Regular Meeting
Tuesday, December 20, 2022 5:00 PM

Dr. Jim Vaszauskas Center for the Performing Arts
1110 W. Debbie Lane
Mansfield, TX 76063

# Agenda

1. **Call to Order**
2. **Roll Call**
3. **Closed Session**
   3.1. Adjourn to closed session pursuant to Texas Government Code Section 551.074, Personnel, to deliberate regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee, 551.071, Consultation with the Board's attorney; 551.072, real property; and 551.076 to conduct deliberations regarding security devices or security audits.
4. **Reconvene**
   4.1. Reconvene to Public
5. **Meeting Opening**
   5.1. Prayer
   5.2. Pledges
6. **District Recognition**
   6.1. School Board Superstars
   6.2. Athletics Recognition
7. **District Introductions**
   7.1. HR Introductions
8. **Instructional Focus**
   8.1. A-F Accountability Refresh Update- Dr. Tiffanie Spencer
   8.2. 2022-2023 District Improvement Plan-Dr. Marcus Brannon
9. **Presentation**
   9.1. 2021-2022 Annual Comprehensive Financial Report – Monica Irvin
   9.2. 2023-2024 District Calendar Recommendation – David Wright
   9.3. Demographer's Report & Attendance Zones Presentation – Jeffrey Brogden
10. **Public Comments**
    10.1. The correct procedure for addressing the Board during Public Comments is as follows: Each speaker should address the Board from the podium microphone and state his or her name before speaking. All speakers will be limited to three minutes to make comments regarding items on the agenda, unless modified by the Board president based on Board Policy BED (LOCAL). Copies of presentations should be made available to all trustees and the Superintendent. Board policy prohibits the discussion of complaints against district employees during an open forum.
11. **Human Resources Report**
    11.1. 20+ Year Recognition
    11.2. Board Approved New Hires
12. **Business Items Requiring Board Action**

12.1. Consideration and Approval of 2021-2022 Annual Comprehensive Financial Report

13. **Consent Agenda**
    13.1. Consideration and Approval of Minutes from the 11/15/2022 Regular Board Meeting
    13.2. Consideration and Approval of Bid Proposals
    13.3. Consideration and Approval of Budget Amendments
    13.4. Consideration and Approval of Addendums 18 and 19 to Add Design Consultant Services for the 2017 Bond Program and Beyond
    13.5. Consideration and Approval of the Second Reading of MISD Policy FFAC (LOCAL)
    13.6. Consideration and Approval of Class Size Waivers
    13.7. Consideration and Approval of the TEA Optional School Day Program Application
    13.8. Consideration and Approval of the 2023-2024 District Calendar
    13.9. Consideration and Approval of the 2022-2023 District Improvement Plan
14. **Superintendent's Report**
    14.1. Delinquent Tax Reports
    14.2. Disbursement Reports
    14.3. Financial Reports
    14.4. Investment Reports
    14.5. Property Tax Collection Report
    14.6. EC Accountability
    14.7. Board Accountability
    14.8. Enrollment Report
    14.9. Attendance Percentage Report
    14.10. Approved Student Trips
    14.11. Facility Rental Revenue Report
    14.12. Accepted Resignations
    14.13. Resignation Reasons
    14.14. Superintendent New Hires
    14.15. State Intruder Detection Audit Reports
    14.16. 2017 Bond Program Report
15. **Adjourn**
    15.1. Adjourn

**Board of School Trustees**
**Mansfield Independent School District**

TITLE: School Board Superstar Awards DATE: Tuesday, December 20, 2022

## INFORMATION

**BACKGROUND:**

During the school year, elementary school students are selected to receive the School Board Superstar Award for outstanding citizenship. This month's students will be called forward and receive a trophy for their great character.

**School Board Superstar Award**
**December 2022**

Each month during the school year, students from our elementary schools are selected to receive the School Board's Superstar Award for outstanding citizenship.

These young students have been chosen from their campus based on the virtues of outstanding character, citizenship, fairness, honesty, kindness, respect, responsibility and trustworthiness.

**Dr. Sarah K. Jandrucko Academy for Early Learners** – PreK
Japtej Singh

**Charlotte Anderson Preparatory Academy** – 2nd Grade
Avery White

**J. L. Boren Elementary School** – 3rd Grade
Mia Rangel

**Janet Brockett Elementary School** – 2nd Grade
Mason Pierce

**Willie Brown Academy of Young Scholars** – 3rd Grade
Kennedy Robinson

**Louise Cabaniss Academy of Young Scholars** – 2nd Grade
Elizabeth Mall

**Anna May Daulton Elementary School** – 4th Grade
Emma Gonzalez

**Kenneth Davis Elementary School** – 3rd Grade
Lucas Le

# COMMENDATION FORM
# FOR SCHOOL BOARD MEETINGS

**Person(s) to be Commended:**
*(Required - Phonetic Spelling for each name, prior to Dr. Cantu's Signature)*

Toby Eaton, Legacy High School

**Justification for the Commendation:**

Toby Eaton will be recognized for his record-setting season and performance at the state cross country meet.

**Requested Month of Board Meeting for Commendation:** December

**Principal, Director, or Supervisor's Approval:** Philip O'Neal **Date:** 12/12/22

**Associate Superintendent of Communications & Marketing Approval:**



**Date:** 9/19/22

**DATE:** December 20, 2022

**INTRODUCTIONS:**

| | |
|---|---|
| NAME: | Almendariz, Sergio |
| ASSIGNMENT: | Coordinator of Multimedia & Marketing/Communications Dept. |
| EXPERIENCE: | 5 Years |
| DEGREE: | Master's/University of North Texas |
| START DATE: | January 4, 2023 |

| | |
|---|---|
| NAME: | Parks, Ashley |
| ASSIGNMENT: | Asst. Director-Out of School Time Programs/Communications Dept. |
| EXPERIENCE: | 10 Years |
| DEGREE: | Doctorate/Dallas Baptist University |
| START DATE: | December 2, 2022 |

**Board of School Trustees**
**Mansfield Independent School District**

TITLE: A-F Accountability Refresh DATE: December 20, 2022

## PRESENTATION

**BACKGROUND:**

Tiffanie Spencer, Area Superintendent will present TEA's proposed changes to the A-F Accountability.

# Accountability Refresh

## TEA Proposed Updates

MISD
A Great Place To
LIVE LEARN & TEACH
MANSFIELD ISD

Tiffanie Spencer Ed.D

# Purpose

1. Provide an overview of the proposed changes to TEA's 2023 A-F Accountability Refresh.
2. Share the planning done by the Curriculum, Instruction, and Accountability Department in preparation for the A-F Accountability Refresh.

# Vision 2030 & Core Processes

Mansfield Independent School District

VISION 2030

LIFE READY · CAREER READY
COLLEGE READY

**Mission** To inspire and educate students to be productive citizens.

A destination district committed to excellence. **Vision**

**Values**

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relationships
- Resiliency

**Motto** MISD: A great place to live, learn, and teach.

## Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as an MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

MISD
curriculum + instruction

As a continuous improvement district, Mansfield ISD is committed to the following

## Core Processes:

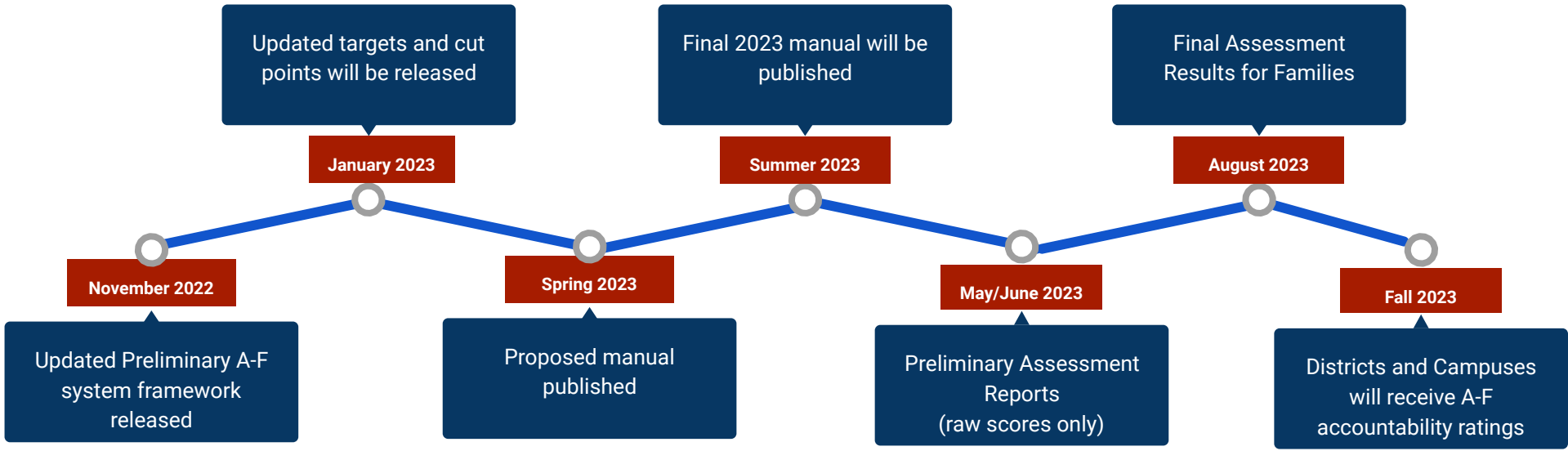
Curriculum

Calibration

Cadence of Accountability

Collaboration (PLC)

# Timeline for A-F Refresh



# A-F Accountability

| Better of Achievement or Progress 70% | | 30% |
| --- | --- | --- |
|  |  |  |
| Student Achievement | School Progress | Closing The Gaps |




# Domain I
# Student Achievement

# Calculating Student Achievement



Elementary Schools

- **100%** STAAR



Middle Schools

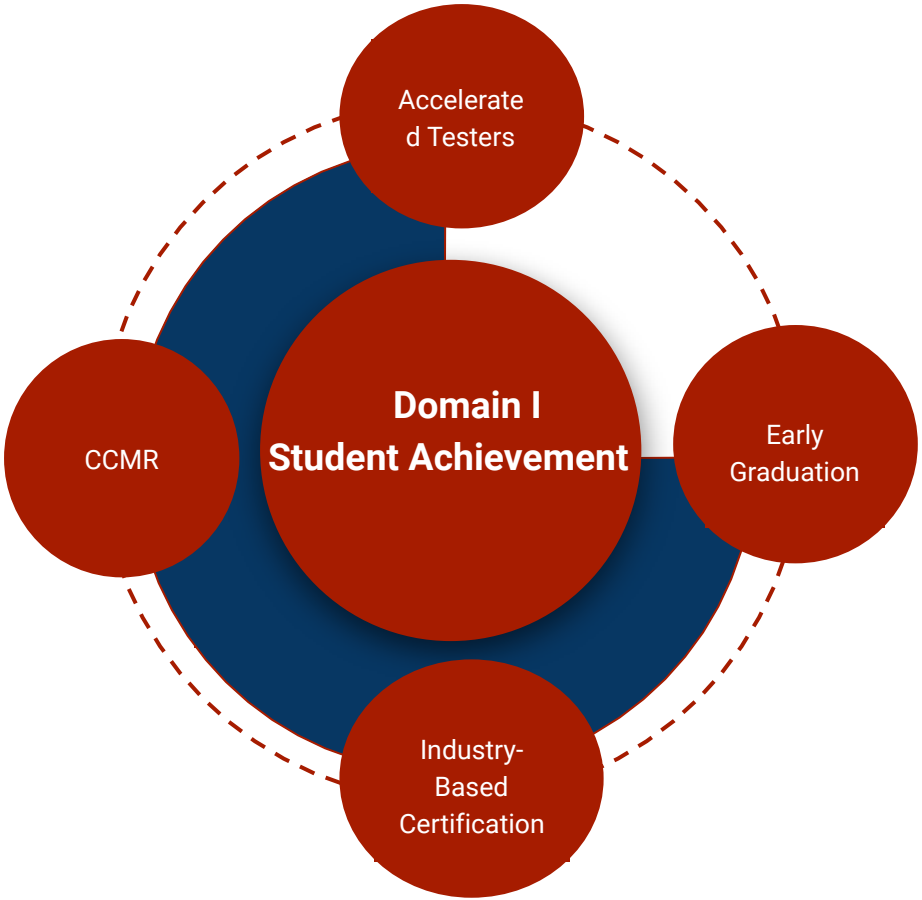
- **100%** STAAR



High Schools

- **40%** STAAR
- **40%** College, Career, Military Ready (CCMR)
- **20%** Graduation Rates

# What's New


Accelerated Testers
CCMR
Domain I
Student Achievement
Early Graduation
Industry-Based Certification

## Accelerated Testers

STAAR Algebra I End-of-Course

- Middle School
- High School

## Early Graduation




# Accelerated Testers and Early Graduation




Earn a passing score on TSIA, ACT, or SAT in BOTH reading and math



Earn 3 or greater on a AP exam



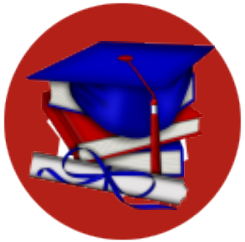

Earn 3 or more hours of Dual Credit in RLA/Math OR 9+ hours of Dual Credit in any subject.



Earn an Associate's Degree




Earn an IBC in a TEA approved CTE course AND complete a Program of Study

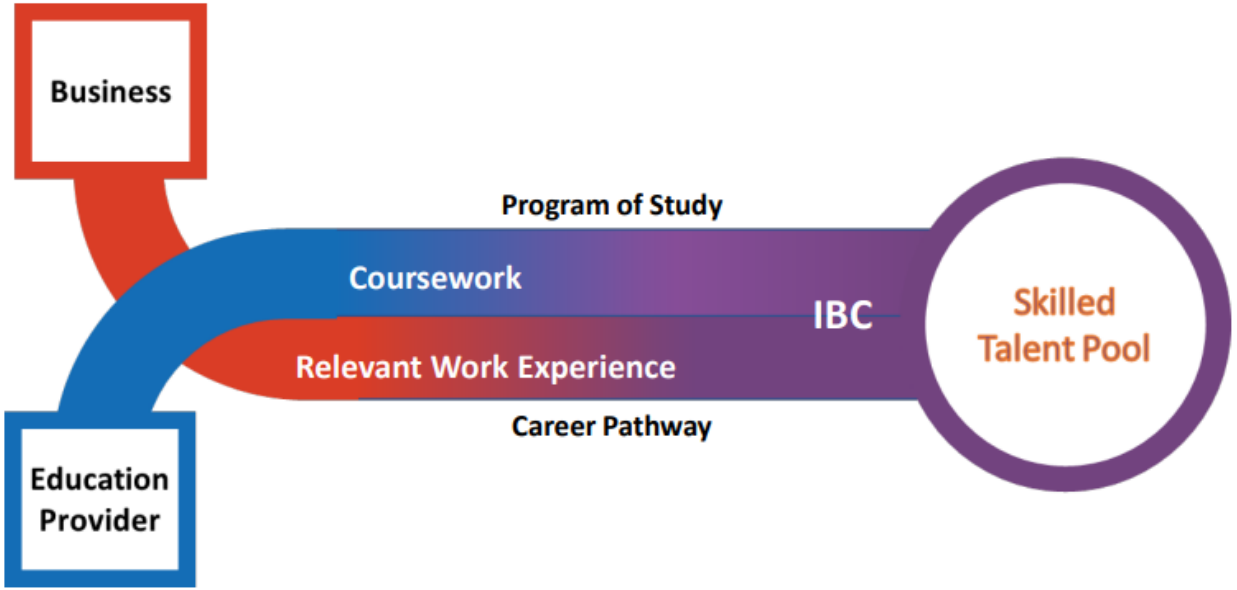


Graduate with workforce readiness IEP



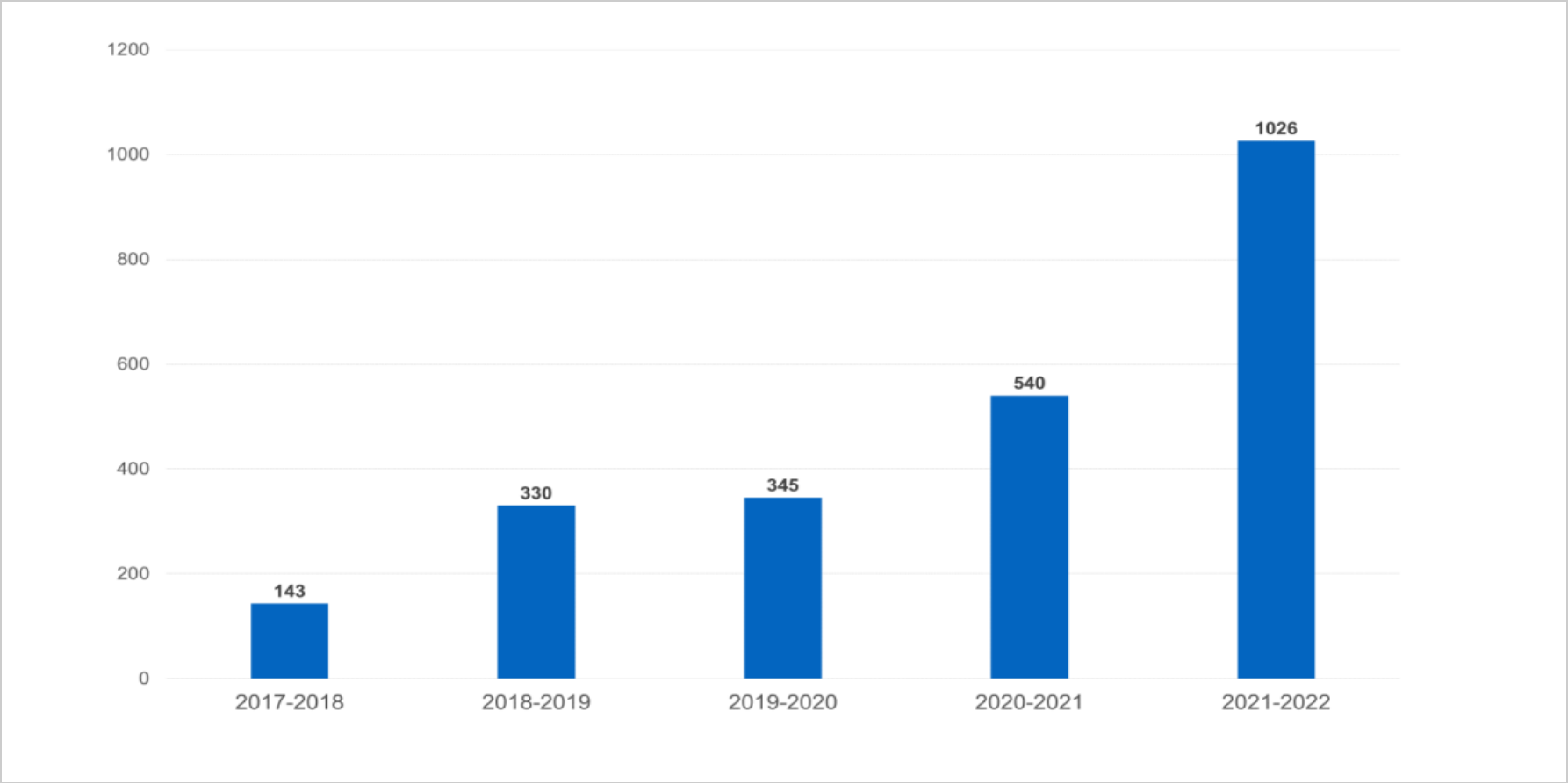
Enlist in the U.S. Armed Forces

# College, Career, Military Readiness

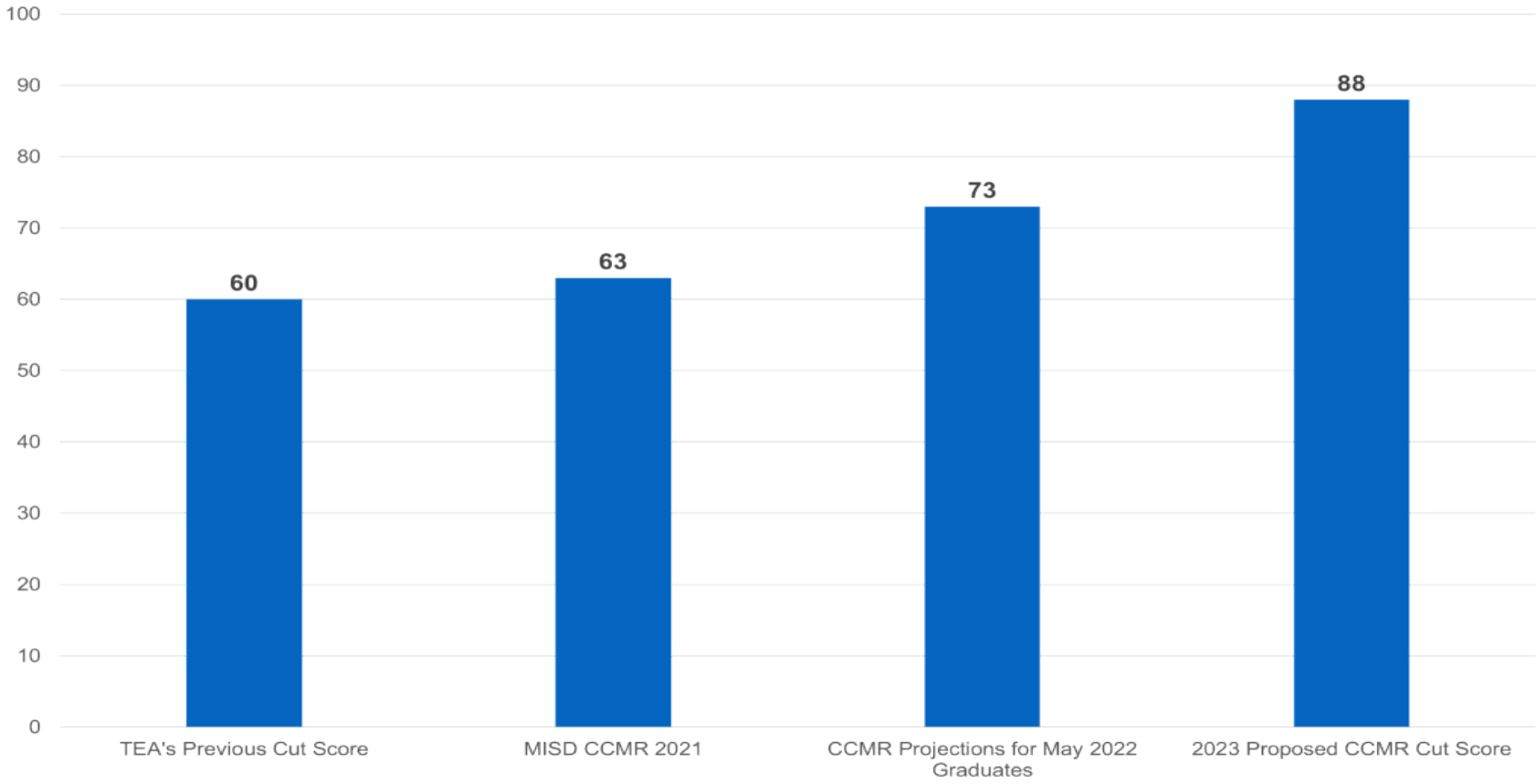



- Alignment of programs and credentials to labor market needs
- Reinforcement and application of skills through quality work-based learning experiences
- Assessment and validation of skills with a credential of immediate value

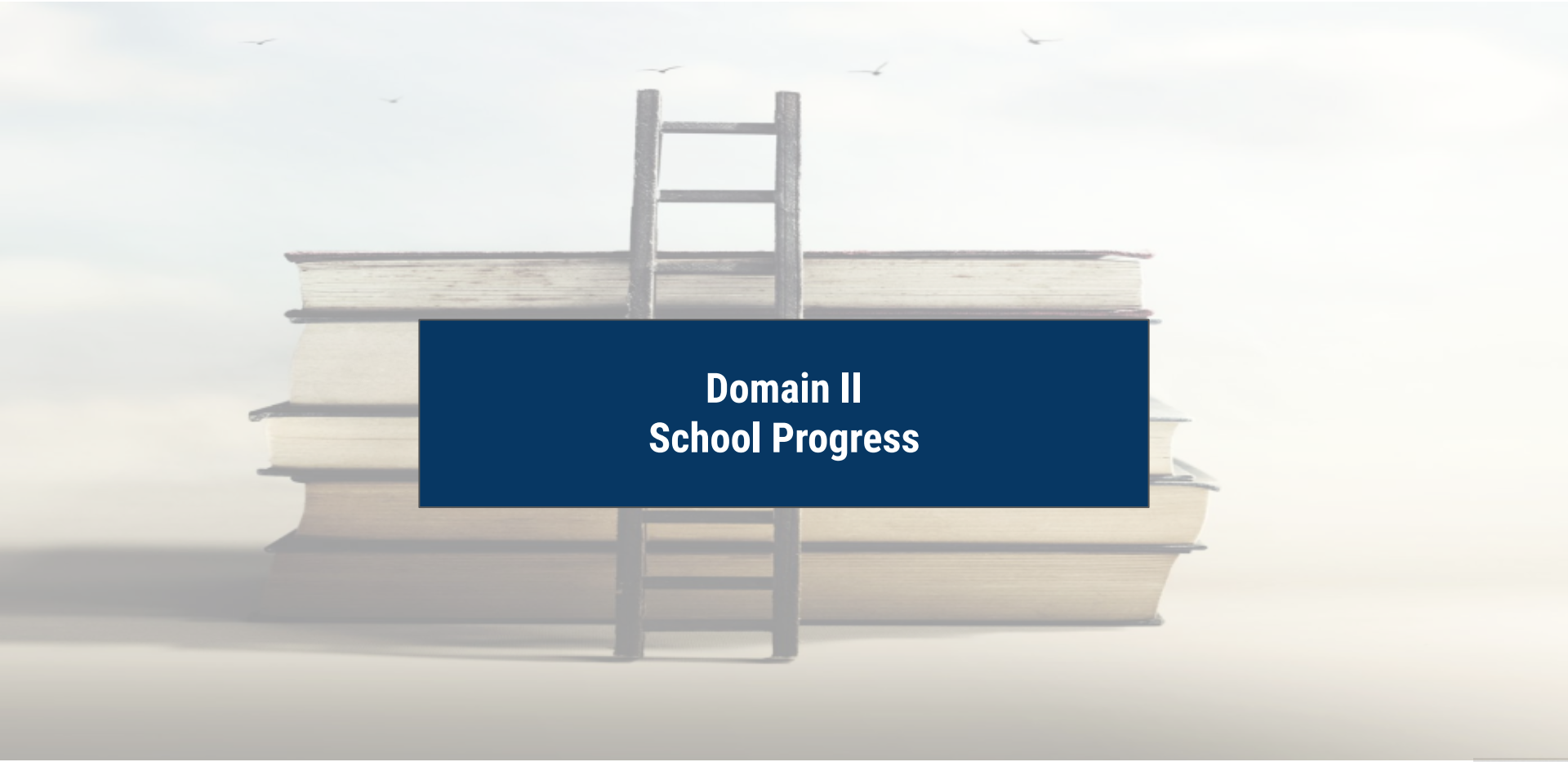
# Industry-Based Certification




# Industry-Based Certification




# CCMR Historic Data



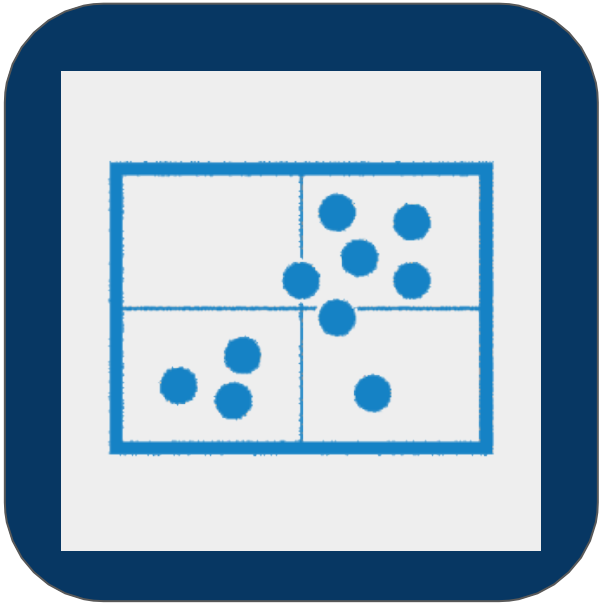
# Domain II
# School Progress

# **School Progress:** Two Aspects to Progress

## Part A: Student Growth

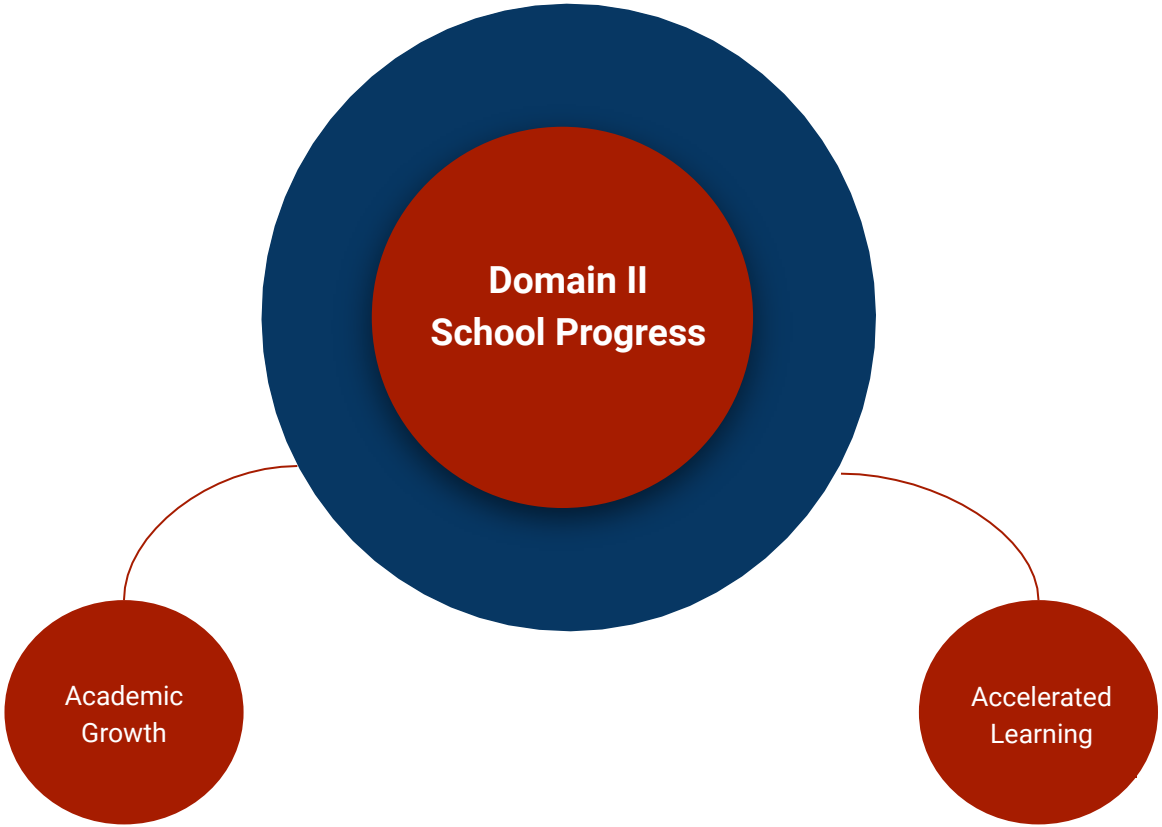


## Part B: Relative Performance



**Better of**
**Part A: Student Growth**
**or**
**Part B: Relative Performance**

# What's New


Domain II
School Progress
Academic Growth
Accelerated Learning

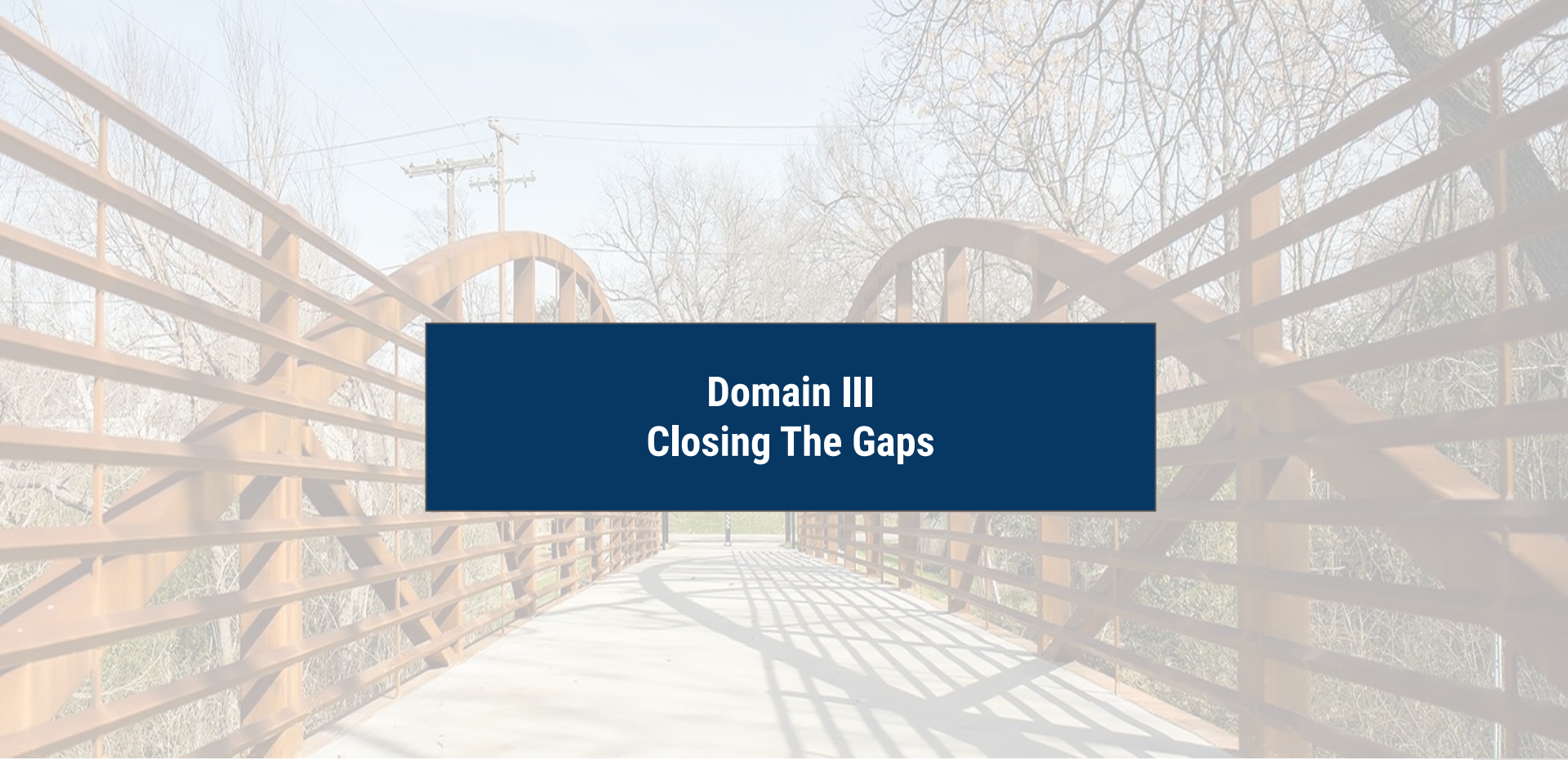
## *(Updated)* Annual Growth

| Prior Year Performance on STAAR | Current Year Performance on STAAR | | | | | |
|---|---|---|---|---|---|---|
| | Low Did Not Meet Grade Level | High Did Not Meet Grade Level | Low Approaches Grade Level | High Approaches Grade Level | Meets Grade Level | Masters Grade Level |
| Low Did Not Meet Grade Level | 0 | 1 | 1 | 1 | 1 | 1 |
| High Did Not Meet Grade Level | 0 | ½ | 1 | 1 | 1 | 1 |
| Low Approaches Grade Level | 0 | 0 | ½ | 1 | 1 | 1 |
| High Approaches Grade Level | 0 | 0 | 0 | ½ | 1 | 1 |
| Meets Grade Level | 0 | 0 | 0 | 0 | 1 | 1 |
| Masters Grade Level | 0 | 0 | 0 | 0 | 0 | 1 |

## *(Updated)* Accelerated Learning

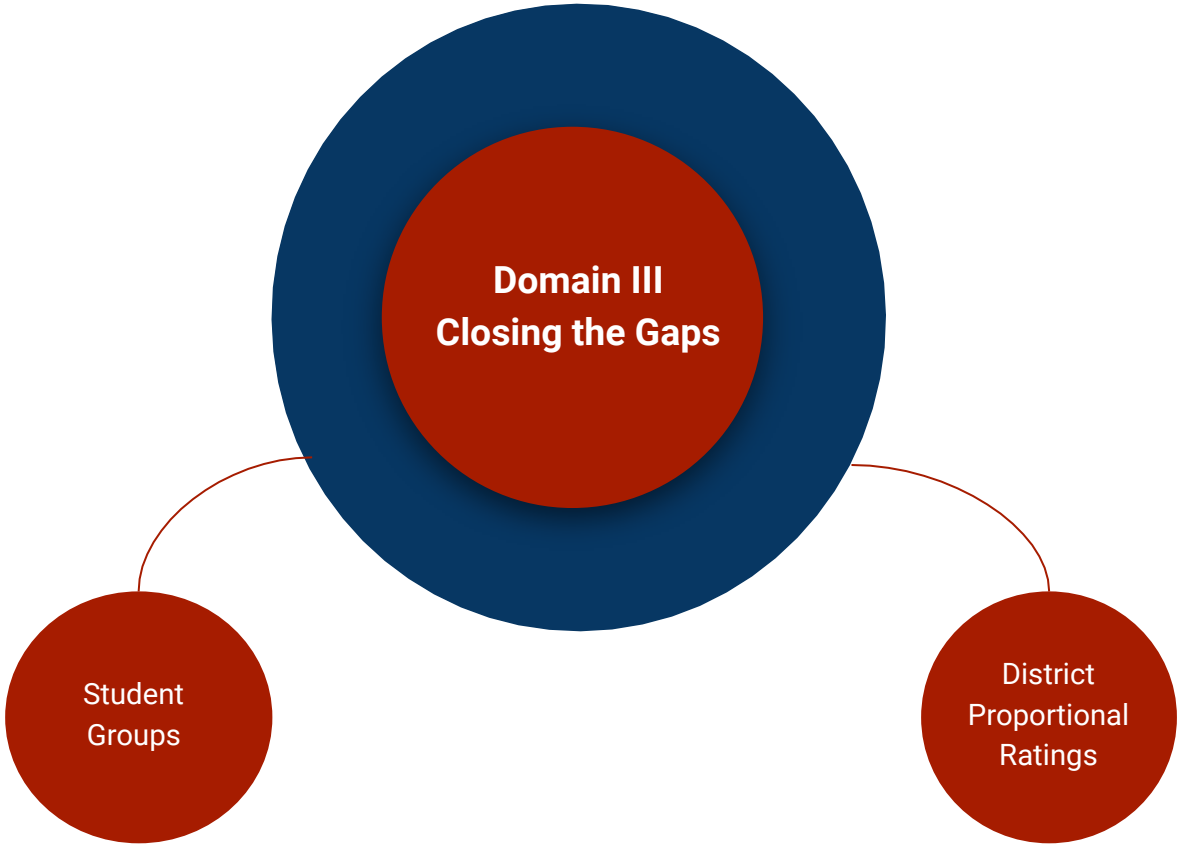
| Prior Year Performance on STAAR | Current Year Performance on STAAR | | | |
|---|---|---|---|---|
| | Did Not Meet Grade Level | Approaches Grade Level | Meets Grade Level | Masters Grade Level |
| Did Not Meet Grade Level | 0 | 1 | 1 | 1 |

# School Progress Part A

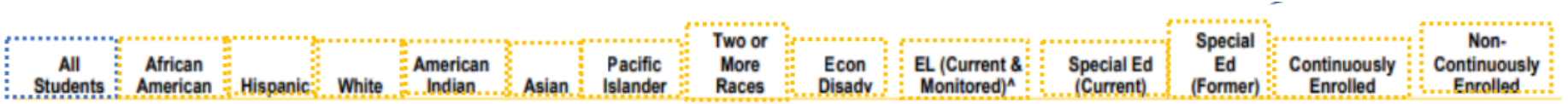


# Domain III
# Closing The Gaps

# What's New


Domain III
Closing the Gaps
Student Groups
District Proportional Ratings

**Reminder**: previously, there were 14 different student groups:




Update: replace 14 student groups with 6 student "super groups"

| All Students | Two Lowest Performing Racial/Ethnic Groups from Prior Year | | | | | | | High Focus (Eco Dis, EB[1], SpEd, Highly Mobile) | Special Education (Former) | Continuously Enrolled |
|---|---|---|---|---|---|---|---|---|---|---|
| | African American | Hispanic | White | American Indian | Asian | Pacific Islander | Two or More Races | | | |

# Closing the Gaps: Super Groups

## Former Group Size



25

## 2023 Proposed Group Size



10

# Student Groups

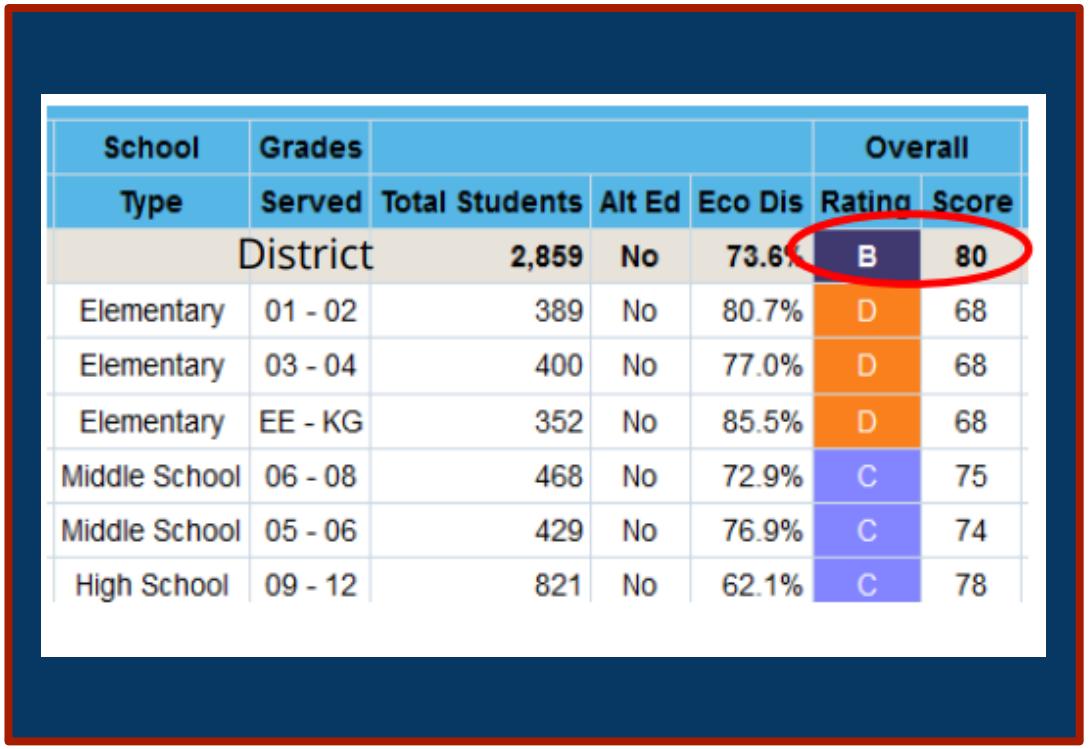
| **Example Calculation:** Academic Achievement Component Score* | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | All Students | African Amer-ican | Hispanic | White | Two or More Races | Econ Disadv | Special Ed - Current | Contin-uously Enrolled | Total Met | Total Evaluated |
| Reading | Y | Y | Y | N | Y | Y | N | Y | 6 | 8 |
| Mathematics | N | Y | N | Y | Y | Y | Y | N | 5 | 8 |
| | | | | | | | | Total | 11 | 16 |
| | | | | | | | | Academic Achievement Component Score (Indicators Met ÷ Indicators Evaluated) | 69 | |

| Closing the Gaps: Proposed 0–4 Methodology | |
|---|---|
| **4** | Met Long Term Target |
| **3** | Met Interim Target |
| **2** | Did Not Meet Interim Target but Showed Expected Growth |
| **1** | Did Not Meet Interim Target but Showed Minimal Growth |
| **0** | Did Not Meet Interim Target and Did Not Show Growth |

**Points Definitions**

- Expected growth is defined as on-track growth to reach the next interim target. For 2023, that would be five years.

# Closing the Gaps: Gradated Points for Growth



| School Type | Grades Served | Total Students | Alt Ed | Eco Dis | Overall Rating | Overall Score |
|---|---|---|---|---|---|---|
| District | | 2,859 | No | 73.6% | B | 80 |
| Elementary | 01 - 02 | 389 | No | 80.7% | D | 68 |
| Elementary | 03 - 04 | 400 | No | 77.0% | D | 68 |
| Elementary | EE - KG | 352 | No | 85.5% | D | 68 |
| Middle School | 06 - 08 | 468 | No | 72.9% | C | 75 |
| Middle School | 05 - 06 | 429 | No | 76.9% | C | 74 |
| High School | 09 - 12 | 821 | No | 62.1% | C | 78 |

- The existing methodology for districts looks at all students in the district and evaluates it as a single K-12 campus.
- TEA is updating to a district calculation that uses a weighted average of campus ratings.

# District Proportional Ratings

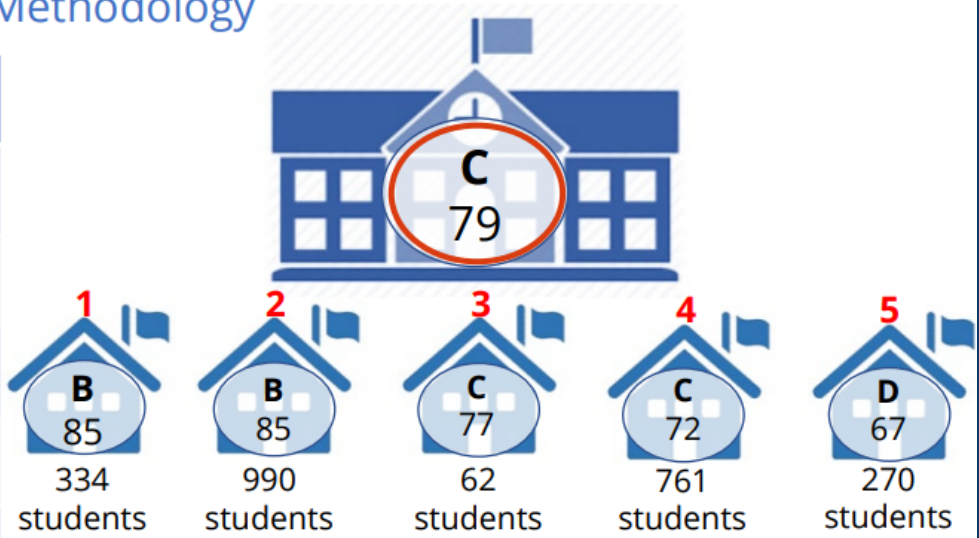
## Example using Proportional Weighting Methodology

| Campus | Grade 3–12 Enrollment | Calculation | Weight |
|---|---|---|---|
| Campus 1 | 334 | 334 ÷ 2,417 | **13.8%** |
| Campus 2 | 990 | 990 ÷ 2,417 | **41.0%** |
| Campus 3 | 62 | 62 ÷ 2,417 | **2.6%** |
| Campus 4 | 761 | 761 ÷ 2,417 | **31.5%** |
| Campus 5 | 270 | 270 ÷2,417 | **11.2%** |
| ***District 3–12 Enrollment=2,417*** | | | |

# District Proportional Ratings

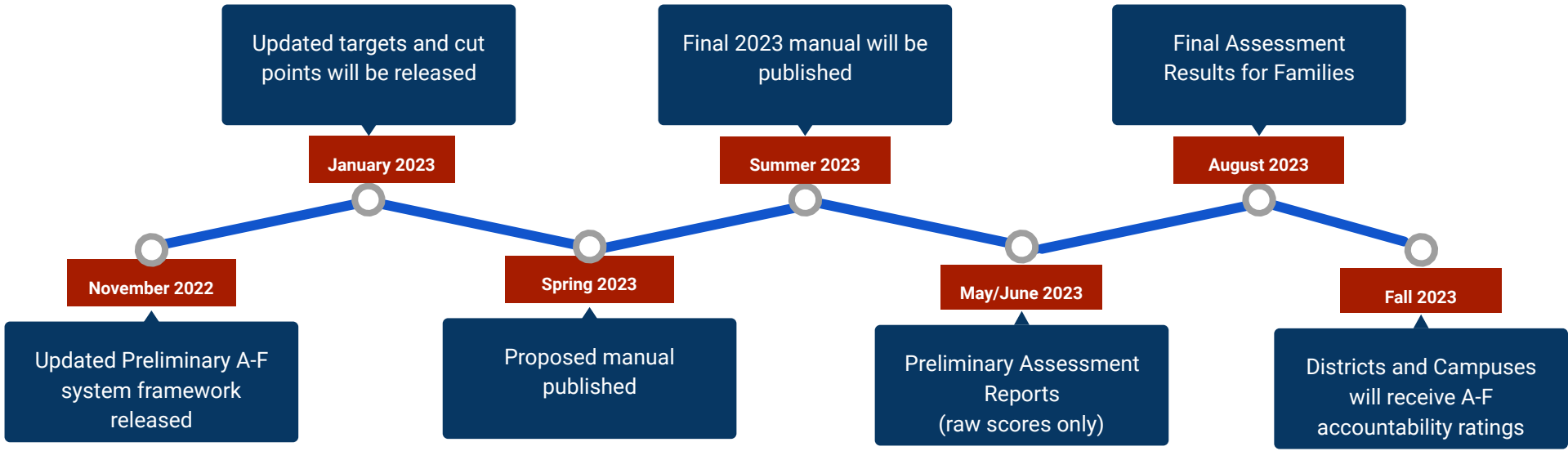
## Example using Proportional Weighting Methodology

| Campus | 3–12 Enrollment | Score | Weight | Points |
|---|---|---|---|---|
| Campus 1 | 334 | 85 | 13.8% | 11.7 |
| Campus 2 | 990 | 85 | 41.0% | 34.9 |
| Campus 3 | 62 | 77 | 2.6% | 2.0 |
| Campus 4 | 761 | 72 | 31.5% | 22.7 |
| Campus 5 | 270 | 67 | 11.2% | 7.5 |
| | | District Domain Rating | | 79 |




# District Proportional Ratings

# Timeline for A-F Refresh



# Vision 2030 & Core Processes

Mansfield Independent School District

VISION 2030

LIFE READY · CAREER READY
COLLEGE READY

**Mission** To inspire and educate students to be productive citizens.

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MISD
curriculum + instruction

As a continuous improvement district, Mansfield ISD is committed to the following

## Core Processes:

Curriculum

Calibration

Cadence of Accountability

Collaboration (PLC)

| | | |
|---|---|---|
| 2017-2018 | 90 = | A |
| 2018-2019 | 90 = | A |
| 2019-2020<br>2020-2021 | Not Rated | |
| 2021-2022 | 88.4 = | B |

2022-2023



# Mansfield ISD Historic Accountability Overview




# Questions

**Board of School Trustees**
**Mansfield Independent School District**

TITLE: District Improvement Plan 2022-2023

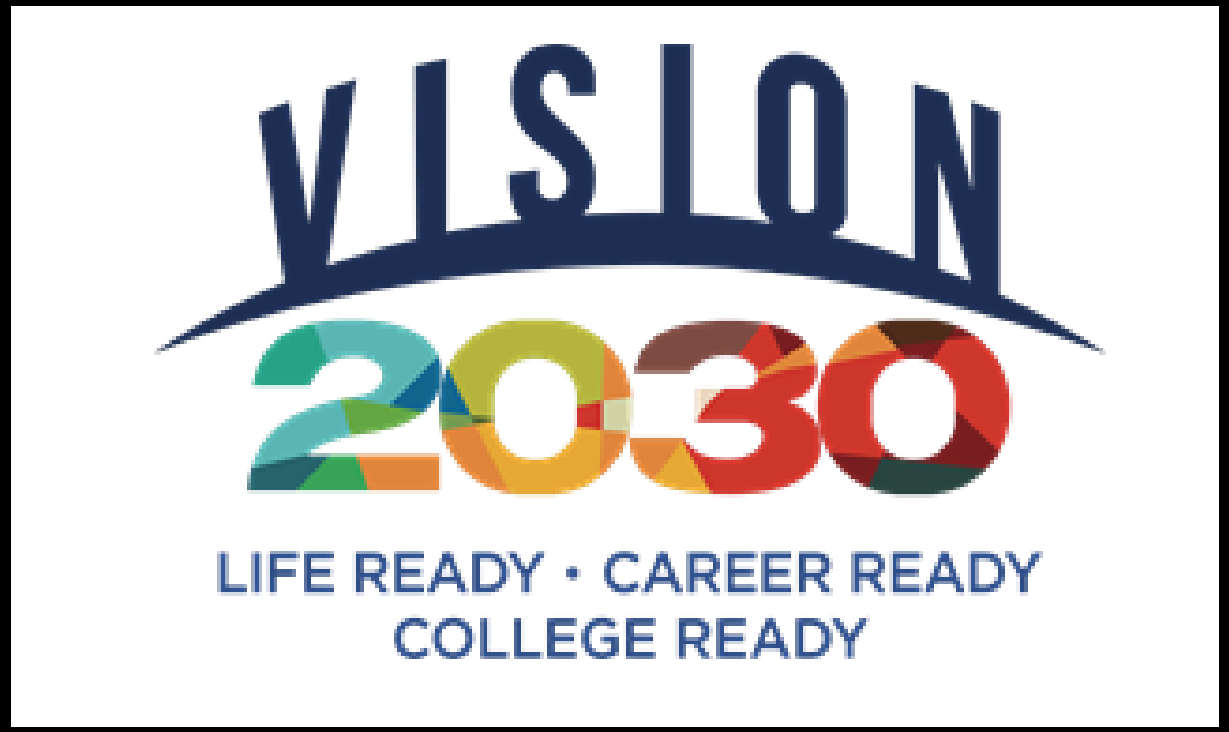
DATE: December 20, 2022

## PRESENTATION

**BACKGROUND:**

Dr. Marcus Brannon, Executive Director-Intermediate and Middle Schools, will present information related to the 2022-2023 MISD District Improvement Plan development process.

# District Improvement Plan 2022-2023 Mansfield ISD



Mansfield ISD
220908

PLANNING AND DECISION-MAKING PROCESS

BQ
(LEGAL)

REQUIRED PLANS

A board shall ensure that a district improvement plan and improvement plans for each campus are developed, reviewed, and revised annually for the purpose of improving the performance of all students. A board shall annually approve district and campus performance objectives and shall ensure that the district and campus plans:

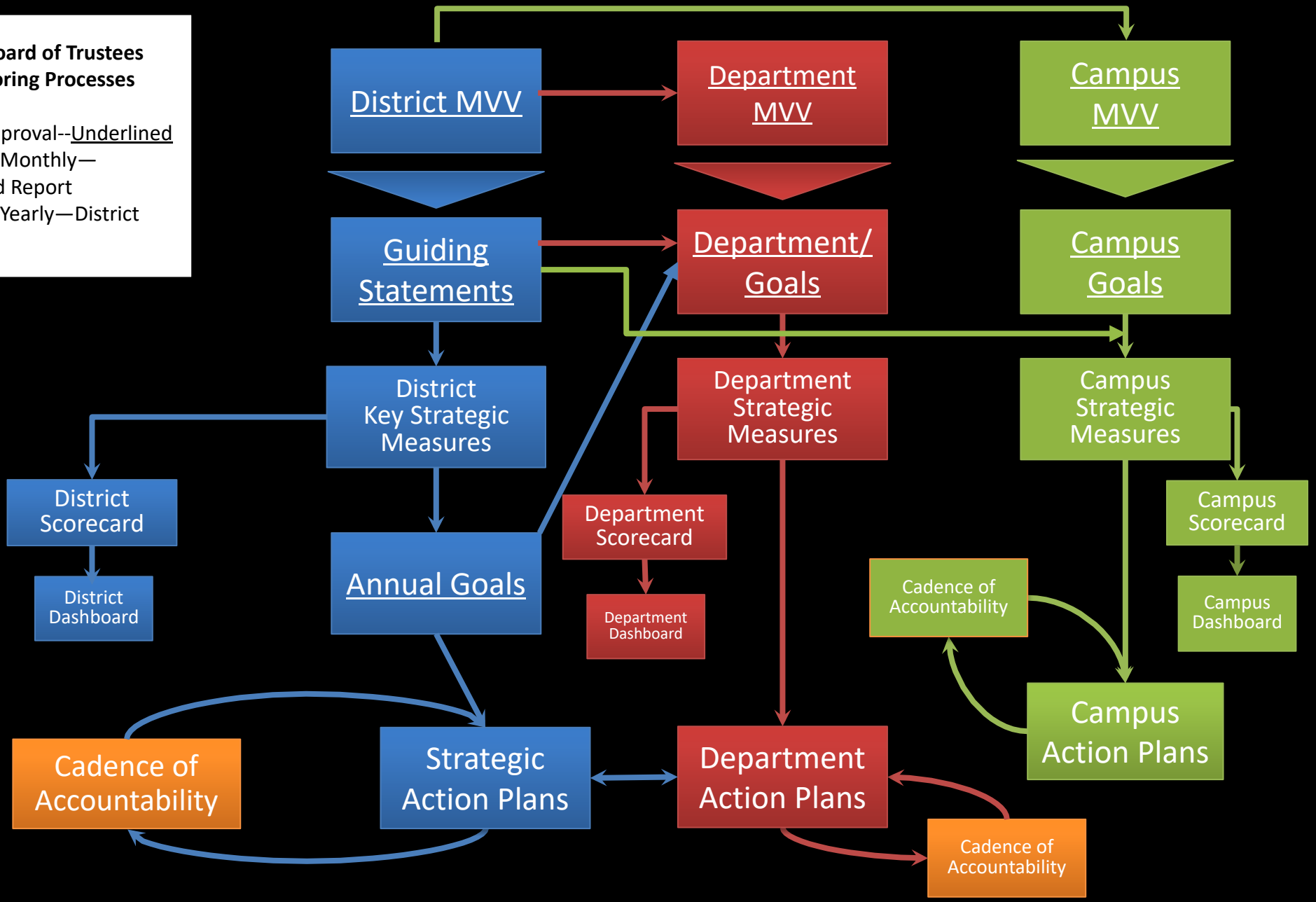
1. Are mutually supportive to accomplish the identified objectives; and

2. At a minimum, support the state goals and objectives under Education Code Chapter 4.

Rectangular Snip

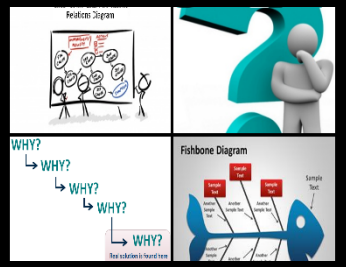
**MISD Board of Trustees Monitoring Processes**

- Annual Approval--Underlined
- Reviewed Monthly—Dashboard Report
- Reviewed Yearly—District Scorecard

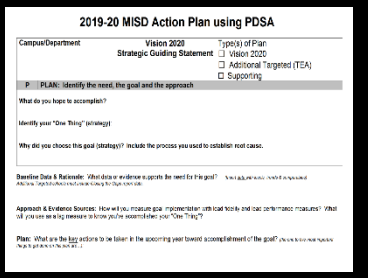


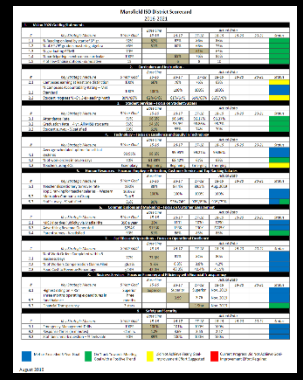
# Alignment of the System

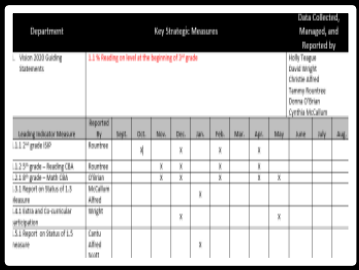






Vision 2030

Root Cause Analysis

Plan on a Page

PDSA

Scorecard

Dashboard/ Cadence of Accountability

**DIP**

2016-2017
Alignment
Within MISD

2017-2018
Fidelity
Lead Measure

2018-2019
Alignment With
Accountability
System

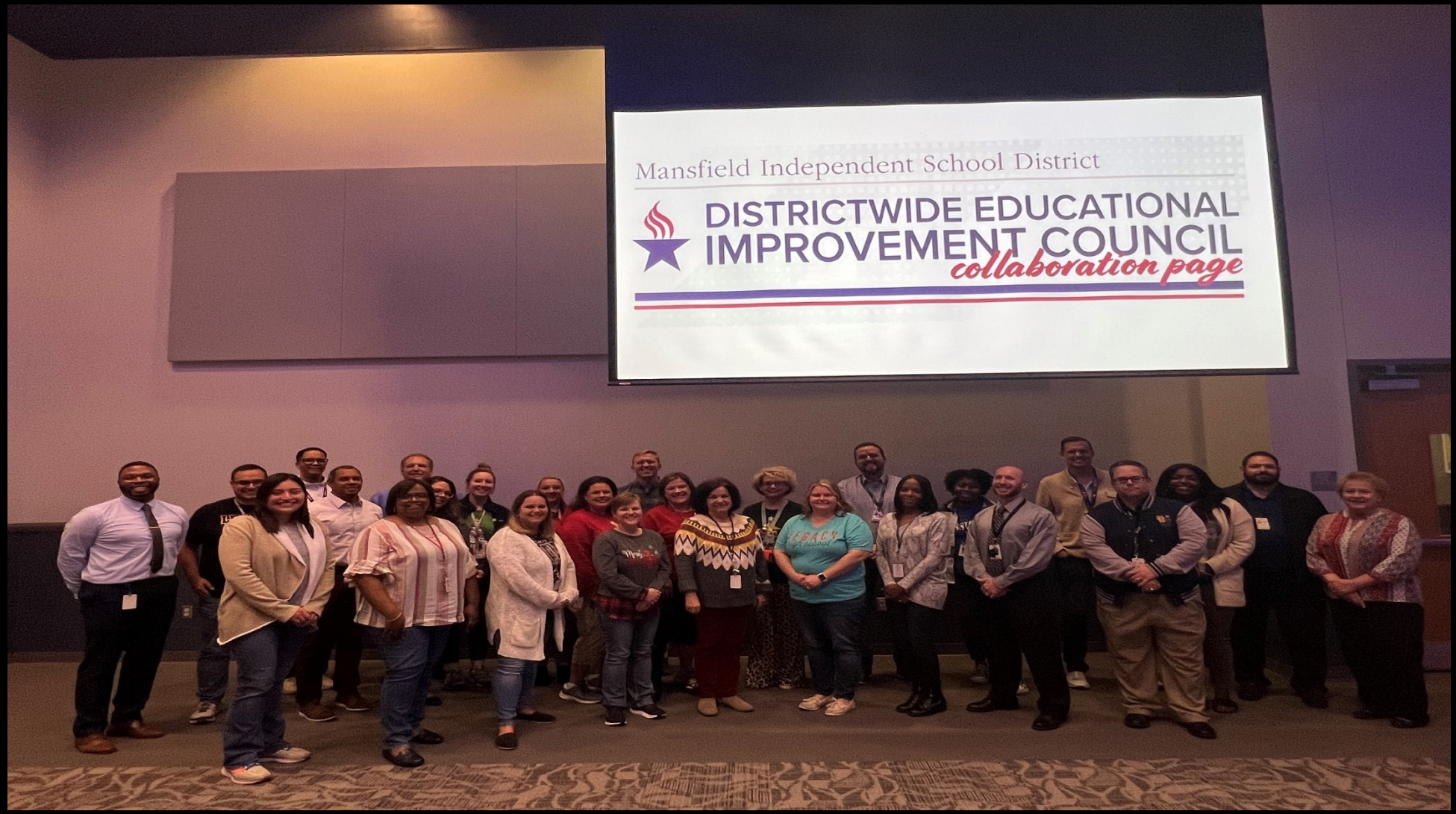
2019-2020
Navigate Change

2021-2023
Continuing
the Course

VISION 2030
LIFE READY · CAREER READY
COLLEGE READY

VISION 2020

# DEIC




**Campus Professionals, Parents, Business Representatives, & Community Members**



**Board of School Trustees**
**Mansfield Independent School District**

TITLE: Approval of Annual Comprehensive Financial Report

DATE: December 20, 2022

## ACTION

**BACKGROUND:**

Texas Education Code Chapter 44, Subchapter A, Section 44.008 (d), states "A copy of the annual audit report, approved by the board of trustees, shall be filed by the district with the agency not later than the 150th day after the end of the fiscal year for which the audit was made. If the board of trustees declines or refuses to approve its auditor's report, it shall nevertheless file with the agency a copy of the audit report with its statement detailing reasons for failure to approve the report."

Staff from the audit firm of Whitley Penn will be present at the Board meeting should there be any questions concerning the 2021-2022 Annual Comprehensive Financial Report.

**CONSIDERATION:**

- Approve the 2021-2022 Annual Comprehensive Financial Report as presented.
- Disapprove the 2021-2022 Annual Comprehensive Financial Report and prepare statement detailing reasons for failure to approve.

**RECOMMENDATION:**

Superintendent recommends approval of the 2021-2022 Annual Comprehensive Financial Report as presented.

**RECOMMENDED MOTION:**

"Move to approve the 2021-2022 Annual Comprehensive Financial Report as presented."

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# MANSFIELD INDEPENDENT SCHOOL DISTRICT

## FISCAL YEAR 2022: FINANCIAL STATEMENT AUDIT AND FEDERAL SINGLE AUDIT

HLB
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THE GLOBAL ADVISORY
AND ACCOUNTING NETWORK

# ENGAGEMENT LEADERSHIP TEAM



**Ariel Zhang, CPA**
*Senior Associate*



**Ailene Comple Makalintal, CPA, CFE**
*Senior Manager*



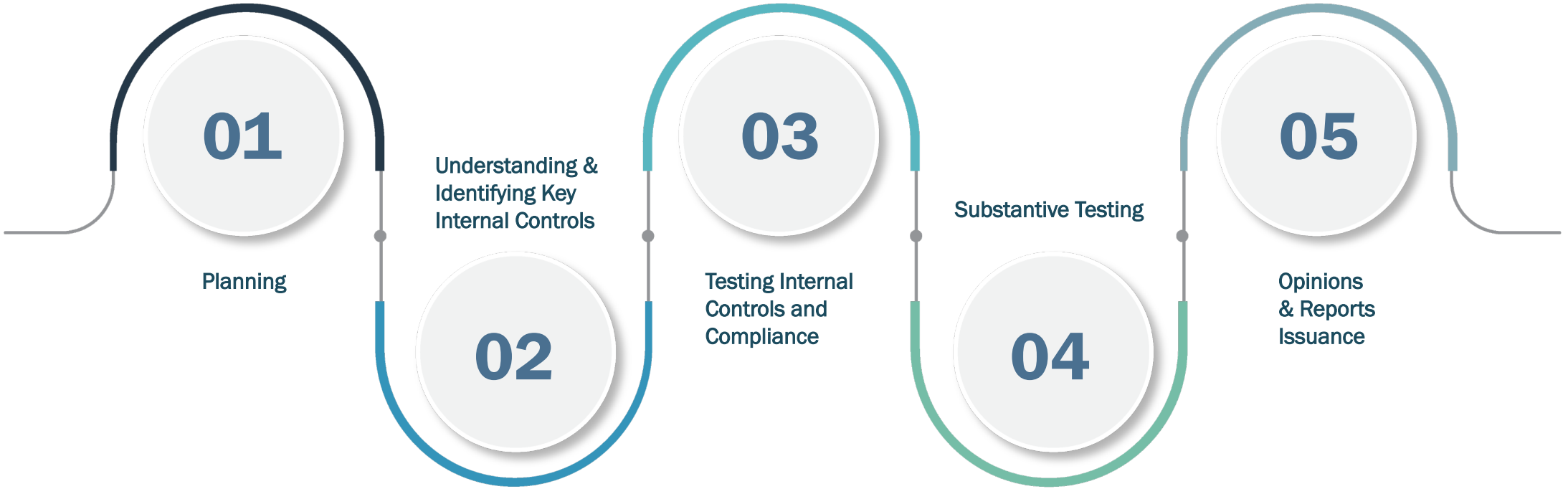
**Lupe Garcia, CPA**
*Engagement Partner*



**Tom Pedersen, CPA**
*Engagement Quality Control Reviewer*

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# THE AUDIT PROCESS



# PURPOSE OF THE AUDIT – THE OPINION ON THE REPORT




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THE GLOBAL ADVISORY
AND ACCOUNTING NETWORK

# AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

## Clean Report



- Unmodified or "Clean" Opinion
- Financial statements are presented fairly, in all material respects, in accordance with GAAP
- Audit conducted in accordance with Generally Accepted Auditing Standards and *Government Auditing Standards*

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# AUDITOR'S REPORT ON INTERNAL CONTROL AND COMPLIANCE

**Clean Report**



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- Internal control over financial reporting
  - No material weakness identified
  - No significant deficiencies reported
- No instances of noncompliance material to the financial statements were noted

# FEDERAL SINGLE AUDIT REPORT

**Clean Report**



- **Major Federal Programs:**
  - Child Nutrition Cluster
  - Elementary and Secondary School Emergency Relief (ESSER)
  - Title II, Part A
- **Unmodified opinion on compliance over each major federal program**
- **No internal control findings related to each major program**
- **No instances of noncompliance or questioned costs were noted**

# GOVERNMENT-WIDE STATEMENT OF NET POSITION

- **Total Assets and Deferred Outflows: $1,165.6 million**
  - Cash and investments: $225.8 million
  - Capital assets, net of depreciation: $818.9 million
- **Total Liabilities and Deferred Inflows: $1,240.4 million**
  - Bonds and leases payable: $917.6 million
  - *Net pension liability: $43.9 million
  - *Net other post-employment benefits (OPEB) liability: $92.7 million
- **Net Position: $(74.8) million**

* Represents the District's proportionate share of these liabilities as determined by Teacher Retirement System of Texas.

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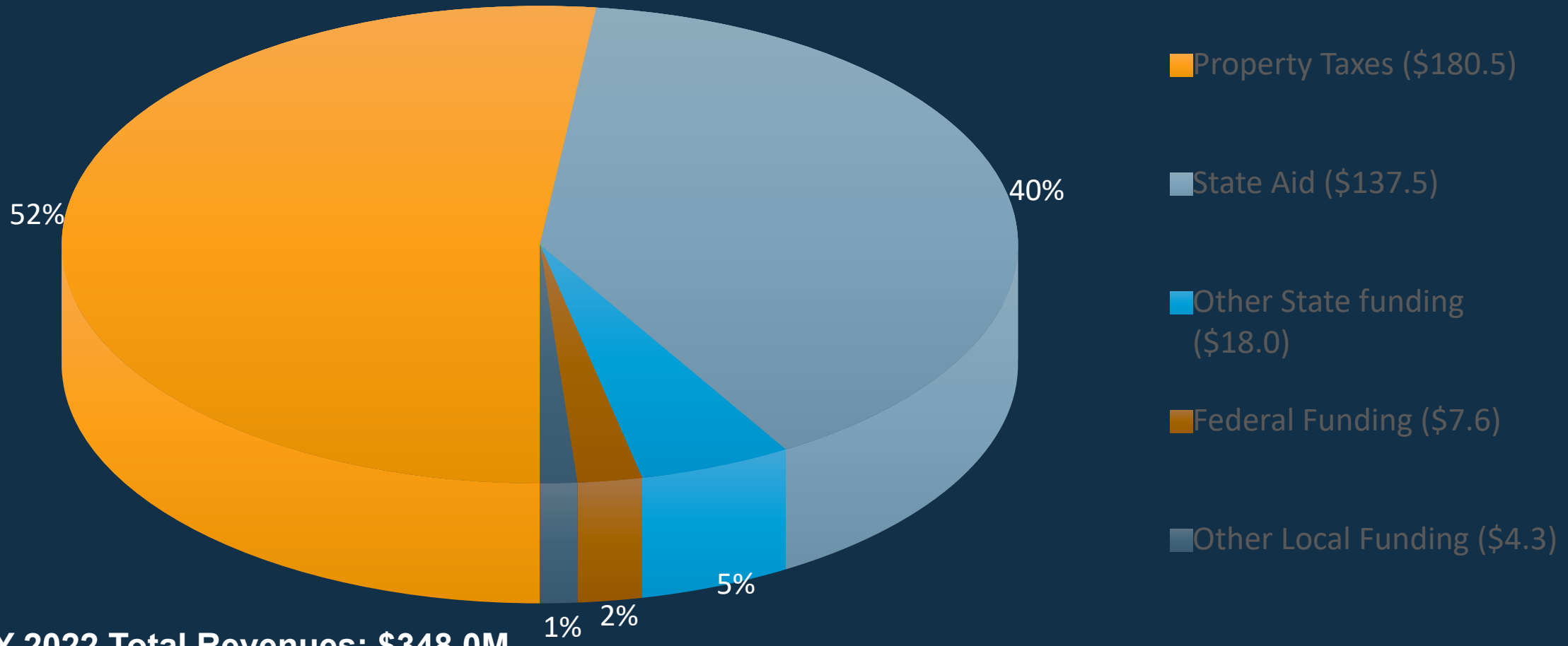
# PENSION AND OPEB IMPACT ON NET POSITION

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| | FY 2021 | FY 2022 |
|---|---|---|
| Total Net Position (As reported in the ACFR) | $(104,100,500) | $(74,846,394) |
| | | |
| Total Pension Impact on Net Position | (81,165,987) | (74,576,057) |
| | | |
| Total OPEB Impact on Net Position | (149,782,669) | (144,598,486) |
| | | |
| Total Net Position w/o Impact of Pension and OPEB | $126,848,156 | $144,328,149 |

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# General Fund Revenue (in millions)

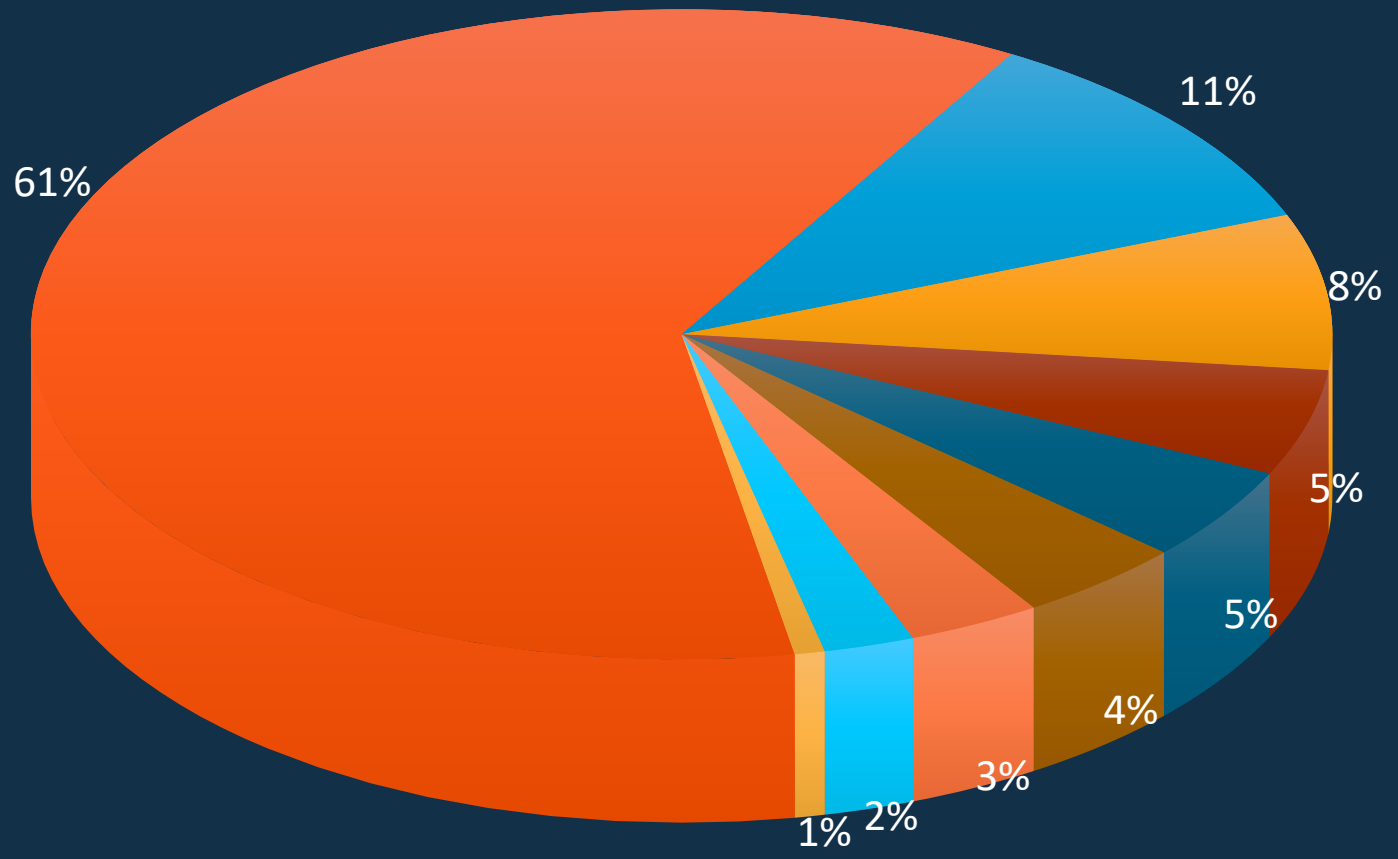



**FY 2022 Total Revenues: $348.0M**
**FY 2021 Total Revenues: $313.5M**



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# General Fund Expenditures (in millions)




- Instruction and related services ($200.4)
- Facilities, maintenance and operations ($34.5)
- Instructional and school leadership ($25.4)
- Student transportation ($17.3)
- Student support services ($15.3)
- Security, monitoring and data processing services ($13.7)
- Extracurricular activities ($10.8)
- General administration ($7.4)
- Other ($2.4)

**FY 2022 Total Expenditures: $327.3M**
**FY 2021 Total Expenditures: $304.2M**



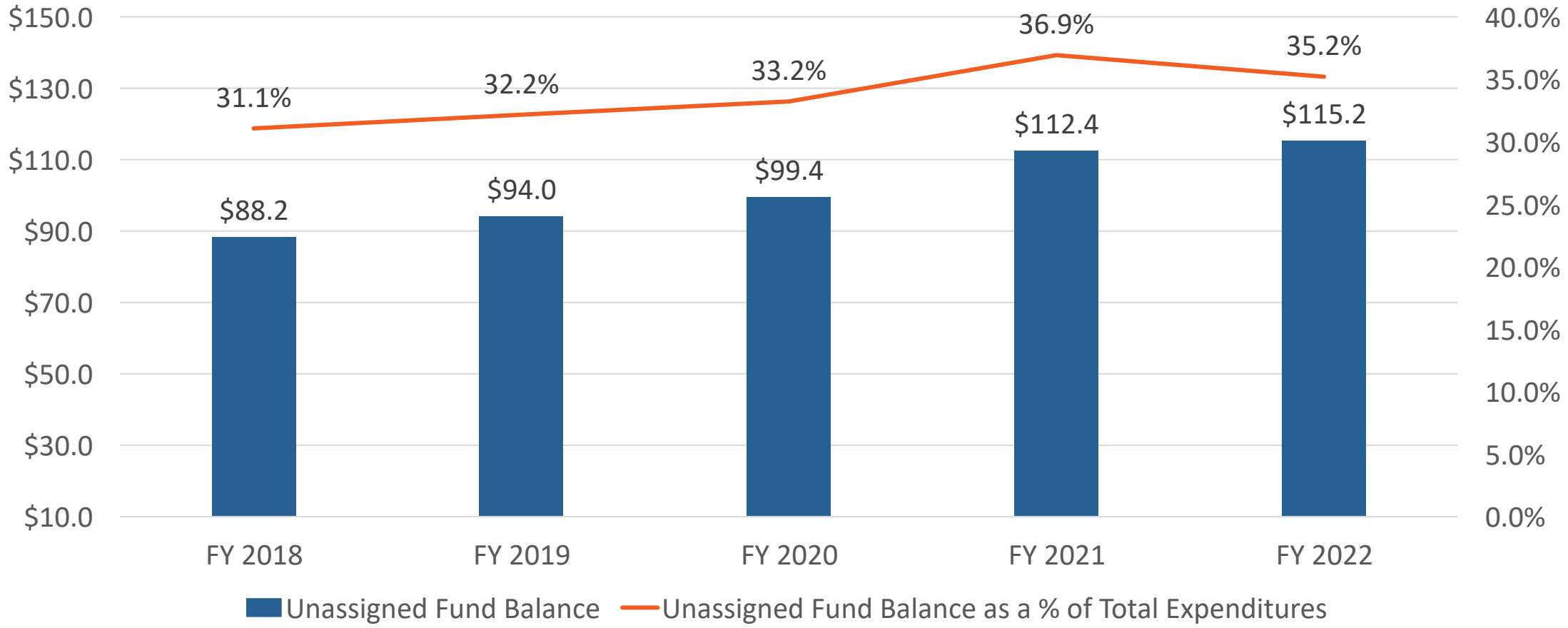
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# FY 2022 BUDGET AND ACTUAL – GENERAL FUND

- Actual revenues of $348.0M were greater than budgeted revenues by $1.0M
- Actual expenditures of $327.3M were less than budgeted expenditures by $13.2M
- Revenues and other sources exceeded expenditures and other uses by $3.5M (fund balance increased by this amount)
- Fund balance as of June 30, 2022 totaled $116.2M
  - Nonspendable fund balance totaled $0.9M
  - Unassigned fund balance totaled $115.3M

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# General Fund Unassigned Fund Balance ($M)




CE(LOCAL): The District shall target an annual unassigned general fund balance of a minimum of between two months (17 percent) and three months (25 percent) of total operating expenditures.

# CHILD NUTRITION PROGRAM FUND AND DEBT SERVICE FUND - BUDGET AND ACTUAL

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## Child Nutrition Program Fund

- Actual revenues of $24.7M were greater than budgeted revenues by $55,934
- Actual expenditures of $20.0M were less than final budgeted expenditures by $4.1M
- Fund balance increased by $4.7M
- Ending fund balance was $4.9M

## Debt Service Fund

- Actual revenues of $63.2M were less than budgeted revenues by $0.5M
- Actual expenditures of $62.9M were less than budgeted expenditures by $0.7 million
- Fund balance increased by $0.6M
- Ending fund balance was $58.1M

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# REQUIRED COMMUNICATIONS

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## Significant Accounting Policies

- The District's accounting policies and methods are appropriate and in accordance with industry standards.
- GASB Statement No. 87, *Leases* was implemented in FY 2022

## Accounting Estimates

- The preparation of the financial statements requires that certain estimates and judgments be made by management. These judgments and estimates include:
  - State Aid
  - Allowances for uncollectable taxes receivable
  - Net pension and OPEB liabilities, deferred inflows and outflows of resources, and pension and OPEB expense
- We concluded that management has a reasonable basis for significant judgments and estimates that impact the financial statements.

# REQUIRED COMMUNICATIONS

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## Difficulties Encountered in Performing the Audit

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

## Corrected or Uncorrected Misstatements

- There were no material misstatements that were identified by us that required management's correction.

## Disagreements with Management

- We had no disagreements with management over the application of accounting principles or management's judgments about accounting estimates.

# REQUIRED COMMUNICATIONS

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## Management Representations

- We have requested certain representations from management.

## Consultation with Other Accountants

- We are not aware of any situations in which management consulted with other accountants on accounting or financial reporting matters.

## Major Issues Discussed with Management Prior to Retention

- We discussed the application of accounting principles and auditing standards, however, our responses were not a condition to our retention.

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# QUESTIONS?



# Mansfield Independent School District



## Annual Comprehensive Financial Report
## Fiscal Year Ended June 30, 2022

Mansfield ISD
605 East Broad Street
Mansfield, TX 76063
817-299-6300
http://www.mansfieldisd.org

# MANSFIELD
# INDEPENDENT SCHOOL DISTRICT

# ANNUAL COMPREHENSIVE FINANCIAL AND COMPLIANCE REPORT

## For the Fiscal Year Ended June 30, 2022


Issued By

Business and Financial Services Department
Michele Trongaard, RTSBA, MBA, CPA
Associate Superintendent of Business and Finance
Monica Irvin, RTSBA, MBA, CPA
Executive Director of Finance

Mansfield Independent School District * 605 East Broad Street * Mansfield, TX 76063
(817) 299-6300 * https://www.mansfieldisd.org


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# INTRODUCTORY SECTION

*We truly believe our district has something for everyone, and that's the reason Mansfield ISD is a great place to live, learn and teach.*

- DR. KIMBERLEY CANTU, MISD SUPERINTENDENT


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A Great Place To
LIVE LEARN & TEACH




**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
**Board of Trustees**



Ms. Keziah Valdes Farrar
Place 4, Vice President
First elected 2021
Current Term Expires 2025



Ms. Bianca Benavides Anderson
Place 5, Secretary
First elected 2022
Current Term Expires 2025



Ms. Desiree Thomas
Place 2, Trustee
First elected 2022
Current Term Expires 2024



Mr. Craig Tipping
Place 3, Trustee
First elected 2022
Current Term Expires 2025



Ms. Michelle Newsom
Place 1, Trustee
First Elected 2014
Current Term expires 2024



Warren Davis
Place 6, Trustee
First Elected 2021
Current Term expires 2023



Ms. Courtney Lackey-Wilson
Place 7, President
First Elected 2011
Current Term expires 2023

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
**Superintendent's Cabinet**



**Dr. Kimberley Cantu**
Superintendent



**Michele Trongaard**
Associate Superintendent, Business and Finance



**Dr. Sean Scott**
Deputy Superintendent



**Donald Williams**
Associate Superintendent, Communications and Marketing



**Jeff Brogden**
Associate Superintendent, Facilities and Bond Programs



**Dr. Jennifer Stoecker**
Assistant Superintendent, Human Resources



**David Wright**
Assistant Superintendent, Student Services & Support



**Jennifer Young**
Associate Superintendent, Curriculum & Instruction

## Certificate of the Board

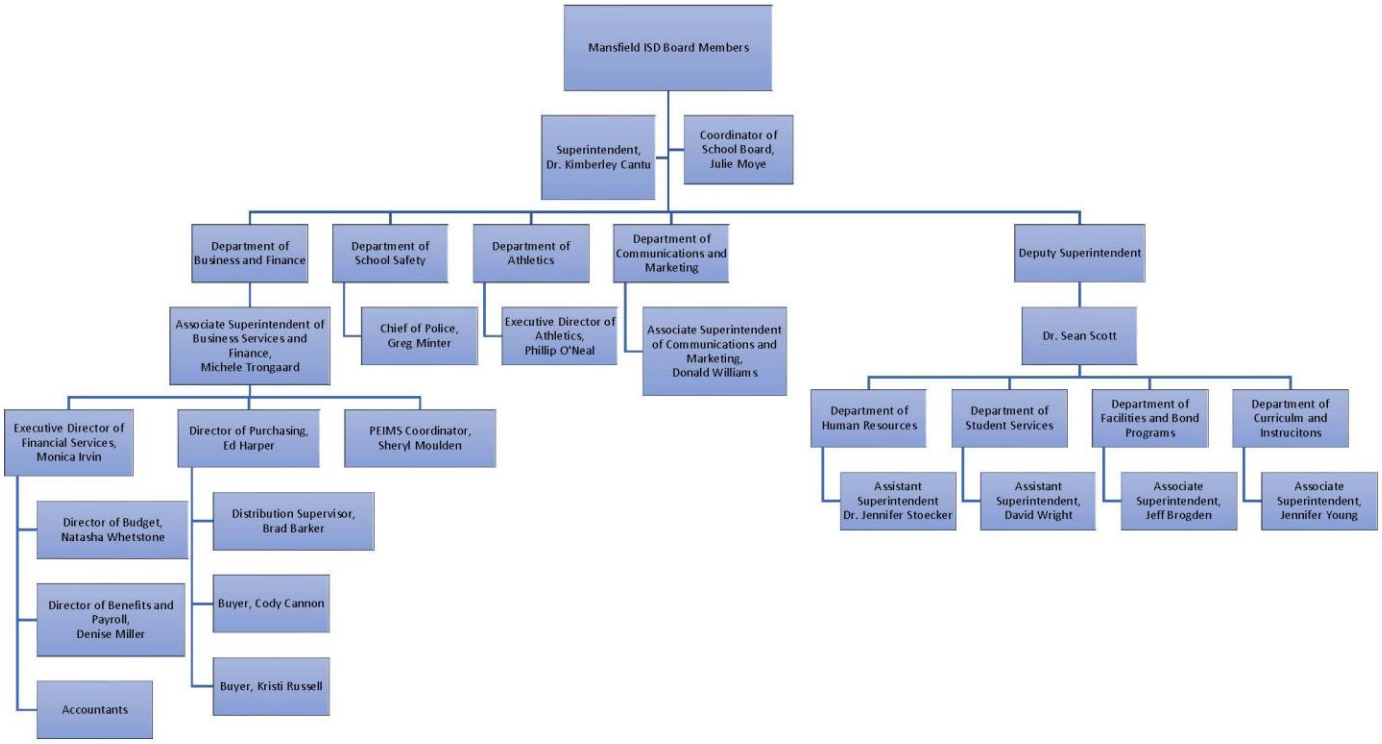
| Mansfield Independent School District | Tarrant | 220-908 |
|---|---|---|
| Name of School District | County | Co-Dist. No. |

We, the undersigned, certify that the annual financial reports for the above-named school District were reviewed and approved for the year ended June 30, 2022, at a meeting of the Board of Trustees of such school District on the 20th day of December 2022.

Signature of Board Secretary

Signature of Board Vice President

**MANSFIELD INDEENDENT SCHOOL DISTRICT**
**Organization Chart**






December 20, 2022

To the Board of Trustees and the Citizens of Mansfield Independent School District:

The Annual Comprehensive Financial Report of the Mansfield Independent School District (the District) is hereby submitted. This report has been prepared to provide the Board of Trustees, representatives of financial institutions, the citizenry, and other interested parties information concerning the financial condition of the District. The government-wide financial statements in this report provide an overview of the District's governmental activities and business-type activities, while detailed fund financial statements describe specific activities of each fund used in accounting for the District's financial transactions. This report was prepared by the District's Finance Department in accordance with generally accepted accounting principles (GAAP) and reporting standards as promulgated by the Governmental Accounting Standards Board ("GASB").

Responsibility for the accuracy, completeness, and fairness of the presentation and its disclosures rests with the District. To the best of our knowledge and belief, the enclosed information is accurate in all its material respects. This data is reported in a manner designed to fairly present the financial and operational results of the District as measured by financial activities of its various funds. Disclosures necessary to enable the reader to gain understanding of such financial operations have been included.

Included in the financial section is the independent auditors' report on these financial statements and Management's Discussion and Analysis. Reference should be made to Management's Discussion and Analysis for additional information regarding the District's financial operations.

The District is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and the United States Office of Management and Budget Uniform Guidance. Information related to this single audit, including the schedule of expenditures of federal awards, findings and questioned costs, and the independent auditors' reports on compliance and internal control over financial reporting and compliance with requirements applicable to each major program and internal control over compliance are included in the federal awards section.

This report includes all funds of the District. The District is a public school system offering a full prekindergarten through grade twelve education for eligible residents within its geographic boundaries. All activities over which the District Board of Trustees exercises authority and/or oversees responsibilities are included.

## General Information

Mansfield Independent School District was established in 1909. The District is governed by a seven-member Board of Trustees (the Board) serving staggered three-year terms with elections held in May of each year. All candidates must be qualified voters and residents of the District. Monthly meetings of the Board are posted and advertised as prescribed under state law so that the Board may meet to fulfill its charge to the students, parents, staff, and taxpayers of the District. Special meetings or study sessions are scheduled as needed.

The Board has final control over all school matters except as limited by state law, the courts, and the will of its citizenry as expressed in elections. The Board's responsibilities are generally: to set policy for the District, to ensure efficient operations, to select and evaluate the Superintendent of Schools, to adopt an annual budget and its supporting tax rate, and to foster good community relations and communications.

The District provides a well-rounded program of public education from prekindergarten through grade twelve, and all schools within the District are fully accredited by the Texas Education Agency. In order to serve its current enrollment of 35,728 students (as of October 26, 2022), the District provides regular, special education, vocational, gifted/talented, and bilingual/ESL curriculums. A broad range of elective and extracurricular programs are also offered. Finally, support departments of the District ensure that student needs for transportation, nutrition, guidance, counseling, and facilities maintenance are addressed.

**Economic Condition and Outlook**

The District is located southeast of Fort Worth, in the southeastern corner of Tarrant County, due south of Arlington, with a small portion overlapping the northeastern portion of Johnson County. The District encompasses approximately 80 square miles in Tarrant County and 14.5 square miles in Johnson County serving students in Mansfield, Arlington, Grand Prairie, Burleson, Fort Worth, Venus, Alvarado, and Kennedale. The District has a pre-kindergarten center, 24 elementary schools, seven intermediate schools, a STEM academy for middle school aged students, seven middle schools, five traditional high schools, one high school for upperclassman and high school aged STEM students, an alternative education center and an early college high school. The age of each of these buildings is included in the Statistical Section in Table 18. The District expects to enroll more than 35,728 students in the 2022-2023 year, an increase of 169 students over the prior year.

In recent years, the District's tax base has continued to increase at a higher level than some adjoining areas which is a direct result of new housing construction, not being dependent upon any one major industry. The increased emphasis by the City of Mansfield on enhancing their economic development efforts should also continue to help with this trend. Property values increased for tax year 2021 to 7.91 percent over from last year and averaged 6.14 percent over the past three years, and the tax base has been steadily increasing due to new residential construction accompanied by some growth in retail and commercial development.

The District benefits from a large and rapidly growing, primarily residential, tax base. Job availability and stability have affected both the national and local economies; however, the potential for jobs and affordability of the local area is creating an increase in transfers from out of state to Texas and to key suburban locations within the Dallas-Fort Worth-Arlington metro area. The average age of the District’s school buildings is 22 years and can accommodate the current growth at this time (see statistical section for detailed information on the school buildings).

Mansfield ISD’s student population has continued to grow steadily at an average 0.33% over the past four years in spite of the pandemic in the previous two years. Our demographers have predicted annual growth rates between 0 percent and 1.2 percent over the next ten years because our District has something for everyone, and we all collaborate to make sure that each and every student reaches the utmost level of success. The District has four charter schools and two not-for-profit private schools within its boundaries. The District monitors enrollment that leaves the District for these schools, and the impact is nominal. As a District we will continue to monitor enrollment as the effects of the pandemic smooth out. As our District continues to grow, we will always seek for continual improvement and growth in all areas to ensure our students, staff, and overall learning environment remain some of the best in the state.

**Long Range Planning**

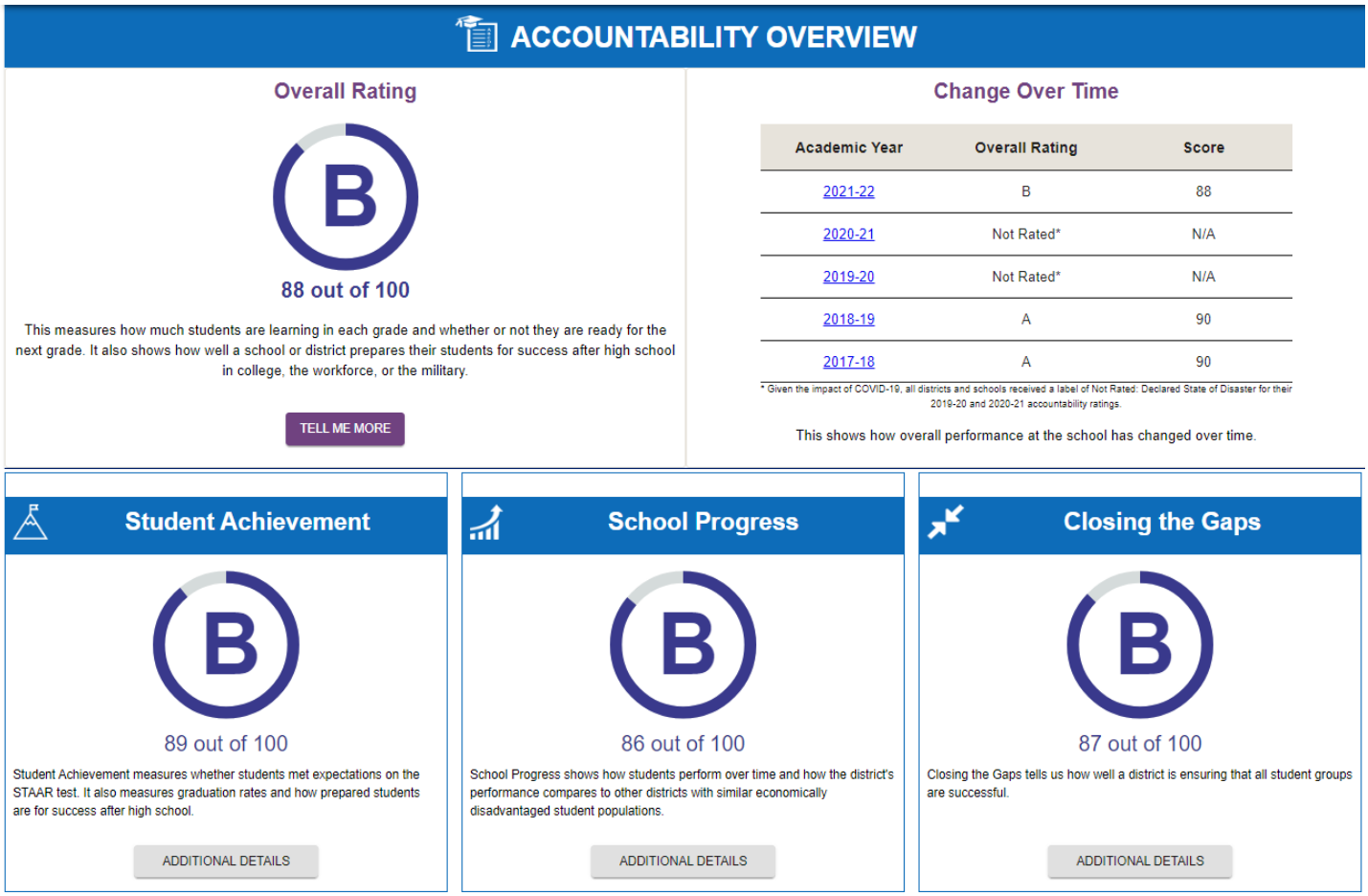
In July 2021, Mansfield ISD began a new ten-year strategic plan—Vision 2030. The plan extends our commitments in Vision 2020 by implementing social emotional learning (SEL) and student scorecards in grades K-12. The District's mission, vision, core values and guiding statements drive continuous improvement and define our partnership with students, staff, parents and the community.

Our mission is "to inspire and educate students to be productive citizens" which means that we prepare all of our students to succeed after graduation in their college or career path. MISD's vision is to be "a destination District committed to excellence" because we want to always strive to be the best of the best and settle for nothing less in all areas of what we do. And finally, the values MISD upholds to achieve this are: students first, continuous improvement, integrity, communication, positive relationships and resiliency.



**Student Achievement**

Due to the impact of COVID 19, all Districts and schools were not rated in 2020 or 2021 and received a label of "Not Rated: Declared State of Disaster" for their 2021 accountability ratings. However, for the 2021-22 school year, TEA published its report shown below.



## ACCOUNTABILITY OVERVIEW

### Overall Rating

B

88 out of 100

This measures how much students are learning in each grade and whether or not they are ready for the next grade. It also shows how well a school or district prepares their students for success after high school in college, the workforce, or the military.

TELL ME MORE

### Change Over Time

| Academic Year | Overall Rating | Score |
|---|---|---|
| 2021-22 | B | 88 |
| 2020-21 | Not Rated* | N/A |
| 2019-20 | Not Rated* | N/A |
| 2018-19 | A | 90 |
| 2017-18 | A | 90 |

* Given the impact of COVID-19, all districts and schools received a label of Not Rated: Declared State of Disaster for their 2019-20 and 2020-21 accountability ratings.

This shows how overall performance at the school has changed over time.

### Student Achievement

B

89 out of 100

Student Achievement measures whether students met expectations on the STAAR test. It also measures graduation rates and how prepared students are for success after high school.

ADDITIONAL DETAILS

### School Progress

B

86 out of 100

School Progress shows how students perform over time and how the district's performance compares to other districts with similar economically disadvantaged student populations.

ADDITIONAL DETAILS

### Closing the Gaps

B

87 out of 100

Closing the Gaps tells us how well a district is ensuring that all student groups are successful.

ADDITIONAL DETAILS

**2021-2022 Points of Pride**

The following summarizes various District achievements for the 2021-2022 school year.

Academic and Extracurricular

- Three students named as National Merit Finalists
- Legacy High School's Baseball team made the state tournament for the first time in school history.
- Lake Ridge High School's softball team made the state tournament for the first time in school history.
- Twelve students took home state medals from the State Track and Field Meet
- MISD student growth placed in the 99th percentile in multiple grade levels in reading and math in the measures of academic progress (MAP) assessments.
- Ben Barber Innovation Academy culinary team won the national title in restaurant management.
- Fourteen students qualified for the state contest for academics, journalism, and debate.
- Mansfield High School cadets placed fourth in the National High School Drill Team Championships
- Twenty-eight students created exemplary artwork that qualified for the UIL state competition.
- Timberview High School boys' basketball team clinched spot in the state championship game.
- MISD Student named TIME's Kid of the Year
- Summit High School band awarded the prestigious international award – the Sudler Flag of Honor by the John Philip Sousa Foundation
- Summit Marching band qualified for the state marching contest for the first time in school history.
- MISD students outperformed state and regional averages on STAAR tests.
- MISD teacher Hadley Brown named Region 11 Teacher of the Year
- More than 470 students earned AP scholar awards based upon college-level achievement on multiple AP exams.
- MISD won national awards for excellence in digital media from National School Public Relations Association

Community

- MISD's Annual Back to School Bash community event provided free shoes, backpacks, school supplies, immunizations, and other necessities to thousands of students to ensure they're prepared to go back to school.
- MISD community donates 20,000 toys and $15,000 through the annual Toys for Tots Community Drive
- District received top rating from the Financial Integrity Rating System of Texas
- MISD is named among the nation's best communities for music education.
- MISD made Forbes 2021 list for best employers.
- The District earned a Certificate of Achievement for Excellence in Financial Reporting.

Financial and Leadership

- Mansfield ISD has earned the highest grade in the Texas Education Agency's Schools Financial Integrity Rating System of Texas. MISD has earned a Superior or 'A' grade since the inception of the state's financial accountability system, making it the 19th consecutive year the District has earned the top rating.
- Based on the District's 2021 annual comprehensive financial report, Mansfield ISD has been awarded the Certificate of Achievement for Excellence in Financial Reporting by The Government Finance Officers Association of the United States and Canada.
- Mansfield ISD has once again been named a winner of the Energy Star Partner of the Year –Sustained Excellence Award. This is the highest level of recognition by the U.S. Environmental Protection Agency. Since the start of the MISD Energy Management Program in 2012, MISD has saved more than $11 million in water, electricity, and natural gas costs.
- Based on the District's 2021 annual comprehensive financial report, Mansfield ISD has been awarded the Certificate of Excellence in Financial Reporting from the Association of School Business Officials.

- Mansfield ISD has been awarded the Meritorious Budget Award for the 2021-2022 budget year from the Association of School Business Officials International.
- Mansfield ISD was one of 13 Districts from across the state to receive for the second year the Texas Association of School Business Officials Award of Excellence for Financial Management for its 2021 annual comprehensive financial report.
- Mansfield ISD received the Texas Association of School Business Officials Award of Merit for Purchasing Operations in 2022– Recognized Status.

**Bond Update**
Since 2000, Mansfield ISD residents have voted in support of six different bond packages for the District. Those bond programs have allowed the school District to expand effectively with MISD's fast-growing community.

**2017 Bond Election**
In February 2017, the Mansfield ISD Board of Trustees voted to accept the Facilities & Growth Planning Committee's (FGPC) recommendation to call for a $275 million bond package addressing District growth, equity, safety and aging infrastructure across the District. Development of the bond proposal involved an almost two-year, in-depth process of information gathering, research and community input. The District completed a demographic report, a District-wide facilities assessment, educational visioning, and campus and department staff interviews.

On May 6, 2017, Mansfield ISD voters resoundingly passed the $275 million bond. The bond proposal addresses growth, student safety and security, student equity, infrastructure improvements and the overall student experience in MISD. With over 7,700 MISD voters casting ballots, 65.12% voted in favor of the bond proposition.

**Voter Approval Tax Rate Election (VATRE)**
District voters approved a $0.13 penny swap moving $0.13 from the interest and sinking (I & S) tax rate over to the maintenance and operations (M & O) tax rate in November 2021. This penny swap allowed the District to maximize state funding bringing in an additional $24.7 million in estimated revenue that could be used for salary increases and maintenance of its award-winning programs.

## 2017 Bond Overview: $275,000,000

### Growth: $143,300,000

- New Elementary School
- New Intermediate School
- New Middle School

The district is anticipated to grow by approximately 3,000 students over the next five years.
To learn more, click here.

### Equity & Student Experience: $67,400,000

- Classroom additions at Howard and Worley Middle Schools by enclosing the courtyards
- Renovations for equity, safety and updated standards at various campuses including Mansfield HS, Summit HS, Howard MS, Worley MS, Cross Timbers IS, and The Phoenix Academy
- Science labs at all elementary schools by converting existing space
- Multipurpose building to serve all athletic programs at each high school

### Safety & Security: $10,050,000

- New playground equipment, shade structures and synthetic play-surface at all elementary and intermediate schools
- Enhance video surveillance at every campus
- Upgrade fire alarm systems in need of replacement
- Exterior lighting installation at all middle schools

### Infrastructure Improvements: $54,250,000

- Technology infrastructure upgrades to cabling and backup systems
- HVAC upgrades and replacements
- Roof replacements
- Site and exterior improvements including drainage, paving, and weatherproofing
- Interior finish and hardware upgrades

## Relevant Financial Information

The District's management is responsible for establishing and maintaining internal controls that are designed to ensure that the assets of the District are protected from loss, theft, and misuse, and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived; and 2) the valuation of costs and benefits requires estimates and judgments by management. Management believes the internal controls adequately meet the above objectives.

**Single Audit**

As a recipient of federal, state, and local awards, the District is also responsible for ensuring that adequate internal controls are in place to provide compliance with applicable laws and regulations related to those programs. These internal controls are subject to ongoing review by the management of the District.

As a part of the District's single audit described above, tests are made to determine the adequacy of the internal controls, including that portion related to financial award programs, as well as to determine that the District has complied with applicable laws and regulations. The results of the District's single audit for the fiscal year ended June 30, 2022, provided no instances of material weaknesses in the internal controls over financial reporting or over compliance with requirements applicable to each major program. In addition, the audit disclosed no material instances of non-compliance with certain provisions of laws, regulations, contracts, and grants and that the District complied with all material compliance requirements applicable to each major program.

**Budgetary Controls**

In addition to the above, the District maintains budgetary controls throughout all its financial systems. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated (official) budget adopted by the Board. Activities in the General Fund, National School Lunch and Breakfast Program Fund, and Debt Service Fund are included in the official budget. The level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is the fund-function level. District systems may exercise budgetary control at varying combinations of the account code structure. The Texas accounting system for school Districts as codified in the Texas Education Agency Financial Accountability System Resource Guide creates a 20-digit account code structure and requires budgetary control through the fund-function level.

The District also utilizes an encumbrance accounting system to maintain budgetary control through a transaction's life cycle. Outstanding encumbrances at the end of a fiscal year lapse at year-end and are treated as expenditures in the subsequent year upon receipt of goods.

The cost of operating schools and the revenues to cover these costs are accounted for through the General Fund. Special programs, primarily funded by the state or federal governments and designed to accomplish a particular objective, are accounted for in Special Revenue Funds.

The District allocates a portion of its tax rate for payment of bond interest and maturities and accounts for these transactions through its Debt Service Fund. The District accounts for school construction financed by bond sales and other revenues through the Capital Projects Fund.

The financial statement format is prescribed by the Financial Accountability System Resource Guide of the Texas Education Agency. As demonstrated by the statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound financial management.

The National School Lunch and Breakfast Program Fund (Child Nutrition) is used to account for the operations of the District's cafeterias and other food facilities. Revenues are derived primarily from charges to users and from federal child nutrition programs under which amounts are received by grant and by receipt of commodities from the United States Department of Agriculture ("USDA").

The District also maintains Trust and Custodial Funds which encompass private purpose trusts as well as custodial funds for student activity and other granting organizations.

**Fund Balance**

The total General Fund balance is managed as an integral part of the subsequent year's budget adoption and tax rate setting process. The Board has been proactive in building the District's fund balances over time striving to maintain at least three months operating expenditures in the unassigned general fund balance. Changes in fund balance policy occurred in 2011 through the implementation of GASB 54. Fund balance descriptions and policy requirements were added through this new standard.

**Independent Audit**

State law and District policy require an annual audit by independent certified public accountants. Whitley Penn performed the annual audit for the year ended June 30, 2022. In addition to meeting the requirements set forth in state statutes, the audit was designed to meet the requirements of the federal Single Audit Act of 1996 and related OMB Uniform Guidance. The independent auditors' report on the basic financial statements is included in the financial section of this report. Also included in this report are the independent auditors' reports relating specifically to the single audit.

## Awards and Acknowledgements

Mansfield Independent School District received a Certificate of Achievement for the Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada (GFOA) for its ACFR for the fiscal year end June 30, 2021. The Certificate of Achievement requires the governmental unit to publish an easily readable and efficiently organized ACFR with contents that conform to program standards. The ACFR also needs to satisfy both the GAAP and applicable legal requirements. This Certificate of Achievement is valid for one year only. We believe that this current report will conform to the Certificate of Achievement Program requirements and is being submitted to the GFOA for review.

The District also received the Association of School Business Officials' (ASBO) Certificate of Excellence in Financial Reporting for the prior fiscal year. This award certifies that the ACFR for the fiscal year ended June 30, 2021 substantially conforms to the principles and standards of reporting as recommended and adopted by ASBO. We believe that our current report will also meet the Certificate of Excellence Program requirements and will be submitted to ASBO for review.

The District received for the second year of the awards commencement the Texas Association of School Business Officials Award of Excellence for Financial Management. The award was created to recognize Texas school Districts, open-enrollment charter schools, and education service centers that have implemented professional standards, best practices, and innovations in financial reporting. The District was one of 13 Districts in the state of Texas to receive this award in the second year of implementation. We believe that this current report will also meet the criteria to earn this award again when submitted for review.

The preparation of this report on a timely basis could not have been accomplished without the dedicated efforts of the entire staff of the Finance office and the independent auditors' staff. Sincere appreciation for their time and efforts in this endeavor must be expressed. Also, thanks need to be extended to the Board of Trustees for their interest and support in the planning and operations of the financial services area of the District. Their concern that the business of the District be conducted efficiently and responsibly, and their recognition of the importance of such services, makes such tasks rewarding for the staff.

/ Kimberley Cantu /

Dr. Kimberley Cantu
*Superintendent*

/ Michele Trongaard /

Michele Trongaard
*Associate Superintendent*
*Business and Finance*

/ Monica Irvin /

Monica Irvin
*Executive Director of Finance*

Government Finance Officers Association

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Mansfield Independent School District**
**Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morrill

Executive Director/CEO

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

**The Certificate of Excellence in Financial Reporting is presented to**

# Mansfield Independent School District

**for its Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2021.**

The district report meets the criteria established for ASBO International's Certificate of Excellence in Financial Reporting.

CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING

**William A. Sutter**
**President**

**David J. Lewis**
**Executive Director**

# FINANCIAL SECTION

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Trustees
Mansfield Independent School District
Mansfield, Texas

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Mansfield Independent School District (the "District"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

HLB WE ARE AN INDEPENDENT MEMBER OF THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

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

To the Board of Trustees
Mansfield Independent School District

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual nonmajor fund financial statements, required Texas Education Agency (TEA) schedules, and schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, required TEA schedules, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory section, statistical section, and Schedule L-1 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Whitley Penn LLP

Fort Worth, Texas
December 20, 2022


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Mansfield Independent School District

# Management's Discussion and Analysis




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This section of the Mansfield Independent School District's (the "District") Annual Comprehensive Financial Report presents our discussion and analysis of the District's financial performance for the year ended June 30, 2022. It should be read in conjunction with the report of independent auditors preceding and the basic financial statements following this section.

## Financial Highlights

At June 30, 2022, the District's combined assets and deferred outflows fell below its liabilities and deferred inflows by ($73,746,618), net position. The unrestricted portion of ($79,759,514) is due to the retroactive recognition of GASB 75 which requires the recognition of Other Post-Employment Benefits (OPEB) on the Government-wide financial statements. The District's total net position increased by $29,775,841 due primarily as a result of a Voter Approved Tax Ratification Election which generated additional tax revenue and the repayment of bonded debt.

At the close of the fiscal year, the District's governmental funds reported $214,234,616 fund balance.

The District had $115,240,877 or 54% of total fund balance available for the District's ongoing obligations (unassigned fund balance).

As of June 30, 2022, the General Fund's unassigned fund balance was $115,240,877 (general fund unassigned fund balance) representing approximately 35% of the total General Fund expenditures in the current fiscal year.

## Overview of the Financial Statements

The District's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains required supplementary information and other supplementary information in addition to the basic financial statements themselves.

The basic financial statements include two types of statements that present different views of the District, the government-wide financial statements and the fund financial statements.

**Government-Wide Financial Statements**
The government-wide financial statements, including the *Statement of Net Position* and the *Statement of Activities*, report on the District as a whole and are designed to provide readers with a broad overview of the District's finances. These statements are presented on the accrual basis of accounting similar to the accounting basis used by most private-sector entities.

The *Statement of Net Position* presents information on all of the District's assets, liabilities, and deferred inflows/outflows of resources with the difference reported as net position. The *Statement of Activities* presents the increases and decreases in net position for the current fiscal year regardless of when cash is received or paid. Increases and decreases in net position over time may serve as one indicator of whether the financial position of the District is improving or deteriorating but should be considered with additional factors as well.

Government-wide financial statements distinguish net position and the changes in net position between *governmental activities*, which are supported principally by taxes and intergovernmental revenues, and *business-type activities*, which are intended to recover all or a significant portion of their costs through user fees and charges.

**Fund Financial Statements**
The fund financial statements provide detailed information about the District's most significant funds as opposed to the District as a whole. Funds are accounting devices used to account for specific sources of funding and spending for particular purposes. State law and bond covenants require the District to establish some funds. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related requirements.

The District's funds include three types: 1) governmental funds, 2) proprietary funds, and 3) fiduciary funds.

**Governmental Funds**
Most of the District's activities are reported in governmental funds. Governmental funds report on the modified accrual basis of accounting which focuses on 1) how cash and other financial resources can be readily converted to cash inflows and outflows and 2) the balances remaining at year end available for future spending. The governmental fund statements provide a detailed short-term view of the District's operations and funds available to finance future operations. Because the focus and accounting methods are different for the governmental fund statements and the government-wide statements, reconciliation schedules are presented following each of the fund financial statements.

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

The focus of governmental funds is narrower than that of the government-wide financial statements; therefore, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the Governmental Fund Balance Sheet

and the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains 24 governmental funds. Information is presented separately in fund financial statements for the general, debt service, and capital projects funds, all of which are considered to be major funds. Data from the other governmental funds is combined into a single, aggregated presentation. Individual fund data for each of the nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The District adopts an annual appropriated budget for its general fund, debt service fund, and the child nutrition fund.

**Proprietary Funds**

Proprietary funds are used to account for operations that provide services and/or goods for a fee, whether to outside users or units within the District. Proprietary funds use the same accrual basis of accounting used in the government-wide financial statements. There are two types of proprietary funds: enterprise funds and internal service funds.

The enterprise funds report the same functions presented as *business-type activities* in the government-wide financial statements. An enterprise fund is an accounting tool used to accumulate and allocate costs internally among various functions. The District uses enterprise funds to account for its day care/afterschool care operations, adult education, and the natatorium.

The second type of proprietary fund is the internal service fund. An internal service fund is an accounting device used to accumulate and allocate costs internally among the various functions. The District does not have any internal service funds.

**Fiduciary Funds**

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are *not* available to support the District's own programs. The District is the trustee, or fiduciary, for these funds and is responsible for ensuring that the assets reported in these funds are used for their intended purposes. These funds are excluded from the District's government-wide financial statements as the District cannot use these assets to finance its operations.

The table below provides a concise view of the major features of the District's financial statements including the portion of the District they cover and types of information they contain.

| Major Features of the District's Financial Statements | | | | |
|---|---|---|---|---|
| | Government-wide Statements | Fund Statements | | |
| | | Governmental Funds | Proprietary funds | Fiduciary Funds |
| *Scope* | Entire District (except fiduciary funds) | Activities of the District that are not proprietary or fiduciary | Activities of the District that charge fee for services and or goods | Activities for which the District is the trustee/ custodial for other parties |
| *Required financial statements* | • Statement of Net Position<br>• Statement of Activities | • Balance Sheet<br>• Statement of Revenues, Expenditures & Changes in Fund Balances | • Statement of Net Position<br>• Statement of Revenues, Expenses & Changes in Fund Net Position<br>• Statement of Cash Flows | • Statement of Fiduciary Net Position<br>• Statement of Changes in Fiduciary Net Position |
| *Accounting basis and measurement focus* | Accrual accounting and economic resources focus | Modified accrual accounting and current financial resources focus | Accrual accounting and economic resources focus | Accrual accounting and economic resources focus |
| *Type of asset/liability information* | All assets and liabilities, both financial and capital, short-term and long-term | Only assets expected to be used up and liabilities to be paid during the year or soon thereafter; no capital assets or long-term debt | All assets and liabilities, both financial and capital, short-term and long-term | All assets and liabilities, both short-term and long-term; the District's fiduciary funds do not currently have capital assets, although they can |
| *Type of inflow/outflow information* | All revenues and expenses during the year, regardless of when cash is received or paid | Revenues for which cash is received during the year or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter | All revenues and expenses during the year, regardless of when cash is received or paid | All revenues and expenses during the year, regardless of when cash is received or paid. |

**Notes to the Financial Statements**

The notes to the basic financial statements provide additional information that is essential to a complete understanding of the data provided in the government-wide and fund financial statements.

**Required Supplementary Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain other supplementary information concerning the District. The required supplementary information relates to comparison of the original adopted budget, the final amended budget, and the actual amounts for the fiscal year. This is required supplementary information for the general fund and any major special revenue funds. The District did not have any major special revenue funds; therefore, the general fund and the District's participation in TRS are presented as required supplementary information.

**Other Supplementary Information**

The combining and individual fund statements and schedules and the compliance schedule comprise the supplementary information and are presented immediately following the required supplementary information.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS
## TABLE I - CHANGES IN NET POSITION

| | Governmental Activities | | Business-Type Activities | | Totals | |
|---|---|---|---|---|---|---|
| | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 |
| **Assets** | | | | | | |
| Current and other assets | $ 265,752,663 | $ 256,458,489 | $ 1,208,860 | $ 853,937 | $ 266,961,523 | $ 257,312,426 |
| Capital assets | 818,855,833 | 852,023,545 | | | 818,855,833 | 852,023,545 |
| **Total Assets** | 1,084,608,496 | 1,108,482,034 | 1,208,860 | 853,937 | 1,085,817,356 | 1,109,335,971 |
| **Deferred Outflows of Resources** | | | | | | |
| Deferred charge on refunding | 35,328,389 | 38,742,220 | | | 35,328,389 | 38,742,220 |
| Deferred outflows - pension | 24,229,585 | 33,744,765 | | | 24,229,585 | 33,744,765 |
| Deferred outflows - OPEB | 21,428,905 | 18,923,192 | | | 21,428,905 | 18,923,192 |
| **Total Deferred Outflows of Resources** | 80,986,879 | 91,410,177 | | | 80,986,879 | 91,410,177 |
| **Liabilities** | | | | | | |
| Other liabilities | 89,003,975 | 96,602,836 | 109,084 | 79,134 | 89,113,059 | 96,681,970 |
| Long term liabilities | 886,604,761 | 923,773,260 | | | 886,604,761 | 923,773,260 |
| Net pension liability | 43,929,502 | 95,048,069 | | | 43,929,502 | 95,048,069 |
| Net OPEB Liability | 92,698,361 | 95,338,243 | | | 92,698,361 | 95,338,243 |
| **Total Liabilities** | 1,112,236,599 | 1,210,762,408 | 109,084 | 79,134 | 1,112,345,683 | 1,210,841,542 |
| **Deferred Inflows of Resources** | | | | | | |
| Deferred inflows - pension | 54,876,140 | 19,862,683 | | | 54,876,140 | 19,862,683 |
| Deferred inflows - OPEB | 73,329,030 | 73,367,618 | | | 73,329,030 | 73,367,618 |
| **Total Deferred Outflows of Resources** | 128,205,170 | 93,230,301 | | | 128,205,170 | 93,230,301 |
| **Net Position** | | | | | | |
| Net investment in capital assets | (48,139,000) | (42,032,213) | | | (48,139,000) | (42,032,213) |
| Restricted | 54,151,896 | 49,645,293 | | | 54,151,896 | 49,645,293 |
| Unrestricted | (80,859,290) | (111,713,580) | 1,099,776 | 774,803 | (79,759,514) | (110,938,777) |
| **Total Net Position** | $ (74,846,394) | $ (104,100,500) | $ 1,099,776 | $ 774,803 | $ (73,746,618) | $ (103,325,697) |

The District's net investment in capital assets of $(48,139,000) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets and any unspent bond proceeds. The District uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the District's net position of $54,151,896 represents resources that are subject to external restrictions on how they may be used. The remaining balance of ($79,759,514) is unrestricted.

With the implementation of GASB 75 in fiscal year 2017-2018, the Mansfield Independent School District has not been able to report positive balances in all reported categories of net position, both for the government, as well as for its separate governmental activities. The business-type activities reported a positive net position of $1,099,776. In prior years when recognition of GASB 75 was not required, MISD reported a positive net position and would this year without the OPEB recognition.

### Changes in Net Position

Total combined net position of the District increased by $29,775,841 during the year ended June 30, 2022 (see Table II). Funding for government-wide activities is through specific program revenues or general revenues such as property taxes and unrestricted grants and contributions. The passage of a Voter Approved Tax Ratification Election (VATRE) is the primary cause of the increase.

Unrestricted net position reflects a deficit resulting from the application of GASB 75 in the current fiscal year for OPEB. Although the District reports a deficit, the deficit is primarily due to reporting the District's proportionate share of the net OPEB liability. The total District liability is reported in the governmental activities; however, the actual liability does not require the use of current resources at the fund level, which results in a timing difference since the TRS-Care plan is funded on a pay-as-you-go basis. The District has made all contractually required contributions as

noted in the required supplementary information and has sufficient fund balance to meet the District's ongoing obligations to students and creditors.

