

MANSFIELD PUBLIC SCHOOL DISTRICT

Financial Statements

(For the Period Ending June 30, 2023)

Finance Department
Amanda Backhaus
Director of Finance
September 14, 2023

Mansfield Public School District

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MEMO

To: Mansfield Board of Education
CC: Peter Dart, Superintendent
From: Amanda Backhaus, Director of Finance
Date: September 14, 2023
Subject: **Mansfield Public School District Financial Statements dated June 30, 2023**

INTRODUCTION

Attached please find the Financial Statements for the Mansfield Public Schools dated June 30, 2023. These are preliminary statements and do not include the proposed year-end transfers.

General Fund Revenues

The Education Cost Sharing (ECS) Grant for FY 2022/23 is budgeted at \$9,459,720 based on State estimates at that time. This grant is typically received in three payments – 25% in September/October; 25% in January; 50% in April. Through June 30, 2023 we have received \$9,429,885 or 99.7% of budget.

Board of Education Expenditures

There are no expenditure concerns at this time.

Special Education:

The Special Education Reserve account began the year with a balance of \$705,498. At this time, we anticipate remaining on budget for special education and expect this balance to increase to \$826,133.

Cafeteria Fund:

Expenditures exceeded revenues by \$138,150 for the period. Fund balance at July 1, 2022 decreased from \$380,981 to \$242,831 at June 30, 2023. Recall, surplus funds in the amount of \$50,000 were transferred to the Cafeteria Fund at the end of FY 21/22 to supplement federal funding for the free lunch program.

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

Expenditures exceeded revenues through the quarter by \$1,167,942. Fund balance decreased from \$4,312,576 (including contributed capital) at July 1, 2022 to \$3,144,634 at June 30, 2023. Claims through June averaged \$669,301 (on a fiscal year basis) as compared to \$640,224, the average for last fiscal year which represents a 4.5% increase. To be considered fully funded, the Health Insurance Fund needs to maintain a fund balance of approximately \$2.1 million.

Student Activity Fund:

Included in this packet is a breakdown by activity for each of the funds.

The balance in the MMS Student Activities Fund as of June 30, 2023 is \$51,303.

The balance in the MES Student Activities Funds as of June 30, 2023 is \$3,796.

Attachments

1. Financial Statements dated June 30, 2023.

MANSFIELD BOARD OF EDUCATION
EXPENDITURES DISTRICT WIDE BY ACTIVITY

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1010 Board General Fund							
611010 General Instruction	8,024,050	8,940	8,032,990	8,045,355.46	.00	-12,365.46	100.2%
611020 English	53,300	0	53,300	50,808.38	.00	2,491.62	95.3%
611040 World Languages	7,990	0	7,990	5,206.12	.00	2,783.88	65.2%
611050 Health & Safety	5,500	0	5,500	5,624.48	.00	-124.48	102.3%
611060 Physical Education	14,360	0	14,360	10,571.68	.00	3,788.32	73.6%
611070 Art	17,120	0	17,120	13,656.22	.00	3,463.78	79.8%
611080 Mathematics	23,940	0	23,940	14,548.69	.00	9,391.31	60.8%
611090 Music	69,030	3,000	72,030	56,712.67	.00	15,317.33	78.7%
611100 Science	29,980	0	29,980	18,171.54	.00	11,808.46	60.6%
611110 Social Studies	17,140	0	17,140	11,516.59	.00	5,623.41	67.2%
611150 Information Technology	212,990	0	212,990	202,149.92	.00	10,840.08	94.9%
611220 Life & Consumer Science	10,580	0	10,580	10,502.61	.00	77.39	99.3%
611230 Technology Education	17,750	0	17,750	18,444.85	.00	-694.85	103.9%
612010 Special Ed Instruction	1,837,530	-29,790	1,807,740	1,791,093.64	.00	16,646.36	99.1%
612020 Enrichment	408,060	0	408,060	394,613.36	.00	13,446.64	96.7%
612040 Pre-Kindergarten	397,120	4,500	401,620	374,217.43	.00	27,402.57	93.2%
613100 Remedial Reading/Math	455,570	-10,640	444,930	363,797.54	.00	81,132.46	81.8%
614000 Summer Learning Experience	64,200	0	64,200	64,391.06	.00	-191.06	100.3%
616000 Tuition Payments	397,000	0	397,000	390,504.48	.00	6,495.52	98.4%
619000 Central Services	79,710	0	79,710	69,983.66	.00	9,726.34	87.8%
621020 School Counseling	220,120	110	220,230	220,335.08	.00	-105.08	100.0%
621030 Health Services	170,710	30,140	200,850	174,790.29	.00	26,059.71	87.0%
621040 Outside Eval/Contracted Serv	227,000	0	227,000	180,404.28	.00	46,595.72	79.5%
621050 Speech & Language	282,280	20,300	302,580	325,612.31	.00	-23,032.31	107.6%
621080 Psychological Services	339,770	0	339,770	337,956.47	.00	1,813.53	99.5%
622010 Curriculum Development	164,900	0	164,900	130,755.20	.00	34,144.80	79.3%
622020 Professional Development	40,800	0	40,800	33,424.29	.00	7,375.71	81.9%
623020 Media Services	55,330	11,910	67,240	55,933.95	.00	11,306.05	83.2%
623100 Library	293,140	-4,060	289,080	289,172.72	.00	-92.72	100.0%
624010 Board of Education	295,190	85,280	380,470	281,860.61	.00	98,609.39	74.1%
624020 Superintendent's Office	516,040	11,120	527,160	562,937.26	.00	-35,777.26	106.8%
624040 Special Education Admin	339,120	24,910	364,030	357,527.37	.00	6,502.63	98.2%
625200 Principals' Office Services	1,139,580	-29,830	1,109,750	1,122,683.35	.00	-12,933.35	101.2%
625210 Support Services - Central	13,830	0	13,830	4,752.81	.00	9,077.19	34.4%
625230 Field Studies	13,500	0	13,500	12,865.56	.00	634.44	95.3%
626010 Business Management	690,000	0	690,000	679,381.26	.00	10,618.74	98.5%
627100 Plant Operations - Building	1,426,070	-32,270	1,393,800	1,371,281.23	.00	22,518.77	98.4%
628010 Regular Transportation	1,162,570	0	1,162,570	1,120,584.93	.00	41,985.07	96.4%
628020 Spec Ed Transportation	120,000	0	120,000	87,641.98	.00	32,358.02	73.0%
634300 After School Program	43,830	0	43,830	27,742.15	.00	16,087.85	63.3%

MANSFIELD BOARD OF EDUCATION
 EXPENDITURES DISTRICT WIDE BY ACTIVITY

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
634400 Athletic Program	38,690	0	38,690	42,980.84	.00	-4,290.84	111.1%
680000 Employee Benefits	4,174,340	-8,020	4,166,320	4,225,536.41	.00	-59,216.41	101.4%
690000 Transfers Out To Other Funds	53,560	0	53,560	53,560.00	.00	.00	100.0%
TOTAL Board General Fund	23,963,290	85,600	24,048,890	23,611,590.73	.00	437,299.27	98.2%
GRAND TOTAL	23,963,290	85,600	24,048,890	23,611,590.73	.00	437,299.27	98.2%

** END OF REPORT - Generated by Amanda Backhaus **

MANSFIELD BOARD OF EDUCATION
EXPENDITURES DISTRICT WIDE BY ACTIVITY

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1010 Board General Fund							
51001 Classroom Instruction - Cert	10,149,850	-218,080	9,931,770	9,882,397.23	.00	49,372.77	99.5%
51002 Administrators	958,960	103,670	1,062,630	1,062,618.60	.00	11.40	100.0%
51004 Early Retirement (5 Yr Salary)	73,690	0	73,690	73,691.40	.00	-1.40	100.0%
51005 Library - Certified	193,300	0	193,300	193,295.96	.00	4.04	100.0%
51006 Guidance - Certified	203,270	110	203,380	203,375.00	.00	5.00	100.0%
51010 Curriculum Development	20,000	0	20,000	15,139.55	.00	4,860.45	75.7%
51014 Tutoring	122,800	0	122,800	119,441.68	.00	3,358.32	97.3%
51021 Title I - Deduction	-100,380	-9,360	-109,740	-109,746.00	.00	6.00	100.0%
51022 Title VIb - Deduction	-148,980	11,880	-137,100	-137,099.00	.00	-1.00	100.0%
51024 Preschool Grant Deduction	-15,760	-240	-16,000	-16,000.00	.00	.00	100.0%
51025 Salaries & Wages - Certified	98,330	2,130	100,460	.00	.00	100,460.00	.0%
51056 Team Leader	72,500	0	72,500	49,324.00	.00	23,176.00	68.0%
51075 Teacher Contracted Stipends	5,000	0	5,000	.00	.00	5,000.00	.0%
51078 ARP ESSER Grant Ded-Certified	-120,000	0	-120,000	-105,497.50	.00	-14,502.50	87.9%
51079 ARP ESSER Grant Ded-NonCert	-30,000	0	-30,000	-8,125.00	.00	-21,875.00	27.1%
51101 Paraprofessionals	1,573,160	27,710	1,600,870	1,508,879.52	.00	91,990.48	94.3%
51102 Secretaries	626,510	51,810	678,320	691,079.25	.00	-12,759.25	101.9%
51103 Maintenance Personnel	783,960	-15,990	767,970	722,695.26	.00	45,274.74	94.1%
51104 Nurses	151,260	30,140	181,400	163,609.37	.00	17,790.63	90.2%
51105 Substitutes - Teachers	269,000	0	269,000	259,709.37	.00	9,290.63	96.5%
51106 Part-Time (nb)	34,320	-3,350	30,970	.00	.00	30,970.00	.0%
51107 Library & Media Personnel	22,970	11,910	34,880	45,507.19	.00	-10,627.19	130.5%
51109 Substitutes - Inst. Assts.	47,000	0	47,000	84,671.11	.00	-37,671.11	180.2%
51111 Other Salaries	80,070	0	80,070	67,716.10	.00	12,353.90	84.6%
51113 Substitutes - Maintenance Per	20,000	0	20,000	21,794.61	.00	-1,794.61	109.0%
51114 Substitutes - Nurses	22,500	0	22,500	47,842.70	.00	-25,342.70	212.6%
51115 IT Personnel	252,610	2,580	255,190	255,183.52	.00	6.48	100.0%
51116 Coaches/Advisors	53,230	0	53,230	48,660.00	.00	4,570.00	91.4%
51120 Overtime - Straight Time	6,000	0	6,000	9,117.75	.00	-3,117.75	152.0%
51121 Overtime - Double Time	3,000	0	3,000	725.00	.00	2,275.00	24.2%
51122 Overtime - Time and One Half	50,000	0	50,000	56,383.09	.00	-6,383.09	112.8%
51123 Summer Help	4,200	0	4,200	20,229.74	.00	-16,029.74	481.7%
51125 Separation Pay	33,170	0	33,170	25,957.04	.00	7,212.96	78.3%
51612 Pandemic Pay to EE-Board	0	85,600	85,600	84,000.00	.00	1,600.00	98.1%
52001 Social Security	226,120	5,440	231,560	262,405.46	.00	-30,845.46	113.3%
52002 Workers Compensation	195,800	0	195,800	232,647.50	.00	-36,847.50	118.8%
52003 MERS	640,780	-5,930	634,850	647,031.09	.00	-12,181.09	101.9%
52004 MERS/Adjustments	500	0	500	.00	.00	500.00	.0%
52005 Unemployment Compensation	29,810	0	29,810	11,088.06	.00	18,721.94	37.2%
52007 Medicare	202,410	4,420	206,830	217,092.41	.00	-10,262.41	105.0%

