes from view from my family. Also, during this last accident, emergency vehicles, crash related vehicles, and various people came onto my property and set up a triage center. People jumped over the bushes that I am allowed to have, which would be as high as the fence the ZBA would allow. Never mind the \$480.00 or the more time I would have to spend pleading not to pay for a variance that would be disapproved.

The University of Connecticut use of the Dattco buses that shuttles the Universities Football Players are having difficulties with making the corner, as do other University related commercial vehicles going to the City of UConn. Again, this intersection needs to be improved. Yes, there is a problem here that no one is willing to admit and solve.

I am surprised that you would suggest reflective devices, because you already recommended this three years ago. As I told the council in my second meeting, they do not work. Motorist ran over these reflectors when I placed them and the crashes kept happening. Also, the drug dealer and drunk driver whom crashed on my property would have ran right over the reflectors. Never mind anyone else who loses control of their vehicles and crashes. Why would you recommend this again since it did not work three years ago unless for conversation sake?

My family and neighbors, and more importantly, my children are traumatized by these reoccurring accidents. I know you said speaking for the town that "the town" would like to

see a reduction in accidents. But my family, neighbors and I have not seen the town or CTDOT do anything physical to change this problem. Back you words up with physical change! I tried to impress this onto you when I brought my own children to the Town Council Meeting. I also brought the destroyed sign to illustrate the severity of the need for action. But for my tax dollars and six years in the Navy, I receive continued conversations.

As stated at the last meeting, I would recommend to the CTDOT to see if they would buy my property to best facilitate the needed space to accommodate motors vehicles that use this intersection that benefits UConn and Town related functions, since for three years nothing has been done for me and my family, and other residents that live at this intersection. Also, the acquisition of the property will give enough space for emergency vehicles to facilitate for future crashes and remove the dangers of persons living on this property.

Until someone dies on this corner, then maybe some physical change may occur. The television media will not do a story because, "if it bleeds, it reads." So here we are knowing that the intersection is outdated, too small, increase in UConn population along with Lenard's Hall traffic, and is the fourth most dangerous in the town, coming close to being the third. Everyday, I worry for my wife and children, and am embarrassed to live in the Town of Mansfield.

Best,

Jason McGarry

Jason – let's talk about guiderail for a second.

It's a state road so the town can't unilaterally install guiderail in the ROW. The town installs guiderail on local roads in our ROW.

Now let's talk about the town conceivably installing guiderail on your property.

There are a number of issues with this.

For one, I have no idea how the ZBA would react.

Second, liability is a concern but a larger concern is if someone hits the guiderail and gets seriously hurt. Someone in the car could get seriously injured at the point of impact or the car could bounce back into the road and be hit by another vehicle.

I know that you're concerned about your family's safety. I get that and I would probably feel the same if I owned your house. I also have young kids.

I'm trying to help you come up with a solution that gives you greater comfort but does not compromise the safety of the motorists.

I'm happy to meet with you and the staff to strategize. I wouldn't hold out hope that the state would purchase your property outright but we could investigate.

Let me know if you would like to meet.

Thanks,

Matt Hart
Town Manager
Town of Mansfield
860-429-3336

Currently, I am under contract to sell my house by December 10th. Although there are other reasons for us to sell and leave, the town not willing to make a change to a known problem was one of the reasons for us to move. Mansfield's education system is excellent, I had a great paying job, we were (as far as I know), respected in the town. I volunteered for many years as part of the historic committee in Town, and assisted with the Veterans Day ceremonies at Goodwin and the community center as well. But my wife and I lost confidence in our Town's government, and its ability to address known problems.

I understand that the needs of the many outweigh the needs of the few. This letter not a promotion of, or an action against, any person or persons. I do not look at this as a political party problem. Rather, living in Storrs from 1998-2019, I witnessed the disintegration of the historical aspect of community within the town. I believe the Mansfield Neighborhood Preservation is the last attempt to stop, but more realistically, slow, this disintegration. The need to close the three elementary schools due to reduced enrollment was part of the town and the state's decisions that decreased student population.

I respect your efforts to keep tradition and the community in Mansfield alive. Though the changes that have occurred are making a new Mansfield. I never believed in the saying, "it is what it is." When one lives in a society where "it is what it is," we lose what makes Americans unique, the ability to compromise. When a person or people listen to respond, but not to act physically, we as a people lose the ability to compromise and grow. I could not stay in Mansfield, or Connecticut, if there was no ability for my family and I to grow. Only for UConn and the Town to grow.

I wish you, and all that work to make Mansfield a place where local and temporary residents in town a place of compromise, the ability to compromise. But all parties need to listen and physically act to make changes to benefit all and the individuals, and not to respond. Without physically change for all, the only reality is a reoccurring truth. That truth is the wants of the many, overshadow the needs of the few, or the individual. Thus, the loss of the American Dream, for the narcissistic gratification of the righteous.



Town of Mansfield

A Resolution of Interest in Community Choice Aggregation for Local Governments in the State of Connecticut

Whereas a local energy model called Community Choice Aggregation (CCA) is a proven strategy to expand consumer choice, lower electric rates, and meet state and local environmental goals; and

Whereas CCA currently exists in eight states (CA, IL, OH, VA, RI, NJ, NY and MA) and is a mechanism by which local governments use aggregate buying power to procure electrical power for municipal, residential and commercial customers in their jurisdictions. and

Whereas CCA works in partnership with the utility, which continues to provide power delivery, grid maintenance, and consolidated customer billing; and

Whereas CCA currently serves millions of customers around the Country, and consistently exceeds utility performance in the areas of local choice, electric rates, renewable content and greenhouse gas reductions; and

Whereas the Connecticut Office of Consumer Counsel has condemned the behavior of some individual retail suppliers marketing to individuals and that CCA is an alternative that can protect consumer interests; and

Whereas the benefits of lower electric rates, energy efficiency programs, and economic development that can result from CCA are of particular value to low and moderate income ratepayers; and

Whereas HB 6241 and HB 7015, two CCA bills, were introduced in the Energy and Technology Committee during the 2019 session of the General Assembly and are expected to be reintroduced in 2020; and

Whereas CCA legislation would have no significant negative fiscal impacts on Connecticut or municipalities and provide significant local and regional economic development benefits; and

Whereas CCA also provides the opportunity to fund and implement a wide variety of local energy programs tailored to the needs of a community; and,

Whereas, CCA, if determined to be technically and financially feasible for Connecticut cities and towns, could provide substantial environmental and economic benefits to the residents and businesses in the Town of Mansfield, Tolland County;

NOW THEREFORE BE IT RESOLVED by the Town Council of Mansfield that:

The Town of Mansfield indicates its interest in the potential for CCA in the State of Connecticut and would support the State's efforts in that regard.

The Town of Mansfield further indicates that state enabling legislation should at a minimum allow a CCA municipality or group of municipalities to do the following:

- Procure electricity on behalf of the CCA's residents, businesses, and municipal accounts;
- Automatically enroll residents and businesses that have not already chosen a third-party supplier, but with ample opportunities to opt out;
- Obtain all customer usage information from the utility that the CCA requires to fulfill its purposes;
- Administer all energy efficiency funds paid by customers located within their jurisdictional boundaries for purposes of promoting and funding local energy efficiency programs;
- Obtain funding and develop local renewable energy projects;

Adoption of this Resolution in no way obligates the Town of Mansfield to participate in CCA, unless it so chooses by adoption of ordinance if authorized by the State.

IN WITNESS WHEREOF, I have set my hand and caused the seal of the Town of Mansfield to be affixed on this 9th day of December in the year 2019.

Antonia Moran
Mayor, Town of Mansfield

PAGE
BREAK



**Town of Mansfield
Agenda Item Summary**

To: Town Council
From: John C. Carrington, Interim Town Manager
CC: Robert McCue, Acting Assistant Town Manager
Date: January 13, 2020
Re: School Resource Officer Program

Subject Matter/Background

During the planning stages for the current budget there was an agreement made between the Town of Mansfield and the Superintendent's Office of Regional School District #19 to seek funding for two part-time School Resource Officers to be placed at E.O. Smith Regional High School. This partnership is required as only a municipality or state agency can confer police or constable powers to an individual. As such, any local or regional school system that wishes to have a sworn School Resource Officer must rely on a town or the state to provide the officer.

Under the agreement, the BOE would fund the positions and the town would provide administrative and human resource support. The positions were approved by the Board of Education for Regional School District #19 during their budget deliberations.

In March 2019, Management tasked the Human Resources to recruit for the position. In April, a job description for the position was finalized (attached) and the recruitment drive for the position was started in the beginning of May. As a result, two School Resource Officers were hired in August. They are retired Connecticut State Police Trooper Mark Gendron and Department of Energy and Environmental Protection Officer Hans Danielson.

A Memorandum of Agreement was developed in May between the Town of Mansfield, the Board of Education for Regional School District #19 and the Connecticut State Police. The Connecticut State Police were required to be part of the agreement as they supervise constables with arrest powers. The agreement was signed in August. (Attached)

The agreement contains the following:

- Law enforcement jurisdiction of the School Resource Officers is limited solely to the E.O. Smith Campus.

- The School Resource Officers are part time employees of the Town of Mansfield and have been appointed as special constables. They are subject to the administrative control of the Town Manager.
- Per the agreement between the Town of Mansfield and the Connecticut State Police, the School Resource Officers are under the operational control of the Resident State Trooper's Office.
- The School Resource Officers will establish and maintain a close partnership with the school administrators. Their activities on campus will be guided by using the "Graduated Response Model."
- The school will provide the officers with an office, a computer, printer, internet and security camera access.
- The officers will work during the school day and attend various after school activities.
- The agreement expires July 1, 2020.

Additional Program Points:

- They will be armed police officers and will normally be in a Mansfield constable uniform while at the school.
- Their salary, training and equipment costs will be covered by the Board of Education for Regional School District #19's budget for E. O. Smith Regional High School.
- Because the officers may be making arrests and referrals to juvenile court, they must be certified through the Police Officers Standards and Training Council. We have obtained certification for both.
- Both officers have taken a polygraph, drug test, psychological exam, been fingerprinted and a background check was completed as required by law.
- The Connecticut State Police provided polygraphs to both officers at no cost, saving the Town of Mansfield and Board of Education approximately \$1,000.
- The Town's EAP provider, United Services Inc., conducted the psychological examination at no charge as the Town already employed both officers. This saved approximately \$600.
- We are currently in the process of obtaining one police radio. We have obtained two firearms.
- The School Resource Officers are considered special constables working under the direction of the Connecticut State Police. As such, they are covered under the Town's insurance policy with CIRMA. The Town already had a Law Enforcement Liability Endorsement on our policy that covered constables. There should be no increase in premiums based on this program, as there is no change in coverage.

This is the first year of the program and it is a work in progress. Suggested objectives for the upcoming year:

- Complete uniform and equipment purchases.
- Obtain an additional radio for the School Resource Officers.

- Locate a vehicle for their use.
- Evaluate the program.
- Review and update the Memorandum of Agreement, if needed.
- Update Job Description.
- Renew agreement for next school year.

Management briefed the Town Council on the SRO program at their September 23, 2019 regular meeting. At the request of the Town Council at this meeting, Town Attorney Kevin Deneen reviewed the question of whether the former Town Manager had the authority to enter into this agreement without Town Council approval.

The Personnel Committee discussed the SRO program at their October, November and December meetings. At the December 16, 2019 Personnel Committee meeting, the committee received input from the Region 19 Superintendent, Jill Krieger, the Region 19 Board of Education Chair, Jim Mark and Resident State Trooper, Keith Timme, about their reasons for wanting and needing the SRO program.

After discussion and debate, the committee voted, two in favor and one opposed, to recommend to the council the following:

The Town Council reject the current Memorandum of agreement and immediately terminate the SRO program and terminate the employment of the current SROs.

This motion supported Option 4 of the four options recommended below by the Town Attorney.

Legal Review

In June 2019, Town Attorney Kevin Deneen reviewed the Memorandum of Agreement.

In a letter dated November 13, 2019, Town Attorney Kevin Deneen gave an opinion that the former Town Manager did not have that authority to enter into an agreement of this type. Attorney Deneen stated that by Town Charter only the Town has "the power to enter into contracts with any federal agency or the State of Connecticut or any political subdivision thereof for services or the use of facilities." As a result, any agreement between the Town of Mansfield and another agency must have approval of the Town Council.

Additionally Attorney Deneen stated that the new job description for the School Resource Officers was also a matter that was required to come before the Town Council.

Town Attorney Deneen gave the following options now available to the Town Council are the following:

1. Take no action to either affirm or reject the Memorandum and allow it to terminate by its own terms on June 30, 2020.

2. Terminate the Memorandum pursuant to Section VII by giving thirty (30) days' notice to the other parties to the Memorandum.
3. Ratify the Memorandum and approve the job description for the School Resource Officer.
4. Reject the Memorandum and immediately terminate the SRO program and terminate the employment of the current SROs.

Financial Impact

None projected for the Town of Mansfield at this time.

Recommendation

The Personnel Committee selected option 4 of the Town Attorney's four options. If the Town Council agrees with the Personnel Committee's recommendation, the following motion is in order:

Move, effective January 13, 2020, to reject the current SRO Memorandum of Agreement, immediately terminate the SRO program and terminate the employment of the current SROs.

Attachments

- 1) School Resource Job Description
- 2) School Resource Agreement
- 3) Letter from Town Attorney Kevin Deneen dated November 13, 2019

O'MALLEY, DENEEN, LEARY, MESSINA & OSWECKI

ATTORNEYS AT LAW

20 MAPLE AVENUE

P. O. BOX 504

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(1926-2017)
DONALD J. DENEEN (RET.)
ANDREW G. MESSINA, JR.
(1940-2000) ~

WILLIAM C. LEARY, OF COUNSEL

November 13, 2019

John Carrington, Interim Town Manager
Town of Mansfield
4 South Eagleville Road
Mansfield, Connecticut 06268-2599

Re: Memorandum of Agreement re: School Resource Officers

Dear John:

As you are aware, the prior Town Manager entered into a Memorandum of Agreement ("Memorandum") among the Town of Mansfield ("Town"), the Board of Education for Regional School District #19 ("Region #19), and the Connecticut Department of Emergency Services and Public Protection ("CSP") for the provision of School Resource Officer(s) ("SRO") to serve in E.O. Smith High School. The Memorandum contemplates the Town hiring one or more individuals, appointing them as Special Constables pursuant to Connecticut General Statutes Section 7-92, and having them assigned to E.O. Smith High School under the terms of the Memorandum.¹ This Memorandum was not presented to the Town Council for approval.

The Memorandum provides that any SRO operating under the Memorandum shall be an employee of the Town and be appointed a special constable by the Town Manager pursuant to Connecticut General Statutes Section 7-92, with limited jurisdiction consisting of E.O. Smith High School.

Although it is reported that the salaries of the SROs are to be paid by the Region #19, there is nothing in the Memorandum which addresses that issue. The only reference to employment status is the provision that the SROs are employees of the Town. As such, the Town is ultimately responsible for paying the SROs wages. There may be a separate memorandum or agreement regarding reimbursement, but I am not aware of any such memorandum or agreement.

A job description for the position of School Resource Officer was created within the Human Resources Department of the Town but the description and position were not approved by the Town Council.

You have asked what options are available to the Town Council regarding this

Memorandum.

There is the initial question whether the Town Manager had the authority to enter into this Memorandum without the approval of the Town Council. As noted above, Connecticut General Statutes 10-233 provides that “each ... regional board of education that assigns a school resource officer to any school under the jurisdiction of such board shall enter into a memorandum of understanding with a local law enforcement agency regarding the role and responsibility of such school resource officer.” This requires that the memorandum be entered into with the local law enforcement agency, not with the Town as a body politic. Pursuant to Mansfield Town Code Section 2-14 et seq, the Town Manager is the head of the Department of Public Safety and is the Director of Public Safety. Under Section 2-14(D), the Divisions of Police, Emergency Management and Animal Control are responsible for the enumerated police duties and includes “other duties as assigned by the Town Manager.” Significantly, the statute delineates the parties to such a memorandum; it does not address what steps are necessary to authorize the parties to enter into such a memorandum.

Under Section C103 of the Charter, the Town has “the power to enter into contracts with any federal agency or the State of Connecticut or any political subdivision thereof for services or the use of facilities.” As this Memorandum involved a contract with both a state agency and another political subdivision (Region#19), this Memorandum should have been presented to the Council for action.

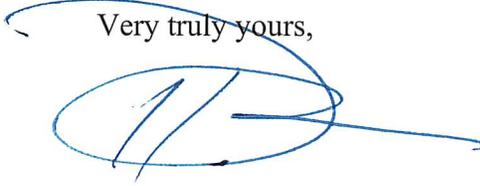
In addition, the job description was developed for the SRO. In this case however the position of SRO was neither approved by the Town Council nor authorized under the budget recommended by the Town Council and approved at the Town Meeting. While at this point of the fiscal year, the budget item for police services may not have been exceeded the issue of funding of these positions needs to be addressed.

The options available to the Town Council are the following:

1. Take no action to either affirm or reject the Memorandum and allow it to terminate by its own terms on June 30, 2020.
2. Terminate the Memorandum pursuant to Section VII by giving thirty (30) days' notice to the other parties to the Memorandum.
3. Ratify the Memorandum and approve the job description for the School Resource Officer.
4. Reject the Memorandum and immediately terminate the SRO program and terminate the employment of the current SROs.

Each of the above options presents significant policy questions for the Council. The issue of armed security personnel in school buildings has been and continues to be debated in various communities. An issue of this significance should have been brought before the Council.

Very truly yours,



Kevin M. Deneen

KMD/lle

ⁱ Section 10-233m of the Connecticut General Statutes requires that “each local or regional board of education that assigns a school resource officer to any school under the jurisdiction of such board shall enter into a memorandum of understanding with a local law enforcement agency regarding the role and responsibility of such school resource officer.”

Job Description

Job Title:	School Resource Officer								
FLSA:	Exempt:		Non-Exempt:	X	Union Status:	Union:		Non-Union:	X
Supervision Received:	Assigned Executive				Supervision Exercise:	None			
Last Revision:	4/2019								

General Summary:

This position is responsible for supporting and facilitating the educational process within the Region 19 School District by providing a safe and secure environment through building and establishing meaningful relationships with students and staff and proactively interacting with the school community to ensure the enforcement of town and state laws, preservation of the public order, protection of life and the prevention, detection, and investigation of crime. The incumbent will work effectively with students, parents, school personnel and community agencies to support teaching and learning in the schools.

Essential Functions:

1. Patrol region property for suspicious activity, unauthorized persons on campus, or unauthorized entry after hours.
2. Provide in-service training to help administrators to be better prepared to deal with security related matters.
3. Work closely with district staff to foster a better understanding of law enforcement function to maintain a secure learning environment.
4. Proactively work with the district’s leadership team and collaborate with the district’s administrative team on safety protocols and procedures.
5. Serve as a visible and active law enforcement office on campus dealing with law-related areas such as drugs, traffic, trespassing, fighting and thefts and enforce campus rules and regulations.
6. Conduct routine patrols of assigned facilities to include buildings, parking lots and district owned, leased or rented property.
7. Take law enforcement action to protect against unwanted intruders.
8. Identify and prevent (through counseling and referral) delinquent behavior, including substance abuse and make arrests only when necessary to protect students, staff and school property.
9. Work collaboratively with other public safety agencies to serve as a liaison between the district and the community to deter criminal and delinquent behavior.
10. Conduct courses and workshops for students, staff and parents to promote social awareness, relationship skills, self-management, self-awareness and responsible decision making.



11. Coordinate security for crowd and vehicle control at extra-curricular activities and special events and monitor and instruct students, visitors, and district personnel on proper and lawful campus or facility behavior.
12. Assist other law enforcement agencies with incidents involving local criminal activity that may impact the safety of the environment for students and staff and serve as the initial first responder and school safety coordinator for district emergencies.
13. Respond to calls on crimes against person or property in progress on district property, report crimes that have already occurred, and perform preliminary investigation at the scene.
14. Subdue offenders and criminals by using the minimum amount of force needed to protect the officer and other persons.
15. Provide classroom presentation on crime prevention and fundamental concepts and structure of the law.
16. Teach law related education, de-escalation techniques, and conflict resolution to students and staff.
17. Operate a two-way radio and qualify with issued firearm.

Other Functions:

1. Attends conferences, seminars, and committee meetings as required.
2. Operate district equipment to include alarm systems, surveillance equipment, and patrol units when necessary.
3. Provide instruction and directions to others as it pertains to law enforcement matters and emergency situations.
4. Prepare written reports, maintain daily logs, and obtain and serve arrest and search warrants as necessary and testify in court as required.
5. Remains competent and current through self-directed professional reading, developing professional contacts with colleagues, attending professional development courses, and attending training and/or courses as directed.
6. Travels to various Town and affiliated partners sites to work with staff as necessary.
7. Other related duties as assigned.

Education & Experience:

Education:

A High School Diploma or G.E.D.

Experience:

Five years of work experience in law enforcement in a traditional law enforcement agency or school environment is required.

Any equivalent combination of education, experience, or training that has prepared the incumbent to perform the essential duties of the position.



Knowledge, Skills & Abilities:

This position requires the following knowledge:

- Advanced knowledge of federal, state, and local laws, regulations and ordinances as they pertain to law enforcement activity.

This position requires the following skills:

- Sound administrative and management skills in the areas of policy interpretation, procedures and people.
- Well-developed analytical skills.

This position requires the ability to:

- Work with youth and adults in the school setting.
- Work flexible hours which includes evenings and staggered shifts, holidays and weekends and/or in emergency situations and to direct traffic/pedestrians crossing busy streets around schools or on school grounds.
- Investigate suspicious circumstances, persons, vehicles.
- Work in inclement weather.
- Prepare and analyze comprehensive reports and carry out assigned projects to their completion.
- Maintain effective working relationships with all contacts.
- Maintain detailed records and processes.
- Understand and communicate written and verbal instruction.
- Effectively interact and communicate with the general public and fellow employees and a variety of other stakeholders.
- Understanding of town ordinances, state laws and regulations governing law enforcement issues.
- Manager various computer applications including Excel and Word.

Licenses & Certifications:

Must be a qualified and certified Police Officer in the State of Connecticut in good standing.

Possess a valid driver's license.

Special Requirements:

This position requires the following:

- A thorough background check.



Working Conditions & Environment:

<i>Physical Activities</i>	<i>Amount of Time</i>			
	None	< 1/3	1/3 to 2/3	>2/3
Stand			X	
Walk			X	
Sit		X		
Speak or hear				X
Use hands to finger, feel, type or text				X
Climb or balance		X		
Stoop, kneel, crouch or crawl		X		
Reach with hands and arms		X		
Taste or smell	X			
Push or pull		X		
Repetitive motions				X
Driving (including driver's license)		X		
<i>Lifting Requirements</i>	<i>Amount of Time</i>			
	None	< 1/3	1/3 to 2/3	>2/3
Up to 10 pounds			X	
Up to 25 pounds		X		
Up to 50 pounds	X			
Up to 100 pounds	X			
More than 100 pounds	X			



<i>Environmental Conditions</i>	<i>Amount of Time</i>			
	None	< 1/3	1/3 to 2/3	>2/3
Work near moving mechanical parts	X			
Work in high places	X			
Risk of electrical shock	X			
Risk of radiation	X			
Work in extreme weather conditions		X		
Exposure to blood or other body fluids		X		
Exposure to hazardous chemicals	X			

<i>Special Vision Requirements</i>			
X	Close vision	X	Distance vision
X	Color vision	X	Peripheral vision
X	Depth perception	X	Ability to adjust focus

<i>Noise Level in the Environment</i>			
	Very quiet		Quiet
X	Moderate noise		Loud noise
	Very loud noise		

The above statements are intended to describe the general nature and level of work being performed by the incumbent(s) of this job. They are not intended to be an exhaustive list of all responsibilities and activities required of the position. This description does not constitute an employment agreement between the Town of Mansfield and the employee and is subject to change by the Town as necessary.



MEMORANDUM OF AGREEMENT
BETWEEN
THE DEPARTMENT OF EMERGENCY SERVICES AND PUBLIC PROTECTION
DIVISION OF STATE POLICE,
THE TOWN OF MANSFIELD
AND
THE BOARD OF EDUCATION, REGIONAL SCHOOL DISTRICT #19

I. Purpose

This Memorandum of Agreement (MOA) is between the Department of Emergency Services and Public Protection (DESPP), Division of Connecticut State Police (CSP), the Town of Mansfield (Mansfield) and the Board of Education for Regional School District #19 (RSD #19), collectively referred to as the "Parties." The MOA outlines the agreement between the Parties concerning assignment of one or more School Resource Officers (SRO) at E.O. Smith High School and to create a cooperative relationship between the Parties as DESPP administers its Resident State Trooper program in Mansfield. The MOA seeks to encourage a consistent response to school incidents and to reduce the number of referrals of students to court by establishing guidelines for the handling of non-emergency disruptive behavior at school and school-related events.

The purpose of this MOA is also to better identify and address the needs and concerns of E.O. Smith High School administrators with the goal of providing a safe and secure learning environment. The MOA defines Operational Guidelines, set forth in the attached Exhibit A, and hereby expressly incorporated into and made a part of this MOA, with a goal to employ best practices to promote collaborative problem solving and to educate, counsel, and enhance the safety of the E.O. Smith High School community.

II. Employment and Assignment of the School Resource Officer

- A. Any SRO operating under the terms of this MOA shall be an employee of the Town of Mansfield, appointed as a special constable pursuant to Connecticut General Statute § 7-92 for a term not to exceed two (2) years and shall be a qualified "retired police officer" as defined in Connecticut General Statute § 10-244a(c).
- B. Pursuant to § 7-92, any SRO operating under the terms of this MOA shall have his or her law enforcement jurisdiction and authority limited solely to the physical campus (including, but not limited to, any buildings, grounds or roadways located

within the real property boundaries) of E.O. Smith High School. The SRO shall not engage in any law enforcement activities outside the confines of the E.O. Smith campus.

- C. During the term of the MOA, any SRO shall be subject to the operational control, direction and supervision of the CSP Resident State Trooper Program in accordance with the Resident State Trooper Contract between DESPP and Mansfield.
- D. During the term of the MOA, any SRO shall be subject to the administrative direction (i.e. scheduling, time off requests, etc...) of the Mansfield Town Manager or his or her designee.
- E. The SRO guidelines herein no way restrict, supersede, or limit requirements of statute or Connecticut State Police policies and procedures.
- F. Mansfield agrees to work with the Mansfield Resident Troopers' Office to supply the SRO with law enforcement equipment and clothing that meets the approval of the Town Manager and CSP/Mansfield Resident Troopers' Office.
- G. RSD #19 shall ensure that the SRO is provided with the following materials and facilities:
 - 1) An air-conditioned (if air-conditioning is available at the assigned school building) and properly lighted private office with a telephone, desk with drawer space, at least two chairs, worktable, locked filing cabinet and office supplies;
 - 2) A computer with a printer; and
 - 3) Direct access to student databases (to the extent permitted by state and/or federal law), internet service and security cameras in all school facilities.
- H. During the school year, an SRO will be assigned to work hours that are compatible with the school's hours and afterschool sports and activities. It is understood and mutually agreed that adjustments to an SRO's work schedule may be made in accordance with his or her involvement in the school and for various school activities.

- I. In the event an SRO is absent from work, the SRO shall notify his or her supervisor at the Connecticut State Police Troop, the Town Manager's Office, and the Superintendent and his or her designee at the school. If more than one (1) SRO is employed by Mansfield during any time covered by this MOA, reasonable efforts shall be made to have an SRO at the school during normal school hours.
- J. All law enforcement investigative reports and records are the property of and shall be maintained solely by DESPP. Neither RSD #19 nor the SRO are authorized to disclose such reports or records without the express written approval of DESPP. RSD #19 and/or Mansfield agrees to promptly notify the Resident Trooper in writing of the public disclosure of any other reports or records created by the SRO, and provide DESPP with copies of such other reports and records upon request.
- K. All records regarding the subject of this MOA maintained by either party shall comply with retention requirements of regulations adopted by the State Librarian under authority of Connecticut General Statutes, § 11-8.

III. Data Collection and Monitoring

To the extent provided by law, the Parties agree that they will endeavor to provide baseline data for comparison purposes and regularly collect, share, monitor, report, and review data resulting from the SRO placement.

- A. The SRO will collect the following information on an ongoing basis:
 - 1) The number and types of disciplinary actions regarding the students involved in any matter referred to the SRO;
 - 2) The numbers and types of educational classes and prevention programs conducted by the SRO and the classes or programs in which the SRO has participated; and
 - 3) As provided by Connecticut General Statutes, § 10-233h and any other provision of law, the number and type of incidents occurring on school grounds, for which investigative reports were written.
- B. The SRO will submit the information referenced in §III(A) to the Superintendent, or his or her designee, and to DESPP via the Resident Trooper when requested by the Superintendent or by Command Staff at DESPP, within ten (10) business days following any such request, unless exigent circumstances prohibit compliance within such period.

- C. The Parties agree to review the information referenced in §III(A) on a schedule mutually agreeable to both parties.

IV. Duties

The SRO's duties shall include, but not be limited to, the following:

- A. Develop expertise in relevant law enforcement and crime prevention education topics as appropriate;
- B. Encourage individual and small group discussions about law-enforcement related matters with students, faculty, and parents while promoting a positive student and staff attitude towards law enforcement;
- C. Attend meetings of parent and faculty groups to solicit their support and understanding of the school resource officer program and to promote awareness of law enforcement functions;
- D. Confer with the Superintendent and his or her designee to develop school safety/crisis plans and strategies to prevent or minimize dangerous situations on or near the campus or involving students at school-related activities;
- E. Take law enforcement action as necessary and notify the Superintendent and his or her designee as soon as possible. Where practicable, notify the Superintendent and his or her designee before requesting additional enforcement assistance on school;
- F. Monitor access of and maintain the physical security of the school campus; and
- G. Follow law and, where practicable, school policy when formally interviewing students or staff on school property or at school functions.

V. Confidentiality of Information

- A. DESPP agrees that it shall ensure the protection of the confidentiality of any personally identifiable data, information and records collected or maintained by RSD #19 as it pertains to this MOA, except as otherwise provided by law. DESPP shall adhere to all of the confidentiality requirements of the Family Educational Rights and Privacy Act (FERPA) in 20 U.S.C. 1232g, 34 C.F.R. Section 99.31 et seq., particularly as these requirements relate to the confidentiality and transfer of

student data. DESPP and RSD #19 shall provide guidance to personnel to ensure adherence to the confidentiality requirements of FERPA and will ensure that these requirements are met through the general supervision and monitoring systems of each party.

B. Each party agrees that it shall be responsible for losses arising out of:

- 1) Its own acts or omissions that result in a breach of personally identifiable information or failure to comply with applicable law regarding protection of confidential information; or
- 2) Its own negligence or misconduct, and each party shall defend itself against any action or claim brought against its own officers, agents, or employees as provided by law.

VI. Disputes

Disputes concerning an SRO and DESPP operational control and supervision shall be addressed in accordance with the chain of command identified in the Resident State Trooper Contract, including communication with the State Police Troop Commander, the Resident Trooper Supervisor, and the Resident State Police Trooper(s). Disputes or questions of a purely administrative nature involving an SRO shall be addressed between the SRO and Mansfield and, if applicable, RSD #19.

VII. Statutory Authority

The statutory authority for RSD #19 to enter into this Agreement is Connecticut General Statutes § 10-233m. The statutory authority for the DESPP to enter into this Agreement is Connecticut General Statutes §§ 10-233m and 29-4. The statutory authority for Mansfield to enter into this Agreement is Connecticut General Statutes § 7-148.

VII. Duration of Agreement and Termination

This MOA shall continue in full force and effect from the date it is fully executed until July 1, 2020, unless extended in writing by the Parties. This MOA may be terminated by any party upon thirty (30) days' prior written notice to the other party.

IX. Modification

Revisions to the MOA must be approved in writing by the Parties. A formal amendment, in writing, shall not be effective until executed by the Parties, and shall be required for extensions to the final date of the MOA period and any other revision determined material by the parties.

X. Notice

Wherever under this MOA one party is required to give notice to another, such notice shall be deemed given upon delivery. Notices shall be addressed as follows via postal mail or email:

A. To the Department of Emergency Services and Public Protection:

Commissioner James C. Rovella
Colonel Stavros Mellekas
Department of Emergency Services and Public Protection
Division of State Police
1111 Country Club Road
Middletown, CT 06457-2389
Tel. 860-685-8000
Email: James.Rovella@ct.gov and Stavros.Mellekas@ct.gov

B. To the Town of Mansfield:

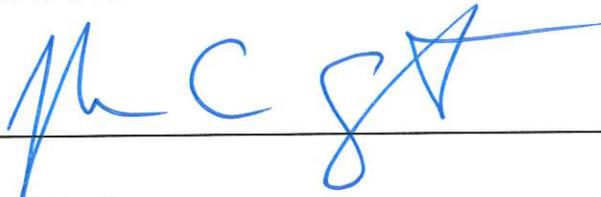
John Carrington, Mansfield Interim Town Manager
4 South Eagleville Road
Storrs Mansfield, CT 06268
Tel. 860-429-3336
Email: TownMngr@mansfieldct.org

C. To RSD #19 Board of Education:

Jill Krieger, Superintendent
Regional School District #19
1235 Storrs Road
Storrs Mansfield, CT 06268
Tel. 860-487-1862
Email: jkrieger@eosmith.org

SIGNATURES AND APPROVAL

TOWN OF MANSFIELD

By:  8/1/2019
Date
John Carrington
Interim Town Manager

THE DEPARTMENT OF EMERGENCY SERVICES AND PUBLIC PROTECTION

By:  8-1-19
Date
James C. Rovella
Commissioner

BOARD OF EDUCATION, REGIONAL SCHOOL DISTRICT #19

By:  8-1-19
Date
Jill Krieger
Superintendent

OFFICE OF THE ATTORNEY GENERAL

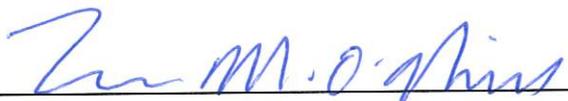
By:  8/1/19
Date
Assistant Attorney General

EXHIBIT A
TO THE MEMORANDUM OF AGREEMENT
REGARDING THE SCHOOL RESOURCE OFFICER PROGRAM
BETWEEN
THE STATE OF CONNECTICUT DESPP/ DIVISION OF CSP
THE TOWN OF MANSFIELD
AND
THE BOARD OF EDUCATION, REGIONAL SCHOOL DISTRICT #19

OPERATIONAL GUIDELINES

The following Operational Guidelines (Guidelines) are set forth between the parties and incorporated by reference in the MOA between the parties. These Guidelines strive to ensure a consistent response to both emergencies and non-emergency matters at E.O. Smith High School in Mansfield and to clarify the responsibilities of school and law enforcement personnel with regard to such issues, promoting the best interests of the students, school system, law enforcement and the community at large.

Objectives

1. To foster educational programs and activities that will increase students' knowledge of and respect for the law and the function of law enforcement agencies (for example, integrating law-enforcement education into relevant school curriculum; providing a law enforcement perspective in discussions with individual students, parents and staff);
2. To assist in developing prevention strategies to resolve problems affecting youth facilitated by establishing a positive connection between law enforcement and youth in what youth view as a safe environment;
3. To establish and maintain a close partnership with school administrators in order to provide a safe and sound school environment (for example, instructing school personnel in handling potentially volatile situations in which a uniformed presence might inadvertently escalate the situation, posing a risk to those involved; and assisting administrators in emergency crisis planning and building security matters);
4. To assist in and coordinate appropriate school-law enforcement responses in handling non-emergency disruptive behavior at school and school-related events by School Resource Officers (SRO) and by school personnel, using a 'Graduated Response Model' (see below);

5. To act swiftly and cooperatively when responding to major disruptions and flagrant criminal offenses on the school campus; including as examples, disorderly conduct by trespassers, possession or use of weapons by a member of the school community or others, sale or distribution of illegal and controlled substances, or a large scale disturbance; and to help coordinate municipal resources as necessary;
6. To report and investigate crimes which occur on the school campus and to cooperate with other law enforcement officials in their investigations of criminal offenses which occur on and off school grounds while adhering to CSP policies and procedures.

The 'Graduated Response Model'

The parties agree to adhere as closely as possible to the below model with respect to incidents occurring on the school campus:

- Level 1 (Classroom Intervention) The classroom teacher plays a prominent role in guiding, developing and reinforcing appropriate student conduct and is acknowledged as the first line of implementing the school discipline code. As such, this model begins with a range of classroom management techniques that must be implemented prior to any other sanctions or interventions. Classroom intervention is managed by the teacher for behaviors that are passive and non-threatening such as violations of classroom rules. The SRO is not involved at this level.
- Level 2 (School Administration Intervention) Classroom interventions must be supported by school administrators who address more serious or repetitive behaviors and behaviors in school but outside of the classroom. Examples of behaviors at this level include repetitive patterns of misconduct, defacing school property, truancy, threatening and disruptive behaviors in hallways, bathrooms, courtyards and school buses. Administration intervention options might include time in the office, after school detention, loss of privilege, reparation, and/or parent conference. School administration may request the SRO's involvement in addressing the behavior.
- Level 3 (Assessment and Service Provision) Certain behaviors and needs of the student will call for an assessment process and intervention with the use of the school and community services, and school administration may request the SRO's involvement to perform behavior threat/risk assessments, and to help coordinate municipal resources as necessary. This intervention is managed by the school administrator or a Student Assistance Team (SAT). Repetitive truancy or defiance of school rules and behaviors that interfere with others

such as vandalism or harassment, belong at this level as well as misbehaving students who would benefit from service provisions. Assessment and service intervention options should include any Classroom or School Administration interventions and may include referral to other specified diversionary programs.

- Level 4 (Law Enforcement Intervention) When classroom, school and community options have been found ineffective (or in an emergency) the school should involve law enforcement, including the SRO. Involvement of law enforcement, including the SRO, need not necessarily result in arrest and referral to court; however under no circumstances does any part of this addendum to the MOA restrict, supersede or limit the SRO's requirements under Connecticut State Statutes and CSP's Policies and Procedures. Behaviors at this level should be violations of criminal law, and should follow Classroom, School Administration and Assessment and Service interventions, except in the case of an emergency or criminal violation. Law enforcement options are discretionary, remain with the attending officer at all times, and may include verbal warning, conference with student, parents, teachers and/or others, referral to other specified diversionary programs and referral to court.

Law Enforcement Activity on School Campus

The parties agree that the SRO shall follow certain protocols when on school grounds in non-emergency circumstances. These protocols do not restrict, supersede or limit the supervising Resident State Trooper's responsibilities under Connecticut State Statutes and/or CSP Policies and Procedures, but instead are intended to account for the unique setting of the SRO. They are as follows:

- The SRO will act through school administrators whenever the SRO plans any activity on school grounds;
- The SRO will be aware that even a routine uniformed presence may have the potential for disrupting the educational process, and the SRO will work to minimize that potential through a coordinated effort with the school;
- Prior to entering a school to conduct an investigation, arrest or search, the SRO will consider the necessity of such action based on:
 - The potential danger to persons;
 - The likelihood of destruction of evidence or other property; and
 - The ability to conduct the investigation, arrest or search elsewhere.

- When taking a student into custody, the SRO should:
 - Make reasonable efforts to avoid making arrests or taking students into custody on the school premises; and
 - Whenever possible, take a student into custody out of sight and sound of other students.

As noted in the 'Graduated Response Model' described immediately above, the SRO will not be responsible for student discipline or enforcement of school rules, although the SRO may provide assistance to school personnel. The SRO will work collaboratively with the school administrator to determine the goals and priorities for the SRO program and the parameters for SRO involvement in school disciplinary matters.

Appointment and Retention of the SRO

The hiring of any SRO will be made by the Mansfield Town Manager and his or her designee(s), if any, with professional and technical input from the CSP Commanding Officer of the Mansfield Resident Trooper's Office or his or her designee, and with input from Regional School District 19 Superintendent of his/her designee, from among qualified applicants¹.

SRO Training

When available and when resources allow, DESPP will provide SRO access to training, exercises, continuing education and other opportunities (hereinafter collectively "training") available through its divisions, including CSP, the Police Officers Standards and Training Council (POSTC) and the Division of Emergency Management and Homeland Security (DEMHS), to augment the SRO's knowledge of relevant topics including, but not limited to, school safety and security standards, planning, preparedness, and assessment.

In addition, a SRO may apply for/request to attend training opportunities in areas specifically relevant to the SRO position or such training opportunities as may be offered by Mansfield and/or RSD #19. Any such training would be paid for by Mansfield and/or RSD #19 and must not conflict with CSP practices, training and A&O Manual requirements. The parties agree to use good faith efforts to accommodate reasonable, position-relevant requests to attend such training.

¹ At minimum applicants shall satisfy the requirements set forth in C.G.S. § 10-244a.

SRO Removal Procedures

In the event that one of the parties or the Principal of E.O. Smith High School concludes that an SRO is not effectively performing his or her duties and responsibilities, the party or Principal shall recommend to the Superintendent of RSD #19, in writing with supporting reasoning, that the SRO be removed from the program. The following procedures shall then apply:

- A. Within a reasonable time after receiving the written recommendation from the principal or representative of one of the parties, the Superintendent or designee shall advise the Town Manager's Office and the Resident Trooper's Office Commanding Officer, or designee of the principal's request;
- B. The Superintendent and the Commanding Officer, or their designees, shall meet with the SRO to mediate or resolve any problems which may exist. Resolution may include additional training, if appropriate.
- C. If, following an agreed-upon amount of time after commencement of such mediation, the problem cannot be mediated or resolved, the Superintendent or designee and the Resident Trooper's Office Commanding Officer shall make a formal recommendation to the Mansfield Town Manager that the SRO be removed from the program.



**Town of Mansfield
Agenda Item Summary**

To: Town Council
From: John C. Carrington, Interim Town Manager
Date: January 13, 2020
Re: Complete Count Committee

Subject Matter/Background

On August 12, 2019, Katherine Marks, Partnership Specialist for the U.S. Census Bureau, gave a presentation to the Council on the upcoming 2020 U.S. Census and requested the Town create a Complete Count Committee.

The purpose of a Complete Count Committee is to raise awareness of the Census and increase the response rate among those who may be more difficult to reach. Across the country, this committee is comprised of the Town Manager/First Selectman/(strong) Mayor, a top representative from the local college(s), a top representative from the education department, a representative from the faith community, a top representative from the Social/Human Services Department, a representative from the Housing Authority, and sometimes the chairs of the Republican and Democratic town committees.

Recommendation

After ensuring a willingness to serve, the Committee on Committees voted on December 12, 2019 to recommend the following motion be passed by the Town Council:

Move, to appoint the following individuals to the 2020 Census Complete Count Committee:

- *John Carrington, Interim Town Manager*
- *Patricia Schneider, Director of Human Services*
- *Kelly Lyman, Superintendent of Schools*
- *John Armstrong, Director of Off-Campus and Commuter Student Services, UCONN*
- *Rebecca Fields, Executive Director, Mansfield Housing Authority*
- *Pastor Ron Baker, First Baptist Church/Interfaith Council*

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**Town of Mansfield
Agenda Item Summary**

To: Town Council
From: John C. Carrington, Interim Town Manager
Date: January 13, 2020
Re: UConn Position on Sewer Connections

A handwritten signature in black ink, appearing to read "John C. Carrington".

Subject Matter/Background

On October 17, 2019, UConn hand delivered a letter that established their position on sewer connections. UConn will continue to oppose any student housing development in Mansfield and requests that the Town does the same. UConn will not approve any requested sewer connections for high-density student housing developments under the July 1, 2017 Sewer Service Agreement.

Their position does not affect any sewer connections to Town owned sewer lines, for example the four corners project. It only affects properties that would have to connect to an UConn owned sewer line, for example any property on North Eagleville Road.

Attorney Review

The Town Attorney, Kevin Deneen, reviewed the letter on October 28, 2019 and made the following statement:

Pursuant to Section 4(a)(i), Mansfield has "the right and responsibility to approve any direct connections to the Mansfield Sewerage System." UConn plays a role pursuant to Section 4(a)(ii)(1)(A) and (B) if "any End User proposing to make a direct connection from a Mansfield Facility to the UConn Sewerage System." Under such a case, UConn has the right to approve such a direct connection to the UConn Sewerage System. Attorney Deneen is available tonight to answer any questions you may have on the letter.

Recommendation

None other than to listen to the Town Attorney's interpretation and ask any clarifying questions.

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**Town of Mansfield
Agenda Item Summary**

To: Town Council
From: John C. Carrington, Interim Town Manager
CC: Irene Luciano, Town Assessor
Date: January 13, 2020
Re: Assessor's 2019 Revaluation Presentation

A handwritten signature in black ink, appearing to read "John C. Carrington", is written to the right of the "From:" line.