## TABLE II - CHANGES IN NET POSITION

| | Governmental Activities | | Business-Type Activites | | Total | |
|---|---|---|---|---|---|---|
| | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 |
| **Revenues** | | | | | | |
| **Program** | | | | | | |
| Charges for services | $ 2,938,629 | $ 1,966,110 | $ 3,632,666 | $ 2,542,676 | $ 6,571,295 | $ 4,508,786 |
| Operating grants and contributions | 53,493,842 | 60,213,536 | | | 53,493,842 | 60,213,536 |
| Capital Grants | | | | | | |
| **General** | | | | | | |
| Property taxes | 241,302,628 | 231,261,021 | | | 241,302,628 | 231,261,021 |
| State-aid formula grants not restricted | 137,524,832 | 134,815,669 | | | 137,524,832 | 134,815,669 |
| Grants and contributions not restricted | | | | | | |
| Investment earnings | 631,347 | 736,430 | | | 631,347 | 736,430 |
| Miscellaneous | 6,478,288 | 3,453,152 | | | 6,478,288 | 3,453,152 |
| **Total Revenues** | 442,369,566 | 432,445,918 | 3,632,666 | 2,542,676 | 446,002,232 | 434,988,594 |
| **Expenses** | | | | | | |
| 11 Instruction | 220,513,831 | 235,378,448 | | | 220,513,831 | 235,378,448 |
| 12 Instructional resources and media services | 5,582,918 | 5,826,564 | | | 5,582,918 | 5,826,564 |
| 13 Curriculum and staff development | 5,180,660 | 5,141,403 | | | 5,180,660 | 5,141,403 |
| 21 Instructional leadership | 5,025,879 | 4,316,292 | | | 5,025,879 | 4,316,292 |
| 23 School leadership | 20,693,551 | 21,813,673 | | | 20,693,551 | 21,813,673 |
| 31 Guidance, counseling, and evaluation services | 12,490,896 | 13,837,121 | | | 12,490,896 | 13,837,121 |
| 32 Social work services | 15,766 | 13,577 | | | 15,766 | 13,577 |
| 33 Health services | 4,696,703 | 5,971,777 | | | 4,696,703 | 5,971,777 |
| 34 Student Transportation | 16,362,606 | 15,260,507 | | | 16,362,606 | 15,260,507 |
| 35 Food Service | 22,864,686 | 16,932,547 | | | 22,864,686 | 16,932,547 |
| 36 Extracurricular activities | 12,965,919 | 12,220,602 | | | 12,965,919 | 12,220,602 |
| 41 General Administration | 7,342,661 | 7,283,261 | | | 7,342,661 | 7,283,261 |
| 51 Facilities maintenance and operations | 33,764,377 | 32,861,520 | | | 33,764,377 | 32,861,520 |
| 52 Security and monitoring services | 7,987,704 | 7,738,138 | | | 7,987,704 | 7,738,138 |
| 53 Data processing services | 6,843,047 | 5,494,185 | | | 6,843,047 | 5,494,185 |
| 61 Community services | 1,618,073 | 555,629 | | | 1,618,073 | 555,629 |
| 72 Interest and fiscal charges | 28,406,039 | 32,470,367 | | | 28,406,039 | 32,470,367 |
| 81 Facilities acquisition and construction | | | | | | |
| 93 Payments related to shared services arrangements | 176,583 | 163,976 | | | 176,583 | 163,976 |
| 99 Other governmental charges | 1,240,317 | 1,202,009 | | | 1,240,317 | 1,202,009 |
| Day Care/After-school Care Program | | | 2,229,453 | 1,897,199 | 2,229,453 | 1,897,199 |
| Natatorium | | | 1,078,240 | 788,115 | 1,078,240 | 788,115 |
| Adult Education | | | | | | |
| **Total Expenses** | 413,772,216 | 424,481,596 | 3,307,693 | 2,685,314 | 417,079,909 | 427,166,910 |
| Excess (deficiency) before special items and transfers | 28,597,350 | 7,964,322 | 324,973 | (142,638) | 28,922,323 | 7,821,684 |
| Special items | 853,518 | 627,360 | | | 853,518 | 627,360 |
| Transfers | | 822,794 | - | (822,794) | | |
| Increase (Decrease) in Net Position | 29,450,868 | 9,414,476 | 324,973 | (965,432) | 29,775,841 | 8,449,044 |
| **Net Position - Beginning** | (104,100,500) | (113,514,976) | 774,803 | 1,740,235 | (103,325,697) | (111,774,741) |
| **Prior Period Adjustments** | (196,762) | | | | (196,762) | |
| **Net Position - Ending** | $ (74,846,394) | $ (104,100,500) | $ 1,099,776 | $ 774,803 | $ (73,746,618) | $ (103,325,697) |

The following is a summary of government-wide activities:

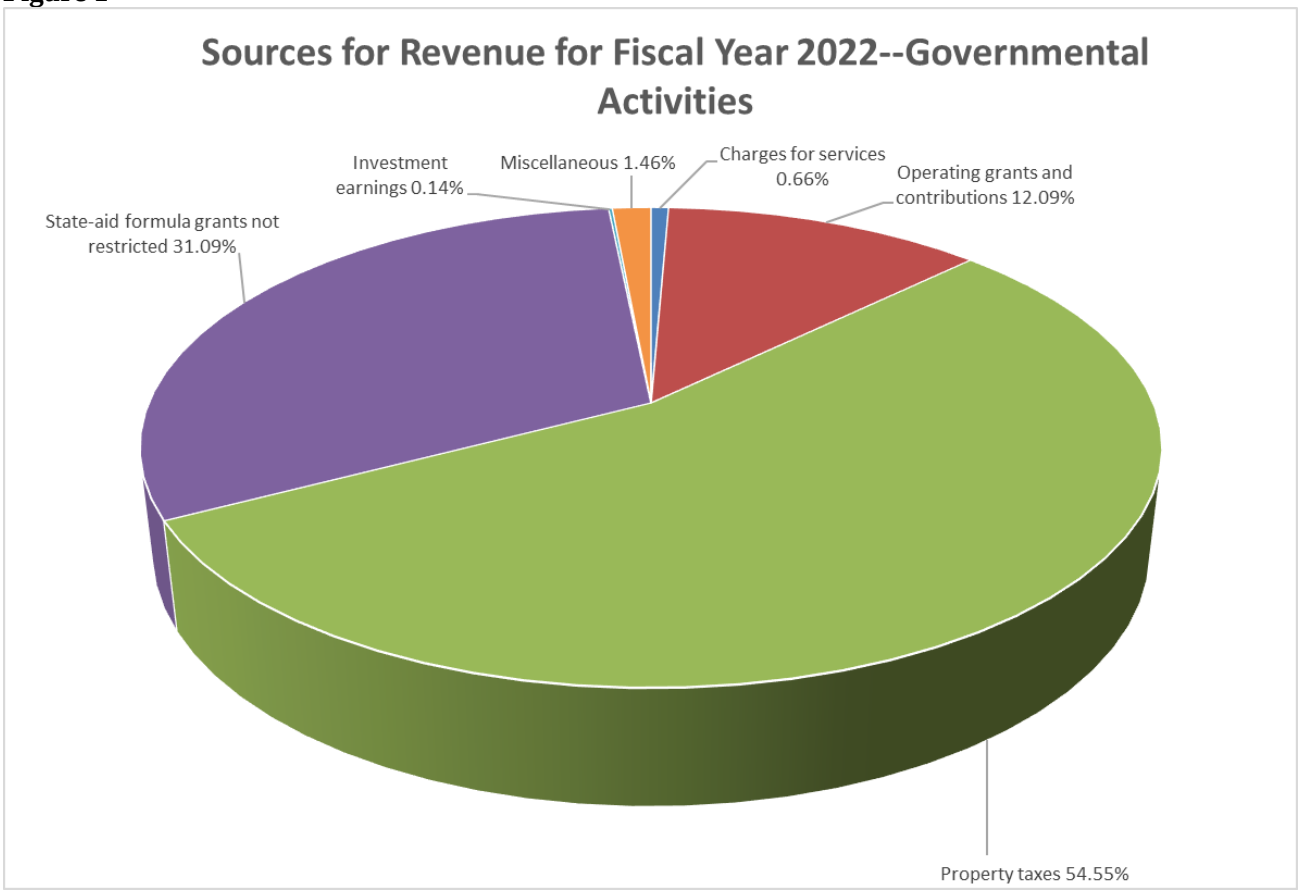
The net cost of all activities this year was $357,014,772, a decrease of $5,429,816 over the previous year due to fewer purchases of technology equipment and a reduction in the purchases of PPE. In the immediate couple of years with the COVID 19 pandemic, additional funding was provided to purchase technology equipment to support remote learning as well as PPE supplies. With those sources of funding coming to an end, the related purchases were also decreased.

Some of these costs were funded by program revenues directly attributable to specific activities but are negatively affected with the recognition of GASB 75.

The remaining cost of government-wide activities was funded from general revenues, $386,790,613, such as property taxes and unrestricted state and federal grants and contributions.

The District's revenues are derived primarily from property taxes and state aid (see Figure 1). Property taxes represent 54.55% of total revenues while state aid is 31.09%. The remaining 14.36% of revenues is derived from operating grants and contributions, charges for services and miscellaneous revenues. This increase in property tax revenue is due to an increase in property values of 7.91% for tax year 2021 and the passage of a voter approved tax ratification election that increased the maintenance and operations tax rate by $0.13.

**Figure 1**



The primary functional expense (see Figure 2) of the District is instruction at $231.3 million which represents 55.89% of total expenses. Student Support represents 16.77%, Non-student Support represents 11.74%, Interest on Debt represents 6.87%, and Instructional and School Leadership represents 6.22%. The remaining individual functional categories are each less than 3%. Total expenses in the current fiscal year were $413 million, a $10.7 million or 2.52% percent decrease from the prior year. As purchases for technology equipment and the need for PPE have wound down, the purchase of supplies has decreased.

**Figure 2**

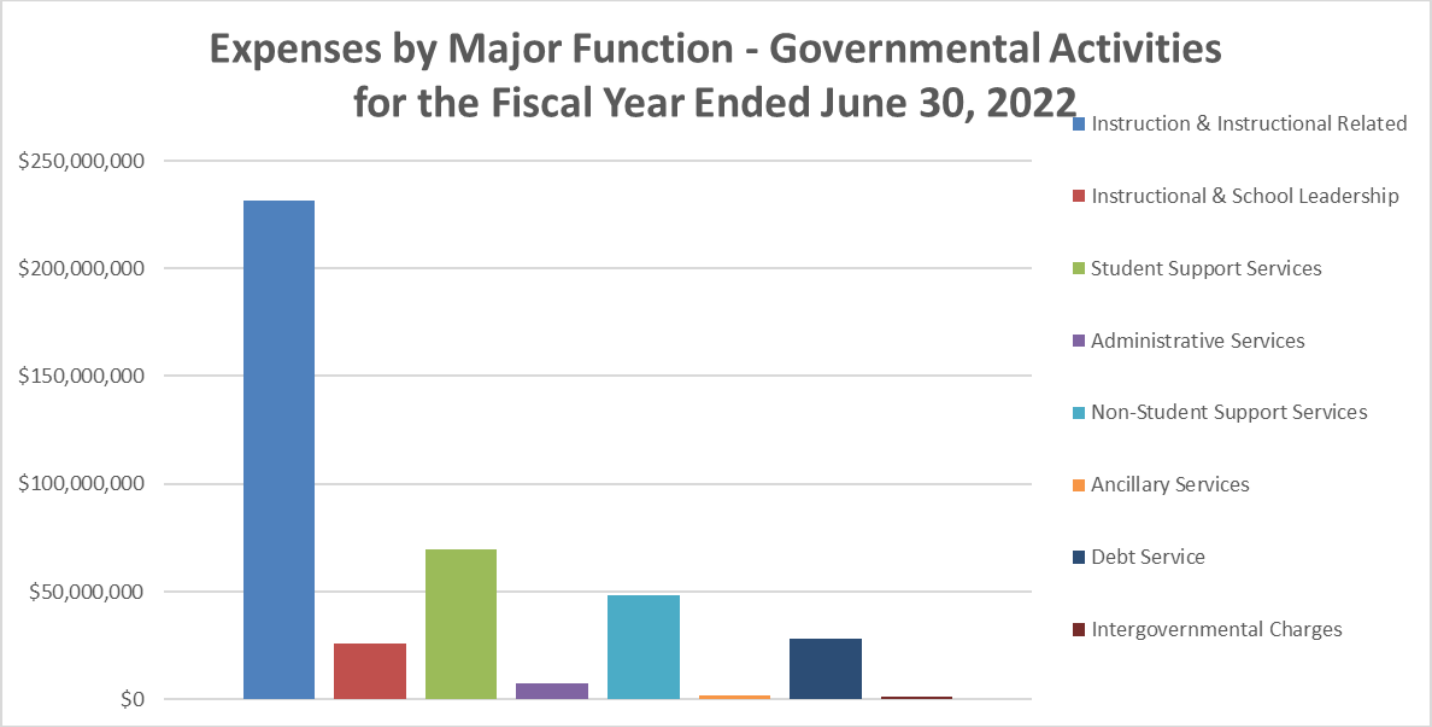



Table III shows the Districts largest governmental functions as well as their related net cost (total cost less fees and grants and contributions for the activities). The net cost reflects what was funded by property taxes, unrestricted state and federal grants and contributions and other miscellaneous local revenues.

**TABLE III- COSTS OF SERVICES FOR MAJOR FUNCTIONS**

| | Cost of Services | | Net Cost of Services | |
|---|---|---|---|---|
| | 2022 | % of Total | 2022 | % of Total |
| Instruction | $ 220,513,831 | 53.3% | $ 203,979,349 | 57.1% |
| School Leadership | 20,693,551 | 5.0% | 20,636,435 | 5.8% |
| Facilities Maintenance and Operations | 33,764,377 | 8.2% | 33,037,865 | 9.2% |
| Interest and Fiscal Charges | 28,406,039 | 6.9% | 28,406,039 | 7.9% |

## Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements, bond covenants, and segregation for particular purposes.

**Governmental Funds**

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

As of June 30, 2022, the District's governmental funds reported combined fund balances of $214,234,616 an increase of $18.9 million from the prior year due to the passage of the VATRE. The unassigned fund balance, $115.2 million or 53.79% of the total ending fund balance is available for spending at the District's on-going operations. The remainder of the fund balance has various spending constraints as detailed in Table IV.

**TABLE IV – GOVERNMENTAL FUND BALANCES**

| | | | % of Total |
|---|---|---|---|
| **Non- Spendable** | | | |
| Inventory | $ | 385,376 | 0.180% |
| Prepaid items | | 760,881 | 0.355% |
| Total Non-spendable | | 1,146,257 | 0.535% |
| | | | |
| **Restricted** | | | |
| Federal, State and Local Grants | | 6,821,889 | 3.184% |
| Capital Acquisitions | | 15,114,909 | 7.055% |
| Retirement of Long-Term Debt | | 58,068,483 | 27.105% |
| Total Restricted | | 80,005,281 | 37.344% |
| | | | |
| **Committed** | | | |
| Capital Acquisition Projects | | 15,777,986 | 7.365% |
| Campus activity funds | | 2,064,215 | 0.964% |
| Total Committed | | 17,842,201 | 8.329% |
| | | | |
| Unassigned | | 115,240,877 | 53.792% |
| Total Governmental Fund Balances | $ | 214,234,616 | 100.000% |

The General Fund is the primary operating fund of the District. At June 30, 2022, unassigned fund balance of the General Fund was $115,240,877 which is 99.19% percent of the total General Fund balance of $116,182,732. As a measure of the General Fund's liquidity and financial health, it may be useful to compare unassigned fund balance to the total fund expenditures. Unassigned fund balance represents 35.21% of the current year General Fund expenditures.

The fund balance of the District's General Fund increased $3.5 million during the current fiscal year due to property value increases, the passage of the VATRE, reductions in expenditures in various functions, vacancies, and actual expenditures being less than anticipated. The Debt Service Fund balance of $58,068,483 is restricted

for the payment of debt service. The fund balance increased by $585,341 from the prior year due to property value increases.

At year end, the Capital Projects Fund had a combined fund balance of $30,892,895 which is an increase of $10,367,613 from the prior year due to contributions from the general fund for various capital projects. The fund balance is restricted for various construction projects, capital outlay and related encumbrances.

The District's other governmental funds are composed of various special revenue funds. The other governmental funds ended the year with a combined fund balance of $9,090,506. This represents an increase of $4,465,154 from the prior year, mainly in the child nutrition fund. With the federal government covering the cost of all student meals in 21-22, revenues exceeded expenditures significantly. Revenues typically approximate expenditures in the other governmental funds as grant funds, which make up the largest portion of activity in these funds and are generally earned when expended.

**Proprietary Funds**

The District's Proprietary Funds include the Day Care Center, the After-school Care Program, the Natatorium, and the Adult Education Program. At year end, the Proprietary Funds had a net position of $1,099,776 which is an increase of $324,973 from the prior year. This increase is primarily the result of increased participation in the after-school care program.

**General Fund Budgetary Highlights**

Over the course of the year, the District revised its General Fund budget. Actual expenditures were $13.2 million less than final budgeted expenditures, and the actual reported revenues were approximately $1 million more than the final total revenues budgeted. Variations between budgeted amounts and actual amounts were due to unfilled vacancies, reductions in staff, property value increases, passage of the VATRE, unfulfilled purchased orders at year-end and payroll expenditures were less than projected.

During the year, certain budget amendments were passed to address changes in planned expenditures for the District. This activity is normal for the District as the administration responds to changing needs throughout the year.

## Capital Asset and Debt Administration

### Capital Assets

As of June 30, 2022, the District had invested approximately $818.8 million in a broad range of capital assets, including land, equipment, and buildings, less amortization and depreciation (see Table V). Net capital assets decreased $35.3 million from the prior year. The decrease was primarily due to the recognition of amortization and depreciation.

**TABLE V – CAPITAL ASSET SUMMARY (NET OF AMORTIZATION AND DEPRECIATION)**

| | Governmental Activities | | |
|---|---|---|---|
| | 2022 | 2021 * | % Change |
| Land | $ 56,191,085 | $ 56,191,085 | |
| Construction in progress | 262,421,642 | 260,996,564 | 0.55% |
| Buildings and improvements | 488,470,328 | 524,371,823 | -6.85% |
| Furniture and equipment | 10,401,297 | 10,464,073 | -0.60% |
| Right to Use Assets-Copier Lease | 1,371,481 | 2,158,528 | -36.46% |
| Total | $ 818,855,833 | $ 854,182,073 | -4.14% |

**Restated for GASB 87*

More detailed information about the District's capital assets is presented in Note 7 to Basic Financial Statements.

### Long-Term Debt

The District had $917.6 million in long-term debt at year end, a decrease of $38.1 million from the prior year (see Table VI). The District made principal payments of $34.5 million on the bonds, premiums, and right to use leases during the fiscal year and refunded $48.8 million of bonds. More detailed information about the District's debt is presented in Note 8 to Basic Financial Statements.

**TABLE VI - LONG-TERM DEBT**

| | Balance (Restated) July 1, 2021 | Additions | Retirements/ Refundings | Balance June 30, 2022 | Due Within One Year |
|---|---|---|---|---|---|
| **Governmental Activities** | | | | | |
| **Bonds and notes payable:** | | | | | |
| General obligation bonds | $ 858,524,839 | $ 43,455,000 | $ (77,915,000) | $ 824,064,839 | $ 30,220,000 |
| Premium on bond issuance | 85,160,119 | 5,281,727 | (8,188,902) | 82,252,944 | |
| Premium capital appreciation bonds | 9,580,034 | | | 9,580,034 | |
| Accreted Interest on Capital Appreciation Bonds | 58,268 | 87,690 | | 145,958 | |
| *Right to Use Asset-Leases | 2,355,290 | | (814,971) | 1,540,319 | 759,328 |
| **Total Bonds and Notes Payable** | $ 955,678,550 | $ 48,824,417 | $ (86,918,873) | $ 917,584,094 | $ 30,979,328 |

**Prior Period Adjustment*

The District continues to receive excellent bond ratings. The latest underlying review by the rating agencies was performed in October 2021. The Bonds have been rated “Aaa” by Moody’s Investors Service, Inc. (“Moody’s”) and “AAA” by Fitch Ratings, Inc. (“Fitch”) by virtue of the guarantee of the Permanent School Fund of the State of Texas. The Bonds and the presently outstanding tax supported debt of the District are rated “Aa2” by Moody’s and “AA+” by Fitch without regard to credit enhancement. The District also has issues outstanding which are rated “Aaa” by Moody’s, “AAA” by Fitch and “AAA” by Standard & Poor’s Ratings Services, a Standard & Poor’s Financial Services LLC business (“S&P”) by virtue of the guarantee of the Permanent School Fund of the State of Texas, as well as other issues rated “AA” by S&P without regard to credit enhancement. Applications for contract ratings on the Bonds were submitted to Moody’s and Fitch only.

## Economic Factors and Next Year's Budgets and Rates

The District has a remaining $5.5 million of the ESSER II allocation and $15.9 of the ESSER III allocation which is being utilized to address learning loss, social and emotional impacts of the pandemic, and additional educational support.

The District began the 2021-2022 fiscal year with a fund balance of $112.6 million and ended the year with $116.2 million. This healthy fund balance level will assist the District in absorbing the impact of any state funding cuts that may occur in the future as well as provide funds for any unexpected expenses that may arise. The District adopted a balanced budget for 2022-2023.

Property values for the 2022-2023 fiscal year increased 13.17 percent over the 2021-2022 year. On November 2, 2021, the voters approved a Voter Approved Tax Ratification Election moving $0.13 from the Interest and Sinking tax rate to the Maintenance and Operations tax rate. A Maintenance and Operations (M&O) rate of $1.0583 and an Interest and Sinking (I&S) rate of $0.36 was approved and generated an estimated additional $24.7 million. The District’s enrollment for 2022-2023 has increased to a pre-pandemic level of 35,728 students over the prior year of 35,559.

Current 2022-2023 budgets for the Child Nutrition Fund and Debt Service Fund include estimated revenues and expenditures of approximately $21.9 million and $67 million, respectively.

## Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to show the District's accountability for the funding it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the District’s Finance Department, Mansfield Independent School District, 605 E. Broad Street, Mansfield, TX, 76063.

# Basic Financial Statements






MISD
A Great Place To
LIVE LEARN & TEACH

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***STATEMENT OF NET POSITION – EXHIBIT A-1***
***JUNE 30, 2022***

| Data Control Codes | | Governmental Activities | Business-type Activities | Total |
|---|---|---|---|---|
| | **Assets** | | | |
| 1110 | Cash and cash equivalents | $ 225,815,170 | $ 1,362,531 | $ 227,177,701 |
| 1220 | Delinquent property taxes receivable | 9,067,364 | | 9,067,364 |
| 1230 | Allowance for uncollectible taxes | (3,442,879) | | (3,442,879) |
| 1240 | Due from other governments | 32,407,480 | | 32,407,480 |
| 1250 | Accrued Interest | 221,107 | | 221,107 |
| 1260 | Internal balances | 153,671 | (153,671) | |
| 1290 | Other receivables | 384,493 | | 384,493 |
| 1300 | Inventories | 385,376 | | 385,376 |
| 1410 | Prepaid items | 760,881 | | 760,881 |
| 1510 | Land | 56,191,085 | | 56,191,085 |
| 1580 | Construction in progress | 262,421,642 | | 262,421,642 |
| | Capital assets net of depreciation: | | | |
| 1520 | Buildings and improvements, net | 488,470,328 | | 488,470,328 |
| 1530 | Furniture and equipment, net | 10,401,297 | | 10,401,297 |
| 1550 | Right to Use Assets-Leases net | 1,371,481 | | 1,371,481 |
| **1000** | **Total Assets** | 1,084,608,496 | 1,208,860 | 1,085,817,356 |
| | Deferred Outflows of Resources | | | |
| 1700 | Deferred charge on refunding | 35,328,389 | | 35,328,389 |
| 1705 | Deferred outflows - pension | 24,229,585 | | 24,229,585 |
| 1706 | Deferred outflows - OPEB | 21,428,905 | | 21,428,905 |
| | **Total Deferred Outflows of Resources** | 80,986,879 | | 80,986,879 |
| | **Liabilities** | | | |
| 2110 | Accounts payable | 6,894,887 | 44,783 | 6,939,670 |
| 2140 | Interest payable | 12,131,084 | | 12,131,084 |
| 2150 | Payroll deductions and withholdings | 6,100,870 | 5,823 | 6,106,693 |
| 2160 | Accrued wages payable | 32,416,124 | 42,678 | 32,458,802 |
| 2180 | Due to other governments | 100,902 | | 100,902 |
| 2190 | Due to student groups | 108,109 | | 108,109 |
| 2300 | Unearned revenue | 246,577 | 15,800 | 262,377 |
| 2400 | Payable from restricted assets | 26,094 | | 26,094 |
| | Noncurrent Liabilities: | | | |
| 2501 | Due within one year | 30,979,328 | | 30,979,328 |
| 2502 | Due in more than one year | 886,604,761 | | 886,604,761 |
| 2540 | Net pension liability | 43,929,502 | | 43,929,502 |
| 2545 | Net OPEB Liability | 92,698,361 | | 92,698,361 |
| **2000** | **Total Liabilities** | 1,112,236,599 | 109,084 | 1,112,345,683 |
| | Deferred Inflows of Resources | | | |
| 2605 | Deferred Inflows - Pension | 54,876,140 | | 54,876,140 |
| 2606 | Deferred Inflows - OPEB | 73,329,030 | | 73,329,030 |
| | Total Deferred Inflows of Resources | 128,205,170 | | 128,205,170 |
| | **Net Position** | | | |
| 3800 | Net investment in capital assets | (48,139,000) | | (48,139,000) |
| | Restricted for: | | | |
| 3820 | Federal and state programs | 1,113,448 | | 1,113,448 |
| 3820 | Food service | 5,708,447 | | 5,708,447 |
| 3850 | Debt service | 47,330,001 | | 47,330,001 |
| 3900 | Unrestricted | (80,859,290) | 1,099,776 | (79,759,514) |
| **3000** | **Total net position** | $ (74,846,394) | $ 1,099,776 | $ (73,746,618) |

See Notes to the Financial Statements.

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***STATEMENT OF ACTIVITIES – EXHIBIT B-1***
***FOR THE YEAR ENDED JUNE 30, 2022***

| Data Control Codes | Functions/Programs | Expenses | Program Revenue: Charges for Services | Program Revenue: Operating Grants and Contributions |
|---|---|---|---|---|
| | **Governmental activities:** | | | |
| 11 | Instruction | $ 220,513,831 | $ 590,274 | $ 15,944,208 |
| 12 | Instruction resources and media services | 5,582,918 | | 8,635 |
| 13 | Curriculum and staff development | 5,180,660 | | 1,374,845 |
| 21 | Instructional leadership | 5,025,879 | | 232,171 |
| 23 | School leadership | 20,693,551 | | 57,116 |
| 31 | Guidance, counseling and evaluation services | 12,490,896 | | 2,872,473 |
| 32 | Social work services | 15,766 | | 15,766 |
| 33 | Health services | 4,696,703 | | 2,817,209 |
| 34 | Student transportation | 16,362,606 | | 309,731 |
| 35 | Food services | 22,864,686 | 1,695,550 | 22,603,056 |
| 36 | Extracurricular activities | 12,965,919 | 652,805 | (79,856) |
| 41 | General administration | 7,342,661 | | 4,543,690 |
| 51 | Facilities maintenance and operations | 33,764,377 | | 726,512 |
| 52 | Security and monitoring services | 7,987,704 | | 225,722 |
| 53 | Data processing services | 6,843,047 | | 204,457 |
| 61 | Community services | 1,618,073 | | 1,461,524 |
| 72 | Interest and fiscal charges | 28,406,039 | | |
| 81 | Facilities Acquisition and Construction | | | |
| 93 | Payments related to shared service arrangements | 176,583 | | 176,583 |
| 99 | Other governmental charges | 1,240,317 | | |
| **TG** | **Total governmental activities** | 413,772,216 | 2,938,629 | 53,493,842 |
| | **Business-type activities:** | | | |
| 01 | Daycare/After-School Care Program | 2,229,453 | 2,756,251 | |
| 02 | Natatorium | 1,078,240 | 876,415 | |
| **TB** | **Total business-type activities** | 3,307,693 | 3,632,666 | |
| **TP** | **Total primary government** | $ 417,079,909 | $ 6,571,295 | $ 53,493,842 |
| | **General revenues** | | | |
| | Taxes: | | | |
| **MT** | Property taxes, levied for general purposes | | | |
| **DT** | Property taxes, levied for debt service | | | |
| **SF** | State-aid formula grants not restricted | | | |
| **IE** | Investment earnings | | | |
| **MI** | Miscellaneous | | | |
| | **Special items** | | | |
| **SI** | Special item - extraordinary item | | | |
| **SI** | Special item - oil and gas funds | | | |
| **FR** | Transfers | | | |
| **TR** | **Total general revenues, special items, and transfers** | | | |
| **CN** | Change in net position | | | |
| **NB** | **Net position - beginning** | | | |
| **PA** | Prior period adjustments | | | |
| **NE** | **Net position - ending** | | | |

See Notes to the Financial Statements.

| Net (Expense) Revenue and Changes in Net Position | | |
|---|---|---|
| Primary Government | | |
| Governmental Activities | Business-type Activities | Total |
| $ (203,979,349) | | $ (203,979,349) |
| (5,574,283) | | (5,574,283) |
| (3,805,815) | | (3,805,815) |
| (4,793,708) | | (4,793,708) |
| (20,636,435) | | (20,636,435) |
| (9,618,423) | | (9,618,423) |
| (1,879,494) | | (1,879,494) |
| (16,052,875) | | (16,052,875) |
| 1,433,920 | | 1,433,920 |
| (12,392,970) | | (12,392,970) |
| (2,798,971) | | (2,798,971) |
| (33,037,865) | | (33,037,865) |
| (7,761,982) | | (7,761,982) |
| (6,638,590) | | (6,638,590) |
| (156,549) | | (156,549) |
| (28,406,039) | | (28,406,039) |
| (1,240,317) | | (1,240,317) |
| (357,339,745) | | (357,339,745) |
| | 526,798 | 526,798 |
| | (201,825) | (201,825) |
| | 324,973 | 324,973 |
| $ (357,339,745) | $ 324,973 | $ (357,014,772) |
| $ 179,594,357 | | $ 179,594,357 |
| 61,708,271 | | 61,708,271 |
| 137,524,832 | | 137,524,832 |
| 631,347 | | 631,347 |
| 6,478,288 | | 6,478,288 |
| 250,000 | | 250,000 |
| 603,518 | | 603,518 |
| 386,790,613 | | 386,790,613 |
| 29,450,868 | 324,973 | 29,775,841 |
| (104,100,500) | 774,803 | (103,325,697) |
| (196,762) | | (196,762) |
| $ (74,846,394) | $ 1,099,776 | $ (73,746,618) |

MANSFIELD INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022

| Data Control Codes | | 10 General Fund | 50 Debt Service Fund | 60 Capital Projects |
|---|---|---|---|---|
| | ASSETS | | | |
| 1110 | Cash and Cash Equivalents | $ 122,593,627 | $ 56,665,107 | $ 35,612,140 |
| 1220 | Property Taxes - Delinquent | 6,822,363 | 2,245,001 | - |
| 1230 | Allowance for Uncollectible Taxes | (2,590,479) | (852,400) | - |
| 1240 | Due from Other Governments | 23,769,818 | 567,814 | - |
| 1250 | Accrued Interest | 221,022 | - | 85 |
| 1260 | Due from Other Funds | 8,609,608 | 837,340 | - |
| 1290 | Other Receivables | 352,659 | - | - |
| 1300 | Inventories | 181,098 | - | - |
| 1410 | Prepayments | 760,757 | - | - |
| 1000 | Total Assets | $ 160,720,473 | $ 59,462,862 | $ 35,612,225 |
| | LIABILITIES | | | |
| 2110 | Accounts Payable | $ 2,032,598 | $ 1,777 | $ 4,718,912 |
| 2150 | Payroll Deductions and Withholdings Payable | 5,987,714 | - | 418 |
| 2160 | Accrued Wages Payable | 31,211,139 | - | - |
| 2170 | Due to Other Funds | 837,340 | - | - |
| 2180 | Due to Other Governments | 100,890 | - | - |
| 2190 | Due to Student Groups | 104,081 | - | - |
| 2300 | Unearned Revenue | 6,000 | - | - |
| 2400 | Payable from Restricted Assets | 26,094 | - | - |
| 2000 | Total Liabilities | 40,305,856 | 1,777 | 4,719,330 |
| | DEFERRED INFLOWS OF RESOURCES | | | |
| 2601 | Unavailable Revenue - Property Taxes | 4,231,885 | 1,392,602 | - |
| 2600 | Total Deferred Inflows of Resources | 4,231,885 | 1,392,602 | - |
| | FUND BALANCES | | | |
| | Nonspendable Fund Balance: | | | |
| 3410 | Inventories | 181,098 | - | - |
| 3430 | Prepaid Items | 760,757 | - | - |
| | Restricted Fund Balance: | | | |
| 3450 | Federal or State Funds Grant Restriction | - | - | - |
| 3470 | Capital Acquisition and Contractural Obligation | - | - | 15,114,908 |
| 3480 | Retirement of Long-Term Debt | - | 58,068,483 | - |
| | Committed Fund Balance: | | | |
| 3545 | Other Committed Fund Balance | - | - | 15,777,987 |
| 3600 | Unassigned Fund Balance | 115,240,877 | - | - |
| 3000 | Total Fund Balances | 116,182,732 | 58,068,483 | 30,892,895 |
| 4000 | Total Liabilities, Deferred Inflows & Fund Balances | $ 160,720,473 | $ 59,462,862 | $ 35,612,225 |

The notes to the financial statements are an integral part of this statement.

| Other Funds | Total Governmental Funds |
|---|---|
| $ 10,944,296 | $ 225,815,170 |
| - | 9,067,364 |
| - | (3,442,879) |
| 8,069,848 | 32,407,480 |
| - | 221,107 |
| 2,481,809 | 11,928,757 |
| 31,834 | 384,493 |
| 204,278 | 385,376 |
| 124 | 760,881 |
| $ 21,732,189 | $ 277,527,749 |
| | |
| $ 141,597 | $ 6,894,884 |
| 112,738 | 6,100,870 |
| 1,204,985 | 32,416,124 |
| 10,937,746 | 11,775,086 |
| 12 | 100,902 |
| 4,028 | 108,109 |
| 240,577 | 246,577 |
| - | 26,094 |
| 12,641,683 | 57,668,646 |
| | |
| - | 5,624,487 |
| - | 5,624,487 |
| | |
| 204,278 | 385,376 |
| 124 | 760,881 |
| | |
| 6,821,889 | 6,821,889 |
| - | 15,114,908 |
| - | 58,068,483 |
| | |
| 2,064,215 | 17,842,202 |
| - | 115,240,877 |
| 9,090,506 | 214,234,616 |
| | |
| $ 21,732,189 | $ 277,527,749 |

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***RECONCILIATION OF BALANCE SHEET FOR GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION – EXHIBIT C-2***
***JUNE 30, 2022***

| Data Control Codes | | | |
|---|---|---|---|
| | **Total fund balance, governmental funds (from C-1)** | $ | 214,234,616 |
| | Amounts reported for governmental activities in the statement of net position (A-1) are different because: | | |
| **1** | Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. | | 818,855,833 |
| **2** | Property taxes receivable have been levied and are due this year, but are not available soon enough to pay for the current period's expenditures, these property taxes (net of allowance for uncollectible accounts) are deferred in the fund financial statements. | | 5,624,485 |
| **3** | The deferred charge on refunding does not provide current resources. As such, this amount is not included in the fund financial statements. It is amortized over the life of the new bonds. | | 35,328,389 |
| **4** | Deferred outflows - pension liability | | 24,229,584 |
| **5** | Deferred outflows - OPEB Activity | | 21,428,905 |
| | Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of: | | |
| **6** | General obligation bonds | | (824,064,839) |
| **7** | Capital Appreciation Bond Premium | | (9,580,034) |
| **8** | Premiums on issuance | | (82,252,944) |
| **9** | Accreted Interest on Capital Appreciation Bonds | | (145,958) |
| **10** | Right to use Asset-Leases | | (1,540,314) |
| **10** | Net pension Liability | | (43,929,502) |
| **11** | Net OPEB Liability | | (92,698,361) |
| **12** | Deferred inflows related to pension liability | | (54,876,140) |
| **13** | Deferred inflows related to OPEB liability | | (73,329,030) |
| **14** | Accrued interest payable | | (12,131,084) |
| **19** | Total net position, governmental activities (from A-1) | $ | (74,846,394) |

See Notes to the Financial Statements.


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MANSFIELD INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

| Data Control Codes | | 10 General Fund | 50 Debt Service Fund | 60 Capital Projects |
|---|---|---|---|---|
| | REVENUES: | | | |
| 5700 | Total Local and Intermediate Sources | $ 184,883,080 | $ 61,885,736 | $ 94,507 |
| 5800 | State Program Revenues | 155,484,513 | 1,267,812 | 26,412 |
| 5900 | Federal Program Revenues | 7,594,015 | - | - |
| 5020 | Total Revenues | 347,961,608 | 63,153,548 | 120,919 |
| | EXPENDITURES: | | | |
| | Current: | | | |
| 0011 | Instruction | 192,459,375 | - | 34,683 |
| 0012 | Instructional Resources and Media Services | 3,859,488 | - | - |
| 0013 | Curriculum and Instructional Staff Development | 4,128,472 | - | 90,000 |
| 0021 | Instructional Leadership | 5,242,655 | - | - |
| 0023 | School Leadership | 20,132,262 | - | - |
| 0031 | Guidance, Counseling, and Evaluation Services | 10,348,371 | - | - |
| 0032 | Social Work Services | - | - | - |
| 0033 | Health Services | 4,925,294 | - | - |
| 0034 | Student (Pupil) Transportation | 17,288,023 | - | 1,337,804 |
| 0035 | Food Services | - | - | - |
| 0036 | Extracurricular Activities | 10,846,879 | - | - |
| 0041 | General Administration | 7,382,471 | - | 25,025 |
| 0051 | Facilities Maintenance and Operations | 34,534,744 | - | 35,693 |
| 0052 | Security and Monitoring Services | 7,214,873 | - | 1,172,885 |
| 0053 | Data Processing Services | 6,513,820 | - | - |
| 0061 | Community Services | 396,943 | - | - |
| | Debt Service: | | | |
| 0071 | Principal on Long-Term Liabilities | 808,923 | 29,550,000 | 2,972 |
| 0072 | Interest on Long-Term Liabilities | 2 | 32,995,220 | 1 |
| 0073 | Bond Issuance Cost and Fees | - | 394,716 | - |
| | Capital Outlay: | | | |
| 0081 | Facilities Acquisition and Construction | - | - | 5,304,243 |
| | Intergovernmental: | | | |
| 0093 | Payments to Fiscal Agent/Member Districts of SSA | - | - | - |
| 0099 | Other Intergovernmental Charges | 1,240,317 | - | - |
| 6030 | Total Expenditures | 327,322,912 | 62,939,936 | 8,003,306 |
| 1100 | Excess (Deficiency) of Revenues Over (Under) Expenditures | 20,638,696 | 213,612 | (7,882,387) |
| | OTHER FINANCING SOURCES (USES): | | | |
| 7911 | Capital Related Debt Issued/Refunded | - | 43,455,000 | - |
| 7912 | Sale of Real and Personal Property | 319,335 | - | - |
| 7915 | Transfers In | - | - | 18,089,388 |
| 7916 | Premium or Discount on Issuance of Bonds | - | 5,281,729 | - |
| 7949 | Other Resources | 756 | - | - |
| 8911 | Transfers Out (Use) | (18,000,000) | - | (89,388) |
| 8949 | Other (Uses)/Payment to Refunded Bond Escrow Agent | (15,000) | (48,365,000) | - |
| 7080 | Total Other Financing Sources (Uses) | (17,694,909) | 371,729 | 18,000,000 |
| | SPECIAL AND EXTRAORDINARY ITEMS: | | | |
| 7918 | Special Item - Resource | 603,518 | - | - |
| 7919 | Extraordinary Item - Resource | - | - | 250,000 |
| 1200 | Net Change in Fund Balances | 3,547,305 | 585,341 | 10,367,613 |
| 0100 | Fund Balance - JULY 1 (Beginning) | 112,635,427 | 57,483,142 | 20,525,282 |
| 3000 | Fund Balance - JUNE 30 (Ending) | $ 116,182,732 | $ 58,068,483 | $ 30,892,895 |

The notes to the financial statements are an integral part of this statement.

| Other Funds | Total Governmental Funds |
|---|---|
| $ 4,616,532 | $ 251,479,855 |
| 2,011,206 | 158,789,943 |
| 48,726,920 | 56,320,935 |
| 55,354,658 | 466,590,733 |
| | |
| 21,993,929 | 214,487,987 |
| 74,902 | 3,934,390 |
| 1,515,163 | 5,733,635 |
| 195,885 | 5,438,540 |
| 412,042 | 20,544,304 |
| 3,760,177 | 14,108,548 |
| 15,766 | 15,766 |
| 94,508 | 5,019,802 |
| 72,143 | 18,697,970 |
| 19,917,850 | 19,917,850 |
| 709,102 | 11,555,981 |
| 4,598 | 7,412,094 |
| 311,363 | 34,881,800 |
| 45,287 | 8,433,045 |
| 108,807 | 6,622,627 |
| 1,484,130 | 1,881,073 |
| 3,079 | 30,364,974 |
| 1 | 32,995,224 |
| - | 394,716 |
| 18,222 | 5,322,465 |
| 176,583 | 176,583 |
| - | 1,240,317 |
| 50,913,537 | 449,179,691 |
| 4,441,121 | 17,411,042 |
| - | 43,455,000 |
| 24,033 | 343,368 |
| - | 18,089,388 |
| - | 5,281,729 |
| - | 756 |
| - | (18,089,388) |
| - | (48,380,000) |
| 24,033 | 700,853 |
| - | 603,518 |
| - | 250,000 |
| 4,465,154 | 18,965,413 |
| 4,625,352 | 195,269,203 |
| $ 9,090,506 | $ 214,234,616 |

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES – EXHIBIT C-4***
***FOR THE YEAR ENDED JUNE 30, 2022***

| Data Control Codes | | |
|---|---|---|
| | Net change in fund balances - total governmental funds (from C-3) | $ 18,965,413 |
| | Amounts reported for governmental activities in the statement of activities (B-1) are different because: | |
| | Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. | |
| **1** | Governmental funds capital outlays | 9,048,205 |
| **2** | Governmental activities depreciation expense | (44,296,564) |
| **3** | Disposal of Assets | (77,881) |
| | Governmental funds report the entire net sales price (proceeds) from the sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. Thus, the change in net position differs from the change in fund balance by the book value of the assets sold and disposed. | |
| **4** | Change in deferred inflows for property tax revenues. | (939,571) |
| **5** | Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. | 29,550,000 |
| **6** | Proceeds from issuance of refunding bonds is reported as an other financing source | (43,455,000) |
| **7** | Repayment of capital lease is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. | 814,971 |
| **8** | Payments to escrow agent for refunding bonds | 48,365,000 |
| **9** | Premiums received from issuance of long-term debt | (5,281,729) |
| **10** | Accretion on capital appreciation bonds | (87,690) |
| **11** | Changes in net pension liabilities and related deferred outflows and inflows of resources | 6,589,930 |
| **12** | Changes in net OPEB liabilities and related deferred outflows and inflows of resources | 5,184,183 |
| **12** | Decrease in interest payable not recognized in fund statements | 296,524 |
| **13** | Amortization of deferred charges on refunding as well as premiums and discounts on issuance of bonds | 4,775,077 |
| | Change in net position of governmental activities (see B-1) | $ 29,450,868 |

See Notes to the Financial Statements.

MANSFIELD INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2022

| | Business-Type Activities<br>Total Enterprise Funds |
|---|---|
| ASSETS | |
| Current Assets: | |
| Cash and Cash Equivalents | $ 1,362,531 |
| Total Assets | 1,362,531 |
| LIABILITIES | |
| Current Liabilities: | |
| Accounts Payable | 44,783 |
| Payroll Deductions and Withholdings Payable | 5,823 |
| Accrued Wages Payable | 42,678 |
| Due to Other Funds | 153,671 |
| Unearned Revenues | 15,800 |
| Total Liabilities | 262,755 |
| NET POSITION | |
| Unrestricted Net Position | 1,099,776 |
| Total Net Position | $ 1,099,776 |

The notes to the financial statements are an integral part of this statement.

MANSFIELD INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

| | Business-Type Activities<br>Total Enterprise Funds |
|---|---|
| OPERATING REVENUES: | |
| Local and Intermediate Sources | $ 3,632,666 |
| Total Operating Revenues | 3,632,666 |
| OPERATING EXPENSES: | |
| Payroll Costs | 2,386,698 |
| Professional and Contracted Services | 210,204 |
| Supplies and Materials | 285,443 |
| Other Operating Costs | 272,924 |
| Debt Service | 2,760 |
| Capital Outlay | 149,664 |
| Total Operating Expenses | 3,307,693 |
| Operating Income | 324,973 |
| Total Net Position - JULY 1 (Beginning) | 774,803 |
| Total Net Position - JUNE 30 (Ending) | $ 1,099,776 |

The notes to the financial statements are an integral part of this statement.

EXHIBIT D-3

MANSFIELD INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

| | Business-Type Activities Total Enterprise Funds |
|---|---|
| Cash Flows from Operating Activities: | |
| Cash Received from User Charges | $ 3,648,466 |
| Cash Payments to Employees for Services | (2,549,539) |
| Cash Payments for Contracted Services | (210,204) |
| Cash Payments for Suppliers | (173,867) |
| Cash Payments for Other Operating Expenses | (272,870) |
| Cash Payments for Debt Service | (2,760) |
| Cash Payments for Capital Outlay | (149,664) |
| Net Cash Provided by Operating Activities | 289,562 |
| Net Increase in Cash and Cash Equivalents | 289,562 |
| Cash and Cash Equivalents at Beginning of Year | 1,072,969 |
| Cash and Cash Equivalents at End of Year | $ 1,362,531 |
| Reconciliation of Operating Income to Net Cash Provided by Operating Activities: | |
| Operating Income: | $ 324,973 |
| Effect of Increases and Decreases in Current Assets and Liabilities: | |
| Increase (decrease) in Accounts Payable | 17,566 |
| Increase (decrease) in Payroll Deductions | 494 |
| Increase (decrease) in Accrued Wages Payable | (163,335) |
| Increase (decrease) in Unearned Revenue | 15,800 |
| Increase (decrease) in Due to Other Funds | 94,010 |
| Decrease (Increase) in Due From Other Funds | 54 |
| Net Cash Provided by Operating Activities | $ 289,562 |
| Reconciliation of Total Cash and Cash Equivalents: | |
| Cash and Cash Equivalents on Balance Sheet | $ 1,362,531 |

The notes to the financial statements are an integral part of this statement.

MANSFIELD INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2022

| | Private Purpose Trust Fund | Total Custodial Funds |
|---|---|---|
| ASSETS | | |
| Cash and Cash Equivalents | $ 32,916 | $ 871,863 |
| Due from Other Governments | - | 28,554 |
| Other Receivables | - | 84 |
| Total Assets | 32,916 | $ 900,501 |
| LIABILITIES | | |
| Accounts Payable | - | 105,178 |
| Payroll Deductions and Withholdings Payable | - | 334 |
| Due to Other | - | 17,264 |
| Payable from Restricted Assets | - | 21,881 |
| Total Liabilities | - | 144,657 |
| NET POSITION | | |
| Restricted for Campus Activities | - | 755,844 |
| Restricted for Scholarships | 32,916 | - |
| Total Net Position | $ 32,916 | $ 755,844 |

The notes to the financial statements are an integral part of this statement.

MANSFIELD INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

| | Private Purpose Trust Fund | Total Custodial Funds |
|---|---|---|
| **ADDITIONS:** | | |
| Contributions to Student Groups | $ - | $ 34,487 |
| Miscellaneous Revenue - Student Activities | - | 1,638,582 |
| Earnings from Temporary Deposits | 191 | - |
| Miscellaneous Revenue - UIL District Fees | - | 155,852 |
| Total Additions | 191 | 1,828,921 |
| **DEDUCTIONS:** | | |
| Payroll Costs | - | 133,907 |
| Professional and Contracted Services | - | 431,297 |
| Supplies and Materials | - | 292,398 |
| Other Deductions | - | 932,801 |
| Total Deductions | - | 1,790,403 |
| Change in Fiduciary Net Position | 191 | 38,518 |
| Total Net Position - JULY 1 (Beginning) | 32,725 | 717,326 |
| Total Net Position - JUNE 30 (Ending) | $ 32,916 | $ 755,844 |

The notes to the financial statements are an integral part of this statement.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Mansfield Independent School District (the "District") is an independent public educational agency operating under applicable laws and regulations of the State of Texas. The District is autonomously governed by a seven-member Board of Trustees elected by the District's residents.

The District prepares its basic financial statements in conformity with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board (GASB) and other authoritative sources identified in *Statement on Auditing Standards No. 69,* as amended by Statement on Auditing Standards No.'s 91 and 93 of the American Institute of Certified Public Accountants; and it complies with the requirements of the appropriate version of Texas Education Agency's *Financial Accountability System Resource Guide* (the "Resource Guide" or "FASRG") and the requirements of contracts and grants of agencies from which it receives funds.

The District's Financial Statements are in accordance with GASB Statement No. 34, "Basic Financial Statements and Management Discussion and Analysis for State and Local Governments", GASB Statement No. 37, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments: Omnibus" which provides additional guidance for the implementation of GASB No. 34, GASB Statement No. 38 "Certain Financial Statement Disclosures" which changes the note disclosure requirements in the financial statements for governmental entities. The District's Financial Statements are also presented in accordance with GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions, which supersedes GASB Statement No. 45.

New Accounting Pronouncements

The following GASB Pronouncement was implemented by the District during fiscal year 2022.

GASB Statement No. 87, *Leases* was effective for reporting periods beginning after June 15, 2021. This Statement requires leases to be recognized and measured using the facts and circumstances that exist at the beginning of implementation, which was July 1, 2021, for the District. This Statement establishes a single model for lease accounting based on the foundational principle that leases are financing of the right to use an underlying asset. As a lessee, the District is required to recognize a lease liability and an intangible right-to-use lease asset with the related amortization. The right to use value is equal to the present value of the future minimum lease payments at the time of implementation of GASB 87. Leases that existed for the District at the date of implementation were remeasured for their beginning balances.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The following is a summary of the most significant accounting policies.

### A. Reporting Entity

The Board of Trustees, a seven-member group, has governance responsibilities over all activities related to public elementary and secondary education within the jurisdiction of Mansfield Independent School District ("the District"). Because members of the Board of Trustees are elected by the public; have the authority to make decisions, appoint administrators and managers, and significantly influence operations; and have the primary accountability for fiscal matters; the District is not included in any other governmental "reporting entity" as defined in Governmental Accounting Standards Board ("GASB") Statement No. 14 as amended by GASB Statement No. 39 *Determining Whether Certain Organizations are Component Units* and GASB Statement No. 61 – *The Financial Reporting Entity; Omnibus*. In addition, there are no component units for which the District or the Board of Trustees is financially accountable.

Since the District receives funding from local, state, and federal government sources, it must comply with the requirements of the entities providing those funds.

### B. Government-Wide and Fund Financial Statements

The Statement of Net Position and the Statement of Activities are government-wide financial statements. They report information on all the District's nonfiduciary activities with most of the interfund activities removed. *Governmental activities* include programs supported primarily by taxes, State foundation funds, grants, and other intergovernmental revenues. *Business-type activities,* which are reported separately, rely, to a significant extent, on fees and charges for support.

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

The fund financial statements provide reports on the financial condition and results of operations for three fund categories – governmental, proprietary, and fiduciary. Since resources in the fiduciary funds cannot be used for District operations, they are not included in the government-wide statements. The emphasis on fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as other funds.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All other revenues and expenses are nonoperating.

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

The government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting, as do the proprietary fund and private purpose trust fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

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

Revenues from local sources consist primarily of property taxes. Property tax revenues, revenues received from the State, and gas lease revenues are recognized under the susceptible to accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until received. Investment earnings are recorded as earned, since they are both measurable and available.

Grant funds are earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as deferred revenues until related and authorized expenditures have been made. If balances have not been expended by the end of the project period, grantors may require the District to refund all or part of the unused amounts.

Proprietary funds operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal operations. The principal operating revenues of the District’s enterprise funds are for charges to patrons for use of the two facilities, District employee day care and the District natatorium. Operating expenses for the enterprise funds include salaries and other operating expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

**D. Fund Accounting**

The District reports the following major Governmental Funds:

The ***General Fund*** accounts for financial resources related to the general operations of the District, including financial resources not required to be accounted for in some other fund.

The ***Debt Service Fund*** is utilized to account for the accumulation of resources for, and the payment of long-term debt principal, interest and related costs arising from general obligation bonds.

The ***Capital Projects Fund*** accounts for proceeds from sales of bonds and other revenues to be used for authorized construction and other capital projects.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. FUND ACCOUNTING (CONTINUED)**

The District also reports the following fund type under **Nonmajor Governmental Funds** as non-major:

The ***Special Revenue Funds*** which account for federal, state and locally financed programs where unused balances are generally returned to the grantor at the close of specified project periods. Proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects are accounted for in special revenue funds. Project accounting is employed to maintain integrity for the various sources of funds.

Additionally, the District reports one type of **Proprietary Fund**:

***Enterprise Funds*** account for the activities of the District's employee day care, after-school care program, adult education program, and natatorium. These funds are supported principally by revenues generated through program fees.

The District does not have any **Internal Service Funds**.

**Fiduciary Funds**

***Private Purpose Trust Fund*** is used to account for resources legally held in trust under which principal and income benefit individuals, private organizations, or other governments. The District accounts for donations for which the donor has stipulated that both the principal and the income may be used for purposes that benefit parties outside the District as Private Purpose Trust Funds. The District's Private Purpose Trust Funds are the G. Harmon Estate and the Scholarship Fund.

***Custodial Fund*** is used to account for resources that are held by the governmental entity in a fiduciary capacity for the benefit of others. The focus of the criteria is whether a government controls the assets of the fiduciary activity and with whom the fiduciary relationship exists. Fiduciary funds use the accrual basis of accounting to recognize assets and liabilities and must present a statement of fiduciary net position and a statement of changes in fiduciary net position.

**E. Other Accounting Policies- Assets, Liabilities and Net Position or Equity**

**1.Cash and Cash Equivalents**

The District reports cash and cash equivalents in the District's statement of cash flows in all financial statements of financial position. The District considers cash and cash equivalents to be cash on hand, demand deposits, money market investments and certificates of deposit with original maturities of twelve months or less from acquisition date. All investments in pools are considered cash equivalents. Money market investments are short-term, highly liquid debt instruments including commercial paper, banker's acceptances, and U.S. Treasury and agency obligations and are recorded at amortized cost.

**2. Investments**

Investments can consist of certificates of deposit, U.S. Treasury instruments, U.S. Government agency obligations, commercial paper, and obligations of states and their political subdivisions. Investments with maturities at the time of acquisition of over 12 months are recorded at fair value. Fair value is determined by the amount by which a financial instrument could be exchanged in a current transaction between willing parties. The District accrues interest on temporary investments based on the terms and effective interest rates of the specific investments.

The District recognizes fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District's local government investment pools are recorded at amortized costs as permitted by GASB Statement No. 79, *Certain Investment Pools and Pool Participants*.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### E. OTHER ACCOUNTING POLICIES- ASSETS, LIABILITIES AND NET POSITION OR EQUITY (CONTINUED)

**3. Inventories and Prepaid Items**

Supplies and materials are recorded as expenditures when requisitioned. Inventories of supplies on the balance sheet are recorded at cost, using the average cost method. Supplies and materials are used for almost all functions of activity.

Commodities are recognized as revenues in the period received when all the eligibility requirements are met. Commodity inventory items are recorded as expenditures when distributed to user locations. A portion of fund balance is considered non-spendable to reflect the minimum inventory quantities considered necessary for the District's continuing operations.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements using the consumption method of accounting.

**4. Interfund Transactions and Receivables and Payables**

Interfund receivables and payables arise from interfund transactions in the normal course of operations and are recorded in all affected funds in the period in which transactions are executed. All legally authorized transfers are appropriately treated as transfers and are included in the results of operations.

**5. Capital Assets**

Capital assets, which include land, buildings, furniture, and equipment are reported in the government-wide financial statements. Assets are capitalized by the District if the cost of the item is more than $5,000 and has a useful life of greater than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Buildings, furniture and equipment (including right to use assets) of the District are amortized and depreciated using the straight-line method over the following estimated useful lives:

| Assets | Years |
|---|---|
| Buildings and improvements | 20-25 |
| Furniture and equipment | 5 |
| Vehicles | 5-15 |
| Property under capital leases | 5 |

**6. Right to Use Assets**

The District has lease agreements for copiers and other equipment. The terms of these leases have granted the District the economic benefits of the use of these items for the duration of each lease term. The District has determined that a right to use assets will result from a leasing arrangement with an initial present value of the future minimum payments of $5,000 or more and the leasing arrangement exceeds one year. The leases are amortized using an implied rate of interest at the time of inception over the term of each lease.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### E. OTHER ACCOUNTING POLICIES- ASSETS, LIABILITIES AND NET POSITION OR EQUITY (CONTINUED)

#### 7. Fund Balance

In the fund financial statements, governmental funds report fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which the amounts in the respective governmental funds can be spent. The District reports the following classifications of fund balance:

*Non-spendable* – amounts that are not in spendable form or that are legally and contractually required to be maintained intact. The amounts reported in this category pertain to inventories or prepayments that the District does not expect to convert to cash.

*Restricted* – amounts that have external constraints imposed upon the use of the resources by bondholders, grantors, laws, or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The amounts reported in this category include funding from external sources such as state and federal grants, tax levies for the repayment of principal and interest on long-term debt, and unspent bond proceeds for capital projects.

*Committed* – amounts constrained to specific purposes imposed by formal action of the District's Board of Trustees. These amounts can only be used for the purpose intended, which requires formal Board action to establish (as noted in Board minutes), unless the Board modifies or removes the specific purpose use by taking the same formal Board action.

*Assigned* – amounts that the District intends to use for a specific purpose. The Board delegates to the Superintendent or designee the responsibility to assign funds. There were no amounts reported in this category for the current year.

*Unassigned* – amounts not in the other classifications, applicable to the General Fund only.

The District policy is that the order of spending the fund balances shall be to reduce the funds in the following order: restricted, committed, assigned, and unassigned. When both restricted and unrestricted are available for use for the same purpose, the District considers restricted funds to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

#### 8. Data Control Codes

These codes refer to the account code structure prescribed by the Texas Education Agency ("TEA") in the *Financial Accountability System Resource Guide*.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### E. OTHER ACCOUNTING POLICIES- ASSETS, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, LIABILITIES AND NET POSITION OR EQUITY (CONTINUED)

**9. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

The amount of state foundation revenue a school District earns for a year can and does vary until the time when final values for each of the factors in the formula become available. Availability can be as late as midway into the next fiscal year. It is at least reasonably possible that the foundation revenue for fiscal year 2022 will ultimately change from the amount calculated as of June 30, 2022 because of the factors that TEA uses in its calculation.

**10. Deferred Outflows/Inflows of Resources**

A deferred outflow of resources represent a consumption of net assets that applies to future periods (a decrease in assets in excess of any related decrease in liabilities or an increase in liabilities in excess of any related increase in assets) by the government. The District has three items that qualify for reporting in this category:

- Deferred outflows of resources for refunding - Reported in the government-wide statement of net position, this deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Deferred outflows of resources for pension – Reported in the government wide financial statement of net position, this deferred outflow results from pension plan contributions made after the measurement date of the net pension liability and the results of 1) differences between projected and actual earnings on pension plan investments; 2) changes in actuarial assumptions; 3) differences between expected and actual actuarial experiences and 4) changes in the District's proportional share of pension liabilities. The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the next fiscal year. The deferred outflows resulting from differences between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The remaining pension related deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### E.OTHER ACCOUNTING POLICIES- ASSETS, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, LIABILITIES AND NET POSITION OR EQUITY (CONTINUED)

**10. Deferred Outflows/Inflows of Resources (continued)**

- Deferred outflows of resources for Other Post-Employment Benefits (OPEB)– Reported in the government wide financial statement of net position, this deferred outflow results from OPEB contributions made after the measurement date of the net pension liability and the results of 1) differences between projected and actual earnings on OPEB related investments; 2) changes in actuarial assumptions; 3) differences between expected and actual actuarial experiences and 4) changes in the District's proportional share of OPEB liabilities. The deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the next fiscal year. The deferred outflows resulting from differences between projected and actual earnings on OPEB related investments will be amortized over a closed five-year period. The remaining OPEB related deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with OPEB through the pension plan.

A deferred inflow of resources represents an acquisition of net assets that applies to future periods (an increase in assets in excess of any related increase in liabilities or a decrease in liabilities in excess of any related decrease in assets) by the government. The District has three items that qualify for reporting in this category:

- Deferred inflows of resources for unavailable revenues - Reported only in the governmental funds balance sheet, unavailable revenues from property taxes arise under the modified accrual basis of accounting. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

- Deferred inflows of resources for pension – Reported in the government wide financial statement of net position, these deferred inflows result primarily from 1) changes in actuarial assumptions; 2) differences between expected and actual actuarial experiences and 3) changes in the District's proportional share of pension liabilities These pension related deferred inflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan.

- Deferred inflows of resources for OPEB – Reported in the government wide financial statement of net position, these deferred inflows result primarily from 1) changes in actuarial assumptions; 2) differences between expected and actual actuarial experiences and 3) changes in the District's proportional share of OPEB related liabilities These OPEB related deferred inflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with OPEB through the OPEB plan.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### E. OTHER ACCOUNTING POLICIES- ASSETS, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, LIABILITIES AND NET POSITION OR EQUITY (CONTINUED)

**11. Pensions and Other Post-Employment Benefits**

The fiduciary net position of the Teacher Retirement System of Texas (TRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, other post-employment benefits (OPEB), deferred outflows of resources and deferred inflows of resources related to pensions, deferred outflows of resources and deferred inflows of resources related to OPEB, pension expense, OPEB related expenses, and information about assets, liabilities, and additions to/deductions from TRS's fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The fiduciary net position of the Teacher Retirement System of Texas (TRS) TRS Care Plan has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense, and information about assets, liabilities, and additions to/deductions from TRS Care's fiduciary net position. Benefit payments are recognized when due and payable in accordance with the benefit terms. There are no investments as this is a pay-as-you-go plan and all cash is held in a cash account.

**12. Leases**

Lessee: The District is a lessee for noncancellable leases of equipment. The District recognizes an intangible right-to-use lease asset (lease asset) and a lease liability and in the government-wide financial statements. The District recognizes lease liabilities with an initial, individual value of $5,000 or more.

At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.

- The lease term includes the non-cancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require measurement of its lease and will remeasure the lease assets and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

## NOTE 2 - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

### A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Position

Exhibit C-2 provides the reconciliation between the fund balance for total governmental funds on the governmental fund balance sheet and the Net Position for governmental activities as reported in the government-wide statement of Net Position. One element of that reconciliation explains that capital assets are not financial resources and are therefore not reported in governmental funds. In addition, long-term liabilities, including bonds payable, are not due and payable in the current period and are not reported as liabilities in the funds. Also, the property taxes receivable which is included as deferred inflows of resources in the fund financial statements are adjusted based on when the tax levy was made and adjusted for uncollectible amounts.

### B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities

Exhibit C-4 provides a reconciliation between the net changes in fund balance as shown on the governmental fund statement of revenues, expenditures, and changes in fund balances and the changes in net position of governmental activities as reported on the government-wide statement of activities. One element of that reconciliation explains that current year capital outlays and debt principal payments are expenditures in the fund financial statements but should be shown as increases in capital assets and decreases in long-term debt in the government-wide statements. This adjustment affects both the net position balance and the change in net position. The debt payments on retirement of debt are recorded as expenditures for fund basis financial statements but are a reduction of debt in the government wide financial statements. The capital asset additions are expenditures in the fund basis financial statements but are capitalized in the government-wide financial statements. The fund-basis financial statements do not include amortization and depreciation expense. The amortization and depreciation expense is a deduction to reconcile to the Government-Wide Statement of Activities. New debt issues are treated as sources of revenue for fund-basis financial statements, but for the government-wide statements, those amounts are recorded as a liability. Property taxes are adjusted for the accrual basis and the deferred inflows of resources are adjusted based on prior year levies and current year uncollectible amounts.

## NOTE 3 - DEPOSITS (CASH) AND INVESTMENTS

Deposits and investment transactions of the District are regulated by State statutes through provisions of Chapter 23, Subchapter E, Sections 23.71 through 23.8 (the School Depository Act) of the Texas Education Code and other Code sections referenced therein and through provisions of the Texas Revised Civil Statutes, Title 47, Articles 2529c, and 2548a regarding security for District funds in depository institutions.

In accordance with applicable statutes, the District has a depository contract with an area bank (depository) providing for interest to be earned on deposited funds and for banking charges the District incurs as a result of banking services received. All depository contracts have a term of two years, commencing with the start of every odd-numbered fiscal year. Depository contracts are awarded on the basis of competitive bids received from area banks and can be awarded to more than one bank if the bids received are relatively equal.

The District may place funds with the depository in interest and non-interest bearing accounts. Statutes and the depository contract require that all funds in the depository institution be fully secured by federal depository insurance or a combination of federal depository insurance and acceptable collateral securities and/or an acceptable surety bond. The collateral securities must be delivered to the District or placed with an independent trustee institution with safekeeping receipts delivered to the District. In accordance with State statutes pertaining to lawful collateralization of District deposits, safekeeping receipts are issued in the name of the depository with proper indication that the collateral securities are pledged by the depository to secure funds of the District.

Acceptable collateral securities include direct obligations of the United States of America (U.S.), bonds of any agency of the U.S. (except Farmers Home Administration Insured Notes), Bonds of the State of Texas or of any county, school District, city, or town of the State of Texas that have been rated A or better by Moody's Investors Service, Inc., as authorized by Chapter 2257 Collateral for Public Funds of the Government Code.

The District must approve all collateral securities prior to the security being pledged. The depository can change collateral securities pledged to secure District funds only upon obtaining the written approval of the District.

All demand and time deposits in the depository bank were entirely covered by federal depository insurance and by acceptable collateral securities held in the District's name by an agent of the

District at year-end in accordance with provisions of the depository contract. Demand and time deposits at various banks held on behalf of different student groups were entirely covered by federal depository insurance at year-end.

At June 30, 2022, the District’s carrying amount of deposits was $3,331,614 and the bank balance was $5,227,886. The District’s bank balance at June 30, 2022, was entirely covered by FDIC insurance and pledged collateral held by the District’s bank in the District’s name. The deposits were collateralized in accordance with Texas Law.

## NOTE 3 - DEPOSITS (CASH) AND INVESTMENTS (CONTINUED)

### Credit Risk

State law and the Mansfield ISD adopted Investment Policy restrict demand deposits, certificates of deposit (CD) and share certificates to those fully collateralized or FDIC insured from eligible depositories (banks and savings banks) doing business in Texas. Such CDs are limited to maturities under one (1) year and are further collateralized to 102% with pledged securities (and 110% if mortgage backed securities) with all collateral held by an independent custodian.

State law and the Mansfield ISD adopted Investment Policy limit repurchase agreements to banks and primary dealers, require an industry standard, written master repurchase agreement, require independent safekeeping of collateral, and require a 102% margin on collateral. Fully collateralized flex repurchase agreements are restricted by Policy to be used only with bond funds and are required to match the expected expenditure plan of the bond proceeds.

The Board of Trustees of the District has adopted a written investment policy (the "Investment Policy") regarding the investment of its funds as defined in the Public Funds Investment Act of 1995 (Chapter 2256, Texas Government Code). The Public Funds Investment Act requires an annual audit of investment practices. Audit procedures in this area, conducted as part of the audit, disclosed that in the area of investment practices, management reports, and establishment of appropriate policies, the District was in substantial compliance with the requirements of the Act. Additionally, the investments and investment practices of the District are in compliance with the Trustees' investment policies.

The District's Investment Policy emphasizes safety of principal and liquidity, addresses investment diversification, yield, and maturity, and addresses the quality and capability of investment personnel. The Investment Policy includes a list of authorized investment instruments.

The District is authorized to invest in the following investment instruments provided that they meet the guidelines of the Investment Policy:

1. Obligations of, or guaranteed by, governmental entities as permitted by Government Code 2256.009;
2. Certificates of deposit and share certificates as permitted by Government Code 2256.010;
3. Fully collateralized repurchase agreements permitted by Government Code 2256.011;
4. A securities lending program as permitted by Government Code 2256.0115;
5. Bankers' acceptances as permitted by Government Code 2256.012;
6. Commercial paper as permitted by Government Code 2256.013;
7. No-load money market mutual funds and no-load mutual funds as permitted by Government Code 2256.014;
8. A guaranteed investment contract as an investment vehicle for bond proceeds, provided it meets the criteria and eligibility requirements established by Government Code 2256.015;
9. Public funds investment pools as permitted by Government Code 2256.016;

**NOTE 3 - DEPOSITS (CASH) AND INVESTMENTS (CONTINUED)**
**Credit Risk (continued)**

A summary of the District's cash and investments at June 30, 2022, is shown below:

| Types of Investments | Amortized Cost | Weighted Average Maturity | Percentage of Investment Portfolio | Credit Quality Rating Standard & Poors | Funds WAM |
|---|---|---|---|---|---|
| Cash and Cash Equivalents | | | | | |
| Governmental Activities | $ 1,137,695 | | 0.50% | | |
| Business-Type Activities | 1,362,531 | | 0.60% | | |
| Fiduciary Activities | 831,388 | | 0.36% | | |
| Total Cash and Cash Equivalents | $ 3,331,614 | | 1.46% | | |
| Money Market Mutual Funds | $ 2,851,612 | 0.39 | 1.25% | AAAm | 31 |
| Public Funds Investment Pools: | | | | | |
| LOGIC | $ 100,060,768 | 14.04 | 43.87% | AAAm | 32 |
| TexSTAR | 52,757,310 | 9.71 | 23.13% | AAAm | 42 |
| TexasCLASS | 1,886,904 | 0.26 | 0.83% | AAAm | 32 |
| Governmental Activities | $ 154,704,982 | | 67.83% | | |
| Fiduciary Funds (LOGIC) | 73,391 | 0.01 | 0.03% | AAAm | 32 |
| | $ 154,778,373 | | 67.86% | | |
| Government Agency Securities | $ 36,321,121 | 4.12 | 15.92% | | |
| Commercial Paper | 4,999,881 | 0.01 | 2.19% | | |
| Municipal Bonds | 25,799,879 | 7.60 | 11.31% | | |
| Total Investments | $ 224,750,866 | | 98.54% | | |
| | $ 228,082,480 | | 100.00% | | |
| Portfolio Weighted Average Maturity | | 36.15 | | | |

## NOTE 3 - DEPOSITS (CASH) AND INVESTMENTS (CONTINUED)

### Credit Risk (continued)

Local government investment pools, as defined by state law (2256.016) and approved by adopted Policy are authorized. By State law, all local government pools are rated AAA or equivalent by at least one Nationally Recognized Statistical Rating Organization.

#### Concentration of Credit Risk

Mansfield ISD's adopted Investment Policy requires diversification on all authorized investment types which are monitored on at least a monthly basis.

As of June 30, 2022,

- Funds in one investment pool, LOGIC, represented 52.92% of the total portfolio,
- Funds in one investment pool, TexSTAR, represented 27.83% of the total portfolio,
- Funds in one investment pool, Texas Class, represented 0.63% of the total portfolio,
- Funds in money market funds rated A or better represented .13.35 % of the total portfolio,
- Funds in Commercial Paper rated A1P1 represented 4.69% of the total portfolio.

#### Interest Rate Risk

In order to limit interest and market rate risk from changes in interest rates, Mansfield ISD's adopted Investment Policy sets a maximum maturity of two years and a maximum weighted average maturity (WAM) of 180 days on any operating and debt service fund. A maximum weighted average maturity of 270 days is established, by Policy, for capital project funds. Maturities longer than one year are authorized provided legal limits are not exceeded.

As of June 30, 2022, the portfolio contained:

- No holdings that had a stated maturity beyond 699 days
- The dollar weighted average maturity of the total portfolio was 45.39 days.

## NOTE 3 - DEPOSITS (CASH) AND INVESTMENTS (CONTINUED)

### Credit Risk (continued)

**Local Government Investment Pools**

As of June 30, 2022, the District's investments included the Local Government Investment Cooperative ("LOGIC"), Texas CLASS and TexSTAR local government investment pools. LOGIC, Texas CLASS and TexSTAR investment pools' investments are not evidenced by securities that exist in physical or book entry form and, accordingly, do not have custodial risk.LOGIC, Texas CLASS and TexSTAR are organized under the authority of the Interlocal Cooperation Act, chapter 791, of the Texas Government Code, and the Public Funds Investment Act, chapter 2256, of the Texas Government Code.

LOGIC, TexasCLASS and TexSTAR were created in April 1994, 1996 and April 2002, respectively, through contracts among their participating governmental units, and are governed by a board of directors to provide for the joint investments of participant's public funds and funds under their control. LOGIC's policy seeks to invest pooled assets in a manner that will provide for safety of principal, liquidity in accordance with the operating requirements of the participants, and a competitive rate of return by utilizing economies of scale and professional investment expertise. TexasCLASS's policy seeks to invest pooled assets in order to preserve principal, maintain the liquidity of the funds, and to maximize yield. Public Trust Advisor's LLC is the program administrator and Wells Fargo Bank Texas, N.A. is the custodian. TexSTAR's policy seeks to invest pooled assets in a manner that will provide for preservation and safety of principal and competitive investment returns while meeting the daily liquidity needs of the participants by utilizing economies of scale and professional investment expertise. JPMorgan Chase Bank, N.A. provides custody, fund accounting, and transfer agency services to both LOGIC and TexSTAR.

LOGIC's investment objectives are to seek preservation of principal, liquidity, and current income through investment in a diversified portfolio of short-term marketable securities. The Portfolio will seek to maintain a stable net asset value of $1.00 per Unit to preserve the principal of all Participants. The Portfolio's maximum final stated maturity is 397 days for fixed rate securities and 24 months for variable rate notes. The dollar-weighted average maturity of the Portfolio (calculated taking into account the period remaining until the date on which, in accordance with the terms of each security, the principal amount must unconditionally be paid, or in the case of a security called for redemption, the date on which the redemption payment must be made and may utilize the interest rate reset date for variable rate notes or floating rate securities) will not exceed 60 days (or less, if required to maintain a rating in the highest rating category by the nationally recognized rating agency currently rating the Portfolio). The dollar-weighted average final maturity of the Portfolio (calculated taking into account the period remaining until the date on which, in accordance with the terms of each security, the principal amount must unconditionally be paid, or in the case of a security called for redemption, the date on which the redemption payment must be made) will not exceed 90 days. So long as required by the Public Funds Investment Act, the Pool will disclose to Participants the calculations of dollar-weighted average maturity and dollar-weighted average final maturity of the Portfolio. LOGIC may invest in securities including: certain obligations of the United States or its agencies and instrumentalities; repurchase agreements; and SEC-registered money-market funds rated in the highest rating category by at least one nationally recognized statistical rating organization. It can also invest in commercial paper.

TexasCLASS's investment policy seeks to invest the pooled assets of its participants with four objectives in mind; to 1) invest only in legally permissible investments, 2) provide for safety of the participant's assets, 3) provide liquidity to its participants, and 4) maximize income while remaining legal, safe, and liquid. The intent of the Trust is to maintain a net asset value of $1.00, however, due to the risk of market price fluctuation there is no guarantee that a net asset value of $1.00 can be maintained.

## NOTE 3 - DEPOSITS (CASH) AND INVESTMENTS (CONTINUED)

### Credit Risk (continued)

TexSTAR's portfolio is a government-repurchase agreement (REPO) pool, utilizing primarily U.S. Treasury securities, U.S. agency securities - both fixed and floating - and REPO collateralized obligations, the principal and interest of which are unconditionally guaranteed or insured by the full faith and credit of the United States or its agencies or its instrumentalities. The weighted average maturity to reset of the pool's assets is limited to 60 days or less and the weighted average to final maturity of the pool's assets is limited to 120 days or less. The maximum stated maturity for any securities that are obligations of or guaranteed or insured by the United States, its agencies or instrumentalities in the TEXSTAR Cash Reserve Fund portfolio is limited to 397 days for fixed rate securities and 24 months for variable rate notes. The TEXSTAR Cash Reserve Fund seeks to maintain a net asset value of $1.00 per unit (rounded to the nearest whole cent) and is designed to be used by Participants for investment of funds that require daily liquidity availability.

In accordance with GASB Statement No. 79, Certain External Investment Pools and Pool Participants, the Local Government Investment Pools do not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. These pools do not impose any liquidity fees or redemption gates.

**Custodial Credit Risk**

To control custody risk, State law and Mansfield ISD's adopted Investment Policy requires collateral for all time and demand deposits as well as repurchase agreements be transferred delivery versus payment and held by an independent party approved by the District and held in the District's name. The custodian is required to provide original safekeeping receipts and monthly reporting of positions and position descriptions including market value. Repurchase agreements and deposits must be collateralized to 102% (and 110% for mortgaged backed securities) and be executed under a written agreement. The counterparty of each type transaction is held contractually liable for monitoring and maintaining the required collateral margins on a daily basis.

As of June 30, 2022:

- The portfolio contained no certificates of deposit,
- The portfolio contained no flex repurchase agreements,
- All bank demand deposits were fully insured and collateralized. All pledged bank collateral for demand deposits was held by an independent institution outside the bank's holding company.

## NOTE 4 - PROPERTY TAXES

Property taxes are levied by October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. The assessed value of the roll on January 1, 2021, upon which the levy for the 2022 fiscal year was based, was $17,221,953,433.

The tax rates assessed for the twelve months ended June 30, 2022 to finance general fund operations and the payment of principal and interest on general obligation long-term debt were $1.0583 and $.3600 per $100 of valuation, respectively, for a total of $1.4183 per $100 of valuation. Current tax collections for the year ended June 30, 2022 were 98.37% of the tax levy.

Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowances for uncollectible taxes within the General and Debt Service Funds are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

## NOTE 5 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2022, consisted of the following individual fund receivables and payables:

| | Due from Other Funds | Due to Other Funds |
|---|---|---|
| **Governmental Funds** | | |
| General Fund | $ 8,609,608 | $ 837,340 |
| Debt Service Fund | 837,340 | |
| Capital Projects Fund | | |
| Non-major Governmental Funds | 2,481,809 | 10,937,746 |
| **Proprietary Funds** | | |
| Enterprise Funds | | 153,671 |
| **Total** | $ 11,928,757 | $ 11,928,757 |

Interfund balances result from the time lag between the dates reimbursable expenditures occur and payments between funds are made. Payroll costs are reimbursed after month end, resulting in balances between funds.

## NOTE 6 - INTERFUND TRANSFERS

| **Transferred From:** | **Transferred To:** Capital Projects | Enterprise Fund | Total Transfers Out |
|---|---|---|---|
| General Fund | $ 18,000,000 | $ - | $ 18,000,000 |
| Capital Projects | $ 89,388 | | $ 89,388 |
| **Total Transfers In:** | $ 18,089,388 | $ - | $ 18,089,388 |

$18,000,000 was transferred from the General Operating Fund to the Capital Projects funds for various capital outlay purchases and supply-chain delayed purchases. $89,388 was transferred between Capital Projects funds.

## NOTE 7 - CAPITAL ASSETS

The District records assets based on historical costs and calculates depreciation on capital assets in accordance with GASB Statement 34. The District's capitalization policy is to capitalize assets costing over $5,000 and with a life expectancy of 1 year or more. Depreciation expense is allocated to functional categories based upon expenditures in the general fund.

Capital asset activity for the governmental activities of the District for the year ended June 30, 2022, are as follows:

| | *Restated Balance July 1, 2021 | Additions | (Retirements) and Transfers | Balance June 30, 2022 |
|---|---|---|---|---|
| **Govermental Activities:** | | | | |
| Capital assets, not being depreciated | | | | |
| Land | $56,191,085 | $0 | $0 | $56,191,085 |
| Construction in progress | 260,996,564 | 4,457,417 | (3,032,339) | 262,421,642 |
| **Total Capital assest, not being depreciated** | 317,187,649 | 4,457,417 | (3,032,339) | 318,612,727 |
| Capital assets, being depreciated: | | | | |
| Buildings and improvements | 1,064,179,940 | 3,032,340 | | 1,067,212,280 |
| Furniture and Equipment | 52,755,626 | 4,590,788 | (2,097,743) | 55,248,671 |
| * Right to Use Leased Assets | 2,355,290 | | | 2,355,290 |
| **Total Capital assets, being depreciated** | 1,119,290,856 | 7,623,128 | (2,097,743) | 1,124,816,241 |
| Less accumulated amortization and depreciation for: | | | | |
| Buildings and improvements | (539,808,117) | (38,933,835) | | (578,741,952) |
| Furniture and Equipment | (42,291,553) | (4,575,682) | 2,019,862 | (44,847,373) |
| * Right to Use Leased Assets | (196,762) | (787,047) | | (983,809) |
| **Total accumulated amortization and depreciation** | (582,296,432) | (44,296,564) | 2,019,862 | (624,573,134) |
| **Total capital assets being amortized and depreciated, net** | 536,994,424 | (36,673,436) | (77,881) | 500,243,107 |
| **Govermental Capital Assets** | $854,182,073 | -$32,216,020 | -$3,110,220 | $818,855,833 |

**Restated due to GASB 87*

Amortization and depreciation expense of the governmental activities was charged to the functions/programs as follows:

| Function | Amortization and Depreciation Expense |
|---|---|
| **Governmental Activities:** | |
| 11 Instruction | $ 29,352,454 |
| 12 Instructional resources and media services | 2,023,968 |
| 21 Instructional leadership | 73,276 |
| 23 School leadership | 2,353,416 |
| 31 Guidance, counseling and evaluation services | 432,801 |
| 33 Health services | 240,700 |
| 34 Student transportation | 2,248,936 |
| 35 Food Services | 3,888,390 |
| 36 Extracurricular activities | 2,303,244 |
| 41 General administration | 321,556 |
| 51 Facilities maintenance and operations | 510,459 |
| 52 Security and monitoring services | 111,570 |
| 53 Data processing services | 435,794 |
| **Total Governmental Activities** | $ 44,296,564 |

## NOTE 8 - LONG-TERM DEBT AND DEBT SERVICE REQUIREMENTS

Bonds are secured by ad valorem taxes levied against all taxable property and are serviced by the Debt Service Fund with an apportionment of the ad valorem tax levy. Interest rates on the bonds range from 1.00% to 5.50%. The principal amount of bond indebtedness cannot exceed 10% of the assessed valuation of taxable property in the District according to the last completed and approved ad valorem tax rolls of the District. At June 30, 2022, $58,068,483 was available in the Debt Service Fund to service these bonds.

In August 2021, the District re-marketed the 2012A Variable Rate Series Unlimited Tax School Building Bonds. The remarketing generated proceeds (principal plus premium) of $48,365,000. The new debt was issued with a fixed interest rate of 3%. Interest on the bonds accrue from the closing date of August 1, 2021 and are payable on each February 1 and August 1 thereafter, with the initial interest payment on February 1, 2022

The following is a summary of changes in long-term obligations of the District for the year ended June 30, 2022:

| | Balance (*Restated) July 1, 2021 | Additions | Retirements/ Refundings | Balance June 30, 2022 | Due Within One Year |
|---|---|---|---|---|---|
| **Governmental Activities** | | | | | |
| **Bonds and notes payable:** | | | | | |
| General obligation bonds | $ 858,524,839 | $ 43,455,000 | $ (77,915,000) | $ 824,064,839 | $ 30,220,000 |
| Premium on bond issuance | 85,160,119 | 5,281,727 | (8,188,902) | 82,252,944 | |
| Premium capital appreciation bonds | 9,580,034 | | | 9,580,034 | |
| Accreted Interest on Capital Appreciation Bonds | 58,268 | 87,690 | | 145,958 | |
| * Right to Use Asset-Leases | 2,355,290 | | (814,971) | 1,540,319 | 759,328 |
| **Total Bonds and Notes Payable** | $ 955,678,550 | $ 48,824,417 | $ (86,918,873) | $ 917,584,094 | $ 30,979,328 |

**Restated for GASB 87*

## NOTE 8 - LONG-TERM DEBT AND DEBT SERVICE REQUIREMENTS (CONTINUED)

Annual requirements to amortize all bonded debt outstanding as of June 30, 2022 follow:

| Year Ending June 30, | Principal | Interest | Totals |
|---|---|---|---|
| 2023 | $ 30,220,000 | $ 31,647,034 | $ 61,867,034 |
| 2024 | 22,389,839 | 40,114,891 | 62,504,730 |
| 2025 | 34,005,000 | 29,225,404 | 63,230,404 |
| 2026 | 35,735,000 | 27,765,254 | 63,500,254 |
| 2027 | 38,620,000 | 26,060,954 | 64,680,954 |
| 2028 - 2032 | 207,480,000 | 101,844,949 | 309,324,949 |
| 2033 - 2037 | 119,485,000 | 71,330,759 | 190,815,759 |
| 2038 - 2042 | 143,645,000 | 50,813,460 | 194,458,460 |
| 2043 - 2047 | 157,030,000 | 24,168,960 | 181,198,960 |
| 2048 - 2049 | 35,455,000 | 2,022,500 | 37,477,500 |
| | $ 824,064,839 | $ 404,994,165 | $ 1,229,059,004 |

Bonds payable at June 30, 2022, are composed of the following individual issues:

| Description | Origination Date | Maturity Range | Amount Original Issue | Interest Rate | Maturity Date |
|---|---|---|---|---|---|
| Unlimited Tax School Building & Refunding Bonds, Series 2002 | 9/3/2002 | 2002-2027 | $ 79,789,984 | 3.25%-5.5% | 2/15/2027 |
| Unlimited Tax Refunding Bonds, Series 2011 | 4/15/2011 | 2011-2026 | 9,500,000 | 2.0-4.0% | 2/15/2026 |
| Unlimited Tax School Building Bonds, Series 2012 | 2/15/2012 | 2012-2035 | 50,000,000 | Variable | 8/1/2042 |
| Unlimited Tax Refunding Bonds, Series 2012B | 11/1/2012 | 2012-2028 | 30,460,000 | 3.0-5.0% | 2/15/2028 |
| Unlimited Tax Refunding Bonds, Series 2013A | 5/1/2013 | 2013-2030 | 63,255,000 | 2.0-5.0% | 2/15/2030 |
| Unlimited Tax Refunding Bonds, Series 2013B | 5/1/2013 | 2013-2031 | 86,170,000 | 2.0-5.0% | 2/15/2031 |
| Unlimited Tax Refunding Bonds, Series 2013C | 5/1/2013 | 2013-2025 | 21,855,000 | 4.00% | 2/15/2025 |
| Unlimited Tax Refunding Bonds, Series 2014 | 12/1/2014 | 2014-2032 | 59,445,000 | 4.00%-5.00% | 2/15/2032 |
| Unlimited Tax Refunding Bonds, Series 2015 | 4/1/2015 | 2015-2033 | 78,355,000 | 2.00%-5.00% | 2/15/2033 |
| Unlimited Tax Refunding Bonds, Series 2015A | 10/1/2015 | 2015-2035 | 45,275,000 | 2.00%-4.00% | 2/15/2035 |
| Unlimited Tax Refunding Bonds, Series 2016 | 11/29/2016 | 2017-2026 | 32,760,000 | 1.00%-5.00% | 2/15/2026 |
| Unlimited Tax School Building Bonds, Series 2017 | 8/15/2017 | 2018-2028 | 43,985,000 | 2.00%-5.00% | 2/15/2028 |
| Unlimited Tax Refunding Bonds Series 2017 | 12/1/2017 | 2018-2047 | 26,445,000 | 3.00%-5.00% | 2/15/2047 |
| Unlimited Tax School Building Bonds, Series 2019 | 2/21/2019 | 2019-2048 | 47,295,000 | 2.00%-5.00% | 2/15/2048 |
| Unlimited Tax School Building Bonds, Series 2019A | 9/1/2019 | 2020-2049 | 155,820,000 | 2.00%-5.00% | 2/15/2049 |
| Unlimited Tax Refunding Bonds, Series 2019B | 11/5/2019 | 2020-2027 | 53,820,000 | 5.00% | 2/15/2027 |
| Unlimited Tax Refunding Bonds, Series 2020 | 10/29/2020 | 2020-2045 | 399,484,829 | 1.695%-5.00% | 2/15/2045 |
| | | | | | |
| | | | **$ 1,283,714,813** | | |

## NOTE 8 - LONG-TERM DEBT AND DEBT SERVICE REQUIREMENTS (CONTINUED)

**Bonds Payable (continued)**

| Description - Authorization (Dated) | Amount Outstanding July 1, 2021 | Issued | Retired | Refunded | Amount Outstanding June 30, 2022 | Due Within One Year |
|---|---|---|---|---|---|---|
| Unlimited Tax School Building & Refunding Bonds, Series 2002 | $ 355,000 | $ - | $ (50,000) | $ - | $ 305,000 | $ 55,000 |
| Unlimited Tax Refunding Bonds, Series 2011 | 4,755,000 | | (875,000) | - | 3,880,000 | 910,000 |
| Unlimited Tax School Building Bonds, Series 2012 | 48,365,000 | 43,455,000 | (4,910,000) | (43,455,000) | 43,455,000 | - |
| Unlimited Tax Refunding Bonds, Series 2012B | 10,960,000 | | (595,000) | - | 10,365,000 | 620,000 |
| Unlimited Tax Refunding Bonds, Series 2013A | 8,920,000 | | (4,495,000) | - | 4,425,000 | 4,425,000 |
| Unlimited Tax Refunding Bonds, Series 2013B | 10,855,000 | | (5,275,000) | - | 5,580,000 | 5,580,000 |
| Unlimited Tax Refunding Bonds, Series 2013C | 6,185,000 | | (1,455,000) | - | 4,730,000 | 1,515,000 |
| Unlimited Tax Refunding Bonds, Series 2014 | 5,170,000 | | (1,540,000) | - | 3,630,000 | 1,725,000 |
| Unlimited Tax Refunding Bonds, Series 2015 | 785,000 | | - | - | 785,000 | 105,000 |
| Unlimited Tax Refunding Bonds, Series 2015A | 44,580,000 | | - | - | 44,580,000 | - |
| Unlimited Tax Refunding Bonds, Series 2016 | 24,590,000 | | (2,830,000) | - | 21,760,000 | 2,935,000 |
| Unlimited Tax School Building Bonds, Series 2017 | 39,285,000 | | - | - | 39,285,000 | - |
| Unlimited Tax Refunding Bonds Series 2017 | 25,945,000 | | (315,000) | - | 25,630,000 | 330,000 |
| Unlimited Tax School Building Bonds, Series 2019 | 46,295,000 | | - | - | 46,295,000 | - |
| Unlimited Tax School Building Bonds, Series 2019A | 152,430,000 | | (380,000) | - | 152,050,000 | 115,000 |
| Unlimited Tax Refunding Bonds, Series 2019B | 36,500,000 | | (9,920,000) | - | 26,580,000 | 9,095,000 |
| Unlimited Tax Refunding Bonds, Series 2020 | 392,549,839 | | (1,820,000) | - | 390,729,839 | 2,810,000 |
| | $ 858,524,839 | $ 43,455,000 | $ (34,460,000) | $ (43,455,000) | $ 824,064,839 | $ 30,220,000 |

## NOTE 9 – LEASE OBLIGATIONS

As defined by GASB 87, leases are financings of the right to use an underlying asset. The District had leases for copiers and other equipment during the fiscal year 2022. Right to Use Assets by Asset Class Year ended June 30, 2022

### A. Copiers

| Year Ending June 30, | Principal | Interest | Totals |
|---|---|---|---|
| 2023 | $ 759,328 | $ 51,128 | $ 810,456 |
| 2024 | 780,991 | 29,466 | 810,456 |
| | $ 1,540,319 | $ 80,593 | $ 1,620,912 |

## NOTE 10 - UNEARNED REVENUE/DEFERRED INFLOWS OF RESOURCES

**Unavailable Revenue**
Unavailable revenue at year end represents assets that are not available for use by the District to liquidate current year liabilities.

**Unearned Revenue**
Governmental funds do not recognize revenue in connection with resources that have been received, but not yet earned. A summary of unearned revenue/deferred inflows by fund follows:

| | General Fund | Debt Service Fund | Nonmajor Governmental Funds | Total |
|---|---|---|---|---|
| **Unearned Revenue** | | | | |
| Miscellanous Fees | $ 6,000 | | | $ 6,000 |
| Prepaid Lunch Cards | | | 240,577 | 240,577 |
| **Deferred Inflows** | | | | |
| Property Taxes | 4,231,885 | 1,392,602 | | 5,624,487 |
| **Total** | $ 4,237,885 | $1,392,602 | $ 240,577 | $ 5,871,064 |

Property tax revenues are earned but are not available as of year-end; therefore, they are recognized as revenues in the government-wide financial statements and deferred in the fund level financial statements.

## NOTE 11 - COMMITTED FUND BALANCES

Committed fund balances as of June 30, 2022, is composed of the following:

| | Total |
|---|---|
| Campus Activity Accounts | $ 2,064,215 |
| Capital Projects Fund | 15,777,985 |
| **Total** | $ 17,842,200 |

## NOTE 12 - EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS

**A. Plan Description**
The Mansfield Independent School District participates in a cost-sharing multiple-employer defined benefit pension plan that has a special funding situation. The plan is administered by the Teacher Retirement System of Texas (TRS). TRS' defined benefit pension plan is established and administered in accordance with the Texas Constitution, Article XVI, Section 67 and Texas Government Code, Title 8, Subtitle C. The pension trust fund is a qualified pension trust under Section 401(a) of the Internal Revenue Code. The Texas Legislature establishes benefits and contribution rates within the guidelines of the Texas Constitution. The plan's Board of Trustees does not have the authority to establish or amend benefit terms.

All employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard workload and who are not exempted from membership under Texas Government Code, Title 8, Section 822.002 are covered by the system.

## NOTE 12 - EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

### B. Pension Plan Fiduciary Net Position

Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately-issued Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at https://www.trs.texas.gov/TRS%20Documents/cafr_2021.pdf; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

### C. Benefits Provided

TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3 percent (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity except for members who are grandfathered, the three highest annual salaries are used. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic postemployment benefit changes; including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan description above.

Texas Government Code section 821.006 prohibits benefit improvements, if, as a result of the particular action, the time required to amortize TRS' unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action. Actuarial implications of the funding provided in the manner are determined by the System's actuary.

### D. Contributions

Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year.

Employee contribution rates are set in state statute, Texas Government Code 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2021 thru 2025.

| | Contribution Rates Measurement Year | |
|---|---|---|
| | **2022** | **2021** |
| Member | 8.00% | 7.70% |
| Non-employer contributing agency | 7.75% | 7.50% |
| Employers | 7.75% | 7.50% |

## NOTE 12 - EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

### D. Contributions (continued)

Contributors to the plan include members, employers and the State of Texas as the only non-employer contributing entity. The State is the employer for senior colleges, medical schools and state agencies including TRS. In each respective role, the State contributes to the plan in accordance with state statutes and the General Appropriations Act (GAA).

| | Fiscal Year 2022 Contributions |
|---|---|
| Employer (District) | $ 8,335,172 |
| Employee (Member) | 20,034,941 |
| Non-employer Contributing Entity On-behalf Contributions (State) | 14,463,626 |

As the non-employer contributing entity for public education and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate, times the aggregate annual compensation of all participating members of the pension trust fund during that fiscal year, reduced by the amounts described below which are paid by the employers. Employers (public school, junior college, other entities, or the State of Texas as the employer for senior universities and medical schools) are required to pay the employer contribution rate in the following instances:

- On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member’s first 90 days of employment.
- When any part or all of an employee’s salary is paid by federal funding sources, a privately sponsored source, from non-educational and general, or local funds.
- When the employing District is a public junior college or junior college District, the employer shall contribute to the retirement system an amount equal to 50% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

In addition to the employer contributions listed above, there is an additional surcharge an employer is subject to.

- All public schools, charter schools, and regional educational service centers must contribute 1.5 percent of the member’s salary beginning in fiscal year 2021, gradually increasing to 2 percent in fiscal year 2025.

When employing a retiree of the Teacher Retirement System, the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.

## NOTE 12 - EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

### E. Actuarial Assumptions

The actuarial valuation was performed as of August 31, 2020. Update procedures were used to roll forward the total pension liability to August 31, 2021.

The total pension liability, net pension liability, and certain sensitivity information are based on the actuarial valuation performed as of August 31, 2020 and rolled forward to August 31, 2021. The actuarial valuation was determined using the following actuarial assumptions:

| Component | Result |
|---|---|
| Valuation Date | August 31, 2020, rolled forward to August 31, 2021 |
| Actuarial Cost Method | Individual Entry Age Normal |
| Asset Valuation Method | Fair Value |
| Single Discount Rate | 7.25% |
| Long-term Expected Rate | 7.25% |
| Municipal Bond Rate as of August 2020 | 1.95% - The source for the rate is the Fixed Income Market Data/Yield Curve/Data Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" |
| Last year ending August 31 in Projection Period (100 years) | 2120 |
| Inflation | 2.30% |
| Salary Increases | 3.05% to 9.05% including inflation |
| Benefit changes during the year | None |
| Ad hoc post-employment benefit changes | None |

**The source for the rate is the Fixed Income Market data/yield curve/data Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds are reported in Fidelity Index's "20-Year Municipal GO AA index".*

The actuarial assumptions used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31,2020. The actuarial methods and assumption were primarily based on a study of actual experience for the three-year ending August 31, 2017 and were adopted in July 2018. For a full description of these assumptions see the actuarial valuation report described the 2021 TRS ACFR, which includes actuarial valuation report dated November 9, 2020.

## NOTE 12 - EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

### F. Discount Rate

A single discount rate of 7.25 percent was used to measure the total pension liability. The single discount rate was based on the expected rate of return on pension plan investments of 7.25 percent. The projection of flows used to determine this single discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the rates set by the legislature during the 2019 session. It is assumed that future employer and state contributions will be 8.50 percent of payroll in fiscal year 2021 gradually increasing to 9.55 percent of payroll over the next several years. This includes all employer and state contributions for active and rehired retirees.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payment of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term rate of return on pension plan investments is 7.25%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of August 31, 2021 are summarized below:

| Asset Class[1] | Target Allocation[2] | Long-Term Expected Geometric Real Rate of Return[3] | Expected Contribution to Long-Term Portfolio Returns |
|---|---|---|---|
| **Global Equity** | | | |
| USA | 18.00% | 3.60% | 0.94% |
| Non-U.S. Developed | 13.00% | 4.40% | 0.83% |
| Emerging Markets | 9.00% | 4.60% | 0.74% |
| Private Equity | 14.00% | 6.30% | 1.36% |
| **Stable Value** | | | |
| Government Bonds | 16.00% | -0.20% | 0.01% |
| Absolute Return | 0.00% | 1.10% | 0.00% |
| Stable Value Hedge Funds | 5.00% | 2.20% | 0.12% |
| **Real Return** | | | |
| Real Estate | 15.00% | 4.50% | 1.00% |
| Energy, Natural Resources & Infrastructure | 6.00% | 4.70% | 0.35% |
| Commodities | 0.00% | 1.70% | 0.00% |
| **Risk Parity** | 8.00% | 2.80% | 0.28% |
| **Leverage** | | | |
| Cash | 2.00% | -0.70% | -0.01% |
| Asset Allocation Leverage | -6.00% | -0.50% | 0.03% |
| Inflation Expectation | | | 2.20% |
| Volatility Drag[4] | | | -0.95% |
| **Expected Return** | 100.00% | | 6.90% |

[1] Absolute Return includes Credit Sensitive Investments.

[2] Target allocations are based on the fiscal year 2021 policy model.

[3] Capital Market Assumptions come from Aon Hewitt as of August 31, 2021.

[4] The volatility drag results from the conversion between arithmetic and geometric mean returns.

## NOTE 12 - EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

### G. Discount Rate Sensitivity Analysis

The following table presents the net pension liability of the plan using the discount rate of 7.25 percent, and what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.25 percent) or one percentage point higher (8.25 percent) than the current rate.

| | Discount Rate | | |
|---|---|---|---|
| | 1% Decrease (6.25%) | Current Rate (7.25%) | 1% Increase (8.25%) |
| District's proportional share of the net pension liability | $ 95,992,935 | $ 43,929,502 | $ 1,690,255 |

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

At June 30, 2022, the District reported a liability of $43,929,502 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

| | |
|---|---|
| District's proportionate share of the collective net pension liability | $ 43,929,502 |
| State's proportionate share that is associated with the District | 80,229,598 |
| Total | $ 124,159,100 |

The net pension liability was measured as of August 31, 2020 and rolled forward to August 31, 2021 and the total pension lability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer's proportion of the net pension liability was based on the employer's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2020 thru August 31, 2021.

The General Fund and special revenue funds typically liquidate the net pension liability.

At August 31, 2021, the District's proportion of the collective net pension liability was 0.1725% which was a decrease of 0.005% from its proportion measured as of August 31, 2020

### I. Changes of Assumptions Since the Prior Measurement Date

There were no changes in assumptions since the prior measurement date.

## NOTE 12 - EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

### J. Pension Expense

For the year ended June 30, 2022, the District recognized pension expense of $1,751,194. The District also recognized an additional on-behalf revenue and expense of $320,748 representing support provided by the State.

### K. Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between expected and actual experience | $ 73,515 | $ (3,092,672) |
| Changes of assumption | 15,528,221 | (6,768,973) |
| Net difference between projected and actual earnings on pension plan investments | - | (36,834,318) |
| Changes in proportion and differences between District contributions and proportionate share of contributions | 1,504,084 | (8,180,177) |
| District contributions subsequent to the measurement date | 7,123,765 | - |
| Total | $ 24,229,585 | $ (54,876,140) |

Deferred outflows of resources resulting from District contributions subsequent to the measurement date in the amount of $7,123,765 will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. The net amounts of the District's balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

| Fiscal Year | Pension Expense | Balance of Deferred Outflows (Inflows) |
|---|---|---|
| 2023 | $ (6,746,205) | $ (31,024,115) |
| 2024 | (7,042,685) | (23,981,430) |
| 2025 | (10,021,538) | (13,959,892) |
| 2026 | (12,698,719) | (1,261,173) |
| 2027 | (1,063,333) | (197,840) |
| Thereafter | (197,840) | - |
| | $ (37,770,320) | |

## NOTE 13 - DEFINED OTHER POST-EMPLOYMENT BENEFIT PLAN

### A. Plan Description

The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing defined Other Post-Employment Benefit (OPEB) plan that has a special funding situation. The TRS-Care program was established in 1986 by the Texas Legislature.

The TRS Board of Trustees administers the TRS-Care program and the related fund in accordance with Texas Insurance Code Chapter 1575. The Board of Trustees is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052. The Board may adopt rules, plans, procedures, and orders reasonably necessary to administer the program, including minimum benefits and financing standards.

### B. OPEB Plan Fiduciary Net Position

Detail information about the TRS-Care's fiduciary net position is available in the separately-issued TRS Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the internet at https://www.trs.texas.gov/TRS%20Documents/cafr_2021.pdf, by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698, or by calling (512) 542-6592.

### C. Benefits Provided

TRS-Care provides health insurance coverage to retirees from public schools, charter schools, regional education service centers and other educational Districts who are members of the TRS pension plan. Optional dependent coverage is available for an additional fee.

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. There are no automatic post-employment benefit changes; including automatic COLAs.

The premium rates for retirees are reflected in the following table.

**TRS-Care Monthly Premium Rates**

| | Medicare | Non-Medicare |
|---|---|---|
| Retiree or surviving spouse | $ 135 | $ 200 |
| Retiree and Spouse | 529 | 689 |
| Retiree or surviving spouse and children | 468 | 408 |
| Retiree and Family | 1,020 | 999 |

### D. Contributions

Contribution rates for the TRS-Care plan are established in state statute by the Texas Legislature, and there is no continuing obligation to provide benefits beyond each fiscal year. The TRS-Care plan is currently funded on a pay-as-you-go basis and is subject to change based on available funding. Funding for TRS-Care is provided by retiree premium contributions and contributions from the state, active employees, and school Districts based upon public school District payroll. The TRS Board of trustees does not have the authority to set or amend contribution rates.

Texas Insurance Code, section 1575.202 establishes the state's contribution rate which is 1.25 percent of the employee's salary. Section 1575.203 establishes the active employee's rate which is .65 percent of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25 percent or not more than 0.75 percent of the salary of each active employee of the public or charter school. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act. The following table shows contributions to the TRS-Care plan by type of contributor.

| | Contribution Rates Measurement Year | |
|---|---|---|
| | **2022** | **2021** |
| Member | 0.65% | 0.65% |
| Non-employer contributing agency | 1.25% | 1.25% |
| Employers | 0.75% | 0.75% |
| Federal/private funding | 1.25% | 1.25% |

Contributors to the plan include members, employers and the State of Texas as the only non-employer contributing entity. The State contributes to the plan in accordance with state statutes and the General Appropriations Act (GAA). Contributions for all contributors were as follows:

| | Fiscal Year 2022 Contributions |
|---|---|
| Employer (District) | $ 1,996,692 |
| Employee (Member) | 1,636,346 |
| Non-employer Contributing Entity On-behalf Contributions (State) | 3,831,721 |

In addition to the employer contributions listed above, there is an additional surcharge all TRS employers are subject to (regardless of whether or not they participate in the TRS Care OPEB program). When employers hire a TRS retiree, they are required to pay to TRS Care, a monthly surcharge of $535 per retiree.

A supplemental appropriation was authorized by Senate Bill 1264 of the 86th Texas Legislature to provide $2,208,137 for fiscal year 2020 and $3,312,206 for fiscal year 2021, for consumer protections against medical and health care billing by certain out-of-network providers. Funding for both years was in the fiscal year 2021.

## NOTE 13 - DEFINED OTHER POST-EMPLOYMENT BENEFIT PLAN (CONTINUED)

### E. Actuarial Methods and Assumptions

**Roll Forward**
The actuarial valuation was performed as of August 31, 2020. Update procedures were used to roll forward the Total OPEB Liability to August 31, 2021.
The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex.
In addition to the Demographic assumptions, salary increases, inflation rates used for members of TRS are identical to the assumptions employed in the August 31, 2021, TRS annual pension actuarial valuation.

**Demographic Assumptions**
The rates of mortality, retirement, termination, and disability incidence are identical to the assumptions used to value the pension liabilities of the Teacher Retirement System of Texas (TRS). The demographic assumptions were developed in the experience study performed for TRS for the period ending August 31, 2017.

**Mortality Assumptions**
Notes to the Financial Statements
76 Teacher Retirement System of Texas 2021 Annual Comprehensive Financial Report
The active mortality rates were based on 90 percent of the RP-2014 Employee Mortality Tables for males and females. The post-retirement mortality rates for healthy lives were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables. The rates were projected on a fully generational basis using the ultimate improvement rates from mortality projection scale MP-2018.

**Election Rates**
Normal Retirement - 65 percent participation rate prior to age 65 and 40 percent participation rate after age 65
Pre-65 retirees - 25 percent are assumed to discontinue coverage at age 65

**Health Care Trend Rates**
The initial medical trend rates were 8.50 percent for Medicare retirees and 7.10 percent for non-Medicare retirees. There was an initial prescription drug trend rate of 8.50 percent for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25 percent over a period of 12 years.
***Additional Actuarial Methods and Assumptions:***

| Component | Result |
|---|---|
| Valuation Date | August 31, 2020 rolled forward to August 31, 2021 |
| Actuarial Cost Method | Individual Entry-Age Normal |
| Inflation | 2.30 % |
| Single Discount Rate | 1.95 % as of August 31, 2021 |
| Aging Factors | Based on plan specific experience |
| Expenses | Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs. |
| Salary Increases | 3.05 % to 9.05 %, including inflation |
| Ad Hoc Post-Employment Benefit Changes | None |

* Source: p. 7 of 2021 TRS ACFR
s.

## NOTE 13 - DEFINED OTHER POST-EMPLOYMENT BENEFIT PLAN (CONTINUED)

### F. Discount Rate

A single discount rate of 1.95 percent was used to measure the total OPEB liability. This was a decrease of 0.38 percent in the discount rate since the previous year. Since the plan is a pay-as-you-go plan, the single discount rate is equal to the prevailing municipal bond rate.

### G. Sensitivity of the Net OPEB Liability to the Single Discount Rate Assumption

The following presents the Net OPEB Liability of the plan using the discount rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher, as well as what the Net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower, .95 percent or one percentage point higher, 2.95 percent, than the AA/Aa rate. The source for the rate is the Fixed Income Market Data/Yield Curve/Data Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index."

| | Discount Rate | | |
|---|---|---|---|
| | 1% Decrease (0.95%) | Current Rate (1.95%) | 1% Increase (2.95%) |
| District's proportional share of the net OPEB liability | $ 111,815,583 | $ 92,698,361 | $ 77,652,485 |

*Healthcare Cost Trend Rates – The following schedule shows the impact of the net OPEB liability if a healthcare trend rate that is 1% less than and 1% greater than the health trend rates assumed.*

| | Healthcare Cost Trend Rate | | |
|---|---|---|---|
| | 1% Decrease | Current Rate | 1% Increase |
| District's proportional share of the net OPEB liability | $ 75,082,600 | $ 92,698,361 | $ 116,334,336 |

**NOTE 13 - DEFINED OTHER POST-EMPLOYMENT BENEFIT PLAN (CONTINUED)**

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

At June 30, 2022, the District reported a liability of $92,698,361 for its proportionate share of the TRS's net OPEB liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

| | | |
|---|---|---|
| District's proportionate share of the collective net OPEB liability | $ | 92,698,361 |
| State's proportionate share that is associated with the District | | 124,195,145 |
| Total | $ | 216,893,506 |

The net OPEB liability was measured as of August 31, 2021 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The District's proportion of the net OPEB liability was based on the District's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2020 through August 31, 2021.

The General Fund and special revenue funds typically liquidate the net OPEB liability.

At August 31, 2021, the District's proportion of the collective net OPEB liability was 0.2403% which was a decrease of 0.0105% from its proportion measured as of August 31, 2020.

***Changes since the Prior Actuarial Valuation***

The single discount rate changed from 2.33 percent as of August 31, 2020 to 1.95 percent, as of August 31, 2021. This change increased the Total OPEB Liability.

***Changes of Benefit Terms Since the Prior Measurement Date***

There were no changes in benefit terms since the prior measurement date

## NOTE 13 - DEFINED OTHER POST-EMPLOYMENT BENEFIT PLAN (CONTINUED)

### *OPEB Expense*

For the year ended June 30, 2022, the District recognized negative OPEB expense of $3,188,562. The District also recognized negative on-behalf expense and revenue of $4,583,749 for support provided by the State.

### *Deferred Outflows and Deferred Inflows of Resources Related to OPEB*

At June 30, 2022, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between expected and actual experience | $ 3,991,103 | $ (44,872,492) |
| Changes of assumption | 10,267,432 | (19,603,988) |
| Net difference between projected and actual earnings on OPEB plan investments | 100,640 | - |
| Changes in proportion and differences between District contributions and proportionate share of contributions | 5,383,620 | (8,852,550) |
| District contributions subsequent to the measurement date | 1,686,110 | - |
| Total | $ 21,428,905 | $ (73,329,030) |

The $1,686,110 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2023. The net amounts of the District's balances of deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Fiscal Year | OPEB Expense Amount | Balance of Deferred Outflows (Inflows) |
|---|---|---|
| 2023 | $ (9,860,278) | $ (43,725,957) |
| 2024 | (9,862,548) | (33,863,409) |
| 2025 | (9,861,926) | (24,001,483) |
| 2026 | (7,421,861) | (16,579,622) |
| 2027 | (4,118,436) | (12,461,186) |
| Thereafter | (12,461,186) | - |
| | $ (53,586,235) | |

## NOTE 13 - DEFINED OTHER POST-EMPLOYMENT BENEFIT PLAN (CONTINUED)

### I. Medicare Part D

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003, effective. January 1, 2006, established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. One of the provisions of Medicare Part D allows for the Texas Public School Retired Employee Group Insurance Program (TRS-Care) to receive retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. This information is an estimate provided by the Teacher Retirement System. These payments are recorded as equal revenues and expenditures in the governmental funds financial statements of the District.

For the fiscal years ended June 30, 2022, 2021, and 2020, the subsidy payments received by TRS-Care on-behalf of the District were as follows:

| Fiscal Year | Medicare Amount |
|---|---|
| 2022 | $ 781,727 |
| 2021 | 1,078,141 |
| 2020 | 1,021,695 |

## NOTE 14 - RISK MANAGEMENT

During the year ended June 30, 2022, employees of the District were covered by a health insurance plan ("the Plan"). The District paid premiums of $250 per month per employee who worked at least 20 hours per week to the Plan; and employees, at their option, authorized payroll withholdings to pay contributions or premiums for dependents. All premiums were paid to a licensed insurer. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

As of September 1, 2019, the District is self-insured for all workers' compensation claims. The current contract for claim management covers the period from September 1, 2021, through August 31, 2022. An accrual is made each pay period to set aside funds to cover any potential workers' compensation claim.

The District is exposed to various risks of loss related to torts, thief of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During fiscal year 2022, the District purchased commercial insurance to cover general liabilities. There were no significant reductions in coverage in the past fiscal year, and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

## NOTE 15- LITIGATION, COMMITMENTS AND CONTINGENCIES

### A.Grant Programs

The District participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent the District has not complied with the rules and regulations governing the grants, refunds of any monies received may be required, and the collectability of any related receivable at June 30, 2022, may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic statements for such contingencies.

## NOTE 15 - LITIGATION, COMMITMENTS AND CONTINGENCIES (CONTINUED)

### B. Construction

The District was obligated at June 30, 2022, under major contracts for construction, renovations, and repair of various facilities. The construction contract details associated with some of the major projects are as follows:

| Project | Approved Construction Budget | Construction in Progress | Estimated Remaining Commitment |
|---|---|---|---|
| Elementary Playgrounds, Security, Fine Art Academy | 14,691,196 | 14,087,490 | 603,706 |
| Intermediate Playgrounds, Security, Fine Art Academy | 9,920,500 | 9,227,423 | 693,077 |
| Middle Renovation & Security | 24,034,339 | 22,609,401 | 1,424,938 |
| High, BBIA, & Phoniex | 73,995,535 | 67,752,476 | 6,243,059 |
| Transportation, Griffin, 6th | 58,190 | 16,700 | 41,490 |
| Newsome and Natatorium | 4,274,292 | 2,468,591 | 1,805,701 |
| Admin, Facilities, Pigg, PAC | 4,468,445 | 4,174,869 | 293,576 |
| New Brenda Norwood EL | 32,841,273 | 31,862,716 | 978,557 |
| New Alma Martinez IS | 47,240,929 | 45,476,451 | 1,764,478 |
| New Charlene McKinzey MS | 62,013,718 | 59,445,277 | 2,568,441 |
| Natatorium UV Light Replacement | 125,000 | - | 125,000 |
| Mission Center - Admin Annex | 5,062,095 | 4,550,980 | 511,115 |
| PAC Audio System Upgrade | 750,213 | 749,268 | 945 |
| Rock Gym Roof Replacement | 56,100 | - | 56,100 |
| Timberview HS Chillers HVAC | 439,650 | - | 439,650 |
| | $ 279,971,475 | $ 262,421,642 | $ 17,549,833 |

## NOTE 16 - SHARED SERVICE ARRANGEMENT

The District participates in a Shared Service Arrangement (SSA) for students with auditory impairments attending the Regional Day School Program for the Deaf. The District does not account for revenues or expenditures of this program and does not disclose them in these financial statements. However, intergovernmental charges in a special revenue fund include payments to the fiscal agent for the District's share of project deficits. The District neither has a joint ownership interest in capital outlay purchased by the fiscal agent, Arlington ISD, nor does the District have a net equity interest in the fiscal agent. The fiscal agent is neither accumulating significant financial resources nor fiscal exigencies that would give rise to a future additional benefit or burden to Mansfield ISD. The fiscal agent manager is responsible for all financial activities of the SSA. Shared Service Arrangement expenditures of $112,500 were attributable to Mansfield ISD participation.

## NOTE 17 – COMPENSATED ABSENCES

Annual non-duty days (vacation days) are granted to 226-day non-professional and professional employees; however, non-duty days are required to be used during the current year. Five (5) non-duty days may be carried over but must be used by Winter Break in December. The number of days carried over to December are not recorded in the financial statements since the dollar amount is insignificant.

Non-exempt staff may not carry more than 60 hours of compensatory time and must either use the time or be paid for the compensatory time at year-end. No accrued compensatory time is carried forward to the next fiscal year.

## NOTE 18 – SUBSEQUENT EVENTS

On August 22, 2022, Mansfield ISD first identified irregular activity within our computer network. We immediately launched an investigation, with the assistance of third-party cybersecurity specialists, to determine the nature and scope of the event. The investigation has determined that on or before August 22, 2022, an unauthorized actor gained access to certain Mansfield ISD systems and that information contained within those systems—including information related to current and former students and staff of Mansfield ISD—may have been viewed or taken by the unauthorized actor. Therefore, we conducted a thorough review of the data in our possession to identify individuals with personal information that was potentially impacted. We concluded this review on or about September 7, 2022.

***What information was involved?***

Information related to students and staff that may have been impacted by this incident includes name, address, and Social Security number or state-issued identification number in lieu of Social Security number. For staff, the potentially impacted information could also include financial account information for payroll purposes and, in certain circumstances, driver's license number and/or limited medical and health insurance information.

***What we are doing***

The confidentiality, privacy, and security of information in our care are among our highest priorities. Upon learning of the event, we moved quickly to investigate and respond to the event, assess the security of our systems, and notify potentially affected individuals. Mansfield ISD began mailing notification letters to potentially impacted individuals on September 14, 2022. Mansfield ISD has also notified federal law enforcement of this incident.

For additional information, see https://www.mansfieldisd.org/about-misd/required-postings/notice-of-data-event



# REQUIRED SUPPLEMENTARY SECTION

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MANSFIELD INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

| Data Control Codes | | Budgeted Amounts | | Actual Amounts (GAAP BASIS) | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|---|
| | | Original | Final | | |
| | REVENUES: | | | | |
| 5700 | Total Local and Intermediate Sources | $ 181,932,142 | $ 186,402,142 | $ 184,883,080 | $ (1,519,062) |
| 5800 | State Program Revenues | 157,601,332 | 153,484,939 | 155,484,513 | 1,999,574 |
| 5900 | Federal Program Revenues | 2,700,000 | 7,050,600 | 7,594,015 | 543,415 |
| 5020 | Total Revenues | 342,233,474 | 346,937,681 | 347,961,608 | 1,023,927 |
| | EXPENDITURES: | | | | |
| | Current: | | | | |
| 0011 | Instruction | 203,086,399 | 197,781,577 | 192,459,375 | 5,322,202 |
| 0012 | Instructional Resources and Media Services | 3,961,965 | 4,216,053 | 3,859,488 | 356,565 |
| 0013 | Curriculum and Instructional Staff Development | 4,873,732 | 4,471,647 | 4,128,472 | 343,175 |
| 0021 | Instructional Leadership | 4,639,454 | 5,609,100 | 5,242,655 | 366,445 |
| 0023 | School Leadership | 20,234,031 | 20,693,264 | 20,132,262 | 561,002 |
| 0031 | Guidance, Counseling, and Evaluation Services | 10,449,446 | 10,631,840 | 10,348,371 | 283,469 |
| 0033 | Health Services | 5,334,162 | 5,203,041 | 4,925,294 | 277,747 |
| 0034 | Student (Pupil) Transportation | 16,640,833 | 18,145,488 | 17,288,023 | 857,465 |
| 0035 | Food Services | 12,000 | 62,000 | - | 62,000 |
| 0036 | Extracurricular Activities | 10,046,996 | 11,017,163 | 10,846,879 | 170,284 |
| 0041 | General Administration | 7,965,366 | 8,338,474 | 7,382,471 | 956,003 |
| 0051 | Facilities Maintenance and Operations | 38,391,063 | 35,847,586 | 34,534,744 | 1,312,842 |
| 0052 | Security and Monitoring Services | 6,628,656 | 7,671,851 | 7,214,873 | 456,978 |
| 0053 | Data Processing Services | 8,157,822 | 8,071,317 | 6,513,820 | 1,557,497 |
| 0061 | Community Services | 353,463 | 565,961 | 396,943 | 169,018 |
| | Debt Service: | | | | |
| 0071 | Principal on Long-Term Liabilities | 153,000 | 853,000 | 808,923 | 44,077 |
| 0072 | Interest on Long-Term Liabilities | 4,600 | 4,600 | 2 | 4,598 |
| | Capital Outlay: | | | | |
| 0081 | Facilities Acquisition and Construction | - | 5,000 | - | 5,000 |
| | Intergovernmental: | | | | |
| 0095 | Payments to Juvenile Justice Alternative Ed. Prg. | 25,000 | 25,000 | - | 25,000 |
| 0099 | Other Intergovernmental Charges | 1,275,486 | 1,275,486 | 1,240,317 | 35,169 |
| 6030 | Total Expenditures | 342,233,474 | 340,489,448 | 327,322,912 | 13,166,536 |
| 1100 | Excess of Revenues Over Expenditures | - | 6,448,233 | 20,638,696 | 14,190,463 |
| | OTHER FINANCING SOURCES (USES): | | | | |
| 7912 | Sale of Real and Personal Property | - | 915,000 | 319,335 | (595,665) |
| 7949 | Other Resources | - | - | 756 | 756 |
| 8911 | Transfers Out (Use) | - | (18,000,000) | (18,000,000) | - |
| 8949 | Other (Uses) | - | (15,000) | (15,000) | - |
| 7080 | Total Other Financing Sources (Uses) | - | (17,100,000) | (17,694,909) | (594,909) |
| | SPECIAL ITEMS: | | | | |
| 7918 | Special Item - Resource | - | - | 603,518 | 603,518 |
| 1200 | Net Change in Fund Balances | - | (10,651,767) | 3,547,305 | 14,199,072 |
| 0100 | Fund Balance - JULY (Beginning) | - | 112,635,427 | 112,635,427 | - |
| 3000 | Fund Balance - JUNE 30 (Ending) | $ - | $ 101,983,660 | $ 116,182,732 | $ 14,199,072 |


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MANSFIELD INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE LAST EIGHT MEASUREMENT YEARS

| | FY 2022 Plan Year 2021 | FY 2021 Plan Year 2020 | FY 2020 Plan Year 2019 |
|---|---|---|---|
| District's Proportion of the Net Pension Liability (Asset) | 0.1725% | 0.1775% | 0.1969% |
| District's Proportionate Share of Net Pension Liability (Asset) | $ 43,929,502 | $ 95,048,069 | $ 102,362,821 |
| State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District | 80,229,598 | 171,242,619 | 159,552,728 |
| Total | $ 124,159,100 | $ 266,290,688 | $ 261,915,549 |
| District's Covered Payroll | $ 237,041,905 | $ 236,422,904 | $ 225,541,831 |
| District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll | 18.53% | 40.20% | 45.39% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 88.79% | 75.54% | 75.24% |

Note: GASB Codification, Vol. 2, P20.183 requires that the information on this schedule be data from the period corresponding with the periods covered as of the measurement dates of August 31, 2021 for year 2022, August 31, 2020 for year 2021, August 31, 2019 for year 2020, August 31, 2018 for year 2019, August 31, 2017 for year 2018, August 31, 2016 for year 2017, August 31, 2015 for year 2016 and August 31, 2014 for year 2015.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

| FY 2019 Plan Year 2018 | FY 2018 Plan Year 2017 | FY 2017 Plan Year 2016 | FY 2016 Plan Year 2015 | FY 2015 Plan Year 2014 |
|---|---|---|---|---|
| 0.1934% | 0.1888% | 0.1937% | 0.194% | 0.1576% |
| $ 106,439,299 | $ 60,368,262 | $ 73,180,681 | $ 68,589,992 | 42,065,247 |
| 178,021,300 | 105,907,984 | 123,386,140 | 119,628,598 | 95,803,997 |
| $ 284,460,599 | $ 166,276,246 | $ 196,566,821 | $ 188,218,590 | $ 137,869,244 |
| $ 220,359,124 | $ 212,964,732 | $ 205,501,392 | $ 196,390,208 | 190,412,115 |
| 48.30% | 28.35% | 35.61% | 34.93% | 83.25% |
| 73.74% | 82.17% | 78.00% | 78.43% | 72.89% |

MANSFIELD INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR PENSIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE LAST EIGHT FISCAL YEARS

| | 2022 | 2021 | 2020 |
|---|---|---|---|
| Contractually Required Contribution | $ 8,335,172 | $ 7,302,716 | $ 7,290,935 |
| Contribution in Relation to the Contractually Required Contribution | 8,335,172 | 7,302,716 | 7,290,935 |
| Contribution Deficiency (Excess) | $ - | $ - | $ - |
| District's Covered Payroll | $ 251,745,415 | $ 236,172,433 | $ 235,686,617 |
| Contributions as a Percentage of Covered Payroll | 3.31% | 3.09% | 3.09% |

Note: GASB Codification, Vol. 2, P20.183 requires that the data in this schedule be presented as of the District's respective fiscal years as opposed to the time periods covered by the measurement dates ending August 31 of the preceding year.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

| 2019 | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|
| $ 6,831,790 | $ 6,456,847 | $ 6,178,909 | $ 5,152,264 | $ 5,732,519 |
| 6,831,790 | 6,456,847 | 6,178,909 | 5,152,264 | 5,732,519 |
| $ - | $ - | $ - | $ - | $ - |
| $ 224,200,802 | $ 218,669,663 | $ 212,075,812 | $ 171,834,329 | $ 196,397,727 |
| 3.05% | 2.95% | 2.91% | 3.00% | 2.92% |

MANSFIELD INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE LAST FIVE MEASUREMENT YEARS

| | FY 2022<br>Plan Year 2021 | FY 2021<br>Plan Year 2020 | FY 2020<br>Plan Year 2019 |
|---|---|---|---|
| District's Proportion of the Net Liability (Asset) for Other Postemployment Benefits | 0.2403% | 0.2508% | 0.2562% |
| District's Proportionate Share of Net OPEB Liability (Asset) | $ 92,698,361 | $ 95,338,243 | $ 121,183,321 |
| State's Proportionate Share of the Net OPEB Liability (Asset) Associated with the District | 124,195,145 | 128,111,746 | 161,025,525 |
| Total | $ 216,893,506 | $ 223,449,989 | $ 282,208,846 |
| District's Covered Payroll | $ 237,041,905 | $ 236,422,904 | $ 225,541,831 |
| District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll | 39.11% | 40.30% | 53.70% |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability | 6.18% | 4.99% | 2.66% |

Note: GASB Codification, Vol. 2, P50.238 states that the information on this schedule should be determined as of the measurement date. The amounts reported for FY 2022 are for measurement date August 31, 2021. The amounts reported for FY 2021 are for the measurement date of August 31, 2020. The amounts for FY 2020 are for the measurement date August 31, 2019. The amounts for FY 2019 are for the measurement date August 31, 2018. The amounts for FY 2018 are based on the August 31, 2017 measurement date.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

| FY 2019 Plan Year 2018 | FY 2018 Plan Year 2017 |
|---|---|
| 0.2573% | 0.2416% |
| $ 128,466,438 | $ 105,072,137 |
| 191,668,330 | 170,565,490 |
| $ 320,134,768 | $ 275,637,627 |
| $ 220,359,124 | $ 212,964,732 |
| 58.30% | 49.30% |
| 1.57% | 0.91% |

MANSFIELD INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR OTHER POSTEMPLOYMENT BENEFITS (OPEB)
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE LAST EIGHT FISCAL YEARS

| | 2022 | 2021 | 2020 |
|---|---|---|---|
| Contractually Required Contribution | $ 1,996,692 | $ 1,874,878 | $ 1,902,289 |
| Contribution in Relation to the Contractually Required Contribution | 1,996,692 | 1,874,878 | 1,902,289 |
| Contribution Deficiency (Excess) | $ - | $ - | $ - |
| District's Covered Payroll | $ 251,745,415 | $ 236,172,433 | $ 235,686,617 |
| Contributions as a Percentage of Covered Payroll | 0.79% | 0.79% | 0.81% |

Note: GASB Codification, Vol. 2, P50.238 requires that the data in this schedule be presented as of the District's respective fiscal years as opposed to the time periods covered by the measurement dates ending August 31 of the preceding year.

Information in this schedule should be provided only for the years where data is available. Eventually 10 years of data should be presented.

| 2019 | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|
| $ 1,808,307 | $ 1,247,627 | $ 1,254,084 | $ 1,034,302 | $ 1,162,647 |
| 1,808,307 | 1,247,627 | 1,254,084 | 1,034,302 | 1,162,647 |
| $ - | $ - | $ - | $ - | $ - |
| $ 224,200,802 | $ 218,669,663 | $ 212,075,812 | $ 171,834,329 | $ 196,397,727 |
| 0.81% | 0.57% | 0.59% | 0.60% | 0.59% |

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - EXHIBIT G-6***

**Stewardship, Compliance, and Accountability**

**Budgetary Information**
The Board adopts an "appropriated budget" on a basis consistent with GAAP for the General Fund, Debt Service Fund, and National School Breakfast and Lunch Program Fund (which is included in special revenue funds). At a minimum, the District is required to present the original and the final amended budgets for revenues and expenditures compared to actual revenues and expenditures for these three funds.
The following procedures are followed in establishing the budgetary data reflected in the general-purpose financial statements:

- Prior to June 19th for a fiscal year start date of July 1, the District prepares a budget based on the incremental budgeting concept for the next succeeding fiscal year. The operating budget includes proposed expenditures and the means of financing them.
- After one or more budget workshops with the Board, a meeting is called for the purpose of adopting the proposed budget. At least ten days but not more than 30 days public notice of the meeting is required.
- Prior to June 30th for a fiscal year start date of July 1, the Board legally adopts the budget for the general fund, debt service fund, and food service fund.
- After the budgets for the above-listed funds are approved, any amendment that causes an increase or decrease in a fund or functional spending category or total revenue or other resources major object category requires Board approval prior to the fact. These amendments are presented to the Board at its regular monthly meeting and/or special board meetings and are reflected in the official minutes. Because the District has a policy of careful budgetary control, several budgetary amendments were necessary throughout the year.
- Expenditure budgets are controlled at the expenditure functional and object level by the appropriate budget manager (principal, department director, or divisional administrator). Budget managers may authorize transfers within functional and organizational categories that do not affect the total functional and organizational appropriation. All budget appropriations lapse at year end.

Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded in order to reserve that portion of the applicable appropriation, is used in all governmental funds. Encumbrances outstanding at year end are commitments that do not constitute expenditures or liabilities, but are reported as assignments, commitments, or restrictions of fund balance depending on the fund type. Since appropriations lapse at the end of each year, outstanding encumbrances are appropriately provided for in the subsequent fiscal year's budget to provide for the liquidation of the prior commitments.

For the year ended June 30, 2022, expenditures exceeded appropriations in the following expenditure function (the legal level of budgetary control) within:

| | | |
|---|---|---|
| | **Child nutrition fund** | |
| **51** | Facilities Maintenance and Operations | $ 3,477 |
| **71** | Principal on Long-Term Liabilities (GASB 87) | 3,079 |
| **72** | Interest on Long-Term Liabilities (GASB 87) | 1 |
| | **Debt Service fund** | |
| **73** | Bond Issuance Cost and Fees | 23,716 |

Steps have been taken to ensure necessary budget amendments are made for any anticipated expenditures.
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# OTHER SUPPLEMENTARY SECTION







MISD
Mansfield Independent School District




MISD
A Great Place To
LIVE LEARN & TEACH

**NONMAJOR GOVERNMENTAL FUNDS**
***SPECIAL REVENUE FUNDS***

The Special Revenue Funds are used to account for all federal, state and locally funded grants and campus activity funds. These grants are awarded to the District with the purpose of accomplishing specific educational goals, described by the fund name:

- **ESSA, Title I, Part A – Basic**: supplemental service designed to accelerate the academic achievement of economically disadvantaged students, especially in the tested areas, to ensure that state standards are met on identified campuses.
- **IDEA, Part B – Formula**: salaries and supplies to aid children with disabilities with low reading achievement.
- **IDEA, Part B – Preschool**: aids preschool students with disabilities.
- **Child Nutrition Program**: federal reimbursement revenues originating from the United States Department of Agriculture and fees from child and adult meals.
- **Summer Feeding** – federal program for seamless school nutrition during the summer.
- **Vocational Education – Basic**: funds are for the use of various vocationally-inclined students in regular, disadvantaged and disability classes.
- **ESSA, Title II, Part A – TPTR (Teacher and Principal Training and Recruiting)**: supplements the professional development, retention, and recruitment programs District-wide, specifically on high needs campuses.
- **ESSA, Title III, Part A – English Language Acquisition**: provides additional educational opportunities to supplemental programs for students of limited English proficiency and immigrant children by assisting the children to learn English and meet challenges.
- **Title IV, Part B—21st Century Community Learning Century Grant:** This program supports the creation of community learning centers that provide academic enrichment opportunities during non-school hours for children, particularly students who attend high-poverty and low-performing schools.
- **Medicaid Administrative Claiming Program**: provides the District with the ability to receive reimbursement for outreach and case management.
- **Miscellaneous Federal Grants** – includes several federal grants designed to provide support for the development of the additional state assessments and standards and to support the administration of those assessments; grants included also provide funds for safety equipment.
- **Visually Impaired State Grant** – aids visually impaired students.
- **Advanced Placement Incentives** – enhancement of advanced placement programs on specific campuses based on student scores on advanced placement examinations.
- **Instructional Materials Allotment** – provides funds to purchase instructional materials, technological equipment and technology-related services.
- **Read To Succeed** – provides funds generated through the sale of read to succeed license plates designed by a Texas student to purchase educational materials for public school libraries.
- **Campus Activity Funds** – proceeds from fundraising activities, vending sales, corporate and private donations benefiting students and staff of the campus.
- **Educational Foundation Awards** – provides innovative grant funds for District teachers.
- **Miscellaneous Grants** – various grants provide support as designated.
- **Miscellaneous Donations** – various donations provide support as designated.
- **ESSER Funding**- The ESSER II grant program was authorized in the Coronavirus Response and Relief Supplemental Appropriations (CRRSA), signed into law in December 2020 to respond to the pandemic and to address student learning loss as a result of COVID-19. ESSER III grant program was authorized under the American Rescue Plan (ARP) Act through the Elementary and Secondary School Emergency Relief III fund. Funding was provided to respond to the pandemic and to address student learning loss as a result of COVID-19-.

MANSFIELD INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

| Data Control Codes | | 211 ESEA I, A Improving Basic Program | 224 IDEA - Part B Formula | 225 IDEA - Part B Preschool | 240 National Breakfast and Lunch Program |
|---|---|---|---|---|---|
| | ASSETS | | | | |
| 1110 | Cash and Cash Equivalents | $ - | $ - | $ - | $ 7,765,688 |
| 1240 | Due from Other Governments | 1,329,751 | 2,164,761 | 30,418 | 202,964 |
| 1260 | Due from Other Funds | - | - | - | 783,403 |
| 1290 | Other Receivables | - | - | - | - |
| 1300 | Inventories | - | - | - | 204,278 |
| 1410 | Prepayments | - | - | - | - |
| 1000 | Total Assets | $ 1,329,751 | $ 2,164,761 | $ 30,418 | $ 8,956,333 |
| | LIABILITIES | | | | |
| 2110 | Accounts Payable | $ 5,775 | $ 79,671 | $ - | $ 5,392 |
| 2150 | Payroll Deductions and Withholdings Payable | 20,297 | 31,375 | 534 | 36,364 |
| 2160 | Accrued Wages Payable | 350,884 | 401,753 | 10,115 | 264,775 |
| 2170 | Due to Other Funds | 952,795 | 1,651,962 | 19,769 | 3,519,507 |
| 2180 | Due to Other Governments | - | - | - | 12 |
| 2190 | Due to Student Groups | - | - | - | - |
| 2300 | Unearned Revenue | - | - | - | 196,142 |
| 2000 | Total Liabilities | 1,329,751 | 2,164,761 | 30,418 | 4,022,192 |
| | FUND BALANCES | | | | |
| | Nonspendable Fund Balance: | | | | |
| 3410 | Inventories | - | - | - | 204,278 |
| 3430 | Prepaid Items | - | - | - | - |
| | Restricted Fund Balance: | | | | |
| 3450 | Federal or State Funds Grant Restriction | - | - | - | 4,729,863 |
| | Committed Fund Balance: | | | | |
| 3545 | Other Committed Fund Balance | - | - | - | - |
| 3000 | Total Fund Balances | - | - | - | 4,934,141 |
| 4000 | Total Liabilities and Fund Balances | $ 1,329,751 | $ 2,164,761 | $ 30,418 | $ 8,956,333 |

| 242 Summer Feeding Program | 244 Career and Technical - Basic Grant | 255 ESEA II,A Training and Recruiting | 263 Title III, A English Lang. Acquisition | 265 Title IV, B Community Learning | 272 Medicaid Admin. Claim MAC | 281 ESSER II CRRSA Act Supplemental | 282 ESSER III ARP Act |
|---|---|---|---|---|---|---|---|
| $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| - | 80,025 | 284,581 | 231,215 | 568,408 | - | 71,338 | 2,986,112 |
| 1,676,167 | - | - | - | - | - | - | 22,239 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| $ 1,676,167 | $ 80,025 | $ 284,581 | $ 231,215 | $ 568,408 | $ - | $ 71,338 | $ 3,008,351 |
| $ - | $ - | $ 217 | $ - | $ 4,254 | $ - | $ - | $ 6,152 |
| - | - | 4,037 | 1,184 | 11,255 | - | - | 5,579 |
| 22,007 | - | 39,715 | 20,740 | - | - | - | 85,357 |
| 675,576 | 80,025 | 240,612 | 209,291 | 552,899 | - | 71,338 | 2,911,263 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 697,583 | 80,025 | 284,581 | 231,215 | 568,408 | - | 71,338 | 3,008,351 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 978,584 | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 978,584 | - | - | - | - | - | - | - |
| $ 1,676,167 | $ 80,025 | $ 284,581 | $ 231,215 | $ 568,408 | $ - | $ 71,338 | $ 3,008,351 |

MANSFIELD INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

| Data Control Codes | | 289 Other Federal Special Revenue Funds | 385 Visually Impaired SSVI | 397 Advanced Placement Incentives | 410 State Instructional Materials |
|---|---|---|---|---|---|
| | ASSETS | | | | |
| 1110 | Cash and Cash Equivalents | $ - | $ - | $ 16,524 | $ 964,252 |
| 1240 | Due from Other Governments | 102,875 | 17,400 | - | - |
| 1260 | Due from Other Funds | - | - | - | - |
| 1290 | Other Receivables | - | - | - | - |
| 1300 | Inventories | - | - | - | - |
| 1410 | Prepayments | - | - | - | - |
| 1000 | Total Assets | $ 102,875 | $ 17,400 | $ 16,524 | $ 964,252 |
| | LIABILITIES | | | | |
| 2110 | Accounts Payable | $ 536 | $ - | $ - | $ 10,594 |
| 2150 | Payroll Deductions and Withholdings Payable | 2,012 | - | - | - |
| 2160 | Accrued Wages Payable | 9,639 | - | - | - |
| 2170 | Due to Other Funds | 35,309 | 17,400 | - | - |
| 2180 | Due to Other Governments | - | - | - | - |
| 2190 | Due to Student Groups | - | - | - | - |
| 2300 | Unearned Revenue | 44,435 | - | - | - |
| 2000 | Total Liabilities | 91,931 | 17,400 | - | 10,594 |
| | FUND BALANCES | | | | |
| | Nonspendable Fund Balance: | | | | |
| 3410 | Inventories | - | - | - | - |
| 3430 | Prepaid Items | - | - | - | - |
| | Restricted Fund Balance: | | | | |
| 3450 | Federal or State Funds Grant Restriction | 10,944 | - | 16,524 | 953,658 |
| | Committed Fund Balance: | | | | |
| 3545 | Other Committed Fund Balance | - | - | - | - |
| 3000 | Total Fund Balances | 10,944 | - | 16,524 | 953,658 |
| 4000 | Total Liabilities and Fund Balances | $ 102,875 | $ 17,400 | $ 16,524 | $ 964,252 |

| 427 State Read to Succeed Program | 429 Other State Special Revenue Funds | 461 & Fund 483 Activity Funds | 492 Education Foundation | 499 Other Local Special Revenue Funds | Total Nonmajor Governmental Funds |
|---|---|---|---|---|---|
| $ 783 | $ 8,457 | $ 2,090,961 | $ 85,640 | $ 11,991 | $ 10,944,296 |
| - | - | - | - | - | 8,069,848 |
| - | - | - | - | - | 2,481,809 |
| - | - | 2,329 | 29,505 | - | 31,834 |
| - | - | - | - | - | 204,278 |
| - | - | 124 | - | - | 124 |
| $ 783 | $ 8,457 | $ 2,093,414 | $ 115,145 | $ 11,991 | $ 21,732,189 |
| $ 1 | $ - | $ 28,974 | $ 31 | $ - | $ 141,597 |
| - | - | 101 | - | - | 112,738 |
| - | - | - | - | - | 1,204,985 |
| - | - | - | - | - | 10,937,746 |
| - | - | - | - | - | 12 |
| - | - | - | - | 4,028 | 4,028 |
| - | - | - | - | - | 240,577 |
| 1 | - | 29,075 | 31 | 4,028 | 12,641,683 |
| - | - | - | - | - | 204,278 |
| - | - | 124 | - | - | 124 |
| 782 | 8,457 | - | 115,114 | 7,963 | 6,821,889 |
| - | - | 2,064,215 | - | - | 2,064,215 |
| 782 | 8,457 | 2,064,339 | 115,114 | 7,963 | 9,090,506 |
| $ 783 | $ 8,457 | $ 2,093,414 | $ 115,145 | $ 11,991 | $ 21,732,189 |

MANSFIELD INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

| Data Control Codes | | 211 ESEA I, A Improving Basic Program | 224 IDEA - Part B Formula | 225 IDEA - Part B Preschool | 240 National Breakfast and Lunch Program |
|---|---|---|---|---|---|
| | REVENUES: | | | | |
| 5700 | Total Local and Intermediate Sources | $ - | $ - | $ - | $ 1,714,311 |
| 5800 | State Program Revenues | - | - | - | 615,343 |
| 5900 | Federal Program Revenues | 3,330,843 | 5,005,309 | 71,919 | 22,336,267 |
| 5020 | Total Revenues | 3,330,843 | 5,005,309 | 71,919 | 24,665,921 |
| | EXPENDITURES: | | | | |
| | Current: | | | | |
| 0011 | Instruction | 2,934,599 | 1,389,027 | 71,919 | - |
| 0012 | Instructional Resources and Media Services | 19,348 | - | - | - |
| 0013 | Curriculum and Instructional Staff Development | 110,252 | 237,616 | - | - |
| 0021 | Instructional Leadership | 12,652 | 525 | - | - |
| 0023 | School Leadership | 13,805 | - | - | - |
| 0031 | Guidance, Counseling, and Evaluation Services | 409 | 3,197,738 | - | - |
| 0032 | Social Work Services | 1,762 | - | - | - |
| 0033 | Health Services | 481 | 627 | - | - |
| 0034 | Student (Pupil) Transportation | - | - | - | - |
| 0035 | Food Services | - | - | - | 19,676,562 |
| 0036 | Extracurricular Activities | 173 | - | - | - |
| 0041 | General Administration | 598 | - | - | - |
| 0051 | Facilities Maintenance and Operations | - | - | - | 308,344 |
| 0052 | Security and Monitoring Services | - | 3,193 | - | - |
| 0053 | Data Processing Services | - | - | - | - |
| 0061 | Community Services | 236,764 | - | - | - |
| | Debt Service: | | | | |
| 0071 | Principal on Long-Term Liabilities | - | - | - | 3,079 |
| 0072 | Interest on Long-Term Liabilities | - | - | - | 1 |
| | Capital Outlay: | | | | |
| 0081 | Facilities Acquisition and Construction | - | - | - | - |
| | Intergovernmental: | | | | |
| 0093 | Payments to Fiscal Agent/Member Districts of SSA | - | 176,583 | - | - |
| 6030 | Total Expenditures | 3,330,843 | 5,005,309 | 71,919 | 19,987,986 |
| 1100 | Excess (Deficiency) of Revenues Over (Under) Expenditures | - | - | - | 4,677,935 |
| | OTHER FINANCING SOURCES (USES): | | | | |
| 7912 | Sale of Real and Personal Property | - | - | - | 13,209 |
| 1200 | Net Change in Fund Balance | - | - | - | 4,691,144 |
| 0100 | Fund Balance - JULY 1 (Beginning) | - | - | - | 242,997 |
| 3000 | Fund Balance - JUNE 30 (Ending) | $ - | $ - | $ - | $ 4,934,141 |

| 242 Summer Feeding Program | 244 Career and Technical - Basic Grant | 255 ESEA II,A Training and Recruiting | 263 Title III, A English Lang. Acquisition | 265 Title IV, B Community Learning | 272 Medicaid Admin. Claim MAC | 281 ESSER II CRRSA Act Supplemental | 282 ESSER III ARP Act |
|---|---|---|---|---|---|---|---|
| $ 31,308 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 3,567 | - | - | - | - | - | - | - |
| 438,040 | 300,292 | 776,628 | 480,334 | 1,233,102 | 72,368 | 60,878 | 13,589,109 |
| 472,915 | 300,292 | 776,628 | 480,334 | 1,233,102 | 72,368 | 60,878 | 13,589,109 |
| | | | | | | | |
| - | 300,292 | 92,028 | 236,259 | - | - | 59,133 | 12,564,014 |
| - | - | - | 9,225 | - | - | - | - |
| - | - | 677,902 | 223,608 | - | - | - | 183,383 |
| - | - | 2,698 | 3,887 | - | - | 1,745 | 126,307 |
| - | - | - | - | - | - | - | 222,601 |
| - | - | - | - | - | - | - | 285,387 |
| - | - | - | - | - | - | - | 14,004 |
| - | - | - | - | - | 72,368 | - | 13,625 |
| - | - | - | - | - | - | - | 70,981 |
| 241,288 | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | 4,000 | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | 108,807 |
| - | - | - | 7,355 | 1,233,102 | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 241,288 | 300,292 | 776,628 | 480,334 | 1,233,102 | 72,368 | 60,878 | 13,589,109 |
| 231,627 | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 231,627 | - | - | - | - | - | - | - |
| 746,957 | - | - | - | - | - | - | - |
| $ 978,584 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

MANSFIELD INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

| Data Control Codes | | 289 Other Federal Special Revenue Funds | 385 Visually Impaired SSVI | 397 Advanced Placement Incentives | 410 State Instructional Materials |
|---|---|---|---|---|---|
| | REVENUES: | | | | |
| 5700 | Total Local and Intermediate Sources | $ - | $ - | $ - | $ - |
| 5800 | State Program Revenues | - | 17,400 | 50,594 | 1,282,069 |
| 5900 | Federal Program Revenues | 1,031,831 | - | - | - |
| 5020 | Total Revenues | 1,031,831 | 17,400 | 50,594 | 1,282,069 |
| | EXPENDITURES: | | | | |
| | Current: | | | | |
| 0011 | Instruction | 813,016 | 17,400 | - | 2,095,676 |
| 0012 | Instructional Resources and Media Services | - | - | - | - |
| 0013 | Curriculum and Instructional Staff Development | 839 | - | 42,898 | - |
| 0021 | Instructional Leadership | 42,489 | - | - | - |
| 0023 | School Leadership | 550 | - | - | - |
| 0031 | Guidance, Counseling, and Evaluation Services | 119,664 | - | - | - |
| 0032 | Social Work Services | - | - | - | - |
| 0033 | Health Services | 3,488 | - | - | - |
| 0034 | Student (Pupil) Transportation | 1,162 | - | - | - |
| 0035 | Food Services | - | - | - | - |
| 0036 | Extracurricular Activities | 20,161 | - | - | - |
| 0041 | General Administration | - | - | - | - |
| 0051 | Facilities Maintenance and Operations | 98 | - | - | - |
| 0052 | Security and Monitoring Services | 27,399 | - | - | - |
| 0053 | Data Processing Services | - | - | - | - |
| 0061 | Community Services | - | - | - | - |
| | Debt Service: | | | | |
| 0071 | Principal on Long-Term Liabilities | - | - | - | - |
| 0072 | Interest on Long-Term Liabilities | - | - | - | - |
| | Capital Outlay: | | | | |
| 0081 | Facilities Acquisition and Construction | - | - | - | - |
| | Intergovernmental: | | | | |
| 0093 | Payments to Fiscal Agent/Member Districts of SSA | - | - | - | - |
| 6030 | Total Expenditures | 1,028,866 | 17,400 | 42,898 | 2,095,676 |
| 1100 | Excess (Deficiency) of Revenues Over (Under) Expenditures | 2,965 | - | 7,696 | (813,607) |
| | OTHER FINANCING SOURCES (USES): | | | | |
| 7912 | Sale of Real and Personal Property | - | - | - | - |
| 1200 | Net Change in Fund Balance | 2,965 | - | 7,696 | (813,607) |
| 0100 | Fund Balance - JULY 1 (Beginning) | 7,979 | - | 8,828 | 1,767,265 |
| 3000 | Fund Balance - JUNE 30 (Ending) | $ 10,944 | $ - | $ 16,524 | $ 953,658 |

| 427 State Read to Succeed Program | 429 Other State Special Revenue Funds | 461 & Fund 483 Activity Funds | 492 Education Foundation | 499 Other Local Special Revenue Funds | Total Nonmajor Governmental Funds |
|---|---|---|---|---|---|
| $ - | $ - | $ 2,603,467 | $ 267,423 | $ 23 | $ 4,616,532 |
| 182 | 40,623 | 1,427 | 1 | - | 2,011,206 |
| - | - | - | - | - | 48,726,920 |
| 182 | 40,623 | 2,604,894 | 267,424 | 23 | 55,354,658 |
| | | | | | |
| - | 19,552 | 1,288,969 | 109,847 | 2,198 | 21,993,929 |
| 154 | - | 42,260 | 3,915 | - | 74,902 |
| - | - | 33,951 | 4,714 | - | 1,515,163 |
| - | - | - | 5,582 | - | 195,885 |
| - | - | 173,836 | 1,250 | - | 412,042 |
| - | 14,105 | 2,207 | 140,667 | - | 3,760,177 |
| - | - | - | - | - | 15,766 |
| - | 3,094 | 825 | - | - | 94,508 |
| - | - | - | - | - | 72,143 |
| - | - | - | - | - | 19,917,850 |
| - | - | 683,173 | 5,595 | - | 709,102 |
| - | - | - | - | - | 4,598 |
| - | - | 2,921 | - | - | 311,363 |
| - | 1,529 | 13,166 | - | - | 45,287 |
| - | - | - | - | - | 108,807 |
| - | - | 6,909 | - | - | 1,484,130 |
| | | | | | |
| - | - | - | - | - | 3,079 |
| - | - | - | - | - | 1 |
| | | | | | |
| - | - | - | 18,222 | - | 18,222 |
| | | | | | |
| - | - | - | - | - | 176,583 |
| 154 | 38,280 | 2,248,217 | 289,792 | 2,198 | 50,913,537 |
| 28 | 2,343 | 356,677 | (22,368) | (2,175) | 4,441,121 |
| | | | | | |
| - | - | 10,824 | - | - | 24,033 |
| 28 | 2,343 | 367,501 | (22,368) | (2,175) | 4,465,154 |
| 754 | 6,114 | 1,696,838 | 137,482 | 10,138 | 4,625,352 |
| | | | | | |
| $ 782 | $ 8,457 | $ 2,064,339 | $ 115,114 | $ 7,963 | $ 9,090,506 |

EXHIBIT H-3

MANSFIELD INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
JUNE 30, 2022

| | 711 Daycare and Afterschool Care | 712 Natatorium | 714 Adult Education | Total Nonmajor Enterprise Funds |
|---|---|---|---|---|
| ASSETS | | | | |
| Current Assets: | | | | |
| Cash and Cash Equivalents | $ 1,257,496 | $ 101,266 | $ 3,769 | $ 1,362,531 |
| Total Assets | 1,257,496 | 101,266 | 3,769 | 1,362,531 |
| LIABILITIES | | | | |
| Current Liabilities: | | | | |
| Accounts Payable | 3,173 | 41,610 | - | 44,783 |
| Payroll Deductions and Withholdings Payable | 5,334 | 489 | - | 5,823 |
| Accrued Wages Payable | 42,678 | - | - | 42,678 |
| Due to Other Funds | 107,825 | 45,846 | - | 153,671 |
| Unearned Revenues | 15,800 | - | - | 15,800 |
| Total Liabilities | 174,810 | 87,945 | - | 262,755 |
| NET POSITION | | | | |
| Unrestricted Net Position | 1,082,686 | 13,321 | 3,769 | 1,099,776 |
| Total Net Position | $ 1,082,686 | $ 13,321 | $ 3,769 | $ 1,099,776 |

EXHIBIT H-4

MANSFIELD INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

| | 711 Daycare and Afterschool Care | 712 Natatorium | 714 Adult Education | Total Nonmajor Enterprise Funds |
|---|---|---|---|---|
| OPERATING REVENUES: | | | | |
| Local and Intermediate Sources | $ 2,756,251 | $ 876,415 | $ - | $ 3,632,666 |
| Total Operating Revenues | 2,756,251 | 876,415 | - | 3,632,666 |
| OPERATING EXPENSES: | | | | |
| Payroll Costs | 1,939,365 | 447,333 | - | 2,386,698 |
| Professional and Contracted Services | 7,334 | 202,870 | - | 210,204 |
| Supplies and Materials | 136,548 | 148,895 | - | 285,443 |
| Other Operating Costs | 144,886 | 128,038 | - | 272,924 |
| Debt Service | 1,320 | 1,440 | - | 2,760 |
| Capital Outlay | - | 149,664 | - | 149,664 |
| Total Operating Expenses | 2,229,453 | 1,078,240 | - | 3,307,693 |
| Operating Income (Loss) | 526,798 | (201,825) | - | 324,973 |
| Total Net Position - JULY 1 (Beginning) | 555,888 | 215,146 | 3,769 | 774,803 |
| Total Net Position - JUNE 30 (Ending) | $ 1,082,686 | $ 13,321 | $ 3,769 | $ 1,099,776 |

EXHIBIT H-5

MANSFIELD INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

| | 711 Daycare and Afterschool Care | 712 Natatorium | 714 Adult Education | Total Nonmajor Enterprise Funds |
|---|---|---|---|---|
| Cash Flows from Operating Activities: | | | | |
| Cash Received from User Charges | $ 2,772,051 | $ 876,415 | $ - | $ 3,648,466 |
| Cash Payments to Employees for Services | (1,942,850) | (606,689) | - | (2,549,539) |
| Cash Payments for Contracted Services | (7,334) | (202,870) | - | (210,204) |
| Cash Payments for Suppliers | (39,970) | (133,897) | - | (173,867) |
| Cash Payments for Other Operating Expenses | (144,886) | (127,984) | - | (272,870) |
| Cash Payments for Debt Service | (1,320) | (1,440) | - | (2,760) |
| Cash Payments for Capital Outlay | - | (149,664) | - | (149,664) |
| Net Cash Provided by (Used for) Operating Activities | 635,691 | (346,129) | - | 289,562 |
| Net Increase (Decrease) in Cash and Cash Equivalents | 635,691 | (346,129) | - | 289,562 |
| Cash and Cash Equivalents at Beginning of Year | 621,805 | 447,395 | 3,769 | 1,072,969 |
| Cash and Cash Equivalents at End of Year | $ 1,257,496 | $ 101,266 | $ 3,769 | $ 1,362,531 |
| Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities: | | | | |
| Operating Income (Loss): | $ 526,798 | $ (201,825) | $ - | $ 324,973 |
| Effect of Increases and Decreases in Current Assets and Liabilities: | | | | |
| Increase (decrease) in Accounts Payable | 2,568 | 14,998 | - | 17,566 |
| Increase (decrease) in Payroll Deductions | 425 | 69 | - | 494 |
| Increase (decrease) in Accrued Wages Payable | (3,910) | (159,425) | - | (163,335) |
| Increase (decrease) in Unearned Revenue | 15,800 | - | - | 15,800 |
| Increase (decrease) in Due to Other Funds | 94,010 | - | - | 94,010 |
| Decrease (Increase) in Due From Other Funds | - | 54 | - | 54 |
| Net Cash Provided by (Used for) Operating Activities | $ 635,691 | $ (346,129) | $ - | $ 289,562 |
| Reconciliation of Total Cash and Cash Equivalents: | | | | |
| Cash and Cash Equivalents on Balance Sheet | $ 1,257,496 | $ 101,266 | $ 3,769 | $ 1,362,531 |

EXHIBIT H-6

MANSFIELD INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2022

| | 823 Local Scholarships | 826 UIL/DEC | 865 Custodial Fund Student Activity Acct | 876 Custodial Sunshine Fund | Total Custodial Funds |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| Current Assets: | | | | | |
| Cash and Cash Equivalents | $ 85,501 | $ (123,239) | $ 891,312 | $ 18,289 | $ 871,863 |
| Due from Other Governments | - | 28,554 | - | - | 28,554 |
| Other Receivables | - | - | 84 | - | 84 |
| Total Assets | 85,501 | (94,685) | 891,396 | 18,289 | 900,501 |
| LIABILITIES | | | | | |
| Current Liabilities: | | | | | |
| Accounts Payable | 80,808 | 7,773 | 15,496 | 1,101 | 105,178 |
| Payroll Deductions and Withholdings Payable | - | 334 | - | - | 334 |
| Due to Other | - | 17,589 | (325) | - | 17,264 |
| Payable from Restricted Assets | 4,693 | - | - | 17,188 | 21,881 |
| Total Liabilities | 85,501 | 25,696 | 15,171 | 18,289 | 144,657 |
| NET POSITION | | | | | |
| Restricted for Campus Activities | $ - | $ (120,381) | $ 876,225 | $ - | $ 755,844 |
| Total Net Position | $ - | $ (120,381) | $ 876,225 | $ - | $ 755,844 |

EXHIBIT H-7

MANSFIELD INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR FISCAL YEAR 2022

| | 823 Local Scholarships | 826 UIL/DEC | 865 Custodial Fund Student Activity Acct | 876 Custodial Sunshine Fund | Total Total Custodial Funds |
|---|---|---|---|---|---|
| ADDITIONS: | | | | | |
| Contributions to Student Groups | $ - | $ - | $ 34,487 | $ - | $ 34,487 |
| Miscellaneous Revenue - Student Activities | - | - | 1,638,582 | - | 1,638,582 |
| Miscellaneous Revenue - UIL District Fees | - | 155,852 | - | - | 155,852 |
| Total Additions | - | 155,852 | 1,673,069 | - | 1,828,921 |
| DEDUCTIONS: | | | | | |
| Payroll Costs | - | 123,305 | 10,602 | - | 133,907 |
| Professional and Contracted Services | - | 54,392 | 376,905 | - | 431,297 |
| Supplies and Materials | - | - | 292,398 | - | 292,398 |
| Other Deductions | - | 51,563 | 881,238 | - | 932,801 |
| Total Deductions | - | 229,260 | 1,561,143 | - | 1,790,403 |
| Change in Net Position | - | (73,408) | 111,926 | - | 38,518 |
| Net Position - JULY 1 (Beginning) | - | (46,973) | 764,299 | - | 717,326 |
| Net Position - JUNE 30 (Ending) | $ - | $ (120,381) | $ 876,225 | $ - | $ 755,844 |






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# Required TEA Schedules

MANSFIELD INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
FISCAL YEAR ENDED JUNE 30, 2022

| Last 10 Years | | (1) Tax Rates | (2) | (3) Assessed/Appraised Value for School Tax Purposes |
|---|---|---|---|---|
| | | Maintenance | Debt Service | |
| 2013 | and prior years | Various | Various | $ Various |
| 2014 | | 1.040000 | 0.487000 | 8,828,749,026 |
| 2015 | | 1.040000 | 0.487100 | 9,072,174,412 |
| 2016 | | 1.040000 | 0.470000 | 10,658,635,170 |
| 2017 | | 1.040000 | 0.470000 | 11,444,353,095 |
| 2018 | | 1.040000 | 0.500000 | 12,548,024,977 |
| 2019 | | 1.040000 | 0.500000 | 13,939,141,882 |
| 2020 | | 0.970000 | 0.490000 | 15,410,617,919 |
| 2021 | | 0.956400 | 0.490000 | 15,567,029,316 |
| 2022 | (School year under audit) | 1.058300 | 0.360000 | 17,221,953,433 |
| 1000 | TOTALS | | | |

| (10) Beginning Balance 7/1/2021 | (20) Current Year's Total Levy | (31) Maintenance Collections | (32) Debt Service Collections | (40) Entire Year's Adjustments | (50) Ending Balance 6/30/2022 |
|---|---|---|---|---|---|
| $ 2,471,725 | $ - | $ 21,131 | $ 9,895 | $ (583,049) | $ 1,857,650 |
| 245,485 | - | 5,286 | 2,475 | - | 237,724 |
| 191,941 | - | 10,391 | 4,867 | (543) | 176,140 |
| 334,174 | - | 11,743 | 5,307 | (788) | 316,336 |
| 234,568 | - | 11,334 | 5,122 | (5,063) | 213,049 |
| 260,925 | - | 28,998 | 13,941 | 13,984 | 231,970 |
| 722,839 | - | 239,393 | 115,093 | 174,297 | 542,650 |
| 778,693 | - | 244,667 | 123,595 | 121,741 | 532,172 |
| 3,438,689 | - | 1,239,155 | 634,866 | (556,828) | 1,007,840 |
| - | 235,938,114 | 177,821,645 | 60,489,268 | 6,324,632 | 3,951,833 |
| $ 8,679,039 | $ 235,938,114 | $ 179,633,743 | $ 61,404,429 | $ 5,488,383 | $ 9,067,364 |

MANSFIELD INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
FOR THE YEAR ENDED JUNE 30, 2022

| Data Control Codes | | Budgeted Amounts | | Actual Amounts (GAAP BASIS) | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|---|
| | | Original | Final | | |
| | REVENUES: | | | | |
| 5700 | Total Local and Intermediate Sources | $ 6,985,000 | $ 1,758,000 | $ 1,714,311 | $ (43,689) |
| 5800 | State Program Revenues | 86,500 | 86,500 | 615,343 | 528,843 |
| 5900 | Federal Program Revenues | 10,598,650 | 22,765,487 | 22,336,267 | (429,220) |
| 5020 | Total Revenues | 17,670,150 | 24,609,987 | 24,665,921 | 55,934 |
| | EXPENDITURES: | | | | |
| | Current: | | | | |
| 0035 | Food Services | 16,922,404 | 23,812,688 | 19,676,562 | 4,136,126 |
| 0051 | Facilities Maintenance and Operations | 304,867 | 304,867 | 308,344 | (3,477) |
| 0052 | Security and Monitoring Services | - | 16,790 | - | 16,790 |
| | Debt Service: | | | | |
| 0071 | Principal on Long-Term Liabilities | - | - | 3,079 | (3,079) |
| 0072 | Interest on Long-Term Liabilities | - | - | 1 | (1) |
| 6030 | Total Expenditures | 17,227,271 | 24,134,345 | 19,987,986 | 4,146,359 |
| 1100 | Excess of Revenues Over Expenditures | 442,879 | 475,642 | 4,677,935 | 4,202,293 |
| | OTHER FINANCING SOURCES (USES): | | | | |
| 7912 | Sale of Real and Personal Property | 25,000 | 25,000 | 13,209 | (11,791) |
| 1200 | Net Change in Fund Balances | 467,879 | 500,642 | 4,691,144 | 4,190,502 |
| 0100 | Fund Balance - JULY (Beginning) | - | 242,997 | 242,997 | - |
| 3000 | Fund Balance - JUNE 30 (Ending) | $ 467,879 | $ 743,639 | $ 4,934,141 | $ 4,190,502 |

MANSFIELD INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 2022

| Data Control Codes | | Budgeted Amounts Original | Budgeted Amounts Final | Actual Amounts (GAAP BASIS) | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|---|
| | REVENUES: | | | | |
| 5700 | Total Local and Intermediate Sources | $ 62,386,011 | $ 62,386,011 | $ 61,885,736 | $ (500,275) |
| 5800 | State Program Revenues | 1,250,161 | 1,250,161 | 1,267,812 | 17,651 |
| 5020 | Total Revenues | 63,636,172 | 63,636,172 | 63,153,548 | (482,624) |
| | EXPENDITURES: | | | | |
| | Debt Service: | | | | |
| 0071 | Principal on Long-Term Liabilities | 29,550,000 | 29,550,000 | 29,550,000 | - |
| 0072 | Interest on Long-Term Liabilities | 34,036,172 | 33,715,172 | 32,995,220 | 719,952 |
| 0073 | Bond Issuance Cost and Fees | 50,000 | 371,000 | 394,716 | (23,716) |
| 6030 | Total Expenditures | 63,636,172 | 63,636,172 | 62,939,936 | 696,236 |
| 1100 | Excess of Revenues Over Expenditures | - | - | 213,612 | 213,612 |
| | OTHER FINANCING SOURCES (USES): | | | | |
| 7911 | Capital Related Debt Issued | - | 43,455,000 | 43,455,000 | - |
| 7916 | Premium or Discount on Issuance of Bonds | - | 5,281,729 | 5,281,729 | - |
| 8949 | Other (Uses) | - | (48,365,000) | (48,365,000) | - |
| 7080 | Total Other Financing Sources (Uses) | - | 371,729 | 371,729 | - |
| 1200 | Net Change in Fund Balances | - | 371,729 | 585,341 | 213,612 |
| 0100 | Fund Balance - JULY (Beginning) | - | 57,483,142 | 57,483,142 | - |
| 3000 | Fund Balance - JUNE 30 (Ending) | $ - | $ 57,854,871 | $ 58,068,483 | $ 213,612 |

MANSFIELD INDEPENDENT SCHOOL DISTRICT

STATE COMPENSATORY EDUCATION AND BILINGUAL EDUCATION PROGRAM EXPENDITURES

FOR THE YEAR ENDED JUNE 30, 2022

**Section A: Compensatory Education Programs**

| | | |
|---|---|---|
| AP1 | Did your LEA expend any state compensatory education program state allotment funds during the district's fiscal year? | Yes |
| AP2 | Does the LEA have written policies and procedures for its state compensatory education program? | Yes |
| AP3 | List the total state allotment funds received for state compensatory education programs during the district's fiscal year. | 21,411,969 |
| AP4 | List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. | 8,615,624 |

**Section B: Bilingual Education Programs**

| | | |
|---|---|---|
| AP5 | Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year? | Yes |
| AP6 | Does the LEA have written policies and procedures for its bilingual education program? | Yes |
| AP7 | List the total state allotment funds received for bilingual education programs during the LEA's fiscal year. | 2,573,425 |
| AP8 | List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25,35) | 900,804 |




# Statistical Section




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## STATISTICAL SECTION

The statistical section of the Mansfield Independent School District's Annual Comprehensive Financial Report presents detailed information (both of current and historical) as a context for understanding what the information in the financial statements, note disclosures, required supplementary information, and other supplementary information says about the District's economic condition and overall financial health. To assist financial statement users, this section is categorized as follows:

**Financial Trends**
These schedules contain trend information to assist in understanding how the District's financial performance and position have changed over time.

**Revenue Capacity**
These schedules contain information to help assess the factors affecting the District's most significant local revenue source, the property tax.

**Debt Capacity**
These schedules present information to assist in assessing the affordability of the District's current debt burden and its ability to issue additional debt in the future.

**Demographic and Economic Information**
These schedules offer demographic and economic indicators to aid in understanding the socioeconomic environment in which the District operates and to facilitate comparisons over time.

**Operating Information**
These schedules contain information about the District's operations and resources to assist in using the financial statement information to better understand and assess the District's economic condition.

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***NET POSITION BY COMPONENT – TABLE 1***
***LAST TEN FISCAL YEARS***
***(ACCRUAL BASIS OF ACCOUNTING)***

| | 2022 | 2021 | 2020 | 2019 |
|---|---|---|---|---|
| **Governmental Activities:** | | | | |
| Net Investment in Capital Assets | $ (48,139,000) | $ (42,032,213) | $ (43,167,053) | $ (39,945,692) |
| Restricted | 54,151,896 | 49,645,293 | 48,099,211 | 39,539,476 |
| Unrestricted | (80,859,290) | (111,713,580) | (118,447,134) | (111,461,899) |
| **Total Governmental Activities Net Position** | **(74,846,394)** | **(104,100,500)** | **(113,514,976)** | **(111,868,115)** |
| **Business-Type Activities:** | | | | |
| Unrestricted | 1,099,776 | 774,803 | 1,740,235 | 1,676,787 |
| **Total Business-Type Activities Net Position** | **1,099,776** | **774,803** | **1,740,235** | **1,676,787** |
| **Primary Government:** | | | | |
| Net Investment in Capital Assets | (48,139,000) | (42,032,213) | (43,167,053) | (39,945,692) |
| Restricted | 54,151,896 | 49,645,293 | 48,099,211 | 39,539,476 |
| Unrestricted | (79,759,514) | (110,938,777) | (116,706,899) | (109,785,112) |
| **Total Primary Government Activities Net Position** | **$ (73,746,618)** | **$ (103,325,697)** | **$ (111,774,741)** | **$ (110,191,328)** |

(1) Net position decreased after the effect of a prior period adjustment for bond issuance costs with the implementation of GASB 65 and an increase of current year activities primarily due to an increase in property tax collections.

(2) District changed the fiscal year from August 31st to June 30th, causing FY16 to be a ten month transition year.

(3) Net position decreased after the effect of a prior period adjustment of OPEB costs with the implementation of GASB 75

***Table 1***

| | 2018(3) | 2017 | 2016 (2) | 2015 | 2014 | 2013 |
|---|---|---|---|---|---|---|
| | $ (50,278,200) | $ (26,334,536) | $ (39,531,821) | $ (43,045,743) | $ (24,672,550) | $ (12,080,569) |
| | 42,870,496 | 17,514,139 | 17,165,462 | 14,740,490 | 35,442,189 | 20,208,753 |
| | (107,819,151) | 34,893,251 | 61,904,059 | 41,629,583 | 68,608,559 | 89,988,349 |
| | **(115,226,855)** | **26,072,854** | **39,537,700** (1) | **13,324,330** | **79,378,198** | **98,116,533** |
| | 1,507,088 | 1,514,588 | 1,484,837 | 1,446,756 | 1,254,381 | 1,068,149 |
| | **1,507,088** | **1,514,588** | **1,484,837** | **1,446,756** | **1,254,381** | **1,068,149** |
| | (50,278,200) | (26,334,536) | (39,531,821) | (43,045,743) | (24,672,550) | (12,080,569) |
| | 42,870,496 | 17,514,139 | 17,165,462 | 14,740,490 | 35,442,189 | 20,208,753 |
| | (106,312,063) | 36,407,839 | 63,388,896 | 43,076,339 | 69,862,940 | 91,056,498 |
| | **$ (113,719,767)** | **$ 27,587,442** | **$ 41,022,537** | **$ 14,771,086** | **$ 80,632,579** | **$ 99,184,682** |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## *CHANGES IN NET POSITION – TABLE 2*
## *LAST TEN FISCAL YEARS (ACCRUAL BASIS OF ACCOUNTING)*

| | 2022 | 2021 | 2020 | 2019 |
|---|---|---|---|---|
| **Expenses** | | | | |
| Governmental Activities: | | | | |
| Instruction | $ 220,513,831 | $ 235,378,448 | $ 242,437,210 | $ 229,107,658 |
| Instructional Resources and Media Services | 5,582,918 | 5,826,564 | 5,946,947 | 3,951,231 |
| Curriculum and Instructional Staff Development | 5,180,660 | 5,141,403 | 5,336,772 | 5,233,880 |
| Instructional Leadership | 5,025,879 | 4,316,292 | 4,519,751 | 4,198,627 |
| School Leadership | 20,693,551 | 21,813,673 | 22,562,942 | 19,824,910 |
| Guidance, Counseling, and Evaluation Services | 12,490,896 | 13,837,121 | 14,901,007 | 15,091,355 |
| Social Work Services | 15,766 | 13,577 | 41,252 | 14,067 |
| Health Services | 4,696,703 | 5,971,777 | 5,291,762 | 4,965,745 |
| Student Transportation | 16,362,606 | 15,260,507 | 15,625,678 | 13,067,784 |
| Food Services | 22,864,686 | 16,932,547 | 20,628,651 | 16,433,643 |
| Extracurricular Activities | 12,965,919 | 12,220,602 | 12,974,855 | 11,607,002 |
| General Administration | 7,342,661 | 7,283,261 | 7,453,245 | 7,484,602 |
| Plant Maintenance and Operations | 33,764,377 | 32,861,520 | 31,826,585 | 30,098,925 |
| Security and Monitoring Services | 7,987,704 | 7,738,138 | 7,584,278 | 7,267,997 |
| Data Processing Services | 6,843,047 | 5,494,185 | 5,178,959 | 12,027,956 |
| Community Services | 1,618,073 | 555,629 | 1,004,037 | 825,626 |
| Interest on Long-term Debt | 28,406,039 | 40,544,317 | 34,678,358 | 31,577,451 |
| Bond Issuance Costs and Fees | | | | |
| Facilities Acquisition and Construction | | | | 797,614 |
| Payments to Shared Services Arrangements | 176,583 | 163,976 | 112,500 | 127,500 |
| Payments to Juvenile Justice Alternative Ed. Program | 1,240,317 | | | |
| Other Intergovernmental Charges | | 1,202,009 | 1,180,086 | 1,147,860 |
| Total Governmental Activities Expenses | 413,772,216 | 432,555,546 | 439,284,875 | 414,851,433 |
| Business-Type Activities: | | | | |
| Day Care & Afterschool care Program | 2,229,453 | 1,897,199 | 2,253,696 | 1,763,388 |
| Natatorium | 1,078,240 | 788,115 | 736,768 | 935,134 |
| Adult Education | | | | 1,346 |
| Catering | | | 66,988 | 108,465 |
| Total Business-Type Expenses | 3,307,693 | 2,685,314 | 3,057,452 | 2,808,333 |
| **Total Primary Government Expenses** | **417,079,909** | **435,240,860** | **442,342,327** | **417,659,766** |
| **Program Revenues** | | | | |
| Governmental Activities: | | | | |
| Charges for Services: | | | | |
| Instruction | 590,274 | 311,548 | 186,714 | 215,549 |
| Food Services | 1,695,550 | 1,217,555 | 4,787,765 | 6,724,708 |
| Extracurricular Activities | 652,805 | 437,007 | 574,512 | 574,051 |
| Other Activities | | | | |
| Operating Grants and Contributions | 53,493,842 | 60,213,536 | 60,107,060 | 58,097,376 |
| Total Governmental Activities Program Revenues | 56,432,471 | 62,179,646 | 65,656,051 | 65,611,684 |
| Business-Type Activities: | | | | |
| Charges for Services: | | | | |
| Day Care & Afterschool care program | 2,756,251 | 1,892,807 | 2,797,887 | 1,972,404 |
| Natatorium | 876,415 | 649,869 | 671,604 | 922,473 |
| Adult Education | | | | 1,784 |
| Catering | | | 51,409 | 81,371 |
| Total Business-Type Activities Program Revenues | 3,632,666 | 2,542,676 | 3,520,900 | 2,978,032 |
| **Total Primary Government Revenues** | **60,065,137** | **64,722,322** | **69,176,951** | **68,589,716** |
| **Net (Expense)/Revenue** | | | | |
| Governmental Activities | (357,339,745) | (370,375,900) | (373,628,824) | (349,239,749) |
| Business-Type Activities | 324,973 | (142,638) | 463,448 | 169,699 |
| **Total Primary Government Net Expense** | **(357,014,772)** | **$ (370,518,538)** | **$ (373,165,376)** | **$ (349,070,050)** |
| **General Revenues and Other Changes in Net Position** | | | | |
| Governmental Activities: | | | | |
| Property Taxes, Levied for General Purposes | 179,594,357 | $ 153,000,643 | $ 148,433,000 | $ 141,595,995 |
| Property Taxes, Levied for Debt Service | 61,708,271 | 78,260,378 | 74,821,101 | 68,573,102 |
| State-aid Formula Grants Not Restricted | 137,524,832 | 134,815,669 | 144,253,373 | 126,809,071 |
| Investment Earnings | 631,347 | 736,430 | 4,401,700 | 4,582,414 |
| Grants and Contributions Not Restricted to Specific Programs | | | | |
| Miscellaneous | 6,478,288 | 3,453,152 | (327,211) | 11,037,907 |
| Extraordinary Item | 250,000 | 350,000 | | |
| Gain on Sale of Capital Assets | | | | |
| Special Item - Oil and gas funds | 603,518 | 277,360 | | |
| **Total Primary Government General Revenues** | 386,790,613 | 370,893,632 | 371,581,963 | 352,598,489 |
| **Prior Period Adjustment** | (196,762) | | | |
| **Change in Net Position - Total Primary Government** | **29,579,079** | **$ 375,094** | **$ (1,583,413)** | **$ 3,528,439** |

(1) District changed the fiscal year from August 31st to June 30th, causing FY16 to be a ten month transition year.
(2) The District implemented GASB 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions requiring a prior period adjustment
(3) The District implemented GASB 87 for Leases of Right to Use Assets requiring a prior period adjustment for assumed accumulated depreciation

**TABLE 2**

| 2018 (2) | 2017 | 2016 (1) | 2015 | 2014 | 2013 |
|---|---|---|---|---|---|
| $ 150,430,954 | $ 209,606,195 | $ 189,208,988 | $ 196,877,689 | $ 184,350,106 | $ 168,551,277 |
| 4,501,210 | 5,749,795 | 4,784,056 | 5,148,254 | 5,006,141 | 4,909,866 |
| 2,942,028 | 3,734,124 | 2,981,156 | 3,009,627 | 3,018,380 | 2,730,568 |
| 2,283,692 | 3,337,935 | 2,824,063 | 3,218,190 | 4,775,035 | 2,654,455 |
| 14,399,260 | 17,723,656 | 17,080,137 | 18,597,772 | 16,402,242 | 17,405,398 |
| 8,660,521 | 13,883,147 | 11,093,643 | 11,310,609 | 10,648,255 | 10,150,159 |
| 18,711 | 11,847 | 176,479 | 8,984 | 6,680 | 70,136 |
| 3,061,958 | 5,065,973 | 5,821,137 | 4,681,032 | 4,398,982 | 4,103,746 |
| 9,404,927 | 9,877,060 | 11,154,026 | 11,497,836 | 10,858,804 | 10,704,464 |
| 17,123,826 | 17,254,724 | 15,478,401 | 16,105,884 | 16,202,321 | 16,038,738 |
| 10,837,511 | 12,098,882 | 8,234,188 | 9,789,023 | 9,647,359 | 9,428,187 |
| 5,219,762 | 8,774,962 | 6,069,681 | 6,577,006 | 6,334,806 | 5,494,170 |
| 23,591,848 | 30,401,466 | 25,089,753 | 28,269,616 | 29,335,643 | 24,887,716 |
| 3,231,200 | 4,702,763 | 3,448,765 | 3,880,820 | 3,481,481 | 3,238,120 |
| 3,599,415 | 5,337,701 | 3,749,626 | 3,623,084 | 4,375,949 | 3,598,745 |
| 429,124 | 858,142 | 373,064 | 380,162 | 304,351 | 228,789 |
| 31,135,307 | 30,456,653 | 20,022,826 | 35,612,988 | 31,118,938 | 29,316,634 |
| 127,656 | 177,654 | 70,579 | 107,216 | 82,725 | 105,000 |
|  | 129 | 10,707 |  | 19,173 | 35,625 |
| 1,061,384 | 981,185 | 761,482 | 900,491 | 947,074 | 997,230 |
| 292,060,294 | 380,033,993 | 328,432,757 | 359,596,283 | 341,314,445 | 314,649,023 |
| 516,742 | 357,426 | 219,591 | 200,221 | 200,754 | 169,076 |
| 940,532 | 669,329 | 581,830 | 489,968 | 435,715 | 343,419 |
| 4,670 | 7,095 | 16,436 | 5,057 |  |  |
| 90,021 | 90,862 |  |  |  |  |
| 1,551,965 | 1,124,712 | 817,857 | 695,246 | 636,469 | 512,495 |
| **293,612,259** | **381,158,705** | **329,250,614** | **360,291,529** | **341,950,914** | **315,161,518** |
| 219,729 | 158,316 | 240,549 | 195,506 | 247,111 | 3,964,368 |
| 6,736,680 | 6,681,100 | 6,371,846 | 6,458,270 | 6,047,179 | 5,873,890 |
| 739,993 | 831,400 | 973,848 | 870,908 | 758,176 | 1,001,593 |
|  |  |  |  | 492,160 | 1,429,768 |
| (11,782,229) | 22,473,533 | 21,478,526 | 19,628,903 | 24,085,575 | 36,894,601 |
| (4,085,827) | 30,144,349 | 29,064,769 | 27,153,587 | 31,630,201 | 49,164,220 |
| 589,169 | 303,576 | 241,270 | 228,899 | 205,860 | 190,476 |
| 879,679 | 769,042 | 596,064 | 651,849 | 616,841 | 515,917 |
| 2,539 | 8,573 | 18,604 | 6,873 |  |  |
| 73,078 | 73,272 |  |  |  |  |
| 1,544,465 | 1,154,463 | 855,938 | 887,621 | 822,701 | 706,393 |
| **(2,541,362)** | **31,298,812** | **29,920,707** | **28,041,208** | **32,452,902** | **49,870,613** |
| (296,146,121) | (349,889,644) | (299,367,988) | (332,442,696) | (309,684,244) | (265,484,803) |
| (7,500) | 29,751 | 38,081 | 192,375 | 186,232 | 193,898 |
| **$ (296,153,621)** | **$ (349,859,893)** | **$ (299,329,907)** | **$ (332,250,321)** | **$ (309,498,012)** | **$ (265,290,905)** |
| $ 133,332,004 | $ 119,269,358 | $ 110,937,613 | $ 106,539,695 | $ 102,097,705 | 97,232,201 |
| 63,997,973 | 53,982,207 | 49,528,953 | 49,592,042 | 46,597,824 | 46,889,675 |
| 133,619,697 | 155,691,235 | 159,053,982 | 148,589,830 | 134,382,711 | 107,413,121 |
| 2,612,472 | 1,131,607 |  | 140,319 | 431,042 | 459,186 |
|  |  | 463,804 |  |  | 623107 |
|  |  | 4,839,409 |  | 2,966,262 |  |
| 5,067,415 | 3,522,747 | 185,346 | 8,978,765 | 4,324,631 | 995,376 |
| 257,948 | 2,431,288 | 572,251 | 208,276 | 145,734 |  |
| 382,030 | 396,356 |  |  |  |  |
| 339,269,539 | 336,424,798 | 325,581,358 | 314,048,927 | 290,945,909 | 253,612,666 |
| (184,423,127) |  |  |  |  |  |
| **$ (141,307,209)** | **$ (13,435,095)** | **$ 26,251,451** | **$ (18,201,394)** | **$ (18,552,103)** | **$ (11,678,239)** |

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***FUND BALANCES OF GOVERNMENTAL FUNDS – TABLE 3***
***LAST TEN FISCAL YEARS (MODIFIED ACCRUAL BASIS OF ACCOUNTING)***

| | 2022 | 2021 | 2020 | 2019 |
|---|---|---|---|---|
| **General Fund (2)** | | | | |
| Non-Spendable | $ 941,855 | $ 269,303 | $ 3,834,042 | $ 925,049 |
| Restricted | | | | |
| Committed | | | | |
| Assigned | | | | |
| Unassigned | 115,240,877 | 112,366,124 | 99,366,775 | 94,023,679 |
| **Total General Fund** | **$ 116,182,732** | **112,635,427** | **$ 103,200,817** | **$ 94,948,728** |
| | | | | |
| **All Other Governmental Funds (2)** | | | | |
| Non-spendable | $ 204,402 | 211,128 | $ 80,083 | $ 237,877 |
| Restricted | 95,783,267 | 80,735,299 | 133,146,552 | 74,311,140 |
| Committed | 2,064,215 | 1,687,349 | 1,678,336 | 1,531,089 |
| **Total All Other Governmental Funds** | **$ 98,051,884** | **82,633,776** | **$ 134,904,971** | **$ 76,080,106** |

(2) The increases/decreases in fund balances are explained in the governmental funds section of the Management's Discussion and Analysis on page 18.
(3) Budget deficits are expected to decrease.
(4) The decrease is mostly due to ongoing construction renovation projects.
(5) The fluctuations were primarily due to the outlay of bond proceeds for capital projects.
(6) District changed the fiscal year from August 31st to June 30th, causing FY16 to be a ten month transition year.

**Table 3**

| | 2018 | 2017 | 2016 (6) | | 2015 | 2014 | 2013 |
|---|---|---|---|---|---|---|---|
| | $ 866,909 | $ 1,286,060 | $ 985,788 | | $ 1,441,526 | $ 1,228,365 | $ 1,634,056 |
| | | | | | 2,256,713 | 2,680,838 | |
| | | | | (3) | 2,752,666 | 14,492,082 | 9,015,355 |
| | 88,188,154 | 81,412,592 | 106,142,308 | | 78,726,760 | 70,952,391 | 85,164,360 |
| | **$ 89,055,063** | **$ 82,698,652** | **$ 107,128,096** | | **$ 85,177,665** | **$ 89,353,676** | **$ 95,813,771** |
| | $ 651,282 | $ 1,192,561 | $ 68,065 | | $ 112,248 | $ | $ 133,276 |
| | 86,316,281 | 57,760,295 | 62,734,926 | (4) | 86,752,970 | 30,633,371 | 58,227,625 |
| | 1,561,107 | 1,427,137 | 1,481,507 | | 1,704,735 | 1,550,746 | 1,547,303 |
| | **$ 88,528,670** | **$ 60,379,993** | **$ 64,284,498** | | **$ 88,569,953** | **$ 32,184,117** | **$ 59,908,204** |

## MANSFIELD INDEPENDENT SCHOOL DISTRICT
## *CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS – TABLE 4*
### *LAST TEN FISCAL YEARS (MODIFIED ACCRUAL BASIS OF ACCOUNTING)*

| | 2022 | 2021 | 2020 | 2019 | 2018 |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Local, Intermediate, and Out-of-State | $ 251,479,855 | $ 238,597,717 | $ 237,249,564 | $ 232,414,154 | $ 212,147,646 |
| State Programs | 158,789,943 | 156,516,790 | 167,290,927 | 147,844,065 | 152,394,419 |
| Federal Programs | 56,320,935 | 39,437,574 | 25,627,648 | 25,600,480 | 23,048,036 |
| Total Revenues | 466,590,733 | 434,552,081 | 430,168,139 | 405,858,699 | 387,590,101 |
| **EXPENDITURES** | | | | | |
| Current: | | | | | |
| Instruction (1) | 214,487,988 | 203,011,161 | 196,073,206 | 187,966,706 | 182,840,796 |
| Instructional Resources and Media Services | 3,934,390 | 3,743,684 | 3,641,790 | 3,706,232 | 3,719,364 |
| Curriculum and Instructional Staff Development | 5,733,635 | 5,046,227 | 4,843,773 | 4,924,678 | 3,713,561 |
| Instructional Leadership | 5,438,540 | 4,198,394 | 4,139,709 | 3,871,027 | 3,621,638 |
| School Leadership | 20,544,304 | 19,163,308 | 18,556,715 | 18,358,129 | 18,813,058 |
| Guidance, Counseling, and Evaluation Services | 14,108,548 | 13,047,985 | 13,023,193 | 12,331,172 | 12,426,386 |
| Social Work Services | 15,766 | 13,577 | 4,252 | 14,067 | 18,711 |
| Health Services | 5,019,802 | 5,639,797 | 4,544,031 | 4,262,507 | 4,580,198 |
| Student Transportation | 18,697,970 | 13,916,930 | 13,500,315 | 12,342,797 | 10,196,976 |
| Food Services | 19,917,850 | 13,083,599 | 16,753,604 | 16,622,003 | 15,455,514 |
| Extracurricular Activities | 11,555,981 | 9,896,130 | 10,186,556 | 10,757,143 | 10,438,840 |
| General Administration | 7,412,094 | 6,911,734 | 6,837,946 | 6,997,833 | 6,759,523 |
| Plant Maintenance and Operations | 34,881,800 | 32,708,135 | 30,019,952 | 29,710,632 | 29,543,650 |
| Security and Monitoring Services | 8,433,045 | 7,649,045 | 7,187,739 | 7,359,637 | 4,533,561 |
| Data Processing Services | 6,622,627 | 5,023,094 | 4,483,693 | 4,778,718 | 4,204,508 |
| Community Services | 1,881,073 | 513,535 | 703,036 | 661,627 | 589,119 |
| Debt Service: (2) | | | | | |
| Principal on Long-term Debt | 30,364,976 | 37,488,373 | 29,736,183 | 24,071,188 | 29,962,460 |
| Interest on Long-term Debt | 32,995,224 | 43,092,025 | 35,772,493 | 33,399,265 | 32,653,067 |
| Bond Issuance Costs and Fees | 394,716 | 2,802,862 | 1,795,646 | 511,015 | 995,417 |
| Capital Outlay: | | | | | |
| Facilities Acquisition and Construction (3) | 5,322,465 | 53,310,909 | 132,545,589 | 79,366,169 | 29,062,303 |
| Intergovernmental: | | | | | |
| Payments to Shared Services Arrangements | 176,583 | 163,976 | 112,500 | 127,500 | 127,656 |
| Payments to Juvenile Justice Alternative Education Programs | | | | | |
| Other Intergovernmental Charges (4) | 1,240,317 | 1,202,009 | 1,180,086 | 1,147,860 | 1,061,384 |
| Total Expenditures | 449,179,694 | 481,626,489 | 535,642,007 | 463,287,905 | 405,317,690 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 17,411,039 | (47,074,408) | (105,473,868) | (57,429,206) | (17,727,589) |
| **OTHER FINANCING SOURCES (USES)** | | | | | |
| Issuance of Capital-Related Bonds | - | - | 155,820,000 | 47,295,000 | 43,985,000 |
| Issuance of Refunding Bonds | 43,455,000 | 399,484,829 | 53,820,000 | - | 74,810,000 |
| Premium/Discount from Issuance of Bonds | 5,281,729 | 56,680,372 | 26,532,248 | 3,186,598 | 12,417,031 |
| Sale of Real and Personal Property | 343,368 | 87,193 | 72,495 | 78,572 | 257,948 |
| Loan/Lease Proceeds | | | | - | 635,000 |
| Other Resources | 756 | | | | |
| Transfers In | 18,089,388 | 1,400,000 | 5,649,950 | - | |
| Transfers Out | (18,089,388) | (577,206) | (5,249,950) | - | |
| Payment to Refunded Bond Escrow Agent | (48,380,000) | (453,389,630) | (59,405,624) | - | (80,226,775) |
| Other Uses | - | - | (5,011,500) | (26,500) | - |
| Total Other Financing Sources (Uses) | 700,853 | 4,312,918 | 172,475,727 | 50,533,670 | 51,878,204 |
| **SPECIAL AND EXTRAORDINARY ITEMS** | | | | | |
| Special Item - oil and gas royalties | 603,518 | 277,360 | 248,108 | 340,637 | 382,030 |
| Insurance Proceeds for Fire Damages | 250,000 | 350,000 | - | - | - |
| **Net Change in Fund Balances** | **$ 18,965,410** | **$ (42,134,130)** | **$ 67,249,967** | **$ (6,554,899)** | **$ 34,532,645** |
| **Debt Service as a Percentage of Noncapital Expenditures** | 14.50% | 18.71% | 16.29% | 15.12% | 16.75% |

(1) Expenditures for instruction have risen over the past ten years due to fast student growth.
(2) Noncapital expenditures consist of total expenditures less capital outlays noted in the reconciliation of governmental funds to governmental activities. Debt service includes principal and interest only.
(3) Fluctuations are due to changes in annual construction contracts.
(4) Due to a change in Texas coding requirements, other intergovernmental charges includes Tarrant County tax appraisal fees which were recorded in general administration in prior years.
(5) Increase is due to an increase in students resulting in additional state aid.
(6) District changed the fiscal year from August 31st to June 30th, causing FY16 to be a ten month transition year.

**Table 4**

| 2017 | 2016 | 2015 | 2014 | 2013 |
|---|---|---|---|---|
| | **(6)** | | | |
| $ 186,866,381 | $ 172,121,573 | $ 168,197,410 | $ 158,146,630 | $ 158,483,450 |
| 153,100,200 | 150,383,369 | 152,278,641 (5) | 144,170,156 | 126,637,360 |
| 20,975,650 | 21,478,527 | 19,987,508 | 18,898,563 | 18,062,643 |
| 360,942,231 | 343,983,469 | 340,463,559 | 321,215,349 | 303,183,453 |
| | | | | |
| 180,622,905 | 157,847,396 | 175,056,421 | 161,579,109 | 146,559,762 |
| 3,907,855 | 3,252,398 | 3,435,626 | 3,438,158 | 3,354,269 |
| 3,666,124 | 2,916,156 | 2,988,473 | 2,983,656 | 2,730,568 |
| 3,252,935 | 2,716,648 | 3,082,949 | 2,958,950 | 2,620,334 |
| 17,156,814 | 14,972,131 | 16,593,876 | 16,061,943 | 15,651,388 |
| 11,531,030 | 10,443,775 | 10,943,605 | 10,648,255 | 9,831,715 |
| 11,847 | 3,696 | 8,984 | 6,680 | 70,136 |
| 4,553,125 | 4,116,121 | 4,451,099 | 4,207,998 | 3,917,708 |
| 11,432,022 | 9,675,277 | 10,373,005 | 9,544,679 | 9,004,086 |
| 15,182,981 | 13,942,822 | 14,429,272 | 14,643,714 | 13,900,246 |
| 8,649,462 | 8,639,426 | 7,867,327 | 7,890,071 | 7,672,871 |
| 6,612,424 | 5,614,690 | 6,342,689 | 6,177,914 | 5,260,278 |
| 30,718,077 | 24,910,792 | 29,102,852 | 28,143,666 | 25,550,889 |
| 4,516,257 | 3,530,297 | 3,798,142 | 3,778,148 | 3,268,530 |
| 5,327,218 | 3,522,716 | 3,745,902 | 4,474,275 | 3,262,360 |
| 475,726 | 369,064 | 399,782 | 304,351 | 228,789 |
| | | | | |
| 24,995,922 | 24,576,183 | 19,873,374 | 21,011,589 | 25,015,000 |
| 32,925,627 | 16,651,273 | 34,665,959 | 33,306,740 | 29,541,743 |
| 370,107 | 505,364 | 2,304,717 | 518,202 | 1,929,685 |
| | | | | |
| 25,499,450 | 39,221,694 | 43,890,091 | 74,478,173 | 41,268,635 |
| | | | | |
| 177,654 | 70,579 | 107,216 | 82,725 | 105,000 |
| 129 | 10,707 | - | 19,173 | 35,625 |
| 981,185 | 761,482 | 900,491 | 947,074 | 997,230 |
| 392,566,876 | 348,270,687 | 394,361,852 | 407,205,243 | 351,776,847 |
| | | | | |
| (31,624,645) | (4,287,218) | (53,898,293) | (85,989,894) | (48,593,394) |
| | | | | |
| - | - | 90,435,000 | 49,355,000 | |
| 32,760,000 | 45,275,000 | 137,800,000 | | 201,740,000 |
| 5,417,652 | 6,582,414 | 24,394,918 | 1,157,050 | 31,429,056 |
| 2,523,883 | 640,094 | 257,120 | 145,734 | 175,719 |
| | 642,440 | 5,434,140 | | - |
| - | - | - | 4,819 | 18,726 |
| 20,607,564 | (2,496) | 53,150 | | |
| (20,607,564) | 2,496 | (53,150) | | |
| (37,821,253) | (51,373,099) | (153,100,387) | | (231,225,078) |
| - | - | (41,000) | - | - |
| 2,880,282 | 1,766,849 | 105,179,791 | 50,662,603 | 2,138,423 |
| | | | | |
| | 185,346 | 928,327 | 1,143,109 | |
| - | - | - | - | - |
| | | | | |
| **$ (28,744,363)** | **$ (2,335,023)** | **$ 52,209,825** | **$ (34,184,182)** | **$ (46,454,971)** |
| | | | | |
| 15.95% | 13.48% | 15.76% | 16.43% | 17.70% |

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY – TABLE 5***
***LAST TEN FISCAL YEARS***

| Fiscal Year Ended 6/30: (3) | Assessed and Actual Value: Real Property Value (1) | Assessed and Actual Value: Personal Property Value (1) | Less: Exemptions | Total Assessed and Actual Value | Total Direct Rate (2) |
|---|---|---|---|---|---|
| 2022 | $ 19,152,349,778 | $ 2,345,191,481 | $ (3,666,820,135) | $ 17,830,721,124 | $ 1.4183 |
| 2021 | 17,450,198,342 | 2,317,608,281 | (3,566,821,089) | 16,200,985,534 | 1.4464 |
| 2020 | 16,074,296,281 | 2,225,836,259 | (2,705,047,155) | 15,595,085,385 | 1.4600 |
| 2019 | 15,320,893,118 | 1,878,070,304 | (3,196,659,032) | 14,002,304,390 | 1.5400 |
| 2018 | 14,128,065,388 | 1,601,852,002 | (2,792,717,702) | 12,937,199,688 | 1.5400 |
| 2017 | 12,767,556,171 | 1,324,854,487 | (2,480,763,034) | 11,611,647,624 | 1.5100 |
| 2016 | 11,839,933,616 | 1,018,867,807 | (2,315,544,404) | 10,543,257,019 | 1.5100 |
| 2015 | 11,072,058,335 | 1,160,847,343 | (1,959,778,417) | 10,273,127,261 | 1.5271 |
| 2014 | 10,670,634,595 | 98,237,212 | (1,696,697,395) | 9,072,174,412 | 1.5271 |
| 2013 | 9,280,227,979 | 93,492,044 | (544,970,997) | 8,828,749,026 | 1.5000 |

(1) The value is the appraised value at original certification and fluctuates due to property owner protests and preliminary appraisal values at the time of certification.
(2) Tax Rates are per $100 of assessed value.
(3) District changed its fiscal year to June 30th during 2016

Source: Tarrant County (Texas) Appraisal District annually provides the District's tax office with appraised values for properties within the District's taxing authority. Appraised value equals actual value. Actual value less exemptions equals taxable value. Taxable value times the tax rate set by the District's Board of Trustees each fall equal the tax levy. The term "assessed value" means taxable value.


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**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS – TABLE 6***
***LAST TEN FISCAL YEARS (PER $100 OF ASSESSED VALUE)***

| Taxing Authority | 2022 (1) | 2021 (1) | 2020 (1) | 2019 (2) | 2018 |
|---|---|---|---|---|---|
| ***Overlapping Rates:*** | | | | | |
| City of Arlington | $ 0.5998 | $ 0.6198 | $ 0.6225 | $ 0.6348 | $ 0.6398 |
| City of Fort Worth | 0.7125 | 0.7325 | 0.7475 | 0.7805 | 0.8050 |
| City of Grand Prairie | 0.6600 | 0.6650 | 0.6700 | 0.6699 | 0.6700 |
| City of Mansfield | 0.6800 | 0.6900 | 0.6900 | 0.7100 | 0.7100 |
| Tarrant County (2) | 0.6855 | 0.6942 | 0.6992 | 0.6964 | 0.6085 |
| Johnson County | 0.3685 | 0.3797 | 0.3847 | 0.3847 | 0.4417 |
| Total Other Entities | $ 3.7063 | $ 3.7812 | $ 3.8139 | $ 3.8763 | $ 3.8750 |
| ***District Direct Rates (1):*** | | | | | |
| Maintenance & Operations | $ 1.0583 | $ 0.9564 | $ 0.9700 | $ 1.0400 | $ 1.0400 |
| Debt Service | 0.3600 | 0.4900 | 0.4900 | 0.5000 | 0.5000 |
| **Total District Direct Rates** | **$ 1.4183** | **$ 1.4464** | **$ 1.4600** | **$ 1.5400** | **$ 1.5400** |

(1) The District voted its maintenance tax under Section 48.202(f) of the Texas Education Code and the Tax Code amended by the bill. For tax years beginning 2019-2020, school districts are required to reduce their tier one tax as defined under Section 45.0032, Education Code as well as any tax rate compression required to be applied to the enrichment tax rate under Section 48.202(f), Education Code.

(2) The District voted its maintenance tax under former Article 2784e-1 which provided for a maximum maintenance tax rate of $1.50 per $100 assessed valuation. Effective with the 2006-07 fiscal year, State legislation limits the rate to the lesser of $1.50 or the sum of the product of the "state compression percentage" multiplied by $1.50 plus $0.17 (contingent upon voter approval). Section 45.003(b)(1) of the Texas Education Code provides for an unlimited tax rate for debt service if the District has met the ability to pay standards as outlined in Chapter 45 of the Texas Education Code.

**Includes Tarrant County, Tarrant County College, Tarrant Regional Water District, JPS Health Network, & Tarrant County Emergency Services District

Source: Guide to Taxing Units - Tarrant County, Texas

**Table 6**

| | 2017 | 2016 | 2015 | 2014 | 2013 |
|---|---|---|---|---|---|
| | $ 0.6448 | $ 0.6480 | $ 0.6480 | $ 0.6480 | $ 0.6480 |
| | 0.8350 | 0.8550 | 0.8550 | 0.8550 | 0.8550 |
| | 0.6700 | 0.6700 | 0.6700 | 0.6700 | 0.6700 |
| | 0.7100 | 0.7100 | 0.7100 | 0.7100 | 0.7100 |
| | 0.7414 | 0.7414 | 0.7414 | 0.7414 | 0.7249 |
| | 0.4417 | 0.4227 | 0.4077 | 0.4054 | 0.3712 |
| | **$** 4.0429 | **$** 4.0471 | **$** 4.0321 | **$** 4.0298 | **$** 3.9790 |
| | $ 1.0400 | 1.0400 | 1.0400 | $ 1.0400 | $ 1.0400 |
| | 0.4700 | 0.4700 | 0.4871 | 0.4871 | 0.5000 |
| | **$ 1.5100** | **$ 1.5100** | **$ 1.5271** | **$ 1.5271** | **$ 1.5400** |

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***PRINCIPAL PROPERTY TAXPAYERS – TABLE 7***
***CURRENT YEAR AND NINE YEARS AGO***

| | 2022 | | | 2013 | | |
|---|---|---|---|---|---|---|
| **Taxpayer** | **Assessed Value (1)** | **Rank** | **Percentage of Total Assessed Value (2)** | **Assessed Value (1)** | **Rank** | **Percentage of Total Assessed Value (3)** |
| Mouser Electronics Inc. | $ 175,287,843 | 1 | 0.98% | $ 88,093,065 | 2 | 13.18% |
| WMCI Dallas V LLC/WMCI Dallas VIII LLC | 161,200,000 | 2 | 0.90% | | | |
| Oncor Electric Delivery Company | 123,282,364 | 3 | 0.69% | 77,830,694 | 3 | 11.64% |
| Klein Tools | 83,329,773 | 4 | 0.47% | | | |
| Mid-America Apartments LP | 73,500,000 | 5 | 0.41% | 46,700,000 | 7 | 6.99% |
| BSP Cottonwood Heights LLC | 64,505,000 | 6 | 0.36% | | | |
| WP MOTG-TXMF Owner LLC | 52,500,000 | 7 | 0.29% | | | |
| Evolv AL LP | 51,170,000 | 8 | 0.29% | | | |
| Mansfield KDC II & III LP | 50,127,968 | 9 | 0.28% | 24,872,584 | 10 | 3.72% |
| Regalia Mansfield Owner LLC | 47,600,000 | 10 | 0.27% | | | |
| XTO Energy, Inc. | | | | 181,025,402 | 1 | 27.08% |
| Carrizo Oil & Gas | | | | 71,333,120 | 4 | 10.67% |
| Chesapeake Land Dev Co LLC | | | | 65,680,080 | 5 | 9.82% |
| Wal-Mart Stores Texas LP | | | | 54,476,402 | 6 | 8.15% |
| DFW Midstream | | | | 30,170,190 | 8 | 4.51% |
| Kroger | | | | 28,329,265 | 9 | 4.24% |
| **TOTALS** | **$ 882,502,948** | | 4.95% | $ **668,510,802** | | 7.57% |

(1) Assessed (taxable) value equals appraised value after exemptions.
(2) Total assessed value equals: $ 17,830,721,124
(3) Total assessed value equals: $ 8,828,749,026

Source: Tarrant Appraisal District (Texas)

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***PROPERTY TAX LEVIES AND COLLECTIONS – TABLE 8***
***LAST TEN FISCAL YEARS***

| Fiscal Year Ended 6/30: | Net Tax Levy For The Fiscal Year (1) | Collected within the Fiscal Year of the Levy | | Collections in Subsequent Years | Total Collections to Date | |
|---|---|---|---|---|---|---|
| | | Amount | Percentage of Net Tax Levy | | Amount | Percent of Total Tax Collections to Net Tax Levy |
| 2022 | $ 242,762,745 | $ 241,038,172 | 99.29% | $ - | $ 241,038,172 | 99.29% |
| 2021 | 231,065,360 | 227,626,671 | 98.51% | 2,430,849 | 230,057,520 | 99.56% |
| 2020 | 222,004,095 | 218,673,952 | 98.50% | 2,797,970 | 221,471,922 | 99.76% |
| 2019 | 208,184,317 | 206,350,268 | 99.12% | 1,291,400 | 207,641,668 | 99.74% |
| 2018 | 195,595,875 | 192,376,193 | 98.35% | 2,987,713 | 195,363,906 | 99.88% |
| 2017 | 172,845,186 | 170,069,597 | 98.39% | 2,562,541 | 172,632,138 | 99.88% |
| 2016 | 159,203,181 | 156,063,483 | 98.03% | 2,823,360 | 158,886,843 | 99.80% |
| 2015 | 154,744,727 | 153,201,374 | 99.00% | 1,367,213 | 154,568,587 | 99.89% |
| 2014 | 145,270,362 | 143,801,664 | 98.99% | 1,230,976 | 145,032,640 | 99.84% |
| 2013 | 143,585,117 | 142,201,209 | 99.04% | 1,235,008 | 143,436,217 | 99.90% |

(1) Appraised value less exemptions equals taxable value. The beginning taxable value net of adjustments times the tax rate set each fall by the District's Board of Trustees equals the total net tax levy. The net tax levy for prior years reflects ongoing adjustments applied to that year's tax levy.

Source: Tarrant County (Texas) Appraisal District provides the District's tax office with appraised values for properties within the District's taxing authority.

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***OUTSTANDING DEBT BY TYPE – TABLE 9***
***LAST TEN FISCAL YEARS***

| Fiscal Year Ended 6/30: | Governmental Activities: General Obligation Bonds (1) | Governmental Activities: Leases Payable (1)* | Total Primary Government | Ratio of Debt to Assessed Value (2) | Debt Per Student (3) |
|---|---|---|---|---|---|
| 2022 | $ 916,043,775 | $ 1,540,319 | $ 917,584,094 | 5.15% | $ 27,662 |
| 2021 | 953,323,260 | 2,355,290 | 955,678,550 | 5.90% | 28,079 |
| 2020 | 982,092,873 | 332,454 | 982,425,327 | 6.30% | 29,445 |
| 2019 | 843,604,804 | 658,638 | 844,263,442 | 6.03% | 25,277 |
| 2018 | 822,367,776 | 984,826 | 823,352,602 | 6.36% | 24,860 |
| 2017 | 805,416,590 | 2,332,286 | 807,748,876 | 6.96% | 24,753 |
| 2016 | 833,098,962 | 4,258,208 | 837,357,170 | 7.94% | 26,018 |
| 2015 | 864,032,469 | 5,434,140 | 869,466,609 | 8.46% | 27,397 |
| 2014 | 778,025,470 | | 778,025,470 | 8.58% | 24,895 |
| 2013 | 753,478,478 | | 753,478,478 | 8.53% | 24,145 |

(1) Details regarding the District's outstanding debt can be found in the Notes to the Financial Statements. Outstanding General Obligation Bonds includes the premium on bond issuance.
(2) See Table 5 for assessed value data.
(3) See Table 16 for student enrollment data.
** Leases payable for fiscal year ended 6/30 was restated due to GASB 87*

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***RATIOS OF NET GENERAL OBLIGATION BONDED DEBT OUTSTANDING – TABLE 10***
***LAST TEN FISCAL YEARS***

| Fiscal Year Ended 6/30: | General Obligation Bonds (1) | Less Amounts Available in Debt Service Fund (4) | Net Bonded Debt | Ratio of Net Bonded Debt to Assessed Value (2) | Net Bonded Debt Per Student (3) |
|---|---|---|---|---|---|
| 2022 | $ 916,043,775 | $ 58,068,481 | $ 857,975,294 | 4.81% | $ 25,865 |
| 2021 | 953,323,260 | 46,917,318 | 906,405,942 | 5.59% | 26,632 |
| 2020 | 982,092,873 | 45,774,839 | 936,318,034 | 6.00% | 28,033 |
| 2019 | 843,604,804 | 46,467,986 | 797,136,818 | 5.69% | 24,069 |
| 2018 | 822,367,776 | 33,244,467 | 789,123,309 | 6.10% | 24,182 |
| 2017 | 805,416,590 | 27,198,818 | 778,217,772 | 6.70% | 24,180 |
| 2016 | 833,098,962 | 25,268,777 | 807,830,185 | 7.66% | 25,455 |
| 2015 | 864,032,469 | 9,806,721 | 854,225,748 | 8.32% | 27,333 |
| 2014 | 778,025,470 | 7,534,195 | 770,491,275 | 8.49% | 24,690 |
| 2013 | 753,478,478 | 8,431,807 | 745,046,671 | 8.44% | 24,085 |

(1) Details regarding the District's outstanding debt can be found in the Notes to the Financial Statements. Outstanding General Obligation Bonds includes the premium on bond issuance.
(2) See Table 5 for assessed value data.
(3) See Table 16 for student enrollment data.
(4) This is the amount restricted for debt service payments on general obligation bonds in the governmental fund financial statements.

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT (1) – TABLE 11***
***JUNE 30, 2022***

| Taxing Authority | Gross Debt Outstanding | Percent Overlapping | Amount Applicable to School District |
|---|---|---|---|
| ***Overlapping:*** | | | |
| City of Arlington | $ 687,165,000 | 12.87% | $ 88,438,136 |
| City of Fort Worth | 908,665,000 | 0.00% (4) | - |
| City of Grand Prairie | 377,904,000 | 12.56% | 47,464,742 |
| City of Kennedale | 13,315,000 | 3.88% | 516,622 |
| City of Mansfield | 137,825,000 | 99.12% | 136,612,140 |
| Johnson County | 18,735,000 | 9.13% | 1,710,506 |
| Tarrant County (2) | 701,995,000 | 7.19% | 50,473,441 |
| Total Overlapping Debt | | | 325,215,586 |
| ***Direct:*** | | | |
| Mansfield Independent School District (3) | 917,584,094 | 100.0% | 917,584,094 |
| **TOTAL OVERLAPPING AND DIRECT DEBT** | | | $ **1,242,799,680** |

**Ratio of Total Overlapping Debt and Direct Debt to Assessed Value for Fiscal Year Ended June 30, 2022 (2)** **6.97%**

(1) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. The percentage of overlapping debt is estimated using taxable assessed property values. Percentages were estimated by determining the portion of the overlapping taxing authority's taxable assessed value that is within the District's boundaries and dividing it by the overlapping taxing authority's total taxable assessed value.

$ 17,830,721,124

(2) Tarrant County includes Tarrant County, Tarrant County College and JPS Health Network

(3) Details regarding the District's outstanding debt can be found in the Notes to the Financial Statements. Outstanding debt is presented the same as reported in the financial statements including premiums, discounts, and adjustments.

(4) Less than 0.01%


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**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***LEGAL DEBT MARGIN INFORMATION (1) – TABLE 12***
***LAST TEN FISCAL YEARS***

| | 2022 | 2021 | 2020 | 2019 |
|---|---|---|---|---|
| Debt Limit | $ 1,783,072,112 | $ 1,620,098,553 | $ 1,559,508,539 | $ 1,400,230,439 |
| Total Net Debt Applicable to Limit | 895,254,779 | 903,914,068 | 923,844,508 | 727,257,014 |
| Legal Debt Margin | $ 887,817,333 | $ 716,184,485 | $ 635,664,030 | $ 672,973,425 |
| Total Net Debt Applicable to the Limit as a Percentage of Debt Limit | 50.21% | 55.79% | 59.24% | 51.94% |

**Legal Debt Margin Calculation for Fiscal Year 2021:**

| | | |
|---|---|---|
| Assessed Value (2) | | $ 17,830,721,124 |
| Debt Limit Percentage of Assessed Value | | 10% |
| Debt Limitation | | 1,783,072,112 |
| Debt Applicable to Debt Limitation: | | |
| Total Bonded Debt | $ 916,043,775 | |
| Less Restricted for Retirement of Bonded Debt (3) | 58,068,481 | |
| Total Amount of Debt Applicable to Debt Limitation | | 857,975,294 |
| | | $ 925,096,818 |

(1) The District voted its maintenance tax under former Article 2784e-1, which provided that the net bonded indebtedness of the District shall not exceed 10% of all assessed real and personal property in the District.
(2) See Table 5.
(3) See Restricted for long-term debt at the fund level.

**Table 12**

| | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
|---|---|---|---|---|---|---|
| | $ 1,293,719,969 | $ 1,161,164,762 | $ 1,054,325,702 | $ 1,027,312,726 | $ 907,217,441 | $ 882,874,903 |
| | 716,930,533 | 778,217,771 | 739,146,223 | 778,513,279 | 732,995,768 | 682,743,355 |
| | $ 576,789,436 | $ 382,946,991 | $ 315,179,479 | $ 248,799,447 | $ 174,221,673 | $ 200,131,548 |
| | 55.42% | 67.02% | 70.11% | 75.78% | 80.80% | 77.33% |

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***DEMOGRAPHIC AND ECONOMIC STATISTICS – TABLE 13***
***LAST TEN FISCAL YEARS***

| Fiscal Year Ended 6/30: (6) | Residential Units (1) | Total Assessed Value of Residential Units (1) | Average Assessed Value per Residential Unit | Personal Income (amounts expressed in thousands) (4) | Per Capita Personal Income | Average Daily Attendance (2) | Unemployment Rate (3) |
|---|---|---|---|---|---|---|---|
| 2022 | 53,924 | $ 13,022,002,942 | $ 241,488 | $ 3,037,781 | $ 40,283 | 33,171 | 6.4% |
| 2021 | 53,096 | 11,903,672,487 | 224,192 | 2,781,836 | 36,721 | 34,035 | 6.4% |
| 2020 | 52,248 | 12,889,121,070 | 246,691 | 2,717,953 | 37,024 | 33,365 | 3.2% |
| 2019 | 51,225 | 10,223,307,940 | 199,577 | 2,751,977 | 39,219 | 33,400 | 3.9% |
| 2018 | 50,594 | 10,706,619,793 | 211,618 | 2,456,809 | 35,718 | 33,119 | 4.5% |
| 2017 | 49,576 | 8,217,852,270 | 165,763 | 2,158,489 | 31,917 | 32,632 | 4.0% |
| 2016 | 49,576 | 8,217,628,222 | 165,758 | 2,064,653 | 31,917 | 32,184 | 5.1% |
| 2015 | 46,858 | 7,398,513,630 | 157,892 | 1,990,893 | 31,917 | 31,736 | 5.1% |
| 2014 | 46,641 | 7,562,334,234 | 162,139 | 1,784,305 | 29,554 | 31,252 | 4.9% |
| 2013 | 46,243 | 6,532,102,347 | 141,256 | 1,704,065 | 29,639 | 31,206 | 6.0% |

(1) Source: Tarrant County & Johnson County (Texas) Appraisal Districts Certified Values Report.
(2) Source: Texas Education Agency Summary of Finances Report.
(3) Source: TRACER of Texas Workforce Commission; Unemployment rate is for Tarrant County.
(4) Source: Mansfield Economic Development Corporation
(5) Amount not currently available
(6) District changed the fiscal year end from August 31st to June 30th for fiscal year 2016.

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***PRINCIPAL EMPLOYERS – TABLE 14***
***CURRENT YEAR AND TEN YEARS AGO***

| | 2022 | | | 2013 | | |
|---|---|---|---|---|---|---|
| **Employer** | **Employees** | **Rank** | **Percentage of Total Employment (1)** | **Employees** | **Rank** | **Percentage of Total Employment (2)** |
| Mansfield Independent School District | 4,919 | 1 | 44.39% | 4,192 | 1 | 51.71% |
| Mouser Electronics | 2,067 | 2 | 18.66% | 1,050 | 2 | 12.95% |
| Methodist Mansfield | 1,428 | 3 | 12.89% | 735 | 3 | 9.07% |
| Klein Tools | 733 | 4 | 6.62% | | | 0.00% |
| Hoffman Cabinets | 502 | 5 | 4.53% | | | 0.00% |
| City of Mansfield, Texas | 485 | 6 | 4.38% | 511 | 4 | 6.30% |
| BCB Transport | 435 | 7 | 3.93% | | | 0.00% |
| R1 | 183 | 8 | 1.65% | | | 0.00% |
| SJ Louis Construction Company | 175 | 9 | 1.58% | 200 | 7 | 2.47% |
| Conveyors, Inc | 153 | 10 | 1.38% | | | 0.00% |
| Walmart | | | | 400 | 5 | 4.93% |
| Target | | | | 250 | 6 | 3.08% |
| Tarrant County | | | | 199 | 8 | 2.45% |
| Lifetime Fitness | | | | 200 | 7 | 2.47% |
| Walnut Creek Country Club | | | | 190 | 9 | 2.34% |
| Best Buy | | | | 180 | 10 | 2.22% |
| | 11,080 | | 100.00% | 8,107 | | 100.00% |

(1) Total Employment for 2022: 11,080

(2) Total Employment for 2013: 8,107

Sources: Texas Workforce Commission(Tarrant County), Mansfield Economic Development, and City of Mansfield.
Employment data is for the City of Mansfield, Texas and is not seasonally adjusted.

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY POSITION – TABLE 15***
***LAST TEN FISCAL YEARS***

| POSITION: | 2022 | 2021 | 2020 | 2019 |
|---|---|---|---|---|
| Administrator | 65 | 60 | 56 | 60 |
| Associate/Assistant Principal | 98 | 86 | 82 | 79 |
| Athletic Trainer | 10 | 10 | 10 | 11 |
| Auxiliary Staff | 1,384 | 1,341 | 1,321 | 1,467 |
| Counselor | 96 | 94 | 81 | 91 |
| Educational Diagnostician | 34 | 33 | 33 | 34 |
| Librarian | 43 | 41 | 39 | 41 |
| Music Therapist | 2 | 2 | 2 | 2 |
| Nurse | 52 | 53 | 48 | 49 |
| Occupational Therapist | 7 | 7 | 7 | 7 |
| Other Campus Prof. Personel | 1 | 2 | 7 | - |
| Other Non-Campus Prof. Personel | 117 | 100 | 82 | 89 |
| Orientation/Mobility Instructor | 2 | 2 | 2 | 2 |
| Physical Therapist | 2 | 2 | 2 | 2 |
| Psychological Associate | - | - | - | - |
| Psychologist/LSSP | 5 | 7 | 6 | 5 |
| Principal | 44 | 47 | 43 | 43 |
| Social Worker | 1 | 2 | 2 | 2 |
| Speech Therapist/Speech Lang. Pathologist | 23 | 32 | 30 | 31 |
| Teacher | 2,549 | 2,391 | 2,274 | 2,247 |
| Teacher Facilitator | - | - | - | - |
| Teacher - Special Duty | - | - | - | - |
| Educational Aide | 384 | 384 | 389 | 422 |
| **Total Employees** | **4,918.5** | **4,696.0** | **4,516.0** | **4,684.0** |

Source: District records.

**Table 15**

| 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
|---|---|---|---|---|---|
| 56 | 59 | 57 | 53 | 49 | 46 |
| 79 | 78 | 77 | 75 | 74 | 74 |
| 10 | 11 | 12 | 11 | 11 | 12 |
| 1,447 | 1,442 | 1,432 | 1,479 | 1,426 | 1,438 |
| 90 | 92 | 90 | 89 | 89 | 83 |
| 32 | 31 | 31 | 30 | 30 | 29 |
| 41 | 41 | 40 | 40 | 40 | 40 |
| 2 | 2 | 2 | 3 | 3 | 2 |
| 49 | 51 | 50 | 44 | 44 | 41 |
| 7 | 7 | 7 | 7 | 7 | 7 |
| - | - | - | - | - | - |
| 87 | 87 | 86 | 72 | 64 | 66 |
| 2 | 2 | 2 | 2 | 2 | 2 |
| 2 | 2 | 2 | 2 | 2 | 3 |
| - | - | - | - | - | - |
| 5 | 6 | 6 | 6 | 6 | 7 |
| 43 | 42 | 41 | 41 | 41 | 41 |
| 2 | 1 | 1 | 1 | 1 | 1 |
| 31 | 31 | 31 | 31 | 31 | 31 |
| 2,231 | 2,215 | 2,200 | 2,171 | 2,138 | 2,117 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 409 | 382 | 381 | 376 | 383 | 355 |
| **4,625.0** | **4,582.0** | **4,548.0** | **4,533.0** | **4,440.0** | **4,392.3** |

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***OPERATING STATISTICS – TABLE 16***
***LAST TEN FISCAL YEARS***

| Fiscal Year Ended 6/30: (3) | Average Daily Attendance | Operating Expenditures (1) | Cost Per Student | Percentage Change |
|---|---|---|---|---|
| 2022 | 33,171 | $ 376,771,289 | $ 11,358 | 12.59% |
| 2021 | 34,035 | 350,184,059 | 10,289 | 6.51% |
| 2020 | 33,365 | 336,601,779 | 10,088 | 7.37% |
| 2019 | 33,400 | 322,644,421 | 9,660 | 3.29% |
| 2018 | 33,119 | 311,173,505 | 9,396 | -2.07% |
| 2017 | 32,632 | 305,196,831 | 9,353 | -2.52% |
| 2016 | 32,184 | 264,514,284 | 9,594 | 3.70% |
| 2015 | 31,736 | 289,280,628 | 9,115 | 3.11% |
| 2014 | 31,252 | 276,289,334 | 8,841 | 8.74% |
| 2013 | 31,206 | 253,716,587 | 8,130 | 1.84% |

(1) Operating expenditures are total expenditures less debt service and capital outlay (to the extent capitalized for the government-wide statement of net position) and expenditures for capitalized assets included within the functional expenditures categories.

(2) Technology plan replacements and upgrades implemented in 2014 for increase in operating expenditures and cost per student

(3) District changed the fiscal year end from August 31st to June 30th for fiscal year 2016.

Source: Non-financial data is from Texas Education Agency Summary of Finances Report, PEIMS reports, and District records.

(4) District implemented GASB 75 related recognition of OPEB related expenditures

**Table 16**

| Government Wide Expenses | Cost Per Student (2) | Percentage Change | Teaching Staff | Student to Teacher Ratio | Percentage of Students in Free/Reduced Lunch Program |
|---|---|---|---|---|---|
| $ 413,772,216 | $ 12,474 | -5.26% | 2,549 | 13.01 | 42.03% |
| 432,555,546 | 12,709 | 2.32% | 2,391 | 14.23 | 42.38% |
| 439,284,875 | 13,166 | 49.30% | 2,274 | 14.67 | 45.84% |
| 414,851,433 | 12,421 | 6.65% | 2,247 | 14.86 | 40.80% |
| 292,060,294 | 8,819 | -25.32% | 2,231 | 14.84 | 42.51% |
| 380,033,993 | 11,646 | -1.37% | 2,215 | 14.73 | 40.30% |
| 328,432,757 | 11,808 | 4.21% | 2,200 | 14.63 | 37.79% |
| 359,596,283 | 11,331 | 3.75% | 2,171 | 14.62 | 40.80% |
| 341,314,445 | 10,921 | 8.32% | 2,138 | 14.62 | 38.10% |
| 314,649,023 | 10,083 | 3.20% | 2,117 | 14.74 | 38.50% |

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***TEACHER BASE SALARIES – TABLE 17***
***LAST TEN FISCAL YEARS***

| Fiscal Year Ended 6/30: (3) | District | | Region | Statewide |
|---|---|---|---|---|
| | Minimum Salary (1) | Maximum Salary (1) | Average Salary (2) | Average Salary (2) |
| 2022 | $ 58,300 | $ 72,296 | $ 56,643 | $ 54,099 |
| 2021 | 56,019 | 71,835 | 60,175 | 57,706 |
| 2020 | 56,019 | 71,835 | 59,397 | 57,203 |
| 2019 | 56,019 | 71,835 | 57,066 | 54,209 |
| 2018 | 54,149 | 70,489 | 56,135 | 53,388 |
| 2017 | 54,149 | 70,489 | 55,110 | 52,548 |
| 2016 | 53,000 | 69,340 | 54,269 | 51,850 |
| 2015 | 51,000 | 68,735 | 53,298 | 50,734 |
| 2014 | 50,000 | 65,287 | 52,213 | 49,720 |
| 2013 | 48,500 | 65,425 | 51,130 | 48,840 |

(1) Source: District records.
(2) Source: Forecast5 Data Analytics
(3) District changed the fiscal year end from August 31st to June 30th for fiscal year 2016.


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**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***SCHOOL BUILDING INFORMATION - TABLE 18***
***LAST TEN FISCAL YEARS***

| Building: | Built | Age | 2022 | 2021 | 2020 |
|---|---|---|---|---|---|
| **HIGH SCHOOLS** | | | | | |
| **Phoenix Academy (1952)** | 1952 | 70 | | | |
| Square Footage | | | 64,021 | 64,021 | 64,021 |
| Capacity | | | 1,200 | 1,200 | 1,200 |
| Enrollment | | | 70 | 83 | 87 |
| **Summit High (1995)** | 1995 | 27 | | | |
| Square Footage | | | 396,094 | 396,094 | 370,000 |
| Capacity | | | 2,500 | 2,500 | 2,500 |
| Enrollment | | | 1,906 | 1,999 | 2,029 |
| **Mansfield High (2002)** | 2002 | 20 | | | |
| Square Footage | | | 410,000 | 410,000 | 390,000 |
| Capacity | | | 2,500 | 2,500 | 2,500 |
| Enrollment | | | 2,582 | 2,527 | 2,444 |
| **Timberview High (2004)** | 2004 | 18 | | | |
| Square Footage | | | 420,000 | 420,000 | 416,000 |
| Capacity | | | 2,500 | 2,500 | 2,500 |
| Enrollment | | | 2,241 | 2,176 | 2,115 |
| **Ben Barber Career Tech Academy/Frontier High** | 2005 | 17 | | | |
| Square Footage | | | 180,964 | 180,964 | 180,964 |
| Capacity | | | 1,200 | 1,200 | 1,200 |
| Enrollment | | | | 163 | 146 |
| **Legacy High (2007)** | 2007 | 15 | | | |
| Square Footage | | | 425,000 | 425,000 | 425,000 |
| Capacity | | | 2,500 | 2,500 | 2,500 |
| Enrollment | | | 2,449 | 2,378 | 2,180 |
| **Lake Ridge (2012)** | 2012 | 10 | | | |
| Square Footage | | | 445,566 | 445,566 | 422,411 |
| Capacity | | | 2,500 | 2,500 | 2,500 |
| Enrollment | | | 2,592 | 2,622 | 2,728 |
| **MIDDLE SCHOOLS** | | | | | |
| **Brooks Wester (1974)** | 1974 | 48 | | | |
| Square Footage | | | 270,066 | 270,066 | 251,151 |
| Capacity | | | 1,000 | 1,000 | 1,000 |
| Enrollment | | | 1,049 | 1,233 | 1,100 |
| **Rogene Worley (1986)** | 1986 | 36 | | | |
| Square Footage | | | 144,321 | 144,321 | 126,689 |
| Capacity | | | 1,000 | 1,000 | 1,000 |
| Enrollment | | | 685 | 978 | 907 |
| **T.A. Howard (1994)** | 1994 | 28 | | | |
| Square Footage | | | 140,359 | 140,359 | 130,000 |
| Capacity | | | 1,000 | 1,000 | 1,000 |
| Enrollment | | | 705 | 749 | 832 |
| **Danny Jones (2004)** | 2004 | 18 | | | |
| Square Footage | | | 160,000 | 160,000 | 160,000 |
| Capacity | | | 1,000 | 1,000 | 1,000 |
| Enrollment | | | 890 | 1,030 | 1,162 |

Source: District records and Population and Survey Analysts.

| 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
|---|---|---|---|---|---|---|
| 64,021 | 64,021 | 64,021 | 64,021 | 64,021 | 64,021 | 64,021 |
| 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 90 | 101 | 27 | 102 | 103 | 101 | 98 |
| 370,000 | 370,000 | 370,000 | 370,000 | 370,000 | 370,000 | 370,000 |
| 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 2,127 | 2,182 | 2,118 | 2,118 | 2,020 | 2,157 | 2,087 |
| 390,000 | 390,000 | 390,000 | 390,000 | 390,000 | 390,000 | 390,000 |
| 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 2,417 | 2,448 | 2,374 | 2,359 | 2,333 | 2,385 | 2,315 |
| 416,000 | 416,000 | 416,000 | 416,000 | 416,000 | 416,000 | 416,000 |
| 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 2,049 | 1,864 | 1,772 | 1,731 | 1,657 | 1,895 | 1,665 |
| 180,964 | 180,964 | 180,964 | 180,964 | 180,964 | 180,964 | 180,964 |
| 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 128 | 165 | 229 | 248 | 237 | 225 | 222 |
| 425,000 | 425,000 | 425,000 | 425,000 | 425,000 | 425,000 | 425,000 |
| 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 2,173 | 2,006 | 1,943 | 2,018 | 1,945 | 1,916 | 1,937 |
| 422,411 | 422,411 | 422,411 | 422,411 | 422,411 | 422,411 | 422,411 |
| 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 2,632 | 2,383 | 2,188 | 2,106 | 2,085 | 2,006 | 2,005 |
| 251,151 | 251,151 | 251,151 | 251,151 | 251,151 | 251,151 | 251,151 |
| 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 1,010 | 920 | 932 | 901 | 872 | 866 | 847 |
| 126,689 | 126,689 | 126,689 | 126,689 | 126,689 | 126,689 | 126,689 |
| 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 903 | 925 | 904 | 920 | 929 | 925 | 949 |
| 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 |
| 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 888 | 902 | 909 | 874 | 855 | 855 | 924 |
| 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 |
| 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 1,106 | 1,089 | 1,042 | 950 | 843 | 794 | 976 |

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***SCHOOL BUILDING INFORMATION***
***LAST TEN FISCAL YEARS***

| Building: | | | 2022 | 2021 | 2020 |
|---|---|---|---|---|---|
| **MIDDLE SCHOOLS (CONT.)** | | | | | |
| **James Coble (2006)** | 2006 | 16 | | | |
| Square Footage | | | 164,719 | 164,719 | 164,719 |
| Capacity | | | 1,000 | 1,000 | 1,000 |
| Enrollment | | | 923 | 944 | 920 |
| **Linda Jobe (2008)** | 2008 | 14 | | | |
| Square Footage | | | 168,656 | 168,656 | 165,350 |
| Capacity | | | 1,000 | 1,000 | 1,000 |
| Enrollment | | | 903 | 885 | 887 |
| **Charlene McKinzey (2021)** | 2021 | 1 | | | |
| Square Footage | | | 201,180 | - | - |
| Capacity | | | 1,200 | - | - |
| Enrollment | | | 752 | - | - |
| **INTERMEDIATE SCHOOLS** | | | | | |
| **Cross Timbers (1994)** | 1994 | 28 | | | |
| Square Footage | | | 112,000 | 112,000 | 108,000 |
| Capacity | | | 1,000 | 1,000 | 1,000 |
| Enrollment | | | 587 | 698 | 736 |
| **Mary Orr (1998)** | 1998 | 24 | | | |
| Square Footage | | | 114,229 | 114,229 | 110,229 |
| Capacity | | | 1,000 | 1,000 | 1,000 |
| Enrollment | | | 660 | 901 | 930 |
| **Donna Shepard (2001)** | 2001 | 21 | | | |
| Square Footage | | | 116,794 | 116,794 | 116,794 |
| Capacity | | | 1,000 | 1,000 | 1,000 |
| Enrollment | | | 862 | 944 | 944 |
| **Della Icenhower (2004)** | 2004 | 18 | | | |
| Square Footage | | | 122,600 | 122,600 | 116,794 |
| Capacity | | | 1,000 | 1,000 | 1,000 |
| Enrollment | | | 762 | 861 | 916 |
| **Mary Lillard (2006)** | 2006 | 16 | | | |
| Square Footage | | | 128,000 | 128,000 | 128,000 |
| Capacity | | | 1,000 | 1,000 | 1,000 |
| Enrollment | | | 804 | 1,009 | 1,085 |
| **Asa Low (2008)** | 2008 | 14 | | | |
| Square Footage | | | 129,873 | 129,873 | 129,873 |
| Capacity | | | 1,000 | 1,000 | 1,000 |
| Enrollment | | | 580 | 746 | 741 |
| **Alma Martinez (2021)** | 2021 | 1 | | | |
| Square Footage | | | 173,986 | - | - |
| Capacity | | | 1,200 | - | - |
| Enrollment | | | 777 | - | - |
| **ELEMENTARY SCHOOLS** | | | | | |
| **Alice Ponder (1967)** | 1967 | 55 | | | |
| Square Footage | | | 84,455 | 84,455 | 77,641 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 592 | 573 | 646 |
| **Tarver Rendon (1969)** | 1969 | 53 | | | |
| Square Footage | | | 85,171 | 85,171 | 71,047 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 569 | 556 | 621 |
| **J.L. Boren (1979)** | 1979 | 43 | | | |
| Square Footage | | | 84,455 | 84,455 | 57,241 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 611 | 545 | 554 |

Source: District records and Population and Survey Analysts.

| 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
|---|---|---|---|---|---|---|
| 164,719 | 164,719 | 164,719 | 164,719 | 164,719 | 164,719 | 164,719 |
| 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 906 | 956 | 908 | 858 | 884 | 934 | 699 |
| 165,350 | 165,350 | 165,350 | 165,350 | 165,350 | 165,350 | 165,350 |
| 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 896 | 932 | 889 | 803 | 809 | 813 | 833 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 108,000 | 108,000 | 108,000 | 108,000 | 108,000 | 108,000 | 108,000 |
| 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 742 | 822 | 856 | 835 | 842 | 855 | 822 |
| 110,229 | 110,229 | 110,229 | 110,229 | 110,229 | 110,229 | 110,229 |
| 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 920 | 851 | 879 | 878 | 845 | 879 | 952 |
| 116,794 | 116,794 | 116,794 | 116,794 | 116,794 | 116,794 | 116,794 |
| 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 891 | 855 | 898 | 898 | 877 | 793 | 713 |
| 116,794 | 116,794 | 116,794 | 116,794 | 116,794 | 116,794 | 116,794 |
| 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 861 | 915 | 847 | 866 | 862 | 925 | 635 |
| 128,000 | 128,000 | 128,000 | 128,000 | 128,000 | 128,000 | 128,000 |
| 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 1,048 | 1,035 | 992 | 933 | 945 | 905 | 995 |
| 129,873 | 129,873 | 129,873 | 129,873 | 129,873 | 129,873 | 129,873 |
| 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 811 | 784 | 801 | 809 | 864 | 869 | 874 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 77,641 | 77,641 | 77,641 | 77,641 | 77,641 | 77,641 | 77,641 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 645 | 678 | 652 | 545 | 494 | 470 | 473 |
| 71,047 | 71,047 | 71,047 | 71,047 | 71,047 | 71,047 | 71,047 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 661 | 677 | 637 | 597 | 597 | 641 | 610 |
| 57,241 | 57,241 | 57,241 | 57,241 | 57,241 | 57,241 | 57,241 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 538 | 565 | 558 | 566 | 567 | 556 | 567 |

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***SCHOOL BUILDING INFORMATION***
***LAST TEN FISCAL YEARS***

| Building: | | | 2022 | 2021 | 2020 |
|---|---|---|---|---|---|
| **ELEMENTARY SCHOOLS (CONT.)** | | | | | |
| **Charlotte Anderson (1986)** | 1986 | 36 | | | |
| Square Footage | | | 85,000 | 85,000 | 69,947 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 366 | 384 | 412 |
| **Glenn Harmon (1988)** | 1988 | 34 | | | |
| Square Footage | | | 85,000 | 85,000 | 74,081 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 409 | 444 | 468 |
| **Willie Brown (1998)** | 1998 | 24 | | | |
| Square Footage | | | 65,885 | 65,885 | 65,885 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 573 | 555 | 569 |
| **D.P. Morris (1998)** | 1998 | 24 | | | |
| Square Footage | | | 65,885 | 65,885 | 65,885 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 573 | 535 | 540 |
| **Kenneth Davis (2001)** | 2001 | 21 | | | |
| Square Footage | | | 72,256 | 72,256 | 72,256 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 318 | 359 | 381 |
| **Imogene Gideon (2001)** | 2001 | 21 | | | |
| Square Footage | | | 72,256 | 72,256 | 72,256 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 354 | 367 | 371 |
| **Thelma Jones (2003)** | 2003 | 19 | | | |
| Square Footage | | | 77,038 | 77,038 | 77,038 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 391 | 427 | 438 |
| **Roberta Tipps (2003)** | 2003 | 19 | | | |
| Square Footage | | | 77,038 | 77,038 | 77,038 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 539 | 516 | 569 |
| **Erma Nash (2003)** | 2003 | 19 | | | |
| Square Footage | | | 80,584 | 80,584 | 80,584 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 622 | 639 | 603 |
| **Elizabeth Smith (2004)** | 2004 | 18 | | | |
| Square Footage | | | 77,038 | 77,038 | 77,038 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 592 | 609 | 626 |
| **Martha Reid (2004)** | 2004 | 18 | | | |
| Square Footage | | | 77,038 | 77,038 | 77,038 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 498 | 511 | 550 |

Source: District records and Population and Survey Analysts.

| 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
|---|---|---|---|---|---|---|
| 69,947 | 69,947 | 69,947 | 69,947 | 69,947 | 69,947 | 69,947 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 446 | 465 | 385 | 490 | 497 | 498 | 491 |
| 74,081 | 74,081 | 74,081 | 74,081 | 74,081 | 74,081 | 74,081 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 560 | 594 | 612 | 516 | 541 | 593 | 627 |
| 65,885 | 65,885 | 65,885 | 65,885 | 65,885 | 65,885 | 65,885 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 555 | 618 | 621 | 576 | 602 | 566 | 552 |
| 65,885 | 65,885 | 65,885 | 65,885 | 65,885 | 65,885 | 65,885 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 566 | 574 | 514 | 533 | 534 | 549 | 533 |
| 72,256 | 72,256 | 72,256 | 72,256 | 72,256 | 72,256 | 72,256 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 468 | 489 | 568 | 580 | 616 | 587 | 607 |
| 72,256 | 72,256 | 72,256 | 72,256 | 72,256 | 72,256 | 72,256 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 435 | 458 | 524 | 514 | 520 | 527 | 525 |
| 77,038 | 77,038 | 77,038 | 77,038 | 77,038 | 77,038 | 77,038 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 469 | 469 | 506 | 533 | 551 | 573 | 568 |
| 77,038 | 77,038 | 77,038 | 77,038 | 77,038 | 77,038 | 77,038 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 598 | 619 | 657 | 660 | 666 | 663 | 699 |
| 80,584 | 80,584 | 80,584 | 80,584 | 80,584 | 80,584 | 80,584 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 601 | 588 | 616 | 606 | 622 | 515 | 495 |
| 77,038 | 77,038 | 77,038 | 77,038 | 77,038 | 77,038 | 77,038 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 620 | 636 | 716 | 702 | 706 | 730 | 717 |
| 77,038 | 77,038 | 77,038 | 77,038 | 77,038 | 77,038 | 77,038 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 572 | 635 | 647 | 636 | 667 | 653 | 686 |

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***SCHOOL BUILDING INFORMATION***
***LAST TEN FISCAL YEARS***

| Building: | | | 2022 | 2021 | 2020 |
|---|---|---|---|---|---|
| **ELEMENTARY SCHOOLS (CONT.)** | | | | | |
| **Mary Jo Sheppard (2005)** | 2005 | 17 | | | |
| Square Footage | | | 79,070 | 79,070 | 79,070 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 441 | 422 | 458 |
| **Janet Brockett (2005)** | 2005 | 17 | | | |
| Square Footage | | | 79,070 | 79,070 | 79,070 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 432 | 465 | 516 |
| **Anna May Daulton (2006)** | 2006 | 16 | | | |
| Square Footage | | | 79,274 | 79,274 | 79,274 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 670 | 708 | 749 |
| **Cora Spencer (2006)** | 2006 | 16 | | | |
| Square Footage | | | 79,274 | 79,274 | 79,274 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 670 | 687 | 695 |
| **Carol Holt (2007)** | 2007 | 15 | | | |
| Square Footage | | | 81,540 | 81,540 | 79,274 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 413 | 416 | 437 |
| **Louise Cabaniss (2008)** | 2008 | 14 | | | |
| Square Footage | | | 74,300 | 74,300 | 74,275 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 556 | 568 | 573 |
| **Annette Perry (2010)** | 2010 | 12 | | | |
| Square Footage | | | 80,584 | 80,584 | 79,679 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 452 | 571 | 526 |
| **Nancy Neal (2011)** | 2011 | 11 | | | |
| Square Footage | | | 80,584 | 80,584 | 80,584 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 410 | 421 | 444 |
| **Judy K. Miller (2015)** | 2015 | 7 | | | |
| Square Footage | | | 83,834 | 83,834 | 80,584 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 584 | 577 | 564 |
| **Brenda Norwood (2021)** | 2021 | 1 | | | |
| Square Footage | | | 105,768 | - | - |
| Capacity | | | 922 | - | - |
| Enrollment | | | 595 | - | - |
| **Sarah Jandrucko Early Learners Acade** | 2018 | 4 | | | |
| Square Footage | | | 54,384 | 54,384 | 54,384 |
| Capacity | | | 526 | 526 | 526 |
| Enrollment | | | 398 | 346 | 467 |

Source: District records and Population and Survey Analysts.

Average age of buildings 22

| 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
|---|---|---|---|---|---|---|
| 79,070 | 79,070 | 79,070 | 79,070 | 79,070 | 79,070 | 79,070 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 456 | 485 | 535 | 548 | 543 | 519 | 559 |
| 79,070 | 79,070 | 79,070 | 79,070 | 79,070 | 79,070 | 79,070 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 565 | 591 | 583 | 614 | 649 | 661 | 649 |
| 79,274 | 79,274 | 79,274 | 79,274 | 79,274 | 79,274 | 79,274 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 743 | 713 | 714 | 693 | 665 | 676 | 680 |
| 79,274 | 79,274 | 79,274 | 79,274 | 79,274 | 79,274 | 79,274 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 668 | 739 | 822 | 763 | 739 | 733 | 607 |
| 79,274 | 79,274 | 79,274 | 79,274 | 79,274 | 79,274 | 79,274 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 468 | 441 | 453 | 471 | 476 | 454 | 509 |
| 74,275 | 74,275 | 74,275 | 74,275 | 74,275 | 74,275 | 74,275 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 593 | 590 | 557 | 574 | 588 | 627 | 650 |
| 79,679 | 79,679 | 79,679 | 79,679 | 79,679 | 79,679 | 79,679 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 472 | 392 | 365 | 364 | 342 | 398 | 392 |
| 80,584 | 80,584 | 80,584 | 80,584 | 80,584 | 80,584 | 80,584 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 474 | 453 | 430 | 429 | 432 | 421 | 410 |
| 80,584 | 80,584 | 80,584 | 80,584 | - | - | - |
| 800 | 800 | 800 | 800 | - | - | - |
| 522 | 474 | 205 | 88 | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 54,384 | - | - | - | - | - | - |
| 526 | - | - | - | - | - | - |
| 460 | - | - | - | - | - | - |


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# Government Auditing Standards Report Section

Mansfield Independent School District


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whitleypenn

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Trustees
Mansfield Independent School District
Mansfield, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Mansfield Independent School District (the "District") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 20, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

HLB
WE ARE AN INDEPENDENT MEMBER OF
THE GLOBAL ADVISORY
AND ACCOUNTING NETWORK

To the Board of Trustees
Mansfield Independent School District

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Whitley Penn LLP

Fort Worth, Texas
December 20, 2022

whitleypenn

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**INDEPENDENT AUDITORS REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM REPORTAND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Trustees
Mansfield Independent School District
Mansfield, Texas

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Program***

We have audited Mansfield Independent School District (the "District") compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District's complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit.

HLB
WE ARE AN INDEPENDENT MEMBER OF
THE GLOBAL ADVISORY
AND ACCOUNTING NETWORK

To the Board of Trustees
Mansfield Independent School District

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Report on Internal Control Over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

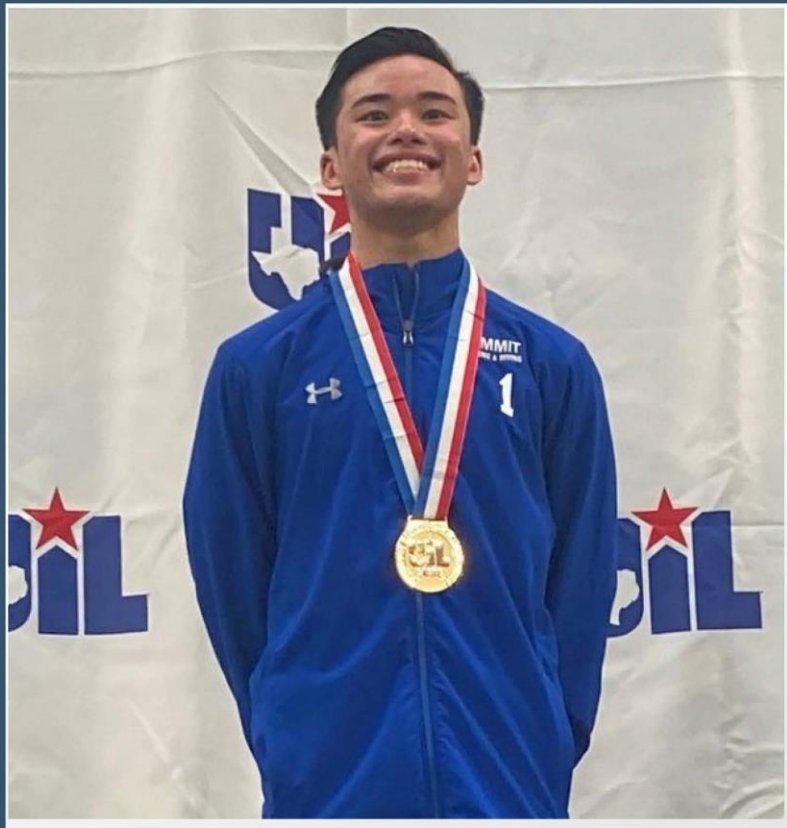
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Whitley Penn LLP

Fort Worth, Texas
December 20, 2022





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# Federal Awards Section



**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***SCHEDULE OF FINDINGS AND QUESTIONED COSTS***
***For the Year Ended June 30, 2022***

**I. Summary of Auditor's Results**

| | |
|---|---|
| **Financial Statements** | |
| Type of auditor's report issued: | Unmodified |
| Internal control over financial reporting: | |
| Material weakness(es) identified? | No |
| Significant deficiencies identified that are not considered to be material weaknesses? | None Reported. |
| Noncompliance material to financial statements noted? | No |
| **Federal Awards** | |
| Internal control over major programs: | |
| Material weakness(es) identified? | No |
| Significant deficiencies identified that are not considered to be material weaknesses? | None Reported. |
| Type of auditor's report issued on compliance with major programs: | Unmodified |
| Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? | No |
| Identification of major programs: | |
| **Name of Federal Program or Cluster:** | **Assistance Listing Numbers** |
| **U.S. Department of Agriculture:** | |
| Child Nutrition Cluster: | |
| School Breakfast Program | 10.553 |
| National School Lunch Program | 10.555 |
| Supply Chain Assistance Grant | 10.555 |
| Summer Food Service Program | 10.559 |
| COVID-19 - School Program Emergency Operational Cost Reimbursement | 10.555 |
| **U.S. Department of Education:** | 84.425D |
| COVID-19 - Elementary Secondary School Emergency Relief II | 84.425U |
| CCOVID 19 - ESSER III – ARP School Emergency Relief | 84.367 |
| ESEA, Title II Part A, Supporting Effective Instruction | $1,605,624 |
| Dollar Threshold Considered Between Type A and Type B Federal Programs | Yes |
| Auditee qualified as low risk auditee? | |

**II. Financial Statements Findings**

There were no current year findings

**III. Federal Awards Findings and Questioned Costs**

There were no current year findings.

MANSFIELD INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

| (1) FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE | (2) Federal Assistance Listing No. | (3) Pass-Through Entity Identifying Number | (4) Federal Expenditures |
|---|---|---|---|
| **FEDERAL COMMUNICATION COMMISSION** | | | |
| Direct Programs | | | |
| Emergency Connectivity Fund (ECF) FCC Forms 427 (BEAR) | 32.009 | | $ 134,750 |
| Emergency Connectivity Fund (ECF) FCC Forms 427 (BEAR) | 32.009 | | 619,850 |
| Total Assistance Listing Number 32.009 | | | 754,600 |
| Total Direct Programs | | | 754,600 |
| **TOTAL FEDERAL COMMUNICATION COMMISSION** | | | 754,600 |
| **U.S. DEPARTMENT OF DEFENSE** | | | |
| Direct Programs | | | |
| Federal ROTC | 12.000 | | 303,561 |
| Air Force JR ROTC | 12.000 | | 61,157 |
| Total Assistance Listing Number 12.000 | | | 364,718 |
| Total Direct Programs | | | 364,718 |
| **TOTAL U.S. DEPARTMENT OF DEFENSE** | | | 364,718 |
| **U.S. DEPARTMENT OF EDUCATION** | | | |
| Passed Through Texas Education Agency | | | |
| ESEA, Title I, Part A - Improving Basic Programs | 84.010A | 20610101220908 | 56,461 |
| ESEA, Title I, Part A - Improving Basic Programs | 84.010A | 21610101220908 | 290,378 |
| ESEA, Title I, Part A - Improving Basic Programs | 84.010A | 22610101220908 | 3,105,934 |
| Total Assistance Listing Number 84.010 | | | 3,452,773 |
| *IDEA - Part B, Formula | 84.027A | 216600012209086600 | 91,984 |
| *IDEA - Part B, Formula | 84.027A | 226600012209086600 | 5,095,397 |
| Total Assistance Listing Number 84.027 | | | 5,187,381 |
| *IDEA - Part B, Preschool | 84.173A | 206610012209086610 | 10 |
| *IDEA - Part B, Preschool | 84.173A | 216610012209086610 | 602 |
| *IDEA - Part B, Preschool | 84.173A | 226610012209086610 | 73,930 |
| Total Assistance Listing Number 84.173 | | | 74,542 |
| Total Special Education Cluster (IDEA) | | | 5,261,923 |
| Career and Technical - Basic Grant | 84.048A | 21420006220908 | 81,009 |
| Career and Technical - Basic Grant | 84.048A | 22420006220908 | 228,221 |
| Total Assistance Listing Number 84.048 | | | 309,230 |
| Title IV, Pt B-21st Cent. Community Learning Cent. | 84.287C | 226950307110028 | 1,278,048 |
| Title III, Part A - English Language Acquisition | 84.365A | 20671001220908 | 2,865 |
| Title III, Part A - English Language Acquisition | 84.365A | 21671001220908 | 49,366 |
| Title III, Part A - English Language Acquisition | 84.365A | 22671001220908 | 428,103 |
| Total Assistance Listing Number 84.365 | | | 480,334 |
| ESEA, Title II, Part A, Teacher Principal Training | 84.367 | 20694501220908 | 76,481 |
| ESEA, Title II, Part A, Teacher Principal Training | 84.367 | 21694501220908 | 128,350 |
| ESEA, Title II, Part A, Teacher Principal Training | 84.367 | 22694501220908 | 599,215 |
| Title II, TEA Educator Assessment | 84.367 | S367A200041 | 1,062 |
| Total Assistance Listing Number 84.367 | | | 805,108 |
| Summer School LEP | 84.369A | S369A200045 | 22,239 |

MANSFIELD INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

| (1) FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE | (2) Federal Assistance Listing No. | (3) Pass-Through Entity Identifying Number | (4) Federal Expenditures |
|---|---|---|---|
| Elementary Secondary School Emergency Relief II | 84.425D | 21521001220908 | 71,337 |
| ESSER III - ARP School Emergengy Relief | 84.425U | 21528001220908 | 15,917,836 |
| Total Assistance Listing Number 84.425 | | | 15,989,173 |
| ESEA, Title IV, Part A Subpart 1 | 84.424A | 20680101220908 | 11,374 |
| ESEA, Title IV, Part A Subpart 1 | 84.424A | 21680101220908 | 12,138 |
| ESEA, Title IV, Part A Subpart 1 | 84.424A | 22680101220908 | 224,986 |
| Total Assistance Listing Number 84.424 | | | 248,498 |
| | 93.323 | NU50CK000501-02-06 | 5,809 |
| Total Passed Through Texas Education Agency | | | 27,853,135 |
| **TOTAL U.S. DEPARTMENT OF EDUCATION** | | | 27,853,135 |
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | |
| Passed Through Texas Health and Human Services Commission | | | |
| Medicaid Administrative Claiming Program - MAC | 93.778 | HHS000537900096 | 72,368 |
| Total Passed Through Texas Health and Human Services Commission | | | 72,368 |
| **TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | 72,368 |
| **U.S. DEPARTMENT OF JUSTICE** | | | |
| Direct Programs | | | |
| Bulletproof Vest Partnership Program | 16.607 | | 9,433 |
| Total Direct Programs | | | 9,433 |
| **TOTAL U.S. DEPARTMENT OF JUSTICE** | | | 9,433 |
| **U.S. DEPARTMENT OF AGRICULTURE** | | | |
| Passed Through the Texas Department of Agriculture | | | |
| *School Breakfast Program | 10.553 | 71402001 | 3,261,274 |
| National School Lunch Program (NSLP) | 10.555 | 71302001 | 17,270,081 |
| Child & Adult Care Food Program (CFCP) | 10.558 | | 187,031 |
| Supply Chain Assistance Grant | 10.555 | | 708,721 |
| P-EBT Local Level Administrative Cost Grant | 10.649 | | 5,814 |
| Summer Food Service Program | 10.559 | | 438,040 |
| School Program Emergency Operational Costs Reimbursement | 10.555 | | 683,168 |
| Total Child Nutrition Cluster | | | 22,554,129 |
| | 10.565 | | 1,912,404 |
| Total Passed Through the Texas Department of Agriculture | | | 24,466,533 |
| **TOTAL U.S. DEPARTMENT OF AGRICULTURE** | | | 24,466,533 |
| **TOTAL EXPENDITURES OF FEDERAL AWARDS** | | | $ 53,520,787 |

*Clustered Programs

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

MANSFIELD INDEPENDENT SCHOOL DISTRICT

NOTES ON ACCOUNTING POLICIES FOR FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

## NOTE 1 - BASIS OF PRESENTATION

The District accounts for all awards under federal programs in the General Fund and certain Special Revenue Funds in accordance with the Texas Education Agency's *Financial Accountability System Resource Guide.* These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the liability is incurred, if measurable, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Expenditures are recognized following the cost principles contained in OMB Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement. Pass-through entity identifying numbers are presented where available.

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as unearned revenues until earned. Generally, unused balances are returned to the grantor at the close of specified project periods. The District has not elected to use the 10% *de minimis* indirect cost rate under the Uniform Guidance.

## NOTE 2 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the District under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Uniform Guidance (2 CFR 200). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

## NOTE 3 - RECONCILIATION OF BASIC FINANCIAL STATEMENTS

The following is a reconciliation of expenditures of federal awards program per the Schedule of Expenditures of Federal Awards and expenditures reported on Exhibit C-3:

| | |
|---|---|
| Amount reported on the Schedule of Expenditures of Federal awards. | $ 53,520,787 |
| SHARS Revenue reported in the General Fund | 2,789,065 |
| Flood Control | 11,083 |
| Total Federal Program Revenue | $ 56,320,935 |

## NOTE 4 - GENERAL FUND EXPENDITURES

| | |
|---|---|
| Indirect Costs reported in the General Fund | 4,429,149 |
| Federal ROTC | 364,718 |
| Flood Control | 11,083 |
| Total Federal Revenue Reported in the General Fund | 4,804,950 |

| | | |
|---|---|---|
| SF1 | Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole? | Yes |
| SF2 | Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement? | No |
| SF3 | Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If there was a warrant hold not cleared in 30 days, then not timely.) | Yes |
| SF4 | Was the school district issued a warrant hold? (Yes even if cleared within 30 days.) | No |
| SF5 | Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state or federal funds? | No |
| SF6 | Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? | No |
| SF7 | Did the school district post the required financial information on its website in accordance with Government Code, Local Govenment Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules in effect at the fiscal year end? | Yes |
| SF8 | Did the school board members discuss the school district's property values at a board meeting within 120 days before the school district adopted its budget? | Yes |
| SF9 | Total accumulated accretion on CABs included in government-wide financial statements at fiscal year end. | 145957 |



MANSFIELD INDEPENDENT SCHOOL DISTRICT

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**Board of School Trustees**
**Mansfield Independent School District**

TITLE: 2023-2024 District Calendar Recommendation

DATE: December 20, 2022

## PRESENTATION

**BACKGROUND:**

David L. Wright, Assistant Superintendent of Student Services, Support and Safety will give a presentation concerning the 2023-2024 calendar recommendation.

