

# MANSFIELD PUBLIC SCHOOL DISTRICT

## Financial Statements

(For the Period Ending March 31, 2024)

Finance Department  
Amanda Backhaus  
Director of Finance  
May 9, 2024

**Mansfield Public School District**

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**March 31, 2024**

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## MEMO

**To:** Mansfield Board of Education  
**CC:** Peter Dart, Superintendent  
**From:** Amanda L. Backhaus, CPA, Director of Finance  
**Date:** May 9, 2024  
**Subject:** **Mansfield Public School District Financial Statements dated March 31, 2024**

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### INTRODUCTION

Attached please find the Financial Statements for the Mansfield Public Schools dated March 31, 2024.

### General Fund Revenues

The Education Cost Sharing (ECS) Grant for FY 2023/24 is budgeted at \$9,555,060 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 March 31, 2024 we have received \$4,781,406 or 50% of budget.

### Board of Education Expenditures

There are a few minimal expenditure areas that are trending to be over budget based on activity through March 31, 2024. These currently include English. This area will be addressed with the Finance Committee through mid-year transfers at their May 9, 2024 meeting.

### 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.

### Cafeteria Fund:

Revenues exceeded expenditures by \$297,841 for the period ending March 31, 2024. Fund balance at July 1, 2023 decreased from \$307,927 to \$10,086 at March 31, 2024. Additional grant reimbursements are expected through the end of the year.

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

Revenues exceeded expenditures through the quarter by \$301,095. Fund balance increased from \$3,715,798 (including contributed capital) at July 1, 2023 to \$4,016,893 at March 31, 2024. Claims through March averaged \$672,989 (on a fiscal year basis) as compared to \$669,301, the average for last fiscal year which represents an 0.6% 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 March 31, 2024 is \$69,976.

The balance in the MES Student Activities Funds as of March 31, 2024 is \$3,886.

### Attachments

1. Financial Statements dated March 31, 2024.

**MANSFIELD BOARD OF EDUCATION  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND  
FISCAL YEAR 2023/24 - As of March 31, 2024**

	<u>FY23/24</u>			<u>Available</u>	<u>%</u>
	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Budget</u>	<u>Spent</u>
Expenditures					
General instruction	\$ 7,926,350	\$ -	\$ 5,107,665	\$ 2,818,685	64.4%
English	36,960	575	39,960	(3,575)	109.7%
World Languages	8,110	1,040	3,158	3,912	51.8%
Health and Safety	4,900	-	3,618	1,282	73.8%
Physical Education	19,520	59	5,617	13,844	29.1%
Art	16,810	199	8,376	8,235	51.0%
Mathematics	19,790	238	8,439	11,112	43.8%
Music	25,550	2,233	17,364	5,953	76.7%
Science	91,480	4,792	42,104	44,585	51.3%
Social Studies	12,290	31	6,692	5,567	54.7%
Information Technology	276,990	9,741	119,740	147,509	46.7%
Family and Consumer Scieces	10,730	-	5,952	4,778	55.5%
Technology Education	34,750	17,521	15,442	1,787	94.9%
English Learners	89,220	-	37,835	51,385	42.4%
Special Education Instruction	1,876,950	138	1,301,611	575,202	69.4%
Enrichment	408,970	2	258,244	150,724	63.1%
Preschool	424,580	281	266,139	158,160	62.7%
Extended School Year	66,000	1	40,223	25,777	60.9%
Remedial Education	442,630	297	299,485	142,848	67.7%
Summer School	(19,920) *	-	8,722	(28,642)	-43.8%
Tuition Payments	301,000	60,878	121,246 *	118,876	60.5%
Central Services	87,600	2,737	65,877	18,986	78.3%
Guidance Services	224,290	242	135,759	88,289	60.6%
Health Services	215,410	674	157,293	57,443	73.3%
Outside evaluation	195,500	46,504	112,385	36,611	81.3%
Speech and Hearing Services	354,890	5	236,252	118,632	66.6%
Psychological Services	357,940	6	277,089	80,845	77.4%
Curriculum Development	309,600	21,504	158,804	129,292	58.2%
Media Services	371,630	16,138	243,399	112,093	69.8%
Library Services	17,100	0	15,465	1,634	90.4%
Board of Education	489,850	29,125	187,182	273,544	44.2%
Superintendent's Office	534,130	151	415,264	118,715	77.8%
Special Education Administration	364,430	1	279,003	85,426	76.6%
Principals' Office	1,314,910	324	965,581	349,005	73.5%
Field Studies	23,000	3,787	12,533	6,680	71.0%
Business Management	731,330	-	576,889	154,442	78.9%
Plan Operations	1,453,580	60,585	1,059,400	333,594	77.1%
Regular Transportation	1,209,820	214,315	854,571 **	140,935	88.4%
Special Education Transportation	114,940	100,403	81,701 ***	(67,164)	158.4%
After School Programs	43,830	36	14,651	29,143	33.5%
Athletic Programs	42,190	-	26,175	16,015	62.0%
Employee Benefits	4,272,250	9,913	3,165,443	1,096,894	74.3%
Total Expenditures	<u>24,801,880</u>	<u>604,475</u>	<u>16,758,350</u>	<u>7,439,055</u>	<u>70.0%</u>
Total	\$ <u>24,801,880</u>	<u>604,475</u>	<u>16,758,350</u>	\$ <u>7,439,055</u>	<u>70.0%</u>

\* Includes transfer from Special Education Reserve. Journal entry for transfer of funds has not yet been recorded in ledger.

\*\* Additional transportation reimbursements of \$91,328 are expected throughout the remainder of the school-year, which results in transportation costs to be under budget by approximately \$140,000

\*\*\* Grant deduction has not yet been recorded in ledger.

**MANSFIELD BOARD OF EDUCATION**  
EXPENDITURES DISTRICT WIDE BY ACTIVITY

FOR 2024 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>1010 Board General Fund</b>							
611010 General Instruction	8,359,680	-433,330	7,926,350	5,107,665.38	.00	2,818,684.62	64.4%
611020 English	36,960	0	36,960	39,959.96	575.42	-3,575.38	109.7%
611040 World Languages	8,110	0	8,110	3,158.02	1,040.00	3,911.98	51.8%
611050 Health & Safety	4,900	0	4,900	3,618.09	.00	1,281.91	73.8%
611060 Physical Education	14,520	5,000	19,520	5,617.27	58.62	13,844.11	29.1%
611070 Art	16,810	0	16,810	8,375.75	198.85	8,235.40	51.0%
611080 Mathematics	19,790	0	19,790	8,439.27	238.30	11,112.43	43.8%
611090 Music	75,770	-50,220	25,550	17,364.10	2,232.65	5,953.25	76.7%
611100 Science	31,480	60,000	91,480	42,103.63	4,791.84	44,584.53	51.3%
611110 Social Studies	12,290	0	12,290	6,691.69	31.26	5,567.05	54.7%
611150 Information Technology	196,990	80,000	276,990	119,739.97	9,741.08	147,508.95	46.7%
611220 Life & Consumer Science	10,730	0	10,730	5,952.28	.00	4,777.72	55.5%
611230 Technology Education	18,750	16,000	34,750	15,442.10	17,521.33	1,786.57	94.9%
611300 English Learners	98,660	-9,440	89,220	37,835.08	.00	51,384.92	42.4%
612010 Special Ed Instruction	1,856,880	20,070	1,876,950	1,301,610.64	137.67	575,201.69	69.4%
612020 Enrichment	408,970	0	408,970	258,244.06	2.00	150,723.94	63.1%
612040 Pre-Kindergarten	409,730	14,850	424,580	266,139.32	281.02	158,159.66	62.7%
612340 Extended School Year	66,000	0	66,000	40,222.84	.56	25,776.60	60.9%
613100 Remedial Reading/Math	458,990	-16,360	442,630	299,485.33	296.90	142,847.77	67.7%
614000 Summer Learning Experience	16,590	-36,510	-19,920	8,722.06	.00	-28,642.06	-43.8%
616000 Tuition Payments	271,000	30,000	301,000	221,246.03	60,877.87	18,876.10	93.7%
619000 Central Services	87,600	0	87,600	65,877.43	2,736.69	18,985.88	78.3%
621020 School Counseling	224,190	100	224,290	135,759.37	241.83	88,288.80	60.6%
621030 Health Services	216,310	-900	215,410	157,292.67	674.07	57,443.26	73.3%
621040 Outside Eval/Contracted Serv	195,500	0	195,500	112,384.99	46,504.12	36,610.89	81.3%
621050 Speech & Language	346,580	8,310	354,890	236,252.38	5.13	118,632.49	66.6%
621080 Psychological Services	363,720	-5,780	357,940	277,088.67	6.10	80,845.23	77.4%
622010 Curriculum Development	189,600	120,000	309,600	158,075.86	21,379.07	130,145.07	58.0%
622020 Professional Development	0	0	0	728.00	125.00	-853.00	100.0%
623020 Media Services	335,850	35,780	371,630	243,398.74	16,138.39	112,092.87	69.8%
623100 Library	17,100	0	17,100	15,465.43	.22	1,634.35	90.4%
624010 Board of Education	312,270	177,580	489,850	187,181.79	29,124.50	273,543.71	44.2%
624020 Superintendent's Office	537,770	-3,640	534,130	415,264.45	150.81	118,714.74	77.8%
624040 Special Education Admin	364,200	230	364,430	279,002.94	.99	85,426.07	76.6%
625200 Principals' Office Services	1,273,860	41,050	1,314,910	965,581.10	324.29	349,004.61	73.5%
625210 Support Services - Central	0	0	0	.00	.00	.00	.0%
625230 Field Studies	23,000	0	23,000	12,533.19	3,786.51	6,680.30	71.0%
626010 Business Management	705,330	26,000	731,330	576,888.50	.00	154,441.50	78.9%
627100 Plant Operations - Building	1,370,660	82,920	1,453,580	1,059,400.38	60,585.44	333,594.18	77.1%
628010 Regular Transportation	1,209,820	0	1,209,820	945,898.65	214,314.56	49,606.79	95.9%

**MANSFIELD BOARD OF EDUCATION**  
 EXPENDITURES DISTRICT WIDE BY ACTIVITY

FOR 2024 09

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
628020 Spec Ed Transportation	114,940	0	114,940	81,701.00	100,403.00	-67,164.00	158.4%
634300 After School Program	43,830	0	43,830	14,651.48	36.00	29,142.52	33.5%
634400 Athletic Program	42,190	0	42,190	26,174.75	.00	16,015.25	62.0%
680000 Employee Benefits	4,433,960	-161,710	4,272,250	3,165,443.22	9,913.14	1,096,893.64	74.3%
TOTAL Board General Fund	24,801,880	0	24,801,880	16,949,677.86	604,475.23	7,247,726.91	70.8%
GRAND TOTAL	24,801,880	0	24,801,880	16,949,677.86	604,475.23	7,247,726.91	70.8%