Subject Matter/Background

Per Sec. 12-62(b) Town-wide revaluation must be conducted every five years (Office of Policy & Management sets the towns' schedule). Last revaluation was 10/1/2014.

Financial Impact

The taxable Grand List will increase.

Legal Review

N/A

Recommendation

N/A

Attachments

1) 2019 Revaluation PowerPoint presentation

Town of Mansfield 2019 Revaluation

1/13/2020

The following preliminary assessments for 2019 are subject to change pending the results of the Board of Assessment Appeals 3/2020 Hearings.

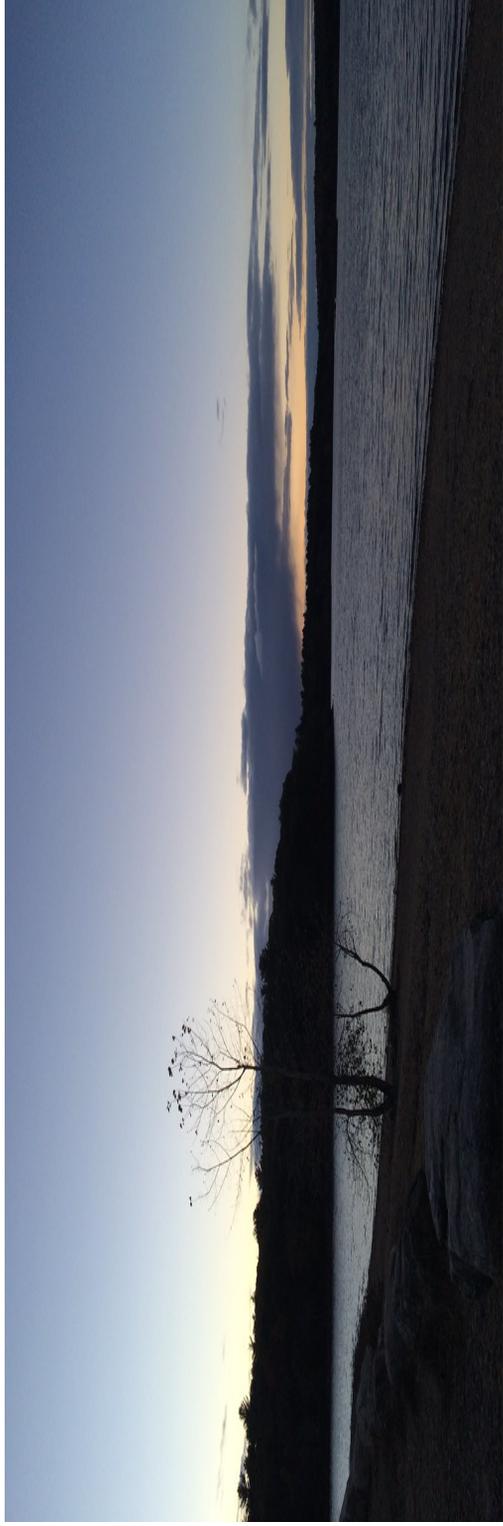


Tentative changes in Overall Taxable Assessment 2018 to 2019

Total Assessment 2018 GL \$953,360,935

Total Assessment 2019 GL \$968,196,225

Overall change + 0.01556 or 1.56%



Tentative changes in Overall Assessment by Land Class

Residential/Special Use

2018 Total Assessment	\$712,483,510
2019 Total Assessment	\$714,689,425
0.0030 or .30% Increase	



Commercial/Industrial/Utility

2018 Total Assessment	\$240,877,425
2019 Total Assessment	\$253,506,800
0.0524 or 5.24% Increase	



Commercial/Industrial/Utility Growth of nearly \$12 million

- Hotel back on taxable list
- Construction of apartments begun on No. Frontage Road
- Increased assessments for shopping centers, including Big Y Plaza, Storrs Commons, Mansfield Plaza (Dollar General, Red Rock), College Mart, Inn on Storrs (former Best Western), and Holiday Mall

Downtown Storrs Changes:



- Total Assessment 2018 GL \$109,936,165
- Total Assessment 2019 GL \$109,610,000
- Overall Change – 0.00297 or - 0.30%

Shifts in Tax Burden by Land Class 2009, 2014, and 2019 Revaluations

2009: (85%/15%) Res/Com
2013: (82%/18%) Res/Com
2014: (76%/24%) Res/Com
2018: (75%/25%) Res/Com
2019: (74%/26%) Res/Com *



* Values are not finalized. Figures are subject to change after March 2020 BAA Hearings.

Tax Exempt Data 2013 to 2014 and 2018 to 2019

Total Exempt Assessment 2013 GL \$1,253,451,870
Total Exempt Assessment 2014 GL \$1,323,085,403 (Overall Change +5.6%)
Total Exempt Assessment 2018 GL \$1,498,442,312 (Overall Change +13%)
Total Exempt Assessment 2019 GL \$1,545,941,825 (Overall Change +3.2%)

Taxable vs. Exempt – Ratios:
2013 – (42%/58%) Taxable/Exempt
2014 - (40%/60%) Taxable/Exempt
2018 - (39%/61%) Taxable/Exempt
2019 - (38%/62%) Taxable/Exempt





**Town of Mansfield
Agenda Item Summary**

To: Town Council
From: John C. Carrington, Interim Town Manager
Date: January 13, 2020
Re: Human Rights Commission

A handwritten signature in black ink, appearing to read "John C. Carrington", is written over the "From:" line of the header.

Subject Matter/Background

At the December 9, 2019 Town Council meeting, Mansfield resident, Dr. Glenn Mitoma, Assistant Professor of Human Rights and Education and director of the Thomas J. Dodd Research Center at the University of Connecticut, spoke during public comment. He asked the Council to create a Human Rights Commission. He stated that the Council would task the commission with assisting the Town to understand and evaluate human rights conditions, and develop and support potential policies and practices to improve those conditions. The commission would ensure all town processes include wide democratic participation, accountability, and transparency.

The commission could include council members, town staff, board of education members, schools/board staff, residents and other stakeholders.

Financial Impact

None

Legal Review

None at this time

Recommendation

Staff recommends a committee chaired by a council member with actual appointments by the committee on committees. The Council would decide the composition of the committee members. A formal charge for the commission needs to be developed.

If the Town Council desires to establish a Human Rights Commission, staff recommends the following motion:

Move, effective January 13, 2020, to establish a Human Rights Commission, chaired by a Town Councilor with the other members appointed by the Committee on Committees.

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**Town of Mansfield
Agenda Item Summary**

To: Town Council
From: John C. Carrington, Interim Town Manager
CC: Cherie Trahan, Director of Finance
Date: January 13, 2020
Re: FY 2020/2021 Budget Review Calendar

A handwritten signature in black ink, appearing to be "John C. Carrington", is written to the right of the "From:" line.

Subject Matter/Background

Attached please find the proposed Budget Review Calendar for FY 2020/2021, as prepared by the Director of Finance and the Interim Town Manager. The calendar includes budget workshops as well as two public information sessions and a public hearing.

Please note that we may need to adjust the calendar as needed, depending on workload, Council business, and other factors.

Recommendation

Staff recommends that the Town Council adopt the schedule as presented.

If the Council concurs with this suggestion, the following motion is in order:

Move, to adopt the Proposed Budget Review Calendar for FY 2020/2021 as presented by staff.

Attachments

- 1) Proposed FY 2020/2021 Budget Review Schedule

FY 2020/21 Budget Review Schedule

March 30 Monday 6:30pm – 9:30pm	Budget Presentation Message, Budget in Brief, Guide to Budget, Revenue and Expenditure Summaries	Council Chambers Beck Building
April 01 Wednesday 6:30pm – 9:30pm	Budget Review – General Fund & Capital Gen. Government, Public Safety, Community Services, Community Development, Town-wide, Operating Transfers, Parks & Recreation Fund, Mansfield Discovery Depot, Other Operating Fund	Council Chambers Beck Building
April 08 Wednesday 1:00pm – 2:30pm	Public Information Session Manager’s Proposed Budget Review	Council Chambers Beck Building
April 10 – 17	School Vacation	
April 13 Monday 7:00pm	Public Hearing on Budget at Regular Council Meeting	Council Chambers Beck Building
April 16 Thursday 6:30pm – 9:30pm	Budget Review – General Fund & Capital Public Works. Other funds: Town Aid, Sewer Operating, Solid Waste Fund, Transit Services, Debt Service, Health Insurance, Workers Comp, and Cemetery Fund. Other agencies: EHHD & MDP	Council Chambers Beck Building
April 22 Wednesday 6:30pm – 9:30pm	Budget Review – General Fund & Capital Board of Education, Shared Facilities Management, Shared Finance, Shared Information Technology & Management Services Fund	Council Chambers Beck Building
April 23 Thursday 7:00pm – 9:30pm	Budget Discussion (flagged items & discussion)	Council Chambers Beck Building
April 27 Monday 6:00pm – 7:00pm	Adoption of Budget (prior to regular meeting)	Council Chambers Beck Building
April 29 Wednesday 6:30pm – 9:30pm	Adoption of Budget (if necessary)	Council Chambers Beck Building

May 04 Monday 7:00pm	Region 19 Annual Meeting on Budget	EO Smith Media Center
May 05 Tuesday	Region 19 Budget Referendum	Ashford, Mansfield, Wilmington
May 07 Thursday 6:00pm – 7:00pm	Public Information Session Town Council Adopted Budget	Council Chambers Beck Building
May 12 Tuesday 7:00pm	Annual Town Meeting	Mansfield Middle School Auditorium

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**Town of Mansfield
Agenda Item Summary**

To: Town Council
From: John C. Carrington, Interim Town Manager
Date: January 13, 2020
Re: Comprehensive Annual Financial Report – FY 2018/19



Subject Matter/Background

Attached please find the Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2019, along with the State and Federal Single Audit Reports. The Finance Committee will review this item at its meeting on January 13, 2020.

Recommendation

If the Finance Committee recommends acceptance of the Comprehensive Annual Financial Report and the State and Federal Single Audit Reports for the year ended June 30, 2019, the following motion would be in order:

Move, effective January 13, 2020, to accept the Comprehensive Annual Financial Report and the State and Federal Single Audit Reports for the year ended June 30, 2019, as endorsed by the Finance Committee.

Attachments

- 1) Connecticut Audit Communication Letter
- 2) Comprehensive Annual Financial Report – Year Ended June 30, 2019
- 3) State Single Audit Report – June 30, 2019
- 4) Federal Single Audit Report – June 30, 2019

To the Members of the Town Council
Town of Mansfield, Connecticut

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Mansfield, Connecticut, for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards*, the Uniform Guidance and the Connecticut State Single Audit Act), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 29, 2019. Professional standards also require that we communicate to you the following information related to our audit.

SIGNIFICANT AUDIT MATTERS

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Mansfield, Connecticut, are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were as follows:

Management's estimate of the net other post employment benefit (OPEB) liability is based on an actuarial valuation utilizing various assumptions and estimates approved by management.

Management's estimate of the useful lives of governmental activities and business-type activities capital assets, which are used in computing depreciation in the government-wide and proprietary fund financial statements.

Management's estimate of the allowance for doubtful accounts related to taxes receivable is based on certain historical data and currently known information.

Management's estimate of the claims liability for health insurance is based on third-party reporting of claims incurred but not paid as of year end.

Management's estimate of the landfill closure and postclosure care costs is based on an original estimate of monitoring costs updated for changes in assumptions over inflation, technology and applicable laws and regulation.

We evaluated the key factors and assumptions used to develop the above estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent and clear. There were no sensitive disclosures affecting the financial statements.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 9, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

OTHER MATTERS

We applied certain limited procedures to the management’s discussion and analysis, budgetary comparison schedules, and supplementary other post employment benefits (OPEB) information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report combining and individual fund financial statements and schedules, schedule of expenditures of federal awards and schedule of expenditures of state financial assistance, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section and statistical tables, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

RESTRICTION OF USE

This information is intended solely for the information and use of the Town Council and management of the Town of Mansfield, Connecticut, and is not intended to be and should not be, used by anyone other than these specified parties.

Blum, Shapiro & Company, P.C.

West Hartford, Connecticut
December 9, 2019

**TOWN OF MANSFIELD
CONNECTICUT**



**COMPREHENSIVE ANNUAL
FINANCIAL REPORT
YEAR ENDED JUNE 30, 2019**

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

of the

**TOWN OF MANSFIELD,
CONNECTICUT**

FOR THE YEAR ENDED

JUNE 30, 2019

**PREPARED BY:
THE FINANCE DEPARTMENT**

CHERYL A. TRAHAN, DIRECTOR OF FINANCE

**TOWN OF MANSFIELD, CONNECTICUT
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 TABLE OF CONTENTS
 JUNE 30, 2019**

Introductory Section		Page
	Letter of Transmittal	i-iv
	Financial Management Goals	v
	Principal Officials	vi
	Organizational Chart	vii
	Certificate of Achievement for Excellence in Financial Reporting	viii
Financial Section		
	Independent Auditors' Report	1-3
	Management's Discussion and Analysis	4-13
Basic Financial Statements		
Exhibit		
	Government-Wide Financial Statements:	
I	Statement of Net Position	14
II	Statement of Activities	15
	Fund Financial Statements:	
	Governmental Funds:	
III	Balance Sheet	16-17
IV	Statement of Revenues, Expenditures and Changes in Fund Balances	18-19
V	Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	20
	Proprietary Funds:	
VI	Statement of Net Position	21
VII	Statement of Revenues, Expenses and Changes in Net Position	22
VIII	Statement of Cash Flows	23
	Fiduciary Funds:	
IX	Statement of Net Position	24
X	Statement of Changes in Net Position	25
	Notes to the Financial Statements	26-61
Required Supplementary Information		
RSI-1	Schedule of the Town's Proportionate Share of the Net Pension Liability - Municipal Employees Retirement System	62
RSI-2	Schedule of the Town's Proportionate Share of the Net Pension Liability - Teachers Retirement Plan	63
RSI-3	Schedule of Employer Contributions - Municipal Employees Retirement System	64
RSI-4	Schedule of Changes in Net OPEB Liability and Related Ratios - OPEB	65
RSI-5	Schedule of Employer Contributions - OPEB	66
RSI-6	Schedule of Investment Returns - OPEB	67
RSI-7	Schedule of the Town's Proportionate Share of the Net OPEB Liability - Teachers Retirement Plan	68

<u>Exhibit</u>		<u>Page</u>
	Supplemental, Combining and Individual Fund Statements and Schedules	
	General Fund:	
A-1	Comparative Balance Sheet	69
A-2	Schedule of Changes in Fund Balance - Budgetary Basis	70
A-3	Report of Tax Collector	71
A-4	Schedule of Revenues and Other Financing Sources - Budget and Actual	72-74
A-5	Schedule of Expenditures and Other Financing Uses - Budget and Actual	75-76
A-6	Schedule of Board of Education Expenditures and Other Financing Uses - Budget and Actual	77
	Capital Projects Fund:	
B-1	Schedule of Cumulative Project Revenues and Other Financing Sources - Budget and Actual	78-79
B-2	Schedule of Cumulative Project Expenditures and Other Financing Uses - Budget and Actual	80-81
	Enterprise Funds - Sewer Operating Fund:	
C-1	Combining Statement of Net Position by Customer	82
C-2	Combining Schedule of Revenues, Expenses and Changes in Net Position by Customer	83
C-3	Schedule of Sewer Use Charges Receivable	84
	Nonmajor Governmental Funds:	
D-1	Combining Balance Sheet	85
D-2	Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	86
	Capital Nonrecurring Fund:	
D-3	Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	87
D-4	Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	88-89
	Internal Service Funds:	
E-1	Combining Statement of Net Position	90
E-2	Combining Statement of Revenues, Expenses and Changes in Fund Net Position	91
E-3	Combining Statement of Cash Flows	92
	Fiduciary Funds:	
F-1	Agency Funds - Combining Balance Sheet	93-94
F-2	Agency Funds - Combining Statement of Changes in Assets and Liabilities	95

Statistical Section

Table

	Financial Trends:	
1	Net Position by Component	96
2	Changes in Net Position	97
3	Fund Balances, Governmental Funds	98
4	Changes in Fund Balances, Governmental Funds	99
	Revenue Capacity:	
5	Tax Rates, Levies and Cash Collections	100
6	Taxable Grand List	101
7	Assessed and Estimated Actual Value of Taxable Property	102
8	Principal Property Taxpayers	103
	Debt Capacity:	
9	Ratios of General Bonded Debt Outstanding	104
10	Ratios of Outstanding Debt by Type	105
11	Computation of Direct and Overlapping Indebtedness	106
12	Schedule of Debt Limitation	107
13	Legal Debt Margin Information	108
	Demographic and Economic Statistics:	
14	Demographic Statistics	109
15	Principal Employers	110
16	Full-Time Equivalent Employees by Function/Program	111
	Operating Information:	
17	Operating Indicators by Function/Program	112
18	Capital Asset Statistics by Function/Program	113



Introductory Section

TOWN OF MANSFIELD
OFFICE OF THE FINANCE DIRECTOR



CHERYL A. TRAHAN, Director of Finance

AUDREY P. BECK BUILDING
FOUR SOUTH EAGLEVILLE ROAD
MANSFIELD, CT 06268-2599
(860) 429-3343
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E-Mail: trahanca@mansfieldct.org

December 9, 2019

To the Honorable Mayor, Members of the Town Council,
and Citizens of the Town of Mansfield, Connecticut:

State law requires that all local governments publish within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report of the Town of Mansfield for the fiscal year ended June 30, 2019.

This report consists of management's representations concerning the finances of the Town of Mansfield. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the Town has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Town's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Town's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Town of Mansfield's financial statements have been audited by Blum, Shapiro & Company, P.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Town for the fiscal year ended June 30, 2019, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the Town's financial statements for the fiscal year ended June 30, 2019, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the Town was part of a broader, federal and State mandated "Single Audits" designed to meet the special needs of federal and State grantor agencies. The standards governing Single Audit engagements require the independent auditors to report not only on the fair presentation of the financial statements, but also on the Town's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal and State awards. These reports are available as part of this Comprehensive Annual Financial Report.

Generally accepted accounting principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The Town's MD&A can be found immediately following the report of the independent auditors.

Profile of the Town of Mansfield

The Town of Mansfield encompasses approximately 45.1 square miles. The Town is bounded on the east by Chaplin, on the north by Willington and Ashford, on the south by Windham, Lebanon, and Columbia, and on the west by Coventry. The Town of Mansfield was first settled in 1692 as part of Windham. In October 1702, the Connecticut General Assembly granted a charter of incorporation to the Town of Mansfield which was formed out of Windham.

The Town operates under the provisions of its Charter and the General Statutes of the State of Connecticut. Since 1970, when the Town established the Town Manager/Council form of government, the legislative power of the Town was vested in a nine-member council, elected at large for terms of two years, and the Town Meeting. The Mayor is elected by majority vote of the council. The Town Manager, who is the chief executive officer, manages the operations of the Town.

The Town and the immediate region is the beneficiary of the University of Connecticut being located in Mansfield. The University is a land grant University that was founded in 1881 as Storrs Agricultural School. With over 4,000 employees, the University is a major employer for the Town and the surrounding region.

Since 1990, the Town has expended over \$3.2 million to acquire open space land. During this period, the Town has purchased thirty-four properties totaling 1,230 acres of land. In addition to town purchases, the Town has acquired open space through donations and dedication requirements included in the town's land use regulations. As of October 1, 2019, the town owns or manages over 2,200 acres of undeveloped open space land, including over 550 acres of private land with conservation easements. These acquisitions include nine properties with agricultural land approximately (70 acres) that is leased to local farmers.

The Town of Mansfield provides a full range of services, including police and fire protection; the construction and maintenance of highways, streets, and other infrastructure; education pre-kindergarten through eighth grade and high school through the Regional School District No. 19; social services including a day care facility, a youth service bureau and a senior center; public health services through the Eastern Highlands Health District; recreation services and adult education including a community center; library services; and affordable housing through a Town housing authority.

The Mansfield Discovery Depot, Inc. is financially accountable to the Town since the Town Council has approval authority over budget increases in excess of \$10,000 and, therefore, is shown as a non-major governmental fund in the Town's financial statements. The agency appoints its own board, of which up to two of the members are appointed by the Town Council. Mansfield Discovery Depot, Inc. accounts for federal and state funds, local contributions and participants' fees for the operation of a child day care center.

Budget Policies

The annual budget serves as the foundation for the Town's financial planning and control. It is the policy of the Town Council to ask the Town Manager to direct the preparation of the budget and to submit it to the Town Council for its tentative approval and for later public hearing and approval. The Town Manager is asked to confer with the various Town Department heads on budgetary needs, as well as to consider priorities that have been determined by the Council.

Budget Policies (continued)

The Town legally adopts an annual budget for the General Fund and Capital Nonrecurring Special Revenue Fund. Formal budgetary integration is employed by the Town Council as a management control device during the year for the General Fund.

The Capital Projects Fund employs a project length budget, which is approved by the Annual Town Meeting.

Local Economy

Because Mansfield is the home of the University of Connecticut, our local economy tends to remain more stable than other areas in the State. Property tax collections over the last ten years have averaged over 98 percent. Mansfield is less impacted by general economic conditions.

With this said, Mansfield is also far more dependent upon State grants to pay for the costs of operating our Town than most other communities in Connecticut. This tends to result in a feast or famine scenario. When times are good and State tax coffers are full, Mansfield does very well, but when times turn down, so do our State grants. The recent development of Storrs Center has helped us to prepare for losses in State aid, but Mansfield must continue to reduce its reliance on the State. It is for this reason that one of Mansfield's major initiatives was to move forward with a sewer project in the Four Corners Area. The groundbreaking for this project was in November, 2018 and is anticipated to be substantially complete by the end of 2019.

Long Term Financial Planning

The Town prepares a five year expenditure and revenue forecast and a five year capital improvement plan. Both documents are designed to assist management and policy decision makers in guiding the Town.

Major Initiatives

Four Corners Sewer Project:

The Town of Mansfield has broken ground on a sanitary sewer system project to serve businesses and homes in the Four Corners area (Route 195/Route 44 intersection). As designed, the system will serve 61 properties and would include underground piping with stub connections to each property line, two pump stations where needed, and a connection to the University of Connecticut's sewer system for treatment at their wastewater treatment facility. A high groundwater table and the presence of wetlands and poor draining soils throughout the area have substantially limited the long-term functioning of on-site septic disposal systems, resulting in the need for frequent pumping and numerous instances of septic system failure. Septic failures create hardship for the property owner and as these occurrences become more frequent, the influx of nutrients and sewage-related bacteria eventually contaminate wells, wetland systems and water bodies.

In addition to addressing environmental concerns, the installation of a sanitary sewer system also presents the opportunity to revitalize one of the town's three main commercial hubs. Located at the intersection of two State roads, Four Corners has been a center of commercial activity for decades, and a focus for commercial growth since the Town adopted its first Plan of Development in 1971. However, the lack of water and sewer infrastructure has made it difficult for businesses to thrive and limited the types of businesses that can locate in the area to those with low water needs. With public water now available from the Connecticut Water Company pipeline, the opportunity exists to direct new commercial and mixed-use development to the Four Corners. Redevelopment of long-vacant buildings and introduction of new business will improve the visual appearance of this northern gateway to town and expand the commercial tax base.

Major Initiatives (continued)

Opportunity Zone

The northwestern census tract of Mansfield was recently designated a federal Opportunity Zone, allowing for tax benefits for investment and development that occurs within the tract. The Town is taking steps to encourage and coordinate redevelopment by (1) developing a vacant parcel catalog for developers, (2) reaching out to and coordinating developer/investor meetings, (3) using economic data to determine the greatest and best use for each parcel, (4) having the Town Council entertain local incentives for developer, and (5) working collaboratively with the University of Connecticut so that any development is complementary to both parties' interests. The Town is using the Connecticut Economic Resource Center as a third-party partner in this collaboration. The timing of the Four Corners Sewer Project will certainly have a positive impact on these efforts.

Relevant Financial Policies

The Town's financial policies have been applied consistently with the prior year and had no notable current year effect on the financial statements. There have not been any developments at the State level that impacted the current year financial statements.

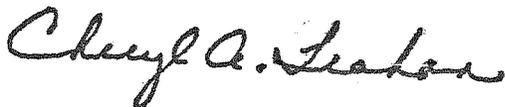
Awards and Acknowledgement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Town of Mansfield for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2018. In order to be awarded a certificate of achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report, the contents of which conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement for Excellence in Financial Reporting is valid only for the fiscal year awarded. We believe our current report continues to conform to the program requirements, and is being submitted to GFOA to determine its eligibility for another certificate.

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Finance Department. I would like to express my appreciation to all members of the department who assisted in its preparation. I would also like to thank the members of the Town Council and the Mansfield Board of Education for their interest and support in planning and conducting the financial operations of the Town in a responsible and progressive manner.

Respectfully submitted,



Cheryl A. Trahan
Director of Finance

FINANCIAL MANAGEMENT GOALS

PREFACE

The Town of Mansfield has adopted a set of policies to guide the Town's financial management practices. They are not intended to limit the authority of the Town Council to act, but rather to form a framework within which to make financial decisions and to monitor financial activity in a consistent manner. The adoption of these goals does not restrict the Town Council's ability and responsibility to respond to emergency or service deliver needs above or beyond the suggested limitations established.

The following is a brief description of the policies adopted by the Town Council:

Revenue Policy

The Revenue Policy establishes the guidelines for the Town to identify sufficient resources to provide for the regular and ongoing operations associated with providing public services.

Expenditure Policy

The Expenditure Policy establishes the guidelines for the Town to provide for a sustainable level of service by adopting a balanced budget where ongoing resources are sufficient to support ongoing expenditures.

Fund Balance Policy

The Fund Balance Policy establishes guidelines for fund balance to ensure financial security through the maintenance of a healthy reserve fund. The primary objective is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. The Town also seeks to maintain the highest possible credit ratings which are dependent, in part, on the Town's maintenance of a healthy fund balance.

Financial Reporting Policy

The Financial Reporting Policy establishes the guidelines that will ensure that the Town provides full and open disclosure of all financial activity.

Capital Planning and Financing Policy

The Capital Planning and Financing Policy establishes the methodology for including a program or project in the five-year Capital Improvement Program (CIP), Capital Budget, and Debt Management Plan (DMP). In order to promote consistency and continuity in decision making related to capital improvement planning and to set the general parameters within which capital spending decisions are made, this Policy establishes the general financing goals and the specific elements that comprise a long-range planning and financing strategy, including capital financing guidelines and the transfer of funds to and from the Capital and Non-recurring Fund (CNR).

Debt Management Policy

The Debt Management Policy provides the conceptual framework for the issuance and management of debt. It provides a comprehensive and viable debt management policy which recognizes the infrastructure needs of the Town as well as the taxpayer's ability to pay while taking into account existing legal, economic, financial and debt market considerations.

TOWN OF MANSFIELD, CONNECTICUT

PRINCIPAL OFFICIALS

JUNE 30, 2019

Town Council

Paul Shapiro, Mayor
Antonia Moran, Deputy Mayor
Terry Berthelot
David Freudmann
Peter Kochenburger
Ben Shaiken
Ronald Shurin
Elizabeth Wassmundt

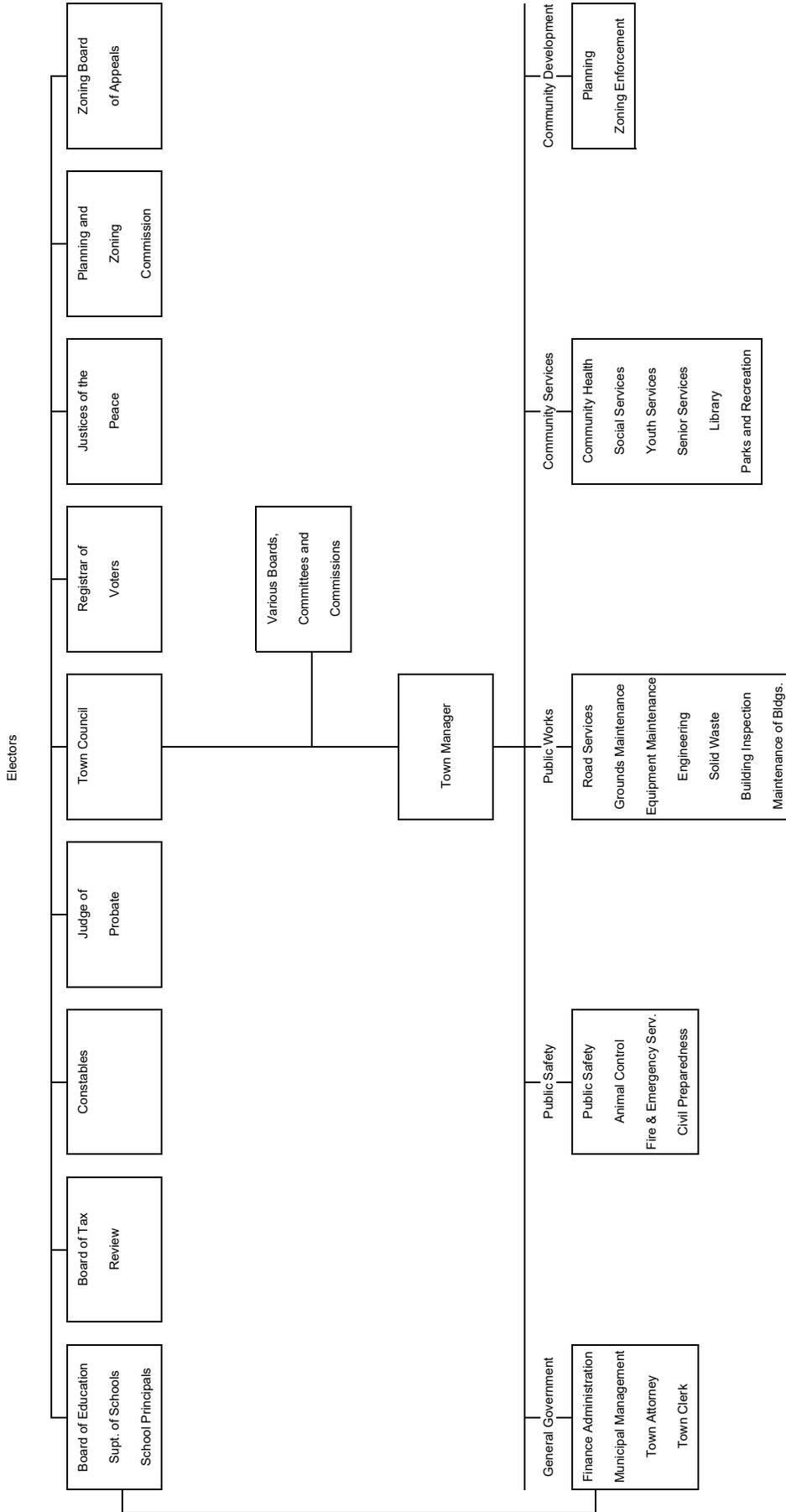
John Carrington
Interim Town Manager

Cheryl A. Trahan
Director of Finance

Jaime L. Russell
Information Technology Director

TOWN OF MANSFIELD, CONNECTICUT

ORGANIZATIONAL CHART





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

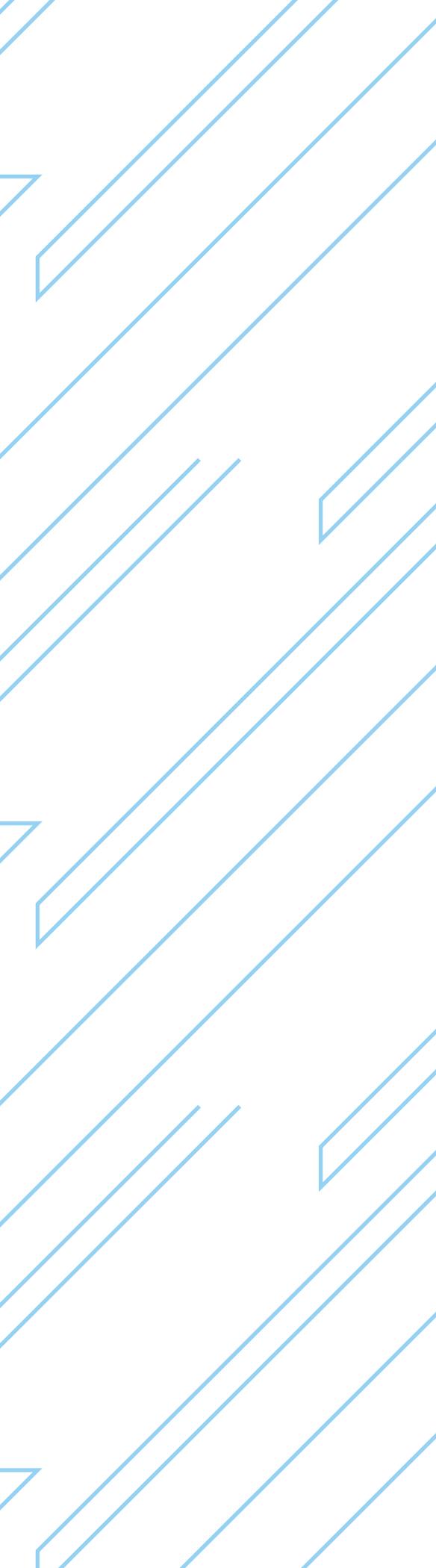
**Town of Mansfield
Connecticut**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2018

Christopher P. Morill

Executive Director/CEO



Financial Section

Independent Auditors' Report

blumshapiro.com

To the Members of the Town Council
Town of Mansfield, Connecticut

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Mansfield, Connecticut, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town of Mansfield, Connecticut's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Mansfield, Connecticut, as of June 30, 2019 and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the pension and OPEB schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Mansfield, Connecticut's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on them.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the Town of Mansfield, Connecticut, as of and for the year ended June 30, 2018 (not presented herein), and have issued our report thereon dated December 21, 2018, which contained unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information. The accompanying General Fund balance sheet as of June 30, 2018 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the 2018 financial statements. The accompanying General Fund balance sheet has been subjected to the auditing procedures applied in the audit of the 2018 basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the General Fund balance sheet is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2018.

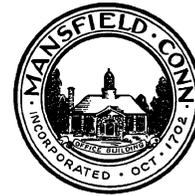
Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2019 on our consideration of the Town of Mansfield, Connecticut's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Mansfield, Connecticut's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Mansfield, Connecticut's internal control over financial reporting and compliance.

Blum, Shapiro & Company, P.C.

West Hartford, Connecticut
December 9, 2019

TOWN OF MANSFIELD
OFFICE OF THE FINANCE DIRECTOR



CHERYL A. TRAHAN, Director of Finance

AUDREY P. BECK BUILDING
FOUR SOUTH EAGLEVILLE ROAD
MANSFIELD, CT 06268-2599
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E-Mail: trahanca@mansfieldct.org

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2019

As management of the Town of Mansfield, we offer readers of the Town of Mansfield's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal in the introductory section of this report.

Financial Highlights

- The assets of the Town exceeded its liabilities at the close of the most recent fiscal year by \$105,149,752 (*net position*). Of this amount, \$9,111,043 (*unrestricted net position*) may be used to meet the Town's ongoing obligations to citizens and creditors. The Town's total net position increased by \$4,213,670.
- Total Assets increased \$17,471,248 primarily due to capital asset additions in excess of depreciation \$5,183,411, and an increase in cash and cash equivalents of \$10,604,792 primarily due to the issuance of general obligation bonds.
- Deferred Outflows of Resources increased \$8,390,369 primarily for pension related obligations.
- Total Liabilities increased \$21,167,827 primarily due to an increase in bonds payable (including bond premium) of \$7,361,704, an increase in accounts payable of \$4,305,720 primarily due to ongoing capital construction projects, and an increase in net pension obligation of \$9,621,547.
- Deferred Inflows of Resources increased \$480,120 related to pension and other post-employment benefit obligations.
- As of the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$17,368,757, an increase of \$7,059,054 in comparison with the prior year. Unassigned fund balance at June 30, 2019 is \$4,254,616. Capital Projects total fund balance is \$7,690,321.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$6,864,956 or 13.7% of total General Fund expenditures.
- The Town's total long-term obligations increased by \$16,498,451 during the current fiscal year. The key factors are an increase in the net pension liability of \$9,621,547 and an increase in bonds payable of \$7,135,000.

Overview of the Basic Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town of Mansfield's basic financial statements. The Town's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Town's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The *statement of activities* presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Town include general government, public safety, public works, community services, community development and education. The business-type activities of the Town include a sewer operation, a transfer station operation and most recently a transit services operation (parking garage and intermodal center).

The government-wide financial statements can be found on Exhibits I and II of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Town's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains 13 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Mansfield discretionary fund, and capital projects fund, all of which are considered to be major funds. Data from the other 10 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The Town adopts an annual budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget (Exhibit V).

The basic governmental fund financial statements can be found on Exhibits III and IV.

Proprietary funds. The Town maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Town uses enterprise funds to account for its sewer operations and its solid waste operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the Town's various functions.

The Town uses internal service funds to account for self-insured medical benefits, workers' compensation benefits, voice and data communications and support, energy costs, and printing and mailing services. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Sewer fund and the Transit Services fund (major funds) and for the Solid Waste fund (a nonmajor fund). Conversely, internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

The basic proprietary fund financial statements can be found on Exhibits VI, VII and VIII.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on Exhibits IX and X.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found after Exhibit X.

Other information. The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the notes to basic financial statements.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a Town's financial position. In the case of the Town, assets exceeded liabilities by \$102,640,501 at the close of the most recent fiscal year.

**TOWN OF MANSFIELD
NET POSITION
JUNE 30, 2019 AND 2018**

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 33,699,019	\$ 21,550,358	\$ 1,506,867	\$ 1,367,691	\$ 35,205,886	\$ 22,918,049
Capital assets (net)	97,535,368	92,538,669	1,579,159	1,392,447	99,114,527	93,931,116
TOTAL ASSETS	131,234,387	114,089,027	3,086,026	2,760,138	134,320,413	116,849,165
Deferred outflows of resources	11,277,121	2,886,752			11,277,121	2,886,752
Long-term liabilities outstanding	31,034,906	14,531,048	77,487	82,894	31,112,393	14,613,942
Other liabilities	7,795,589	3,402,919	499,288	222,582	8,294,877	3,625,501
TOTAL LIABILITIES	38,830,495	17,933,967	576,775	305,476	39,407,270	18,239,443
Deferred inflows of resources	1,040,512	560,392			1,040,512	560,392
Net position:						
Net investment in capital assets	94,187,432	90,770,895	1,579,159	1,392,447	95,766,591	92,163,342
Restricted	272,118	267,117			272,118	267,117
Unrestricted	8,180,951	7,443,408	930,092	1,062,215	9,111,043	8,505,623
TOTAL NET POSITION	\$ 102,640,501	\$ 98,481,420	\$ 2,509,251	\$ 2,454,662	\$ 105,149,752	\$ 100,936,082

By far the largest portion of the Town's net position (91%) reflects its investment in capital assets (e.g., land, construction in progress, land improvements, buildings, improvements other than buildings, machinery and equipment, vehicles, infrastructure, pump station and sewer distribution system), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

An additional portion of the Town's net position (0.3%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$9,111,043) may be used to meet the Town's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Town is able to report positive balances in all three categories of net position, both for the Town as a whole, as well as for its separate governmental and business-type activities. The same held true for the prior fiscal year.

TOWN OF MANSFIELD
CHANGE IN NET POSITION
JUNE 30, 2019 AND 2018

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
REVENUES:						
Program revenues:						
Charges for services	\$ 4,614,237	\$ 4,749,492	\$ 1,897,755	\$ 1,963,515	\$ 6,511,992	\$ 6,713,007
Operating grants and contributions	16,746,473	17,246,970			16,746,473	17,246,970
Capital grants and contributions	1,083,229	1,562,304			1,083,229	1,562,304
General revenues:						
Property taxes	34,102,969	33,424,886			34,102,969	33,424,886
Grants and contributions not restricted to specific programs	8,428,662	7,858,219			8,428,662	7,858,219
Investment income	571,049	234,484			571,049	234,484
Miscellaneous	369,739	61,193	161	708	369,900	61,901
Capital contributions				822,141	-	822,141
TOTAL REVENUES	65,916,358	65,137,548	1,897,916	2,786,364	67,814,274	67,923,912
EXPENSES:						
General government	4,736,344	3,527,212			4,736,344	3,527,212
Public safety	5,101,517	4,971,239			5,101,517	4,971,239
Public works	4,655,777	4,600,412			4,655,777	4,600,412
Community services	6,347,216	6,271,244			6,347,216	6,271,244
Community development	1,058,115	2,077,670			1,058,115	2,077,670
Education	39,709,900	42,477,040			39,709,900	42,477,040
Interest expense	148,408	61,735			148,408	61,735
Sewer department			605,441	402,492	605,441	402,492
Transfer station			1,237,886	1,272,692	1,237,886	1,272,692
Transit services				224,624	-	224,624
TOTAL EXPENSES	61,757,277	63,986,552	1,843,327	1,899,808	63,600,604	65,886,360
EXCESS (DEFICIENCY) BEFORE TRANSFERS	4,159,081	1,150,996	54,589	886,556	4,213,670	2,037,552
TRANSFERS		12,256,052		(12,256,052)	-	-
INCREASE IN NET POSITION	4,159,081	13,407,048	54,589	(11,369,496)	4,213,670	2,037,552
NET POSITION - JULY 1	98,481,420	85,074,372	2,454,662	13,824,158	100,936,082	98,898,530
NET POSITION - JUNE 30	\$ 102,640,501	\$ 98,481,420	\$ 2,509,251	\$ 2,454,662	\$ 105,149,752	\$ 100,936,082

The Town's net position increased by \$4,213,670 during the current fiscal year primarily due to asset additions in excess of depreciation (\$5,183,411) offset by a net increase long term liabilities.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Governmental activities. Governmental activities increased the Town's net position by \$4,159,081. The business-type activities increased net position by \$54,589, for an overall net increase of \$4,213,670 or 4.2%.

Revenues

Governmental activities revenues totaled \$65,916,358 for fiscal year 2019. Property taxes are the largest revenue source for the Town and represent 51.7% of governmental revenues. Current tax collections were 98.9% of the adjusted tax levy, consistent with the prior year. Operating grants and contributions revenues are the Town's second largest revenue and include grants for education, public works and community services and account for 25.4% of governmental revenues for the year. Capital grant contributions account for 1.6% of governmental revenues for the year. Grants and contributions not restricted to specific programs account for 12.8% of governmental revenues and include property tax related grants.

The most significant fluctuations from the prior year amounts were as follows:

- Operating Grants and Contributions decrease of \$500,497
 - Decrease in State Teacher Retirement revenue of \$3,108,705
 - Decrease in the State Municipal Stabilization Grant of \$965,485
 - Increase in the Education Cost Sharing Grant of \$1,031,465
 - Increase in State support for the sanity sewer project of \$2,332,577
- Capital Grants and Contributions decreased \$479,075
 - Decrease of \$232,076 for support for Storrs Center infrastructure
 - Decrease of \$119,300 for the Local Capital Improvement Grant
 - Decrease of \$70,336 for the Community School of the Arts renovation project
- Property Taxes increased \$678,083
 - Primarily an increase in current year levy collections of \$518,043 due to grand list growth and an increase in the mill rate to support limited appropriation increases and a loss in state aid.
 - Increase in prior year levy collections of \$91,880
- Grants and Contributions not Restricted to Specific Programs increased \$570,443
 - Increase in the State Payment in Lieu of Taxes of 585,660

Expenses

Governmental expenses totaled \$61,757,277 for the fiscal year. Of the expenses, \$39,709,900 or 64.3% is related to education. Community services expenses amounted to \$6,347,216 or 10.3%, public safety expenses were \$5,101,517 or 8.3%, public works expenses were \$4,655,777 or 7.5%, general government expenses were \$4,736,344 or 7.7% and community development expenses were \$1,058,115 or 1.7%.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

The most significant fluctuations from the prior year amounts were as follows:

- General Government increased \$1,209,132 - Primarily due to the allocation of pension and other post employment benefits increase.
- Education decreased \$2,767,140 - Primarily due to a decrease in the State Teacher Retirement expenditures of \$2,685,588.
- Community Development decreased \$1,019,555 - Primarily a reflection of the transfer of sewer lines to the Sewer Fund in prior year.

All other changes in expenses paralleled growth in demand for services and inflation.

Business-type activities. Business-type activities increased the Town's net position by \$54,589. This is primarily due solid waste disposal revenues in excess of expenditures by \$191,299. Sewer operating costs exceeded sewer charges for the year by \$136,710. The largest source of revenues comes from charges for services - garbage collection and sewer fees. Miscellaneous revenues make up the remaining revenue and are less than 0.1% of the Town's business-type activities.