# 2023-2024 CALENDAR

## CREATION PROCESS & RECOMMENDATION

# CALENDAR CREATION PROCESS

START
LATER

More

HOLIDAYS

END
EARLIER

Elementary Intermediate Middle High School

Fine Arts Athletics Career Tech

Curriculum Advanced Placement Counselor

Parents Students Teachers

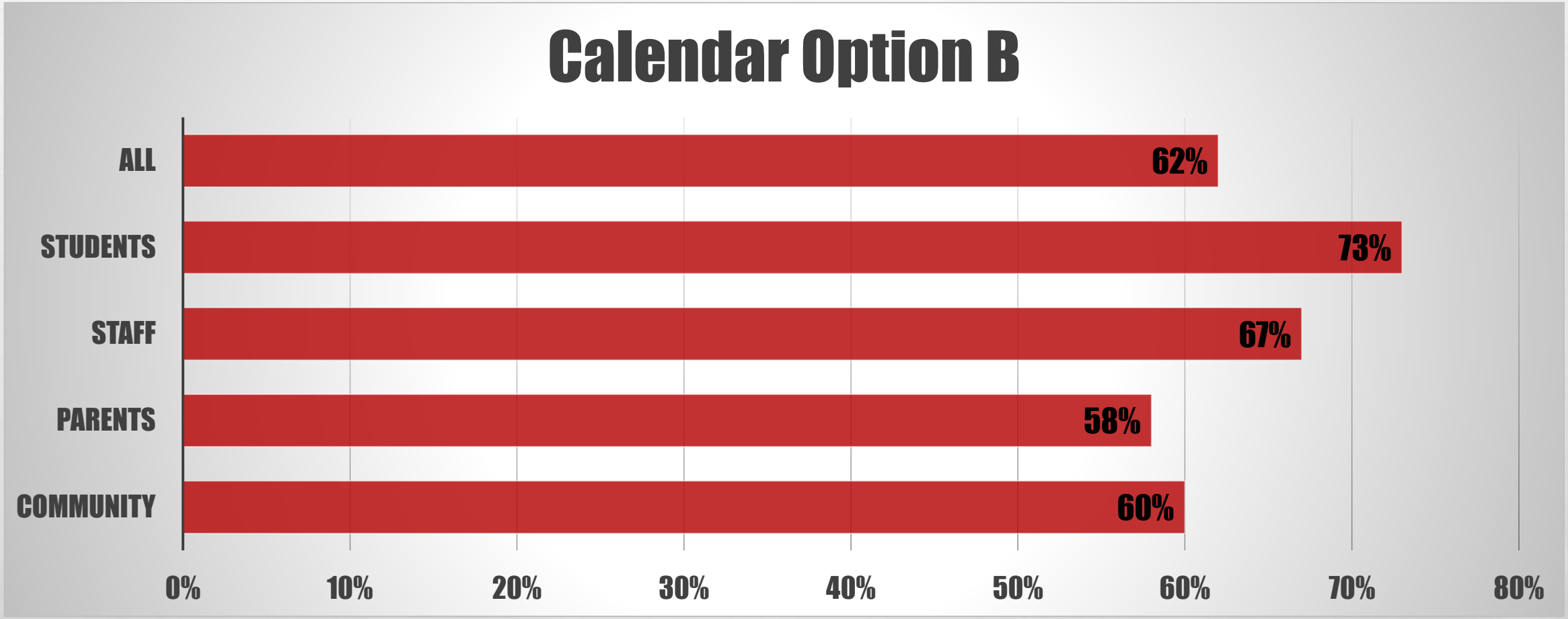
UEA Administration ATPE

# Creation Steps

Committee
DEIC
SUPER SAC
Committee
Cabinet
Board



# SURVEY RESULTS



# KEY POINTS

| Teachers [187 days] | Students [172 days] |
| --- | --- |
| First Day - August 7 | First Day - August 16 |
| Teacher Workdays– Aug 14-15, Nov 6, Jan 5, & May 24 | |
| Parent/Teacher Conference – November 7 | November 6-7 Student Holiday |
| Bad Weather Days – Feb 29 & May 24 | |
| Last Day – May 24 | Last Day – May 23 |

# CALENDAR OPTION "B"





**Board of School Trustees**
**Mansfield Independent School District**

TITLE: Demographer's Report & Attendance Zones Presentation

DATE: December 20, 2022

## PRESENTATION

**BACKGROUND:**

An internal review team studies the demographer's quarterly report along with enrollment and attendance data. When a campus nears or exceeds capacity the team recommends that a committee be installed to make recommendations for leveling enrollment.

Dr. Sean Scott, Jeffrey Brogden, and David Wright will present 2022-23.

MANSFIELD ISD




# DEMOGRAPHER'S REPORT & ATTENDANCE ZONES REVIEW PRESENTATION

Dr. Sean Scott, Jeff Brogden & David Wright

# REVIEW PROCESS (TYPICAL)

- Review Projections & Data
- Adjustments ?
- Committee
- Develop and Study Options
- Recommendations to Superintendent’s Cabinet
- Recommendations are presented to the Board of Trustees



# REVIEW PROCESS (LAST COMMITTEE)

Unique Review:

- Brenda Norwood
- Alma Martinez
- Charlene McKinzey

Plus:

- Relieve the Potential Overcrowding at Lake Ridge High School



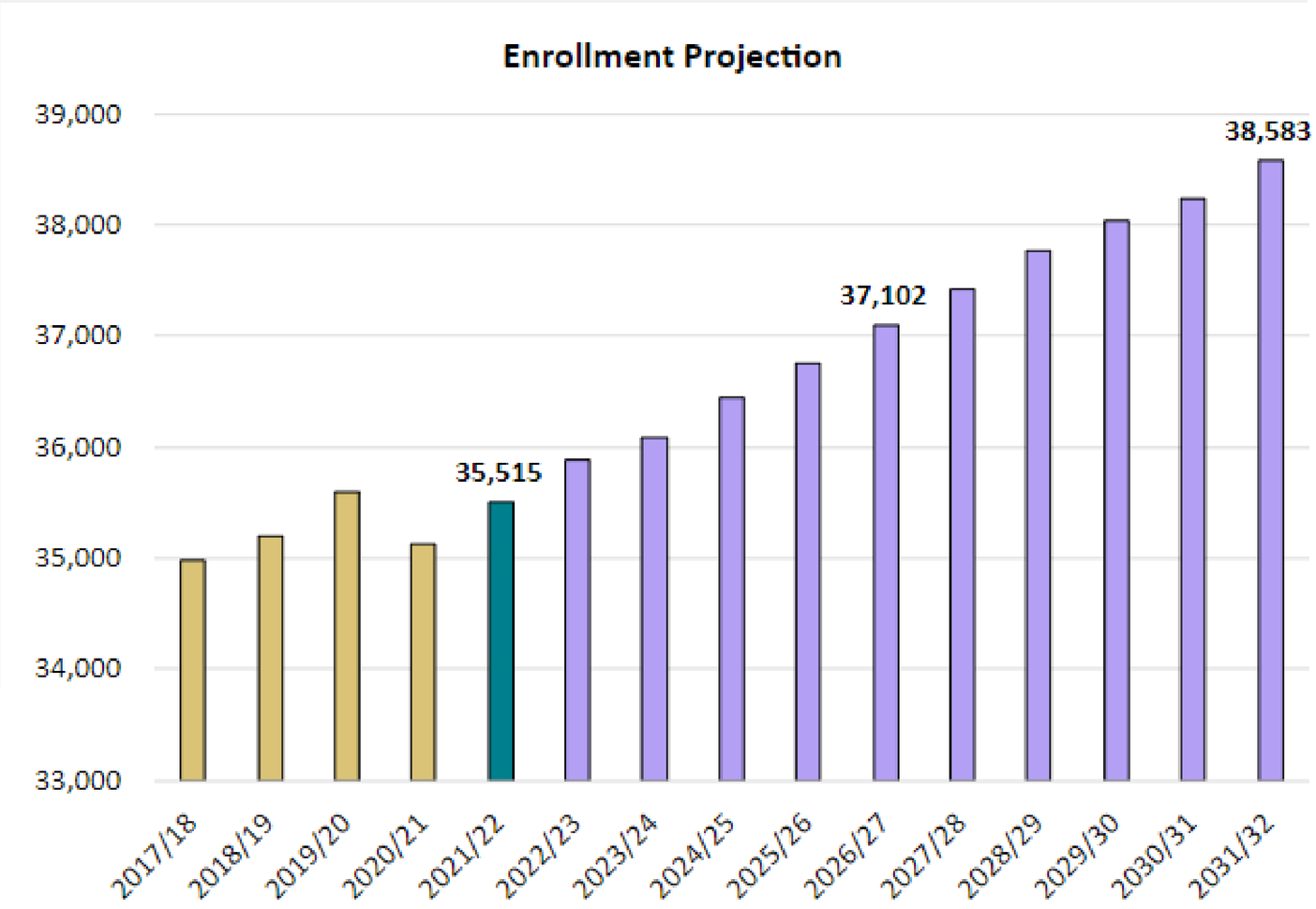
# WHERE ARE WE TODAY?

- 3Q Projections
- Snapshot
- Enrollment Report
- Internal Review Committee
    - 3 Meetings
        - -Reviewed data
        - -Recommend Committee Study Options



# 2023 COMMITTEE'S PROCESS

- Projected Growth
  - Attendance Zones
- Building Capacity
- Current Utilization
- Impact of Choice Schools



# SECONDARY PROJECTIONS

| | | | PEIMS | ENROLLMENT PROJECTIONS | | | | | | | | | | Open |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Campus | Capacity | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 | Seats22/23 |
| ***Intermediate Schools*** | | | | | | | | | | | | | | |
| Cross Timbers | 1,000 | 587 | 558 | 620 | 649 | 649 | 621 | 584 | 595 | 613 | 598 | 579 | 565 | 442 |
| Icenhower | 1,000 | 758 | 745 | 696 | 662 | 685 | 685 | 680 | 708 | 706 | 693 | 707 | 708 | 255 |
| Lillard | 1,000 | 803 | 773 | 760 | 785 | 790 | 765 | 732 | 715 | 753 | 769 | 776 | 787 | 227 |
| Low | 1,000 | 578 | 589 | 635 | 695 | 706 | 727 | 670 | 624 | 663 | 660 | 648 | 648 | 411 |
| Martinez | 1,200 | 774 | 919 | 891 | 829 | 907 | 951 | 1,043 | 1,082 | 1,164 | 1,275 | 1,331 | 1,352 | 281 |
| Orr | 1,000 | 656 | 651 | 736 | 765 | 785 | 812 | 848 | 867 | 906 | 905 | 895 | 921 | 349 |
| Shepard | 1,000 | 862 | 869 | 805 | 742 | 764 | 774 | 802 | 813 | 817 | 822 | 842 | 865 | 131 |
| **Total** | **7,200** | **5,018** | **5,104** | **5,143** | **5,127** | **5,286** | **5,335** | **5,359** | **5,404** | **5,622** | **5,722** | **5,778** | **5,846** | **2,096** |
| Absolute Change | | | 86 | 39 | -16 | 159 | 49 | 24 | 45 | 218 | 100 | 56 | 68 | |
| Percent Change | | | 1.68 | 0.76 | -0.31 | 3.01 | 0.92 | 0.45 | 0.83 | 3.88 | 1.75 | 0.97 | 1.16 | |
| | | | | | | | | | | | | | | |
| ***Middle Schools*** | | | | | | | | | | | | | | |
| Coble | 1,000 | 921 | 857 | 808 | 798 | 748 | 713 | 737 | 736 | 738 | 768 | 767 | 753 | 143 |
| Howard | 1,000 | 705 | 679 | 604 | 575 | 659 | 682 | 673 | 640 | 593 | 601 | 619 | 602 | 321 |
| Jobe | 1,000 | 905 | 883 | 856 | 875 | 799 | 732 | 752 | 761 | 786 | 797 | 801 | 802 | 117 |
| Jones | 1,000 | 890 | 853 | 820 | 803 | 802 | 843 | 872 | 827 | 775 | 755 | 796 | 814 | 147 |
| McKinzey | 1,200 | 752 | 904 | 896 | 1,034 | 1,015 | 966 | 1,014 | 1,071 | 1,148 | 1,185 | 1,276 | 1,398 | 296 |
| Wester | 1,000 | 774 | 617 | 602 | 604 | 653 | 723 | 735 | 753 | 691 | 642 | 683 | 680 | 383 |
| Worley | 1,000 | 685 | 682 | 655 | 660 | 734 | 761 | 783 | 834 | 867 | 888 | 931 | 922 | 318 |
| **Total** | **7,200** | **5,632** | **5,475** | **5,241** | **5,349** | **5,410** | **5,420** | **5,566** | **5,622** | **5,598** | **5,636** | **5,873** | **5,971** | **1,725** |
| Absolute Change | | | -157 | -234 | 108 | 61 | 10 | 146 | 56 | -24 | 38 | 237 | 98 | |
| Percent Change | | | -2.87 | -4.46 | 2.02 | 1.13 | 0.18 | 2.62 | 1.00 | -0.43 | 0.67 | 4.04 | 1.64 | |
| | | | | | | | | | | | | | | |
| ***High Schools*** | | | | | | | | | | | | | | |
| Mansfield | 2,500 | 2,581 | 2,634 | 2,511 | 2,387 | 2,218 | 2,106 | 2,191 | 2,317 | 2,451 | 2,583 | 2,589 | 2,613 | -134 |
| Lake Ridge | 2,500 | 2,593 | 2,662 | 2,752 | 2,808 | 2,915 | 3,050 | 2,975 | 3,080 | 3,083 | 3,090 | 3,132 | 3,141 | -162 |
| Legacy | 2,500 | 2,446 | 2,545 | 2,614 | 2,570 | 2,642 | 2,762 | 2,692 | 2,682 | 2,691 | 2,660 | 2,736 | 2,769 | -45 |
| Summit | 2,500 | 1,912 | 1,871 | 1,800 | 1,730 | 1,577 | 1,535 | 1,550 | 1,573 | 1,628 | 1,624 | 1,552 | 1,509 | 629 |
| Timberview | 2,500 | 1,975 | 1,877 | 1,882 | 1,830 | 1,779 | 1,740 | 1,635 | 1,592 | 1,559 | 1,514 | 1,535 | 1,555 | 623 |
| **Total** | **12,500** | **11,507** | **11,589** | **11,559** | **11,325** | **11,131** | **11,193** | **11,043** | **11,244** | **11,412** | **11,471** | **11,544** | **11,587** | **911** |
| Absolute Change | | | 82 | -30 | -234 | -194 | 62 | -150 | 201 | 168 | 59 | 73 | 43 | |
| Percent Change | | | 0.71 | -0.26 | -2.07 | -1.74 | 0.55 | -1.36 | 1.79 | 1.47 | 0.51 | 0.63 | 0.37 | |
| | | | | | | | | | | | | | | |
| ***Alternative Schools*** | | | | | | | | | | | | | | |
| ECHS | | 267 | 242 | 275 | 288 | 312 | 322 | 316 | 320 | 327 | 330 | 329 | 328 | |
| Frontier | 400 | 156 | 239 | 274 | 274 | 274 | 274 | 274 | 274 | 274 | 274 | 274 | 274 | |
| Phoenix Academy | 200 | 68 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | |
| Knight STEM Academy | | 276 | 270 | 277 | 276 | 275 | 273 | 273 | 269 | 270 | 272 | 275 | 277 | |
| TC JJAEP | | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| Total | **600** | **769** | **822** | **897** | **909** | **932** | **940** | **934** | **934** | **942** | **947** | **949** | **950** | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| **Secondary Totals** | **27,500** | **22,926** | **22,990** | **22,840** | **22,710** | **22,759** | **22,888** | **22,902** | **23,204** | **23,574** | **23,776** | **24,144** | **24,354** | **4,732** |
| **Elementary Totals** | **19,740** | **12,589** | **12,674** | **12,950** | **13,070** | **13,335** | **13,638** | **14,096** | **14,325** | **14,487** | **14,591** | **14,600** | **14,597** | **7,066** |
| **District Totals** | **47,240** | **35,515** | **35,664** | **35,790** | **35,780** | **36,094** | **36,526** | **36,998** | **37,529** | **38,061** | **38,367** | **38,744** | **38,951** | **11,798** |
| **Absolute Change** | | | **149** | **126** | **-10** | **314** | **432** | **472** | **531** | **532** | **306** | **377** | **207** | |
| Percent Change | | | **0.42** | **0.35** | **-0.03** | **0.87** | **1.18** | **1.28** | **1.41** | **1.40** | **0.80** | **0.97** | **0.53** | |

# HIGH SCHOOL PROJECTIONS

| | | | PEIMS | ENROLLMENT PROJECTIONS | | | | | | | | | | Open Seats22/23 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Campus | Capacity | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 | |
| High Schools | | | | | | | | | | | | | | |
| Mansfield | 2,500 | 2,581 | 2,634 | 2,511 | 2,387 | 2,218 | 2,106 | 2,191 | 2,317 | 2,451 | 2,583 | 2,589 | 2,613 | -134 |
| Lake Ridge | 2,500 | 2,593 | 2,662 | 2,752 | 2,808 | 2,915 | 3,050 | 2,975 | 3,080 | 3,083 | 3,090 | 3,132 | 3,141 | -162 |
| Legacy | 2,500 | 2,446 | 2,545 | 2,614 | 2,570 | 2,642 | 2,762 | 2,692 | 2,682 | 2,691 | 2,660 | 2,736 | 2,769 | -45 |
| Summit | 2,500 | 1,912 | 1,871 | 1,800 | 1,730 | 1,577 | 1,535 | 1,550 | 1,573 | 1,628 | 1,624 | 1,552 | 1,509 | 629 |
| Timberview | 2,500 | 1,975 | 1,877 | 1,882 | 1,830 | 1,779 | 1,740 | 1,635 | 1,592 | 1,559 | 1,514 | 1,535 | 1,555 | 623 |
| Total | 12,500 | 11,507 | 11,589 | 11,559 | 11,325 | 11,131 | 11,193 | 11,043 | 11,244 | 11,412 | 11,471 | 11,544 | 11,587 | 911 |
| Absolute Change | | | 82 | -30 | -234 | -194 | 62 | -150 | 201 | 168 | 59 | 73 | 43 | |
| Percent Change | | | 0.71 | -0.26 | -2.07 | -1.74 | 0.55 | -1.36 | 1.79 | 1.47 | 0.51 | 0.63 | 0.37 | |
| | | | | | | | | | | | | | | |
| Alternative Schools | | | | | | | | | | | | | | |
| ECHS | | 267 | 242 | 275 | 288 | 312 | 322 | 316 | 320 | 327 | 330 | 329 | 328 | |
| Frontier | 400 | 156 | 239 | 274 | 274 | 274 | 274 | 274 | 274 | 274 | 274 | 274 | 274 | |
| Phoenix Academy | 200 | 68 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | |
| Knight STEM Academy | | 276 | 270 | 277 | 276 | 275 | 273 | 273 | 269 | 270 | 272 | 275 | 277 | |
| TC JJAEP | | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| Total | 600 | 769 | 822 | 897 | 909 | 932 | 940 | 934 | 934 | 942 | 947 | 949 | 950 | |













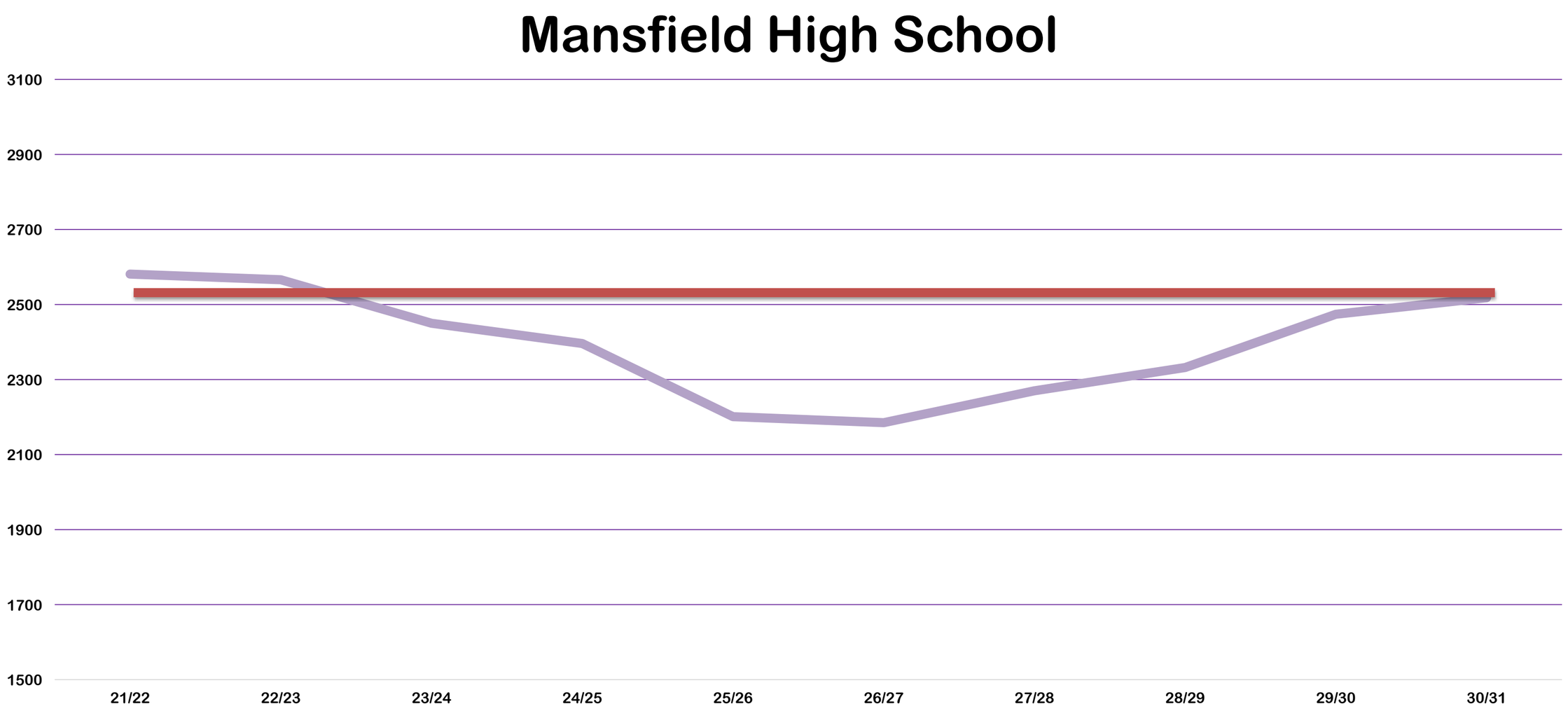




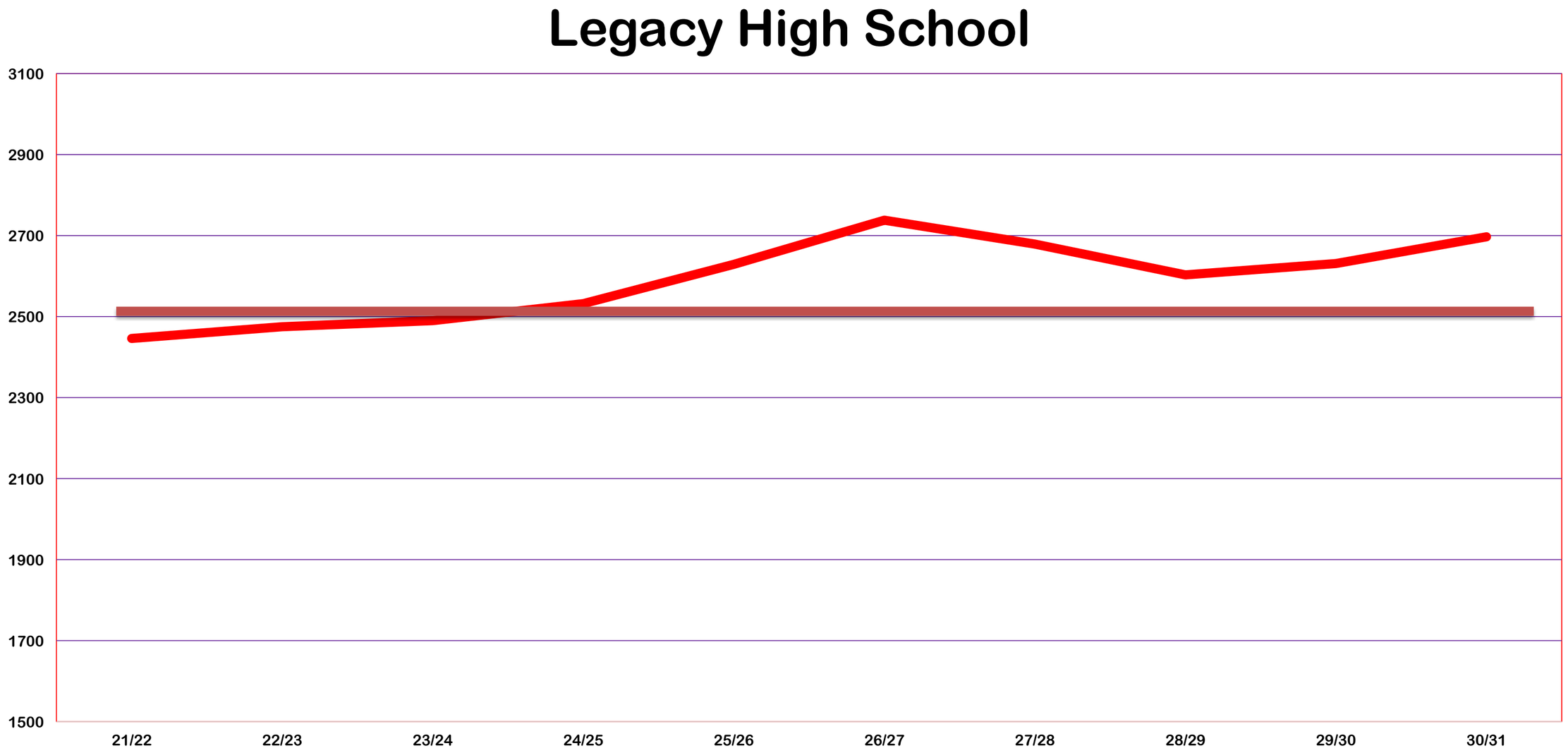



TCC SE MANSFIELD ISD
Early College High School at Timberview

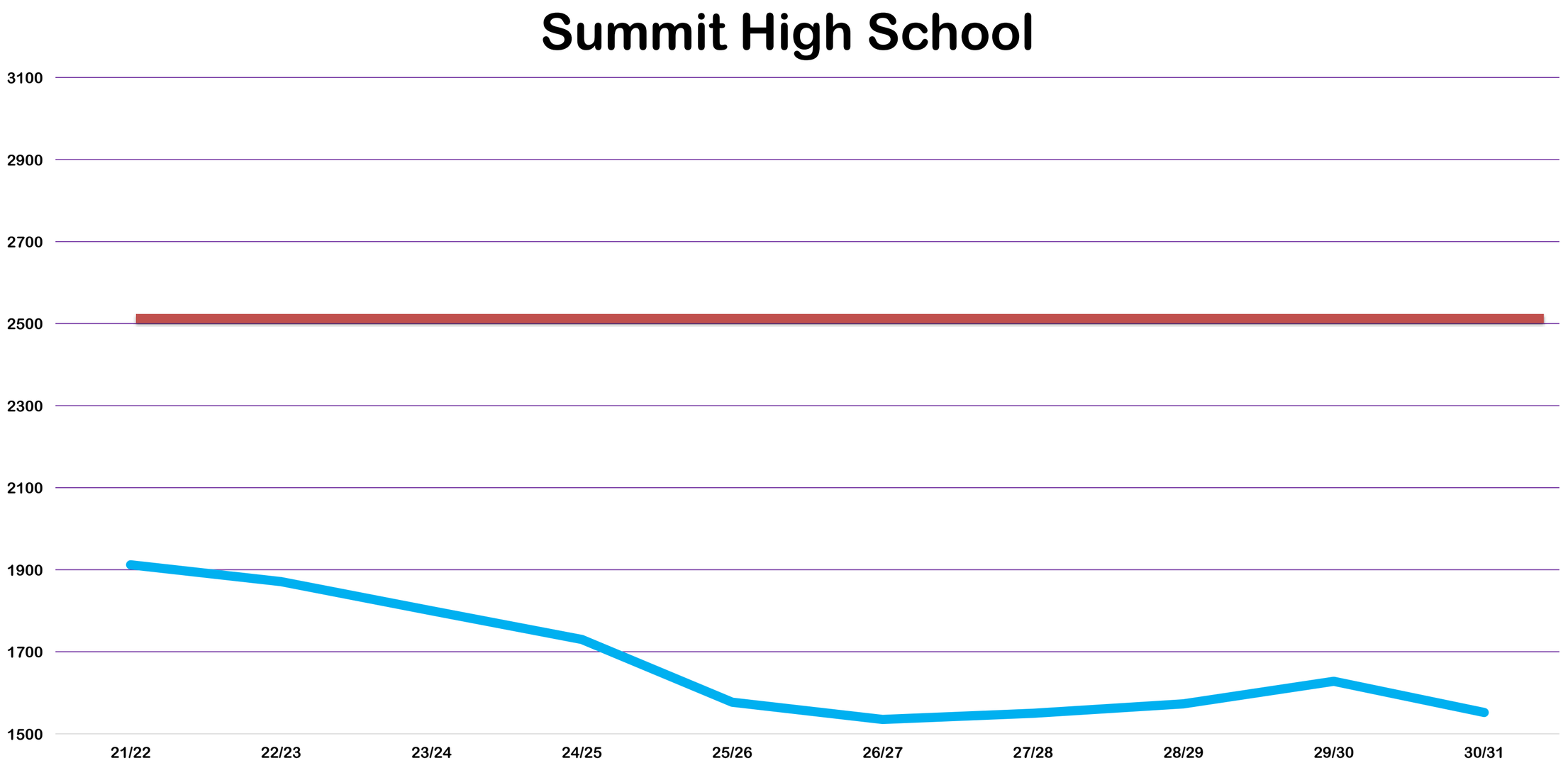
# High School Feeder Pattern Projections



# High School Feeder Pattern Projections

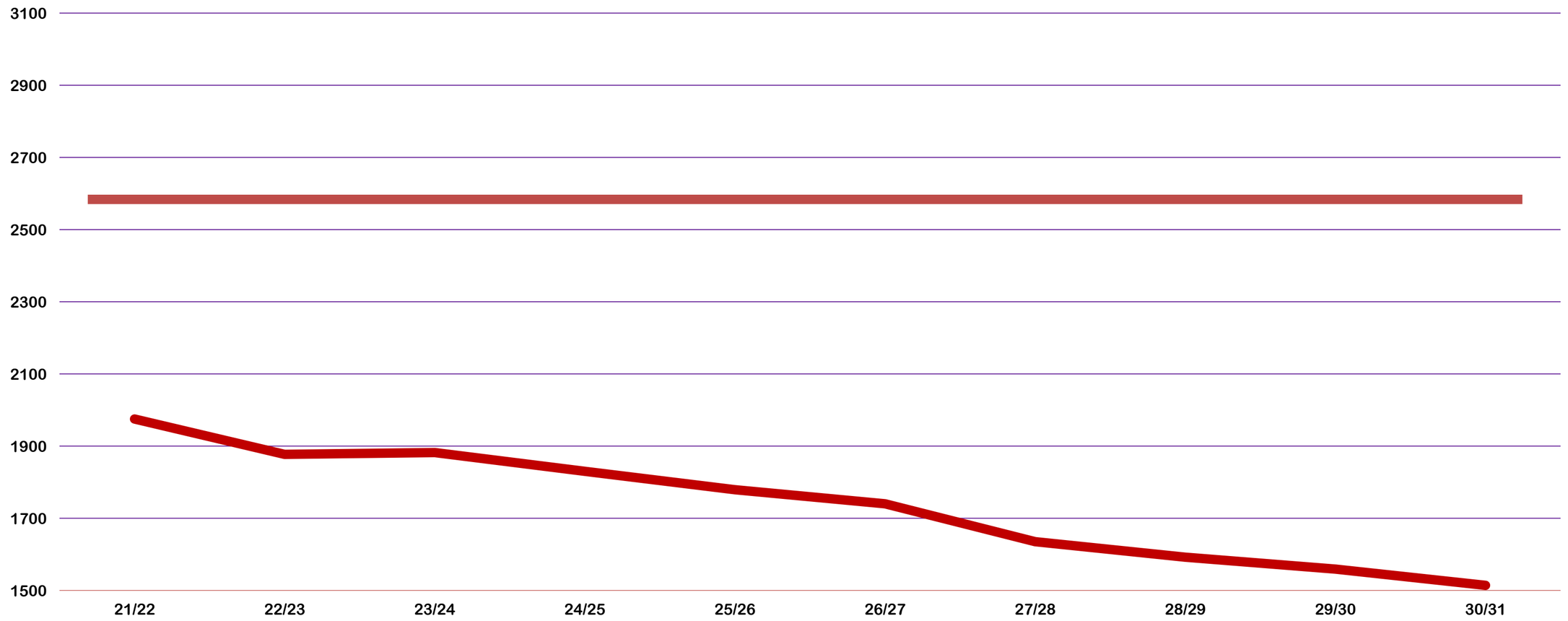


# High School Feeder Pattern Projections



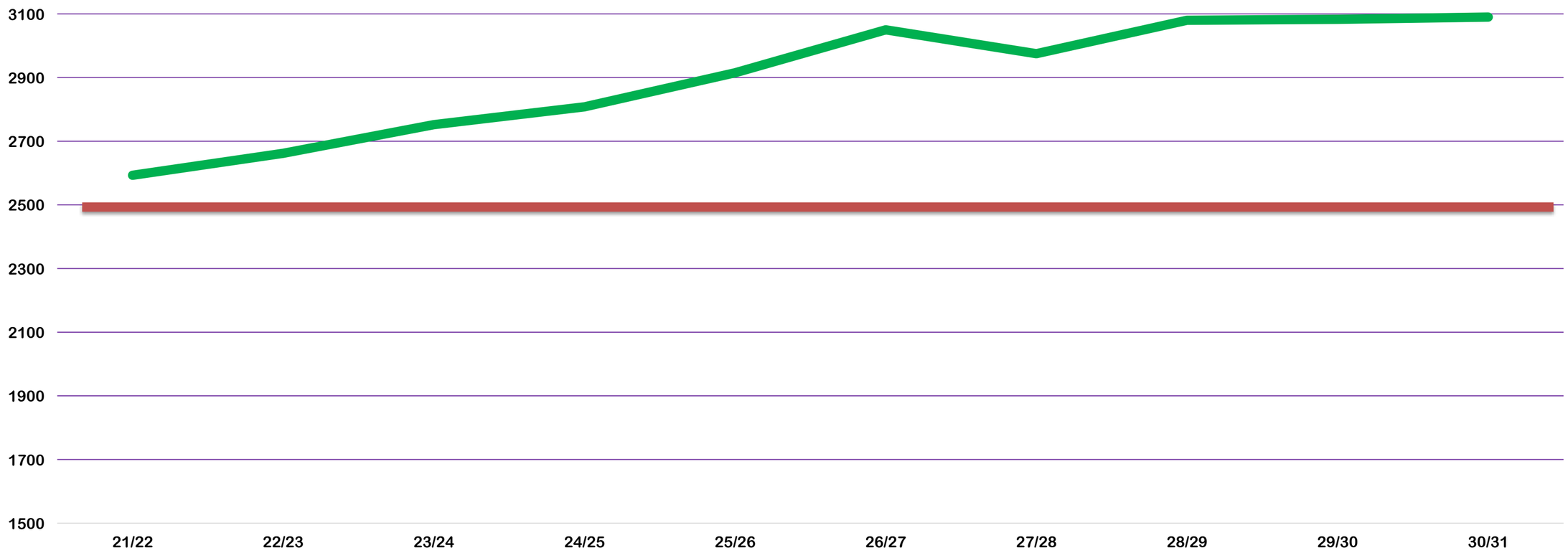
# High School Feeder Pattern Projections

## Timberview High School

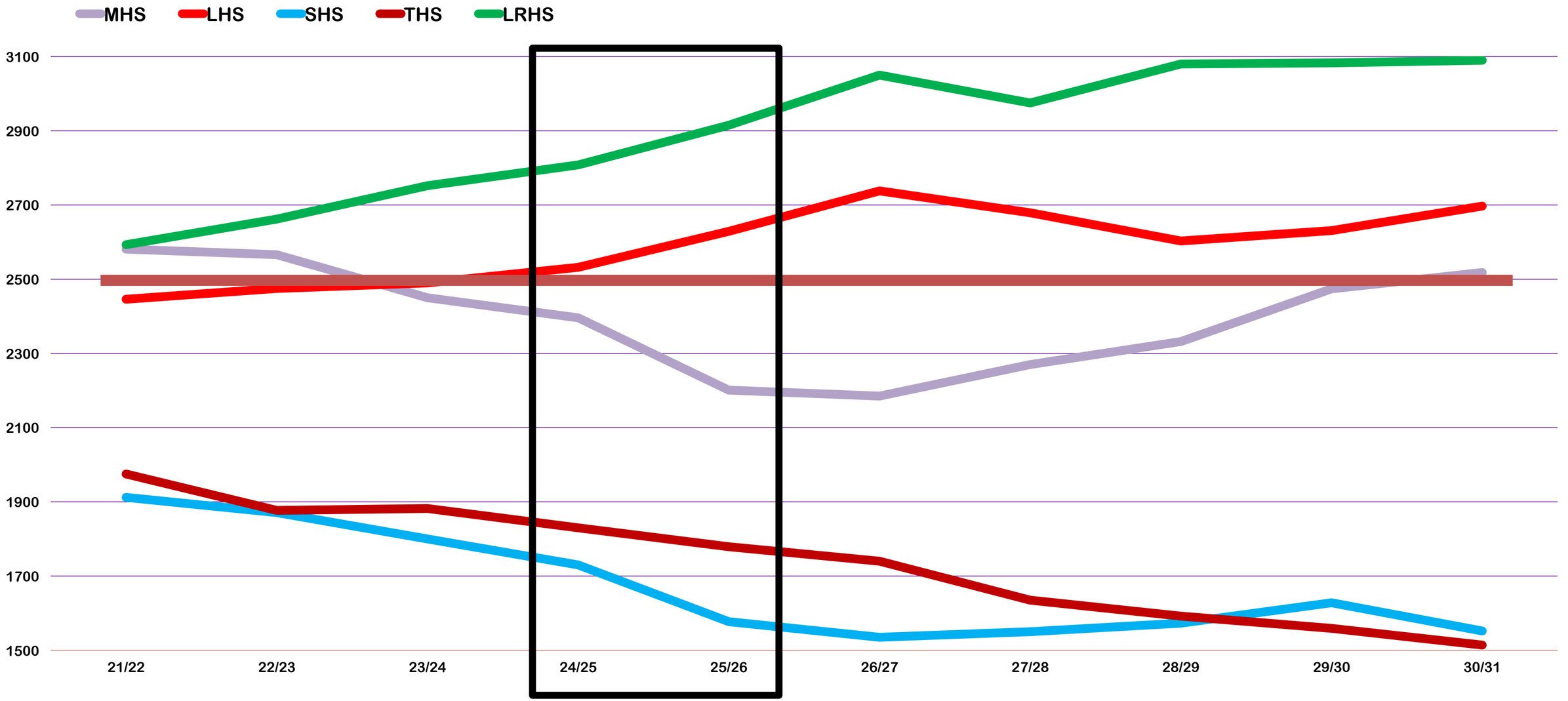


# High School Feeder Pattern Projections

## Lake Ridge High School



# High School Feeder Pattern Projections



# INTERMEDIATE & MIDDLE PROJECTIONS

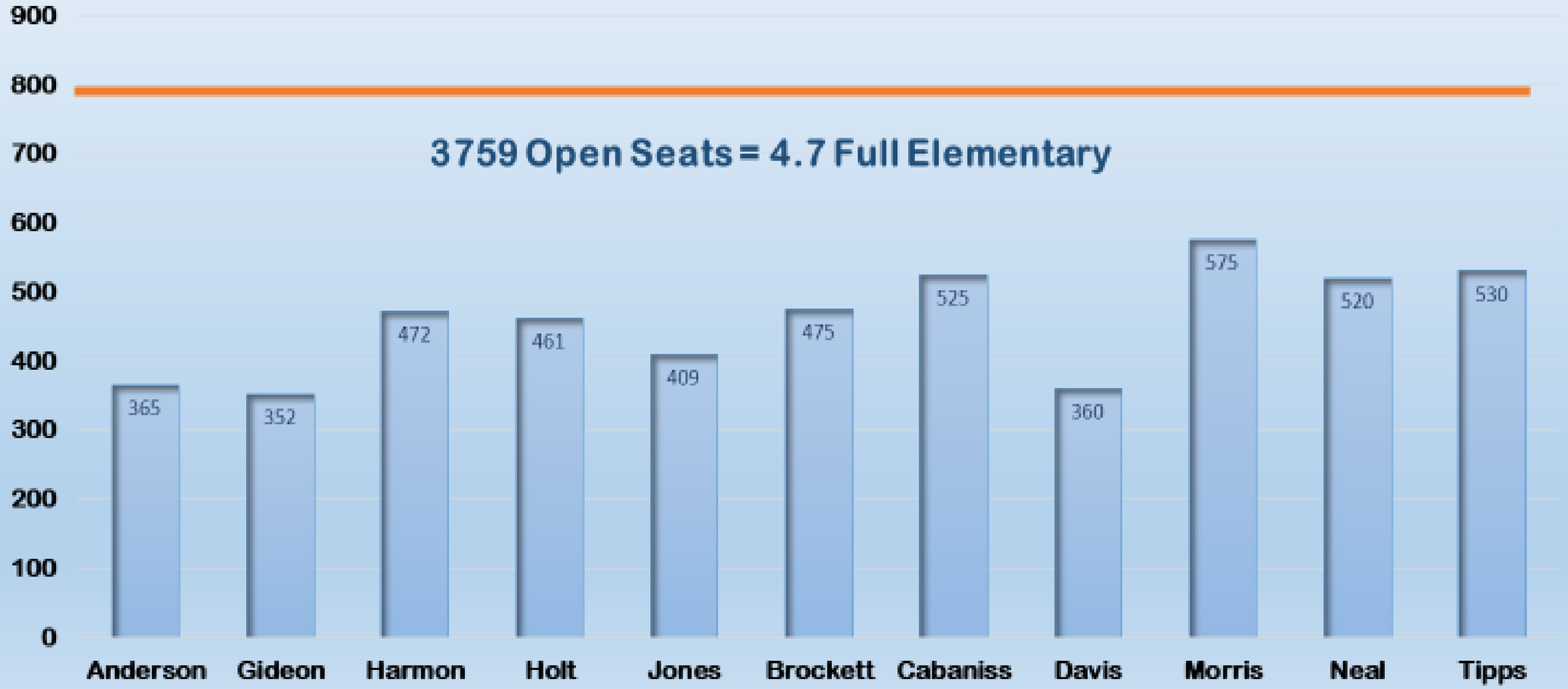
| | | | PEIMS | ENROLLMENT PROJECTIONS | | | | | | | | | | Open Seats22/23 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Campus | Capacity | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 | |
| Intermediate Schools | | | | | | | | | | | | | | |
| Cross Timbers | 1,000 | 587 | 558 | 620 | 649 | 649 | 621 | 584 | 595 | 613 | 598 | 579 | 565 | 442 |
| Icenhower | 1,000 | 758 | 745 | 696 | 662 | 685 | 685 | 680 | 708 | 706 | 693 | 707 | 708 | 255 |
| Lillard | 1,000 | 803 | 773 | 760 | 785 | 790 | 765 | 732 | 715 | 753 | 769 | 776 | 787 | 227 |
| Low | 1,000 | 578 | 589 | 635 | 695 | 706 | 727 | 670 | 624 | 663 | 660 | 648 | 648 | 411 |
| Martinez | 1,200 | 774 | 919 | 891 | 829 | 907 | 951 | 1,043 | 1,082 | 1,164 | 1,275 | 1,331 | 1,352 | 281 |
| Orr | 1,000 | 656 | 651 | 736 | 765 | 785 | 812 | 848 | 867 | 906 | 905 | 895 | 921 | 349 |
| Shepard | 1,000 | 862 | 869 | 805 | 742 | 764 | 774 | 802 | 813 | 817 | 822 | 842 | 865 | 131 |
| Total | 7,200 | 5,018 | 5,104 | 5,143 | 5,127 | 5,286 | 5,335 | 5,359 | 5,404 | 5,622 | 5,722 | 5,778 | 5,846 | 2,096 |
| Absolute Change | | | 86 | 39 | -16 | 159 | 49 | 24 | 45 | 218 | 100 | 56 | 68 | |
| Percent Change | | | 1.68 | 0.76 | -0.31 | 3.01 | 0.92 | 0.45 | 0.83 | 3.88 | 1.75 | 0.97 | 1.16 | |
| | | | | | | | | | | | | | | |
| Middle Schools | | | | | | | | | | | | | | |
| Coble | 1,000 | 921 | 857 | 808 | 798 | 748 | 713 | 737 | 736 | 738 | 768 | 767 | 753 | 143 |
| Howard | 1,000 | 705 | 679 | 604 | 575 | 659 | 682 | 673 | 640 | 593 | 601 | 619 | 602 | 321 |
| Jobe | 1,000 | 905 | 883 | 856 | 875 | 799 | 732 | 752 | 761 | 786 | 797 | 801 | 802 | 117 |
| Jones | 1,000 | 890 | 853 | 820 | 803 | 802 | 843 | 872 | 827 | 775 | 755 | 796 | 814 | 147 |
| McKinzey | 1,200 | 752 | 904 | 896 | 1,034 | 1,015 | 966 | 1,014 | 1,071 | 1,148 | 1,185 | 1,276 | 1,398 | 296 |
| Wester | 1,000 | 774 | 617 | 602 | 604 | 653 | 723 | 735 | 753 | 691 | 642 | 683 | 680 | 383 |
| Worley | 1,000 | 685 | 682 | 655 | 660 | 734 | 761 | 783 | 834 | 867 | 888 | 931 | 922 | 318 |
| Total | 7,200 | 5,632 | 5,475 | 5,241 | 5,349 | 5,410 | 5,420 | 5,566 | 5,622 | 5,598 | 5,636 | 5,873 | 5,971 | 1,725 |
| Absolute Change | | | -157 | -234 | 108 | 61 | 10 | 146 | 56 | -24 | 38 | 237 | 98 | |
| Percent Change | | | -2.87 | -4.46 | 2.02 | 1.13 | 0.18 | 2.62 | 1.00 | -0.43 | 0.67 | 4.04 | 1.64 | |

# ELEMENTARY PROJECTIONS

| | | | PEIMS | ENROLLMENT PROJECTIONS | | | | | | | | | | Open Seats22/23 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Campus | Capacity | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 | |
| Jandrucko AEL | 340 | 399 | 292 | 340 | 340 | 340 | 340 | 340 | 340 | 340 | 340 | 340 | 340 | |
| Anderson | 800 | 365 | 386 | 379 | 360 | 363 | 365 | 377 | 381 | 380 | 374 | 370 | 364 | 414 |
| Boren | 800 | 612 | 609 | 591 | 565 | 554 | 526 | 540 | 544 | 542 | 548 | 547 | 544 | 191 |
| Brockett | 800 | 433 | 424 | 428 | 444 | 454 | 465 | 473 | 473 | 475 | 471 | 468 | 462 | 376 |
| Brown | 800 | 574 | 598 | 645 | 667 | 694 | 710 | 734 | 752 | 748 | 743 | 728 | 713 | 202 |
| Cabaniss | 800 | 557 | 517 | 525 | 521 | 517 | 517 | 519 | 520 | 523 | 523 | 514 | 506 | 283 |
| Daulton | 800 | 669 | 673 | 646 | 641 | 671 | 685 | 717 | 731 | 731 | 733 | 721 | 709 | 127 |
| Davis | 800 | 319 | 360 | 332 | 298 | 294 | 292 | 300 | 306 | 312 | 311 | 307 | 305 | 440 |
| Gideon | 800 | 349 | 327 | 336 | 335 | 336 | 351 | 352 | 342 | 341 | 338 | 328 | 319 | 473 |
| Harmon | 800 | 413 | 428 | 443 | 460 | 460 | 468 | 472 | 466 | 457 | 461 | 459 | 462 | 372 |
| Holt | 800 | 410 | 431 | 444 | 463 | 456 | 458 | 452 | 436 | 423 | 417 | 409 | 400 | 369 |
| Jones | 800 | 391 | 396 | 406 | 409 | 406 | 401 | 401 | 399 | 398 | 404 | 402 | 405 | 404 |
| Miller | 800 | 575 | 534 | 556 | 551 | 543 | 547 | 562 | 575 | 577 | 577 | 577 | 575 | 266 |
| Morris | 800 | 565 | 575 | 579 | 582 | 571 | 557 | 570 | 571 | 566 | 565 | 556 | 552 | 225 |
| Nash | 800 | 617 | 665 | 659 | 660 | 658 | 666 | 684 | 666 | 641 | 624 | 600 | 569 | 135 |
| Neal | 800 | 409 | 408 | 414 | 431 | 442 | 448 | 468 | 490 | 506 | 520 | 521 | 515 | 392 |
| Norwood | 1,000 | 594 | 646 | 650 | 699 | 822 | 918 | 1,042 | 1,124 | 1,249 | 1,308 | 1,386 | 1,476 | 354 |
| Perry | 800 | 450 | 516 | 592 | 633 | 730 | 826 | 933 | 1,002 | 1,057 | 1,107 | 1,171 | 1,236 | 284 |
| Ponder | 800 | 592 | 614 | 635 | 631 | 641 | 682 | 678 | 679 | 686 | 683 | 672 | 654 | 186 |
| Reid | 800 | 493 | 485 | 495 | 507 | 510 | 511 | 528 | 539 | 548 | 553 | 547 | 534 | 315 |
| Sheppard | 800 | 441 | 451 | 465 | 472 | 487 | 500 | 515 | 528 | 535 | 547 | 555 | 563 | 349 |
| Smith | 800 | 590 | 641 | 660 | 689 | 695 | 718 | 720 | 730 | 723 | 713 | 697 | 680 | 159 |
| Spencer | 800 | 670 | 630 | 638 | 614 | 599 | 592 | 604 | 610 | 609 | 611 | 608 | 602 | 170 |
| Tarver-Redon | 800 | 570 | 538 | 564 | 572 | 578 | 588 | 597 | 597 | 597 | 596 | 590 | 587 | 262 |
| Tipps | 800 | 532 | 530 | 528 | 526 | 514 | 507 | 518 | 524 | 523 | 524 | 527 | 525 | 270 |
| Elementary Schools Total | 19,740 | 12,589 | 12,674 | 12,950 | 13,070 | 13,335 | 13,638 | 14,096 | 14,325 | 14,487 | 14,591 | 14,600 | 14,597 | 7,066 |
| Absolute Change | | | 85 | 276 | 120 | 265 | 303 | 458 | 229 | 162 | 104 | 9 | -3 | |
| Percent Change | | | 0.67 | 2.13 | 0.92 | 1.99 | 2.22 | 3.25 | 1.60 | 1.12 | 0.71 | 0.06 | -0.02 | |

# Elementary Growth North of Debbie Ln.

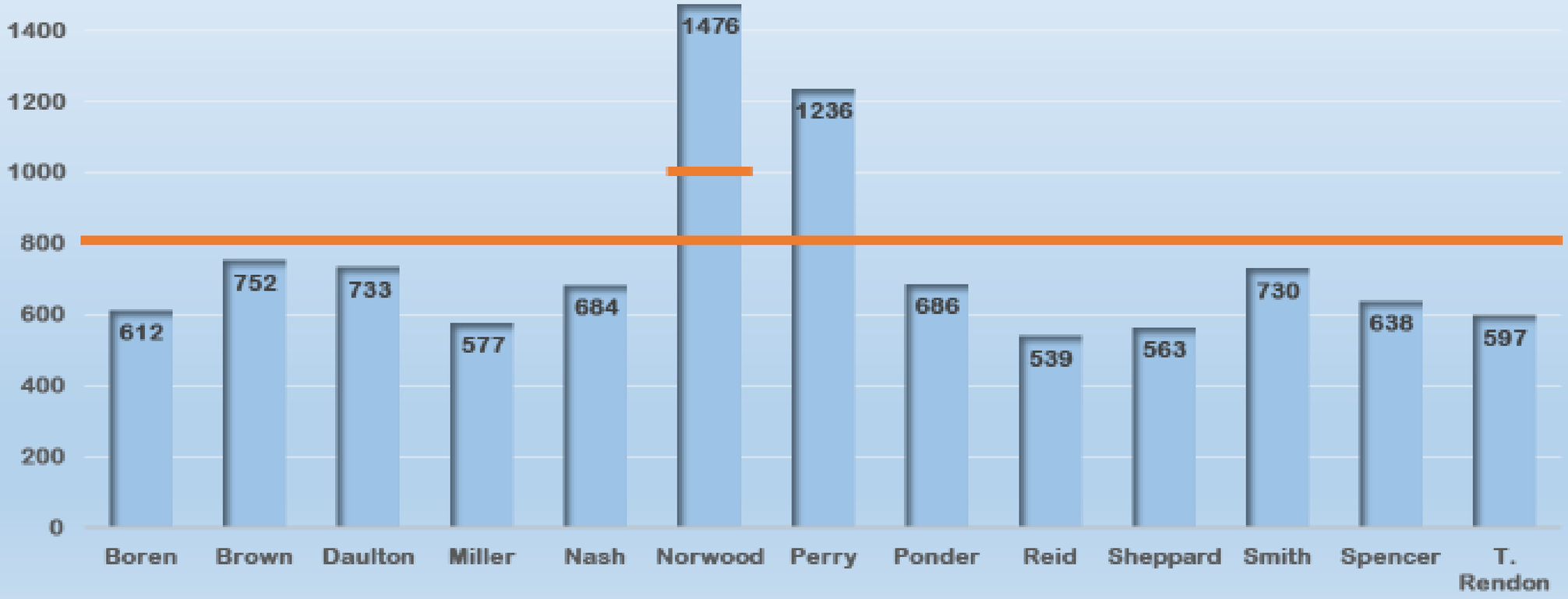
## Highest Enrollment in Next Ten Years



# Elementary Growth South of Debbie Ln.

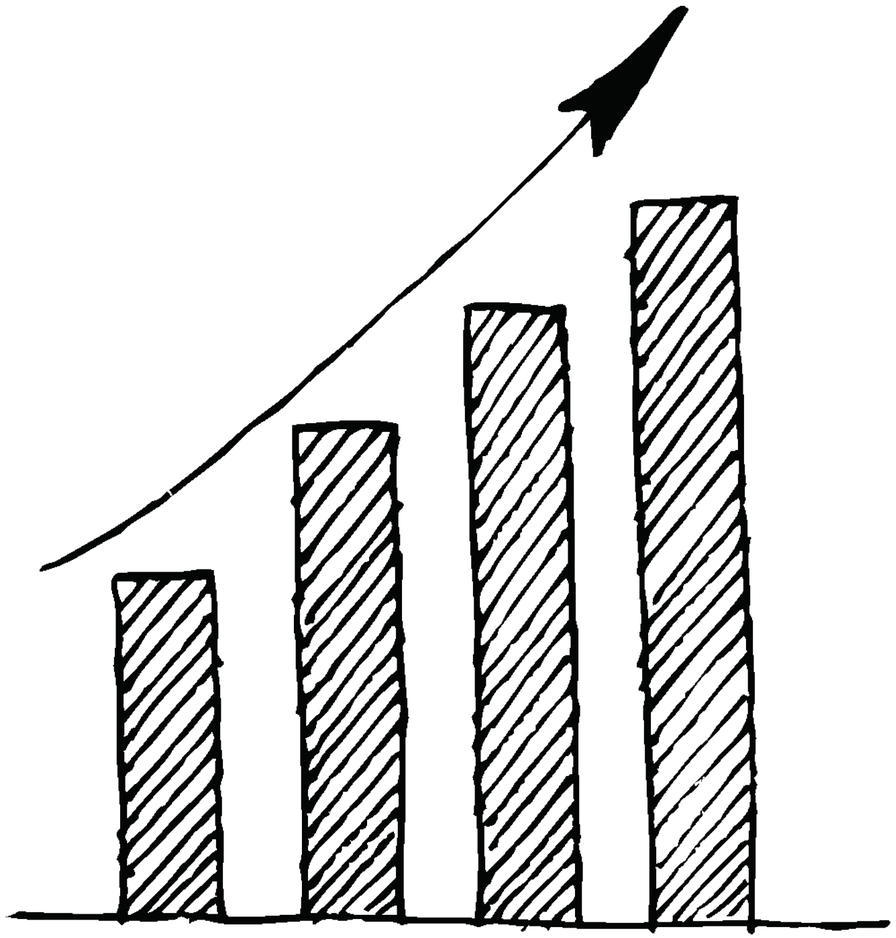
## Highest Enrollment in Next Ten Years

### 777 Open Seats = 1 Full Elementary



# COMMITTEE'S TASK

- Projected Growth
- Capacity
- Current Utilization
- Impact of Choice Schools



# BUILDING CAPACITY & UTILIZATION

| | | | | Open Seats 22/23 |
|---|---|---|---|---|
| Grade Level | Typical | Total Capacity | Enrollment | |
| Elementary | 800 | 19,740 | 12,674 | 7,066 |
| | | | | |
| Intermediate | 1000 | 7,200 | 5,104 | 2,096 |
| | | | | |
| Middle | 1000 | 7,200 | 5,475 | 1,725 |
| | | | | |
| High | 2500 | 12,500 | 11,589 | 911 |
| | | | | |
| Total | | 46,640 | 34,842 | 11,798 |
| | | | | |



- 2022-23 DEIC Recommendation – Efficient use of facilities

# BUILDING CAPACITY & UTILIZATION FOR HIGH SCHOOLS

| | | | PEIMS | ENROLLMENT PROJECTIONS | | | | | | | | | | Open Seats22/23 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Campus | Capacity | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 | |
| High Schools | | | | | | | | | | | | | | |
| Mansfield | 2,500 | 2,581 | 2,634 | 2,511 | 2,387 | 2,218 | 2,106 | 2,191 | 2,317 | 2,451 | 2,583 | 2,589 | 2,613 | -134 |
| Lake Ridge | 2,500 | 2,593 | 2,662 | 2,752 | 2,808 | 2,915 | 3,050 | 2,975 | 3,080 | 3,083 | 3,090 | 3,132 | 3,141 | -162 |
| Legacy | 2,500 | 2,446 | 2,545 | 2,614 | 2,570 | 2,642 | 2,762 | 2,692 | 2,682 | 2,691 | 2,660 | 2,736 | 2,769 | -45 |
| Summit | 2,500 | 1,912 | 1,871 | 1,800 | 1,730 | 1,577 | 1,535 | 1,550 | 1,573 | 1,628 | 1,624 | 1,552 | 1,509 | 629 |
| Timberview | 2,500 | 1,975 | 1,877 | 1,882 | 1,830 | 1,779 | 1,740 | 1,635 | 1,592 | 1,559 | 1,514 | 1,535 | 1,555 | 623 |
| Total | 12,500 | 11,507 | 11,589 | 11,559 | 11,325 | 11,131 | 11,193 | 11,043 | 11,244 | 11,412 | 11,471 | 11,544 | 11,587 | 911 |
| Absolute Change | | | 82 | -30 | -234 | -194 | 62 | -150 | 201 | 168 | 59 | 73 | 43 | |
| Percent Change | | | 0.71 | -0.26 | -2.07 | -1.74 | 0.55 | -1.36 | 1.79 | 1.47 | 0.51 | 0.63 | 0.37 | |
| | | | | | | | | | | | | | | |
| Alternative Schools | | | | | | | | | | | | | | |
| ECHS | | 267 | 242 | 275 | 288 | 312 | 322 | 316 | 320 | 327 | 330 | 329 | 328 | |
| Frontier | 400 | 156 | 239 | 274 | 274 | 274 | 274 | 274 | 274 | 274 | 274 | 274 | 274 | |
| Phoenix Academy | 200 | 68 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | |
| Knight STEM Academy | | 276 | 270 | 277 | 276 | 275 | 273 | 273 | 269 | 270 | 272 | 275 | 277 | |
| TC JJAEP | | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| Total | 600 | 769 | 822 | 897 | 909 | 932 | 940 | 934 | 934 | 942 | 947 | 949 | 950 | |

# INTERMEDIATE AND MIDDLE SCHOOLS

| | | | PEIMS | ENROLLMENT PROJECTIONS | | | | | | | | | | Open Seats22/23 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Campus | Capacity | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 | |
| Intermediate Schools | | | | | | | | | | | | | | |
| Cross Timbers | 1,000 | 587 | 558 | 620 | 649 | 649 | 621 | 584 | 595 | 613 | 598 | 579 | 565 | 442 |
| Icenhower | 1,000 | 758 | 745 | 696 | 662 | 685 | 685 | 680 | 708 | 706 | 693 | 707 | 708 | 255 |
| Lillard | 1,000 | 803 | 773 | 760 | 785 | 790 | 765 | 732 | 715 | 753 | 769 | 776 | 787 | 227 |
| Low | 1,000 | 578 | 589 | 635 | 695 | 706 | 727 | 670 | 624 | 663 | 660 | 648 | 648 | 411 |
| Martinez | 1,200 | 774 | 919 | 891 | 829 | 907 | 951 | 1,043 | 1,082 | 1,164 | 1,275 | 1,331 | 1,352 | 281 |
| Orr | 1,000 | 656 | 651 | 736 | 765 | 785 | 812 | 848 | 867 | 906 | 905 | 895 | 921 | 349 |
| Shepard | 1,000 | 862 | 869 | 805 | 742 | 764 | 774 | 802 | 813 | 817 | 822 | 842 | 865 | 131 |
| Total | 7,200 | 5,018 | 5,104 | 5,143 | 5,127 | 5,286 | 5,335 | 5,359 | 5,404 | 5,622 | 5,722 | 5,778 | 5,846 | 2,096 |
| Absolute Change | | | 86 | 39 | -16 | 159 | 49 | 24 | 45 | 218 | 100 | 56 | 68 | |
| Percent Change | | | 1.68 | 0.76 | -0.31 | 3.01 | 0.92 | 0.45 | 0.83 | 3.88 | 1.75 | 0.97 | 1.16 | |
| | | | | | | | | | | | | | | |
| Middle Schools | | | | | | | | | | | | | | |
| Coble | 1,000 | 921 | 857 | 808 | 798 | 748 | 713 | 737 | 736 | 738 | 768 | 767 | 753 | 143 |
| Howard | 1,000 | 705 | 679 | 604 | 575 | 659 | 682 | 673 | 640 | 593 | 601 | 619 | 602 | 321 |
| Jobe | 1,000 | 905 | 883 | 856 | 875 | 799 | 732 | 752 | 761 | 786 | 797 | 801 | 802 | 117 |
| Jones | 1,000 | 890 | 853 | 820 | 803 | 802 | 843 | 872 | 827 | 775 | 755 | 796 | 814 | 147 |
| McKinzey | 1,200 | 752 | 904 | 896 | 1,034 | 1,015 | 966 | 1,014 | 1,071 | 1,148 | 1,185 | 1,276 | 1,398 | 296 |
| Wester | 1,000 | 774 | 617 | 602 | 604 | 653 | 723 | 735 | 753 | 691 | 642 | 683 | 680 | 383 |
| Worley | 1,000 | 685 | 682 | 655 | 660 | 734 | 761 | 783 | 834 | 867 | 888 | 931 | 922 | 318 |
| Total | 7,200 | 5,632 | 5,475 | 5,241 | 5,349 | 5,410 | 5,420 | 5,566 | 5,622 | 5,598 | 5,636 | 5,873 | 5,971 | 1,725 |
| Absolute Change | | | -157 | -234 | 108 | 61 | 10 | 146 | 56 | -24 | 38 | 237 | 98 | |
| Percent Change | | | -2.87 | -4.46 | 2.02 | 1.13 | 0.18 | 2.62 | 1.00 | -0.43 | 0.67 | 4.04 | 1.64 | |

# ELEMENTARY SCHOOLS

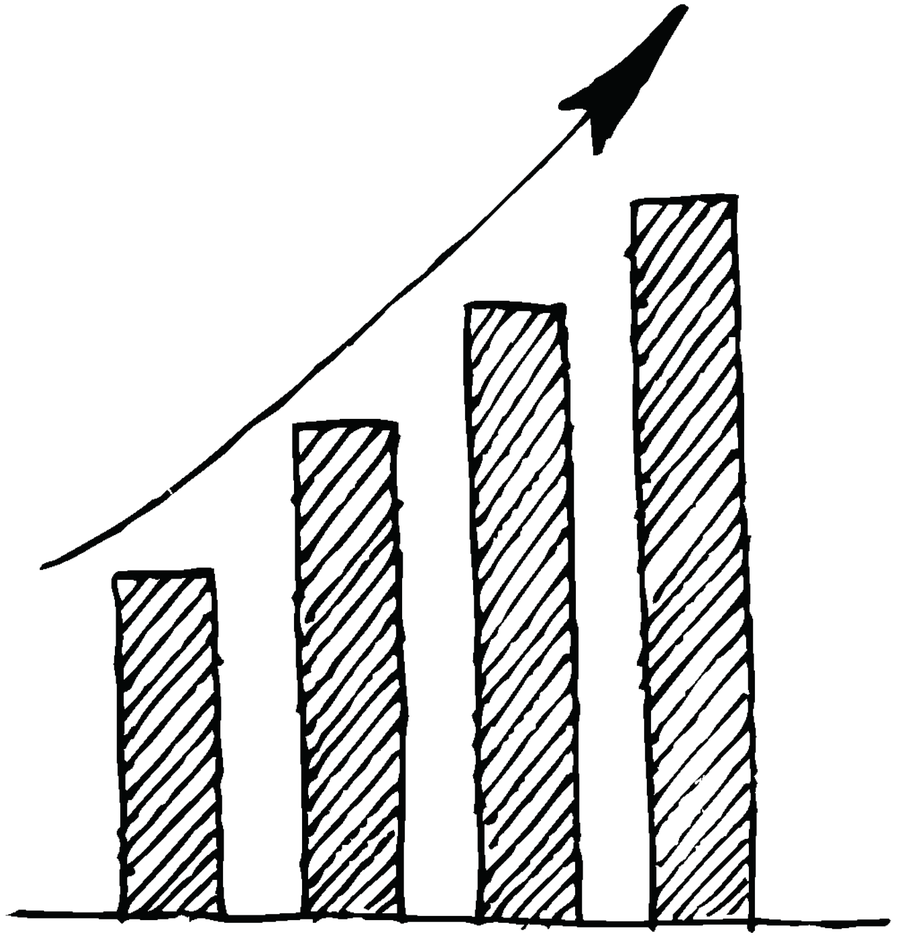
| | | | PEIMS | ENROLLMENT PROJECTIONS | | | | | | | | | | Open |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Campus | Capacity | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 | Seats22/23 |
| Jandrucko AEL | 340 | 399 | 292 | 340 | 340 | 340 | 340 | 340 | 340 | 340 | 340 | 340 | 340 | |
| Anderson | 800 | 365 | 386 | 379 | 360 | 363 | 365 | 377 | 381 | 380 | 374 | 370 | 364 | 414 |
| Boren | 800 | 612 | 609 | 591 | 565 | 554 | 526 | 540 | 544 | 542 | 548 | 547 | 544 | 191 |
| Brockett | 800 | 433 | 424 | 428 | 444 | 454 | 465 | 473 | 473 | 475 | 471 | 468 | 462 | 376 |
| Brown | 800 | 574 | 598 | 645 | 667 | 694 | 710 | 734 | 752 | 748 | 743 | 728 | 713 | 202 |
| Cabaniss | 800 | 557 | 517 | 525 | 521 | 517 | 517 | 519 | 520 | 523 | 523 | 514 | 506 | 283 |
| Daulton | 800 | 669 | 673 | 646 | 641 | 671 | 685 | 717 | 731 | 731 | 733 | 721 | 709 | 127 |
| Davis | 800 | 319 | 360 | 332 | 298 | 294 | 292 | 300 | 306 | 312 | 311 | 307 | 305 | 440 |
| Gideon | 800 | 349 | 327 | 336 | 335 | 336 | 351 | 352 | 342 | 341 | 338 | 328 | 319 | 473 |
| Harmon | 800 | 413 | 428 | 443 | 460 | 460 | 468 | 472 | 466 | 457 | 461 | 459 | 462 | 372 |
| Holt | 800 | 410 | 431 | 444 | 463 | 456 | 458 | 452 | 436 | 423 | 417 | 409 | 400 | 369 |
| Jones | 800 | 391 | 396 | 406 | 409 | 406 | 401 | 401 | 399 | 398 | 404 | 402 | 405 | 404 |
| Miller | 800 | 575 | 534 | 556 | 551 | 543 | 547 | 562 | 575 | 577 | 577 | 577 | 575 | 266 |
| Morris | 800 | 565 | 575 | 579 | 582 | 571 | 557 | 570 | 571 | 566 | 565 | 556 | 552 | 225 |
| Nash | 800 | 617 | 665 | 659 | 660 | 658 | 666 | 684 | 666 | 641 | 624 | 600 | 569 | 135 |
| Neal | 800 | 409 | 408 | 414 | 431 | 442 | 448 | 468 | 490 | 506 | 520 | 521 | 515 | 392 |
| Norwood | 1,000 | 594 | 646 | 650 | 699 | 822 | 918 | 1,042 | 1,124 | 1,249 | 1,308 | 1,386 | 1,476 | 354 |
| Perry | 800 | 450 | 516 | 592 | 633 | 730 | 826 | 933 | 1,002 | 1,057 | 1,107 | 1,171 | 1,236 | 284 |
| Ponder | 800 | 592 | 614 | 635 | 631 | 641 | 682 | 678 | 679 | 686 | 683 | 672 | 654 | 186 |
| Reid | 800 | 493 | 485 | 495 | 507 | 510 | 511 | 528 | 539 | 548 | 553 | 547 | 534 | 315 |
| Sheppard | 800 | 441 | 451 | 465 | 472 | 487 | 500 | 515 | 528 | 535 | 547 | 555 | 563 | 349 |
| Smith | 800 | 590 | 641 | 660 | 689 | 695 | 718 | 720 | 730 | 723 | 713 | 697 | 680 | 159 |
| Spencer | 800 | 670 | 630 | 638 | 614 | 599 | 592 | 604 | 610 | 609 | 611 | 608 | 602 | 170 |
| Tarver-Redon | 800 | 570 | 538 | 564 | 572 | 578 | 588 | 597 | 597 | 597 | 596 | 590 | 587 | 262 |
| Tipps | 800 | 532 | 530 | 528 | 526 | 514 | 507 | 518 | 524 | 523 | 524 | 527 | 525 | 270 |
| **Elementary Schools Total** | **19,740** | **12,589** | **12,674** | **12,950** | **13,070** | **13,335** | **13,638** | **14,096** | **14,325** | **14,487** | **14,591** | **14,600** | **14,597** | **7,066** |
| Absolute Change | | | 85 | 276 | 120 | 265 | 303 | 458 | 229 | 162 | 104 | 9 | -3 | |
| Percent Change | | | 0.67 | 2.13 | 0.92 | 1.99 | 2.22 | 3.25 | 1.60 | 1.12 | 0.71 | 0.06 | -0.02 | |

# BUILDING UTILIZATION ELEMENTARY SCHOOLS

| | | | PEIMS | ENROLLMENT PROJECTIONS | | | | | | | | | | Open |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Campus | Capacity | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 | Seats22/23 |
| Anderson | 800 | 365 | 386 | 379 | 360 | 363 | 365 | 377 | 381 | 380 | 374 | 370 | 364 | **414** |
| Brockett | 800 | 433 | 424 | 428 | 444 | 454 | 465 | 473 | 473 | 475 | 471 | 468 | 462 | **376** |
| Davis | 800 | 319 | 360 | 332 | 298 | 294 | 292 | 300 | 306 | 312 | 311 | 307 | 305 | **440** |
| Gideon | 800 | 349 | 327 | 336 | 335 | 336 | 351 | 352 | 342 | 341 | 338 | 328 | 319 | **473** |
| Harmon | 800 | 413 | 428 | 443 | 460 | 460 | 468 | 472 | 466 | 457 | 461 | 459 | 462 | **372** |
| Holt | 800 | 410 | 431 | 444 | 463 | 456 | 458 | 452 | 436 | 423 | 417 | 409 | 400 | **369** |
| Jones | 800 | 391 | 396 | 406 | 409 | 406 | 401 | 401 | 399 | 398 | 404 | 402 | 405 | **404** |
| Miller | 800 | 575 | 534 | 556 | 551 | 543 | 547 | 562 | 575 | 577 | 577 | 577 | 575 | **266** |
| Morris | 800 | 565 | 575 | 579 | 582 | 571 | 557 | 570 | 571 | 566 | 565 | 556 | 552 | **225** |
| Neal | 800 | 409 | 408 | 414 | 431 | 442 | 448 | 468 | 490 | 506 | 520 | 521 | 515 | **392** |
| Reid | 800 | 493 | 485 | 495 | 507 | 510 | 511 | 528 | 539 | 548 | 553 | 547 | 534 | **315** |
| Sheppard | 800 | 441 | 451 | 465 | 472 | 487 | 500 | 515 | 528 | 535 | 547 | 555 | 563 | **349** |
| Tarver-Redon | 800 | 570 | 538 | 564 | 572 | 578 | 588 | 597 | 597 | 597 | 596 | 590 | 587 | **262** |
| Tipps | 800 | 532 | 530 | 528 | 526 | 514 | 507 | 518 | 524 | 523 | 524 | 527 | 525 | **270** |
| Total | | **6,265** | **6,273** | **6,369** | **6,410** | **6,414** | **6,458** | **6,585** | **6,627** | **6,638** | **6,658** | **6,616** | **6,568** | **4,927** |

# COMMITTEE'S TASK

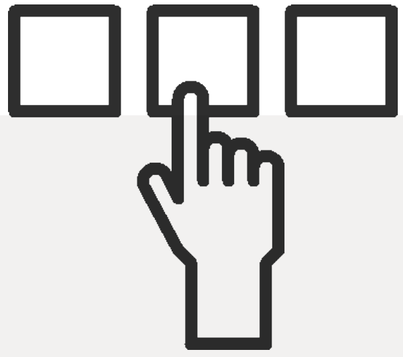
- Projected Growth
- Capacity
- Current Utilization
- Impact of Choice Schools



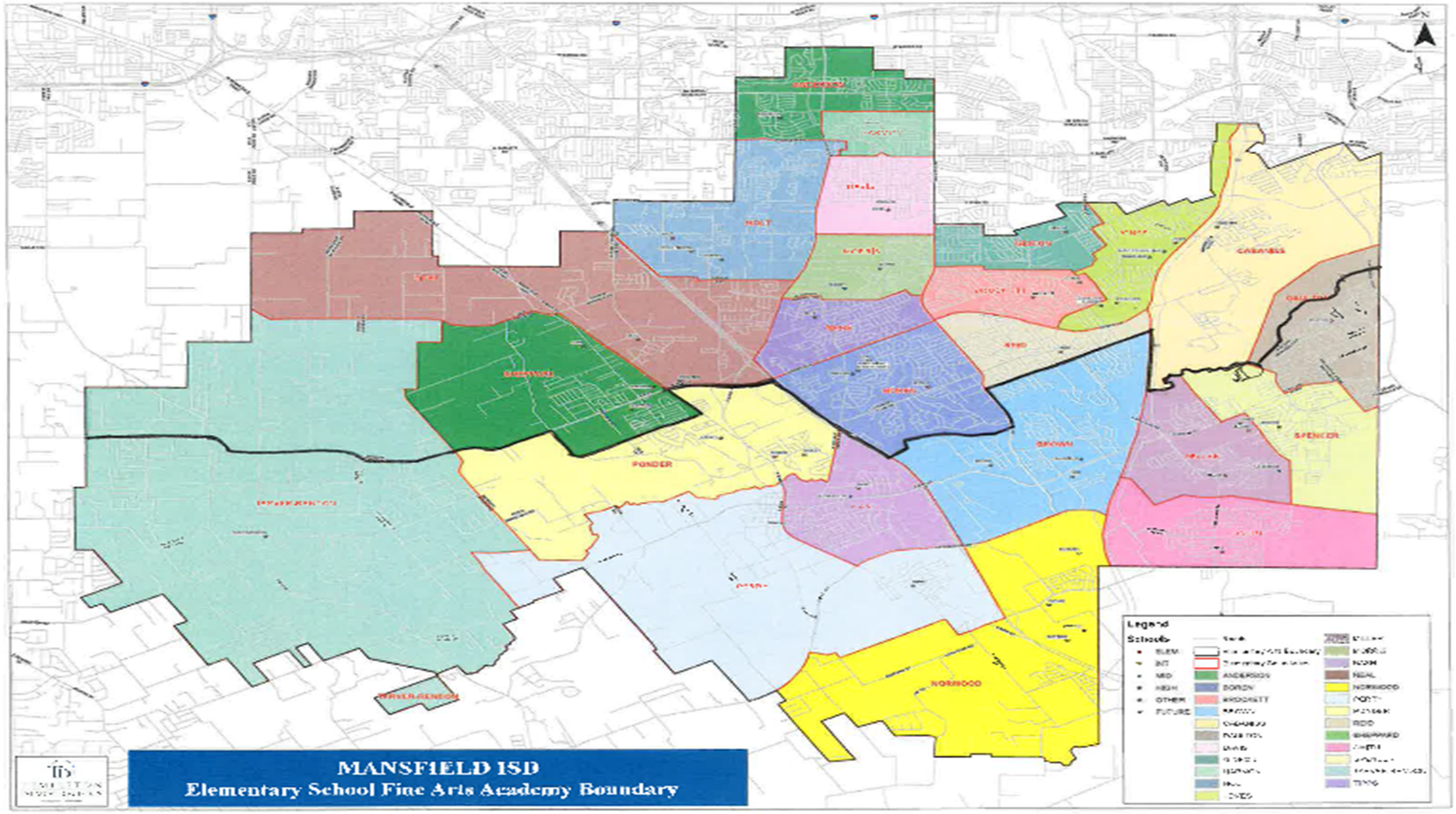
# CHOICE SCHOOLS

- 10 Schools
- 47 Specialized Routes
  - 864 Riders
  - 2,500 Miles per Day
- Two attendance zones
  - Davis & Norwood
  - Cross Timbers & Martinez

| Campus | Capacity | Enrollment | Open Seats |
|---|---|---|---|
| Norwood STEM | 88 | 86 | 2 |
| Norwood Fine Arts | 88 | 80 | 8 |
| Davis Fine Arts | 88 | 73 | 15 |
| Martinez STEM | 200 | 198 | 2 |
| Martinez Fine Arts | 200 | 192 | 8 |
| Cross Timbers Fine Arts | 200 | 87 | 113* |
| Knight STEM | 300 | 267 | 33 |
| McKinzey STEM | 300 | 282 | 18 |
| Frontier STEM | 400 | 238 | 162* |
| Early College HS | 340 | 240 | 100 |
| | **2204** | **1743** | **186** |

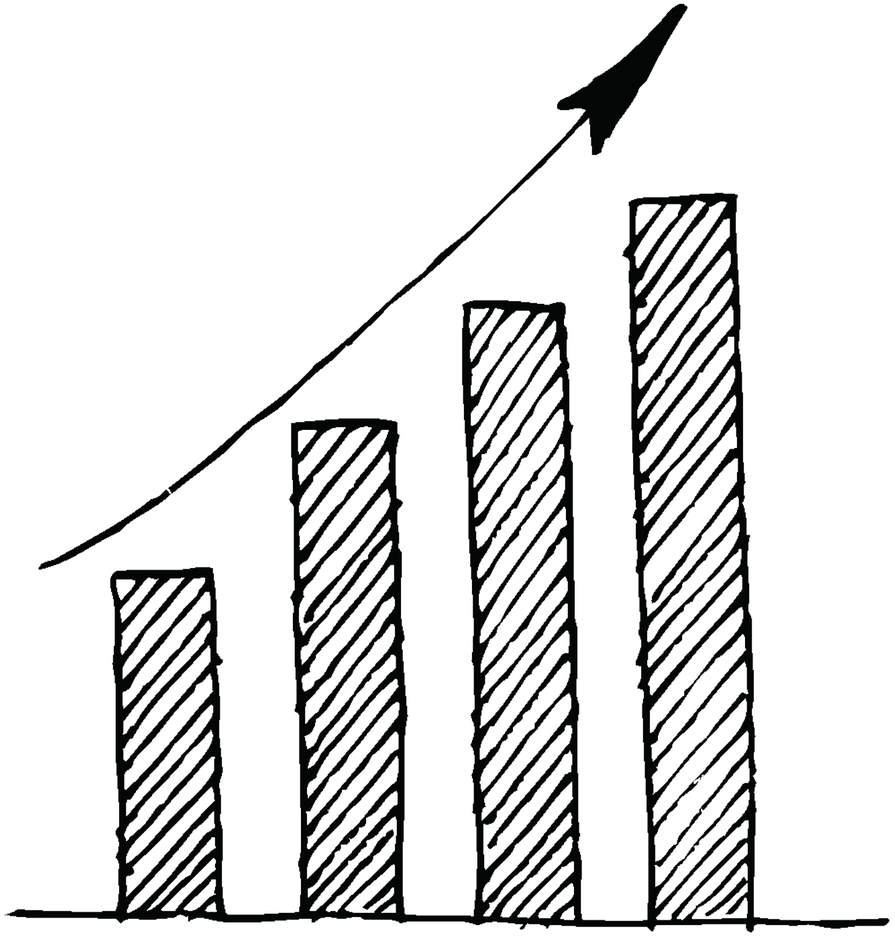


# CHOICE SCHOOLS



# COMMITTEE'S TASK

- Projected Growth
- Capacity
- Current Utilization
- Impact of Choice Schools



# BUILDING UTILIZATION TRANSFERS OUT OF DISTRICT

- 2,879 Students Out

  -1,044 Public ISD

  -1,835 Charter

- $27.8M Impact

| District | School Type | In | Out | Difference | Est. Total Dollars |
|---|---|---|---|---|---|
| Alvarado ISD | Public ISD | 10 | | 10 | $ 96,580.60 |
| Arlington ISD | Public ISD | 84 | 600 | -516 | $ (4,983,558.96) |
| Burleson ISD | Public ISD | 28 | 30 | -2 | $ (19,316.12) |
| Cedar Hill ISD | Public ISD | 24 | 14 | 10 | $ 96,580.60 |
| Crowley ISD | Public ISD | 13 | | 13 | $ 125,554.78 |
| Dallas ISD | Public ISD | | 12 | -12 | $ (115,896.72) |
| Duncanville ISD | Public ISD | | 23 | -23 | $ (222,135.38) |
| Everman ISD | Public ISD | 3 | | 3 | $ 28,974.18 |
| Fort Worth ISD | Public ISD | 14 | | 14 | $ 135,212.84 |
| Grand Prairie ISD | Public ISD | 11 | 455 | -444 | $ (4,288,178.64) |
| Grapevine-Colleyville | Public ISD | | 20 | -20 | $ (193,161.20) |
| Hallsville ISD | Public ISD | | 89 | -89 | $ (859,567.34) |
| Irving ISD | Public ISD | | 19 | -19 | $ (183,503.14) |
| Kennedale ISD | Public ISD | 25 | 25 | 0 | $ - |
| Midlothian ISD | Public ISD | 32 | 14 | 18 | $ 173,845.08 |
| Waxahachie ISD | Public ISD | 13 | | 13 | $ 125,554.78 |
| Arlington Classics Academy | Charter School | | 352 | -352 | $ 3,399,637.12 |
| Fort Worth Academy of Fine Arts | Charter School | | 18 | -18 | $ (173,845.08) |
| Great Hearts Texas Charter | Charter School | | 288 | -288 | $ (2,781,521.28) |
| Harmony Science Academy | Charter School | | 45 | -45 | $ (434,612.70) |
| International Leadership of Texas | Charter School | | 336 | -336 | $ (3,245,108.16) |
| Manara Academy | Charter School | | 56 | -56 | $ (540,851.36) |
| Newman International Academy of Arts | Charter School | | 394 | -394 | $ (3,805,275.64) |
| Premier High Schools | Charter School | | 20 | -20 | $ (193,161.20) |
| Texas College Preparatory Academie | Charter School | | 28 | -28 | $ (270,425.68) |
| Texas Leadership Public Schools | Charter School | | 20 | -20 | $ (193,161.20) |
| Ume Preparatory Academy | Charter School | | 128 | -128 | $ (1,236,231.68) |
| Uplift Education | Charter School | | 95 | -95 | $ (917,515.70) |
| Winfree Academy Charter Schools | Charter School | | 55 | -55 | $ (531,193.30) |
| **Total Students/Dollars Lost** | Charter School | 0 | 1835 | -1835 | $ (17,722,540.10) |
| | Public ISD | 257 | 1301 | -1044 | $ (10,083,014.64) |
| | TOTAL | 257 | 3136 | -2879 | $ (27,805,554.74) |

# BUILDING UTILIZATION

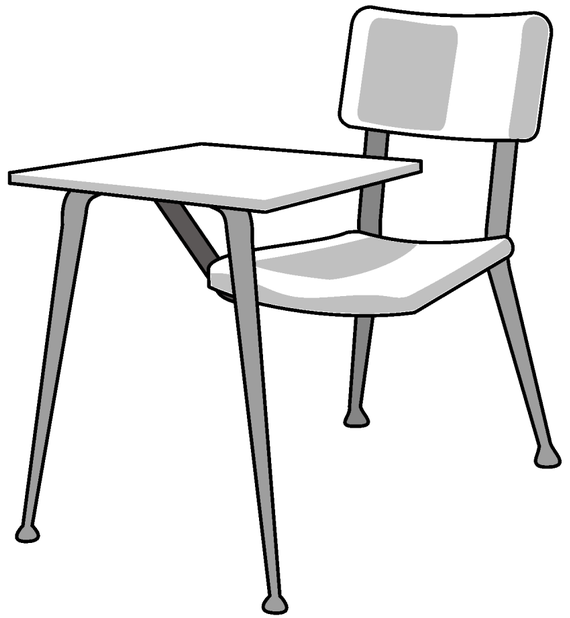
# TRANSFERS OUT OF DISTRICT

- Current Utilization of all Facilities 76% 2022-23

  -11,798 available seats

- 2032-33 Utilization 83%

  -8,289 available seats



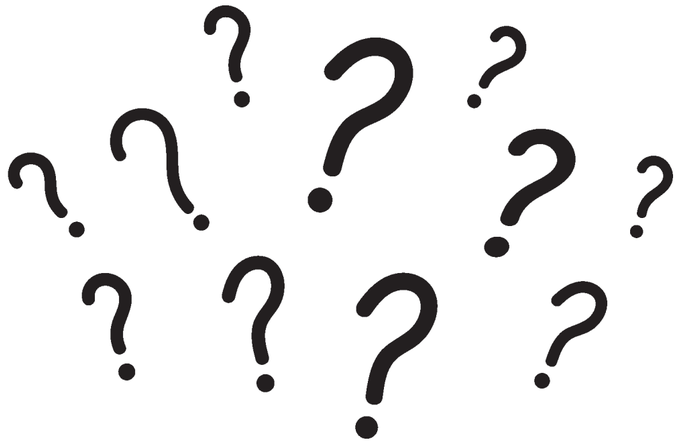
# COMMITTEE SELECTION

- Board of Trustees – 2  Appointees each (14)
- Superintendent – 10 Appointees
- Community Members – 20
- Staff - 15
- Administrators – 10

Total Committee Members - 69

# P R I O R I T I E S

- Identify geographical areas to be served by each campus
- Relieve current and projected overcrowding and study building utilization
- For new schools, account for neighborhoods, future sites, natural and man-made barriers
- Contribute to stability over time



# QUESTIONS

**DATE:** December 20, 2022

**TO:** Dr. Kimberley Cantu
Superintendent

**FROM:** Dr. Jennifer Stoecker
Assistant Superintendent of Human Resource Services

**RE:** OVER 20 YEARS

| | |
|---|---|
| NAME: | Fancher, Rebecca |
| ASSIGNMENT: | Registered Nurse/Timberview HS |
| EXPERIENCE: | 21 Years/10 with MISD |
| REASON: | Retiring |
| EFFECTIVE DATE: | December 20, 2022 |

| | |
|---|---|
| NAME: | Montoya, Roman |
| ASSIGNMENT: | Band Teacher/Linda Jobe MS |
| EXPERIENCE: | 29 Years/16 with MISD |
| REASON: | Retiring |
| EFFECTIVE DATE: | December 20, 2022 |

| | |
|---|---|
| NAME: | Roe, John |
| ASSIGNMENT: | 6th Grade Science Teacher/Alma Martinez IS |
| EXPERIENCE: | 30 Years/16 with MISD |
| REASON: | Retiring |
| EFFECTIVE DATE: | December 20, 2022 |

| | |
|---|---|
| NAME: | Solfermoser, Katherine |
| ASSIGNMENT: | Assistant Principal Intern/Lake Ridge HS |
| EXPERIENCE: | 26 Years/4 with MISD |
| REASON: | Retiring |
| EFFECTIVE DATE: | December 20, 2022 |

| | |
|---|---|
| NAME: | Turner, Lovey |
| ASSIGNMENT: | 3rd Grade Teacher/JL Boren ES |
| EXPERIENCE: | 23 Years/23 with MISD |
| REASON: | Resigning/Career change |
| EFFECTIVE DATE: | November 3, 2022 |

| | |
|---|---|
| NAME: | Williamson, Mark |
| ASSIGNMENT: | Executive Director of Facilities/Maintenance Dept. |
| EXPERIENCE: | 21 Years/21 with MISD |
| REASON: | Retiring |
| EFFECTIVE DATE: | December 20, 2022 |

**Board of School Trustees**
**Mansfield Independent School District**

TITLE: Human Resources Report DATE: December 20, 2022

---

**ACTION**

---

BACKGROUND:

Human Resource Report contains certified/contractual new hires and promotions for the current school year as required by Board Policy DC (local).

CONSIDERATIONS:

- Approve the hiring of new contractual personnel, approve promotions of current certified/contractual personnel.
- Do not approve the hiring of new contractual personnel, do not approve promotions of current certified/contractual personnel.

RECOMMENDATION:

The Superintendent recommends approval of selected certified/contractual personnel and promotions.

If Board agrees, the motion would be:

"Approve new contractual personnel and approve promotions, as presented."

**DATE:** December 20, 2022

**TO:** Dr. Kimberley Cantu
Superintendent

**FROM:** Dr. Jennifer Stoecker
Assistant Superintendent for Human Resource Services

**RE:** **NEW HIRES/TRANSFERS FOR BOARD APPROVAL**

**NEW-HIRES/**
**TRANSFERS:**

| | |
|---|---|
| NAME: | Humer, Kathryn |
| ASSIGNMENT: | Principal/Charlene McKinzey MS |
| EXPERIENCE: | 19 Years |
| DEGREE: | Master's/Lamar University-Beaumont |
| START DATE: | January 4, 2023 |

| | |
|---|---|
| NAME: | Thomas, Michael |
| ASSIGNMENT: | Principal/Danny Jones MS |
| EXPERIENCE: | 11 Years |
| DEGREE: | Master's/Lamar University |
| START DATE: | TBD |

* Years of experience are self-reported and verified upon receipt of service records.

**Board of School Trustees**
**Mansfield Independent School District**

TITLE: Approval of Annual Comprehensive Financial Report

DATE: December 20, 2022

## ACTION

**BACKGROUND:**

Texas Education Code Chapter 44, Subchapter A, Section 44.008 (d), states "A copy of the annual audit report, approved by the board of trustees, shall be filed by the district with the agency not later than the 150th day after the end of the fiscal year for which the audit was made. If the board of trustees declines or refuses to approve its auditor's report, it shall nevertheless file with the agency a copy of the audit report with its statement detailing reasons for failure to approve the report."

Staff from the audit firm of Whitley Penn will be present at the Board meeting should there be any questions concerning the 2021-2022 Annual Comprehensive Financial Report.

**CONSIDERATION:**

- Approve the 2021-2022 Annual Comprehensive Financial Report as presented.
- Disapprove the 2021-2022 Annual Comprehensive Financial Report and prepare statement detailing reasons for failure to approve.

**RECOMMENDATION:**

Superintendent recommends approval of the 2021-2022 Annual Comprehensive Financial Report as presented.

**RECOMMENDED MOTION:**

"Move to approve the 2021-2022 Annual Comprehensive Financial Report as presented."

# Mansfield Independent School District



## Annual Comprehensive Financial Report
## Fiscal Year Ended June 30, 2022

Mansfield ISD
605 East Broad Street
Mansfield, TX 76063
817-299-6300
http://www.mansfieldisd.org

# MANSFIELD
# INDEPENDENT SCHOOL DISTRICT

# ANNUAL COMPREHENSIVE FINANCIAL AND COMPLIANCE REPORT

## For the Fiscal Year Ended June 30, 2022


Issued By

Business and Financial Services Department
Michele Trongaard, RTSBA, MBA, CPA
Associate Superintendent of Business and Finance
Monica Irvin, RTSBA, MBA, CPA
Executive Director of Finance

Mansfield Independent School District * 605 East Broad Street * Mansfield, TX 76063
(817) 299-6300 * https://www.mansfieldisd.org


MISD
A Great Place To
LIVE LEARN & TEACH

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MISD
A Great Place To
LIVE LEARN & TEACH

# INTRODUCTORY SECTION

*We truly believe our district has something for everyone, and that's the reason Mansfield ISD is a great place to live, learn and teach.*

- DR. KIMBERLEY CANTU, MISD SUPERINTENDENT


MISD
A Great Place To
LIVE LEARN & TEACH




**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
**Board of Trustees**



Ms. Keziah Valdes Farrar
Place 4, Vice President
First elected 2021
Current Term Expires 2025



Ms. Bianca Benavides Anderson
Place 5, Secretary
First elected 2022
Current Term Expires 2025



Ms. Desiree Thomas
Place 2, Trustee
First elected 2022
Current Term Expires 2024



Mr. Craig Tipping
Place 3, Trustee
First elected 2022
Current Term Expires 2025



Ms. Michelle Newsom
Place 1, Trustee
First Elected 2014
Current Term expires 2024



Warren Davis
Place 6, Trustee
First Elected 2021
Current Term expires 2023



Ms. Courtney Lackey-Wilson
Place 7, President
First Elected 2011
Current Term expires 2023

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
**Superintendent's Cabinet**



**Dr. Kimberley Cantu**
Superintendent



**Michele Trongaard**
Associate Superintendent, Business and Finance



**Dr. Sean Scott**
Deputy Superintendent



**Donald Williams**
Associate Superintendent, Communications and Marketing



**Jeff Brogden**
Associate Superintendent, Facilities and Bond Programs



**Dr. Jennifer Stoecker**
Assistant Superintendent, Human Resources



**David Wright**
Assistant Superintendent, Student Services & Support



**Jennifer Young**
Associate Superintendent, Curriculum & Instruction

## Certificate of the Board

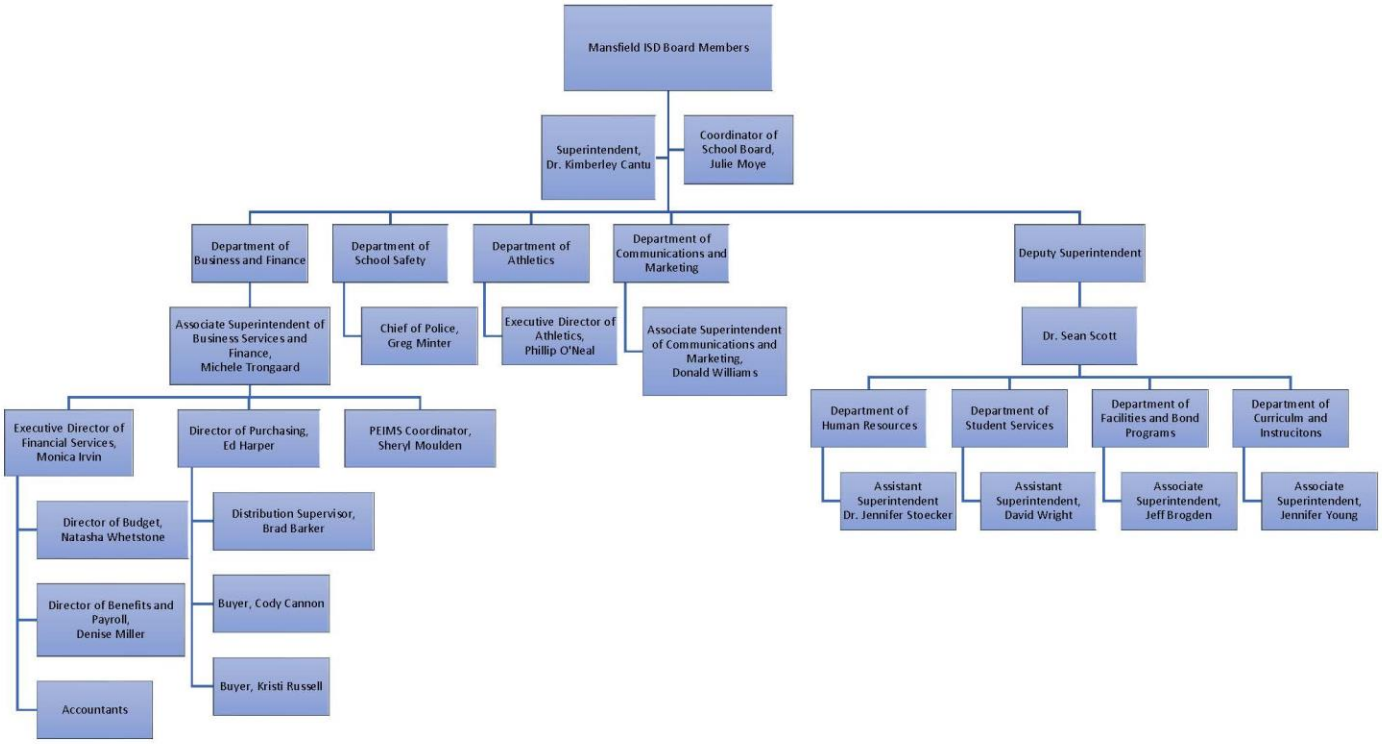
| Mansfield Independent School District | Tarrant | 220-908 |
|---|---|---|
| Name of School District | County | Co-Dist. No. |

We, the undersigned, certify that the annual financial reports for the above-named school District were reviewed and approved for the year ended June 30, 2022, at a meeting of the Board of Trustees of such school District on the 20th day of December 2022.

Signature of Board Secretary

Signature of Board Vice President

**MANSFIELD INDEENDENT SCHOOL DISTRICT**
**Organization Chart**






December 20, 2022

To the Board of Trustees and the Citizens of Mansfield Independent School District:

The Annual Comprehensive Financial Report of the Mansfield Independent School District (the District) is hereby submitted. This report has been prepared to provide the Board of Trustees, representatives of financial institutions, the citizenry, and other interested parties information concerning the financial condition of the District. The government-wide financial statements in this report provide an overview of the District's governmental activities and business-type activities, while detailed fund financial statements describe specific activities of each fund used in accounting for the District's financial transactions. This report was prepared by the District's Finance Department in accordance with generally accepted accounting principles (GAAP) and reporting standards as promulgated by the Governmental Accounting Standards Board ("GASB").

Responsibility for the accuracy, completeness, and fairness of the presentation and its disclosures rests with the District. To the best of our knowledge and belief, the enclosed information is accurate in all its material respects. This data is reported in a manner designed to fairly present the financial and operational results of the District as measured by financial activities of its various funds. Disclosures necessary to enable the reader to gain understanding of such financial operations have been included.

Included in the financial section is the independent auditors' report on these financial statements and Management's Discussion and Analysis. Reference should be made to Management's Discussion and Analysis for additional information regarding the District's financial operations.

The District is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and the United States Office of Management and Budget Uniform Guidance. Information related to this single audit, including the schedule of expenditures of federal awards, findings and questioned costs, and the independent auditors' reports on compliance and internal control over financial reporting and compliance with requirements applicable to each major program and internal control over compliance are included in the federal awards section.

This report includes all funds of the District. The District is a public school system offering a full prekindergarten through grade twelve education for eligible residents within its geographic boundaries. All activities over which the District Board of Trustees exercises authority and/or oversees responsibilities are included.

## General Information

Mansfield Independent School District was established in 1909. The District is governed by a seven-member Board of Trustees (the Board) serving staggered three-year terms with elections held in May of each year. All candidates must be qualified voters and residents of the District. Monthly meetings of the Board are posted and advertised as prescribed under state law so that the Board may meet to fulfill its charge to the students, parents, staff, and taxpayers of the District. Special meetings or study sessions are scheduled as needed.

The Board has final control over all school matters except as limited by state law, the courts, and the will of its citizenry as expressed in elections. The Board's responsibilities are generally: to set policy for the District, to ensure efficient operations, to select and evaluate the Superintendent of Schools, to adopt an annual budget and its supporting tax rate, and to foster good community relations and communications.

The District provides a well-rounded program of public education from prekindergarten through grade twelve, and all schools within the District are fully accredited by the Texas Education Agency. In order to serve its current enrollment of 35,728 students (as of October 26, 2022), the District provides regular, special education, vocational, gifted/talented, and bilingual/ESL curriculums. A broad range of elective and extracurricular programs are also offered. Finally, support departments of the District ensure that student needs for transportation, nutrition, guidance, counseling, and facilities maintenance are addressed.

**Economic Condition and Outlook**

The District is located southeast of Fort Worth, in the southeastern corner of Tarrant County, due south of Arlington, with a small portion overlapping the northeastern portion of Johnson County. The District encompasses approximately 80 square miles in Tarrant County and 14.5 square miles in Johnson County serving students in Mansfield, Arlington, Grand Prairie, Burleson, Fort Worth, Venus, Alvarado, and Kennedale. The District has a pre-kindergarten center, 24 elementary schools, seven intermediate schools, a STEM academy for middle school aged students, seven middle schools, five traditional high schools, one high school for upperclassman and high school aged STEM students, an alternative education center and an early college high school. The age of each of these buildings is included in the Statistical Section in Table 18. The District expects to enroll more than 35,728 students in the 2022-2023 year, an increase of 169 students over the prior year.

In recent years, the District's tax base has continued to increase at a higher level than some adjoining areas which is a direct result of new housing construction, not being dependent upon any one major industry. The increased emphasis by the City of Mansfield on enhancing their economic development efforts should also continue to help with this trend. Property values increased for tax year 2021 to 7.91 percent over from last year and averaged 6.14 percent over the past three years, and the tax base has been steadily increasing due to new residential construction accompanied by some growth in retail and commercial development.

The District benefits from a large and rapidly growing, primarily residential, tax base. Job availability and stability have affected both the national and local economies; however, the potential for jobs and affordability of the local area is creating an increase in transfers from out of state to Texas and to key suburban locations within the Dallas-Fort Worth-Arlington metro area. The average age of the District’s school buildings is 22 years and can accommodate the current growth at this time (see statistical section for detailed information on the school buildings).

Mansfield ISD’s student population has continued to grow steadily at an average 0.33% over the past four years in spite of the pandemic in the previous two years. Our demographers have predicted annual growth rates between 0 percent and 1.2 percent over the next ten years because our District has something for everyone, and we all collaborate to make sure that each and every student reaches the utmost level of success. The District has four charter schools and two not-for-profit private schools within its boundaries. The District monitors enrollment that leaves the District for these schools, and the impact is nominal. As a District we will continue to monitor enrollment as the effects of the pandemic smooth out. As our District continues to grow, we will always seek for continual improvement and growth in all areas to ensure our students, staff, and overall learning environment remain some of the best in the state.

**Long Range Planning**

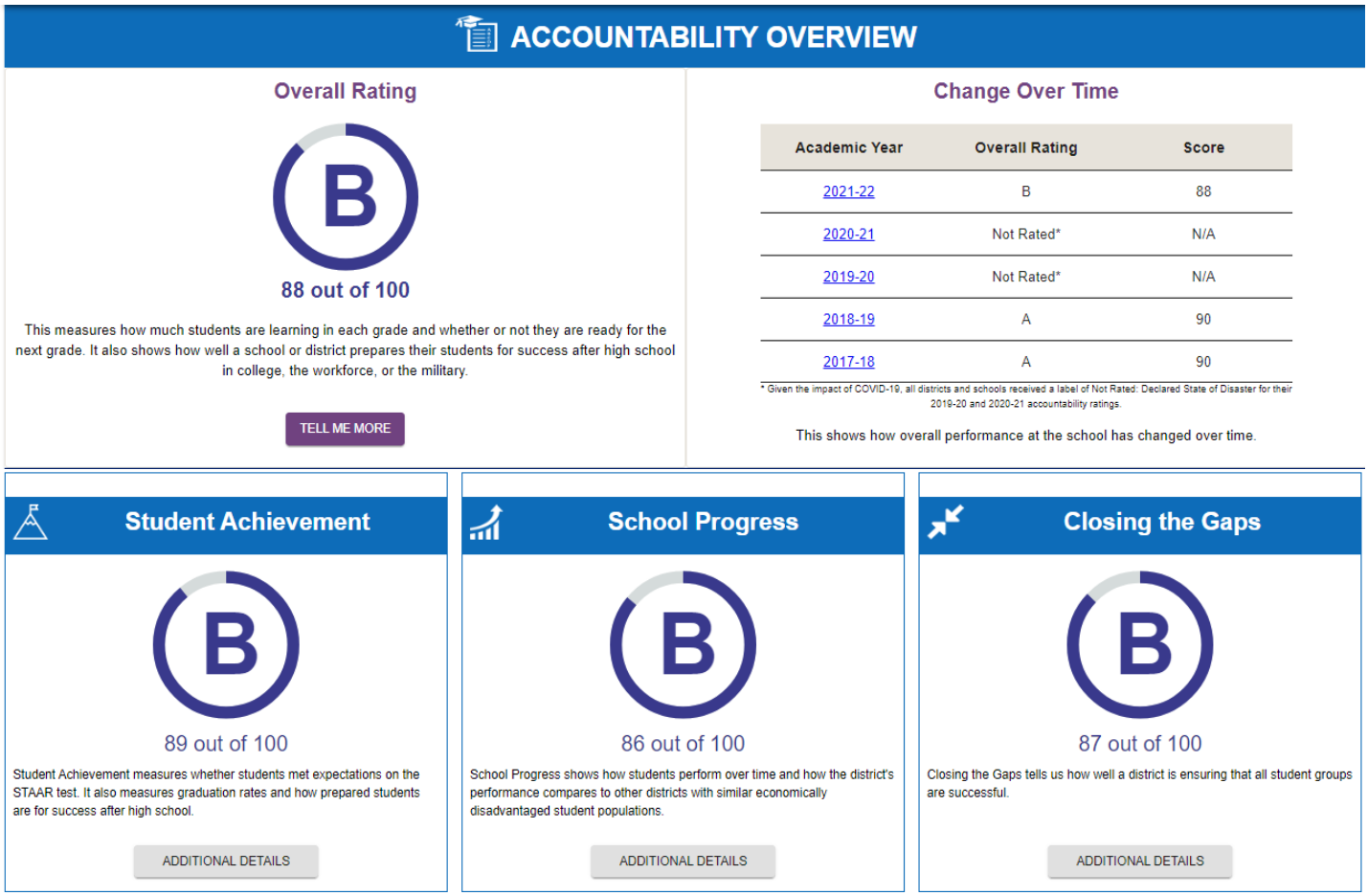
In July 2021, Mansfield ISD began a new ten-year strategic plan—Vision 2030. The plan extends our commitments in Vision 2020 by implementing social emotional learning (SEL) and student scorecards in grades K-12. The District's mission, vision, core values and guiding statements drive continuous improvement and define our partnership with students, staff, parents and the community.

Our mission is "to inspire and educate students to be productive citizens" which means that we prepare all of our students to succeed after graduation in their college or career path. MISD's vision is to be "a destination District committed to excellence" because we want to always strive to be the best of the best and settle for nothing less in all areas of what we do. And finally, the values MISD upholds to achieve this are: students first, continuous improvement, integrity, communication, positive relationships and resiliency.



**Student Achievement**

Due to the impact of COVID 19, all Districts and schools were not rated in 2020 or 2021 and received a label of "Not Rated: Declared State of Disaster" for their 2021 accountability ratings. However, for the 2021-22 school year, TEA published its report shown below.



## ACCOUNTABILITY OVERVIEW

### Overall Rating

B

88 out of 100

This measures how much students are learning in each grade and whether or not they are ready for the next grade. It also shows how well a school or district prepares their students for success after high school in college, the workforce, or the military.

TELL ME MORE

### Change Over Time

| Academic Year | Overall Rating | Score |
|---|---|---|
| 2021-22 | B | 88 |
| 2020-21 | Not Rated* | N/A |
| 2019-20 | Not Rated* | N/A |
| 2018-19 | A | 90 |
| 2017-18 | A | 90 |

* Given the impact of COVID-19, all districts and schools received a label of Not Rated: Declared State of Disaster for their 2019-20 and 2020-21 accountability ratings.

This shows how overall performance at the school has changed over time.

### Student Achievement

B

89 out of 100

Student Achievement measures whether students met expectations on the STAAR test. It also measures graduation rates and how prepared students are for success after high school.

ADDITIONAL DETAILS

### School Progress

B

86 out of 100

School Progress shows how students perform over time and how the district's performance compares to other districts with similar economically disadvantaged student populations.

ADDITIONAL DETAILS

### Closing the Gaps

B

87 out of 100

Closing the Gaps tells us how well a district is ensuring that all student groups are successful.

ADDITIONAL DETAILS

**2021-2022 Points of Pride**

The following summarizes various District achievements for the 2021-2022 school year.

Academic and Extracurricular

- Three students named as National Merit Finalists
- Legacy High School's Baseball team made the state tournament for the first time in school history.
- Lake Ridge High School's softball team made the state tournament for the first time in school history.
- Twelve students took home state medals from the State Track and Field Meet
- MISD student growth placed in the 99th percentile in multiple grade levels in reading and math in the measures of academic progress (MAP) assessments.
- Ben Barber Innovation Academy culinary team won the national title in restaurant management.
- Fourteen students qualified for the state contest for academics, journalism, and debate.
- Mansfield High School cadets placed fourth in the National High School Drill Team Championships
- Twenty-eight students created exemplary artwork that qualified for the UIL state competition.
- Timberview High School boys' basketball team clinched spot in the state championship game.
- MISD Student named TIME's Kid of the Year
- Summit High School band awarded the prestigious international award – the Sudler Flag of Honor by the John Philip Sousa Foundation
- Summit Marching band qualified for the state marching contest for the first time in school history.
- MISD students outperformed state and regional averages on STAAR tests.
- MISD teacher Hadley Brown named Region 11 Teacher of the Year
- More than 470 students earned AP scholar awards based upon college-level achievement on multiple AP exams.
- MISD won national awards for excellence in digital media from National School Public Relations Association

Community

- MISD's Annual Back to School Bash community event provided free shoes, backpacks, school supplies, immunizations, and other necessities to thousands of students to ensure they're prepared to go back to school.
- MISD community donates 20,000 toys and $15,000 through the annual Toys for Tots Community Drive
- District received top rating from the Financial Integrity Rating System of Texas
- MISD is named among the nation's best communities for music education.
- MISD made Forbes 2021 list for best employers.
- The District earned a Certificate of Achievement for Excellence in Financial Reporting.

Financial and Leadership

- Mansfield ISD has earned the highest grade in the Texas Education Agency's Schools Financial Integrity Rating System of Texas. MISD has earned a Superior or 'A' grade since the inception of the state's financial accountability system, making it the 19th consecutive year the District has earned the top rating.
- Based on the District's 2021 annual comprehensive financial report, Mansfield ISD has been awarded the Certificate of Achievement for Excellence in Financial Reporting by The Government Finance Officers Association of the United States and Canada.
- Mansfield ISD has once again been named a winner of the Energy Star Partner of the Year –Sustained Excellence Award. This is the highest level of recognition by the U.S. Environmental Protection Agency. Since the start of the MISD Energy Management Program in 2012, MISD has saved more than $11 million in water, electricity, and natural gas costs.
- Based on the District's 2021 annual comprehensive financial report, Mansfield ISD has been awarded the Certificate of Excellence in Financial Reporting from the Association of School Business Officials.

- Mansfield ISD has been awarded the Meritorious Budget Award for the 2021-2022 budget year from the Association of School Business Officials International.
- Mansfield ISD was one of 13 Districts from across the state to receive for the second year the Texas Association of School Business Officials Award of Excellence for Financial Management for its 2021 annual comprehensive financial report.
- Mansfield ISD received the Texas Association of School Business Officials Award of Merit for Purchasing Operations in 2022– Recognized Status.

**Bond Update**
Since 2000, Mansfield ISD residents have voted in support of six different bond packages for the District. Those bond programs have allowed the school District to expand effectively with MISD's fast-growing community.

**2017 Bond Election**
In February 2017, the Mansfield ISD Board of Trustees voted to accept the Facilities & Growth Planning Committee's (FGPC) recommendation to call for a $275 million bond package addressing District growth, equity, safety and aging infrastructure across the District. Development of the bond proposal involved an almost two-year, in-depth process of information gathering, research and community input. The District completed a demographic report, a District-wide facilities assessment, educational visioning, and campus and department staff interviews.

On May 6, 2017, Mansfield ISD voters resoundingly passed the $275 million bond. The bond proposal addresses growth, student safety and security, student equity, infrastructure improvements and the overall student experience in MISD. With over 7,700 MISD voters casting ballots, 65.12% voted in favor of the bond proposition.

**Voter Approval Tax Rate Election (VATRE)**
District voters approved a $0.13 penny swap moving $0.13 from the interest and sinking (I & S) tax rate over to the maintenance and operations (M & O) tax rate in November 2021. This penny swap allowed the District to maximize state funding bringing in an additional $24.7 million in estimated revenue that could be used for salary increases and maintenance of its award-winning programs.

## 2017 Bond Overview: $275,000,000

### Growth: $143,300,000

- New Elementary School
- New Intermediate School
- New Middle School

The district is anticipated to grow by approximately 3,000 students over the next five years.
To learn more, click here.

### Equity & Student Experience: $67,400,000

- Classroom additions at Howard and Worley Middle Schools by enclosing the courtyards
- Renovations for equity, safety and updated standards at various campuses including Mansfield HS, Summit HS, Howard MS, Worley MS, Cross Timbers IS, and The Phoenix Academy
- Science labs at all elementary schools by converting existing space
- Multipurpose building to serve all athletic programs at each high school

### Safety & Security: $10,050,000

- New playground equipment, shade structures and synthetic play-surface at all elementary and intermediate schools
- Enhance video surveillance at every campus
- Upgrade fire alarm systems in need of replacement
- Exterior lighting installation at all middle schools

### Infrastructure Improvements: $54,250,000

- Technology infrastructure upgrades to cabling and backup systems
- HVAC upgrades and replacements
- Roof replacements
- Site and exterior improvements including drainage, paving, and weatherproofing
- Interior finish and hardware upgrades

## Relevant Financial Information

The District's management is responsible for establishing and maintaining internal controls that are designed to ensure that the assets of the District are protected from loss, theft, and misuse, and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived; and 2) the valuation of costs and benefits requires estimates and judgments by management. Management believes the internal controls adequately meet the above objectives.

**Single Audit**

As a recipient of federal, state, and local awards, the District is also responsible for ensuring that adequate internal controls are in place to provide compliance with applicable laws and regulations related to those programs. These internal controls are subject to ongoing review by the management of the District.

As a part of the District's single audit described above, tests are made to determine the adequacy of the internal controls, including that portion related to financial award programs, as well as to determine that the District has complied with applicable laws and regulations. The results of the District's single audit for the fiscal year ended June 30, 2022, provided no instances of material weaknesses in the internal controls over financial reporting or over compliance with requirements applicable to each major program. In addition, the audit disclosed no material instances of non-compliance with certain provisions of laws, regulations, contracts, and grants and that the District complied with all material compliance requirements applicable to each major program.

**Budgetary Controls**

In addition to the above, the District maintains budgetary controls throughout all its financial systems. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated (official) budget adopted by the Board. Activities in the General Fund, National School Lunch and Breakfast Program Fund, and Debt Service Fund are included in the official budget. The level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is the fund-function level. District systems may exercise budgetary control at varying combinations of the account code structure. The Texas accounting system for school Districts as codified in the Texas Education Agency Financial Accountability System Resource Guide creates a 20-digit account code structure and requires budgetary control through the fund-function level.

The District also utilizes an encumbrance accounting system to maintain budgetary control through a transaction's life cycle. Outstanding encumbrances at the end of a fiscal year lapse at year-end and are treated as expenditures in the subsequent year upon receipt of goods.

The cost of operating schools and the revenues to cover these costs are accounted for through the General Fund. Special programs, primarily funded by the state or federal governments and designed to accomplish a particular objective, are accounted for in Special Revenue Funds.

The District allocates a portion of its tax rate for payment of bond interest and maturities and accounts for these transactions through its Debt Service Fund. The District accounts for school construction financed by bond sales and other revenues through the Capital Projects Fund.

The financial statement format is prescribed by the Financial Accountability System Resource Guide of the Texas Education Agency. As demonstrated by the statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound financial management.

The National School Lunch and Breakfast Program Fund (Child Nutrition) is used to account for the operations of the District's cafeterias and other food facilities. Revenues are derived primarily from charges to users and from federal child nutrition programs under which amounts are received by grant and by receipt of commodities from the United States Department of Agriculture ("USDA").

The District also maintains Trust and Custodial Funds which encompass private purpose trusts as well as custodial funds for student activity and other granting organizations.

**Fund Balance**

The total General Fund balance is managed as an integral part of the subsequent year's budget adoption and tax rate setting process. The Board has been proactive in building the District's fund balances over time striving to maintain at least three months operating expenditures in the unassigned general fund balance. Changes in fund balance policy occurred in 2011 through the implementation of GASB 54. Fund balance descriptions and policy requirements were added through this new standard.

**Independent Audit**

State law and District policy require an annual audit by independent certified public accountants. Whitley Penn performed the annual audit for the year ended June 30, 2022. In addition to meeting the requirements set forth in state statutes, the audit was designed to meet the requirements of the federal Single Audit Act of 1996 and related OMB Uniform Guidance. The independent auditors' report on the basic financial statements is included in the financial section of this report. Also included in this report are the independent auditors' reports relating specifically to the single audit.

## Awards and Acknowledgements

Mansfield Independent School District received a Certificate of Achievement for the Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada (GFOA) for its ACFR for the fiscal year end June 30, 2021. The Certificate of Achievement requires the governmental unit to publish an easily readable and efficiently organized ACFR with contents that conform to program standards. The ACFR also needs to satisfy both the GAAP and applicable legal requirements. This Certificate of Achievement is valid for one year only. We believe that this current report will conform to the Certificate of Achievement Program requirements and is being submitted to the GFOA for review.

The District also received the Association of School Business Officials' (ASBO) Certificate of Excellence in Financial Reporting for the prior fiscal year. This award certifies that the ACFR for the fiscal year ended June 30, 2021 substantially conforms to the principles and standards of reporting as recommended and adopted by ASBO. We believe that our current report will also meet the Certificate of Excellence Program requirements and will be submitted to ASBO for review.

The District received for the second year of the awards commencement the Texas Association of School Business Officials Award of Excellence for Financial Management. The award was created to recognize Texas school Districts, open-enrollment charter schools, and education service centers that have implemented professional standards, best practices, and innovations in financial reporting. The District was one of 13 Districts in the state of Texas to receive this award in the second year of implementation. We believe that this current report will also meet the criteria to earn this award again when submitted for review.

The preparation of this report on a timely basis could not have been accomplished without the dedicated efforts of the entire staff of the Finance office and the independent auditors' staff. Sincere appreciation for their time and efforts in this endeavor must be expressed. Also, thanks need to be extended to the Board of Trustees for their interest and support in the planning and operations of the financial services area of the District. Their concern that the business of the District be conducted efficiently and responsibly, and their recognition of the importance of such services, makes such tasks rewarding for the staff.

/ Kimberley Cantu /

Dr. Kimberley Cantu
*Superintendent*

/ Michele Trongaard /

Michele Trongaard
*Associate Superintendent*
*Business and Finance*

/ Monica Irvin /

Monica Irvin
*Executive Director of Finance*

Government Finance Officers Association

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Mansfield Independent School District**
**Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morrill

Executive Director/CEO

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

**The Certificate of Excellence in Financial Reporting is presented to**

# Mansfield Independent School District

**for its Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2021.**

The district report meets the criteria established for ASBO International's Certificate of Excellence in Financial Reporting.

CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING

**William A. Sutter**
**President**

**David J. Lewis**
**Executive Director**

# FINANCIAL SECTION

MISD






MISD
A Great Place To
LIVE LEARN & TEACH

whitleypenn

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Suite 2200
Fort Worth, Texas 76102
817.259.9100 Main

whitleypenn.com

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Trustees
Mansfield Independent School District
Mansfield, Texas

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Mansfield Independent School District (the "District"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

HLB WE ARE AN INDEPENDENT MEMBER OF THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

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

To the Board of Trustees
Mansfield Independent School District

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual nonmajor fund financial statements, required Texas Education Agency (TEA) schedules, and schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, required TEA schedules, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory section, statistical section, and Schedule L-1 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Whitley Penn LLP

Fort Worth, Texas
December 20, 2022


MISD
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MISD
Mansfield Independent School District

# Management's Discussion and Analysis




MISD
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This section of the Mansfield Independent School District's (the "District") Annual Comprehensive Financial Report presents our discussion and analysis of the District's financial performance for the year ended June 30, 2022. It should be read in conjunction with the report of independent auditors preceding and the basic financial statements following this section.

## Financial Highlights

At June 30, 2022, the District's combined assets and deferred outflows fell below its liabilities and deferred inflows by ($73,746,618), net position. The unrestricted portion of ($79,759,514) is due to the retroactive recognition of GASB 75 which requires the recognition of Other Post-Employment Benefits (OPEB) on the Government-wide financial statements. The District's total net position increased by $29,775,841 due primarily as a result of a Voter Approved Tax Ratification Election which generated additional tax revenue and the repayment of bonded debt.

At the close of the fiscal year, the District's governmental funds reported $214,234,616 fund balance.

The District had $115,240,877 or 54% of total fund balance available for the District's ongoing obligations (unassigned fund balance).

As of June 30, 2022, the General Fund's unassigned fund balance was $115,240,877 (general fund unassigned fund balance) representing approximately 35% of the total General Fund expenditures in the current fiscal year.

## Overview of the Financial Statements

The District's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains required supplementary information and other supplementary information in addition to the basic financial statements themselves.

The basic financial statements include two types of statements that present different views of the District, the government-wide financial statements and the fund financial statements.

**Government-Wide Financial Statements**
The government-wide financial statements, including the *Statement of Net Position* and the *Statement of Activities*, report on the District as a whole and are designed to provide readers with a broad overview of the District's finances. These statements are presented on the accrual basis of accounting similar to the accounting basis used by most private-sector entities.

The *Statement of Net Position* presents information on all of the District's assets, liabilities, and deferred inflows/outflows of resources with the difference reported as net position. The *Statement of Activities* presents the increases and decreases in net position for the current fiscal year regardless of when cash is received or paid. Increases and decreases in net position over time may serve as one indicator of whether the financial position of the District is improving or deteriorating but should be considered with additional factors as well.

Government-wide financial statements distinguish net position and the changes in net position between *governmental activities*, which are supported principally by taxes and intergovernmental revenues, and *business-type activities*, which are intended to recover all or a significant portion of their costs through user fees and charges.

**Fund Financial Statements**
The fund financial statements provide detailed information about the District's most significant funds as opposed to the District as a whole. Funds are accounting devices used to account for specific sources of funding and spending for particular purposes. State law and bond covenants require the District to establish some funds. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related requirements.

The District's funds include three types: 1) governmental funds, 2) proprietary funds, and 3) fiduciary funds.

**Governmental Funds**
Most of the District's activities are reported in governmental funds. Governmental funds report on the modified accrual basis of accounting which focuses on 1) how cash and other financial resources can be readily converted to cash inflows and outflows and 2) the balances remaining at year end available for future spending. The governmental fund statements provide a detailed short-term view of the District's operations and funds available to finance future operations. Because the focus and accounting methods are different for the governmental fund statements and the government-wide statements, reconciliation schedules are presented following each of the fund financial statements.

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

The focus of governmental funds is narrower than that of the government-wide financial statements; therefore, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the Governmental Fund Balance Sheet

and the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains 24 governmental funds. Information is presented separately in fund financial statements for the general, debt service, and capital projects funds, all of which are considered to be major funds. Data from the other governmental funds is combined into a single, aggregated presentation. Individual fund data for each of the nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The District adopts an annual appropriated budget for its general fund, debt service fund, and the child nutrition fund.

**Proprietary Funds**

Proprietary funds are used to account for operations that provide services and/or goods for a fee, whether to outside users or units within the District. Proprietary funds use the same accrual basis of accounting used in the government-wide financial statements. There are two types of proprietary funds: enterprise funds and internal service funds.

The enterprise funds report the same functions presented as *business-type activities* in the government-wide financial statements. An enterprise fund is an accounting tool used to accumulate and allocate costs internally among various functions. The District uses enterprise funds to account for its day care/afterschool care operations, adult education, and the natatorium.

The second type of proprietary fund is the internal service fund. An internal service fund is an accounting device used to accumulate and allocate costs internally among the various functions. The District does not have any internal service funds.

**Fiduciary Funds**

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are *not* available to support the District's own programs. The District is the trustee, or fiduciary, for these funds and is responsible for ensuring that the assets reported in these funds are used for their intended purposes. These funds are excluded from the District's government-wide financial statements as the District cannot use these assets to finance its operations.

The table below provides a concise view of the major features of the District's financial statements including the portion of the District they cover and types of information they contain.

| Major Features of the District's Financial Statements | | | | |
|---|---|---|---|---|
| | Government-wide Statements | Fund Statements | | |
| | | Governmental Funds | Proprietary funds | Fiduciary Funds |
| *Scope* | Entire District (except fiduciary funds) | Activities of the District that are not proprietary or fiduciary | Activities of the District that charge fee for services and or goods | Activities for which the District is the trustee/ custodial for other parties |
| *Required financial statements* | • Statement of Net Position<br>• Statement of Activities | • Balance Sheet<br>• Statement of Revenues, Expenditures & Changes in Fund Balances | • Statement of Net Position<br>• Statement of Revenues, Expenses & Changes in Fund Net Position<br>• Statement of Cash Flows | • Statement of Fiduciary Net Position<br>• Statement of Changes in Fiduciary Net Position |
| *Accounting basis and measurement focus* | Accrual accounting and economic resources focus | Modified accrual accounting and current financial resources focus | Accrual accounting and economic resources focus | Accrual accounting and economic resources focus |
| *Type of asset/liability information* | All assets and liabilities, both financial and capital, short-term and long-term | Only assets expected to be used up and liabilities to be paid during the year or soon thereafter; no capital assets or long-term debt | All assets and liabilities, both financial and capital, short-term and long-term | All assets and liabilities, both short-term and long-term; the District's fiduciary funds do not currently have capital assets, although they can |
| *Type of inflow/outflow information* | All revenues and expenses during the year, regardless of when cash is received or paid | Revenues for which cash is received during the year or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter | All revenues and expenses during the year, regardless of when cash is received or paid | All revenues and expenses during the year, regardless of when cash is received or paid. |

**Notes to the Financial Statements**

The notes to the basic financial statements provide additional information that is essential to a complete understanding of the data provided in the government-wide and fund financial statements.