MANSFIELD BOARD OF EDUCATION
EXPENDITURES DISTRICT WIDE BY ACTIVITY

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
52008 MERS/Administrative Assesment	29,400	1,150	30,550	30,550.00	.00	.00	100.0%
52101 Board-Medical Insurance	2,790,640	0	2,790,640	2,790,640.00	.00	.00	100.0%
52106 Employee Assist Prog (USMHS)	10,280	0	10,280	5,500.00	.00	4,780.00	53.5%
52108 Board - Life Insurance	42,500	0	42,500	37,824.40	.00	4,675.60	89.0%
52124 Flexible Spending Account Fee	1,000	0	1,000	1,030.83	.00	-30.83	103.1%
52201 Prof Improv Reimbursement	16,000	0	16,000	19,047.00	.00	-3,047.00	119.0%
52202 Travel/Conference Fees	55,150	0	55,150	35,790.33	.00	19,359.67	64.9%
52203 Membership Fees/Prof Dues	28,660	0	28,660	23,944.20	.00	4,715.80	83.5%
52210 Professional Dev/Learning	7,500	0	7,500	5,428.99	.00	2,071.01	72.4%
52212 Mileage Reimbursement	7,900	0	7,900	3,383.55	.00	4,516.45	42.8%
52213 Meal Reimbursement	130	0	130	.00	.00	130.00	.0%
53101 Instructional Service	500	0	500	471.27	.00	28.73	94.3%
53111 Medical Services	600	0	600	750.00	.00	-150.00	125.0%
53113 Psychiatric Services	4,000	0	4,000	.00	.00	4,000.00	.0%
53114 Physical Therapists	77,000	0	77,000	61,650.00	.00	15,350.00	80.1%
53115 Occupational Therapy	82,000	0	82,000	83,850.00	.00	-1,850.00	102.3%
53116 Outside Evaluations	65,000	0	65,000	37,873.50	.00	27,126.50	58.3%
53119 Shared IT Services	279,790	0	279,790	279,790.00	.00	.00	100.0%
53120 Prof & Tech Services	11,200	0	11,200	12,062.82	.00	-862.82	107.7%
53122 Legal Services	55,000	0	55,000	49,991.50	.00	5,008.50	90.9%
53124 Consultants	5,000	0	5,000	5,000.00	.00	.00	100.0%
53125 Audit Expense	4,600	0	4,600	.00	.00	4,600.00	.0%
53138 Technology Training	500	0	500	1,450.00	.00	-950.00	290.0%
53144 Shared Finance Services	249,190	0	249,190	249,190.00	.00	.00	100.0%
53240 Field Trips	31,530	0	31,530	19,882.16	.00	11,647.84	63.1%
54213 Refuse Collection	36,000	0	36,000	25,902.18	.00	10,097.82	72.0%
54232 Bldg Maintenance Service	60,000	0	60,000	72,677.03	.00	-12,677.03	121.1%
54301 Building Repairs	31,000	0	31,000	51,747.58	.00	-20,747.58	166.9%
54405 Other Rentals	340	0	340	-387.51	.00	727.51	-114.0%
54902 Equipment Repair	45,600	0	45,600	57,113.37	.00	-11,513.37	125.2%
54904 Equip Maintenance Contracts	7,130	0	7,130	1,708.85	.00	5,421.15	24.0%
55100 Pupil Transportation	1,495,220	0	1,495,220	1,598,408.69	.00	-103,188.69	106.9%
55101 Pupil Transportation Reimburs	-446,150	0	-446,150	-437,678.82	.00	-8,471.18	98.1%
55106 OT on Reg Transportation Runs	5,000	0	5,000	.00	.00	5,000.00	.0%
55107 Late Runs	69,000	0	69,000	.00	.00	69,000.00	.0%
55108 Pre-School Transportation	108,000	0	108,000	.00	.00	108,000.00	.0%
55117 Athletic Transportation	7,900	0	7,900	9,756.26	.00	-1,856.26	123.5%
55201 General Liability Insurance	97,830	0	97,830	87,211.26	.00	10,618.74	89.1%
55301 Postage	9,900	0	9,900	8,970.52	.00	929.48	90.6%
55400 Advertising	2,290	0	2,290	4,342.42	.00	-2,052.42	189.6%
55500 Printing & Binding	13,480	0	13,480	13,018.74	.00	461.26	96.6%
55610 Tuition-Public Schools In CT	2,000	0	2,000	.00	.00	2,000.00	.0%
55630 Tuition - Private Schools	350,000	0	350,000	315,950.38	.00	34,049.62	90.3%
55690 Magnet School Tuition	45,000	0	45,000	74,554.10	.00	-29,554.10	165.7%

MANSFIELD BOARD OF EDUCATION
EXPENDITURES DISTRICT WIDE BY ACTIVITY

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
55940 Copier Maintenance Fees	63,190	0	63,190	63,190.00	.00	.00	100.0%
55951 Automated Operations	20,125	0	20,125	17,074.91	.00	3,050.09	84.8%
55958 Title VIb Deduction	-30,000	0	-30,000	-30,318.71	.00	318.71	101.1%
55960 Contracted Services	4,250	0	4,250	5,000.00	.00	-750.00	117.6%
55964 Voice Communications	51,000	0	51,000	51,000.00	.00	.00	100.0%
55975 System Support	103,840	0	103,840	113,029.84	.00	-9,189.84	108.9%
55980 Security	1,500	0	1,500	.00	.00	1,500.00	.0%
55981 Assessments	12,800	0	12,800	14,881.19	.00	-2,081.19	116.3%
55982 Program Services	91,350	0	91,350	68,366.74	.00	22,983.26	74.8%
55984 Monitoring Services	18,000	0	18,000	29,486.87	.00	-11,486.87	163.8%
55991 Alarm Service	4,000	0	4,000	2,818.70	.00	1,181.30	70.5%
55993 Middle School Yth Employment	2,500	0	2,500	1,110.50	.00	1,389.50	44.4%
56001 Office Supplies	18,170	0	18,170	17,629.91	.00	540.09	97.0%
56002 Copier Supplies	1,700	0	1,700	416.36	.00	1,283.64	24.5%
56004 Medical Supplies	8,000	0	8,000	5,588.67	.00	2,411.33	69.9%
56110 Instructional Supplies	219,310	0	219,310	169,192.23	.00	50,117.77	77.1%
56112 Library Supplies	1,475	0	1,475	1,477.21	.00	-2.21	100.1%
56113 Audiovisual	4,160	0	4,160	5,220.22	.00	-1,060.22	125.5%
56115 Art & Drafting	900	0	900	2,254.72	.00	-1,354.72	250.5%
56117 Woodworking Supplies	7,000	0	7,000	8,988.93	.00	-1,988.93	128.4%
56118 Lab Supplies	200	0	200	235.90	.00	-35.90	118.0%
56119 Instructional Software	29,240	0	29,240	17,767.77	.00	11,472.23	60.8%
56210 Natural Gas	68,380	0	68,380	68,380.00	.00	.00	100.0%
56220 Electric	144,700	0	144,700	144,700.00	.00	.00	100.0%
56230 Propane	5,000	0	5,000	5,000.00	.00	.00	100.0%
56262 Diesel Fuel	85,000	0	85,000	85,000.00	.00	.00	100.0%
56292 Testing Protocols	3,000	0	3,000	351.00	.00	2,649.00	11.7%
56293 Robotics Supplies	2,500	0	2,500	3,039.11	.00	-539.11	121.6%
56300 Food	19,780	0	19,780	27,322.46	.00	-7,542.46	138.1%
56400 Reference Bks & Periodicals	14,470	0	14,470	12,364.76	.00	2,105.24	85.5%
56410 Textbooks	2,850	0	2,850	800.53	.00	2,049.47	28.1%
56411 Textbook - New	36,590	0	36,590	34,335.75	.00	2,254.25	93.8%
56413 Textbooks - Replacements	100	0	100	.00	.00	100.00	.0%
56421 Gifts/Memorials	2,000	0	2,000	2,219.73	.00	-219.73	111.0%
56425 Library Books - New	31,500	0	31,500	23,777.50	.00	7,722.50	75.5%
56426 Library Books - Replacement	1,200	0	1,200	1,306.02	.00	-106.02	108.8%
56508 Computer Software	6,500	0	6,500	5,891.93	.00	608.07	90.6%
56601 Building Supplies	37,000	0	37,000	44,839.46	.00	-7,839.46	121.2%
56606 Non Capitalized Equipment	35,620	0	35,620	28,793.59	.00	6,826.41	80.8%
56907 Uniforms	1,300	0	1,300	1,518.45	.00	-218.45	116.8%
56908 Safety Supplies	300	0	300	200.00	.00	100.00	66.7%
56911 Grounds Supplies	4,400	0	4,400	1,386.15	.00	3,013.85	31.5%
56912 Program Supplies	23,680	0	23,680	15,004.20	.00	8,675.80	63.4%
56917 Special Events	1,500	0	1,500	2,625.96	.00	-1,125.96	175.1%

MANSFIELD BOARD OF EDUCATION
EXPENDITURES DISTRICT WIDE BY ACTIVITY

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
56925 District Math/Science	2,500	0	2,500	2,891.35	.00	-391.35	115.7%
56926 District Language Arts	2,500	0	2,500	850.00	.00	1,650.00	34.0%
56932 Non-Cap Furniture/Furnishings	9,150	0	9,150	11,413.35	.00	-2,263.35	124.7%
56934 Non-Cap Computer Hardw/Softw	11,380	0	11,380	11,998.14	.00	-618.14	105.4%
57330 Furniture/Furnishings	0	0	0	5,718.00	.00	-5,718.00	100.0%
57341 Technology Equipment	0	0	0	1,780.69	.00	-1,780.69	100.0%
57343 System Support	0	0	0	3,384.48	.00	-3,384.48	100.0%
57345 Educational Equipment	113,950	0	113,950	98,386.15	.00	15,563.85	86.3%
57390 Equipment - Other	3,100	0	3,100	3,103.35	.00	-3.35	100.1%
58908 Awards & Prizes	1,500	0	1,500	.00	.00	1,500.00	.0%
59032 Other Operating-Oak Grove	15,000	0	15,000	15,000.00	.00	.00	100.0%
59035 Other Operating-Summer School	14,000	0	14,000	14,000.00	.00	.00	100.0%
59745 Medical Pension Trust Fund	24,560	0	24,560	24,560.00	.00	.00	100.0%
TOTAL Board General Fund	23,963,290	85,600	24,048,890	23,611,590.73	.00	437,299.27	98.2%
GRAND TOTAL	23,963,290	85,600	24,048,890	23,611,590.73	.00	437,299.27	98.2%