The sewer department expenses were \$605,441 in the fiscal year ended June 30, 2019, the transfer station expenses were \$1,223,545. Expenses for all funds were reflective of demand for services and inflation.

Financial Analysis of the Town's Funds

As noted earlier, the Town uses fund ac/counting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a Town's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$17,368,757, an increase of \$7,059,054 in comparison with the prior year. The unassigned fund balance amount is \$4,254,616. The remainder of fund balance is not available for new or additional appropriations because it is 1) restricted for a specific purpose by an external source \$10,809,099 primarily for projects funded either by bonding or grants), or 2) committed to be used for a specific purpose as determined by the Town Council \$2,168,402, primarily debt service and other operating accounts) or 3) assigned to be used to liquidate prior year purchase orders \$119,494, or 4) non-spendable, primarily inventory \$17,146.

The General Fund is the operating fund of the Town. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$6,864,956, with a total fund balance of \$6,984,450. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total General Fund expenditures. Unassigned fund balance represents 13.7% of total General Fund expenditures, while total fund balance also represents 13.9% of that same amount.

The fund balance of the Town's General Fund increased by \$991,520 during the current fiscal year. The increase was primarily attributable to revenues in excess of budget and town and education appropriations unspent during the year.

Mansfield Discretionary Fund. This fund had \$35,306 in revenues for the year and \$9,930 in expenses for a net increase in fund balance of \$25,376. Revenues exceeded expenditures primarily due to the excess of small cities loan payoffs over new project expenditures.

Capital projects fund. This fund accounts for financial resources to be used for the acquisition of major equipment or construction of facilities. The capital projects fund's revenues exceeded its expenditures by \$5,823,808 for the fiscal year.

Proprietary funds. The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position at the end of the year amounted to \$324,990 for the Sewer Operating fund, \$605,102 for the Solid Waste Disposal fund, and \$6,394,035 for the Internal Service funds. The total increase (decrease) in net position for the funds was (\$136,710) for the Sewer Operating fund, \$191,299 for the Solid Waste Disposal Fund, and \$990,577 for the Internal Service funds. Other factors concerning the finances of these three funds have already been addressed in the discussion of the Town's business-type activities.

General Fund Budgetary Highlights

Significant differences between the original budget and the final amended budget can be briefly summarized as follows:

- Increase of \$1,010,080 in Intergovernmental Revenue reflects the State's adopted budget which occurred following the adoption of the municipal budget. These revenues were reflected in the budget in order to reduce the projected increase in the mill rate.
- Increase of \$380,000 in Investment Income reflects the increase in income for the fiscal year.
- Decrease of \$680,000 in Education is primarily due to a hiring savings in salary and benefit costs, unfilled contingency position, and a significant reduction in the cost of outplacement tuition and transportation.
- Increase of \$1,735,000 in the transfers out to other funds is primarily due to an increase for capital projects for:
 - \$552,000 for school facility improvements, primarily at the middle school
 - \$380,000 for town facility improvements and needs
 - \$545,000 for road resurfacing
 - \$258,000 for other non-recurring needs
- Other increases and decreases were reflective of the demand for services.

During the year, Town expenditures were less than budgetary estimates by \$346,944, while the Board of Education expenditures were less than budgetary estimates by \$3,476.

Capital Assets and Debt Administration

Capital assets. The Town's investment in capital assets for its governmental and business-type activities as of June 30, 2019, amounts \$99,114,527 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, land improvements, buildings, improvements other than buildings, machinery and equipment, vehicles, infrastructure, pump station, and sewer distribution system. The total net increase in the Town's investment in capital assets for the current fiscal year was \$5,183,411 and consisted of an increase of \$4,996,699 for governmental activities and an increase of \$186,712 for business-type activities. Capital asset additions for the year \$5,183,411 were offset by depreciation for the year in the amount of \$3,485,160.

The major capital acquisitions were as follows:

- \$1,766,145 for road paving and reclamation
- \$628,806 for various equipment purchases
- \$268,130 for various vehicle and equipment rolling stock replacements
- \$268,047 for improvements other than buildings
- \$239,989 for computer equipment purchases
- \$192,152 for building improvements

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Additional information on the Town's capital assets can be found in Note 5.

**TOWN OF MANSFIELD
CAPITAL ASSETS
(net of depreciation)**

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Land	\$ 6,531,170	\$ 6,339,715	\$ 74,798	\$ 74,798	\$ 6,605,968	\$ 6,414,513
Construction in progress	6,786,564	1,852,833			6,786,564	1,852,833
Land improvements	4,377,363	4,569,349			4,377,363	4,569,349
Buildings	29,244,125	30,317,478	475	475	29,244,600	30,317,953
Improvements other than buildings	1,114,003	923,143			1,114,003	923,143
Machinery and equipment	5,139,648	4,905,206	427,468	201,719	5,567,116	5,106,925
Vehicles	3,025,180	3,242,215			3,025,180	3,242,215
Infrastructure	41,317,315	40,388,730			41,317,315	40,388,730
Pump station			88,581	91,993	88,581	91,993
Sewer distribution system			987,837	1,023,462	987,837	1,023,462
TOTAL	\$ 97,535,368	\$ 92,538,669	\$ 1,579,159	\$ 1,392,447	\$ 99,114,527	\$ 93,931,116

Long-term debt. At the end of the current fiscal year, the Town had total bonded debt outstanding of \$8,875,000. The entire amount is backed by the full faith and credit of the Town.

**TOWN OF MANSFIELD OUTSTANDING DEBT
General Obligation Bonds**

	Governmental Activities	
	2019	2018
General Obligation Bonds - Town	\$ 7,832,000	\$ 1,101,500
General Obligation Bonds - School	1,043,000	638,500
	\$ 8,875,000	\$ 1,740,000

The Town's outstanding debt increased due to scheduled principal payments made of \$220,000 offset by issued general obligation debt for the following: \$482,000 for general purposes, \$6,000,000 for sewers and \$873,000 for schools.

The Town maintains an "Aa3" rating from Moody's and AA from S&P Global for general obligation debt.

State statutes limit the amount of general obligation debt a governmental entity may issue to 7 times total tax collections including interest and lien fees and the tax relief for elderly freeze grant. The current debt limitation for the Town is \$234,306,961, which is significantly in excess of the Town's outstanding general obligation debt.

Additional information on the Town's long-term debt can be found in Note 7.

Economic Factors and Next Year's Budgets and Rates

The Town is located east of Hartford, Connecticut, and is the home of the University of Connecticut. With over 4,000 employees, the University is the major employer for the Town. This has a positive effect on employment rates regardless of the business cycle.

The following table presents unemployment rates for Mansfield, the Hartford Labor Market, the State and the United States.

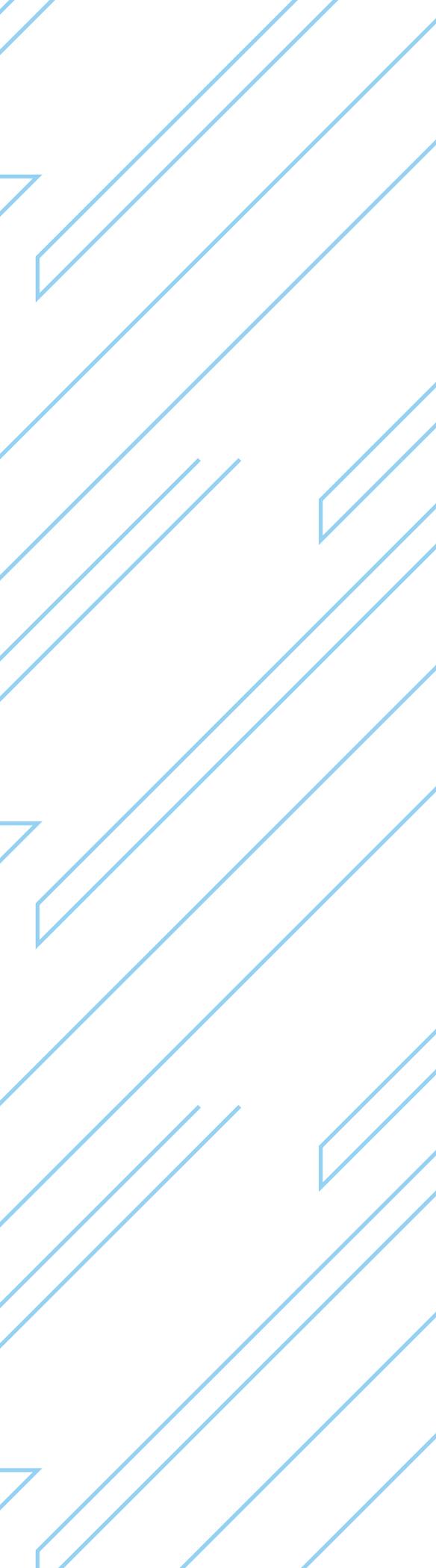
<u>2019 Monthly</u>				
<u>Yearly Average</u>	<u>Town of Mansfield</u>	<u>Hartford Labor Market</u>	<u>State of Connecticut</u>	<u>United States</u>
2013	8.0	7.8	7.8	6.7
2014	6.3	6.6	6.6	5.6
2015	5.3	5.7	5.7	5.0
2016	4.9	5.2	5.1	4.7
2017	4.2	4.7	4.7	4.1
2018	3.8	4.1	4.1	
January	4.6	4.7	3.8	4.0
February	4.0	4.4	3.8	3.8
March	3.9	4.2	3.9	3.8
April	2.4	3.4	3.8	3.6
May	3.7	3.6	3.8	3.6
June	4.2	3.9	3.7	3.7

The above factors were considered in preparing the Town's budget for the 2020 fiscal year.

In addition, the uncertainty of state aid has a significant impact on Mansfield. Mansfield conservatively projects state aid when preparing its budgets and will continue its efforts to reduce its reliance on the State.

Requests for Information

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the Town's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Finance, 4 South Eagleville Road, Storrs CT 06268.



Basic Financial Statements

TOWN OF MANSFIELD, CONNECTICUT
STATEMENT OF NET POSITION
JUNE 30, 2019

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 28,960,849	\$ 1,335,447	\$ 30,296,296
Receivables, net:			
Property taxes	793,602		793,602
Intergovernmental	1,903,954		1,903,954
Loans	1,362,819		1,362,819
Other	409,182	171,420	580,602
Due from fiduciary funds	22,706		22,706
Other assets	15,946		15,946
Total current assets	<u>33,469,058</u>	<u>1,506,867</u>	<u>34,975,925</u>
Noncurrent Assets:			
Restricted assets:			
Permanently restricted:			
Investments	229,961		229,961
Capital Assets:			
Capital assets not being depreciated	13,317,734	74,798	13,392,532
Capital assets being depreciated (net of accumulated depreciation)	84,217,634	1,504,361	85,721,995
Total capital assets	<u>97,535,368</u>	<u>1,579,159</u>	<u>99,114,527</u>
Total noncurrent assets	<u>97,765,329</u>	<u>1,579,159</u>	<u>99,344,488</u>
Total assets	<u>131,234,387</u>	<u>3,086,026</u>	<u>134,320,413</u>
Deferred Outflows of Resources:			
Deferred outflows related to OPEB	14,242		14,242
Deferred outflows related to Pension	11,262,879		11,262,879
Total deferred outflows of resources	<u>11,277,121</u>	<u>-</u>	<u>11,277,121</u>
LIABILITIES			
Liabilities:			
Accounts payable	5,613,156	499,288	6,112,444
Due to fiduciary fund	145,728		145,728
Accrued liabilities	1,467,742		1,467,742
Unearned revenue	568,963		568,963
Noncurrent liabilities:			
Due within one year	1,030,710	6,700	1,037,410
Due in more than one year	30,004,196	70,787	30,074,983
Total liabilities	<u>38,830,495</u>	<u>576,775</u>	<u>39,407,270</u>
Deferred Inflows of Resources:			
Deferred inflows related to OPEB	573,122		573,122
Deferred inflows related to Pension	389,584		389,584
Advance tax collections	77,806		77,806
Total deferred outflows of resources	<u>1,040,512</u>	<u>-</u>	<u>1,040,512</u>
Net Position:			
Net investment in capital assets	94,187,432	1,579,159	95,766,591
Restricted:			
Perpetual care:			
Nonexpendable	1,200		1,200
Expendable	270,918		270,918
Unrestricted	8,180,951	930,092	9,111,043
Total Net Position	<u>\$ 102,640,501</u>	<u>\$ 2,509,251</u>	<u>\$ 105,149,752</u>

The accompanying notes are an integral part of the financial statements

**TOWN OF MANSFIELD, CONNECTICUT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

Functions/Programs	Program Revenues			Net Expenses and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:							
General government	\$ 4,736,344	\$ 213,251	\$ 676,212	\$ -	\$ (3,846,881)	\$ -	\$ (3,846,881)
Public safety	5,101,517	694,315	55,880		(4,351,322)		(4,351,322)
Public works	4,655,777	459,036	2,946,488	1,079,442	(170,811)		(170,811)
Community services	6,347,216	2,652,018	566,427	3,787	(3,124,984)		(3,124,984)
Community development	1,058,115	66,789			(991,326)		(991,326)
Education	39,709,900	528,828	12,501,466		(26,679,606)		(26,679,606)
Interest expense	148,408				(148,408)		(148,408)
Total Governmental Activities	61,757,277	4,614,237	16,746,473	1,083,229	(39,313,338)	-	(39,313,338)
Business-Type Activities:							
Sewer Department	605,441	468,731				(136,710)	(136,710)
Transfer Station	1,237,886	1,429,024				191,138	191,138
Total Business-Type Activities	1,843,327	1,897,755	-	-	-	54,428	54,428
Total	\$ 63,600,604	\$ 6,511,992	\$ 16,746,473	\$ 1,083,229	(39,313,338)	54,428	(39,258,910)
General Revenues:							
Property taxes					34,102,969		34,102,969
Grants and contributions not restricted to specific programs					8,428,662		8,428,662
Investment income					571,049		571,049
Miscellaneous					369,739	161	369,900
Total General Revenues					43,472,419	161	43,472,580
Change in Net Position					4,159,081	54,589	4,213,670
Net Position at Beginning of Year					98,481,420	2,454,662	100,936,082
Net Position at End of Year					\$ 102,640,501	\$ 2,509,251	\$ 105,149,752

The accompanying notes are an integral part of the financial statements

**TOWN OF MANSFIELD, CONNECTICUT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019**

	<u>General</u>	<u>Mansfield Discretionary Fund</u>	<u>Capital Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and cash equivalents	\$ 10,792,016	\$ 82,974	\$ 9,081,517	\$ 2,677,442	\$ 22,633,949
Restricted investments				229,961	229,961
Receivables, net:					
Property taxes	616,345				616,345
Intergovernmental	26,010		1,738,317	139,627	1,903,954
Loans		1,362,819			1,362,819
Other	60,210			99,042	159,252
Due from other funds	22,706				22,706
Other				15,946	15,946
Total Assets	<u>\$ 11,517,287</u>	<u>\$ 1,445,793</u>	<u>\$ 10,819,834</u>	<u>\$ 3,162,018</u>	<u>\$ 26,944,932</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts and other payables	\$ 1,859,055	\$	\$ 2,740,932	\$ 352,937	\$ 4,952,924
Accrued liabilities	1,464,849		206		1,465,055
Due to other funds	506,103			21,481	527,584
Unearned revenue			388,375	176,588	564,963
Total liabilities	<u>3,830,007</u>	<u>-</u>	<u>3,129,513</u>	<u>551,006</u>	<u>7,510,526</u>
Deferred inflows of resources:					
Unavailable revenue - property taxes	625,024				625,024
Unavailable revenue - loans receivable		1,362,819			1,362,819
Advance tax collections	77,806				77,806
Total deferred inflows of resources	<u>702,830</u>	<u>1,362,819</u>	<u>-</u>	<u>-</u>	<u>2,065,649</u>
Fund Balances:					
Nonspendable				17,146	17,146
Restricted		82,974	10,300,661	425,464	10,809,099
Committed				2,168,402	2,168,402
Assigned	119,494				119,494
Unassigned	6,864,956		(2,610,340)		4,254,616
Total fund balances	<u>6,984,450</u>	<u>82,974</u>	<u>7,690,321</u>	<u>2,611,012</u>	<u>17,368,757</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 11,517,287</u>	<u>\$ 1,445,793</u>	<u>\$ 10,819,834</u>	<u>\$ 3,162,018</u>	<u>\$ 26,944,932</u>

(Continued on next page)

**TOWN OF MANSFIELD, CONNECTICUT
BALANCE SHEET (CONTINUED)
GOVERNMENTAL FUNDS
JUNE 30, 2019**

Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position:

Amounts reported for governmental activities in the statement of net position (Exhibit I) are different because of the following:

Fund balances - total governmental funds (Exhibit III)	\$ 17,368,757
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:	
Governmental capital assets	\$ 148,675,868
Less accumulated depreciation	<u>(52,446,255)</u>
Net capital assets	96,229,613
Other long-term assets are not available to pay for current-period expenditures and, therefore, are not recorded in the funds:	
Deferred outflows relating to pension	11,262,879
Deferred outflows related to OPEB	14,242
Property tax receivables greater than 60 days	625,024
Interest receivable on property taxes	177,257
Housing loans	1,362,819
Internal service funds are used by management to charge the costs of risk management to individual funds. The assets and liabilities of the internal service funds are reported with governmental activities in the statement of net position.	
	7,699,790
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds:	
Net pension liability	(17,746,025)
Payable to MERS	(5,270)
Bonds and notes payable	(8,875,000)
Interest payable on bonds and notes	(102,268)
Retirement benefit	(1,008,093)
Compensated absences	(706,478)
Net OPEB liability	(2,439,562)
Deferred inflow relating to OPEB	(573,122)
Deferred inflow related to pension	(389,584)
Bond premium	<u>(254,478)</u>
Net Position of Governmental Activities (Exhibit I)	<u>\$ 102,640,501</u>

The accompanying notes are an integral part of the financial statements

TOWN OF MANSFIELD, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	<u>General</u>	<u>Mansfield Discretionary Fund</u>	<u>Capital Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:					
Property taxes	\$ 33,968,973	\$	\$	\$	\$ 33,968,973
Intergovernmental	20,292,436		2,724,144	2,234,333	25,250,913
Investment income	485,935	1,321	6,111	18,054	511,421
Charges for services	736,820	33,985	7,837	3,869,736	4,648,378
Contributions			700,130	74,701	774,831
Other local revenues	16,339		185,412	366,467	568,218
Total revenues	<u>55,500,503</u>	<u>35,306</u>	<u>3,623,634</u>	<u>6,563,291</u>	<u>65,722,734</u>
Expenditures:					
Current:					
General government	2,880,980			141,019	3,021,999
Public safety	4,186,051			311,042	4,497,093
Public works	2,223,244			544,645	2,767,889
Community services	1,609,022			3,794,090	5,403,112
Community development	821,547	9,930			831,477
Town wide expenditures	3,016,464				3,016,464
Education	35,395,195			1,629,117	37,024,312
Capital outlay			9,414,299		9,414,299
Debt service				291,111	291,111
Total expenditures	<u>50,132,503</u>	<u>9,930</u>	<u>9,414,299</u>	<u>6,711,024</u>	<u>66,267,756</u>
Excess (Deficiency) of Revenues over Expenditures	<u>5,368,000</u>	<u>25,376</u>	<u>(5,790,665)</u>	<u>(147,733)</u>	<u>(545,022)</u>
Other Financing Sources (Uses):					
Issuance of debt			7,355,000		7,355,000
Bond premium				234,076	234,076
Transfers in	2,550		4,339,473	4,459,030	8,801,053
Transfers out	(4,379,030)		(80,000)	(4,327,023)	(8,786,053)
Net other financing sources (uses)	<u>(4,376,480)</u>	<u>-</u>	<u>11,614,473</u>	<u>366,083</u>	<u>7,604,076</u>
Net Change in Fund Balances	991,520	25,376	5,823,808	218,350	7,059,054
Fund Balances at Beginning of Year	<u>5,992,930</u>	<u>57,598</u>	<u>1,866,513</u>	<u>2,392,662</u>	<u>10,309,703</u>
Fund Balances at End of Year	<u>\$ 6,984,450</u>	<u>\$ 82,974</u>	<u>\$ 7,690,321</u>	<u>\$ 2,611,012</u>	<u>\$ 17,368,757</u>

(Continued on next page)

TOWN OF MANSFIELD, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities:

Amounts reported for governmental activities in the statement of activities (Exhibit II) are different because:

Net change in fund balances - total governmental funds (Exhibit IV)	\$ 7,059,054
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Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay	8,432,704
Depreciation expense	(3,222,467)

The statement of activities reports losses arising from the trade-in or disposal of existing capital assets to acquire new capital assets. Conversely, governmental funds do not report any gain or loss on a trade-in or disposal of capital assets.	(108,050)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds, and revenues recognized in the funds are not reported in the statement of activities:

Property tax receivable - accrual basis change	114,467
Property tax interest and lien revenue - accrual basis change	19,529
Housing loan receivable - accrual basis change	(33,985)
Change in deferred outflows relating to pension	8,387,919
Change in deferred outflows relating to OPEB	2,450

Change in pension and OPEB assets and liabilities

Change in net OPEB liability	512,840
Change in net pension liability	(9,621,547)

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are amortized and deferred in the statement of activities. The details of these differences in the treatment of long-term debt and related items are as follows:

Bond and note principal payments	220,000
Issuance of bonds and notes	(7,355,000)
Premium on issuance of bonds	(234,076)
Amortization of MERS prior service costs	1,054
Amortization of premiums	7,372

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Compensated absences	(24,463)
Accrued interest	(84,670)
Retirement benefit	(10,038)
Change in deferred inflows relating to OPEB	(505,005)
Change in deferred inflows relating to pension	(389,584)

Internal service funds are used by management to charge costs to individual funds. The net revenue of certain activities of internal services funds is reported with governmental activities	<u>990,577</u>
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Change in Net Position of Governmental Activities (Exhibit II)	<u>\$ 4,159,081</u>
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The accompanying notes are an integral part of the financial statements

**TOWN OF MANSFIELD, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (BUDGETARY BASIS) - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:				
Property taxes	\$ 33,649,960	\$ 33,649,960	\$ 33,939,379	\$ 289,419
Intergovernmental	17,602,050	18,612,130	18,615,431	3,301
Investment income	100,000	480,000	485,369	5,369
Charges for services	741,100	741,100	766,334	25,234
Other local revenues	17,500	17,500	23,520	6,020
	<u>52,110,610</u>	<u>53,500,690</u>	<u>53,830,033</u>	<u>329,343</u>
Total revenues				
Expenditures:				
Current:				
General government	1,940,630	2,045,086	1,962,851	82,235
Public safety	4,340,620	4,272,462	4,187,356	85,106
Public works	3,227,610	3,228,250	3,130,591	97,659
Community services	1,682,050	1,635,580	1,609,497	26,083
Community development	865,180	863,276	831,721	31,555
Town-wide expenditures	3,034,520	3,045,956	3,021,650	24,306
Education	34,378,600	33,698,600	33,695,124	3,476
	<u>49,469,210</u>	<u>48,789,210</u>	<u>48,438,790</u>	<u>350,420</u>
Total expenditures				
Excess of Revenues over Expenditures	<u>2,641,400</u>	<u>4,711,480</u>	<u>5,391,243</u>	<u>679,763</u>
Other Financing Sources (Uses):				
Transfers in	2,550	2,550	2,550	-
Transfers out	<u>(2,644,030)</u>	<u>(4,379,030)</u>	<u>(4,379,030)</u>	<u>-</u>
	<u>(2,641,480)</u>	<u>(4,376,480)</u>	<u>(4,376,480)</u>	<u>-</u>
Net other financing uses				
Net Change in Fund Balance	<u>\$ (80)</u>	<u>\$ 335,000</u>	1,014,763	<u>\$ 679,763</u>
Fund Balance at Beginning of Year			<u>5,847,133</u>	
Fund Balance at End of Year			<u>\$ 6,861,896</u>	

The accompanying notes are an integral part of the financial statements

**TOWN OF MANSFIELD, CONNECTICUT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2019**

	Business-Type Activities Enterprise Funds			Governmental Activities
	Major Funds			Internal Service Funds
	Sewer Operating Fund	Solid Waste Disposal	Totals	
Assets:				
Current assets:				
Cash and cash equivalents	\$ 560,680	\$ 774,767	\$ 1,335,447	\$ 6,326,900
Accounts receivable, net	158,763	12,657	171,420	249,930
Due from other funds			-	452,712
Total current assets	719,443	787,424	1,506,867	7,029,542
Noncurrent assets:				
Capital assets (net of accumulated depreciation):				
Land	66,298	8,500	74,798	145,649
Buildings		475	475	109,666
Equipment		427,468	427,468	1,050,440
Pump station	88,581		88,581	
Sewer distribution system	987,837		987,837	
Total capital assets (net of accumulated depreciation)	1,142,716	436,443	1,579,159	1,305,755
Total Assets	1,862,159	1,223,867	3,086,026	8,335,297
Liabilities:				
Current liabilities:				
Accounts payable	394,453	104,835	499,288	119,507
Claims payable			-	512,000
Unearned revenue			-	4,000
Landfill postclosure liability		4,000	4,000	
Compensated absences		2,700	2,700	
Total current liabilities	394,453	111,535	505,988	635,507
Noncurrent liabilities:				
Landfill postclosure liability		60,000	60,000	
Compensated absences		10,787	10,787	
Total noncurrent liabilities	-	70,787	70,787	-
Total liabilities	394,453	182,322	576,775	635,507
Net Position:				
Investment in capital assets	1,142,716	436,443	1,579,159	1,305,755
Unrestricted	324,990	605,102	930,092	6,394,035
Total Net Position	\$ 1,467,706	\$ 1,041,545	\$ 2,509,251	\$ 7,699,790

The accompanying notes are an integral part of the financial statements

TOWN OF MANSFIELD, CONNECTICUT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	Business-Type Activities Enterprise Funds			Governmental Activities
	Major Funds			Internal Service Funds
	Sewer Operating Fund	Solid Waste Disposal	Totals	
Operating Revenues:				
Sewer charges	\$ 463,610	\$	\$ 463,610	\$
Garbage collection fees		1,265,812	1,265,812	
Transfer station fees		128,904	128,904	
Sale of recyclables		26,119	26,119	
Premiums			-	9,552,700
Charges for services			-	2,689,272
Rental income			-	192,404
Other revenues	5,121	8,350	13,471	952,857
Total operating revenues	468,731	1,429,185	1,897,916	13,387,233
Operating Expenses:				
Wages and fringe benefits		242,682	242,682	2,034,823
Administration		2,690	2,690	641,974
Medical claims			-	6,586,098
Workers' compensation			-	496,297
Repairs and maintenance	78,140		78,140	160,337
Consultants			-	106,000
Supplies, materials and rentals			-	154,436
Software and related communication costs	500	9,875	10,375	450,398
Utilities	645	1,052	1,697	1,626,573
Contract pickup		615,777	615,777	
Sewer billings	463,804		463,804	
Supplies and services	23,315	17,949	41,264	
Dumping fees		291,823	291,823	
Depreciation	39,037	41,697	80,734	181,959
Total operating expenses	605,441	1,223,545	1,828,986	12,438,895
Operating Income (Loss)	(136,710)	205,640	68,930	948,338
Nonoperating Revenues (Expenses):				
Loss on disposal of capital assets		(14,341)	(14,341)	(2,389)
Investment income			-	59,628
Net nonoperating revenues (expenses)	-	(14,341)	(14,341)	57,239
Income (Loss) Before Transfers	(136,710)	191,299	54,589	1,005,577
Transfers out			-	(15,000)
Change in Net Position	(136,710)	191,299	54,589	990,577
Net Position at Beginning of Year	1,604,416	850,246	2,454,662	6,709,213
Net Position at End of Year	\$ 1,467,706	\$ 1,041,545	\$ 2,509,251	\$ 7,699,790

The accompanying notes are an integral part of the financial statements

**TOWN OF MANSFIELD, CONNECTICUT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019**

	Business-Type Activities Enterprise Funds			Governmental Activities
	Major Funds			Internal Service Funds
	Sewer Operating Fund	Solid Waste Disposal	Totals	
Cash Flows from Operating Activities:				
Receipts from customers	\$ 573,019	\$ 1,418,243	\$ 1,991,262	\$ 3,778,485
Premiums received			-	9,613,389
Payments to vendors	(280,079)	(952,785)	(1,232,864)	(3,614,157)
Payments for claims			-	(6,652,398)
Payments to employees		(244,089)	(244,089)	(2,042,823)
Net cash provided by (used in) operating activities	<u>292,940</u>	<u>221,369</u>	<u>514,309</u>	<u>1,092,072</u>
Cash Flows from Noncapital Financing Activities:				
Transfers to other funds			-	(15,000)
Net Cash Used in Noncapital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,000)</u>
Cash Flows from Capital and Related Financing Activities:				
Purchase of capital assets		(281,787)	(281,787)	(79,360)
Proceeds from sale of capital assets			-	500
Net cash provided by (used in) capital and related financing activities	<u>-</u>	<u>(281,787)</u>	<u>(281,787)</u>	<u>(78,860)</u>
Cash Flows from Investing Activities:				
Investment income (loss)			-	59,628
Net Increase (Decrease) in Cash and Cash Equivalents	292,940	(60,418)	232,522	1,057,840
Cash and Cash Equivalents at Beginning of Year	<u>267,740</u>	<u>835,185</u>	<u>1,102,925</u>	<u>5,269,060</u>
Cash and Cash Equivalents at End of Year	<u>\$ 560,680</u>	<u>\$ 774,767</u>	<u>\$ 1,335,447</u>	<u>\$ 6,326,900</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:				
Operating income (loss)	\$ (136,710)	\$ 205,640	\$ 68,930	\$ 948,338
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	39,037	41,697	80,734	181,959
(Increase) decrease in:				
Accounts receivable	104,288	(10,942)	93,346	32,610
Due from other funds			-	(18,315)
Increase (decrease) in:				
Accounts payable	286,325	(9,619)	276,706	21,780
Claims payable			-	(66,300)
Compensated absences		(1,407)	(1,407)	
Unearned Revenue			-	(8,000)
Landfill postclosure liability		(4,000)	(4,000)	
Net Cash Provided by (Used in) Operating Activities	<u>\$ 292,940</u>	<u>\$ 221,369</u>	<u>\$ 514,309</u>	<u>\$ 1,092,072</u>

The accompanying notes are an integral part of the financial statements

**TOWN OF MANSFIELD, CONNECTICUT
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2019**

	Postemployment Healthcare Trust Fund	Agency Funds
	<u> </u>	<u> </u>
ASSETS		
Cash and cash equivalents	\$	\$ 1,366,966
Investments, at fair value:		
Mutual funds	569,293	
Accounts receivable		117,637
Due from other funds		74,872
	<u> </u>	<u> </u>
Total Assets	<u>569,293</u>	<u>1,559,475</u>
LIABILITIES		
Liabilities:		
Due to other funds	22,706	
Due to others		1,559,475
	<u> </u>	<u> </u>
Total Liabilities	<u>22,706</u>	<u>1,559,475</u>
NET POSITION		
Net Position Restricted for Postemployment Healthcare Purposes	\$ <u>546,587</u>	\$ <u>-</u>

The accompanying notes are an integral part of the financial statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Mansfield, Connecticut (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant policies of the Town are described below.

A. Reporting Entity

The Town was incorporated in 1702, covers an area of approximately 45.1 square miles and has been the home of the University of Connecticut since 1881.

The Town of Mansfield operates under the provisions of its Charter and the General Statutes of the State of Connecticut. The legislative power of the Town is vested in a Town Council and the Town Meeting. The Town Manager, who is the chief executive officer, superintends the concerns of the Town. The Town Council is responsible for presenting fiscal operating budgets to the Town Meeting for approval. The Board of Education is responsible for the operation of the school system.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support; likewise, the *primary government* is reported separately from the legally separate component unit for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and the major individual enterprise fund are reported as separate columns in the fund financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary funds and fiduciary fund financial statements. Agency funds do not have a measurement focus but are accounted for using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

**TOWN OF MANSFIELD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, expenditure-type reimbursement grants, certain intergovernmental revenues, transfers, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Mansfield Discovery Depot, Inc. (the Depot) is included in the Town's Comprehensive Annual Financial Report as a blended component unit since the Town has operational responsibility for the management of the Depot, and the Depot is financially accountable to the Town due to the Town Council's approval authority over budget increases in excess of \$10,000. The Depot provides services almost entirely to the residents of the Town thereby benefiting the primary government. The Depot appoints its own board, of which two of the members are also members of the Town Council. The Depot accounts for federal and state funds, local contributions and participants' fees for the operation of a child day care center. The Town of Mansfield is the designated Local Agency pursuant to a Master Contract with the State of Connecticut, dated May 17, 1974, between the Town and the State of Connecticut. Under the terms of the Master Contract, the Town has entered into a Delegate Agency Contract with Mansfield Discovery Depot, Inc., to carry out the program. The facilities in which the Depot operates are owned by the Town, and the operations of the child day care center benefit primarily Town residents. Mansfield Discovery Depot, Inc., does not issue separate audited financial statements.

The Town reports the following major governmental funds:

The *General Fund* is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Mansfield Discretionary Fund* accounts for the activity of the prior community development block grants. The major sources of revenue for this fund are intergovernmental grants and charges for services.

The *Capital Projects Fund* accounts for the financial revenues to be used for major capital asset construction and/or purchases. The major sources of revenue for this fund are intergovernmental revenues and the proceeds from the issuance of general obligation bonds.

The Town reports the following major proprietary funds:

The *Sewer Operating Fund* accounts for the activities of the Town's sewer operations. The major source of revenue for this fund is sewer charges.

The *Solid Waste Disposal Fund* accounts for solid waste management for the Town. All the activities necessary to provide such services are accounted for in this fund. It is the intention of management that disposal fees will pay the cost of the tipping fees at the various disposal sites in use.

**TOWN OF MANSFIELD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Additionally, the Town reports the following fund types:

The *Internal Service Funds* account for risk financing activities for insurance benefits as allowed by GASB Statement No. 10 and for management services provided to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis.

The *Postemployment Healthcare Trust Fund* accounts for the accumulation of resources to pay retiree medical benefits.

The *Agency Funds* account for monies held on behalf of students and employees and amounts held for performance related activities.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are other charges between the Town's sewer operations and various other functions of the Town. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating revenues* and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the sewer operating enterprise fund of the solid waste disposal enterprise fund, and of the Town's internal service funds, are charges to customers for sales and services. The Sewer Operating Fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed. Unrestricted resources are used in the following order: committed, assigned then unassigned.

D. Deposits and Investments

Deposits

The Town's and the component unit's cash and cash equivalents consist of cash on hand, demand deposits, money market accounts and short-term investments with original maturities of three months or less from the date of acquisition.

Investments

Both the Town and the component unit's eligible investments are governed by State of Connecticut Statutes which, in general, allow the Town to invest in obligations of the United States of America or United States government sponsored corporations; in shares or other interests in any custodial arrangement, pool or no-load, open-end management type investment company or investment trust (as defined); in obligations of any State or political subdivision rated within the top two rating categories of any nationally recognized rating service; or in obligations of the State of Connecticut or political subdivision rated within the top three rating categories of any nationally recognized rating service. For the Capital Nonrecurring Fund, not more than 31% can be invested in equity securities. Investment income is recorded in the fund in which it was earned.

E. Receivables and Payables

Interfunds

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Property Taxes and Other Receivables

In the government-wide financial statements, all property tax, sewer use, sewer assessment and loan receivables are shown net of an allowance for uncollectibles as of June 30, 2019 and are calculated based upon prior collections.

In the fund financial statements, property tax revenues are recognized when levied to the extent that they become available. Available means collected within the current fiscal year or within 60 days after the end of the fiscal year. Property taxes not expected to be collected during the available period are recorded as deferred revenue.

Property taxes become an enforceable lien on October 1. Aggrieved parties may appeal to the Board of Tax Review, which must hear their petition during the month of February, following the lien date. The Board of Tax Review must render a final opinion no later than March 15. Property taxes are levied on July 1 and are due and payable in two installments; July 1 for the first half and January 1 for the second half. Property taxes receivable, net of an allowance for uncollectibles, are recorded as of the levy date. All bills under \$50 are due in full July 1. Motor vehicle taxes are due in one installment, July 1, and supplemental motor vehicle taxes are due in full January 1. Certificates of continuing lien are filed against delinquent real estate taxes within the first year after the first installment of the tax. Real property valuations are established by the Assessor's office and reflect 70% of 2017 fair market values. Motor vehicle valuations reflect 70% of current retail value on the assessment date.

Loan receivables consist of Community Development Block Grant loans. The Town provides low interest loans for residential rehabilitation.

**TOWN OF MANSFIELD, CONNECTICUT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2019**

F. Restricted Assets

The Cemetery and Local School funds are restricted to expenditure of the investment income only for the donor-designated purpose.

G. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities' columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 for equipment, \$20,000 for improvements and \$100,000 for infrastructure, and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition cost at the date of acquisition.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, equipment and infrastructure of the Town are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	15-75
Improvements other than buildings	15-35
Equipment	5-50
Roads	80-100
Bridges	75
Pump station	15
Sewer lines	50
Rolling stock - vehicles	8-25

H. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period or periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town reports deferred outflows related to pension and OPEB in the government-wide statement of net position. A deferred outflow of resources related to pension and OPEB results from differences between expected, actual experience and investment gains or losses and contributions subsequent to the plan measurement date. These amounts are deferred and included in pension and OPEB expense in a systematic and rational manner over a period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension and OPEB plan (active employees and inactive employees). No deferred outflows of resources affect the governmental fund financial statements in the current year.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period or periods and so will not be recognized as an inflow of resources (revenue) until that time. The Town reports advance property tax collections and deferred inflows of resources related to pensions and OPEB in the government-wide statement of net position. A deferred inflow of resources related to pension and OPEB results from differences between expected and actual experience, changes in assumptions or other inputs. These amounts are deferred and included in pension and OPEB expense in a systematic and rational manner over a period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension plan (active employees and inactive employees). Advance property tax collections represent taxes inherently associated with a future period. This amount is recognized during the period in which the revenue is associated. For governmental funds, the Town reports unavailable revenue, which arises only under the modified accrual basis of accounting. The governmental funds report unavailable revenues from property taxes and long-term loans. These amounts are deferred and recognized as an inflow of resources (revenue) in the period in which the amounts become available.

I. Compensated Absences

A limited amount of vacation earned may be accumulated by employees until termination of their employment, at which time they are paid for accumulated vacation. Unused sick leave may be accumulated for certain employees up to 180 days, until termination, retirement or death, at which time payments will be made. Certain employees of the Board of Education may elect to retire early, in which case annual compensation will be one-fifth of the employee's salary at the time of retirement payable for a maximum of five consecutive years.

J. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs whether or not withheld from the actual debt proceeds received, are reported as debt service expenses.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

K. Net OPEB Liability

The net OPEB liability is measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service (total OPEB liability), less the amount of the OPEB plan's fiduciary net position. The OPEB plan's fiduciary net position is determined using the same valuation methods that are used by the OPEB plan for purposes of preparing its statement of fiduciary net position. The net OPEB liability is measured as of a date (measurement date) no earlier than the end of the employer's prior fiscal year, consistently applied from period to period.

L. Net Pension Liability

The net pension liability is measured as the portion of the actuarial present value of projected benefits that is attributed to past periods of employee service (total pension liability), net of the pension plan's fiduciary net position. The pension plan's fiduciary net position is determined using the same valuation methods that are used by the pension plan for purposes of preparing its statement of fiduciary net position. The net pension liability is measured as of a date (measurement date) no earlier than the end of the employer's prior fiscal year, consistently applied from period to period.

M. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

In the government-wide financial statements, net position is classified into the following categories:

Net Investment in Capital Assets

This category presents the net position that reflect capital assets net of only the debt applicable to the acquisition or construction of these assets. Debt issued for noncapital purpose is excluded.

Restricted Net Position

This category presents the net position restricted by external parties (creditors, grantors, contributors or laws and regulations).

Unrestricted Net Position

This category presents the net position of the Town that is not restricted.

The equity of the fund financial statements is defined as "fund balance" and is classified in the following categories:

Nonspendable Fund Balance

This represents amounts that cannot be spent due to form (e.g., inventories and prepaid amounts).

Restricted Fund Balance

This represents amounts constrained for a specific purpose by external parties, such as grantors, creditors, contributors, or laws and regulations of their governments.

Committed Fund Balance

This represents amounts constrained for a specific purpose by a government using its highest level of decision-making authority (the Town Council) by the passage of a resolution prior to the end of the fiscal year. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Assigned Fund Balance

This includes amounts constrained for the intent to be used for a specific purpose by the Town Council or Town Manager through the approval of an encumbrance.

Unassigned Fund Balance

This represents fund balance in the General Fund in excess of nonspendable, restricted, committed and assigned fund balance. If another governmental fund has a fund balance deficit, it is reported as a negative amount in unassigned fund balance.

N. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, including disclosures of contingent assets and liabilities and reported revenues, expenses and expenditures during the fiscal year.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The procedures for establishing the budgetary data reported in the financial statements are as follows:

1. Formal budgetary integration is employed by the Town Council as a management control device during the year for the General Fund, Capital Projects Fund and Capital Nonrecurring Fund, which are the only funds with a legally adopted annual budget.
2. Prior to March 1, each department head, office, agency, board or commission of the Town, supported wholly or in part from Town funds, shall submit budget requests in the form requested by the Town Manager so as to indicate the program, activities and work accomplished in the current fiscal year and to be accomplished during the ensuing year. These shall be accompanied by detailed estimates of expenditures to be made and of revenues other than taxes to be collected during the ensuing fiscal year, along with such other information as may be requested by the Council or the Manager.
3. Prior to April 1, the Town Manager shall present to the Council a budget consisting of:
 - a) A budget message outlining the financial situation of the Town government and describing the important features of the budget plan;
 - b) The budget of the Board of Education as submitted to the Manager, along with whatever analysis or comment the Manager wishes to provide;
 - c) Statements of the Manager's proposed operating program and expenditures for the Town functions and Town-supported functions, other than those of the Board of Education, along with comparisons of amounts expended in the last completed fiscal year and estimated amounts to be expended in the current fiscal year;
 - d) Information on amounts of revenue by source, other than property taxes collected, in the last completed fiscal year, estimates for the current year and for the ensuing year, along with information and estimates regarding property tax revenues for the same periods;
 - e) Statements of the condition and estimated condition of the Town funds and of the debt service obligations of the Town, proposed capital improvements to be undertaken during the ensuing fiscal year or later years, and the proposed methods of financing them;
 - f) And such other information as will assist the Town Council and the voting residents of Mansfield in deciding on an annual appropriation and a capital improvement program.

**TOWN OF MANSFIELD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

4. During the budget adoption process, the Town Council shall hold at least two Town Budget Information Meetings. At least ten days prior to each meeting, the Town Council shall widely distribute budget information and notices of the meetings. The Town Council shall adopt a proposed budget, including a recommended appropriation act, by May 1.
5. An annual Town Meeting for budget consideration shall be held on the second Tuesday in May. This meeting shall consider the budget presented to it by the Council and may approve, lower or raise the budget of any item. If the annual Town Meeting refuses or neglects to adopt a budget, the budget will be returned to the Council for its consideration. The Council shall return the same or a revised budget to a Town Meeting called by the Council for a date no later than ten days after the first meeting. This Town Meeting shall also approve, lower or raise the budget of any program. Should the Town Meeting then fail or refuse to adopt a budget, the budget appropriation last proposed by the Council shall be in full effect.
6. The budget approved by the Town Meeting or adopted by the Town Council shall be subject to appeal if:
 - Within 21 days after approval, electors present a petition requesting the budget be repealed and replaced by a substitute budget. The petition shall be in certain form and signed by not less than 2% of the electors as determined by the revised registry list last completed.
 - The Town Clerk determines the petition to be sufficient. If found to be sufficient, the Town Clerk shall so certify to the Town Council within five days after receipt of the petition. If insufficient, a legal notice shall be placed in a newspaper of general circulation in the Town, and no further proceedings will be necessary.
 - After certification, the question shall be submitted to a referendum of eligible voters at the budget Town Meeting. At least ten days prior to the referendum, the Town Council shall publish notice of the referendum in a newspaper having circulation in the Town. The notice shall state the date and hours the referendum will be held, and the text of the question as it will appear. The referendum shall be held on a Tuesday.
 - A majority of those voting in the referendum vote against the budget.

The level of control for all legally adopted budgets (the level at which expenditures may not legally exceed appropriations without Council and/or Town Meeting approval) is at the department level for the General Fund. The Council may make budgetary transfers from one department to another within the General Fund, not to exceed 0.5% of the annual budget in any one fiscal year. Transfers or new appropriations in an amount from 0.5% to an aggregate amount not to exceed 1% of the annual approved budget in any one fiscal year may be approved by consecutive actions of the Council and a Town Meeting, which shall be called by the Council following its action on the new spending proposal.