**Required Supplementary Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain other supplementary information concerning the District. The required supplementary information relates to comparison of the original adopted budget, the final amended budget, and the actual amounts for the fiscal year. This is required supplementary information for the general fund and any major special revenue funds. The District did not have any major special revenue funds; therefore, the general fund and the District's participation in TRS are presented as required supplementary information.

**Other Supplementary Information**

The combining and individual fund statements and schedules and the compliance schedule comprise the supplementary information and are presented immediately following the required supplementary information.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS
## TABLE I - CHANGES IN NET POSITION

| | Governmental Activities | | Business-Type Activities | | Totals | |
|---|---|---|---|---|---|---|
| | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 |
| **Assets** | | | | | | |
| Current and other assets | $ 265,752,663 | $ 256,458,489 | $ 1,208,860 | $ 853,937 | $ 266,961,523 | $ 257,312,426 |
| Capital assets | 818,855,833 | 852,023,545 | | | 818,855,833 | 852,023,545 |
| **Total Assets** | 1,084,608,496 | 1,108,482,034 | 1,208,860 | 853,937 | 1,085,817,356 | 1,109,335,971 |
| **Deferred Outflows of Resources** | | | | | | |
| Deferred charge on refunding | 35,328,389 | 38,742,220 | | | 35,328,389 | 38,742,220 |
| Deferred outflows - pension | 24,229,585 | 33,744,765 | | | 24,229,585 | 33,744,765 |
| Deferred outflows - OPEB | 21,428,905 | 18,923,192 | | | 21,428,905 | 18,923,192 |
| **Total Deferred Outflows of Resources** | 80,986,879 | 91,410,177 | | | 80,986,879 | 91,410,177 |
| **Liabilities** | | | | | | |
| Other liabilities | 89,003,975 | 96,602,836 | 109,084 | 79,134 | 89,113,059 | 96,681,970 |
| Long term liabilities | 886,604,761 | 923,773,260 | | | 886,604,761 | 923,773,260 |
| Net pension liability | 43,929,502 | 95,048,069 | | | 43,929,502 | 95,048,069 |
| Net OPEB Liability | 92,698,361 | 95,338,243 | | | 92,698,361 | 95,338,243 |
| **Total Liabilities** | 1,112,236,599 | 1,210,762,408 | 109,084 | 79,134 | 1,112,345,683 | 1,210,841,542 |
| **Deferred Inflows of Resources** | | | | | | |
| Deferred inflows - pension | 54,876,140 | 19,862,683 | | | 54,876,140 | 19,862,683 |
| Deferred inflows - OPEB | 73,329,030 | 73,367,618 | | | 73,329,030 | 73,367,618 |
| **Total Deferred Outflows of Resources** | 128,205,170 | 93,230,301 | | | 128,205,170 | 93,230,301 |
| **Net Position** | | | | | | |
| Net investment in capital assets | (48,139,000) | (42,032,213) | | | (48,139,000) | (42,032,213) |
| Restricted | 54,151,896 | 49,645,293 | | | 54,151,896 | 49,645,293 |
| Unrestricted | (80,859,290) | (111,713,580) | 1,099,776 | 774,803 | (79,759,514) | (110,938,777) |
| **Total Net Position** | $ (74,846,394) | $ (104,100,500) | $ 1,099,776 | $ 774,803 | $ (73,746,618) | $ (103,325,697) |

The District's net investment in capital assets of $(48,139,000) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets and any unspent bond proceeds. The District uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the District's net position of $54,151,896 represents resources that are subject to external restrictions on how they may be used. The remaining balance of ($79,759,514) is unrestricted.

With the implementation of GASB 75 in fiscal year 2017-2018, the Mansfield Independent School District has not been able to report positive balances in all reported categories of net position, both for the government, as well as for its separate governmental activities. The business-type activities reported a positive net position of $1,099,776. In prior years when recognition of GASB 75 was not required, MISD reported a positive net position and would this year without the OPEB recognition.

### Changes in Net Position

Total combined net position of the District increased by $29,775,841 during the year ended June 30, 2022 (see Table II). Funding for government-wide activities is through specific program revenues or general revenues such as property taxes and unrestricted grants and contributions. The passage of a Voter Approved Tax Ratification Election (VATRE) is the primary cause of the increase.

Unrestricted net position reflects a deficit resulting from the application of GASB 75 in the current fiscal year for OPEB. Although the District reports a deficit, the deficit is primarily due to reporting the District's proportionate share of the net OPEB liability. The total District liability is reported in the governmental activities; however, the actual liability does not require the use of current resources at the fund level, which results in a timing difference since the TRS-Care plan is funded on a pay-as-you-go basis. The District has made all contractually required contributions as

noted in the required supplementary information and has sufficient fund balance to meet the District's ongoing obligations to students and creditors.

## TABLE II - CHANGES IN NET POSITION

| | Governmental Activities | | Business-Type Activites | | Total | |
|---|---|---|---|---|---|---|
| | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 |
| **Revenues** | | | | | | |
| **Program** | | | | | | |
| Charges for services | $ 2,938,629 | $ 1,966,110 | $ 3,632,666 | $ 2,542,676 | $ 6,571,295 | $ 4,508,786 |
| Operating grants and contributions | 53,493,842 | 60,213,536 | | | 53,493,842 | 60,213,536 |
| Capital Grants | | | | | | |
| **General** | | | | | | |
| Property taxes | 241,302,628 | 231,261,021 | | | 241,302,628 | 231,261,021 |
| State-aid formula grants not restricted | 137,524,832 | 134,815,669 | | | 137,524,832 | 134,815,669 |
| Grants and contributions not restricted | | | | | | |
| Investment earnings | 631,347 | 736,430 | | | 631,347 | 736,430 |
| Miscellaneous | 6,478,288 | 3,453,152 | | | 6,478,288 | 3,453,152 |
| **Total Revenues** | 442,369,566 | 432,445,918 | 3,632,666 | 2,542,676 | 446,002,232 | 434,988,594 |
| **Expenses** | | | | | | |
| 11 Instruction | 220,513,831 | 235,378,448 | | | 220,513,831 | 235,378,448 |
| 12 Instructional resources and media services | 5,582,918 | 5,826,564 | | | 5,582,918 | 5,826,564 |
| 13 Curriculum and staff development | 5,180,660 | 5,141,403 | | | 5,180,660 | 5,141,403 |
| 21 Instructional leadership | 5,025,879 | 4,316,292 | | | 5,025,879 | 4,316,292 |
| 23 School leadership | 20,693,551 | 21,813,673 | | | 20,693,551 | 21,813,673 |
| 31 Guidance, counseling, and evaluation services | 12,490,896 | 13,837,121 | | | 12,490,896 | 13,837,121 |
| 32 Social work services | 15,766 | 13,577 | | | 15,766 | 13,577 |
| 33 Health services | 4,696,703 | 5,971,777 | | | 4,696,703 | 5,971,777 |
| 34 Student Transportation | 16,362,606 | 15,260,507 | | | 16,362,606 | 15,260,507 |
| 35 Food Service | 22,864,686 | 16,932,547 | | | 22,864,686 | 16,932,547 |
| 36 Extracurricular activities | 12,965,919 | 12,220,602 | | | 12,965,919 | 12,220,602 |
| 41 General Administration | 7,342,661 | 7,283,261 | | | 7,342,661 | 7,283,261 |
| 51 Facilities maintenance and operations | 33,764,377 | 32,861,520 | | | 33,764,377 | 32,861,520 |
| 52 Security and monitoring services | 7,987,704 | 7,738,138 | | | 7,987,704 | 7,738,138 |
| 53 Data processing services | 6,843,047 | 5,494,185 | | | 6,843,047 | 5,494,185 |
| 61 Community services | 1,618,073 | 555,629 | | | 1,618,073 | 555,629 |
| 72 Interest and fiscal charges | 28,406,039 | 32,470,367 | | | 28,406,039 | 32,470,367 |
| 81 Facilities acquisition and construction | | | | | | |
| 93 Payments related to shared services arrangements | 176,583 | 163,976 | | | 176,583 | 163,976 |
| 99 Other governmental charges | 1,240,317 | 1,202,009 | | | 1,240,317 | 1,202,009 |
| Day Care/After-school Care Program | | | 2,229,453 | 1,897,199 | 2,229,453 | 1,897,199 |
| Natatorium | | | 1,078,240 | 788,115 | 1,078,240 | 788,115 |
| Adult Education | | | | | | |
| **Total Expenses** | 413,772,216 | 424,481,596 | 3,307,693 | 2,685,314 | 417,079,909 | 427,166,910 |
| Excess (deficiency) before special items and transfers | 28,597,350 | 7,964,322 | 324,973 | (142,638) | 28,922,323 | 7,821,684 |
| Special items | 853,518 | 627,360 | | | 853,518 | 627,360 |
| Transfers | | 822,794 | - | (822,794) | | |
| Increase (Decrease) in Net Position | 29,450,868 | 9,414,476 | 324,973 | (965,432) | 29,775,841 | 8,449,044 |
| **Net Position - Beginning** | (104,100,500) | (113,514,976) | 774,803 | 1,740,235 | (103,325,697) | (111,774,741) |
| **Prior Period Adjustments** | (196,762) | | | | (196,762) | |
| **Net Position - Ending** | $ (74,846,394) | $ (104,100,500) | $ 1,099,776 | $ 774,803 | $ (73,746,618) | $ (103,325,697) |

The following is a summary of government-wide activities:

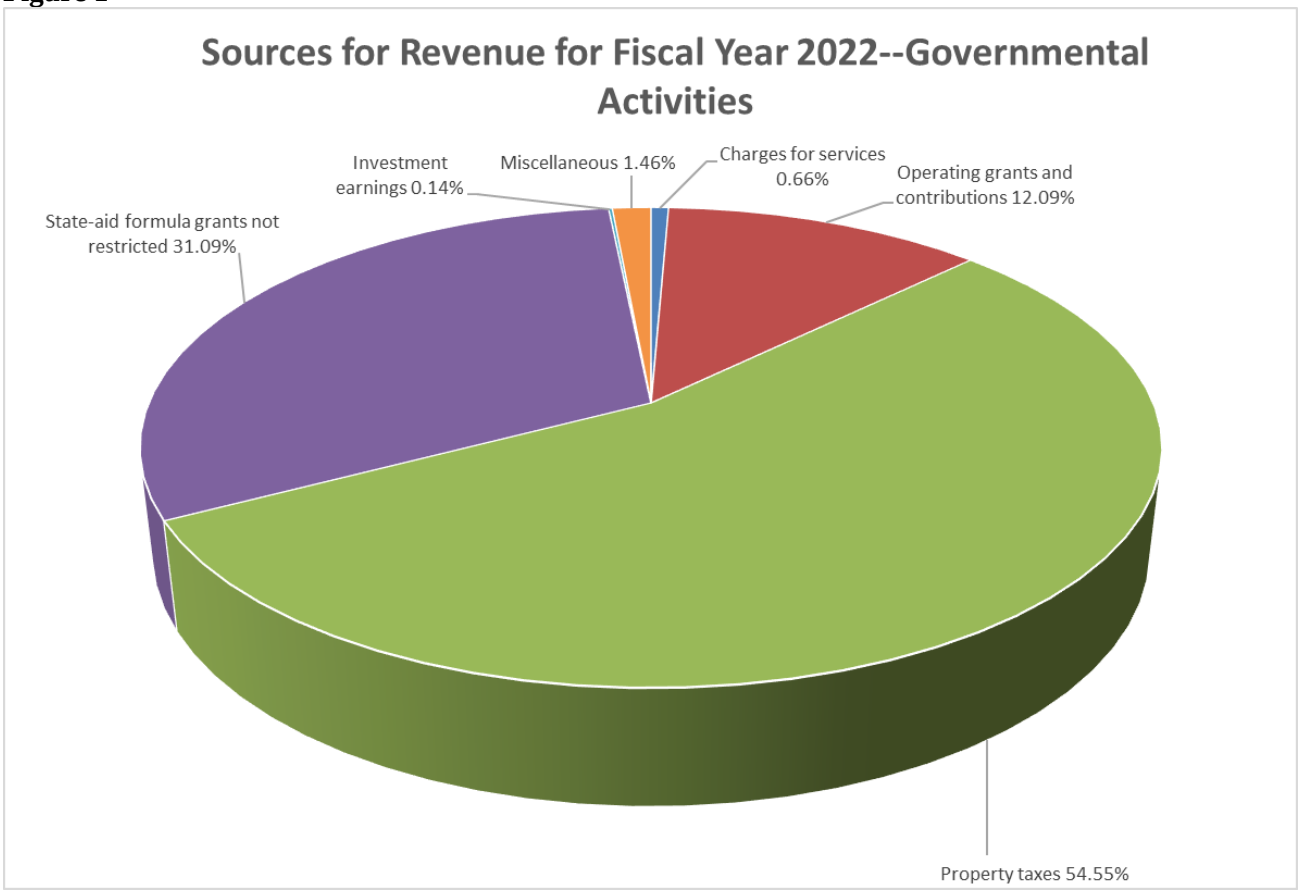
The net cost of all activities this year was $357,014,772, a decrease of $5,429,816 over the previous year due to fewer purchases of technology equipment and a reduction in the purchases of PPE. In the immediate couple of years with the COVID 19 pandemic, additional funding was provided to purchase technology equipment to support remote learning as well as PPE supplies. With those sources of funding coming to an end, the related purchases were also decreased.

Some of these costs were funded by program revenues directly attributable to specific activities but are negatively affected with the recognition of GASB 75.

The remaining cost of government-wide activities was funded from general revenues, $386,790,613, such as property taxes and unrestricted state and federal grants and contributions.

The District's revenues are derived primarily from property taxes and state aid (see Figure 1). Property taxes represent 54.55% of total revenues while state aid is 31.09%. The remaining 14.36% of revenues is derived from operating grants and contributions, charges for services and miscellaneous revenues. This increase in property tax revenue is due to an increase in property values of 7.91% for tax year 2021 and the passage of a voter approved tax ratification election that increased the maintenance and operations tax rate by $0.13.

**Figure 1**



The primary functional expense (see Figure 2) of the District is instruction at $231.3 million which represents 55.89% of total expenses. Student Support represents 16.77%, Non-student Support represents 11.74%, Interest on Debt represents 6.87%, and Instructional and School Leadership represents 6.22%. The remaining individual functional categories are each less than 3%. Total expenses in the current fiscal year were $413 million, a $10.7 million or 2.52% percent decrease from the prior year. As purchases for technology equipment and the need for PPE have wound down, the purchase of supplies has decreased.

**Figure 2**

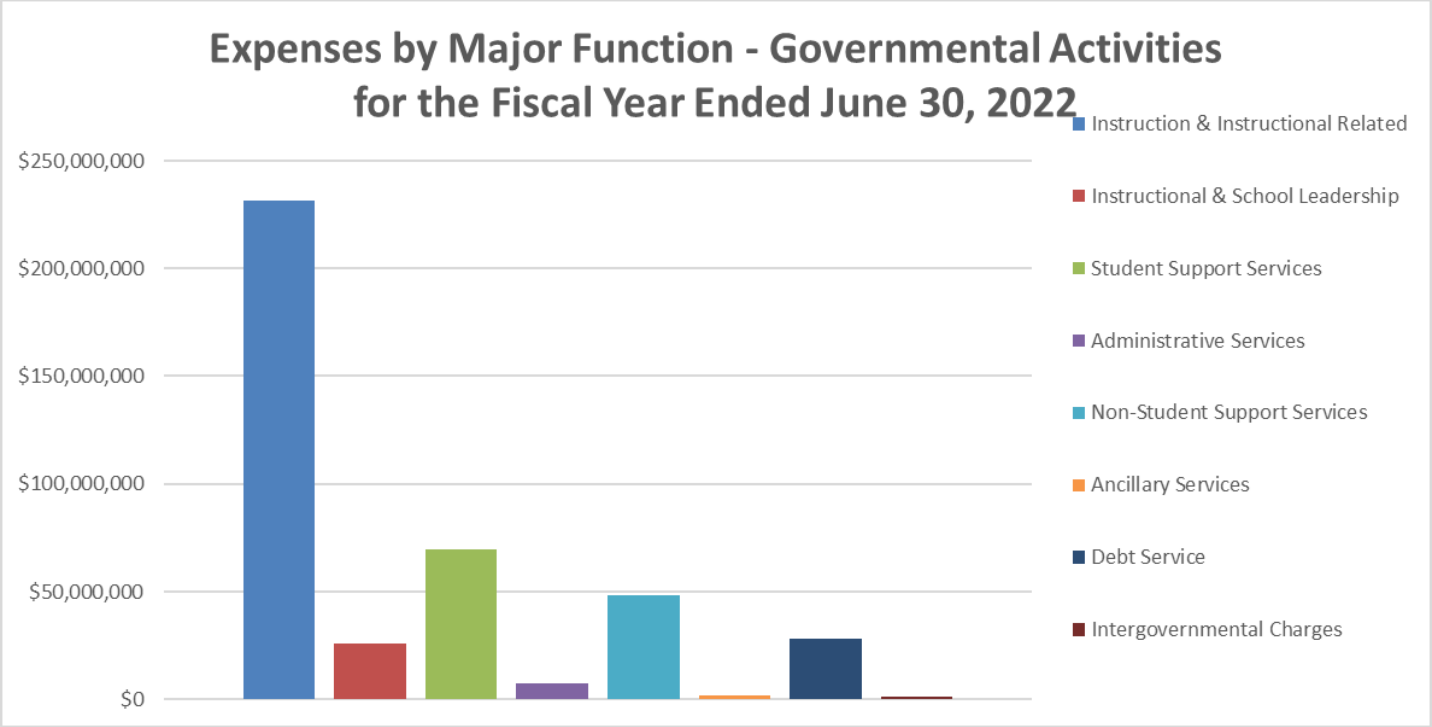



Table III shows the Districts largest governmental functions as well as their related net cost (total cost less fees and grants and contributions for the activities). The net cost reflects what was funded by property taxes, unrestricted state and federal grants and contributions and other miscellaneous local revenues.

**TABLE III- COSTS OF SERVICES FOR MAJOR FUNCTIONS**

| | Cost of Services | | Net Cost of Services | |
|---|---|---|---|---|
| | 2022 | % of Total | 2022 | % of Total |
| Instruction | $ 220,513,831 | 53.3% | $ 203,979,349 | 57.1% |
| School Leadership | 20,693,551 | 5.0% | 20,636,435 | 5.8% |
| Facilities Maintenance and Operations | 33,764,377 | 8.2% | 33,037,865 | 9.2% |
| Interest and Fiscal Charges | 28,406,039 | 6.9% | 28,406,039 | 7.9% |

## Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements, bond covenants, and segregation for particular purposes.

**Governmental Funds**

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

As of June 30, 2022, the District's governmental funds reported combined fund balances of $214,234,616 an increase of $18.9 million from the prior year due to the passage of the VATRE. The unassigned fund balance, $115.2 million or 53.79% of the total ending fund balance is available for spending at the District's on-going operations. The remainder of the fund balance has various spending constraints as detailed in Table IV.

**TABLE IV – GOVERNMENTAL FUND BALANCES**

| | | | % of Total |
|---|---|---|---|
| **Non- Spendable** | | | |
| Inventory | $ | 385,376 | 0.180% |
| Prepaid items | | 760,881 | 0.355% |
| Total Non-spendable | | 1,146,257 | 0.535% |
| | | | |
| **Restricted** | | | |
| Federal, State and Local Grants | | 6,821,889 | 3.184% |
| Capital Acquisitions | | 15,114,909 | 7.055% |
| Retirement of Long-Term Debt | | 58,068,483 | 27.105% |
| Total Restricted | | 80,005,281 | 37.344% |
| | | | |
| **Committed** | | | |
| Capital Acquisition Projects | | 15,777,986 | 7.365% |
| Campus activity funds | | 2,064,215 | 0.964% |
| Total Committed | | 17,842,201 | 8.329% |
| | | | |
| Unassigned | | 115,240,877 | 53.792% |
| Total Governmental Fund Balances | $ | 214,234,616 | 100.000% |

The General Fund is the primary operating fund of the District. At June 30, 2022, unassigned fund balance of the General Fund was $115,240,877 which is 99.19% percent of the total General Fund balance of $116,182,732. As a measure of the General Fund's liquidity and financial health, it may be useful to compare unassigned fund balance to the total fund expenditures. Unassigned fund balance represents 35.21% of the current year General Fund expenditures.

The fund balance of the District's General Fund increased $3.5 million during the current fiscal year due to property value increases, the passage of the VATRE, reductions in expenditures in various functions, vacancies, and actual expenditures being less than anticipated. The Debt Service Fund balance of $58,068,483 is restricted

for the payment of debt service. The fund balance increased by $585,341 from the prior year due to property value increases.

At year end, the Capital Projects Fund had a combined fund balance of $30,892,895 which is an increase of $10,367,613 from the prior year due to contributions from the general fund for various capital projects. The fund balance is restricted for various construction projects, capital outlay and related encumbrances.

The District's other governmental funds are composed of various special revenue funds. The other governmental funds ended the year with a combined fund balance of $9,090,506. This represents an increase of $4,465,154 from the prior year, mainly in the child nutrition fund. With the federal government covering the cost of all student meals in 21-22, revenues exceeded expenditures significantly. Revenues typically approximate expenditures in the other governmental funds as grant funds, which make up the largest portion of activity in these funds and are generally earned when expended.

**Proprietary Funds**

The District's Proprietary Funds include the Day Care Center, the After-school Care Program, the Natatorium, and the Adult Education Program. At year end, the Proprietary Funds had a net position of $1,099,776 which is an increase of $324,973 from the prior year. This increase is primarily the result of increased participation in the after-school care program.

**General Fund Budgetary Highlights**

Over the course of the year, the District revised its General Fund budget. Actual expenditures were $13.2 million less than final budgeted expenditures, and the actual reported revenues were approximately $1 million more than the final total revenues budgeted. Variations between budgeted amounts and actual amounts were due to unfilled vacancies, reductions in staff, property value increases, passage of the VATRE, unfulfilled purchased orders at year-end and payroll expenditures were less than projected.

During the year, certain budget amendments were passed to address changes in planned expenditures for the District. This activity is normal for the District as the administration responds to changing needs throughout the year.

## Capital Asset and Debt Administration

### Capital Assets

As of June 30, 2022, the District had invested approximately $818.8 million in a broad range of capital assets, including land, equipment, and buildings, less amortization and depreciation (see Table V). Net capital assets decreased $35.3 million from the prior year. The decrease was primarily due to the recognition of amortization and depreciation.

**TABLE V – CAPITAL ASSET SUMMARY (NET OF AMORTIZATION AND DEPRECIATION)**

| | Governmental Activities | | |
|---|---|---|---|
| | 2022 | 2021 * | % Change |
| Land | $ 56,191,085 | $ 56,191,085 | |
| Construction in progress | 262,421,642 | 260,996,564 | 0.55% |
| Buildings and improvements | 488,470,328 | 524,371,823 | -6.85% |
| Furniture and equipment | 10,401,297 | 10,464,073 | -0.60% |
| Right to Use Assets-Copier Lease | 1,371,481 | 2,158,528 | -36.46% |
| Total | $ 818,855,833 | $ 854,182,073 | -4.14% |

**Restated for GASB 87*

More detailed information about the District's capital assets is presented in Note 7 to Basic Financial Statements.

### Long-Term Debt

The District had $917.6 million in long-term debt at year end, a decrease of $38.1 million from the prior year (see Table VI). The District made principal payments of $34.5 million on the bonds, premiums, and right to use leases during the fiscal year and refunded $48.8 million of bonds. More detailed information about the District's debt is presented in Note 8 to Basic Financial Statements.

**TABLE VI - LONG-TERM DEBT**

| | Balance (Restated) July 1, 2021 | Additions | Retirements/ Refundings | Balance June 30, 2022 | Due Within One Year |
|---|---|---|---|---|---|
| **Governmental Activities** | | | | | |
| **Bonds and notes payable:** | | | | | |
| General obligation bonds | $ 858,524,839 | $ 43,455,000 | $ (77,915,000) | $ 824,064,839 | $ 30,220,000 |
| Premium on bond issuance | 85,160,119 | 5,281,727 | (8,188,902) | 82,252,944 | |
| Premium capital appreciation bonds | 9,580,034 | | | 9,580,034 | |
| Accreted Interest on Capital Appreciation Bonds | 58,268 | 87,690 | | 145,958 | |
| *Right to Use Asset-Leases | 2,355,290 | | (814,971) | 1,540,319 | 759,328 |
| **Total Bonds and Notes Payable** | $ 955,678,550 | $ 48,824,417 | $ (86,918,873) | $ 917,584,094 | $ 30,979,328 |

**Prior Period Adjustment*

The District continues to receive excellent bond ratings. The latest underlying review by the rating agencies was performed in October 2021. The Bonds have been rated “Aaa” by Moody’s Investors Service, Inc. (“Moody’s”) and “AAA” by Fitch Ratings, Inc. (“Fitch”) by virtue of the guarantee of the Permanent School Fund of the State of Texas. The Bonds and the presently outstanding tax supported debt of the District are rated “Aa2” by Moody’s and “AA+” by Fitch without regard to credit enhancement. The District also has issues outstanding which are rated “Aaa” by Moody’s, “AAA” by Fitch and “AAA” by Standard & Poor’s Ratings Services, a Standard & Poor’s Financial Services LLC business (“S&P”) by virtue of the guarantee of the Permanent School Fund of the State of Texas, as well as other issues rated “AA” by S&P without regard to credit enhancement. Applications for contract ratings on the Bonds were submitted to Moody’s and Fitch only.

## Economic Factors and Next Year's Budgets and Rates

The District has a remaining $5.5 million of the ESSER II allocation and $15.9 of the ESSER III allocation which is being utilized to address learning loss, social and emotional impacts of the pandemic, and additional educational support.

The District began the 2021-2022 fiscal year with a fund balance of $112.6 million and ended the year with $116.2 million. This healthy fund balance level will assist the District in absorbing the impact of any state funding cuts that may occur in the future as well as provide funds for any unexpected expenses that may arise. The District adopted a balanced budget for 2022-2023.

Property values for the 2022-2023 fiscal year increased 13.17 percent over the 2021-2022 year. On November 2, 2021, the voters approved a Voter Approved Tax Ratification Election moving $0.13 from the Interest and Sinking tax rate to the Maintenance and Operations tax rate. A Maintenance and Operations (M&O) rate of $1.0583 and an Interest and Sinking (I&S) rate of $0.36 was approved and generated an estimated additional $24.7 million. The District’s enrollment for 2022-2023 has increased to a pre-pandemic level of 35,728 students over the prior year of 35,559.

Current 2022-2023 budgets for the Child Nutrition Fund and Debt Service Fund include estimated revenues and expenditures of approximately $21.9 million and $67 million, respectively.

## Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to show the District's accountability for the funding it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the District’s Finance Department, Mansfield Independent School District, 605 E. Broad Street, Mansfield, TX, 76063.

# Basic Financial Statements






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**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***STATEMENT OF NET POSITION – EXHIBIT A-1***
***JUNE 30, 2022***

| Data Control Codes | | Governmental Activities | Business-type Activities | Total |
|---|---|---|---|---|
| | **Assets** | | | |
| 1110 | Cash and cash equivalents | $ 225,815,170 | $ 1,362,531 | $ 227,177,701 |
| 1220 | Delinquent property taxes receivable | 9,067,364 | | 9,067,364 |
| 1230 | Allowance for uncollectible taxes | (3,442,879) | | (3,442,879) |
| 1240 | Due from other governments | 32,407,480 | | 32,407,480 |
| 1250 | Accrued Interest | 221,107 | | 221,107 |
| 1260 | Internal balances | 153,671 | (153,671) | |
| 1290 | Other receivables | 384,493 | | 384,493 |
| 1300 | Inventories | 385,376 | | 385,376 |
| 1410 | Prepaid items | 760,881 | | 760,881 |
| 1510 | Land | 56,191,085 | | 56,191,085 |
| 1580 | Construction in progress | 262,421,642 | | 262,421,642 |
| | Capital assets net of depreciation: | | | |
| 1520 | Buildings and improvements, net | 488,470,328 | | 488,470,328 |
| 1530 | Furniture and equipment, net | 10,401,297 | | 10,401,297 |
| 1550 | Right to Use Assets-Leases net | 1,371,481 | | 1,371,481 |
| **1000** | **Total Assets** | 1,084,608,496 | 1,208,860 | 1,085,817,356 |
| | Deferred Outflows of Resources | | | |
| 1700 | Deferred charge on refunding | 35,328,389 | | 35,328,389 |
| 1705 | Deferred outflows - pension | 24,229,585 | | 24,229,585 |
| 1706 | Deferred outflows - OPEB | 21,428,905 | | 21,428,905 |
| | **Total Deferred Outflows of Resources** | 80,986,879 | | 80,986,879 |
| | **Liabilities** | | | |
| 2110 | Accounts payable | 6,894,887 | 44,783 | 6,939,670 |
| 2140 | Interest payable | 12,131,084 | | 12,131,084 |
| 2150 | Payroll deductions and withholdings | 6,100,870 | 5,823 | 6,106,693 |
| 2160 | Accrued wages payable | 32,416,124 | 42,678 | 32,458,802 |
| 2180 | Due to other governments | 100,902 | | 100,902 |
| 2190 | Due to student groups | 108,109 | | 108,109 |
| 2300 | Unearned revenue | 246,577 | 15,800 | 262,377 |
| 2400 | Payable from restricted assets | 26,094 | | 26,094 |
| | Noncurrent Liabilities: | | | |
| 2501 | Due within one year | 30,979,328 | | 30,979,328 |
| 2502 | Due in more than one year | 886,604,761 | | 886,604,761 |
| 2540 | Net pension liability | 43,929,502 | | 43,929,502 |
| 2545 | Net OPEB Liability | 92,698,361 | | 92,698,361 |
| **2000** | **Total Liabilities** | 1,112,236,599 | 109,084 | 1,112,345,683 |
| | Deferred Inflows of Resources | | | |
| 2605 | Deferred Inflows - Pension | 54,876,140 | | 54,876,140 |
| 2606 | Deferred Inflows - OPEB | 73,329,030 | | 73,329,030 |
| | Total Deferred Inflows of Resources | 128,205,170 | | 128,205,170 |
| | **Net Position** | | | |
| 3800 | Net investment in capital assets | (48,139,000) | | (48,139,000) |
| | Restricted for: | | | |
| 3820 | Federal and state programs | 1,113,448 | | 1,113,448 |
| 3820 | Food service | 5,708,447 | | 5,708,447 |
| 3850 | Debt service | 47,330,001 | | 47,330,001 |
| 3900 | Unrestricted | (80,859,290) | 1,099,776 | (79,759,514) |
| **3000** | **Total net position** | $ (74,846,394) | $ 1,099,776 | $ (73,746,618) |

See Notes to the Financial Statements.

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***STATEMENT OF ACTIVITIES – EXHIBIT B-1***
***FOR THE YEAR ENDED JUNE 30, 2022***

| Data Control Codes | Functions/Programs | Expenses | Program Revenue: Charges for Services | Program Revenue: Operating Grants and Contributions |
|---|---|---|---|---|
| | **Governmental activities:** | | | |
| 11 | Instruction | $ 220,513,831 | $ 590,274 | $ 15,944,208 |
| 12 | Instruction resources and media services | 5,582,918 | | 8,635 |
| 13 | Curriculum and staff development | 5,180,660 | | 1,374,845 |
| 21 | Instructional leadership | 5,025,879 | | 232,171 |
| 23 | School leadership | 20,693,551 | | 57,116 |
| 31 | Guidance, counseling and evaluation services | 12,490,896 | | 2,872,473 |
| 32 | Social work services | 15,766 | | 15,766 |
| 33 | Health services | 4,696,703 | | 2,817,209 |
| 34 | Student transportation | 16,362,606 | | 309,731 |
| 35 | Food services | 22,864,686 | 1,695,550 | 22,603,056 |
| 36 | Extracurricular activities | 12,965,919 | 652,805 | (79,856) |
| 41 | General administration | 7,342,661 | | 4,543,690 |
| 51 | Facilities maintenance and operations | 33,764,377 | | 726,512 |
| 52 | Security and monitoring services | 7,987,704 | | 225,722 |
| 53 | Data processing services | 6,843,047 | | 204,457 |
| 61 | Community services | 1,618,073 | | 1,461,524 |
| 72 | Interest and fiscal charges | 28,406,039 | | |
| 81 | Facilities Acquisition and Construction | | | |
| 93 | Payments related to shared service arrangements | 176,583 | | 176,583 |
| 99 | Other governmental charges | 1,240,317 | | |
| **TG** | **Total governmental activities** | 413,772,216 | 2,938,629 | 53,493,842 |
| | **Business-type activities:** | | | |
| 01 | Daycare/After-School Care Program | 2,229,453 | 2,756,251 | |
| 02 | Natatorium | 1,078,240 | 876,415 | |
| **TB** | **Total business-type activities** | 3,307,693 | 3,632,666 | |
| **TP** | **Total primary government** | $ 417,079,909 | $ 6,571,295 | $ 53,493,842 |
| | **General revenues** | | | |
| | Taxes: | | | |
| **MT** | Property taxes, levied for general purposes | | | |
| **DT** | Property taxes, levied for debt service | | | |
| **SF** | State-aid formula grants not restricted | | | |
| **IE** | Investment earnings | | | |
| **MI** | Miscellaneous | | | |
| | **Special items** | | | |
| **SI** | Special item - extraordinary item | | | |
| **SI** | Special item - oil and gas funds | | | |
| **FR** | Transfers | | | |
| **TR** | **Total general revenues, special items, and transfers** | | | |
| **CN** | Change in net position | | | |
| **NB** | **Net position - beginning** | | | |
| **PA** | Prior period adjustments | | | |
| **NE** | **Net position - ending** | | | |

See Notes to the Financial Statements.

| Net (Expense) Revenue and Changes in Net Position | | |
|---|---|---|
| Primary Government | | |
| Governmental Activities | Business-type Activities | Total |
| $ (203,979,349) | | $ (203,979,349) |
| (5,574,283) | | (5,574,283) |
| (3,805,815) | | (3,805,815) |
| (4,793,708) | | (4,793,708) |
| (20,636,435) | | (20,636,435) |
| (9,618,423) | | (9,618,423) |
| (1,879,494) | | (1,879,494) |
| (16,052,875) | | (16,052,875) |
| 1,433,920 | | 1,433,920 |
| (12,392,970) | | (12,392,970) |
| (2,798,971) | | (2,798,971) |
| (33,037,865) | | (33,037,865) |
| (7,761,982) | | (7,761,982) |
| (6,638,590) | | (6,638,590) |
| (156,549) | | (156,549) |
| (28,406,039) | | (28,406,039) |
| (1,240,317) | | (1,240,317) |
| (357,339,745) | | (357,339,745) |
| | 526,798 | 526,798 |
| | (201,825) | (201,825) |
| | 324,973 | 324,973 |
| $ (357,339,745) | $ 324,973 | $ (357,014,772) |
| $ 179,594,357 | | $ 179,594,357 |
| 61,708,271 | | 61,708,271 |
| 137,524,832 | | 137,524,832 |
| 631,347 | | 631,347 |
| 6,478,288 | | 6,478,288 |
| 250,000 | | 250,000 |
| 603,518 | | 603,518 |
| 386,790,613 | | 386,790,613 |
| 29,450,868 | 324,973 | 29,775,841 |
| (104,100,500) | 774,803 | (103,325,697) |
| (196,762) | | (196,762) |
| $ (74,846,394) | $ 1,099,776 | $ (73,746,618) |

MANSFIELD INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022

| Data Control Codes | | 10 General Fund | 50 Debt Service Fund | 60 Capital Projects |
|---|---|---|---|---|
| | ASSETS | | | |
| 1110 | Cash and Cash Equivalents | $ 122,593,627 | $ 56,665,107 | $ 35,612,140 |
| 1220 | Property Taxes - Delinquent | 6,822,363 | 2,245,001 | - |
| 1230 | Allowance for Uncollectible Taxes | (2,590,479) | (852,400) | - |
| 1240 | Due from Other Governments | 23,769,818 | 567,814 | - |
| 1250 | Accrued Interest | 221,022 | - | 85 |
| 1260 | Due from Other Funds | 8,609,608 | 837,340 | - |
| 1290 | Other Receivables | 352,659 | - | - |
| 1300 | Inventories | 181,098 | - | - |
| 1410 | Prepayments | 760,757 | - | - |
| 1000 | Total Assets | $ 160,720,473 | $ 59,462,862 | $ 35,612,225 |
| | LIABILITIES | | | |
| 2110 | Accounts Payable | $ 2,032,598 | $ 1,777 | $ 4,718,912 |
| 2150 | Payroll Deductions and Withholdings Payable | 5,987,714 | - | 418 |
| 2160 | Accrued Wages Payable | 31,211,139 | - | - |
| 2170 | Due to Other Funds | 837,340 | - | - |
| 2180 | Due to Other Governments | 100,890 | - | - |
| 2190 | Due to Student Groups | 104,081 | - | - |
| 2300 | Unearned Revenue | 6,000 | - | - |
| 2400 | Payable from Restricted Assets | 26,094 | - | - |
| 2000 | Total Liabilities | 40,305,856 | 1,777 | 4,719,330 |
| | DEFERRED INFLOWS OF RESOURCES | | | |
| 2601 | Unavailable Revenue - Property Taxes | 4,231,885 | 1,392,602 | - |
| 2600 | Total Deferred Inflows of Resources | 4,231,885 | 1,392,602 | - |
| | FUND BALANCES | | | |
| | Nonspendable Fund Balance: | | | |
| 3410 | Inventories | 181,098 | - | - |
| 3430 | Prepaid Items | 760,757 | - | - |
| | Restricted Fund Balance: | | | |
| 3450 | Federal or State Funds Grant Restriction | - | - | - |
| 3470 | Capital Acquisition and Contractural Obligation | - | - | 15,114,908 |
| 3480 | Retirement of Long-Term Debt | - | 58,068,483 | - |
| | Committed Fund Balance: | | | |
| 3545 | Other Committed Fund Balance | - | - | 15,777,987 |
| 3600 | Unassigned Fund Balance | 115,240,877 | - | - |
| 3000 | Total Fund Balances | 116,182,732 | 58,068,483 | 30,892,895 |
| 4000 | Total Liabilities, Deferred Inflows & Fund Balances | $ 160,720,473 | $ 59,462,862 | $ 35,612,225 |

The notes to the financial statements are an integral part of this statement.

| Other Funds | Total Governmental Funds |
|---|---|
| $ 10,944,296 | $ 225,815,170 |
| - | 9,067,364 |
| - | (3,442,879) |
| 8,069,848 | 32,407,480 |
| - | 221,107 |
| 2,481,809 | 11,928,757 |
| 31,834 | 384,493 |
| 204,278 | 385,376 |
| 124 | 760,881 |
| $ 21,732,189 | $ 277,527,749 |
| | |
| $ 141,597 | $ 6,894,884 |
| 112,738 | 6,100,870 |
| 1,204,985 | 32,416,124 |
| 10,937,746 | 11,775,086 |
| 12 | 100,902 |
| 4,028 | 108,109 |
| 240,577 | 246,577 |
| - | 26,094 |
| 12,641,683 | 57,668,646 |
| | |
| - | 5,624,487 |
| - | 5,624,487 |
| | |
| 204,278 | 385,376 |
| 124 | 760,881 |
| | |
| 6,821,889 | 6,821,889 |
| - | 15,114,908 |
| - | 58,068,483 |
| | |
| 2,064,215 | 17,842,202 |
| - | 115,240,877 |
| 9,090,506 | 214,234,616 |
| | |
| $ 21,732,189 | $ 277,527,749 |

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***RECONCILIATION OF BALANCE SHEET FOR GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION – EXHIBIT C-2***
***JUNE 30, 2022***

| Data Control Codes | | | |
|---|---|---|---|
| | **Total fund balance, governmental funds (from C-1)** | $ | 214,234,616 |
| | Amounts reported for governmental activities in the statement of net position (A-1) are different because: | | |
| **1** | Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. | | 818,855,833 |
| **2** | Property taxes receivable have been levied and are due this year, but are not available soon enough to pay for the current period's expenditures, these property taxes (net of allowance for uncollectible accounts) are deferred in the fund financial statements. | | 5,624,485 |
| **3** | The deferred charge on refunding does not provide current resources. As such, this amount is not included in the fund financial statements. It is amortized over the life of the new bonds. | | 35,328,389 |
| **4** | Deferred outflows - pension liability | | 24,229,584 |
| **5** | Deferred outflows - OPEB Activity | | 21,428,905 |
| | Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of: | | |
| **6** | General obligation bonds | | (824,064,839) |
| **7** | Capital Appreciation Bond Premium | | (9,580,034) |
| **8** | Premiums on issuance | | (82,252,944) |
| **9** | Accreted Interest on Capital Appreciation Bonds | | (145,958) |
| **10** | Right to use Asset-Leases | | (1,540,314) |
| **10** | Net pension Liability | | (43,929,502) |
| **11** | Net OPEB Liability | | (92,698,361) |
| **12** | Deferred inflows related to pension liability | | (54,876,140) |
| **13** | Deferred inflows related to OPEB liability | | (73,329,030) |
| **14** | Accrued interest payable | | (12,131,084) |
| **19** | Total net position, governmental activities (from A-1) | $ | (74,846,394) |

See Notes to the Financial Statements.


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MANSFIELD INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

| Data Control Codes | | 10 General Fund | 50 Debt Service Fund | 60 Capital Projects |
|---|---|---|---|---|
| | REVENUES: | | | |
| 5700 | Total Local and Intermediate Sources | $ 184,883,080 | $ 61,885,736 | $ 94,507 |
| 5800 | State Program Revenues | 155,484,513 | 1,267,812 | 26,412 |
| 5900 | Federal Program Revenues | 7,594,015 | - | - |
| 5020 | Total Revenues | 347,961,608 | 63,153,548 | 120,919 |
| | EXPENDITURES: | | | |
| | Current: | | | |
| 0011 | Instruction | 192,459,375 | - | 34,683 |
| 0012 | Instructional Resources and Media Services | 3,859,488 | - | - |
| 0013 | Curriculum and Instructional Staff Development | 4,128,472 | - | 90,000 |
| 0021 | Instructional Leadership | 5,242,655 | - | - |
| 0023 | School Leadership | 20,132,262 | - | - |
| 0031 | Guidance, Counseling, and Evaluation Services | 10,348,371 | - | - |
| 0032 | Social Work Services | - | - | - |
| 0033 | Health Services | 4,925,294 | - | - |
| 0034 | Student (Pupil) Transportation | 17,288,023 | - | 1,337,804 |
| 0035 | Food Services | - | - | - |
| 0036 | Extracurricular Activities | 10,846,879 | - | - |
| 0041 | General Administration | 7,382,471 | - | 25,025 |
| 0051 | Facilities Maintenance and Operations | 34,534,744 | - | 35,693 |
| 0052 | Security and Monitoring Services | 7,214,873 | - | 1,172,885 |
| 0053 | Data Processing Services | 6,513,820 | - | - |
| 0061 | Community Services | 396,943 | - | - |
| | Debt Service: | | | |
| 0071 | Principal on Long-Term Liabilities | 808,923 | 29,550,000 | 2,972 |
| 0072 | Interest on Long-Term Liabilities | 2 | 32,995,220 | 1 |
| 0073 | Bond Issuance Cost and Fees | - | 394,716 | - |
| | Capital Outlay: | | | |
| 0081 | Facilities Acquisition and Construction | - | - | 5,304,243 |
| | Intergovernmental: | | | |
| 0093 | Payments to Fiscal Agent/Member Districts of SSA | - | - | - |
| 0099 | Other Intergovernmental Charges | 1,240,317 | - | - |
| 6030 | Total Expenditures | 327,322,912 | 62,939,936 | 8,003,306 |
| 1100 | Excess (Deficiency) of Revenues Over (Under) Expenditures | 20,638,696 | 213,612 | (7,882,387) |
| | OTHER FINANCING SOURCES (USES): | | | |
| 7911 | Capital Related Debt Issued/Refunded | - | 43,455,000 | - |
| 7912 | Sale of Real and Personal Property | 319,335 | - | - |
| 7915 | Transfers In | - | - | 18,089,388 |
| 7916 | Premium or Discount on Issuance of Bonds | - | 5,281,729 | - |
| 7949 | Other Resources | 756 | - | - |
| 8911 | Transfers Out (Use) | (18,000,000) | - | (89,388) |
| 8949 | Other (Uses)/Payment to Refunded Bond Escrow Agent | (15,000) | (48,365,000) | - |
| 7080 | Total Other Financing Sources (Uses) | (17,694,909) | 371,729 | 18,000,000 |
| | SPECIAL AND EXTRAORDINARY ITEMS: | | | |
| 7918 | Special Item - Resource | 603,518 | - | - |
| 7919 | Extraordinary Item - Resource | - | - | 250,000 |
| 1200 | Net Change in Fund Balances | 3,547,305 | 585,341 | 10,367,613 |
| 0100 | Fund Balance - JULY 1 (Beginning) | 112,635,427 | 57,483,142 | 20,525,282 |
| 3000 | Fund Balance - JUNE 30 (Ending) | $ 116,182,732 | $ 58,068,483 | $ 30,892,895 |

The notes to the financial statements are an integral part of this statement.

| Other Funds | Total Governmental Funds |
|---|---|
| $ 4,616,532 | $ 251,479,855 |
| 2,011,206 | 158,789,943 |
| 48,726,920 | 56,320,935 |
| 55,354,658 | 466,590,733 |
| | |
| 21,993,929 | 214,487,987 |
| 74,902 | 3,934,390 |
| 1,515,163 | 5,733,635 |
| 195,885 | 5,438,540 |
| 412,042 | 20,544,304 |
| 3,760,177 | 14,108,548 |
| 15,766 | 15,766 |
| 94,508 | 5,019,802 |
| 72,143 | 18,697,970 |
| 19,917,850 | 19,917,850 |
| 709,102 | 11,555,981 |
| 4,598 | 7,412,094 |
| 311,363 | 34,881,800 |
| 45,287 | 8,433,045 |
| 108,807 | 6,622,627 |
| 1,484,130 | 1,881,073 |
| 3,079 | 30,364,974 |
| 1 | 32,995,224 |
| - | 394,716 |
| 18,222 | 5,322,465 |
| 176,583 | 176,583 |
| - | 1,240,317 |
| 50,913,537 | 449,179,691 |
| 4,441,121 | 17,411,042 |
| - | 43,455,000 |
| 24,033 | 343,368 |
| - | 18,089,388 |
| - | 5,281,729 |
| - | 756 |
| - | (18,089,388) |
| - | (48,380,000) |
| 24,033 | 700,853 |
| - | 603,518 |
| - | 250,000 |
| 4,465,154 | 18,965,413 |
| 4,625,352 | 195,269,203 |
| $ 9,090,506 | $ 214,234,616 |

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES – EXHIBIT C-4***
***FOR THE YEAR ENDED JUNE 30, 2022***

| Data Control Codes | | |
|---|---|---|
| | Net change in fund balances - total governmental funds (from C-3) | $ 18,965,413 |
| | Amounts reported for governmental activities in the statement of activities (B-1) are different because: | |
| | Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. | |
| **1** | Governmental funds capital outlays | 9,048,205 |
| **2** | Governmental activities depreciation expense | (44,296,564) |
| **3** | Disposal of Assets | (77,881) |
| | Governmental funds report the entire net sales price (proceeds) from the sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. Thus, the change in net position differs from the change in fund balance by the book value of the assets sold and disposed. | |
| **4** | Change in deferred inflows for property tax revenues. | (939,571) |
| **5** | Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. | 29,550,000 |
| **6** | Proceeds from issuance of refunding bonds is reported as an other financing source | (43,455,000) |
| **7** | Repayment of capital lease is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. | 814,971 |
| **8** | Payments to escrow agent for refunding bonds | 48,365,000 |
| **9** | Premiums received from issuance of long-term debt | (5,281,729) |
| **10** | Accretion on capital appreciation bonds | (87,690) |
| **11** | Changes in net pension liabilities and related deferred outflows and inflows of resources | 6,589,930 |
| **12** | Changes in net OPEB liabilities and related deferred outflows and inflows of resources | 5,184,183 |
| **12** | Decrease in interest payable not recognized in fund statements | 296,524 |
| **13** | Amortization of deferred charges on refunding as well as premiums and discounts on issuance of bonds | 4,775,077 |
| | Change in net position of governmental activities (see B-1) | $ 29,450,868 |

See Notes to the Financial Statements.

MANSFIELD INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2022

| | Business-Type Activities<br>Total Enterprise Funds |
|---|---|
| ASSETS | |
| Current Assets: | |
| Cash and Cash Equivalents | $ 1,362,531 |
| Total Assets | 1,362,531 |
| LIABILITIES | |
| Current Liabilities: | |
| Accounts Payable | 44,783 |
| Payroll Deductions and Withholdings Payable | 5,823 |
| Accrued Wages Payable | 42,678 |
| Due to Other Funds | 153,671 |
| Unearned Revenues | 15,800 |
| Total Liabilities | 262,755 |
| NET POSITION | |
| Unrestricted Net Position | 1,099,776 |
| Total Net Position | $ 1,099,776 |

The notes to the financial statements are an integral part of this statement.

MANSFIELD INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

| | Business-Type Activities<br>Total Enterprise Funds |
|---|---|
| OPERATING REVENUES: | |
| Local and Intermediate Sources | $ 3,632,666 |
| Total Operating Revenues | 3,632,666 |
| OPERATING EXPENSES: | |
| Payroll Costs | 2,386,698 |
| Professional and Contracted Services | 210,204 |
| Supplies and Materials | 285,443 |
| Other Operating Costs | 272,924 |
| Debt Service | 2,760 |
| Capital Outlay | 149,664 |
| Total Operating Expenses | 3,307,693 |
| Operating Income | 324,973 |
| Total Net Position - JULY 1 (Beginning) | 774,803 |
| Total Net Position - JUNE 30 (Ending) | $ 1,099,776 |

The notes to the financial statements are an integral part of this statement.

EXHIBIT D-3

MANSFIELD INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

| | Business-Type Activities Total Enterprise Funds |
|---|---|
| Cash Flows from Operating Activities: | |
| Cash Received from User Charges | $ 3,648,466 |
| Cash Payments to Employees for Services | (2,549,539) |
| Cash Payments for Contracted Services | (210,204) |
| Cash Payments for Suppliers | (173,867) |
| Cash Payments for Other Operating Expenses | (272,870) |
| Cash Payments for Debt Service | (2,760) |
| Cash Payments for Capital Outlay | (149,664) |
| Net Cash Provided by Operating Activities | 289,562 |
| Net Increase in Cash and Cash Equivalents | 289,562 |
| Cash and Cash Equivalents at Beginning of Year | 1,072,969 |
| Cash and Cash Equivalents at End of Year | $ 1,362,531 |
| Reconciliation of Operating Income to Net Cash Provided by Operating Activities: | |
| Operating Income: | $ 324,973 |
| Effect of Increases and Decreases in Current Assets and Liabilities: | |
| Increase (decrease) in Accounts Payable | 17,566 |
| Increase (decrease) in Payroll Deductions | 494 |
| Increase (decrease) in Accrued Wages Payable | (163,335) |
| Increase (decrease) in Unearned Revenue | 15,800 |
| Increase (decrease) in Due to Other Funds | 94,010 |
| Decrease (Increase) in Due From Other Funds | 54 |
| Net Cash Provided by Operating Activities | $ 289,562 |
| Reconciliation of Total Cash and Cash Equivalents: | |
| Cash and Cash Equivalents on Balance Sheet | $ 1,362,531 |

The notes to the financial statements are an integral part of this statement.

MANSFIELD INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2022

| | Private Purpose Trust Fund | Total Custodial Funds |
|---|---|---|
| ASSETS | | |
| Cash and Cash Equivalents | $ 32,916 | $ 871,863 |
| Due from Other Governments | - | 28,554 |
| Other Receivables | - | 84 |
| Total Assets | 32,916 | $ 900,501 |
| LIABILITIES | | |
| Accounts Payable | - | 105,178 |
| Payroll Deductions and Withholdings Payable | - | 334 |
| Due to Other | - | 17,264 |
| Payable from Restricted Assets | - | 21,881 |
| Total Liabilities | - | 144,657 |
| NET POSITION | | |
| Restricted for Campus Activities | - | 755,844 |
| Restricted for Scholarships | 32,916 | - |
| Total Net Position | $ 32,916 | $ 755,844 |

The notes to the financial statements are an integral part of this statement.

MANSFIELD INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

| | Private Purpose Trust Fund | Total Custodial Funds |
|---|---|---|
| **ADDITIONS:** | | |
| Contributions to Student Groups | $ - | $ 34,487 |
| Miscellaneous Revenue - Student Activities | - | 1,638,582 |
| Earnings from Temporary Deposits | 191 | - |
| Miscellaneous Revenue - UIL District Fees | - | 155,852 |
| Total Additions | 191 | 1,828,921 |
| **DEDUCTIONS:** | | |
| Payroll Costs | - | 133,907 |
| Professional and Contracted Services | - | 431,297 |
| Supplies and Materials | - | 292,398 |
| Other Deductions | - | 932,801 |
| Total Deductions | - | 1,790,403 |
| Change in Fiduciary Net Position | 191 | 38,518 |
| Total Net Position - JULY 1 (Beginning) | 32,725 | 717,326 |
| Total Net Position - JUNE 30 (Ending) | $ 32,916 | $ 755,844 |

The notes to the financial statements are an integral part of this statement.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Mansfield Independent School District (the "District") is an independent public educational agency operating under applicable laws and regulations of the State of Texas. The District is autonomously governed by a seven-member Board of Trustees elected by the District's residents.

The District prepares its basic financial statements in conformity with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board (GASB) and other authoritative sources identified in *Statement on Auditing Standards No. 69,* as amended by Statement on Auditing Standards No.'s 91 and 93 of the American Institute of Certified Public Accountants; and it complies with the requirements of the appropriate version of Texas Education Agency's *Financial Accountability System Resource Guide* (the "Resource Guide" or "FASRG") and the requirements of contracts and grants of agencies from which it receives funds.

The District's Financial Statements are in accordance with GASB Statement No. 34, "Basic Financial Statements and Management Discussion and Analysis for State and Local Governments", GASB Statement No. 37, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments: Omnibus" which provides additional guidance for the implementation of GASB No. 34, GASB Statement No. 38 "Certain Financial Statement Disclosures" which changes the note disclosure requirements in the financial statements for governmental entities. The District's Financial Statements are also presented in accordance with GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions, which supersedes GASB Statement No. 45.

New Accounting Pronouncements

The following GASB Pronouncement was implemented by the District during fiscal year 2022.

GASB Statement No. 87, *Leases* was effective for reporting periods beginning after June 15, 2021. This Statement requires leases to be recognized and measured using the facts and circumstances that exist at the beginning of implementation, which was July 1, 2021, for the District. This Statement establishes a single model for lease accounting based on the foundational principle that leases are financing of the right to use an underlying asset. As a lessee, the District is required to recognize a lease liability and an intangible right-to-use lease asset with the related amortization. The right to use value is equal to the present value of the future minimum lease payments at the time of implementation of GASB 87. Leases that existed for the District at the date of implementation were remeasured for their beginning balances.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The following is a summary of the most significant accounting policies.

### A. Reporting Entity

The Board of Trustees, a seven-member group, has governance responsibilities over all activities related to public elementary and secondary education within the jurisdiction of Mansfield Independent School District ("the District"). Because members of the Board of Trustees are elected by the public; have the authority to make decisions, appoint administrators and managers, and significantly influence operations; and have the primary accountability for fiscal matters; the District is not included in any other governmental "reporting entity" as defined in Governmental Accounting Standards Board ("GASB") Statement No. 14 as amended by GASB Statement No. 39 *Determining Whether Certain Organizations are Component Units* and GASB Statement No. 61 – *The Financial Reporting Entity; Omnibus*. In addition, there are no component units for which the District or the Board of Trustees is financially accountable.

Since the District receives funding from local, state, and federal government sources, it must comply with the requirements of the entities providing those funds.

### B. Government-Wide and Fund Financial Statements

The Statement of Net Position and the Statement of Activities are government-wide financial statements. They report information on all the District's nonfiduciary activities with most of the interfund activities removed. *Governmental activities* include programs supported primarily by taxes, State foundation funds, grants, and other intergovernmental revenues. *Business-type activities,* which are reported separately, rely, to a significant extent, on fees and charges for support.

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

The fund financial statements provide reports on the financial condition and results of operations for three fund categories – governmental, proprietary, and fiduciary. Since resources in the fiduciary funds cannot be used for District operations, they are not included in the government-wide statements. The emphasis on fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as other funds.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All other revenues and expenses are nonoperating.

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

The government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting, as do the proprietary fund and private purpose trust fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

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

Revenues from local sources consist primarily of property taxes. Property tax revenues, revenues received from the State, and gas lease revenues are recognized under the susceptible to accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until received. Investment earnings are recorded as earned, since they are both measurable and available.

Grant funds are earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as deferred revenues until related and authorized expenditures have been made. If balances have not been expended by the end of the project period, grantors may require the District to refund all or part of the unused amounts.

Proprietary funds operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal operations. The principal operating revenues of the District’s enterprise funds are for charges to patrons for use of the two facilities, District employee day care and the District natatorium. Operating expenses for the enterprise funds include salaries and other operating expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

**D. Fund Accounting**

The District reports the following major Governmental Funds:

The ***General Fund*** accounts for financial resources related to the general operations of the District, including financial resources not required to be accounted for in some other fund.

The ***Debt Service Fund*** is utilized to account for the accumulation of resources for, and the payment of long-term debt principal, interest and related costs arising from general obligation bonds.

The ***Capital Projects Fund*** accounts for proceeds from sales of bonds and other revenues to be used for authorized construction and other capital projects.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. FUND ACCOUNTING (CONTINUED)**

The District also reports the following fund type under **Nonmajor Governmental Funds** as non-major:

The ***Special Revenue Funds*** which account for federal, state and locally financed programs where unused balances are generally returned to the grantor at the close of specified project periods. Proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects are accounted for in special revenue funds. Project accounting is employed to maintain integrity for the various sources of funds.

Additionally, the District reports one type of **Proprietary Fund**:

***Enterprise Funds*** account for the activities of the District's employee day care, after-school care program, adult education program, and natatorium. These funds are supported principally by revenues generated through program fees.

The District does not have any **Internal Service Funds**.

**Fiduciary Funds**

***Private Purpose Trust Fund*** is used to account for resources legally held in trust under which principal and income benefit individuals, private organizations, or other governments. The District accounts for donations for which the donor has stipulated that both the principal and the income may be used for purposes that benefit parties outside the District as Private Purpose Trust Funds. The District's Private Purpose Trust Funds are the G. Harmon Estate and the Scholarship Fund.

***Custodial Fund*** is used to account for resources that are held by the governmental entity in a fiduciary capacity for the benefit of others. The focus of the criteria is whether a government controls the assets of the fiduciary activity and with whom the fiduciary relationship exists. Fiduciary funds use the accrual basis of accounting to recognize assets and liabilities and must present a statement of fiduciary net position and a statement of changes in fiduciary net position.

**E. Other Accounting Policies- Assets, Liabilities and Net Position or Equity**

**1.Cash and Cash Equivalents**

The District reports cash and cash equivalents in the District's statement of cash flows in all financial statements of financial position. The District considers cash and cash equivalents to be cash on hand, demand deposits, money market investments and certificates of deposit with original maturities of twelve months or less from acquisition date. All investments in pools are considered cash equivalents. Money market investments are short-term, highly liquid debt instruments including commercial paper, banker's acceptances, and U.S. Treasury and agency obligations and are recorded at amortized cost.

**2. Investments**

Investments can consist of certificates of deposit, U.S. Treasury instruments, U.S. Government agency obligations, commercial paper, and obligations of states and their political subdivisions. Investments with maturities at the time of acquisition of over 12 months are recorded at fair value. Fair value is determined by the amount by which a financial instrument could be exchanged in a current transaction between willing parties. The District accrues interest on temporary investments based on the terms and effective interest rates of the specific investments.

The District recognizes fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District's local government investment pools are recorded at amortized costs as permitted by GASB Statement No. 79, *Certain Investment Pools and Pool Participants*.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### E. OTHER ACCOUNTING POLICIES- ASSETS, LIABILITIES AND NET POSITION OR EQUITY (CONTINUED)

**3. Inventories and Prepaid Items**

Supplies and materials are recorded as expenditures when requisitioned. Inventories of supplies on the balance sheet are recorded at cost, using the average cost method. Supplies and materials are used for almost all functions of activity.

Commodities are recognized as revenues in the period received when all the eligibility requirements are met. Commodity inventory items are recorded as expenditures when distributed to user locations. A portion of fund balance is considered non-spendable to reflect the minimum inventory quantities considered necessary for the District's continuing operations.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements using the consumption method of accounting.

**4. Interfund Transactions and Receivables and Payables**

Interfund receivables and payables arise from interfund transactions in the normal course of operations and are recorded in all affected funds in the period in which transactions are executed. All legally authorized transfers are appropriately treated as transfers and are included in the results of operations.

**5. Capital Assets**

Capital assets, which include land, buildings, furniture, and equipment are reported in the government-wide financial statements. Assets are capitalized by the District if the cost of the item is more than $5,000 and has a useful life of greater than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Buildings, furniture and equipment (including right to use assets) of the District are amortized and depreciated using the straight-line method over the following estimated useful lives:

| Assets | Years |
|---|---|
| Buildings and improvements | 20-25 |
| Furniture and equipment | 5 |
| Vehicles | 5-15 |
| Property under capital leases | 5 |

**6. Right to Use Assets**

The District has lease agreements for copiers and other equipment. The terms of these leases have granted the District the economic benefits of the use of these items for the duration of each lease term. The District has determined that a right to use assets will result from a leasing arrangement with an initial present value of the future minimum payments of $5,000 or more and the leasing arrangement exceeds one year. The leases are amortized using an implied rate of interest at the time of inception over the term of each lease.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### E. OTHER ACCOUNTING POLICIES- ASSETS, LIABILITIES AND NET POSITION OR EQUITY (CONTINUED)

#### 7. Fund Balance

In the fund financial statements, governmental funds report fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which the amounts in the respective governmental funds can be spent. The District reports the following classifications of fund balance:

*Non-spendable* – amounts that are not in spendable form or that are legally and contractually required to be maintained intact. The amounts reported in this category pertain to inventories or prepayments that the District does not expect to convert to cash.

*Restricted* – amounts that have external constraints imposed upon the use of the resources by bondholders, grantors, laws, or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The amounts reported in this category include funding from external sources such as state and federal grants, tax levies for the repayment of principal and interest on long-term debt, and unspent bond proceeds for capital projects.

*Committed* – amounts constrained to specific purposes imposed by formal action of the District's Board of Trustees. These amounts can only be used for the purpose intended, which requires formal Board action to establish (as noted in Board minutes), unless the Board modifies or removes the specific purpose use by taking the same formal Board action.

*Assigned* – amounts that the District intends to use for a specific purpose. The Board delegates to the Superintendent or designee the responsibility to assign funds. There were no amounts reported in this category for the current year.

*Unassigned* – amounts not in the other classifications, applicable to the General Fund only.

The District policy is that the order of spending the fund balances shall be to reduce the funds in the following order: restricted, committed, assigned, and unassigned. When both restricted and unrestricted are available for use for the same purpose, the District considers restricted funds to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

#### 8. Data Control Codes

These codes refer to the account code structure prescribed by the Texas Education Agency ("TEA") in the *Financial Accountability System Resource Guide*.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### E. OTHER ACCOUNTING POLICIES- ASSETS, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, LIABILITIES AND NET POSITION OR EQUITY (CONTINUED)

**9. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

The amount of state foundation revenue a school District earns for a year can and does vary until the time when final values for each of the factors in the formula become available. Availability can be as late as midway into the next fiscal year. It is at least reasonably possible that the foundation revenue for fiscal year 2022 will ultimately change from the amount calculated as of June 30, 2022 because of the factors that TEA uses in its calculation.

**10. Deferred Outflows/Inflows of Resources**

A deferred outflow of resources represent a consumption of net assets that applies to future periods (a decrease in assets in excess of any related decrease in liabilities or an increase in liabilities in excess of any related increase in assets) by the government. The District has three items that qualify for reporting in this category:

- Deferred outflows of resources for refunding - Reported in the government-wide statement of net position, this deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Deferred outflows of resources for pension – Reported in the government wide financial statement of net position, this deferred outflow results from pension plan contributions made after the measurement date of the net pension liability and the results of 1) differences between projected and actual earnings on pension plan investments; 2) changes in actuarial assumptions; 3) differences between expected and actual actuarial experiences and 4) changes in the District's proportional share of pension liabilities. The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the next fiscal year. The deferred outflows resulting from differences between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The remaining pension related deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### E.OTHER ACCOUNTING POLICIES- ASSETS, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, LIABILITIES AND NET POSITION OR EQUITY (CONTINUED)

**10. Deferred Outflows/Inflows of Resources (continued)**

- Deferred outflows of resources for Other Post-Employment Benefits (OPEB)– Reported in the government wide financial statement of net position, this deferred outflow results from OPEB contributions made after the measurement date of the net pension liability and the results of 1) differences between projected and actual earnings on OPEB related investments; 2) changes in actuarial assumptions; 3) differences between expected and actual actuarial experiences and 4) changes in the District's proportional share of OPEB liabilities. The deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the next fiscal year. The deferred outflows resulting from differences between projected and actual earnings on OPEB related investments will be amortized over a closed five-year period. The remaining OPEB related deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with OPEB through the pension plan.

A deferred inflow of resources represents an acquisition of net assets that applies to future periods (an increase in assets in excess of any related increase in liabilities or a decrease in liabilities in excess of any related decrease in assets) by the government. The District has three items that qualify for reporting in this category:

- Deferred inflows of resources for unavailable revenues - Reported only in the governmental funds balance sheet, unavailable revenues from property taxes arise under the modified accrual basis of accounting. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

- Deferred inflows of resources for pension – Reported in the government wide financial statement of net position, these deferred inflows result primarily from 1) changes in actuarial assumptions; 2) differences between expected and actual actuarial experiences and 3) changes in the District's proportional share of pension liabilities These pension related deferred inflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan.

- Deferred inflows of resources for OPEB – Reported in the government wide financial statement of net position, these deferred inflows result primarily from 1) changes in actuarial assumptions; 2) differences between expected and actual actuarial experiences and 3) changes in the District's proportional share of OPEB related liabilities These OPEB related deferred inflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with OPEB through the OPEB plan.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### E. OTHER ACCOUNTING POLICIES- ASSETS, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, LIABILITIES AND NET POSITION OR EQUITY (CONTINUED)

**11. Pensions and Other Post-Employment Benefits**

The fiduciary net position of the Teacher Retirement System of Texas (TRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, other post-employment benefits (OPEB), deferred outflows of resources and deferred inflows of resources related to pensions, deferred outflows of resources and deferred inflows of resources related to OPEB, pension expense, OPEB related expenses, and information about assets, liabilities, and additions to/deductions from TRS's fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The fiduciary net position of the Teacher Retirement System of Texas (TRS) TRS Care Plan has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense, and information about assets, liabilities, and additions to/deductions from TRS Care's fiduciary net position. Benefit payments are recognized when due and payable in accordance with the benefit terms. There are no investments as this is a pay-as-you-go plan and all cash is held in a cash account.

**12. Leases**

Lessee: The District is a lessee for noncancellable leases of equipment. The District recognizes an intangible right-to-use lease asset (lease asset) and a lease liability and in the government-wide financial statements. The District recognizes lease liabilities with an initial, individual value of $5,000 or more.

At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.

- The lease term includes the non-cancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require measurement of its lease and will remeasure the lease assets and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

## NOTE 2 - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

### A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Position

Exhibit C-2 provides the reconciliation between the fund balance for total governmental funds on the governmental fund balance sheet and the Net Position for governmental activities as reported in the government-wide statement of Net Position. One element of that reconciliation explains that capital assets are not financial resources and are therefore not reported in governmental funds. In addition, long-term liabilities, including bonds payable, are not due and payable in the current period and are not reported as liabilities in the funds. Also, the property taxes receivable which is included as deferred inflows of resources in the fund financial statements are adjusted based on when the tax levy was made and adjusted for uncollectible amounts.

### B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities

Exhibit C-4 provides a reconciliation between the net changes in fund balance as shown on the governmental fund statement of revenues, expenditures, and changes in fund balances and the changes in net position of governmental activities as reported on the government-wide statement of activities. One element of that reconciliation explains that current year capital outlays and debt principal payments are expenditures in the fund financial statements but should be shown as increases in capital assets and decreases in long-term debt in the government-wide statements. This adjustment affects both the net position balance and the change in net position. The debt payments on retirement of debt are recorded as expenditures for fund basis financial statements but are a reduction of debt in the government wide financial statements. The capital asset additions are expenditures in the fund basis financial statements but are capitalized in the government-wide financial statements. The fund-basis financial statements do not include amortization and depreciation expense. The amortization and depreciation expense is a deduction to reconcile to the Government-Wide Statement of Activities. New debt issues are treated as sources of revenue for fund-basis financial statements, but for the government-wide statements, those amounts are recorded as a liability. Property taxes are adjusted for the accrual basis and the deferred inflows of resources are adjusted based on prior year levies and current year uncollectible amounts.

## NOTE 3 - DEPOSITS (CASH) AND INVESTMENTS

Deposits and investment transactions of the District are regulated by State statutes through provisions of Chapter 23, Subchapter E, Sections 23.71 through 23.8 (the School Depository Act) of the Texas Education Code and other Code sections referenced therein and through provisions of the Texas Revised Civil Statutes, Title 47, Articles 2529c, and 2548a regarding security for District funds in depository institutions.

In accordance with applicable statutes, the District has a depository contract with an area bank (depository) providing for interest to be earned on deposited funds and for banking charges the District incurs as a result of banking services received. All depository contracts have a term of two years, commencing with the start of every odd-numbered fiscal year. Depository contracts are awarded on the basis of competitive bids received from area banks and can be awarded to more than one bank if the bids received are relatively equal.

The District may place funds with the depository in interest and non-interest bearing accounts. Statutes and the depository contract require that all funds in the depository institution be fully secured by federal depository insurance or a combination of federal depository insurance and acceptable collateral securities and/or an acceptable surety bond. The collateral securities must be delivered to the District or placed with an independent trustee institution with safekeeping receipts delivered to the District. In accordance with State statutes pertaining to lawful collateralization of District deposits, safekeeping receipts are issued in the name of the depository with proper indication that the collateral securities are pledged by the depository to secure funds of the District.

Acceptable collateral securities include direct obligations of the United States of America (U.S.), bonds of any agency of the U.S. (except Farmers Home Administration Insured Notes), Bonds of the State of Texas or of any county, school District, city, or town of the State of Texas that have been rated A or better by Moody's Investors Service, Inc., as authorized by Chapter 2257 Collateral for Public Funds of the Government Code.

The District must approve all collateral securities prior to the security being pledged. The depository can change collateral securities pledged to secure District funds only upon obtaining the written approval of the District.

All demand and time deposits in the depository bank were entirely covered by federal depository insurance and by acceptable collateral securities held in the District's name by an agent of the

District at year-end in accordance with provisions of the depository contract. Demand and time deposits at various banks held on behalf of different student groups were entirely covered by federal depository insurance at year-end.

At June 30, 2022, the District’s carrying amount of deposits was $3,331,614 and the bank balance was $5,227,886. The District’s bank balance at June 30, 2022, was entirely covered by FDIC insurance and pledged collateral held by the District’s bank in the District’s name. The deposits were collateralized in accordance with Texas Law.

## NOTE 3 - DEPOSITS (CASH) AND INVESTMENTS (CONTINUED)

### Credit Risk

State law and the Mansfield ISD adopted Investment Policy restrict demand deposits, certificates of deposit (CD) and share certificates to those fully collateralized or FDIC insured from eligible depositories (banks and savings banks) doing business in Texas. Such CDs are limited to maturities under one (1) year and are further collateralized to 102% with pledged securities (and 110% if mortgage backed securities) with all collateral held by an independent custodian.

State law and the Mansfield ISD adopted Investment Policy limit repurchase agreements to banks and primary dealers, require an industry standard, written master repurchase agreement, require independent safekeeping of collateral, and require a 102% margin on collateral. Fully collateralized flex repurchase agreements are restricted by Policy to be used only with bond funds and are required to match the expected expenditure plan of the bond proceeds.

The Board of Trustees of the District has adopted a written investment policy (the "Investment Policy") regarding the investment of its funds as defined in the Public Funds Investment Act of 1995 (Chapter 2256, Texas Government Code). The Public Funds Investment Act requires an annual audit of investment practices. Audit procedures in this area, conducted as part of the audit, disclosed that in the area of investment practices, management reports, and establishment of appropriate policies, the District was in substantial compliance with the requirements of the Act. Additionally, the investments and investment practices of the District are in compliance with the Trustees' investment policies.

The District's Investment Policy emphasizes safety of principal and liquidity, addresses investment diversification, yield, and maturity, and addresses the quality and capability of investment personnel. The Investment Policy includes a list of authorized investment instruments.

The District is authorized to invest in the following investment instruments provided that they meet the guidelines of the Investment Policy:

1. Obligations of, or guaranteed by, governmental entities as permitted by Government Code 2256.009;
2. Certificates of deposit and share certificates as permitted by Government Code 2256.010;
3. Fully collateralized repurchase agreements permitted by Government Code 2256.011;
4. A securities lending program as permitted by Government Code 2256.0115;
5. Bankers' acceptances as permitted by Government Code 2256.012;
6. Commercial paper as permitted by Government Code 2256.013;
7. No-load money market mutual funds and no-load mutual funds as permitted by Government Code 2256.014;
8. A guaranteed investment contract as an investment vehicle for bond proceeds, provided it meets the criteria and eligibility requirements established by Government Code 2256.015;
9. Public funds investment pools as permitted by Government Code 2256.016;

**NOTE 3 - DEPOSITS (CASH) AND INVESTMENTS (CONTINUED)**
**Credit Risk (continued)**

A summary of the District's cash and investments at June 30, 2022, is shown below:

| Types of Investments | Amortized Cost | Weighted Average Maturity | Percentage of Investment Portfolio | Credit Quality Rating Standard & Poors | Funds WAM |
|---|---|---|---|---|---|
| Cash and Cash Equivalents | | | | | |
| Governmental Activities | $ 1,137,695 | | 0.50% | | |
| Business-Type Activities | 1,362,531 | | 0.60% | | |
| Fiduciary Activities | 831,388 | | 0.36% | | |
| Total Cash and Cash Equivalents | $ 3,331,614 | | 1.46% | | |
| Money Market Mutual Funds | $ 2,851,612 | 0.39 | 1.25% | AAAm | 31 |
| Public Funds Investment Pools: | | | | | |
| LOGIC | $ 100,060,768 | 14.04 | 43.87% | AAAm | 32 |
| TexSTAR | 52,757,310 | 9.71 | 23.13% | AAAm | 42 |
| TexasCLASS | 1,886,904 | 0.26 | 0.83% | AAAm | 32 |
| Governmental Activities | $ 154,704,982 | | 67.83% | | |
| Fiduciary Funds (LOGIC) | 73,391 | 0.01 | 0.03% | AAAm | 32 |
| | $ 154,778,373 | | 67.86% | | |
| Government Agency Securities | $ 36,321,121 | 4.12 | 15.92% | | |
| Commercial Paper | 4,999,881 | 0.01 | 2.19% | | |
| Municipal Bonds | 25,799,879 | 7.60 | 11.31% | | |
| Total Investments | $ 224,750,866 | | 98.54% | | |
| | $ 228,082,480 | | 100.00% | | |
| Portfolio Weighted Average Maturity | | 36.15 | | | |

## NOTE 3 - DEPOSITS (CASH) AND INVESTMENTS (CONTINUED)

### Credit Risk (continued)

Local government investment pools, as defined by state law (2256.016) and approved by adopted Policy are authorized. By State law, all local government pools are rated AAA or equivalent by at least one Nationally Recognized Statistical Rating Organization.

#### Concentration of Credit Risk

Mansfield ISD's adopted Investment Policy requires diversification on all authorized investment types which are monitored on at least a monthly basis.

As of June 30, 2022,

- Funds in one investment pool, LOGIC, represented 52.92% of the total portfolio,
- Funds in one investment pool, TexSTAR, represented 27.83% of the total portfolio,
- Funds in one investment pool, Texas Class, represented 0.63% of the total portfolio,
- Funds in money market funds rated A or better represented .13.35 % of the total portfolio,
- Funds in Commercial Paper rated A1P1 represented 4.69% of the total portfolio.

#### Interest Rate Risk

In order to limit interest and market rate risk from changes in interest rates, Mansfield ISD's adopted Investment Policy sets a maximum maturity of two years and a maximum weighted average maturity (WAM) of 180 days on any operating and debt service fund. A maximum weighted average maturity of 270 days is established, by Policy, for capital project funds. Maturities longer than one year are authorized provided legal limits are not exceeded.

As of June 30, 2022, the portfolio contained:

- No holdings that had a stated maturity beyond 699 days
- The dollar weighted average maturity of the total portfolio was 45.39 days.

## NOTE 3 - DEPOSITS (CASH) AND INVESTMENTS (CONTINUED)

### Credit Risk (continued)

**Local Government Investment Pools**

As of June 30, 2022, the District's investments included the Local Government Investment Cooperative ("LOGIC"), Texas CLASS and TexSTAR local government investment pools. LOGIC, Texas CLASS and TexSTAR investment pools' investments are not evidenced by securities that exist in physical or book entry form and, accordingly, do not have custodial risk.LOGIC, Texas CLASS and TexSTAR are organized under the authority of the Interlocal Cooperation Act, chapter 791, of the Texas Government Code, and the Public Funds Investment Act, chapter 2256, of the Texas Government Code.

LOGIC, TexasCLASS and TexSTAR were created in April 1994, 1996 and April 2002, respectively, through contracts among their participating governmental units, and are governed by a board of directors to provide for the joint investments of participant's public funds and funds under their control. LOGIC's policy seeks to invest pooled assets in a manner that will provide for safety of principal, liquidity in accordance with the operating requirements of the participants, and a competitive rate of return by utilizing economies of scale and professional investment expertise. TexasCLASS's policy seeks to invest pooled assets in order to preserve principal, maintain the liquidity of the funds, and to maximize yield. Public Trust Advisor's LLC is the program administrator and Wells Fargo Bank Texas, N.A. is the custodian. TexSTAR's policy seeks to invest pooled assets in a manner that will provide for preservation and safety of principal and competitive investment returns while meeting the daily liquidity needs of the participants by utilizing economies of scale and professional investment expertise. JPMorgan Chase Bank, N.A. provides custody, fund accounting, and transfer agency services to both LOGIC and TexSTAR.

LOGIC's investment objectives are to seek preservation of principal, liquidity, and current income through investment in a diversified portfolio of short-term marketable securities. The Portfolio will seek to maintain a stable net asset value of $1.00 per Unit to preserve the principal of all Participants. The Portfolio's maximum final stated maturity is 397 days for fixed rate securities and 24 months for variable rate notes. The dollar-weighted average maturity of the Portfolio (calculated taking into account the period remaining until the date on which, in accordance with the terms of each security, the principal amount must unconditionally be paid, or in the case of a security called for redemption, the date on which the redemption payment must be made and may utilize the interest rate reset date for variable rate notes or floating rate securities) will not exceed 60 days (or less, if required to maintain a rating in the highest rating category by the nationally recognized rating agency currently rating the Portfolio). The dollar-weighted average final maturity of the Portfolio (calculated taking into account the period remaining until the date on which, in accordance with the terms of each security, the principal amount must unconditionally be paid, or in the case of a security called for redemption, the date on which the redemption payment must be made) will not exceed 90 days. So long as required by the Public Funds Investment Act, the Pool will disclose to Participants the calculations of dollar-weighted average maturity and dollar-weighted average final maturity of the Portfolio. LOGIC may invest in securities including: certain obligations of the United States or its agencies and instrumentalities; repurchase agreements; and SEC-registered money-market funds rated in the highest rating category by at least one nationally recognized statistical rating organization. It can also invest in commercial paper.

TexasCLASS's investment policy seeks to invest the pooled assets of its participants with four objectives in mind; to 1) invest only in legally permissible investments, 2) provide for safety of the participant's assets, 3) provide liquidity to its participants, and 4) maximize income while remaining legal, safe, and liquid. The intent of the Trust is to maintain a net asset value of $1.00, however, due to the risk of market price fluctuation there is no guarantee that a net asset value of $1.00 can be maintained.

## NOTE 3 - DEPOSITS (CASH) AND INVESTMENTS (CONTINUED)

### Credit Risk (continued)

TexSTAR's portfolio is a government-repurchase agreement (REPO) pool, utilizing primarily U.S. Treasury securities, U.S. agency securities - both fixed and floating - and REPO collateralized obligations, the principal and interest of which are unconditionally guaranteed or insured by the full faith and credit of the United States or its agencies or its instrumentalities. The weighted average maturity to reset of the pool's assets is limited to 60 days or less and the weighted average to final maturity of the pool's assets is limited to 120 days or less. The maximum stated maturity for any securities that are obligations of or guaranteed or insured by the United States, its agencies or instrumentalities in the TEXSTAR Cash Reserve Fund portfolio is limited to 397 days for fixed rate securities and 24 months for variable rate notes. The TEXSTAR Cash Reserve Fund seeks to maintain a net asset value of $1.00 per unit (rounded to the nearest whole cent) and is designed to be used by Participants for investment of funds that require daily liquidity availability.

In accordance with GASB Statement No. 79, Certain External Investment Pools and Pool Participants, the Local Government Investment Pools do not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. These pools do not impose any liquidity fees or redemption gates.

**Custodial Credit Risk**

To control custody risk, State law and Mansfield ISD's adopted Investment Policy requires collateral for all time and demand deposits as well as repurchase agreements be transferred delivery versus payment and held by an independent party approved by the District and held in the District's name. The custodian is required to provide original safekeeping receipts and monthly reporting of positions and position descriptions including market value. Repurchase agreements and deposits must be collateralized to 102% (and 110% for mortgaged backed securities) and be executed under a written agreement. The counterparty of each type transaction is held contractually liable for monitoring and maintaining the required collateral margins on a daily basis.

As of June 30, 2022:

- The portfolio contained no certificates of deposit,
- The portfolio contained no flex repurchase agreements,
- All bank demand deposits were fully insured and collateralized. All pledged bank collateral for demand deposits was held by an independent institution outside the bank's holding company.

## NOTE 4 - PROPERTY TAXES

Property taxes are levied by October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. The assessed value of the roll on January 1, 2021, upon which the levy for the 2022 fiscal year was based, was $17,221,953,433.

The tax rates assessed for the twelve months ended June 30, 2022 to finance general fund operations and the payment of principal and interest on general obligation long-term debt were $1.0583 and $.3600 per $100 of valuation, respectively, for a total of $1.4183 per $100 of valuation. Current tax collections for the year ended June 30, 2022 were 98.37% of the tax levy.

Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowances for uncollectible taxes within the General and Debt Service Funds are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

## NOTE 5 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2022, consisted of the following individual fund receivables and payables:

| | Due from Other Funds | Due to Other Funds |
|---|---|---|
| **Governmental Funds** | | |
| General Fund | $ 8,609,608 | $ 837,340 |
| Debt Service Fund | 837,340 | |
| Capital Projects Fund | | |
| Non-major Governmental Funds | 2,481,809 | 10,937,746 |
| **Proprietary Funds** | | |
| Enterprise Funds | | 153,671 |
| **Total** | $ 11,928,757 | $ 11,928,757 |

Interfund balances result from the time lag between the dates reimbursable expenditures occur and payments between funds are made. Payroll costs are reimbursed after month end, resulting in balances between funds.

## NOTE 6 - INTERFUND TRANSFERS

| **Transferred From:** | **Transferred To:** Capital Projects | Enterprise Fund | Total Transfers Out |
|---|---|---|---|
| General Fund | $ 18,000,000 | $ - | $ 18,000,000 |
| Capital Projects | $ 89,388 | | $ 89,388 |
| **Total Transfers In:** | $ 18,089,388 | $ - | $ 18,089,388 |

$18,000,000 was transferred from the General Operating Fund to the Capital Projects funds for various capital outlay purchases and supply-chain delayed purchases. $89,388 was transferred between Capital Projects funds.

## NOTE 7 - CAPITAL ASSETS

The District records assets based on historical costs and calculates depreciation on capital assets in accordance with GASB Statement 34. The District's capitalization policy is to capitalize assets costing over $5,000 and with a life expectancy of 1 year or more. Depreciation expense is allocated to functional categories based upon expenditures in the general fund.

Capital asset activity for the governmental activities of the District for the year ended June 30, 2022, are as follows:

| | *Restated Balance July 1, 2021 | Additions | (Retirements) and Transfers | Balance June 30, 2022 |
|---|---|---|---|---|
| **Govermental Activities:** | | | | |
| Capital assets, not being depreciated | | | | |
| Land | $56,191,085 | $0 | $0 | $56,191,085 |
| Construction in progress | 260,996,564 | 4,457,417 | (3,032,339) | 262,421,642 |
| **Total Capital assest, not being depreciated** | 317,187,649 | 4,457,417 | (3,032,339) | 318,612,727 |
| Capital assets, being depreciated: | | | | |
| Buildings and improvements | 1,064,179,940 | 3,032,340 | | 1,067,212,280 |
| Furniture and Equipment | 52,755,626 | 4,590,788 | (2,097,743) | 55,248,671 |
| * Right to Use Leased Assets | 2,355,290 | | | 2,355,290 |
| **Total Capital assets, being depreciated** | 1,119,290,856 | 7,623,128 | (2,097,743) | 1,124,816,241 |
| Less accumulated amortization and depreciation for: | | | | |
| Buildings and improvements | (539,808,117) | (38,933,835) | | (578,741,952) |
| Furniture and Equipment | (42,291,553) | (4,575,682) | 2,019,862 | (44,847,373) |
| * Right to Use Leased Assets | (196,762) | (787,047) | | (983,809) |
| **Total accumulated amortization and depreciation** | (582,296,432) | (44,296,564) | 2,019,862 | (624,573,134) |
| **Total capital assets being amortized and depreciated, net** | 536,994,424 | (36,673,436) | (77,881) | 500,243,107 |
| **Govermental Capital Assets** | $854,182,073 | -$32,216,020 | -$3,110,220 | $818,855,833 |

**Restated due to GASB 87*

Amortization and depreciation expense of the governmental activities was charged to the functions/programs as follows:

| Function | Amortization and Depreciation Expense |
|---|---|
| **Governmental Activities:** | |
| 11 Instruction | $ 29,352,454 |
| 12 Instructional resources and media services | 2,023,968 |
| 21 Instructional leadership | 73,276 |
| 23 School leadership | 2,353,416 |
| 31 Guidance, counseling and evaluation services | 432,801 |
| 33 Health services | 240,700 |
| 34 Student transportation | 2,248,936 |
| 35 Food Services | 3,888,390 |
| 36 Extracurricular activities | 2,303,244 |
| 41 General administration | 321,556 |
| 51 Facilities maintenance and operations | 510,459 |
| 52 Security and monitoring services | 111,570 |
| 53 Data processing services | 435,794 |
| **Total Governmental Activities** | $ 44,296,564 |

## NOTE 8 - LONG-TERM DEBT AND DEBT SERVICE REQUIREMENTS

Bonds are secured by ad valorem taxes levied against all taxable property and are serviced by the Debt Service Fund with an apportionment of the ad valorem tax levy. Interest rates on the bonds range from 1.00% to 5.50%. The principal amount of bond indebtedness cannot exceed 10% of the assessed valuation of taxable property in the District according to the last completed and approved ad valorem tax rolls of the District. At June 30, 2022, $58,068,483 was available in the Debt Service Fund to service these bonds.

In August 2021, the District re-marketed the 2012A Variable Rate Series Unlimited Tax School Building Bonds. The remarketing generated proceeds (principal plus premium) of $48,365,000. The new debt was issued with a fixed interest rate of 3%. Interest on the bonds accrue from the closing date of August 1, 2021 and are payable on each February 1 and August 1 thereafter, with the initial interest payment on February 1, 2022

The following is a summary of changes in long-term obligations of the District for the year ended June 30, 2022:

| | Balance (*Restated) July 1, 2021 | Additions | Retirements/ Refundings | Balance June 30, 2022 | Due Within One Year |
|---|---|---|---|---|---|
| **Governmental Activities** | | | | | |
| **Bonds and notes payable:** | | | | | |
| General obligation bonds | $ 858,524,839 | $ 43,455,000 | $ (77,915,000) | $ 824,064,839 | $ 30,220,000 |
| Premium on bond issuance | 85,160,119 | 5,281,727 | (8,188,902) | 82,252,944 | |
| Premium capital appreciation bonds | 9,580,034 | | | 9,580,034 | |
| Accreted Interest on Capital Appreciation Bonds | 58,268 | 87,690 | | 145,958 | |
| * Right to Use Asset-Leases | 2,355,290 | | (814,971) | 1,540,319 | 759,328 |
| **Total Bonds and Notes Payable** | $ 955,678,550 | $ 48,824,417 | $ (86,918,873) | $ 917,584,094 | $ 30,979,328 |

**Restated for GASB 87*

## NOTE 8 - LONG-TERM DEBT AND DEBT SERVICE REQUIREMENTS (CONTINUED)

Annual requirements to amortize all bonded debt outstanding as of June 30, 2022 follow:

| Year Ending June 30, | Principal | Interest | Totals |
|---|---|---|---|
| 2023 | $ 30,220,000 | $ 31,647,034 | $ 61,867,034 |
| 2024 | 22,389,839 | 40,114,891 | 62,504,730 |
| 2025 | 34,005,000 | 29,225,404 | 63,230,404 |
| 2026 | 35,735,000 | 27,765,254 | 63,500,254 |
| 2027 | 38,620,000 | 26,060,954 | 64,680,954 |
| 2028 - 2032 | 207,480,000 | 101,844,949 | 309,324,949 |
| 2033 - 2037 | 119,485,000 | 71,330,759 | 190,815,759 |
| 2038 - 2042 | 143,645,000 | 50,813,460 | 194,458,460 |
| 2043 - 2047 | 157,030,000 | 24,168,960 | 181,198,960 |
| 2048 - 2049 | 35,455,000 | 2,022,500 | 37,477,500 |
| | $ 824,064,839 | $ 404,994,165 | $ 1,229,059,004 |

Bonds payable at June 30, 2022, are composed of the following individual issues:

| Description | Origination Date | Maturity Range | Amount Original Issue | Interest Rate | Maturity Date |
|---|---|---|---|---|---|
| Unlimited Tax School Building & Refunding Bonds, Series 2002 | 9/3/2002 | 2002-2027 | $ 79,789,984 | 3.25%-5.5% | 2/15/2027 |
| Unlimited Tax Refunding Bonds, Series 2011 | 4/15/2011 | 2011-2026 | 9,500,000 | 2.0-4.0% | 2/15/2026 |
| Unlimited Tax School Building Bonds, Series 2012 | 2/15/2012 | 2012-2035 | 50,000,000 | Variable | 8/1/2042 |
| Unlimited Tax Refunding Bonds, Series 2012B | 11/1/2012 | 2012-2028 | 30,460,000 | 3.0-5.0% | 2/15/2028 |
| Unlimited Tax Refunding Bonds, Series 2013A | 5/1/2013 | 2013-2030 | 63,255,000 | 2.0-5.0% | 2/15/2030 |
| Unlimited Tax Refunding Bonds, Series 2013B | 5/1/2013 | 2013-2031 | 86,170,000 | 2.0-5.0% | 2/15/2031 |
| Unlimited Tax Refunding Bonds, Series 2013C | 5/1/2013 | 2013-2025 | 21,855,000 | 4.00% | 2/15/2025 |
| Unlimited Tax Refunding Bonds, Series 2014 | 12/1/2014 | 2014-2032 | 59,445,000 | 4.00%-5.00% | 2/15/2032 |
| Unlimited Tax Refunding Bonds, Series 2015 | 4/1/2015 | 2015-2033 | 78,355,000 | 2.00%-5.00% | 2/15/2033 |
| Unlimited Tax Refunding Bonds, Series 2015A | 10/1/2015 | 2015-2035 | 45,275,000 | 2.00%-4.00% | 2/15/2035 |
| Unlimited Tax Refunding Bonds, Series 2016 | 11/29/2016 | 2017-2026 | 32,760,000 | 1.00%-5.00% | 2/15/2026 |
| Unlimited Tax School Building Bonds, Series 2017 | 8/15/2017 | 2018-2028 | 43,985,000 | 2.00%-5.00% | 2/15/2028 |
| Unlimited Tax Refunding Bonds Series 2017 | 12/1/2017 | 2018-2047 | 26,445,000 | 3.00%-5.00% | 2/15/2047 |
| Unlimited Tax School Building Bonds, Series 2019 | 2/21/2019 | 2019-2048 | 47,295,000 | 2.00%-5.00% | 2/15/2048 |
| Unlimited Tax School Building Bonds, Series 2019A | 9/1/2019 | 2020-2049 | 155,820,000 | 2.00%-5.00% | 2/15/2049 |
| Unlimited Tax Refunding Bonds, Series 2019B | 11/5/2019 | 2020-2027 | 53,820,000 | 5.00% | 2/15/2027 |
| Unlimited Tax Refunding Bonds, Series 2020 | 10/29/2020 | 2020-2045 | 399,484,829 | 1.695%-5.00% | 2/15/2045 |
| | | | | | |
| | | | **$ 1,283,714,813** | | |

## NOTE 8 - LONG-TERM DEBT AND DEBT SERVICE REQUIREMENTS (CONTINUED)

**Bonds Payable (continued)**

| Description - Authorization (Dated) | Amount Outstanding July 1, 2021 | Issued | Retired | Refunded | Amount Outstanding June 30, 2022 | Due Within One Year |
|---|---|---|---|---|---|---|
| Unlimited Tax School Building & Refunding Bonds, Series 2002 | $ 355,000 | $ - | $ (50,000) | $ - | $ 305,000 | $ 55,000 |
| Unlimited Tax Refunding Bonds, Series 2011 | 4,755,000 | | (875,000) | - | 3,880,000 | 910,000 |
| Unlimited Tax School Building Bonds, Series 2012 | 48,365,000 | 43,455,000 | (4,910,000) | (43,455,000) | 43,455,000 | - |
| Unlimited Tax Refunding Bonds, Series 2012B | 10,960,000 | | (595,000) | - | 10,365,000 | 620,000 |
| Unlimited Tax Refunding Bonds, Series 2013A | 8,920,000 | | (4,495,000) | - | 4,425,000 | 4,425,000 |
| Unlimited Tax Refunding Bonds, Series 2013B | 10,855,000 | | (5,275,000) | - | 5,580,000 | 5,580,000 |
| Unlimited Tax Refunding Bonds, Series 2013C | 6,185,000 | | (1,455,000) | - | 4,730,000 | 1,515,000 |
| Unlimited Tax Refunding Bonds, Series 2014 | 5,170,000 | | (1,540,000) | - | 3,630,000 | 1,725,000 |
| Unlimited Tax Refunding Bonds, Series 2015 | 785,000 | | - | - | 785,000 | 105,000 |
| Unlimited Tax Refunding Bonds, Series 2015A | 44,580,000 | | - | - | 44,580,000 | - |
| Unlimited Tax Refunding Bonds, Series 2016 | 24,590,000 | | (2,830,000) | - | 21,760,000 | 2,935,000 |
| Unlimited Tax School Building Bonds, Series 2017 | 39,285,000 | | - | - | 39,285,000 | - |
| Unlimited Tax Refunding Bonds Series 2017 | 25,945,000 | | (315,000) | - | 25,630,000 | 330,000 |
| Unlimited Tax School Building Bonds, Series 2019 | 46,295,000 | | - | - | 46,295,000 | - |
| Unlimited Tax School Building Bonds, Series 2019A | 152,430,000 | | (380,000) | - | 152,050,000 | 115,000 |
| Unlimited Tax Refunding Bonds, Series 2019B | 36,500,000 | | (9,920,000) | - | 26,580,000 | 9,095,000 |
| Unlimited Tax Refunding Bonds, Series 2020 | 392,549,839 | | (1,820,000) | - | 390,729,839 | 2,810,000 |
| | $ 858,524,839 | $ 43,455,000 | $ (34,460,000) | $ (43,455,000) | $ 824,064,839 | $ 30,220,000 |

## NOTE 9 – LEASE OBLIGATIONS

As defined by GASB 87, leases are financings of the right to use an underlying asset. The District had leases for copiers and other equipment during the fiscal year 2022. Right to Use Assets by Asset Class Year ended June 30, 2022

### A. Copiers

| Year Ending June 30, | Principal | Interest | Totals |
|---|---|---|---|
| 2023 | $ 759,328 | $ 51,128 | $ 810,456 |
| 2024 | 780,991 | 29,466 | 810,456 |
| | $ 1,540,319 | $ 80,593 | $ 1,620,912 |

## NOTE 10 - UNEARNED REVENUE/DEFERRED INFLOWS OF RESOURCES

**Unavailable Revenue**
Unavailable revenue at year end represents assets that are not available for use by the District to liquidate current year liabilities.

**Unearned Revenue**
Governmental funds do not recognize revenue in connection with resources that have been received, but not yet earned. A summary of unearned revenue/deferred inflows by fund follows:

| | General Fund | Debt Service Fund | Nonmajor Governmental Funds | Total |
|---|---|---|---|---|
| **Unearned Revenue** | | | | |
| Miscellanous Fees | $ 6,000 | | | $ 6,000 |
| Prepaid Lunch Cards | | | 240,577 | 240,577 |
| **Deferred Inflows** | | | | |
| Property Taxes | 4,231,885 | 1,392,602 | | 5,624,487 |
| **Total** | $ 4,237,885 | $1,392,602 | $ 240,577 | $ 5,871,064 |

Property tax revenues are earned but are not available as of year-end; therefore, they are recognized as revenues in the government-wide financial statements and deferred in the fund level financial statements.

## NOTE 11 - COMMITTED FUND BALANCES

Committed fund balances as of June 30, 2022, is composed of the following:

| | Total |
|---|---|
| Campus Activity Accounts | $ 2,064,215 |
| Capital Projects Fund | 15,777,985 |
| **Total** | $ 17,842,200 |

## NOTE 12 - EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS

**A. Plan Description**
The Mansfield Independent School District participates in a cost-sharing multiple-employer defined benefit pension plan that has a special funding situation. The plan is administered by the Teacher Retirement System of Texas (TRS). TRS' defined benefit pension plan is established and administered in accordance with the Texas Constitution, Article XVI, Section 67 and Texas Government Code, Title 8, Subtitle C. The pension trust fund is a qualified pension trust under Section 401(a) of the Internal Revenue Code. The Texas Legislature establishes benefits and contribution rates within the guidelines of the Texas Constitution. The plan's Board of Trustees does not have the authority to establish or amend benefit terms.

All employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard workload and who are not exempted from membership under Texas Government Code, Title 8, Section 822.002 are covered by the system.

## NOTE 12 - EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

### B. Pension Plan Fiduciary Net Position

Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately-issued Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at https://www.trs.texas.gov/TRS%20Documents/cafr_2021.pdf; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

### C. Benefits Provided

TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3 percent (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity except for members who are grandfathered, the three highest annual salaries are used. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic postemployment benefit changes; including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan description above.

Texas Government Code section 821.006 prohibits benefit improvements, if, as a result of the particular action, the time required to amortize TRS' unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action. Actuarial implications of the funding provided in the manner are determined by the System's actuary.

### D. Contributions

Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year.

Employee contribution rates are set in state statute, Texas Government Code 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2021 thru 2025.

| | Contribution Rates Measurement Year | |
|---|---|---|
| | **2022** | **2021** |
| Member | 8.00% | 7.70% |
| Non-employer contributing agency | 7.75% | 7.50% |
| Employers | 7.75% | 7.50% |

## NOTE 12 - EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

### D. Contributions (continued)

Contributors to the plan include members, employers and the State of Texas as the only non-employer contributing entity. The State is the employer for senior colleges, medical schools and state agencies including TRS. In each respective role, the State contributes to the plan in accordance with state statutes and the General Appropriations Act (GAA).

| | Fiscal Year 2022 Contributions |
|---|---|
| Employer (District) | $ 8,335,172 |
| Employee (Member) | 20,034,941 |
| Non-employer Contributing Entity On-behalf Contributions (State) | 14,463,626 |

As the non-employer contributing entity for public education and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate, times the aggregate annual compensation of all participating members of the pension trust fund during that fiscal year, reduced by the amounts described below which are paid by the employers. Employers (public school, junior college, other entities, or the State of Texas as the employer for senior universities and medical schools) are required to pay the employer contribution rate in the following instances:

- On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member’s first 90 days of employment.
- When any part or all of an employee’s salary is paid by federal funding sources, a privately sponsored source, from non-educational and general, or local funds.
- When the employing District is a public junior college or junior college District, the employer shall contribute to the retirement system an amount equal to 50% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

In addition to the employer contributions listed above, there is an additional surcharge an employer is subject to.

- All public schools, charter schools, and regional educational service centers must contribute 1.5 percent of the member’s salary beginning in fiscal year 2021, gradually increasing to 2 percent in fiscal year 2025.

When employing a retiree of the Teacher Retirement System, the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.

## NOTE 12 - EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

### E. Actuarial Assumptions

The actuarial valuation was performed as of August 31, 2020. Update procedures were used to roll forward the total pension liability to August 31, 2021.

The total pension liability, net pension liability, and certain sensitivity information are based on the actuarial valuation performed as of August 31, 2020 and rolled forward to August 31, 2021. The actuarial valuation was determined using the following actuarial assumptions:

| Component | Result |
|---|---|
| Valuation Date | August 31, 2020, rolled forward to August 31, 2021 |
| Actuarial Cost Method | Individual Entry Age Normal |
| Asset Valuation Method | Fair Value |
| Single Discount Rate | 7.25% |
| Long-term Expected Rate | 7.25% |
| Municipal Bond Rate as of August 2020 | 1.95% - The source for the rate is the Fixed Income Market Data/Yield Curve/Data Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" |
| Last year ending August 31 in Projection Period (100 years) | 2120 |
| Inflation | 2.30% |
| Salary Increases | 3.05% to 9.05% including inflation |
| Benefit changes during the year | None |
| Ad hoc post-employment benefit changes | None |

**The source for the rate is the Fixed Income Market data/yield curve/data Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds are reported in Fidelity Index's "20-Year Municipal GO AA index".*

The actuarial assumptions used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31,2020. The actuarial methods and assumption were primarily based on a study of actual experience for the three-year ending August 31, 2017 and were adopted in July 2018. For a full description of these assumptions see the actuarial valuation report described the 2021 TRS ACFR, which includes actuarial valuation report dated November 9, 2020.

## NOTE 12 - EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

### F. Discount Rate

A single discount rate of 7.25 percent was used to measure the total pension liability. The single discount rate was based on the expected rate of return on pension plan investments of 7.25 percent. The projection of flows used to determine this single discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the rates set by the legislature during the 2019 session. It is assumed that future employer and state contributions will be 8.50 percent of payroll in fiscal year 2021 gradually increasing to 9.55 percent of payroll over the next several years. This includes all employer and state contributions for active and rehired retirees.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payment of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term rate of return on pension plan investments is 7.25%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of August 31, 2021 are summarized below:

| Asset Class[1] | Target Allocation[2] | Long-Term Expected Geometric Real Rate of Return[3] | Expected Contribution to Long-Term Portfolio Returns |
|---|---|---|---|
| **Global Equity** | | | |
| USA | 18.00% | 3.60% | 0.94% |
| Non-U.S. Developed | 13.00% | 4.40% | 0.83% |
| Emerging Markets | 9.00% | 4.60% | 0.74% |
| Private Equity | 14.00% | 6.30% | 1.36% |
| **Stable Value** | | | |
| Government Bonds | 16.00% | -0.20% | 0.01% |
| Absolute Return | 0.00% | 1.10% | 0.00% |
| Stable Value Hedge Funds | 5.00% | 2.20% | 0.12% |
| **Real Return** | | | |
| Real Estate | 15.00% | 4.50% | 1.00% |
| Energy, Natural Resources & Infrastructure | 6.00% | 4.70% | 0.35% |
| Commodities | 0.00% | 1.70% | 0.00% |
| **Risk Parity** | 8.00% | 2.80% | 0.28% |
| **Leverage** | | | |
| Cash | 2.00% | -0.70% | -0.01% |
| Asset Allocation Leverage | -6.00% | -0.50% | 0.03% |
| Inflation Expectation | | | 2.20% |
| Volatility Drag[4] | | | -0.95% |
| **Expected Return** | 100.00% | | 6.90% |

[1] Absolute Return includes Credit Sensitive Investments.

[2] Target allocations are based on the fiscal year 2021 policy model.

[3] Capital Market Assumptions come from Aon Hewitt as of August 31, 2021.

[4] The volatility drag results from the conversion between arithmetic and geometric mean returns.

## NOTE 12 - EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

### G. Discount Rate Sensitivity Analysis

The following table presents the net pension liability of the plan using the discount rate of 7.25 percent, and what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.25 percent) or one percentage point higher (8.25 percent) than the current rate.

| | Discount Rate | | |
|---|---|---|---|
| | 1% Decrease (6.25%) | Current Rate (7.25%) | 1% Increase (8.25%) |
| District's proportional share of the net pension liability | $ 95,992,935 | $ 43,929,502 | $ 1,690,255 |

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

At June 30, 2022, the District reported a liability of $43,929,502 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

| | |
|---|---|
| District's proportionate share of the collective net pension liability | $ 43,929,502 |
| State's proportionate share that is associated with the District | 80,229,598 |
| Total | $ 124,159,100 |

The net pension liability was measured as of August 31, 2020 and rolled forward to August 31, 2021 and the total pension lability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer's proportion of the net pension liability was based on the employer's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2020 thru August 31, 2021.

The General Fund and special revenue funds typically liquidate the net pension liability.

At August 31, 2021, the District's proportion of the collective net pension liability was 0.1725% which was a decrease of 0.005% from its proportion measured as of August 31, 2020

### I. Changes of Assumptions Since the Prior Measurement Date

There were no changes in assumptions since the prior measurement date.

## NOTE 12 - EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

### J. Pension Expense

For the year ended June 30, 2022, the District recognized pension expense of $1,751,194. The District also recognized an additional on-behalf revenue and expense of $320,748 representing support provided by the State.

### K. Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between expected and actual experience | $ 73,515 | $ (3,092,672) |
| Changes of assumption | 15,528,221 | (6,768,973) |
| Net difference between projected and actual earnings on pension plan investments | - | (36,834,318) |
| Changes in proportion and differences between District contributions and proportionate share of contributions | 1,504,084 | (8,180,177) |
| District contributions subsequent to the measurement date | 7,123,765 | - |
| Total | $ 24,229,585 | $ (54,876,140) |

Deferred outflows of resources resulting from District contributions subsequent to the measurement date in the amount of $7,123,765 will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. The net amounts of the District's balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

| Fiscal Year | Pension Expense | Balance of Deferred Outflows (Inflows) |
|---|---|---|
| 2023 | $ (6,746,205) | $ (31,024,115) |
| 2024 | (7,042,685) | (23,981,430) |
| 2025 | (10,021,538) | (13,959,892) |
| 2026 | (12,698,719) | (1,261,173) |
| 2027 | (1,063,333) | (197,840) |
| Thereafter | (197,840) | - |
| | $ (37,770,320) | |

## NOTE 13 - DEFINED OTHER POST-EMPLOYMENT BENEFIT PLAN

### A. Plan Description

The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing defined Other Post-Employment Benefit (OPEB) plan that has a special funding situation. The TRS-Care program was established in 1986 by the Texas Legislature.

The TRS Board of Trustees administers the TRS-Care program and the related fund in accordance with Texas Insurance Code Chapter 1575. The Board of Trustees is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052. The Board may adopt rules, plans, procedures, and orders reasonably necessary to administer the program, including minimum benefits and financing standards.

### B. OPEB Plan Fiduciary Net Position

Detail information about the TRS-Care's fiduciary net position is available in the separately-issued TRS Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the internet at https://www.trs.texas.gov/TRS%20Documents/cafr_2021.pdf, by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698, or by calling (512) 542-6592.

### C. Benefits Provided

TRS-Care provides health insurance coverage to retirees from public schools, charter schools, regional education service centers and other educational Districts who are members of the TRS pension plan. Optional dependent coverage is available for an additional fee.

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. There are no automatic post-employment benefit changes; including automatic COLAs.

The premium rates for retirees are reflected in the following table.

**TRS-Care Monthly Premium Rates**

| | Medicare | Non-Medicare |
|---|---|---|
| Retiree or surviving spouse | $ 135 | $ 200 |
| Retiree and Spouse | 529 | 689 |
| Retiree or surviving spouse and children | 468 | 408 |
| Retiree and Family | 1,020 | 999 |

### D. Contributions

Contribution rates for the TRS-Care plan are established in state statute by the Texas Legislature, and there is no continuing obligation to provide benefits beyond each fiscal year. The TRS-Care plan is currently funded on a pay-as-you-go basis and is subject to change based on available funding. Funding for TRS-Care is provided by retiree premium contributions and contributions from the state, active employees, and school Districts based upon public school District payroll. The TRS Board of trustees does not have the authority to set or amend contribution rates.

Texas Insurance Code, section 1575.202 establishes the state's contribution rate which is 1.25 percent of the employee's salary. Section 1575.203 establishes the active employee's rate which is .65 percent of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25 percent or not more than 0.75 percent of the salary of each active employee of the public or charter school. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act. The following table shows contributions to the TRS-Care plan by type of contributor.

| | Contribution Rates Measurement Year | |
|---|---|---|
| | **2022** | **2021** |
| Member | 0.65% | 0.65% |
| Non-employer contributing agency | 1.25% | 1.25% |
| Employers | 0.75% | 0.75% |
| Federal/private funding | 1.25% | 1.25% |

Contributors to the plan include members, employers and the State of Texas as the only non-employer contributing entity. The State contributes to the plan in accordance with state statutes and the General Appropriations Act (GAA). Contributions for all contributors were as follows:

| | Fiscal Year 2022 Contributions |
|---|---|
| Employer (District) | $ 1,996,692 |
| Employee (Member) | 1,636,346 |
| Non-employer Contributing Entity On-behalf Contributions (State) | 3,831,721 |

In addition to the employer contributions listed above, there is an additional surcharge all TRS employers are subject to (regardless of whether or not they participate in the TRS Care OPEB program). When employers hire a TRS retiree, they are required to pay to TRS Care, a monthly surcharge of $535 per retiree.

A supplemental appropriation was authorized by Senate Bill 1264 of the 86th Texas Legislature to provide $2,208,137 for fiscal year 2020 and $3,312,206 for fiscal year 2021, for consumer protections against medical and health care billing by certain out-of-network providers. Funding for both years was in the fiscal year 2021.

## NOTE 13 - DEFINED OTHER POST-EMPLOYMENT BENEFIT PLAN (CONTINUED)

### E. Actuarial Methods and Assumptions

**Roll Forward**
The actuarial valuation was performed as of August 31, 2020. Update procedures were used to roll forward the Total OPEB Liability to August 31, 2021.
The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex.
In addition to the Demographic assumptions, salary increases, inflation rates used for members of TRS are identical to the assumptions employed in the August 31, 2021, TRS annual pension actuarial valuation.

**Demographic Assumptions**
The rates of mortality, retirement, termination, and disability incidence are identical to the assumptions used to value the pension liabilities of the Teacher Retirement System of Texas (TRS). The demographic assumptions were developed in the experience study performed for TRS for the period ending August 31, 2017.

**Mortality Assumptions**
Notes to the Financial Statements
76 Teacher Retirement System of Texas 2021 Annual Comprehensive Financial Report
The active mortality rates were based on 90 percent of the RP-2014 Employee Mortality Tables for males and females. The post-retirement mortality rates for healthy lives were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables. The rates were projected on a fully generational basis using the ultimate improvement rates from mortality projection scale MP-2018.

**Election Rates**
Normal Retirement - 65 percent participation rate prior to age 65 and 40 percent participation rate after age 65
Pre-65 retirees - 25 percent are assumed to discontinue coverage at age 65

**Health Care Trend Rates**
The initial medical trend rates were 8.50 percent for Medicare retirees and 7.10 percent for non-Medicare retirees. There was an initial prescription drug trend rate of 8.50 percent for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25 percent over a period of 12 years.
***Additional Actuarial Methods and Assumptions:***

| Component | Result |
|---|---|
| Valuation Date | August 31, 2020 rolled forward to August 31, 2021 |
| Actuarial Cost Method | Individual Entry-Age Normal |
| Inflation | 2.30 % |
| Single Discount Rate | 1.95 % as of August 31, 2021 |
| Aging Factors | Based on plan specific experience |
| Expenses | Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs. |
| Salary Increases | 3.05 % to 9.05 %, including inflation |
| Ad Hoc Post-Employment Benefit Changes | None |

* Source: p. 7 of 2021 TRS ACFR
s.

## NOTE 13 - DEFINED OTHER POST-EMPLOYMENT BENEFIT PLAN (CONTINUED)

### F. Discount Rate

A single discount rate of 1.95 percent was used to measure the total OPEB liability. This was a decrease of 0.38 percent in the discount rate since the previous year. Since the plan is a pay-as-you-go plan, the single discount rate is equal to the prevailing municipal bond rate.

### G. Sensitivity of the Net OPEB Liability to the Single Discount Rate Assumption

The following presents the Net OPEB Liability of the plan using the discount rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher, as well as what the Net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower, .95 percent or one percentage point higher, 2.95 percent, than the AA/Aa rate. The source for the rate is the Fixed Income Market Data/Yield Curve/Data Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index."

| | Discount Rate | | |
|---|---|---|---|
| | 1% Decrease (0.95%) | Current Rate (1.95%) | 1% Increase (2.95%) |
| District's proportional share of the net OPEB liability | $ 111,815,583 | $ 92,698,361 | $ 77,652,485 |

*Healthcare Cost Trend Rates – The following schedule shows the impact of the net OPEB liability if a healthcare trend rate that is 1% less than and 1% greater than the health trend rates assumed.*

| | Healthcare Cost Trend Rate | | |
|---|---|---|---|
| | 1% Decrease | Current Rate | 1% Increase |
| District's proportional share of the net OPEB liability | $ 75,082,600 | $ 92,698,361 | $ 116,334,336 |

**NOTE 13 - DEFINED OTHER POST-EMPLOYMENT BENEFIT PLAN (CONTINUED)**

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

At June 30, 2022, the District reported a liability of $92,698,361 for its proportionate share of the TRS's net OPEB liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

| | | |
|---|---|---|
| District's proportionate share of the collective net OPEB liability | $ | 92,698,361 |
| State's proportionate share that is associated with the District | | 124,195,145 |
| Total | $ | 216,893,506 |

The net OPEB liability was measured as of August 31, 2021 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The District's proportion of the net OPEB liability was based on the District's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2020 through August 31, 2021.

The General Fund and special revenue funds typically liquidate the net OPEB liability.

At August 31, 2021, the District's proportion of the collective net OPEB liability was 0.2403% which was a decrease of 0.0105% from its proportion measured as of August 31, 2020.

***Changes since the Prior Actuarial Valuation***

The single discount rate changed from 2.33 percent as of August 31, 2020 to 1.95 percent, as of August 31, 2021. This change increased the Total OPEB Liability.

***Changes of Benefit Terms Since the Prior Measurement Date***

There were no changes in benefit terms since the prior measurement date

## NOTE 13 - DEFINED OTHER POST-EMPLOYMENT BENEFIT PLAN (CONTINUED)

### *OPEB Expense*

For the year ended June 30, 2022, the District recognized negative OPEB expense of $3,188,562. The District also recognized negative on-behalf expense and revenue of $4,583,749 for support provided by the State.

### *Deferred Outflows and Deferred Inflows of Resources Related to OPEB*

At June 30, 2022, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between expected and actual experience | $ 3,991,103 | $ (44,872,492) |
| Changes of assumption | 10,267,432 | (19,603,988) |
| Net difference between projected and actual earnings on OPEB plan investments | 100,640 | - |
| Changes in proportion and differences between District contributions and proportionate share of contributions | 5,383,620 | (8,852,550) |
| District contributions subsequent to the measurement date | 1,686,110 | - |
| Total | $ 21,428,905 | $ (73,329,030) |

The $1,686,110 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2023. The net amounts of the District's balances of deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Fiscal Year | OPEB Expense Amount | Balance of Deferred Outflows (Inflows) |
|---|---|---|
| 2023 | $ (9,860,278) | $ (43,725,957) |
| 2024 | (9,862,548) | (33,863,409) |
| 2025 | (9,861,926) | (24,001,483) |
| 2026 | (7,421,861) | (16,579,622) |
| 2027 | (4,118,436) | (12,461,186) |
| Thereafter | (12,461,186) | - |
| | $ (53,586,235) | |

## NOTE 13 - DEFINED OTHER POST-EMPLOYMENT BENEFIT PLAN (CONTINUED)

### I. Medicare Part D

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003, effective. January 1, 2006, established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. One of the provisions of Medicare Part D allows for the Texas Public School Retired Employee Group Insurance Program (TRS-Care) to receive retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. This information is an estimate provided by the Teacher Retirement System. These payments are recorded as equal revenues and expenditures in the governmental funds financial statements of the District.

For the fiscal years ended June 30, 2022, 2021, and 2020, the subsidy payments received by TRS-Care on-behalf of the District were as follows:

| Fiscal Year | Medicare Amount |
|---|---|
| 2022 | $ 781,727 |
| 2021 | 1,078,141 |
| 2020 | 1,021,695 |

## NOTE 14 - RISK MANAGEMENT

During the year ended June 30, 2022, employees of the District were covered by a health insurance plan ("the Plan"). The District paid premiums of $250 per month per employee who worked at least 20 hours per week to the Plan; and employees, at their option, authorized payroll withholdings to pay contributions or premiums for dependents. All premiums were paid to a licensed insurer. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

As of September 1, 2019, the District is self-insured for all workers' compensation claims. The current contract for claim management covers the period from September 1, 2021, through August 31, 2022. An accrual is made each pay period to set aside funds to cover any potential workers' compensation claim.

The District is exposed to various risks of loss related to torts, thief of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During fiscal year 2022, the District purchased commercial insurance to cover general liabilities. There were no significant reductions in coverage in the past fiscal year, and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

## NOTE 15- LITIGATION, COMMITMENTS AND CONTINGENCIES

### A.Grant Programs

The District participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent the District has not complied with the rules and regulations governing the grants, refunds of any monies received may be required, and the collectability of any related receivable at June 30, 2022, may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic statements for such contingencies.

## NOTE 15 - LITIGATION, COMMITMENTS AND CONTINGENCIES (CONTINUED)

### B. Construction

The District was obligated at June 30, 2022, under major contracts for construction, renovations, and repair of various facilities. The construction contract details associated with some of the major projects are as follows:

| Project | Approved Construction Budget | Construction in Progress | Estimated Remaining Commitment |
|---|---|---|---|
| Elementary Playgrounds, Security, Fine Art Academy | 14,691,196 | 14,087,490 | 603,706 |
| Intermediate Playgrounds, Security, Fine Art Academy | 9,920,500 | 9,227,423 | 693,077 |
| Middle Renovation & Security | 24,034,339 | 22,609,401 | 1,424,938 |
| High, BBIA, & Phoniex | 73,995,535 | 67,752,476 | 6,243,059 |
| Transportation, Griffin, 6th | 58,190 | 16,700 | 41,490 |
| Newsome and Natatorium | 4,274,292 | 2,468,591 | 1,805,701 |
| Admin, Facilities, Pigg, PAC | 4,468,445 | 4,174,869 | 293,576 |
| New Brenda Norwood EL | 32,841,273 | 31,862,716 | 978,557 |
| New Alma Martinez IS | 47,240,929 | 45,476,451 | 1,764,478 |
| New Charlene McKinzey MS | 62,013,718 | 59,445,277 | 2,568,441 |
| Natatorium UV Light Replacement | 125,000 | - | 125,000 |
| Mission Center - Admin Annex | 5,062,095 | 4,550,980 | 511,115 |
| PAC Audio System Upgrade | 750,213 | 749,268 | 945 |
| Rock Gym Roof Replacement | 56,100 | - | 56,100 |
| Timberview HS Chillers HVAC | 439,650 | - | 439,650 |
| | $ 279,971,475 | $ 262,421,642 | $ 17,549,833 |

## NOTE 16 - SHARED SERVICE ARRANGEMENT

The District participates in a Shared Service Arrangement (SSA) for students with auditory impairments attending the Regional Day School Program for the Deaf. The District does not account for revenues or expenditures of this program and does not disclose them in these financial statements. However, intergovernmental charges in a special revenue fund include payments to the fiscal agent for the District's share of project deficits. The District neither has a joint ownership interest in capital outlay purchased by the fiscal agent, Arlington ISD, nor does the District have a net equity interest in the fiscal agent. The fiscal agent is neither accumulating significant financial resources nor fiscal exigencies that would give rise to a future additional benefit or burden to Mansfield ISD. The fiscal agent manager is responsible for all financial activities of the SSA. Shared Service Arrangement expenditures of $112,500 were attributable to Mansfield ISD participation.

## NOTE 17 – COMPENSATED ABSENCES

Annual non-duty days (vacation days) are granted to 226-day non-professional and professional employees; however, non-duty days are required to be used during the current year. Five (5) non-duty days may be carried over but must be used by Winter Break in December. The number of days carried over to December are not recorded in the financial statements since the dollar amount is insignificant.

Non-exempt staff may not carry more than 60 hours of compensatory time and must either use the time or be paid for the compensatory time at year-end. No accrued compensatory time is carried forward to the next fiscal year.

## NOTE 18 – SUBSEQUENT EVENTS

On August 22, 2022, Mansfield ISD first identified irregular activity within our computer network. We immediately launched an investigation, with the assistance of third-party cybersecurity specialists, to determine the nature and scope of the event. The investigation has determined that on or before August 22, 2022, an unauthorized actor gained access to certain Mansfield ISD systems and that information contained within those systems—including information related to current and former students and staff of Mansfield ISD—may have been viewed or taken by the unauthorized actor. Therefore, we conducted a thorough review of the data in our possession to identify individuals with personal information that was potentially impacted. We concluded this review on or about September 7, 2022.

***What information was involved?***

Information related to students and staff that may have been impacted by this incident includes name, address, and Social Security number or state-issued identification number in lieu of Social Security number. For staff, the potentially impacted information could also include financial account information for payroll purposes and, in certain circumstances, driver's license number and/or limited medical and health insurance information.

***What we are doing***

The confidentiality, privacy, and security of information in our care are among our highest priorities. Upon learning of the event, we moved quickly to investigate and respond to the event, assess the security of our systems, and notify potentially affected individuals. Mansfield ISD began mailing notification letters to potentially impacted individuals on September 14, 2022. Mansfield ISD has also notified federal law enforcement of this incident.