** END OF REPORT - Generated by Amanda Backhaus **

MANSFIELD BOARD OF EDUCATION
EXPENDITURES SUMMARY - ELEMENTARY SCHOOL

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1010 Board General Fund							
611010 General Instruction							
51001 Classroom Instruction - Cert	3,413,300	20,550	3,433,850	3,438,371.52	.00	-4,521.52	100.1%
51014 Tutoring	90,000	0	90,000	89,966.68	.00	33.32	100.0%
51021 Title I - Deduction	-50,190	1,870	-48,320	-48,324.00	.00	4.00	100.0%
51078 ARP ESSER Grant Ded-Certified	-90,000	0	-90,000	-81,660.00	.00	-8,340.00	90.7%
51101 Paraprofessionals	340,470	33,310	373,780	337,456.47	.00	36,323.53	90.3%
51122 Overtime - Time and One Half	0	0	0	19.95	.00	-19.95	100.0%
TOTAL General Instruction	3,703,580	55,730	3,759,310	3,735,830.62	.00	23,479.38	99.4%
611020 English							
55975 System Support	680	0	680	.00	.00	680.00	.0%
56110 Instructional Supplies	11,640	0	11,640	8,457.80	.00	3,182.20	72.7%
56400 Reference Bks & Periodicals	750	0	750	757.47	.00	-7.47	101.0%
56411 Textbook - New	22,600	0	22,600	24,989.44	.00	-2,389.44	110.6%
TOTAL English	35,670	0	35,670	34,204.71	.00	1,465.29	95.9%
611040 World Languages							
52203 Membership Fees/Prof Dues	280	0	280	382.29	.00	-102.29	136.5%
55500 Printing & Binding	80	0	80	.00	.00	80.00	.0%
56110 Instructional Supplies	2,850	0	2,850	394.74	.00	2,455.26	13.9%
56400 Reference Bks & Periodicals	50	0	50	.00	.00	50.00	.0%
56411 Textbook - New	250	0	250	.00	.00	250.00	.0%
TOTAL World Languages	3,510	0	3,510	777.03	.00	2,732.97	22.1%
611050 Health & Safety							
56110 Instructional Supplies	1,600	0	1,600	448.49	.00	1,151.51	28.0%

MANSFIELD BOARD OF EDUCATION
EXPENDITURES SUMMARY - ELEMENTARY SCHOOL

FOR 2023 13							
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
56400 Reference Bks & Periodicals	50	0	50	.00	.00	50.00	.0%
56411 Textbook - New	100	0	100	.00	.00	100.00	.0%
TOTAL Health & Safety	1,750	0	1,750	448.49	.00	1,301.51	25.6%
611060 Physical Education							
54405 Other Rentals	90	0	90	-387.51	.00	477.51	-430.6%
56110 Instructional Supplies	5,300	0	5,300	3,027.07	.00	2,272.93	57.1%
56411 Textbook - New	50	0	50	.00	.00	50.00	.0%
56606 Non Capitalized Equipment	400	0	400	.00	.00	400.00	.0%
TOTAL Physical Education	5,840	0	5,840	2,639.56	.00	3,200.44	45.2%
611070 Art							
54405 Other Rentals	50	0	50	.00	.00	50.00	.0%
54902 Equipment Repair	290	0	290	.00	.00	290.00	.0%
54904 Equip Maintenance Contracts	350	0	350	.00	.00	350.00	.0%
56110 Instructional Supplies	9,570	0	9,570	7,418.63	.00	2,151.37	77.5%
56411 Textbook - New	50	0	50	.00	.00	50.00	.0%
TOTAL Art	10,310	0	10,310	7,418.63	.00	2,891.37	72.0%
611080 Mathematics							
56110 Instructional Supplies	7,100	0	7,100	5,760.05	.00	1,339.95	81.1%
56119 Instructional Software	3,500	0	3,500	.00	.00	3,500.00	.0%
56400 Reference Bks & Periodicals	500	0	500	.00	.00	500.00	.0%
56411 Textbook - New	4,500	0	4,500	933.12	.00	3,566.88	20.7%
TOTAL Mathematics	15,600	0	15,600	6,693.17	.00	8,906.83	42.9%
611090 Music							
51001 Classroom Instruction - Cert	47,220	3,000	50,220	38,877.71	.00	11,342.29	77.4%

MANSFIELD BOARD OF EDUCATION
EXPENDITURES SUMMARY - ELEMENTARY SCHOOL

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
54904 Equip Maintenance Contracts	1,650	0	1,650	475.00	.00	1,175.00	28.8%
56110 Instructional Supplies	3,400	0	3,400	2,189.13	.00	1,210.87	64.4%
56400 Reference Bks & Periodicals	60	0	60	.00	.00	60.00	.0%
56411 Textbook - New	200	0	200	.00	.00	200.00	.0%
56606 Non Capitalized Equipment	700	0	700	.00	.00	700.00	.0%
TOTAL Music	53,230	3,000	56,230	41,541.84	.00	14,688.16	73.9%
611100 Science							
56110 Instructional Supplies	14,600	0	14,600	2,160.90	.00	12,439.10	14.8%
56293 Robotics Supplies	2,500	0	2,500	3,039.11	.00	-539.11	121.6%
56400 Reference Bks & Periodicals	300	0	300	.00	.00	300.00	.0%
56411 Textbook - New	90	0	90	261.43	.00	-171.43	290.5%
TOTAL Science	17,490	0	17,490	5,461.44	.00	12,028.56	31.2%
611110 Social Studies							
56110 Instructional Supplies	4,250	0	4,250	2,455.64	.00	1,794.36	57.8%
56400 Reference Bks & Periodicals	2,140	0	2,140	250.63	.00	1,889.37	11.7%
56411 Textbook - New	580	0	580	.00	.00	580.00	.0%
TOTAL Social Studies	6,970	0	6,970	2,706.27	.00	4,263.73	38.8%
614000 Summer Learning Experience							
51001 Classroom Instruction - Cert	0	0	0	126.54	.00	-126.54	100.0%
TOTAL Summer Learning Experience	0	0	0	126.54	.00	-126.54	100.0%
619000 Central Services							
56110 Instructional Supplies	51,710	0	51,710	43,696.35	.00	8,013.65	84.5%
56119 Instructional Software	1,000	0	1,000	.00	.00	1,000.00	.0%
56932 Non-Cap Furniture/Furnishings	500	0	500	2,835.00	.00	-2,335.00	567.0%

MANSFIELD BOARD OF EDUCATION
EXPENDITURES SUMMARY - ELEMENTARY SCHOOL

FOR 2023 13							
	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
58908 Awards & Prizes	1,500	0	1,500	.00	.00	1,500.00	.0%
TOTAL Central Services	54,710	0	54,710	46,531.35	.00	8,178.65	85.1%
622020 Professional Development							
52202 Travel/Conference Fees	8,000	0	8,000	3,265.97	.00	4,734.03	40.8%
52203 Membership Fees/Prof Dues	1,100	0	1,100	200.00	.00	900.00	18.2%
53138 Technology Training	500	0	500	1,450.00	.00	-950.00	290.0%
55982 Program Services	1,900	0	1,900	.00	.00	1,900.00	.0%
56001 Office Supplies	250	0	250	.00	.00	250.00	.0%
56110 Instructional Supplies	500	0	500	195.84	.00	304.16	39.2%
56300 Food	2,280	0	2,280	7,183.75	.00	-4,903.75	315.1%
56400 Reference Bks & Periodicals	1,000	0	1,000	536.65	.00	463.35	53.7%
TOTAL Professional Development	15,530	0	15,530	12,832.21	.00	2,697.79	82.6%
623020 Media Services							
56110 Instructional Supplies	3,180	0	3,180	.00	.00	3,180.00	.0%
56606 Non Capitalized Equipment	4,000	0	4,000	.00	.00	4,000.00	.0%
57345 Educational Equipment	3,000	0	3,000	.00	.00	3,000.00	.0%
TOTAL Media Services	10,180	0	10,180	.00	.00	10,180.00	.0%
623100 Library							
51005 Library - Certified	96,650	0	96,650	96,647.98	.00	2.02	100.0%
51101 Paraprofessionals	29,640	-4,060	25,580	25,818.75	.00	-238.75	100.9%
51120 Overtime - Straight Time	0	0	0	73.44	.00	-73.44	100.0%
52202 Travel/Conference Fees	450	0	450	319.00	.00	131.00	70.9%
52203 Membership Fees/Prof Dues	320	0	320	100.00	.00	220.00	31.3%
55301 Postage	70	0	70	.00	.00	70.00	.0%
55500 Printing & Binding	730	0	730	415.34	.00	314.66	56.9%
55951 Automated Operations	10,025	0	10,025	10,030.24	.00	-5.24	100.1%
55982 Program Services	600	0	600	711.71	.00	-111.71	118.6%
56001 Office Supplies	450	0	450	325.00	.00	125.00	72.2%
56112 Library Supplies	825	0	825	828.83	.00	-3.83	100.5%

MANSFIELD BOARD OF EDUCATION
EXPENDITURES SUMMARY - ELEMENTARY SCHOOL

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
56113 Audiovisual	2,050	0	2,050	2,019.86	.00	30.14	98.5%
56400 Reference Bks & Periodicals	1,450	0	1,450	914.12	.00	535.88	63.0%
56425 Library Books - New	15,750	0	15,750	14,268.13	.00	1,481.87	90.6%
56426 Library Books - Replacement	600	0	600	733.10	.00	-133.10	122.2%
56606 Non Capitalized Equipment	1,550	0	1,550	1,550.00	.00	.00	100.0%
56932 Non-Cap Furniture/Furnishings	230	0	230	230.00	.00	.00	100.0%
TOTAL Library	161,390	-4,060	157,330	154,985.50	.00	2,344.50	98.5%
625200 Principals' Office Services							
51002 Administrators	285,310	-4,500	280,810	280,807.80	.00	2.20	100.0%
51102 Secretaries	95,980	14,860	110,840	112,941.12	.00	-2,101.12	101.9%
51115 IT Personnel	132,460	-12,220	120,240	120,238.69	.00	1.31	100.0%
51120 Overtime - Straight Time	0	0	0	920.05	.00	-920.05	100.0%
51122 Overtime - Time and One Half	0	0	0	3,843.21	.00	-3,843.21	100.0%
54904 Equip Maintenance Contracts	250	0	250	.00	.00	250.00	.0%
55301 Postage	2,150	0	2,150	678.00	.00	1,472.00	31.5%
55400 Advertising	290	0	290	.00	.00	290.00	.0%
55500 Printing & Binding	2,000	0	2,000	311.36	.00	1,688.64	15.6%
56001 Office Supplies	3,000	0	3,000	2,380.35	.00	619.65	79.3%
56400 Reference Bks & Periodicals	300	0	300	.00	.00	300.00	.0%
TOTAL Principals' Office Services	521,740	-1,860	519,880	522,120.58	.00	-2,240.58	100.4%
625210 Support Services - Central							
53240 Field Trips	11,530	0	11,530	2,786.45	.00	8,743.55	24.2%
54405 Other Rentals	200	0	200	.00	.00	200.00	.0%
55982 Program Services	400	0	400	1,550.00	.00	-1,150.00	387.5%
56002 Copier Supplies	1,700	0	1,700	416.36	.00	1,283.64	24.5%
TOTAL Support Services - Central	13,830	0	13,830	4,752.81	.00	9,077.19	34.4%
TOTAL Board General Fund	4,631,330	52,810	4,684,140	4,579,070.75	.00	105,069.25	97.8%
TOTAL EXPENSES	4,631,330	52,810	4,684,140	4,579,070.75	.00	105,069.25	

2890 Cafeteria

631000 Food Service Operations

MANSFIELD BOARD OF EDUCATION
EXPENDITURES SUMMARY - ELEMENTARY SCHOOL

FOR 2023 13

2890 Cafeteria	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
44704 Sale of Food	0	-42,000	-42,000	-30,855.69	.00	-11,144.31	73.5%
56300 Food	0	85,500	85,500	103,904.07	.00	-18,404.07	121.5%
56303 Milk	0	19,000	19,000	21,808.36	.00	-2,808.36	114.8%
56306 Produce	0	5,000	5,000	7,600.33	.00	-2,600.33	152.0%
56309 Paper Goods - Food Service	0	6,000	6,000	6,547.79	.00	-547.79	109.1%
TOTAL Food Service Operations	0	73,500	73,500	109,004.86	.00	-35,504.86	148.3%
TOTAL Cafeteria	0	73,500	73,500	109,004.86	.00	-35,504.86	148.3%
TOTAL REVENUES	0	-42,000	-42,000	-30,855.69	.00	-11,144.31	
TOTAL EXPENSES	0	115,500	115,500	139,860.55	.00	-24,360.55	
GRAND TOTAL	4,631,330	126,310	4,757,640	4,688,075.61	.00	69,564.39	98.5%