An appropriation or transfer of over 1% of the annual budget for an expenditure not provided for in the adopted budget may be approved by consecutive favorable actions of the Council and a referendum of the voters of the Town.

Notwithstanding the foregoing, the Council may approve appropriations without limitation as to amount if such appropriations are to be funded from revenues other than receipt of taxes or proceeds of borrowings authorized pursuant to Sections 406 and 407 of the Charter, unanticipated in the annual budget. The Council is authorized to establish special funds with respect to such appropriations.

**TOWN OF MANSFIELD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

The Board of Education, which is not a separate legal entity but a function of the Town, is authorized under State law to make any transfers required within their budget at their discretion. Any additional appropriations must have Board of Education, Town Council and, if necessary, Town Meeting approval. During the year, the Town approved \$1,055,000 of additional expenditure appropriations from unanticipated revenues of \$1,390,080.

Encumbrances are recognized as a valid and proper charge against a budget appropriation in the year in which the purchase order, contract or other commitment is issued, and, accordingly, encumbrances outstanding at year end are reported in budgetary reports (Exhibit V) as expenditures in the current year. Generally, all unencumbered appropriations lapse at year end, except those for the Capital Projects Fund. Appropriations for capital projects are continued until completion of applicable projects, even when projects extend more than one fiscal year. Encumbered appropriations in the General Fund are not re-appropriated in the ensuing year's budget, but are carried forward.

A reconciliation of revenues, expenditures and fund balance between the accounting treatment required by GAAP (Exhibit IV) and budgetary requirements (Exhibit V) is as follows:

	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>	<u>Fund Balance</u>
Balance, budgetary basis, Exhibit V	\$ 53,832,583	\$ 52,817,820	\$ 6,861,896
Prior year encumbrances cancelled	(7,101)		
Prior year encumbrances liquidated		114,431	
Current year encumbrances		(97,723)	97,723
GASB 54 Fund Reclassification - Compensated absences fund	566		24,831
State Teachers' Retirement OPEB revenue	(2,430,345)	(2,430,345)	
State Teachers' Retirement pension expense	<u>4,107,350</u>	<u>4,107,350</u>	
	<u>\$ 55,503,053</u>	<u>\$ 54,511,533</u>	<u>\$ 6,984,450</u>

Capital Projects Authorizations

The following is a summary of capital projects authorizations at June 30, 2019:

	<u>Authorization</u>	<u>Cumulative Expenditures</u>	<u>Balance June 30, 2019</u>
Capital Projects	\$ <u>68,660,633</u>	\$ <u>58,359,972</u>	\$ <u>10,300,661</u>

**TOWN OF MANSFIELD, CONNECTICUT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2019**

B. Donor Restricted Endowments

The Town has received certain endowments for the maintenance and improvement of cemeteries and local schools. The amounts are reflected in net position as restricted for endowments. Investment income (including depreciation) is approved for expenditures by the individual Boards responsible for each fund. As of June 30, 2019, \$1,200 of fund balance is classified as nonspendable, reflecting the permanent restriction on spending, and an additional \$270,918 of fund balance is classified as restricted for expenditures in accordance with the endowment agreements.

3. CASH, CASH EQUIVALENTS AND INVESTMENTS

The deposit of public funds is controlled by the Connecticut General Statutes (Section 7-402). Deposits may be made in a “qualified public depository” as defined by Statute or, in amounts not exceeding the Federal Deposit Insurance Corporation insurance limit, in an “out of state bank” as defined by the Statutes, which is not a “qualified public depository.”

The Connecticut General Statutes (Section 7-400) permit municipalities to invest in: 1) obligations of the United States and its agencies, 2) highly rated obligations of any state of the United States or of any political subdivision, authority or agency thereof, and 3) shares or other interests in custodial arrangements or pools maintaining constant net asset values and in highly rated no-load open end money market and mutual funds (with constant or fluctuating net asset values) whose portfolios are limited to obligations of the United States and its agencies, and repurchase agreements fully collateralized by such obligations. Other provisions of the Statutes cover specific municipal funds with particular investment authority. The provisions of the Statutes regarding the investment of municipal pension funds do not specify permitted investments. Therefore, investment of such funds is generally controlled by the laws applicable to fiduciaries and the provisions of the applicable plan.

The Statutes (Sections 3-24f and 3-27f) also provide for investment in shares of the State Short-Term Investment Fund (STIF). This investment pool is under the control of the State Treasurer, with oversight provided by the Treasurer’s Cash Management Advisory Board, and are regulated under the State Statutes and subject to annual audit by the Auditors of Public Accounts. Investment yields are accounted for on an amortized-cost basis with an investment portfolio that is designed to attain a market-average rate of return throughout budgetary and economic cycles. Investors accrue interest daily based on actual earnings, less expenses and transfers to the designated surplus reserve, and the fair value of the position in the pool is the same as the value of the pool shares.

Deposits

Deposit Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure, the Town’s deposit will not be returned. The Town does not have a deposit policy for custodial credit risk.

Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, \$6,463,470 of the Town’s bank balance, including the component unit that participated in the cash pool, of \$6,964,020 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 5,777,534
Collateralized, held by banks	<u>685,936</u>
Total Amount Subject to Custodial Credit Risk	<u><u>\$ 6,463,470</u></u>

**TOWN OF MANSFIELD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Connecticut General Statutes require that each depository maintain segregated collateral (not required to be based on a security agreement between the depository and the municipality and, therefore, not perfected in accordance with federal law) in an amount equal to a defined percentage of its public deposits based upon the depository's risk based capital ratio.

Cash Equivalents

Cash equivalents are short-term, highly liquid investments that are both readily convertible to known amounts of cash and purchased within 90 days of maturity. At June 30, 2019, the Town's cash equivalents amounted to \$26,087,021. The following table provides a summary of the Town's cash equivalents (excluding U.S. government guaranteed obligations) as rated by nationally recognized statistical rating organizations. The pools all have maturities of less than one year.

	<u>Standard & Poor's</u>
State Short-Term Investment Fund (STIF)	AAAm

Investments

Investments as of June 30, 2019 in all funds are as follows:

<u>Investment Type</u>	<u>Fair Value</u>
Pooled Open-end Mutual Fund Accounts	\$ <u>799,254</u>

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements); followed by quoted prices in inactive markets or for similar assets or with observable inputs (Level 2 measurements); and the lowest priority to unobservable inputs (Level 3 measurements). The Town has the following recurring fair value measurements as of June 30, 2019:

	<u>June 30, 2019</u>	<u>Fair Value Measurements Using</u>		
		<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments by fair value level:				
Mutual funds	\$ 799,254	\$ 799,254	\$ -	\$ -
Total Investments Measured at Fair Value	\$ <u>799,254</u>			

Debt and equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities.

Interest Rate Risk

The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**TOWN OF MANSFIELD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Credit Risk - Investments

As indicated above, State Statutes limit the investment options of cities and towns. The Town does not have an investment policy that further limits their investment options of the Town beyond that of the State Statutes.

Concentration of Credit Risk

The Town has no policy limiting an investment in any one issuer that is in excess of 5% of the Town's total investments.

Custodial Credit Risk

Custodial credit risk for an investment is the risk that, in the event of the failure of the counterparty (the institution that pledges collateral or repurchase agreement securities to the Town or that sells investments to or buys them for the Town), the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have a policy for custodial credit risk. At June 30, 2019, the Town did not have any uninsured and unregistered securities held by the counterparty, or by its trust department or agent that were not in the Town's name.

4. RECEIVABLES

Receivables as of year end for the Town's individual major funds, nonmajor and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows.

	<u>General Fund</u>	<u>Mansfield Discretionary Fund</u>	<u>Capital Projects</u>	<u>Sewer Operating Fund</u>	<u>Nonmajor and Other Funds</u>	<u>Total</u>
Receivables:						
Property taxes	\$ 656,345	\$	\$	\$	\$	\$ 656,345
Intergovernmental	26,010		1,738,317		139,627	1,903,954
Loans		1,362,819				1,362,819
Other	60,210			159,793	479,266	699,269
Total gross current receivables	<u>742,565</u>	<u>1,362,819</u>	<u>1,738,317</u>	<u>159,793</u>	<u>618,893</u>	<u>4,622,387</u>
Less allowance for uncollectibles	<u>40,000</u>			<u>1,030</u>		<u>41,030</u>
Balance at June 30, 2019	<u>\$ 702,565</u>	<u>\$ 1,362,819</u>	<u>\$ 1,738,317</u>	<u>\$ 158,763</u>	<u>\$ 618,893</u>	<u>\$ 4,581,357</u>

**TOWN OF MANSFIELD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Transfers</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:					
Capital assets not being depreciated:					
Land	\$ 6,339,715	\$ 191,455	\$ -	\$ -	\$ 6,531,170
Construction in progress	1,852,833	6,279,008	(1,342,077)	3,200	6,786,564
Total capital assets not being depreciated	<u>8,192,548</u>	<u>6,470,463</u>	<u>(1,342,077)</u>	<u>3,200</u>	<u>13,317,734</u>
Capital assets being depreciated:					
Land improvements	5,884,722				5,884,722
Buildings	52,072,813	192,152		19,645	52,245,320
Improvements other than buildings	1,483,442	107,384	160,662	75,987	1,675,501
Machinery and equipment	8,696,953	712,434	281,691	366,339	9,324,739
Vehicles	5,733,326	163,210		453,427	5,443,109
Infrastructure	62,138,103	866,421	899,724		63,904,248
Total capital assets being depreciated	<u>136,009,359</u>	<u>2,041,601</u>	<u>1,342,077</u>	<u>915,398</u>	<u>138,477,639</u>
Less accumulated depreciation for:					
Land improvements	1,315,373	191,986			1,507,359
Buildings	21,755,335	1,254,700		8,840	23,001,195
Improvements other than buildings	560,299	77,186		75,987	561,498
Machinery and equipment	3,791,747	712,192		318,848	4,185,091
Vehicles	2,491,111	330,802		403,984	2,417,929
Infrastructure	21,749,373	837,560			22,586,933
Total accumulated depreciation	<u>51,663,238</u>	<u>3,404,426</u>	<u>-</u>	<u>807,659</u>	<u>54,260,005</u>
Total capital assets being depreciated, net	<u>84,346,121</u>	<u>(1,362,825)</u>	<u>1,342,077</u>	<u>107,739</u>	<u>84,217,634</u>
Governmental Activities Capital Assets, Net	<u>\$ 92,538,669</u>	<u>\$ 5,107,638</u>	<u>\$ -</u>	<u>\$ 110,939</u>	<u>\$ 97,535,368</u>
Business-type activities:					
Capital assets not being depreciated:					
Land	\$ 74,798				\$ 74,798
Capital assets being depreciated:					
Buildings	139,625				139,625
Equipment	524,503	281,787		17,650	788,640
Pump station	166,902				166,902
Sewer distribution system	1,974,267				1,974,267
Total capital assets being depreciated	<u>2,805,297</u>	<u>281,787</u>	<u>-</u>	<u>17,650</u>	<u>3,069,434</u>
Less accumulated depreciation for:					
Buildings	139,150				139,150
Equipment	322,784	41,697		3,309	361,172
Pump station	74,909	3,412			78,321
Sewer distribution system	950,805	35,625			986,430
Total accumulated depreciation	<u>1,487,648</u>	<u>80,734</u>	<u>-</u>	<u>3,309</u>	<u>1,565,073</u>
Total capital assets being depreciated, net	<u>1,317,649</u>	<u>201,053</u>	<u>-</u>	<u>14,341</u>	<u>1,504,361</u>
Business-Type Activities Capital Assets, Net	<u>\$ 1,392,447</u>	<u>\$ 201,053</u>	<u>\$ -</u>	<u>\$ 14,341</u>	<u>\$ 1,579,159</u>

**TOWN OF MANSFIELD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Depreciation expense was charged to functions/programs as follows:

Governmental Activities:		
General government		\$ 427,890
Community environment		477,120
Public safety		237,833
Community development		179,306
Public works		1,083,734
Education		816,584
Capital assets held by the Town's internal service funds are charged to the various functions based on their usage of the assets		<u>181,959</u>
Total Depreciation Expense - Governmental Activities		\$ <u>3,404,426</u>
Business-type activities:		
Sewer services		\$ 39,037
Solid waste services		<u>41,697</u>
Total Depreciation Expense - Business-Type Activities		\$ <u>80,734</u>

6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Individual fund interfund receivable and payable balances at June 30, 2019 are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Internal Service Funds	Nonmajor Governmental Funds	\$ 21,481
Internal Service Funds	General Fund	431,231
General Fund	Postemployment Health Care Trust Fund	22,706
Fiduciary Funds	General Fund	<u>74,872</u>
		\$ <u>550,290</u>

All interfund receivables and payables are the result of regularly recurring transactions and represent temporary balances. The outstanding balances between funds result mainly from the time lag between the dates that; interfund goods and services are provided or reimbursable expenditures occur, transactions are recorded in the accounting system, and payments between funds are made. With respect to the fiduciary funds, this is due to the funds' participation in the Town's pooled cash system.

**TOWN OF MANSFIELD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Interfund Transfers:

	Transfers In			Total Transfers Out
	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	
Transfers out:				
General Fund	\$	\$	\$ 4,379,030	\$ 4,379,030
Capital Projects Fund			80,000	80,000
Internal Service Funds		15,000		15,000
Nonmajor Governmental Funds	<u>2,550</u>	<u>4,324,473</u>		<u>4,327,023</u>
 Total Transfers In	 <u>\$ 2,550</u>	 <u>\$ 4,339,473</u>	 <u>\$ 4,459,030</u>	 <u>\$ 8,801,053</u>

All transfers represent routine transactions that occur annually to move resources from one fund to another, and are used to supplement revenues of other funds. The most significant are the annual appropriation of funds from the General Fund to the Capital Nonrecurring Fund and from the Capital Nonrecurring Fund to the Capital Projects Fund to initialize the capital projects for \$4,379,030 and \$4,321,260, respectively.

7. LONG-TERM DEBT

Governmental Activities

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2019 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
Bonds payable:					
General obligation bonds	\$ 1,740,000	\$ 7,355,000	\$ 220,000	\$ 8,875,000	\$ 585,000
Bond premium	<u>27,774</u>	<u>234,076</u>	<u>7,372</u>	<u>254,478</u>	
Total bonds	<u>1,767,774</u>	<u>7,589,076</u>	<u>227,372</u>	<u>9,129,478</u>	<u>585,000</u>
Net pension liability	8,124,478	9,621,547		17,746,025	
MERS prior service costs	6,324		1,054	5,270	1,054
Net OPEB liability	2,952,402		512,840	2,439,562	
Compensated absences	682,015	605,989	581,526	706,478	141,296
Retirement benefit	<u>998,055</u>	<u>65,665</u>	<u>55,627</u>	<u>1,008,093</u>	<u>303,360</u>
 Total Governmental Activities Long-Term Liabilities	 <u>\$ 14,531,048</u>	 <u>\$ 17,882,277</u>	 <u>\$ 1,378,419</u>	 <u>\$ 31,034,906</u>	 <u>\$ 1,030,710</u>
Business-type Activities:					
Compensated absences	\$ 14,894	\$ 13,487	\$ 14,894	\$ 13,487	\$ 2,700
Landfill closure/postclosure	<u>68,000</u>		<u>4,000</u>	<u>64,000</u>	<u>4,000</u>
 Total Business-type Activities Long-Term Liabilities	 <u>\$ 82,894</u>	 <u>\$ 13,487</u>	 <u>\$ 18,894</u>	 <u>\$ 77,487</u>	 <u>\$ 6,700</u>

**TOWN OF MANSFIELD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Typically, the General Fund is used to liquidate governmental activities long-term liabilities.

The annual requirements to amortize serial bonds outstanding at June 30, 2019 are as follows:

Year Ending June 30,	Schools			Town						Total Net Debt Service to Maturity
				General Purpose			Sewers			
	Principal	Interest	Net Debt Service to Maturity	Principal	Interest	Net Debt Service to Maturity	Principal	Interest	Net Debt Service to Maturity	
2020	\$ 102,500	\$ 37,285	\$ 139,785	\$ 158,750	\$ 58,182	\$ 216,932	\$ 323,750	\$ 221,799	\$ 545,549	\$ 902,266
2021	102,500	33,904	136,404	158,750	52,968	211,718	323,750	208,504	532,254	880,376
2022	105,000	30,328	135,328	152,500	47,405	199,905	327,500	192,790	520,290	855,523
2023	105,000	26,599	131,599	152,500	41,872	194,372	327,500	176,932	504,432	830,403
2024	105,000	22,360	127,360	152,500	35,640	188,140	327,500	160,900	488,400	803,900
2025-2029	283,000	57,680	340,680	409,500	101,670	511,170	1,557,500	602,000	2,159,500	3,011,350
2030-2034	120,000	29,400	149,400	230,000	56,350	286,350	1,500,000	367,500	1,867,500	2,303,250
2035-2039	120,000	11,310	131,310	230,000	21,678	251,678	1,500,000	141,375	1,641,375	2,024,363
	<u>\$ 1,043,000</u>	<u>\$ 248,866</u>	<u>\$ 1,291,866</u>	<u>\$ 1,644,500</u>	<u>\$ 415,765</u>	<u>\$ 2,060,265</u>	<u>\$ 6,187,500</u>	<u>\$ 2,071,800</u>	<u>\$ 8,259,300</u>	<u>\$ 11,611,431</u>

Overlapping and Underlying Indebtedness

Mansfield is a member of Regional School District No.19 along with the towns of Ashford and Willington.

	Amount of Outstanding Debt	Net Debt Outstanding	Applicable % of Net Debt Charge to Town	Town Net Overlapping Debt
Regional School District No.19	<u>\$ 1,098,234</u>	<u>\$ 1,098,234</u>	<u>58.71%</u>	<u>\$ 644,773</u>

Termination Benefits

The Town provides severance payments to teachers and certain administrators upon retirement. To qualify for benefits, the employee must achieve age 70 with at least 15 years of service as a teacher in Mansfield. The Town funds the severance cost for the 7 eligible participants. The benefits will be paid in future years as the employees retire. The amounts are paid as incurred from the General Fund. During the fiscal year ended June 30, 2019, \$55,627 was paid for these benefits.

Statutory Debt Limitations

The Town's indebtedness does not exceed the legal debt limitations as required by Connecticut General Statutes as reflected in the following schedule:

Category	Limitation	Indebtedness	Balance
General purpose	\$ 75,312,952	\$ 1,601,000	\$ 73,711,952
Schools	150,625,904	2,289,273	148,336,631
Sewers	125,521,586	9,187,500	116,334,086
Urban renewal	108,785,375		108,785,375
Pension deficit	100,417,269		100,417,269

The total overall statutory debt limit for the Town is equal to seven times annual receipts from taxation, \$234,306,961.

**TOWN OF MANSFIELD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

The indebtedness reflected above includes bonds outstanding in addition to the amount of bonds authorized and unissued against which bond anticipation notes are issued and outstanding.

Authorized/Unissued Bonds

At June 30, 2019, the Town had \$3,558,000 of authorized and unissued bonds, \$558,000 for general purposes and \$3,000,000 for sewers.

Landfill Closure and Postclosure Care Costs (Solid Waste Major Enterprise Fund)

State and Federal laws and regulations require landfill closures to meet certain standards. The Town is in the process of finalizing an agreement with the State Department of Environmental Protection for final capping of the landfill. The landfill was covered in November 2004. The monitoring costs for the next 16 years at \$4,000 per year are \$64,000. These amounts are based on estimates that are subject to change due to inflation, technology or applicable laws and regulations. The liability as described above is recorded in the major enterprise Solid Waste Disposal fund.

8. RISK MANAGEMENT

A. Risk Management

The Town is exposed to various risks of loss related to public officials and police liability; Board of Education liability; torts; theft of, damage to and destruction of assets; errors or omissions; injuries to employees; and natural disasters. Except for medical insurance, the Town purchases commercial insurance for all risks of loss. Settled claims have not exceeded commercial coverage in any of the past three years. There have been no significant reductions in insurance coverage from coverage in the prior year.

The Mansfield Health Insurance Fund (the Fund), which has been recorded as an Internal Service Fund, was established to provide hospitalization and medical-surgical health coverage for all Town, Regional School District No. 19 and Mansfield Discovery Depot, Inc., employees. The Fund is substantially funded by the Town's General Fund and Region 19 based upon estimates for the number of employees and type of coverage (single or family) and trends in the insurance claims and estimates for administration. The program's general objectives are to formulate on behalf of the members a health insurance program at lower costs of coverage and to develop a systematic method to control health costs.

A third party administers the plan for which the Fund pays a fee. The Fund has purchased aggregate stop loss coverage at 125% of expected claims and individual stop loss coverage of \$175,000 per claim.

The claims liability reported is based upon the provisions of GASB Statements No. 10 and 30, which require that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is possible that a liability has been incurred at the date of the financial statements and the amount of the possible loss can be reasonably estimated. The amount of claim accrual is based on the ultimate costs of settling the claim, which includes past experience data, inflation and other future economic and societal factors and incremental claim adjustment expenses, net of estimated subrogation recoveries. The claim accrual does not include other allocated or unallocated claims adjustment expenses.

**TOWN OF MANSFIELD, CONNECTICUT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2019**

An analysis of the activity in the claims liability for the health insurance fund is as follows:

	<u>Claims Payable July 1</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Paid</u>	<u>Claims Payable June 30</u>
2017-2018	\$ 548,000	\$ 7,505,381	\$ 7,475,081	\$ 578,300
2018-2019	578,300	6,586,098	6,652,398	512,000

The Town is a member of the Connecticut Interlocal Risk Management Agency (CIRMA), an unincorporated association of Connecticut local public agencies that was formed in 1980 by the Connecticut Conference of Municipalities for the purpose of establishing and administering an interlocal risk management program pursuant to the provisions of Section 7-479a et seq. of the Connecticut General Statutes.

The Town is a member of CIRMA’s Liability-Automobile-Property Pool, a risk-sharing pool. The Liability-Automobile-Property Pool provides general liability, automobile liability, employee benefit liability, law enforcement liability, public officials and property coverage. The premium is subject to these coverages, and claims and expense payments falling within the deductible amounts are the responsibility of the Town. CIRMA’s Liability-Automobile-Property Pool retains \$1,000,000 per occurrence for each line of liability coverage.

The Town, including Mansfield Discovery Depot, Inc., is also a member of CIRMA’s Workers’ Compensation Pool, a risk-sharing pool. The Workers’ Compensation Pool provides statutory benefits pursuant to the provisions of the Connecticut Workers’ Compensation Act. The coverage is subject to an incurred loss retrospective rating plan, and losses incurred in the coverage period will be evaluated at 18, 30 and 42 months after the effective date of coverage. The premium is subject to payroll audit at the close of the coverage period. CIRMA’s Workers’ Compensation Pool retains \$1,000,000 per occurrence.

Payments to the Workers’ Compensation Pool are made through the Workers’ Compensation Insurance Fund, which has been recorded as an internal service fund. This fund’s general objectives are to formulate a systematic method to control premium costs.

B. Commitments and Litigation

The Town of Mansfield, Connecticut, its officers, employees, boards and commissions are defendants in a number of lawsuits. It is the opinion of the Town Attorney that pending actions will not be finally determined so as to result individually or in the aggregate in a final judgment against the Town that would materially adversely affect its financial position.

The Town has received financial assistance from numerous Federal and State agencies in the form of grants and entitlements. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, liabilities resulting from disallowed claims, if any, will not have a material effect on the Town’s financial statements.

**TOWN OF MANSFIELD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

9. FUND BALANCE

The components of fund balance for the governmental funds at June 30, 2019 are as follows:

	<u>General Fund</u>	<u>Major Special Revenue Fund Mansfield Discretionary Fund</u>	<u>Capital Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Fund balances:					
Nonspendable:					
Inventory	\$	\$	\$	\$ 15,946	\$ 15,946
Permanent fund principal				1,200	1,200
Restricted for:					
Permanent funds				270,918	270,918
Unspent grant balances		82,974		137,721	220,695
Capital projects			10,300,661		10,300,661
Community services				3,229	3,229
Public safety				13,596	13,596
Committed to:					
Recreation programs				31,984	31,984
School food service				157,838	157,838
Child day care				31,801	31,801
Debt service				166,679	166,679
General government				79,400	79,400
Public safety				16,198	16,198
Community services				392,187	392,187
Capital projects				658,177	658,177
Education				634,138	634,138
Assigned to:					
Fire and emergency services	10,479				10,479
Road Services	13,822				13,822
Facilities management	4,791				4,791
Human Services	22				22
Library Services	5,175				5,175
Planning and development	10,500				10,500
Employee benefits	5,186				5,186
Education	47,748				47,748
Tax appeals	21,771				21,771
Unassigned	<u>6,864,956</u>		<u>(2,610,340)</u>		<u>4,254,616</u>
Total Fund Balances	<u>\$ 6,984,450</u>	<u>\$ 82,974</u>	<u>\$ 7,690,321</u>	<u>\$ 2,611,012</u>	<u>\$ 17,368,757</u>

Significant encumbrances of \$97,723, \$4,883,081 and \$87,184 at June 30, 2019 are contained in the above table in the assigned category of the General Fund, the restricted category of the Capital Projects Fund and the restricted and committed categories of the Nonmajor Governmental Funds.

10. PENSION PLANS

A. Municipal Employees' Retirement System

Plan Description

All full-time employees participate in the Municipal Employees' Retirement System (MERS). MERS is a cost-sharing multiple-employer public employee retirement system established by the State of Connecticut and administered by the State Retirement Commission to provide pension benefits to employees of participating municipalities. Chapters 7-425 to 7-451 of the State of Connecticut General Statutes, which can be amended by legislative action, establishes MERS benefits, member contribution rates and other plan provisions. MERS is considered to be part of the State of Connecticut's financial reporting entity and is included in the State's financial reports as a pension trust fund. Those reports can be obtained at www.ct.gov.

Benefit Provisions

The plan provides retirement, disability and death benefits and annual cost-of-living adjustments to plan members and their beneficiaries. Employees are eligible to retire at age 55 with 5 years of continuous service, or 15 years of active aggregate service or 25 years of aggregate service. In addition, compulsory retirement is at age 65 for police and fire members. Employees under the age of 55 are eligible to retire with 25 years of service.

Normal Retirement

For members not covered by social security, retirement benefits are calculated as 2% of the average of the three highest paid years of service times the years of service. For members covered by social security, retirement benefits are calculated as 1½% of the average of the three highest paid years of service not in excess of the year's breakpoint plus 2% of average of the three highest paid years of service in excess of the year's breakpoint, times years of service. The year's breakpoint is defined as \$10,700 increased by 6.0% each year after 1982, rounded to the nearest multiple of \$100. Maximum benefit is 100% of average final compensation and the minimum benefit is \$1,000 annually.

Early Retirement

Members must have 5 years of continuous or 15 years of active aggregate service. Benefits are calculated as a service retirement allowance on the basis of the average of the three highest paid years of service to the date of termination. Benefits are deferred to normal retirement age, or an actuarially reduced allowance may begin at the time of separation.

Disability Retirement - Service Connected

This applies to employees who are totally and permanently disabled and such disability has arisen out of and in the course of employment with the municipality. Disability due to heart and hypertension in the case of fire and police, who began employment prior to July 1, 1996, is presumed to have been suffered in the line of duty. Benefits are calculated as a service retirement allowance based on compensation and service to the date of the disability with a minimum benefit (including worker's compensation benefits) of 50% of compensation at the time of disability.

Disability Retirement - Non-Service Connected

This applies to employees who have 10 years of service and are totally and permanently disabled. Benefits are calculated as a service retirement allowance based on compensation and service to the date of the disability.

**TOWN OF MANSFIELD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Pre-Retirement Death Benefit

The plan offers a lump-sum return of contributions with interest or if vested and married, the surviving spouse will receive a lifetime benefit.

Contributions

Member

Contributions for members not covered by social security are 5% of compensation; for members covered by social security, 2¼% of compensation up to the social security taxable wage base plus 5%, if any, in excess of such base.

Employer

Participating employers make annual contributions consisting of a normal cost contribution, a contribution for the amortization of the net unfunded accrued liability and a prior service amortization payment, which covers the liabilities of MERS not met by member contributions. In addition, there is also an annual administrative fee per active and retired member.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, the Town reports a liability of \$17,746,025 for its proportionate share of the net pension liability. The net pension liability was measured at June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation at June 30, 2018. The actuarial assumptions used in the June 30, 2018 valuation were based on results of an actuarial experience study for the period July 1, 2012 through June 30, 2017. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participants, actuarially determined. At June 30, 2019, the Town's proportion was 1.86%. The decrease in proportion from 2018 was 1.42%.

For the year ended June 30, 2019, the Town recognized pension expense of \$2,822,436. At June 30, 2019, the Town reported deferred outflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Town contributions after the measurement date	\$ 1,427,689	\$
Net difference between projected and actual earning on pension plan investments	1,087,852	
Differences between expected and actual experience	2,336,653	(185,909)
Change in assumptions	6,138,541	
Change in proportionate share	272,144	(203,675)
	<u> </u>	<u> </u>
	<u>\$ 11,262,879</u>	<u>\$ (389,584)</u>

**TOWN OF MANSFIELD, CONNECTICUT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2019**

Amounts reported as deferred outflows of resources related to Town contributions after the measurement date will be recognized as a reduction of the net pension liability in the subsequent year. Amounts reported as deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ending June 30</u>	
2020	\$ 2,970,367
2021	2,536,844
2022	1,826,635
2023	2,111,760

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement period:

Inflation	2.50%
Salary increase	3.50-10.00%, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation

Mortality rates were based on:

RP-2014 Combined Mortality Table adjusted to 2006 and projected to 2015 with Scale MP-2017 and projected to 2022 with Scale BB for General Employees.

RP-2014 Blue Collar Mortality Table adjusted to 2006 and projected to 2015 with Scale MP-2017 and projected to 2022 with Scale BB for Police and Fire.

For disabled retirees, the RP-2014 Disabled Mortality Table projected with Scale BB to 2020 was used.

Future cost-of-living adjustments for members who retire on or after January 1, 2002 are 60% of the annual increase in the CPI up to 6%. The minimum annual COLA is 2.5%; the maximum is 6%.

**TOWN OF MANSFIELD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

The long-term expected rate of return on pension plan investments was determined using a statistical analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	20.0%	5.3%
Developed market international	11.0%	5.1%
Emerging market international	9.0%	7.4%
Core fixed income	16.0%	1.6%
Inflation linked bond fund	5.0%	1.3%
Emerging market debt	5.0%	2.9%
High yield bond	6.0%	3.4%
Real estate	10.0%	4.7%
Private equity	10.0%	7.3%
Alternative investments	7.0%	3.2%
Liquidity fund	1.0%	0.9%
Total	<u>100.0%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at the actuarially determined contribution rates in the future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net pension liability, calculated using the current discount rate, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	<u>1% Decrease (6.00%)</u>	<u>Current Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
Town's Proportionate Share of the Net Pension Liability	\$ 26,175,614	\$ 17,746,025	\$ 10,687,588

Payable to MERS

In addition, the Town has also recorded \$4,216 as a long-term payable to MERS at June 30, 2019. This amount represents prior service costs calculated when the Town entered the plan.

B. Connecticut Teachers Retirement System - Pension

Plan Description

Teachers, principals, superintendents or supervisors engaged in service of public schools are provided with pensions through the Connecticut State Teachers' Retirement System, a cost sharing multiple-employer defined benefit pension plan administered by the Teachers Retirement Board. Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the Teachers Retirement Board. The Teachers Retirement Board issues a publicly available financial report that can be obtained at www.ct.gov.

Benefit Provisions

The plan provides retirement, disability and death benefits. Employees are eligible to retire at age 60 with 20 years of credited service in Connecticut, or 35 years of credited service including at least 25 years of service in Connecticut.

Normal Retirement

Retirement benefits for employees are calculated as 2% of the average annual salary times the years of credited service (maximum benefit is 75% of average annual salary during the 3 years of highest salary).

Early Retirement

Employees are eligible after 25 years of credited service including 20 years of Connecticut service, or age 55 with 20 years of credited service including 15 years of Connecticut service with reduced benefit amounts.

Disability Retirement

Employees are eligible for service-related disability benefits regardless of length of service. Five years of credited service is required for nonservice-related disability eligibility. Disability benefits are calculated as 2% of average annual salary times credited service to date of disability, but not less than 15% of average annual salary, nor more than 50% of average annual salary.

Contributions

Per Connecticut General Statutes Section 10-183z (which reflects Public Act 79-436 as amended), contribution requirements of active employees and the State of Connecticut are approved, amended and certified by the State Teachers Retirement Board and appropriated by the General Assembly.

Employer (School Districts)

School District employers are not required to make contributions to the plan.

The statutes require the State of Connecticut to contribute 100% of each school districts' required contributions, which are actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of the benefits earned by employees during the year, with any additional amount to finance any unfunded accrued liability.

**TOWN OF MANSFIELD, CONNECTICUT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2019**

Employees

Effective July 1, 1992, each teacher is required to contribute 6% of salary for the pension benefit.

Effective January 1, 2018, the required contribution increased to 7% of pensionable salary.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, the Town reports no amounts for its proportionate share of the net pension liability, and related deferred outflows and inflows, due to the statutory requirement that the State pay 100% of the required contribution. The amount recognized by the Town as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the Town were as follows:

Town's proportionate share of the net pension liability	\$	-
State's proportionate share of the net pension liability associated with the Town		<u>36,596,855</u>
Total	\$	<u><u>36,596,855</u></u>

The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018. At June 30, 2019, the Town has no proportionate share of the net pension liability.

For the year ended June 30, 2019, the Town recognized pension expense and revenue of \$4,107,350 in Exhibit II.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary increase	3.25-6.50%, including inflation
Investment rate of return	8.00%, net of pension plan investment expense, including inflation

Mortality rates were based on the RPH-2014 White Collar table with employee and annuitant rates blended from ages 50 to 80, projected to the year 2020 using the BB improvement scale, and further adjusted to grade in increased rates (5% for females and 8% for males) over age 80 for the period after service retirement and for dependent beneficiaries as well as for active members. The RPH-2014 Disabled Mortality Table projected to 2017 with Scale BB is used for the period after disability retirement.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2010 - June 30, 2015.

**TOWN OF MANSFIELD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

For teachers who retired prior to September 1, 1992, pension benefit adjustments are made in accordance with increases in the Consumer Price Index, with a minimum of 3% and a maximum of 5% per annum.

For teachers who were members of the Teachers' Retirement System before July 1, 2007 and retire on or after September 1, 1992, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 6% per annum. If the return on assets in the previous year was less than 8.5%, the maximum increase is 1.5%.

For teachers who were members of the Teachers' Retirement System after July 1, 2007, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 5% per annum. If the return on assets in the previous year was less than 11.5%, the maximum increase is 3%, and if the return on the assets in the previous year was less than 8.5%, the maximum increase is 1.0%.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimates of arithmetic real rates of return for each major class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Large Cap U.S. equities	21.0%	5.8%
Developed non-U.S. equities	18.0%	6.6%
Emerging markets (non-U.S.)	9.0%	8.3%
Core fixed income	7.0%	1.3%
Inflation linked bond fund	3.0%	1.0%
Emerging market bond	5.0%	3.7%
High yield bonds	5.0%	3.9%
Real estate	7.0%	5.1%
Private equity	11.0%	7.6%
Alternative investments	8.0%	4.1%
Cash	6.0%	0.4%
Total	<u>100.0%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 8.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that State contributions will be made at the actuarially determined contribution rates in the future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The Town’s proportionate share of the net pension liability is \$-0- and, therefore, the change in the discount rate would only impact the amount recorded by the State of Connecticut.

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued financial statements available at www.ct.gov.

Other Information

Additional information is included in the required supplementary information section of the financial statements. A schedule of contributions is not presented as the Town has no obligation to contribute to the plan.

11. OTHER POST-EMPLOYMENT BENEFITS

A. Post-Employment Healthcare Trust

Plan Description

The Town, in accordance with various collective bargaining agreements and State Statutes, is committed to providing health and other benefits to certain eligible retirees and their spouses through a single employer defined benefit plan. The Post-Employment Healthcare Trust covers all other Town and Board of Education employees, including teachers. Under the various collective bargaining agreements, retirees and beneficiaries currently receiving benefits are required to contribute specified percentages towards the cost of receiving those benefits. The Town does not issue a separate stand-alone financial statement for this program.

Management of the post employment benefits plan is vested with the Town Manager and Director of Finance. Policy oversight is provided by the Employee Benefits Management Team, which consists of three members, the Town of Mansfield Superintendent of Schools, Mansfield Town Manager and Director of Finance who are advised by representatives from the employee benefits consulting firm.

At July 1, 2018, Town plan membership consisted of the following:

	Post- Employment Healthcare Trust
Retired participants	100
Active plan members	296
Total	<u>396</u>

Funding Policy

The Town administers a Post-Employment Health Care Plan to provide medical benefits for eligible retirees and their spouses. Funding and payment of post-employment benefits are accounted for in the Post-Employment Healthcare Trust. The Town plans to continue a funding strategy that provides for normal cost and the amortization of the accrued liability. The Town contributes to its other post-employment benefits fund based upon the recommendations in its OPEB actuarial study. The study accounts for numerous factors such as turnover and retirement rates, mortality assumptions, medical inflation and claims costs assumptions, and discount rate assumptions.

Investments

Investment Policy

OPEB Benefits Plan’s policy in regard to the allocation of invested assets is established and may be amended by the Employee Benefits Management Team by a majority vote of its members. It is the policy of the Employee Benefits Management Team to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The Employee Benefits Management Team’s investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans.

Rate of Return

For the year ended June 30, 2019, the annual money-weighted rate of return on investments, net of investment expense, was 5.45%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net OPEB Liability of the Town

The Town’s net OPEB liability was measured as of June 30, 2019. The components of the net OPEB liability of the Town at June 30, 2019, were as follows:

Total OPEB liability	\$ 2,986,149
Plan fiduciary net position	<u>546,587</u>
Net OPEB Liability	<u><u>\$ 2,439,562</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	18.30%

Actuarial assumptions. The total OPEB liability was determined by an actuarial valuation as of July 1, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.60%
Salary increases	3.60%, average, including inflation
Investment rate of return	6.75%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	7.00% initially, decreasing 0.5% per year to an ultimate rate of 4.60%

**TOWN OF MANSFIELD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Mortality rates were based on the RP-2014 adjusted to the 2006 total dataset mortality table projected to the valuation date with Scale MP-2016.

The actuarial assumptions used in the July 1, 2018 valuation were based on standard tables modified for certain plan features such as eligibility for full and early retirement where applicable and input from the plan sponsor.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed. The target allocation and best estimates of real rates of return for each major asset as of June 30, 2018 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Large Cap Equity	29 %	4.50 %
U.S. Mid/Small Cap Equity	7	5.00
Developed Int'l Equity	24	5.25
Emerging Market Equity	5	6.25
High Yield Fixed Income	<u>35</u>	3.25
Total	<u><u>100 %</u></u>	

Discount Rate

The discount rate used to measure the total OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that Town contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

**TOWN OF MANSFIELD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances as of July 1, 2018	\$ 3,419,998	\$ 467,596	\$ 2,952,402
Changes for the year:			
Service cost	102,657		102,657
Interest on total OPEB liability	231,560		231,560
Differences between expected and actual experience	(555,896)		(555,896)
Changes of assumptions	(24,844)		(24,844)
Employer contributions		210,334	(210,334)
Contributions - TRB subsidy		29,426	(29,426)
Net investment income		26,557	(26,557)
Benefit payments	(187,326)	(187,326)	-
Net changes	<u>(433,849)</u>	<u>78,991</u>	<u>(512,840)</u>
Balances as of June 30, 2019	<u>\$ 2,986,149</u>	<u>\$ 546,587</u>	<u>\$ 2,439,562</u>

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net OPEB Liability	\$ 2,718,180	\$ 2,439,562	\$ 2,197,695

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	1% Decrease (6.00% Decreasing to 3.60%)	Healthcare cost Trend Rates (7.00% Decreasing to 4.60%)	1% Increase (8.00% Decreasing to 5.60%)
Net OPEB Liability	\$ 2,312,796	\$ 2,439,562	\$ 2,585,740

Eligibility

Eligibility for benefits and the level of benefits generally range from 10 to 25 years of service at the time of retirement as determined by the employee's collective bargaining agreement or personnel rules (nonunion employees).

B. Other Post Employment Benefit - Connecticut State Teachers Retirement Plan

Plan Description

Teachers, principals, superintendents or supervisors engaged in service of public schools plus professional employees at State Schools of higher education are eligible to participate in the Connecticut State Teachers' Retirement System Retiree Health Insurance Plan (TRS-RHIP), a cost sharing multiple-employer defined benefit other post employment benefit plan administered by the Teachers' Retirement Board (TRB), if they choose to be covered.

Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the TRB. TRS-RHIP issues a publicly available financial report that can be obtained at www.ct.gov/trb.

Benefit Provisions

There are two types of the health care benefits offered through the system. Subsidized Local School District Coverage provides a subsidy paid to members still receiving coverage through their former employer and the CTRB Sponsored Medicare Supplement Plans provide coverage for those participating in Medicare but not receiving Subsidized Local School District Coverage.

Any member who is not currently participating in Medicare Parts A & B is eligible to continue health care coverage with their former employer. A subsidy of up to \$110 per month for a retired member plus an additional \$110 per month for a spouse enrolled in a local school district plan is provided to the school district to first offset the retiree's share of the cost of coverage, and any remaining portion is used to offset the district's cost. The subsidy amount is set by statute and has not increased since July 1996. A subsidy amount of \$220 per month may be paid for a retired member, spouse or the surviving spouse of a member who has attained the normal retirement age to participate in Medicare, is not eligible for Part A of Medicare without cost, and contributes at least \$220 per month towards coverage under a local school district plan.

Any member who is currently participating in Medicare Parts A & B is eligible to either continue health care coverage with their former employer, if offered, or enroll in the plan sponsored by the System. If they elect to remain in the plan with their former employer, the same subsidies as above will be paid to offset the cost of coverage.

If a member participating in Medicare Parts A & B so elects, they may enroll in one of the CTRB Sponsored Medicare Supplement Plans. Effective July 1, 2018, the System added a Medicare Advantage Plan option. Active members, retirees and the State pay equally toward the cost of the basic coverage (medical and prescription drug benefits) under the Medicare Advantage Plan. Retired members who choose to enroll in the Medicare Supplement Plan are responsible for the full difference in the premium cost between the two plans. Additionally, effective July 1, 2018, retired members who cancel their health care coverage or elect to not enroll in a CTRB sponsored health care coverage option must wait two years to re-enroll.

Survivor Health Care Coverage

Survivors of former employees or retirees remain eligible to participate in the plan and continue to be eligible to receive either the \$110 monthly subsidy or participate in the TRB-Sponsored Medicare Supplement or Medicare Advantage Plan options, as long as they do not remarry.

Eligibility

Any member who is currently receiving a retirement or disability benefit is eligible to participate in the plan.

Credited Service

One month for each month of service as a teacher in Connecticut public schools, maximum 10 months for each school year. Ten months of credited service constitutes one year of Credited Service. Certain other types of teaching services, State employment, or wartime military service may be purchased prior to retirement if the member pays one-half the cost.

Normal Retirement

Age 60 with 20 years of Credited Service in Connecticut, or 35 years of Credited Service including at least 25 years of service in Connecticut.

Early Retirement

Age 55 with 20 years of Credited Service including 15 years of Connecticut service, or 25 years of Credited Service including 20 years of Connecticut service.

Proratable Retirement

Age 60 with 10 years of Credited Service.

Disability Retirement

No service requirement if incurred in the performance of duty, and 5 years of Credited Service in Connecticut if not incurred in the performance of duty.

Termination of Employment

Ten or more years of Credited Service.

C. Contributions

State of Connecticut

Per Connecticut General Statutes Section 10-183z, contribution requirements of active employees and the State of Connecticut are approved, amended and certified by the State Teachers' Retirement Board and appropriated by the General Assembly. The State contributions are not currently actuarially funded. The State appropriates from the General Fund one third of the annual costs of the Plan. Administrative costs of the Plan are financed by the State. Based upon Chapter 167a, Subsection D of Section 10-183t of the Connecticut statutes, it is assumed the State will pay for any long-term shortfall arising from insufficient active member contributions.

Employer (School Districts)

School District employers are not required to make contributions to the plan.

Employees

Each member is required to contribute 1.25% of their annual salary up to \$500,000. Contributions in excess of \$500,000 will be credited to the Retiree Health Insurance Plan.