For additional information, see https://www.mansfieldisd.org/about-misd/required-postings/notice-of-data-event



# REQUIRED SUPPLEMENTARY SECTION

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MANSFIELD INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

| Data Control Codes | | Budgeted Amounts | | Actual Amounts (GAAP BASIS) | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|---|
| | | Original | Final | | |
| | REVENUES: | | | | |
| 5700 | Total Local and Intermediate Sources | $ 181,932,142 | $ 186,402,142 | $ 184,883,080 | $ (1,519,062) |
| 5800 | State Program Revenues | 157,601,332 | 153,484,939 | 155,484,513 | 1,999,574 |
| 5900 | Federal Program Revenues | 2,700,000 | 7,050,600 | 7,594,015 | 543,415 |
| 5020 | Total Revenues | 342,233,474 | 346,937,681 | 347,961,608 | 1,023,927 |
| | EXPENDITURES: | | | | |
| | Current: | | | | |
| 0011 | Instruction | 203,086,399 | 197,781,577 | 192,459,375 | 5,322,202 |
| 0012 | Instructional Resources and Media Services | 3,961,965 | 4,216,053 | 3,859,488 | 356,565 |
| 0013 | Curriculum and Instructional Staff Development | 4,873,732 | 4,471,647 | 4,128,472 | 343,175 |
| 0021 | Instructional Leadership | 4,639,454 | 5,609,100 | 5,242,655 | 366,445 |
| 0023 | School Leadership | 20,234,031 | 20,693,264 | 20,132,262 | 561,002 |
| 0031 | Guidance, Counseling, and Evaluation Services | 10,449,446 | 10,631,840 | 10,348,371 | 283,469 |
| 0033 | Health Services | 5,334,162 | 5,203,041 | 4,925,294 | 277,747 |
| 0034 | Student (Pupil) Transportation | 16,640,833 | 18,145,488 | 17,288,023 | 857,465 |
| 0035 | Food Services | 12,000 | 62,000 | - | 62,000 |
| 0036 | Extracurricular Activities | 10,046,996 | 11,017,163 | 10,846,879 | 170,284 |
| 0041 | General Administration | 7,965,366 | 8,338,474 | 7,382,471 | 956,003 |
| 0051 | Facilities Maintenance and Operations | 38,391,063 | 35,847,586 | 34,534,744 | 1,312,842 |
| 0052 | Security and Monitoring Services | 6,628,656 | 7,671,851 | 7,214,873 | 456,978 |
| 0053 | Data Processing Services | 8,157,822 | 8,071,317 | 6,513,820 | 1,557,497 |
| 0061 | Community Services | 353,463 | 565,961 | 396,943 | 169,018 |
| | Debt Service: | | | | |
| 0071 | Principal on Long-Term Liabilities | 153,000 | 853,000 | 808,923 | 44,077 |
| 0072 | Interest on Long-Term Liabilities | 4,600 | 4,600 | 2 | 4,598 |
| | Capital Outlay: | | | | |
| 0081 | Facilities Acquisition and Construction | - | 5,000 | - | 5,000 |
| | Intergovernmental: | | | | |
| 0095 | Payments to Juvenile Justice Alternative Ed. Prg. | 25,000 | 25,000 | - | 25,000 |
| 0099 | Other Intergovernmental Charges | 1,275,486 | 1,275,486 | 1,240,317 | 35,169 |
| 6030 | Total Expenditures | 342,233,474 | 340,489,448 | 327,322,912 | 13,166,536 |
| 1100 | Excess of Revenues Over Expenditures | - | 6,448,233 | 20,638,696 | 14,190,463 |
| | OTHER FINANCING SOURCES (USES): | | | | |
| 7912 | Sale of Real and Personal Property | - | 915,000 | 319,335 | (595,665) |
| 7949 | Other Resources | - | - | 756 | 756 |
| 8911 | Transfers Out (Use) | - | (18,000,000) | (18,000,000) | - |
| 8949 | Other (Uses) | - | (15,000) | (15,000) | - |
| 7080 | Total Other Financing Sources (Uses) | - | (17,100,000) | (17,694,909) | (594,909) |
| | SPECIAL ITEMS: | | | | |
| 7918 | Special Item - Resource | - | - | 603,518 | 603,518 |
| 1200 | Net Change in Fund Balances | - | (10,651,767) | 3,547,305 | 14,199,072 |
| 0100 | Fund Balance - JULY (Beginning) | - | 112,635,427 | 112,635,427 | - |
| 3000 | Fund Balance - JUNE 30 (Ending) | $ - | $ 101,983,660 | $ 116,182,732 | $ 14,199,072 |


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MANSFIELD INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE LAST EIGHT MEASUREMENT YEARS

| | FY 2022 Plan Year 2021 | FY 2021 Plan Year 2020 | FY 2020 Plan Year 2019 |
|---|---|---|---|
| District's Proportion of the Net Pension Liability (Asset) | 0.1725% | 0.1775% | 0.1969% |
| District's Proportionate Share of Net Pension Liability (Asset) | $ 43,929,502 | $ 95,048,069 | $ 102,362,821 |
| State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District | 80,229,598 | 171,242,619 | 159,552,728 |
| Total | $ 124,159,100 | $ 266,290,688 | $ 261,915,549 |
| District's Covered Payroll | $ 237,041,905 | $ 236,422,904 | $ 225,541,831 |
| District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll | 18.53% | 40.20% | 45.39% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 88.79% | 75.54% | 75.24% |

Note: GASB Codification, Vol. 2, P20.183 requires that the information on this schedule be data from the period corresponding with the periods covered as of the measurement dates of August 31, 2021 for year 2022, August 31, 2020 for year 2021, August 31, 2019 for year 2020, August 31, 2018 for year 2019, August 31, 2017 for year 2018, August 31, 2016 for year 2017, August 31, 2015 for year 2016 and August 31, 2014 for year 2015.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

| FY 2019 Plan Year 2018 | FY 2018 Plan Year 2017 | FY 2017 Plan Year 2016 | FY 2016 Plan Year 2015 | FY 2015 Plan Year 2014 |
|---|---|---|---|---|
| 0.1934% | 0.1888% | 0.1937% | 0.194% | 0.1576% |
| $ 106,439,299 | $ 60,368,262 | $ 73,180,681 | $ 68,589,992 | 42,065,247 |
| 178,021,300 | 105,907,984 | 123,386,140 | 119,628,598 | 95,803,997 |
| $ 284,460,599 | $ 166,276,246 | $ 196,566,821 | $ 188,218,590 | $ 137,869,244 |
| $ 220,359,124 | $ 212,964,732 | $ 205,501,392 | $ 196,390,208 | 190,412,115 |
| 48.30% | 28.35% | 35.61% | 34.93% | 83.25% |
| 73.74% | 82.17% | 78.00% | 78.43% | 72.89% |

MANSFIELD INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR PENSIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE LAST EIGHT FISCAL YEARS

| | 2022 | 2021 | 2020 |
|---|---|---|---|
| Contractually Required Contribution | $ 8,335,172 | $ 7,302,716 | $ 7,290,935 |
| Contribution in Relation to the Contractually Required Contribution | 8,335,172 | 7,302,716 | 7,290,935 |
| Contribution Deficiency (Excess) | $ - | $ - | $ - |
| District's Covered Payroll | $ 251,745,415 | $ 236,172,433 | $ 235,686,617 |
| Contributions as a Percentage of Covered Payroll | 3.31% | 3.09% | 3.09% |

Note: GASB Codification, Vol. 2, P20.183 requires that the data in this schedule be presented as of the District's respective fiscal years as opposed to the time periods covered by the measurement dates ending August 31 of the preceding year.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

| 2019 | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|
| $ 6,831,790 | $ 6,456,847 | $ 6,178,909 | $ 5,152,264 | $ 5,732,519 |
| 6,831,790 | 6,456,847 | 6,178,909 | 5,152,264 | 5,732,519 |
| $ - | $ - | $ - | $ - | $ - |
| $ 224,200,802 | $ 218,669,663 | $ 212,075,812 | $ 171,834,329 | $ 196,397,727 |
| 3.05% | 2.95% | 2.91% | 3.00% | 2.92% |

MANSFIELD INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE LAST FIVE MEASUREMENT YEARS

| | FY 2022<br>Plan Year 2021 | FY 2021<br>Plan Year 2020 | FY 2020<br>Plan Year 2019 |
|---|---|---|---|
| District's Proportion of the Net Liability (Asset) for Other Postemployment Benefits | 0.2403% | 0.2508% | 0.2562% |
| District's Proportionate Share of Net OPEB Liability (Asset) | $ 92,698,361 | $ 95,338,243 | $ 121,183,321 |
| State's Proportionate Share of the Net OPEB Liability (Asset) Associated with the District | 124,195,145 | 128,111,746 | 161,025,525 |
| Total | $ 216,893,506 | $ 223,449,989 | $ 282,208,846 |
| District's Covered Payroll | $ 237,041,905 | $ 236,422,904 | $ 225,541,831 |
| District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll | 39.11% | 40.30% | 53.70% |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability | 6.18% | 4.99% | 2.66% |

Note: GASB Codification, Vol. 2, P50.238 states that the information on this schedule should be determined as of the measurement date. The amounts reported for FY 2022 are for measurement date August 31, 2021. The amounts reported for FY 2021 are for the measurement date of August 31, 2020. The amounts for FY 2020 are for the measurement date August 31, 2019. The amounts for FY 2019 are for the measurement date August 31, 2018. The amounts for FY 2018 are based on the August 31, 2017 measurement date.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

| FY 2019 Plan Year 2018 | FY 2018 Plan Year 2017 |
|---|---|
| 0.2573% | 0.2416% |
| $ 128,466,438 | $ 105,072,137 |
| 191,668,330 | 170,565,490 |
| $ 320,134,768 | $ 275,637,627 |
| $ 220,359,124 | $ 212,964,732 |
| 58.30% | 49.30% |
| 1.57% | 0.91% |

MANSFIELD INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR OTHER POSTEMPLOYMENT BENEFITS (OPEB)
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE LAST EIGHT FISCAL YEARS

| | 2022 | 2021 | 2020 |
|---|---|---|---|
| Contractually Required Contribution | $ 1,996,692 | $ 1,874,878 | $ 1,902,289 |
| Contribution in Relation to the Contractually Required Contribution | 1,996,692 | 1,874,878 | 1,902,289 |
| Contribution Deficiency (Excess) | $ - | $ - | $ - |
| District's Covered Payroll | $ 251,745,415 | $ 236,172,433 | $ 235,686,617 |
| Contributions as a Percentage of Covered Payroll | 0.79% | 0.79% | 0.81% |

Note: GASB Codification, Vol. 2, P50.238 requires that the data in this schedule be presented as of the District's respective fiscal years as opposed to the time periods covered by the measurement dates ending August 31 of the preceding year.

Information in this schedule should be provided only for the years where data is available. Eventually 10 years of data should be presented.

| 2019 | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|
| $ 1,808,307 | $ 1,247,627 | $ 1,254,084 | $ 1,034,302 | $ 1,162,647 |
| 1,808,307 | 1,247,627 | 1,254,084 | 1,034,302 | 1,162,647 |
| $ - | $ - | $ - | $ - | $ - |
| $ 224,200,802 | $ 218,669,663 | $ 212,075,812 | $ 171,834,329 | $ 196,397,727 |
| 0.81% | 0.57% | 0.59% | 0.60% | 0.59% |

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - EXHIBIT G-6***

**Stewardship, Compliance, and Accountability**

**Budgetary Information**
The Board adopts an "appropriated budget" on a basis consistent with GAAP for the General Fund, Debt Service Fund, and National School Breakfast and Lunch Program Fund (which is included in special revenue funds). At a minimum, the District is required to present the original and the final amended budgets for revenues and expenditures compared to actual revenues and expenditures for these three funds.
The following procedures are followed in establishing the budgetary data reflected in the general-purpose financial statements:

- Prior to June 19th for a fiscal year start date of July 1, the District prepares a budget based on the incremental budgeting concept for the next succeeding fiscal year. The operating budget includes proposed expenditures and the means of financing them.
- After one or more budget workshops with the Board, a meeting is called for the purpose of adopting the proposed budget. At least ten days but not more than 30 days public notice of the meeting is required.
- Prior to June 30th for a fiscal year start date of July 1, the Board legally adopts the budget for the general fund, debt service fund, and food service fund.
- After the budgets for the above-listed funds are approved, any amendment that causes an increase or decrease in a fund or functional spending category or total revenue or other resources major object category requires Board approval prior to the fact. These amendments are presented to the Board at its regular monthly meeting and/or special board meetings and are reflected in the official minutes. Because the District has a policy of careful budgetary control, several budgetary amendments were necessary throughout the year.
- Expenditure budgets are controlled at the expenditure functional and object level by the appropriate budget manager (principal, department director, or divisional administrator). Budget managers may authorize transfers within functional and organizational categories that do not affect the total functional and organizational appropriation. All budget appropriations lapse at year end.

Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded in order to reserve that portion of the applicable appropriation, is used in all governmental funds. Encumbrances outstanding at year end are commitments that do not constitute expenditures or liabilities, but are reported as assignments, commitments, or restrictions of fund balance depending on the fund type. Since appropriations lapse at the end of each year, outstanding encumbrances are appropriately provided for in the subsequent fiscal year's budget to provide for the liquidation of the prior commitments.

For the year ended June 30, 2022, expenditures exceeded appropriations in the following expenditure function (the legal level of budgetary control) within:

| | | |
|---|---|---|
| | **Child nutrition fund** | |
| **51** | Facilities Maintenance and Operations | $ 3,477 |
| **71** | Principal on Long-Term Liabilities (GASB 87) | 3,079 |
| **72** | Interest on Long-Term Liabilities (GASB 87) | 1 |
| | **Debt Service fund** | |
| **73** | Bond Issuance Cost and Fees | 23,716 |

Steps have been taken to ensure necessary budget amendments are made for any anticipated expenditures.
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# OTHER SUPPLEMENTARY SECTION







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**NONMAJOR GOVERNMENTAL FUNDS**
***SPECIAL REVENUE FUNDS***

The Special Revenue Funds are used to account for all federal, state and locally funded grants and campus activity funds. These grants are awarded to the District with the purpose of accomplishing specific educational goals, described by the fund name:

- **ESSA, Title I, Part A – Basic**: supplemental service designed to accelerate the academic achievement of economically disadvantaged students, especially in the tested areas, to ensure that state standards are met on identified campuses.
- **IDEA, Part B – Formula**: salaries and supplies to aid children with disabilities with low reading achievement.
- **IDEA, Part B – Preschool**: aids preschool students with disabilities.
- **Child Nutrition Program**: federal reimbursement revenues originating from the United States Department of Agriculture and fees from child and adult meals.
- **Summer Feeding** – federal program for seamless school nutrition during the summer.
- **Vocational Education – Basic**: funds are for the use of various vocationally-inclined students in regular, disadvantaged and disability classes.
- **ESSA, Title II, Part A – TPTR (Teacher and Principal Training and Recruiting)**: supplements the professional development, retention, and recruitment programs District-wide, specifically on high needs campuses.
- **ESSA, Title III, Part A – English Language Acquisition**: provides additional educational opportunities to supplemental programs for students of limited English proficiency and immigrant children by assisting the children to learn English and meet challenges.
- **Title IV, Part B—21st Century Community Learning Century Grant:** This program supports the creation of community learning centers that provide academic enrichment opportunities during non-school hours for children, particularly students who attend high-poverty and low-performing schools.
- **Medicaid Administrative Claiming Program**: provides the District with the ability to receive reimbursement for outreach and case management.
- **Miscellaneous Federal Grants** – includes several federal grants designed to provide support for the development of the additional state assessments and standards and to support the administration of those assessments; grants included also provide funds for safety equipment.
- **Visually Impaired State Grant** – aids visually impaired students.
- **Advanced Placement Incentives** – enhancement of advanced placement programs on specific campuses based on student scores on advanced placement examinations.
- **Instructional Materials Allotment** – provides funds to purchase instructional materials, technological equipment and technology-related services.
- **Read To Succeed** – provides funds generated through the sale of read to succeed license plates designed by a Texas student to purchase educational materials for public school libraries.
- **Campus Activity Funds** – proceeds from fundraising activities, vending sales, corporate and private donations benefiting students and staff of the campus.
- **Educational Foundation Awards** – provides innovative grant funds for District teachers.
- **Miscellaneous Grants** – various grants provide support as designated.
- **Miscellaneous Donations** – various donations provide support as designated.
- **ESSER Funding**- The ESSER II grant program was authorized in the Coronavirus Response and Relief Supplemental Appropriations (CRRSA), signed into law in December 2020 to respond to the pandemic and to address student learning loss as a result of COVID-19. ESSER III grant program was authorized under the American Rescue Plan (ARP) Act through the Elementary and Secondary School Emergency Relief III fund. Funding was provided to respond to the pandemic and to address student learning loss as a result of COVID-19-.

MANSFIELD INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

| Data Control Codes | | 211 ESEA I, A Improving Basic Program | 224 IDEA - Part B Formula | 225 IDEA - Part B Preschool | 240 National Breakfast and Lunch Program |
|---|---|---|---|---|---|
| | ASSETS | | | | |
| 1110 | Cash and Cash Equivalents | $ - | $ - | $ - | $ 7,765,688 |
| 1240 | Due from Other Governments | 1,329,751 | 2,164,761 | 30,418 | 202,964 |
| 1260 | Due from Other Funds | - | - | - | 783,403 |
| 1290 | Other Receivables | - | - | - | - |
| 1300 | Inventories | - | - | - | 204,278 |
| 1410 | Prepayments | - | - | - | - |
| 1000 | Total Assets | $ 1,329,751 | $ 2,164,761 | $ 30,418 | $ 8,956,333 |
| | LIABILITIES | | | | |
| 2110 | Accounts Payable | $ 5,775 | $ 79,671 | $ - | $ 5,392 |
| 2150 | Payroll Deductions and Withholdings Payable | 20,297 | 31,375 | 534 | 36,364 |
| 2160 | Accrued Wages Payable | 350,884 | 401,753 | 10,115 | 264,775 |
| 2170 | Due to Other Funds | 952,795 | 1,651,962 | 19,769 | 3,519,507 |
| 2180 | Due to Other Governments | - | - | - | 12 |
| 2190 | Due to Student Groups | - | - | - | - |
| 2300 | Unearned Revenue | - | - | - | 196,142 |
| 2000 | Total Liabilities | 1,329,751 | 2,164,761 | 30,418 | 4,022,192 |
| | FUND BALANCES | | | | |
| | Nonspendable Fund Balance: | | | | |
| 3410 | Inventories | - | - | - | 204,278 |
| 3430 | Prepaid Items | - | - | - | - |
| | Restricted Fund Balance: | | | | |
| 3450 | Federal or State Funds Grant Restriction | - | - | - | 4,729,863 |
| | Committed Fund Balance: | | | | |
| 3545 | Other Committed Fund Balance | - | - | - | - |
| 3000 | Total Fund Balances | - | - | - | 4,934,141 |
| 4000 | Total Liabilities and Fund Balances | $ 1,329,751 | $ 2,164,761 | $ 30,418 | $ 8,956,333 |

| 242 Summer Feeding Program | 244 Career and Technical - Basic Grant | 255 ESEA II,A Training and Recruiting | 263 Title III, A English Lang. Acquisition | 265 Title IV, B Community Learning | 272 Medicaid Admin. Claim MAC | 281 ESSER II CRRSA Act Supplemental | 282 ESSER III ARP Act |
|---|---|---|---|---|---|---|---|
| $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| - | 80,025 | 284,581 | 231,215 | 568,408 | - | 71,338 | 2,986,112 |
| 1,676,167 | - | - | - | - | - | - | 22,239 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| $ 1,676,167 | $ 80,025 | $ 284,581 | $ 231,215 | $ 568,408 | $ - | $ 71,338 | $ 3,008,351 |
| $ - | $ - | $ 217 | $ - | $ 4,254 | $ - | $ - | $ 6,152 |
| - | - | 4,037 | 1,184 | 11,255 | - | - | 5,579 |
| 22,007 | - | 39,715 | 20,740 | - | - | - | 85,357 |
| 675,576 | 80,025 | 240,612 | 209,291 | 552,899 | - | 71,338 | 2,911,263 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 697,583 | 80,025 | 284,581 | 231,215 | 568,408 | - | 71,338 | 3,008,351 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 978,584 | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 978,584 | - | - | - | - | - | - | - |
| $ 1,676,167 | $ 80,025 | $ 284,581 | $ 231,215 | $ 568,408 | $ - | $ 71,338 | $ 3,008,351 |

MANSFIELD INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

| Data Control Codes | | 289 Other Federal Special Revenue Funds | 385 Visually Impaired SSVI | 397 Advanced Placement Incentives | 410 State Instructional Materials |
|---|---|---|---|---|---|
| | ASSETS | | | | |
| 1110 | Cash and Cash Equivalents | $ - | $ - | $ 16,524 | $ 964,252 |
| 1240 | Due from Other Governments | 102,875 | 17,400 | - | - |
| 1260 | Due from Other Funds | - | - | - | - |
| 1290 | Other Receivables | - | - | - | - |
| 1300 | Inventories | - | - | - | - |
| 1410 | Prepayments | - | - | - | - |
| 1000 | Total Assets | $ 102,875 | $ 17,400 | $ 16,524 | $ 964,252 |
| | LIABILITIES | | | | |
| 2110 | Accounts Payable | $ 536 | $ - | $ - | $ 10,594 |
| 2150 | Payroll Deductions and Withholdings Payable | 2,012 | - | - | - |
| 2160 | Accrued Wages Payable | 9,639 | - | - | - |
| 2170 | Due to Other Funds | 35,309 | 17,400 | - | - |
| 2180 | Due to Other Governments | - | - | - | - |
| 2190 | Due to Student Groups | - | - | - | - |
| 2300 | Unearned Revenue | 44,435 | - | - | - |
| 2000 | Total Liabilities | 91,931 | 17,400 | - | 10,594 |
| | FUND BALANCES | | | | |
| | Nonspendable Fund Balance: | | | | |
| 3410 | Inventories | - | - | - | - |
| 3430 | Prepaid Items | - | - | - | - |
| | Restricted Fund Balance: | | | | |
| 3450 | Federal or State Funds Grant Restriction | 10,944 | - | 16,524 | 953,658 |
| | Committed Fund Balance: | | | | |
| 3545 | Other Committed Fund Balance | - | - | - | - |
| 3000 | Total Fund Balances | 10,944 | - | 16,524 | 953,658 |
| 4000 | Total Liabilities and Fund Balances | $ 102,875 | $ 17,400 | $ 16,524 | $ 964,252 |

| 427 State Read to Succeed Program | 429 Other State Special Revenue Funds | 461 & Fund 483 Activity Funds | 492 Education Foundation | 499 Other Local Special Revenue Funds | Total Nonmajor Governmental Funds |
|---|---|---|---|---|---|
| $ 783 | $ 8,457 | $ 2,090,961 | $ 85,640 | $ 11,991 | $ 10,944,296 |
| - | - | - | - | - | 8,069,848 |
| - | - | - | - | - | 2,481,809 |
| - | - | 2,329 | 29,505 | - | 31,834 |
| - | - | - | - | - | 204,278 |
| - | - | 124 | - | - | 124 |
| $ 783 | $ 8,457 | $ 2,093,414 | $ 115,145 | $ 11,991 | $ 21,732,189 |
| $ 1 | $ - | $ 28,974 | $ 31 | $ - | $ 141,597 |
| - | - | 101 | - | - | 112,738 |
| - | - | - | - | - | 1,204,985 |
| - | - | - | - | - | 10,937,746 |
| - | - | - | - | - | 12 |
| - | - | - | - | 4,028 | 4,028 |
| - | - | - | - | - | 240,577 |
| 1 | - | 29,075 | 31 | 4,028 | 12,641,683 |
| - | - | - | - | - | 204,278 |
| - | - | 124 | - | - | 124 |
| 782 | 8,457 | - | 115,114 | 7,963 | 6,821,889 |
| - | - | 2,064,215 | - | - | 2,064,215 |
| 782 | 8,457 | 2,064,339 | 115,114 | 7,963 | 9,090,506 |
| $ 783 | $ 8,457 | $ 2,093,414 | $ 115,145 | $ 11,991 | $ 21,732,189 |

MANSFIELD INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

| Data Control Codes | | 211 ESEA I, A Improving Basic Program | 224 IDEA - Part B Formula | 225 IDEA - Part B Preschool | 240 National Breakfast and Lunch Program |
|---|---|---|---|---|---|
| | REVENUES: | | | | |
| 5700 | Total Local and Intermediate Sources | $ - | $ - | $ - | $ 1,714,311 |
| 5800 | State Program Revenues | - | - | - | 615,343 |
| 5900 | Federal Program Revenues | 3,330,843 | 5,005,309 | 71,919 | 22,336,267 |
| 5020 | Total Revenues | 3,330,843 | 5,005,309 | 71,919 | 24,665,921 |
| | EXPENDITURES: | | | | |
| | Current: | | | | |
| 0011 | Instruction | 2,934,599 | 1,389,027 | 71,919 | - |
| 0012 | Instructional Resources and Media Services | 19,348 | - | - | - |
| 0013 | Curriculum and Instructional Staff Development | 110,252 | 237,616 | - | - |
| 0021 | Instructional Leadership | 12,652 | 525 | - | - |
| 0023 | School Leadership | 13,805 | - | - | - |
| 0031 | Guidance, Counseling, and Evaluation Services | 409 | 3,197,738 | - | - |
| 0032 | Social Work Services | 1,762 | - | - | - |
| 0033 | Health Services | 481 | 627 | - | - |
| 0034 | Student (Pupil) Transportation | - | - | - | - |
| 0035 | Food Services | - | - | - | 19,676,562 |
| 0036 | Extracurricular Activities | 173 | - | - | - |
| 0041 | General Administration | 598 | - | - | - |
| 0051 | Facilities Maintenance and Operations | - | - | - | 308,344 |
| 0052 | Security and Monitoring Services | - | 3,193 | - | - |
| 0053 | Data Processing Services | - | - | - | - |
| 0061 | Community Services | 236,764 | - | - | - |
| | Debt Service: | | | | |
| 0071 | Principal on Long-Term Liabilities | - | - | - | 3,079 |
| 0072 | Interest on Long-Term Liabilities | - | - | - | 1 |
| | Capital Outlay: | | | | |
| 0081 | Facilities Acquisition and Construction | - | - | - | - |
| | Intergovernmental: | | | | |
| 0093 | Payments to Fiscal Agent/Member Districts of SSA | - | 176,583 | - | - |
| 6030 | Total Expenditures | 3,330,843 | 5,005,309 | 71,919 | 19,987,986 |
| 1100 | Excess (Deficiency) of Revenues Over (Under) Expenditures | - | - | - | 4,677,935 |
| | OTHER FINANCING SOURCES (USES): | | | | |
| 7912 | Sale of Real and Personal Property | - | - | - | 13,209 |
| 1200 | Net Change in Fund Balance | - | - | - | 4,691,144 |
| 0100 | Fund Balance - JULY 1 (Beginning) | - | - | - | 242,997 |
| 3000 | Fund Balance - JUNE 30 (Ending) | $ - | $ - | $ - | $ 4,934,141 |

| 242 Summer Feeding Program | 244 Career and Technical - Basic Grant | 255 ESEA II,A Training and Recruiting | 263 Title III, A English Lang. Acquisition | 265 Title IV, B Community Learning | 272 Medicaid Admin. Claim MAC | 281 ESSER II CRRSA Act Supplemental | 282 ESSER III ARP Act |
|---|---|---|---|---|---|---|---|
| $ 31,308 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 3,567 | - | - | - | - | - | - | - |
| 438,040 | 300,292 | 776,628 | 480,334 | 1,233,102 | 72,368 | 60,878 | 13,589,109 |
| 472,915 | 300,292 | 776,628 | 480,334 | 1,233,102 | 72,368 | 60,878 | 13,589,109 |
| | | | | | | | |
| - | 300,292 | 92,028 | 236,259 | - | - | 59,133 | 12,564,014 |
| - | - | - | 9,225 | - | - | - | - |
| - | - | 677,902 | 223,608 | - | - | - | 183,383 |
| - | - | 2,698 | 3,887 | - | - | 1,745 | 126,307 |
| - | - | - | - | - | - | - | 222,601 |
| - | - | - | - | - | - | - | 285,387 |
| - | - | - | - | - | - | - | 14,004 |
| - | - | - | - | - | 72,368 | - | 13,625 |
| - | - | - | - | - | - | - | 70,981 |
| 241,288 | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | 4,000 | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | 108,807 |
| - | - | - | 7,355 | 1,233,102 | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 241,288 | 300,292 | 776,628 | 480,334 | 1,233,102 | 72,368 | 60,878 | 13,589,109 |
| 231,627 | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 231,627 | - | - | - | - | - | - | - |
| 746,957 | - | - | - | - | - | - | - |
| $ 978,584 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

MANSFIELD INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

| Data Control Codes | | 289 Other Federal Special Revenue Funds | 385 Visually Impaired SSVI | 397 Advanced Placement Incentives | 410 State Instructional Materials |
|---|---|---|---|---|---|
| | REVENUES: | | | | |
| 5700 | Total Local and Intermediate Sources | $ - | $ - | $ - | $ - |
| 5800 | State Program Revenues | - | 17,400 | 50,594 | 1,282,069 |
| 5900 | Federal Program Revenues | 1,031,831 | - | - | - |
| 5020 | Total Revenues | 1,031,831 | 17,400 | 50,594 | 1,282,069 |
| | EXPENDITURES: | | | | |
| | Current: | | | | |
| 0011 | Instruction | 813,016 | 17,400 | - | 2,095,676 |
| 0012 | Instructional Resources and Media Services | - | - | - | - |
| 0013 | Curriculum and Instructional Staff Development | 839 | - | 42,898 | - |
| 0021 | Instructional Leadership | 42,489 | - | - | - |
| 0023 | School Leadership | 550 | - | - | - |
| 0031 | Guidance, Counseling, and Evaluation Services | 119,664 | - | - | - |
| 0032 | Social Work Services | - | - | - | - |
| 0033 | Health Services | 3,488 | - | - | - |
| 0034 | Student (Pupil) Transportation | 1,162 | - | - | - |
| 0035 | Food Services | - | - | - | - |
| 0036 | Extracurricular Activities | 20,161 | - | - | - |
| 0041 | General Administration | - | - | - | - |
| 0051 | Facilities Maintenance and Operations | 98 | - | - | - |
| 0052 | Security and Monitoring Services | 27,399 | - | - | - |
| 0053 | Data Processing Services | - | - | - | - |
| 0061 | Community Services | - | - | - | - |
| | Debt Service: | | | | |
| 0071 | Principal on Long-Term Liabilities | - | - | - | - |
| 0072 | Interest on Long-Term Liabilities | - | - | - | - |
| | Capital Outlay: | | | | |
| 0081 | Facilities Acquisition and Construction | - | - | - | - |
| | Intergovernmental: | | | | |
| 0093 | Payments to Fiscal Agent/Member Districts of SSA | - | - | - | - |
| 6030 | Total Expenditures | 1,028,866 | 17,400 | 42,898 | 2,095,676 |
| 1100 | Excess (Deficiency) of Revenues Over (Under) Expenditures | 2,965 | - | 7,696 | (813,607) |
| | OTHER FINANCING SOURCES (USES): | | | | |
| 7912 | Sale of Real and Personal Property | - | - | - | - |
| 1200 | Net Change in Fund Balance | 2,965 | - | 7,696 | (813,607) |
| 0100 | Fund Balance - JULY 1 (Beginning) | 7,979 | - | 8,828 | 1,767,265 |
| 3000 | Fund Balance - JUNE 30 (Ending) | $ 10,944 | $ - | $ 16,524 | $ 953,658 |

| 427 State Read to Succeed Program | 429 Other State Special Revenue Funds | 461 & Fund 483 Activity Funds | 492 Education Foundation | 499 Other Local Special Revenue Funds | Total Nonmajor Governmental Funds |
|---|---|---|---|---|---|
| $ - | $ - | $ 2,603,467 | $ 267,423 | $ 23 | $ 4,616,532 |
| 182 | 40,623 | 1,427 | 1 | - | 2,011,206 |
| - | - | - | - | - | 48,726,920 |
| 182 | 40,623 | 2,604,894 | 267,424 | 23 | 55,354,658 |
| | | | | | |
| - | 19,552 | 1,288,969 | 109,847 | 2,198 | 21,993,929 |
| 154 | - | 42,260 | 3,915 | - | 74,902 |
| - | - | 33,951 | 4,714 | - | 1,515,163 |
| - | - | - | 5,582 | - | 195,885 |
| - | - | 173,836 | 1,250 | - | 412,042 |
| - | 14,105 | 2,207 | 140,667 | - | 3,760,177 |
| - | - | - | - | - | 15,766 |
| - | 3,094 | 825 | - | - | 94,508 |
| - | - | - | - | - | 72,143 |
| - | - | - | - | - | 19,917,850 |
| - | - | 683,173 | 5,595 | - | 709,102 |
| - | - | - | - | - | 4,598 |
| - | - | 2,921 | - | - | 311,363 |
| - | 1,529 | 13,166 | - | - | 45,287 |
| - | - | - | - | - | 108,807 |
| - | - | 6,909 | - | - | 1,484,130 |
| | | | | | |
| - | - | - | - | - | 3,079 |
| - | - | - | - | - | 1 |
| | | | | | |
| - | - | - | 18,222 | - | 18,222 |
| | | | | | |
| - | - | - | - | - | 176,583 |
| 154 | 38,280 | 2,248,217 | 289,792 | 2,198 | 50,913,537 |
| 28 | 2,343 | 356,677 | (22,368) | (2,175) | 4,441,121 |
| | | | | | |
| - | - | 10,824 | - | - | 24,033 |
| 28 | 2,343 | 367,501 | (22,368) | (2,175) | 4,465,154 |
| 754 | 6,114 | 1,696,838 | 137,482 | 10,138 | 4,625,352 |
| | | | | | |
| $ 782 | $ 8,457 | $ 2,064,339 | $ 115,114 | $ 7,963 | $ 9,090,506 |

EXHIBIT H-3

MANSFIELD INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
JUNE 30, 2022

| | 711 Daycare and Afterschool Care | 712 Natatorium | 714 Adult Education | Total Nonmajor Enterprise Funds |
|---|---|---|---|---|
| ASSETS | | | | |
| Current Assets: | | | | |
| Cash and Cash Equivalents | $ 1,257,496 | $ 101,266 | $ 3,769 | $ 1,362,531 |
| Total Assets | 1,257,496 | 101,266 | 3,769 | 1,362,531 |
| LIABILITIES | | | | |
| Current Liabilities: | | | | |
| Accounts Payable | 3,173 | 41,610 | - | 44,783 |
| Payroll Deductions and Withholdings Payable | 5,334 | 489 | - | 5,823 |
| Accrued Wages Payable | 42,678 | - | - | 42,678 |
| Due to Other Funds | 107,825 | 45,846 | - | 153,671 |
| Unearned Revenues | 15,800 | - | - | 15,800 |
| Total Liabilities | 174,810 | 87,945 | - | 262,755 |
| NET POSITION | | | | |
| Unrestricted Net Position | 1,082,686 | 13,321 | 3,769 | 1,099,776 |
| Total Net Position | $ 1,082,686 | $ 13,321 | $ 3,769 | $ 1,099,776 |

EXHIBIT H-4

MANSFIELD INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

| | 711 Daycare and Afterschool Care | 712 Natatorium | 714 Adult Education | Total Nonmajor Enterprise Funds |
|---|---|---|---|---|
| OPERATING REVENUES: | | | | |
| Local and Intermediate Sources | $ 2,756,251 | $ 876,415 | $ - | $ 3,632,666 |
| Total Operating Revenues | 2,756,251 | 876,415 | - | 3,632,666 |
| OPERATING EXPENSES: | | | | |
| Payroll Costs | 1,939,365 | 447,333 | - | 2,386,698 |
| Professional and Contracted Services | 7,334 | 202,870 | - | 210,204 |
| Supplies and Materials | 136,548 | 148,895 | - | 285,443 |
| Other Operating Costs | 144,886 | 128,038 | - | 272,924 |
| Debt Service | 1,320 | 1,440 | - | 2,760 |
| Capital Outlay | - | 149,664 | - | 149,664 |
| Total Operating Expenses | 2,229,453 | 1,078,240 | - | 3,307,693 |
| Operating Income (Loss) | 526,798 | (201,825) | - | 324,973 |
| Total Net Position - JULY 1 (Beginning) | 555,888 | 215,146 | 3,769 | 774,803 |
| Total Net Position - JUNE 30 (Ending) | $ 1,082,686 | $ 13,321 | $ 3,769 | $ 1,099,776 |

EXHIBIT H-5

MANSFIELD INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

| | 711 Daycare and Afterschool Care | 712 Natatorium | 714 Adult Education | Total Nonmajor Enterprise Funds |
|---|---|---|---|---|
| Cash Flows from Operating Activities: | | | | |
| Cash Received from User Charges | $ 2,772,051 | $ 876,415 | $ - | $ 3,648,466 |
| Cash Payments to Employees for Services | (1,942,850) | (606,689) | - | (2,549,539) |
| Cash Payments for Contracted Services | (7,334) | (202,870) | - | (210,204) |
| Cash Payments for Suppliers | (39,970) | (133,897) | - | (173,867) |
| Cash Payments for Other Operating Expenses | (144,886) | (127,984) | - | (272,870) |
| Cash Payments for Debt Service | (1,320) | (1,440) | - | (2,760) |
| Cash Payments for Capital Outlay | - | (149,664) | - | (149,664) |
| Net Cash Provided by (Used for) Operating Activities | 635,691 | (346,129) | - | 289,562 |
| Net Increase (Decrease) in Cash and Cash Equivalents | 635,691 | (346,129) | - | 289,562 |
| Cash and Cash Equivalents at Beginning of Year | 621,805 | 447,395 | 3,769 | 1,072,969 |
| Cash and Cash Equivalents at End of Year | $ 1,257,496 | $ 101,266 | $ 3,769 | $ 1,362,531 |
| Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities: | | | | |
| Operating Income (Loss): | $ 526,798 | $ (201,825) | $ - | $ 324,973 |
| Effect of Increases and Decreases in Current Assets and Liabilities: | | | | |
| Increase (decrease) in Accounts Payable | 2,568 | 14,998 | - | 17,566 |
| Increase (decrease) in Payroll Deductions | 425 | 69 | - | 494 |
| Increase (decrease) in Accrued Wages Payable | (3,910) | (159,425) | - | (163,335) |
| Increase (decrease) in Unearned Revenue | 15,800 | - | - | 15,800 |
| Increase (decrease) in Due to Other Funds | 94,010 | - | - | 94,010 |
| Decrease (Increase) in Due From Other Funds | - | 54 | - | 54 |
| Net Cash Provided by (Used for) Operating Activities | $ 635,691 | $ (346,129) | $ - | $ 289,562 |
| Reconciliation of Total Cash and Cash Equivalents: | | | | |
| Cash and Cash Equivalents on Balance Sheet | $ 1,257,496 | $ 101,266 | $ 3,769 | $ 1,362,531 |

EXHIBIT H-6

MANSFIELD INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2022

| | 823 Local Scholarships | 826 UIL/DEC | 865 Custodial Fund Student Activity Acct | 876 Custodial Sunshine Fund | Total Custodial Funds |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| Current Assets: | | | | | |
| Cash and Cash Equivalents | $ 85,501 | $ (123,239) | $ 891,312 | $ 18,289 | $ 871,863 |
| Due from Other Governments | - | 28,554 | - | - | 28,554 |
| Other Receivables | - | - | 84 | - | 84 |
| Total Assets | 85,501 | (94,685) | 891,396 | 18,289 | 900,501 |
| LIABILITIES | | | | | |
| Current Liabilities: | | | | | |
| Accounts Payable | 80,808 | 7,773 | 15,496 | 1,101 | 105,178 |
| Payroll Deductions and Withholdings Payable | - | 334 | - | - | 334 |
| Due to Other | - | 17,589 | (325) | - | 17,264 |
| Payable from Restricted Assets | 4,693 | - | - | 17,188 | 21,881 |
| Total Liabilities | 85,501 | 25,696 | 15,171 | 18,289 | 144,657 |
| NET POSITION | | | | | |
| Restricted for Campus Activities | $ - | $ (120,381) | $ 876,225 | $ - | $ 755,844 |
| Total Net Position | $ - | $ (120,381) | $ 876,225 | $ - | $ 755,844 |

EXHIBIT H-7

MANSFIELD INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR FISCAL YEAR 2022

| | 823 Local Scholarships | 826 UIL/DEC | 865 Custodial Fund Student Activity Acct | 876 Custodial Sunshine Fund | Total Total Custodial Funds |
|---|---|---|---|---|---|
| ADDITIONS: | | | | | |
| Contributions to Student Groups | $ - | $ - | $ 34,487 | $ - | $ 34,487 |
| Miscellaneous Revenue - Student Activities | - | - | 1,638,582 | - | 1,638,582 |
| Miscellaneous Revenue - UIL District Fees | - | 155,852 | - | - | 155,852 |
| Total Additions | - | 155,852 | 1,673,069 | - | 1,828,921 |
| DEDUCTIONS: | | | | | |
| Payroll Costs | - | 123,305 | 10,602 | - | 133,907 |
| Professional and Contracted Services | - | 54,392 | 376,905 | - | 431,297 |
| Supplies and Materials | - | - | 292,398 | - | 292,398 |
| Other Deductions | - | 51,563 | 881,238 | - | 932,801 |
| Total Deductions | - | 229,260 | 1,561,143 | - | 1,790,403 |
| Change in Net Position | - | (73,408) | 111,926 | - | 38,518 |
| Net Position - JULY 1 (Beginning) | - | (46,973) | 764,299 | - | 717,326 |
| Net Position - JUNE 30 (Ending) | $ - | $ (120,381) | $ 876,225 | $ - | $ 755,844 |






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MANSFIELD INDEPENDENT SCHOOL DISTRICT

# Required TEA Schedules

MANSFIELD INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
FISCAL YEAR ENDED JUNE 30, 2022

| Last 10 Years | | (1) Tax Rates | (2) | (3) Assessed/Appraised Value for School Tax Purposes |
|---|---|---|---|---|
| | | Maintenance | Debt Service | |
| 2013 | and prior years | Various | Various | $ Various |
| 2014 | | 1.040000 | 0.487000 | 8,828,749,026 |
| 2015 | | 1.040000 | 0.487100 | 9,072,174,412 |
| 2016 | | 1.040000 | 0.470000 | 10,658,635,170 |
| 2017 | | 1.040000 | 0.470000 | 11,444,353,095 |
| 2018 | | 1.040000 | 0.500000 | 12,548,024,977 |
| 2019 | | 1.040000 | 0.500000 | 13,939,141,882 |
| 2020 | | 0.970000 | 0.490000 | 15,410,617,919 |
| 2021 | | 0.956400 | 0.490000 | 15,567,029,316 |
| 2022 | (School year under audit) | 1.058300 | 0.360000 | 17,221,953,433 |
| 1000 | TOTALS | | | |

| (10) Beginning Balance 7/1/2021 | (20) Current Year's Total Levy | (31) Maintenance Collections | (32) Debt Service Collections | (40) Entire Year's Adjustments | (50) Ending Balance 6/30/2022 |
|---|---|---|---|---|---|
| $ 2,471,725 | $ - | $ 21,131 | $ 9,895 | $ (583,049) | $ 1,857,650 |
| 245,485 | - | 5,286 | 2,475 | - | 237,724 |
| 191,941 | - | 10,391 | 4,867 | (543) | 176,140 |
| 334,174 | - | 11,743 | 5,307 | (788) | 316,336 |
| 234,568 | - | 11,334 | 5,122 | (5,063) | 213,049 |
| 260,925 | - | 28,998 | 13,941 | 13,984 | 231,970 |
| 722,839 | - | 239,393 | 115,093 | 174,297 | 542,650 |
| 778,693 | - | 244,667 | 123,595 | 121,741 | 532,172 |
| 3,438,689 | - | 1,239,155 | 634,866 | (556,828) | 1,007,840 |
| - | 235,938,114 | 177,821,645 | 60,489,268 | 6,324,632 | 3,951,833 |
| $ 8,679,039 | $ 235,938,114 | $ 179,633,743 | $ 61,404,429 | $ 5,488,383 | $ 9,067,364 |

MANSFIELD INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
FOR THE YEAR ENDED JUNE 30, 2022

| Data Control Codes | | Budgeted Amounts | | Actual Amounts (GAAP BASIS) | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|---|
| | | Original | Final | | |
| | REVENUES: | | | | |
| 5700 | Total Local and Intermediate Sources | $ 6,985,000 | $ 1,758,000 | $ 1,714,311 | $ (43,689) |
| 5800 | State Program Revenues | 86,500 | 86,500 | 615,343 | 528,843 |
| 5900 | Federal Program Revenues | 10,598,650 | 22,765,487 | 22,336,267 | (429,220) |
| 5020 | Total Revenues | 17,670,150 | 24,609,987 | 24,665,921 | 55,934 |
| | EXPENDITURES: | | | | |
| | Current: | | | | |
| 0035 | Food Services | 16,922,404 | 23,812,688 | 19,676,562 | 4,136,126 |
| 0051 | Facilities Maintenance and Operations | 304,867 | 304,867 | 308,344 | (3,477) |
| 0052 | Security and Monitoring Services | - | 16,790 | - | 16,790 |
| | Debt Service: | | | | |
| 0071 | Principal on Long-Term Liabilities | - | - | 3,079 | (3,079) |
| 0072 | Interest on Long-Term Liabilities | - | - | 1 | (1) |
| 6030 | Total Expenditures | 17,227,271 | 24,134,345 | 19,987,986 | 4,146,359 |
| 1100 | Excess of Revenues Over Expenditures | 442,879 | 475,642 | 4,677,935 | 4,202,293 |
| | OTHER FINANCING SOURCES (USES): | | | | |
| 7912 | Sale of Real and Personal Property | 25,000 | 25,000 | 13,209 | (11,791) |
| 1200 | Net Change in Fund Balances | 467,879 | 500,642 | 4,691,144 | 4,190,502 |
| 0100 | Fund Balance - JULY (Beginning) | - | 242,997 | 242,997 | - |
| 3000 | Fund Balance - JUNE 30 (Ending) | $ 467,879 | $ 743,639 | $ 4,934,141 | $ 4,190,502 |

MANSFIELD INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 2022

| Data Control Codes | | Budgeted Amounts Original | Budgeted Amounts Final | Actual Amounts (GAAP BASIS) | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|---|
| | REVENUES: | | | | |
| 5700 | Total Local and Intermediate Sources | $ 62,386,011 | $ 62,386,011 | $ 61,885,736 | $ (500,275) |
| 5800 | State Program Revenues | 1,250,161 | 1,250,161 | 1,267,812 | 17,651 |
| 5020 | Total Revenues | 63,636,172 | 63,636,172 | 63,153,548 | (482,624) |
| | EXPENDITURES: | | | | |
| | Debt Service: | | | | |
| 0071 | Principal on Long-Term Liabilities | 29,550,000 | 29,550,000 | 29,550,000 | - |
| 0072 | Interest on Long-Term Liabilities | 34,036,172 | 33,715,172 | 32,995,220 | 719,952 |
| 0073 | Bond Issuance Cost and Fees | 50,000 | 371,000 | 394,716 | (23,716) |
| 6030 | Total Expenditures | 63,636,172 | 63,636,172 | 62,939,936 | 696,236 |
| 1100 | Excess of Revenues Over Expenditures | - | - | 213,612 | 213,612 |
| | OTHER FINANCING SOURCES (USES): | | | | |
| 7911 | Capital Related Debt Issued | - | 43,455,000 | 43,455,000 | - |
| 7916 | Premium or Discount on Issuance of Bonds | - | 5,281,729 | 5,281,729 | - |
| 8949 | Other (Uses) | - | (48,365,000) | (48,365,000) | - |
| 7080 | Total Other Financing Sources (Uses) | - | 371,729 | 371,729 | - |
| 1200 | Net Change in Fund Balances | - | 371,729 | 585,341 | 213,612 |
| 0100 | Fund Balance - JULY (Beginning) | - | 57,483,142 | 57,483,142 | - |
| 3000 | Fund Balance - JUNE 30 (Ending) | $ - | $ 57,854,871 | $ 58,068,483 | $ 213,612 |

MANSFIELD INDEPENDENT SCHOOL DISTRICT

STATE COMPENSATORY EDUCATION AND BILINGUAL EDUCATION PROGRAM EXPENDITURES

FOR THE YEAR ENDED JUNE 30, 2022

**Section A: Compensatory Education Programs**

| | | |
|---|---|---|
| AP1 | Did your LEA expend any state compensatory education program state allotment funds during the district's fiscal year? | Yes |
| AP2 | Does the LEA have written policies and procedures for its state compensatory education program? | Yes |
| AP3 | List the total state allotment funds received for state compensatory education programs during the district's fiscal year. | 21,411,969 |
| AP4 | List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. | 8,615,624 |

**Section B: Bilingual Education Programs**

| | | |
|---|---|---|
| AP5 | Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year? | Yes |
| AP6 | Does the LEA have written policies and procedures for its bilingual education program? | Yes |
| AP7 | List the total state allotment funds received for bilingual education programs during the LEA's fiscal year. | 2,573,425 |
| AP8 | List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25,35) | 900,804 |




# Statistical Section




MISD
A Great Place To
LIVE LEARN & TEACH

## STATISTICAL SECTION

The statistical section of the Mansfield Independent School District's Annual Comprehensive Financial Report presents detailed information (both of current and historical) as a context for understanding what the information in the financial statements, note disclosures, required supplementary information, and other supplementary information says about the District's economic condition and overall financial health. To assist financial statement users, this section is categorized as follows:

**Financial Trends**
These schedules contain trend information to assist in understanding how the District's financial performance and position have changed over time.

**Revenue Capacity**
These schedules contain information to help assess the factors affecting the District's most significant local revenue source, the property tax.

**Debt Capacity**
These schedules present information to assist in assessing the affordability of the District's current debt burden and its ability to issue additional debt in the future.

**Demographic and Economic Information**
These schedules offer demographic and economic indicators to aid in understanding the socioeconomic environment in which the District operates and to facilitate comparisons over time.

**Operating Information**
These schedules contain information about the District's operations and resources to assist in using the financial statement information to better understand and assess the District's economic condition.

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***NET POSITION BY COMPONENT – TABLE 1***
***LAST TEN FISCAL YEARS***
***(ACCRUAL BASIS OF ACCOUNTING)***

| | 2022 | 2021 | 2020 | 2019 |
|---|---|---|---|---|
| **Governmental Activities:** | | | | |
| Net Investment in Capital Assets | $ (48,139,000) | $ (42,032,213) | $ (43,167,053) | $ (39,945,692) |
| Restricted | 54,151,896 | 49,645,293 | 48,099,211 | 39,539,476 |
| Unrestricted | (80,859,290) | (111,713,580) | (118,447,134) | (111,461,899) |
| **Total Governmental Activities Net Position** | **(74,846,394)** | **(104,100,500)** | **(113,514,976)** | **(111,868,115)** |
| **Business-Type Activities:** | | | | |
| Unrestricted | 1,099,776 | 774,803 | 1,740,235 | 1,676,787 |
| **Total Business-Type Activities Net Position** | **1,099,776** | **774,803** | **1,740,235** | **1,676,787** |
| **Primary Government:** | | | | |
| Net Investment in Capital Assets | (48,139,000) | (42,032,213) | (43,167,053) | (39,945,692) |
| Restricted | 54,151,896 | 49,645,293 | 48,099,211 | 39,539,476 |
| Unrestricted | (79,759,514) | (110,938,777) | (116,706,899) | (109,785,112) |
| **Total Primary Government Activities Net Position** | **$ (73,746,618)** | **$ (103,325,697)** | **$ (111,774,741)** | **$ (110,191,328)** |

(1) Net position decreased after the effect of a prior period adjustment for bond issuance costs with the implementation of GASB 65 and an increase of current year activities primarily due to an increase in property tax collections.

(2) District changed the fiscal year from August 31st to June 30th, causing FY16 to be a ten month transition year.

(3) Net position decreased after the effect of a prior period adjustment of OPEB costs with the implementation of GASB 75

***Table 1***

| | 2018(3) | 2017 | 2016 (2) | 2015 | 2014 | 2013 |
|---|---|---|---|---|---|---|
| | $ (50,278,200) | $ (26,334,536) | $ (39,531,821) | $ (43,045,743) | $ (24,672,550) | $ (12,080,569) |
| | 42,870,496 | 17,514,139 | 17,165,462 | 14,740,490 | 35,442,189 | 20,208,753 |
| | (107,819,151) | 34,893,251 | 61,904,059 | 41,629,583 | 68,608,559 | 89,988,349 |
| | **(115,226,855)** | **26,072,854** | **39,537,700** (1) | **13,324,330** | **79,378,198** | **98,116,533** |
| | 1,507,088 | 1,514,588 | 1,484,837 | 1,446,756 | 1,254,381 | 1,068,149 |
| | **1,507,088** | **1,514,588** | **1,484,837** | **1,446,756** | **1,254,381** | **1,068,149** |
| | (50,278,200) | (26,334,536) | (39,531,821) | (43,045,743) | (24,672,550) | (12,080,569) |
| | 42,870,496 | 17,514,139 | 17,165,462 | 14,740,490 | 35,442,189 | 20,208,753 |
| | (106,312,063) | 36,407,839 | 63,388,896 | 43,076,339 | 69,862,940 | 91,056,498 |
| | **$ (113,719,767)** | **$ 27,587,442** | **$ 41,022,537** | **$ 14,771,086** | **$ 80,632,579** | **$ 99,184,682** |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## *CHANGES IN NET POSITION – TABLE 2*
## *LAST TEN FISCAL YEARS (ACCRUAL BASIS OF ACCOUNTING)*

| | 2022 | 2021 | 2020 | 2019 |
|---|---|---|---|---|
| **Expenses** | | | | |
| Governmental Activities: | | | | |
| Instruction | $ 220,513,831 | $ 235,378,448 | $ 242,437,210 | $ 229,107,658 |
| Instructional Resources and Media Services | 5,582,918 | 5,826,564 | 5,946,947 | 3,951,231 |
| Curriculum and Instructional Staff Development | 5,180,660 | 5,141,403 | 5,336,772 | 5,233,880 |
| Instructional Leadership | 5,025,879 | 4,316,292 | 4,519,751 | 4,198,627 |
| School Leadership | 20,693,551 | 21,813,673 | 22,562,942 | 19,824,910 |
| Guidance, Counseling, and Evaluation Services | 12,490,896 | 13,837,121 | 14,901,007 | 15,091,355 |
| Social Work Services | 15,766 | 13,577 | 41,252 | 14,067 |
| Health Services | 4,696,703 | 5,971,777 | 5,291,762 | 4,965,745 |
| Student Transportation | 16,362,606 | 15,260,507 | 15,625,678 | 13,067,784 |
| Food Services | 22,864,686 | 16,932,547 | 20,628,651 | 16,433,643 |
| Extracurricular Activities | 12,965,919 | 12,220,602 | 12,974,855 | 11,607,002 |
| General Administration | 7,342,661 | 7,283,261 | 7,453,245 | 7,484,602 |
| Plant Maintenance and Operations | 33,764,377 | 32,861,520 | 31,826,585 | 30,098,925 |
| Security and Monitoring Services | 7,987,704 | 7,738,138 | 7,584,278 | 7,267,997 |
| Data Processing Services | 6,843,047 | 5,494,185 | 5,178,959 | 12,027,956 |
| Community Services | 1,618,073 | 555,629 | 1,004,037 | 825,626 |
| Interest on Long-term Debt | 28,406,039 | 40,544,317 | 34,678,358 | 31,577,451 |
| Bond Issuance Costs and Fees | | | | |
| Facilities Acquisition and Construction | | | | 797,614 |
| Payments to Shared Services Arrangements | 176,583 | 163,976 | 112,500 | 127,500 |
| Payments to Juvenile Justice Alternative Ed. Program | 1,240,317 | | | |
| Other Intergovernmental Charges | | 1,202,009 | 1,180,086 | 1,147,860 |
| Total Governmental Activities Expenses | 413,772,216 | 432,555,546 | 439,284,875 | 414,851,433 |
| Business-Type Activities: | | | | |
| Day Care & Afterschool care Program | 2,229,453 | 1,897,199 | 2,253,696 | 1,763,388 |
| Natatorium | 1,078,240 | 788,115 | 736,768 | 935,134 |
| Adult Education | | | | 1,346 |
| Catering | | | 66,988 | 108,465 |
| Total Business-Type Expenses | 3,307,693 | 2,685,314 | 3,057,452 | 2,808,333 |
| **Total Primary Government Expenses** | **417,079,909** | **435,240,860** | **442,342,327** | **417,659,766** |
| **Program Revenues** | | | | |
| Governmental Activities: | | | | |
| Charges for Services: | | | | |
| Instruction | 590,274 | 311,548 | 186,714 | 215,549 |
| Food Services | 1,695,550 | 1,217,555 | 4,787,765 | 6,724,708 |
| Extracurricular Activities | 652,805 | 437,007 | 574,512 | 574,051 |
| Other Activities | | | | |
| Operating Grants and Contributions | 53,493,842 | 60,213,536 | 60,107,060 | 58,097,376 |
| Total Governmental Activities Program Revenues | 56,432,471 | 62,179,646 | 65,656,051 | 65,611,684 |
| Business-Type Activities: | | | | |
| Charges for Services: | | | | |
| Day Care & Afterschool care program | 2,756,251 | 1,892,807 | 2,797,887 | 1,972,404 |
| Natatorium | 876,415 | 649,869 | 671,604 | 922,473 |
| Adult Education | | | | 1,784 |
| Catering | | | 51,409 | 81,371 |
| Total Business-Type Activities Program Revenues | 3,632,666 | 2,542,676 | 3,520,900 | 2,978,032 |
| **Total Primary Government Revenues** | **60,065,137** | **64,722,322** | **69,176,951** | **68,589,716** |
| **Net (Expense)/Revenue** | | | | |
| Governmental Activities | (357,339,745) | (370,375,900) | (373,628,824) | (349,239,749) |
| Business-Type Activities | 324,973 | (142,638) | 463,448 | 169,699 |
| **Total Primary Government Net Expense** | **(357,014,772)** | **$ (370,518,538)** | **$ (373,165,376)** | **$ (349,070,050)** |
| **General Revenues and Other Changes in Net Position** | | | | |
| Governmental Activities: | | | | |
| Property Taxes, Levied for General Purposes | 179,594,357 | $ 153,000,643 | $ 148,433,000 | $ 141,595,995 |
| Property Taxes, Levied for Debt Service | 61,708,271 | 78,260,378 | 74,821,101 | 68,573,102 |
| State-aid Formula Grants Not Restricted | 137,524,832 | 134,815,669 | 144,253,373 | 126,809,071 |
| Investment Earnings | 631,347 | 736,430 | 4,401,700 | 4,582,414 |
| Grants and Contributions Not Restricted to Specific Programs | | | | |
| Miscellaneous | 6,478,288 | 3,453,152 | (327,211) | 11,037,907 |
| Extraordinary Item | 250,000 | 350,000 | | |
| Gain on Sale of Capital Assets | | | | |
| Special Item - Oil and gas funds | 603,518 | 277,360 | | |
| **Total Primary Government General Revenues** | 386,790,613 | 370,893,632 | 371,581,963 | 352,598,489 |
| **Prior Period Adjustment** | (196,762) | | | |
| **Change in Net Position - Total Primary Government** | **29,579,079** | **$ 375,094** | **$ (1,583,413)** | **$ 3,528,439** |

(1) District changed the fiscal year from August 31st to June 30th, causing FY16 to be a ten month transition year.
(2) The District implemented GASB 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions requiring a prior period adjustment
(3) The District implemented GASB 87 for Leases of Right to Use Assets requiring a prior period adjustment for assumed accumulated depreciation

**TABLE 2**

| 2018 (2) | 2017 | 2016 (1) | 2015 | 2014 | 2013 |
|---|---|---|---|---|---|
| $ 150,430,954 | $ 209,606,195 | $ 189,208,988 | $ 196,877,689 | $ 184,350,106 | $ 168,551,277 |
| 4,501,210 | 5,749,795 | 4,784,056 | 5,148,254 | 5,006,141 | 4,909,866 |
| 2,942,028 | 3,734,124 | 2,981,156 | 3,009,627 | 3,018,380 | 2,730,568 |
| 2,283,692 | 3,337,935 | 2,824,063 | 3,218,190 | 4,775,035 | 2,654,455 |
| 14,399,260 | 17,723,656 | 17,080,137 | 18,597,772 | 16,402,242 | 17,405,398 |
| 8,660,521 | 13,883,147 | 11,093,643 | 11,310,609 | 10,648,255 | 10,150,159 |
| 18,711 | 11,847 | 176,479 | 8,984 | 6,680 | 70,136 |
| 3,061,958 | 5,065,973 | 5,821,137 | 4,681,032 | 4,398,982 | 4,103,746 |
| 9,404,927 | 9,877,060 | 11,154,026 | 11,497,836 | 10,858,804 | 10,704,464 |
| 17,123,826 | 17,254,724 | 15,478,401 | 16,105,884 | 16,202,321 | 16,038,738 |
| 10,837,511 | 12,098,882 | 8,234,188 | 9,789,023 | 9,647,359 | 9,428,187 |
| 5,219,762 | 8,774,962 | 6,069,681 | 6,577,006 | 6,334,806 | 5,494,170 |
| 23,591,848 | 30,401,466 | 25,089,753 | 28,269,616 | 29,335,643 | 24,887,716 |
| 3,231,200 | 4,702,763 | 3,448,765 | 3,880,820 | 3,481,481 | 3,238,120 |
| 3,599,415 | 5,337,701 | 3,749,626 | 3,623,084 | 4,375,949 | 3,598,745 |
| 429,124 | 858,142 | 373,064 | 380,162 | 304,351 | 228,789 |
| 31,135,307 | 30,456,653 | 20,022,826 | 35,612,988 | 31,118,938 | 29,316,634 |
| 127,656 | 177,654 | 70,579 | 107,216 | 82,725 | 105,000 |
|  | 129 | 10,707 |  | 19,173 | 35,625 |
| 1,061,384 | 981,185 | 761,482 | 900,491 | 947,074 | 997,230 |
| 292,060,294 | 380,033,993 | 328,432,757 | 359,596,283 | 341,314,445 | 314,649,023 |
| 516,742 | 357,426 | 219,591 | 200,221 | 200,754 | 169,076 |
| 940,532 | 669,329 | 581,830 | 489,968 | 435,715 | 343,419 |
| 4,670 | 7,095 | 16,436 | 5,057 |  |  |
| 90,021 | 90,862 |  |  |  |  |
| 1,551,965 | 1,124,712 | 817,857 | 695,246 | 636,469 | 512,495 |
| **293,612,259** | **381,158,705** | **329,250,614** | **360,291,529** | **341,950,914** | **315,161,518** |
| 219,729 | 158,316 | 240,549 | 195,506 | 247,111 | 3,964,368 |
| 6,736,680 | 6,681,100 | 6,371,846 | 6,458,270 | 6,047,179 | 5,873,890 |
| 739,993 | 831,400 | 973,848 | 870,908 | 758,176 | 1,001,593 |
|  |  |  |  | 492,160 | 1,429,768 |
| (11,782,229) | 22,473,533 | 21,478,526 | 19,628,903 | 24,085,575 | 36,894,601 |
| (4,085,827) | 30,144,349 | 29,064,769 | 27,153,587 | 31,630,201 | 49,164,220 |
| 589,169 | 303,576 | 241,270 | 228,899 | 205,860 | 190,476 |
| 879,679 | 769,042 | 596,064 | 651,849 | 616,841 | 515,917 |
| 2,539 | 8,573 | 18,604 | 6,873 |  |  |
| 73,078 | 73,272 |  |  |  |  |
| 1,544,465 | 1,154,463 | 855,938 | 887,621 | 822,701 | 706,393 |
| **(2,541,362)** | **31,298,812** | **29,920,707** | **28,041,208** | **32,452,902** | **49,870,613** |
| (296,146,121) | (349,889,644) | (299,367,988) | (332,442,696) | (309,684,244) | (265,484,803) |
| (7,500) | 29,751 | 38,081 | 192,375 | 186,232 | 193,898 |
| **$ (296,153,621)** | **$ (349,859,893)** | **$ (299,329,907)** | **$ (332,250,321)** | **$ (309,498,012)** | **$ (265,290,905)** |
| $ 133,332,004 | $ 119,269,358 | $ 110,937,613 | $ 106,539,695 | $ 102,097,705 | 97,232,201 |
| 63,997,973 | 53,982,207 | 49,528,953 | 49,592,042 | 46,597,824 | 46,889,675 |
| 133,619,697 | 155,691,235 | 159,053,982 | 148,589,830 | 134,382,711 | 107,413,121 |
| 2,612,472 | 1,131,607 |  | 140,319 | 431,042 | 459,186 |
|  |  | 463,804 |  |  | 623107 |
|  |  | 4,839,409 |  | 2,966,262 |  |
| 5,067,415 | 3,522,747 | 185,346 | 8,978,765 | 4,324,631 | 995,376 |
| 257,948 | 2,431,288 | 572,251 | 208,276 | 145,734 |  |
| 382,030 | 396,356 |  |  |  |  |
| 339,269,539 | 336,424,798 | 325,581,358 | 314,048,927 | 290,945,909 | 253,612,666 |
| (184,423,127) |  |  |  |  |  |
| **$ (141,307,209)** | **$ (13,435,095)** | **$ 26,251,451** | **$ (18,201,394)** | **$ (18,552,103)** | **$ (11,678,239)** |

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***FUND BALANCES OF GOVERNMENTAL FUNDS – TABLE 3***
***LAST TEN FISCAL YEARS (MODIFIED ACCRUAL BASIS OF ACCOUNTING)***

| | 2022 | 2021 | 2020 | 2019 |
|---|---|---|---|---|
| **General Fund (2)** | | | | |
| Non-Spendable | $ 941,855 | $ 269,303 | $ 3,834,042 | $ 925,049 |
| Restricted | | | | |
| Committed | | | | |
| Assigned | | | | |
| Unassigned | 115,240,877 | 112,366,124 | 99,366,775 | 94,023,679 |
| **Total General Fund** | **$ 116,182,732** | **112,635,427** | **$ 103,200,817** | **$ 94,948,728** |
| | | | | |
| **All Other Governmental Funds (2)** | | | | |
| Non-spendable | $ 204,402 | 211,128 | $ 80,083 | $ 237,877 |
| Restricted | 95,783,267 | 80,735,299 | 133,146,552 | 74,311,140 |
| Committed | 2,064,215 | 1,687,349 | 1,678,336 | 1,531,089 |
| **Total All Other Governmental Funds** | **$ 98,051,884** | **82,633,776** | **$ 134,904,971** | **$ 76,080,106** |

(2) The increases/decreases in fund balances are explained in the governmental funds section of the Management's Discussion and Analysis on page 18.
(3) Budget deficits are expected to decrease.
(4) The decrease is mostly due to ongoing construction renovation projects.
(5) The fluctuations were primarily due to the outlay of bond proceeds for capital projects.
(6) District changed the fiscal year from August 31st to June 30th, causing FY16 to be a ten month transition year.

**Table 3**

| | 2018 | 2017 | 2016 (6) | | 2015 | 2014 | 2013 |
|---|---|---|---|---|---|---|---|
| | $ 866,909 | $ 1,286,060 | $ 985,788 | | $ 1,441,526 | $ 1,228,365 | $ 1,634,056 |
| | | | | | 2,256,713 | 2,680,838 | |
| | | | | (3) | 2,752,666 | 14,492,082 | 9,015,355 |
| | 88,188,154 | 81,412,592 | 106,142,308 | | 78,726,760 | 70,952,391 | 85,164,360 |
| | **$ 89,055,063** | **$ 82,698,652** | **$ 107,128,096** | | **$ 85,177,665** | **$ 89,353,676** | **$ 95,813,771** |
| | $ 651,282 | $ 1,192,561 | $ 68,065 | | $ 112,248 | $ | $ 133,276 |
| | 86,316,281 | 57,760,295 | 62,734,926 | (4) | 86,752,970 | 30,633,371 | 58,227,625 |
| | 1,561,107 | 1,427,137 | 1,481,507 | | 1,704,735 | 1,550,746 | 1,547,303 |
| | **$ 88,528,670** | **$ 60,379,993** | **$ 64,284,498** | | **$ 88,569,953** | **$ 32,184,117** | **$ 59,908,204** |

## MANSFIELD INDEPENDENT SCHOOL DISTRICT
## *CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS – TABLE 4*
### *LAST TEN FISCAL YEARS (MODIFIED ACCRUAL BASIS OF ACCOUNTING)*

| | 2022 | 2021 | 2020 | 2019 | 2018 |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Local, Intermediate, and Out-of-State | $ 251,479,855 | $ 238,597,717 | $ 237,249,564 | $ 232,414,154 | $ 212,147,646 |
| State Programs | 158,789,943 | 156,516,790 | 167,290,927 | 147,844,065 | 152,394,419 |
| Federal Programs | 56,320,935 | 39,437,574 | 25,627,648 | 25,600,480 | 23,048,036 |
| Total Revenues | 466,590,733 | 434,552,081 | 430,168,139 | 405,858,699 | 387,590,101 |
| **EXPENDITURES** | | | | | |
| Current: | | | | | |
| Instruction (1) | 214,487,988 | 203,011,161 | 196,073,206 | 187,966,706 | 182,840,796 |
| Instructional Resources and Media Services | 3,934,390 | 3,743,684 | 3,641,790 | 3,706,232 | 3,719,364 |
| Curriculum and Instructional Staff Development | 5,733,635 | 5,046,227 | 4,843,773 | 4,924,678 | 3,713,561 |
| Instructional Leadership | 5,438,540 | 4,198,394 | 4,139,709 | 3,871,027 | 3,621,638 |
| School Leadership | 20,544,304 | 19,163,308 | 18,556,715 | 18,358,129 | 18,813,058 |
| Guidance, Counseling, and Evaluation Services | 14,108,548 | 13,047,985 | 13,023,193 | 12,331,172 | 12,426,386 |
| Social Work Services | 15,766 | 13,577 | 4,252 | 14,067 | 18,711 |
| Health Services | 5,019,802 | 5,639,797 | 4,544,031 | 4,262,507 | 4,580,198 |
| Student Transportation | 18,697,970 | 13,916,930 | 13,500,315 | 12,342,797 | 10,196,976 |
| Food Services | 19,917,850 | 13,083,599 | 16,753,604 | 16,622,003 | 15,455,514 |
| Extracurricular Activities | 11,555,981 | 9,896,130 | 10,186,556 | 10,757,143 | 10,438,840 |
| General Administration | 7,412,094 | 6,911,734 | 6,837,946 | 6,997,833 | 6,759,523 |
| Plant Maintenance and Operations | 34,881,800 | 32,708,135 | 30,019,952 | 29,710,632 | 29,543,650 |
| Security and Monitoring Services | 8,433,045 | 7,649,045 | 7,187,739 | 7,359,637 | 4,533,561 |
| Data Processing Services | 6,622,627 | 5,023,094 | 4,483,693 | 4,778,718 | 4,204,508 |
| Community Services | 1,881,073 | 513,535 | 703,036 | 661,627 | 589,119 |
| Debt Service: (2) | | | | | |
| Principal on Long-term Debt | 30,364,976 | 37,488,373 | 29,736,183 | 24,071,188 | 29,962,460 |
| Interest on Long-term Debt | 32,995,224 | 43,092,025 | 35,772,493 | 33,399,265 | 32,653,067 |
| Bond Issuance Costs and Fees | 394,716 | 2,802,862 | 1,795,646 | 511,015 | 995,417 |
| Capital Outlay: | | | | | |
| Facilities Acquisition and Construction (3) | 5,322,465 | 53,310,909 | 132,545,589 | 79,366,169 | 29,062,303 |
| Intergovernmental: | | | | | |
| Payments to Shared Services Arrangements | 176,583 | 163,976 | 112,500 | 127,500 | 127,656 |
| Payments to Juvenile Justice Alternative Education Programs | | | | | |
| Other Intergovernmental Charges (4) | 1,240,317 | 1,202,009 | 1,180,086 | 1,147,860 | 1,061,384 |
| Total Expenditures | 449,179,694 | 481,626,489 | 535,642,007 | 463,287,905 | 405,317,690 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 17,411,039 | (47,074,408) | (105,473,868) | (57,429,206) | (17,727,589) |
| **OTHER FINANCING SOURCES (USES)** | | | | | |
| Issuance of Capital-Related Bonds | - | - | 155,820,000 | 47,295,000 | 43,985,000 |
| Issuance of Refunding Bonds | 43,455,000 | 399,484,829 | 53,820,000 | - | 74,810,000 |
| Premium/Discount from Issuance of Bonds | 5,281,729 | 56,680,372 | 26,532,248 | 3,186,598 | 12,417,031 |
| Sale of Real and Personal Property | 343,368 | 87,193 | 72,495 | 78,572 | 257,948 |
| Loan/Lease Proceeds | | | | - | 635,000 |
| Other Resources | 756 | | | | |
| Transfers In | 18,089,388 | 1,400,000 | 5,649,950 | - | |
| Transfers Out | (18,089,388) | (577,206) | (5,249,950) | - | |
| Payment to Refunded Bond Escrow Agent | (48,380,000) | (453,389,630) | (59,405,624) | - | (80,226,775) |
| Other Uses | - | - | (5,011,500) | (26,500) | - |
| Total Other Financing Sources (Uses) | 700,853 | 4,312,918 | 172,475,727 | 50,533,670 | 51,878,204 |
| **SPECIAL AND EXTRAORDINARY ITEMS** | | | | | |
| Special Item - oil and gas royalties | 603,518 | 277,360 | 248,108 | 340,637 | 382,030 |
| Insurance Proceeds for Fire Damages | 250,000 | 350,000 | - | - | - |
| **Net Change in Fund Balances** | **$ 18,965,410** | **$ (42,134,130)** | **$ 67,249,967** | **$ (6,554,899)** | **$ 34,532,645** |
| **Debt Service as a Percentage of Noncapital Expenditures** | 14.50% | 18.71% | 16.29% | 15.12% | 16.75% |

(1) Expenditures for instruction have risen over the past ten years due to fast student growth.
(2) Noncapital expenditures consist of total expenditures less capital outlays noted in the reconciliation of governmental funds to governmental activities. Debt service includes principal and interest only.
(3) Fluctuations are due to changes in annual construction contracts.
(4) Due to a change in Texas coding requirements, other intergovernmental charges includes Tarrant County tax appraisal fees which were recorded in general administration in prior years.
(5) Increase is due to an increase in students resulting in additional state aid.
(6) District changed the fiscal year from August 31st to June 30th, causing FY16 to be a ten month transition year.

**Table 4**

| 2017 | 2016 | 2015 | 2014 | 2013 |
|---|---|---|---|---|
| | **(6)** | | | |
| $ 186,866,381 | $ 172,121,573 | $ 168,197,410 | $ 158,146,630 | $ 158,483,450 |
| 153,100,200 | 150,383,369 | 152,278,641 (5) | 144,170,156 | 126,637,360 |
| 20,975,650 | 21,478,527 | 19,987,508 | 18,898,563 | 18,062,643 |
| 360,942,231 | 343,983,469 | 340,463,559 | 321,215,349 | 303,183,453 |
| | | | | |
| 180,622,905 | 157,847,396 | 175,056,421 | 161,579,109 | 146,559,762 |
| 3,907,855 | 3,252,398 | 3,435,626 | 3,438,158 | 3,354,269 |
| 3,666,124 | 2,916,156 | 2,988,473 | 2,983,656 | 2,730,568 |
| 3,252,935 | 2,716,648 | 3,082,949 | 2,958,950 | 2,620,334 |
| 17,156,814 | 14,972,131 | 16,593,876 | 16,061,943 | 15,651,388 |
| 11,531,030 | 10,443,775 | 10,943,605 | 10,648,255 | 9,831,715 |
| 11,847 | 3,696 | 8,984 | 6,680 | 70,136 |
| 4,553,125 | 4,116,121 | 4,451,099 | 4,207,998 | 3,917,708 |
| 11,432,022 | 9,675,277 | 10,373,005 | 9,544,679 | 9,004,086 |
| 15,182,981 | 13,942,822 | 14,429,272 | 14,643,714 | 13,900,246 |
| 8,649,462 | 8,639,426 | 7,867,327 | 7,890,071 | 7,672,871 |
| 6,612,424 | 5,614,690 | 6,342,689 | 6,177,914 | 5,260,278 |
| 30,718,077 | 24,910,792 | 29,102,852 | 28,143,666 | 25,550,889 |
| 4,516,257 | 3,530,297 | 3,798,142 | 3,778,148 | 3,268,530 |
| 5,327,218 | 3,522,716 | 3,745,902 | 4,474,275 | 3,262,360 |
| 475,726 | 369,064 | 399,782 | 304,351 | 228,789 |
| | | | | |
| 24,995,922 | 24,576,183 | 19,873,374 | 21,011,589 | 25,015,000 |
| 32,925,627 | 16,651,273 | 34,665,959 | 33,306,740 | 29,541,743 |
| 370,107 | 505,364 | 2,304,717 | 518,202 | 1,929,685 |
| | | | | |
| 25,499,450 | 39,221,694 | 43,890,091 | 74,478,173 | 41,268,635 |
| | | | | |
| 177,654 | 70,579 | 107,216 | 82,725 | 105,000 |
| 129 | 10,707 | - | 19,173 | 35,625 |
| 981,185 | 761,482 | 900,491 | 947,074 | 997,230 |
| 392,566,876 | 348,270,687 | 394,361,852 | 407,205,243 | 351,776,847 |
| | | | | |
| (31,624,645) | (4,287,218) | (53,898,293) | (85,989,894) | (48,593,394) |
| | | | | |
| - | - | 90,435,000 | 49,355,000 | |
| 32,760,000 | 45,275,000 | 137,800,000 | | 201,740,000 |
| 5,417,652 | 6,582,414 | 24,394,918 | 1,157,050 | 31,429,056 |
| 2,523,883 | 640,094 | 257,120 | 145,734 | 175,719 |
| | 642,440 | 5,434,140 | | - |
| - | - | - | 4,819 | 18,726 |
| 20,607,564 | (2,496) | 53,150 | | |
| (20,607,564) | 2,496 | (53,150) | | |
| (37,821,253) | (51,373,099) | (153,100,387) | | (231,225,078) |
| - | - | (41,000) | - | - |
| 2,880,282 | 1,766,849 | 105,179,791 | 50,662,603 | 2,138,423 |
| | | | | |
| | 185,346 | 928,327 | 1,143,109 | |
| - | - | - | - | - |
| | | | | |
| **$ (28,744,363)** | **$ (2,335,023)** | **$ 52,209,825** | **$ (34,184,182)** | **$ (46,454,971)** |
| | | | | |
| 15.95% | 13.48% | 15.76% | 16.43% | 17.70% |

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY – TABLE 5***
***LAST TEN FISCAL YEARS***

| Fiscal Year Ended 6/30: (3) | Assessed and Actual Value: Real Property Value (1) | Assessed and Actual Value: Personal Property Value (1) | Less: Exemptions | Total Assessed and Actual Value | Total Direct Rate (2) |
|---|---|---|---|---|---|
| 2022 | $ 19,152,349,778 | $ 2,345,191,481 | $ (3,666,820,135) | $ 17,830,721,124 | $ 1.4183 |
| 2021 | 17,450,198,342 | 2,317,608,281 | (3,566,821,089) | 16,200,985,534 | 1.4464 |
| 2020 | 16,074,296,281 | 2,225,836,259 | (2,705,047,155) | 15,595,085,385 | 1.4600 |
| 2019 | 15,320,893,118 | 1,878,070,304 | (3,196,659,032) | 14,002,304,390 | 1.5400 |
| 2018 | 14,128,065,388 | 1,601,852,002 | (2,792,717,702) | 12,937,199,688 | 1.5400 |
| 2017 | 12,767,556,171 | 1,324,854,487 | (2,480,763,034) | 11,611,647,624 | 1.5100 |
| 2016 | 11,839,933,616 | 1,018,867,807 | (2,315,544,404) | 10,543,257,019 | 1.5100 |
| 2015 | 11,072,058,335 | 1,160,847,343 | (1,959,778,417) | 10,273,127,261 | 1.5271 |
| 2014 | 10,670,634,595 | 98,237,212 | (1,696,697,395) | 9,072,174,412 | 1.5271 |
| 2013 | 9,280,227,979 | 93,492,044 | (544,970,997) | 8,828,749,026 | 1.5000 |

(1) The value is the appraised value at original certification and fluctuates due to property owner protests and preliminary appraisal values at the time of certification.
(2) Tax Rates are per $100 of assessed value.
(3) District changed its fiscal year to June 30th during 2016

Source: Tarrant County (Texas) Appraisal District annually provides the District's tax office with appraised values for properties within the District's taxing authority. Appraised value equals actual value. Actual value less exemptions equals taxable value. Taxable value times the tax rate set by the District's Board of Trustees each fall equal the tax levy. The term "assessed value" means taxable value.


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**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS – TABLE 6***
***LAST TEN FISCAL YEARS (PER $100 OF ASSESSED VALUE)***

| Taxing Authority | 2022 (1) | 2021 (1) | 2020 (1) | 2019 (2) | 2018 |
|---|---|---|---|---|---|
| ***Overlapping Rates:*** | | | | | |
| City of Arlington | $ 0.5998 | $ 0.6198 | $ 0.6225 | $ 0.6348 | $ 0.6398 |
| City of Fort Worth | 0.7125 | 0.7325 | 0.7475 | 0.7805 | 0.8050 |
| City of Grand Prairie | 0.6600 | 0.6650 | 0.6700 | 0.6699 | 0.6700 |
| City of Mansfield | 0.6800 | 0.6900 | 0.6900 | 0.7100 | 0.7100 |
| Tarrant County (2) | 0.6855 | 0.6942 | 0.6992 | 0.6964 | 0.6085 |
| Johnson County | 0.3685 | 0.3797 | 0.3847 | 0.3847 | 0.4417 |
| Total Other Entities | $ 3.7063 | $ 3.7812 | $ 3.8139 | $ 3.8763 | $ 3.8750 |
| ***District Direct Rates (1):*** | | | | | |
| Maintenance & Operations | $ 1.0583 | $ 0.9564 | $ 0.9700 | $ 1.0400 | $ 1.0400 |
| Debt Service | 0.3600 | 0.4900 | 0.4900 | 0.5000 | 0.5000 |
| **Total District Direct Rates** | **$ 1.4183** | **$ 1.4464** | **$ 1.4600** | **$ 1.5400** | **$ 1.5400** |

(1) The District voted its maintenance tax under Section 48.202(f) of the Texas Education Code and the Tax Code amended by the bill. For tax years beginning 2019-2020, school districts are required to reduce their tier one tax as defined under Section 45.0032, Education Code as well as any tax rate compression required to be applied to the enrichment tax rate under Section 48.202(f), Education Code.

(2) The District voted its maintenance tax under former Article 2784e-1 which provided for a maximum maintenance tax rate of $1.50 per $100 assessed valuation. Effective with the 2006-07 fiscal year, State legislation limits the rate to the lesser of $1.50 or the sum of the product of the "state compression percentage" multiplied by $1.50 plus $0.17 (contingent upon voter approval). Section 45.003(b)(1) of the Texas Education Code provides for an unlimited tax rate for debt service if the District has met the ability to pay standards as outlined in Chapter 45 of the Texas Education Code.

**Includes Tarrant County, Tarrant County College, Tarrant Regional Water District, JPS Health Network, & Tarrant County Emergency Services District

Source: Guide to Taxing Units - Tarrant County, Texas

**Table 6**

| | 2017 | 2016 | 2015 | 2014 | 2013 |
|---|---|---|---|---|---|
| | $ 0.6448 | $ 0.6480 | $ 0.6480 | $ 0.6480 | $ 0.6480 |
| | 0.8350 | 0.8550 | 0.8550 | 0.8550 | 0.8550 |
| | 0.6700 | 0.6700 | 0.6700 | 0.6700 | 0.6700 |
| | 0.7100 | 0.7100 | 0.7100 | 0.7100 | 0.7100 |
| | 0.7414 | 0.7414 | 0.7414 | 0.7414 | 0.7249 |
| | 0.4417 | 0.4227 | 0.4077 | 0.4054 | 0.3712 |
| | **$** 4.0429 | **$** 4.0471 | **$** 4.0321 | **$** 4.0298 | **$** 3.9790 |
| | $ 1.0400 | 1.0400 | 1.0400 | $ 1.0400 | $ 1.0400 |
| | 0.4700 | 0.4700 | 0.4871 | 0.4871 | 0.5000 |
| | **$ 1.5100** | **$ 1.5100** | **$ 1.5271** | **$ 1.5271** | **$ 1.5400** |

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***PRINCIPAL PROPERTY TAXPAYERS – TABLE 7***
***CURRENT YEAR AND NINE YEARS AGO***

| | 2022 | | | 2013 | | |
|---|---|---|---|---|---|---|
| **Taxpayer** | **Assessed Value (1)** | **Rank** | **Percentage of Total Assessed Value (2)** | **Assessed Value (1)** | **Rank** | **Percentage of Total Assessed Value (3)** |
| Mouser Electronics Inc. | $ 175,287,843 | 1 | 0.98% | $ 88,093,065 | 2 | 13.18% |
| WMCI Dallas V LLC/WMCI Dallas VIII LLC | 161,200,000 | 2 | 0.90% | | | |
| Oncor Electric Delivery Company | 123,282,364 | 3 | 0.69% | 77,830,694 | 3 | 11.64% |
| Klein Tools | 83,329,773 | 4 | 0.47% | | | |
| Mid-America Apartments LP | 73,500,000 | 5 | 0.41% | 46,700,000 | 7 | 6.99% |
| BSP Cottonwood Heights LLC | 64,505,000 | 6 | 0.36% | | | |
| WP MOTG-TXMF Owner LLC | 52,500,000 | 7 | 0.29% | | | |
| Evolv AL LP | 51,170,000 | 8 | 0.29% | | | |
| Mansfield KDC II & III LP | 50,127,968 | 9 | 0.28% | 24,872,584 | 10 | 3.72% |
| Regalia Mansfield Owner LLC | 47,600,000 | 10 | 0.27% | | | |
| XTO Energy, Inc. | | | | 181,025,402 | 1 | 27.08% |
| Carrizo Oil & Gas | | | | 71,333,120 | 4 | 10.67% |
| Chesapeake Land Dev Co LLC | | | | 65,680,080 | 5 | 9.82% |
| Wal-Mart Stores Texas LP | | | | 54,476,402 | 6 | 8.15% |
| DFW Midstream | | | | 30,170,190 | 8 | 4.51% |
| Kroger | | | | 28,329,265 | 9 | 4.24% |
| **TOTALS** | **$ 882,502,948** | | 4.95% | $ **668,510,802** | | 7.57% |

(1) Assessed (taxable) value equals appraised value after exemptions.
(2) Total assessed value equals: $ 17,830,721,124
(3) Total assessed value equals: $ 8,828,749,026

Source: Tarrant Appraisal District (Texas)

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***PROPERTY TAX LEVIES AND COLLECTIONS – TABLE 8***
***LAST TEN FISCAL YEARS***

| Fiscal Year Ended 6/30: | Net Tax Levy For The Fiscal Year (1) | Collected within the Fiscal Year of the Levy | | Collections in Subsequent Years | Total Collections to Date | |
|---|---|---|---|---|---|---|
| | | Amount | Percentage of Net Tax Levy | | Amount | Percent of Total Tax Collections to Net Tax Levy |
| 2022 | $ 242,762,745 | $ 241,038,172 | 99.29% | $ - | $ 241,038,172 | 99.29% |
| 2021 | 231,065,360 | 227,626,671 | 98.51% | 2,430,849 | 230,057,520 | 99.56% |
| 2020 | 222,004,095 | 218,673,952 | 98.50% | 2,797,970 | 221,471,922 | 99.76% |
| 2019 | 208,184,317 | 206,350,268 | 99.12% | 1,291,400 | 207,641,668 | 99.74% |
| 2018 | 195,595,875 | 192,376,193 | 98.35% | 2,987,713 | 195,363,906 | 99.88% |
| 2017 | 172,845,186 | 170,069,597 | 98.39% | 2,562,541 | 172,632,138 | 99.88% |
| 2016 | 159,203,181 | 156,063,483 | 98.03% | 2,823,360 | 158,886,843 | 99.80% |
| 2015 | 154,744,727 | 153,201,374 | 99.00% | 1,367,213 | 154,568,587 | 99.89% |
| 2014 | 145,270,362 | 143,801,664 | 98.99% | 1,230,976 | 145,032,640 | 99.84% |
| 2013 | 143,585,117 | 142,201,209 | 99.04% | 1,235,008 | 143,436,217 | 99.90% |

(1) Appraised value less exemptions equals taxable value. The beginning taxable value net of adjustments times the tax rate set each fall by the District's Board of Trustees equals the total net tax levy. The net tax levy for prior years reflects ongoing adjustments applied to that year's tax levy.

Source: Tarrant County (Texas) Appraisal District provides the District's tax office with appraised values for properties within the District's taxing authority.

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***OUTSTANDING DEBT BY TYPE – TABLE 9***
***LAST TEN FISCAL YEARS***

| Fiscal Year Ended 6/30: | Governmental Activities: General Obligation Bonds (1) | Governmental Activities: Leases Payable (1)* | Total Primary Government | Ratio of Debt to Assessed Value (2) | Debt Per Student (3) |
|---|---|---|---|---|---|
| 2022 | $ 916,043,775 | $ 1,540,319 | $ 917,584,094 | 5.15% | $ 27,662 |
| 2021 | 953,323,260 | 2,355,290 | 955,678,550 | 5.90% | 28,079 |
| 2020 | 982,092,873 | 332,454 | 982,425,327 | 6.30% | 29,445 |
| 2019 | 843,604,804 | 658,638 | 844,263,442 | 6.03% | 25,277 |
| 2018 | 822,367,776 | 984,826 | 823,352,602 | 6.36% | 24,860 |
| 2017 | 805,416,590 | 2,332,286 | 807,748,876 | 6.96% | 24,753 |
| 2016 | 833,098,962 | 4,258,208 | 837,357,170 | 7.94% | 26,018 |
| 2015 | 864,032,469 | 5,434,140 | 869,466,609 | 8.46% | 27,397 |
| 2014 | 778,025,470 | | 778,025,470 | 8.58% | 24,895 |
| 2013 | 753,478,478 | | 753,478,478 | 8.53% | 24,145 |

(1) Details regarding the District's outstanding debt can be found in the Notes to the Financial Statements. Outstanding General Obligation Bonds includes the premium on bond issuance.
(2) See Table 5 for assessed value data.
(3) See Table 16 for student enrollment data.
** Leases payable for fiscal year ended 6/30 was restated due to GASB 87*

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***RATIOS OF NET GENERAL OBLIGATION BONDED DEBT OUTSTANDING – TABLE 10***
***LAST TEN FISCAL YEARS***

| Fiscal Year Ended 6/30: | General Obligation Bonds (1) | Less Amounts Available in Debt Service Fund (4) | Net Bonded Debt | Ratio of Net Bonded Debt to Assessed Value (2) | Net Bonded Debt Per Student (3) |
|---|---|---|---|---|---|
| 2022 | $ 916,043,775 | $ 58,068,481 | $ 857,975,294 | 4.81% | $ 25,865 |
| 2021 | 953,323,260 | 46,917,318 | 906,405,942 | 5.59% | 26,632 |
| 2020 | 982,092,873 | 45,774,839 | 936,318,034 | 6.00% | 28,033 |
| 2019 | 843,604,804 | 46,467,986 | 797,136,818 | 5.69% | 24,069 |
| 2018 | 822,367,776 | 33,244,467 | 789,123,309 | 6.10% | 24,182 |
| 2017 | 805,416,590 | 27,198,818 | 778,217,772 | 6.70% | 24,180 |
| 2016 | 833,098,962 | 25,268,777 | 807,830,185 | 7.66% | 25,455 |
| 2015 | 864,032,469 | 9,806,721 | 854,225,748 | 8.32% | 27,333 |
| 2014 | 778,025,470 | 7,534,195 | 770,491,275 | 8.49% | 24,690 |
| 2013 | 753,478,478 | 8,431,807 | 745,046,671 | 8.44% | 24,085 |

(1) Details regarding the District's outstanding debt can be found in the Notes to the Financial Statements. Outstanding General Obligation Bonds includes the premium on bond issuance.
(2) See Table 5 for assessed value data.
(3) See Table 16 for student enrollment data.
(4) This is the amount restricted for debt service payments on general obligation bonds in the governmental fund financial statements.

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT (1) – TABLE 11***
***JUNE 30, 2022***

| Taxing Authority | Gross Debt Outstanding | Percent Overlapping | Amount Applicable to School District |
|---|---|---|---|
| ***Overlapping:*** | | | |
| City of Arlington | $ 687,165,000 | 12.87% | $ 88,438,136 |
| City of Fort Worth | 908,665,000 | 0.00% (4) | - |
| City of Grand Prairie | 377,904,000 | 12.56% | 47,464,742 |
| City of Kennedale | 13,315,000 | 3.88% | 516,622 |
| City of Mansfield | 137,825,000 | 99.12% | 136,612,140 |
| Johnson County | 18,735,000 | 9.13% | 1,710,506 |
| Tarrant County (2) | 701,995,000 | 7.19% | 50,473,441 |
| Total Overlapping Debt | | | 325,215,586 |
| ***Direct:*** | | | |
| Mansfield Independent School District (3) | 917,584,094 | 100.0% | 917,584,094 |
| **TOTAL OVERLAPPING AND DIRECT DEBT** | | | $ **1,242,799,680** |

**Ratio of Total Overlapping Debt and Direct Debt to Assessed Value for Fiscal Year Ended June 30, 2022 (2)** **6.97%**

(1) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. The percentage of overlapping debt is estimated using taxable assessed property values. Percentages were estimated by determining the portion of the overlapping taxing authority's taxable assessed value that is within the District's boundaries and dividing it by the overlapping taxing authority's total taxable assessed value.

$ 17,830,721,124

(2) Tarrant County includes Tarrant County, Tarrant County College and JPS Health Network

(3) Details regarding the District's outstanding debt can be found in the Notes to the Financial Statements. Outstanding debt is presented the same as reported in the financial statements including premiums, discounts, and adjustments.

(4) Less than 0.01%


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**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***LEGAL DEBT MARGIN INFORMATION (1) – TABLE 12***
***LAST TEN FISCAL YEARS***

| | 2022 | 2021 | 2020 | 2019 |
|---|---|---|---|---|
| Debt Limit | $ 1,783,072,112 | $ 1,620,098,553 | $ 1,559,508,539 | $ 1,400,230,439 |
| Total Net Debt Applicable to Limit | 895,254,779 | 903,914,068 | 923,844,508 | 727,257,014 |
| Legal Debt Margin | $ 887,817,333 | $ 716,184,485 | $ 635,664,030 | $ 672,973,425 |
| Total Net Debt Applicable to the Limit as a Percentage of Debt Limit | 50.21% | 55.79% | 59.24% | 51.94% |

**Legal Debt Margin Calculation for Fiscal Year 2021:**

| | | |
|---|---|---|
| Assessed Value (2) | | $ 17,830,721,124 |
| Debt Limit Percentage of Assessed Value | | 10% |
| Debt Limitation | | 1,783,072,112 |
| Debt Applicable to Debt Limitation: | | |
| Total Bonded Debt | $ 916,043,775 | |
| Less Restricted for Retirement of Bonded Debt (3) | 58,068,481 | |
| Total Amount of Debt Applicable to Debt Limitation | | 857,975,294 |
| | | $ 925,096,818 |

(1) The District voted its maintenance tax under former Article 2784e-1, which provided that the net bonded indebtedness of the District shall not exceed 10% of all assessed real and personal property in the District.
(2) See Table 5.
(3) See Restricted for long-term debt at the fund level.

**Table 12**

| | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
|---|---|---|---|---|---|---|
| | $ 1,293,719,969 | $ 1,161,164,762 | $ 1,054,325,702 | $ 1,027,312,726 | $ 907,217,441 | $ 882,874,903 |
| | 716,930,533 | 778,217,771 | 739,146,223 | 778,513,279 | 732,995,768 | 682,743,355 |
| | $ 576,789,436 | $ 382,946,991 | $ 315,179,479 | $ 248,799,447 | $ 174,221,673 | $ 200,131,548 |
| | 55.42% | 67.02% | 70.11% | 75.78% | 80.80% | 77.33% |

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***DEMOGRAPHIC AND ECONOMIC STATISTICS – TABLE 13***
***LAST TEN FISCAL YEARS***

| Fiscal Year Ended 6/30: (6) | Residential Units (1) | Total Assessed Value of Residential Units (1) | Average Assessed Value per Residential Unit | Personal Income (amounts expressed in thousands) (4) | Per Capita Personal Income | Average Daily Attendance (2) | Unemployment Rate (3) |
|---|---|---|---|---|---|---|---|
| 2022 | 53,924 | $ 13,022,002,942 | $ 241,488 | $ 3,037,781 | $ 40,283 | 33,171 | 6.4% |
| 2021 | 53,096 | 11,903,672,487 | 224,192 | 2,781,836 | 36,721 | 34,035 | 6.4% |
| 2020 | 52,248 | 12,889,121,070 | 246,691 | 2,717,953 | 37,024 | 33,365 | 3.2% |
| 2019 | 51,225 | 10,223,307,940 | 199,577 | 2,751,977 | 39,219 | 33,400 | 3.9% |
| 2018 | 50,594 | 10,706,619,793 | 211,618 | 2,456,809 | 35,718 | 33,119 | 4.5% |
| 2017 | 49,576 | 8,217,852,270 | 165,763 | 2,158,489 | 31,917 | 32,632 | 4.0% |
| 2016 | 49,576 | 8,217,628,222 | 165,758 | 2,064,653 | 31,917 | 32,184 | 5.1% |
| 2015 | 46,858 | 7,398,513,630 | 157,892 | 1,990,893 | 31,917 | 31,736 | 5.1% |
| 2014 | 46,641 | 7,562,334,234 | 162,139 | 1,784,305 | 29,554 | 31,252 | 4.9% |
| 2013 | 46,243 | 6,532,102,347 | 141,256 | 1,704,065 | 29,639 | 31,206 | 6.0% |

(1) Source: Tarrant County & Johnson County (Texas) Appraisal Districts Certified Values Report.
(2) Source: Texas Education Agency Summary of Finances Report.
(3) Source: TRACER of Texas Workforce Commission; Unemployment rate is for Tarrant County.
(4) Source: Mansfield Economic Development Corporation
(5) Amount not currently available
(6) District changed the fiscal year end from August 31st to June 30th for fiscal year 2016.

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***PRINCIPAL EMPLOYERS – TABLE 14***
***CURRENT YEAR AND TEN YEARS AGO***

| | 2022 | | | 2013 | | |
|---|---|---|---|---|---|---|
| **Employer** | **Employees** | **Rank** | **Percentage of Total Employment (1)** | **Employees** | **Rank** | **Percentage of Total Employment (2)** |
| Mansfield Independent School District | 4,919 | 1 | 44.39% | 4,192 | 1 | 51.71% |
| Mouser Electronics | 2,067 | 2 | 18.66% | 1,050 | 2 | 12.95% |
| Methodist Mansfield | 1,428 | 3 | 12.89% | 735 | 3 | 9.07% |
| Klein Tools | 733 | 4 | 6.62% | | | 0.00% |
| Hoffman Cabinets | 502 | 5 | 4.53% | | | 0.00% |
| City of Mansfield, Texas | 485 | 6 | 4.38% | 511 | 4 | 6.30% |
| BCB Transport | 435 | 7 | 3.93% | | | 0.00% |
| R1 | 183 | 8 | 1.65% | | | 0.00% |
| SJ Louis Construction Company | 175 | 9 | 1.58% | 200 | 7 | 2.47% |
| Conveyors, Inc | 153 | 10 | 1.38% | | | 0.00% |
| Walmart | | | | 400 | 5 | 4.93% |
| Target | | | | 250 | 6 | 3.08% |
| Tarrant County | | | | 199 | 8 | 2.45% |
| Lifetime Fitness | | | | 200 | 7 | 2.47% |
| Walnut Creek Country Club | | | | 190 | 9 | 2.34% |
| Best Buy | | | | 180 | 10 | 2.22% |
| | 11,080 | | 100.00% | 8,107 | | 100.00% |

(1) Total Employment for 2022: 11,080

(2) Total Employment for 2013: 8,107

Sources: Texas Workforce Commission(Tarrant County), Mansfield Economic Development, and City of Mansfield.
Employment data is for the City of Mansfield, Texas and is not seasonally adjusted.

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY POSITION – TABLE 15***
***LAST TEN FISCAL YEARS***

| POSITION: | 2022 | 2021 | 2020 | 2019 |
|---|---|---|---|---|
| Administrator | 65 | 60 | 56 | 60 |
| Associate/Assistant Principal | 98 | 86 | 82 | 79 |
| Athletic Trainer | 10 | 10 | 10 | 11 |
| Auxiliary Staff | 1,384 | 1,341 | 1,321 | 1,467 |
| Counselor | 96 | 94 | 81 | 91 |
| Educational Diagnostician | 34 | 33 | 33 | 34 |
| Librarian | 43 | 41 | 39 | 41 |
| Music Therapist | 2 | 2 | 2 | 2 |
| Nurse | 52 | 53 | 48 | 49 |
| Occupational Therapist | 7 | 7 | 7 | 7 |
| Other Campus Prof. Personel | 1 | 2 | 7 | - |
| Other Non-Campus Prof. Personel | 117 | 100 | 82 | 89 |
| Orientation/Mobility Instructor | 2 | 2 | 2 | 2 |
| Physical Therapist | 2 | 2 | 2 | 2 |
| Psychological Associate | - | - | - | - |
| Psychologist/LSSP | 5 | 7 | 6 | 5 |
| Principal | 44 | 47 | 43 | 43 |
| Social Worker | 1 | 2 | 2 | 2 |
| Speech Therapist/Speech Lang. Pathologist | 23 | 32 | 30 | 31 |
| Teacher | 2,549 | 2,391 | 2,274 | 2,247 |
| Teacher Facilitator | - | - | - | - |
| Teacher - Special Duty | - | - | - | - |
| Educational Aide | 384 | 384 | 389 | 422 |
| **Total Employees** | **4,918.5** | **4,696.0** | **4,516.0** | **4,684.0** |

Source: District records.

**Table 15**

| 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
|---|---|---|---|---|---|
| 56 | 59 | 57 | 53 | 49 | 46 |
| 79 | 78 | 77 | 75 | 74 | 74 |
| 10 | 11 | 12 | 11 | 11 | 12 |
| 1,447 | 1,442 | 1,432 | 1,479 | 1,426 | 1,438 |
| 90 | 92 | 90 | 89 | 89 | 83 |
| 32 | 31 | 31 | 30 | 30 | 29 |
| 41 | 41 | 40 | 40 | 40 | 40 |
| 2 | 2 | 2 | 3 | 3 | 2 |
| 49 | 51 | 50 | 44 | 44 | 41 |
| 7 | 7 | 7 | 7 | 7 | 7 |
| - | - | - | - | - | - |
| 87 | 87 | 86 | 72 | 64 | 66 |
| 2 | 2 | 2 | 2 | 2 | 2 |
| 2 | 2 | 2 | 2 | 2 | 3 |
| - | - | - | - | - | - |
| 5 | 6 | 6 | 6 | 6 | 7 |
| 43 | 42 | 41 | 41 | 41 | 41 |
| 2 | 1 | 1 | 1 | 1 | 1 |
| 31 | 31 | 31 | 31 | 31 | 31 |
| 2,231 | 2,215 | 2,200 | 2,171 | 2,138 | 2,117 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 409 | 382 | 381 | 376 | 383 | 355 |
| **4,625.0** | **4,582.0** | **4,548.0** | **4,533.0** | **4,440.0** | **4,392.3** |

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***OPERATING STATISTICS – TABLE 16***
***LAST TEN FISCAL YEARS***

| Fiscal Year Ended 6/30: (3) | Average Daily Attendance | Operating Expenditures (1) | Cost Per Student | Percentage Change |
|---|---|---|---|---|
| 2022 | 33,171 | $ 376,771,289 | $ 11,358 | 12.59% |
| 2021 | 34,035 | 350,184,059 | 10,289 | 6.51% |
| 2020 | 33,365 | 336,601,779 | 10,088 | 7.37% |
| 2019 | 33,400 | 322,644,421 | 9,660 | 3.29% |
| 2018 | 33,119 | 311,173,505 | 9,396 | -2.07% |
| 2017 | 32,632 | 305,196,831 | 9,353 | -2.52% |
| 2016 | 32,184 | 264,514,284 | 9,594 | 3.70% |
| 2015 | 31,736 | 289,280,628 | 9,115 | 3.11% |
| 2014 | 31,252 | 276,289,334 | 8,841 | 8.74% |
| 2013 | 31,206 | 253,716,587 | 8,130 | 1.84% |

(1) Operating expenditures are total expenditures less debt service and capital outlay (to the extent capitalized for the government-wide statement of net position) and expenditures for capitalized assets included within the functional expenditures categories.

(2) Technology plan replacements and upgrades implemented in 2014 for increase in operating expenditures and cost per student

(3) District changed the fiscal year end from August 31st to June 30th for fiscal year 2016.

Source: Non-financial data is from Texas Education Agency Summary of Finances Report, PEIMS reports, and District records.

(4) District implemented GASB 75 related recognition of OPEB related expenditures

**Table 16**

| Government Wide Expenses | Cost Per Student (2) | Percentage Change | Teaching Staff | Student to Teacher Ratio | Percentage of Students in Free/Reduced Lunch Program |
|---|---|---|---|---|---|
| $ 413,772,216 | $ 12,474 | -5.26% | 2,549 | 13.01 | 42.03% |
| 432,555,546 | 12,709 | 2.32% | 2,391 | 14.23 | 42.38% |
| 439,284,875 | 13,166 | 49.30% | 2,274 | 14.67 | 45.84% |
| 414,851,433 | 12,421 | 6.65% | 2,247 | 14.86 | 40.80% |
| 292,060,294 | 8,819 | -25.32% | 2,231 | 14.84 | 42.51% |
| 380,033,993 | 11,646 | -1.37% | 2,215 | 14.73 | 40.30% |
| 328,432,757 | 11,808 | 4.21% | 2,200 | 14.63 | 37.79% |
| 359,596,283 | 11,331 | 3.75% | 2,171 | 14.62 | 40.80% |
| 341,314,445 | 10,921 | 8.32% | 2,138 | 14.62 | 38.10% |
| 314,649,023 | 10,083 | 3.20% | 2,117 | 14.74 | 38.50% |

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***TEACHER BASE SALARIES – TABLE 17***
***LAST TEN FISCAL YEARS***

| Fiscal Year Ended 6/30: (3) | District | | Region | Statewide |
|---|---|---|---|---|
| | Minimum Salary (1) | Maximum Salary (1) | Average Salary (2) | Average Salary (2) |
| 2022 | $ 58,300 | $ 72,296 | $ 56,643 | $ 54,099 |
| 2021 | 56,019 | 71,835 | 60,175 | 57,706 |
| 2020 | 56,019 | 71,835 | 59,397 | 57,203 |
| 2019 | 56,019 | 71,835 | 57,066 | 54,209 |
| 2018 | 54,149 | 70,489 | 56,135 | 53,388 |
| 2017 | 54,149 | 70,489 | 55,110 | 52,548 |
| 2016 | 53,000 | 69,340 | 54,269 | 51,850 |
| 2015 | 51,000 | 68,735 | 53,298 | 50,734 |
| 2014 | 50,000 | 65,287 | 52,213 | 49,720 |
| 2013 | 48,500 | 65,425 | 51,130 | 48,840 |

(1) Source: District records.
(2) Source: Forecast5 Data Analytics
(3) District changed the fiscal year end from August 31st to June 30th for fiscal year 2016.


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**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***SCHOOL BUILDING INFORMATION - TABLE 18***
***LAST TEN FISCAL YEARS***

| Building: | Built | Age | 2022 | 2021 | 2020 |
|---|---|---|---|---|---|
| **HIGH SCHOOLS** | | | | | |
| **Phoenix Academy (1952)** | 1952 | 70 | | | |
| Square Footage | | | 64,021 | 64,021 | 64,021 |
| Capacity | | | 1,200 | 1,200 | 1,200 |
| Enrollment | | | 70 | 83 | 87 |
| **Summit High (1995)** | 1995 | 27 | | | |
| Square Footage | | | 396,094 | 396,094 | 370,000 |
| Capacity | | | 2,500 | 2,500 | 2,500 |
| Enrollment | | | 1,906 | 1,999 | 2,029 |
| **Mansfield High (2002)** | 2002 | 20 | | | |
| Square Footage | | | 410,000 | 410,000 | 390,000 |
| Capacity | | | 2,500 | 2,500 | 2,500 |
| Enrollment | | | 2,582 | 2,527 | 2,444 |
| **Timberview High (2004)** | 2004 | 18 | | | |
| Square Footage | | | 420,000 | 420,000 | 416,000 |
| Capacity | | | 2,500 | 2,500 | 2,500 |
| Enrollment | | | 2,241 | 2,176 | 2,115 |
| **Ben Barber Career Tech Academy/Frontier High** | 2005 | 17 | | | |
| Square Footage | | | 180,964 | 180,964 | 180,964 |
| Capacity | | | 1,200 | 1,200 | 1,200 |
| Enrollment | | | | 163 | 146 |
| **Legacy High (2007)** | 2007 | 15 | | | |
| Square Footage | | | 425,000 | 425,000 | 425,000 |
| Capacity | | | 2,500 | 2,500 | 2,500 |
| Enrollment | | | 2,449 | 2,378 | 2,180 |
| **Lake Ridge (2012)** | 2012 | 10 | | | |
| Square Footage | | | 445,566 | 445,566 | 422,411 |
| Capacity | | | 2,500 | 2,500 | 2,500 |
| Enrollment | | | 2,592 | 2,622 | 2,728 |
| **MIDDLE SCHOOLS** | | | | | |
| **Brooks Wester (1974)** | 1974 | 48 | | | |
| Square Footage | | | 270,066 | 270,066 | 251,151 |
| Capacity | | | 1,000 | 1,000 | 1,000 |
| Enrollment | | | 1,049 | 1,233 | 1,100 |
| **Rogene Worley (1986)** | 1986 | 36 | | | |
| Square Footage | | | 144,321 | 144,321 | 126,689 |
| Capacity | | | 1,000 | 1,000 | 1,000 |
| Enrollment | | | 685 | 978 | 907 |
| **T.A. Howard (1994)** | 1994 | 28 | | | |
| Square Footage | | | 140,359 | 140,359 | 130,000 |
| Capacity | | | 1,000 | 1,000 | 1,000 |
| Enrollment | | | 705 | 749 | 832 |
| **Danny Jones (2004)** | 2004 | 18 | | | |
| Square Footage | | | 160,000 | 160,000 | 160,000 |
| Capacity | | | 1,000 | 1,000 | 1,000 |
| Enrollment | | | 890 | 1,030 | 1,162 |

Source: District records and Population and Survey Analysts.

| 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
|---|---|---|---|---|---|---|
| 64,021 | 64,021 | 64,021 | 64,021 | 64,021 | 64,021 | 64,021 |
| 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 90 | 101 | 27 | 102 | 103 | 101 | 98 |
| 370,000 | 370,000 | 370,000 | 370,000 | 370,000 | 370,000 | 370,000 |
| 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 2,127 | 2,182 | 2,118 | 2,118 | 2,020 | 2,157 | 2,087 |
| 390,000 | 390,000 | 390,000 | 390,000 | 390,000 | 390,000 | 390,000 |
| 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 2,417 | 2,448 | 2,374 | 2,359 | 2,333 | 2,385 | 2,315 |
| 416,000 | 416,000 | 416,000 | 416,000 | 416,000 | 416,000 | 416,000 |
| 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 2,049 | 1,864 | 1,772 | 1,731 | 1,657 | 1,895 | 1,665 |
| 180,964 | 180,964 | 180,964 | 180,964 | 180,964 | 180,964 | 180,964 |
| 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 128 | 165 | 229 | 248 | 237 | 225 | 222 |
| 425,000 | 425,000 | 425,000 | 425,000 | 425,000 | 425,000 | 425,000 |
| 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 2,173 | 2,006 | 1,943 | 2,018 | 1,945 | 1,916 | 1,937 |
| 422,411 | 422,411 | 422,411 | 422,411 | 422,411 | 422,411 | 422,411 |
| 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 2,632 | 2,383 | 2,188 | 2,106 | 2,085 | 2,006 | 2,005 |
| 251,151 | 251,151 | 251,151 | 251,151 | 251,151 | 251,151 | 251,151 |
| 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 1,010 | 920 | 932 | 901 | 872 | 866 | 847 |
| 126,689 | 126,689 | 126,689 | 126,689 | 126,689 | 126,689 | 126,689 |
| 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 903 | 925 | 904 | 920 | 929 | 925 | 949 |
| 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 |
| 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 888 | 902 | 909 | 874 | 855 | 855 | 924 |
| 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 |
| 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 1,106 | 1,089 | 1,042 | 950 | 843 | 794 | 976 |

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***SCHOOL BUILDING INFORMATION***
***LAST TEN FISCAL YEARS***

| Building: | | | 2022 | 2021 | 2020 |
|---|---|---|---|---|---|
| **MIDDLE SCHOOLS (CONT.)** | | | | | |
| **James Coble (2006)** | 2006 | 16 | | | |
| Square Footage | | | 164,719 | 164,719 | 164,719 |
| Capacity | | | 1,000 | 1,000 | 1,000 |
| Enrollment | | | 923 | 944 | 920 |
| **Linda Jobe (2008)** | 2008 | 14 | | | |
| Square Footage | | | 168,656 | 168,656 | 165,350 |
| Capacity | | | 1,000 | 1,000 | 1,000 |
| Enrollment | | | 903 | 885 | 887 |
| **Charlene McKinzey (2021)** | 2021 | 1 | | | |
| Square Footage | | | 201,180 | - | - |
| Capacity | | | 1,200 | - | - |
| Enrollment | | | 752 | - | - |
| **INTERMEDIATE SCHOOLS** | | | | | |
| **Cross Timbers (1994)** | 1994 | 28 | | | |
| Square Footage | | | 112,000 | 112,000 | 108,000 |
| Capacity | | | 1,000 | 1,000 | 1,000 |
| Enrollment | | | 587 | 698 | 736 |
| **Mary Orr (1998)** | 1998 | 24 | | | |
| Square Footage | | | 114,229 | 114,229 | 110,229 |
| Capacity | | | 1,000 | 1,000 | 1,000 |
| Enrollment | | | 660 | 901 | 930 |
| **Donna Shepard (2001)** | 2001 | 21 | | | |
| Square Footage | | | 116,794 | 116,794 | 116,794 |
| Capacity | | | 1,000 | 1,000 | 1,000 |
| Enrollment | | | 862 | 944 | 944 |
| **Della Icenhower (2004)** | 2004 | 18 | | | |
| Square Footage | | | 122,600 | 122,600 | 116,794 |
| Capacity | | | 1,000 | 1,000 | 1,000 |
| Enrollment | | | 762 | 861 | 916 |
| **Mary Lillard (2006)** | 2006 | 16 | | | |
| Square Footage | | | 128,000 | 128,000 | 128,000 |
| Capacity | | | 1,000 | 1,000 | 1,000 |
| Enrollment | | | 804 | 1,009 | 1,085 |
| **Asa Low (2008)** | 2008 | 14 | | | |
| Square Footage | | | 129,873 | 129,873 | 129,873 |
| Capacity | | | 1,000 | 1,000 | 1,000 |
| Enrollment | | | 580 | 746 | 741 |
| **Alma Martinez (2021)** | 2021 | 1 | | | |
| Square Footage | | | 173,986 | - | - |
| Capacity | | | 1,200 | - | - |
| Enrollment | | | 777 | - | - |
| **ELEMENTARY SCHOOLS** | | | | | |
| **Alice Ponder (1967)** | 1967 | 55 | | | |
| Square Footage | | | 84,455 | 84,455 | 77,641 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 592 | 573 | 646 |
| **Tarver Rendon (1969)** | 1969 | 53 | | | |
| Square Footage | | | 85,171 | 85,171 | 71,047 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 569 | 556 | 621 |
| **J.L. Boren (1979)** | 1979 | 43 | | | |
| Square Footage | | | 84,455 | 84,455 | 57,241 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 611 | 545 | 554 |

Source: District records and Population and Survey Analysts.

| 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
|---|---|---|---|---|---|---|
| 164,719 | 164,719 | 164,719 | 164,719 | 164,719 | 164,719 | 164,719 |
| 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 906 | 956 | 908 | 858 | 884 | 934 | 699 |
| 165,350 | 165,350 | 165,350 | 165,350 | 165,350 | 165,350 | 165,350 |
| 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 896 | 932 | 889 | 803 | 809 | 813 | 833 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 108,000 | 108,000 | 108,000 | 108,000 | 108,000 | 108,000 | 108,000 |
| 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 742 | 822 | 856 | 835 | 842 | 855 | 822 |
| 110,229 | 110,229 | 110,229 | 110,229 | 110,229 | 110,229 | 110,229 |
| 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 920 | 851 | 879 | 878 | 845 | 879 | 952 |
| 116,794 | 116,794 | 116,794 | 116,794 | 116,794 | 116,794 | 116,794 |
| 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 891 | 855 | 898 | 898 | 877 | 793 | 713 |
| 116,794 | 116,794 | 116,794 | 116,794 | 116,794 | 116,794 | 116,794 |
| 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 861 | 915 | 847 | 866 | 862 | 925 | 635 |
| 128,000 | 128,000 | 128,000 | 128,000 | 128,000 | 128,000 | 128,000 |
| 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 1,048 | 1,035 | 992 | 933 | 945 | 905 | 995 |
| 129,873 | 129,873 | 129,873 | 129,873 | 129,873 | 129,873 | 129,873 |
| 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 811 | 784 | 801 | 809 | 864 | 869 | 874 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 77,641 | 77,641 | 77,641 | 77,641 | 77,641 | 77,641 | 77,641 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 645 | 678 | 652 | 545 | 494 | 470 | 473 |
| 71,047 | 71,047 | 71,047 | 71,047 | 71,047 | 71,047 | 71,047 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 661 | 677 | 637 | 597 | 597 | 641 | 610 |
| 57,241 | 57,241 | 57,241 | 57,241 | 57,241 | 57,241 | 57,241 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 538 | 565 | 558 | 566 | 567 | 556 | 567 |

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***SCHOOL BUILDING INFORMATION***
***LAST TEN FISCAL YEARS***

| Building: | | | 2022 | 2021 | 2020 |
|---|---|---|---|---|---|
| **ELEMENTARY SCHOOLS (CONT.)** | | | | | |
| **Charlotte Anderson (1986)** | 1986 | 36 | | | |
| Square Footage | | | 85,000 | 85,000 | 69,947 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 366 | 384 | 412 |
| **Glenn Harmon (1988)** | 1988 | 34 | | | |
| Square Footage | | | 85,000 | 85,000 | 74,081 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 409 | 444 | 468 |
| **Willie Brown (1998)** | 1998 | 24 | | | |
| Square Footage | | | 65,885 | 65,885 | 65,885 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 573 | 555 | 569 |
| **D.P. Morris (1998)** | 1998 | 24 | | | |
| Square Footage | | | 65,885 | 65,885 | 65,885 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 573 | 535 | 540 |
| **Kenneth Davis (2001)** | 2001 | 21 | | | |
| Square Footage | | | 72,256 | 72,256 | 72,256 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 318 | 359 | 381 |
| **Imogene Gideon (2001)** | 2001 | 21 | | | |
| Square Footage | | | 72,256 | 72,256 | 72,256 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 354 | 367 | 371 |
| **Thelma Jones (2003)** | 2003 | 19 | | | |
| Square Footage | | | 77,038 | 77,038 | 77,038 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 391 | 427 | 438 |
| **Roberta Tipps (2003)** | 2003 | 19 | | | |
| Square Footage | | | 77,038 | 77,038 | 77,038 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 539 | 516 | 569 |
| **Erma Nash (2003)** | 2003 | 19 | | | |
| Square Footage | | | 80,584 | 80,584 | 80,584 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 622 | 639 | 603 |
| **Elizabeth Smith (2004)** | 2004 | 18 | | | |
| Square Footage | | | 77,038 | 77,038 | 77,038 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 592 | 609 | 626 |
| **Martha Reid (2004)** | 2004 | 18 | | | |
| Square Footage | | | 77,038 | 77,038 | 77,038 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 498 | 511 | 550 |

Source: District records and Population and Survey Analysts.

| 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
|---|---|---|---|---|---|---|
| 69,947 | 69,947 | 69,947 | 69,947 | 69,947 | 69,947 | 69,947 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 446 | 465 | 385 | 490 | 497 | 498 | 491 |
| 74,081 | 74,081 | 74,081 | 74,081 | 74,081 | 74,081 | 74,081 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 560 | 594 | 612 | 516 | 541 | 593 | 627 |
| 65,885 | 65,885 | 65,885 | 65,885 | 65,885 | 65,885 | 65,885 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 555 | 618 | 621 | 576 | 602 | 566 | 552 |
| 65,885 | 65,885 | 65,885 | 65,885 | 65,885 | 65,885 | 65,885 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 566 | 574 | 514 | 533 | 534 | 549 | 533 |
| 72,256 | 72,256 | 72,256 | 72,256 | 72,256 | 72,256 | 72,256 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 468 | 489 | 568 | 580 | 616 | 587 | 607 |
| 72,256 | 72,256 | 72,256 | 72,256 | 72,256 | 72,256 | 72,256 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 435 | 458 | 524 | 514 | 520 | 527 | 525 |
| 77,038 | 77,038 | 77,038 | 77,038 | 77,038 | 77,038 | 77,038 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 469 | 469 | 506 | 533 | 551 | 573 | 568 |
| 77,038 | 77,038 | 77,038 | 77,038 | 77,038 | 77,038 | 77,038 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 598 | 619 | 657 | 660 | 666 | 663 | 699 |
| 80,584 | 80,584 | 80,584 | 80,584 | 80,584 | 80,584 | 80,584 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 601 | 588 | 616 | 606 | 622 | 515 | 495 |
| 77,038 | 77,038 | 77,038 | 77,038 | 77,038 | 77,038 | 77,038 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 620 | 636 | 716 | 702 | 706 | 730 | 717 |
| 77,038 | 77,038 | 77,038 | 77,038 | 77,038 | 77,038 | 77,038 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 572 | 635 | 647 | 636 | 667 | 653 | 686 |

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***SCHOOL BUILDING INFORMATION***
***LAST TEN FISCAL YEARS***

| Building: | | | 2022 | 2021 | 2020 |
|---|---|---|---|---|---|
| **ELEMENTARY SCHOOLS (CONT.)** | | | | | |
| **Mary Jo Sheppard (2005)** | 2005 | 17 | | | |
| Square Footage | | | 79,070 | 79,070 | 79,070 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 441 | 422 | 458 |
| **Janet Brockett (2005)** | 2005 | 17 | | | |
| Square Footage | | | 79,070 | 79,070 | 79,070 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 432 | 465 | 516 |
| **Anna May Daulton (2006)** | 2006 | 16 | | | |
| Square Footage | | | 79,274 | 79,274 | 79,274 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 670 | 708 | 749 |
| **Cora Spencer (2006)** | 2006 | 16 | | | |
| Square Footage | | | 79,274 | 79,274 | 79,274 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 670 | 687 | 695 |
| **Carol Holt (2007)** | 2007 | 15 | | | |
| Square Footage | | | 81,540 | 81,540 | 79,274 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 413 | 416 | 437 |
| **Louise Cabaniss (2008)** | 2008 | 14 | | | |
| Square Footage | | | 74,300 | 74,300 | 74,275 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 556 | 568 | 573 |
| **Annette Perry (2010)** | 2010 | 12 | | | |
| Square Footage | | | 80,584 | 80,584 | 79,679 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 452 | 571 | 526 |
| **Nancy Neal (2011)** | 2011 | 11 | | | |
| Square Footage | | | 80,584 | 80,584 | 80,584 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 410 | 421 | 444 |
| **Judy K. Miller (2015)** | 2015 | 7 | | | |
| Square Footage | | | 83,834 | 83,834 | 80,584 |
| Capacity | | | 800 | 800 | 800 |
| Enrollment | | | 584 | 577 | 564 |
| **Brenda Norwood (2021)** | 2021 | 1 | | | |
| Square Footage | | | 105,768 | - | - |
| Capacity | | | 922 | - | - |
| Enrollment | | | 595 | - | - |
| **Sarah Jandrucko Early Learners Acade** | 2018 | 4 | | | |
| Square Footage | | | 54,384 | 54,384 | 54,384 |
| Capacity | | | 526 | 526 | 526 |
| Enrollment | | | 398 | 346 | 467 |

Source: District records and Population and Survey Analysts.

Average age of buildings 22

| 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
|---|---|---|---|---|---|---|
| 79,070 | 79,070 | 79,070 | 79,070 | 79,070 | 79,070 | 79,070 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 456 | 485 | 535 | 548 | 543 | 519 | 559 |
| 79,070 | 79,070 | 79,070 | 79,070 | 79,070 | 79,070 | 79,070 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 565 | 591 | 583 | 614 | 649 | 661 | 649 |
| 79,274 | 79,274 | 79,274 | 79,274 | 79,274 | 79,274 | 79,274 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 743 | 713 | 714 | 693 | 665 | 676 | 680 |
| 79,274 | 79,274 | 79,274 | 79,274 | 79,274 | 79,274 | 79,274 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 668 | 739 | 822 | 763 | 739 | 733 | 607 |
| 79,274 | 79,274 | 79,274 | 79,274 | 79,274 | 79,274 | 79,274 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 468 | 441 | 453 | 471 | 476 | 454 | 509 |
| 74,275 | 74,275 | 74,275 | 74,275 | 74,275 | 74,275 | 74,275 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 593 | 590 | 557 | 574 | 588 | 627 | 650 |
| 79,679 | 79,679 | 79,679 | 79,679 | 79,679 | 79,679 | 79,679 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 472 | 392 | 365 | 364 | 342 | 398 | 392 |
| 80,584 | 80,584 | 80,584 | 80,584 | 80,584 | 80,584 | 80,584 |
| 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| 474 | 453 | 430 | 429 | 432 | 421 | 410 |
| 80,584 | 80,584 | 80,584 | 80,584 | - | - | - |
| 800 | 800 | 800 | 800 | - | - | - |
| 522 | 474 | 205 | 88 | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 54,384 | - | - | - | - | - | - |
| 526 | - | - | - | - | - | - |
| 460 | - | - | - | - | - | - |


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# Government Auditing Standards Report Section

Mansfield Independent School District


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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Trustees
Mansfield Independent School District
Mansfield, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Mansfield Independent School District (the "District") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 20, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

HLB
WE ARE AN INDEPENDENT MEMBER OF
THE GLOBAL ADVISORY
AND ACCOUNTING NETWORK

To the Board of Trustees
Mansfield Independent School District

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Whitley Penn LLP

Fort Worth, Texas
December 20, 2022

whitleypenn

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Suite 2200
Fort Worth, Texas 76102
817.259.9100 Main

whitleypenn.com

**INDEPENDENT AUDITORS REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM REPORTAND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Trustees
Mansfield Independent School District
Mansfield, Texas

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Program***

We have audited Mansfield Independent School District (the "District") compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District's complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit.

HLB
WE ARE AN INDEPENDENT MEMBER OF
THE GLOBAL ADVISORY
AND ACCOUNTING NETWORK

To the Board of Trustees
Mansfield Independent School District

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Report on Internal Control Over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

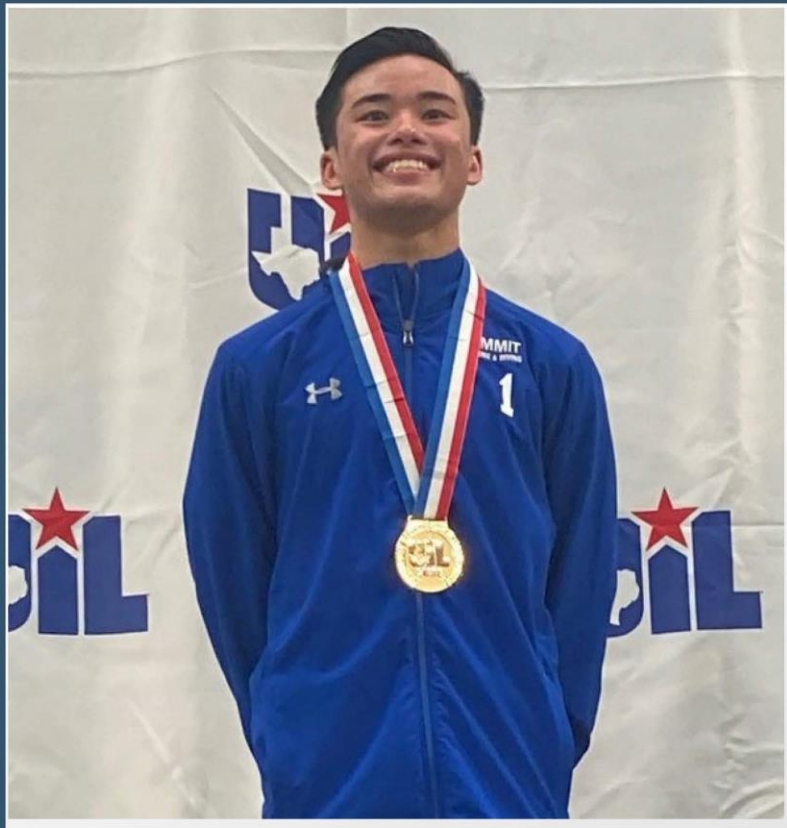
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Whitley Penn LLP

Fort Worth, Texas
December 20, 2022





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# Federal Awards Section



**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
***SCHEDULE OF FINDINGS AND QUESTIONED COSTS***
***For the Year Ended June 30, 2022***

**I. Summary of Auditor's Results**

| | |
|---|---|
| **Financial Statements** | |
| Type of auditor's report issued: | Unmodified |
| Internal control over financial reporting: | |
| Material weakness(es) identified? | No |
| Significant deficiencies identified that are not considered to be material weaknesses? | None Reported. |
| Noncompliance material to financial statements noted? | No |
| **Federal Awards** | |
| Internal control over major programs: | |
| Material weakness(es) identified? | No |
| Significant deficiencies identified that are not considered to be material weaknesses? | None Reported. |
| Type of auditor's report issued on compliance with major programs: | Unmodified |
| Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? | No |
| Identification of major programs: | |
| **Name of Federal Program or Cluster:** | **Assistance Listing Numbers** |
| **U.S. Department of Agriculture:** | |
| Child Nutrition Cluster: | |
| School Breakfast Program | 10.553 |
| National School Lunch Program | 10.555 |
| Supply Chain Assistance Grant | 10.555 |
| Summer Food Service Program | 10.559 |
| COVID-19 - School Program Emergency Operational Cost Reimbursement | 10.555 |
| **U.S. Department of Education:** | 84.425D |
| COVID-19 - Elementary Secondary School Emergency Relief II | 84.425U |
| CCOVID 19 - ESSER III – ARP School Emergency Relief | 84.367 |
| ESEA, Title II Part A, Supporting Effective Instruction | $1,605,624 |
| Dollar Threshold Considered Between Type A and Type B Federal Programs | Yes |
| Auditee qualified as low risk auditee? | |

**II. Financial Statements Findings**

There were no current year findings

**III. Federal Awards Findings and Questioned Costs**

There were no current year findings.