** END OF REPORT - Generated by Amanda Backhaus **

MANSFIELD BOARD OF EDUCATION
EXPENDITURES SUMMARY - MIDDLE SCHOOL

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1010 Board General Fund							
611010 General Instruction							
51001 Classroom Instruction - Cert	3,484,690	-102,620	3,382,070	3,376,511.37	.00	5,558.63	99.8%
51014 Tutoring	30,000	0	30,000	28,575.00	.00	1,425.00	95.3%
51078 ARP ESSER Grant Ded-Certified	-30,000	0	-30,000	-23,837.50	.00	-6,162.50	79.5%
51101 Paraprofessionals	104,290	-10,300	93,990	94,253.54	.00	-263.54	100.3%
TOTAL General Instruction	3,588,980	-112,920	3,476,060	3,475,502.41	.00	557.59	100.0%
611020 English							
52203 Membership Fees/Prof Dues	300	0	300	.00	.00	300.00	.0%
56110 Instructional Supplies	5,800	0	5,800	7,381.03	.00	-1,581.03	127.3%
56119 Instructional Software	4,650	0	4,650	1,773.84	.00	2,876.16	38.1%
56400 Reference Bks & Periodicals	1,300	0	1,300	1,026.50	.00	273.50	79.0%
56411 Textbook - New	5,580	0	5,580	6,422.30	.00	-842.30	115.1%
TOTAL English	17,630	0	17,630	16,603.67	.00	1,026.33	94.2%
611040 World Languages							
52203 Membership Fees/Prof Dues	360	0	360	45.00	.00	315.00	12.5%
56110 Instructional Supplies	2,160	0	2,160	1,625.01	.00	534.99	75.2%
56113 Audiovisual	60	0	60	.00	.00	60.00	.0%
56119 Instructional Software	900	0	900	1,500.72	.00	-600.72	166.7%
56411 Textbook - New	900	0	900	1,258.36	.00	-358.36	139.8%
56413 Textbooks - Replacements	100	0	100	.00	.00	100.00	.0%
TOTAL World Languages	4,480	0	4,480	4,429.09	.00	50.91	98.9%
611050 Health & Safety							
55960 Contracted Services	2,850	0	2,850	4,200.00	.00	-1,350.00	147.4%

MANSFIELD BOARD OF EDUCATION
EXPENDITURES SUMMARY - MIDDLE SCHOOL

FOR 2023 13								
	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
56110 Instructional Supplies	900	0	900	975.99	.00	-75.99	108.4%	
TOTAL Health & Safety	3,750	0	3,750	5,175.99	.00	-1,425.99	138.0%	
611060 Physical Education								
52203 Membership Fees/Prof Dues	170	0	170	.00	.00	170.00	.0%	
56110 Instructional Supplies	3,350	0	3,350	3,221.76	.00	128.24	96.2%	
56606 Non Capitalized Equipment	5,000	0	5,000	4,710.36	.00	289.64	94.2%	
TOTAL Physical Education	8,520	0	8,520	7,932.12	.00	587.88	93.1%	
611070 Art								
52203 Membership Fees/Prof Dues	150	0	150	.00	.00	150.00	.0%	
56110 Instructional Supplies	4,980	0	4,980	6,025.19	.00	-1,045.19	121.0%	
56119 Instructional Software	200	0	200	.00	.00	200.00	.0%	
56400 Reference Bks & Periodicals	300	0	300	.00	.00	300.00	.0%	
56606 Non Capitalized Equipment	500	0	500	.00	.00	500.00	.0%	
56908 Safety Supplies	100	0	100	.00	.00	100.00	.0%	
56934 Non-Cap Computer Hardw/Softw	580	0	580	212.40	.00	367.60	36.6%	
TOTAL Art	6,810	0	6,810	6,237.59	.00	572.41	91.6%	
611080 Mathematics								
52203 Membership Fees/Prof Dues	250	0	250	.00	.00	250.00	.0%	
56110 Instructional Supplies	2,230	0	2,230	4,413.53	.00	-2,183.53	197.9%	
56119 Instructional Software	1,610	0	1,610	779.64	.00	830.36	48.4%	
56912 Program Supplies	4,250	0	4,250	2,662.35	.00	1,587.65	62.6%	
TOTAL Mathematics	8,340	0	8,340	7,855.52	.00	484.48	94.2%	
611090 Music								
52203 Membership Fees/Prof Dues	530	0	530	500.00	.00	30.00	94.3%	

MANSFIELD BOARD OF EDUCATION
EXPENDITURES SUMMARY - MIDDLE SCHOOL

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
54902 Equipment Repair	2,410	0	2,410	2,811.67	.00	-401.67	116.7%
55982 Program Services	2,750	0	2,750	2,714.56	.00	35.44	98.7%
56110 Instructional Supplies	4,650	0	4,650	4,685.19	.00	-35.19	100.8%
56119 Instructional Software	280	0	280	35.00	.00	245.00	12.5%
56411 Textbook - New	340	0	340	.00	.00	340.00	.0%
56606 Non Capitalized Equipment	1,560	0	1,560	1,321.06	.00	238.94	84.7%
56912 Program Supplies	180	0	180	.00	.00	180.00	.0%
57390 Equipment - Other	3,100	0	3,100	3,103.35	.00	-3.35	100.1%
TOTAL Music	15,800	0	15,800	15,170.83	.00	629.17	96.0%
611100 Science							
52203 Membership Fees/Prof Dues	420	0	420	300.00	.00	120.00	71.4%
54904 Equip Maintenance Contracts	450	0	450	.00	.00	450.00	.0%
55982 Program Services	200	0	200	751.56	.00	-551.56	375.8%
56110 Instructional Supplies	4,500	0	4,500	4,140.40	.00	359.60	92.0%
56119 Instructional Software	6,000	0	6,000	6,623.80	.00	-623.80	110.4%
56400 Reference Bks & Periodicals	520	0	520	494.34	.00	25.66	95.1%
56606 Non Capitalized Equipment	200	0	200	200.00	.00	.00	100.0%
56908 Safety Supplies	200	0	200	200.00	.00	.00	100.0%
TOTAL Science	12,490	0	12,490	12,710.10	.00	-220.10	101.8%
611110 Social Studies							
55960 Contracted Services	200	0	200	.00	.00	200.00	.0%
56110 Instructional Supplies	2,600	0	2,600	2,830.38	.00	-230.38	108.9%
56119 Instructional Software	3,520	0	3,520	4,075.77	.00	-555.77	115.8%
56400 Reference Bks & Periodicals	600	0	600	658.66	.00	-58.66	109.8%
56410 Textbooks	2,850	0	2,850	800.53	.00	2,049.47	28.1%
56912 Program Supplies	400	0	400	444.98	.00	-44.98	111.2%
TOTAL Social Studies	10,170	0	10,170	8,810.32	.00	1,359.68	86.6%
611220 Life & Consumer Science							
54904 Equip Maintenance Contracts	1,180	0	1,180	643.85	.00	536.15	54.6%

MANSFIELD BOARD OF EDUCATION
EXPENDITURES SUMMARY - MIDDLE SCHOOL

FOR 2023 13								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
55982 Program Services	550	0	550	.00	.00	550.00	.0%	
56110 Instructional Supplies	6,750	0	6,750	9,518.14	.00	-2,768.14	141.0%	
56119 Instructional Software	200	0	200	.00	.00	200.00	.0%	
56606 Non Capitalized Equipment	1,900	0	1,900	340.62	.00	1,559.38	17.9%	
TOTAL Life & Consumer Science	10,580	0	10,580	10,502.61	.00	77.39	99.3%	
611230 Technology Education								
52203 Membership Fees/Prof Dues	150	0	150	.00	.00	150.00	.0%	
54902 Equipment Repair	600	0	600	651.23	.00	-51.23	108.5%	
55960 Contracted Services	200	0	200	.00	.00	200.00	.0%	
56110 Instructional Supplies	3,500	0	3,500	4,650.32	.00	-1,150.32	132.9%	
56115 Art & Drafting	900	0	900	2,254.72	.00	-1,354.72	250.5%	
56117 Woodworking Supplies	7,000	0	7,000	8,988.93	.00	-1,988.93	128.4%	
56118 Lab Supplies	200	0	200	235.90	.00	-35.90	118.0%	
56400 Reference Bks & Periodicals	200	0	200	.00	.00	200.00	.0%	
56606 Non Capitalized Equipment	2,500	0	2,500	918.80	.00	1,581.20	36.8%	
56912 Program Supplies	2,500	0	2,500	744.95	.00	1,755.05	29.8%	
TOTAL Technology Education	17,750	0	17,750	18,444.85	.00	-694.85	103.9%	
619000 Central Services								
56110 Instructional Supplies	25,000	0	25,000	23,452.31	.00	1,547.69	93.8%	
TOTAL Central Services	25,000	0	25,000	23,452.31	.00	1,547.69	93.8%	
621020 School Counseling								
51006 Guidance - Certified	203,270	110	203,380	203,375.00	.00	5.00	100.0%	
52203 Membership Fees/Prof Dues	300	0	300	918.00	.00	-618.00	306.0%	
55301 Postage	300	0	300	199.18	.00	100.82	66.4%	
55982 Program Services	12,550	0	12,550	11,961.94	.00	588.06	95.3%	
56110 Instructional Supplies	1,600	0	1,600	1,035.06	.00	564.94	64.7%	
56300 Food	500	0	500	526.72	.00	-26.72	105.3%	
56400 Reference Bks & Periodicals	250	0	250	42.91	.00	207.09	17.2%	
56912 Program Supplies	1,350	0	1,350	2,276.27	.00	-926.27	168.6%	
TOTAL School Counseling	220,120	110	220,230	220,335.08	.00	-105.08	100.0%	