**TOWN OF MANSFIELD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2019, the Town reports no amounts for its proportionate share of the net OPEB liability, and related deferred outflows and inflows, due to the statutory requirement that the State pay 100% of the required contribution. The amount recognized by the Town as its proportionate share of the net OPEB liability, the related State support and the total portion of the net OPEB liability that was associated with the Town was as follows:

Town's proportionate share of the net OPEB liability	\$ -
State's proportionate share of the net OPEB liability associated with the Town	<u>7,315,921</u>
Total	<u>\$ 7,315,921</u>

The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as June 30, 2018. At June 30, 2019, the Town has no proportionate share of the net OPEB liability.

For the year ended June 30, 2019, the Town recognized OPEB expense and revenue of \$(2,430,345) in Exhibit II.

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Health care costs trend rate	
Pre-Medicare	5.95% decreasing to 4.75% by 2025
Medicare	5.00% decreasing to 4.75% by 2028
Salary increases	3.25-6.50%, including inflation
Investment rate of return	3.00%, net of OPEB plan investment expense, including inflation
Year fund net position will be depleted	2019

Mortality rates were based on the RPH-2014 White Collar table with employee and annuitant rates blended from ages 50 to 80, projected to the year 2020 using the BB improvement scale, and further adjusted to grade in increases (5% for females and 8% for males) over age 80. For disabled retirees, mortality rates were based on the RPH-2014 Disabled Mortality Table projected to 2020 using the BB improvement scale.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2010 - June 30, 2015.

**TOWN OF MANSFIELD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

The long-term expected rate of return on plan assets is reviewed as part of the GASB 75 valuation process. Several factors are considered in evaluating the long-term rate of return assumption, including the plan's current asset allocations and a log-normal distribution analysis using the best-estimate ranges of expected future real rates of return (expected return, net investment expense and inflation) for each major asset class. The long-term expected rate of return was determined by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years. The plan is 100% invested in U.S. Treasuries (Cash Equivalents) for which the expected 10-Year Geometric Real Rate of Return is (0.27%).

Discount Rate

The discount rate used to measure the total OPEB liability was 3.87%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current member contribution rate and that contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members. No future State contributions were assumed to be made. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be depleted in 2019 and, as a result, the Municipal Bond Index Rate was used in the determination.

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate and the Discount Rate

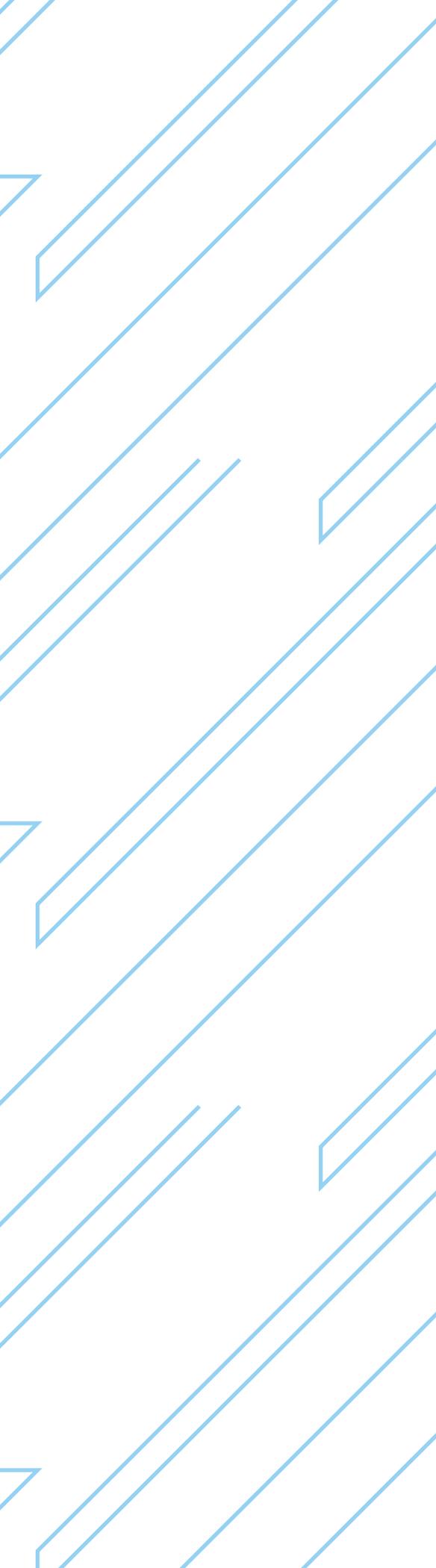
The Town's proportionate share of the net OPEB liability is \$-0- and, therefore, the change in the health care cost trend rate or the discount rate would only impact the amount recorded by the State of Connecticut.

Other Information

Additional information is included in the required supplementary information section of the financial statements. A schedule of contributions is not presented as the Town has no obligation to contribute to the plan. Detailed information about the Connecticut State Teachers OPEB Plan fiduciary net position is available in the separately issued State of Connecticut Comprehensive Annual Financial Report at www.ct.gov.

12. TAX ABATEMENTS

As of June 30, 2019, the Town has entered into Tax Assessment Agreements for residential property development, which provide real estate property tax abatements for real property improvements pursuant to Connecticut General Statutes Section 12-65(b). The agreements are entered into by the Town and are approved by the Town Council. The abatements are obtained pursuant to a contract between the Town and the owner of the property. The agreements fix the assessment value at a set dollar amount below the value at which such real property would be assessed in the normal course pursuant to State and local laws and ordinances, over a period not to exceed seven years. Continuation of the agreement is conditioned upon continued compliance with the provisions of the agreement and is terminated upon use of the property for any other purpose unless the Town has consented thereto. For the fiscal year ended June 30, 2019, taxes abated through this program total \$581,000. There are no provisions to recapture abated taxes under this program. No other commitments have been made by the Town to the abatement recipients under this program.



Required Supplementary Information

**TOWN OF MANSFIELD, CONNECTICUT
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
LAST FIVE FISCAL YEARS***

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Town's proportion of the net pension liability	1.86%	3.27%	2.90%	3.18%	4.44%
Town's proportionate share of the net pension liability	\$ 17,746,025	\$ 8,124,478	\$ 9,628,078	\$ 6,139,144	\$ 4,373,156
Town's covered payroll	<u>\$ 13,269,677</u>	<u>\$ 10,790,799</u>	<u>\$ 11,234,755</u>	<u>\$ 10,387,738</u>	<u>\$ 10,256,202</u>
Town's proportionate share of the net pension liability as a percentage of its covered payroll	<u>133.73%</u>	<u>75.29%</u>	<u>85.70%</u>	<u>59.10%</u>	<u>42.64%</u>
Plan fiduciary net position as a percentage of the total pension liability	73.60%	91.68%	88.29%	92.72%	90.48%

*Note: This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

**TOWN OF MANSFIELD, CONNECTICUT
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHERS RETIREMENT PLAN
LAST FIVE FISCAL YEARS***

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Town's proportion of the net pension liability	0.00%	0.00%	0.00%	0.00%	0.00%
Town's proportionate share of the net pension liability	\$ -	\$ -	\$ -	\$ -	\$ -
State's proportionate share of the net pension liability associated with the Town	<u>36,596,855</u>	<u>37,505,724</u>	<u>39,568,826</u>	<u>30,918,893</u>	<u>28,578,321</u>
Total	<u>\$ 36,596,855</u>	<u>\$ 37,505,724</u>	<u>\$ 39,568,826</u>	<u>\$ 30,918,893</u>	<u>\$ 28,578,321</u>
Town's covered payroll	\$ 11,354,734	\$ 11,421,107	\$ 11,520,881	\$ 11,124,941	\$ 11,027,167
Town's proportionate share of the net pension liability as a percentage of its covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	57.69%	55.93%	52.26%	59.50%	61.51%

Notes to Schedule

Changes in benefit terms Beginning January 1, 2018, member contributions increased from 6% to 7% of salary.
Changes of assumptions During 2016, rates of withdrawal, disability, retirement, mortality and assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience. These assumptions were recommended as part of the Experience Study for the System for the five-year period ended June 30, 2015.

Actuarial cost method Entry age
Amortization method Level percent of salary, closed
Single equivalent amortization period 17.6 years
Asset valuation method 4-year smoothed market
Investment rate of return 8.00%, net of investment related expense

*Note: This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

**TOWN OF MANSFIELD, CONNECTICUT
SCHEDULE OF EMPLOYER CONTRIBUTIONS - MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
LAST TEN FISCAL YEARS**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Actuarially determined contribution	\$ 636,299	\$ 825,059	\$ 1,070,049	\$ 1,130,595	\$ 1,143,105	\$ 1,206,293	\$ 1,339,165	\$ 1,267,317	\$ 1,625,186	\$ 1,427,689
Contributions in relation to the actuarially determined contribution	636,299	825,059	1,070,049	1,130,595	1,143,105	1,206,293	1,339,165	1,267,317	1,625,186	1,427,689
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 9,706,700	\$ 9,279,001	\$ 9,552,799	\$ 9,715,143	\$ 10,256,202	\$ 10,387,738	\$ 11,234,755	\$ 10,790,799	\$ 13,269,677	\$ 11,561,201
Contributions as a percentage of covered payroll	6.56%	8.89%	11.20%	11.64%	11.15%	11.61%	11.92%	11.74%	12.25%	12.35%

Notes to Schedule

Valuation date: June 30, 2018
 Measurement date: June 30, 2018

The actuarially determined contributions are calculated as of June 30, each biennium for the fiscal years ending two and three years after the valuation date.

Methods and assumptions used to determine contribution rates:

- Actuarial cost method: Entry Age
- Amortization method: Level dollar, closed
- Single equivalent amortization period: 23 years
- Asset valuation method: 5 years smoothed market (20% write up)
- Inflation: 3.25%
- Salary increases: 4.25% - 11%, including inflation
- Investment rate of return: 8%, net of investment related expense
- Changes in assumptions: In 2013, rates of mortality, withdrawal, retirement and assumed rates of salary increases were adjusted to more closely reflect actual and anticipated experience.

In 2018, the latest experience study for the System updated most of the actuarial assumptions utilized in the June 30, 2018 valuation to include: rates of inflation, real investment return mortality, withdrawal, disability, retirement and salary increase were adjusted to more closely reflect actual and anticipated experience. These assumptions were recommended as part of the Experience Study for the System for the five year period ended June 30, 2017

TOWN OF MANSFIELD, CONNECTICUT
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
OPEB
LAST THREE FISCAL YEARS*

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB liability:			
Service cost	\$ 102,657	\$ 97,344	\$ 93,826
Interest	231,560	227,000	220,944
Differences between expected and actual experience	(555,896)	(76,324)	142,876
Changes of assumptions	(24,844)		
Benefit payments	<u>(187,326)</u>	<u>(184,276)</u>	<u>(414,310)</u>
Net change in total OPEB liability	(433,849)	63,744	43,336
Total OPEB liability - beginning	<u>3,419,998</u>	<u>3,356,254</u>	<u>3,312,918</u>
Total OPEB liability - ending	<u>2,986,149</u>	<u>3,419,998</u>	<u>3,356,254</u>
Plan fiduciary net position:			
Contributions - employer	210,334	187,543	352,816
Contributions - TRB subsidy	29,426	29,793	39,527
Net investment income	26,557	14,696	31,712
Benefit payments	<u>(187,326)</u>	<u>(184,276)</u>	<u>(414,310)</u>
Net change in plan fiduciary net position	78,991	47,756	9,745
Plan fiduciary net position - beginning	<u>467,596</u>	<u>419,840</u>	<u>410,095</u>
Plan fiduciary net position - ending	<u>546,587</u>	<u>467,596</u>	<u>419,840</u>
Net OPEB Liability - Ending	<u>\$ 2,439,562</u>	<u>\$ 2,952,402</u>	<u>\$ 2,936,414</u>
Plan fiduciary net position as a percentage of the total OPEB liability	18.30%	13.67%	12.51%
Covered payroll	\$ 19,952,765	\$ 21,773,964	\$ 20,986,953
Net OPEB liability as a percentage of covered payroll	12.23%	13.56%	13.99%

*Note: This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

**TOWN OF MANSFIELD, CONNECTICUT
SCHEDULE OF EMPLOYER CONTRIBUTIONS
OPEB
LAST TEN FISCAL YEARS**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Actuarially determined contribution (1)	\$ 218,300	\$ 225,000	\$ 275,600	\$ 281,000	\$ 295,000	\$ 301,000	\$ 379,949	\$ 379,949	\$ 383,586	\$ 387,359
Contributions in relation to the actuarially determined contribution	224,800	217,300	253,900	280,400	341,000	295,000	352,816	352,816	187,543	210,334
Contribution Deficiency (Excess)	\$ (6,500)	\$ 7,700	\$ 21,700	\$ 600	\$ (46,000)	\$ 6,000	\$ 27,133	\$ 27,133	\$ 196,043	\$ 177,025
Covered payroll	\$ 3,296,320	\$ 18,097,000	\$ 18,097,000	\$ 18,423,000	\$ 18,423,000	\$ 21,277,212	\$ 21,277,212	\$ 20,986,953	\$ 21,773,964	\$ 19,952,765
Contributions as a percentage of covered payroll	6.82%	1.20%	1.40%	1.52%	1.85%	1.39%	1.66%	1.68%	0.86%	1.05%

(1) Actuarially Determined Contributions prior to fiscal year ending June 30, 2017 is based on the Annual Required Contribution (ARC) calculated in accordance with GASB No. 45

Notes to Schedule

Measurement date: June 30, 2019

Valuation date: July 1, 2018

Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported

Methods and assumptions used to determine contribution rates:

- Actuarial cost method: Entry age
- Amortization method: Level percentage of payroll, closed
- Amortization period: 15 years
- Asset valuation method: Market Value
- Inflation: 2.60%
- Healthcare cost trend rates: 7.00% initial, decreasing 0.5% per year to an ultimate rate of 4.60%
- Salary increases: 3.60%, average, including inflation
- Investment rate of return: 6.75%, net of pension plan investment expense, including inflation
- Retirement age: In the 2018 actuarial valuation, expected retirement ages of employees were adjusted to more closely reflect actual experience
- Mortality: RP-2014 adjusted to 2006 total dataset mortality table projected to valuation date with Scale MP-2016

**TOWN OF MANSFIELD, CONNECTICUT
SCHEDULE OF INVESTMENT RETURNS
OPEB
LAST THREE FISCAL YEARS***

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Annual money-weighted rate of return, net of investment expense	5.45%	3.20%	7.41%

*Note: This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

**TOWN OF MANSFIELD, CONNECTICUT
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
TEACHERS RETIREMENT PLAN
LAST TWO FISCAL YEARS***

	<u>2019</u>	<u>2018</u>
Town's proportion of the net OPEB liability	0.00%	0.00%
Town's proportionate share of the net OPEB liability	\$ -	\$ -
State's proportionate share of the net OPEB liability associated with the Town	<u>7,315,921</u>	<u>9,653,533</u>
Total	<u>\$ 7,315,921</u>	<u>\$ 9,653,533</u>
Town's covered payroll	\$ 11,354,734	\$ 11,421,107
Town's proportionate share of the net OPEB liability as a percentage of its covered payroll	0.00%	0.00%
Plan fiduciary net position as a percentage of the total OPEB liability	1.49%	1.79%

Notes to Schedule

Changes in benefit terms Effective July 1, 2018, Medicare Advantage Plan was added to available options, changed the base plan to the Medicare Advantage Plan for the purposes of determining retiree subsidies and/or cost sharing amounts, and introduced a two-year waiting period for re-enrollment in a System-sponsored Plan for those who cancel their coverage or choose not to enroll after the effective date.

Changes of assumptions The expected rate of return on assets was changed from 2.75% to 3.00% to better reflect the anticipated returns on cash and other high quality short-term fixed income investments.

Based on the procedure described in GASB 75, the discount rate used to measure Plan obligations for financial accounting purposes as of June 30, 2018 was updated to equal the Municipal Bond Index Rate as of June 30, 2018. The System selected the 3.87% discount rate used to measure the Total OPEB Liability as of the June 30, 2018 measurement date

Expected annual per capita claims costs were updated to better reflect anticipated medical and prescription drug claim experience both before and after the plan change that became effective on July 1, 2018.

The assumed age-related annual percentage increases in expected annual per capita health care claim costs were updated to better reflect the expected differences between the Medicare Supplement and Medicare Advantage Plan amounts as part of the plan change that became effective on July 1, 2018.

Long-term health care cost trend rates were updated to better reflect the anticipated impact of changes in medical inflation, utilization, leverage in the plan design, improvements in technology, and fees and charges on expected claims and retiree contributions in future periods.

The percentage of retired members who are not currently participating in the Plan, but are expected to elect coverage for themselves and their spouses under a System-sponsored health care plan option in the future, was updated to better reflect anticipated plan experience.

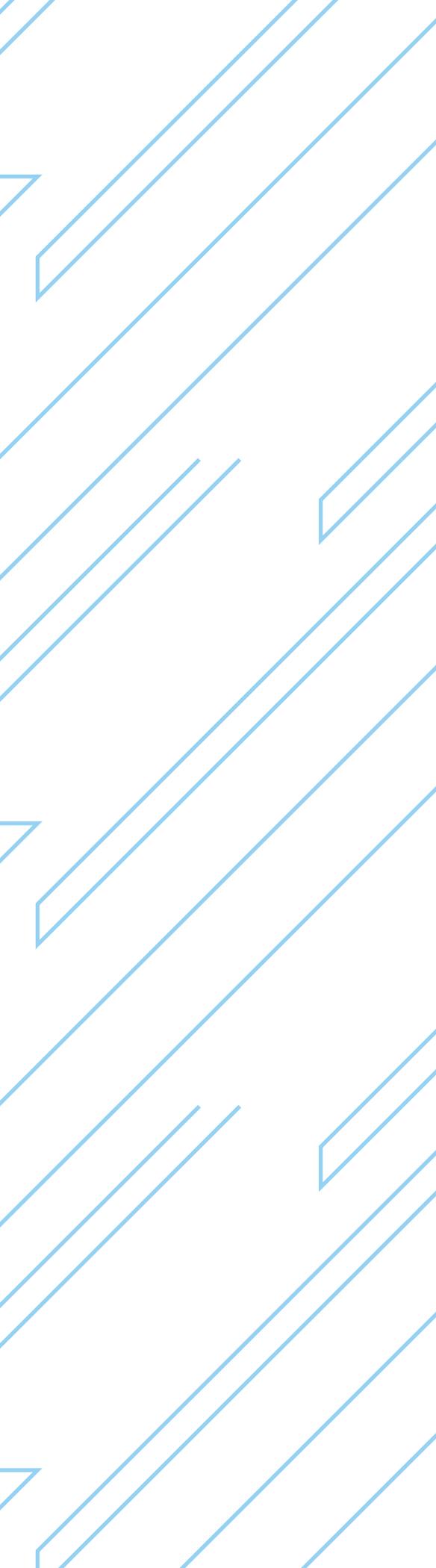
The percentages of participating retirees who are expected to enroll in the Medicare Supplement Plan and the Medicare Advantage Plan options, as well as the portion who are expected to migrate to the Medicare Advantage Plan over the next several years, were updated to better reflect anticipated plan experience after the plan change that became effective on July 1, 2018.

The post-disability mortality table was updated to extend the period of projected mortality improvements from 2017 to 2020. This change was made to better reflect anticipated post-disablement plan experience.

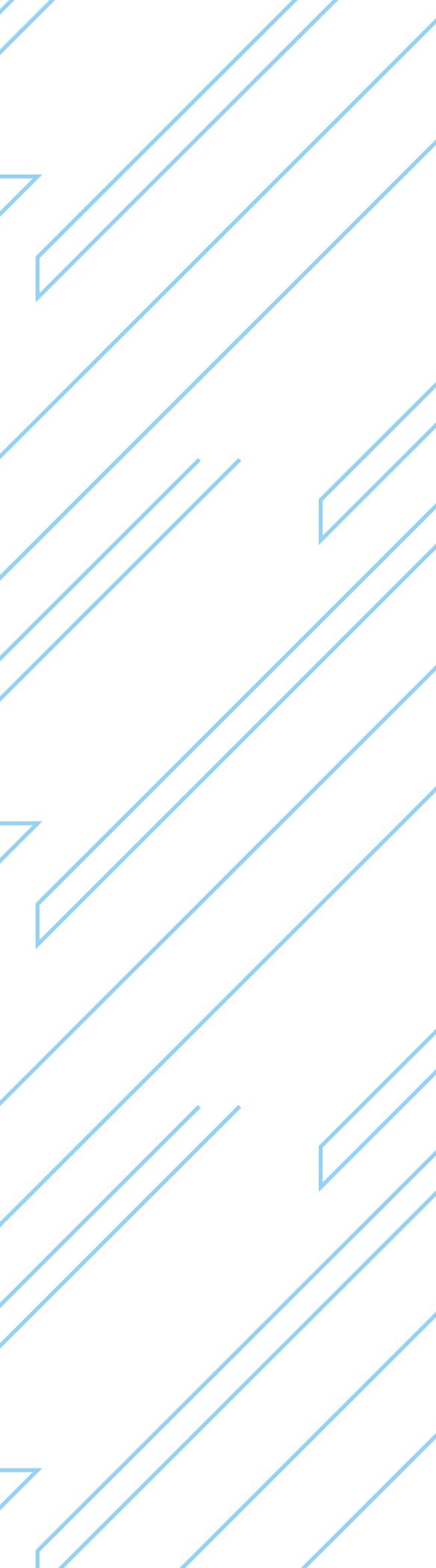
The percentages of deferred, vested members who will become ineligible for future health care benefits because they are expected to withdraw their contributions from the System was updated to better reflect anticipated plan experience.

Actuarial cost method	Entry age
Amortization method	Level percent of payroll
Remaining amortization period	30 years, open
Asset valuation method	Market value of assets
Investment rate of return	4.25%, net of investment related expense including price inflation

* This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.



Combining and Individual Fund Statements and Schedules



General Fund

General Fund

The General Fund is the principal fund of the Town and is used to account for all activities of the Town, except those required to be accounted for in another fund. The General Fund accounts for the normal recurring activities of the Town (i.e., general government, public safety, public works, health, social services, recreation, education, etc.). These activities are funded principally by property taxes, user fees and grants from other governmental units.

TOWN OF MANSFIELD, CONNECTICUT
 GENERAL FUND
 COMPARATIVE BALANCE SHEET
 JUNE 30, 2019 AND 2018

	2019	2018
ASSETS		
Cash and cash equivalents	\$ 10,792,016	\$ 8,684,230
Accounts receivable:		
Property taxes	616,345	550,308
Intergovernmental	26,010	25,876
Other	60,210	97,241
Total accounts receivable	702,565	673,425
Due from other funds	22,706	6,741
Other assets	-	-
Total Assets	<u>\$ 11,517,287</u>	<u>\$ 9,364,396</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Accounts and other payables:		
Accounts payable	\$ 1,837,474	\$ 284,935
Due to State of Connecticut	21,581	13,645
Total accounts and other payables	1,859,055	298,580
Accrued liabilities	1,464,849	1,542,117
Due to other funds	506,103	525,293
Unearned revenue	-	2,644
Total liabilities	<u>3,830,007</u>	<u>2,368,634</u>
Deferred Inflows of Resources:		
Unavailable revenue - property taxes	625,024	510,557
Advance tax collections	77,806	492,275
Total deferred inflows of resources	<u>702,830</u>	<u>1,002,832</u>
Fund Balance:		
Assigned	119,494	143,303
Unassigned	6,864,956	5,849,627
Total fund balance	<u>6,984,450</u>	<u>5,992,930</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 11,517,287</u>	<u>\$ 9,364,396</u>

**TOWN OF MANSFIELD, CONNECTICUT
 GENERAL FUND
 SCHEDULE OF CHANGES IN FUND BALANCE - BUDGETARY BASIS
 FOR THE YEAR ENDED JUNE 30, 2019**

Fund Balance at Beginning of Year					\$ 5,847,133
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	
Revenues and Transfers in:					
Total revenues and transfers in	\$ 52,113,160	\$ 53,503,240	\$ 53,832,583	\$ 329,343	
Expenditures and Transfers Out:					
Town	\$ 17,698,640	\$ 18,753,640	\$ 18,406,696	\$ (346,944)	
Mansfield Board of Education	23,460,160	23,460,160	23,456,688	(3,472)	
Contribution to Region No. 19 Board of Education	<u>10,954,440</u>	<u>10,954,440</u>	<u>10,954,436</u>	<u>(4)</u>	
Total Expenditures and Transfers Out	<u>\$ 52,113,240</u>	<u>\$ 53,168,240</u>	<u>\$ 52,817,820</u>	<u>\$ (350,420)</u>	
Net Change in Fund Balance					<u>1,014,763</u>
Fund Balance at End of Year					<u>\$ 6,861,896</u>

TOWN OF MANSFIELD, CONNECTICUT
 GENERAL FUND
 REPORT OF TAX COLLECTOR
 FOR THE YEAR ENDED JUNE 30, 2019

Grand List Year	Uncollected Taxes July 1, 2018	Current Year Levy	Lawful Corrections			Transfers to Suspense	Transfers from Suspense	Adjusted Amount Collectible	Collections			Uncollected Taxes June 30, 2019
			Additions *	Deductions **					Taxes	Interest and Lien Fees	Total	
2004	\$	\$	\$	\$	\$	94	94	94	94	217	311	-
2005	264					108	372	108	108	240	348	264
2006	12		264			114	390	114	114	278	392	276
2007	292					334	626	334	334	607	941	292
2008	297					434	731	434	434	751	1,185	297
2009	1,036		39			696	1,771	696	696	1,049	1,745	1,075
2010	6,535		278			451	7,264	6,113	6,113	6,985	13,098	1,151
2011	13,272		951			533	14,756	12,888	12,888	8,867	21,755	1,868
2012	20,914		467	84		532	21,829	18,938	18,938	15,337	34,275	2,891
2013	27,791		584	84		555	28,846	22,967	22,967	15,174	38,141	5,879
2014	47,502		495	90		1,445	49,352	29,575	29,575	17,540	47,115	19,777
2015	95,125		82	218		6,701	101,690	51,567	51,567	19,677	71,244	50,123
2016	377,268		9,687	6,474		913	381,394	188,232	188,232	42,994	231,226	193,162
Total	590,308	-	12,847	6,950	-	12,910	609,115	332,060	332,060	129,716	461,776	277,055
2017		33,810,907	61,564	75,554			33,796,917	33,417,627	33,417,627	81,956	33,499,583	379,290
Total	\$ 590,308	\$ 33,810,907	\$ 74,411	\$ 82,504	\$ -	\$ -	\$ 34,406,032	\$ 33,749,687	\$ 33,749,687	\$ 211,672	\$ 33,961,359	\$ 656,345
						Suspense collections		12,910		9,293	22,203	
						Advance collections		77,445			77,445	
						Total Collections	\$ 33,840,042	\$ 220,965	\$ 34,061,007			

* Includes reduction of elderly credit
 ** Includes local elderly option

**TOWN OF MANSFIELD, CONNECTICUT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget
Property Taxes:				
Current year levy	\$ 30,174,960	\$ 30,174,960	\$ 30,324,978	\$ 150,018
Prior year levy	200,000	200,000	267,218	67,218
Interest and lien fees	140,000	140,000	202,607	62,607
Motor vehicle supplement	300,000	300,000	301,941	1,941
Suspense collections taxes	8,000	8,000	12,910	4,910
Suspense collections interest	7,000	7,000	9,293	2,293
Collection fees	25,000	25,000	25,432	432
Current year levy - Storrs center	2,795,000	2,795,000	2,795,000	-
Total Property Taxes	33,649,960	33,649,960	33,939,379	289,419
Intergovernmental:				
State:				
Board of Education:				
Education assistance	8,665,200	9,675,280	9,667,581	(7,699)
General Government:				
PILOT - Colleges/Hospitals			7,583	7,583
PILOT - State property	5,566,520	5,566,520	5,566,517	(3)
PILOT - Select Payment	2,630,450	2,630,450	2,630,447	(3)
Circuit court - parking fines	500	500	983	483
Elderly and Totally Disabled Tax Relief	48,000	48,000		(48,000)
Library - Connecticut			14,622	14,622
Disability exempt reimbursement	1,000	1,000	926	(74)
Emergency management performance grant	12,700	12,700	13,022	322
Veterans' reimbursement	7,200	7,200	6,281	(919)
State revenue sharing				-
Municipal Stabilization Grant	661,280	661,280	661,283	3
Judicial Revenue Distribution	9,000	9,000	8,429	(571)
PILOT - Senior Housing			18,639	18,639
PILOT - Holinko Estates			7,500	7,500
State Support	200	200		(200)
State Support - Other			6,841	6,841
Total General Government	8,936,850	8,936,850	8,943,073	6,223
Federal:				
In lieu of taxes			4,777	4,777
Total Intergovernmental	17,602,050	18,612,130	18,615,431	3,301
Investment Income	100,000	480,000	485,369	5,369

(Continued on next page)

TOWN OF MANSFIELD, CONNECTICUT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget
Charges for Services:				
Recording	\$ 55,000	\$ 55,000	\$ 47,642	\$ (7,358)
Copies of records	12,320	12,320	13,895	1,575
Vital statistics	12,000	12,000	12,683	683
Police service	20,000	20,000	43,223	23,223
Redemption/release fees	1,000	1,000	1,390	390
Animal adoption fees	900	900	275	(625)
Lost and damaged books & material	1,400	1,400	2,337	937
Postage on overdue books	8,500	8,500	2,861	(5,639)
Parking plan review	500	500	1,295	795
Blueprints	200	200		(200)
Zoning regulations	150	150	45	(105)
Daycare grounds maintenance	14,300	14,300	14,370	70
Charges for services	5,700	5,700	8,922	3,222
Celeron square bike path maintenance	2,700	2,700	2,700	-
Sale of merchandise	80	80		(80)
Cash overage/shortage			(100)	(100)
Fire safety code fees	17,000	17,000	31,306	14,306
Notary fees			20	20
Misc. licenses & permits	2,800	2,800	4,740	1,940
Sport licenses	200	200	176	(24)
Dog licenses	9,100	9,100	7,151	(1,949)
Conveyance tax	155,000	155,000	120,570	(34,430)
Trailer and subdivision permits	2,000	2,000	75	(1,925)
Zoning permits	15,000	15,000	16,738	1,738
ZBA applications	800	800	400	(400)
IWA permits	4,000	4,000	4,248	248
Sewer permits			100	100
Road permits	1,500	1,500	1,300	(200)
Building permits	200,000	200,000	174,226	(25,774)
Administrative cost - reimb. permits	200	200	286	86
Housing code permits	125,000	125,000	183,410	58,410
Landlord Registrations	1,000	1,000	1,835	835
Parking tickets - Town	4,500	4,500	13,048	8,548
Violation Revenue			25	25
Landlord registration penalty	90	90		(90)
Nuisance ordinance	15,000	15,000	11,250	(3,750)
Ordinance violation penalty	3,000	3,000	11,927	8,927
Possession alcohol ordinance	2,250	2,250	900	(1,350)
Open liquor container ordinance	1,800	1,800	1,271	(529)
Citations and Fines	200	200	200	-
Rent - Historical Society	2,000	2,000		(2,000)
Rent - senior center	100	100		(100)
Telecom services payment	41,000	41,000	29,594	(11,406)
Sale of supplies	20	20		(20)
Rent - Region No. 19 maintenance	2,790	2,790		(2,790)
	<u>741,100</u>	<u>741,100</u>	<u>766,334</u>	<u>25,234</u>
Total Charges for Services	<u>741,100</u>	<u>741,100</u>	<u>766,334</u>	<u>25,234</u>

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**TOWN OF MANSFIELD, CONNECTICUT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Other Local Revenues:				
Other	\$ 2,500	\$ 2,500	\$ 20,545	\$ 18,045
Consultant fees reimbursement	<u>15,000</u>	<u>15,000</u>	<u>2,975</u>	<u>(12,025)</u>
Total Other Local Revenues	<u>17,500</u>	<u>17,500</u>	<u>23,520</u>	<u>6,020</u>
Total Revenues	52,110,610	53,500,690	53,830,033	329,343
Other Financing Sources:				
Transfers in:				
School cafeteria fund	<u>2,550</u>	<u>2,550</u>	<u>2,550</u>	<u>-</u>
Total Revenues and Other Financing Sources	<u>\$ 52,113,160</u>	<u>\$ 53,503,240</u>	<u>\$ 53,832,583</u>	<u>\$ 329,343</u>

**TOWN OF MANSFIELD, CONNECTICUT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Original Appropriation</u>	<u>Final Appropriation</u>	<u>Expenditures</u>	<u>Variance with Final Budget</u>
General Government:				
Town council:				
Legislative	\$ 103,930	\$ 103,930	\$ 101,112	\$ 2,818
Town manager:				
Personnel management	311,530	353,961	353,961	-
Legal:				
Town attorney	85,000	85,000	56,724	28,276
Probate	8,870	8,870	8,846	24
Elections:				
Town clerk	205,420	215,160	209,114	6,046
General elections	66,220	108,892	108,892	-
Finance:				
Administration	464,450	480,740	443,688	37,052
Revenue collection	170,700	167,920	164,467	3,453
Property assessment	248,960	241,400	238,558	2,842
Central copying	33,600	33,600	31,876	1,724
Central services	27,500	28,871	28,871	-
Information technology	214,450	216,742	216,742	-
Total General Government	<u>1,940,630</u>	<u>2,045,086</u>	<u>1,962,851</u>	<u>82,235</u>
Public Safety:				
Police protection:				
Police services	1,766,760	1,769,925	1,769,925	-
Animal control	110,860	121,210	106,725	14,485
Fire protection:				
Fire Prevention	202,580	201,240	173,204	28,036
Fire and emergency services	2,190,390	2,107,707	2,073,269	34,438
Emergency management	70,030	72,380	64,233	8,147
Total Public Safety	<u>4,340,620</u>	<u>4,272,462</u>	<u>4,187,356</u>	<u>85,106</u>
Public Works:				
PW Admin/Supervision/operation	337,330	337,970	336,717	1,253
Road services	817,220	819,890	806,160	13,730
Grounds maintenance	412,170	409,500	378,126	31,374
Equipment maintenance	530,210	530,210	515,770	14,440
Engineering	207,770	207,770	198,649	9,121
Facilities	922,910	922,910	895,169	27,741
Total Public Works	<u>3,227,610</u>	<u>3,228,250</u>	<u>3,130,591</u>	<u>97,659</u>
Community Services:				
Health Regulation & Inspection	137,900	137,900	137,895	5
Adult & Administrative Services	745,750	695,120	677,355	17,765
Library Services	753,100	757,260	748,947	8,313
Contribution to area agencies	45,300	45,300	45,300	-
Total Community Services	<u>1,682,050</u>	<u>1,635,580</u>	<u>1,609,497</u>	<u>26,083</u>

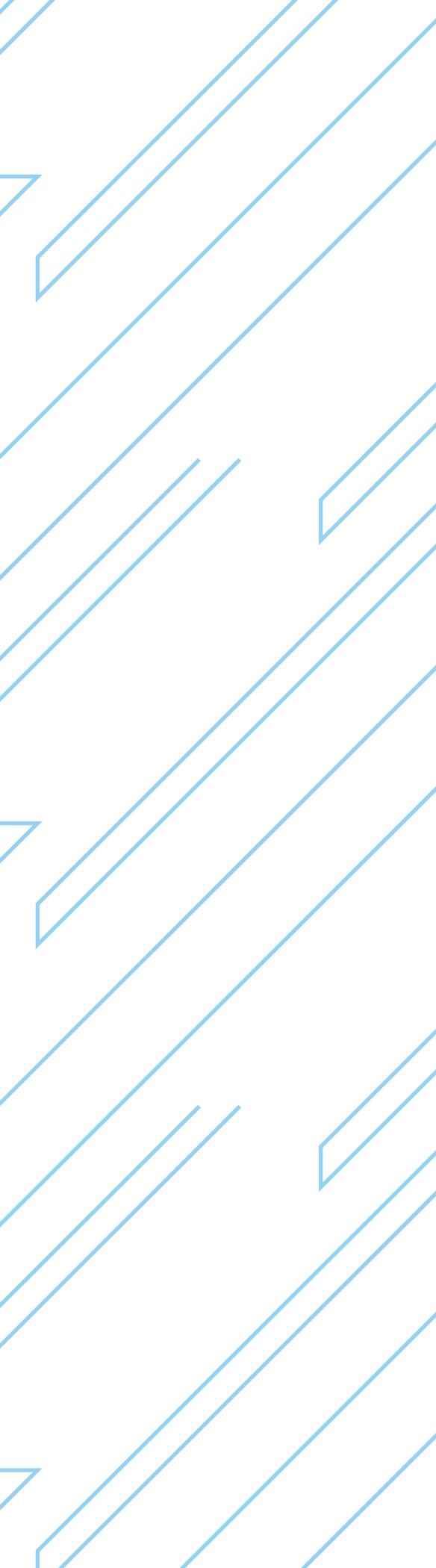
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**TOWN OF MANSFIELD, CONNECTICUT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Original Appropriation</u>	<u>Final Appropriation</u>	<u>Expenditures</u>	<u>Variance with Final Budget</u>
Community Development:				
Building inspection	\$ 373,760	\$ 369,750	\$ 361,565	\$ 8,185
Planning & Development	355,120	357,040	333,670	23,370
Downtown partnership	132,000	132,000	132,000	-
Boards and commissions	4,300	4,486	4,486	-
Total Community Development	<u>865,180</u>	<u>863,276</u>	<u>831,721</u>	<u>31,555</u>
Townwide Expenditures:				
Employee benefits	2,687,640	2,727,366	2,727,366	-
Medical pension trust	89,720	89,720	89,720	-
Insurance (LAP)	214,160	214,160	204,564	9,596
Contingency	43,000	14,710		14,710
Total Townwide Expenditures	<u>3,034,520</u>	<u>3,045,956</u>	<u>3,021,650</u>	<u>24,306</u>
Total Town Expenditures	<u>15,090,610</u>	<u>15,090,610</u>	<u>14,743,666</u>	<u>346,944</u>
Education:				
Contribution to Region No. 19 Board of Education	10,954,440	10,954,440	10,954,436	4
Mansfield Board of Education	23,424,160	22,744,160	22,740,688	3,472
Total Education	<u>34,378,600</u>	<u>33,698,600</u>	<u>33,695,124</u>	<u>3,476</u>
Total Expenditures	<u>49,469,210</u>	<u>48,789,210</u>	<u>48,438,790</u>	<u>350,420</u>
Other Financing Uses:				
Transfers out:				
Capital projects fund - town	1,469,010	2,524,010	2,524,010	-
Transit services district	128,000	128,000	128,000	-
Storrs center reserve - town	150,000	150,000	150,000	-
Special revenue funds:				
Recreation program fund	536,020	536,020	536,020	-
Other operating funds - town	30,000	30,000	30,000	-
Cemetery fund - town	20,000	20,000	20,000	-
Other operating funds - board	36,000	716,000	716,000	-
Debt service fund	275,000	275,000	275,000	-
Total Other Financing Uses	<u>2,644,030</u>	<u>4,379,030</u>	<u>4,379,030</u>	<u>-</u>
Total Expenditures and Other Financing Uses	<u>\$ 52,113,240</u>	<u>\$ 53,168,240</u>	<u>\$ 52,817,820</u>	<u>\$ 350,420</u>

**TOWN OF MANSFIELD, CONNECTICUT
GENERAL FUND
SCHEDULE OF BOARD OF EDUCATION EXPENDITURES
AND OTHER FINANCING USES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Original Appropriation</u>	<u>Additions (Reductions) and Transfers</u>	<u>Final Appropriation</u>	<u>Expenditures</u>	<u>Variance with Final Budget</u>
Expenditures:					
Regular instruction	\$ 7,795,670	\$ (4,792)	\$ 7,790,878	\$ 7,790,878	\$ -
English	78,760	(26,996)	51,764	51,764	-
World languages	8,330	(2,192)	6,138	6,138	-
Health and safety	6,640	(2,751)	3,889	3,889	-
Physical education	15,580	640	16,220	16,220	-
Art	15,430	(2,928)	12,502	12,502	-
Mathematics	15,490	(2,234)	13,256	13,256	-
Music	39,270	(21,148)	18,122	18,122	-
Science	25,630	(5,990)	19,640	19,640	-
Social studies	16,710	(5,797)	10,913	10,913	-
Computer education	209,090	(4,977)	204,113	204,113	-
Family and consumer sciences	9,580	(1,246)	8,334	8,334	-
Technology education	16,310	(174)	16,136	16,136	-
Special ed instruction	1,537,810	(10,478)	1,527,332	1,527,332	-
Enrichment	477,720	(5,420)	472,300	472,300	-
Preschool	374,120	(8,661)	365,459	365,459	-
Remedial education	364,170	(68,749)	295,421	295,421	-
Summer school free only	70,500	(24,526)	45,974	45,974	-
Tuition payments	431,770	(182,975)	248,795	248,795	-
Central service - instructional supplies	143,820	23,211	167,031	167,031	-
Guidance services	186,610	(546)	186,064	186,064	-
Health services	232,650	(10,354)	222,296	222,296	-
Outside evaluation/contracted services	238,000	(32,406)	205,594	205,594	-
Speech and hearing services	109,640	(3,497)	106,143	106,143	-
Psychological services - S.E.	314,280	(20,991)	293,289	293,289	-
Curriculum development	160,300	21,459	181,759	181,759	-
Professional development	33,560	10,891	44,451	44,451	-
Media services	66,420	(4,525)	61,895	61,895	-
Library	328,390	(7,802)	320,588	320,588	-
Board of Education	439,230	(187,630)	251,600	248,128	3,472
Superintendent's office	437,940	(13,665)	424,275	424,275	-
Special education admin.	282,750	(18,515)	264,235	264,235	-
Principals' office	1,196,240	38,943	1,235,183	1,235,183	-
Support services - central	13,600	(1,719)	11,881	11,881	-
Field studies	13,500	43	13,543	13,543	-
Business management	469,820	4,466	474,286	474,286	-
Plant operations - building	1,514,230	18,707	1,532,937	1,532,937	-
Regular transportation	975,820	(6,224)	969,596	969,596	-
Special education transportation	150,000	(32,762)	117,238	117,238	-
After school program	43,830	(2,601)	41,229	41,229	-
Athletic program	38,690	2,153	40,843	40,843	-
Employee benefits	4,526,260	(75,242)	4,451,018	4,451,018	-
Total Expenditures	<u>23,424,160</u>	<u>(680,000)</u>	<u>22,744,160</u>	<u>22,740,688</u>	<u>3,472</u>
Other Financing Uses:					
Transfers out:					
Other operating funds	<u>36,000</u>	<u>680,000</u>	<u>716,000</u>	<u>716,000</u>	<u>-</u>
Total Other Financing Uses	<u>36,000</u>	<u>680,000</u>	<u>716,000</u>	<u>716,000</u>	<u>-</u>
Total Expenditures and Other Financing Uses	<u>\$ 23,460,160</u>	<u>\$ -</u>	<u>\$ 23,460,160</u>	<u>\$ 23,456,688</u>	<u>\$ 3,472</u>



Capital Projects Fund

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources to be used for major capital asset construction and/or purchase.