MANSFIELD INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

| (1) FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE | (2) Federal Assistance Listing No. | (3) Pass-Through Entity Identifying Number | (4) Federal Expenditures |
|---|---|---|---|
| **FEDERAL COMMUNICATION COMMISSION** | | | |
| Direct Programs | | | |
| Emergency Connectivity Fund (ECF) FCC Forms 427 (BEAR) | 32.009 | | $ 134,750 |
| Emergency Connectivity Fund (ECF) FCC Forms 427 (BEAR) | 32.009 | | 619,850 |
| Total Assistance Listing Number 32.009 | | | 754,600 |
| Total Direct Programs | | | 754,600 |
| **TOTAL FEDERAL COMMUNICATION COMMISSION** | | | 754,600 |
| **U.S. DEPARTMENT OF DEFENSE** | | | |
| Direct Programs | | | |
| Federal ROTC | 12.000 | | 303,561 |
| Air Force JR ROTC | 12.000 | | 61,157 |
| Total Assistance Listing Number 12.000 | | | 364,718 |
| Total Direct Programs | | | 364,718 |
| **TOTAL U.S. DEPARTMENT OF DEFENSE** | | | 364,718 |
| **U.S. DEPARTMENT OF EDUCATION** | | | |
| Passed Through Texas Education Agency | | | |
| ESEA, Title I, Part A - Improving Basic Programs | 84.010A | 20610101220908 | 56,461 |
| ESEA, Title I, Part A - Improving Basic Programs | 84.010A | 21610101220908 | 290,378 |
| ESEA, Title I, Part A - Improving Basic Programs | 84.010A | 22610101220908 | 3,105,934 |
| Total Assistance Listing Number 84.010 | | | 3,452,773 |
| *IDEA - Part B, Formula | 84.027A | 216600012209086600 | 91,984 |
| *IDEA - Part B, Formula | 84.027A | 226600012209086600 | 5,095,397 |
| Total Assistance Listing Number 84.027 | | | 5,187,381 |
| *IDEA - Part B, Preschool | 84.173A | 206610012209086610 | 10 |
| *IDEA - Part B, Preschool | 84.173A | 216610012209086610 | 602 |
| *IDEA - Part B, Preschool | 84.173A | 226610012209086610 | 73,930 |
| Total Assistance Listing Number 84.173 | | | 74,542 |
| Total Special Education Cluster (IDEA) | | | 5,261,923 |
| Career and Technical - Basic Grant | 84.048A | 21420006220908 | 81,009 |
| Career and Technical - Basic Grant | 84.048A | 22420006220908 | 228,221 |
| Total Assistance Listing Number 84.048 | | | 309,230 |
| Title IV, Pt B-21st Cent. Community Learning Cent. | 84.287C | 226950307110028 | 1,278,048 |
| Title III, Part A - English Language Acquisition | 84.365A | 20671001220908 | 2,865 |
| Title III, Part A - English Language Acquisition | 84.365A | 21671001220908 | 49,366 |
| Title III, Part A - English Language Acquisition | 84.365A | 22671001220908 | 428,103 |
| Total Assistance Listing Number 84.365 | | | 480,334 |
| ESEA, Title II, Part A, Teacher Principal Training | 84.367 | 20694501220908 | 76,481 |
| ESEA, Title II, Part A, Teacher Principal Training | 84.367 | 21694501220908 | 128,350 |
| ESEA, Title II, Part A, Teacher Principal Training | 84.367 | 22694501220908 | 599,215 |
| Title II, TEA Educator Assessment | 84.367 | S367A200041 | 1,062 |
| Total Assistance Listing Number 84.367 | | | 805,108 |
| Summer School LEP | 84.369A | S369A200045 | 22,239 |

MANSFIELD INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

| (1) FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE | (2) Federal Assistance Listing No. | (3) Pass-Through Entity Identifying Number | (4) Federal Expenditures |
|---|---|---|---|
| Elementary Secondary School Emergency Relief II | 84.425D | 21521001220908 | 71,337 |
| ESSER III - ARP School Emergengy Relief | 84.425U | 21528001220908 | 15,917,836 |
| Total Assistance Listing Number 84.425 | | | 15,989,173 |
| ESEA, Title IV, Part A Subpart 1 | 84.424A | 20680101220908 | 11,374 |
| ESEA, Title IV, Part A Subpart 1 | 84.424A | 21680101220908 | 12,138 |
| ESEA, Title IV, Part A Subpart 1 | 84.424A | 22680101220908 | 224,986 |
| Total Assistance Listing Number 84.424 | | | 248,498 |
| | 93.323 | NU50CK000501-02-06 | 5,809 |
| Total Passed Through Texas Education Agency | | | 27,853,135 |
| **TOTAL U.S. DEPARTMENT OF EDUCATION** | | | 27,853,135 |
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | |
| Passed Through Texas Health and Human Services Commission | | | |
| Medicaid Administrative Claiming Program - MAC | 93.778 | HHS000537900096 | 72,368 |
| Total Passed Through Texas Health and Human Services Commission | | | 72,368 |
| **TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | 72,368 |
| **U.S. DEPARTMENT OF JUSTICE** | | | |
| Direct Programs | | | |
| Bulletproof Vest Partnership Program | 16.607 | | 9,433 |
| Total Direct Programs | | | 9,433 |
| **TOTAL U.S. DEPARTMENT OF JUSTICE** | | | 9,433 |
| **U.S. DEPARTMENT OF AGRICULTURE** | | | |
| Passed Through the Texas Department of Agriculture | | | |
| *School Breakfast Program | 10.553 | 71402001 | 3,261,274 |
| National School Lunch Program (NSLP) | 10.555 | 71302001 | 17,270,081 |
| Child & Adult Care Food Program (CFCP) | 10.558 | | 187,031 |
| Supply Chain Assistance Grant | 10.555 | | 708,721 |
| P-EBT Local Level Administrative Cost Grant | 10.649 | | 5,814 |
| Summer Food Service Program | 10.559 | | 438,040 |
| School Program Emergency Operational Costs Reimbursement | 10.555 | | 683,168 |
| Total Child Nutrition Cluster | | | 22,554,129 |
| | 10.565 | | 1,912,404 |
| Total Passed Through the Texas Department of Agriculture | | | 24,466,533 |
| **TOTAL U.S. DEPARTMENT OF AGRICULTURE** | | | 24,466,533 |
| **TOTAL EXPENDITURES OF FEDERAL AWARDS** | | | $ 53,520,787 |

*Clustered Programs

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

MANSFIELD INDEPENDENT SCHOOL DISTRICT

NOTES ON ACCOUNTING POLICIES FOR FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

## NOTE 1 - BASIS OF PRESENTATION

The District accounts for all awards under federal programs in the General Fund and certain Special Revenue Funds in accordance with the Texas Education Agency's *Financial Accountability System Resource Guide.* These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the liability is incurred, if measurable, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Expenditures are recognized following the cost principles contained in OMB Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement. Pass-through entity identifying numbers are presented where available.

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as unearned revenues until earned. Generally, unused balances are returned to the grantor at the close of specified project periods. The District has not elected to use the 10% *de minimis* indirect cost rate under the Uniform Guidance.

## NOTE 2 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the District under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Uniform Guidance (2 CFR 200). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

## NOTE 3 - RECONCILIATION OF BASIC FINANCIAL STATEMENTS

The following is a reconciliation of expenditures of federal awards program per the Schedule of Expenditures of Federal Awards and expenditures reported on Exhibit C-3:

| | |
|---|---|
| Amount reported on the Schedule of Expenditures of Federal awards. | $ 53,520,787 |
| SHARS Revenue reported in the General Fund | 2,789,065 |
| Flood Control | 11,083 |
| Total Federal Program Revenue | $ 56,320,935 |

## NOTE 4 - GENERAL FUND EXPENDITURES

| | |
|---|---|
| Indirect Costs reported in the General Fund | 4,429,149 |
| Federal ROTC | 364,718 |
| Flood Control | 11,083 |
| Total Federal Revenue Reported in the General Fund | 4,804,950 |

| | | |
|---|---|---|
| SF1 | Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole? | Yes |
| SF2 | Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement? | No |
| SF3 | Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If there was a warrant hold not cleared in 30 days, then not timely.) | Yes |
| SF4 | Was the school district issued a warrant hold? (Yes even if cleared within 30 days.) | No |
| SF5 | Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state or federal funds? | No |
| SF6 | Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? | No |
| SF7 | Did the school district post the required financial information on its website in accordance with Government Code, Local Govenment Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules in effect at the fiscal year end? | Yes |
| SF8 | Did the school board members discuss the school district's property values at a board meeting within 120 days before the school district adopted its budget? | Yes |
| SF9 | Total accumulated accretion on CABs included in government-wide financial statements at fiscal year end. | 145957 |



MANSFIELD INDEPENDENT SCHOOL DISTRICT

MISD

*A Great Place To*

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## Certificate of the Board

| Mansfield Independent School District | Tarrant | 220-908 |
|---|---|---|
| Name of School District | County | Co-Dist. No. |

We, the undersigned, certify that the annual financial reports for the above-named school District were reviewed and approved for the year ended June 30, 2022, at a meeting of the Board of Trustees of such school District on the 20th day of December 2022.

Signature of Board Secretary

Signature of Board Vice President

Minutes: 11/15/2022 Regular Meeting 5:00 p.m.
Generated by: Julie Moye

1. Call to Order
   **The meeting was called to order at 5:00 p.m.**

2. Roll Call
   **Board members present were: Courtney Lackey Wilson, Keziah Farrar, Bianca Benavides Anderson, Michelle Newsom, Desiree Thomas, Craig Tipping and Warren Davis.**

3. Closed Session
   1. Adjourn to closed session pursuant to Texas Government Code Section 551.074, Personnel, to deliberate regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee, 551.071, Consultation with the Board's attorney; 551.072, real property; and 551.076 to conduct deliberations regarding security devices or security audits.
      **The Board of Trustees adjourned to closed session at 5:01 p.m. After a brief recess, closed session began at 5:07 p.m.**

4. Reconvene
   1. Reconvene to Public
      **The Board of Trustees reconvened to open session at 7:00 p.m.**

5. Meeting Opening
   1. Prayer
      **The prayer was led by Desiree Thomas.**
   2. Presentation of Colors by the Summit High School JROTC
      **The Presentation of Colors was led by the Summit HS JROTC.**
   3. Pledges
      **The pledges were led by Michelle Newsom.**

6. District Recognition
   1. School Board Superstar Awards
      **Elementary students who were selected to receive the School Board Superstar Award for outstanding citizenship for the month of November were recognized and awarded.**

7. **District Introductions**
   1. HR Introductions
      **Dr. Jennifer Stoecker, Assistant Superintendent of Human Resources, introduced the following newly promoted or hired employees: Heather Carson, Coordinator of Community Relations; and Catherine Williams, Coordinator of Research, Assessment and Testing.**

8. Instructional Focus
   1. ESSER Funding Update – Michele Trongaard and Marinda Bramlett

**The ESSER Funding Update was presented by Michele Trongaard, Association Superintendent of Business and Finance, and Miranda Bramlett, Bond Accountant.**

9. Presentation
   1. Technology Annual Update Presentation – Shawntee' Cowan
      **The Technology Annual Update Presentation was given by Shawntee' Cowan, Chief Technology Officer.**
   2. Health Services System Report -- Margaret Couldron
      **The Health Services System Report was presented by Margaret Couldron, Director of Health Services.**

10. Public Comments
   1. The correct procedure for addressing the Board during Public Comments is as follows: Each speaker should address the Board from the podium microphone and state his or her name before speaking. All speakers will be limited to three minutes to make comments regarding items on the agenda, unless modified by the Board president based on Board Policy BED (LOCAL). Copies of presentations should be made available to all trustees and the Superintendent. Board policy prohibits the discussion of complaints against district employees during an open forum.
      **Jandel Crutchfield asked that Board members not allow their problems to overshadow the great things happening in MISD. Ben Mason asked the Board to uphold the same moral standards that MISD students and staff are expected to uphold. Grant Crosslin asked that Bianca Benavides Anderson resign. Claire Miller felt that Bianca Benavides Anderson should step down from her position as Board Secretary. Ebony Turner asked for the resignation of Bianca Benavides Anderson. Ann Weydeck spoke in support of Bianca Benavides Anderson and asked the community to act as role models by not judging until all of the facts are known. Terry Moore asked the Board to allow due process to be carried out in regard to Bianca Benavides Anderson's situation. Shalane Choate urged the Board to examine the facts and offer their support to Bianca Benavides Anderson. Myra Miller spoke in support of Bianca Benavides Anderson and read an excerpt from a school library book, "The Bluest Eyes" to emphasize her point. Jessica Gray spoke in support of Bianca Benavides Anerson and the great work that she has done for students. Tammy Harlan spoke directly to Bianca Benavides Anderson and asked her not to resign from her position. Nigel Lewis asked the Board to put the community's best interests first by not allowing their personal issues to negatively impact the District. Angie Thor spoke in support of Bianca Benavides Anderson.**

11. Human Resources Report
   1. Over 20 Year Recognition
      **Desiree Thomas recognized those employees with 20 or more years of service in public education who are retiring or leaving the District.**
   2. Board Approved New Hires

**Desiree Thomas made a motion to approve the Human Resources Report as presented. Michelle Newsom seconded. The motion carried 7-0.**

12. Business Items Requiring Board Action
    1. Consideration and Approval of Action of Teacher Contract Abandonment
       **Keziah Farrar made a motion to approve action of teacher contract abandonment. Warren Davis seconded. The motion carried 7-0.**
    2. Consideration and Approval of MISD Policy FFAC(LOCAL)
       **Desiree Thomas made a motion to approve MISD Policy FFAC(LOCAL). Warren Davis seconded. The motion carried 7-0.**

**13. Consent Agenda**

**The Consent Agenda passed 7-0.**

1. Approval of Minutes from the11/08/2022 Called Board Meeting and 10/25/2022 Regular Board Meeting
2. Consideration and Approval of Bid Proposals
3. Consideration and Approval of Proposed Budget Amendments
4. Consideration and Approval of T-TESS Appraisers
5. Consideration and Approval of Class Size Waivers
6. Consideration and Approval of Professional Development Plan 2022-2023
7. Consideration and Approval of Glenn Harmon Elementary's Targeted Improvement Plan 2022-2023
8. Consideration and Approval of Rescinding the Resignation of a Professional Employee

14. Superintendent's Report
    1. Delinquent Tax Reports
    2. Disbursement Reports
    3. Financial Reports
    4. Investment Reports
    5. Property Tax Collection Report
    6. EC Accountability
    7. Board Accountability
    8. Enrollment Report
    9. Attendance Percentage Report
    10. Approved Student Trips
    11. Accepted Resignations
    12. Resignation Reasons
    13. Superintendent New Hires
    14. 2017 Bond Program Report

**Following the regular business of the meeting, the Board of Trustees adjourned back into closed session at 9:12 p.m. The Board reconvened to open session at 9:58 p.m.**

15. Adjourn
    1. Adjourn
       **The meeting was adjourned at 9:58 p.m.**

**Board of School Trustees**
**Mansfield Independent School District**

TITLE:
Consider Approval of Bids received in the Month of November and December

DATE: December 20, 2022

## ACTION

### BACKGROUND:

Under Texas Education Code 44.031 "…all school district contracts, except contracts for the purchase of produce or vehicle fuel, valued at $50,000 or more in the aggregate for each 12-month period shall be made by the method, of the following methods, that provides the best value for the district: (1) competitive bidding; (2) competitive sealed proposals; (3) a request for proposals, for services other than construction services; (4) an inter-local contract; (5) a design/build contract; (6) a contract to construct, rehabilitate, alter, or repair facilities that involves using a construction manager; or (7) a job order contract for the minor construction, repair, rehabilitation, or alteration of a facility; (8) the reverse auction procedure as defined by Section 2155.062(d), Government Code; or (9) the formation of a political subdivision corporation under Section 304.001, Local Government Code.
Compliance with Texas Education Code 44.031 is not required for purchases that are deemed sole source. Board approval is required if the expenditures exceeds $50,000 per MISD Policy CH Local.

### CONSIDERATION:

The following bids were received:

- 23-001 Professional Services (Open-Ended)
- 23-002 Miscellaneous Services and Equipment (Open-Ended)
- 23-003 Fine Arts Specialists and Services (Open-Ended)
- 23-004 Restaurant and Catering Services (Open-Ended)
- 23-009 Fundraiser Services (Open-Ended)
- 23-006 6.695 Acres of Surplus Property
- 23-015 Steamers for Student Nutrition
- 23-016 Serving Lines for Student Nutrition

### RECOMMENDATION:

The Superintendent recommends that the Board approve bids received in the Month of November and December.

**RECOMMENDED MOTION:**
*"Move to adopt the bids received during the Month of November and December."*

## Exhibit 1:

TITLE: Consider Approval of RFP 23-001, 23-002, 23-003, 23-004 and 23-009, Vendor Recommendation for Awarding Open-Ended Bids

DATE: December 20, 2022

---

**BACKGROUND:**

We request that the MISD Board of Trustees approve the recommendations as made by the Purchasing Department. All documents related to:

- RFP 23-001 Professional Services were received electronically through MISD e-Bid prior to the closing at 2:00 p.m. on June 30, 2023.
- RFP 23-002 Miscellaneous Services and Equipment were received electronically through MISD e-Bid prior to the closing at 2:00 p.m. on June 30, 2023.
- RFP 23-003 Fine Arts Specialist and Services were received electronically through MISD e-Bid prior to the closing at 2:00 p.m. on June 30, 2023.
- RFP 23-004 Restaurants and Catering Services were received electronically through MISD e-Bid prior to the closing at 2:00 p.m. on June 30, 2023.
- RFP 23-009 Fundraising Services were received electronically through MISD e-Bid prior to the closing at 2:00 p.m. on June 12, 2023.

These proposals are open-ended with vendors approved and added throughout the proposal period.

**RFPs:**

The following bids were received for RFP's:

- 23-001 Professional Services (Open-Ended)
  1. NOVO Staffing LLC
- 23-002 Miscellaneous Services and Equipment (Open-Ended)
  1. Commercial Coating Facility LLC
  2. Doubleshot Pro Wash LLC
  3. Lift-Texas Construction LLC
- 23-003 Fine Arts Specialists and Services (Open-Ended)
  1. DG Fine Arts
  2. Rhonda Cooper
- 23-004 Restaurant and Catering Services (Open-Ended)
  1.
- 23-009 Fundraiser Services (Open-Ended)
  1. Believe Kids
  2. Spirt Worx

**Board of School Trustees**
**Mansfield Independent School District**

TITLE: Approve Sale of 6.695 Acres of Surplus Real Property

DATE: December 20, 2022

## ACTION ITEM

## BACKGROUND:

State law provides that a board may, by resolution, authorize the sale of any property, other than minerals, held in trust for free school purposes. As provided for in Board Policy CDB (LEGAL), the Purchasing Department and District staff have complied with the statutes regarding the sale of District real property.

Purchasing requests that the MISD Board of Trustees approve the recommendations as made by the Purchasing Department for awarding the RFP 23-006 for the sale of 6.695 acres of surplus real property. Completed proposal requests for RFP 23-006 were received prior to the closing at 2:00 p.m. on November 15, 2022.

## CONSIDERATIONS:

The purpose of this Request for Proposals was to solicit a qualified purchaser for 6.695 acres of surplus real property located East of the Mansfield High School baseball field along Cannon Drive, the property is along the curve of Cannon Drive North of E Broad Street and Ease of Miller Road, in Mansfield, Texas, legally described as 6.695 acres of land located in the W.A. Howard Survey, Abstract No. 690 City of Mansfield, Tarrant County, Texas.

## RECOMMENDATION:

*"The Purchasing Department recommends the approval of Richard M. Skorburg Interests, Inc. as the approved bidder on this surplus property sale."*

| | |
|---|---|
| **Event Number** | 23-006 |
| **Event Title** | 6.695 Acres of Surplus Land |
| **Event Description** | The Mansfield Independent School District (MISD) invites firms and individuals to submit sealed proposals for the sale of 6.695 acres, more or less, land located East of the Mansfield High School baseball field along Cannon Drive, the property is along the curve of Cannon Drive North of E Broad Street and East of Miller Road, in Mansfield, Texas, legally described as 6.695 acres of land located in the W.A. Howard Survey, Abstract No. 690 City of Mansfield, Tarrant County, Texas. Proposals will be received until 2:00 pm CST, November 15th, 2022, by the MISD Purchasing Office, 605 E Broad Street, Building 300, Mansfield, TX 76063. A printed copy should also be mailed to Steve Mitchell, 7542 Sharon Lee Drive, Arlington, Texas 76001, 817-239-7873 on or before the closing date. Contact Steve Mitchell for a copy of the survey if needed. |
| **Event Type** | RFP |
| **Issue Date** | 10/14/2022 08:00:01 AM (CT) |
| **Close Date** | 11/15/2022 02:00:00 PM (CT) |

| Responding Supplier | City | State | Response Submitted | Lines Responded | Response Total |
|---|---|---|---|---|---|
| Richard M. Skorburg Interests, Inc (Skorburg Company) | Dallas | TX | 11/10/2022 02:22:50 PM (CT) | 1 | $1,040,000.00 |

## Exhibit 2:

TITLE: Consider Approval of Bid 23-015 for Steamers for Student Nutrition

DATE: December 20, 2022

---

**BACKGROUND:**

We request that the MISD Board of Trustees approve the recommendation as made by the Purchasing Department and Student Nutrition for awarding the Bid 23-015 for Steamers for Student Nutrition. Completed proposal requests for Bid 23-015 were received prior to the closing at 2:00 p.m. on November 3, 2022.

**CONSIDERATIONS:**

The purpose of this Request for Proposal is to select qualified vendors to provide Steamers for Student Nutrition. Bid 23-015 was sent out to 163 registered companies and a total of 9 qualified vendor responded to our solicitation.

Considerations included the long-term cost to the District, vendors overall experience, references, expertise, stability, quality and range of services proposed and the vendors' ability to provide vehicles in an expedient and efficient manner.

This contract will be effective after Board Approval through December 19, 2023 with the option to renew for 4 additional one year periods if mutually agreed to by both parties.

**RECOMMENDATION:**

The Superintendent recommends that the Board approve the bid received, as presented.

**RECOMMENDED MOTION:**

*"Move to adopt the MISD bids received as presented."*

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Event Number** | 23-015 | | **Organization** | Mansfield ISD | | | |
| **Event Title** | Steamers for Student Nutrition | | **Workgroup** | Purchasing | | | |
| **Event Description** | Mansfield ISD is looking for qualified vendors to provide Steamer Equipment for our Student Nutrition Department. Equipment only, no installation needed. | | **Event Owner** | Ed Harper | | | |
| **Event Type** | RFP | | | | | | |
| **Issue Date** | 10/3/2022 08:00:01 AM (CT) | | | | | | |
| **Close Date** | 11/3/2022 08:00:00 AM (CT) | | | | | | |
| | | | | | | | |
| **Responding Supplier** | **City** | **State** | **Response Submitted** | **Lines Responded** | **Response Total** | **Freight** | |
| Mission Restaurant Supply | Austin | TX | 10/5/2022 09:39:36 AM (CT) | 2 | $108,715.00 | $3,500.00 | $112,215.00 |
| Grady's Restaurant & Bar Suppl | Pueblo | CO | 10/14/2022 11:05:48 AM (CT) | 3 | $111,037.15 | $0.00 | $111,037.15 |
| Sam Tell and Son Inc | farmingdale | NY | 11/2/2022 10:52:13 AM (CT) | 3 | $116,488.95 | $0.00 | $116,488.95 |
| Supreme Fixture Company, Inc | Little Rock | AR | 11/2/2022 12:45:25 PM (CT) | 3 | $119,336.00 | $0.00 | $119,336.00 |
| Kommercial Kitchens (Terry Wo | Beaumont | TX | 10/28/2022 01:57:58 PM (CT) | 3 | $123,665.00 | $0.00 | $123,665.00 |
| Amundsen Commercial Kitchen | Oklahoma City | OK | 11/2/2022 05:11:46 PM (CT) | 3 | $124,490.00 | $0.00 | $124,490.00 |
| Pasco Brokerage Inc | Plano | TX | 10/11/2022 10:40:58 AM (CT) | 2 | $129,772.25 | $0.00 | $129,772.25 |
| Ace Mart | San Antonio | TX | 11/2/2022 11:12:36 AM (CT) | 3 | $131,404.95 | $0.00 | $131,404.95 |
| 1st Choice Restaurant Equipme | San Antonio | TX | 11/2/2022 02:28:52 PM (CT) | 3 | $132,908.30 | $0.00 | $132,908.30 |
| | | | | | | | |

## Exhibit 4:

TITLE: Consider Approval of Bid 23-016 for Serving Lines and Ceiling Tile Replacement for Student Nutrition

DATE: December 20, 2022

**BACKGROUND:**

We request that the MISD Board of Trustees approve the recommendation as made by the Purchasing Department and Student Nutrition for awarding the Bid 23-016 for Serving Lines and Ceiling Tile Replacements for Student Nutrition. Completed proposal requests for Bid 23-016 were received prior to the closing at 2:00 p.m. on November 29, 2022.

**CONSIDERATIONS:**

The purpose of this Request for Proposal is to select qualified vendors to provide Serving Lines and Ceiling Tile Replacement for Student Nutrition. Bid 23-016 was sent out to 165 registered companies and a total of 2 qualified vendor responded to our solicitation.

Considerations included the long-term cost to the District, vendors overall experience, references, expertise, stability, quality and range of services proposed and the vendors' ability to provide vehicles in an expedient and efficient manner.

This contract will be effective after Board Approval through December 19, 2023 with the option to renew for 4 additional one year periods if mutually agreed to by both parties.

**RECOMMENDATION:**

The Superintendent recommends that the Board approve the bid received, as presented.

**RECOMMENDED MOTION:**

*"Move to adopt the MISD bids received as presented."*

| | |
|---|---|
| **Event Number** | 23-016 Addendum 1 |
| **Event Title** | Serving Lines and Ceiling Tile Replacement |
| **Event Description** | There will be a mandatory pre-proposal meeting and site visit at 3:30 pm on November 15, 2022. |
| **Event Type** | RFP |
| **Issue Date** | 10/24/2022 08:00:01 AM (CT) |
| **Close Date** | 11/29/2022 02:00:00 PM (CT) |
| | |

| Responding Supplier | City | State | Response Submitted | Lines Responded | Response Total |
|---|---|---|---|---|---|
| Ace Mart | San Antonio | TX | 11/28/2022 02:22:12 PM (CT) | 2 | $1,303,561.16 |
| Amundsen Commercial Kitchens (Amundsen Commercial Kitchens Inc) | Oklahoma City | OK | 11/29/2022 12:36:50 PM (CT) | 2 | $1,401,379.00 |

**Board of School Trustees**
**Mansfield Independent School District**

TITLE: Consideration and Approval of Proposed Budget Amendments

DATE: December 20, 2022

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**ACTION**

---

BACKGROUND:

The legal basis for budget development in Texas school districts is established in Sections 44.002 through 44.006 of the Texas Education Code. The Texas Education Code requires Board approval of the budget for the General Operating, Debt Service, and Food Service Funds. Board Resolution #23-03 permits the Superintendent or Associate Superintendent for Business and Finance to authorize routine budget revisions, adjustments and transfers necessary for the payment of District obligations throughout the fiscal year.

Any non-routine budget revisions, adjustments, and transfers which increase or decrease revenues and other financing sources and uses, along with the corresponding revisions in expenditures; or budget revisions, adjustments, and transfers which reduce or increase the fund balance of any related fund; or transfers between funds; or transactions exceeding $500,000 must continue to be presented to the Board of Trustees for approval prior to processing.

A summary report of budget revisions, adjustments, and transfers approved and processed by the District in accordance with this resolution, listed by major function and funds, shall be submitted to the Board of Trustees for adoption/ratification on a monthly basis.

The attached amendments ensure compliance with state and local requirements. Budget changes over $500,000 for approval:

There are no budget changes over $500,000 for this period.

CONSIDERATIONS:

General Fund amendments are primarily transfers between functions due to account code changes and department requirements.

Budget changes over $25,000:

Transfers from function 41 into function 21 and 36 were made to correct account codes prior to the PEIMS mid-year submission.

The total net effect of all budget changes is zero.

RECOMMENDATION:
The Superintendent recommends that the Board approve and ratify the amendments to the 2022-2023 budgets as presented.

RECOMMENDED MOTION:
*“Move to approve and ratify the budget amendments as presented.”*

**Mansfield Independent School District**
**General Operating Budget**
**Amended Budget As of 12/20/22**

| | Original Budget | Revised Budget | Amendments 12/20/2022 | Proposed Amended Budget |
|---|---|---|---|---|
| **REVENUES AND OTHER SOURCES:** | | | | |
| Local Revenues | $ 191,829,230 | $193,757,716 | | $ 193,757,716 |
| State Program Revenues | 148,346,726 | 149,936,212 | | 149,936,212 |
| Federal Program Revenues | 5,200,000 | 5,200,000 | | 5,200,000 |
| Other Resources | - | - | | - |
| ***Total Revenue and Other Resources*** | $ 345,375,956 | $348,893,928 | $ - | $ 348,893,928 |
| **EXPENDITURES:** | | | | |
| 11 Instruction | $ 206,641,535 | $206,678,267 | $ (4,224) | $ 206,674,043 |
| 12 Library & Media Services | 3,935,823 | 3,942,840 | 907 | 3,943,747 |
| 13 Curriculum/Instructional Staff Development | 4,360,492 | 4,398,130 | (963) | 4,397,167 |
| 21 Instructional Administration | 5,607,539 | 5,634,324 | 52,221 | 5,686,545 |
| 23 School Leadership | 21,073,767 | 21,117,345 | 4,717 | 21,122,062 |
| 31 Guidance & Counseling | 10,517,024 | 10,532,442 | (2,281) | 10,530,161 |
| 33 Health Services | 5,436,450 | 5,439,838 | 682 | 5,440,520 |
| 34 Student Transportation | 14,635,176 | 14,541,430 | | 14,541,430 |
| 35 Student Nutrition | 12,000 | 12,000 | | 12,000 |
| 36 Co-Curricular/Extra Curricular Activities | 10,395,765 | 10,386,750 | 67,545 | 10,454,295 |
| 41 General Administration | 8,375,574 | 8,371,915 | (128,151) | 8,243,764 |
| 51 Plant Maintenance & Operations | 38,697,533 | 39,116,017 | 3,500 | 39,119,517 |
| 52 Security & Monitoring Services | 7,081,690 | 7,091,784 | 6,022 | 7,097,806 |
| 53 Data Processing Services | 6,664,087 | 6,883,154 | 2,720 | 6,885,874 |
| 61 Community Services | 339,549 | 340,959 | (2,695) | 338,264 |
| 71 Debt Service/ Capital Lease | 157,600 | 157,600 | | 157,600 |
| 81 Facilities Acquisition and Construction | - | - | | - |
| 93 Shared Service Arangement | - | - | | - |
| 95 Juvenile Justice Alternative Education | 25,000 | 25,000 | | 25,000 |
| 99 Other Intergovernmental Charges | 1,419,352 | 1,419,352 | | 1,419,352 |
| 00 Other Uses | - | 20,000 | | 20,000 |
| ***Total Expenditures*** | $ 345,375,956 | $346,109,147 | $ - | $ 346,109,147 |
| Transfers In | | | | |
| Transfers Out | | | $ - | $ - |
| **NET OPERATING RESULTS** | **$ -** | **$ 2,784,781** | **$ -** | **$ 2,784,781** |
| Beginning Fund Balance July 1, 2022 | 101,983,660 | 101,983,660 | | 101,983,660 |
| Projected Ending Fund Balance June 30, 2023 | **$ 101,983,660** | **$104,768,441** | | **$ 104,768,441** |

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
**DEBT SERVICE**
**Amended Budget As of 12/20/2022**

| | Original Budget | Amended Budget | Amendments 12/20/2022 | Proposed Amended Budget |
|---|---|---|---|---|
| **REVENUES AND OTHER SOURCES:** | | | | |
| Local Sources | $ 64,562,710 | $ 64,562,710 | | $ 64,562,710 |
| State Sources | 950,000 | 950,000 | | 950,000 |
| Federal Sources | 1,785,298 | 1,785,298 | | 1,785,298 |
| ***TOTAL REVENUES*** | $ 67,298,008 | $ 67,298,008 | $ - | $ 67,298,008 |
| **EXPENDITURES:** | | | | |
| 71- Debt Administration-Principal | 35,620,973 | 35,620,973 | | 35,620,973 |
| 71- Debt Administration-Interest | 31,647,035 | 31,647,035 | | 31,647,035 |
| 71- Debt Administration-Fees | 30,000 | 30,000 | | 30,000 |
| ***TOTAL EXPENDITURES*** | $ 67,298,008 | $ 67,298,008 | $ - | $ 67,298,008 |
| Other Resources | $ - | $ - | $ - | $ - |
| Other Uses | - | - | - | - |
| Transfers In/(Out) | - | - | - | - |
| **NET OPERATING RESULTS** | **$ -** | **$ -** | **$ -** | **$ -** |

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
**STUDENT NUTRITION OPERATING BUDGET**
**Amended Budget As of 12/20/2022**

| | Original Budget | Amended Budget | Amendments 12/20/2022 | Proposed Amended Budget |
|---|---|---|---|---|
| **REVENUES AND OTHER SOURCES:** | | | | |
| Local Sources | $ 8,479,200 | $ 8,484,200 | | $ 8,484,200 |
| State Sources | 586,000 | 656,000 | | 656,000 |
| Federal Sources | 12,404,800 | 12,713,799 | | 12,713,799 |
| ***TOTAL REVENUES*** | $ 21,470,000 | $ 21,853,999 | $ - | $ 21,853,999 |
| **EXPENDITURES:** | | | | |
| Function 35 - Food Services | 21,652,641 | 22,990,467 | | 22,990,467 |
| Function 51 - Plant Maintenance & Operations | 317,318 | 334,108 | | 334,108 |
| ***TOTAL EXPENDITURES*** | $ 21,969,959 | $ 23,324,575 | $ - | $ 23,324,575 |
| Other Resources | $ 30,000 | $ 30,000 | | $ 30,000 |
| Other Uses | - | - | | - |
| Transfers In/(Out) | - | - | | - |
| **NET OPERATING RESULTS** | **$ (469,959)** | **$ (1,440,576)** | **$ -** | **$ (1,440,576)** |

**Board of School Trustees**
**Mansfield Independent School District**

TITLE: Consideration and Approval of Addendums 18 and 19 to Add Design Consultant Services for the 2017 Bond Program and Beyond

DATE: December 20, 2022

**ACTION**

**BACKGROUND:**

On February 28, 2011, MISD received twenty-three (23) Consultant Qualification Proposals under RFQ 11-059, Architectural and Engineering Services, for the 2011 MISD Bond Program. A district selection team that included the Superintendent, the Associate Superintendent, Curriculum and Instruction, the Associate Superintendent, Human Resources, The Assistant Superintendent, Communications, the Assistant Superintendent, Technology and the Assistant Superintendent, Administrative Support evaluated and selected three (3) highest ranked firms. On April 18, 2011, the three firms presented a proposal and presentation of their services, and the selection team selected Huckabee and Associates as the highest ranked firm for negotiation for a Design Services Agreement.

**CONSIDERATION:**

The administration requests approval to issue the following addendums:

18. Addendum to Add Design Consultant Services for the Mansfield ISD Kitchen RTU Additions at Multiple Campuses
19. Addendum to Add Design Consultant Services for the Mansfield ISD Quest Space in the Admin Shopping Complex Renovations

Addendum 18 will be funded with Mansfield ISD's student nutrition funds, and Addendum 19 will be funded using MISD's Quest funds.

**RECOMMENDATION:**

The Superintendent recommends that the Board approve Addendums 18 and 19 to Add Design Consultant Services for the 2017 Bond Program and Beyond between Mansfield Independent School District and Huckabee and Associates.

**RECOMMENDED MOTION:**

"Move to approve the Addendums 18 and 19 to Add Design Consultant Services for the 2017 Bond Program and Beyond to the Lump Sum Agreement for Design Consultant Services between Mansfield Independent School District and Architect / Engineer, Huckabee and Associates, Inc."

MORE THAN ARCHITECTS

**ADDENDUM TO ADD DESIGN CONSULTANT SERVICES**

**FOR THE 2017 BOND PROGRAM AND BEYOND**

This Addendum No. 18 to the Agreement dated May 09, 2017 is between the Owner and Architect, as amended, between the Mansfield Independent School District ("Owner") and Huckabee & Associates, Inc. ("Design Consultant").

This Addendum to Add Design Consultant Services only applies to the Mansfield ISD Kitchen RTU Add – Multiple Campuses project. Except where explicitly modified, the April 2, 2001, Lump Sum Agreement for Design Consultant Services between Mansfield Independent School District and Architect/Engineer, Huckabee & Associates, Inc. controls the Mansfield Independent School District Kitchen RTU Additions at Multiple Campuses.

Huckabee **ORIGINAL** Project Number: 01530-00-00

Huckabee **NEW/AMENDMENT** Project Number: 01721-51-01

Architect address:

Huckabee & Associates, Inc.
801 Cherry Street
Fort Worth, Texas 76102

The following modified terms and conditions are hereby part of the Agreement:

Add the following Project on Page 1:

Kitchen RTU Additions at Multiple Campuses

**Scope**

Huckabee and Romine, Romine, & Burgess will coordinate with Mansfield ISD to determine if existing RTU units can either be replaced in their existing locations or supplemented with and additional unit to increase the comfort inside the kitchens at Timberview High School, Danny Jones Middle School, and Della Icenhower Intermediate School. Construction and Bidding documentation will be provided for the scope of work described. The design team will assist with construction administration of the work as needed.

The following adjustments shall be made to compensation and time:

**Compensation**

For Basic Services of the Design Consultant on the Kitchen RTU Additions at Multiple Campuses project, Basic Services Compensation shall be a Lump Sum fee of $18,000.00 plus $6,000.00 for estimated reimbursable expenses such as printing, ADA review/inspection, TDLR registration fee, and third-party energy code review/inspections. Any jurisdictional plan review and permitting fees, as well as commissioning to be paid directly by MISD.

The Proportion of compensation for each phase of services shall be as follows:

| | |
|---|---|
| Construction Documents Phase | $13,500.00 |
| Bidding or Negotiations Phase | $900.00 |
| Construction Administration | $3,600.00 |

All other terms and conditions not amended above will remain in full force and effect.

This Agreement entered into as of the date executed below.

**OWNER**

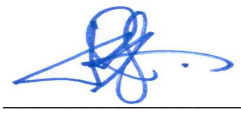
**MANSFIELD INDEPENDENT SCHOOL DISTRICT**

Courtney Lackey-Wilson
President – Mansfield Board of Trustees

12/20/2022
Date

**DESIGN CONSULTANT**

**HUCKABEE & ASSOCIATES, INC.**



Paul Thompson, AIA
Director of Fort Worth Office

11/21/2022
Date

MORE THAN ARCHITECTS

## ADDENDUM TO ADD DESIGN CONSULTANT SERVICES

## FOR THE 2017 BOND PROGRAM AND BEYOND

This Addendum No. 19 to the Agreement dated May 09, 2017 is between the Owner and Architect, as amended, between the Mansfield Independent School District ("Owner") and Huckabee & Associates, Inc. ("Design Consultant").

This Addendum to Add Design Consultant Services only applies to the Mansfield ISD Quest Space at the Administration Annex project. Except where explicitly modified, the April 2, 2001, Lump Sum Agreement for Design Consultant Services between Mansfield Independent School District and Architect/Engineer, Huckabee & Associates, Inc. controls the Mansfield Independent School District Quest Space at the Administration Annex.

Huckabee **ORIGINAL** Project Number: 01530-00-00

Huckabee **NEW/AMENDMENT** Project Number: 01721-52-01

Architect address:

Huckabee & Associates, Inc.
801 Cherry Street
Fort Worth, Texas 76102

The following modified terms and conditions are hereby part of the Agreement:

Add the following Project on Page 1:

Quest Space at the Administration Annex

**Scope**

Huckabee will provide design, bid support, and construction administration services for a new office space to be renovated at the District's administration Annex Facility. The project will include approximately 2,500 SF of office space and renovations of the restroom inside the existing space available. Exterior improvements are not included in the proposed scope of work.

The following adjustments shall be made to compensation and time:

**Compensation**

For Basic Services of the Design Consultant on Quest Space at the Administration Annex project, Basic Services Compensation shall be a Lump Sum fee of $51,500 plus $8,000.00 for estimated reimbursable expenses such as printing, ADA review/inspection, TDLR registration fee, and third-party energy code review/inspections. Any jurisdictional plan review and permitting fees, as well as commissioning to be paid directly by MISD.

The Proportion of compensation for each phase of services shall be as follows:

| | |
|---|---|
| Schematic Design Phase | 30% |
| Construction Documents Phase | 45% |
| Bidding or Negotiations Phase | 5% |
| Construction Administration | 20% |

All other terms and conditions not amended above will remain in full force and effect.

This Agreement entered into as of the date executed below.

**OWNER**

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**

_____

Courtney Lackey-Wilson
President – Mansfield Board of Trustees

12/20/2022
Date

**DESIGN CONSULTANT**

**HUCKABEE & ASSOCIATES, INC.**



Paul Thompson, AIA
Director of Fort Worth Office

12/13/2022
Date

The Texas Board of Architectural Examiners, P.O. Box 12337, Austin, Texas 78711-2337 or 333 Guadalupe, Suite 2-350, Austin, Texas 78701-3942, 512-305-9000, **www.tbae.state.tx.us** has jurisdiction over complaints regarding the professional practices of persons registered as Architects in Texas.

**Board of School Trustees**
**Mansfield Independent School District**

TITLE: Consideration and Approval of the Second Reading of MISD Policy FFAC (LOCAL)

DATE: December 20, 2022

## CONSENT

BACKGROUND:

MISD is a member of the Texas Association of School Boards and as part of our service agreement; we receive their policy recommendations for our Legal and Local policies. The TASB policy service periodically provides updates to these policies, which reflect changes in education law and rule.

CONSIDERATIONS:

MISD Update Recommended Policy Changes
FFAC (LOCAL)

RECOMMENDATION:

The Superintendent recommends approval of the second reading for policy update FFAC (LOCAL).

RECOMMENDED MOTION:

If the Board desires to approve this action item, an appropriate motion would be*: "Move to approve the second reading for policy updates FFAC (LOCAL) as presented"*.

Tuesday, December 20, 2022

MISD Policy FFAC (LOCAL)

# Second Reading

WELLNESS AND HEALTH SERVICES FFAC
MEDICAL TREATMENT (LOCAL)

Epinephrine

The District authorizes staff authorized to administer epinephrine who have agreed in writing and been adequately trained to administer an unassigned epinephrine auto-injector in accordance with law and this policy. Administration of epinephrine shall only be permitted when an authorized and trained individual reasonably believes a person is experiencing anaphylaxis.

On Campus

Authorized and trained individuals may administer an unassigned epinephrine auto-injector at any time to a person experiencing anaphylaxis on a school campus.

The District shall ensure that at each campus a sufficient number of authorized individuals are trained to administer epinephrine so that at least one trained individual is present on campus during all hours the campus is open. In accordance with state rules, the campus shall be considered open for this purpose during regular oncampus school hours and whenever school personnel are physically on site for school-sponsored activities.

Maintenance, Availability, and Training
The Superintendent shall develop administrative regulations designating a coordinator to manage policy implementation and addressing annual training of authorized individuals in accordance with law; procedures for auto-injector use; and acquisition or purchase, maintenance, expiration, disposal, and availability of unassigned epinephrine auto-injectors at each campus.

Notice to Parents

In accordance with law, the District shall provide notice to parents regarding the epinephrine program, including notice of any change to or discontinuation of this program.

Asthma Medication

In accordance with law, the District shall acquire or purchase unassigned asthma medication to administer to students with diagnosed asthma.

Each school nurse shall be authorized and assigned to administer unassigned prescription asthma medication to a student experiencing asthma symptoms but only on a school campus and only if the student’s

parent has provided written authorization that the student has been diagnosed as having asthma and that the school nurse may administer the medication.

The Superintendent shall develop administrative regulations and designate an administrator at each campus to coordinate and manage implementation of this policy in accordance with the regulations.

The regulations shall address
- A process for parents to submit the required written authorization;
- The required notifications to parents and health-care providers when medication is administered;
- Acquisition or purchase of at least the minimum required amount of medication for each campus and any processes to determine whether additional doses are needed;
- A list of authorized school nurses and their training requirements;
- Locations and security of medication storage;
- Procedures for administration, maintenance, expiration monitoring, disposal, and timely replacement of medication; and
- Required records retention.

In accordance with law, the District shall provide notice to parents regarding the unassigned prescription asthma medication program, including notice of any change to or discontinuation of this program.

Administration of Opioid Antagonist Medication

The District shall purchase and store opioid antagonist medication, such as Naloxone, to assist a person who may be experiencing an opioid-related drug overdose. Only a registered nurse or other designated and trained District employee shall be authorized to administer this medication and may do so only in accordance with a standing order or procedures approved by a physician licensed to practice medicine in the state of Texas.

The Superintendent shall develop administrative procedures addressing acquisition, maintenance, expiration, disposal, and availability of opioid antagonist medication in the District, as well as employee training and emergency notification requirements.

Psychotropics

Except as permitted by law, an employee shall not:
1. Recommend to a student or a parent that the student use a psychotropic drug;
2. Suggest a particular diagnosis; or
3. Exclude the student from a class or a school-related activity because of the parent’s refusal to consent to psychiatric evaluation or examination or treatment of the student.

## Medical Treatment

A student's parent, legal guardian, or other person having lawful control shall annually complete and sign a form that provides emergency information and addresses authorization regarding medical treatment. A student who has reached age 18 shall be permitted to complete this form.

The District shall seek appropriate emergency care for a student as required or deemed necessary.

## Tele-Health

Medical Tele-Health allowing the school nurse to medicate students. Parents or guardians who have pre-registered their student and are in contact with the Tele-Health physician and campus RN may receive medication prescribed.

**Board of School Trustees**
**Mansfield Independent School District**

TITLE: Class Size Exemption Waiver Request

DATE: December 20, 2022

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**ACTION**

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BACKGROUND:

In accordance with TEC §25.112, Texas school districts must submit to TEA a request for an exception to the student-to-teacher ratio of 22:1 in Grades PK-4 when that ratio is exceeded for a period of more than 30 days or by October 1, with the exception of during the last twelve weeks of the school year.

At this time, MISD has 3 additional classes in Grades PK-4 that exceed the student-to-teacher ratio of 22:1.

CONSIDERATIONS:

Districts that are in compliance at the beginning of the school year but that subsequently exceed class size limitations must apply for an exception no later than the 30$^{th}$ day after the district exceeds the 22:1 limit. Therefore, MISD could need to submit subsequent waivers throughout the year should additional classes exceed the 22:1 ratio.

RECOMMENDATION:

The Superintendent recommends The Board approve the class size exemption waiver request as presented.

**Board of School Trustees**
**Mansfield Independent School District**

TITLE: Approval of Optional Flexible School Day Program (OFSDP)

DATE: December 20, 2022

## ACTION

### BACKGROUND:

The Optional Flexible School Day Program (OFSDP) allows districts to provide flexible hours and days of attendance for students who meet at least one of the requirements of the Texas Education Code §29.0822(a). The goal of the program is to improve graduation rates for students who are in danger of dropping out of school, have dropped out, or are behind in core subject courses.

To participate in the OFSDP, MISD must submit an annual application notifying the Texas Education Agency (TEA) that it plans to participate. The application requires the following information: 1) implementation plan description, 2) a completed Participating Campus, Student Eligibility, and Period of Agreement Template 3) staff plans, 4) schedules, and 5) student attendance accounting security procedures and documentation.

### CONSIDERATION:

To approve The Phoenix Academy to participate in the Optional Flexible School Day Program for the remainder of the 22-23 school year.

### RECOMMENDATION:

The Superintendent recommends that the Board approve the TEA Optional Flexible School Day Program application at The Phoenix Academy.

### RECOMMENDED MOTION:

"Move to approve the TEA Optional Flexible School Day Program application as presented."

# Appendix Three
# Attendance and Compliance Procedures of Proposed Program

**The definition of terms of the application applies to this Appendix Three, Attendance and Compliance Procedures of Proposed Program. The school district or open-enrollment charter school hereinafter called "district" does hereby certify and agree to the following conditions of the agreement.**

**Page limit: Submit a separate PDF document to concisely provide the information below, labeled with the corresponding number, for Appendix Three. All information requested must be included with this form and should be reviewed by the District PEIMS Coordinator prior to submission.**

1. Describe the program goals and objectives. To provide flexible hours and days of attendance for students who meet at least one of the requirements of the Texas Education Code §29.0822(a). The goal of the program is to improve graduation rates for students who are in danger of dropping out of school, have dropped out, or are behind in core subject courses.

2. Indicate the proposed schedule offered to students participating in the OFSDP, including days of the week and times. Monday - 4:30pm to 8:30pm; Wednesday - 4:30pm to 8:30pm; Saturday - 8:30am to 12:30pm

3. Provide an outline of staff positions and resource personnel (teachers, administrators, counselors, support staff, etc.) associated with the program. Include contact hours each staff position will be obligated to the program. 1 Coordinator; 6 Teachers (4 core & 2 electives); 1 Counselor; 1 attendance/ PEIMS clerk. All OFSDP personnel will be full time employees and will be compensated with extra-duty pay during the proposed schedule listed in Question #2.

4. Describe the procedures for identifying students, including how the school confirms and documents student eligibility and obtaining student and parental consent for OFSDP participation. Students who dropout of high school and are listed as a 98 will be referred to Phoenix Academy OFSDP coordinator. The OFSDP coordinator will work with District PEIMS clerk to confirm the 98 status and obtain parent consent for the OFSDP.

5. Indicate the estimated number of OFSDP students that will be served per teacher. no more than 15

6. **If** the OFSDP program will offer special education, career and technology education, pregnancy related services or bilingual education, indicate how services will be provided, the teacher certification standards in each program area, and how services will comply with the Student Attendance Accounting Handbook.
   The OFSDP counselor and coordinator will work to ensure teachers are highly qualified to meet the students' high school degree plan. The Phoenix Academy principal will supervise and audit operations and procedures of the OFSDP.

7. OFSD Requires a teacher of record to record the actual number of students' instructional minutes on any given day. Explain the following:

a. How the classroom teacher will verify the number of instructional minutes a student receives each day. OFSDP teachers will use Sample Attendance Register on the OFSDP website to record and verify the actual number of instructional minutes students obtain in the face to face instruction with the PFSDP teacher of record.
b. How the district will make sure that minutes for students who did not attend a minimum of 45 minutes on a particular day are not reported for funding. OFSDP teachers will be trained and held accountable to ensure actual minutes of instruction are recorded accurately on the Attendance registers used in the OFSDP.
c. How will the district will ensure that students transferring from the traditional program (ADA codes 0-6 to OFSDP (ADA Codes 7-8) will not generate more than one ADA in total for the school year and that students will not receive more than 10,800 minutes per course. The MISD OFSDP will use the recommended formula to determine the maximum OFSDP minutes a student is eligible = (Calendar School Days - Traditional Days Present) x 240.
d. How the district will ensure that students are not coded in a traditional program on the same day that the student is accumulating OFSDP instructional minutes.
The Phoenix Academy principal and the OFSDP coordinator will work with the District PEIMS clerks to ensure students enrolled in the OFSDP program are not enrolled in the traditional Phoenix Academy.
e. How the district will ensure that attendance practice and records comply with Sections 2.2.3 and 11.6 of the Student Attendance Accounting Handbook.
MISD uses Skyward to electronically take attendance. The district PEIMS clerk will monitor the enrollment of the students in the OFSD program to ensure compliance with Sections 2.2.3 & 11.6 of the Student Attendance Accounting Handbook
f. How Student Detail Audit reports for the OFSDP track will be reviewed and certified each six-week attendance reporting period.
The district PEIMS clerk will monitor the enrollment of the students in the OFSD program to ensure compliance with Sections 2.2.3 & 11.6 of the Student Attendance Accounting Handbook

8. If eligible OFSDP students participate in a credit recovery program offered in the summer, funding is limited to the attendance necessary for the student to recover class credit. Please describe how attendance will be monitored to ensure additional minutes are not reported for funding.
Students enrolled in the OFSDP will be enrolled in Phoenix Academy as part of the OFSDP and minutes will be recorded in the attendance in OFSDP Attendance register form during the regular school calendar. Students that attend summer school will be allowed to take classes in the regular summer school program.

9. **If** students are attending a community-based dropout recovery education program offered online as defined by TEC, §29.081 (e-2), must include the following:

a. Describe the curriculum credentials, certifications, or other course offerings that relate directly to employment opportunities in the state.
b. Describe the individual learning plan or process used to monitor each student's progress.
c. Indicate how students will be served by an academic coach and local advocate.
d. Indicate the date of the month that monthly student progress reports will be provided to the student's school district.
e. Describe the educational software utilized and explain how the software will track and certify the number of instructional minutes each student receives each day.
Students that enroll in the Phoenix Academy OFSDP will not offered a community-based online dropout recovery program. All OFSDP coursework will be done in-person during the schedule program hours.

# Texas Education Agency

# APPLICATION

**Updated April 2022**

## Optional Flexible School Day Program (OFSDP)

2022-2023 **School Year**

**ELIGIBLE APPLICANTS**: The Texas Education Agency (TEA) will make available to eligible school districts and open-enrollment charter schools an application form that must be completed and submitted annually to the TEA for approval.

# Definition of Program Provisions

## Eligible Students

A student in any grade level is eligible to participate in an OFSDP authorized under the TEC, §29.0822, if the student is:

- at risk of dropping out of school, as defined by the TEC, §29.081,
- attending a campus implementing an approved innovative campus plan,
- attending a TEA-designated ECHS as defined by the TEC, §29.908, P-TECH, or ICIA,
- attending a community-based dropout recovery education program, as defined by the TEC, §29.081(e-1) or (e-2), or
- not meeting attendance requirements under the TEC, §25.092, resulting in denied credit for one or more classes in which the student has been enrolled.

**AND**

There must be an agreement in writing to the student's participation:

- by the student, if the student is over 18 years of age; or
- by the student and the student's parent or person standing in parental relation to the student, if the student is less than 18 years of age and not emancipated by marriage or court order.

## Assessment

The student must take the required state assessments specified under the TEC, §39.023, during the regularly scheduled assessment calendar.

## Participation in University Interscholastic League (UIL)

A student enrolled in an OFSDP under the TEC, §29.0822, may participate in a competition or other activity sanctioned or conducted under the authority of the University Interscholastic League (UIL) only if he or she meets all UIL eligibility criteria.

## Attendance Credit

A student attending an OFSDP under the TEC, §29.0822, may be counted in average daily attendance (ADA) for purposes of funding under the TEC, Chapters 46, 48, and 49, only for the actual number of contact hours the student receives, not to exceed 720 hours or 43,200 minutes per 12-month period. **Students enrolled in the traditional program for part of the year and the OFSDP program for part of the year may not earn more than one ADA.**

## Board Approval

The board of trustees of a school district must include the OFSDP as an item on a regular agenda for a board meeting. Board of trustees of a school district must discuss the progress of the program before approving the program and applying to operate an OFSDP (see Appendix Two).

## Continuation or Revocation of Program Authorization

Applications are approved for a period of one (1) school year. Continuation of the approval for the OFSDP will be contingent on the demonstrated success of the program. Determination of success will include a review and analysis of data provided in the mandatory final progress report(s). The commissioner of education may revoke authorization for participation in the OFSDP after consideration of relevant factors, including performance of students participating in the program on assessment instruments required under the TEC, Chapter 39; the percentage of students participating in the program who graduate from high school; and other criteria agreed to in the application and adopted by the commissioner of education. A decision to revoke approval of the program by the commissioner of education is final and may not be appealed.

## Reporting Requirements

Following approval of the application, the applicant may be required to submit progress reports based on criteria selected by the applicant and agreed to by the commissioner. When requested, reports will require applicants to disclose the overall progress of the students in the program, the number of students enrolled in the program (disaggregated by ethnicity, age, gender, and socioeconomic status), the number of students graduating from high school (disaggregated by ethnicity, age, gender, and socioeconomic status), and additional criteria selected by the applicant and agreed to by the commissioner. The TEA will provide notice to applicants and additional instructions for completion of reports at least 45 days before the date a report is due, or as soon as possible, in order to give school districts and charter schools adequate time to prepare and submit the reports to the TEA. The TEA may request additional reports as necessary to monitor and assess progress of students participating in the program.

# Provisions of Agreement

## Article I – Parties to Agreement

This agreement is entered into by and between the Texas Education Agency, an agency of the State of Texas, hereinafter referred to as the "TEA," and

Mansfied Independent School District

(Legal Name of School District or Open-Enrollment Charter School)

located at

605 E. Broad Street, Mansfield, Texas, 76063

(Physical Address)

hereinafter referred to as "district."

## Article II – Period of Agreement

The period of the agreement, as detailed by participating campus in **Appendix 5**, is for a maximum of one (1) school year plus an additional thirty (30) school days if the district is applying for credit recovery. **Note that the agreement term is subject to annual renewal.**

## Article III – Purpose of Agreement

The district must perform all the functions and duties set out in the agreement, the authorizing program statute, and applicable regulations.

## Article IV – Reporting Requirements

The district may be required to submit progress reports based on criteria selected by the applicant and agreed to by the commissioner. The TEA may request additional reports as necessary to monitor and assess progress of students participating in the program.

## Article V – General and Special Provisions to the Agreement

Attached hereto and made a part hereof by reference is each of the provisions indicated below with an "X" beside it:

[☑] Appendix One, Assurances

[☑] Appendix Two, Board Approval

[☑] Appendix Three, Attendance and Compliance Procedures of Proposed Program (Attach PDF File)

[☑] Appendix Four, Contact Sheet

[☑] Appendix Five, Participating Campuses, Student Eligibility, and Period of Agreement (Attach Excel File)

## Article VI – Application Process

- For questions or assistance regarding this application, email opflex@tea.texas.gov or call 512-463-9294.
- Applications should be submitted 30 days prior to the start of the program. Start date(s) on Appendix 5 should be at least thirty (30) days after the application is submitted.
- Applications submitted by July 15th should be approved by August 15th.
- Email the complete application and attachments to: opflex@tea.texas.gov.
- Email subject line should indicate: OFSDP Application - District Name, County District Number

## Article VII – Agreement

AGREED and accepted on behalf of the school district or open-enrollment charter school to be effective on the earliest date written above by a person authorized to bind the district.

Typed Name Michele Trongaard _____ _____

Authorized Signature

Typed Title Associate Superintendent of Business Services _____

# Appendix One
# Assurances

**The definition of terms of the application applies to this Appendix One, Assurances. The school district or open-enrollment charter school hereinafter called "district" does hereby certify and agree to the following conditions of the agreement.**

**Page limit: Submit no additional pages for Appendix One. All information requested must be included with this form.**

The district agrees to enroll only eligible students to participate in an OFSDP authorized under this application. A student is eligible to participate in an OFSDP authorized under the TEC, §29.0822, if:

1. the student meets one of the following conditions:
   - the student is at risk of dropping out of school, as defined by the TEC, §29.081; or
   - the student is attending a campus implementing an approved innovative campus plan; or
   - the student is attending a community-based dropout recovery education program, as defined by the TEC, §29.081(e-1) or (e-2); or
   - the student is attending a campus with an approved early college high school program designation as defined by the TEC, §29.908; or
   - the student, as a result of attendance requirements under the TEC, §25.092, will be denied credit for one or more classes in which the student has been enrolled.

**and**

2. there is an agreement in writing to the student's participation
   - by the student, if the student is over 18 years of age; or
   - by the student and the student's parent or person standing in parental relation to the student, if the student is less than 18 years of age and not emancipated by marriage or court order.

The district agrees:

1. to administer mandatory assessment instruments during the regular assessment cycle to students enrolled in OFSDPs;

2. to ensure all instructional materials and facilities are comparable or exceed the required standards for students in similar programs;

3. that the students participating in an OFSDP will not be isolated from other academic and vocational programs of the school district and that all students will have access to school counselors for pre- and post-entry counseling, academic or personal counseling, and career counseling;

4. to provide faculty and administrators with baccalaureate or advanced degrees, highly qualified staff, and certified teachers as required by 19 Texas Administrative Code §129.1027 for the program;

5. to adopt a policy that does not penalize students participating in an OFSDP in accordance with the 90% rule (TEC, §25.092[a]) or the 75% to 90% rule for class credit (TEC, §25.092[a-1]);

6. to adopt a policy to require students to attend regularly scheduled instruction for the OFSDP with penalties for nonattendance including filing truancy charges, if appropriate;

7. to track the number of minutes the student receives instruction each day and to comply with applicable sections of the Student Attendance Accounting Handbook.

8. to comply with all reporting requirements established by the TEA;

9. not to discriminate based on disability, race, color, national origin, religion, or sex; and

10. to prohibit a student participating in an OFSDP from participating in a competition or other activity sanctioned or conducted under the authority of the UIL unless the student meets all UIL eligibility requirements.

**AGREED** and accepted terms and conditions of Appendix One on behalf of the school district or open-enrollment charter school by persons authorized to bind the district.

Courtney Lackey Wilson, President, Place 7, 817-299-6300

Name, Title, and Telephone Number of School Board President

Signature of School Board President Date

Dr. Kimberley Cantu, Superintendent, 817-299-6300

Name, Title, and Telephone Number of District Superintendent or Charter School Chief Operations Officer

Signature of Person Authorized to Bind the District or Charter School Date

# Appendix Two
# Board Approval

**The definition of terms of the application applies to this Appendix Two, Board Approval. The school district or open-enrollment charter school hereinafter called "district" does hereby certify and agree to the following conditions of the agreement.**

**Page limit: Submit no additional pages for Appendix Two. All information requested must be included with this form.**

1. The board of trustees of the school district or the governing board of the open-enrollment charter school **agrees to include the OFSDP as an item on the agenda** concerning the proposed application.

2. The board of trustees of the school district or the governing board of the open-enrollment charter school must discuss the progress of the program before applying to operate an OFSDP.

The proposed OFSDP application was on the agenda and discussed at the board meeting conducted on:

Month: December

Day: 20th

Year: 2022

Time: _____

Location: Mansfield Independent School District

**Agreed and accepted on behalf of the school district or open-enrollment charter school by persons authorized to bind the district.**

Courtney Lackey Wilson, President, Place 7, 817-299-6300
Name, Title, and Telephone Number of School Board President

_____
Signature of SchoolBoard President Date

Dr. Kimberley Cantu, Superintendent, 817-299-6300
Name, Title, and Telephone Number of District Superintendent or Charter School Chief Operations Officer

_____
Signature of Person Authorized to Bind the District or Charter School Date

# Appendix Three
# Attendance and Compliance Procedures of Proposed Program

**The definition of terms of the application applies to this Appendix Three, Attendance and Compliance Procedures of Proposed Program. The school district or open-enrollment charter school hereinafter called "district" does hereby certify and agree to the following conditions of the agreement.**

**Page limit: Submit a separate PDF document to concisely provide the information below, labeled with the corresponding number, for Appendix Three. All information requested must be included with this form and should be reviewed by the District PEIMS Coordinator prior to submission.**

1. Describe the program goals and objectives.

2. Indicate the proposed schedule offered to students participating in the OFSDP, including days of the week and times.

3. Provide an outline of staff positions and resource personnel (teachers, administrators, counselors, support staff, etc.) associated with the program. Include contact hours each staff position will be obligated to the program.

4. Describe the procedures for identifying students, including how the school confirms and documents student eligibility and obtaining student and parental consent for OFSDP participation.

5. Indicate the estimated number of OFSDP students that will be served per teacher.

6. **If** the OFSDP program will offer special education, career and technology education, pregnancy related services or bilingual education, indicate how services will be provided, the teacher certification standards in each program area, and how services will comply with the Student Attendance Accounting Handbook.

7. OFSDP requires a teacher of record to record the actual number of students' instructional minutes on any given day. Explain the following:

    a. How the classroom teacher will verify the number of instructional minutes a student receives each day.
    b. How the district will make sure that minutes for students who did not attend a minimum of 45 minutes on a particular day are not reported for funding.
    c. How the district will ensure that students transferring from the traditional program (ADA Codes 0-6) to OFSDP (ADA Codes 7-8) will not generate more than one ADA in total for the school year and that students will not receive more than 10,800 minutes per course. It is recommended that the district apply the following formula to determine the maximum OFSDP minutes a student is eligible = (Calendar School Days - Traditional Days Present) x 240.
    d. How the district will ensure that students are not coded in a traditional program on the same day that the student is accumulating OFSDP instructional minutes.
    e. How the district will ensure that attendance practices and records comply with Sections 2.2.3 and 11.6 of the Student Attendance Accounting Handbook.
    f. How Student Detail Audit reports for the OFSDP track will be reviewed and certified each six-week attendance reporting period.

**NOTE: absences and days present do not exist in the OFSDP**

8. If eligible OFSDP students participate in a credit recovery program offered in the summer, funding is limited to the attendance necessary for the student to recover class credit. Please describe how attendance will be monitored to ensure additional minutes are not reported for funding.

9. **If** students are attending a community-based dropout recovery education program offered online as defined by TEC, §29.081 (e-2), must include the following:

    a. Describe the curriculum credentials, certifications, or other course offerings that relate directly to employment opportunities in the state.
    b. Describe the individual learning plan or process used to monitor each student's progress.
    c. Indicate how students will be served by an academic coach and local advocate.
    d. Indicate the date of the month that monthly student progress reports will be provided to the student's school district.
    e. Describe the educational software utilized and explain how the software will track and certify the number of instructional minutes each student receives each day.

# Appendix Four
# Contact(s) Sheet

**The definition of terms of the application applies to this Appendix Four, Contact(s) Sheet. The school district or open-enrollment charter school hereinafter called "district" does hereby certify and agree to the following conditions of the agreement.**

**Page limit: Submit no additional pages for Appendix Four. All information requested must be included with this form.**

## District Contact(s) for the Application

| | |
|---|---|
| **District/Charter School Superintendent:** | Dr. Kimberley Cantu, Superintendent, 817-299-6300 |
| **Mailing Address:** | 605 E. Broad Street |
| **City, State, Zip Code:** | Mansfield, Texas, 76063 |
| **Telephone Number:** | 817-299-6300 |
| **Email Address:** | AmyRejcek@misdmail.org |

| | |
|---|---|
| **District PEIMS Coordinator:** | Sheryl Moulden |
| **Email Address:** | sherylmoulden@misdmail.org |

| | |
|---|---|
| **OFSDP Contact Name:** | Miguel Garza, Phoenix Academy - Principal, |
| **Email Address:** | MiguelGarza@misdmail.org |

| | |
|---|---|
| **OFSDP Contact Name:** | Fernando Benavides, Executive Director of HS |
| **Email Address:** | fernandobenavides@misdmail.org |

***NOTE: Most of the contact for the approved OFSDP is done via email. A valid email address(es) must be submitted on this form. Provide the full name(s) of the person(s) who is (are) the email contact(s) to ensure that the TEA has accurate information.***

# Appendix Five
# Participating Campuses, Student Eligibility, and Period of Agreement

**The definition of terms of the application applies to this Appendix Five, Participating Campuses, Student Eligibility, and Period of Agreement. The school district or open-enrollment charter school hereinafter called "district" does hereby certify and agree to the following conditions of the agreement.**

**Page limit: Submit no additional pages for Appendix Five. All information requested must be included with this template and submitted in a separate Excel file.**

Download and complete Appendix 5, which can be found on the **OFSDP webpage** under the *Applications and Templates* section.

**Once completed, email the following to OPFLEX@tea.texas.gov:**

1. **The application (in PDF file format)**
2. **Appendix Three (in PDF file format)**
3. **Appendix Five (in MS Excel file format)**

***All file names should include the district/charter school's name**

# Optional Flexible School Day Program (OFSDP) - Appendix 5

220908006 School Year 2023

Students may not be reported with more than one ADA in total on the 42400 Basic Attendance Collection 3 and 42500 Flex Attendance in collections 3 and 4

**Eligibility Designation**
1 = TEC §29.081 At-Risk Students
2 = TEC §25.092 Minimum Attendance
3 = TEC §29.908 Early College High School
4 = TEC §39A.107 Campus Turnaround Plan
5 = Credit Recovery**
6 = TEC §29.081(e-1) Campus Dropout Recovery
7 = TEC §29.081(e-2) Online Dropout Recovery

**School Year Period of Agreement**
Reported in TSDS PEIMS Summer Collection 3

Program start date must be 30 days after application submission.

Program end date must not exceed the last day of the regular school calendar.

**Summer Period of Agreement**
Reported in TSDS PEIMS Extended Collection 4

**Credit Recovery - Designation 5

Summer period of agreement should not exceed 30 days or extend past July 31st.

| Nine Digit District and Campus Number | Campus Name | 1 | 2 | 3 | 4 | 5 | 6 | 7 | Estimated Students Participating | Program Start Date | Program End Date | Proposed Days: SUMTWTHFS | Minutes Offered Per Day | Summer Program Start Date | Summer Program End Date | Proposed Days: SUMTWTHFS | Minutes Offered Per Day |
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220908006 School Year 2023

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**School Year Period of Agreement**

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**Summer Period of Agreement**

Reported in TSDS PEIMS Extended Collection 4

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**Board of School Trustees**
**Mansfield Independent School District**

**TITLE:** Approval of 2023-2024 District Calendar

**DATE:** December 20, 2022

## ACTION

**BACKGROUND:**

Establishing a District calendar is an important first step in planning for the upcoming school year. The calendar influences many areas of District operation. Just as in 2022-2023, the calendar was implemented earlier this year to allow MISD families to plan.

**RECOMMENDATION:**

The Superintendent recommends approval of the 2023-2024 District Calendar B.

**RECOMMENDED MOTION:**

*"I move that we approve the 2023-2024 District Calendar B."*

| **Option B** | |
|---|---|
| Teachers Report | August 7 |
| Staff Development | Aug. 7-11**, Jan. 3-4 |
| Teachers Workdays | Aug. 14-15**, Nov. 6, Jan. 5, May 24 |
| First Day of School | Wednesday, Aug. 16 |
| **SCHOOL HOLIDAYS** | |
| Labor Day Holiday | September 4 |
| Fall Holiday | October 9 |
| Student Holiday | November 6-7 |
| Thanksgiving Break | November 20†, 21, 22, 23, 24 |
| Winter Holiday | December 20 - January 2 |
| Student Holiday | January 3-5 |
| Dr. Martin Luther King, Jr. Day | January 15 |
| District Holiday | February 19 |
| Spring Break | March 11†, 12, 13, 14, 15 |
| Spring Holiday | March 29 |
| **OTHER IMPORTANT DATES** | |
| Parent-Teacher Conference | November 7 (half day) |
| First Semester Ends | December 19 |
| Second Semester Begins | January 8 |
| Last Day of School | May 23 |
| Last Teacher Day | May 24 |
| Bad Weather Days (#1, #2) | February 19, May 24 |
| † - Student Holiday / SDCE Day (November 20 and March 11)<br>** - Teachers will get five professional development days and two teacher workdays from Aug. 7 - 15, 2023. | |

**2023-24** **STUDENT / TEACHER CALENDAR** **Draft B**

| Jul-23 | | | | | | |
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| Jan-24 | | | | | | |
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**Board of School Trustees**
**Mansfield Independent School District**

TITLE: District Improvement Plan 2022-2023

DATE: December 20, 2022

## ACTION

**BACKGROUND:**

The Board shall ensure the District Improvement Plan is developed, reviewed, and revised annually to advance the performance of all students. The Board shall approve and periodically review the District's mission and goals to improve student performance. Vision 2030 serves as the District's Strategic Plan and the foundation for the District Improvement Plan. As part of the MISD planning process, each department has developed objectives to improve the performance of all students through Vision 2030 goals and/or supporting goals. The "Plan on a Page" is a one-page summary of the department's Mission, Vision, Values, Motto, and Goals for the year. The District-wide Educational Improvement Council participated in the development of the District Improvement Plan for the 2022-2023 school year and verified alignment with Vision 2030.

**CONSIDERATION:**

The recommended 2022-2023 District Improvement Plan meets the legal requirements in the Texas Education Code and includes the following:

- MISD Scorecard
- Comprehensive Needs Assessment
- Departmental System Goals
- Plan for Federal Funds
- Plan for At-Risk/Compensatory Education
- District-wide Educational Improvement Council Membership.

**RECOMMENDATION:**

The Superintendent recommends that the Board approve District Improvement Plan for the 2022-2023 school year, as presented.

**RECOMMENDED MOTION:**

*"Move to adopt the District Improvement Plan for the 2022-2023 school year, as presented."*







# MANSFIELD ISD

*District Improvement Plan*

**Reviewed and Recommended by DEIC on December 8, 2022**

**Considered by MISD Board of Trustees on December 20, 2022**

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# Mansfield Independent School District

VISION 2030

LIFE READY • CAREER READY
COLLEGE READY

## Mission
To inspire and educate students to be productive citizens.

## Vision
A destination district committed to excellence.

## Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relationships
- Resiliency

## Motto
MISD: A great place to live, learn, and teach.

# Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as an MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

# Mansfield ISD District Scorecard

2021-2026

| # | Key Strategic Measure | 5 Year Goal | Base Line 20-21 | Actual Data 21-22 | 22-23 | 23-24 | 24-25 | 25-26 | Status |
|---|---|---|---|---|---|---|---|---|---|
| **1. Vision 2030 Guiding Statements** | | | | | | | | | |
| 1.1 | % Reading on level by start of 3rd grade | 82% | | 74% | | | | | |
| 1.2 | % of students mastering Algebra 2 | 80% | 69% | 76% | | | | | |
| 1.3 | % of students graduating Life Ready | 80% | | 58% | | | | | |
| 1.4 | % of students graduating College and/or Career Ready | 80% | | 45% | | | | | |
| **2. Curriculum, Instruction & Accountability** | | | | | | | | | |
| # | Key Strategic Measure | 5 Year Goal | Base Line 20-21 | Actual Data 21-22 | 22-23 | 23-24 | 24-25 | 25-26 | Status |
| 2.1 | % of 4th/6th/8th gr students on/above level per MAP Reading | 70% | 62% | 61% | | | | | |
| 2.2 | % of 4th/6th/8th gr students on/above level per MAP Math | 70% | 59% | 57% | | | | | |
| 2.3 | % Completing Student Scorecard | 80% | | 74% | | | | | |
| **3. Student Services** | | | | | | | | | |
| # | Key Strategic Measure | 5 Year Goal | Base Line 20-21 | Actual Data 21-22 | 22-23 | 23-24 | 24-25 | 25-26 | Status |
| 3.1 | % Students in Extra/Co-curricular Activities | 90% | 77% | 68% | | | | | |
| 3.2 | Student Survey-% Satisfied | 70% | 60% | 50% | | | | | |
| 3.3 | % Out of Placement (ISS/OSS/DAEP) | | | 14% | | | | | |
| **4. Technology** | | | | | | | | | |
| # | Key Strategic Measure | 5 Year Goal | Base Line 20-21 | Actual Data 21-22 | 22-23 | 23-24 | 24-25 | 25-26 | Status |
| 4.1 | % Critical Systems Scheduled Uptime | 98% | 99% | 99.8% | | | | | |
| 4.2 | % Work Orders Completed within 7 Business Days | 80% | 63% | 81.5% | | | | | |
| 4.3 | Cybersecurity: Uncompromised End-Points | 99% | 99% | 99.8% | | | | | |
| **5. Human Resources** | | | | | | | | | |
| # | Key Strategic Measure | 5 Year Goal | Base Line 20-21 | Actual Data 21-22 | 22-23 | 23-24 | 24-25 | 25-26 | Status |
| 5.1 | % Teacher Retention Rate | 90% | 89.6% | TAPR | | | | | |
| 5.2 | Teaching staff reflects diversity of student population - % Gap | ≤ 10% | 14.9% | TAPR | | | | | |
| 5.3 | Staff Survey - % Satisfied | 85% | 80% | 75% | | | | | |
| **6. Communications & Marketing** | | | | | | | | | |
| # | Key Strategic Measure | 5 Year Goal | Base Line 20-21 | Actual Data 21-22 | 22-23 | 23-24 | 24-25 | 25-26 | Status |
| 6.1 | # MISD Positive Publicity Media Hits | 1464 | 970 | 1,276 | | | | | |
| 6.2 | ACE Summer Rd & Math Progress % | 90% | | 85%/95% | | | | | |
| 6.3 | Revenue Generated | $4,000,000 | $3,126,571 | $3,466,915 | | | | | |
| **7. Facilities & Operations** | | | | | | | | | |
| # | Key Strategic Measure | 5 Year Goal | Base Line 20-21 | Actual Data 21-22 | 22-23 | 23-24 | 24-25 | 25-26 | Status |
| 7.1 | % of Work Orders Completed within 5 Business Days | 83% | 78% | 80% | | | | | |
| 7.2 | % of Workers Compensation Claims Filed | 6.75% | 8% | 5.8% | | | | | |
| 7.3 | % of Student Meal Participation | 65% | 60% | 74% | | | | | |
| **8. Business & Finance** | | | | | | | | | |
| # | Key Strategic Measure | 5 Year Goal | Base Line 20-21 | Actual Data 21-22 | 22-23 | 23-24 | 24-25 | 25-26 | Status |
| 8.1 | Highest rating on FIRST | Superior | Superior | Superior | | | | | |
| 8.2 | Clean Financial Audit | Unqualified Opinion | Unqualified Opinion | Nov/ Auditor | | | | | |
| 8.3 | % Payroll Issued Accurately & On Time | 99% | 99% | 99% | | | | | |
| **9. Safety & Security** | | | | | | | | | |
| # | Key Strategic Measure | 5 Year Goal | Base Line 20-21 | Actual Data 21-22 | 22-23 | 23-24 | 24-25 | 25-26 | Status |
| 9.1 | % Police Presentations Per Month | 95% | 63% | 112% | | | | | |
| 9.2 | % Students that Feel Safe at School | 80% | 60% | 46% | | | | | |
| 9.3 | % Police Force Meeting TCOLE Standards | 100% | 100% | 100% | | | | | |

Met or Exceeded 5 Year Goal

On Track Towards Meeting Goal with a Positive Trend

Did Not Achieve Yearly Goal- Improvement Effort Suggested

Current Progress Did Not Achieve Goal- Improvement Effort Required

# Comprehensive Needs Assessment Summary: 2022-2023

| | | | |
|---|---|---|---|
| Parents, Administrators, and Teacher Climate Surveys, State Assessment and Accountability Data. | | | |
| **List Data Sources Reviewed:** | | | |
| **Area Reviewed** | **Summary of Strengths** What were the identified strengths? | **Summary of Needs** What were the identifiedneeds? | **Priorities** What are the priorities for the department, including how federal and state program funds will be used? |
| **Demographics** | • MISD is a fast-growing diverse school district with 35,724 students.<br>• African American 32%<br>• White 26.7%<br>• Hispanic 26.8%<br>• Asian 8.2%<br>• Two or More Races 5.1%<br>• Economically Disadvantaged 48.4%<br>• Gift & Talented 6.7%<br>• Special Ed 11.5%<br>• Limited English Proficient (LEP) 13.8%<br>• Bilingual 3.1%<br>• English as a Second Language (ESL) 10.5%<br>• At-Risk 39.6% | • The percentage of Limited English Proficient (LEP) students increased nearly 2% compared to the 2020-21 school year.<br>• The percent of economically disadvantaged students increased by 6% compared to the previous year.<br>• The percent of students who identify English as their second language increased by 1.5%. | • Efficient use of facilities.<br>• Viable Tier 1 curriculum for all courses.<br>• Title 1 funds are used to support 25 campuses with the greatest number of economically disadvantaged students. |
| **Student Achievement** | • District earned ***B*** rating with an overall score of **88** on the A-F Accountability System in the 2021-22 district accountability ratings.<br><br>• The district had an **89** on Domain I. Domain I measures whether students met academic, graduation and College, Career, Military Ready (CCMR) standards. | • The district missed the A rating by 2 points. Two campuses' overall rating scores were below 70 and were assigned *"SB 1365 Not Rated."*<br><br>• 81% of the students performed at the *Approaches Grade Level*, 55% performed at *Meets Grade Level*, and 28% performed at *Masters Grade Level* in all subjects.<br>• 81% of the students performed at the *Approaches Grade Level*, | • Monitor and support implementation of Vision 2030 with grades 8th-10th students.<br>• Monitor and support the Cadence of Accountability process at all MISD campuses and departments.<br>• Use of ESSER funds to purchase supplemental materials for HB4545 implementation.<br>• Use of ESSER funds for staffing critical need areas. |

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| | | 59% performed at *Meets Grade Level*, and 28% performed at *Masters Grade Level* in reading.<br>● 80% of the students performed at the *Approaches Grade Level*, 51% performed at *Meets Grade Level*, and 25% performed at *Masters Grade Level* in mathematics.<br>● 81% of the students performed at the *Approaches Grade Level*, 54% performed at *Meets Grade Level*, and 24% performed at *Masters Grade Level* in science.<br>● 83% of the students performed at the *Approaches Grade Level*, 59% performed at *Meets Grade Level*, and 38% performed at *Masters Grade Level* in social studies.<br>● Overall the percent of students performing at Meets Grade Level are less than 60% in content areas assessed. | ● Utilization of MAP testing.<br>● Train all campus and curriculum leaders in Professional Learning Communities implementation.<br>● Monitor streamlined Social Studies TEKS with fidelity.<br>● Federal and State funds used to supplement reading/math specialists/paras and instructional resources. |
| | ● The district earned an **86** on Domain II. Domain II shows how students perform over time and how the district's performance compares to other districts with similar economically disadvantaged students.<br><br>● The district scored an **87** on Domain III. Domain III shows how well the district is addressing achievement gaps | ● 72% of the students who had reading and math scores in 2021 and 2022 demonstrated growth.<br>● 73% of the students grew in reading and 70% in math. Less growth was realized in math than in reading.<br><br>● The district met 79% of the targets evaluated in Academic Achievement component of Domain III.<br>● The American Indian, Asian, Pacific Islander, | |

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| | between the student groups it serves.<br>● All student groups evaluated met the Domain III targets in reading.<br>● The district met 92% of the School Quality targets on Domain III.<br>● The district met all of the English Language Proficiency targets on Domain III. | Two or More Races, Special Education, and Non-Continuously Enrolled student groups did not meet math Closing the Gaps targets.<br>● The district met 44% of the Graduation Rate targets evaluated. The Hispanic, White, Economically Disadvantaged, Emergent Bilingual/English Learners, and Special Education students did not meet the graduation rate targets.<br>● The former Special Education students did not meet the school quality targets. | |

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| **School Culture and Climate (Include Counseling)** | • 91% of the administrators and 82% of the teachers surveyed in 2022 responded that the people they work with respect and care for them on a personal level.<br>• 92% of the administrators surveyed reported that they would recommend the district to anyone seeking to enroll their children.<br>• 73% of the staff reported that they would recommend the campuses they work at to someone seeking a school for their children.<br>• 76% of the parents surveyed in 2022 believe that the district provides a safe place for their children to learn.<br>• 79% of the parents responded that they felt welcome at their children's campus whenever they visited.<br>• 82% of the students reported that they had a friend who they can count on to help them, no matter the circumstances.<br>• 72% of the students believe that their teachers care about their learning.<br>• 65% of the students reported that their teachers accept them for who they are. | • 44% of the district administrators do not believe that the district planning process is inclusive and does not represent the views of all stakeholders.<br>• 40% of the parents believe that the rules for student conduct are not enforced consistently across the district.<br>• 58% of the teachers believe that they are not well supported by the parents with respect to discipline issues.<br>• 53% of the teachers reported that students at their campuses are not respectful to teachers.<br>• 46% of the teachers reported that the school improvement process is not inclusive and does not represent the views of everyone at their respective campuses.<br>• 53% of the students felt that they cannot talk to a teacher or administrator if they have a problem.<br>• 50% of the students reported that their counselors do not help them to succeed in school.<br>• 50% of students reported that they are not satisfied with the overall school quality.<br>• 54% of the students reported that they do not safe at their campuses and 55% felt unsafe in the restrooms at their campuses. | • Provide education to students and parents on the legal definition of bullying; Train staff on how to recognize and respond to bullying incidents; Conduct administrator training on investigating bullying allegations; Provide an online platform for anonymous reporting of bullying allegations.<br>• Continue implementation of a district Social and Emotional Learning (SEL) framework that will foster an overall climate of inclusion, warmth, and respect, and will promote the development of core social and emotional skills among both students and staff.<br>• Dedicated collaboration time at principal meetings.<br>• Analyze the DEI equity audit.<br>• Title 4 supports for PD connected to SEL and other resources. |

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| **Staff Quality/ Professional Development** | • 89% of administrators and 75% of the campus staff are satisfied working for the district.<br>• 87% of administrators and 76% of the campus staff believe that MISD provides a positive, professional work environment.<br>• 79% of the parents responded that their children's teachers are knowledgeable and meet the students' learning needs.<br>• 69% of the campus staff believe that they have time during the school day to collaborate with their peers regarding curriculum and instruction best practices.<br>• 71% of the administrators and the campus staff believe that they are given adequate feedback on the work they do.<br>• 73% of the campus staff reported that their supervisors have a good understanding of their strengths and weaknesses.<br>• 72% of the school staff consider their campus as excellent school.<br>• 71% of the campus staff reported that they are supported to do their job well. | • 43% of the administrators indicated that the district professional development opportunities are not relevant to their professional growth.<br>• 41% of the campus staff responded that they do not learn or grow as professional educators from the professional learning opportunities provided.<br>• 71% of the administrators do not believe that the district sponsored book studies help them grow professionally.<br>• 59% of district administrators reported that the PDC meetings are not a productive use of their time and do not provide them with relevant information to do their job more effectively.<br>• 41% of the administrators do not believe that the district's hiring and promotion practices effectively select the most qualified individuals for the administrative positions.<br>• 56% of the teachers reported that they are not included in the decision-making process at their campus. | • Title 2 funds utilized to support professional development for teachers and administrators.<br>• PLC training for administrators.<br>• Leadership Blueprint training.<br>• Grow Your Own training program.<br>• Aspiring Leaders program for teachers.<br>• TIPS program for aspiring assistant principals.<br>• Onboarding program for new principals and assistant principals.<br>• Create 2 onboarding coach positions.<br>• Offer National Board Certification option for teachers.<br>• Curriculum Audit Training for new instructional leadership and campus leadership. |

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| **Curriculum, Instruction, Assessment (Include Library)** | • 91% of the administrators reported that they know how MISD performed on the STAAR assessments compared to other districts and the state.<br>• 85% of the administrators responded that the district successfully inspires and educates its students to become productive citizens.<br>• 81% of the parents reported that the district provides high quality education.<br>• 77% of the administrators responded that the district effectively uses data to identify areas in need of improvement.<br>• 70% of the teachers believe that their campus administrators consistently implement programs and practices to hold staff accountable to reach highest performance levels.<br>• 70% of the teachers responded that their campuses effectively address academic challenges to improve continuously.<br>• 67% of the administrators believe that the district does a good job addressing the academic needs of all students. | • 66% of the students reported that what they learn at school is not related to real-life situations.<br>• 54% of the students responded that their teachers do not do a good job of making what they learn interesting.<br>• 51% of the students responded that they are not provided with useful information about careers, colleges, and other opportunities.<br>• 57% of the students reported that they do not enjoy learning at their campuses.<br>• 41% of the teachers do not believe that effective teachers are assigned to instruct students who are at risk of failing academically or identified as gifted and talented.<br>• 58% of the high school parents responded that the campuses are not preparing their children adequately for college or career.<br>• 57% of the high school parents responded that the schools do not provide helpful information to their children about college and career planning.<br>• 57% of the high school parents responded that their children will not have the skills they need to be successful after high school. | • Comp Ed funds supplement instructional resources for At-Risk students.<br>• Recommend per- pupil baseline for library resources at the campus level.<br>• Implementation of student scorecards.<br>• Curriculum writing and revisions.<br>• Continue development of SEL lessons.<br><br>Parent University Nights<br>• Highlight the redesigned Guidance & Counseling website geared towards addressing readiness in life, college, and a career.<br>• Walk parents through college funding & scholarships.<br>• SEL parent nights. |

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| **Family and Community Involvement** | ● 84% of the parents responded that they receive school activities and events information regularly.<br>● 82% of the parents reported that they felt comfortable contacting their children's school if they had a concern.<br>● 83% of the parents responded that they had opportunities to communicate with their children's teachers as needed.<br>● 80% of the parents reported that their children's campus keeps them informed of their children's academic progress.<br>● 75% of the parents responded that the teachers are responsive and respectful to their concerns.<br>● 74% of the teachers reported that they worked closely with their students' parents to meet the students' academic needs. | ● 55% of the teachers reported that the parents did not volunteer to assist with extracurricular or classroom activities as needed. | ● Parent University resources will be shared digitally through the MISD website.<br>● Title 1 funds used to support parent and family engagement.<br>● Social-Emotional Learning engagement nights by level.<br>● Focus for campuses to engage parents and community. |
| **School Context and Organization** | ● Continuous improvement systems grounded in MISD Board Policy. | ● Fidelity of processes and procedures | ● Maintain fidelity to the cadence of accountability continuous improvement processes. |
| **Technology** | ● Action plan in place to deliver devices to the majority of students. | ● Student access to devices<br>● Student access to internet | ● Deploy new devices<br>● Deploy hot spots |

## Department System Goals Summary 2022-2023

| DEPARTMENT | VISON 2030 GOAL | SUPPORTING GOAL |
|---|---|---|
| **Advanced Academics** | Increase AP exam passing rate across the district to 42% from 40%. The five-year goal is 50%. | Using all student groups, the GT student population will mirror the campus student population with a +/- 20% differential. |
| **Assessment, Accountability, &Analysis** | Support the Vision 2030 strategic plan by generating and disseminating assessment, accountability, and College Career Military Readiness (CCMR) data to stakeholders to make informed decisions. | 1. Track and update the district's and campuses' CCMR projections six times a year.<br>2. Train the Campus Test Coordinators (CTC) to plan and implement the best online testing environment for all MISD students.<br>3. Train CTCs on generating and utilizing the TestHound reporting feature to create campus level reports for 5-year documentation. |
| **Athletics** | 1. Improve academic success across all athletic programs (See supporting Goals 1 & 2).<br>2. Increase community service hours.<br>3. Teach character, teamwork and sportsmanship through competition. | 1. Student-athlete graduation rate of 100%<br>2. Student athlete Passing rate > 90%<br>3. Organize and provide 4 district wide community service projects<br>4. High School Community service hours per sport > 2000 hours<br>5. Middle School Community service hours per campus > 500 hours<br>6. Coaches teach 2-Word character lessons one day per week in study hall |
| **AVID** | To support AVID schoolwide initiatives at all secondary campuses. The initiatives vary among the following:<br>• Implement student note-making process | To coach the implementation of WICOR strategies (writing, inquiry, collaboration, organization, and reading) in the AVID elective classes.<br><br>To collect student work samples of WICOR each 6-weeks as evidence of routine use. |

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| | • Implement content writing process<br>• Routine use of WICOR strategies<br>• Implement student collaborative study groups | To create scripts for the monthly AVID Site Team meetings and to provide technical assistance in goal setting and ongoing analysis of student work. |
| **2017 Bond Program** | Facilitate the process of students learning to read on grade level (MISD Guiding Statement #1) and facilitate the process of students mastering Algebra II by the eleventh grade (MISD Guiding Statement #2) by providing a safe, comfortable, clean, and high functioning facility that meets and exceeds the district standards. | 1. Under budget ≤ 1.0% or $2.75 million (*financial responsibility*) |
| **Business Services** | 1.Mansfield ISD will receive a superior rating on the FIRST report. *FIRST = Financial Integrity Rating System of Texas.<br>2.Mansfield ISD will receive a clean financial audit (Unqualified Opinion).<br>3.Mansfield ISD Business Services will provide 8 trainings to campus and department staff throughout the year: (1) Beginning of year training, (1) Finance Round Table trainings, (1) Activity, (1) Adobe, (1) Report Writing, and (1) Booster/Sponsor Training. | 1. FIRST report encourages schools to manage financial resources so that MISD receives the maximum allocation for direct instructional purposes.<br>2. A clean financial audit allows taxpayers to be confident in the financial management of taxpayer funds.<br>3. Trainings to campus and department staff supports MISD employee morale and assists the district with good community standing which helps ensure financial accuracy. |
| **Career Technical Education (CTE)** | The CTE department will ensure all 143 CTE courses have a written scope and sequence and curriculum framework aligned to industry and state standards.<br><br>The CTE department will identify all seniors without a CCMR (College, Career, or Military Readiness) point who have the opportunity to earn an industry-based certification (IBC) and communicate that data to stakeholders (campus | 100% of CTE courses will have a completed scope and sequence. Currently, 50% of scope and sequence documents have been audited and the remaining will be completed and audited by the end of this year.<br><br>30% of CTE courses will have a completed and aligned curriculum framework. Currently, 10% of CTE courses have a completed and aligned curriculum framework. |

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| | leadership). | |
| **Center for Performing Arts** | Facilitate the process of students graduating life ready (Guiding Statement #3). | 1. 25% of all events will be dedicated to our Fine Arts programs and activities.<br>2. Our students will participate in at least 10 events a year hosted by the Center Arts Program.<br>3. The Center Arts Program will host 5 community events a year in which our students will participate. |
| **Communications & Marketing** | 1. Implement a communication/ marketing program that directly helps the district achieve its strategic goals.<br>2. Implement high quality out of school time programs through QUEST and ACE.<br>3. Build mutually beneficial partnerships through community relations and the Education Foundation that drive increased revenues to serve students. | 1. Track MISD positive publicity via media hits.<br>2. Provide academic support in math and reading/language arts to ensure that 80% or more of ACE students show academic progress by the end of each academic year.<br>3. Increase revenue generated through Advertising, MISD Education Foundation and QUEST Program. |

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| **Curriculum, Instruction and Accountability** | Implementation of Professional Learning Communities K-12. | Focus on principal and assistant principal leadership development. |

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|---|---|---|
| **Custodial Operations** | Facilitate the process of students learning to read on grade level (MISD Guiding Statement #1) and facilitate the process of students mastering Algebra II by the eleventh grade (MISD Guiding Statement #2) by providing a safe, comfortable, clean, and high functioning facility free of defects. | 1. Reduce workers compensation claims through training and support (financial responsibility) < 8.76%<br>2. Increase the number of Safety Training hours provided (financial responsibility) ≥ 2,850 hours<br>3. Increase the number of Leadership Training Program Hours (customer satisfaction) ≥ 520 hours |
| **Digital Learning** | 1. The Digital Learning Team will empower students to be college, career, and life ready in a digital world.<br><br>2. The Digital Learning Team will empower teachers to develop engaging digital learning activities for all MISD students. | 1. The Digital Learning Team will support teachers and administrators with relevant teaching and learning experiences.<br><br>2. The Digital Learning Team will offer multiple learning modalities for teachers to become confident developers of engaging digital learning activities for students. |
| **Early Literacy** | Implement PK Guidelines through active, explorative experiences. | |
| **Energy Management** | Facilitate the process of students learning to read on grade level (MISD Guiding Statement #1) and facilitate the process of students mastering Algebra II by the eleventh grade (MISD Guiding Statement #2) by providing a safe, comfortable, clean, efficient, and high functioning facility free of defects. | Reduce or avoid costs for energy and natural resource consumption ≥ 20% (compared to SY2011-2012, the year before the program was established) through an energy conservation program (financial responsibility). |

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| **English Literacy, K-12** | Implement all components of literacy instruction with fidelity in K-12 classrooms. | |
| **Facilities** | Facilitate the process of students learning to read on grade level (MISD Guiding Statement #1) and facilitate the process of students mastering Algebra II by the eleventh grade (MISD Guiding Statement #2) by providing a safe, comfortable, clean, and high functioning facility free of defects. | 1. Reduce workers compensation through training and support: Custodial < 8.75%; Maintenance ≤ 8%; Student Nutrition ≤ 8%<br>2. Complete work orders within 5 business days ≥ 80%<br>3. Serve 5.5 million meals<br>4. 2017 Bond under budget ≤ 1.0% or $2.75 million<br>5. Reduce energy and natural resources consumption through energy conservation program ≥ 20%<br>6. Reduce workers compensation through training and support ≤ $600,000<br>7. 25% of all events will be dedicated to our Fine Arts programs and activities<br>8. Reduce the number of buses that are out of service daily: < 12% |
| **Federal Programs** | 1. Implement a federal funds program that supports Title I funded campuses in achieving their strategic goals as identified in campus needs assessments.<br>2. Implement a high-quality, federally funded, Parent and Family Engagement Program that provides interaction between school and home as measured by growth of parent and family programming on each Title I campus.<br>3. Implement a federally funded, School Improvement Program based on student STAAR outcomes. | 1. Provide service and support to federally funded campus leaders on the use, compliance, and evaluation on the expenditure of Title I funds.<br>2. Provide Title I campus structure and compliance to bring parents and families into our MISD Title I campus buildings.<br>3. Using the Effective School Framework Model (ESF) targeted and comprehensive schools, as identified by TEA, will track improvement in state criterion as measured by STAAR. |

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| **Fine Arts** | **Mission:**<br>The mission of Mansfield ISD Fine Arts is to encourage and inspire students to explore and develop a passion for the visual and performing arts.<br><br>**Vision:**<br><br>The vision of Mansfield ISD Fine Arts is to use arts education to inspire students to be life-long participants, advocates, and patrons of the performing and visual arts. | Implement the MISD Fine Arts Curriculum with fidelity.<br><br>1. Track student participation.<br><br>2. Record the number of groups/students advancing in state level competitions.<br><br>3. Track staff retention.<br><br>4. Track A and A/B Honor Roll students. |
| **Guidance and Counseling** | The Guidance and Counseling Department will support and monitor the progress of student scorecards at the campus level by training staff, creating lessons and teacher scripts, and providing technical support. | The Guidance and Counseling Department will continue to support and monitor the implementation of Hope Squads in grades 7-12, while also laying the foundation to implement Hope Squads at the intermediate level. |
| **Health Services** | The Health Services Department will guide students, staff, and the MISD community on access to healthcare services. | Provide opportunities for students, staff, and the community to access health-related services (via district events, immunization clinics, and community outreach). |
| **Human Resource Services** | 1. MISD will achieve a teacher retention rate of at least 90% annually when considering discretionary turnover.<br>2. MISD's student ethnicity population will be no more than 10% greater than the corresponding teacher ethnicity population.<br>3. MISD will maintain an 85% or higher staff | 1. MISD HR will increase recruiting visits to traditionally diverse colleges and universities by 100% of baseline 20-21 data.<br>2. MISD HR will achieve and maintain an 85% satisfaction rating from principals and directors.<br>3. MISD HR will offer semi-annual HR training opportunities for principals and/or directors. |

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| | satisfaction rating per the MISD staff survey. | |
| **Library Services** | MISD Libraries will provide:<br>1. Literacy activities to develop lifelong learners.<br>2. STEAM & Makerspace activities to develop critical thinkers & problem solvers.<br>3. Opportunities to develop digital literacy skills to succeed in life.<br>4. Opportunities to explore self-interests and career pathways. | MISD Libraries will gather data to establish goals for:<br>1. Circulation of library materials<br>2. Use of TexQuest Databases |
| **Maintenance** | Facilitate the process of students learning to read on grade level (MISD Guiding Statement #1) and facilitate the process of students mastering Algebra II by the eleventh grade (MISD Guiding Statement #2) by providing a safe, comfortable, clean, and high functioning facility free of defects. | 1. Complete work orders within 5 business days (customer satisfaction) ≥ 80%<br>2. Perform preventative maintenance to extend life and efficiency of capital equipment (financial responsibility) ≥ 23%<br>3. Reduce the number of claims due to worker's comp injuries (customer satisfaction) ≤ 8% |

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| **Math K-6** | We will implement the deconstructing of our math standards in order to increase teacher content knowledge and confidence thereby impacting Tier 1 instruction. | We will empower teachers by providing targeted and engaging professional development that will build their knowledge of our math TEKS in our District Math PLC (Professional Learning Community) Unit Previews and provide additional training to our campuses based on their individual needs. |

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| **Mathematics Secondary** | To provide professional development and resources for secondary math teachers focused on understanding the standards and using data to impact Tier 1 instruction. | Increase awareness of the math content included in college readiness assessments and making connections to individual math course standards to provide vertical alignment and focused learning targets for students. |
| **PE/Health** | Provide professional development opportunities on the new PE/Health TEKS. | Curate and add content resources to Canvas that align with the new PE/Health TEKS. |
| **Police Services** | 1. Maintain a highly trained department meeting and/or exceeding the Texas Commission on Law Enforcement (TCOLE) standards.<br>2. Provide opportunities for our students, staff, and parents to communicate with our department. | 1. Officers will complete TCOLE mandated and department-designated training.<br>2. Officers will provide presentations on their assigned campus no fewer than once a month.<br>3. The department will participate in designated district events by providing an opportunity for others to communicate with department personnel. |
| **Post-Secondary Readiness (G&C)** | In support of Guiding statement 4, we will administer the Texas Success Initiative (TSIA 2.0) to seniors that have not yet met state criteria for College Career and Military Readiness (CCMR). This provides an opportunity for students to demonstrate college readiness and meet state criteria at no cost to the student. | Senior students who are not successful on the TSIA 2.0 will be given the opportunity to enroll in an online Texas College Bridge course that was designed to help bridge learning gaps. Successful completion of this course at 90% or higher meets the state criteria for College Career and Military Readiness (CCMR). |
| **Risk Management** | Facilitate the process of students learning to read on grade level (MISD Guiding Statement #1) and facilitate the process of students mastering | 1. Reduce paid workers compensation claims through training and support (*financial responsibility*) ≤ $600,000 |

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| | Algebra II by the eleventh grade (MISD Guiding Statement #2) by providing a safe work and learning environments for all employees and students. | 2. Increase the number of Safety Visits (*financial responsibility*) ≥ 125 visits |

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| **Science K-12** | Provide targeted professional development and content resources in Canvas/Edugence to support the new technology enhanced items such as hot spot; drag and drop including literacy supports for short constructed responses. | Create an implementation plan for the new Science TEKS. |
| **Social & Emotional Learning** | Plan and execute the services provided and processes used by the district's Behavior Intervention Team. | Monitor campuses in implementing SEL relational practices. |
| **Social Studies** | | A Unit Design Document will be created for each unit of high school World Geography, World History, and US History for a total of 32 documents. |
| **Special Populations/ ESL & Bilingual** | • Increase the English Learners (EL) Graduation rate from 84% to 88% based on the Results Driven Accountability (RDA) report (Safeguards- English Learners Graduation rate).<br><br>• Monitor and Support Texas English Language Proficiency Assessment System (TELPAS) Target measure and increase by 2 percentage points. | • Monitor and support the fidelity of the Two-Way Dual Language Program by completing monthly walk-throughs.<br><br>• Support each campus' "One Thing" by working collaboratively with the C&I Department to increase the use of effective second language acquisition strategies during Tier I instruction across all four core content areas. *RDA Safeguards- English as Second Language ($3^{rd}$-$8^{th}$): Writing, Science, & Social Studies; English as Second Language (ESL): End of Course (EOC), English Language Arts and Reading (ELAR). |

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| **Special Populations/ MTSS/Dyslexia/504** | Students with identified academic and behavioral needs will receive equitable educational opportunities for interventions and supports through special programs including Multi-Tiered System of Supports, Dyslexia Services, and Section 504. | • Dyslexia providers will have the tools and knowledge necessary to provide standard protocol dyslexia instruction that is explicit, systematic, and intentional in its approach to K-12 students with dyslexia.<br>• Campuses will be equipped with the necessary tools and resources they need to implement the Multi-Tiered System MTSS process.<br>• Students with eligibility for 504, will receive appropriate accommodations and support as documented by administrators in Success Ed and teachers through campus progress monitoring and lesson planning. |
| **Special Populations/ Special Education** | • Increase Special Education STAAR 3rd – 8th reading passing rate from 47.9 to 52.0 (Based on RDA report).<br>• Increase the number of Special Education students earning credits in the 2022-2023 school year in order to graduate with their cohort. | • Expand and deliver appropriate reading instruction to students with disabilities through the implementation of a foundational reading program.<br>• Provide targeted professional development and content resources to support specially designed instruction.<br>• Meet every 6 weeks with high school administrative leadership teams to develop collaborative PLCs with paired high schools to share best practices and strategies for lowering failure rates.<br>• Share Special Education Failure Padlet to support on-going analysis of high school campus data and encourage leaders to build a culture of high expectations for teachers resulting in high student achievement. |
| **Student Nutrition** | To inspire healthy lifestyles for students and staff by providing the access to delicious and nutritious meals at every campus. | 1. To serve 5.5 million meals districtwide. [Demonstrates Food Quality and Acceptability]<br>2. Maintain an average food cost ratio (cost of food: revenue) ≤ 40%. [Demonstrates Fiscal Responsibility] |

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| | | 3. Achieve ≤ 8% workers' compensation claims for the total number of Student Nutrition employees. [Demonstrates Fiscal Responsibility] |
| **Student Services** | Support campus administrators regarding the use of data to target and improve campus discipline outcomes. | Develop and deploy a process that improves campus discipline placements through the use of restorative practices supported by the improvement of student social emotional learning. |
| **Student Services – Campus Support** | Campus support will continually enhance processes and procedures to track, monitor, and measure data for all enrollment forms with fidelity. | Measure the number of enrollment forms from surrounding districts:<br>1. Minor Living Separate and Apart<br>2. Residency Affidavits |

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| **Student Services Safety & Security** | 1. Develop and deploy a process that improves training methods and student accountability in regard to threat assessments and emergency management expectations.<br>2. Utilize continuous improvement strategies, as well as status checks to implement and enhance safety systems and their resiliency. | 1. Review and create a more robust and efficient training method for beginning of year in regard to Emergency Management and Threat Assessment.<br>2. Research, discuss, train, modify and implement, if applicable, for 23-24 SY ID scanners for student accountability at all sporting venues.<br>3. Evaluate, discuss, budget, and implement third party monitoring of student social media accounts in order to amplify safety reach for district and campuses.<br>4. Evaluate, budget and check status of safety systems (fire, cameras) and their state of system overview. |
| **Technology** | Facilitate our students learning by providing:<br>1. A secure and well-functioning staff and student ticketing system.<br>2. Added support by acquiring assistance for mobile device administration and repairs.<br>3. Increased monitoring of student resources and learning platforms. | 1. Uphold 98% average uptime of critical systems throughout the year.<br>2. Complete 80% of work orders within 7 business days.<br>3. Maintain 99% or greater uncompromised devices monthly as it relates to cybersecurity. |
| **Transportation** | Facilitate the process of students learning to read on grade level (MISD Guiding Statement #1) and facilitate the process of students mastering Algebra II by the eleventh grade (MISD Guiding Statement #2) by providing a safe, comfortable, clean, and high functioning way for students to get to and from school. | 1. Reduce the number of buses that are out of service daily: < 12%<br>2. Reduce the number of hours non-route staff are driving/attending routes < 30 hours<br>3. Increase completion rate of Corrective Action Plan (CAP) training following accidents/incidents. >90% |

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|---|---|---|
| **World Languages** | The World Language department will grow teacher effectiveness in the Proficiency Model in the foreign language classroom. | Support World Language teachers by providing Professional Development that increases their knowledge on the Proficiency Model. |

**2022 - 2023** **Advanced Academics**

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Cultivate college readiness through advanced educational opportunities. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| Increase AP exam passing rate across the district to 42% from 40%. The five-year goal is 50%. | Using all student groups, the GT student population will mirror the campus student population with a +/- 20% differential. |

| 2022 - 2023 | Assessment, Accountability, and Analysis |
|---|---|

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Details matter. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| Support the Vision 2030 strategic plan by generating and disseminating assessment, accountability, and College Career Military Readiness (CCMR) data to stakeholders to make informed decisions. | 1. Track and update the district's and campuses' CCMR projections six times a year.<br>2. Train the Campus Test Coordinators (CTC) to plan and implement the best online testing environment for all MISD students.<br>3. Train CTCs on generating and utilizing the TestHound reporting feature to create campus level reports for 5-year documentation. |

**2022 - 2023** **Athletics**

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | MISD: A great place to live, learn, teach and coach. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| 1. Improve academic success across all athletic programs (See supporting Goals 1 & 2)<br>2. Increase community service hours.<br>3. Teach character, teamwork, and sportsmanship through competition. | 1. Student-athlete graduation rate of 100%<br>2. Student athlete Passing rate > 90%<br>3. Organize and provide 4 district wide community service projects.<br>4. High School Community service hours per sport >2000 hours.<br>5. Middle School Community service hours per campus > 500 hours.<br>6. Coaches teach 2-Word character lessons one day per week in study hall. |

**2022 - 2023** **AVID**

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Closing the opportunity gap by preparing all students for college readiness and success in a global society. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| To support AVID schoolwide initiatives at all secondary campuses. The initiatives vary among the following:<br><br>• Implement student note-making process<br>• Implement content writing process<br>• Routine use of WICOR strategies<br>• Implement student collaborative study groups | To coach the implementation of WICOR strategies (writing, inquiry, collaboration, organization, and reading) in the AVID elective classes.<br><br>To collect student work samples of WICOR each 6-weeks as evidence of routine use.<br><br>To create scripts for the monthly AVID Site Team meetings and to provide technical assistance in goal setting and ongoing analysis of student work. |

| 2022 - 2023 | 2017 Bond Program |
|---|---|

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Provide all students, staff, and visitors with a clean, safe, and comfortable environment that is conducive to the educational process. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| Facilitate the process of students learning to read on grade level (MISD Guiding Statement #1) and facilitate the process of students mastering Algebra II by the eleventh grade (MISD Guiding Statement #2) by providing a safe, comfortable, clean, and high functioning facility that meets and exceeds the district standards. | Under budget ≤ 1.0% or $2.75 million (*financial responsibility*) |

| 2022 - 2023 | Business Services |
|---|---|

To inspire and educate students to be productive citizens.

**District Vision**

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | The silent partner ensuring support of all stakeholders. |

**District/Campus Values**

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

**MISD Guiding Statements**

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| 1. Mansfield ISD will receive a superior rating on the FIRST report. *FIRST = Financial Integrity Rating System of Texas.<br>2. Mansfield ISD will receive a clean financial audit (Unqualified Opinion).<br>3. Mansfield ISD Business Services will provide 8 trainings to campus and department staff throughout the year: (1) Beginning of year training, (1) Finance Round Table trainings, (1) Activity, (1) Adobe, (1) Report Writing, and Booster/Sponsor Training. | 1. FIRST report encourages schools to manage financial resources so that MISD receives the maximum allocation for direct instructional purposes.<br>2. A clean financial audit allows taxpayers to be confident in the financial management of taxpayer funds.<br>3. Trainings to campus and department staff supports MISD employee morale and assists the district with good community standing which helps ensure financial accuracy. |

| 2022 - 2023 | Career & Technical Education (CTE) |
|---|---|

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Educate, Innovate, Inspire. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| The CTE department will ensure all 143 CTE courses have a written scope and sequence and curriculum framework aligned to industry and state standards.<br><br>The CTE department will identify all seniors without a CCMR (College, Career, or Military Readiness) point who have the opportunity to earn an industry-based certification (IBC) and communicate that data to stakeholders (campus leadership). | 100% of CTE courses will have a completed scope and sequence. Currently, 50% of scope and sequence documents have been audited and the remaining will be completed and audited by the end of this year.<br><br>30% of CTE courses will have a completed and aligned curriculum framework. Currently, 10% of CTE courses have a completed and aligned curriculum framework. |

| 2022 - 2023 | Center for the Performing Arts (CFPA) |
|---|---|

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Provide all students, staff, and visitors with a clean, safe, and comfortable environment that is conducive to the educational process. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| Facilitate the process of students graduating life ready (Guiding Statement #3). | 1. 25% of all events will be dedicated to our Fine Arts programs and activities.<br>2. Our students will participate in at least 10 events a year hosted by the Center Arts Program.<br>3. The Center Arts Program will host 5 community events a year in which our students will participate. |

**2022 - 2023** **Communications & Marketing**

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | MISD: A great place to live, learn, and teach. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| 1. Implement a communication/marketing program that directly helps the district achieve its strategic goals.<br>2. Implement high quality out of school time programs through QUEST and ACE.<br>3. Build mutually beneficial partnerships through community relations and the Education Foundation that drive increased revenues to serve students. | 1. Track MISD positive publicity via media hits.<br>2. Provide academic support in math and reading/language arts to ensure that 80% or more of ACE students show academic progress by the end of each academic year.<br>3. Increase revenue generated through Advertising, MISD Education Foundation and QUEST Program. |

| 2022 - 2023 | Curriculum, Instruction and Accountability |
|---|---|

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | MISD: A great place to live, learn, and teach. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| Implementation of Professional Learning Communities K-12. | Focus on principal and assistant principal leadership development. |

**2022 - 2023** **Custodial Operations**

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Provide all students, staff, and visitors with a clean, safe, and comfortable environment that is conducive to the educational process. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| Facilitate the process of students learning to read on grade level (MISD Guiding Statement #1) and facilitate the process of students mastering Algebra II by the eleventh grade (MISD Guiding Statement #2) by providing a safe, comfortable, clean, and high functioning facility free of defects. | 1. Reduce workers compensation claims through training and support (financial responsibility) < 8.76%<br>2. Increase the number of Safety Training hours provided (financial responsibility) ≥ 2,850 hours<br>3. Increase the number of Leadership Training Program Hours (customer satisfaction) ≥ 520 hours |

**2022 - 2023** **Digital Learning**

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Inspiring educators to impact the future |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| 1. The Digital Learning Team will empower students to be college, career, and life ready in a digital world. | 1. The Digital Learning Team will support teachers and administrators with relevant teaching and learning experiences. |
| 2. The Digital Learning Team will empower teachers to develop engaging digital learning activities for all MISD students. | 2. The Digital Learning Team will offer multiple learning modalities for teachers to become confident developers of engaging digital learning activities for students. |

| 2022 - 2023 | Early Literacy |
|---|---|

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | To improve school readiness of young children using creative, hands-on, interactive experiences. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| Implement PK Guidelines through active, explorative experiences. | |

**2022 - 2023** **Energy Management**

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Provide all students, staff, and visitors with a clean, safe, and comfortable environment that is conducive to the educational process. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| Facilitate the process of students learning to read on grade level (MISD Guiding Statement #1) and facilitate the process of students mastering Algebra II by the eleventh grade (MISD Guiding Statement #2) by providing a safe, comfortable, clean, efficient, and high functioning facility free of defects. | Reduce or avoid costs for energy and natural resource consumption ≥ 20% (compared to SY2011-2012, the year before the program was established) through an energy conservation program (financial responsibility). |

| 2022 - 2023 | English Literacy, K-12 |
|---|---|

**District Mission**

To inspire and educate students to be productive citizens.

**District Vision**

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Our mission is to engage and inspire critical readers, writers, thinkers and communicators. |

**District/Campus Values**

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

**MISD Guiding Statements**

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| Implement all components of literacy instruction with fidelity in K-12 classrooms. | |

**2022 - 2023** **Facilities**

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Provide all students, staff, and visitors with a clean, safe, and comfortable environment that is conducive to the educational process. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| Facilitate the process of students learning to read on grade level (MISD Guiding Statement #1) and facilitate the process of students mastering Algebra II by the eleventh grade (MISD Guiding Statement #2) by providing a safe, comfortable, clean, and high functioning facility free of defects. | 1. Reduce workers compensation through training and support: Custodial < 8.75%; Maintenance ≤ 8%; Student Nutrition ≤ 8%<br>2. Complete work orders within 5 business days ≥ 80%<br>3. Serve 5.5 million meals<br>4. 2017 Bond under budget ≤ 1.0% or $2.75 million<br>5. Reduce energy and natural resources consumption through energy conservation program ≥ 20%<br>6. Reduce workers compensation through training and support ≤ $600,000<br>7. 25% of all events will be dedicated to our Fine Arts programs and activities<br>8. Reduce the number of buses that are out of service daily: < 12% |

**2022 - 2023** **Federal Programs**

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Funding grant opportunities for college, career, and life readiness. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| 1. Implement a federal funds program that supports Title I funded campuses in achieving their strategic goals as identified in campus needs assessments.<br>2. Implement a high-quality, federally funded, Parent and Family Engagement Program that provides interaction between school and home as measured by growth of parent and family programming on each Title I campus.<br>3. Implement a federally funded, School Improvement Program based on student STAAR outcomes. | 1. Provide service and support to federally funded campus leaders on the use, compliance, and evaluation on the expenditure of Title I funds.<br>2. Provide Title I campus structure and compliance to bring parents and families into our MISD Title I campus buildings.<br>3. Using the Effective School Framework Model (ESF) targeted and comprehensive schools, as identified by TEA, will track improvement in state criterion as measured by STAAR. |

**2022 - 2023** **Fine Arts**

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| **Mission:**<br><br>The mission of Mansfield ISD Fine Arts is to encourage and inspire students to explore and develop a passion for the visual and performing arts.<br><br>**Vision:**<br><br>The vision of Mansfield ISD Fine Arts is to use arts education to inspire students to be life-long participants, advocates, and patrons of the performing and visual arts. | 1. Implement the MISD Fine Arts Curriculum with fidelity.<br>2. Track student participation.<br>3. Record the number of groups/students advancing in state level competitions.<br>4. Track staff retention.<br>5. Track A and A/B Honor Roll students. |

**2022 - 2023** **Guidance and Counseling**

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Lead with Heart |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| The Guidance and Counseling Department will support and monitor the progress of student scorecards at the campus level by training staff, creating lessons and teacher scripts, and providing technical support. | The Guidance and Counseling Department will continue to support and monitor the implementation of Hope Squads in grades 7-12, while also laying the foundation to implement Hope Squads at the intermediate level. |

**2022 - 2023** **Health Services**

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Keeping staff and students healthy, safe, and ready to teach and learn. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| The Health Services Department will guide students, staff, and the MISD community on access to healthcare services. | Provide opportunities for students, staff, and the community to access health-related services (via district events, immunization clinics, and community outreach). |

**2022 - 2023** **Human Resource Services**

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Optima Petamus: We seek the best. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| 1. MISD will achieve a teacher retention rate of at least 90% annually when considering discretionary turnover.<br>2. MISD's student ethnicity population will be no more than 10% greater than the corresponding teacher ethnicity population.<br>3. MISD will maintain an 85% or higher staff satisfaction rating per the MISD staff survey. | 1. MISD HR will increase recruiting visits to traditionally diverse colleges and universities by 100% of baseline 20-21 data.<br>2. MISD HR will achieve and maintain an 85% satisfaction rating from principals and directors.<br>3. MISD HR will offer semi-annual HR training opportunities for principals and/or directors. |

**2022 - 2023** **Library Services**

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Literacy, Exploration & Connections for ALL |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| MISD Libraries will provide:<br>1. Literacy activities to develop lifelong learners.<br>2. STEAM & Makerspace activities to develop critical thinkers & problem solvers.<br>3. Opportunities to develop digital literacy skills to succeed in life.<br>4. Opportunities to explore self-interests and career pathways. | MISD Libraries will gather data to establish goals for:<br>1. Circulation of library materials<br>2. Use of TexQuest Databases |

**2022 - 2023** **Maintenance**

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Provide all students, staff, and visitors with a clean, safe, and comfortable environment that is conducive to the educational process. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| Facilitate the process of students learning to read on grade level (MISD Guiding Statement #1) and facilitate the process of students mastering Algebra II by the eleventh grade (MISD Guiding Statement #2) by providing a safe, comfortable, clean, and high functioning facility free of defects. | 1. Complete work orders within 5 business days (customer satisfaction) ≥ 80%<br>2. Perform preventative maintenance to extend life and efficiency of capital equipment (financial responsibility) ≥ 23%<br>3. Reduce the number of claims due to worker's comp injuries (customer satisfaction) ≤ 8% |

**2022 - 2023** **Math K-6**

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | To inspire and educate students to be creative, innovative, and confident mathematical thinkers. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| We will implement the deconstructing of our math standards in order to increase teacher content knowledge and confidence thereby impacting Tier 1 instruction. | We will empower teachers by providing targeted and engaging professional development that will build their knowledge of our math TEKS in our District Math PLC (Professional Learning Community) Unit Previews and provide additional training to our campuses based on their individual needs. |

**2022 - 2023** **Mathematics Secondary**

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | To inspire and educate students to be creative, innovative, and confident mathematical thinkers. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| To provide professional development and resources for secondary math teachers focused on understanding the standards and using data to impact Tier 1 instruction. | Increase awareness of the math content included in college readiness assessments and making connections to individual math course standards to provide vertical alignment and focused learning targets for students. |

| 2022 - 2023 | PE/Health K-12 |
|---|---|

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Healthy habits for a healthy life. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| Provide professional development opportunities on the new PE/Health TEKS. | Curate and add content resources to Canvas that align with the new PE/Health TEKS. |

**2022 - 2023** **Police Services**

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Protect, Serve, Educate. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| 1. Maintain a highly trained department meeting and/or exceeding the Texas Commission on Law Enforcement (TCOLE) standards<br>2. Provide opportunities for our students, staff and parents to communicate with our department. | 1. Officers will complete TCOLE mandated and department-designated training.<br>2. Officers will provide presentations on their assigned campus no fewer than once a month.<br>3. The department will participate in designated district events by providing an opportunity for others to communicate with department personnel. |

| 2022 - 2023 | Post-Secondary Readiness (G&C) |
|---|---|

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Cultivate College Readiness through advanced educational opportunities. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| In support of Guiding statement 4, we will administer the Texas Success Initiative (TSIA 2.0) to seniors that have not yet met state criteria for College Career and Military Readiness (CCMR). This provides an opportunity for students to demonstrate college readiness and meet state criteria at no cost to the student. | Senior students who are not successful on the TSIA 2.0 will be given the opportunity to enroll in an online Texas College Bridge course that was designed to help bridge learning gaps. Successful completion of this course at 90% or higher meets the state criteria for College Career and Military Readiness (CCMR). |

**2022 - 2023** **Risk Management**

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Provide all students, staff, and visitors with a clean, safe, and comfortable environment that is conducive to the educational process. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| Facilitate the process of students learning to read on grade level (MISD Guiding Statement #1) and facilitate the process of students mastering Algebra II by the eleventh grade (MISD Guiding Statement #2) by providing a safe work and learning environments for all employees and students. | 1. Reduce paid workers compensation claims through training and support (*financial responsibility*) ≤ $600,000<br>2. Increase the number of Safety Visits (*financial responsibility*) ≥ 125 visits |

| 2022 - 2023 | Science K-12 |
|---|---|

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Think like a Scientist |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| Provide targeted professional development and content resources in Canvas/Edugence to support the new technology enhanced items such as hot spot; drag and drop including literacy supports for short constructed responses. | Create an implementation plan for the new Science TEKS. |

| 2022 - 2023 | Social & Emotional Learning |
|---|---|

**District Mission**

To inspire and educate students to be productive citizens.

**District Vision**

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Lead with Heart |

**District/Campus Values**

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

**MISD Guiding Statements**

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| Plan and execute the services provided and processes used by the district's Behavior Intervention Team. | Monitor campuses in implementing SEL relational practices. |

| 2022 - 2023 | Social Studies |
|---|---|

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| | A Unit Design Document will be created for each unit of high school World Geography, World History, and US History for a total of 32 documents. |

**2022 - 2023** **Special Populations/ESL & Bilingual**

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | To support and monitor student learning in English. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| • Increase the English Learners (EL) Graduation rate from 84% to 88% based on the Results Driven Accountability (RDA) report (Safeguards- English Learners Graduation rate).<br><br>• Monitor and Support Texas English Language Proficiency Assessment System (TELPAS) Target measure and increase by 2 percentage points. | • Monitor and support the fidelity of the Two-Way Dual Language Program by completing monthly walk-throughs.<br><br>• Support each campus' "One Thing" by working collaboratively with the C&I Department to increase the use of effective second language acquisition strategies during Tier I instruction across all four core content areas. *RDA Safeguards- English as Second Language ($3^{rd}$-$8^{th}$): Writing, Science, & Social Studies; English as Second Language (ESL): End of Course (EOC), English Language Arts and Reading (ELAR). |

**2022 - 2023** **Special Populations/MTSS/Dyslexia/504**

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | MISD: A great place to live, learn, and teach. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| • Students with identified academic and behavioral needs will receive equitable educational opportunities for interventions and supports through special programs including Multi-Tiered System of Supports, Dyslexia Services, and Section 504. | • Dyslexia providers will have the tools and knowledge necessary to provide standard protocol dyslexia instruction that is explicit, systematic and intentional in its approach to K-12 students with dyslexia.<br>• Campuses will be equipped with the necessary tools and resources they need to implement the Multi-Tiered System MTSS process.<br>• Students with eligibility for 504, will receive appropriate accommodations and support as documented by administrators in Success Ed and teachers through campus progress monitoring and lesson planning. |

| 2022-2023 | Special Populations/Special Education |
|---|---|

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | The mission of the Mansfield ISD Special Education Department is to provide and support customized educational opportunities for students, parents, and staff. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| • Increase Special Education STAAR 3rd – 8th reading passing rate from 47.9 to 52.0 (Based on RDA report).<br>• Increase the number of Special Education students earning credits in the 2022-2023 school year in order to graduate with their cohort. | • Expand and deliver appropriate reading instruction to students with disabilities through the implementation of a foundational reading program.<br>• Provide targeted professional development and content resources to support specially designed instruction.<br>• Meet every 6 weeks with high school administrative leadership teams to develop collaborative PLCs with paired high schools to share best practices and strategies for lowering failure rates.<br>• Share Special Education Failure Padlet to support on-going analysis of high school campus data and encourage leaders to build a culture of high expectations for teachers resulting in high student achievement. |

**2022 - 2023** **Student Nutrition**

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | "Good Food, Real Food." |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| To inspire healthy lifestyles for students and staff by providing the access to delicious and nutritious meals at every campus. | 1. To serve 5.5 million meals districtwide. [Demonstrates Food Quality and Acceptability]<br>2. Maintain an average food cost ratio (cost of food: revenue) ≤ 40%. [Demonstrates Fiscal Responsibility]<br>3. Achieve ≤ 8% workers' compensation claims for the total number of Student Nutrition employees. [Demonstrates Fiscal Responsibility] |

**2022 - 2023** **Student Services**

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Committed to students, teachers, and the campus. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| Support campus administrators regarding the use of data to target and improve campus discipline outcomes. | Develop and deploy a process that improves campus discipline placements through the use of restorative practices supported by the improvement of student social emotional learning. |

| 2022 - 2023 | Student Services – Campus Support |
|---|---|

**District Mission**

To inspire and educate students to be productive citizens.