MANSFIELD BOARD OF EDUCATION
EXPENDITURES SUMMARY - MIDDLE SCHOOL

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
622020 Professional Development							
52202 Travel/Conference Fees	11,150	0	11,150	9,043.09	.00	2,106.91	81.1%
55982 Program Services	2,000	0	2,000	.00	.00	2,000.00	.0%
56110 Instructional Supplies	220	0	220	130.62	.00	89.38	59.4%
56300 Food	400	0	400	370.37	.00	29.63	92.6%
TOTAL Professional Development	13,770	0	13,770	9,544.08	.00	4,225.92	69.3%
623020 Media Services							
51107 Library & Media Personnel	22,970	11,910	34,880	35,541.01	.00	-661.01	101.9%
54902 Equipment Repair	2,000	0	2,000	250.00	.00	1,750.00	12.5%
56110 Instructional Supplies	3,180	0	3,180	3,179.81	.00	.19	100.0%
56606 Non Capitalized Equipment	8,000	0	8,000	10,183.97	.00	-2,183.97	127.3%
57345 Educational Equipment	9,000	0	9,000	6,779.16	.00	2,220.84	75.3%
TOTAL Media Services	45,150	11,910	57,060	55,933.95	.00	1,126.05	98.0%
623100 Library							
51005 Library - Certified	96,650	0	96,650	96,647.98	.00	2.02	100.0%
51101 Paraprofessionals	0	0	0	.00	.00	.00	.0%
51107 Library & Media Personnel	0	0	0	9,966.18	.00	-9,966.18	100.0%
52202 Travel/Conference Fees	450	0	450	239.00	.00	211.00	53.1%
52203 Membership Fees/Prof Dues	330	0	330	389.16	.00	-59.16	117.9%
55301 Postage	80	0	80	80.00	.00	.00	100.0%
55500 Printing & Binding	670	0	670	98.18	.00	571.82	14.7%
55951 Automated Operations	10,100	0	10,100	7,044.67	.00	3,055.33	69.7%
55982 Program Services	600	0	600	611.38	.00	-11.38	101.9%
56001 Office Supplies	450	0	450	424.40	.00	25.60	94.3%
56112 Library Supplies	650	0	650	648.38	.00	1.62	99.8%
56113 Audiovisual	2,050	0	2,050	3,200.36	.00	-1,150.36	156.1%
56300 Food	100	0	100	73.61	.00	26.39	73.6%
56400 Reference Bks & Periodicals	1,500	0	1,500	1,518.74	.00	-18.74	101.2%
56425 Library Books - New	15,750	0	15,750	13,750.80	.00	1,999.20	87.3%
56426 Library Books - Replacement	600	0	600	572.92	.00	27.08	95.5%
56606 Non Capitalized Equipment	1,550	0	1,550	2,512.54	.00	-962.54	162.1%

MANSFIELD BOARD OF EDUCATION
EXPENDITURES SUMMARY - MIDDLE SCHOOL

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
56932 Non-Cap Furniture/Furnishings	220	0	220	216.63	.00	3.37	98.5%
TOTAL Library	131,750	0	131,750	137,994.93	.00	-6,244.93	104.7%

625200 Principals' Office Services

51002 Administrators	311,760	-56,750	255,010	255,009.34	.00	.66	100.0%
51102 Secretaries	146,850	13,980	160,830	160,034.88	.00	795.12	99.5%
51111 Other Salaries	11,550	0	11,550	18,460.00	.00	-6,910.00	159.8%
51115 IT Personnel	120,150	14,800	134,950	134,944.83	.00	5.17	100.0%
51122 Overtime - Time and One Half	0	0	0	91.67	.00	-91.67	100.0%
52203 Membership Fees/Prof Dues	1,450	0	1,450	1,377.00	.00	73.00	95.0%
52210 Professional Dev/Learning	2,700	0	2,700	450.00	.00	2,250.00	16.7%
55301 Postage	3,400	0	3,400	3,014.65	.00	385.35	88.7%
55982 Program Services	4,500	0	4,500	2,918.78	.00	1,581.22	64.9%
56001 Office Supplies	6,320	0	6,320	4,393.65	.00	1,926.35	69.5%
56110 Instructional Supplies	0	0	0	584.04	.00	-584.04	100.0%
56300 Food	500	0	500	1,058.38	.00	-558.38	211.7%
56400 Reference Bks & Periodicals	700	0	700	1,564.64	.00	-864.64	223.5%
56606 Non Capitalized Equipment	760	0	760	494.88	.00	265.12	65.1%
56932 Non-Cap Furniture/Furnishings	5,200	0	5,200	7,477.28	.00	-2,277.28	143.8%
56934 Non-Cap Computer Hardw/Softw	2,000	0	2,000	6,910.05	.00	-4,910.05	345.5%
57341 Technology Equipment	0	0	0	1,778.70	.00	-1,778.70	100.0%
TOTAL Principals' Office Services	617,840	-27,970	589,870	600,562.77	.00	-10,692.77	101.8%

625230 Field Studies

53240 Field Trips	13,500	0	13,500	12,865.56	.00	634.44	95.3%
TOTAL Field Studies	13,500	0	13,500	12,865.56	.00	634.44	95.3%

627100 Plant Operations - Building

54301 Building Repairs	0	0	0	1,497.07	.00	-1,497.07	100.0%
TOTAL Plant Operations - Building	0	0	0	1,497.07	.00	-1,497.07	100.0%

634300 After School Program

MANSFIELD BOARD OF EDUCATION
EXPENDITURES SUMMARY - MIDDLE SCHOOL

FOR 2023 13								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
51116 Coaches/Advisors	39,630	0	39,630	25,110.00	.00	14,520.00	63.4%	
53101 Instructional Service	500	0	500	471.27	.00	28.73	94.3%	
53240 Field Trips	200	0	200	.00	.00	200.00	.0%	
55993 Middle School Yth Employment	2,500	0	2,500	1,110.50	.00	1,389.50	44.4%	
56912 Program Supplies	1,000	0	1,000	1,050.38	.00	-50.38	105.0%	
TOTAL After School Program	43,830	0	43,830	27,742.15	.00	16,087.85	63.3%	
634400 Athletic Program								
51116 Coaches/Advisors	13,600	0	13,600	23,550.00	.00	-9,950.00	173.2%	
52203 Membership Fees/Prof Dues	400	0	400	780.00	.00	-380.00	195.0%	
55117 Athletic Transportation	7,900	0	7,900	9,756.26	.00	-1,856.26	123.5%	
55982 Program Services	13,800	0	13,800	5,629.58	.00	8,170.42	40.8%	
56110 Instructional Supplies	2,990	0	2,990	3,265.00	.00	-275.00	109.2%	
TOTAL Athletic Program	38,690	0	38,690	42,980.84	.00	-4,290.84	111.1%	
TOTAL Board General Fund	4,854,950	-128,870	4,726,080	4,722,283.84	.00	3,796.16	99.9%	
GRAND TOTAL	4,854,950	-128,870	4,726,080	4,722,283.84	.00	3,796.16	99.9%	

** END OF REPORT - Generated by Amanda Backhaus **

MANSFIELD BOARD OF EDUCATION
EXPENDITURES SUMMARY-DISTRICT MANAGEMENT

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1010 Board General Fund							
611010 General Instruction							
51001 Classroom Instruction - Cert	438,990	-121,110	317,880	317,880.16	.00	-.16	100.0%
51002 Administrators	0	167,240	167,240	167,238.76	.00	1.24	100.0%
51022 Title VIB - Deduction	-20,000	20,000	0	.00	.00	.00	.0%
51105 Substitutes - Teachers	262,000	0	262,000	259,709.37	.00	2,290.63	99.1%
51109 Substitutes - Inst. Assts.	28,000	0	28,000	41,351.44	.00	-13,351.44	147.7%
51114 Substitutes - Nurses	22,500	0	22,500	47,842.70	.00	-25,342.70	212.6%
TOTAL General Instruction	731,490	66,130	797,620	834,022.43	.00	-36,402.43	104.6%
611150 Information Technology							
52210 Professional Dev/Learning	3,400	0	3,400	2,130.00	.00	1,270.00	62.6%
54902 Equipment Repair	18,800	0	18,800	18,800.61	.00	-.61	100.0%
55975 System Support	71,160	0	71,160	76,392.26	.00	-5,232.26	107.4%
56110 Instructional Supplies	4,600	0	4,600	5,105.73	.00	-505.73	111.0%
56119 Instructional Software	7,380	0	7,380	2,979.00	.00	4,401.00	40.4%
56606 Non Capitalized Equipment	3,700	0	3,700	4,957.14	.00	-1,257.14	134.0%
56932 Non-Cap Furniture/Furnishings	2,000	0	2,000	178.19	.00	1,821.81	8.9%
57345 Educational Equipment	101,950	0	101,950	91,606.99	.00	10,343.01	89.9%
TOTAL Information Technology	212,990	0	212,990	202,149.92	.00	10,840.08	94.9%
622010 Curriculum Development							
51010 Curriculum Development	20,000	0	20,000	15,139.55	.00	4,860.45	75.7%
51056 Team Leader	72,500	0	72,500	49,324.00	.00	23,176.00	68.0%
51075 Teacher Contracted Stipends	5,000	0	5,000	.00	.00	5,000.00	.0%
52201 Prof Improv Reimbursement	16,000	0	16,000	19,047.00	.00	-3,047.00	119.0%
52202 Travel/Conference Fees	15,000	0	15,000	12,376.34	.00	2,623.66	82.5%
52203 Membership Fees/Prof Dues	500	0	500	25.00	.00	475.00	5.0%
55301 Postage	100	0	100	.00	.00	100.00	.0%
55981 Assessments	12,800	0	12,800	14,881.19	.00	-2,081.19	116.3%
55982 Program Services	15,000	0	15,000	14,488.00	.00	512.00	96.6%

MANSFIELD BOARD OF EDUCATION
EXPENDITURES SUMMARY-DISTRICT MANAGEMENT

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
56001 Office Supplies	1,000	0	1,000	237.92	.00	762.08	23.8%
56300 Food	0	0	0	36.85	.00	-36.85	100.0%
56400 Reference Bks & Periodicals	1,000	0	1,000	1,060.73	.00	-60.73	106.1%
56912 Program Supplies	1,000	0	1,000	397.27	.00	602.73	39.7%
56925 District Math/Science	2,500	0	2,500	2,891.35	.00	-391.35	115.7%
56926 District Language Arts	2,500	0	2,500	850.00	.00	1,650.00	34.0%
TOTAL Curriculum Development	164,900	0	164,900	130,755.20	.00	34,144.80	79.3%

623100 Library

51005 Library - Certified	0	0	0	.00	.00	.00	.0%
51101 Paraprofessionals	0	0	0	.00	.00	.00	.0%
55500 Printing & Binding	0	0	0	433.72	.00	-433.72	100.0%
56425 Library Books - New	0	0	0	-4,241.43	.00	4,241.43	100.0%
TOTAL Library	0	0	0	-3,807.71	.00	3,807.71	100.0%

624010 Board of Education

51004 Early Retirement (5 Yr Salary	73,690	0	73,690	73,691.40	.00	-1.40	100.0%
51025 Salaries & Wages - Certified	98,330	2,130	100,460	.00	.00	100,460.00	.0%
51102 Secretaries	2,450	-2,450	0	.00	.00	.00	.0%
51125 Separation Pay	33,170	0	33,170	25,957.04	.00	7,212.96	78.3%
51612 Pandemic Pay to EE-Board	0	85,600	85,600	84,000.00	.00	1,600.00	98.1%
52202 Travel/Conference Fees	1,500	0	1,500	132.00	.00	1,368.00	8.8%
52203 Membership Fees/Prof Dues	9,650	0	9,650	10,729.00	.00	-1,079.00	111.2%
53120 Prof & Tech Services	3,000	0	3,000	4,848.36	.00	-1,848.36	161.6%
53122 Legal Services	45,000	0	45,000	49,991.50	.00	-4,991.50	111.1%
53125 Audit Expense	4,600	0	4,600	.00	.00	4,600.00	.0%
55301 Postage	1,800	0	1,800	1,938.97	.00	-138.97	107.7%
55982 Program Services	15,000	0	15,000	20,803.47	.00	-5,803.47	138.7%
56001 Office Supplies	2,000	0	2,000	3,287.77	.00	-1,287.77	164.4%
56300 Food	1,500	0	1,500	2,162.80	.00	-662.80	144.2%
56421 Gifts/Memorials	2,000	0	2,000	2,219.73	.00	-219.73	111.0%
56606 Non Capitalized Equipment	500	0	500	650.20	.00	-150.20	130.0%
56917 Special Events	1,000	0	1,000	972.12	.00	27.88	97.2%
56932 Non-Cap Furniture/Furnishings	0	0	0	476.25	.00	-476.25	100.0%
TOTAL Board of Education	295,190	85,280	380,470	281,860.61	.00	98,609.39	74.1%