**TOWN OF MANSFIELD, CONNECTICUT
 CAPITAL PROJECTS FUND
 SCHEDULE OF CUMULATIVE PROJECT REVENUES AND OTHER FINANCING SOURCES
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2019**

	Project Appropriation	Prior Year Project Revenues and Other Financing Sources	Current Year Project Revenues and Other Financing Sources	Cumulative Project Revenues and Other Financing Sources	Variance with Project Appropriation
Pool Cars	\$ 197,284	\$ 197,284	\$	\$ 197,284	\$ -
Fleet Vehicle	40,450	40,450		40,450	-
Software	503,896	503,896		503,896	-
Financial Control Review	77,500	52,500	25,000	77,500	-
Professional & Staff Development	50,000	50,000		50,000	-
Economic Development	42,500		42,500	42,500	-
Town Manager Process Review	25,000		25,000	25,000	-
Town Manager Recruitment	30,000		30,000	30,000	-
Strategic Planning	297,241	272,241	25,000	297,241	-
Classification & Compensation Study	38,000	38,000		38,000	-
Police Services Consulting Assistance	48,843	48,843		48,843	-
Fire & Emerg Services Comm Equipment	67,000	60,000	7,000	67,000	-
Rescue Equipment	56,500	56,500		56,500	-
Fire Personal Protective Equipment	146,000	131,000	15,000	146,000	-
Replacement ET507	466,655	(133,345)	600,000	466,655	-
ET 107 Tank Replacement & Body	60,000	60,000		60,000	-
Replacement Rescue ET 407	600,000	600,000		600,000	-
Replacement Rescue 107	250,000	250,000		250,000	-
Vehicle Exhaust System	114,265	114,265		114,265	-
Fire Station Study	50,000		50,000	50,000	-
Administrative Vehicle Replacement	40,619		40,619	40,619	-
Rescue 207 Replacement	50,201		50,201	50,201	-
Fire Service - Uniform Updates	14,000		14,000	14,000	-
Fire Ponds	71,500	66,500	5,000	71,500	-
Tree replacement	214,501	147,500	67,001	214,501	-
Small bridges and culverts	299,084	299,084		299,084	-
Large bridge maintenance	496,286	496,286		496,286	-
Town walkways	920,994	880,994	40,000	920,994	-
Eastwood Road Sidewalk	387,600		167,355	167,355	(220,245)
Safe Routes to School - Rte 89	585,000	127,000		127,000	(458,000)
Cemeteries	25,000		25,000	25,000	-
Road drainage	853,170	800,112	53,058	853,170	-
Guide rails	304,145	204,145	100,000	304,145	-
Road resurfacing	7,030,820	5,588,878	1,438,524	7,027,402	(3,418)
Four Corners Sewer/Water Improvements	9,830,000	830,000	8,332,577	9,162,577	(667,423)
Small Dump Trucks and Sanders	84,896	84,896		84,896	-
Large Dump Trucks	726,593	744,661	(18,068)	726,593	-
Mowers & Attachments	94,059	94,059		94,059	-
Street Signs	60,000	60,000		60,000	-
Skid Steer	130,225	70,225	60,000	130,225	-
Loader	183,787		183,787	183,787	-
Small Dump Trucks and Sanders	94,329	67,179	27,150	94,329	-
Transfer Station Truck & Equipment	242,880	242,880		242,880	-
Engineering CAD upgrades	299,500	274,500	25,000	299,500	-
Fleet Vehicle - Public Works	50,519	50,519		50,519	-
Hillyndale Road Bridge Replacement	247,514	161,514	86,000	247,514	-
Storrs Center Improvements	25,000	25,000		25,000	-
Storrs Center Reserves	4,316,333	4,158,497	157,837	4,316,334	1
Mansfield Tomorrow	40,000	40,000		40,000	-
Downtown Storrs Enhancement	42,500	30,000	12,500	42,500	-
Improvements Storrs Rd Urban	2,500,000	2,500,000		2,500,000	-
Streetscape/PedImprov/DOT	625,148	625,148		625,148	-
Improvements Storrs Rd DOT/Lieberman	2,552,750	2,552,750		2,552,750	-
Parking Garage Transit Hub	11,328,221	11,096,241	56,414	11,152,655	(175,566)

(Continued on next page)

**TOWN OF MANSFIELD, CONNECTICUT
CAPITAL PROJECTS FUND
SCHEDULE OF CUMULATIVE PROJECT REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2019**

	Project Appropriation	Prior Year Project Revenues and Other Financing Sources	Current Year Project Revenues and Other Financing Sources	Cumulative Project Revenues and Other Financing Sources	Variance with Project Appropriation
DECD STEAP #2	\$ 691,985	\$ 691,985	\$	\$ 691,985	\$ -
Omnibus Budget Bill	781,498	520,029	63,586	583,615	(197,883)
Leyland/EDR Infrastructure 3M	3,000,000	3,000,000		3,000,000	-
Parking Garage Repairs & Maintenance	262,409	207,773	60,747	268,520	6,111
Senior Center Chairs	20,000	20,000		20,000	-
Open Space	3,474,355	3,474,355	5,000	3,479,355	5,000
Open space - bonded	1,283,750	243,750	482,000	725,750	(558,000)
Eagleville Schoolhouse - CSA	1,355,030	555,030	484,519	1,039,549	(315,481)
Community center equipment	561,470	507,620	53,850	561,470	-
Playscapes New/Replacements	298,670	248,670	50,000	298,670	-
Invasive Control..	42,000	28,000	14,000	42,000	-
Park improvements	398,518	365,709	32,809	398,518	-
Parks & Preserves Management	32,648	35,457	(2,709)	32,748	100
Deferred maintenance projects	1,140,691	1,133,391	7,300	1,140,691	-
Roof replacement	764,900	749,900	15,000	764,900	-
Technology Infrastructure - Schools	1,230,000	1,035,000	195,000	1,230,000	-
School Building Maintenance	1,621,000	1,159,000	462,000	1,621,000	-
Security Improvements	125,000	85,000	40,000	125,000	-
Vault Climate Control	51,700	20,000	31,700	51,700	-
Emergency Generators	85,809	85,809		85,809	-
Oil Tank Repairs	55,000	40,000	15,000	55,000	-
Marketing/Branding/Communications Project	40,000	40,000		40,000	-
Community Center Repairs & Improvements	227,133	162,133	65,000	227,133	-
Fire Stations Repairs & Improvements	236,735	206,735	30,000	236,735	-
Library Building Repairs & Improvements	145,000	145,000		145,000	-
Senior Center Building Repairs & Improvements	83,000	83,000		83,000	-
Town Hall Building Repairs & Improvements	126,000	101,000	25,000	126,000	-
Furniture & Fixtures	165,000	92,500	72,500	165,000	-
Custodial Equipment	34,000	24,000	10,000	34,000	-
Tractor Replacement	30,000	20,000	10,000	30,000	-
Day Care Building Repairs	59,000	28,000	11,000	39,000	(20,000)
Public Works Building Repairs	156,500	156,500		156,500	-
Animal Shelter Building Repairs	22,000	12,000	10,000	22,000	-
Park Building Repairs	48,200	25,700	22,500	48,200	-
MMS Gym Renovation	1,003,210	130,210	873,000	1,003,210	-
Indoor Air Quality Testing	10,000	5,000	5,000	10,000	-
Facilities Work Truck	189,217	95,367	93,850	189,217	-
NZTC Building Repairs	20,730	5,730	15,000	20,730	-
Scissor Lift	24,488	24,488		24,488	-
Storage Upgrades	10,500	3,500	7,000	10,500	-
Fire Alarm Panel - MMS	110,000	110,000		110,000	-
Bus Garage Building Repairs	25,000	17,000	8,000	25,000	-
School Building Proj Architect/Owners Rep	368,179	258,179	110,000	368,179	-
Forklift	30,000		30,000	30,000	-
Brick Repairs	7,000		7,000	7,000	-
Energy Management Plan	25,000	25,000		25,000	-
MMS Bathroom Upgrades	100,000	100,000		100,000	-
MMS Renovations	160,000		160,000	160,000	-
Total	\$ 68,660,633	\$ 50,737,722	\$ 15,318,107	\$ 66,055,829	\$ (2,604,804)

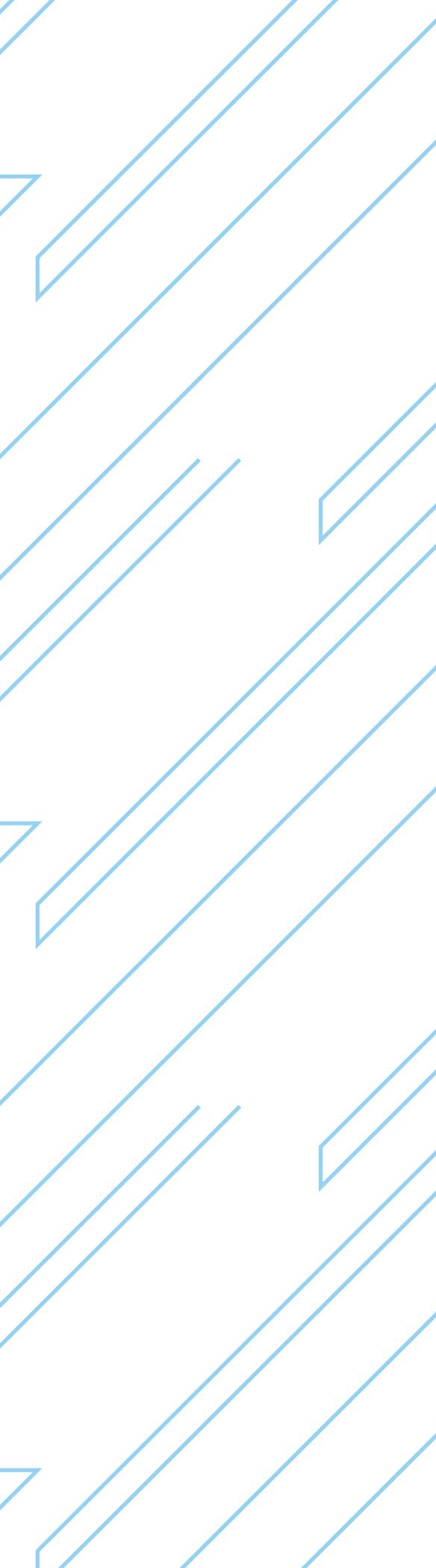
**TOWN OF MANSFIELD, CONNECTICUT
CAPITAL PROJECTS FUND
SCHEDULE OF CUMULATIVE PROJECT EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Project Appropriation</u>	<u>Prior Year Project Expenditures and Other Financing Uses</u>	<u>Current Year Project Expenditures and Other Financing Uses</u>	<u>Cumulative Project Expenditures and Other Financing Uses</u>	<u>Variance with Project Appropriation</u>
Pool Cars	\$ 197,284	\$ 197,284	\$	\$ 197,284	\$ -
Fleet Vehicle	40,450	40,450		40,450	-
Software	503,896	384,862	75,450	460,312	43,584
Financial Control Review	77,500	52,500		52,500	25,000
Professional & Staff Development	50,000		17,774	17,774	32,226
Economic Development	42,500			-	42,500
Town Manager Process Review	25,000			-	25,000
Town Manager Recruitment	30,000			-	30,000
Strategic Planning	297,241	237,241	23,500	260,741	36,500
Classification & Compensation Study	38,000		34,830	34,830	3,170
Police Services Consulting Assistance	48,843	48,843		48,843	-
Fire & Emerg Services Comm Equipment	67,000	35,389	104	35,493	31,507
Rescue Equipment	56,500	54,884		54,884	1,616
Fire Personal Protective Equipment	146,000	73,624		73,624	72,376
Replacement ET507	466,655	466,404		466,404	251
ET 107 Tank Replacement & Body	60,000	60,000		60,000	-
Replacement Rescue ET 407	600,000	(480)	480	-	600,000
Replacement Rescue 107	250,000	480		480	249,520
Vehicle Exhaust System	114,265	114,265		114,265	-
Fire Station Study	50,000			-	50,000
Administrative Vehicle Replacement	40,619		40,619	40,619	-
Rescue 207 Replacement	50,201		50,201	50,201	-
Fire Service - Uniform Updates	14,000			-	14,000
Fire Ponds	71,500	44,962	10,728	55,690	15,810
Tree replacement	214,501	144,295	40,665	184,960	29,541
Small bridges and culverts	299,084	280,531	8,800	289,331	9,753
Large bridge maintenance	496,286	480,862		480,862	15,424
Town walkways	920,994	845,098	3,399	848,497	72,497
Eastwood Road Sidewalk	387,600		167,355	167,355	220,245
Safe Routes to School - Rte 89	585,000		12,325	12,325	572,675
Cemeteries	25,000			-	25,000
Road drainage	853,170	762,370	90,800	853,170	-
Guide rails	304,145	183,507	31,358	214,865	89,280
Road resurfacing	7,030,820	5,212,476	1,782,438	6,994,914	35,906
Four Corners Sewer/Water Improvements	9,830,000	869,558	3,904,923	4,774,481	5,055,519
Small Dump Trucks and Sanders	84,896	84,896		84,896	-
Large Dump Trucks	726,593	711,673	14,920	726,593	-
Mowers & Attachments	94,059	94,059		94,059	-
Street Signs	60,000	56,960	2,125	59,085	915
Skid Steer	130,225	70,225	60,000	130,225	-
Loader	183,787		183,787	183,787	-
Small Dump Trucks and Sanders	94,329	63,357	30,972	94,329	-
Transfer Station Truck & Equipment	242,880	242,880		242,880	-
Engineering CAD upgrades	299,500	232,201	18,926	251,127	48,373
Fleet Vehicle - Public Works	50,519	50,519		50,519	-
Hillyndale Road Bridge Replacement	247,514	49,819	10,500	60,319	187,195
Storrs Center Improvements	25,000		5,157	5,157	19,843
Storrs Center Reserves	4,316,333	3,984,738	228,557	4,213,295	103,038
Mansfield Tomorrow	40,000			-	40,000
Downtown Storrs Enhancement	42,500		2,900	2,900	39,600
Improvements Storrs Rd Urban	2,500,000	2,500,000		2,500,000	-
Streetscape/PedImprovDOT	625,148	625,148		625,148	-
Improvements Storrs Rd DOT/Lieberman	2,552,750	2,552,750		2,552,750	-
Parking Garage Transit Hub	11,328,221	11,328,221		11,328,221	-

(Continued on next page)

**TOWN OF MANSFIELD, CONNECTICUT
CAPITAL PROJECTS FUND
SCHEDULE OF CUMULATIVE PROJECT EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Project Appropriation</u>	<u>Prior Year Project Expenditures and Other Financing Uses</u>	<u>Current Year Project Expenditures and Other Financing Uses</u>	<u>Cumulative Project Expenditures and Other Financing Uses</u>	<u>Variance with Project Appropriation</u>
DECD STEAP #2	\$ 691,985	\$ 691,985	\$	\$ 691,985	\$ -
Omnibus Budget Bill	781,498	781,498		781,498	-
Leyland/EDR Infrastructure 3M	3,000,000	3,000,000		3,000,000	-
Parking Garage Repairs & Maintenance	262,409			-	262,409
Senior Center Chairs	20,000	20,000		20,000	-
Open Space	3,474,355	3,474,355		3,474,355	-
Open space - bonded	1,283,750	929,768	1,113	930,881	352,869
Eagleville Schoolhouse - CSA	1,355,030	68,985	970,564	1,039,549	315,481
Community center equipment	561,470	484,281	69,989	554,270	7,200
Playscapes New/Replacements	298,670	198,670	54,917	253,587	45,083
Invasive Control..	42,000	21,302	3,870	25,172	16,828
Park improvements	398,518	365,107	30,811	395,918	2,600
Parks & Preserves Management	32,648	25,246	3,192	28,438	4,210
Deferred maintenance projects	1,140,691	983,145	77,692	1,060,837	79,854
Roof replacement	764,900	706,409	33,993	740,402	24,498
Technology Infrastructure - Schools	1,230,000	922,868	158,893	1,081,761	148,239
School Building Maintenance	1,621,000	972,182	271,941	1,244,123	376,877
Security Improvements	125,000	64,560		64,560	60,440
Vault Climate Control	51,700		51,700	51,700	-
Emergency Generators	85,809	85,809		85,809	-
Oil Tank Repairs	55,000	31,005	10,495	41,500	13,500
Marketing/Branding/Communications Project	40,000	11,175	28,825	40,000	-
Community Center Repairs & Improvements	227,133	108,325	107,086	215,411	11,722
Fire Stations Repairs & Improvements	236,735	172,906	55,832	228,738	7,997
Library Building Repairs & Improvements	145,000	116,158	24,025	140,183	4,817
Senior Center Building Repairs & Improvements	83,000	42,227	36,910	79,137	3,863
Town Hall Building Repairs & Improvements	126,000	73,346	16,185	89,531	36,469
Furniture & Fixtures	165,000	50,598	22,972	73,570	91,430
Custodial Equipment	34,000	10,782	10,748	21,530	12,470
Tractor Replacement	30,000	20,000		20,000	10,000
Day Care Building Repairs	59,000	2,379	26,925	29,304	29,696
Public Works Building Repairs	156,500	44,969	56,176	101,145	55,355
Animal Shelter Building Repairs	22,000	8,630		8,630	13,370
Park Building Repairs	48,200	15,243		15,243	32,957
MMS Gym Renovation	1,003,210	999,888		999,888	3,322
Indoor Air Quality Testing	10,000		4,892	4,892	5,108
Facilities Work Truck	189,217	95,367	53,303	148,670	40,547
NZTC Building Repairs	20,730	5,730		5,730	15,000
Scissor Lift	24,488	24,488		24,488	-
Storage Upgrades	10,500		5,847	5,847	4,653
Fire Alarm Panel - MMS	110,000		90,580	90,580	19,420
Bus Garage Building Repairs	25,000		6,249	6,249	18,751
School Building Proj Architect/Owners Rep	368,179	(564)	302,682	302,118	66,061
Forklift	30,000		30,000	30,000	-
Brick Repairs	7,000			-	7,000
Energy Management Plan	25,000			-	25,000
MMS Bathroom Upgrades	100,000		22,299	22,299	77,701
MMS Renovations	160,000			-	160,000
Total	\$ 68,660,633	\$ 48,865,673	\$ 9,494,299	\$ 58,359,972	\$ 10,300,661



Enterprise Funds

Enterprise Funds

Enterprise funds are proprietary funds used to report an activity for which a fee is charged to external users for goods and services.

Sewer Operating Fund

To account for sewer services provided by the University of Connecticut and the Willimantic Water Company to certain residents of the Town. All activities necessary to provide services are accounted for in this fund.

Solid Waste Disposal Fund

To account for solid waste management for the Town. All the activities necessary to provide such services are accounted for in this fund. It is the intention of management that disposal fees will pay the cost of the tipping fees at the various disposal sites in use.

**TOWN OF MANSFIELD, CONNECTICUT
SEWER OPERATING FUND
COMBINING STATEMENT OF NET POSITION
BY CUSTOMER
JUNE 30, 2019**

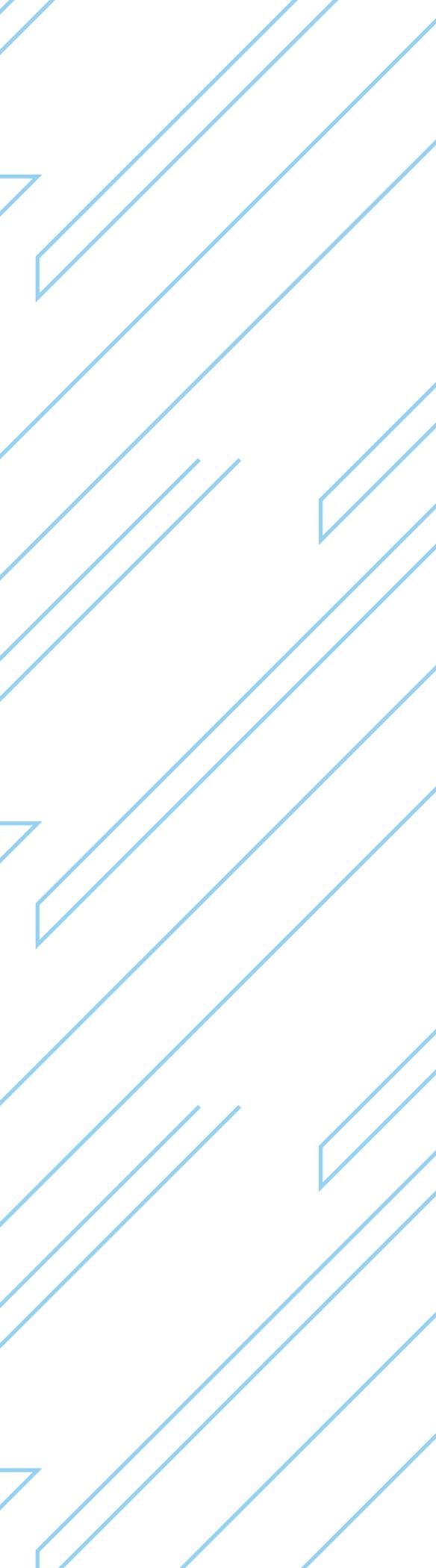
	<u>UConn</u>	<u>Willimantic</u>	<u>Total</u>
Assets:			
Current assets:			
Cash	\$ 467,766	\$ 92,914	\$ 560,680
Accounts receivable	<u>9,990</u>	<u>148,773</u>	<u>158,763</u>
Total current assets	<u>477,756</u>	<u>241,687</u>	<u>719,443</u>
Noncurrent assets:			
Capital assets (net of accumulated depreciation):			
Land	3,000	63,298	66,298
Pump station	88,581		88,581
Sewer distribution system	<u>73,395</u>	<u>914,442</u>	<u>987,837</u>
Total capital assets (net of accumulated depreciation)	<u>164,976</u>	<u>977,740</u>	<u>1,142,716</u>
Total Assets	<u>642,732</u>	<u>1,219,427</u>	<u>1,862,159</u>
Liabilities:			
Current liabilities:			
Accounts payable	<u>394,453</u>		<u>394,453</u>
Total current liabilities	<u>394,453</u>	<u>-</u>	<u>394,453</u>
Net Position:			
Investment in capital assets	164,976	977,740	1,142,716
Unrestricted	<u>83,303</u>	<u>241,687</u>	<u>324,990</u>
Total Net Position	<u>\$ 248,279</u>	<u>\$ 1,219,427</u>	<u>\$ 1,467,706</u>

**TOWN OF MANSFIELD, CONNECTICUT
SEWER OPERATING FUND
COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BY CUSTOMER
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>UConn</u>	<u>Willimantic</u>	<u>Total</u>
Operating Revenues:			
Sewer charges	\$ 203,400	\$ 260,210	\$ 463,610
Other revenues	<u>2,566</u>	<u>2,555</u>	<u>5,121</u>
Total operating revenues	<u>205,966</u>	<u>262,765</u>	<u>468,731</u>
Operating Expenses:			
Repairs and maintenance		78,140	78,140
Software and related communication costs		500	500
Utilities	645		645
Sewer fees	317,096	146,708	463,804
Supplies and services	23,315		23,315
Depreciation	<u>10,083</u>	<u>28,954</u>	<u>39,037</u>
Total operating expenses	<u>351,139</u>	<u>254,302</u>	<u>605,441</u>
Change in Net Position	(145,173)	8,463	(136,710)
Total Net Position at Beginning of Year	<u>393,452</u>	<u>1,210,964</u>	<u>1,604,416</u>
Total Net Position at End of Year	<u>\$ 248,279</u>	<u>\$ 1,219,427</u>	<u>\$ 1,467,706</u>

**TOWN OF MANSFIELD, CONNECTICUT
SEWER OPERATING FUND
SCHEDULE OF SEWER USER CHARGES RECEIVABLE
FOR THE YEAR ENDED JUNE 30, 2019**

	Balance July 1, 2018	Current Levy	Amount Collectible	Collections		Balance June 30, 2019
				Principal	Interest and Liens	
Sewer User Charges:						
Willimantic	\$ 145,848	\$ 260,210	\$ 406,058	\$ 256,255	\$ 2,555	\$ 258,810
UConn	118,233	203,400	321,633	311,643	2,566	314,209
Total	<u>\$ 264,081</u>	<u>\$ 463,610</u>	<u>\$ 727,691</u>	<u>\$ 567,898</u>	<u>\$ 5,121</u>	<u>\$ 573,019</u>
					Less allowance for uncollectibles	<u>1,030</u>
					Net Sewer User Charges Receivable	<u>\$ 158,763</u>



Nonmajor Governmental Funds

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Capital Nonrecurring Fund

This fund was established pursuant to Connecticut State law as a reserve fund for future capital projects.

Educational Grants Fund

This fund is utilized to control the operation of various State and Federal educational grant programs. Most grants are received from the State of Connecticut Department of Education.

Recreation Program Fund

This fund was established to record the activity of various recreation programs sponsored by the Town.

Other Operating Funds

Miscellaneous programs of the Town are accounted for in this fund.

School Cafeteria Fund

The general operations of the public school cafeteria program are controlled through this fund. Grants received through the State of Connecticut Department of Education for school lunch program activities are recorded in this fund along with the sale of food and the related expenditures associated with the program.

Town Aid Road Fund

The administration of the State of Connecticut Department of Transportation Town Aid Road program is controlled through this fund.

Mansfield Discovery Depot Inc.

This fund was established by the Town to record the activity of the Mansfield Discovery Depot, Inc., a blended component unit of the Town. The fund accounts for federal and state grant programs, local contributions and participants' fees for the operation of a child day care center.

Transit Services Fund

This fund accounts for the activities on the Town's parking garage and intermodal. The major source of revenue for this fund is parking fees.

Debt Service Fund

This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Permanent Funds

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

Cemetery Fund

This fund is used to account for revenues and expenses dealing with the operation of all the active and inactive cemeteries in Town.

TOWN OF MANSFIELD, CONNECTICUT
 NONMAJOR GOVERNMENTAL FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 2019

	Special Revenue Funds										Total	
	Capital Nonrecurring Fund	Educational Grants Fund	Recreation Program Fund	Other Operating Funds	School Cafeteria Fund	Town Aid Road Fund	Mansfield Discovery Depot Inc.	Transit Services Fund	Debt Service Fund			Total Nonmajor Governmental Funds
									Debt Service Fund	Permanent Fund		
ASSETS												
Cash	\$ 658,177	\$ 9,876	\$ 214,730	\$ 1,008,492	\$ 157,030	\$ 134,807	\$ 148,202	\$ 130,163	\$ 2,461,477	\$ 166,679	\$ 49,286	\$ 2,677,442
Restricted investments											229,961	229,961
Receivables:												
Intergovernmental		18,908		70,608	50,111				139,627			139,627
Other		1,851	20,390	39,037	543		17,331	19,890	99,042			99,042
Other assets					15,946				15,946			15,946
Total Assets	\$ 658,177	\$ 30,635	\$ 235,120	\$ 1,118,137	\$ 223,630	\$ 134,807	\$ 165,533	\$ 150,053	\$ 2,716,092	\$ 166,679	\$ 279,247	\$ 3,162,018
LIABILITIES AND FUND BALANCES												
Liabilities:												
Accounts and other payables	\$	\$ 22,319	\$ 63,126	\$ 120,406	\$ 11,523	\$	\$ 119,398	\$ 9,036	\$ 345,808	\$	\$ 7,129	\$ 352,937
Due to other funds			12,540		8,941				21,481			21,481
Unearned revenue		5,402	127,470		29,382		14,334		176,588			176,588
Total liabilities	-	27,721	203,136	120,406	49,846	-	133,732	9,036	543,877	-	7,129	551,006
Fund Balances:												
Nonspendable		2,914	31,984	16,825	15,946	134,807	31,801	141,017	154,546	1,200	270,918	17,146
Restricted	658,177			980,906	157,838				2,001,723	166,679		425,464
Committed				997,731	173,784	134,807	31,801	141,017	2,172,215	166,679	272,118	2,168,402
Total fund balances	658,177	2,914	31,984	997,731	173,784	134,807	31,801	141,017	2,172,215	166,679	272,118	2,611,012
Total Liabilities and Fund Balances	\$ 658,177	\$ 30,635	\$ 235,120	\$ 1,118,137	\$ 223,630	\$ 134,807	\$ 165,533	\$ 150,053	\$ 2,716,092	\$ 166,679	\$ 279,247	\$ 3,162,018

TOWN OF MANSFIELD, CONNECTICUT
 NONMAJOR GOVERNMENTAL FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED JUNE 30, 2019

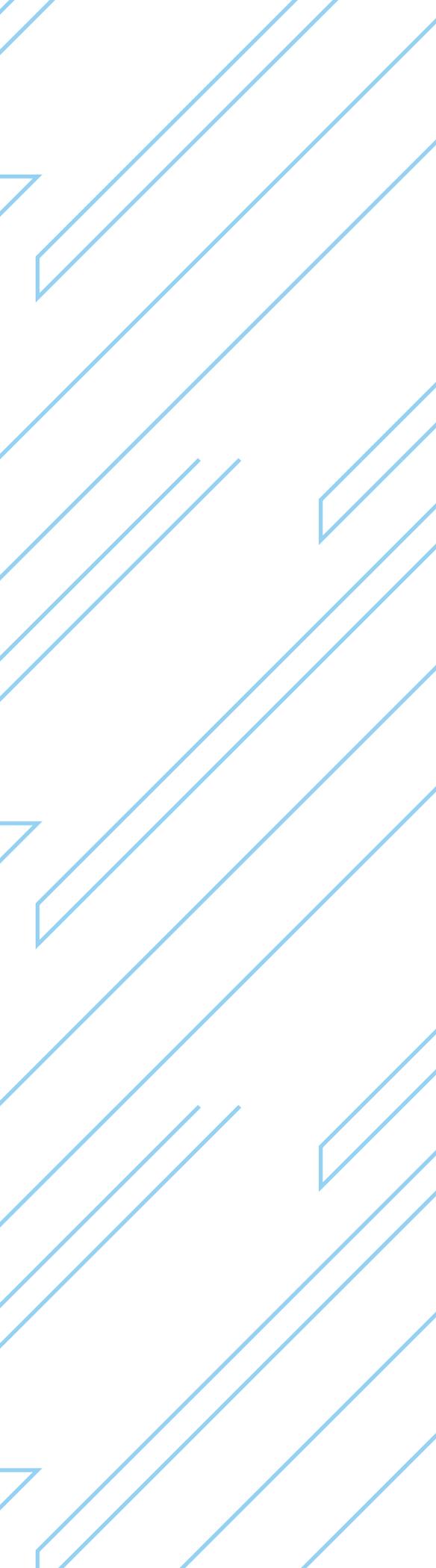
	Special Revenue Funds										Total	Debt Service Fund	Permanent Fund	Total Nonmajor Governmental Funds
	Capital Nonrecurring Fund	Educational Grants Fund	Recreation Program Fund	Other Operating Funds	School Cafeteria Fund	Town Aid Road Fund	Mansfield Discovery Depot Inc.	Transit Services Fund	Total					
									Debt Service Fund	Cemetery Fund				
Revenues:														
Intergovernmental investment income	\$ 179,151	\$ 647,555	\$ -	\$ 333,190	\$ 365,990	\$ 420,031	\$ 288,416	\$ -	\$ 2,234,333	\$ -	\$ 18,054	\$ 2,234,333	\$ 2,234,333	\$ 2,234,333
Charges for services	438,385	1,850,504	1,850,504	238,363	511,628	37,634	777,283	13,464	3,867,261	-	2,475	3,869,736	3,869,736	3,869,736
Contributions		5,850	5,850	68,609	242				74,701			74,701	74,701	74,701
Other revenues	334,819			31,648					366,467			366,467	366,467	366,467
Total revenues	952,355	647,555	1,856,354	671,810	877,860	457,665	1,065,699	13,464	6,542,762	-	20,529	6,563,291	6,563,291	6,563,291
Expenditures:														
Current:														
General government				54,157					54,157			54,157	54,157	141,019
Public safety				311,042					311,042			311,042	311,042	311,042
Public works						336,338		208,307	544,645			544,645	544,645	544,645
Community services			2,423,347	205,610			1,129,605		3,758,562			3,758,562	3,758,562	3,794,090
Education		648,717		126,957	853,443				1,629,117			1,629,117	1,629,117	1,629,117
Debt service:														
Principal											220,000	220,000	220,000	220,000
Interest											71,111	71,111	71,111	71,111
Total expenditures	-	648,717	2,423,347	697,766	853,443	336,338	1,129,605	208,307	6,297,523	377,973	35,528	6,711,024	6,711,024	6,711,024
Excess (Deficiency) of Revenues over Expenditures	952,355	(1,162)	(566,993)	(25,956)	24,417	121,327	(63,906)	(194,843)	245,239	(377,973)	(14,999)	(147,733)	(147,733)	(147,733)
Other Financing Sources (Uses):														
Transfers in	3,226,010		536,020	194,000				208,000	4,164,030			275,000	4,459,030	4,459,030
Transfers out	(4,270,623)		(53,850)		(2,550)				(4,327,023)			234,076	(4,327,023)	(4,327,023)
Bond premium														234,076
Net other financing sources (uses)	(1,044,613)		482,170	194,000	(2,550)	-	-	208,000	(162,993)	509,076	20,000	366,083	366,083	366,083
Net Change in Fund Balances	(92,258)	(1,162)	(84,823)	168,044	21,867	121,327	(63,906)	13,157	82,246	131,103	5,001	218,350	218,350	218,350
Fund Balances at Beginning of Year	750,435	4,076	116,807	829,687	151,917	13,480	95,707	127,860	2,089,969	35,576	267,117	2,392,662	2,392,662	2,392,662
Fund Balances at End of Year	\$ 658,177	\$ 2,914	\$ 31,984	\$ 997,731	\$ 173,784	\$ 134,807	\$ 31,801	\$ 141,017	\$ 2,172,215	\$ 166,679	\$ 272,118	\$ 2,611,012	\$ 2,611,012	\$ 2,611,012

**TOWN OF MANSFIELD, CONNECTICUT
CAPITAL NONRECURRING FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Intergovernmental	\$ 205,000	\$ 205,000	\$ 179,151	\$ (25,849)
Special assessment	500	500	913	413
Charges for services	300,000	300,000	437,472	137,472
Other revenues	_____	_____	334,819	334,819
Total revenues	505,500	505,500	952,355	446,855
Excess of Revenues Over Expenditures	505,500	505,500	952,355	446,855
Other Financing Sources (Uses):				
Transfers in	1,619,010	3,226,010	3,226,010	-
Transfers out	(2,718,870)	(4,275,870)	(4,270,623)	5,247
Net other financing uses	(1,099,860)	(1,049,860)	(1,044,613)	5,247
Net Change in Fund Balance	\$ (594,360)	\$ (544,360)	\$ (92,258)	\$ 452,102
Fund Balance at Beginning of Year			750,435	
Fund Balance at End of Year			\$ 658,177	

TOWN OF MANSFIELD, CONNECTICUT
 OTHER OPERATING FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
 FOR THE YEAR ENDED JUNE 30, 2019

	Revenues and Other Financing Sources										Expenditures and Other Financing Uses									
	Inter-Governmental	Investment Income	Charges for Services	Contributions	Other Local Revenues	Transfers In (Out)	Total	General Government	Public Safety	Public Works	Community Services	Education	Capital Outlay	Transfers Out	Total	Fund Balances July 1, 2018	Fund Balances June 30, 2019			
Library Connection Technology Grant																				
Library resale/contributions			97	5,063			5,160				2,267				2,267	5,800	3,533			
Local Prevention Council Grant-SERAC			86		5,342		5,342				1,753				1,753	4,424	7,831			
Maintenance-sale of property							66				5,028				5,028	-	314			
Mansfield Dog Park																4,055	4,141			
Mansfield bike tour			5,132				5,132				3,812				3,812	313	313			
Mansfield book fund															20	20	20			
Mansfield community playground											239				239	243	4			
Mansfield Fire Donations				535			535										535			
Mansfield holiday fund - Key Bank				4,000			4,000				4,000				4,000	550	550			
Mansfield public school birthday book buddies				487			487				411				411	5,609	5,609			
Mansfield summer school program						14,000	14,000				12,534				12,534	-	1,166			
Mansfield uniform shirts			273				273	272							272	34	35			
Mary Turcotte Fund																855	855			
MOP festival on the green			480		13,706		14,196				16,941				16,941	10,625	7,880			
Mohegan Tribe Challenge Grant																360	360			
Moss sanctuary last green valley																				
NE Dairy & Food Council Grant											153				153	153	390			
NECASA																13,596	13,596			
Neighborhood assist act - energy							2,500									33,645	36,145			
Neighborhood assist act - water harvest					2,500		2,500									1,270	1,270			
Neuter assist/education fund																				
Nuclear safety fund grant																				
Oak grove school	9,679					15,000	24,679					22,727			22,727	-	1,952			
Old Spring Hill																				
Paterson Square Events			294				794				650				650	78	222			
Permitting/Enforcement software			10,312		500		10,312				16,252				16,252	7,921	1,981			
Pinnacle school breakfast grant																				
Preschool tuition																				
Property revaluation																51,582	51,582			
Rachel Leclerc Spec. Education Fund								41,682							41,682	76,183	59,501			
Rec. program scholarship fund						25,000	25,000									1,112	1,112			
Restitution fees				774			774					44			44	5,635	6,365			
River Park NEPA Tree Grant																				
School House Brook Park-Local Support																				
School use fund			4,916				4,916													
Senior Center Caf6 & Library				2,424			2,424									3,965	8,871			
Senior Center Hermann Trust																27,216	15,707			
Senior Center Veteran's Day																2,769	200			
Senior newsletter																3,346	3,605			
SERAC-Opioiod Addiction Prevention Grant			27,522		20	5,000	38,239				40,663				40,663	18,237	16,813			
Southeast Buddy Bench											5,000				5,000	-	-			
Southeast School Donations																228	228			
Special education tuition - other schools	91,836					100,000	191,836					12,048			12,048	143	143			
Special events - private duty					2,000		2,000									291,445	471,233			
Suzuki			17,200			15,000	32,200				34,395				34,395	3,075	5,075			
Tim Quinn music program																122	122			
Town square											1,837				1,837	14,607	13,263			
Town square activities			9,569				9,569				5,340				5,340	8,629	8,629			
Town square concert series				15,915			15,915				14,280				14,280	5,420	7,055			
TVCCA senior nutrition					2,580		2,580				2,580				2,580	20	20			
Underage drinking program	58,504						58,504		58,504						58,504	-	-			
	\$ 333,190	\$ -	\$ 238,363	\$ 68,609	\$ 31,648	\$ 194,000	\$ 865,810	\$ 54,157	\$ 311,042	\$ -	\$ 205,610	\$ 126,957	\$ -	\$ -	\$ 657,766	\$ 829,687	\$ 997,731			



Internal Service Funds

Internal Service Funds

Internal Service funds are used to account for the providing of goods or services provided by one department to other departments of the Town on a cost reimbursement basis or accounting for risk retention as allowed by GASB Statement No. 10.

Health Insurance Fund

To account for the provision of Health Insurance for the Town. All activities necessary to provide such coverage are accounted for in this fund.

Workers' Compensation Insurance Fund

To account for the provision of Workers' Compensation Insurance for the Town. All activities necessary to provide such coverage are accounted for in this fund.

Management Services Fund

To account for the provision of land, buildings, equipment and related supplies which benefit Town departments and schools.

**TOWN OF MANSFIELD, CONNECTICUT
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2019**

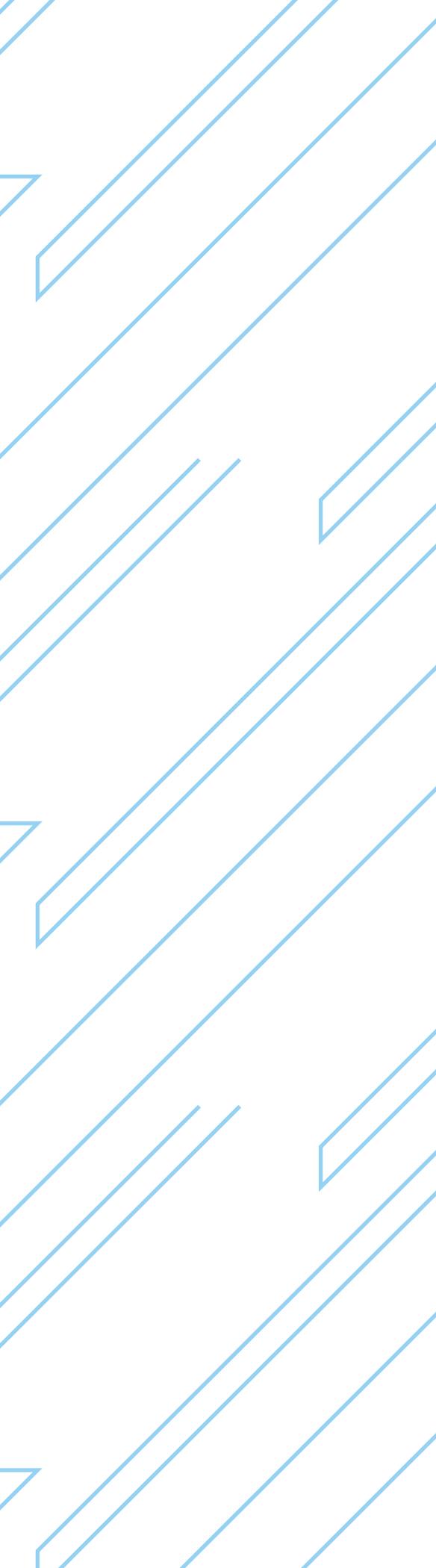
	<u>Health Insurance</u>	<u>Workers' Compensation Insurance</u>	<u>Management Services</u>	<u>Total</u>
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 5,233,318	\$ 68,851	\$ 1,024,731	\$ 6,326,900
Accounts receivable	179,598	38,258	32,074	249,930
Due from other funds	<u>452,712</u>			<u>452,712</u>
Total current assets	<u>5,865,628</u>	<u>107,109</u>	<u>1,056,805</u>	<u>7,029,542</u>
Noncurrent assets:				
Capital assets (net of accumulated depreciation):				
Land			145,649	145,649
Buildings			109,666	109,666
Equipment			<u>1,050,440</u>	<u>1,050,440</u>
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>1,305,755</u>	<u>1,305,755</u>
Total Assets	<u>5,865,628</u>	<u>107,109</u>	<u>2,362,560</u>	<u>8,335,297</u>
LIABILITIES				
Current liabilities:				
Accounts payable	5,645		113,862	119,507
Accrued claims payable	512,000			512,000
Unearned revenue	<u>4,000</u>			<u>4,000</u>
Total Liabilities	<u>521,645</u>	<u>-</u>	<u>113,862</u>	<u>635,507</u>
NET POSITION				
Investment in capital assets			1,305,755	1,305,755
Unrestricted	<u>5,343,983</u>	<u>107,109</u>	<u>942,943</u>	<u>6,394,035</u>
Total Net Position	<u>\$ 5,343,983</u>	<u>\$ 107,109</u>	<u>\$ 2,248,698</u>	<u>\$ 7,699,790</u>

**TOWN OF MANSFIELD, CONNECTICUT
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Health Insurance</u>	<u>Workers' Compensation Insurance</u>	<u>Management Services</u>	<u>Total</u>
Operating Revenues:				
Premiums	\$ 9,118,890	\$ 433,810	\$	\$ 9,552,700
Charges for services			2,689,272	2,689,272
Rental income			192,404	192,404
Other	9,576	38,258	905,023	952,857
	<u>9,128,466</u>	<u>472,068</u>	<u>3,786,699</u>	<u>13,387,233</u>
Total operating revenues				
Operating Expenses:				
Wages and fringe benefits	668,086		1,366,737	2,034,823
Administration	641,974			641,974
Medical claims	6,586,098			6,586,098
Workers' compensation		496,297		496,297
Repairs and maintenance			160,337	160,337
Consultants	68,965		37,035	106,000
Supplies, materials and rentals			154,436	154,436
Software and related communication costs			450,398	450,398
Utilities			1,626,573	1,626,573
Depreciation			181,959	181,959
	<u>7,965,123</u>	<u>496,297</u>	<u>3,977,475</u>	<u>12,438,895</u>
Total operating expenses				
Operating Income (Loss)	<u>1,163,343</u>	<u>(24,229)</u>	<u>(190,776)</u>	<u>948,338</u>
Nonoperating Revenues (Expenses):				
Loss on disposal of capital assets			(2,389)	(2,389)
Investment income	59,628			59,628
Net nonoperating revenues (expenses)	<u>59,628</u>	<u>-</u>	<u>(2,389)</u>	<u>57,239</u>
Income (Loss) Before Transfers	<u>1,222,971</u>	<u>(24,229)</u>	<u>(193,165)</u>	<u>1,005,577</u>
Other Financing Sources (Uses):				
Transfers out			(15,000)	(15,000)
Changes in Net Position	1,222,971	(24,229)	(208,165)	990,577
Net Position at Beginning of Year	<u>4,121,012</u>	<u>131,338</u>	<u>2,456,863</u>	<u>6,709,213</u>
Net Position at End of Year	<u>\$ 5,343,983</u>	<u>\$ 107,109</u>	<u>\$ 2,248,698</u>	<u>\$ 7,699,790</u>

**TOWN OF MANSFIELD, CONNECTICUT
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Health Insurance</u>	<u>Workers' Compensation Insurance</u>	<u>Management Services</u>	<u>Total</u>
Cash Flows from Operating Activities				
Receipts from customers	\$	\$	\$ 3,778,485	\$ 3,778,485
Premiums received	9,142,227	471,162		9,613,389
Payments to vendors	(712,587)	(496,297)	(2,405,273)	(3,614,157)
Payments for claims	(6,652,398)			(6,652,398)
Payments to employees	(676,086)		(1,366,737)	(2,042,823)
Net cash provided by (used in) operating activities	<u>1,110,732</u>	<u>(25,135)</u>	<u>6,475</u>	<u>1,092,072</u>
Cash Flows from Noncapital Financing Activities				
Transfers to other funds			(15,000)	(15,000)
Cash Flows from Capital and Related Financing Activities				
Purchase of capital assets			(79,360)	(79,360)
Proceeds from sale of capital assets			500	500
Net cash provided by (used in) capital and related financing activities	<u>-</u>	<u>-</u>	<u>(78,860)</u>	<u>(78,860)</u>
Cash Flows from Investing Activities				
Income from investments	59,628			59,628
Net Increase (Decrease) in Cash and Cash Equivalents	1,170,360	(25,135)	(87,385)	1,057,840
Cash and Cash Equivalents at Beginning of Year	<u>4,062,958</u>	<u>93,986</u>	<u>1,112,116</u>	<u>5,269,060</u>
Cash and Cash Equivalents at End of Year	<u>\$ 5,233,318</u>	<u>\$ 68,851</u>	<u>\$ 1,024,731</u>	<u>\$ 6,326,900</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:				
Operating income (loss)	\$ 1,163,343	\$ (24,229)	\$ (190,776)	\$ 948,338
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation			181,959	181,959
(Increase) decrease in:				
Accounts receivable	41,730	(906)	(8,214)	32,610
Due from other funds	(18,393)		78	(18,315)
Increase (decrease) in:				
Accounts payable	(1,648)		23,428	21,780
Accrued claims payable	(66,300)			(66,300)
Unearned Revenue	(8,000)			(8,000)
Net Cash Provided By (Used In) Operating Activities	<u>\$ 1,110,732</u>	<u>\$ (25,135)</u>	<u>\$ 6,475</u>	<u>\$ 1,092,072</u>



Fiduciary Funds

Fiduciary Funds

Fiduciary funds are used to account for assets held by the Town in a trustee capacity for individuals, private organizations or other governments.