\*\* END OF REPORT - Generated by patricia ball \*\*

**MANSFIELD BOARD OF EDUCATION**  
EXPENDITURES DISTRICT WIDE BY OBJECT

FOR 2024 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>1010 Board General Fund</b>							
51001 Classroom Instruction - Cert	10,380,470	-457,110	9,923,360	6,197,588.40	.00	3,725,771.60	62.5%
51002 Administrators	1,151,400	-5,420	1,145,980	884,419.04	.00	261,560.96	77.2%
51004 Early Retirement (5 Yr Salary)	73,690	0	73,690	73,691.40	.00	-1.40	100.0%
51005 Library - Certified	197,160	2,610	199,770	123,938.56	.00	75,831.44	62.0%
51006 Guidance - Certified	207,340	100	207,440	129,712.88	.00	77,727.12	62.5%
51010 Curriculum Development	40,000	0	40,000	32,386.32	18,696.28	-11,082.60	127.7%
51014 Tutoring	115,300	0	115,300	72,842.50	.00	42,457.50	63.2%
51020 Title III Grant Deduction	0	-2,000	-2,000	.00	.00	-2,000.00	.0%
51021 Title I - Deduction	-96,640	-17,330	-113,970	.00	.00	-113,970.00	.0%
51022 Title VIb - Deduction	-157,100	13,910	-143,190	.00	.00	-143,190.00	.0%
51023 Mental Health Grant Deduction	0	-69,000	-69,000	.00	.00	-69,000.00	.0%
51024 Preschool Grant Deduction	-15,760	0	-15,760	.00	.00	-15,760.00	.0%
51025 Salaries & Wages - Certified	117,160	132,580	249,740	.00	.00	249,740.00	.0%
51056 Team Leader	58,000	0	58,000	29,211.90	.00	28,788.10	50.4%
51075 Teacher Contracted Stipends	5,000	0	5,000	.00	.00	5,000.00	.0%
51076 ESSER II Grant Deduct Cert	0	-38,250	-38,250	-38,259.00	.00	9.00	100.0%
51078 ARP ESSER Grant Ded-Certified	-20,000	20,000	0	.00	.00	.00	.0%
51101 Paraprofessionals	1,686,560	26,780	1,713,340	1,159,771.14	.00	553,568.86	67.7%
51102 Secretaries	709,240	14,580	723,820	531,153.03	.00	192,666.97	73.4%
51103 Maintenance Personnel	777,950	19,560	797,510	546,436.35	.00	251,073.65	68.5%
51104 Nurses	185,860	-900	184,960	137,550.56	.00	47,409.44	74.4%
51105 Substitutes - Teachers	269,000	0	269,000	236,631.24	.00	32,368.76	88.0%
51106 Part-Time (nb)	54,740	-1,190	53,550	.00	.00	53,550.00	.0%
51107 Library & Media Personnel	0	0	0	1,435.97	.00	-1,435.97	100.0%
51109 Substitutes - Inst. Assts.	47,000	0	47,000	46,433.15	.00	566.85	98.8%
51111 Other Salaries	144,540	42,830	187,370	118,030.81	.00	69,339.19	63.0%
51113 Substitutes - Maintenance Per	2,000	29,300	31,300	31,275.70	.00	24.30	99.9%
51114 Substitutes - Nurses	22,500	0	22,500	3,150.00	.00	19,350.00	14.0%
51115 IT Personnel	259,720	7,410	267,130	203,846.09	.00	63,283.91	76.3%
51116 Coaches/Advisors	61,230	0	61,230	28,380.00	.00	32,850.00	46.3%
51120 Overtime - Straight Time	6,000	0	6,000	6,932.00	.00	-932.00	115.5%
51121 Overtime - Double Time	3,000	1,100	4,100	10,456.74	.00	-6,356.74	255.0%
51122 Overtime - Time and One Half	47,440	5,560	53,000	41,381.57	.00	11,618.43	78.1%
51123 Summer Help	100	590	690	686.48	.00	3.52	99.5%
51125 Separation Pay	33,170	0	33,170	.00	.00	33,170.00	.0%
52001 Social Security	271,210	810	272,020	197,418.55	.00	74,601.45	72.6%
52002 Workers Compensation	141,000	0	141,000	100,350.00	.00	40,650.00	71.2%
52003 MERS	748,650	-112,300	636,350	457,844.07	.00	178,505.93	71.9%
52004 MERS/Adjustments	500	0	500	.00	.00	500.00	.0%
52005 Unemployment Compensation	15,000	0	15,000	3,184.00	.00	11,816.00	21.2%

**MANSFIELD BOARD OF EDUCATION**  
**EXPENDITURES DISTRICT WIDE BY OBJECT**

FOR 2024 09

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
52007 Medicare	238,620	-7,620	231,000	142,150.21	.00	88,849.79	61.5%
52008 MERS/Administrative Assesment	31,470	0	31,470	30,940.00	.00	530.00	98.3%
52050 Tile I Grant Deduct Benes	0	-22,600	-22,600	.00	.00	-22,600.00	.0%
52053 Mental Health Grant Deduction	0	-20,000	-20,000	.00	.00	-20,000.00	.0%
52101 Board-Medical Insurance	2,899,580	0	2,899,580	2,174,685.03	.00	724,894.97	75.0%
52106 Employee Assist Prog (USMHS)	11,330	0	11,330	5,500.00	.00	5,830.00	48.5%
52108 Board - Life Insurance	42,500	0	42,500	29,371.03	9,628.97	3,500.00	91.8%
52124 Flexible Spending Account Fee	1,000	0	1,000	785.83	284.17	-70.00	107.0%
52201 Prof Improv Reimbursement	16,000	0	16,000	16,118.50	.00	-118.50	100.7%
52202 Travel/Conference Fees	38,650	0	38,650	31,287.34	2,600.00	4,762.66	87.7%
52203 Membership Fees/Prof Dues	27,600	0	27,600	24,257.93	450.00	2,892.07	89.5%
52210 Professional Dev/Learning	1,400	0	1,400	1,334.28	.00	65.72	95.3%
52212 Mileage Reimbursement	6,130	0	6,130	844.78	.00	5,285.22	13.8%
52213 Meal Reimbursement	150	0	150	16.00	.00	134.00	10.7%
53101 Instructional Service	150	0	150	5.68	.00	144.32	3.8%
53109 Health Services Grant Deducti	-15,000	0	-15,000	.00	.00	-15,000.00	.0%
53111 Medical Services	30,600	0	30,600	11,662.00	.00	18,938.00	38.1%
53113 Psychiatric Services	2,000	0	2,000	.00	.00	2,000.00	.0%
53114 Physical Therapists	83,800	0	83,800	43,530.00	19,910.00	20,360.00	75.7%
53115 Occupational Therapy	87,000	0	87,000	62,892.95	25,227.05	-1,120.00	101.3%
53116 Outside Evaluations	25,000	0	25,000	8,637.50	1,150.00	15,212.50	39.2%
53119 Shared IT Services	291,600	0	291,600	218,700.00	.00	72,900.00	75.0%
53120 Prof & Tech Services	11,200	0	11,200	7,630.79	.00	3,569.21	68.1%
53122 Legal Services	50,000	45,000	95,000	74,868.30	28,217.00	-8,085.30	108.5%
53124 Consultants	2,500	0	2,500	1,430.00	.00	1,070.00	57.2%
53125 Audit Expense	5,300	0	5,300	.00	.00	5,300.00	.0%
53144 Shared Finance Services	258,880	0	258,880	194,160.00	.00	64,720.00	75.0%
53240 Field Trips	33,000	0	33,000	12,533.19	3,786.51	16,680.30	49.5%
54213 Refuse Collection	31,500	0	31,500	18,949.54	5,050.46	7,500.00	76.2%
54232 Bldg Maintenance Service	60,000	0	60,000	55,351.15	18,671.85	-14,023.00	123.4%
54301 Building Repairs	18,000	0	18,000	47,826.47	9,137.16	-38,963.63	316.5%
54405 Other Rentals	100	0	100	.00	.00	100.00	.0%
54902 Equipment Repair	41,070	0	41,070	41,811.18	882.14	-1,623.32	104.0%
54904 Equip Maintenance Contracts	3,880	0	3,880	1,641.70	290.00	1,948.30	49.8%
55100 Pupil Transportation	1,635,580	0	1,635,580	1,249,024.12	314,717.56	71,838.32	95.6%
55101 Pupil Transportation Reimburs	-456,650	0	-456,650	-319,656.61	.00	-136,993.39	70.0%
55106 OT on Reg Transportation Runs	10,000	0	10,000	6,240.69	.00	3,759.31	62.4%
55107 Late Runs	91,530	0	91,530	45,613.60	.00	45,916.40	49.8%
55117 Athletic Transportation	9,400	0	9,400	7,089.79	.00	2,310.21	75.4%
55201 General Liability Insurance	89,760	26,000	115,760	115,211.00	.00	549.00	99.5%
55301 Postage	8,550	0	8,550	4,085.71	.00	4,464.29	47.8%
55400 Advertising	3,300	0	3,300	.00	.00	3,300.00	.0%
55500 Printing & Binding	7,420	0	7,420	5,517.01	319.30	1,583.69	78.7%
55630 Tuition - Private Schools	326,000	0	326,000	145,665.03	60,877.87	119,457.10	63.4%

**MANSFIELD BOARD OF EDUCATION**  
**EXPENDITURES DISTRICT WIDE BY OBJECT**

FOR 2024 09								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
55690 Magnet School Tuition	45,000	30,000	75,000	75,581.00	.00	-581.00	100.8%	
55698 Excess Cost Grant Deduction	-50,000	0	-50,000	.00	.00	-50,000.00	.0%	
55699 Tuition-Sped Reserve Fund	-50,000	0	-50,000	.00	.00	-50,000.00	.0%	
55920 Enhancing Student Ach Deduct	-50,000	0	-50,000	.00	.00	-50,000.00	.0%	
55936 Coaches/Advisors	0	0	0	90.00	.00	-90.00	100.0%	
55940 Copier Maintenance Fees	65,090	0	65,090	48,817.50	.00	16,272.50	75.0%	
55951 Automated Operations	17,100	0	17,100	17,140.76	.00	-40.76	100.2%	
55958 Title VIB Deduction	-30,000	0	-30,000	.00	.00	-30,000.00	.0%	
55960 Contracted Services	4,200	0	4,200	2,900.00	.00	1,300.00	69.0%	
55964 Voice Communications	51,000	0	51,000	38,250.00	.00	12,750.00	75.0%	
55975 System Support	107,900	0	107,900	105,044.57	9,972.06	-7,116.63	106.6%	
55981 Assessments	26,000	0	26,000	28,896.50	.00	-2,896.50	111.1%	
55982 Program Services	98,100	100,000	198,100	68,516.78	-284.59	129,867.81	34.4%	
55984 Monitoring Services	18,000	0	18,000	23,124.32	3,150.68	-8,275.00	146.0%	
55991 Alarm Service	4,000	0	4,000	5,544.91	1,698.09	-3,243.00	181.1%	
55993 Middle School Yth Employment	2,500	0	2,500	1,256.00	36.00	1,208.00	51.7%	
56001 Office Supplies	16,420	0	16,420	9,603.14	893.85	5,923.01	63.9%	
56002 Copier Supplies	1,300	0	1,300	554.85	.00	745.15	42.7%	
56004 Medical Supplies	8,500	0	8,500	5,136.69	891.14	2,472.17	70.9%	
56109 Content Spec Instr Supplies	153,190	0	153,190	95,455.74	3,795.66	53,938.60	64.8%	
56110 Instructional Supplies	84,800	0	84,800	66,208.45	2,736.69	15,854.86	81.3%	
56112 Library Supplies	1,480	0	1,480	946.95	28.73	504.32	65.9%	
56113 Audiovisual	4,160	0	4,160	1,327.76	.00	2,832.24	31.9%	
56115 Art & Drafting	900	0	900	1,764.31	87.12	-951.43	205.7%	
56117 Woodworking Supplies	7,900	0	7,900	6,652.19	1,144.39	103.42	98.7%	
56118 Lab Supplies	200	0	200	345.68	.00	-145.68	172.8%	
56119 Instructional Software	15,650	0	15,650	16,258.08	.00	-608.08	103.9%	
56210 Natural Gas	70,000	0	70,000	52,500.00	.00	17,500.00	75.0%	
56220 Electric	130,000	0	130,000	97,500.00	.00	32,500.00	75.0%	
56240 Fuel Oil	5,000	0	5,000	3,750.00	.00	1,250.00	75.0%	
56262 Diesel Fuel	75,000	0	75,000	58,025.00	.00	16,975.00	77.4%	
56292 Testing Protocols	3,000	0	3,000	5,018.35	.00	-2,018.35	167.3%	
56293 Robotics Supplies	2,500	60,000	62,500	20,228.99	4,318.46	37,952.55	39.3%	
56300 Food	21,550	0	21,550	4,615.68	54.95	16,879.37	21.7%	
56400 Reference Bks & Periodicals	11,440	0	11,440	7,773.80	177.43	3,488.77	69.5%	
56410 Textbooks	2,250	0	2,250	124.94	.00	2,125.06	5.6%	
56411 Textbook - New	20,870	0	20,870	10,172.63	381.82	10,315.55	50.6%	
56421 Gifts/Memorials	2,000	0	2,000	169.95	.00	1,830.05	8.5%	
56425 Library Books - New	31,500	0	31,500	15,964.39	10,305.93	5,229.68	83.4%	
56426 Library Books - Replacement	600	0	600	.00	.00	600.00	.0%	
56508 Computer Software	7,000	0	7,000	5,529.58	.00	1,470.42	79.0%	
56601 Building Supplies	36,000	0	36,000	29,340.54	5,311.20	1,348.26	96.3%	
56606 Non Capitalized Equipment	34,070	78,000	112,070	15,463.93	21,782.50	74,823.57	33.2%	
56907 Uniforms	1,400	0	1,400	496.56	.00	903.44	35.5%	