624020 Superintendent's Office

MANSFIELD BOARD OF EDUCATION
EXPENDITURES SUMMARY-DISTRICT MANAGEMENT

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
51002 Administrators	200,420	-2,320	198,100	198,097.46	.00	2.54	100.0%
51079 ARP ESSER Grant Ded-NonCert	-30,000	0	-30,000	-8,125.00	.00	-21,875.00	27.1%
51102 Secretaries	199,600	13,440	213,040	221,845.13	.00	-8,805.13	104.1%
51111 Other Salaries	68,520	0	68,520	46,736.10	.00	21,783.90	68.2%
51120 Overtime - Straight Time	0	0	0	1,774.16	.00	-1,774.16	100.0%
51122 Overtime - Time and One Half	0	0	0	4,508.88	.00	-4,508.88	100.0%
52202 Travel/Conference Fees	4,000	0	4,000	2,896.93	.00	1,103.07	72.4%
52203 Membership Fees/Prof Dues	8,000	0	8,000	6,399.00	.00	1,601.00	80.0%
52212 Mileage Reimbursement	2,000	0	2,000	707.47	.00	1,292.53	35.4%
53124 Consultants	5,000	0	5,000	5,000.00	.00	.00	100.0%
55301 Postage	1,000	0	1,000	2,433.12	.00	-1,433.12	243.3%
55400 Advertising	2,000	0	2,000	4,342.42	.00	-2,342.42	217.1%
55500 Printing & Binding	10,000	0	10,000	11,760.14	.00	-1,760.14	117.6%
55975 System Support	32,000	0	32,000	36,637.58	.00	-4,637.58	114.5%
55980 Security	1,500	0	1,500	.00	.00	1,500.00	.0%
55982 Program Services	0	0	0	1,000.00	.00	-1,000.00	100.0%
56001 Office Supplies	2,000	0	2,000	4,868.40	.00	-2,868.40	243.4%
56300 Food	2,500	0	2,500	3,903.98	.00	-1,403.98	156.2%
56400 Reference Bks & Periodicals	1,500	0	1,500	3,539.37	.00	-2,039.37	236.0%
56912 Program Supplies	2,000	0	2,000	1,886.79	.00	113.21	94.3%
56917 Special Events	500	0	500	1,653.84	.00	-1,153.84	330.8%
56934 Non-Cap Computer Hardw/Softw	3,500	0	3,500	1,969.01	.00	1,530.99	56.3%
57330 Furniture/Furnishings	0	0	0	5,718.00	.00	-5,718.00	100.0%
57343 System Support	0	0	0	3,384.48	.00	-3,384.48	100.0%
TOTAL Superintendent's Office	516,040	11,120	527,160	562,937.26	.00	-35,777.26	106.8%
626010 Business Management							
53119 Shared IT Services	279,790	0	279,790	279,790.00	.00	.00	100.0%
53144 Shared Finance Services	249,190	0	249,190	249,190.00	.00	.00	100.0%
55201 General Liability Insurance	97,830	0	97,830	87,211.26	.00	10,618.74	89.1%
55940 Copier Maintenance Fees	63,190	0	63,190	63,190.00	.00	.00	100.0%
TOTAL Business Management	690,000	0	690,000	679,381.26	.00	10,618.74	98.5%
627100 Plant Operations - Building							
51102 Secretaries	30,730	-12,930	17,800	19,187.56	.00	-1,387.56	107.8%

MANSFIELD BOARD OF EDUCATION
EXPENDITURES SUMMARY-DISTRICT MANAGEMENT

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
51103 Maintenance Personnel	783,960	-15,990	767,970	722,695.26	.00	45,274.74	94.1%
51106 Part-Time (nb)	34,320	-3,350	30,970	.00	.00	30,970.00	.0%
51113 Substitutes - Maintenance Per	20,000	0	20,000	21,794.61	.00	-1,794.61	109.0%
51120 Overtime - Straight Time	6,000	0	6,000	4,350.20	.00	1,649.80	72.5%
51121 Overtime - Double Time	3,000	0	3,000	725.00	.00	2,275.00	24.2%
51122 Overtime - Time and One Half	50,000	0	50,000	38,386.00	.00	11,614.00	76.8%
51123 Summer Help	4,200	0	4,200	20,229.74	.00	-16,029.74	481.7%
52202 Travel/Conference Fees	1,600	0	1,600	.00	.00	1,600.00	.0%
52210 Professional Dev/Learning	1,400	0	1,400	2,848.99	.00	-1,448.99	203.5%
52212 Mileage Reimbursement	350	0	350	161.64	.00	188.36	46.2%
52213 Meal Reimbursement	130	0	130	.00	.00	130.00	.0%
54213 Refuse Collection	36,000	0	36,000	25,902.18	.00	10,097.82	72.0%
54232 Bldg Maintenance Service	60,000	0	60,000	72,677.03	.00	-12,677.03	121.1%
54301 Building Repairs	31,000	0	31,000	50,250.51	.00	-19,250.51	162.1%
54902 Equipment Repair	21,500	0	21,500	34,599.86	.00	-13,099.86	160.9%
55964 Voice Communications	51,000	0	51,000	51,000.00	.00	.00	100.0%
55984 Monitoring Services	18,000	0	18,000	29,486.87	.00	-11,486.87	163.8%
55991 Alarm Service	4,000	0	4,000	2,818.70	.00	1,181.30	70.5%
56210 Natural Gas	68,380	0	68,380	68,380.00	.00	.00	100.0%
56220 Electric	144,700	0	144,700	144,700.00	.00	.00	100.0%
56230 Propane	5,000	0	5,000	5,000.00	.00	.00	100.0%
56508 Computer Software	6,500	0	6,500	5,891.93	.00	608.07	90.6%
56601 Building Supplies	37,000	0	37,000	44,839.46	.00	-7,839.46	121.2%
56606 Non Capitalized Equipment	800	0	800	954.02	.00	-154.02	119.3%
56907 Uniforms	1,300	0	1,300	1,518.45	.00	-218.45	116.8%
56911 Grounds Supplies	4,400	0	4,400	1,386.15	.00	3,013.85	31.5%
56934 Non-Cap Computer Hardw/Softw	800	0	800	.00	.00	800.00	.0%
TOTAL Plant Operations - Building	1,426,070	-32,270	1,393,800	1,369,784.16	.00	24,015.84	98.3%

628010 Regular Transportation

55100 Pupil Transportation	1,333,220	0	1,333,220	1,470,753.75	.00	-137,533.75	110.3%
55101 Pupil Transportation Reimburs	-446,150	0	-446,150	-437,678.82	.00	-8,471.18	98.1%
55106 OT on Reg Transportation Runs	5,000	0	5,000	.00	.00	5,000.00	.0%
55107 Late Runs	69,000	0	69,000	.00	.00	69,000.00	.0%
55108 Pre-School Transportation	108,000	0	108,000	.00	.00	108,000.00	.0%
55982 Program Services	8,500	0	8,500	2,510.00	.00	5,990.00	29.5%
56262 Diesel Fuel	85,000	0	85,000	85,000.00	.00	.00	100.0%
TOTAL Regular Transportation	1,162,570	0	1,162,570	1,120,584.93	.00	41,985.07	96.4%

680000 Employee Benefits

MANSFIELD BOARD OF EDUCATION
EXPENDITURES SUMMARY-DISTRICT MANAGEMENT

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
51021 Title I - Deduction	0	-13,100	-13,100	-13,098.00	.00	-2.00	100.0%
52001 Social Security	226,120	5,440	231,560	262,405.46	.00	-30,845.46	113.3%
52002 Workers Compensation	195,800	0	195,800	232,647.50	.00	-36,847.50	118.8%
52003 MERS	640,780	-5,930	634,850	647,031.09	.00	-12,181.09	101.9%
52004 MERS/Adjustments	500	0	500	.00	.00	500.00	.0%
52005 Unemployment Compensation	29,810	0	29,810	11,088.06	.00	18,721.94	37.2%
52007 Medicare	202,410	4,420	206,830	217,092.41	.00	-10,262.41	105.0%
52008 MERS/Administrative Assesment	29,400	1,150	30,550	30,550.00	.00	.00	100.0%
52101 Board-Medical Insurance	2,790,640	0	2,790,640	2,790,640.00	.00	.00	100.0%
52106 Employee Assist Prog (USMHS)	10,280	0	10,280	5,500.00	.00	4,780.00	53.5%
52108 Board - Life Insurance	42,500	0	42,500	37,824.40	.00	4,675.60	89.0%
52124 Flexible Spending Account Fee	1,000	0	1,000	1,030.83	.00	-30.83	103.1%
52202 Travel/Conference Fees	0	0	0	440.00	.00	-440.00	100.0%
52212 Mileage Reimbursement	4,500	0	4,500	1,634.66	.00	2,865.34	36.3%
53111 Medical Services	600	0	600	750.00	.00	-150.00	125.0%
TOTAL Employee Benefits	4,174,340	-8,020	4,166,320	4,225,536.41	.00	-59,216.41	101.4%
690000 Transfers Out To Other Funds							
59032 Other Operating-Oak Grove	15,000	0	15,000	15,000.00	.00	.00	100.0%
59035 Other Operating-Summer School	14,000	0	14,000	14,000.00	.00	.00	100.0%
59745 Medical Pension Trust Fund	24,560	0	24,560	24,560.00	.00	.00	100.0%
TOTAL Transfers Out To Other Funds	53,560	0	53,560	53,560.00	.00	.00	100.0%
TOTAL Board General Fund	9,427,150	122,240	9,549,390	9,456,764.47	.00	92,625.53	99.0%
GRAND TOTAL	9,427,150	122,240	9,549,390	9,456,764.47	.00	92,625.53	99.0%

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MANSFIELD BOARD OF EDUCATION
EXPENDITURES SUMMARY-SUPPORT SERVICES

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1010 Board General Fund							
612020 Enrichment							
51001 Classroom Instruction - Cert	389,010	0	389,010	388,989.78	.00	20.22	100.0%
52203 Membership Fees/Prof Dues	1,000	0	1,000	.00	.00	1,000.00	.0%
53240 Field Trips	6,300	0	6,300	4,230.15	.00	2,069.85	67.1%
55982 Program Services	2,000	0	2,000	320.00	.00	1,680.00	16.0%
56110 Instructional Supplies	9,600	0	9,600	1,073.43	.00	8,526.57	11.2%
56411 Textbook - New	150	0	150	.00	.00	150.00	.0%
TOTAL Enrichment	408,060	0	408,060	394,613.36	.00	13,446.64	96.7%
612040 Pre-Kindergarten							
51001 Classroom Instruction - Cert	262,160	0	262,160	262,157.22	.00	2.78	100.0%
51024 Preschool Grant Deduction	-15,760	-240	-16,000	-16,000.00	.00	.00	100.0%
51101 Paraprofessionals	133,220	4,740	137,960	115,302.73	.00	22,657.27	83.6%
56110 Instructional Supplies	4,500	0	4,500	751.48	.00	3,748.52	16.7%
56300 Food	12,000	0	12,000	12,006.00	.00	-6.00	100.1%
56932 Non-Cap Furniture/Furnishings	1,000	0	1,000	.00	.00	1,000.00	.0%
TOTAL Pre-Kindergarten	397,120	4,500	401,620	374,217.43	.00	27,402.57	93.2%
613100 Remedial Reading/Math							
51001 Classroom Instruction - Cert	501,760	-12,510	489,250	409,855.06	.00	79,394.94	83.8%
51021 Title I - Deduction	-50,190	1,870	-48,320	-48,324.00	.00	4.00	100.0%
56110 Instructional Supplies	4,000	0	4,000	2,266.48	.00	1,733.52	56.7%
TOTAL Remedial Reading/Math	455,570	-10,640	444,930	363,797.54	.00	81,132.46	81.8%
616000 Tuition Payments							
55690 Magnet School Tuition	45,000	0	45,000	74,554.10	.00	-29,554.10	165.7%
TOTAL Tuition Payments	45,000	0	45,000	74,554.10	.00	-29,554.10	165.7%