Post-Employment Healthcare Trust Fund

This fund is used to account for post-employment benefits of Locals 531 and 760 employees, certain nonunion employees and public works employees.

Agency Funds

Agency funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities).

Student Activities Fund

This fund is used to control various activities, as defined by State Statute, undertaken by students of the public school system.

Celeron Square, Eastbrook Heights, Courtyard Associates, Ledgebrook, Holinko Estates, Freedom Green, Valley View, Block Property, CT Lineage LLC, and Main Street Homes Sewer Funds, Meadowbrook Garden Sinking Fund

These funds are used to ensure that the privately owned sewer systems are operated and maintained in accordance with all applicable Federal, State and local regulations.

Dependent Care Fund

This fund is used to account for funds withheld from employees' pay for the purpose of reimbursement of dependent care expenses.

Uninsured Medical Costs Fund

This fund is used to account for funds withheld from employees' pay for the purpose of reimbursement of uninsured medical costs.

Mid-Neroc (Mid-Northeast Recycling Operating Committee) Operating Fund

This fund is used to account for a regional household chemical waste facility located in the Town of Willington.

Mansfield Downtown Partnership Fund

This fund is used to foster the continued development and management of Storrs Center - a vibrant and economically successful mixed-use downtown at the heart of our community. The Partnership will actively assist with future community and economic development.

Performance Bonds

This fund is used to account for the cash performance bonds the Town requires for various types of activities.

TOWN OF MANSFIELD, CONNECTICUT
 AGENCY FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 2019

	Goodwin Student Activity Fund	Southeast Student Activity Fund	Vinton Student Activity Fund	MMS Student Activity Fund	MMS Athletic Fund	Celeron Square Sewer Fund	Eastbrook Heights Sewer Fund	Courtyard Associates Sewer Fund	Ledgebrook Sewer Fund	Holinko Estates Sewer Fund	Freedom Green Sewer Fund
ASSETS											
Cash and cash equivalents	\$ 156	\$ 787	\$ 689	\$ 86,264	\$ 665	\$ 123,564	\$ 169,206	\$ 84,034	\$ 109,840	\$ 34,572	\$ 47,779
Accounts receivable	69										
Due from other funds											
Total Assets	\$ 225	\$ 787	\$ 689	\$ 86,264	\$ 665	\$ 123,564	\$ 169,206	\$ 84,034	\$ 109,840	\$ 34,572	\$ 47,779
LIABILITIES											
Due to Others	\$ 225	\$ 787	\$ 689	\$ 86,264	\$ 665	\$ 123,564	\$ 169,206	\$ 84,034	\$ 109,840	\$ 34,572	\$ 47,779

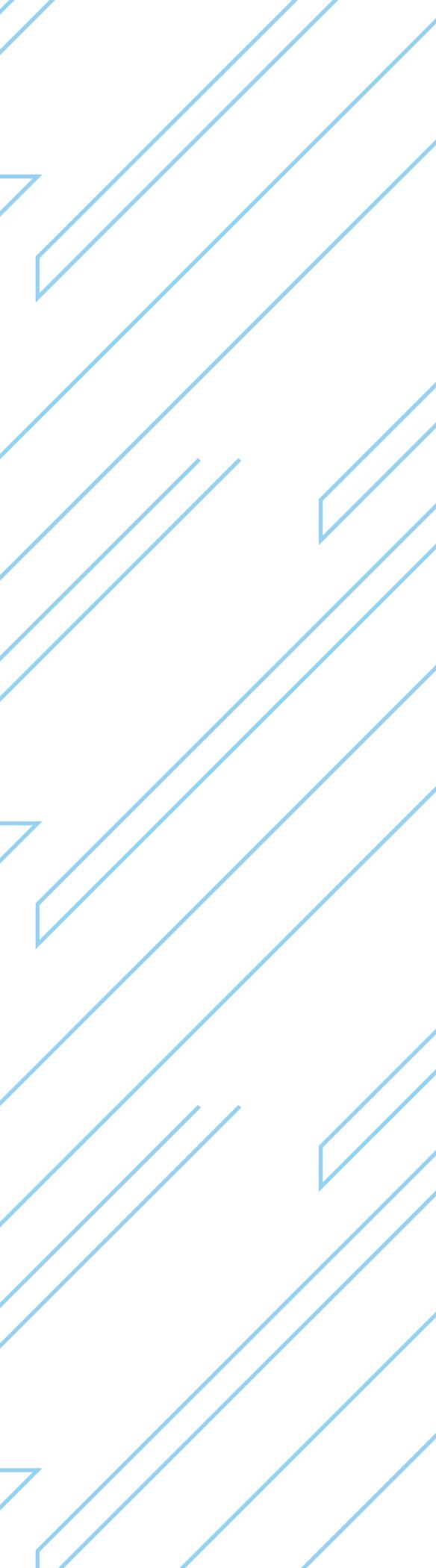
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TOWN OF MANSFIELD, CONNECTICUT
 AGENCY FUNDS
 COMBINING BALANCE SHEET (CONTINUED)
 JUNE 30, 2019

	Valley View Sewer Fund	Block Property Sewer Fund	CT Lineage LLC Fund	Main Street Homes Sewer Fund	Dependent Care Fund	Uninsured Medical Cost Fund	Mid-Neroc Operating Fund	Mansfield DOWNTOWN Partnership Fund	Performance Bond Fund	Meadowbrook Garden Sinking Fund	Total
Cash and cash equivalents	\$ 9,940	\$ 6,526	\$ 241,658	\$ 12,527	\$ 853	\$ 4,800	\$ 119,435	\$ 318,471	\$	\$ 76,532	\$ 1,366,966
Accounts receivable			36,236								117,637
Due from other funds									74,872		74,872
Total Assets	<u>\$ 9,940</u>	<u>\$ 6,526</u>	<u>\$ 277,894</u>	<u>\$ 12,527</u>	<u>\$ 853</u>	<u>\$ 4,800</u>	<u>\$ 119,435</u>	<u>\$ 318,471</u>	<u>\$ 74,872</u>	<u>\$ 76,532</u>	<u>\$ 1,559,475</u>
LIABILITIES											
Due to Others	<u>\$ 9,940</u>	<u>\$ 6,526</u>	<u>\$ 277,894</u>	<u>\$ 12,527</u>	<u>\$ 853</u>	<u>\$ 4,800</u>	<u>\$ 119,435</u>	<u>\$ 318,471</u>	<u>\$ 74,872</u>	<u>\$ 76,532</u>	<u>\$ 1,559,475</u>

TOWN OF MANSFIELD, CONNECTICUT
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Balance</u> <u>July 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2019</u>
ASSETS				
Cash and Cash Equivalents:				
Goodwin Student Activity fund	\$ 2,513	\$ 3,792	\$ 6,149	\$ 156
Southeast Student Activity fund	387	1,621	1,221	787
Vinton Student Activity fund	478	22,401	22,190	689
MMS Student Activity fund	108,052	118,473	140,261	86,264
MMS Athletic fund	1,056	5,565	5,956	665
Celeron Square sewer fund	165,223	7,344	49,003	123,564
Eastbrook Heights sewer fund	162,112	7,094		169,206
Courtyard Associates sewer fund	80,594	3,440		84,034
Ledgebrook sewer fund	104,815	5,025		109,840
Holinko Estates sewer fund	33,023	1,549		34,572
Freedom Green sewer fund	42,309	5,470		47,779
Valley View sewer fund	8,922	1,018		9,940
Block Property sewer fund	5,901	625		6,526
CT Lineage LLC fund	236,158	5,500		241,658
Main Street Homes Sewer fund	7,238	5,289		12,527
Dependent care fund	853			853
Uninsured medical costs fund		2,801	2,801	-
Mid-Neroc operating fund	108,113	67,693	56,371	119,435
Mansfield downtown partnership	298,811	305,510	285,850	318,471
Total cash and cash equivalents	<u>1,366,558</u>	<u>570,210</u>	<u>569,802</u>	<u>1,366,966</u>
Accounts Receivable:				
Uninsured medical costs fund	4,800			4,800
Meadowbrook Garden Sinking Fund	56,266	20,266		76,532
CT Lineage LLC fund	18,118	18,118		36,236
Goodwin Student Activity Fund		69		69
Total accounts receivable	<u>79,184</u>	<u>38,453</u>	<u>-</u>	<u>117,637</u>
Due from Other Funds:				
Performance bonds	110,300	21,196	56,624	74,872
Total Assets	<u>\$ 1,556,042</u>	<u>\$ 629,859</u>	<u>\$ 626,426</u>	<u>\$ 1,559,475</u>
LIABILITIES				
Due to Others:				
Goodwin Student Activity fund	\$ 2,513	\$ 3,861	\$ 6,149	\$ 225
Southeast Student Activity fund	387	1,621	1,221	787
Vinton Student Activity fund	478	22,401	22,190	689
MMS Student Activity fund	108,052	118,473	140,261	86,264
MMS Athletic fund	1,056	5,565	5,956	665
Performance bonds	110,300	21,196	56,624	74,872
Celeron Square sewer fund	165,223	7,344	49,003	123,564
Eastbrook Heights sewer fund	162,112	7,094		169,206
Courtyard Associates sewer fund	80,594	3,440		84,034
Ledgebrook sewer fund	104,815	5,025		109,840
Holinko Estates sewer fund	33,023	1,549		34,572
Freedom Green sewer fund	42,309	5,470		47,779
Valley View sewer fund	8,922	1,018		9,940
Block Property sewer fund	5,901	625		6,526
CT Lineage LLC fund	254,276	23,618		277,894
Main Street Homes Sewer fund	7,238	5,289		12,527
Dependent care fund	853			853
Uninsured medical costs fund	4,800	2,801	2,801	4,800
Mid-Neroc operating fund	108,113	67,693	56,371	119,435
Meadowbrook Garden Sinking Fund	56,266	20,266		76,532
Mansfield downtown partnership	298,811	305,510	285,850	318,471
Total Liabilities	<u>\$ 1,556,042</u>	<u>\$ 629,859</u>	<u>\$ 626,426</u>	<u>\$ 1,559,475</u>



Statistical Section

Statistical Tables

This part of the Town's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Town's overall financial health.

CONTENTS

Financial Trends (Tables 1 - 4)

These schedules contain trend information to help the reader understand how the Town's financial performance and well-being have changed over time.

Revenue Capacity (Tables 5 - 8)

These schedules contain information to help the reader assess the Town's most significant local revenue source, the property tax.

Debt Capacity (Tables 9 - 13)

These schedules present information to help the reader assess the affordability of the Town's current levels of outstanding debt and the Town's ability to issue additional debt in the future.

Demographic And Economic Information (Tables 14 - 16)

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Town's financial activities take place.

Operating Information (Tables 17 - 18)

These schedules contain service and infrastructure data to help the reader understand how the information in the Town's financial report relates to the services the Town provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

TOWN OF MANSFIELD, CONNECTICUT
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(UNAUDITED)

	FISCAL YEAR									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Governmental activities:										
Net investment in capital assets	\$ 94,187,432	\$ 90,770,895	\$ 78,763,375	\$ 76,547,363	\$ 75,525,672	\$ 74,324,418	\$ 79,677,678	\$ 79,717,286	\$ 68,336,430	\$ 70,198,169
Restricted	272,118	267,117	282,224	289,398	273,327	261,478	274,284	308,189	323,130	332,601
Unrestricted	8,180,951	7,443,408	6,028,773	6,774,359	4,394,652	5,257,258	8,673,559	8,964,477	7,699,256	4,314,520
Total governmental activities net position	102,640,501	98,481,420	85,074,372	83,611,120	80,193,651	79,843,154	88,625,521	88,989,952	76,358,816	74,845,290
Business-type activities:										
Net investment in capital assets	1,579,159	1,392,447	12,852,367	13,190,171	13,264,883	13,532,428	12,219,106	666,496	699,867	737,210
Unrestricted	930,092	1,062,215	971,791	905,259	779,420	461,822	221,930	241,074	299,774	159,043
Total business-type activities net position	2,509,251	2,454,662	13,824,158	14,095,430	14,044,303	13,994,250	12,441,036	907,570	999,641	896,253
Total Net Position:										
Net investment in capital assets	95,766,591	92,163,342	91,615,742	89,737,534	88,790,555	87,856,846	91,896,784	80,383,782	69,036,297	70,935,379
Restricted	272,118	267,117	282,224	289,398	273,327	261,478	274,284	308,189	323,130	332,601
Unrestricted	9,111,043	8,505,623	7,000,564	7,679,618	5,174,072	5,719,080	8,895,489	9,205,551	7,999,030	4,473,563
Total Net Position:	\$ 105,149,752	\$ 100,936,082	\$ 98,898,530	\$ 97,706,550	\$ 94,237,954	\$ 93,837,404	\$ 101,066,557	\$ 89,897,522	\$ 77,358,457	\$ 75,741,543

**TOWN OF MANSFIELD, CONNECTICUT
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(UNAUDITED)**

	FISCAL YEAR									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Expenses:										
Governmental activities:										
General government	\$ 4,736,344	\$ 3,527,212	\$ 3,356,762	\$ 2,567,379	\$ 2,799,547	\$ 2,939,738	\$ 2,642,388	\$ 2,567,803	\$ 2,583,279	\$ 2,458,702
Public safety	5,101,517	4,971,239	4,458,899	4,371,607	4,525,505	4,108,145	4,052,517	3,678,932	3,425,477	3,017,094
Public works	4,655,777	4,600,412	4,249,800	4,429,489	4,316,172	10,242,530	3,193,047	3,615,666	3,754,652	3,398,958
Community services	6,347,216	6,271,244	6,278,227	6,261,380	6,335,138	6,130,088	5,983,857	4,738,542	4,518,426	4,231,095
Community development	1,058,115	2,077,670	1,026,013	1,129,906	1,797,595	1,967,646	1,072,814	858,172	710,579	707,219
Education	39,709,900	42,477,040	41,586,982	38,317,165	38,942,727	38,147,188	36,309,297	36,575,004	35,489,552	34,727,599
Interest expense	148,408	61,735	68,334	74,936	83,787	124,875	231,885	256,797	233,974	138,630
Total governmental activities expenses	61,757,277	63,986,552	61,025,017	57,151,862	58,800,471	63,660,210	53,485,805	52,290,916	50,715,939	48,679,297
Business-type activities:										
Sewer Operating	605,441	402,492	414,867	320,828	299,986	413,990	368,270	317,849	198,891	216,362
Solid Waste Disposal	1,237,886	1,272,692	1,300,623	1,306,275	1,162,368	1,083,383	1,077,733	1,039,725	938,311	917,194
Transit Services		224,624	905,672	1,062,181	830,548	515,385	391,970			
Total business-type activities expenses	1,843,327	1,899,808	2,621,162	2,689,284	2,292,902	2,012,758	1,837,973	1,357,574	1,137,202	1,133,556
Total expenses	63,600,604	65,886,360	63,646,179	59,841,146	61,093,373	65,672,968	55,323,778	53,648,490	51,853,141	49,812,853
Program revenues:										
Governmental activities:										
Charges for services:										
General government	213,251	285,009	431,384	339,330	356,549	400,250	350,701	338,468	314,967	344,224
Public safety	694,315	689,865	590,534	567,583	651,403	551,064	574,346	539,700	566,629	501,814
Public works	459,036	467,360	421,526	360,213	448,797	378,824	370,077	386,265	337,213	378,440
Community services	2,652,018	2,744,462	2,894,820	2,896,678	2,770,382	2,740,257	2,851,027	1,761,031	1,746,301	1,782,914
Community development	66,789	19,036	45,263	231,296	454,828	363,158	302,481	498,920	326,758	36,882
Education	528,828	543,760	543,420	568,439	551,826	639,026	655,681	666,100	656,344	665,921
Operating grants and contributions	16,746,473	17,246,970	16,682,621	15,099,156	14,874,138	15,966,137	15,507,421	14,520,834	13,955,865	13,595,609
Capital grants and contributions	1,083,229	1,562,304	1,856,940	2,704,261	1,667,204	4,754,993	9,264,040	12,267,413	1,552,675	2,486,915
Total governmental activities program revenues	22,443,939	23,558,766	23,466,508	22,766,956	21,775,127	25,793,709	29,875,774	30,978,731	19,456,752	19,792,719
Business-type activities:										
Charges for services:										
Sewer operating	468,731	565,701	394,662	405,402	360,693	286,643	292,441	261,098	263,703	213,976
Solid Waste Disposal	1,429,024	1,397,814	1,386,868	1,232,136	1,316,670	1,150,208	1,088,945	1,002,234	972,430	949,655
Transit Services			643,591	587,593	596,560	402,978	155,408			
Capital grants and contributions		822,141	43,805	273,898						
Total business-type activities program revenues	1,897,755	2,785,656	2,468,926	2,499,029	2,273,923	1,839,829	1,536,794	1,263,332	1,236,133	1,163,631
Total program revenues	24,341,694	26,344,422	25,935,434	25,265,985	24,049,050	27,633,538	31,412,568	32,242,063	20,692,885	20,956,350
Net (Expense) Revenue:										
Governmental activities	(39,313,338)	(40,427,786)	(37,558,509)	(34,384,906)	(37,025,344)	(37,866,501)	(23,610,031)	(21,312,185)	(31,259,187)	(28,886,578)
Business-type activities	54,428	885,848	(152,236)	(190,255)	(18,979)	(172,929)	(301,179)	(94,242)	98,931	30,075
Total net expense	(39,258,910)	(39,541,938)	(37,710,745)	(34,575,161)	(37,044,323)	(38,039,430)	(23,911,210)	(21,406,427)	(31,160,256)	(28,856,503)
General revenues and other changes in net position:										
Governmental activities:										
General revenues:										
Property taxes	34,102,969	33,424,886	31,696,158	30,373,693	28,788,435	28,285,224	27,072,830	26,201,473	25,125,357	24,119,297
Grants and contributions not restricted to specific programs	8,428,662	7,858,219	9,949,245	7,520,854	8,278,278	7,709,140	7,332,013	7,367,837	7,551,256	8,348,141
Investment income	571,049	234,484	123,812	94,427	31,582	67,545	16,825	78,768	67,705	82,043
Insurance recoveries							603,077			
Miscellaneous	369,739	61,193	54,149	50,451	84,456	62,918	55,089	42,651	28,835	51,514
Transfers		12,256,052	122,481	(237,050)	(63,575)	(1,717,095)	(11,834,234)			
Total governmental activities	43,472,419	53,834,834	41,945,845	37,802,375	37,119,176	34,407,732	23,245,600	33,690,729	32,773,153	32,600,995
Business-type activities:										
Miscellaneous	161	708	3,445	4,332	5,457	9,048	411	2,171	4,457	1,276
Transfers		(12,256,052)	(122,481)	237,050	63,575	1,717,095	11,834,234			
Total business-type activities	161	(12,255,344)	(119,036)	241,382	69,032	1,726,143	11,834,645	2,171	4,457	1,276
Total	43,472,580	41,579,490	41,826,809	38,043,757	37,188,208	36,133,875	35,080,245	33,692,900	32,777,610	32,602,271
Change in net position:										
Governmental activities	4,159,081	13,407,048	4,387,336	3,417,469	93,832	(3,458,769)	(364,431)	12,378,544	1,513,966	3,714,417
Business-type activities	54,589	(11,369,496)	(271,272)	51,127	50,053	1,553,214	11,533,466	(92,071)	103,388	31,351
Total	\$ 4,213,670	\$ 2,037,552	\$ 4,116,064	\$ 3,468,596	\$ 143,885	\$ (1,905,555)	\$ 11,169,035	\$ 12,286,473	\$ 1,617,354	\$ 3,745,768

**TOWN OF MANSFIELD, CONNECTICUT
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)**

	FISCAL YEAR ENDED JUNE 30									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Fund:										
Reserved	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Unreserved:										
Designated										
Undesignated	119,494	143,303	158,758	202,139	65,368	140,010	424,907	253,527	329,652	1,865,895
Assigned	6,864,956	5,849,627	5,655,994	4,186,090	3,875,814	3,246,024	2,749,756	2,241,568	1,867,105	
Unassigned										
Total General Fund	6,984,450	5,992,930	5,814,752	4,388,229	3,941,182	3,386,034	3,174,663	2,495,095	2,196,757	2,247,488
All Other Governmental Funds:										
Reserved:										
Encumbrances										378,574
Inventory										46,050
Perpetual Care										330,554
Endowments										1,970
Unreserved reported in:										
Special Revenue funds										1,120,487
Capital funds										(970,938)
Debt Service										(358,478)
Permanent funds										77
Nonspendable	17,146	19,098	21,310	18,303	18,042	17,203	17,971	17,538	69,148	
Restricted	10,809,099	15,258,536	13,661,193	13,996,347	5,982,047	2,973,913	4,915,700	6,650,902	2,645,879	
Committed	2,168,402	2,061,617	1,643,991	1,522,827	1,164,876	1,644,641	1,844,321	1,550,994	1,208,557	
Unassigned	(2,610,340)	(13,022,478)	(11,801,579)	(12,153,333)	(4,431,874)	(1,398,595)	(4,829,171)	(4,901,110)		
Total All Other Governmental Funds	10,384,307	4,316,773	3,524,915	3,384,144	2,733,091	3,237,162	1,948,821	3,318,324	3,923,584	548,296
Grand Total	\$ 17,368,757	\$ 10,309,703	\$ 9,339,667	\$ 7,772,373	\$ 6,674,273	\$ 6,623,196	\$ 5,123,484	\$ 5,813,419	\$ 6,120,341	\$ 2,795,784

Note: Information for years prior to the implementation of GASB Statement No. 54 has not been restated.

**TOWN OF MANSFIELD, CONNECTICUT
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)**

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
FISCAL YEAR ENDED JUNE 30										
Revenues:										
Property taxes	\$ 33,968,973	\$ 33,454,572	\$ 31,889,349	\$ 30,318,141	\$ 28,770,347	\$ 28,291,076	\$ 26,975,001	\$ 25,991,047	\$ 25,422,441	\$ 23,989,637
Intergovernmental	25,250,913	25,387,285	27,413,458	23,944,301	24,048,798	27,148,660	30,543,317	33,900,538	22,821,241	24,268,726
Investment income	511,421	199,073	108,278	87,115	27,585	63,081	11,826	75,122	64,724	76,173
Charges for services	4,648,378	4,773,257	4,954,514	4,985,950	5,250,352	5,090,111	5,098,251	4,190,596	3,947,712	3,711,409
Contributions	774,831	1,072,291	1,150,213	587,779	652,613	1,176,291	1,448,082	79,529	71,659	51,503
Other	568,218	245,345	153,283	259,422	297,893	150,705	776,303	218,556	196,231	160,736
Total Revenues	65,722,734	65,131,823	65,669,095	60,182,708	59,047,588	61,919,924	64,852,780	64,455,388	52,524,008	52,258,184
Expenditures:										
Current:										
General government	3,021,999	2,663,994	2,618,475	2,450,732	2,396,709	2,481,080	2,409,250	2,352,021	2,493,342	2,294,768
Public safety	4,497,093	4,364,115	4,086,784	3,975,820	3,935,458	3,677,938	3,598,832	3,378,176	3,176,632	2,825,567
Public works	2,767,889	2,867,051	2,564,948	2,509,291	2,376,079	2,388,417	2,157,691	2,084,351	2,135,618	2,019,252
Community services	5,403,112	5,442,330	5,639,440	5,435,305	5,429,093	5,425,108	5,370,430	3,906,060	3,924,752	3,793,081
Community development	831,477	846,590	806,502	807,611	822,884	772,939	736,118	654,674	644,361	675,780
Townwide expenditures	3,016,464	2,918,666	3,281,935	2,936,154	2,804,489	2,593,068	2,611,262	2,372,776	2,353,028	2,475,155
Education	37,024,312	40,420,363	39,484,043	36,337,812	35,597,880	35,494,091	34,530,737	34,718,647	34,114,493	33,493,250
Capital outlay	9,414,299	4,551,970	5,673,430	4,094,508	5,205,400	6,903,447	13,288,309	14,690,759	2,767,464	4,333,824
Debt service:										
Principal	220,000	220,000	220,000	220,000	277,267	528,180	629,087	638,945	627,099	548,826
Interest	71,111	67,125	73,725	80,325	87,677	107,470	212,999	238,053	183,204	115,121
Total Expenditures	66,267,756	64,362,204	64,449,282	58,847,558	58,932,936	60,371,738	65,542,715	65,044,462	52,419,993	52,574,624
Excess (Deficiency) of Revenues over Expenditures	(545,022)	769,619	1,219,813	1,335,150	114,652	1,548,186	(689,935)	(589,074)	104,015	(316,440)
Other Financing Sources (Uses):										
Bond premium	234,076								55,542	
Issuance of debt	7,355,000								2,840,000	
Issuance of capital leases									325,000	
Transfers in	8,801,053	8,009,698	8,058,629	5,160,606	6,677,327	6,654,519	4,991,349	2,560,076	2,194,504	2,611,110
Transfers out	(8,786,053)	(7,809,281)	(7,711,148)	(5,397,656)	(6,740,902)	(6,702,993)	(4,991,349)	(2,530,076)	(2,194,504)	(2,611,110)
Net Other Financing Sources (Uses)	7,604,076	200,417	347,481	(237,050)	(63,575)	(48,474)	-	30,000	3,220,542	-
Net Change in Fund Balances	\$ 7,059,054	\$ 970,036	\$ 1,567,294	\$ 1,098,100	\$ 51,077	\$ 1,499,712	\$ (689,935)	\$ (559,074)	\$ 3,324,557	\$ (316,440)
Debt Service as a Percentage of Noncapital Expenditures	0.50%	0.59%	0.49%	0.54%	0.66%	1.12%	1.62%	1.71%	1.66%	1.36%

**TOWN OF MANSFIELD, CONNECTICUT
TAX RATES, LEVIES AND CASH COLLECTIONS
LAST TEN YEARS
(UNAUDITED)**

Year Ended June 30	General Fund Mill Rate	Adjusted Total Levy	Current Tax Collections at June 30,	Percentage of Current Taxes Collected	Collections in Subsequent Years	Total Collections	Percent of Levy Collected	Current Delinquent Balance
2010	25.71	\$ 23,861,762	\$ 23,519,555	98.57%	341,910	\$ 23,861,465	100.00%	\$ 297
2011	25.71	24,527,802	24,365,981	99.34%	160,785	24,526,766	100.00%	1,036
2012	26.68	25,970,764	25,624,839	98.67%	339,391	25,964,230	99.97%	6,534
2013	27.16	26,784,172	26,430,170	98.68%	340,730	26,770,900	99.95%	13,272
2014	27.95	28,048,281	27,746,958	98.93%	280,409	28,027,367	99.93%	20,914
2015	27.95	28,452,759	28,189,833	99.08%	235,134	28,424,967	99.90%	27,792
2016	29.87	29,991,367	29,805,998	99.38%	137,867	29,943,865	99.84%	47,502
2017	29.87	31,585,771	31,384,184	99.36%	106,462	31,490,646	99.70%	95,125
2018	30.63	33,299,171	32,921,904	98.87%	188,232	33,110,136	99.43%	189,035
2019	30.88	33,796,918	33,417,627	98.88%		33,417,627	98.88%	379,291

Source: Town audit reports.

**TOWN OF MANSFIELD, CONNECTICUT
TAXABLE GRAND LIST
LAST TEN YEARS
(UNAUDITED)**

Grand List as of October 1, *	Residential Real Estate Property		Utilities Commercial and Industrial Real Property		All Land		Personal Property		Motor Vehicle **		Gross Taxable Grand List		Less Exemptions		Net Taxable Grand List		Total Direct Rate
	Property	Percent	Property	Percent	Property	Percent	Property	Percent	Property	Percent	Property	Percent	Property	Percent	Property	Percent	
2008	\$ 712,378,920	76.0%	\$ 108,803,970	12.0%	\$ 6,792,910	1.0%	\$ 35,487,753	4.0%	\$ 79,279,666	8.0%	\$ 939,743,219	\$ 6,462,259	\$ 933,280,960	25.71			
2009	730,833,500	74.5%	129,850,480	13.2%	7,307,020	0.7%	34,955,764	3.6%	77,516,289	7.9%	980,463,053	6,418,378	974,044,675	25.71			
2010	735,749,080	75.0%	129,822,260	13.2%	7,228,620	0.7%	35,730,116	3.7%	77,916,804	7.4%	980,446,880	6,007,704	974,439,176	25.71			
2011	738,105,450	75.0%	130,229,800	13.2%	7,125,370	0.7%	35,552,335	3.7%	74,750,285	7.4%	985,763,240	5,365,505	980,397,735	27.16			
2012	742,458,660	73.0%	152,860,610	15.0%	7,080,780	0.7%	39,798,226	3.7%	75,060,137	7.4%	1,017,258,413	5,542,700	1,011,715,713	27.95			
2013	745,144,620	71.4%	169,873,660	16.3%	7,234,500	0.7%	44,979,492	4.3%	76,372,344	7.3%	1,043,604,621	7,352,242	1,036,252,379	27.95			
2014	684,183,620	66.1%	209,025,730	20.3%	2,984,600	0.3%	57,638,992	5.7%	78,743,480	7.6%	1,034,979,422	8,123,116	1,026,856,306	29.87			
2015	691,369,360	64.0%	232,716,620	21.5%	3,006,000	0.3%	73,581,232	6.8%	79,374,315	7.4%	1,080,047,527	7,563,348	1,072,484,179	29.87			
2016	703,384,643	63.5%	241,079,690	21.7%	3,010,800	0.3%	78,820,228	7.1%	81,887,825	7.4%	1,108,183,186	7,507,260	1,100,675,926	30.63			
2017	707,246,310	63.0%	240,200,436	21.4%	3,007,500	0.3%	76,456,620	6.8%	96,512,297	8.6%	1,123,423,163	6,737,577	1,116,685,586	30.88			

* Total after changes by Board of Tax Review.

** The Supplemental Motor Vehicle Grand List is included in the Motor Vehicle Totals.

**TOWN OF MANSFIELD, CONNECTICUT
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN YEARS
 (UNAUDITED)**

As of October 1,	Real Estate Assessed Valuation	Real Estate Estimated True Value	Motor Vehicles Assessed Valuation	Personal Property Assessed Valuation	Total Motor Vehicles and Personal Property Assessed Valuation	Total Motor Vehicles and Personal Property Estimated True Value	Total Gross Assessed Valuation	Total Exemptions	Total Net Assessed Grand List *	Total Estimated True Value	Ratio	
											Assessed Value to True Value	Total ** Total Direct Rate
2008	\$ 827,975,800	\$ 1,304,596,218	\$ 76,279,666	\$ 35,487,753	\$ 111,767,419	\$ 159,667,741	\$ 939,743,219	\$ 6,462,259	\$ 933,280,960	\$ 1,457,801,700	64.0%	25.71
2009	867,991,000	1,239,987,143	77,516,289	34,955,764	112,472,053	160,674,361	980,463,053	6,418,378	974,044,675	1,391,492,393	70.0%	25.71
2010	872,799,960	1,298,809,464	71,916,804	35,730,116	107,646,920	153,781,314	980,446,880	6,007,704	974,439,176	1,443,630,905	67.5%	26.68
2011	875,460,620	1,188,390,982	74,750,285	35,552,335	110,302,620	160,512,176	985,763,240	5,042,505	980,720,735	1,339,347,646	73.2%	27.16
2012	902,400,050	1,210,008,142	75,060,137	39,798,226	114,858,363	164,083,376	1,017,258,413	5,205,700	1,012,052,713	1,369,554,704	73.9%	27.95
2013	922,252,780	1,373,012,922	76,372,349	44,979,492	121,351,841	173,359,773	1,043,604,621	7,352,242	1,036,252,379	1,546,372,695	67.0%	27.95
2014	898,596,950	1,283,709,930	78,743,480	57,638,992	136,382,472	194,832,103	1,034,979,422	8,123,116	1,026,856,306	1,478,542,033	70.0%	29.87
2015	927,091,980	1,325,629,630	79,374,315	73,581,232	152,955,547	211,126,827	1,080,047,527	7,563,348	1,072,484,179	1,536,756,457	69.8%	29.87
2016	947,475,133	1,370,120,410	81,887,825	78,820,228	160,708,053	222,291,633	1,108,183,186	7,507,260	1,100,675,926	1,592,412,043	69.1%	30.63
2017	950,454,246	1,405,744,038	96,512,297	76,456,620	172,968,917	247,098,453	1,123,423,163	6,737,577	1,116,685,586	1,652,842,491	67.6%	30.88

* Total net Grand List is the final Grand List figure after all changes are made by the Board of Tax Review.

** This figure is based on the ratio of assessments for a given Grand List year to actual fair market value for that given Grand List year.

**TOWN OF MANSFIELD, CONNECTICUT
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)**

Taxpayer	Nature of Business	Grand List Year					
		2017			2008		
		Assessed Value	Rank	% of Taxable Grand List (1)	Assessed Value	Rank	% of Taxable Grand List (1)
Connecticut Light & Power Co.	Public Utility	\$ 35,117,770	1	3.14%	\$ 11,361,398	1	1.23%
EDR Storrs II LLC	Apartment Condos	26,909,710	2	2.41%			
SCT Storrs Center I LLC	Retail Condos	26,733,000	3	2.39%			
EDR Storrs LLC (Storrs Center)**	Apartment Condos	18,757,103	4	1.68%			
Eastbrook F LLC	Eastbrook Mall	13,158,500	5	1.18%	7,000,000	2	0.76%
CT Liberty Group, fka Storrs Acquisition, U of C 242, LLC (Knollwood Acres, et al)	Apartment Condos	9,644,900	6	0.86%	6,525,960	3	0.70%
EDR Storrs 1C LLC	Apartment Condos	9,354,800	7	0.84%			
UConn/Celeron Square Assoc (Celeron Apts)	Apartment Condos	8,935,200	8	0.80%	6,496,280	4	0.70%
United Illuminating Co.	Public Utility	8,429,120	9	0.75%			
Uniglobe Investment LLC (Meadowbrook Gardens)	Apartment Condos	8,308,100	10	0.74%			
Leyland Storrs II LLC	Retail Condos						
Colonial BT LLC (Colonial Townhouse, fka Foster Apts)	Apartment Condos				5,141,430	7	0.55%
ING US Students No 1 LLC (Orchard Acres Apts)	Apartment Condos				4,960,340	8	0.54%
Hayes-Kaufmann Mansfield Assoc. (Big Y Plaza)	Shopping Plaza				3,713,920	10	0.40%
Glen Ridge Cooperative, Inc	Housing Co-Op				5,960,850	5	0.64%
New Samaritan Corp (Mansfield Center for Nursing & Rehab)	Nursing Home				5,332,180	6	0.58%
Uconn Carriage LLC (Carriage House Apts)	Apartment Condos				3,956,470	9	0.43%
TOTAL		\$ 165,348,203		14.81%	\$ 60,448,828		6.53%

Source: Town Assessor Department

* Based on the Net Taxable Grand List for October 1, 2017 and October 1, 2008 of \$1,116,685,586 and \$933,280,960

**After fix assessment agreement with EDR Storrs LLC. (Assessment prior to agreement was: \$37,519,330)

**TOWN OF MANSFIELD, CONNECTICUT
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS
(UNAUDITED)**

Year Ended June 30	General Obligation Bonds	Percentage of Actual Taxable Value of Property	Percentage of Personal Income	Per Capita
2010	\$ 1,450,320	0.10%	N/A	\$ 55
2011	3,904,811	0.28%	N/A	147
2012	3,458,760	0.24%	N/A	138
2013	3,012,709	0.22%	N/A	120
2014	2,661,658	0.19%	N/A	106
2015	2,438,187	0.16%	N/A	92
2016	2,214,716	0.15%	N/A	83
2017	1,991,245	0.13%	N/A	74
2018	1,767,774	0.11%	N/A	68
2019	9,129,478	0.55%	N/A	333

Note: Details regarding the Town's outstanding debt can be found in the notes to the financial statements.

N/A- Information is not available.

**TOWN OF MANSFIELD, CONNECTICUT
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS
(UNAUDITED)**

Year Ended June 30	Governmental Activities			Percentage of Actual Taxable Value of Property	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Capital Leases	Total			
2010	\$ 1,450,320	\$ 631,816	\$ 2,082,136	0.14%	N/A	\$ 78
2011	3,904,811	714,813	4,619,624	0.33%	N/A	174
2012	3,458,760	463,322	3,922,082	0.27%	N/A	156
2013	3,012,709	218,947	3,231,656	0.24%	N/A	128
2014	2,661,658	55,767	2,717,425	0.20%	N/A	108
2015	2,438,187		2,438,187	0.16%	N/A	92
2016	2,214,716		2,214,716	0.15%	N/A	83
2017	1,991,245		1,991,245	0.13%	N/A	74
2018	1,767,774		1,767,774	0.11%	N/A	68
2019	9,129,478		9,129,478	0.55%	N/A	333

Note: Details regarding the Town's outstanding debt can be found in the notes to the financial statements.

N/A- Information is not available.

TOWN OF MANSFIELD, CONNECTICUT
COMPUTATION OF DIRECT AND OVERLAPPING INDEBTEDNESS
JUNE 30, 2019
(UNAUDITED)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable to Mansfield</u>	<u>Mansfield Share of Debt</u>
Town of Mansfield	\$ 9,129,478	100.00%	\$ 9,129,478
Regional School District No. 19	1,098,234 *	58.71%	** <u>644,773</u>
Net Direct and Overlapping Indebtedness			\$ <u><u>9,774,251</u></u>

** Note: The percentage applicable to Mansfield of the Regional School District No. 19's debt is based on the Town's prorated share of student enrollment in the District at October 1 of the preceding year.

**TOWN OF MANSFIELD, CONNECTICUT
SCHEDULE OF DEBT LIMITATION
JUNE 30, 2019
(UNAUDITED)**

Total Tax Collections (including interest and lien fees) for the year ended June 30, 2018	\$ 33,472,423
Reimbursement for Revenue Loss: Tax relief for elderly freeze	<u>-</u>
Base for Debt Limitation Computation	<u>\$ 33,472,423</u>

	<u>General Purpose</u>	<u>Schools</u>	<u>Sewers</u>	<u>Urban Renewal</u>	<u>Pension Deficit</u>
Debt Limitation:					
2 1/4 times base	\$ 75,312,952	\$	\$	\$	\$
4 1/2 times base		150,625,904			
3 3/4 times base			125,521,586		
3 1/4 times base				108,785,375	
3 times base					100,417,269
	<u>75,312,952</u>	<u>150,625,904</u>	<u>125,521,586</u>	<u>108,785,375</u>	<u>100,417,269</u>
Total Debt Limitation					
Indebtedness:					
Bonds payable	1,043,000	1,644,500	6,187,500		
Bonds authorized unissued	558,000		3,000,000		
Town portion of Regional School District No. 19 bonds payable - net		644,773			
	<u>1,601,000</u>	<u>2,289,273</u>	<u>9,187,500</u>	<u>-</u>	<u>-</u>
Net Indebtedness (1)					
Debt Limitation in Excess of Indebtedness	<u>\$ 73,711,952</u>	<u>\$ 148,336,631</u>	<u>\$ 116,334,086</u>	<u>\$ 108,785,375</u>	<u>\$ 100,417,269</u>

(1) The total of the above net indebtedness amounts to: \$ 13,077,773

In no event shall total indebtedness exceed seven times the base for debt limitation computation: \$ 234,306,961

**TOWN OF MANSFIELD, CONNECTICUT
LEGAL DEBT MARGIN INFORMATION
LAST TEN YEARS**

Year Ended June 30	Debt Limit	Net Debt Applicable to Limit	Legal Debt Margin	Total Net Debt Applicable
2010	\$ 167,515,187	\$ 8,997,414	\$ 158,517,773	5%
2011	181,077,596	8,144,509	172,933,087	4%
2012	181,160,987	7,666,612	173,494,375	4%
2013	188,389,915	6,889,939	181,499,976	4%
2014	198,388,673	5,699,020	192,689,653	3%
2015	201,492,165	5,105,779	196,386,386	3%
2016	211,690,122	14,438,536	197,251,586	7%
2017	222,658,562	13,851,838	208,806,724	6%
2018	222,658,562	13,391,138	209,267,424	6%
2019	234,306,961	13,077,773	221,229,188	6%

**TOWN OF MANSFIELD, CONNECTICUT
DEMOGRAPHIC STATISTICS
LAST TEN YEARS
(UNAUDITED)**

Year Ended June 30	(3) Population*	(5) Personal Income	(1) Per Capita Income*	(1) Median Age*	Education Level in Years of Schooling	(2) School Enrollment	(4) Unemployment Percentage
2010	26,543	\$ 62,198	\$ 20,291	21.5	N/A	1,893	6.9%
2011	26,492	69,406	22,735	21.6	N/A	1,868	7.9%
2012	25,152	66,745	19,310	21.3	N/A	1,938	7.5%
2013	25,152	66,745	19,310	21.3	N/A	1,895	8.5%
2014	25,152	66,745	19,310	21.3	N/A	1,821	6.0%
2015	25,977	66,658	18,786	21.1	N/A	1,807	4.1%
2016	26,637	62,678	19,556	21.5	N/A	1,792	5.1%
2017	26,890	66,216	26,485	21.1	N/A	1,686	5.8%
2018	26,005	63,391	20,245	21.1	N/A	1,696	4.8%
2019	27,402	59,271	23,343	21.1	N/A	1,684	4.2%

*Estimates (Includes University of Connecticut Students and Bergin Correctional Institute Inmates)

N/A - Data is not available

Data Sources

(1) American Community Survey 3-Year Estimates (Population-Table B01003; Income-Table DP03; Age-Table B01002)

(2) Town and Region School Officials Table 17

(3) Connecticut Department of Public Health

(4) Connecticut Department of Labor <https://www1.ctdol.state.ct.us/lmi/laus/laustown.asp>

(5) <http://connecticut.hometownlocator.com/counties/subdivisions/data,n,town%20of%20mansfield,id,0901344910,cfips,013.cfm>

**TOWN OF MANSFIELD, CONNECTICUT
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)**

Employer	(1) 2019			(2) 2010		
	Employees	Rank	Percentage of Total Town Employment	Employees	Rank	Percentage of Total Town Employment
University of Connecticut	4,969	1	40.3%	4410	1	36.39%
Town of Mansfield	375	3	3.0%	408	3	3.37%
Natchaug Hospital, Inc.	545	2	4.4%	415	2	3.42%
Regional School District No. 19	198	4	1.6%	163	4	1.34%
Big Y	165	5	1.3%			
Mansfield Nursing and Rehab Ctr	160	6	1.3%			
Price Chopper	96	7	0.8%			
Hartford Healthcare @ Home	63	8	0.5%			
Bergin Correctional Institute				217	5	1.79%
Total	<u>6,571</u>		<u>53.26%</u>	<u>5,613</u>		<u>46.32%</u>

NOTE: Total employment for Town & Region 19 are based on the budget

(1) Connecticut Department of Labor <https://www1.ctdol.state.ct.us/lmi/laus/laustown.asp>: Total employment for Mansfield @ 6/30/19 12,338

(2) Connecticut Department of Labor <https://www1.ctdol.state.ct.us/lmi/laus/laustown.asp>: Total employment for Mansfield @ 6/30/10 12,119

**TOWN OF MANSFIELD, CONNECTICUT
FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN YEARS
(UNAUDITED)**

	Full-Time Equivalent Employees as of June 30									
Function/Program	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Government:										
Town Manager	3.80	3.80	3.80	3.80	3.80	3.80	3.91	3.71	3.71	3.54
Finance	13.56	13.56	13.50	12.50	12.50	12.50	12.50	12.50	12.00	13.00
Town Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Registrars	0.88	1.12	1.12	0.94	1.16	1.15	1.42	1.24	1.25	1.17
Management Services Fund	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00
Public Safety:										
Police	8.80	9.80	9.03	8.94	11.26	11.26	11.26	10.83	11.1	10.16
Animal Control	1.78	1.78	1.71	1.71	1.80	1.8	1.81	1.81	1.81	1.81
Fire	23.38	23.38	21.00	22.50	23.00	21.5	21.5	20.86	20.06	20.48
Public Works:										
Public Works	27.42	27.42	27.42	29.38	29.09	29.99	30.20	29.79	28.00	27.67
Facilities Management	8.74	8.74	8.74	7.74	7.40	7.40	7.00	7.00	7.00	7.00
Community Development:										
Building Inspection	5.11	5.11	5.09	5.09	4.75	4.75	4.75	4.75	4.25	3.8
Planning/Zoning	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.15	3.00	3.33
Human Services:										
Human Services	11.20	11.20	11.03	11.51	11.08	11.08	10.50	9.72	9.92	9.48
Community Services:										
Library	11.41	11.41	11.11	10.63	10.63	10.74	10.82	10.44	10.53	10.53
Parks and Recreation	38.15	37.82	39.13	39.86	27.52	27.67	27.66	27.79	27.88	28.44
Education:										
Certified	121.40	131.25	131.35	131.35	137.30	135.30	140.30	139.30	138.60	138.40
Noncertified	107.17	116.25	113.18	113.18	115.35	113.85	119.85	119.85	121.95	119.45
Total	393.23	413.07	406.64	408.56	406.07	402.22	412.91	408.74	407.06	405.26

Source: Town Budget

**TOWN OF MANSFIELD, CONNECTICUT
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN YEARS
(UNAUDITED)**

Function/Program	Fiscal Year Ended June 30									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Government										
Public Safety										
Fire:										
Emergency responses	2,333	2,264	2,136	2,157	2,233	1,920	1,809	1,930	1,819	1,869
Fires extinguished	39	37	44	64	39	83	57	110	96	78
Inspections	2,367	2,402	2,201	1,810	1,846	2,008	1,797	1,157	845	909
Police:										
Reportable investigations	306	363	341	457	581	631	1,250	1,059	622	412
Motor vehicle accident investigations	309	334	333	337	370	395	410	335	409	280
Motor vehicle citations	1,491	2,360	3,341	3,599	5,045	4,921	4,145	2,347	1,386	960
Motor vehicle warnings	519	671	723	902	1,232	1,953	1,669	1,447	2,115	1,561
Public Works										
Street resurfacing (miles)	4	3	2	2	2	11	11	7	12	12
Potholes repaired	367	154	15							
Building permits issued	849	742	786	944	1,001	1,002	990	848	701	726
Community Services:										
Parks and Recreation										
Athletic field permits issued										
Community center visitations	213,484	204,235	208,219	207,182	205,991	212,542	217,451	215,626	217,383	228,227
Programs	4,028	3,793	3,310	2,714	2,859	2,459	3,055	2,886	2,349	2,302
Health										
Number of health inspections										
Library										
Volumes in collection	85,621	83,204	82,867	83,935	81,138	81,594	87,131	87,532	82,533	87,440
Total volumes borrowed	258,187	226,726	201,068	211,508	216,467	227,460	234,756	228,343	224,292	204,879
Education										
Enrollment:										
High School	525	556	554	563	551	573	604	585	615	623
Middle School	554	543	548	528	517	543	565	576	565	563
Elementary Schools	605	597	584	701	746	697	726	749	688	707
Business-Type Activities										
Sewer Fund										
Average daily sewage treatment (thousands of gallons)	78	88	86	81	82	84	84	84	83	80
	89	92	92	32	35	32	30	31	N/A	N/A

Sources: Various Town Departments

**TOWN OF MANSFIELD, CONNECTICUT
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN YEARS
(UNAUDITED)**

Function/Program	FISCAL YEAR ENDED JUNE 30									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<u>Governmental Activities</u>										
Public Safety:										
Fire stations	3	3	3	3	3	3	3	3	3	3
Police department:										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	0	0	0	2	2	2	2	2	2	2
Public Works:										
Highway department:										
Streets (miles)	107.3	107.3	107.3	107.3	107.3	107.3	107.3	107.3	107.3	107.3
Community Services:										
Social services	1	1	1	1	1	1	1	1	1	1
Library services	1	1	1	1	1	1	1	1	1	1
Day care	1	1	1	1	1	1	1	1	1	1
Parks and recreation:										
Acreage	2785	2,889	2,785	2,785	2,785	2,785	2,785	2,785	2,785	2,785
Baseball/softball diamonds	12	12	12	12	12	12	12	12	12	12
Soccer/football/field hockey fields	15	15	15	15	15	15	15	15	15	15
Community centers	1	1	1	1	1	1	1	1	1	1
Education:										
Number of Middle Schools	1	1	1	1	1	1	1	1	1	1
Number of Elementary Schools	3	3	3	3	3	3	3	3	3	3
Sewer Fund:										
Sewer mains (miles)	5	5	5	5	5	5	5	5	5	5
Pump stations	2	2	2	2	2	2	1	1	1	1

Sources: Various Town Departments

Note: Indicators are not available for the General Government and Community Development functions.