**MANSFIELD BOARD OF EDUCATION**  
**EXPENDITURES DISTRICT WIDE BY OBJECT**

FOR 2024 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
56908 Safety Supplies	300	0	300	.00	.00	300.00	.0%
56911 Grounds Supplies	4,400	0	4,400	3,236.53	.00	1,163.47	73.6%
56912 Program Supplies	26,430	0	26,430	10,591.52	747.97	15,090.51	42.9%
56917 Special Events	1,500	0	1,500	410.70	.00	1,089.30	27.4%
56925 District Math/Science	0	0	0	178.30	.00	-178.30	100.0%
56932 Non-Cap Furniture/Furnishings	8,420	30,000	38,420	8,289.87	214.99	29,915.14	22.1%
56934 Non-Cap Computer Hardw/Softw	6,480	17,000	23,480	2,477.98	16,966.00	4,036.02	82.8%
57330 Furniture/Furnishings	0	0	0	275.40	.00	-275.40	100.0%
57341 Technology Equipment	3,000	0	3,000	427.98	.00	2,572.02	14.3%
57343 System Support	3,500	0	3,500	3,356.27	.00	143.73	95.9%
57345 Educational Equipment	108,850	50,000	158,850	67,830.67	167.84	90,851.49	42.8%
57390 Equipment - Other	3,600	0	3,600	2,920.95	.00	679.05	81.1%
58908 Awards & Prizes	1,500	0	1,500	.00	.00	1,500.00	.0%
59032 Other Operating-Oak Grove	-4,000	0	-4,000	-3,000.00	.00	-1,000.00	75.0%
59745 Medical Pension Trust Fund	28,000	0	28,000	21,000.00	.00	7,000.00	75.0%
TOTAL Board General Fund	24,801,880	0	24,801,880	16,949,677.86	604,475.23	7,247,726.91	70.8%
GRAND TOTAL	24,801,880	0	24,801,880	16,949,677.86	604,475.23	7,247,726.91	70.8%

\*\* END OF REPORT - Generated by patricia ball \*\*

**MANSFIELD BOARD OF EDUCATION**  
**EXPENDITURES SUMMARY - ELEMENTARY SCHOOL**

FOR 2024 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>1010 Board General Fund</b>							
<b>611010 General Instruction</b>							
51001 Classroom Instruction - Cert	3,551,970	-309,120	3,242,850	2,031,192.10	.00	1,211,657.90	62.6%
51014 Tutoring	67,500	0	67,500	50,225.00	.00	17,275.00	74.4%
51021 Title I - Deduction	-48,320	-970	-49,290	.00	.00	-49,290.00	.0%
51101 Paraprofessionals	378,970	-13,570	365,400	239,115.11	.00	126,284.89	65.4%
51105 Substitutes - Teachers	131,000	-131,000	0	.00	.00	.00	.0%
51109 Substitutes - Inst. Assts.	14,000	-14,000	0	.00	.00	.00	.0%
51114 Substitutes - Nurses	11,250	-11,250	0	.00	.00	.00	.0%
<b>TOTAL General Instruction</b>	<b>4,106,370</b>	<b>-479,910</b>	<b>3,626,460</b>	<b>2,320,532.21</b>	<b>.00</b>	<b>1,305,927.79</b>	<b>64.0%</b>
<b>611020 English</b>							
56109 Content Spec Instr Supplies	10,500	0	10,500	20,664.42	123.66	-10,288.08	198.0%
56110 Instructional Supplies	0	0	0	648.00	.00	-648.00	100.0%
56400 Reference Bks & Periodicals	1,000	0	1,000	187.33	75.90	736.77	26.3%
56411 Textbook - New	11,650	0	11,650	8,373.24	49.29	3,227.47	72.3%
<b>TOTAL English</b>	<b>23,150</b>	<b>0</b>	<b>23,150</b>	<b>29,872.99</b>	<b>248.85</b>	<b>-6,971.84</b>	<b>130.1%</b>
<b>611040 World Languages</b>							
52203 Membership Fees/Prof Dues	280	0	280	579.00	.00	-299.00	206.8%
55500 Printing & Binding	50	0	50	.00	.00	50.00	.0%
56109 Content Spec Instr Supplies	2,850	0	2,850	142.46	.00	2,707.54	5.0%
56411 Textbook - New	250	0	250	.00	.00	250.00	.0%
<b>TOTAL World Languages</b>	<b>3,430</b>	<b>0</b>	<b>3,430</b>	<b>721.46</b>	<b>.00</b>	<b>2,708.54</b>	<b>21.0%</b>
<b>611050 Health &amp; Safety</b>							
56109 Content Spec Instr Supplies	1,000	0	1,000	.00	.00	1,000.00	.0%

**MANSFIELD BOARD OF EDUCATION**  
**EXPENDITURES SUMMARY - ELEMENTARY SCHOOL**

FOR 2024 09								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
56400 Reference Bks & Periodicals	70	0	70	.00	.00	70.00	.0%	
56411 Textbook - New	80	0	80	.00	.00	80.00	.0%	
TOTAL Health & Safety	1,150	0	1,150	.00	.00	1,150.00	.0%	
<b>611060 Physical Education</b>								
56109 Content Spec Instr Supplies	5,000	0	5,000	.00	42.63	4,957.37	.9%	
56110 Instructional Supplies	0	0	0	-137.18	.00	137.18	100.0%	
56606 Non Capitalized Equipment	1,000	5,000	6,000	1,274.56	.00	4,725.44	21.2%	
TOTAL Physical Education	6,000	5,000	11,000	1,137.38	42.63	9,819.99	10.7%	
<b>611070 Art</b>								
56109 Content Spec Instr Supplies	10,000	0	10,000	5,199.77	198.85	4,601.38	54.0%	
TOTAL Art	10,000	0	10,000	5,199.77	198.85	4,601.38	54.0%	
<b>611080 Mathematics</b>								
56109 Content Spec Instr Supplies	7,100	0	7,100	3,035.29	58.51	4,006.20	43.6%	
56400 Reference Bks & Periodicals	350	0	350	.00	.00	350.00	.0%	
56411 Textbook - New	4,000	0	4,000	.00	.00	4,000.00	.0%	
TOTAL Mathematics	11,450	0	11,450	3,035.29	58.51	8,356.20	27.0%	
<b>611090 Music</b>								
51001 Classroom Instruction - Cert	50,220	-50,220	0	.00	.00	.00	.0%	
54904 Equip Maintenance Contracts	200	0	200	.00	290.00	-90.00	145.0%	
56109 Content Spec Instr Supplies	4,000	0	4,000	1,483.71	682.20	1,834.09	54.1%	
56411 Textbook - New	200	0	200	.00	.00	200.00	.0%	
56606 Non Capitalized Equipment	4,000	0	4,000	948.20	792.00	2,259.80	43.5%	
TOTAL Music	58,620	-50,220	8,400	2,431.91	1,764.20	4,203.89	50.0%	
<b>611100 Science</b>								

**MANSFIELD BOARD OF EDUCATION**  
**EXPENDITURES SUMMARY - ELEMENTARY SCHOOL**

FOR 2024 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
51001 Classroom Instruction - Cert	0	0	0	1,162.50	.00	-1,162.50	100.0%
56109 Content Spec Instr Supplies	16,100	0	16,100	9,583.60	13.02	6,503.38	59.6%
56293 Robotics Supplies	2,500	60,000	62,500	20,228.99	4,318.46	37,952.55	39.3%
56400 Reference Bks & Periodicals	300	0	300	354.61	.00	-54.61	118.2%
56411 Textbook - New	90	0	90	.00	.00	90.00	.0%
<b>TOTAL Science</b>	<b>18,990</b>	<b>60,000</b>	<b>78,990</b>	<b>31,329.70</b>	<b>4,331.48</b>	<b>43,328.82</b>	<b>45.1%</b>
<b>611110 Social Studies</b>							
56109 Content Spec Instr Supplies	2,500	0	2,500	1,317.26	4.23	1,178.51	52.9%
56110 Instructional Supplies	0	0	0	-35.89	.00	35.89	100.0%
56400 Reference Bks & Periodicals	300	0	300	178.23	.00	121.77	59.4%
56411 Textbook - New	200	0	200	74.85	24.95	100.20	49.9%
<b>TOTAL Social Studies</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>	<b>1,534.45</b>	<b>29.18</b>	<b>1,436.37</b>	<b>52.1%</b>
<b>612020 Enrichment</b>							
51001 Classroom Instruction - Cert	199,630	0	199,630	122,849.92	.00	76,780.08	61.5%
55982 Program Services	1,000	0	1,000	.00	.00	1,000.00	.0%
56109 Content Spec Instr Supplies	4,800	0	4,800	3,491.88	.00	1,308.12	72.7%
<b>TOTAL Enrichment</b>	<b>205,430</b>	<b>0</b>	<b>205,430</b>	<b>126,341.80</b>	<b>.00</b>	<b>79,088.20</b>	<b>61.5%</b>
<b>612040 Pre-Kindergarten</b>							
51001 Classroom Instruction - Cert	269,250	-9,210	260,040	151,279.32	.00	108,760.68	58.2%
51024 Preschool Grant Deduction	-15,760	0	-15,760	.00	.00	-15,760.00	.0%
51101 Paraprofessionals	138,740	24,060	162,800	112,296.86	.00	50,503.14	69.0%
56109 Content Spec Instr Supplies	4,500	0	4,500	2,563.14	281.02	1,655.84	63.2%
56300 Food	12,000	0	12,000	.00	.00	12,000.00	.0%
56932 Non-Cap Furniture/Furnishings	1,000	0	1,000	.00	.00	1,000.00	.0%
<b>TOTAL Pre-Kindergarten</b>	<b>409,730</b>	<b>14,850</b>	<b>424,580</b>	<b>266,139.32</b>	<b>281.02</b>	<b>158,159.66</b>	<b>62.7%</b>
<b>613100 Remedial Reading/Math</b>							

**MANSFIELD BOARD OF EDUCATION**  
**EXPENDITURES SUMMARY - ELEMENTARY SCHOOL**

FOR 2024 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
51001 Classroom Instruction - Cert	301,210	0	301,210	173,865.16	.00	127,344.84	57.7%
51021 Title I - Deduction	-24,160	-40,520	-64,680	.00	.00	-64,680.00	.0%
56109 Content Spec Instr Supplies	2,000	0	2,000	.00	.00	2,000.00	.0%
<b>TOTAL Remedial Reading/Math</b>	<b>279,050</b>	<b>-40,520</b>	<b>238,530</b>	<b>173,865.16</b>	<b>.00</b>	<b>64,664.84</b>	<b>72.9%</b>

**614000 Summer Learning Experience**

51001 Classroom Instruction - Cert	25,000	4,360	29,360	33,149.05	.00	-3,789.05	112.9%
51076 ESSER II Grant Deduct Cert	0	-25,780	-25,780	-25,786.04	.00	6.04	100.0%
55920 Enhancing Student Ach Deduct	-30,000	0	-30,000	.00	.00	-30,000.00	.0%
56109 Content Spec Instr Supplies	5,000	0	5,000	895.61	.00	4,104.39	17.9%
<b>TOTAL Summer Learning Experience</b>	<b>0</b>	<b>-21,420</b>	<b>-21,420</b>	<b>8,258.62</b>	<b>.00</b>	<b>-29,678.62</b>	<b>-38.6%</b>

**619000 Central Services**

54405 Other Rentals	100	0	100	.00	.00	100.00	.0%
55982 Program Services	400	0	400	.00	.00	400.00	.0%
56002 Copier Supplies	1,300	0	1,300	554.85	.00	745.15	42.7%
56110 Instructional Supplies	51,800	0	51,800	41,458.29	2,681.85	7,659.86	85.2%
56411 Textbook - New	500	0	500	.00	.00	500.00	.0%
58908 Awards & Prizes	1,500	0	1,500	.00	.00	1,500.00	.0%
<b>TOTAL Central Services</b>	<b>55,600</b>	<b>0</b>	<b>55,600</b>	<b>42,013.14</b>	<b>2,681.85</b>	<b>10,905.01</b>	<b>80.4%</b>

**621030 Health Services**

51104 Nurses	93,400	-920	92,480	79,733.28	.00	12,746.72	86.2%
51122 Overtime - Time and One Half	0	0	0	258.24	.00	-258.24	100.0%
52203 Membership Fees/Prof Dues	250	0	250	.00	.00	250.00	.0%
53109 Health Services Grant Deducti	-15,000	0	-15,000	.00	.00	-15,000.00	.0%
53111 Medical Services	30,000	0	30,000	11,250.00	.00	18,750.00	37.5%
53120 Prof & Tech Services	4,100	0	4,100	2,937.15	.00	1,162.85	71.6%
54904 Equip Maintenance Contracts	770	0	770	202.50	.00	567.50	26.3%
55982 Program Services	2,000	0	2,000	875.00	.00	1,125.00	43.8%
56001 Office Supplies	100	0	100	99.98	.00	.02	100.0%
56004 Medical Supplies	2,500	0	2,500	2,224.98	674.07	-399.05	116.0%