MANSFIELD BOARD OF EDUCATION
EXPENDITURES SUMMARY-SUPPORT SERVICES

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
621030 Health Services							
51104 Nurses	151,260	30,140	181,400	163,609.37	.00	17,790.63	90.2%
52203 Membership Fees/Prof Dues	500	0	500	110.00	.00	390.00	22.0%
53120 Prof & Tech Services	8,200	0	8,200	7,214.46	.00	985.54	88.0%
54904 Equip Maintenance Contracts	1,550	0	1,550	270.00	.00	1,280.00	17.4%
55982 Program Services	4,000	0	4,000	120.00	.00	3,880.00	3.0%
56001 Office Supplies	200	0	200	98.57	.00	101.43	49.3%
56004 Medical Supplies	5,000	0	5,000	3,367.89	.00	1,632.11	67.4%
TOTAL Health Services	170,710	30,140	200,850	174,790.29	.00	26,059.71	87.0%
622020 Professional Development							
52202 Travel/Conference Fees	1,500	0	1,500	100.00	.00	1,400.00	6.7%
TOTAL Professional Development	1,500	0	1,500	100.00	.00	1,400.00	6.7%
TOTAL Board General Fund	1,477,960	24,000	1,501,960	1,382,072.72	.00	119,887.28	92.0%
GRAND TOTAL	1,477,960	24,000	1,501,960	1,382,072.72	.00	119,887.28	92.0%

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MANSFIELD BOARD OF EDUCATION
EXPENDITURES SUMMARY-SPECIAL EDUCATION

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1010 Board General Fund							
612010 Special Ed Instruction							
51001 Classroom Instruction - Cert	978,370	-25,690	952,680	953,504.35	.00	-824.35	100.1%
51014 Tutoring	2,800	0	2,800	900.00	.00	1,900.00	32.1%
51022 Title V/Ib - Deduction	-128,980	-8,120	-137,100	-137,099.00	.00	-1.00	100.0%
51101 Paraprofessionals	944,540	4,020	948,560	923,246.88	.00	25,313.12	97.3%
51105 Substitutes - Teachers	7,000	0	7,000	.00	.00	7,000.00	.0%
51109 Substitutes - Inst. Assts.	19,000	0	19,000	43,319.67	.00	-24,319.67	228.0%
52202 Travel/Conference Fees	0	0	0	-1,000.00	.00	1,000.00	100.0%
52212 Mileage Reimbursement	300	0	300	154.85	.00	145.15	51.6%
56110 Instructional Supplies	4,800	0	4,800	2,035.56	.00	2,764.44	42.4%
56411 Textbook - New	1,200	0	1,200	471.10	.00	728.90	39.3%
56912 Program Supplies	4,000	0	4,000	2,651.56	.00	1,348.44	66.3%
56934 Non-Cap Computer Hardw/Softw	4,500	0	4,500	2,906.68	.00	1,593.32	64.6%
57341 Technology Equipment	0	0	0	1.99	.00	-1.99	100.0%
TOTAL Special Ed Instruction	1,837,530	-29,790	1,807,740	1,791,093.64	.00	16,646.36	99.1%
614000 Summer Learning Experience							
51001 Classroom Instruction - Cert	25,000	0	25,000	35,212.81	.00	-10,212.81	140.9%
51002 Administrators	1,000	0	1,000	500.00	.00	500.00	50.0%
51101 Paraprofessionals	21,000	0	21,000	12,801.15	.00	8,198.85	61.0%
53114 Physical Therapists	2,000	0	2,000	3,840.00	.00	-1,840.00	192.0%
53115 Occupational Therapy	2,000	0	2,000	1,350.00	.00	650.00	67.5%
55100 Pupil Transportation	12,000	0	12,000	9,694.25	.00	2,305.75	80.8%
55960 Contracted Services	1,000	0	1,000	800.00	.00	200.00	80.0%
56110 Instructional Supplies	200	0	200	66.31	.00	133.69	33.2%
TOTAL Summer Learning Experience	64,200	0	64,200	64,264.52	.00	-64.52	100.1%
616000 Tuition Payments							
55610 Tuition-Public Schools In CT	2,000	0	2,000	.00	.00	2,000.00	.0%
55630 Tuition - Private Schools	350,000	0	350,000	315,950.38	.00	34,049.62	90.3%
TOTAL Tuition Payments	352,000	0	352,000	315,950.38	.00	36,049.62	89.8%

MANSFIELD BOARD OF EDUCATION
EXPENDITURES SUMMARY-SPECIAL EDUCATION

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
621040 Outside Eval/Contracted Serv							
53113 Psychiatric Services	4,000	0	4,000	.00	.00	4,000.00	.0%
53114 Physical Therapists	75,000	0	75,000	57,810.00	.00	17,190.00	77.1%
53115 Occupational Therapy	80,000	0	80,000	82,500.00	.00	-2,500.00	103.1%
53116 Outside Evaluations	65,000	0	65,000	37,873.50	.00	27,126.50	58.3%
56004 Medical Supplies	3,000	0	3,000	2,220.78	.00	779.22	74.0%
TOTAL Outside Eval/Contracted Serv	227,000	0	227,000	180,404.28	.00	46,595.72	79.5%
621050 Speech & Language							
51001 Classroom Instruction - Cert	274,480	20,300	294,780	322,846.95	.00	-28,066.95	109.5%
52203 Membership Fees/Prof Dues	600	0	600	1,126.00	.00	-526.00	187.7%
54904 Equip Maintenance Contracts	1,700	0	1,700	320.00	.00	1,380.00	18.8%
56110 Instructional Supplies	1,500	0	1,500	574.82	.00	925.18	38.3%
56606 Non Capitalized Equipment	2,000	0	2,000	.00	.00	2,000.00	.0%
56912 Program Supplies	2,000	0	2,000	744.54	.00	1,255.46	37.2%
TOTAL Speech & Language	282,280	20,300	302,580	325,612.31	.00	-23,032.31	107.6%
621080 Psychological Services							
51001 Classroom Instruction - Cert	334,870	0	334,870	338,063.76	.00	-3,193.76	101.0%
52202 Travel/Conference Fees	0	0	0	-1,000.00	.00	1,000.00	100.0%
52203 Membership Fees/Prof Dues	400	0	400	220.00	.00	180.00	55.0%
56292 Testing Protocols	3,000	0	3,000	351.00	.00	2,649.00	11.7%
56912 Program Supplies	1,500	0	1,500	321.71	.00	1,178.29	21.4%
TOTAL Psychological Services	339,770	0	339,770	337,956.47	.00	1,813.53	99.5%
622020 Professional Development							
52202 Travel/Conference Fees	10,000	0	10,000	10,948.00	.00	-948.00	109.5%
TOTAL Professional Development	10,000	0	10,000	10,948.00	.00	-948.00	109.5%
624040 Special Education Admin							

MANSFIELD BOARD OF EDUCATION
EXPENDITURES SUMMARY-SPECIAL EDUCATION

FOR 2023 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
51002 Administrators	160,470	0	160,470	160,965.24	.00	-495.24	100.3%
51102 Secretaries	150,900	24,910	175,810	177,070.56	.00	-1,260.56	100.7%
51111 Other Salaries	0	0	0	2,520.00	.00	-2,520.00	100.0%
51120 Overtime - Straight Time	0	0	0	1,999.90	.00	-1,999.90	100.0%
51122 Overtime - Time and One Half	0	0	0	9,533.38	.00	-9,533.38	100.0%
52202 Travel/Conference Fees	1,500	0	1,500	-1,970.00	.00	3,470.00	-131.3%
52203 Membership Fees/Prof Dues	1,500	0	1,500	343.75	.00	1,156.25	22.9%
52212 Mileage Reimbursement	750	0	750	724.93	.00	25.07	96.7%
53122 Legal Services	10,000	0	10,000	.00	.00	10,000.00	.0%
55301 Postage	1,000	0	1,000	626.60	.00	373.40	62.7%
55982 Program Services	7,000	0	7,000	2,275.76	.00	4,724.24	32.5%
56001 Office Supplies	2,500	0	2,500	1,613.85	.00	886.15	64.6%
56912 Program Supplies	3,500	0	3,500	1,823.40	.00	1,676.60	52.1%
TOTAL Special Education Admin	339,120	24,910	364,030	357,527.37	.00	6,502.63	98.2%
628020 Spec Ed Transportation							
55100 Pupil Transportation	150,000	0	150,000	117,960.69	.00	32,039.31	78.6%
55958 Title VIb Deduction	-30,000	0	-30,000	-30,318.71	.00	318.71	101.1%
TOTAL Spec Ed Transportation	120,000	0	120,000	87,641.98	.00	32,358.02	73.0%
TOTAL Board General Fund	3,571,900	15,420	3,587,320	3,471,398.95	.00	115,921.05	96.8%
GRAND TOTAL	3,571,900	15,420	3,587,320	3,471,398.95	.00	115,921.05	96.8%

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Mansfield Board of Education
Special Education Reserve Fund Running Balance
As of June 30, 2023

	July 1, Beg. Balance	Revenues	Usage	June 30, Ending Bal.	Net Actual (Usage)/Incr	Budget Usage
FY 2023/24 (Proposed)	\$ 735,495	\$ 30,000		\$ 765,495		\$ -
FY 2022/23	705,498	127,569	(6,934)	826,133	120,635	-
FY 2021/22	597,655	113,518	(5,675)	705,498	107,843	-
FY 2020/21	559,327	41,506	(3,178)	597,655	38,328	(30,000)
FY 2019/20	522,823	41,983	(5,479)	559,327	36,504	-
FY 2018/19	343,035	191,836	(12,048)	522,823	179,788	(25,000)
FY 2017/18	350,714	97,321	(105,000)	343,035	(7,679)	(50,000)
FY 2016/17	413,527	76,187	(139,000)	350,714 ⁽¹⁾	(62,813)	(94,000)
FY 2015/16	295,591	235,936	(118,000)	413,527	117,936	(50,000)
FY 2014/15	506,406	257,185	(468,000)	295,591	(210,815)	(135,000)
FY 2013/14	467,929	271,477	(233,000)	506,406	38,477	(250,000)
FY 2012/13	573,063	257,693	(362,827)	467,929	(105,134)	(350,000)
FY 2011/12	646,181	306,801	(379,919)	573,063	(73,118)	(235,240)
FY 2010/11	556,703	262,047	(172,569)	646,181	89,478	(60,000)
FY 2009/10	283,273	273,430		556,703	273,430	
FY 2008/09	280,407	152,866	(150,000)	283,273	2,866	
FY 2007/08	168,129	112,278		280,407	112,278	

⁽¹⁾ Balance includes \$44,000 in reserves in the event Durham liquidated damages is contested as well as \$50,000 for the FY 17/18 budget.