TOWN OF MANSFIELD, CONNECTICUT

STATE SINGLE AUDIT REPORT
JUNE 30, 2019

**TOWN OF MANSFIELD, CONNECTICUT
STATE SINGLE AUDIT REPORT
JUNE 30, 2019
TABLE OF CONTENTS**

Independent Auditors' Report on Compliance for Each Major State Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act	1-3
Schedule of Expenditures of State Financial Assistance	4-5
Notes to Schedule of Expenditures of State Financial Assistance	6
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	7-8
Schedule of Findings and Questioned Costs	9

Independent Auditors' Report on Compliance for Each Major State Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act

To the Members of the Town Council
Town of Mansfield, Connecticut

Report on Compliance for Each Major State Program

We have audited the Town of Mansfield, Connecticut's compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the Town of Mansfield, Connecticut's major state programs for the year ended June 30, 2019. The Town of Mansfield, Connecticut's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Town of Mansfield, Connecticut's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the Town of Mansfield, Connecticut's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified and unmodified opinions on compliance for major state programs. However, our audit does not provide a legal determination of the Town of Mansfield, Connecticut's compliance.

Opinion on Each Major State Program

In our opinion, the Town of Mansfield, Connecticut, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2019.

Report on Internal Control over Compliance

Management of the Town of Mansfield, Connecticut, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town of Mansfield, Connecticut's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Mansfield, Connecticut's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Mansfield, Connecticut, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town of Mansfield, Connecticut's basic financial statements. We issued our report thereon dated December 9, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

Blum, Shapiro & Company, P.C.

West Hartford, Connecticut
December 9, 2019

**TOWN OF MANSFIELD, CONNECTICUT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2019**

State Grantor/Pass-Through Grantor/ Program Title	State Grant Program Core-CT Number	Expenditures
Department of Education		
Talent Development	11000-SDE64370-12552	\$ 455
Youth Service Bureau Enhancement	11000-SDE64370-16201	4,602
Child Nutrition State Match	11000-SDE64370-16211	6,799
Health Foods Initiative	11000-SDE64370-16212	12,954
Health and Welfare - Private School Pupil	11000-SDE64370-17034	9,679
School Breakfast Program	11000-SDE64370-17046	14,489
Youth Service Bureaus	11000-SDE64370-17052	<u>15,842</u>
Total Department of Education		<u>64,820</u>
Connecticut State Library		
ConnectiCard Payments	11000-CSL66051-17010	14,622
Historic Document Preservation	12060-CSL66094-35150	<u>6,500</u>
Total Connecticut State Library		<u>21,122</u>
Department of Energy and Environmental Protection		
Mansfield Four Corners Project	12052-DEP43720-43630	<u>2,332,577</u>
Department of Transportation		
Bus Operations	12001-DOT57931-12175	32,350
Town Aid Road Grants-Municipal	12052-DOT57131-43455	\$ 168,169
Town Aid Road-STO	13033-DOT57131-43459	<u>168,169</u>
		<u>336,338</u>
Local Transportation Capital Improvement Program	13033-DOT57197-43584	<u>167,355</u>
Total Department of Transportation		<u>536,043</u>
Department of Social Services		
Medicaid	11000-DSS60000-16020	<u>44,601</u>
Office of Early Childhood		
Early Care and Education - Child Day Care	11000-OEC64841-16274-83012	256,172
Child Care Quality Enhancement	11000-OEC64845-16158	3,881
Early Care and Education - School Readiness in Competitive Grant Municipalities	11000-OEC64845-16274-83013	<u>151,977</u>
Total Office of Early Childhood		<u>412,030</u>

The accompanying notes are an integral part of this schedule

**TOWN OF MANSFIELD, CONNECTICUT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2019**

State Grantor/Pass-Through Grantor/ Program Title	State Grant Program Core-CT Number	Expenditures
Office of Policy and Management		
Reimbursement Towns - Tax Loss on State Owned Property	11000-OPM20600-17004	\$ 5,566,517
Reimbursement Towns - Private Tax Exempt Property	11000-OPM20600-17006	7,583
Reimbursement Property Tax - Disability Exemption	11000-OPM20600-17011	926
Property Tax Relief for Veterans	11000-OPM20600-17024	6,281
Local Capital Improvement Program	12050-OPM20600-40254	224,212
Municipal Purposes and Projects	12052-OPM20600-43587	<u>6,841</u>
Total Office of Policy and Management		<u>5,812,360</u>
Department of Agriculture		
Farm Viability Grant	12060-DAG3002-90456	<u>31,869</u>
Total State Financial Assistance Before Exempt Programs		<u>9,255,422</u>
Exempt Programs		
Department of Education		
Education Cost Sharing	11000-SDE64370-17041-82010	<u>9,667,581</u>
Office of Policy and Management		
Municipal Revenue Sharing	11000-OPM20600-17102	2,630,447
Municipal Stabilization Grant	11000-OPM20600-17104	661,283
Grants To Towns	12009-OPM20600-17005	<u>179,151</u>
Total Office of Policy and Management		<u>3,470,881</u>
Total Exempt Programs		<u>13,138,462</u>
Total State Financial Assistance		<u>\$ 22,393,884</u>

The accompanying notes are an integral part of this schedule

**TOWN OF MANSFIELD, CONNECTICUT
NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2019**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying schedule of expenditures of state financial assistance (the Schedule) includes the state grant activity of the Town of Mansfield, Connecticut, under programs of the State of Connecticut for the year ended June 30, 2019. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. Because the Schedule presents only a selected portion of the operations of the Town of Mansfield, Connecticut, it is not intended to, and does not, present the financial position, changes in fund balance, changes in net position or cash flows of the Town of Mansfield, Connecticut.

Basis of Accounting

The accounting policies of the Town of Mansfield, Connecticut, conform to accounting principles generally accepted in the United States of America as applicable to governmental organizations. The information in the Schedule is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

Expenditures reported on the Schedule are presented on the modified accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity and, accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule.

**Independent Auditors' Report on Internal Control over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards***

To the Members of the Town Council
Town of Mansfield, Connecticut

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Mansfield, Connecticut, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town of Mansfield, Connecticut's basic financial statements, and have issued our report thereon dated December 9, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Mansfield, Connecticut's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Mansfield, Connecticut's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Mansfield, Connecticut's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Mansfield, Connecticut's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Mansfield, Connecticut's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Mansfield, Connecticut's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Blum, Shapiro & Company, P.C.

West Hartford, Connecticut
December 9, 2019

**TOWN OF MANSFIELD, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X none reported
- Noncompliance material to financial statements noted? _____ yes X no

State Financial Assistance

Internal control over major programs:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act? _____ yes X no

The following schedule reflects the major programs included in the audit:

<u>State Grantor and Program</u>	<u>State Core-CT Number</u>	<u>Expenditures</u>
Office of Policy and Management: Reimbursement Towns - Tax Loss on State Property	11000-OPM20600-17004	\$ 5,566,517
Department of Energy and Environmental Protection: Mansfield Four Corners Project	12052-DEP43720-43630	2,332,577
Department of Transportation: Town Aid Road Grants-Municipal	12052-DOT57131-43455	168,169
Town Aid Road-STO	13033-DOT57131-43459	168,169
Office of Early Childhood: Early Care and Education - Child Day Care	11000-OEC64841-16274-83012	256,172
Dollar threshold used to distinguish between type A and type B programs:		\$ 200,000

II. FINANCIAL STATEMENT FINDINGS

No matters were reported.

III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

No matters were reported.

TOWN OF MANSFIELD, CONNECTICUT

FEDERAL SINGLE AUDIT REPORT
JUNE 30, 2019

**TOWN OF MANSFIELD, CONNECTICUT
FEDERAL SINGLE AUDIT REPORT
JUNE 30, 2019
TABLE OF CONTENTS**

Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	1-3
Schedule of Expenditures of Federal Awards	4
Notes to Schedule of Expenditures of Federal Awards	5
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	6-7
Schedule of Findings and Questioned Costs	8-9

Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Members of the Town Council
Town of Mansfield, Connecticut

Report on Compliance for Each Major Federal Program

We have audited the Town of Mansfield, Connecticut's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Town of Mansfield, Connecticut's major federal program for the year ended June 30, 2019. The Town of Mansfield, Connecticut's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the Town of Mansfield, Connecticut's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town of Mansfield, Connecticut's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Town of Mansfield, Connecticut's compliance.

Opinion on Each Major Federal Program

In our opinion, the Town of Mansfield, Connecticut, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2019.

Report on Internal Control over Compliance

Management of the Town of Mansfield, Connecticut, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town of Mansfield, Connecticut's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Mansfield, Connecticut's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2019-001, that we consider to be a significant deficiency.

The Town of Mansfield, Connecticut's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Town of Mansfield, Connecticut's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Mansfield, Connecticut, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town of Mansfield, Connecticut's basic financial statements. We issued our report thereon dated December 9, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Blum, Shapiro & Company, P.C.

West Hartford, Connecticut
December 9, 2019

**TOWN OF MANSFIELD, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
United States Department of Agriculture			
<i>Passed Through the State of Connecticut Department of Education:</i>			
Child Nutrition Cluster:			
National School Lunch Program	10.555	12060-SDE64370-20560	\$ 284,777
School Breakfast Program	10.553	12060-SDE64370-20508	<u>51,519</u>
			\$ 336,296
Supplemental Nutrition Assistance Program, Process and Technology Improvement Grants	10.580	12060-SDE64165-26130	2,919
Child and Adult Care Food Program	10.558	12060-SDE64370-20518	29,956
Child and Adult Care Food Program	10.558	12060-SDE64370-20544	<u>3,618</u>
			<u>33,574</u>
Total United States Department of Agriculture			<u>372,789</u>
United States Department of Transportation			
<i>Passed Through the State of Connecticut Department of Transportation:</i>			
Alcohol Open Container Requirements	20.607	12062-DOT57513-22091	<u>118,098</u>
United States Department of Homeland Security			
<i>Passed Through the State of Connecticut Department of Emergency Services and Public Protection:</i>			
Emergency Management Performance Grants	97.042	12060-DPS32160-21881	13,022
<i>Direct Program:</i>			
Assistance to Firefighters Grant	97.044		<u>42,858</u>
Total United States Department of Homeland Security			<u>55,880</u>
United States Department of Education			
<i>Passed Through the State of Connecticut Department of Education:</i>			
Special Education Cluster (IDEA):			
Special Education Grants to States	84.027	12060-SDE64215-20977-2018	5,904
Special Education Grants to States	84.027	12060-SDE64215-20977-2017	686
Special Education Grants to States	84.027	12060-SDE64370-20977-2019	209,224
Special Education Grants to States	84.027	12060-SDE64370-20977-2018	63,670
Special Education Preschool Grants	84.173	12060-SDE64370-20983-2019	15,251
Special Education Preschool Grants	84.173	12060-SDE64370-20983-2018	<u>273</u>
			295,008
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2019	107,437
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2018	<u>37,107</u>
			144,544
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2019	1,186
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2018	<u>18,028</u>
			19,214
Title IV - Student Support and Academic Enrichment Program	84.424	12060-SDE64370-22854-2019	7,139
<i>Passed Through EASTCONN:</i>			
Title III - English Language Acquisition State Grants	84.365	12060-SDE64370-20868-2019	<u>6,625</u>
Total United States Department of Education			<u>472,530</u>
Total Federal Awards			<u>\$ 1,019,297</u>

The accompanying notes are an integral part of this schedule

**TOWN OF MANSFIELD, CONNECTICUT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Town of Mansfield, Connecticut, under programs of the federal government for the year ended June 30, 2019. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Because the Schedule presents only a selected portion of the operations of the Town of Mansfield, Connecticut, it is not intended to, and does not, present the financial position, changes in fund balance, changes in net position or cash flows of the Town of Mansfield, Connecticut.

Basis of Accounting

Expenditures reported on the Schedule are reported using the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

2. INDIRECT COST RECOVERY

The Town of Mansfield, Connecticut, has elected not to use the 10% de minimis indirect cost rate provided under Section 200.414 of the Uniform Guidance.

3. NONCASH AWARDS

Donated commodities in the amount of \$38,559 are included in the Department of Agriculture's National School Lunch Program, CFDA #10.555. The amount represents the market value of commodities received.

**Independent Auditors' Report on Internal Control over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards***

To the Members of the Town Council
Town of Mansfield, Connecticut

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Mansfield, Connecticut, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town of Mansfield, Connecticut's basic financial statements, and have issued our report thereon dated December 9, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Mansfield, Connecticut's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Mansfield, Connecticut's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Mansfield, Connecticut's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Mansfield, Connecticut's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Mansfield, Connecticut's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Mansfield, Connecticut's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Blum, Shapiro & Company, P.C.

West Hartford, Connecticut
December 9, 2019

**TOWN OF MANSFIELD, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X none reported
- Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal control over major program:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? X yes _____ none reported

Type of auditors' report issued on compliance for major program: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? X yes _____ no

Major program:

CFDA #	Name of Federal Program or Cluster
84.027/84.173	Special Education Cluster (IDEA)

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? X yes _____ no

II. FINANCIAL STATEMENT FINDINGS

No matters were reported.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding No. 2019-001

Procurement and Suspension and Debarment

Program

All Federal Programs

Criteria

The Town must comply with procurement standards set out at 2 CFR sections 200.318 through 200.326 within Uniform Guidance.

Condition

The Town's procurement standards do not include the essential elements as outlined in 2 CFR sections 200.318 through 200.326.

Questioned Costs

None noted.

Context

Although the Town did not have a policy in place in conformity with the federal Uniform Guidance criteria, the Town did follow the State procedures as it relates to the contracts under the procurements applicable to the Town's major program.

Effect

With the absence of a compliant policy, the Town is at risk for noncompliance as it relates to federal procurement.

Cause

The Town was unaware of the details surrounding the new procurement standards.

Recommendation

We recommend that the Town review its formal procurement policies and make necessary changes to comply with the criteria as set out in 2 CFR sections 200.318 and 200.326

Views of Responsible Officials and Planned Corrective Actions

Management agrees with this finding.

PAGE
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**Town of Mansfield
Agenda Item Summary**

To: Town Council
From: John C. Carrington, Interim Town Manager
CC: Cherie Trahan, Director of Finance
Date: January 13, 2020
Re: Proposed FY 2019/20 Salary Transfers

Subject Matter/Background

Attached please find the recommended salary budget transfers for FY 2019/20, as well as an explanatory memorandum from the Director of Finance. The Finance Committee will review this item at its meeting on January 13, 2020.

Recommendation

If the Finance Committee recommends acceptance of the salary transfers and the Town Council supports this recommendation, the following motion is in order:

Move, effective January 13, 2020, to approve the Salary Transfers for FY 2019/20, as presented by the Director of Finance in her correspondence dated January 9, 2020.

Attachments

- 1) C. Trahan Re: Salary Transfers for FY 2019/20
- 2) Town of Mansfield, Salary Transfers FY 2019/20

MEMO

To: John Carrington, Interim Town Manager
CC: Alicia Ducharme, Budget Analyst
From: Cherie Trahan
Date: January 9, 2020
Subject: Salary Budget Transfers – FY 2019/20

The proposed salary budget transfers for fiscal year 2019/2020 are listed below. A brief description of the requested transfers over \$1,000 is detailed below by department. As you may recall, we budgeted step increases, wage increases, and an increase in the MERS rate in Contingency for this fiscal year. We are now moving these funds out of Contingency for those increases to the department budgets. Also included are increases due to resignations, job reclassifications and decreases due to short-term disability and workers' comp leave, and a delay in hiring in positions. The most significant change is an increase in the Municipal Management/Human Resources Department to cover the cost of the resignations of the Town Manager and the Assistant Town Manager and the interim staff. Overall, the net increase to the budget is covered by the amount appropriated in Contingency, leaving a balance of \$139,290 in Contingency for future use.

- Municipal Management – Increase - \$150,980– Increase is primarily due to the resignation of the Town Manager and Assistant Town Manager along with a payout of earned time for the Human Resource Specialist and the cost of the interim staffing for those three positions.
- Town Clerk – Decrease - \$2,680 – Cost of living increase and step increases are offset by an unanticipated resignation within the department and the position being filled at a lower rate than budgeted.
- Revenue Collections – Increase \$3,730 – Increase is due to cost of living and step increases that were budgeted in Contingency have now been moved to the department.
- Property Assessment – Increase \$5,480 – Increase is due to cost of living increase that was budgeted in Contingency has now been moved to the department.
- Police Services – Increase \$1,000 – Increase is due to cost of living and step increases that were budgeted in Contingency have now been moved to the department.
- Animal Control – Decrease \$4,080 – The cost of living and step increases for this department is offset by a reduction in hours worked by part-time staff.
- Fire Marshal – Increase \$3,370 – Increase is due to cost of living increases that were budgeted in Contingency has now been moved to the department.
- Fire & Emergency Services – Increase \$15,290 – Increase is due to cost of living and step increases. This increase is offset from savings from the vacancy for the Administrative Services Specialist position and hiring that position at a lower rate than budgeted.

- Emergency Management – Increase \$1,570 – Increase is due to cost of living increases that were budgeted in Contingency has now been moved to the department.
- Public Works/Equipment Maintenance – Decrease \$31,080 – Cost of living and step increases are offset by savings for the Public Works Director position which is being filled in the interim by the Town Engineer at a lower rate than budgeted, the delay in hiring the Arborist Crew Leader, and short-term disability and workers' comp claims.
- Engineering – Decrease \$97,350 – Cost of living increases are decreased by savings from a short-term disability claim and salary savings for the Town Engineer position who is the Interim Director of Public Works and being charged to the Public Works budget.
- Building/Housing Inspection – Increase \$35,880 – Increase is primarily due to the Part-time Housing Inspector being reclassified to a full-time Code Enforcement Officer and the cost of living and step increases have now been moved to the department from Contingency. This change was part of a restructure with the Planning department.
- Human Services – Increase \$10,210– This increase is due to cost of living and step increase that were budgeted in Contingency have now been moved to the department..
- Library Services – Increases \$15,920– This increase is due to cost of living and step increases that were budgeted in Contingency have now been moved to the department.
- Planning Administration – Decrease \$66,070 – The cost of living and step increases have been offset by the elimination of the Assistant Planner position.
- Employee Benefits – Increase \$148,350 – Increase is due to the cost of living and step increases and the increase to the MERS rate which were all budgeted in Contingency have been moved to the department.

Attachments

1. Salary Transfers FY 2019/2020

**TOWN OF MANSFIELD
SALARY TRANSFERS
FY 2019/2020**

ACCOUNT NUMBER	DEPT	OBJECT	APPROP	ESTIMATED	INCREASE	(DECREASE)	ADJUSTED APPROP
111 12200 51601 06	MuniMgm/Person	Regular	289,170	410,850	121,680	-	410,850
111 12200 51605 06	MuniMgm/Person	PT-NB	-	26,900	26,900	-	26,900
111 12200 51607 06	MuniMgm/Person	Overtime	-	2,400	2,400	-	2,400
111 15100 51201 06	Town Clerk	Regular - CSEA	108,190	103,380	-	(4,810)	103,380
111 15100 51601 06	Town Clerk	Regular	81,790	83,920	2,130	-	83,920
111 16300 51201 06	Revenue Coll	Regular - CSEA	149,380	153,110	3,730	-	153,110
111 16402 51201 06	Property Assessm	Regular - CSEA	222,460	227,940	5,480	-	227,940
111 21200 51201 06	Police Services	Part-time B CSEA	39,580	40,580	1,000	-	40,580
111 21300 51202 13	Animal Cntrl	Regular - CSEA	63,640	64,330	690	-	64,330
111 21300 51605 13	Animal Cntrl	Part-time NB	54,410	49,640	-	(4,770)	49,640
111 22101 51201 06	Fire Marshal	Regular - CSEA	13,230	13,560	330	-	13,560
111 22101 51601 06	Fire Marshal	Regular	122,320	125,360	3,040	-	125,360
111 22160 51046 16	Fire & Emer Svc	Ambulance Services Fun	(47,360)	(40,590)	6,770	-	(40,590)
111 22160 51201 16	Fire & Emer Svc	Regular - CSEA	57,310	42,580	-	(14,730)	42,580
111 22160 51501 16	Fire & Emer Svc	Regular	1,113,300	1,114,910	1,610	-	1,114,910
111 22160 51503 16	Fire & Emer Svc	Part-time	223,500	230,320	6,820	-	230,320
111 22160 51505 16	Fire & Emer Svc	Overtime 1 and 1/2	259,160	265,890	6,730	-	265,890
111 22160 51601 16	Fire & Emer Svc	Regular	119,180	122,150	2,970	-	122,150
111 22160 51603 16	Fire & Emer Svc	Temporary	-	5,120	5,120	-	5,120
111 23100 51201 06	Emer Mgmt	Regular - CSEA	13,230	13,560	330	-	13,560
111 23100 51601 06	Emer Mgmt	Regular	50,000	51,240	1,240	-	51,240
111 30200 51201 07	Public Works	Reguar - CSEA	81,750	83,770	2,020	-	83,770
111 30200 51401 07	Public Works	Regular-Operations	1,040,170	1,031,270	-	(8,900)	1,031,270
111 30200 51601 07	Public Works	Regular	243,100	214,490	-	(28,610)	214,490
111 30200 52213 07	Public Works	Meal Reimbursement	-	7,000	7,000	-	7,000
111 30600 51601 07	Equip Maintenan	Regular	196,460	193,870	-	(2,590)	193,870
111 30700 51201 06	Engineering	Regular - CSEA	176,070	78,720	-	(97,350)	78,720
111 30800 51201 06	Building Insp	Regular - CSEA	133,220	182,730	49,510	-	182,730
111 30800 51601 06	Building Insp	Regular	182,930	191,220	8,290	-	191,220
111 30800 51605 06	Building Insp	Part time NB	51,110	29,190	-	(21,920)	29,190
111 30900 51601 06	Facilities Manage	Regular	113,480	116,310	2,830	-	116,310
111 30900 51201 06	Facilities Manage	Regular - CSEA	37,860	34,400	-	(3,460)	34,400
111 42100 51201 06	Human Services	Regular - CSEA	508,980	513,320	4,340	-	513,320
111 42100 51601 06	Human Services	Regular	113,030	115,210	2,180	-	115,210
111 42100 51602 06	Human Services	Part-time (B)	70,210	72,220	2,010	-	72,220
111 42100 51605 06	Human Services	Part-time (NB)	54,820	56,500	1,680	-	56,500
111 43100 51201 08	Library Adm	Regular - CSEA	156,560	160,440	3,880	-	160,440
111 43100 51601 08	Library Adm	Regular	374,040	383,580	9,540	-	383,580
111 43100 51605 08	Library Adm	Part time NB	92,370	94,870	2,500	-	94,870
111 51100 51201 06	Planning Adm	Regular - CSEA	135,430	94,160	-	(41,270)	94,160
111 51100 51201 06	Planning Adm	Regular	152,860	122,150	-	(30,710)	122,150
111 51100 51603 06	Planning Adm	Temporary	-	5,910	5,910	-	5,910
111 71000 51046 06	Employee Benefit	Ambulance Services Fun	(10,200)	(9,390)	810	-	(9,390)
111 71000 51054 06	Employee Benefit	Transportation Grant Dec	(4,270)	(4,830)	-	(560)	(4,830)
111 71000 52001 06	Employee Benefit	Social Security	427,500	431,700	4,200	-	431,700
111 71000 52003 06	Employee Benefit	MERS	624,880	735,410	110,530	-	735,410
111 71000 52007 06	Employee Benefit	Medicare	109,220	109,260	40	-	109,260
111 71000 52011 06	Employee Benefit	Fire MERS	242,300	276,730	34,430	-	276,730
111 71000 52013 06	Employee Benefit	PT-NB	20,440	19,520	-	(920)	19,520
111 73000 56312 06	Contingency		329,360	139,290	-	(190,070)	139,290
			8,586,170	8,586,170	450,670	(450,670)	8,586,170



**UNDERGRADUATE
STUDENT GOVERNMENT**

Undergraduate Student Government
Damani R. Douglas
Chairperson, External Affairs Committee

11/14/19

To: Town Council
Town of Mansfield
4 S Eagleville Road
Storrs Mansfield, CT 06268



Dear Councilors:

Congratulations on your recent elections and reelections. Over the past few years, the Undergraduate Student Government has worked hard to build and expand our relationship with the town of Mansfield. Whether that be in collaboration at the Town-University Relations Committee, through advocacy before the Planning and Zoning Commission, or in volunteering and participating in the Celebrate Mansfield Festival. The students we represent have come to call Mansfield home, regardless of whether they spend eight months or four years within its borders. The University experience goes so far beyond what happens in the classroom that without the support of the town, the students could not receive a full education.

We have several goals that we seek to work with Mansfield residents and the Town Council to achieve. Firstly, we would like to develop a community service program wherein UConn students could give back to the community. We would like to work together with town departments and even the local schools to develop a long-lasting partnership. We would also like to establish a polling place on the UConn campus. We believe that this will not only make voting more accessible to students but also alleviate existing pressure on the Town's resources during Election Day.

I have included a statement from the Undergraduate Student Government further expressing our desire to work with the Council and the Town going forward.

Sincerely,

Damani R. Douglas
Chairperson, External Affairs Committee

c: Sara-Anne Chaine, Town Clerk
Priyanka Thakkar, President of the Student Body



UNDERGRADUATE STUDENT GOVERNMENT
UNIVERSITY OF CONNECTICUT
2110 HILLSIDE ROAD, UNIT 3008
STORRS, CT 06269-3008
OFFICE (860) 486-1240
PERSONAL (860) 922-5667
EXTERNALAFFAIRS@USG.UCONN.EDU



University of Connecticut
Undergraduate Student Government

*Senate Session 08
November 13th, 2019
AS Fall 2019*

A STATEMENT OF POSITION REGARDING THE 2019 ELECTIONS

WHEREAS, Connecticut Municipal Elections occurred on November 5th, 2019;

WHEREAS, a healthy relationship between local government and the Undergraduate Student Government facilitates communication for the betterment of students and the university;

WHEREAS, at the state level, increased voter registration reported by the Secretary of State's office has pushed the number of total registered voters in Connecticut over 2.1 million as of November 2019;

WHEREAS, voter turnout reached 33.4% across the state of Connecticut, increased from 30% turnout in the November 2017 Municipal Election;¹

WHEREAS, state-wide voter turnout for the 2019 Municipal Election is still comparably low relative to the 65% turnout in the 2018 US Midterm Elections and Gubernatorial race and 77% turnout in the Presidential Election of 2016;

WHEREAS, civic engagement is crucial for students to use their collective voice to protect their rights as well as advance student interests;

WHEREAS, over 15% of voters from the Town of Mansfield voted on November 5th, 2019 to appropriate \$50+ million dollars to the creation of the One New School project,²

WHEREAS, Charles Ausburger, Terry Berthelot, Samuel Bruder, Alfred Fratoni, David Freudmann, Ronald Schurin, Ben Shaiken, Peter Kochenburger, and Antonia Moran were elected to the Mansfield Town Council on November 5th, 2019;

WHEREAS, Antonia Moran was elected Mayor of Mansfield on November 12th, 2019;

WHEREAS, Ben Shaiken was elected Deputy Mayor of Mansfield on November 12th, 2019;

THEREFORE BE IT RESOLVED, that the Undergraduate Student Government praises the voter registration and Get Out The Vote efforts of UConnPIRG's New Voters Project and the Husky Vote Coalition to increase student participation in the political process;

¹ <https://ctemspublic.pcctg.net>

² <https://www.mansfieldct.gov/DocumentCenter/View/4598/>

An Equal Opportunity Employer

2110 Hillside Road Unit 3008
Storrs, Connecticut 06269-3008

Telephone: (860) 486-3708
Facsimile: (860) 486-5533
e-mail: info@usg.uconn.edu
web: www.usg.uconn.edu



University of Connecticut
Undergraduate Student Government

Senate Session 08
November 13th, 2019
AS Fall 2019

THEREFORE BE IT FURTHER RESOLVED, that the Undergraduate Student Government is committed to the goal of increased student participation in Mansfield’s Municipal Elections where voter participation is often most impactful but underrepresented;

THEREFORE BE IT FINALLY RESOLVED, that the Undergraduate Student Government congratulates the newly elected Town Council, Mayor, Deputy Mayor, as well as all other newly-elected leaders within Mansfield, and hopes to work with them in the future for continued state and community support of the University of Connecticut.

Authors:

*Damani R. Douglas, External Affairs Chairperson
Noah Frank, External Affairs Vice Chair of State Affairs
Mary-Katherine Cormier, External Affairs Deputy Chair
Emerson Femc, External Affairs Vice Chair of Town Affairs*

Sponsor:

External Affairs Committee



Certified:

November 13th, 2019
Joshua Crow
Speaker of the Senate

Enacted:

November 13th, 2019
Priyanka Thakkar
President of the Student Body

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2110 Hillside Road Unit 3008
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web: www.usg.uconn.edu

LAZ Parking Management
M - 540148 - Storrs Center
For the Eleven Months Ending November 30, 2019

Assets	
1199 InterOrganizational Clearing Account	16,223.05
Total Assets	16,223.05
Liabilities	
2015 Intercompany	16,223.05
Total Liabilities	16,223.05
Stockholders' Equity	
3200 Paid to Owner	(507,104.59)
3504 Revenue Collected by Owner	(231,583.55)
3700 Retained Earnings	738,688.14
Total Stockholders' Equity	0.00
Total Liabilities & Stockholders' Equity	16,223.05

TOWN OF MANSFIELD MONTHLY REPORT

Sergeant Keith Timme #0196

Month: November 2019

TOTAL CALLS FOR SERVICE: 643

Mansfield	November 2019	YTD
Accidents	40	325
Criminal Investigations	41	346
Burglaries	0	9
Larcenies	4	51
Non Reportable Matters	407	5300
Total Arrests	17	160

Troop C- Tolland County CALLS FOR SERVICE

City	November 2019	Year To Date
Coventry	36	426
Ashford	213	2077
Willington	397	5168
Vernon	408	5045
Union	478	6183
Somers	535	7255
MANSFIELD	643	7917
Tolland	951	11407
Ellington	1099	12035
TOTAL:	5357	67798

Town of Mansfield- Motor Vehicle Enforcement

Mansfield	November 2019	Year To Date
Total Traffic Stops	149	1853
DUI's	2	42
Misdemeanor Summons	3	87
Infractions	104	1256
Written Warnings	4	138
Verbal Warnings	36	383

Respectfully Submitted,

Sgt Keith Timme #196

Universal Declaration of Human Rights

Preamble

Whereas recognition of the inherent dignity and of the equal and inalienable rights of all members of the human family is the foundation of freedom, justice and peace in the world,

Whereas disregard and contempt for human rights have resulted in barbarous acts which have outraged the conscience of mankind, and the advent of a world in which human beings shall enjoy freedom of speech and belief and freedom from fear and want has been proclaimed as the highest aspiration of the common people,

Whereas it is essential, if man is not to be compelled to have recourse, as a last resort, to rebellion against tyranny and oppression, that human rights should be protected by the rule of law,

Whereas it is essential to promote the development of friendly relations between nations,

Whereas the peoples of the United Nations have in the Charter reaffirmed their faith in fundamental human rights, in the dignity and worth of the human person and in the equal rights of men and women and have determined to promote social progress and better standards of life in larger freedom,

Whereas Member States have pledged themselves to achieve, in cooperation with the United Nations, the promotion of universal respect for and observance of human rights and fundamental freedoms,

Whereas a common understanding of these rights and freedoms is of the greatest importance for the full realization of this pledge,

Now, therefore,

The General Assembly,

Proclaims this Universal Declaration of Human Rights as a common standard of achievement for all peoples and all nations, to the end that every individual and every organ of society, keeping this Declaration constantly in mind, shall strive by

teaching and education to promote respect for these rights and freedoms and by progressive measures, national and international, to secure their universal and effective recognition and observance, both among the peoples of Member States themselves and among the peoples of territories under their jurisdiction.

Article 1

All human beings are born free and equal in dignity and rights. They are endowed with reason and conscience and should act towards one another in a spirit of brotherhood.

Article 2

Everyone is entitled to all the rights and freedoms set forth in this Declaration, without distinction of any kind, such as race, colour, sex, language, religion, political or other opinion, national or social origin, property, birth or other status. Furthermore, no distinction shall be made on the basis of the political, jurisdictional or international status of the country or territory to which a person belongs, whether it be independent, trust, non-self-governing or under any other limitation of sovereignty.

Article 3

Everyone has the right to life, liberty and security of person.

Article 4

No one shall be held in slavery or servitude; slavery and the slave trade shall be prohibited in all their forms.

Article 5

No one shall be subjected to torture or to cruel, inhuman or degrading treatment or punishment.

Article 6

Everyone has the right to recognition everywhere as a person before the law.

Article 7

All are equal before the law and are entitled without any discrimination to equal protection of the law. All are entitled to equal protection against any discrimination in violation of this Declaration and against any incitement to such discrimination.

Article 8

Everyone has the right to an effective remedy by the competent national tribunals for acts violating the fundamental rights granted him by the constitution or by law.

Article 9

No one shall be subjected to arbitrary arrest, detention or exile.

Article 10

Everyone is entitled in full equality to a fair and public hearing by an independent and impartial tribunal, in the determination of his rights and obligations and of any criminal charge against him.

Article 11

1. Everyone charged with a penal offence has the right to be presumed innocent until proved guilty according to law in a public trial at which he has had all the guarantees necessary for his defence.
2. No one shall be held guilty of any penal offence on account of any act or omission which did not constitute a penal offence, under national or international law, at the time when it was committed. Nor shall a heavier

penalty be imposed than the one that was applicable at the time the penal offence was committed.

Article 12

No one shall be subjected to arbitrary interference with his privacy, family, home or correspondence, nor to attacks upon his honour and reputation. Everyone has the right to the protection of the law against such interference or attacks.

Article 13

1. Everyone has the right to freedom of movement and residence within the borders of each State.
2. Everyone has the right to leave any country, including his own, and to return to his country.

Article 14

1. Everyone has the right to seek and to enjoy in other countries asylum from persecution.
2. This right may not be invoked in the case of prosecutions genuinely arising from non-political crimes or from acts contrary to the purposes and principles of the United Nations.

Article 15

1. Everyone has the right to a nationality.
2. No one shall be arbitrarily deprived of his nationality nor denied the right to change his nationality.

Article 16

1. Men and women of full age, without any limitation due to race, nationality or religion, have the right to marry and to found a family. They are entitled to equal rights as to marriage, during marriage and at its dissolution.
2. Marriage shall be entered into only with the free and full consent of the intending spouses.
3. The family is the natural and fundamental group unit of society and is entitled to protection by society and the State.

Article 17

1. Everyone has the right to own property alone as well as in association with others.
2. No one shall be arbitrarily deprived of his property.

Article 18

Everyone has the right to freedom of thought, conscience and religion; this right includes freedom to change his religion or belief, and freedom, either alone or in community with others and in public or private, to manifest his religion or belief in teaching, practice, worship and observance.

Article 19

Everyone has the right to freedom of opinion and expression; this right includes freedom to hold opinions without interference and to seek, receive and impart information and ideas through any media and regardless of frontiers.

Article 20

1. Everyone has the right to freedom of peaceful assembly and association.
2. No one may be compelled to belong to an association.

Article 21

1. Everyone has the right to take part in the government of his country, directly or through freely chosen representatives.
2. Everyone has the right to equal access to public service in his country.
3. The will of the people shall be the basis of the authority of government; this will shall be expressed in periodic and genuine elections which shall be by universal and equal suffrage and shall be held by secret vote or by equivalent free voting procedures.

Article 22

Everyone, as a member of society, has the right to social security and is entitled to realization, through national effort and international co-operation and in accordance with the organization and resources of each State, of the economic, social and cultural rights indispensable for his dignity and the free development of his personality.

Article 23

1. Everyone has the right to work, to free choice of employment, to just and favourable conditions of work and to protection against unemployment.
2. Everyone, without any discrimination, has the right to equal pay for equal work.
3. Everyone who works has the right to just and favourable remuneration ensuring for himself and his family an existence worthy of human dignity, and supplemented, if necessary, by other means of social protection.
4. Everyone has the right to form and to join trade unions for the protection of his interests.

Article 24

Everyone has the right to rest and leisure, including reasonable limitation of working hours and periodic holidays with pay.

Article 25

1. Everyone has the right to a standard of living adequate for the health and well-being of himself and of his family, including food, clothing, housing and medical care and necessary social services, and the right to security in the event of unemployment, sickness, disability, widowhood, old age or other lack of livelihood in circumstances beyond his control.
2. Motherhood and childhood are entitled to special care and assistance. All children, whether born in or out of wedlock, shall enjoy the same social protection.

Article 26

1. Everyone has the right to education. Education shall be free, at least in the elementary and fundamental stages. Elementary education shall be compulsory. Technical and professional education shall be made generally available and higher education shall be equally accessible to all on the basis of merit.
2. Education shall be directed to the full development of the human personality and to the strengthening of respect for human rights and fundamental freedoms. It shall promote understanding, tolerance and friendship among all nations, racial or religious groups, and shall further the activities of the United Nations for the maintenance of peace.
3. Parents have a prior right to choose the kind of education that shall be given to their children.

Article 27

1. Everyone has the right freely to participate in the cultural life of the community, to enjoy the arts and to share in scientific advancement and its benefits.

2. Everyone has the right to the protection of the moral and material interests resulting from any scientific, literary or artistic production of which he is the author.

Article 28

Everyone is entitled to a social and international order in which the rights and freedoms set forth in this Declaration can be fully realized.

Article 29

1. Everyone has duties to the community in which alone the free and full development of his personality is possible.
2. In the exercise of his rights and freedoms, everyone shall be subject only to such limitations as are determined by law solely for the purpose of securing due recognition and respect for the rights and freedoms of others and of meeting the just requirements of morality, public order and the general welfare in a democratic society.
3. These rights and freedoms may in no case be exercised contrary to the purposes and principles of the United Nations.

Article 30

Nothing in this Declaration may be interpreted as implying for any State, group or person any right to engage in any activity or to perform any act aimed at the destruction of any of the rights and freedoms set forth herein.

EAT LOCAL @ MPS Dinner

Jan. 29th, 2020 | 5:30-7 PM | FREE!
Mansfield Middle School Cafeteria

It's a Pizza Party!!

Vegetarian Pasta Salad
Mixed Greens Salad
Assorted Cookies

There will be vegetarian, gluten free, and dairy free options available! Please reach out to see how we can accommodate you.

RSVP # in your party & dietary information by
01/22

to foodserve@mansfieldct.org





FREEDOM OF INFORMATION ACT WORKSHOP

For Boards, Commissions, Committees and Staff

Presented by Tom Hennick

Public Education Officer, Freedom of Information Commission

Thursday, February 6, 2020

5 pm- 6 pm

COUNCIL CHAMBERS

TOWN OF MANSFIELD

AUDREY P. BECK MUNICIPAL BUILDING

4 S. EAGLEVILLE ROAD

MANSFIELD, CT 06268

OVERVIEW

The FOI Commission conducts workshops around the state helping citizens and officials understand their rights and their obligations under the FOI Act. The workshop will feature a review of the basics of the Freedom of Information Act. Some topics include:

- Types of meetings
- Meeting notice requirements
- Filing of meeting minutes
- When to enter executive session
- Requests for public records
- Email & text message accessibility
- Timelines for FOI requests
- Difference between "search" and "research"
- Q&A period for all of your questions!

FOR INFORMATION, CONTACT

Sara-Ann Chaine, Town Clerk

860.429.3303

ChaineS@mansfieldct.org

Page 243 of 243

www.mansfieldct.gov