**MANSFIELD BOARD OF EDUCATION**  
**EXPENDITURES SUMMARY - ELEMENTARY SCHOOL**

FOR 2024 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
59032 Other Operating-Oak Grove	-4,000	0	-4,000	-3,000.00	.00	-1,000.00	75.0%
TOTAL Health Services	114,120	-920	113,200	94,581.13	674.07	17,944.80	84.1%

**622020 Professional Development**

52203 Membership Fees/Prof Dues	0	0	0	478.00	125.00	-603.00	100.0%
56300 Food	0	0	0	250.00	.00	-250.00	100.0%
TOTAL Professional Development	0	0	0	728.00	125.00	-853.00	100.0%

**623020 Media Services**

51005 Library - Certified	98,580	0	98,580	60,665.28	.00	37,914.72	61.5%
51101 Paraprofessionals	25,580	2,560	28,140	20,068.70	.00	8,071.30	71.3%
52202 Travel/Conference Fees	450	0	450	54.30	.00	395.70	12.1%
52203 Membership Fees/Prof Dues	320	0	320	339.97	.00	-19.97	106.2%
55301 Postage	70	0	70	.00	.00	70.00	.0%
55500 Printing & Binding	700	0	700	201.37	210.00	288.63	58.8%
55951 Automated Operations	7,000	0	7,000	5,729.50	.00	1,270.50	81.9%
55982 Program Services	600	0	600	.00	.00	600.00	.0%
56001 Office Supplies	450	0	450	33.48	66.30	350.22	22.2%
56109 Content Spec Instr Supplies	3,000	0	3,000	2,594.57	.00	405.43	86.5%
56112 Library Supplies	830	0	830	540.73	28.73	260.54	68.6%
56113 Audiovisual	2,050	0	2,050	.00	.00	2,050.00	.0%
56300 Food	100	0	100	.00	.00	100.00	.0%
56400 Reference Bks & Periodicals	1,450	0	1,450	1,388.43	5.67	55.90	96.1%
56425 Library Books - New	15,750	0	15,750	9,788.53	2,465.72	3,495.75	77.8%
56606 Non Capitalized Equipment	1,000	0	1,000	626.02	.02	373.96	62.6%
57345 Educational Equipment	3,000	0	3,000	1,077.41	69.85	1,852.74	38.2%
TOTAL Media Services	160,930	2,560	163,490	103,108.29	2,846.29	57,535.42	64.8%

**623100 Library**

56425 Library Books - New	0	0	0	-9.89	.00	9.89	100.0%
TOTAL Library	0	0	0	-9.89	.00	9.89	100.0%

**625200 Principals' Office Services**

**MANSFIELD BOARD OF EDUCATION**  
**EXPENDITURES SUMMARY - ELEMENTARY SCHOOL**

FOR 2024 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
51002 Administrators	293,870	-5,650	288,220	220,248.14	.00	67,971.86	76.4%
51101 Paraprofessionals	0	0	0	4,200.00	.00	-4,200.00	100.0%
51102 Secretaries	110,980	4,830	115,810	84,633.60	.00	31,176.40	73.1%
51111 Other Salaries	39,690	0	39,690	19,042.50	.00	20,647.50	48.0%
51115 IT Personnel	123,690	3,090	126,780	91,354.28	.00	35,425.72	72.1%
51120 Overtime - Straight Time	0	0	0	139.20	.00	-139.20	100.0%
51122 Overtime - Time and One Half	0	0	0	438.48	.00	-438.48	100.0%
52203 Membership Fees/Prof Dues	0	0	0	200.00	.00	-200.00	100.0%
55301 Postage	1,500	0	1,500	10.20	.00	1,489.80	.7%
55400 Advertising	300	0	300	.00	.00	300.00	.0%
55500 Printing & Binding	1,000	0	1,000	572.70	109.30	318.00	68.2%
56001 Office Supplies	3,000	0	3,000	1,755.99	.00	1,244.01	58.5%
56300 Food	1,500	0	1,500	12.00	.00	1,488.00	.8%
56400 Reference Bks & Periodicals	300	0	300	.00	.00	300.00	.0%
<b>TOTAL Principals' Office Services</b>	<b>575,830</b>	<b>2,270</b>	<b>578,100</b>	<b>422,607.09</b>	<b>109.30</b>	<b>155,383.61</b>	<b>73.1%</b>
<b>625210 Support Services - Central</b>							
53240 Field Trips	0	0	0	.00	.00	.00	.0%
<b>TOTAL Support Services - Central</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.0%</b>
<b>625230 Field Studies</b>							
53240 Field Trips	16,500	0	16,500	2,003.77	2,122.27	12,373.96	25.0%
55920 Enhancing Student Ach Deduct	-5,000	0	-5,000	.00	.00	-5,000.00	.0%
<b>TOTAL Field Studies</b>	<b>11,500</b>	<b>0</b>	<b>11,500</b>	<b>2,003.77</b>	<b>2,122.27</b>	<b>7,373.96</b>	<b>35.9%</b>
<b>634300 After School Program</b>							
51116 Coaches/Advisors	8,000	0	8,000	.00	.00	8,000.00	.0%
55920 Enhancing Student Ach Deduct	-10,000	0	-10,000	.00	.00	-10,000.00	.0%
56912 Program Supplies	2,000	0	2,000	.00	.00	2,000.00	.0%
<b>TOTAL After School Program</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.0%</b>

**MANSFIELD BOARD OF EDUCATION**  
**EXPENDITURES SUMMARY - ELEMENTARY SCHOOL**

FOR 2024 09								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
TOTAL Board General Fund	6,054,350	-508,310	5,546,040	3,635,431.59	15,513.50	1,895,094.91	65.8%	
GRAND TOTAL	6,054,350	-508,310	5,546,040	3,635,431.59	15,513.50	1,895,094.91	65.8%	

\*\* END OF REPORT - Generated by patricia ball \*\*

**MANSFIELD BOARD OF EDUCATION**  
**EXPENDITURE SUMMARY - MIDDLE SCHOOL**

FOR 2024 09

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>1010 Board General Fund</b>							
<b>611010 General Instruction</b>							
51001 Classroom Instruction - Cert	3,478,010	-142,650	3,335,360	2,084,034.86	.00	1,251,325.14	62.5%
51014 Tutoring	45,000	0	45,000	22,337.50	.00	22,662.50	49.6%
51020 Title III Grant Deduction	0	-2,000	-2,000	.00	.00	-2,000.00	.0%
51101 Paraprofessionals	94,810	14,980	109,790	74,399.36	.00	35,390.64	67.8%
51105 Substitutes - Teachers	131,000	-131,000	0	.00	.00	.00	.0%
51109 Substitutes - Inst. Assts.	14,000	-14,000	0	.00	.00	.00	.0%
51114 Substitutes - Nurses	11,250	-11,250	0	.00	.00	.00	.0%
51122 Overtime - Time and One Half	0	0	0	15.15	.00	-15.15	100.0%
<b>TOTAL General Instruction</b>	<b>3,774,070</b>	<b>-285,920</b>	<b>3,488,150</b>	<b>2,180,786.87</b>	<b>.00</b>	<b>1,307,363.13</b>	<b>62.5%</b>
<b>611020 English</b>							
52203 Membership Fees/Prof Dues	300	0	300	.00	.00	300.00	.0%
56109 Content Spec Instr Supplies	5,800	0	5,800	4,371.57	18.99	1,409.44	75.7%
56119 Instructional Software	2,930	0	2,930	2,881.25	.00	48.75	98.3%
56400 Reference Bks & Periodicals	1,300	0	1,300	1,109.61	.00	190.39	85.4%
56411 Textbook - New	3,480	0	3,480	1,724.54	307.58	1,447.88	58.4%
<b>TOTAL English</b>	<b>13,810</b>	<b>0</b>	<b>13,810</b>	<b>10,086.97</b>	<b>326.57</b>	<b>3,396.46</b>	<b>75.4%</b>
<b>611040 World Languages</b>							
52203 Membership Fees/Prof Dues	360	0	360	80.99	.00	279.01	22.5%
56109 Content Spec Instr Supplies	2,760	0	2,760	771.74	1,040.00	948.26	65.6%
56113 Audiovisual	60	0	60	.00	.00	60.00	.0%
56119 Instructional Software	1,500	0	1,500	1,583.83	.00	-83.83	105.6%
<b>TOTAL World Languages</b>	<b>4,680</b>	<b>0</b>	<b>4,680</b>	<b>2,436.56</b>	<b>1,040.00</b>	<b>1,203.44</b>	<b>74.3%</b>
<b>611050 Health &amp; Safety</b>							

**MANSFIELD BOARD OF EDUCATION**  
**EXPENDITURE SUMMARY - MIDDLE SCHOOL**

FOR 2024 09								
	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
55960 Contracted Services	2,250	0	2,250	2,700.00	.00	-450.00	120.0%	
56109 Content Spec Instr Supplies	1,500	0	1,500	918.09	.00	581.91	61.2%	
TOTAL Health & Safety	3,750	0	3,750	3,618.09	.00	131.91	96.5%	
<b>611060 Physical Education</b>								
52203 Membership Fees/Prof Dues	170	0	170	.00	.00	170.00	.0%	
56109 Content Spec Instr Supplies	3,350	0	3,350	3,404.69	15.99	-70.68	102.1%	
56606 Non Capitalized Equipment	5,000	0	5,000	1,075.20	.00	3,924.80	21.5%	
TOTAL Physical Education	8,520	0	8,520	4,479.89	15.99	4,024.12	52.8%	
<b>611070 Art</b>								
52203 Membership Fees/Prof Dues	150	0	150	.00	.00	150.00	.0%	
56109 Content Spec Instr Supplies	4,980	0	4,980	2,704.47	.00	2,275.53	54.3%	
56119 Instructional Software	200	0	200	.00	.00	200.00	.0%	
56400 Reference Bks & Periodicals	300	0	300	77.79	.00	222.21	25.9%	
56606 Non Capitalized Equipment	500	0	500	393.72	.00	106.28	78.7%	
56908 Safety Supplies	100	0	100	.00	.00	100.00	.0%	
56934 Non-Cap Computer Hardw/Softw	580	0	580	.00	.00	580.00	.0%	
TOTAL Art	6,810	0	6,810	3,175.98	.00	3,634.02	46.6%	
<b>611080 Mathematics</b>								
52203 Membership Fees/Prof Dues	250	0	250	.00	.00	250.00	.0%	
56109 Content Spec Instr Supplies	2,230	0	2,230	2,638.02	49.75	-457.77	120.5%	
56119 Instructional Software	1,610	0	1,610	1,970.68	.00	-360.68	122.4%	
56912 Program Supplies	4,250	0	4,250	795.28	130.04	3,324.68	21.8%	
TOTAL Mathematics	8,340	0	8,340	5,403.98	179.79	2,756.23	67.0%	
<b>611090 Music</b>								

**MANSFIELD BOARD OF EDUCATION**  
**EXPENDITURE SUMMARY - MIDDLE SCHOOL**

FOR 2024 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
52203 Membership Fees/Prof Dues	670	0	670	911.00	.00	-241.00	136.0%
54902 Equipment Repair	2,730	0	2,730	3,138.34	-120.00	-288.34	110.6%
55982 Program Services	2,900	0	2,900	1,830.29	189.18	880.53	69.6%
56109 Content Spec Instr Supplies	4,850	0	4,850	4,094.93	324.22	430.85	91.1%
56119 Instructional Software	320	0	320	29.99	.00	290.01	9.4%
56411 Textbook - New	340	0	340	.00	.00	340.00	.0%
56606 Non Capitalized Equipment	1,560	0	1,560	1,821.73	75.05	-336.78	121.6%
56912 Program Supplies	180	0	180	184.96	.00	-4.96	102.8%
57390 Equipment - Other	3,600	0	3,600	2,920.95	.00	679.05	81.1%
<b>TOTAL Music</b>	<b>17,150</b>	<b>0</b>	<b>17,150</b>	<b>14,932.19</b>	<b>468.45</b>	<b>1,749.36</b>	<b>89.8%</b>

**611100 Science**

52203 Membership Fees/Prof Dues	420	0	420	363.00	.00	57.00	86.4%
54904 Equip Maintenance Contracts	450	0	450	.00	.00	450.00	.0%
55982 Program Services	200	0	200	.00	.00	200.00	.0%
56109 Content Spec Instr Supplies	4,500	0	4,500	2,787.42	460.36	1,252.22	72.2%
56119 Instructional Software	6,000	0	6,000	6,494.33	.00	-494.33	108.2%
56400 Reference Bks & Periodicals	520	0	520	529.18	.00	-9.18	101.8%
56606 Non Capitalized Equipment	200	0	200	600.00	.00	-400.00	300.0%
56908 Safety Supplies	200	0	200	.00	.00	200.00	.0%
<b>TOTAL Science</b>	<b>12,490</b>	<b>0</b>	<b>12,490</b>	<b>10,773.93</b>	<b>460.36</b>	<b>1,255.71</b>	<b>89.9%</b>