Mansfield Board of Education
Special Education Trending Analysis
As of June, 2023

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Estimated 2022/23
Gross Revenues:				
State Agency & Excess Cost Grant	\$ 6,474	\$ 83,978	\$ -	\$ 72,552
Medicaid Reimbursement	26,486	25,918	-	55,016
Title VIB Deduction	30,000	30,000	30,000	30,000
Reserve Fund	-	-	-	-
Total Revenues	<u>62,960</u>	<u>139,896</u>	<u>30,000</u>	<u>157,568</u>
Gross Expenditures:				
Outplacement Tuition	\$ 252,035	\$ 364,592	352,000	315,950
Transportation Costs	73,118	135,271	120,000	87,642
Other/Consulting	885,503	875,634	938,650	919,292
Instruction	1,635,547	1,727,780	1,807,740	1,859,280
Administration	300,006	322,701	364,030	357,527
Total Expenditures	<u>3,146,209</u>	<u>3,425,978</u>	<u>3,582,420</u>	<u>3,539,691</u>
Actual Net Income/(Cost)	<u>\$ (3,083,249)</u>	<u>\$ (3,286,082)</u>	<u>\$ (3,552,420)</u>	<u>\$ (3,382,123)</u>
Adopted Budget:				
Outplacement Tuition	152,000	177,000	352,000	315,950
Transportation Costs	120,000	70,000	120,000	87,642
Other/Consulting	885,503	875,634	943,550	919,185
Instruction	1,649,970	1,601,180	1,807,740	1,859,280
Administration	307,830	317,100	364,030	357,527
Net Budgeted Expenditures	<u>3,115,303</u>	<u>3,040,914</u>	<u>3,587,320</u>	<u>3,539,584</u>
Net Excess/(Shortage)	\$ 32,054	\$ (245,168)	\$ 34,900	\$ 157,461
Budgetary Increase				

**Mansfield Board of Education
Cafeteria Fund
Balance Sheet
June 30, 2023**
(with comparative totals for June 30, 2022)

	<u>2023</u>		<u>2022</u>
Assets			
Cash and Cash Equivalents	\$ 207,975	\$	245,397
Accounts Receivable	83,747		201,364
Inventory	<u>11,553</u>		<u>15,028</u>
Total Assets	<u><u>303,275</u></u>		<u><u>461,789</u></u>
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	11,803		33,893
Accrued Payroll	7,709		4,882
Due to Other Funds	9,826		9,637
Deferred Revenue	<u>31,107</u>		<u>32,397</u>
Total Liabilities	<u>60,444</u>		<u>80,809</u>
Fund Balance	<u>242,831</u>		<u>380,981</u>
Total Liabilities and Fund Balance	<u><u>\$ 303,275</u></u>	<u><u>\$</u></u>	<u><u>461,789</u></u>

Mansfield Board of Education
Cafeteria Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2023
(with comparative totals for June 30, 2022)

	<u>Budget 2022/23</u>	<u>2023</u>	<u>Percent of Adopted Budget</u>	<u>2022</u>
Revenues				
Sales of Food	\$ 197,000	\$ 203,467	103.3%	\$ 89,906
Intergovernmental	1,049,700	853,859	81%	1,233,234
Other		160		50,215
Total Revenues	<u>1,246,700</u>	<u>1,057,487</u>	84.8%	<u>1,373,355</u>
Expenditures				
Salaries & Benefits	612,162	657,822	107.5%	596,300
Food & Supplies	435,000	504,658	116.0%	428,319
Repairs & Maintenance	7,500	6,371	85.0%	5,645
Equipment	-	24,234		64
Contingency	-	-		-
Total Expenditures	<u>1,054,662</u>	<u>1,193,086</u>	113.1%	<u>1,030,329</u>
Transfers				
Transfers Out - General Fund	<u>2,550</u>	<u>2,550</u>	100.0%	<u>2,550</u>
Excess (Deficiency) of Revenues	189,488	(138,150)		340,477
Fund Balance, July 1	<u>380,981</u>	<u>380,981</u>		<u>40,506</u>
Fund Balance plus Cont. Capital, Jun 30	<u>570,469</u>	<u>\$ 242,831</u>		<u>\$ 380,983</u>

Town of Mansfield
Health Insurance Fund
Balance Sheet
June 30, 2023
(with comparative totals for June 30, 2022)

	<u>2023</u>	<u>2022</u>
Assets		
Cash and cash equivalents	\$ 3,952,727	\$ 5,602,475
Total Assets	<u>3,952,727</u>	<u>5,602,475</u>
Liabilities and Fund Equity		
Liabilities		
Accrued Medical Claims	772,280	592,000
Deferred Revenue	4,000	4,000
Accrued Payroll	6,711	3,622
Accounts Payable	<u>25,101</u>	<u>690,277</u>
Total Liabilities	<u>808,092</u>	<u>1,289,899</u>
Fund Balance		
Fund Balance - Available	<u>3,145,215</u>	<u>4,312,576</u>
Total Fund Balance	<u>3,144,635</u>	<u>4,312,576</u>
Total Liabilities and Fund Balance	<u>\$ 3,952,727</u>	<u>\$ 5,602,475</u>

Town of Mansfield
Health Insurance Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2023
(with comparative totals for June 30, 2022)

	Budget 2022/23	2023	Percent of Adopted Budget	2022
Revenues				
Premium Income	\$ 8,548,900	\$ 8,429,027	99%	\$ 8,575,029
Interest Income	1,000	105,244	10524%	7,876
Other Income	-	19,651		21,425
Total Revenues	8,549,900	8,553,922	100%	8,604,330
Expenditures				
Medical claims	7,740,840	8,352,860	108%	7,679,083
Administrative expenses	380,780	411,438	108%	489,325
H.S.A Contributions	568,100	550,072	97%	552,817
Employee Wellness Program	60,550	34,628	0%	38,623
Payment in lieu of Insurance	147,480	154,526	105%	143,929
Payroll	112,201	123,728	110%	107,896
Medical Supplies	12,000	9,137	76%	9,041
Consultants	80,000	85,474	107%	54,977
Retiree Medical Ins Fund				408,000
SURPLUS DISTRIBUTION TO REGION 19				192,000
Total Expenditures	9,101,951	9,721,864	107%	9,675,691
Excess (Deficiency) of Revenues	(552,051)	(1,167,942)		(1,071,361)
Fund Balance, July 1	4,312,576	4,312,576		5,383,937
Fund Balance plus Cont. Capital, Jun. 30	\$ 3,760,525	\$ 3,144,634		\$ 4,312,576

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

MONTH	FY13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	10 Yr. Average FY '14-'23	5 Yr. Average FY'19-'23
JULY	548,338	726,844	670,831	624,986	635,511	677,762	575,187	502,340	732,174	569,075	626,305	611,308
AUGUST	571,304	642,551	543,358	559,616	693,352	637,797	463,354	530,591	653,217	751,555	604,670	607,303
SEPTEMBER	438,160	807,550	585,211	526,981	580,713	448,658	368,849	619,654	710,554	660,473	574,680	561,638
OCTOBER	480,679	804,719	601,860	730,529	626,574	492,678	553,772	516,687	629,239	590,303	602,704	556,536
NOVEMBER	532,440	699,223	636,890	593,143	494,144	625,036	747,715	677,537	883,643	646,278	653,605	716,042
DECEMBER	488,762	962,302	591,806	818,113	706,518	552,194	748,345	701,516	753,094	684,752	700,740	687,980
JANUARY	684,680	204,233	662,815	634,365	560,142	491,801	453,346	372,145	450,816	505,281	501,962	454,678
FEBRUARY	678,239	916,556	672,054	495,084	581,428	445,958	505,938	312,376	423,500	677,811	570,894	473,117
MARCH	618,690	1,077,897	703,019	583,507	523,374	460,640	696,515	515,316	572,469	757,141	650,857	600,416
APRIL	588,271	703,022	768,447	484,549	525,605	501,553	294,909	479,421	434,756	638,740	541,927	469,876
MAY	522,070	509,140	566,735	457,160	554,640	647,507	295,561	692,937	821,163	696,683	576,360	630,770
JUNE	595,866	648,834	614,551	484,562	776,142	550,778	426,388	552,351	618,063	853,521	612,106	600,220
ANNUAL TOTAL	6,747,500	8,702,872	7,617,578	6,992,596	7,258,143	6,532,362	6,129,879	6,472,871	7,682,688	8,031,613	7,216,810	6,969,883
MONTHLY AVG	562,292	725,239	634,798	582,716	604,845	544,364	510,823	539,406	640,224	669,301	601,401	580,824
% OF INCREASE	7.7%	29.0%	-12.5%	-8.2%	3.8%	-10.0%	-6.2%	5.6%	18.7%	4.5%	3.25%	2.5%

**Mansfield Board of Education
MMS Student Activity Fund Details
June 30, 2023**

<u>Activity</u>	<u>Balance 7/1/22</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Balance 06/30/23</u>
Restitution	\$ (1,082)	\$ 171	\$ 3,524	\$ (911)
MMSA Grants	1,663	3,470	3,524	1,609
Band	1,956	39		1,994
Technology Education	1,841			1,841
FCS	(249)	127		(122)
Student Projects	2,500			2,500
Art	2,500			2,500
School Productions	14,687	6,839	906	20,620
Field Trips	(1,410)	10,643	13,056	(3,823)
Library	1,279	4,981	4,515	1,745
Miscellaneous	-			-
Second Chance Music Fund	1,000		119	881
Lost Books	-			-
Chorus	(11,139)	10,703	10,846	(11,282)
Principal's Office	1,260		174	1,086
Robotics	10,171			10,171
Orchestra	717	440	205	952
Study Abroad	-	5,500	8,000	(2,500)
Lost Locks	-			-
Grade 8 Activities	4,859	2,454	3,138	4,175
Hodovan Scholarship	1,484	99	351	1,232
School Service	(5,397)	4,440	(6,016)	5,058
Student Council	1,162	1,972	1,405	1,728
International Travel	8,109	49,101	54,250	2,959
School Store	252	196		448
Peace Garden	(89)			(89)
Rebecca Baxter Scholarship	2,672			2,672
Student International Travel Exploration	6,007		556	5,451
Physical Education SAF	-			-
Computers	306	100		406
Total	\$ 45,060	\$ 101,274	\$ 95,031	\$ 51,303

**Mansfield Board of Education
Mansfield Elementary Student Activity Fund Details
June 30, 2023**

Activity	Balance 7/1/22	Revenues	Expenditures	Balance 06/30/23
Enrichment	\$ 261	\$	\$	\$ 261
School Store	528			528
Field Trips	(792)			(792)
After School Program	-	1,000	991	9
Library	202			202
Marathon Club	15			15
Fundraisers	596		45	551
Tanger Outlets Robotix Grant	695			695
Student Activity Donations	2,305	23		2,328
Total	\$ 3,809	\$ 1,023	\$ 1,036	\$ 3,796

**Special Revenue Fund (270) Analysis
06/30/2023**

Activity	Responsible	Balance 7/1/2022	Revenues	Expenditures	Balance 6/30/2023
Goodwin Bequest	Board of Ed	5,769.68			5,769.68
MMS Summer School Program	P. Dart	6,722.00	14,000.00	(14,895.87)	5,826.13
Oak Grove School	P. Dart	5,663.74	28,864.00	(25,854.88)	8,672.86
Enriching Student Achievement	P. Dart	103,004.33		(6,717.83)	96,286.50
Special Education Grants/Tuition	S. Patwa/CAT	653,906.20	127,568.70	(6,027.46)	775,447.44
Preschool Tuition	S. Patwa/CAT	51,592.34			51,592.34
Suzuki	P. Dart	21,242.51	3,275.45	(14,631.42)	9,886.54
		<u>847,900.80</u>	<u>173,708.15</u>	<u>(68,127.46)</u>	<u>953,481.49</u>