**611110 Social Studies**

55960 Contracted Services	750	0	750	200.00	.00	550.00	26.7%
56109 Content Spec Instr Supplies	2,400	0	2,400	1,558.29	2.08	839.63	65.0%
56119 Instructional Software	2,890	0	2,890	3,274.01	.00	-384.01	113.3%
56400 Reference Bks & Periodicals	400	0	400	.00	.00	400.00	.0%
56410 Textbooks	2,250	0	2,250	124.94	.00	2,125.06	5.6%
56912 Program Supplies	600	0	600	.00	.00	600.00	.0%
<b>TOTAL Social Studies</b>	<b>9,290</b>	<b>0</b>	<b>9,290</b>	<b>5,157.24</b>	<b>2.08</b>	<b>4,130.68</b>	<b>55.5%</b>

**611220 Life & Consumer Science**

**MANSFIELD BOARD OF EDUCATION**  
**EXPENDITURE SUMMARY - MIDDLE SCHOOL**

FOR 2024 09

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
54904 Equip Maintenance Contracts	1,180	0	1,180	1,439.20	.00	-259.20	122.0%
55982 Program Services	550	0	550	.00	.00	550.00	.0%
56109 Content Spec Instr Supplies	6,900	0	6,900	4,489.09	.00	2,410.91	65.1%
56119 Instructional Software	200	0	200	23.99	.00	176.01	12.0%
56606 Non Capitalized Equipment	1,900	0	1,900	.00	.00	1,900.00	.0%
<b>TOTAL Life &amp; Consumer Science</b>	<b>10,730</b>	<b>0</b>	<b>10,730</b>	<b>5,952.28</b>	<b>.00</b>	<b>4,777.72</b>	<b>55.5%</b>

**611230 Technology Education**

52203 Membership Fees/Prof Dues	250	0	250	250.00	.00	.00	100.0%
54902 Equipment Repair	600	0	600	686.96	.00	-86.96	114.5%
55960 Contracted Services	200	0	200	.00	.00	200.00	.0%
56109 Content Spec Instr Supplies	3,500	0	3,500	4,427.16	38.39	-965.55	127.6%
56115 Art & Drafting	900	0	900	1,764.31	87.12	-951.43	205.7%
56117 Woodworking Supplies	7,900	0	7,900	6,652.19	1,144.39	103.42	98.7%
56118 Lab Supplies	200	0	200	345.68	.00	-145.68	172.8%
56400 Reference Bks & Periodicals	200	0	200	44.08	.00	155.92	22.0%
56606 Non Capitalized Equipment	2,500	16,000	18,500	528.73	16,251.43	1,719.84	90.7%
56912 Program Supplies	2,500	0	2,500	742.99	.00	1,757.01	29.7%
<b>TOTAL Technology Education</b>	<b>18,750</b>	<b>16,000</b>	<b>34,750</b>	<b>15,442.10</b>	<b>17,521.33</b>	<b>1,786.57</b>	<b>94.9%</b>

**612020 Enrichment**

51001 Classroom Instruction - Cert	197,160	0	197,160	129,106.18	.00	68,053.82	65.5%
52203 Membership Fees/Prof Dues	500	0	500	.00	.00	500.00	.0%
55982 Program Services	1,000	0	1,000	1,094.47	.00	-94.47	109.4%
56109 Content Spec Instr Supplies	4,800	0	4,800	1,701.61	2.00	3,096.39	35.5%
56411 Textbook - New	80	0	80	.00	.00	80.00	.0%
<b>TOTAL Enrichment</b>	<b>203,540</b>	<b>0</b>	<b>203,540</b>	<b>131,902.26</b>	<b>2.00</b>	<b>71,635.74</b>	<b>64.8%</b>

**613100 Remedial Reading/Math**

51001 Classroom Instruction - Cert	202,100	0	202,100	123,107.09	.00	78,992.91	60.9%
51021 Title I - Deduction	-24,160	24,160	0	.00	.00	.00	.0%
56109 Content Spec Instr Supplies	2,000	0	2,000	2,513.08	296.90	-809.98	140.5%
<b>TOTAL Remedial Reading/Math</b>	<b>179,940</b>	<b>24,160</b>	<b>204,100</b>	<b>125,620.17</b>	<b>296.90</b>	<b>78,182.93</b>	<b>61.7%</b>

**MANSFIELD BOARD OF EDUCATION**  
**EXPENDITURE SUMMARY - MIDDLE SCHOOL**

FOR 2024 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>614000 Summer Learning Experience</b>							
51076 ESSER II Grant Deduct Cert	0	-12,470	-12,470	-12,472.96	.00	2.96	100.0%
51111 Other Salaries	15,090	-2,620	12,470	12,472.96	.00	-2.96	100.0%
56110 Instructional Supplies	1,000	0	1,000	410.94	.00	589.06	41.1%
56300 Food	500	0	500	52.50	.00	447.50	10.5%
TOTAL Summer Learning Experience	16,590	-15,090	1,500	463.44	.00	1,036.56	30.9%
<b>619000 Central Services</b>							
56110 Instructional Supplies	32,000	0	32,000	23,864.29	54.84	8,080.87	74.7%
TOTAL Central Services	32,000	0	32,000	23,864.29	54.84	8,080.87	74.7%
<b>621020 School Counseling</b>							
51006 Guidance - Certified	207,340	100	207,440	129,712.88	.00	77,727.12	62.5%
52203 Membership Fees/Prof Dues	300	0	300	583.00	325.00	-608.00	302.7%
55301 Postage	300	0	300	.00	.00	300.00	.0%
55982 Program Services	12,550	0	12,550	2,453.69	-598.77	10,695.08	14.8%
56109 Content Spec Instr Supplies	1,600	0	1,600	512.93	.00	1,087.07	32.1%
56300 Food	250	0	250	870.57	.00	-620.57	348.2%
56400 Reference Bks & Periodicals	500	0	500	79.90	.00	420.10	16.0%
56912 Program Supplies	1,350	0	1,350	1,546.40	515.60	-712.00	152.7%
TOTAL School Counseling	224,190	100	224,290	135,759.37	241.83	88,288.80	60.6%
<b>621030 Health Services</b>							
51104 Nurses	92,460	20	92,480	57,817.28	.00	34,662.72	62.5%
52203 Membership Fees/Prof Dues	250	0	250	.00	.00	250.00	.0%
53120 Prof & Tech Services	4,100	0	4,100	2,937.14	.00	1,162.86	71.6%
54904 Equip Maintenance Contracts	780	0	780	.00	.00	780.00	.0%
55982 Program Services	2,000	0	2,000	875.00	.00	1,125.00	43.8%
56001 Office Supplies	100	0	100	54.95	.00	45.05	55.0%

**MANSFIELD BOARD OF EDUCATION**  
**EXPENDITURE SUMMARY - MIDDLE SCHOOL**

FOR 2024 09							
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
56004 Medical Supplies	2,500	0	2,500	1,027.17	.00	1,472.83	41.1%
TOTAL Health Services	102,190	20	102,210	62,711.54	.00	39,498.46	61.4%
<b>622020 Professional Development</b>							
56300 Food	0	0	0	.00	.00	.00	.0%
TOTAL Professional Development	0	0	0	.00	.00	.00	.0%
<b>623020 Media Services</b>							
51005 Library - Certified	98,580	2,610	101,190	63,273.28	.00	37,916.72	62.5%
51101 Paraprofessionals	36,160	3,610	39,770	29,126.58	.00	10,643.42	73.2%
51107 Library & Media Personnel	0	0	0	1,435.97	.00	-1,435.97	100.0%
54902 Equipment Repair	2,000	0	2,000	.00	689.90	1,310.10	34.5%
55982 Program Services	600	0	600	554.18	.00	45.82	92.4%
56109 Content Spec Instr Supplies	3,180	0	3,180	2,244.15	.00	935.85	70.6%
56300 Food	100	0	100	.00	.00	100.00	.0%
56425 Library Books - New	15,750	0	15,750	6,185.75	7,840.21	1,724.04	89.1%
56606 Non Capitalized Equipment	9,550	27,000	36,550	3,259.36	4,664.00	28,626.64	21.7%
57345 Educational Equipment	9,000	0	9,000	34,211.18	97.99	-25,309.17	381.2%
TOTAL Media Services	174,920	33,220	208,140	140,290.45	13,292.10	54,557.45	73.8%
<b>623100 Library</b>							
52202 Travel/Conference Fees	450	0	450	269.00	.00	181.00	59.8%
52203 Membership Fees/Prof Dues	330	0	330	369.97	.00	-39.97	112.1%
55301 Postage	80	0	80	.00	.00	80.00	.0%
55500 Printing & Binding	670	0	670	124.44	.00	545.56	18.6%
55951 Automated Operations	10,100	0	10,100	11,411.26	.00	-1,311.26	113.0%
56001 Office Supplies	450	0	450	52.54	.22	397.24	11.7%
56112 Library Supplies	650	0	650	406.22	.00	243.78	62.5%
56113 Audiovisual	2,050	0	2,050	1,327.76	.00	722.24	64.8%
56400 Reference Bks & Periodicals	1,500	0	1,500	1,319.60	.00	180.40	88.0%
56426 Library Books - Replacement	600	0	600	.00	.00	600.00	.0%
56932 Non-Cap Furniture/Furnishings	220	0	220	194.53	.00	25.47	88.4%
TOTAL Library	17,100	0	17,100	15,475.32	.22	1,624.46	90.5%

**MANSFIELD BOARD OF EDUCATION**  
**EXPENDITURE SUMMARY - MIDDLE SCHOOL**

FOR 2024 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>625200 Principals' Office Services</b>							
51002 Administrators	321,120	0	321,120	248,511.80	.00	72,608.20	77.4%
51101 Paraprofessionals	0	0	0	6,870.00	.00	-6,870.00	100.0%
51102 Secretaries	164,810	4,460	169,270	121,382.40	.00	47,887.60	71.7%
51111 Other Salaries	51,240	0	51,240	31,025.00	.00	20,215.00	60.5%
51115 IT Personnel	136,030	4,320	140,350	112,491.81	.00	27,858.19	80.2%
51120 Overtime - Straight Time	0	0	0	167.04	.00	-167.04	100.0%
51122 Overtime - Time and One Half	0	0	0	596.61	.00	-596.61	100.0%
52203 Membership Fees/Prof Dues	1,450	0	1,450	1,498.00	.00	-48.00	103.3%
55301 Postage	3,400	0	3,400	1,213.23	.00	2,186.77	35.7%
55982 Program Services	4,500	0	4,500	4,420.50	.00	79.50	98.2%
56001 Office Supplies	6,320	0	6,320	2,907.25	.00	3,412.75	46.0%
56300 Food	500	0	500	652.54	.00	-152.54	130.5%
56400 Reference Bks & Periodicals	700	0	700	743.09	.00	-43.09	106.2%
56606 Non Capitalized Equipment	760	0	760	.00	.00	760.00	.0%
56932 Non-Cap Furniture/Furnishings	5,200	30,000	35,200	8,095.34	214.99	26,889.67	23.6%
56934 Non-Cap Computer Hardw/Softw	2,000	0	2,000	2,124.00	.00	-124.00	106.2%
57330 Furniture/Furnishings	0	0	0	275.40	.00	-275.40	100.0%
<b>TOTAL Principals' Office Services</b>	<b>698,030</b>	<b>38,780</b>	<b>736,810</b>	<b>542,974.01</b>	<b>214.99</b>	<b>193,621.00</b>	<b>73.7%</b>
<b>625230 Field Studies</b>							
53240 Field Trips	16,500	0	16,500	10,529.42	1,664.24	4,306.34	73.9%
55920 Enhancing Student Ach Deduct	-5,000	0	-5,000	.00	.00	-5,000.00	.0%
<b>TOTAL Field Studies</b>	<b>11,500</b>	<b>0</b>	<b>11,500</b>	<b>10,529.42</b>	<b>1,664.24</b>	<b>-693.66</b>	<b>106.0%</b>
<b>634300 After School Program</b>							
51116 Coaches/Advisors	39,630	0	39,630	13,180.00	.00	26,450.00	33.3%
53101 Instructional Service	150	0	150	5.68	.00	144.32	3.8%
55993 Middle School Yth Employment	2,500	0	2,500	1,256.00	36.00	1,208.00	51.7%
56912 Program Supplies	1,550	0	1,550	209.80	.00	1,340.20	13.5%
<b>TOTAL After School Program</b>	<b>43,830</b>	<b>0</b>	<b>43,830</b>	<b>14,651.48</b>	<b>36.00</b>	<b>29,142.52</b>	<b>33.5%</b>
<b>634400 Athletic Program</b>							

**MANSFIELD BOARD OF EDUCATION**  
EXPENDITURE SUMMARY - MIDDLE SCHOOL

FOR 2024 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
51116 Coaches/Advisors	13,600	0	13,600	15,200.00	.00	-1,600.00	111.8%
52203 Membership Fees/Prof Dues	400	0	400	480.00	.00	-80.00	120.0%
55117 Athletic Transportation	9,400	0	9,400	7,089.79	.00	2,310.21	75.4%
55936 Coaches/Advisors	0	0	0	90.00	.00	-90.00	100.0%
55982 Program Services	15,800	0	15,800	3,238.00	.00	12,562.00	20.5%
56109 Content Spec Instr Supplies	2,990	0	2,990	76.96	.00	2,913.04	2.6%
TOTAL Athletic Program	42,190	0	42,190	26,174.75	.00	16,015.25	62.0%
TOTAL Board General Fund	5,634,410	-188,730	5,445,680	3,492,662.58	35,817.69	1,917,199.73	64.8%
GRAND TOTAL	5,634,410	-188,730	5,445,680	3,492,662.58	35,817.69	1,917,199.73	64.8%

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**MANSFIELD BOARD OF EDUCATION**  
**EXPENDITURE SUMMARY -DISTRICT MANAGEMENT**

FOR 2024 09

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>1010 Board General Fund</b>							
<b>611010 General Instruction</b>							
51001 Classroom Instruction - Cert	326,980	0	326,980	207,535.80	.00	119,444.20	63.5%
51002 Administrators	172,260	0	172,260	132,504.40	.00	39,755.60	76.9%
51022 Title Vlb - Deduction	-20,000	20,000	0	.00	.00	.00	.0%
51105 Substitutes - Teachers	0	262,000	262,000	236,631.24	.00	25,368.76	90.3%
51109 Substitutes - Inst. Assts.	0	28,000	28,000	26,524.86	.00	1,475.14	94.7%
51114 Substitutes - Nurses	0	22,500	22,500	3,150.00	.00	19,350.00	14.0%
TOTAL General Instruction	479,240	332,500	811,740	606,346.30	.00	205,393.70	74.7%
<b>611150 Information Technology</b>							
54902 Equipment Repair	15,740	0	15,740	6,029.38	-287.76	9,998.38	36.5%
55975 System Support	74,900	0	74,900	77,422.27	9,972.06	-12,494.33	116.7%
56109 Content Spec Instr Supplies	3,800	0	3,800	284.02	56.78	3,459.20	9.0%
56606 Non Capitalized Equipment	3,700	30,000	33,700	3,462.22	.00	30,237.78	10.3%
56932 Non-Cap Furniture/Furnishings	2,000	0	2,000	.00	.00	2,000.00	.0%
57345 Educational Equipment	96,850	50,000	146,850	32,542.08	.00	114,307.92	22.2%
TOTAL Information Technology	196,990	80,000	276,990	119,739.97	9,741.08	147,508.95	46.7%
<b>616000 Tuition Payments</b>							
55690 Magnet School Tuition	45,000	30,000	75,000	75,581.00	.00	-581.00	100.8%
TOTAL Tuition Payments	45,000	30,000	75,000	75,581.00	.00	-581.00	100.8%
<b>622010 Curriculum Development</b>							
51010 Curriculum Development	40,000	0	40,000	32,386.32	18,696.28	-11,082.60	127.7%
51056 Team Leader	58,000	0	58,000	29,211.90	.00	28,788.10	50.4%
51075 Teacher Contracted Stipends	5,000	0	5,000	.00	.00	5,000.00	.0%

**MANSFIELD BOARD OF EDUCATION**  
**EXPENDITURE SUMMARY -DISTRICT MANAGEMENT**

FOR 2024 09

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
51078 ARP ESSER Grant Ded-Certified	-20,000	20,000	0	.00	.00	.00	.0%
52201 Prof Improv Reimbursement	16,000	0	16,000	16,118.50	.00	-118.50	100.7%
52202 Travel/Conference Fees	34,650	0	34,650	26,852.66	2,600.00	5,197.34	85.0%
52203 Membership Fees/Prof Dues	500	0	500	223.00	.00	277.00	44.6%
55981 Assessments	26,000	0	26,000	28,896.50	.00	-2,896.50	111.1%
55982 Program Services	20,600	100,000	120,600	18,862.75	.00	101,737.25	15.6%
56001 Office Supplies	500	0	500	274.94	43.84	181.22	63.8%
56109 Content Spec Instr Supplies	5,000	0	5,000	2,094.40	38.95	2,866.65	42.7%
56300 Food	2,600	0	2,600	2,243.50	.00	356.50	86.3%
56400 Reference Bks & Periodicals	750	0	750	733.09	.00	16.91	97.7%
56925 District Math/Science	0	0	0	178.30	.00	-178.30	100.0%
<b>TOTAL Curriculum Development</b>	<b>189,600</b>	<b>120,000</b>	<b>309,600</b>	<b>158,075.86</b>	<b>21,379.07</b>	<b>130,145.07</b>	<b>58.0%</b>

**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	117,160	132,580	249,740	.00	.00	249,740.00	.0%
51125 Separation Pay	33,170	0	33,170	.00	.00	33,170.00	.0%
52202 Travel/Conference Fees	1,500	0	1,500	867.33	.00	632.67	57.8%
52203 Membership Fees/Prof Dues	9,650	0	9,650	9,571.00	.00	79.00	99.2%
53120 Prof & Tech Services	3,000	0	3,000	1,756.50	.00	1,243.50	58.6%
53122 Legal Services	45,000	45,000	90,000	74,868.30	28,217.00	-13,085.30	114.5%
53125 Audit Expense	5,300	0	5,300	.00	.00	5,300.00	.0%
55301 Postage	1,800	0	1,800	1,358.50	.00	441.50	75.5%
55982 Program Services	15,000	0	15,000	22,177.61	125.00	-7,302.61	148.7%
56001 Office Supplies	2,000	0	2,000	2,578.72	782.50	-1,361.22	168.1%
56300 Food	1,500	0	1,500	31.98	.00	1,468.02	2.1%
56421 Gifts/Memorials	2,000	0	2,000	169.95	.00	1,830.05	8.5%
56606 Non Capitalized Equipment	500	0	500	.00	.00	500.00	.0%
56917 Special Events	1,000	0	1,000	110.50	.00	889.50	11.1%
<b>TOTAL Board of Education</b>	<b>312,270</b>	<b>177,580</b>	<b>489,850</b>	<b>187,181.79</b>	<b>29,124.50</b>	<b>273,543.71</b>	<b>44.2%</b>

**624020 Superintendent's Office**

51002 Administrators	198,100	0	198,100	155,866.70	.00	42,233.30	78.7%
51102 Secretaries	236,150	-5,710	230,440	175,981.41	.00	54,458.59	76.4%
51111 Other Salaries	38,520	2,070	40,590	29,500.85	.00	11,089.15	72.7%
51120 Overtime - Straight Time	0	0	0	644.50	.00	-644.50	100.0%

**MANSFIELD BOARD OF EDUCATION**  
**EXPENDITURE SUMMARY -DISTRICT MANAGEMENT**

FOR 2024 09

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
51122 Overtime - Time and One Half	0	0	0	1,279.95	.00	-1,279.95	100.0%
52202 Travel/Conference Fees	0	0	0	2,124.05	.00	-2,124.05	100.0%
52203 Membership Fees/Prof Dues	8,000	0	8,000	6,471.00	.00	1,529.00	80.9%
52212 Mileage Reimbursement	500	0	500	.00	.00	500.00	.0%
53124 Consultants	2,500	0	2,500	1,430.00	.00	1,070.00	57.2%
55301 Postage	1,000	0	1,000	1,486.43	.00	-486.43	148.6%
55400 Advertising	3,000	0	3,000	.00	.00	3,000.00	.0%
55500 Printing & Binding	5,000	0	5,000	4,618.50	.00	381.50	92.4%
55975 System Support	33,000	0	33,000	27,622.30	.00	5,377.70	83.7%
55982 Program Services	0	0	0	1,600.00	.00	-1,600.00	100.0%
56001 Office Supplies	2,000	0	2,000	912.34	.00	1,087.66	45.6%
56300 Food	2,500	0	2,500	502.59	54.95	1,942.46	22.3%
56400 Reference Bks & Periodicals	1,500	0	1,500	1,028.86	95.86	375.28	75.0%
56912 Program Supplies	2,000	0	2,000	538.50	.00	1,461.50	26.9%
56917 Special Events	500	0	500	300.20	.00	199.80	60.0%
57343 System Support	3,500	0	3,500	3,356.27	.00	143.73	95.9%
<b>TOTAL Superintendent's Office</b>	<b>537,770</b>	<b>-3,640</b>	<b>534,130</b>	<b>415,264.45</b>	<b>150.81</b>	<b>118,714.74</b>	<b>77.8%</b>
<b>626010 Business Management</b>							
53119 Shared IT Services	291,600	0	291,600	218,700.00	.00	72,900.00	75.0%
53144 Shared Finance Services	258,880	0	258,880	194,160.00	.00	64,720.00	75.0%
55201 General Liability Insurance	89,760	26,000	115,760	115,211.00	.00	549.00	99.5%
55940 Copier Maintenance Fees	65,090	0	65,090	48,817.50	.00	16,272.50	75.0%
<b>TOTAL Business Management</b>	<b>705,330</b>	<b>26,000</b>	<b>731,330</b>	<b>576,888.50</b>	<b>.00</b>	<b>154,441.50</b>	<b>78.9%</b>
<b>627100 Plant Operations - Building</b>							
51102 Secretaries	17,800	11,000	28,800	17,979.62	.00	10,820.38	62.4%
51103 Maintenance Personnel	777,950	19,560	797,510	546,436.35	.00	251,073.65	68.5%
51106 Part-Time (nb)	54,740	-1,190	53,550	.00	.00	53,550.00	.0%
51113 Substitutes - Maintenance Per	2,000	29,300	31,300	31,275.70	.00	24.30	99.9%
51120 Overtime - Straight Time	6,000	0	6,000	4,126.49	.00	1,873.51	68.8%
51121 Overtime - Double Time	3,000	1,100	4,100	10,456.74	.00	-6,356.74	255.0%
51122 Overtime - Time and One Half	47,440	5,560	53,000	33,658.33	.00	19,341.67	63.5%
51123 Summer Help	100	590	690	686.48	.00	3.52	99.5%
52202 Travel/Conference Fees	1,600	0	1,600	.00	.00	1,600.00	.0%
52210 Professional Dev/Learning	1,400	0	1,400	1,334.28	.00	65.72	95.3%

**MANSFIELD BOARD OF EDUCATION**  
**EXPENDITURE SUMMARY -DISTRICT MANAGEMENT**

FOR 2024 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
52212 Mileage Reimbursement	380	0	380	74.29	.00	305.71	19.6%
52213 Meal Reimbursement	150	0	150	16.00	.00	134.00	10.7%
54213 Refuse Collection	31,500	0	31,500	18,949.54	5,050.46	7,500.00	76.2%
54232 Bldg Maintenance Service	60,000	0	60,000	55,351.15	18,671.85	-14,023.00	123.4%
54301 Building Repairs	18,000	0	18,000	47,826.47	9,137.16	-38,963.63	316.5%
54902 Equipment Repair	20,000	0	20,000	31,956.50	600.00	-12,556.50	162.8%
55964 Voice Communications	51,000	0	51,000	38,250.00	.00	12,750.00	75.0%
55984 Monitoring Services	18,000	0	18,000	23,124.32	3,150.68	-8,275.00	146.0%
55991 Alarm Service	4,000	0	4,000	5,544.91	1,698.09	-3,243.00	181.1%
56210 Natural Gas	70,000	0	70,000	52,500.00	.00	17,500.00	75.0%
56220 Electric	130,000	0	130,000	97,500.00	.00	32,500.00	75.0%
56240 Fuel Oil	5,000	0	5,000	3,750.00	.00	1,250.00	75.0%
56508 Computer Software	7,000	0	7,000	5,529.58	.00	1,470.42	79.0%
56601 Building Supplies	36,000	0	36,000	29,340.54	5,311.20	1,348.26	96.3%
56606 Non Capitalized Equipment	900	0	900	.00	.00	900.00	.0%
56907 Uniforms	1,400	0	1,400	496.56	.00	903.44	35.5%
56911 Grounds Supplies	4,400	0	4,400	3,236.53	.00	1,163.47	73.6%
56934 Non-Cap Computer Hardw/Softw	900	17,000	17,900	.00	16,966.00	934.00	94.8%
<b>TOTAL Plant Operations - Building</b>	<b>1,370,660</b>	<b>82,920</b>	<b>1,453,580</b>	<b>1,059,400.38</b>	<b>60,585.44</b>	<b>333,594.18</b>	<b>77.1%</b>
<b>628010 Regular Transportation</b>							
55100 Pupil Transportation	1,478,640	0	1,478,640	1,152,841.72	214,314.56	111,483.72	92.5%
55101 Pupil Transportation Reimburs	-456,650	0	-456,650	-319,656.61	.00	-136,993.39	70.0%
55106 OT on Reg Transportation Runs	10,000	0	10,000	6,240.69	.00	3,759.31	62.4%
55107 Late Runs	91,530	0	91,530	45,613.60	.00	45,916.40	49.8%
55982 Program Services	11,300	0	11,300	2,834.25	.00	8,465.75	25.1%
56262 Diesel Fuel	75,000	0	75,000	58,025.00	.00	16,975.00	77.4%
<b>TOTAL Regular Transportation</b>	<b>1,209,820</b>	<b>0</b>	<b>1,209,820</b>	<b>945,898.65</b>	<b>214,314.56</b>	<b>49,606.79</b>	<b>95.9%</b>
<b>680000 Employee Benefits</b>							
52001 Social Security	271,210	810	272,020	197,418.55	.00	74,601.45	72.6%
52002 Workers Compensation	141,000	0	141,000	100,350.00	.00	40,650.00	71.2%
52003 MERS	748,650	-112,300	636,350	457,844.07	.00	178,505.93	71.9%
52004 MERS/Adjustments	500	0	500	.00	.00	500.00	.0%
52005 Unemployment Compensation	15,000	0	15,000	3,184.00	.00	11,816.00	21.2%
52007 Medicare	238,620	-7,620	231,000	142,150.21	.00	88,849.79	61.5%

**MANSFIELD BOARD OF EDUCATION**  
**EXPENDITURE SUMMARY -DISTRICT MANAGEMENT**

FOR 2024 09

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
52008 MERS/Administrative Assesment	31,470	0	31,470	30,940.00	.00	530.00	98.3%
52050 Tile I Grant Deduct Benes	0	-22,600	-22,600	.00	.00	-22,600.00	.0%
52053 Mental Health Grant Deduction	0	-20,000	-20,000	.00	.00	-20,000.00	.0%
52101 Board-Medical Insurance	2,899,580	0	2,899,580	2,174,685.03	.00	724,894.97	75.0%
52106 Employee Assist Prog (USMHS)	11,330	0	11,330	5,500.00	.00	5,830.00	48.5%
52108 Board - Life Insurance	42,500	0	42,500	29,371.03	9,628.97	3,500.00	91.8%
52124 Flexible Spending Account Fee	1,000	0	1,000	785.83	284.17	-70.00	107.0%
52202 Travel/Conference Fees	0	0	0	1,120.00	.00	-1,120.00	100.0%
52212 Mileage Reimbursement	4,500	0	4,500	682.50	.00	3,817.50	15.2%
53111 Medical Services	600	0	600	412.00	.00	188.00	68.7%
59745 Medical Pension Trust Fund	28,000	0	28,000	21,000.00	.00	7,000.00	75.0%
TOTAL Employee Benefits	4,433,960	-161,710	4,272,250	3,165,443.22	9,913.14	1,096,893.64	74.3%
TOTAL Board General Fund	9,480,640	683,650	10,164,290	7,309,820.12	345,208.60	2,509,261.28	75.3%
GRAND TOTAL	9,480,640	683,650	10,164,290	7,309,820.12	345,208.60	2,509,261.28	75.3%

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**MANSFIELD BOARD OF EDUCATION**  
**EXPENDITURE SUMMARY - SPECIAL EDUCATION**

FOR 2024 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>1010 Board General Fund</b>							
<b>611300 English Learners</b>							
51001 Classroom Instruction - Cert	97,560	-9,440	88,120	37,606.14	.00	50,513.86	42.7%
55982 Program Services	100	0	100	.00	.00	100.00	.0%
56109 Content Spec Instr Supplies	1,000	0	1,000	228.94	.00	771.06	22.9%
TOTAL English Learners	98,660	-9,440	89,220	37,835.08	.00	51,384.92	42.4%
<b>612010 Special Ed Instruction</b>							
51001 Classroom Instruction - Cert	956,880	31,020	987,900	613,003.26	.00	374,896.74	62.1%
51014 Tutoring	2,800	0	2,800	280.00	.00	2,520.00	10.0%
51022 Title VIB - Deduction	-137,100	-6,090	-143,190	.00	.00	-143,190.00	.0%
51101 Paraprofessionals	991,300	-4,860	986,440	662,311.04	.00	324,128.96	67.1%
51105 Substitutes - Teachers	7,000	0	7,000	.00	.00	7,000.00	.0%
51109 Substitutes - Inst. Assts.	19,000	0	19,000	19,908.29	.00	-908.29	104.8%
51120 Overtime - Straight Time	0	0	0	63.49	.00	-63.49	100.0%
56109 Content Spec Instr Supplies	6,000	0	6,000	2,215.47	46.57	3,737.96	37.7%
56912 Program Supplies	5,000	0	5,000	3,047.13	91.10	1,861.77	62.8%
56934 Non-Cap Computer Hardw/Softw	3,000	0	3,000	353.98	.00	2,646.02	11.8%
57341 Technology Equipment	3,000	0	3,000	427.98	.00	2,572.02	14.3%
TOTAL Special Ed Instruction	1,856,880	20,070	1,876,950	1,301,610.64	137.67	575,201.69	69.4%
<b>612340 Extended School Year</b>							
51001 Classroom Instruction - Cert	25,000	0	25,000	9,592.92	.00	15,407.08	38.4%
51002 Administrators	1,000	0	1,000	.00	.00	1,000.00	.0%
51101 Paraprofessionals	21,000	0	21,000	11,383.49	.00	9,616.51	54.2%
53114 Physical Therapists	3,800	0	3,800	1,440.00	.00	2,360.00	37.9%
53115 Occupational Therapy	2,000	0	2,000	3,120.00	.00	-1,120.00	156.0%
55100 Pupil Transportation	12,000	0	12,000	14,481.40	.00	-2,481.40	120.7%
55960 Contracted Services	1,000	0	1,000	.00	.00	1,000.00	.0%
56109 Content Spec Instr Supplies	200	0	200	205.03	.56	-5.59	102.8%
TOTAL Extended School Year	66,000	0	66,000	40,222.84	.56	25,776.60	60.9%

**MANSFIELD BOARD OF EDUCATION**  
**EXPENDITURE SUMMARY - SPECIAL EDUCATION**

FOR 2024 09

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>616000 Tuition Payments</b>							
55630 Tuition - Private Schools	326,000	0	326,000	145,665.03	60,877.87	119,457.10	63.4%
55698 Excess Cost Grant Deduction	-50,000	0	-50,000	.00	.00	-50,000.00	.0%
55699 Tuition-Sped Reserve Fund	-50,000	0	-50,000	.00	.00	-50,000.00	.0%
TOTAL Tuition Payments	226,000	0	226,000	145,665.03	60,877.87	19,457.10	91.4%
<b>621040 Outside Eval/Contracted Serv</b>							
53113 Psychiatric Services	2,000	0	2,000	.00	.00	2,000.00	.0%
53114 Physical Therapists	80,000	0	80,000	42,090.00	19,910.00	18,000.00	77.5%
53115 Occupational Therapy	85,000	0	85,000	59,772.95	25,227.05	.00	100.0%
53116 Outside Evaluations	25,000	0	25,000	8,637.50	1,150.00	15,212.50	39.2%
56004 Medical Supplies	3,500	0	3,500	1,884.54	217.07	1,398.39	60.0%
TOTAL Outside Eval/Contracted Serv	195,500	0	195,500	112,384.99	46,504.12	36,610.89	81.3%
<b>621050 Speech &amp; Language</b>							
51001 Classroom Instruction - Cert	340,680	-35,070	305,610	209,393.32	.00	96,216.68	68.5%
51111 Other Salaries	0	43,380	43,380	25,134.50	.00	18,245.50	57.9%
52203 Membership Fees/Prof Dues	900	0	900	1,150.00	.00	-250.00	127.8%
54904 Equip Maintenance Contracts	500	0	500	.00	.00	500.00	.0%
56109 Content Spec Instr Supplies	1,500	0	1,500	241.97	.00	1,258.03	16.1%
56606 Non Capitalized Equipment	1,000	0	1,000	.00	.00	1,000.00	.0%
56912 Program Supplies	2,000	0	2,000	332.59	5.13	1,662.28	16.9%
TOTAL Speech & Language	346,580	8,310	354,890	236,252.38	5.13	118,632.49	66.6%
<b>621080 Psychological Services</b>							
51001 Classroom Instruction - Cert	358,820	63,220	422,040	270,710.78	.00	151,329.22	64.1%
51023 Mental Health Grant Deduction	0	-69,000	-69,000	.00	.00	-69,000.00	.0%
52203 Membership Fees/Prof Dues	400	0	400	230.00	.00	170.00	57.5%
56292 Testing Protocols	3,000	0	3,000	5,018.35	.00	-2,018.35	167.3%

**MANSFIELD BOARD OF EDUCATION**  
**EXPENDITURE SUMMARY - SPECIAL EDUCATION**

FOR 2024 09								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
56912 Program Supplies	1,500	0	1,500	1,129.54	6.10	364.36	75.7%	
TOTAL Psychological Services	363,720	-5,780	357,940	277,088.67	6.10	80,845.23	77.4%	
<b>624040 Special Education Admin</b>								
51002 Administrators	165,050	230	165,280	127,288.00	.00	37,992.00	77.0%	
51102 Secretaries	179,500	0	179,500	131,176.00	.00	48,324.00	73.1%	
51111 Other Salaries	0	0	0	855.00	.00	-855.00	100.0%	
51120 Overtime - Straight Time	0	0	0	1,791.28	.00	-1,791.28	100.0%	
51122 Overtime - Time and One Half	0	0	0	5,134.81	.00	-5,134.81	100.0%	
52203 Membership Fees/Prof Dues	1,500	0	1,500	480.00	.00	1,020.00	32.0%	
52212 Mileage Reimbursement	750	0	750	87.99	.00	662.01	11.7%	
53122 Legal Services	5,000	0	5,000	.00	.00	5,000.00	.0%	
55301 Postage	400	0	400	17.35	.00	382.65	4.3%	
55982 Program Services	7,000	0	7,000	7,701.04	.00	-701.04	110.0%	
56001 Office Supplies	1,500	0	1,500	932.95	.99	566.06	62.3%	
56606 Non Capitalized Equipment	0	0	0	1,474.19	.00	-1,474.19	100.0%	
56912 Program Supplies	3,500	0	3,500	2,064.33	.00	1,435.67	59.0%	
TOTAL Special Education Admin	364,200	230	364,430	279,002.94	.99	85,426.07	76.6%	
<b>628020 Spec Ed Transportation</b>								
55100 Pupil Transportation	144,940	0	144,940	81,701.00	100,403.00	-37,164.00	125.6%	
55958 Title VIb Deduction	-30,000	0	-30,000	.00	.00	-30,000.00	.0%	
TOTAL Spec Ed Transportation	114,940	0	114,940	81,701.00	100,403.00	-67,164.00	158.4%	
TOTAL Board General Fund	3,632,480	13,390	3,645,870	2,511,763.57	207,935.44	926,170.99	74.6%	
GRAND TOTAL	3,632,480	13,390	3,645,870	2,511,763.57	207,935.44	926,170.99	74.6%	

\*\* END OF REPORT - Generated by patricia ball \*\*

Mansfield Board of Education  
Special Education Reserve Fund Running Balance  
As of March 31, 2024

	July 1, Beg. Balance	Revenues	Usage	June 30, Ending Bal.	Net Actual (Usage)/Incr.
FY 2023/24 (Proposed)	\$ 775,449	\$ 120,000	\$(107,000)	\$ 788,449	\$ 13,000
FY 2022/23	653,907	127,569	(6,027)	775,449	121,542
FY 2021/22	546,064	113,518	(5,675)	653,907	107,843
FY 2020/21	507,736	41,506	(3,178)	546,064	38,328
FY 2019/20	471,232	41,983	(5,479)	507,736	36,504
FY 2018/19	291,444	191,836	(12,048)	471,232	179,788
FY 2017/18	299,123	97,321	(105,000)	291,444	(7,679)
FY 2016/17	361,936	76,187	(139,000)	299,123	(62,813)
FY 2015/16	295,591	184,345	(118,000)	361,936	66,345
FY 2014/15	506,406	257,185	(468,000)	295,591	(210,815)
FY 2013/14	467,929	271,477	(233,000)	506,406	38,477
FY 2012/13	573,063	257,693	(362,827)	467,929	(105,134)

**Mansfield Board of Education**

**Special Education Cost Analysis - General Fund**

	Actual 2020/21	Actual 2021/22	Actual 2022/23	Budget 2023/24	Year to Date 3/31/24
General Fund Expenditure Budget:					
Outplacement Tuition	\$ 252,035	\$ 364,592	\$ 315,950	\$ 326,000	\$ 145,665
Transportation Costs	43,118	135,271	87,642	114,940	81,701
Instruction	1,635,547	1,727,780	1,859,280	1,856,880	1,386,289
Management	300,006	322,701	357,527	364,200	292,930
Total General Fund Special Education Costs	2,230,706	2,550,344	2,620,399	2,662,020	1,906,585
Offsetting revenue from Special Education Reserve	-	-	-	(100,000)	(100,000)
Net Budgeted Expenditures	\$ 2,230,706	\$ 2,550,344	\$ 2,620,399	\$ 2,562,020	\$ 1,806,585

**Special Education Reserve Summary**

	Actual 2020/21	Actual 2021/22	Actual 2022/23	Budget 2023/24	Year to Date 3/31/24
Gross Revenues:					
State Agency & Excess Cost Grant	\$ 6,474	\$ 83,978	\$ 72,552	\$ 70,000	\$ 52,434
Medicaid Reimbursement	26,486	25,918	55,017	50,000	37,466
Tuition Income	8,546	3,622	-	-	-
Total Revenues	41,506	113,518	127,569	120,000	89,900
Gross Expenditures:					
Outplacement Tuition	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
CompuClaim Billing	3,178	5,675	6,027	7,000	2,506
Total Expenditures	3,178	5,675	6,027	107,000	102,506
Actual Net Income/(Cost)	\$ 38,328	\$ 107,843	\$ 121,542	\$ 13,000	\$ (12,606)
Special Ed Reserve, beginning balance	507,736	546,064	653,907	775,449	775,449
Special Ed Reserve, ending balance	\$ 546,064	\$ 653,907	\$ 775,449	\$ 788,449	\$ 762,843

**Mansfield Board of Education**  
**Cafeteria Fund**  
**Balance Sheet**  
**March 31, 2024**  
(with comparative totals for March 31, 2023)

	<u>2024</u>		<u>2023</u>
<b>Assets</b>			
Cash and Cash Equivalents	\$ 81,146	\$	266,026
Accounts Receivable	4,540		262
Inventory	<u>20,263</u>		<u>15,028</u>
 Total Assets	 <u>105,948</u>		 <u>281,315</u>
 <b>Liabilities and Fund Balance</b>			
<b>Liabilities</b>			
Accounts Payable	61,059		51,462
Accrued Payroll	-		-
Due to Other Funds	-		-
Deferred Revenue	<u>34,803</u>		<u>-</u>
 Total Liabilities	 <u>95,862</u>		 <u>51,462</u>
 Fund Balance	 <u>10,086</u>		 <u>229,854</u>
 Total Liabilities and Fund Balance	 <u>\$ 105,948</u>	 \$	 <u>281,315</u>

**Mansfield Board of Education**  
**Cafeteria Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**March 31, 2024**  
(with comparative totals for March 31, 2023)

	<u>Budget 2023/24</u>	<u>2024</u>	<u>Percent of Adopted Budget</u>	<u>2023</u>
<b>Revenues</b>				
Sales of Food	\$ 461,459	\$ 361,450	78.3%	\$ 194,945
Intergovernmental	599,501	302,416	50%	478,622
Other		155		306
Total Revenues	<u>1,060,960</u>	<u>664,021</u>	62.6%	<u>673,873</u>
<b>Expenditures</b>				
Salaries & Benefits	721,405	570,927	79.1%	464,619
Food & Supplies	505,740	378,526	74.8%	341,788
Repairs & Maintenance	2,500	1,780	71.2%	6,371
Equipment	-	8,716		10,309
Contingency	-	-		-
Total Expenditures	<u>1,229,645</u>	<u>959,949</u>	78.1%	<u>823,087</u>
<b>Transfers</b>				
Transfers Out - General Fund	<u>2,550</u>	<u>1,913</u>	75.0%	<u>1,913</u>
Excess (Deficiency) of Revenues	(171,235)	(297,841)		(151,127)
Fund Balance, July 1	<u>307,927</u>	<u>307,927</u>		<u>380,981</u>
Fund Balance plus Cont. Capital, Mar 31	<u>136,692</u>	<u>\$ 10,086</u>		<u>\$ 229,854</u>

**Town of Mansfield  
Health Insurance Fund  
Balance Sheet  
March 31, 2024**

(with comparative totals for March 31, 2023)

	<b>2024</b>	<b>2023</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 4,222,010	\$ 4,433,431
Total Assets	4,222,010	4,433,431
<b>Liabilities and Fund Equity</b>		
Liabilities		
Accrued Medical Claims	205,117	592,000
Deferred Revenue	-	4,000
Accounts Payable	-	-
Total Liabilities	205,117	596,000
Fund Balance		
Fund Balance - Available	4,016,893	3,837,431
Total Fund Balance	4,016,893	3,837,431
Total Liabilities and Fund Balance	\$ 4,222,010	\$ 4,433,431

**Town of Mansfield  
Health Insurance Fund  
Comparative Statement of Revenues, Expenditures  
and Changes in Fund Balance  
March 31, 2024  
(with comparative totals for March 31, 2023)**

	<u>Budget 2023/24</u>	<u>2024</u>	<u>Percent of Adopted Budget</u>	<u>2023</u>
<b>Revenues</b>				
Premium Income	\$ 9,115,690	\$ 6,862,142	75%	\$ 6,353,006
Interest Income	40,000	113,603	284%	71,014
Other Income	-	65,612		19,651
Total Revenues	<u>9,155,690</u>	<u>7,041,357</u>	77%	<u>6,443,672</u>
<b>Expenditures</b>				
Medical claims	8,181,610	5,459,526	67%	5,761,936
Administrative expenses	360,910	308,734	86%	313,719
H.S.A Contributions	541,400	605,204	112%	521,261
Employee Wellness Program	27,190	32,653	120%	28,520
Payment in lieu of Insurance	160,400	178,351	111%	153,851
Payroll	145,110	112,139	77%	86,936
Medical Supplies	10,000	1,754	18%	7,119
Consultants	68,000	41,901	62%	45,476
Total Expenditures	<u>9,494,620</u>	<u>6,740,262</u>	71%	<u>6,918,818</u>
Excess (Deficiency) of Revenues	(338,930)	301,095		(475,145)
Fund Balance, July 1	<u>3,715,798</u>	<u>3,715,798</u>		<u>4,312,576</u>
Fund Balance plus Cont. Capital, Mar. 31	<u>\$ 3,376,868</u>	<u>\$ 4,016,893</u>		<u>\$ 3,837,431</u>

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

<b>MONTH</b>	<b>FY 14/15</b>	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>10 Yr. Average FY '15-'24</b>	<b>5 Yr. Average FY'20-'24</b>
JULY	726,844	670,831	624,986	635,511	677,762	575,187	502,340	732,174	569,075	622,741	633,745	600,303
AUGUST	642,551	543,358	559,616	693,352	637,797	463,354	530,591	653,217	751,555	830,463	630,585	645,836
SEPTEMBER	807,550	585,211	526,981	580,713	448,658	368,849	619,654	710,554	660,473	598,755	590,740	591,657
OCTOBER	804,719	601,860	730,529	626,574	492,678	553,772	516,687	629,239	590,303	670,357	621,672	592,072
NOVEMBER	699,223	636,890	593,143	494,144	625,036	747,715	677,537	883,643	646,278	825,188	682,880	756,072
DECEMBER	962,302	591,806	818,113	706,518	552,194	748,345	701,516	753,094	684,752	824,962	734,360	742,534
JANUARY	204,233	662,815	634,365	560,142	491,801	453,346	372,145	450,816	505,281	479,788	481,473	452,275
FEBRUARY	916,556	672,054	495,084	581,428	445,958	505,938	312,376	423,500	677,811	581,312	561,202	500,187
MARCH	1,077,897	703,019	583,507	523,374	460,640	696,515	515,316	572,469	757,141	623,332	651,321	632,955
APRIL	703,022	768,447	484,549	525,605	501,553	294,909	479,421	434,756	638,740		536,778	461,957
MAY	509,140	566,735	457,160	554,640	647,507	295,561	692,937	821,163	696,683		582,392	626,586
JUNE	648,834	614,551	484,562	776,142	550,778	426,388	552,351	618,063	853,521		613,910	612,581
<b>ANNUAL TOTAL</b>	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	6,056,898	7,147,750	6,874,790
<b>MONTHLY AVG</b>	725,239	634,798	582,716	604,845	544,364	510,823	539,406	640,224	669,301	672,989	612,471	606,549
<b>% OF INCREASE</b>	29.0%	-12.5%	-8.2%	3.8%	-10.0%	-6.2%	5.6%	18.7%	4.5%	0.6%	2.53%	4.6%

**Mansfield Board of Education  
MMS Student Activity Fund Details  
March 31, 2024**

<u>Activity</u>	<u>Balance 7/1/23</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Balance 03/31/24</u>
Restitution	\$ (911)	\$	\$ 10	\$ (921)
MMSA Grants	1,609	1,548	1,027	2,130
Band	1,994		100	1,894
Technology Education	1,841	600		2,441
FCS	(122)			(122)
Student Projects	2,500			2,500
Art	2,500			2,500
School Productions	20,620	1,828	8,041	14,407
Field Trips	(3,823)	7,719	5,977	(2,081)
Library	1,745	2,110	2,415	1,440
Miscellaneous	-			-
Second Chance Music Fund	881			881
Lost Books	-			-
Chorus	(11,282)	691	2,075	(12,665)
Principal's Office	1,086	1,560	1,162	1,485
Robotics	10,171		150	10,021
Orchestra	952	280	1,278	(46)
Study Abroad	(2,500)		272	(2,772)
Lost Locks	-			-
Grade 8 Activities	4,175	2,499	1,650	5,023
Hodovan Scholarship	1,232	659	298	1,592
School Service	5,058	2,018	300	6,777
Student Council	1,728	510	1,251	987
International Travel	2,959	50,680	28,320	25,319
School Store	448			448
Peace Garden	(89)			(89)
Rebecca Baxter Scholarship	2,672			2,672
Student International Travel Exploration	5,451		184	5,267
Physical Education SAF	-			-
Computers	406	481		887
<b>Total</b>	<b>\$ 51,303</b>	<b>\$ 73,183</b>	<b>\$ 54,511</b>	<b>\$ 69,976</b>

**Mansfield Board of Education  
Mansfield Elementary Student Activity Fund Details  
March 31, 2024**

<b>Activity</b>	<b>Balance 7/1/23</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Balance 03/31/24</b>
Enrichment	\$ 261	\$	\$	\$ 261
School Store	528			528
Field Trips	(792)			(792)
After School Program	9			9
Library	202			202
Marathon Club	15			15
Fundraisers	641			641
Tanger Outlets Robotix Grant	695			695
Student Activity Donations	2,328			2,328
<b>Total</b>	<b>\$ 3,886</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,886</b>

**Special Revenue Fund (270) Analysis**  
**3/31/2024**

<b>Activity</b>	<b>Balance 7/1/2023</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Balance 3/31/2024</b>
Goodwin Bequest	5,769.68	-	-	5,769.68
MMS Summer School Program	5,826.13	-	(1,369.34)	4,456.79
Oak Grove School	8,672.86	23,938.00	(17,999.45)	14,611.41
Enriching Student Achievement	95,859.00	-	(6,500.00)	89,359.00
Special Education Grants/Tuition	776,579.07	89,899.86	(2,505.59)	863,973.34
Preschool Tuition	51,592.34	-	-	51,592.34
Suzuki	9,886.54	-	(8,149.80)	1,736.74
	<u>954,185.62</u>	<u>113,837.86</u>	<u>(36,524.18)</u>	<u>1,031,499.30</u>