**District Vision**

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Committed to students, teachers, and the campus. |

**District/Campus Values**

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

**MISD Guiding Statements**

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| Campus support will continually enhance processes and procedures to track, monitor, and measure data for all enrollment forms with fidelity. | Measure the number of enrollment forms from surrounding districts:<br>1. Minor Living Separate and Apart<br>2. Residency Affidavits |

**2022 - 2023** **Student Services Safety & Security**

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Get them home safe. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| 1. Develop and deploy a process that improves training methods and student accountability in regards to threat assessments and emergency management expectations.<br>2. Utilize continuous improvement strategies, as well as status checks to implement and enhance safety systems and their resiliency. | 1. Review and create a more robust and efficient training method for beginning of year in regards to Emergency Management and Threat Assessment.<br>2. Research, discuss, train, modify and implement, if applicable, for 23-24 SY ID scanners for student accountability at all sporting venues.<br>3. Evaluate, discuss, budget and implement third party monitoring of student social media accounts in order to amplify safety reach for district and campuses.<br>4. Evaluate, budget and check status of safety systems (fire, cameras) and their state of system overview. |

**2022 - 2023** **Technology**

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | To provide teachers with the support they need for instruction, students the tools they need for success, and parents the peace of mind knowing their students are being taken care of. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| Facilitate our students learning by providing:<br>1. A secure and well-functioning staff and student ticketing system.<br>2. Added support by acquiring assistance for mobile device administration and repairs.<br>3. Increased monitoring of student resources and learning platforms. | 1. Uphold 98% average uptime of critical systems throughout the year.<br>2. Complete 80% of work orders within 7 business days.<br>3. Maintain 99% or greater uncompromised devices monthly as it relates to cybersecurity. |

**2022 - 2023** **Transportation**

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Driven to Serve |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| Facilitate the process of students learning to read on grade level (MISD Guiding Statement #1) and facilitate the process of students mastering Algebra II by the eleventh grade (MISD Guiding Statement #2) by providing a safe, comfortable, clean, and high functioning way for students to get to and from school. | 1. Reduce the number of buses that are out of service daily: < 12%<br>2. Reduce the number of hours non-route staff are driving/attending routes < 30 hours<br>3. Increase completion rate of Corrective Action Plan (CAP) training following accidents/incidents. >90% |

**2022 - 2023** **World Languages**

## District Mission

To inspire and educate students to be productive citizens.

## District Vision

A destination district committed to excellence.

| District Motto | Department/Campus Motto |
|---|---|
| MISD: A great place to live, learn, and teach. | Inspire students to develop communication skills for a global setting. |

## District/Campus Values

- Students First
- Continuous Improvement
- Integrity
- Communication
- Positive Relations
- Resiliency

## MISD Guiding Statements

1. Students will read on level or higher by the beginning of third grade and will remain on level or higher as a MISD student.
2. Students will demonstrate mastery of Algebra II by the end of eleventh grade.
3. Students will graduate life ready.
4. Students will graduate college and/or career ready.

| Vision Goals | Supporting Goals |
|---|---|
| The World Language department will grow teacher effectiveness in the Proficiency Model in the foreign language classroom. | Support World Language teachers by providing Professional Development that increases their knowledge on the Proficiency Model. |

# Intent of Federal Funds for 2022-2023

**Title I, Part A** – 2022-2023 amount $4,635,145

- 40% or higher free/reduced lunch eligibility.
- We have 25 Title I school wide campuses. We added 4 school wide campuses (Asa Low, Jr. Intermediate School, Mary Orr Intermediate School, Linda Jobe Middle School, and Rogene Worley Middle School).
- Serve 4 Private Non-Profit schools, who select to participate, with students from MISD Title I Campuses (St. Joseph Catholic School, School of Lexia, St. Maria Goretti Catholic School, and Fellowship Academy).
- Provide resources to support the District Early Childhood Program at Dr. Sarah K. Jandrucko Early Learners Academy.
- Tiered system of funding to document funds are directed to the greatest areas of need
- Expenditures must be supplemental to the standard program and must be spent to achieve goals set forth in the campus improvement plan (based on a comprehensive needs assessment).
- The purpose of Title I funds is to provide all children significant opportunity to receive a fair, equitable, high-quality education, and close the educational achievement gaps.
- 1% of the grant is reserved for Parent Engagement activities.
- A Title I Coordinator of Parent and Family Engagement was hired.

Common uses of funds include: additional staff, supplemental technology equipment, supplemental tutoring, virtual and face to face student experiences/field trips, supplemental instructional materials, parental engagement activities, supplemental library materials, professional development, and summer school activities.

**Title II** – 2022-2023 amount $888,762

- Funds must be used to improve student achievement by improving teaching and leadership (teacher and principal staff development)
- Funds are also be used to recruit and retain teachers (KEEPS mentor program in MISD)
- A Coordinator of School Improvement was hired.

Mansfield ISD uses Title II funds for the following: supplemental staff to support coaching, district-level professional development geared toward implementing the content area curriculum, leadership development for campus improvement, and the KEEPS teacher mentor program (teacher retention).

**Title III –** 2022-2023 amount $418,466

- Funds must be used to help students who are identified as Limited English Proficient English (advanced proficiency expected within 3 years) while at the same time mastering state content area standards.
- Funds must be supplemental to what is required by State law, and supplemental to all other federal funds as well
- Only 2% may be used for administrative costs
- 1 Bilingual/ESL Specialist has been hired

Mansfield ISD utilizes Title III funds for supplemental staff to provide instructional support and modeling to Bilingual/ESL teachers, translation services, supplemental instructional materials and technology for the Bilingual/ESL program, staff development in the area of English Language Learners, English classes for parents, activities for students, parental engagement activities, and summer school activities.

**Title IV** – 2022-2023 Amount $276,175

- Funds must be used to provide students with well-rounded educational opportunities,
- Funds must be used to provide students with safe and healthy students activities,
- Funds must be used to support the effective use of technology

Mansfield ISD utilizes Title IV funds to develop and support innovative programs in STEM and CCMR (College, Career & Military Readiness). Title IV provides professional development and coaching in the effective uses of technology. In addition, Title IV supports school safety programs.

**Carl Perkins** (Career Tech) - 2022-2023 amount $278,504

- Technology and materials to upgrade programs for career paths and college readiness at Ben Barber and secondary campuses. MISD has no personnel funded with this grant.

**Private Non-Profit Schools**

Private non-profit schools may be eligible to receive services under federal funds. Currently, St. Joseph Catholic School and School of Lexia participates in Title I, II, IV, and SPED. St. Maria Goretti Catholic School and Fellowship Academy participate in Title I (not eligible for others due to outside of our boundaries). Consultations with private, non-profit schools were held on May 12, 2022.

Please contact Dr. Tamara Vardy at 817-299-6358 or tamaravardy@misdmail.org for questions or comments regarding federal funding.

*Roll over funds (unspent money from prior year) NOT included in above amounts.

*Revised 11/2022*

Intent of Federal Programs was presented to the DEIC on 11/3/2022.

# Title IV, Part A Evaluation Process for 2022-2023

Mansfield ISD utilizes the PDSA (Plan, Do, Study, Act) process of Continuous Improvement for evaluating programs. Title IV will be evaluated using the district process.

- Plan—strategies based on the Comprehensive Needs Assessment
- Do—carry out the strategies identified
- Study—evaluate the strategies for effectiveness
- Act—communicate the results of the strategies—determine what worked and what needs amending

**Evaluate the Effectiveness of the Process**

- Cadence of Accountability—CoA
    - Commitments from the previous reporting period
    - One Thing or primary goal(s)
    - Root Cause Analysis
    - Measures
    - Lead fidelity measures—on-going surveys
    - Lag fidelity measures—STAAR results—determine the impact on student performance
    - Support needed, if any, from Central Administration
- Presented quarterly to Area Superintendent

**Program Objectives**

- Provide students with opportunities to receive a well-rounded education
- Improve academic outcomes by maintaining safe and healthy students
- Utilize technology to advance academic achievement

**Intended Outcomes of Funded Programs**

- Improve academic achievement in Agriculture Leadership Program as measured by STAAR Data
- Maintaining safe and healthy students using Social Emotional Learning (SEL) strategies and activities as measured by SEL Survey Data, Climate and Control Data, and Threat Assessment Data
- Increasing student academic achievement through instructional technology and robotics as measured by STAAR Data

Approved by DEIC Members on November 3, 2022.

## Committee Membership

The District-wide Educational Improvement Council shall include representative, professional staff, parents of students enrolled in the district, business representatives and community members.

2022-2023 DEIC Membership:

| CAMPUS | REPESENTATIVE | TYPE OF REP | CAMPUS ROLE | TERM |
|---|---|---|---|---|
| | | | | |
| **EARLY CHILDHOOD** | | | | |
| Sarah K. Jandrucko | Ashton Oliver | Non-Teaching | Associate Principal | 2021-2023 |
| | | | | |
| **ELEMENTARY SCHOOLS** | | | | |
| Charlotte Anderson | Carson Gentry | Teaching | 2nd Grade Teacher | 2022-2024 |
| J. L. Boren | Mary Costa | Teaching | Tech Apps/SEL Enrich | 2022-2024 |
| Janet Brockett | Allison Lawson | Teaching | Reading Specialist | 2022-2024 |
| Willie Brown | Lisa Eubanks | Non-Teaching | Counselor | 2022-2024 |
| Louise Cabaniss | Tamara Nti Mensah | Teaching | Resource Teacher | 2021-2023 |
| Anna Mae Daulton | Andrea Hutchins | Non-Teaching | ESL Lead | 2021-2023 |
| Kenneth Davis | Amber Wawrzynski | Teaching | SPED Co-Teacher | 2022-2024 |
| Imogene Gideon | Josh Roberts | Non-Teaching | Principal | 2022-2024 |
| Glenn Harmon | Alexis Hinton | Non-Teaching | Intervention Specialist | 2022-2024 |
| Carol Holt | Melissa Eastman | Teaching | Pre-K Teacher | 2022-2024 |
| Thelma Jones | Whitney Riordan | Teaching | Kindergarten Teacher | 2021-2023 |
| Judy K. Miller | Darnesha Young | Teaching | 3rd Grade Teacher | 2022-2024 |
| D. P. Morris | Amy Jaramillo | Teaching | 4th Grade Teacher | 2022-2024 |
| Erma Nash | Glenda Reyes | Teaching | Sped Resource Teacher | 2021-2023 |
| Nancy Neal | Kennedi Sipho | Teaching | 3rd Grade Teacher | 2021-2023 |
| Brenda Norwood | Megan Richardson | Non-Teaching | Counselor | 2021-2023 |
| Annette Perry | Crystal Constante | Non-Teaching | Counselor | 2021-2023 |
| Alice Ponder | Stacy Moore-Helms | Teaching | SPED EC-4 Teacher | 2021-2023 |
| Martha Reid | Cheryl Ferrell | Non-Teaching | Counselor | 2021-2023 |
| Mary Jo Sheppard | Candy Graham | Teaching | Pre-K Teacher | 2021-2023 |
| Elizabeth Smith | Trenell Scott | Non-Teaching | Principal | 2021-2023 |
| Cora Spencer | Donna Wright | Teaching | 3rd Grade Teacher | 2021-2023 |
| Tarver Rendon | Mindy McBroom | Teaching | Math Specialist | 2021-2023 |
| Roberta Tipps | Kristen Bradford | Teaching | 4th Grade Teacher | 2021-2023 |
| | | | | |
| **INTERMEDIATE SCHOOLS** | | | | |
| Cross Timbers | Patrice Cross-Lewis | Teaching | SPED Teacher | 2021-2023 |
| Della Icenhower | Sara McBride | Teaching | 5th Grade SS Teacher | 2022-2024 |
| Mary Lillard | Chris Gibson | Non-Teaching | Principal | 2022-2024 |
| Asa Low | Michelle Elliot | Teaching | 6th Grade Social Studies Teacher | 2021-2023 |
| Alma Martinez | Stephanie Friedrich | Teaching | STEM Art Teacher | 2021-2023 |
| Mary Orr | Aaron Resendez | Teaching | 5th Grade Math | 2021-2023 |

| | | | | |
|---|---|---|---|---|
| Donna Shepard | Edrica Mullins | Teaching | CM/Math Teacher | 2022-2024 |
| Jerry Knight STEM Acad | Blake Lindsey | Teaching | 8th Grade SS Teacher | 2022-2024 |
| **MIDDLE SCHOOLS** | | | | |
| James Coble | Sherrie Sutton | Teaching | 8th Grade Math Teacher | 2022-2024 |
| T. A. Howard | Stephanie Gaston | Teaching | Title 1 Intervention Teacher | 2021-2023 |
| Linda Jobe | Holly Vasquez | Non-Teaching | Counselor | 2021-2023 |
| Danny Jones | Michael Lindeman | Teaching | SPED Inclusion Teacher | 2022-2024 |
| Charlene McKinzey | Jordan Rucker | Teaching | 8th Grade ELA Teacher | 2021-2023 |
| Brooks Wester | Cynthia Adkison | Teaching | ELL/Math Improvement Teacher | 2022-2024 |
| Rogene Worley | Samiyyah Middleton | Non-Teaching | Counselor | 2021-2023 |
| | | | | |
| **HIGH SCHOOLS** | | | | |
| Ben Barber/Frontier | Jeremy Dearborn | Teaching | SPED VAC Teacher | 2022-2024 |
| Early College | Schmeka Salgado | Non-Teaching | Assistant Principal | 2021-2023 |
| Phoenix Academy | Janette Lawler | Teaching | SPED English Teacher | 2022-2024 |
| Lake Ridge | T.J. Planas | Non-Teaching | Facilities Associate Principal | 2022-2024 |
| Lake Ridge | Katrina Covington | Teaching | Science Teacher | 2021-2023 |
| Legacy | Greg Owens | Teaching | Social Studies Teacher | 2022-2024 |
| Legacy | Pam Pinkerton | Non-Teaching | Librarian | 2021-2023 |
| Mansfield | Cindy Bridges | Teaching | English Teacher | 2022-2024 |
| Mansfield | Michael Yeary | Non-Teaching | Assistant Principal | 2021-2023 |
| Summit | Dahlia Berwise | Teaching | SPED Class Support Resources | 2022-2024 |
| Summit | Garrett Ramos | Teaching | Science Teacher | 2021-2023 |
| Timberview | Bonnie Murray | Non-Teaching | Assistant Principal | 2022-2024 |
| Timberview | David Towns | Teaching | Social Studies Teacher | 2021-2023 |
| | | | | |
| ***PARENTS*** | | | | |
| Ana Gann | | Parent Rep | | 2021-2023 |
| Tambre Porter | | Parent Rep | | 2022-2024 |
| Tai Mays | | Parent Rep | | 2021-2023 |
| ***COMMUNITY*** | | | | |
| Angie Thor | | Community Rep | | 2022-2024 |
| Lauren Brown | | Community Rep | | 2021-2023 |
| ***BUSINESS*** | | | | |
| Todd Simmons | | Business Rep | | 2022-2024 |
| Brad Golden | | Business Rep | | 2021-2023 |

**Board of School Trustees**
**Mansfield Independent School District**

TITLE: Delinquent Tax Attorney Report DATE: December 20, 2022

## INFORMATION

**BACKGROUND:**

Delinquent tax attorneys, Linebarger, Goggan, Blair & Sampson, L.L.P., retained by Mansfield ISD generate an activity report every month through records received from Tarrant Appraisal District. The report for the month of October is presented to provide information on the 2021 tax roll.

The 2021 tax year percentage of collection through November 30, 2022, is 41.43% which represents five months of the tax collection year. The 2021 Adjusted Delinquent Tax Levy as of November 30, 2022, is $2,033,365 (this includes ($41,344) of recent adjustments for the month of November). The balance due as of November 30, 2022, is $1,924,680.

# MANSFIELD INDEPENDENT SCHOOL DISTRICT

Delinquent Tax Collection Report

## Reporting Period

November 2022

## Contact

**Charles E. Brady**, *Partner*
Charles.Brady@lgbs.com
Phone 817.317.9506

LINEBARGER
ATTORNEYS AT LAW

100 Throckmorton St., Ste. 1700| Fort Worth, Texas 76102| 817.317.9506

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ATTORNEYS AT LAW
100 THROCKMORTON, SUITE #1700
FORT WORTH, TEXAS 76102

817.877.4589
FAX 817.877.0601

December 12, 2022

Dr. Kimberley Cantu, Superintendent
Mansfield Independent School District
605 E. Broad Street.
Mansfield, TX 76063

Re: Activity Report on Delinquent Tax Collections for the month of November 2022

Dear Dr. Cantu:

**Linebarger Goggan Blair & Sampson, LLP,** is pleased to provide the following information recapping our delinquent tax collection activity for the month of **November 2022** for our Mansfield Independent School District delinquent tax collection program. Please find the following items attached summarizing our efforts on your behalf.

**A)** A report highlighting the **collection activities** we have undertaken on behalf of the Mansfield Independent School District.
**B)** A report highlighting the **litigation activities** we have undertaken on behalf of the Mansfield Independent School District.
**C)** An analysis of the Mansfield Independent School District combined delinquent tax roll by Property Types and Status of Accounts.

November collections were very good and the monthly base tax refunds were down significantly again. The overall collections for the month were a little over $190,000 which is very nearly what was collected for October. Highlights include 6 tax sales that resulted in over $40,000 of base tax revenue as well as a mailing. Jumping ahead to next month we will be able to report on the collection of the largest delinquent account in the District after lengthy legal proceedings in state and federal court. We are very happy with the outcome! Also, as a reminder, this is the final month for homestead accounts with only the most current year delinquent to resolve their accounts without having a lawsuit filed against them. Please direct any questions to our office. As always thank you for your business! If there are any questions please call Shannon Ortiz at the office or myself at (817) 489-4062. Thank you so much and Happy Holidays!!

Many Thanks,

Charles E. Brady, Partner
CEB/

cc: Michele Trongaard, Associate Superintendent of Business & Finance
Mansfield Independent School District
605 E. Broad Street. #100
Mansfield, TX 76063

Shannon Ortiz, Area Manager

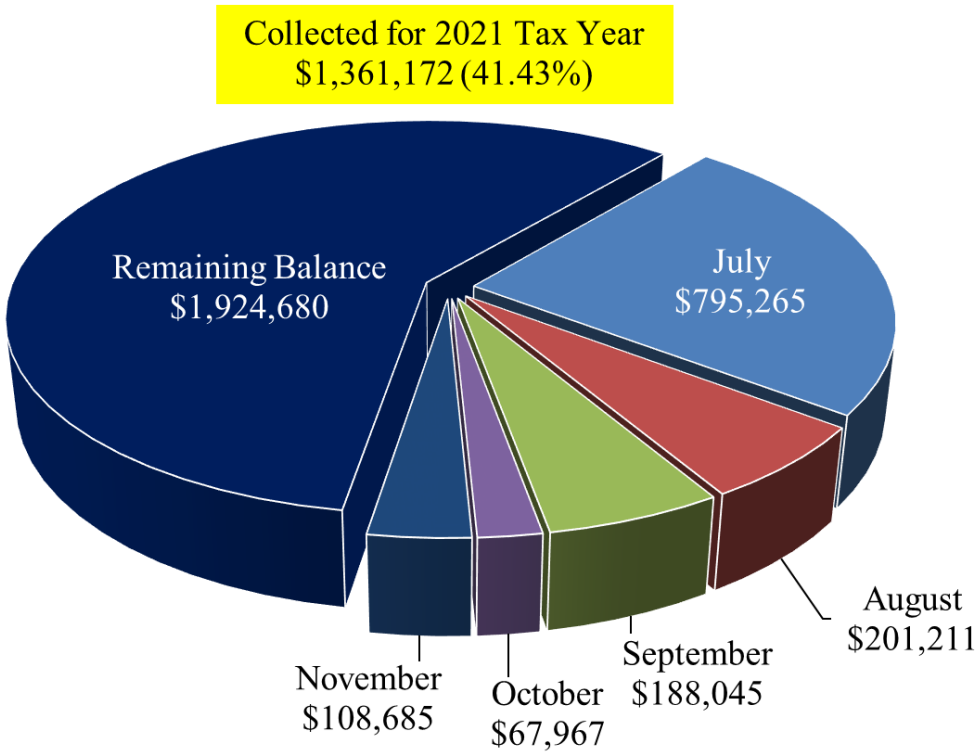
# A. Collection Highlights

For the month of **November 2022**, our collection program resulted in **$190,578 in delinquent taxes, penalty and interest** being collected for the District. The chart below breaks down the total collections and includes details about refunds. Refunds are irrespective of collection efforts and are used to illustrate the net impact of refunds on our collection results.

| COLLECTIONS | |
|---|---|
| BASE TAX COLLECTIONS | **$160,147** |
| BASE TAX REFUNDS | **($42,597)** |
| PENALTIES & INTEREST COLLECTIONS | **$30,431** |
| PENALTIES & INTEREST REFUNDS | **($750)** |
| TOTAL NET COLLECTIONS | **$147,231** |

The 2021 Adjusted Delinquent Tax Levy as of November 30, 2022 for the Mansfield ISD is $2,033,365 (this includes ($41,344) of recent adjustments for the month of November). The amount collected for the month of November through November 30, 2022 is $108,685. The 2021 tax year collection percentage through November 30, 2022 is 41.43%. The balance due as of November 30, 2022 is $1,924,680.

## MANSFIELD INDEPENDENT SCHOOL DISTRICT
### Collections from 7/1/22 - 11/30/22 (2021 Base Only)




Source: Information taken from data provided by the Tarrant County Tax Office to LGBS on December 7, 2022
Please note that remaining balance includes adjustments during the collection period.

# B. Litigation Highlights

Aside from consistently supplementing our collection efforts with **telephone collection calls** to delinquent taxpayers to resolve their accounts, our activity this month includes:

| LITIGATION | |
|---|---|
| # ACCOUNTS FILED | **11** |
| $ ACCOUNTS FILED | **$53,153** |
| # ACCOUNTS DISMISSED (PAID IN FULL) | **4** |
| $ ACCOUNTS DISMISSED (PAID IN FULL) | **$10,793** |
| # ACCOUNTS IN JUDGMENT | **7** |
| $ ACCOUNTS IN JUDGMENT | **$14,868** |
| # ACCOUNTS FOR NONSUIT | **5** |
| $ ACCOUNTS FOR NONSUIT | **$12,436** |
| # JUDGMENTS RELEASED | **8** |
| $ JUDGMENTS RELEASED | **$39,489** |

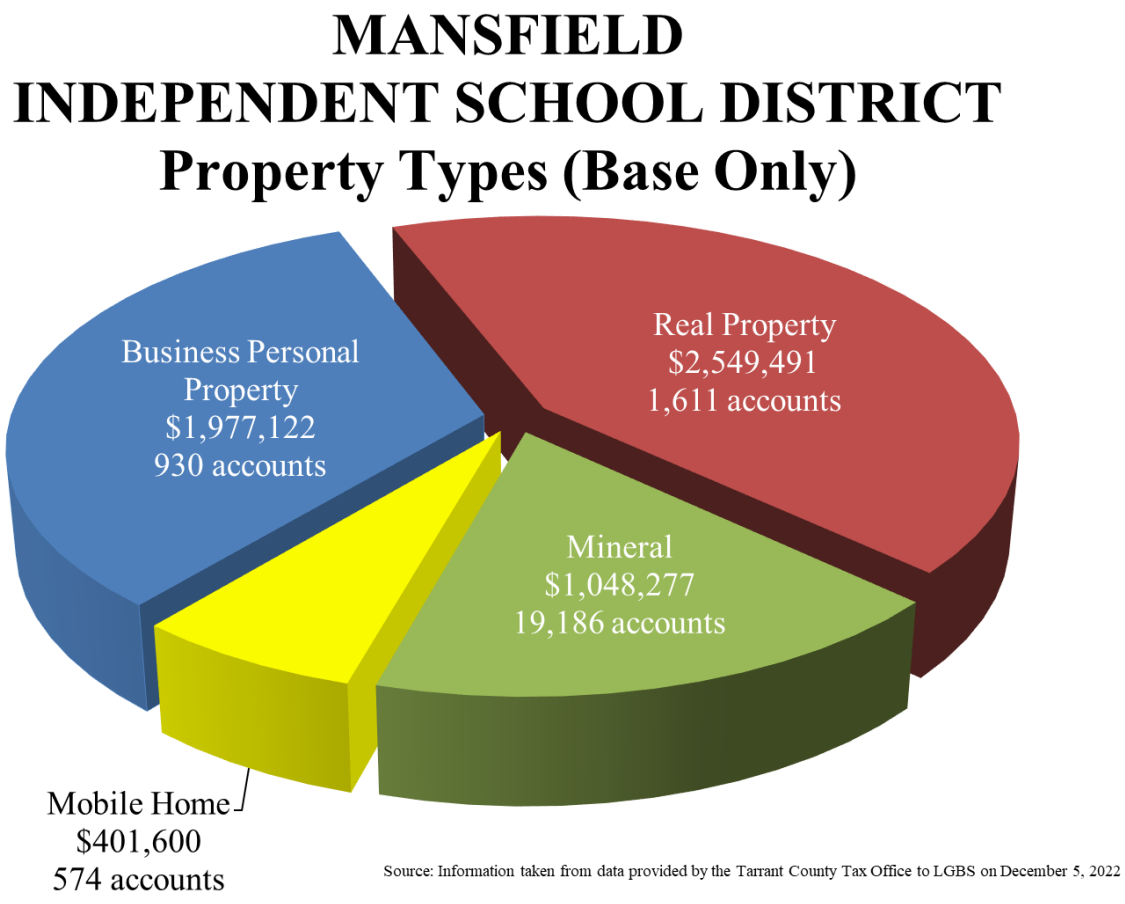
Note - Due to trial setting scheduled at the end of each month, judgment figures reported are from previous month.

| MAILINGS/BANKRUPTCY/SPECIAL EFFORTS | |
|---|---|
| | **1 Mass Mailing** |
| # ACCOUNTS MAILED | **288** |
| $ AMOUNT MAILED | **$761,217** |
| # SITE VISITS | **1** |
| # BNK PROOFS FILED | **46** |
| # CONSTABLE'S SALES SET | **6** |
| $ CONSTABLE'S SALES SET | **$43,610** |

Note - Proof of Claims include total number of bankruptcy proof of claims filed on behalf of all LGB&S clients collected by the Tarrant County Tax Office.

# C. Delinquent Tax Roll Analysis

As of November 2022, the Mansfield Independent School District combined delinquent tax roll by Property Types is as follows:




Source: Information taken from data provided by the Tarrant County Tax Office to LGBS on December 5, 2022

**Board of School Trustees**
**Mansfield Independent School District**

TITLE: Disbursement Reports DATE: December 20, 2022

## INFORMATION

**BACKGROUND:**

The District reports all checks written on a monthly basis. The disbursements are organized by fund and list the check date, payee, description of purchase, and amount.

**CONSIDERATIONS:**

The items listed in the Detail Disbursement Report include all payments for November 2022 with the exception of payroll, payroll liabilities, and manual wire payments. The payments listed on the Detail Disbursement Report are the result of payment generated documents such as purchase orders, check requests, etc.

An additional report of Disbursements Over $25,000 is provided for items of interest with information on the expenditure.

The Summary Disbursement Report includes a summary by fund of the detail report and also includes manual wire payment detail for funds other than Payroll.

The Payroll Check Summary report provides summary information regarding net payroll for the month and payroll liability payments.

**RECOMMENDATION:**

None. For information only.

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **181 - ATHLETIC FUND** | | | |
| 11/1/2022 | ALVARADO, ARMANDO | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/1/2022 | ARNOLD, DOUGLAS | MISCELLANEOUSCONTRACTED SERVIC | 40.00 |
| 11/1/2022 | BAGG, PARKER | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/1/2022 | BALDWIN, CARL | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/1/2022 | BANKS, ELIJAH | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/1/2022 | BEAN, BAYLOR | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/1/2022 | BECKLER, LACY | TRAVEL,TRAINING & SUBSISTENCE | 43.63 |
| 11/1/2022 | BEDFORD, CARTER | MISCELLANEOUSCONTRACTED SERVIC | 195.00 |
| 11/1/2022 | BEWLEY, CHAD | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/1/2022 | BILLARREAL, MATTHEW | MISCELLANEOUSCONTRACTED SERVIC | 450.00 |
| 11/1/2022 | BLAKEMORE, MICHAEL | MISCELLANEOUSCONTRACTED SERVIC | 60.00 |
| 11/1/2022 | BOEHNKE, KRISTINE | MISCELLANEOUSCONTRACTED SERVIC | 30.00 |
| 11/1/2022 | BUFORD, BRIAN | MISCELLANEOUSCONTRACTED SERVIC | 250.00 |
| 11/1/2022 | BURKEEN, BRIAN | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/1/2022 | BURKE, RONALD | MISCELLANEOUSCONTRACTED SERVIC | 100.00 |
| 11/1/2022 | BYRUM, CHRIS | MISCELLANEOUSCONTRACTED SERVIC | 40.00 |
| 11/1/2022 | CAMACHO, ABRAHAM | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/1/2022 | CARAWAY, CELSI | MISCELLANEOUSCONTRACTED SERVIC | 160.00 |
| 11/1/2022 | CHAVEZ, KELLI | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/1/2022 | CHICK-FIL-A #03011, E BROAD STREET | MISCELLANEOUS OPERATING COSTS | 420.00 |
| 11/1/2022 | CLARK, DOMINIQUE | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/1/2022 | CLEGG, MONTY | MISCELLANEOUSCONTRACTED SERVIC | 60.00 |
| 11/1/2022 | CLOUGH, RICHARD | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/1/2022 | COHEN, MARK | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/1/2022 | COLEMAN, SAMUEL | MISCELLANEOUSCONTRACTED SERVIC | 195.00 |
| 11/1/2022 | COLWELL, SHAWN | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/1/2022 | CRAIN, PAUL | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/1/2022 | CRAWFORD, MELVIN | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/1/2022 | CROW, MARK | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/1/2022 | DENBOW, RANDALL | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/1/2022 | DIERKE, MICHAEL | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/1/2022 | DIXON, GLEN | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/1/2022 | DUDLEY, UNDRA | MISCELLANEOUSCONTRACTED SERVIC | 195.00 |
| 11/1/2022 | ENCINIA-CARAWAY, CAYLON | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/1/2022 | ENTERPRISE LEASING - TEXAS | TRAVEL AND SUBSISTENCE - STUDE | 297.00 |
| 11/1/2022 | FLOWERS, CYNTHIA | MISCELLANEOUSCONTRACTED SERVIC | 100.00 |
| 11/1/2022 | FREEMAN, NIESHA | MISCELLANEOUSCONTRACTED SERVIC | 50.00 |
| 11/1/2022 | GAME ONE, CARDINAL'S SPOR | GENERAL SUPPLIES | 2,522.20 |
| 11/1/2022 | GHOLSTON, GARY | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/1/2022 | GLENN, RILEY | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/1/2022 | GLOVER, JASON | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/1/2022 | GREER, GERRY | MISCELLANEOUSCONTRACTED SERVIC | 225.00 |
| 11/1/2022 | GRIGGS, JERNARD | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/1/2022 | GRISSOM, MICHAEL | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/1/2022 | GROCE, DEJUAN | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/1/2022 | HALTOM, ROYCE | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/1/2022 | HAMILTON, KILLEION | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/1/2022 | HARGIS, CHERYL | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/1/2022 | HARGIS, LATOYA | MISCELLANEOUSCONTRACTED SERVIC | 160.00 |
| 11/1/2022 | HATCHER, KELSI | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/1/2022 | HENDRIX, TIMOTHY | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/1/2022 | HIGH, LYNETRIA | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/1/2022 | HINTON, SUE | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/1/2022 | HOLMES, DEBRA | MISCELLANEOUSCONTRACTED SERVIC | 50.00 |
| 11/1/2022 | HOLMES, GREGORY | MISCELLANEOUSCONTRACTED SERVIC | 190.00 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **181 - ATHLETIC FUND** | | | |
| 11/1/2022 | JACOBSON, RAYMOND | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/1/2022 | JENKINS, BLAKE | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/1/2022 | JOHNSON, JEFFREY | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/1/2022 | JOHNSON, QUINCY | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/1/2022 | JOHNSON, TERRANCE | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/1/2022 | JONES, ANTHONY | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/1/2022 | KORGES, KEVIN | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/1/2022 | KORNEGAY, JERMAINE | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/1/2022 | LAWS, BRANDON | MISCELLANEOUSCONTRACTED SERVIC | 160.00 |
| 11/1/2022 | MAILLOUX, TREASURE | MISCELLANEOUSCONTRACTED SERVIC | 160.00 |
| 11/1/2022 | MANSFIELD ISD MHS ATHLETIC BOOSTER CL | TRAVEL AND SUBSISTENCE - STUDE | 0.00 |
| 11/1/2022 | MCCULLOUGH, CHARLIE | MISCELLANEOUSCONTRACTED SERVIC | 40.00 |
| 11/1/2022 | MOLINAR, MICHAEL | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/1/2022 | MOORE, RUSSELL | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/1/2022 | MUNDINE, WILLIE | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/1/2022 | MURRAY, CHRIS | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/1/2022 | OATES, CATHY | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/1/2022 | ODOM, BRUCE | MISCELLANEOUSCONTRACTED SERVIC | 70.00 |
| 11/1/2022 | OLSON, TIMOTHY | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/1/2022 | OWENS, CECILIA | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/1/2022 | PARAMORE, STEVEN | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/1/2022 | PERRY, DERRICK | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/1/2022 | PIONEER MANUFACTURING COMPANY, PIONI | GENERAL SUPPLIES | 1,680.30 |
| 11/1/2022 | POWELL, NATHANIEL | MISCELLANEOUSCONTRACTED SERVIC | 195.00 |
| 11/1/2022 | POWERS, KIRK | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/1/2022 | RAMIREZ, BOBBY | MISCELLANEOUSCONTRACTED SERVIC | 250.00 |
| 11/1/2022 | RAMOS, ROBERT | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/1/2022 | RAMSAY, CHARLES | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/1/2022 | RANK ONE SPORT | COMPUTER SOFTWARE | 5,700.00 |
| 11/1/2022 | REAVES, JAMES | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/1/2022 | RHOADES, DEBRA | MISCELLANEOUSCONTRACTED SERVIC | 270.00 |
| 11/1/2022 | RHOADS, KYLE | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/1/2022 | RICHEY, MIKE | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/1/2022 | RITZEL, ROB | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/1/2022 | ROSAL, ROMEO | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/1/2022 | ROYAL, MARVIN | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/1/2022 | RUFFIN, ANDREW | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/1/2022 | SARAP, MICHAEL | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/1/2022 | SCHUSTER, MICHAEL | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/1/2022 | SCIFRES, RYAN | MISCELLANEOUSCONTRACTED SERVIC | 250.00 |
| 11/1/2022 | SENKIRIK, BRYAN | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/1/2022 | SHAW, CARWIN | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/1/2022 | SHAW, ERIC | MISCELLANEOUSCONTRACTED SERVIC | 225.00 |
| 11/1/2022 | SHORT, KENDTRELL | MISCELLANEOUSCONTRACTED SERVIC | 190.00 |
| 11/1/2022 | SMITH, RODRICK | MISCELLANEOUSCONTRACTED SERVIC | 250.00 |
| 11/1/2022 | STALLINS, DAVID | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/1/2022 | STARNES, DAVID | TRAVEL,TRAINING & SUBSISTENCE | 488.50 |
| 11/1/2022 | STENNIS, SANFORD | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/1/2022 | STEWART, SHANN | MISCELLANEOUSCONTRACTED SERVIC | 100.00 |
| 11/1/2022 | SURSA, GAGE | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/1/2022 | SWINEA, WILLIAM | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/1/2022 | TENNELL, DEXTER | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/1/2022 | TENNISON, JIM | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/1/2022 | TENNIS SHOP, INC, THE | GENERAL SUPPLIES | 2,500.00 |
| 11/1/2022 | TODD, FRED | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **181 - ATHLETIC FUND** | | | |
| 11/1/2022 | TRICE, PATRICIA | MISCELLANEOUSCONTRACTED SERVIC | 220.00 |
| 11/1/2022 | TUCKER, GERONICA | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/1/2022 | VANDEBEREG, RANI | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/1/2022 | WALKER, JARVIS | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/1/2022 | WARREN, BRYANT | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/1/2022 | WOLBERS, ROBERT | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/1/2022 | WORTHAM, TRACY | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/3/2022 | ALERT SERVICES, INC | GENERAL SUPPLIES | 3,548.90 |
| 11/3/2022 | ARLINGTON ISD - BOWIE HS | TRAVEL AND SUBSISTENCE - STUDE | 300.00 |
| 11/3/2022 | ARMOUR, ANTHONY | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/3/2022 | BALDWIN, CARL | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/3/2022 | BARRETT, RAYMOND | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/3/2022 | BEIGLE, SHAWN | MISCELLANEOUSCONTRACTED SERVIC | 225.00 |
| 11/3/2022 | BLAKEMORE, MICHAEL | MISCELLANEOUSCONTRACTED SERVIC | 60.00 |
| 11/3/2022 | BOWDEN, RUSTY | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/3/2022 | BSN SPORTS | GENERAL SUPPLIES | 1,495.00 |
| 11/3/2022 | BURKE, RONALD | MISCELLANEOUSCONTRACTED SERVIC | 100.00 |
| 11/3/2022 | CAMACHO, ABRAHAM | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/3/2022 | CARAWAY, CELSI | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/3/2022 | CARTER, BARRY | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/3/2022 | CARTER, JIMMY | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/3/2022 | CLARK, DOMINIQUE | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/3/2022 | CLARK, VICTOR | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/3/2022 | CLAYTON, PATRICK | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/3/2022 | CLEGG, MONTY | MISCELLANEOUSCONTRACTED SERVIC | 60.00 |
| 11/3/2022 | COLDTUB | GENERAL SUPPLIES | 409.00 |
| 11/3/2022 | CONRAD, ALEXANDER | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/3/2022 | DENBOW, RANDALL | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/3/2022 | ENCINIA-CARAWAY, CAYLON | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/3/2022 | FEIGLE, GEORGE | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/3/2022 | FORT WORTH ISD ATHLETICS | TRAVEL AND SUBSISTENCE - STUDE | 300.00 |
| 11/3/2022 | GAME ONE, CARDINAL'S SPOR | GENERAL SUPPLIES | 10,887.14 |
| 11/3/2022 | GASSAWAY, WYATT | MISCELLANEOUSCONTRACTED SERVIC | 225.00 |
| 11/3/2022 | GASTON, JAMES | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/3/2022 | GEORGETOWN ISD | TRAVEL AND SUBSISTENCE - STUDE | 600.00 |
| 11/3/2022 | HAILE, JAMES | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/3/2022 | HARGIS, CHERYL | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/3/2022 | HARGIS, LATOYA | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/3/2022 | HOLMES, DEBRA | MISCELLANEOUSCONTRACTED SERVIC | 60.00 |
| 11/3/2022 | HOLMES, GREGORY | MISCELLANEOUSCONTRACTED SERVIC | 70.00 |
| 11/3/2022 | JACKSON, JAMIE | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/3/2022 | JACKSON, KEITH | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/3/2022 | JOHNSON, QUINCY | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/3/2022 | JOHNSON, TERRANCE | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/3/2022 | KATY ISD ATHLETICS | TRAVEL AND SUBSISTENCE - STUDE | 225.00 |
| 11/3/2022 | LAWS, BRANDON | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/3/2022 | MAILLOUX, TREASURE | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/3/2022 | MAILLOUX, TREASURE | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/3/2022 | MAMA'S PIZZA | MISCELLANEOUS OPERATING COSTS | 639.50 |
| 11/3/2022 | MANSFIELD ISD SUMMIT ATHLETIC BOOSTER | TRAVEL AND SUBSISTENCE - STUDE | 300.00 |
| 11/3/2022 | MANSFIELD ISD LEGACY HS BOOSTER CLUB | TRAVEL AND SUBSISTENCE - STUDE | 300.00 |
| 11/3/2022 | MANSFIELD ISD MHS ATHLETIC BOOSTER CL | TRAVEL AND SUBSISTENCE - STUDE | 300.00 |
| 11/3/2022 | MARSHALL, SCOTT | MISCELLANEOUSCONTRACTED SERVIC | 70.00 |
| 11/3/2022 | MCLAIN, ROBERT | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/3/2022 | MEYER, TROY | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **181 - ATHLETIC FUND** | | | |
| 11/3/2022 | MOSS, SHELIA | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/3/2022 | NIEVES, MIGUEL | MISCELLANEOUSCONTRACTED SERVIC | 225.00 |
| 11/3/2022 | PADILLA, KIERIN | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/3/2022 | PARAMORE, STEVEN | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/3/2022 | RASBERRY, SHAWN | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/3/2022 | RICHTER, ADAM | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/3/2022 | SCIFRES, RYAN | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/3/2022 | SHAW, ERIC | MISCELLANEOUSCONTRACTED SERVIC | 225.00 |
| 11/3/2022 | SHORT, KENDTRELL | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/3/2022 | SHORT, KENTRICE | MISCELLANEOUSCONTRACTED SERVIC | 50.00 |
| 11/3/2022 | SHORT, TY | MISCELLANEOUSCONTRACTED SERVIC | 50.00 |
| 11/3/2022 | SMITH, RODRICK | MISCELLANEOUSCONTRACTED SERVIC | 150.00 |
| 11/3/2022 | STEWART, SHANN | MISCELLANEOUSCONTRACTED SERVIC | 100.00 |
| 11/3/2022 | SWINEA, WILLIAM | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/3/2022 | TARVER, REECE | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/3/2022 | VACCARO, PETER | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/3/2022 | WIGGINS, BRIAN | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/3/2022 | WILLIAMS, EVAN | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/7/2022 | TRS | TEACHER RETIREMENT | 11,446.49 |
| 11/8/2022 | ALERT SERVICES, INC | GENERAL SUPPLIES | 2,814.84 |
| 11/8/2022 | ALVARADO, ARMANDO | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/8/2022 | ASKEY, TIWUANA | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/8/2022 | BEDFORD, CARTER | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/8/2022 | BENNETT, ALLISON | MISCELLANEOUSCONTRACTED SERVIC | 50.00 |
| 11/8/2022 | BOEHNKE, KRISTINE | MISCELLANEOUSCONTRACTED SERVIC | 60.00 |
| 11/8/2022 | BORNE, KYLE | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/8/2022 | BUFORD, BRIAN | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/8/2022 | CAMACHO, ABRAHAM | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/8/2022 | CLOUGH, RICHARD | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/8/2022 | COLWELL, SHAWN | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/8/2022 | CRAWFORD, MELVIN | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/8/2022 | ELLIS, RICHARD | MISCELLANEOUSCONTRACTED SERVIC | 40.00 |
| 11/8/2022 | ENTERPRISE LEASING - TEXAS | TRAVEL AND SUBSISTENCE - STUDE | 208.00 |
| 11/8/2022 | GAME ONE, CARDINAL'S SPOR | GENERAL SUPPLIES | 2,639.63 |
| 11/8/2022 | HALTOM, ROYCE | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/8/2022 | HENDRIX, TIMOTHY | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/8/2022 | HIGH, LYNETRIA | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/8/2022 | HOLMES, GREGORY | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/8/2022 | JOHNSON, GERALD | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/8/2022 | JOHNSON, QUINCY | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/8/2022 | JONES, KARL | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/8/2022 | KINDRED, LIZA | MISCELLANEOUSCONTRACTED SERVIC | 60.00 |
| 11/8/2022 | KORNEGAY, JERMAINE | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/8/2022 | LEMMONS, MARLON | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/8/2022 | MADISON, JUSTEN | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/8/2022 | MAMA'S PIZZA | MISCELLANEOUS OPERATING COSTS | 256.00 |
| 11/8/2022 | MCGEE, MICHAEL | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/8/2022 | MCKINNEY, KENNETH | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/8/2022 | MULINAX, ANDRE | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/8/2022 | MUNDINE, WILLIE | MISCELLANEOUSCONTRACTED SERVIC | 300.00 |
| 11/8/2022 | OATES, CATHY | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/8/2022 | OGUNBAMERY, COURAGE | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/8/2022 | OLSON, TIMOTHY | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/8/2022 | QUALITY SOUND AND COMMUNICATIONS INC | CONTRACTED MAINTENANCE AND REP | 190.00 |
| 11/8/2022 | RAMIREZ, BOBBY | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **181 - ATHLETIC FUND** | | | |
| 11/8/2022 | REDDEHASE, STEVE | MISCELLANEOUSCONTRACTED SERVIC | 115.00 |
| 11/8/2022 | ROSAL, ROMEO | MISCELLANEOUSCONTRACTED SERVIC | 115.00 |
| 11/8/2022 | SCHUSTER, MICHAEL | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/8/2022 | SOCCER CORNER, THE | GENERAL SUPPLIES | 558.00 |
| 11/8/2022 | STATEN, JULES | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/8/2022 | TAYLOR, JAY | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/8/2022 | TENNISON, JIM | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/8/2022 | TUCKER, GERONICA | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/8/2022 | WALKER, JARVIS | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/8/2022 | WALTON-STANLEY, CARL | MISCELLANEOUSCONTRACTED SERVIC | 170.00 |
| 11/8/2022 | WARREN, BRYANT | MISCELLANEOUSCONTRACTED SERVIC | 170.00 |
| 11/8/2022 | WASHINGTON, ALIX | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/8/2022 | WEST, CYNTHIA | MISCELLANEOUSCONTRACTED SERVIC | 60.00 |
| 11/8/2022 | WILLS, BETH | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/8/2022 | WOODS, CHARLES | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/8/2022 | WRIGHT, COREY | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/10/2022 | AINSWORTH-KEEHN, KAY | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/10/2022 | ARLINGTON ISD - BOWIE HS | TRAVEL AND SUBSISTENCE - STUDE | 900.00 |
| 11/10/2022 | BENSON, ANTHONY | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/10/2022 | BUFORD, BRIAN | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/10/2022 | CARTER, KATHRYN | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/10/2022 | CLEWIS, ANGIE | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/10/2022 | COLWELL, SHAWN | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/10/2022 | CRAWFORD, MELVIN | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/10/2022 | ENTERPRISE LEASING - TEXAS | TRAVEL AND SUBSISTENCE - STUDE | 104.00 |
| 11/10/2022 | FLOWERS, CYNTHIA | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/10/2022 | GAME ONE, CARDINAL'S SPOR | GENERAL SUPPLIES | 8,787.15 |
| 11/10/2022 | HALL, JOSH | MISCELLANEOUSCONTRACTED SERVIC | 225.00 |
| 11/10/2022 | HOLMES, DEBRA | MISCELLANEOUSCONTRACTED SERVIC | 40.00 |
| 11/10/2022 | IVY, RANDY | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/10/2022 | JUMP, SAMANTHA | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/10/2022 | MANSFIELD OIL COMPANY | TRAVEL AND SUBSISTENCE - STUDE | 209.79 |
| 11/10/2022 | MCCULLOUGH, CHARLIE | MISCELLANEOUSCONTRACTED SERVIC | 40.00 |
| 11/10/2022 | MIDWAY ISD | TRAVEL AND SUBSISTENCE - STUDE | 700.00 |
| 11/10/2022 | MOLINAR, MICHAEL | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/10/2022 | NEWMAN, DANA | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/10/2022 | NORTHWEST ISD - BYRON NELSON HIGH SCI | TRAVEL AND SUBSISTENCE - STUDE | 300.00 |
| 11/10/2022 | OATES, CATHY | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/10/2022 | PARAMORE, STEVEN | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/10/2022 | POWELL, NATHANIEL | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/10/2022 | POWER LIFT | GENERAL SUPPLIES | 82.35 |
| 11/10/2022 | QUALITY SOUND AND COMMUNICATIONS INC | CONTRACTED MAINTENANCE AND REP | 350.10 |
| 11/10/2022 | RAMIREZ, BOBBY | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/10/2022 | REYNOLDS, WHITNEY | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/10/2022 | SHAW, CARWIN | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/10/2022 | SHORT, KENDTRELL | MISCELLANEOUSCONTRACTED SERVIC | 0.00 |
| 11/10/2022 | STALLINS, DAVID | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/10/2022 | STAPLES ADVANTAGE | GENERAL SUPPLIES | 296.82 |
| 11/10/2022 | STAPLES ADVANTAGE | TECHNOLOGY EQUIPMENT<$5000 | 84.48 |
| 11/10/2022 | STATEN, JULES | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/10/2022 | THOMPSON, DARRYL | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/10/2022 | WILLIAMS, JOHNNY | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/15/2022 | ACKER, MICHAEL | MISCELLANEOUSCONTRACTED SERVIC | 195.00 |
| 11/15/2022 | ALERT SERVICES, INC | GENERAL SUPPLIES | 55.85 |
| 11/15/2022 | ALVARADO, ARMANDO | MISCELLANEOUSCONTRACTED SERVIC | 245.00 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **181 - ATHLETIC FUND** | | | |
| 11/15/2022 | ASKEY, TIWUANA | MISCELLANEOUSCONTRACTED SERVIC | 220.00 |
| 11/15/2022 | BALDWIN, CARL | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/15/2022 | BANKS, ELIJAH | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/15/2022 | BARRETT, RAYMOND | MISCELLANEOUSCONTRACTED SERVIC | 160.00 |
| 11/15/2022 | BEDFORD, CARTER | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/15/2022 | BEENE, THOMAS | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/15/2022 | BEWLEY, CHAD | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/15/2022 | BOEHNKE, KRISTINE | MISCELLANEOUSCONTRACTED SERVIC | 90.00 |
| 11/15/2022 | BORNE, KYLE | MISCELLANEOUSCONTRACTED SERVIC | 135.00 |
| 11/15/2022 | BOWENS, JOHNIFFER | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/15/2022 | BOYD, JEREMY | MISCELLANEOUSCONTRACTED SERVIC | 195.00 |
| 11/15/2022 | BUFORD, BRIAN | MISCELLANEOUSCONTRACTED SERVIC | 195.00 |
| 11/15/2022 | BURKE, RONALD | MISCELLANEOUSCONTRACTED SERVIC | 100.00 |
| 11/15/2022 | BYRUM, CHRIS | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/15/2022 | CAMACHO, ABRAHAM | MISCELLANEOUSCONTRACTED SERVIC | 245.00 |
| 11/15/2022 | CAMPBELL, AMBER | MISCELLANEOUSCONTRACTED SERVIC | 225.00 |
| 11/15/2022 | CARAWAY, CELSI | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/15/2022 | CARTER, ALPHONSO | MISCELLANEOUSCONTRACTED SERVIC | 170.00 |
| 11/15/2022 | CLARK, DOMINIQUE | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/15/2022 | CLEGG, MONTY | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/15/2022 | CORONADO, PATRICIA | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/15/2022 | CRAWFORD, MELVIN | MISCELLANEOUSCONTRACTED SERVIC | 360.00 |
| 11/15/2022 | CROW, MARK | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/15/2022 | DARROW, GARY | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/15/2022 | DAVIS, MICHAEL | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/15/2022 | DENBOW, RANDALL | MISCELLANEOUSCONTRACTED SERVIC | 160.00 |
| 11/15/2022 | DIERKE, MICHAEL | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/15/2022 | DIXON, GLEN | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/15/2022 | DUDLEY, UNDRA | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/15/2022 | ELLIS, RICHARD | MISCELLANEOUSCONTRACTED SERVIC | 40.00 |
| 11/15/2022 | ENCINIA-CARAWAY, CAYLON | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/15/2022 | ENTERPRISE LEASING - TEXAS | TRAVEL AND SUBSISTENCE - STUDE | 564.00 |
| 11/15/2022 | FEIGLE, GEORGE | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/15/2022 | FLOWERS, CYNTHIA | MISCELLANEOUSCONTRACTED SERVIC | 40.00 |
| 11/15/2022 | FREEMAN, NIESHA | MISCELLANEOUSCONTRACTED SERVIC | 50.00 |
| 11/15/2022 | GAME ONE, CARDINAL'S SPOR | GENERAL SUPPLIES | 8,416.77 |
| 11/15/2022 | GASSAWAY, WYATT | MISCELLANEOUSCONTRACTED SERVIC | 225.00 |
| 11/15/2022 | GLENN, RILEY | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/15/2022 | GOMEZ, RICARDO | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/15/2022 | GRIGGS, JERNARD | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/15/2022 | GUNTER, KAREN | MISCELLANEOUSCONTRACTED SERVIC | 220.00 |
| 11/15/2022 | HALE, JOSH | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/15/2022 | HALL, JOSH | MISCELLANEOUSCONTRACTED SERVIC | 450.00 |
| 11/15/2022 | HARGIS, CHERYL | MISCELLANEOUSCONTRACTED SERVIC | 50.00 |
| 11/15/2022 | HARGIS, LATOYA | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/15/2022 | HATCHER, KELSI | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/15/2022 | HOLMES, DEBRA | MISCELLANEOUSCONTRACTED SERVIC | 90.00 |
| 11/15/2022 | HOLMES, DIANTHIA | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/15/2022 | HOOPER, CHELSEA | MISCELLANEOUSCONTRACTED SERVIC | 50.00 |
| 11/15/2022 | JACKSON, JAMIE | MISCELLANEOUSCONTRACTED SERVIC | 160.00 |
| 11/15/2022 | JACKSON, KEITH | MISCELLANEOUSCONTRACTED SERVIC | 160.00 |
| 11/15/2022 | JACKSON, WILLIE | MISCELLANEOUSCONTRACTED SERVIC | 195.00 |
| 11/15/2022 | JENKINS, BLAKE | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/15/2022 | JOHNSON, GERALD | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/15/2022 | JOHNSON, QUINCY | MISCELLANEOUSCONTRACTED SERVIC | 170.00 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **181 - ATHLETIC FUND** | | | |
| 11/15/2022 | JOHNSON, TERRANCE | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/15/2022 | JOHNSON, VERNON | MISCELLANEOUSCONTRACTED SERVIC | 220.00 |
| 11/15/2022 | JONES, ANTHONY | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/15/2022 | KELLER ISD - FOSSIL RIDGE HIGH SCHOOL | TRAVEL AND SUBSISTENCE - STUDE | 350.00 |
| 11/15/2022 | KELLEY, WILLIAM | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/15/2022 | KIENE, KARL | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/15/2022 | KINCHELOE, MICHAEL | MISCELLANEOUSCONTRACTED SERVIC | 195.00 |
| 11/15/2022 | KINDRED, LIZA | MISCELLANEOUSCONTRACTED SERVIC | 60.00 |
| 11/15/2022 | KING, ERNEST | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/15/2022 | KORGES, KEVIN | MISCELLANEOUSCONTRACTED SERVIC | 475.00 |
| 11/15/2022 | KORNEGAY, JERMAINE | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/15/2022 | LAWS, BRANDON | MISCELLANEOUSCONTRACTED SERVIC | 160.00 |
| 11/15/2022 | LEAKE, PATRICK | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/15/2022 | MAILLOUX, TREASURE | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/15/2022 | MAILLOUX, TREASURE | MISCELLANEOUSCONTRACTED SERVIC | 160.00 |
| 11/15/2022 | MAMA'S PIZZA | MISCELLANEOUS OPERATING COSTS | 213.25 |
| 11/15/2022 | MANLEY, DADE | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/15/2022 | MANLEY, DURWOOD | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/15/2022 | MARSHALL, SCOTT | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/15/2022 | MATTHEWS, DANIEL | MISCELLANEOUSCONTRACTED SERVIC | 195.00 |
| 11/15/2022 | MATTHEWS, RAY | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/15/2022 | MCBRIDE, BENJAMIN | MISCELLANEOUSCONTRACTED SERVIC | 225.00 |
| 11/15/2022 | MCFADDEN, DUSTIN | MISCELLANEOUSCONTRACTED SERVIC | 220.00 |
| 11/15/2022 | MCGEE, MICHAEL | MISCELLANEOUSCONTRACTED SERVIC | 195.00 |
| 11/15/2022 | MFAC, LLC, M-F ATHLETIC | GENERAL SUPPLIES | 304.50 |
| 11/15/2022 | MOLINAR, MICHAEL | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/15/2022 | MOORE, RUSSELL | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/15/2022 | MOSS, KASHANNON | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/15/2022 | MOSS, SHELIA | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/15/2022 | MULINAX, ANDRE | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/15/2022 | MUNDINE, WILLIE | MISCELLANEOUSCONTRACTED SERVIC | 300.00 |
| 11/15/2022 | MURRAY, CHRIS | MISCELLANEOUSCONTRACTED SERVIC | 115.00 |
| 11/15/2022 | NORTHWEST ISD ATHLETICS | TRAVEL AND SUBSISTENCE - STUDE | 275.00 |
| 11/15/2022 | OATES, CATHY | MISCELLANEOUSCONTRACTED SERVIC | 85.00 |
| 11/15/2022 | ODOM, BRUCE | MISCELLANEOUSCONTRACTED SERVIC | 70.00 |
| 11/15/2022 | OLIVER-THOMAS, KAREN | MISCELLANEOUSCONTRACTED SERVIC | 70.00 |
| 11/15/2022 | OLSON, TIMOTHY | MISCELLANEOUSCONTRACTED SERVIC | 360.00 |
| 11/15/2022 | OWENS, CECILIA | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/15/2022 | PADILLA, KIERIN | MISCELLANEOUSCONTRACTED SERVIC | 250.00 |
| 11/15/2022 | PARAMORE, STEVEN | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/15/2022 | PERRY, DERRICK | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/15/2022 | PORTER, RYAN | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/15/2022 | POWELL, NATHANIEL | MISCELLANEOUSCONTRACTED SERVIC | 250.00 |
| 11/15/2022 | RAMIREZ, BECKY | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/15/2022 | RAMIREZ, BOBBY | MISCELLANEOUSCONTRACTED SERVIC | 185.00 |
| 11/15/2022 | RAMIREZ, SOTERIO | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/15/2022 | RAMSAY, CHARLES | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/15/2022 | REDDEHASE, STEVE | MISCELLANEOUSCONTRACTED SERVIC | 115.00 |
| 11/15/2022 | RHOADS, KYLE | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/15/2022 | ROARK, JOSHUA | MISCELLANEOUSCONTRACTED SERVIC | 195.00 |
| 11/15/2022 | ROSALES, TRAVIS | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/15/2022 | SANCHEZ, OSCAR | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/15/2022 | SANTIAGO, YARITZA | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/15/2022 | SCIFRES, RYAN | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/15/2022 | SHAW, CARWIN | MISCELLANEOUSCONTRACTED SERVIC | 170.00 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **181 - ATHLETIC FUND** | | | |
| 11/15/2022 | SHORT, KENDTRELL | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/15/2022 | SHORT, KENTRICE | MISCELLANEOUSCONTRACTED SERVIC | 100.00 |
| 11/15/2022 | SHORT, LUCAS | MISCELLANEOUSCONTRACTED SERVIC | 225.00 |
| 11/15/2022 | SHORT, TY | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/15/2022 | SMITH, MACKENZIE | MISCELLANEOUSCONTRACTED SERVIC | 60.00 |
| 11/15/2022 | SMITH, RODRICK | MISCELLANEOUSCONTRACTED SERVIC | 325.00 |
| 11/15/2022 | SPEARS, STUART | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/15/2022 | STANLEY, DEMOHN | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/15/2022 | STEINFELS, DEBRA | MISCELLANEOUSCONTRACTED SERVIC | 220.00 |
| 11/15/2022 | STENNIS, SANFORD | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/15/2022 | STEWART, SHANN | MISCELLANEOUSCONTRACTED SERVIC | 200.00 |
| 11/15/2022 | SWINEA, WILLIAM | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/15/2022 | THEODORE, BILL | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/15/2022 | TODD, FRED | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/15/2022 | TRICE, PATRICIA | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/15/2022 | TUCKER, GERONICA | MISCELLANEOUSCONTRACTED SERVIC | 115.00 |
| 11/15/2022 | VAN COUNTRY LLC | TRAVEL AND SUBSISTENCE - STUDE | 228.50 |
| 11/15/2022 | VANCE, RYAN | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/15/2022 | VICK, BRADLEY | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/15/2022 | WALTON-STANLEY, CARL | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/15/2022 | WARREN, BRYANT | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/15/2022 | WASHINGTON, ALIX | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/15/2022 | WESLEY, MARK | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/15/2022 | WEST, CYNTHIA | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/15/2022 | WILEMON, SHERYL | MISCELLANEOUSCONTRACTED SERVIC | 70.00 |
| 11/15/2022 | WILLS, BETH | MISCELLANEOUSCONTRACTED SERVIC | 210.00 |
| 11/15/2022 | WRIGHT, COREY | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/15/2022 | WYLIE, LAYNE | MISCELLANEOUSCONTRACTED SERVIC | 90.00 |
| 11/15/2022 | YARBROUGH, KEVIN | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/15/2022 | YOUNG, STEVEN | MISCELLANEOUSCONTRACTED SERVIC | 195.00 |
| 11/18/2022 | ALAMO HEIGHTS ISD | TRAVEL AND SUBSISTENCE - STUDE | 375.00 |
| 11/18/2022 | ANTHONY, RETHA | MISCELLANEOUSCONTRACTED SERVIC | 220.00 |
| 11/18/2022 | ARLINGTON HIGH SCHOOL, LADY COLT SOCC | TRAVEL AND SUBSISTENCE - STUDE | 350.00 |
| 11/18/2022 | ASKEY, TIWUANA | MISCELLANEOUSCONTRACTED SERVIC | 220.00 |
| 11/18/2022 | AWARDS BY MASTERCRAFT | MISCELLANEOUS OPERATING COSTS | 120.00 |
| 11/18/2022 | BALDWIN, CARL | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/18/2022 | BEAM, LARRY | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/18/2022 | BECKLER, LACY | TRAVEL,TRAINING & SUBSISTENCE | 63.76 |
| 11/18/2022 | BELL, KEVIN | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/18/2022 | BIRDVILLE ISD - BIRDVILLE HIGH SCHOOL | TRAVEL AND SUBSISTENCE - STUDE | 300.00 |
| 11/18/2022 | BLAKEMORE, MICHAEL | MISCELLANEOUSCONTRACTED SERVIC | 60.00 |
| 11/18/2022 | BORNE, KYLE | MISCELLANEOUSCONTRACTED SERVIC | 220.00 |
| 11/18/2022 | BRUCK, JASON | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/18/2022 | BURKE, RONALD | MISCELLANEOUSCONTRACTED SERVIC | 100.00 |
| 11/18/2022 | CAMACHO, ABRAHAM | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/18/2022 | CAMPBELL, AMBER | MISCELLANEOUSCONTRACTED SERVIC | 225.00 |
| 11/18/2022 | CASTLEBERRY INDEPENDENT SCHOOL DISTI | TRAVEL AND SUBSISTENCE - STUDE | 550.00 |
| 11/18/2022 | CITIBANK | GENERAL SUPPLIES | 129.99 |
| 11/18/2022 | CITIBANK | MISCELLANEOUS OPERATING COSTS | 1,345.24 |
| 11/18/2022 | CITIBANK | TRAVEL,TRAINING & SUBSISTENCE | 500.00 |
| 11/18/2022 | CLEGG, MONTY | MISCELLANEOUSCONTRACTED SERVIC | 60.00 |
| 11/18/2022 | COLEMAN, CHRISTOPHER | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/18/2022 | CRAIN, PAUL | MISCELLANEOUSCONTRACTED SERVIC | 0.00 |
| 11/18/2022 | CRAWFORD, MELVIN | MISCELLANEOUSCONTRACTED SERVIC | 220.00 |
| 11/18/2022 | DENBOW, RANDALL | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **181 - ATHLETIC FUND** | | | |
| 11/18/2022 | GARLAND ISD - ATHLETICS | TRAVEL AND SUBSISTENCE - STUDE | 550.00 |
| 11/18/2022 | GASSAWAY, WYATT | MISCELLANEOUSCONTRACTED SERVIC | 225.00 |
| 11/18/2022 | GAY, GRADY | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/18/2022 | GILLS, LAWANDA | MISCELLANEOUSCONTRACTED SERVIC | 220.00 |
| 11/18/2022 | GLENN, RILEY | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/18/2022 | GRAY, BERNARD | MISCELLANEOUSCONTRACTED SERVIC | 230.00 |
| 11/18/2022 | GUNTER, KAREN | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/18/2022 | HALL, JOSH | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/18/2022 | HARGIS, CHERYL | MISCELLANEOUSCONTRACTED SERVIC | 50.00 |
| 11/18/2022 | HARGIS, LATOYA | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/18/2022 | HAYS CONSOLIDATED INDEPENDENT SCHOC | TRAVEL AND SUBSISTENCE - STUDE | 500.00 |
| 11/18/2022 | HIGH, LYNETRIA | MISCELLANEOUSCONTRACTED SERVIC | 220.00 |
| 11/18/2022 | HIGHLAND PARK INDEPENDENT SCHOOL DIS | TRAVEL AND SUBSISTENCE - STUDE | 300.00 |
| 11/18/2022 | HILL, DAVID | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/18/2022 | HOLMES, DEBRA | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/18/2022 | HOLMES, DIANTHIA | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/18/2022 | HORTON, ERIC | MISCELLANEOUSCONTRACTED SERVIC | 230.00 |
| 11/18/2022 | JOHNSON, TERRANCE | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/18/2022 | JOSHUA ISD ATHLETICS | TRAVEL AND SUBSISTENCE - STUDE | 400.00 |
| 11/18/2022 | KEY, NIYAH | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/18/2022 | KNIGHT, ASIA | MISCELLANEOUSCONTRACTED SERVIC | 150.00 |
| 11/18/2022 | LAWS, BRANDON | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/18/2022 | MAILLOUX, TREASURE | MISCELLANEOUSCONTRACTED SERVIC | 230.00 |
| 11/18/2022 | MANSFIELD NATIONAL GOLF COURSE | GENERAL SUPPLIES | 1,250.00 |
| 11/18/2022 | MARSHALL, SCOTT | MISCELLANEOUSCONTRACTED SERVIC | 70.00 |
| 11/18/2022 | MEDCO SUPPLY, MASUNE & SURGICAL SUPP | GENERAL SUPPLIES | 1,198.20 |
| 11/18/2022 | MILLER, DWIGHT | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/18/2022 | MOSS, KASHANNON | MISCELLANEOUSCONTRACTED SERVIC | 50.00 |
| 11/18/2022 | NIEVES, MIGUEL | MISCELLANEOUSCONTRACTED SERVIC | 225.00 |
| 11/18/2022 | NORTH CROWLEY GIRLS BASKETBALL | TRAVEL AND SUBSISTENCE - STUDE | 475.00 |
| 11/18/2022 | PARAMORE, STEVEN | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/18/2022 | PYLANT, STEVEN | MISCELLANEOUSCONTRACTED SERVIC | 230.00 |
| 11/18/2022 | RAMIREZ, BOBBY | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/18/2022 | REYES, JASON | MISCELLANEOUSCONTRACTED SERVIC | 220.00 |
| 11/18/2022 | RHOADES, DEBRA | MISCELLANEOUSCONTRACTED SERVIC | 220.00 |
| 11/18/2022 | RICHARDSON, BERNARD | MISCELLANEOUSCONTRACTED SERVIC | 220.00 |
| 11/18/2022 | RICHARDSON, ERIC | MISCELLANEOUSCONTRACTED SERVIC | 230.00 |
| 11/18/2022 | ROARK, JOSHUA | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/18/2022 | SANTIAGO, YARITZA | MISCELLANEOUSCONTRACTED SERVIC | 220.00 |
| 11/18/2022 | SCIFRES, RYAN | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/18/2022 | SHORT, KENDTRELL | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/18/2022 | SHORT, KENTRICE | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/18/2022 | SHORT, TY | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/18/2022 | SIEVERT, TYLER | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/18/2022 | SIMANK, DAVID | MISCELLANEOUSCONTRACTED SERVIC | 230.00 |
| 11/18/2022 | SMITH, RODRICK | MISCELLANEOUSCONTRACTED SERVIC | 150.00 |
| 11/18/2022 | STEWART, SHANN | MISCELLANEOUSCONTRACTED SERVIC | 100.00 |
| 11/18/2022 | TRICE, PATRICIA | MISCELLANEOUSCONTRACTED SERVIC | 50.00 |
| 11/18/2022 | TUCKER, GERONICA | MISCELLANEOUSCONTRACTED SERVIC | 220.00 |
| 11/18/2022 | WILLIAMS, TRACY | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/18/2022 | WILLS, BETH | MISCELLANEOUSCONTRACTED SERVIC | 220.00 |
| 11/18/2022 | ZARAGOZA, BRYAN | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/30/2022 | ALLISON, MARK | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/30/2022 | BALDWIN, CARL | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/30/2022 | BARRETT, RAYMOND | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **181 - ATHLETIC FUND** | | | |
| 11/30/2022 | BELL, DANIEL | MISCELLANEOUSCONTRACTED SERVIC | 225.00 |
| 11/30/2022 | BELL, KEVIN | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/30/2022 | BROWN, JACQUELYN | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/30/2022 | BRUCK, JASON | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/30/2022 | BSN SPORTS | GENERAL SUPPLIES | 1,257.86 |
| 11/30/2022 | BUFORD, BRIAN | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/30/2022 | BURKEEN, BRIAN | MISCELLANEOUSCONTRACTED SERVIC | 170.00 |
| 11/30/2022 | BURNS, JOSHUA | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/30/2022 | CAMACHO, ABRAHAM | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/30/2022 | CARAWAY, CELSI | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/30/2022 | CARROLL, CODY | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/30/2022 | CHICK-FIL-A #03011, E BROAD STREET | MISCELLANEOUS OPERATING COSTS | 520.00 |
| 11/30/2022 | CLARK, DOMINIQUE | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/30/2022 | CLARK, LEGRANT | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/30/2022 | CLARK, VICTORIA | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/30/2022 | CLEGG, MONTY | MISCELLANEOUSCONTRACTED SERVIC | 60.00 |
| 11/30/2022 | COLEMAN, SAMUEL | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/30/2022 | COLWELL, SHAWN | MISCELLANEOUSCONTRACTED SERVIC | 245.00 |
| 11/30/2022 | COMMUNICATIONS PLUS, INC. | GENERAL SUPPLIES | 1,261.00 |
| 11/30/2022 | COMMUNICATIONS PLUS, INC. | MISCELLANEOUSCONTRACTED SERVIC | 3,790.00 |
| 11/30/2022 | CONRAD, ALEXANDER | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/30/2022 | DENBOW, RANDALL | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/30/2022 | DUDLEY, DAMEIN | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/30/2022 | ENCINIA-CARAWAY, CAYLON | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/30/2022 | ENTERPRISE LEASING - TEXAS | TRAVEL AND SUBSISTENCE - STUDE | 260.00 |
| 11/30/2022 | FEIGLE, GEORGE | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/30/2022 | FISHER, SHAWN | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/30/2022 | FORESTER, JACKSON | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/30/2022 | FORTENBERRY, EDDIE | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/30/2022 | FRANKLIN, PHILLIP | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/30/2022 | FREEMAN, NIESHA | MISCELLANEOUSCONTRACTED SERVIC | 50.00 |
| 11/30/2022 | GAME ONE, CARDINAL'S SPOR | GENERAL SUPPLIES | 7,080.69 |
| 11/30/2022 | GASSAWAY, WYATT | MISCELLANEOUSCONTRACTED SERVIC | 225.00 |
| 11/30/2022 | GLENDENNING, KEN | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/30/2022 | GOMEZ, RICARDO | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/30/2022 | GRIFFIN, RICKY | MISCELLANEOUSCONTRACTED SERVIC | 250.00 |
| 11/30/2022 | GUNTER, KAREN | MISCELLANEOUSCONTRACTED SERVIC | 170.00 |
| 11/30/2022 | HALTOM, ROYCE | MISCELLANEOUSCONTRACTED SERVIC | 170.00 |
| 11/30/2022 | HAMILTON, KILLEION | MISCELLANEOUSCONTRACTED SERVIC | 170.00 |
| 11/30/2022 | HARGIS, CHERYL | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/30/2022 | HARGIS, LATOYA | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/30/2022 | HEB ISD - L.D.BELL HS | TRAVEL AND SUBSISTENCE - STUDE | 300.00 |
| 11/30/2022 | HELMER, EDWIN | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/30/2022 | HIGHLAND PARK ATHLETICS | TRAVEL AND SUBSISTENCE - STUDE | 300.00 |
| 11/30/2022 | HOLMES, DEBRA | MISCELLANEOUSCONTRACTED SERVIC | 230.00 |
| 11/30/2022 | HOLMES, DIANTHIA | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/30/2022 | HOLMES, GREGORY | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/30/2022 | HUNT, DALE | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/30/2022 | IVY, RANDY | MISCELLANEOUSCONTRACTED SERVIC | 170.00 |
| 11/30/2022 | JACKSON, WILLIE | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/30/2022 | JIMENEZ, CHRIS | MISCELLANEOUSCONTRACTED SERVIC | 95.00 |
| 11/30/2022 | JOHNSON, QUINCY | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/30/2022 | JOHNSON, TERRANCE | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/30/2022 | KELLERMEIER, CRAIG | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/30/2022 | KORNEGAY, JERMAINE | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **181 - ATHLETIC FUND** | | | |
| 11/30/2022 | LAWRENCE, KEVINA | MISCELLANEOUSCONTRACTED SERVIC | 30.00 |
| 11/30/2022 | LAWS, BRANDON | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/30/2022 | LEMMONS, MARLON | MISCELLANEOUSCONTRACTED SERVIC | 170.00 |
| 11/30/2022 | LEVELS, MARCUS | MISCELLANEOUSCONTRACTED SERVIC | 155.00 |
| 11/30/2022 | MAILLOUX, TREASURE | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/30/2022 | MARSHALL, SCOTT | MISCELLANEOUSCONTRACTED SERVIC | 70.00 |
| 11/30/2022 | MCLAUGHLIN, DONALD | MISCELLANEOUSCONTRACTED SERVIC | 225.00 |
| 11/30/2022 | MEDCO SUPPLY, MASUNE & SURGICAL SUPP | GENERAL SUPPLIES | 12.64 |
| 11/30/2022 | MILLER, DWIGHT | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/30/2022 | MORELAND, ROBERT | MISCELLANEOUSCONTRACTED SERVIC | 155.00 |
| 11/30/2022 | MULINAX, ANDRE | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/30/2022 | MUNDINE, WILLIE | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/30/2022 | MURRAY, CHRIS | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/30/2022 | NKOLLO, MICHAEL | MISCELLANEOUSCONTRACTED SERVIC | 250.00 |
| 11/30/2022 | NORTHWEST ISD ATHLETICS | TRAVEL AND SUBSISTENCE - STUDE | 275.00 |
| 11/30/2022 | PADILLA, KIERIN | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/30/2022 | PARAMORE, STEVEN | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/30/2022 | PATIENCE, KEVIN | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/30/2022 | PIONEER MANUFACTURING COMPANY, PIONI | GENERAL SUPPLIES | 11,208.00 |
| 11/30/2022 | PONCE, PETER | MISCELLANEOUSCONTRACTED SERVIC | 100.00 |
| 11/30/2022 | RAMIREZ, BOBBY | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/30/2022 | ROGERS, JAMES | MISCELLANEOUSCONTRACTED SERVIC | 95.00 |
| 11/30/2022 | SCOTT, JEFFREY | MISCELLANEOUSCONTRACTED SERVIC | 40.00 |
| 11/30/2022 | SHAW, CARWIN | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/30/2022 | SHORT, KENDTRELL | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/30/2022 | SHORT, KENTRICE | MISCELLANEOUSCONTRACTED SERVIC | 50.00 |
| 11/30/2022 | SHORT, TY | MISCELLANEOUSCONTRACTED SERVIC | 50.00 |
| 11/30/2022 | SIEVERT, TYLER | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/30/2022 | SMITH, RODRICK | MISCELLANEOUSCONTRACTED SERVIC | 225.00 |
| 11/30/2022 | SMITH, TREVOR | TRAVEL,TRAINING & SUBSISTENCE | 270.00 |
| 11/30/2022 | SMOTHERMAN, KEVIN | MISCELLANEOUSCONTRACTED SERVIC | 155.00 |
| 11/30/2022 | STEPINA, WILLIAM | MISCELLANEOUSCONTRACTED SERVIC | 130.00 |
| 11/30/2022 | STEWART, SHANN | MISCELLANEOUSCONTRACTED SERVIC | 100.00 |
| 11/30/2022 | TAVE, NATHAN | MISCELLANEOUSCONTRACTED SERVIC | 65.00 |
| 11/30/2022 | TEAL, ROY | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/30/2022 | TEXAS TRACK & FIELD COACHES ASSOCIATI | TRAVEL,TRAINING & SUBSISTENCE | 220.00 |
| 11/30/2022 | TRICE, PATRICIA | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/30/2022 | TROTTER, CAMERON | MISCELLANEOUSCONTRACTED SERVIC | 120.00 |
| 11/30/2022 | WALTON-STANLEY, CARL | MISCELLANEOUSCONTRACTED SERVIC | 250.00 |
| 11/30/2022 | WILEMON, SHERYL | MISCELLANEOUSCONTRACTED SERVIC | 15.00 |
| 11/30/2022 | WOLBERS, ROBERT | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/30/2022 | WOODS, CHARLES | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/30/2022 | ZARAGOZA, BRYAN | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| | | 181 - ATHLETIC FUND | **173,964.07** |
| **195 - ADVERTISING FUND** | | | |
| 11/1/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 346.92 |
| 11/1/2022 | B&G SIGNS | MISCELLANEOUSCONTRACTED SERVIC | 1,382.96 |
| 11/1/2022 | HOME DEPOT, TAX #9218276983 | OTHER SUPPLIES FOR M&O | 937.42 |
| 11/1/2022 | THE LAMAR COMPANIES | MISCELLANEOUS OPERATING COSTS | 2,160.00 |
| 11/1/2022 | SCARBOROUGH SPECIALTIES, INC | MISCELLANEOUSCONTRACTED SERVIC | 2,550.00 |
| 11/1/2022 | UPSTAGE CENTER, INC | MISCELLANEOUSCONTRACTED SERVIC | 12,216.99 |
| 11/3/2022 | B&H PHOTO-VIDEO-PRO-AUDIO | GENERAL SUPPLIES | 2,513.96 |
| 11/3/2022 | HOME DEPOT, TAX #9218276983 | OTHER SUPPLIES FOR M&O | 1,083.10 |
| 11/3/2022 | SUNBELT RENTALS INC | RENTALS-OPERATING LEASES | 775.41 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **195 - ADVERTISING FUND** | | | |
| 11/8/2022 | B&B COMMERCIAL PRINTING | MISCELLANEOUSCONTRACTED SERVIC | 498.00 |
| 11/8/2022 | GAS AND SUPPLY NORTH TEXAS LLC | OTHER SUPPLIES FOR M&O | 34.73 |
| 11/8/2022 | HOBBY LOBBY STORES, INC. | GENERAL SUPPLIES | 532.77 |
| 11/8/2022 | HOME DEPOT, TAX #9218276983 | OTHER SUPPLIES FOR M&O | 488.47 |
| 11/8/2022 | NOW MAGAZINES, LLC | MISCELLANEOUS OPERATING COSTS | 2,498.00 |
| 11/8/2022 | QDOBA MEXICAN GRILL, BDAA HOLDINGS | MISCELLANEOUS OPERATING COSTS | 800.00 |
| 11/8/2022 | STAPLES ADVANTAGE | MISCELLANEOUS OPERATING COSTS | 351.68 |
| 11/8/2022 | UPSTAGE CENTER, INC | MISCELLANEOUSCONTRACTED SERVIC | 4,537.35 |
| 11/8/2022 | UPSTAGE CENTER, INC | OTHER SUPPLIES FOR M&O | 430.00 |
| 11/10/2022 | AMAZON CAPITAL SERVICES INC | TECHNOLOGY EQUIPMENT<$5000 | 146.96 |
| 11/10/2022 | HOME DEPOT, TAX #9218276983 | OTHER SUPPLIES FOR M&O | 449.26 |
| 11/10/2022 | UPSTAGE CENTER, INC | OTHER SUPPLIES FOR M&O | 23,820.00 |
| 11/18/2022 | CITIBANK | GENERAL SUPPLIES | 1,145.07 |
| 11/18/2022 | CITIBANK | MISCELLANEOUS OPERATING COSTS | 3,564.29 |
| 11/18/2022 | D&L ENTERTAINMENT SERVICES, INC | MISCELLANEOUSCONTRACTED SERVIC | 581.88 |
| 11/18/2022 | FASTSIGNS 10303 | MISCELLANEOUSCONTRACTED SERVIC | 2,340.92 |
| 11/18/2022 | GLOBAL ASSET | MISCELLANEOUSCONTRACTED SERVIC | 681.81 |
| 11/18/2022 | GLOBAL ASSET | TECHNOLOGY EQUIPMENT<$5000 | 3,045.19 |
| 11/18/2022 | HOME DEPOT, TAX #9218276983 | OTHER SUPPLIES FOR M&O | 314.10 |
| 11/18/2022 | UPSTAGE CENTER, INC | RENTALS-OPERATING LEASES | 3,250.00 |
| 11/30/2022 | CHICK-FIL-A #01021, N WALNUT CREEK | MISCELLANEOUS OPERATING COSTS | 1,681.60 |
| 11/30/2022 | DOWN ON THE FARM, GARY HOLLAND | MISCELLANEOUSCONTRACTED SERVIC | 975.00 |
| 11/30/2022 | FASTSIGNS 10303 | MISCELLANEOUSCONTRACTED SERVIC | 1,177.53 |
| 11/30/2022 | HOME DEPOT, TAX #9218276983 | OTHER SUPPLIES FOR M&O | 492.78 |
| 11/30/2022 | MAGIC ETC | RENTALS-OPERATING LEASES | 165.80 |
| 11/30/2022 | UPSTAGE CENTER, INC | MISCELLANEOUSCONTRACTED SERVIC | 21,236.51 |
| 11/30/2022 | VLF MEDIA & PROMOTIONS, VIV FULLERLOVI | MISCELLANEOUSCONTRACTED SERVIC | 1,250.00 |
| 11/30/2022 | VOSS LIGHTING | OTHER SUPPLIES FOR M&O | 1,792.60 |
| | | 195 - ADVERTISING FUND | **102,249.06** |
| **196 - SPECIAL OPERATING FUND** | | | |
| 11/1/2022 | APPLE COMPUTERS, INC | TECHNOLOGY EQUIPMENT<$5000 | 528.00 |
| 11/1/2022 | PURE WATER PARTNERS, LLC | RENTALS-OPERATING LEASES | 10,292.00 |
| 11/3/2022 | EAI EDUCATION INC | GENERAL SUPPLIES | 472.28 |
| 11/3/2022 | SCHOLASTIC INC | READING/REF MATERIALS/DATABASE | 9,331.84 |
| 11/8/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 693.94 |
| 11/8/2022 | DIDAX, INC | GENERAL SUPPLIES | 23.49 |
| 11/8/2022 | FLINN SCIENTIFIC, INC | GENERAL SUPPLIES | 169.22 |
| 11/8/2022 | HEGGERTY PHONEMIC, LITERACY RESOUR | GENERAL SUPPLIES | 123.12 |
| 11/8/2022 | SCHOOL SPECIALTY, LLC | GENERAL SUPPLIES | 241.78 |
| 11/8/2022 | STAPLES ADVANTAGE | GENERAL SUPPLIES | 889.77 |
| 11/8/2022 | WESTERN - BRW PAPER CO, OVOL USA | GENERAL SUPPLIES | 2,033.20 |
| 11/10/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 1,218.63 |
| 11/15/2022 | LAKESHORE LEARNING MATERIALS LLC | TECHNOLOGY EQUIPMENT<$5000 | 904.40 |
| 11/15/2022 | STAPLES ADVANTAGE | GENERAL SUPPLIES | 81.06 |
| 11/18/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 661.74 |
| 11/18/2022 | DREAM RANCH OFFICE SUPPLIES | GENERAL SUPPLIES | 1,861.14 |
| 11/18/2022 | ORIENTAL TRADING COMPANY, INC | GENERAL SUPPLIES | 216.36 |
| 11/30/2022 | APPLE COMPUTERS, INC | TECHNOLOGY EQUIPMENT<$5000 | 1,960.00 |
| 11/30/2022 | GLOBAL ASSET | INSURANCE AND BONDING COSTS | 218,418.10 |
| 11/30/2022 | HOME DEPOT, TAX #9218276983 | GENERAL SUPPLIES | 529.00 |
| | | 196 - SPECIAL OPERATING FUND | **250,649.07** |
| **198 - HIGH SCHOOL ALLOTMENT** | | | |
| 11/1/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 173.37 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **198 - HIGH SCHOOL ALLOTMENT** | | | |
| 11/7/2022 | TRS | TEACHER RETIREMENT | 2,295.47 |
| 11/8/2022 | GLOBAL ASSET | TECHNOLOGY EQUIPMENT<$5000 | 1,827.55 |
| 11/8/2022 | STAPLES ADVANTAGE | GENERAL SUPPLIES | 986.97 |
| 11/15/2022 | STAPLES ADVANTAGE | GENERAL SUPPLIES | 31.25 |
| 11/30/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 45.98 |
| 11/30/2022 | LONE STAR COACHES, INC | RECLASSIFIED TRANSPORTATION EX | 2,527.75 |
| 11/30/2022 | VLP PRODUCTIONS, INC. | TRAVEL AND SUBSISTENCE - NON-E | 210.00 |
| 11/30/2022 | VLP PRODUCTIONS, INC. | TRAVEL AND SUBSISTENCE - STUDE | 518.00 |
| | | 198 - HIGH SCHOOL ALLOTMENT | **8,616.34** |
| **199 - GENERAL OPERATING** | | | |
| 11/1/2022 | AMAZON CAPITAL SERVICES INC | BUILDING SUPPLIES | 13.63 |
| 11/1/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 3,285.70 |
| 11/1/2022 | AMAZON CAPITAL SERVICES INC | MISCELLANEOUS OPERATING COSTS | 209.78 |
| 11/1/2022 | AMAZON CAPITAL SERVICES INC | READING/REF MATERIALS/DATABASE | 247.94 |
| 11/1/2022 | AMAZON CAPITAL SERVICES INC | TECHNOLOGY EQUIPMENT<$5000 | 59.90 |
| 11/1/2022 | APPLE COMPUTERS, INC | COMPUTER SOFTWARE | 3,247.96 |
| 11/1/2022 | APPLE COMPUTERS, INC | TECHNOLOGY EQUIPMENT<$5000 | 32,414.04 |
| 11/1/2022 | ARTA TRAVEL | TRAVEL,TRAINING & SUBSISTENCE | 1,383.75 |
| 11/1/2022 | AWARD CENTER | MISCELLANEOUS OPERATING COSTS | 846.95 |
| 11/1/2022 | AWARD CENTER | MISCELLANEOUSCONTRACTED SERVIC | 32.65 |
| 11/1/2022 | B&B COMMERCIAL PRINTING | MISCELLANEOUSCONTRACTED SERVIC | 67.50 |
| 11/1/2022 | B&G SIGNS | MISCELLANEOUS OPERATING COSTS | 1,345.55 |
| 11/1/2022 | B&H PHOTO-VIDEO-PRO-AUDIO | GENERAL SUPPLIES | 256.32 |
| 11/1/2022 | B&H PHOTO-VIDEO-PRO-AUDIO | TECHNOLOGY EQUIPMENT<$5000 | 1,606.83 |
| 11/1/2022 | BENNETT, LISBETH | TRAVEL,TRAINING & SUBSISTENCE | 403.76 |
| 11/1/2022 | BLICK ART MATERIALS,LLC | GENERAL SUPPLIES | 0.00 |
| 11/1/2022 | BOUND TO STAY BOUND BOOKS INC | LIBRARY BOOKS AND MEDIA | 174.70 |
| 11/1/2022 | BRAMLETT, MARINDA | TRAVEL,TRAINING & SUBSISTENCE | 900.33 |
| 11/1/2022 | BUCHHORN, ELISE | TRAVEL,TRAINING & SUBSISTENCE | 859.84 |
| 11/1/2022 | BUCK, BRANDY | TRAVEL,TRAINING & SUBSISTENCE | 92.06 |
| 11/1/2022 | BUCK'S WHEEL & EQUIPMENT CO | CONTRACTED MAINTENANCE AND REP | 2,150.50 |
| 11/1/2022 | BUSINESS ESSENTIALS, CMBC INVESTMENTS | GENERAL SUPPLIES | 32.07 |
| 11/1/2022 | CAROLINA BIOLOGICAL SPLY CO | GENERAL SUPPLIES | 1,248.68 |
| 11/1/2022 | CDW GOVERNMENT | COMPUTER SOFTWARE | 3,006.91 |
| 11/1/2022 | CDW GOVERNMENT | CONTRACTED MAINTENANCE AND REP | 837.24 |
| 11/1/2022 | CDW GOVERNMENT | TECHNOLOGY EQUIPMENT<$5000 | 23,740.75 |
| 11/1/2022 | CENTERLINE SUPPLY, LTD | OTHER SUPPLIES FOR M&O | 859.00 |
| 11/1/2022 | CRUTCHER, DAVID | TRAVEL,TRAINING & SUBSISTENCE | 580.50 |
| 11/1/2022 | DALLAS ISD GRAPHICS DEPARTMENT | MISCELLANEOUSCONTRACTED SERVIC | 340.48 |
| 11/1/2022 | DANIELSON, LORI | MISCELLANEOUSCONTRACTED SERVIC | 540.00 |
| 11/1/2022 | DEALERS ELECTRICAL SUPPLY | OTHER SUPPLIES FOR M&O | 193.30 |
| 11/1/2022 | DELCOM GROUP LP | COMPUTER SOFTWARE | 540.00 |
| 11/1/2022 | DEMCO INC | GENERAL SUPPLIES | 1,062.09 |
| 11/1/2022 | DOMINGUEZ, RUDY | TRAVEL,TRAINING & SUBSISTENCE | 278.44 |
| 11/1/2022 | DREAM RANCH OFFICE SUPPLIES | GENERAL SUPPLIES | 3,550.45 |
| 11/1/2022 | EDUCATION LOGISTICS, INC | COMPUTER SOFTWARE | 2,743.23 |
| 11/1/2022 | EDUCATION LOGISTICS, INC | GENERAL SUPPLIES | 28.77 |
| 11/1/2022 | ENTERPRISE LEASING - TEXAS | RENTALS-OPERATING LEASES | 2,119.54 |
| 11/1/2022 | ENTERPRISE LEASING - TEXAS | TRAVEL AND SUBSISTENCE - STUDE | 60.83 |
| 11/1/2022 | ENTERPRISE TOLLS | RENTALS-OPERATING LEASES | 35.29 |
| 11/1/2022 | ERVIN, DAVID | TRAVEL,TRAINING & SUBSISTENCE | 546.50 |
| 11/1/2022 | FELDSER, KEVIN | TRAVEL,TRAINING & SUBSISTENCE | 162.86 |
| 11/1/2022 | FIRST | TRAVEL AND SUBSISTENCE - STUDE | 1,000.00 |
| 11/1/2022 | FLINN SCIENTIFIC, INC | GENERAL SUPPLIES | 968.99 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **199 - GENERAL OPERATING** | | | |
| 11/1/2022 | FOLLETT CONTENT SOLUTIONS, LLC, BOOKS | READING/REF MATERIALS/DATABASE | 1,336.16 |
| 11/1/2022 | FRANKLIN COVEY CLIENT SALES, INC | TRAVEL,TRAINING & SUBSISTENCE | 838.00 |
| 11/1/2022 | FRUHAUF UNIFORMS, INC | GENERAL SUPPLIES | 274.20 |
| 11/1/2022 | GENUINE PARTS COMPANY-NAPA | GASOLINE AND OTHER FUELS OR VE | 2,519.43 |
| 11/1/2022 | GENUINE PARTS COMPANY-NAPA | OTHER SUPPLIES FOR M&O | 555.01 |
| 11/1/2022 | GENUINE PARTS COMPANY-NAPA | VEHICLE PARTS & SUPPLIES | 9,637.10 |
| 11/1/2022 | GLENDALE PARADE STORE LLC | GENERAL SUPPLIES | 186.20 |
| 11/1/2022 | GRAINGER | GENERAL SUPPLIES | 17.17 |
| 11/1/2022 | HOME DEPOT, TAX #9218276983 | OTHER SUPPLIES FOR M&O | 759.44 |
| 11/1/2022 | INSECT LORE PRODUCTS | GENERAL SUPPLIES | 98.92 |
| 11/1/2022 | J W PEPPER & SON, INC | GENERAL SUPPLIES | 1,223.01 |
| 11/1/2022 | JIMENEZ, JOHN | TRAVEL,TRAINING & SUBSISTENCE | 146.03 |
| 11/1/2022 | JUNIOR LIBRARY GUILD | READING/REF MATERIALS/DATABASE | 1,680.42 |
| 11/1/2022 | KIDD, ELIZABETH | MISCELLANEOUSCONTRACTED SERVIC | 660.00 |
| 11/1/2022 | LAKESHORE LEARNING MATERIALS LLC | GENERAL SUPPLIES | 443.44 |
| 11/1/2022 | LAMBERT, GAYLE | MISCELLANEOUSCONTRACTED SERVIC | 300.00 |
| 11/1/2022 | LEARNING A-Z LLC | COMPUTER SOFTWARE | 1,711.70 |
| 11/1/2022 | LONGHORN, INC. | OTHER SUPPLIES FOR M&O | 433.00 |
| 11/1/2022 | LYMAN, JENNIFER | TRAVEL,TRAINING & SUBSISTENCE | 50.23 |
| 11/1/2022 | MANSFIELD HS JROTC DRILL TEAM | TRAVEL AND SUBSISTENCE - STUDE | 400.00 |
| 11/1/2022 | MATERA PAPER COMPANY | INVENTORY - WAREHOUSE SUPPLIES | 76.67 |
| 11/1/2022 | MCKINNEY ISD | GENERAL SUPPLIES | 350.00 |
| 11/1/2022 | MOORE SUPPLY COMPANY | OTHER SUPPLIES FOR M&O | 2,858.29 |
| 11/1/2022 | MUSIC AND ARTS CENTER - ATTN: ACCOUNTS | CONTRACTED MAINTENANCE AND REP | 513.60 |
| 11/1/2022 | MUSIC AND ARTS CENTER - ATTN: ACCOUNTS | GENERAL SUPPLIES | 1,495.31 |
| 11/1/2022 | MUSIC THEATRE INTERNATIONAL | MISCELLANEOUS OPERATING COSTS | 2,878.95 |
| 11/1/2022 | MUSIC THEATRE INTERNATIONAL | RENTALS-OPERATING LEASES | 2,766.05 |
| 11/1/2022 | NATIONAL CENTER FOR YOUTH ISSUES | TRAVEL,TRAINING & SUBSISTENCE | 170.00 |
| 11/1/2022 | NEARPOD INC, FLOCABULARY | COMPUTER SOFTWARE | 7,190.40 |
| 11/1/2022 | OLEN WILLIAMS INC | CONTRACTED MAINTENANCE AND REP | 245.00 |
| 11/1/2022 | OTIS ELEVATOR COMPANY, UNITED TECHNOI | CONTRACTED MAINTENANCE AND REP | 1,247.00 |
| 11/1/2022 | PENSKE TRUCK LEASING CO, LP | RENTALS-OPERATING LEASES | 32.76 |
| 11/1/2022 | PEPWEAR, LLC | MISCELLANEOUS OPERATING COSTS | 292.69 |
| 11/1/2022 | PERMA-BOUND BOOKS | READING/REF MATERIALS/DATABASE | 60.49 |
| 11/1/2022 | PETROLEUM TRADERS CORPORATION | GASOLINE AND OTHER FUELS OR VE | 86,632.43 |
| 11/1/2022 | PINNACLE MEDICAL MANAGEMENT | PROFESSIONAL SERVICES | 170.00 |
| 11/1/2022 | PRIME SOURCE | INVENTORY - WAREHOUSE SUPPLIES | 4,601.50 |
| 11/1/2022 | R&H PARTS AND SERVICE INC | CONTRACTED MAINTENANCE AND REP | 240.40 |
| 11/1/2022 | RAIN PONCHOS PLUS, LLC | GENERAL SUPPLIES | 1,798.50 |
| 11/1/2022 | RAY, JUDITH | MISCELLANEOUSCONTRACTED SERVIC | 150.00 |
| 11/1/2022 | SCHOOL HEALTH CORPORATION | GENERAL SUPPLIES | 224.13 |
| 11/1/2022 | SCHOOL SPECIALTY, LLC | GENERAL SUPPLIES | 4,049.63 |
| 11/1/2022 | SCHOOL SPECIALTY, LLC | TECHNOLOGY EQUIPMENT<$5000 | 927.89 |
| 11/1/2022 | SEIDLITZ EDUCATION, LLC | TRAVEL,TRAINING & SUBSISTENCE | 820.00 |
| 11/1/2022 | SHERWIN-WILLIAMS 6732-3883-8-7528 | OTHER SUPPLIES FOR M&O | 319.72 |
| 11/1/2022 | SMOLOVIK, TYLER | MISCELLANEOUSCONTRACTED SERVIC | 660.00 |
| 11/1/2022 | SOLIANT HEALTH | PROFESSIONAL SERVICES | 13,186.00 |
| 11/1/2022 | SOSA, CELESTINO | MISCELLANEOUSCONTRACTED SERVIC | 2,000.00 |
| 11/1/2022 | STAGE ACCENTS | GENERAL SUPPLIES | 950.00 |
| 11/1/2022 | STAPLES ADVANTAGE | GENERAL SUPPLIES | 939.75 |
| 11/1/2022 | STAPLES ADVANTAGE | TECHNOLOGY EQUIPMENT<$5000 | 25.98 |
| 11/1/2022 | STEVE WEISS MUSIC INC | GENERAL SUPPLIES | 687.95 |
| 11/1/2022 | STUDIES WEEKLY, INC. | READING/REF MATERIALS/DATABASE | 1,015.52 |
| 11/1/2022 | SWANK MOVIE LICENSING USA | MISCELLANEOUS OPERATING COSTS | 500.00 |
| 11/1/2022 | TARRANT COUNTY TAX OFFICE | MISCELLANEOUS OPERATING COSTS | 161.50 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **199 - GENERAL OPERATING** | | | |
| 11/1/2022 | TARRANT COUNTY ELECTIONS | ACCOUNTS PAYABLE | 10,676.99 |
| 11/1/2022 | TEACHER CREATED MATERIALS | READING/REF MATERIALS/DATABASE | 39.99 |
| 11/1/2022 | TEACHER SYNERGY LLC | GENERAL SUPPLIES | 169.39 |
| 11/1/2022 | TEMPERATURE CONTROL SYSTEMS, INC | OTHER SUPPLIES FOR M&O | 82.00 |
| 11/1/2022 | TEXAS ASSOCIATION OF SCHOOL BUSINESS | TRAVEL,TRAINING & SUBSISTENCE | 75.00 |
| 11/1/2022 | TEXAS ASSOCIATION OF SCHOOL ADMINISTR | MEMBERSHIPS | 436.00 |
| 11/1/2022 | TEXAS ASSOC OF SECONDARY SCHOOL PRI | MEMBERSHIPS | 220.00 |
| 11/1/2022 | TEXAS DANCE EDUCATORS ASSOCIATION, T. | TRAVEL AND SUBSISTENCE - STUDE | 360.00 |
| 11/1/2022 | TEXAS EDUCATIONAL PAPERBACKS | READING/REF MATERIALS/DATABASE | 481.29 |
| 11/1/2022 | TEXAS ELEM PRIN & SUPR ASSOC, TEPSA | MEMBERSHIPS | 310.00 |
| 11/1/2022 | TEXAS FORENSICS UNION | TRAVEL AND SUBSISTENCE - STUDE | 565.00 |
| 11/1/2022 | TEXAS TRUCK A/C INC | CONTRACTED MAINTENANCE AND REP | 9,470.81 |
| 11/1/2022 | T-MOBILE USA INC. | COMPUTER SOFTWARE | 5,020.00 |
| 11/1/2022 | T-MOBILE USA INC. | UTILITIES - TELEPHONE | 295.10 |
| 11/1/2022 | TRANE, ACCT #8162331 | OTHER SUPPLIES FOR M&O | 5,394.04 |
| 11/1/2022 | TUXEDO CONNECT LLC | GENERAL SUPPLIES | 520.00 |
| 11/1/2022 | UNINTERRUPTED THOUGHTS | MISCELLANEOUSCONTRACTED SERVIC | 300.00 |
| 11/1/2022 | UNITED COOPERATIVE SERVICES, DBA | UTILITIES - ELECTRICITY | 21,404.31 |
| 11/1/2022 | UNITED REFRIGERATION INC | OTHER SUPPLIES FOR M&O | 1,160.69 |
| 11/1/2022 | VELOZ JR, NICOLAS | MISCELLANEOUSCONTRACTED SERVIC | 1,000.00 |
| 11/1/2022 | VERITIV OPERATING CO. | INVENTORY - WAREHOUSE SUPPLIES | 1,518.00 |
| 11/1/2022 | WALLS, NIKKI | TRAVEL,TRAINING & SUBSISTENCE | 615.51 |
| 11/1/2022 | WEST MUSIC COMPANY | GENERAL SUPPLIES | 95.36 |
| 11/1/2022 | WESTERN - BRW PAPER CO, OVOL USA | GENERAL SUPPLIES | 3,511.42 |
| 11/1/2022 | WHOLESALE ELECTRIC SUPPLY COMPANY, I | OTHER SUPPLIES FOR M&O | 86.87 |
| 11/1/2022 | WIGGINS, BROOKE | TRAVEL,TRAINING & SUBSISTENCE | 92.83 |
| 11/1/2022 | WILLIAM V. MACGILL & CO. | GENERAL SUPPLIES | 2,271.59 |
| 11/1/2022 | ZAMPRELLI DESIGN LLC | MISCELLANEOUSCONTRACTED SERVIC | 2,500.00 |
| 11/3/2022 | A SIGN OF QUALITY LLC | MISCELLANEOUSCONTRACTED SERVIC | 5,092.00 |
| 11/3/2022 | ABC WRECKER SERVICE | MISCELLANEOUSCONTRACTED SERVIC | 135.00 |
| 11/3/2022 | ACCOUNTABLE HEALTHCARE STAFF INC | PROFESSIONAL SERVICES | 1,740.00 |
| 11/3/2022 | AIRGAS-SOUTHWEST, AIRGAS-USA, LLC | OTHER SUPPLIES FOR M&O | 207.44 |
| 11/3/2022 | ALICIA WOODS AUDIOLOGY LLC | MISCELLANEOUSCONTRACTED SERVIC | 840.00 |
| 11/3/2022 | ALLEN, FRED | MISCELLANEOUSCONTRACTED SERVIC | 2,470.00 |
| 11/3/2022 | ALVARADO VET CLINIC | MISCELLANEOUSCONTRACTED SERVIC | 324.87 |
| 11/3/2022 | AMERICAN BEARING CO | OTHER SUPPLIES FOR M&O | 34.40 |
| 11/3/2022 | AMPLIFY, EXPANCO | MISCELLANEOUSCONTRACTED SERVIC | 133.00 |
| 11/3/2022 | ANDREWS, JANE | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/3/2022 | ANIXTER INC | OTHER SUPPLIES FOR M&O | 1,426.40 |
| 11/3/2022 | ASCD - PREMIUM, MEMBERSHP/CONF | MEMBERSHIPS | 89.00 |
| 11/3/2022 | ATLAS FOUNDATION CO., INC. | CONTRACTED MAINTENANCE AND REP | 4,767.00 |
| 11/3/2022 | AWARD CENTER | MISCELLANEOUS OPERATING COSTS | 44.80 |
| 11/3/2022 | B&B COMMERCIAL PRINTING | MISCELLANEOUSCONTRACTED SERVIC | 2,486.00 |
| 11/3/2022 | B&H PHOTO-VIDEO-PRO-AUDIO | GENERAL SUPPLIES | 1,054.51 |
| 11/3/2022 | BAND SHOPPE | GENERAL SUPPLIES | 1,428.85 |
| 11/3/2022 | BARNES & NOBLE BOOKSELLERS INC | READING/REF MATERIALS/DATABASE | 1,591.20 |
| 11/3/2022 | BENZER, JOHN | COMPUTER SOFTWARE | 3,479.76 |
| 11/3/2022 | BEST FACILITY SERVICES, BFS TX HOLDINGS | MISCELLANEOUSCONTRACTED SERVIC | 3,420.90 |
| 11/3/2022 | BLICK ART MATERIALS,LLC | GENERAL SUPPLIES | 43.66 |
| 11/3/2022 | BOUND TO STAY BOUND BOOKS INC | LIBRARY BOOKS AND MEDIA | 136.27 |
| 11/3/2022 | BOUND TO STAY BOUND BOOKS INC | READING/REF MATERIALS/DATABASE | 90.08 |
| 11/3/2022 | BUSINESS INTERIORS | FURNITURE | 66.47 |
| 11/3/2022 | BUSINESS ESSENTIALS, CMBC INVESTMENT | GENERAL SUPPLIES | 45.72 |
| 11/3/2022 | CAMP ANOTHEN | TRAVEL AND SUBSISTENCE - STUDE | 1,920.00 |
| 11/3/2022 | CAPSTONE | COMPUTER SOFTWARE | 1,199.00 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **199 - GENERAL OPERATING** | | | |
| 11/3/2022 | CARRIER ENTERPRISE, LLC | OTHER SUPPLIES FOR M&O | 3.38 |
| 11/3/2022 | CDW GOVERNMENT | TECHNOLOGY EQUIPMENT<$5000 | 5,341.22 |
| 11/3/2022 | CENTURY HVAC DISTRIBUTING, L.P. | OTHER SUPPLIES FOR M&O | 18.09 |
| 11/3/2022 | CLASSIC TURF EQUIPMENT | OTHER SUPPLIES FOR M&O | 279.99 |
| 11/3/2022 | COUNTRY CRITTERS | TRAVEL AND SUBSISTENCE - STUDE | 400.00 |
| 11/3/2022 | DANIELSON, LORI | MISCELLANEOUSCONTRACTED SERVIC | 150.00 |
| 11/3/2022 | DEALERS ELECTRICAL SUPPLY | OTHER SUPPLIES FOR M&O | 1,797.76 |
| 11/3/2022 | DEMCO INC | GENERAL SUPPLIES | 159.70 |
| 11/3/2022 | DODGE, ANDREW | MISCELLANEOUSCONTRACTED SERVIC | 2,500.00 |
| 11/3/2022 | DOWN PATT | GENERAL SUPPLIES | 1,440.00 |
| 11/3/2022 | DOWN PATT | MISCELLANEOUSCONTRACTED SERVIC | 2,945.00 |
| 11/3/2022 | DREAM RANCH OFFICE SUPPLIES | GENERAL SUPPLIES | 2,084.45 |
| 11/3/2022 | DUKE, JOHN | MISCELLANEOUSCONTRACTED SERVIC | 1,000.00 |
| 11/3/2022 | ELEVATED CONTENT, LLC | MISCELLANEOUSCONTRACTED SERVIC | 4,750.00 |
| 11/3/2022 | ELLIOTT ELECTRIC SUPPLY INC | OTHER SUPPLIES FOR M&O | 283.67 |
| 11/3/2022 | FACILITY SOLUTIONS GROUP INC | CONTRACTED MAINTENANCE AND REP | 784.81 |
| 11/3/2022 | FLINN SCIENTIFIC, INC | GENERAL SUPPLIES | 1,746.61 |
| 11/3/2022 | GENUINE PARTS COMPANY-NAPA | GASOLINE AND OTHER FUELS OR VE | 387.29 |
| 11/3/2022 | GENUINE PARTS COMPANY-NAPA | OTHER SUPPLIES FOR M&O | 182.39 |
| 11/3/2022 | GENUINE PARTS COMPANY-NAPA | VEHICLE PARTS & SUPPLIES | 12,818.43 |
| 11/3/2022 | GIBSON, MICHELLE | MISCELLANEOUSCONTRACTED SERVIC | 550.00 |
| 11/3/2022 | GOODHEART-WILLCOX PUBLISHER | TEXTBOOKS | 2,352.00 |
| 11/3/2022 | GOVCONNECTION INC | TECHNOLOGY EQUIPMENT<$5000 | 2,508.95 |
| 11/3/2022 | GRAINGER | OTHER SUPPLIES FOR M&O | 150.05 |
| 11/3/2022 | HOME DEPOT, TAX #9218276983 | GENERAL SUPPLIES | 1,399.10 |
| 11/3/2022 | HOME DEPOT, TAX #9218276983 | OTHER SUPPLIES FOR M&O | 2,702.64 |
| 11/3/2022 | J W PEPPER & SON, INC | GENERAL SUPPLIES | 175.92 |
| 11/3/2022 | JH GROUP LLC | CONTRACTED MAINTENANCE AND REP | 1,560.00 |
| 11/3/2022 | JROTC DOG TAGS, INC | MISCELLANEOUS OPERATING COSTS | 48.81 |
| 11/3/2022 | JUNIOR LIBRARY GUILD | READING/REF MATERIALS/DATABASE | 2,304.88 |
| 11/3/2022 | KEES ACADEMIC PRESS, BARBARA WALLACE | TEXTBOOKS | 258.58 |
| 11/3/2022 | KEITH G MATHIS VIDEO PRODUCTIONS | MISCELLANEOUSCONTRACTED SERVIC | 500.00 |
| 11/3/2022 | KIDD, ELIZABETH | MISCELLANEOUSCONTRACTED SERVIC | 200.00 |
| 11/3/2022 | KING RANCH TURFGRASS, LP | OTHER SUPPLIES FOR M&O | 525.00 |
| 11/3/2022 | KLEEN-AIR FILTER SERVICE & SALES | OTHER SUPPLIES FOR M&O | 2,339.64 |
| 11/3/2022 | LANDERS, STE'FON | MISCELLANEOUSCONTRACTED SERVIC | 200.00 |
| 11/3/2022 | LEE, CHAQUALA | TECHNOLOGY EQUIPMENT<$5000 | 25.00 |
| 11/3/2022 | LONE STAR MOWER REPAIR | OTHER SUPPLIES FOR M&O | 288.00 |
| 11/3/2022 | LONGHORN, INC. | OTHER SUPPLIES FOR M&O | 906.28 |
| 11/3/2022 | LOWE'S COMPANIES, INC | OTHER SUPPLIES FOR M&O | 111.93 |
| 11/3/2022 | MAGNOLIA SPEAKS SPEECH THERAPY PLLC, | PROFESSIONAL SERVICES | 4,633.75 |
| 11/3/2022 | MANSFIELD GAS & EXHAUST | CONTRACTED MAINTENANCE AND REP | 14.00 |
| 11/3/2022 | MANSFIELD GLASS & WINDOW | CONTRACTED MAINTENANCE AND REP | 505.65 |
| 11/3/2022 | MARTIN & SONS LOCKSMITH, INC. | OTHER SUPPLIES FOR M&O | 30.00 |
| 11/3/2022 | METAL SUPERMARKETS FT WORTH | OTHER SUPPLIES FOR M&O | 399.75 |
| 11/3/2022 | MINUTEMAN PRESS, RLS II, LLC | MISCELLANEOUSCONTRACTED SERVIC | 22.10 |
| 11/3/2022 | MOAK, CASEY & ASSOCIATES, INC. | TRAVEL,TRAINING & SUBSISTENCE | 225.00 |
| 11/3/2022 | MOORE SUPPLY COMPANY | OTHER SUPPLIES FOR M&O | 12.27 |
| 11/3/2022 | MUSIC AND ARTS CENTER - ATTN: ACCOUNTS | GENERAL SUPPLIES | 132.33 |
| 11/3/2022 | ORIENTAL TRADING COMPANY, INC | GENERAL SUPPLIES | 22.74 |
| 11/3/2022 | PETROLEUM TRADERS CORPORATION | GASOLINE AND OTHER FUELS OR VE | 27,902.94 |
| 11/3/2022 | PINNACLE MEDICAL MANAGEMENT | PROFESSIONAL SERVICES | 314.00 |
| 11/3/2022 | PIONEER MANUFACTURING COMPANY, PIONE | OTHER SUPPLIES FOR M&O | 1,760.90 |
| 11/3/2022 | POSITIVE PROMOTIONS, INC | GENERAL SUPPLIES | 373.00 |
| 11/3/2022 | PRO-ED, INC | READING/REF MATERIALS/DATABASE | 110.00 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **199 - GENERAL OPERATING** | | | |
| 11/3/2022 | REALLY GOOD STUFF, LLC | MISCELLANEOUS OPERATING COSTS | 34.88 |
| 11/3/2022 | REGION 11 ESC | EDUCATION SERVICE CENTER SERVI | 2,480.00 |
| 11/3/2022 | REGION 4 ESC | EDUCATION SERVICE CENTER SERVI | 360.00 |
| 11/3/2022 | RELIABLE PARTS INC. | OTHER SUPPLIES FOR M&O | 23.88 |
| 11/3/2022 | RUSSELL'S EDUCATIONAL CONSULTING | READING/REF MATERIALS/DATABASE | 99.95 |
| 11/3/2022 | SCHOLASTIC CLASSROOM MAGAZINES | READING/REF MATERIALS/DATABASE | 980.61 |
| 11/3/2022 | SCHOOL HEALTH CORPORATION | GENERAL SUPPLIES | 28.25 |
| 11/3/2022 | SCHOOL SPECIALTY, LLC | GENERAL SUPPLIES | 800.96 |
| 11/3/2022 | SHIFFLER EQUIPMENT SALES, INC | OTHER SUPPLIES FOR M&O | 272.00 |
| 11/3/2022 | SOUTHERN TIRE MART | VEHICLE PARTS & SUPPLIES | 2,678.63 |
| 11/3/2022 | STATS MEDIC LLC | COMPUTER SOFTWARE | 240.00 |
| 11/3/2022 | SUNBELT RENTALS INC | RENTALS-OPERATING LEASES | 131.75 |
| 11/3/2022 | SURVEYMONKEY.COM | COMPUTER SOFTWARE | 891.00 |
| 11/3/2022 | TEMPERATURE CONTROL SYSTEMS, INC | OTHER SUPPLIES FOR M&O | 800.48 |
| 11/3/2022 | TEX TECH ENVIRONMENTAL, INC | CONTRACTED MAINTENANCE AND REP | 6,469.33 |
| 11/3/2022 | TEXAS ASSOC OF SECONDARY SCHOOL PRI | MEMBERSHIPS | 440.00 |
| 11/3/2022 | TEXAS IRRIGATION SUPPLY | OTHER SUPPLIES FOR M&O | 1,007.10 |
| 11/3/2022 | TOTAL MAINTENANCE SOLUTIONS, TMS SOU | OTHER SUPPLIES FOR M&O | 290.65 |
| 11/3/2022 | TRANE, ACCT #8162331 | OTHER SUPPLIES FOR M&O | 2,133.87 |
| 11/3/2022 | TRUGREEN LIMITED PARTNERSHIP | CONTRACTED MAINTENANCE AND REP | 56,900.32 |
| 11/3/2022 | UNIFIRST HOLDINGS, INC | RENTALS-OPERATING LEASES | 200.58 |
| 11/3/2022 | WEST MUSIC COMPANY | GENERAL SUPPLIES | 31.49 |
| 11/3/2022 | WESTERN - BRW PAPER CO, OVOL USA | GENERAL SUPPLIES | 474.50 |
| 11/3/2022 | WHIZ-Q STONE | OTHER SUPPLIES FOR M&O | 582.00 |
| 11/3/2022 | WHOLESALE ELECTRIC SUPPLY COMPANY, I | OTHER SUPPLIES FOR M&O | 100.90 |
| 11/3/2022 | WILLIAM V. MACGILL & CO. | GENERAL SUPPLIES | 749.57 |
| 11/3/2022 | WINSTON WATER COOLER OF FT WORTH | OTHER SUPPLIES FOR M&O | 443.01 |
| 11/4/2022 | TRS | TEACHER RETIREMENT | 0.25 |
| 11/7/2022 | TRS | TEACHER RETIREMENT | 728,733.57 |
| 11/8/2022 | 4IMPRINT INC | MISCELLANEOUS OPERATING COSTS | 674.48 |
| 11/8/2022 | ACCESS LIFT & SERVICE COMPANY, INC | CONTRACTED MAINTENANCE AND REP | 2,700.00 |
| 11/8/2022 | ACCOUNTABLE HEALTHCARE STAFF INC | PROFESSIONAL SERVICES | 2,117.00 |
| 11/8/2022 | ALLEN, JULIE | MISCELLANEOUSCONTRACTED SERVIC | 1,980.00 |
| 11/8/2022 | AMAZON CAPITAL SERVICES INC | BUILDING SUPPLIES | -18.07 |
| 11/8/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 11,305.71 |
| 11/8/2022 | AMAZON CAPITAL SERVICES INC | MISCELLANEOUS OPERATING COSTS | 1,087.30 |
| 11/8/2022 | AMAZON CAPITAL SERVICES INC | OTHER SUPPLIES FOR M&O | 48.98 |
| 11/8/2022 | AMAZON CAPITAL SERVICES INC | READING/REF MATERIALS/DATABASE | 997.28 |
| 11/8/2022 | AMAZON CAPITAL SERVICES INC | TECHNOLOGY EQUIPMENT<$5000 | 131.39 |
| 11/8/2022 | AMAZON CAPITAL SERVICES INC | TESTING MATERIALS | 332.85 |
| 11/8/2022 | AMERICAN BEARING CO | OTHER SUPPLIES FOR M&O | 22.46 |
| 11/8/2022 | AMERICAN CERAMIC SUPPLY CO | GENERAL SUPPLIES | 414.76 |
| 11/8/2022 | AMERICAN TIRE DISTRIBUTORS | VEHICLE PARTS & SUPPLIES | 2,137.02 |
| 11/8/2022 | AMERICAN TRASH MANAGEMENT,INC | CONTRACTED MAINTENANCE AND REP | 500.00 |
| 11/8/2022 | AMERICAN SCHOOL COUNSELOR ASSOCIATI | MEMBERSHIPS | 139.00 |
| 11/8/2022 | AMF SPARE TIME LANES | TRAVEL AND SUBSISTENCE - STUDE | 285.00 |
| 11/8/2022 | ARLINGTON UTILITIES | UTILITIES - WATER | 90,281.99 |
| 11/8/2022 | ARTA TRAVEL | TRAVEL,TRAINING & SUBSISTENCE | 1,042.40 |
| 11/8/2022 | AT&T GIGA MAN | UTILITIES - TELEPHONE | 6,136.48 |
| 11/8/2022 | AT&T LONG DISTANCE | UTILITIES - TELEPHONE | 4,152.21 |
| 11/8/2022 | AT&T MOBILITY | UTILITIES - TELEPHONE | 219.45 |
| 11/8/2022 | AUSTIN TURF & TRACTOR | OTHER SUPPLIES FOR M&O | 214.20 |
| 11/8/2022 | B&H PHOTO-VIDEO-PRO-AUDIO | TECHNOLOGY EQUIPMENT<$5000 | 101.95 |
| 11/8/2022 | BARNES & NOBLE BOOKSELLERS INC | READING/REF MATERIALS/DATABASE | 1,900.55 |
| 11/8/2022 | BEARCOM OPERATING LLC | GENERAL SUPPLIES | 2,440.08 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **199 - GENERAL OPERATING** | | | |
| 11/8/2022 | BLICK ART MATERIALS,LLC | GENERAL SUPPLIES | 298.58 |
| 11/8/2022 | BOSQUES-VELEZ, WILLIAM | TRAVEL,TRAINING & SUBSISTENCE | 573.01 |
| 11/8/2022 | BOUND TO STAY BOUND BOOKS INC | READING/REF MATERIALS/DATABASE | 17.56 |
| 11/8/2022 | BUCK, BRANDY | TRAVEL,TRAINING & SUBSISTENCE | 144.85 |
| 11/8/2022 | BUSINESS ESSENTIALS, CMBC INVESTMENTS | GENERAL SUPPLIES | 340.03 |
| 11/8/2022 | CAPSTONE | COMPUTER SOFTWARE | 2,598.00 |
| 11/8/2022 | CAROLINA BIOLOGICAL SPLY CO | GENERAL SUPPLIES | 91.20 |
| 11/8/2022 | CAS-CLAIMS ADMINISTRATIVE SVCS | OTHER | 109,726.25 |
| 11/8/2022 | CDW GOVERNMENT | COMPUTER SOFTWARE | 49,380.24 |
| 11/8/2022 | CDW GOVERNMENT | MISCELLANEOUSCONTRACTED SERVIC | 3,207.90 |
| 11/8/2022 | CDW GOVERNMENT | TECHNOLOGY EQUIPMENT<$5000 | 2,396.52 |
| 11/8/2022 | CENTURY HVAC DISTRIBUTING, L.P. | OTHER SUPPLIES FOR M&O | 94.08 |
| 11/8/2022 | CHARLESTON, YARICA | MISCELLANEOUSCONTRACTED SERVIC | 1,750.00 |
| 11/8/2022 | CITY OF MANSFIELD, UTILITIES | UTILITIES - WATER | 38,636.92 |
| 11/8/2022 | CITY OF GRAND PRAIRIE, WATER UTILITIES | UTILITIES - WATER | 10,299.26 |
| 11/8/2022 | CLASSIC TURF EQUIPMENT | OTHER SUPPLIES FOR M&O | 95.00 |
| 11/8/2022 | CLEC DISTRIB - COMMERCIAL EQUIPMENT, A | OTHER SUPPLIES FOR M&O | 46.42 |
| 11/8/2022 | CNP/SEAL TEX, INC | OTHER SUPPLIES FOR M&O | 505.00 |
| 11/8/2022 | COMMERCIAL RECORDER | STATUTORILY REQ PUBLIC NOTICE | 252.20 |
| 11/8/2022 | COMMUNICATIONS PLUS, INC. | CONTRACTED MAINTENANCE AND REP | 2,965.90 |
| 11/8/2022 | COMPLETE SUPPLY, INC | INVENTORY - WAREHOUSE SUPPLIES | 4,388.80 |
| 11/8/2022 | CORSICANA ISD ATHLETICS | MISCELLANEOUS OPERATING COSTS | 405.50 |
| 11/8/2022 | DEES, RANDY | MISCELLANEOUSCONTRACTED SERVIC | 1,250.00 |
| 11/8/2022 | DELCOM GROUP LP | COMPUTER SOFTWARE | 113,911.13 |
| 11/8/2022 | DELCOM GROUP LP | TECHNOLOGY EQUIPMENT<$5000 | 11,297.20 |
| 11/8/2022 | DEMCO INC | GENERAL SUPPLIES | 1,470.55 |
| 11/8/2022 | DOMINGUEZ, RUDY | TRAVEL,TRAINING & SUBSISTENCE | 130.70 |
| 11/8/2022 | DOUBLE EAGLE ELECTRIC | CONTRACTED MAINTENANCE AND REP | 32,205.00 |
| 11/8/2022 | DREAM RANCH OFFICE SUPPLIES | GENERAL SUPPLIES | 3,332.37 |
| 11/8/2022 | ELLIOTT ELECTRIC SUPPLY INC | OTHER SUPPLIES FOR M&O | 159.16 |
| 11/8/2022 | EMPIRE PAPER CO | INVENTORY - WAREHOUSE SUPPLIES | 3,387.06 |
| 11/8/2022 | ENTERPRISE LEASING - TEXAS | TRAVEL,TRAINING & SUBSISTENCE | 78.00 |
| 11/8/2022 | ESCOVEDO, KRISTEN | MISCELLANEOUSCONTRACTED SERVIC | 1,170.00 |
| 11/8/2022 | EVAN-MOOR EDUCATIONAL PUBLISHERS | READING/REF MATERIALS/DATABASE | 99.99 |
| 11/8/2022 | FLINN SCIENTIFIC, INC | GENERAL SUPPLIES | 219.33 |
| 11/8/2022 | FROG PUBLICATIONS, INC | GENERAL SUPPLIES | 217.80 |
| 11/8/2022 | GARZA, CHERISH | TRAVEL,TRAINING & SUBSISTENCE | 64.29 |
| 11/8/2022 | GENUINE PARTS COMPANY-NAPA | GASOLINE AND OTHER FUELS OR VE | 92.32 |
| 11/8/2022 | GENUINE PARTS COMPANY-NAPA | OTHER SUPPLIES FOR M&O | 42.95 |
| 11/8/2022 | GENUINE PARTS COMPANY-NAPA | VEHICLE PARTS & SUPPLIES | 12,840.60 |
| 11/8/2022 | GIBSON, MICHELLE | MISCELLANEOUSCONTRACTED SERVIC | 400.00 |
| 11/8/2022 | GLOBAL ASSET | DEFERRED EXPENDITURES/EXPENSES | 0.00 |
| 11/8/2022 | GLOBAL ASSET | MISCELLANEOUSCONTRACTED SERVIC | 336.00 |
| 11/8/2022 | GLOBAL ASSET | TECHNOLOGY EQUIPMENT<$5000 | 7,482.35 |
| 11/8/2022 | GOINS, ANDREW | MISCELLANEOUSCONTRACTED SERVIC | 600.00 |
| 11/8/2022 | GOT YOU COVERED WORK WEAR & UNIFORM | GENERAL SUPPLIES | 778.52 |
| 11/8/2022 | GRAINGER | OTHER SUPPLIES FOR M&O | 806.20 |
| 11/8/2022 | GUIDED READERS INC. | COMPUTER SOFTWARE | 30.00 |
| 11/8/2022 | HARRIS, EBONY | TRAVEL,TRAINING & SUBSISTENCE | 267.98 |
| 11/8/2022 | HOLLEY, TIFFANY | TRAVEL,TRAINING & SUBSISTENCE | 556.86 |
| 11/8/2022 | HOME DEPOT, TAX #9218276983 | GENERAL SUPPLIES | 309.69 |
| 11/8/2022 | HOME DEPOT, TAX #9218276983 | JANITORIAL SUPPLIES | 59.28 |
| 11/8/2022 | HOME DEPOT, TAX #9218276983 | OTHER SUPPLIES FOR M&O | 1,073.19 |
| 11/8/2022 | HOUGHTON MIFFLIN HARCOURT | READING/REF MATERIALS/DATABASE | 27.45 |
| 11/8/2022 | HOUGHTON MIFFLIN HARCOURT | TESTING MATERIALS | 40.95 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **199 - GENERAL OPERATING** | | | |
| 11/8/2022 | ICE, LINDA | MISCELLANEOUSCONTRACTED SERVIC | 200.00 |
| 11/8/2022 | IEPPERT, JEREMIAH | MISCELLANEOUSCONTRACTED SERVIC | 200.00 |
| 11/8/2022 | INTERSPEC, LLC | OTHER SUPPLIES FOR M&O | 55.00 |
| 11/8/2022 | IRVING ISD | TRAVEL AND SUBSISTENCE - STUDE | 120.00 |
| 11/8/2022 | IXL LEARNING, INC | COMPUTER SOFTWARE | 959.00 |
| 11/8/2022 | J W PEPPER & SON, INC | GENERAL SUPPLIES | 665.01 |
| 11/8/2022 | JACKSON, NATHAN | MISCELLANEOUSCONTRACTED SERVIC | 200.00 |
| 11/8/2022 | KIMBROUGH, ASHLEY SAGE | MISCELLANEOUSCONTRACTED SERVIC | 455.00 |
| 11/8/2022 | KINETRIC INC., DBA POLYPRINTER | GENERAL SUPPLIES | 53.62 |
| 11/8/2022 | KIRBY, CASSANDRA | MISCELLANEOUSCONTRACTED SERVIC | 200.00 |
| 11/8/2022 | KOETTER FIRE PROTECTION, LLC | CONTRACTED MAINTENANCE AND REP | 216.80 |
| 11/8/2022 | KROGER TEXAS LP R50064 | GENERAL SUPPLIES | 344.90 |
| 11/8/2022 | KURITA AMERICA, INC., US WATER SVCS | CONTRACTED MAINTENANCE AND REP | 537.23 |
| 11/8/2022 | LAKESHORE LEARNING MATERIALS LLC | GENERAL SUPPLIES | 66.49 |
| 11/8/2022 | LARA, ANISSA | TRAVEL,TRAINING & SUBSISTENCE | 304.63 |
| 11/8/2022 | LENNOX INDUSTRIES INC | OTHER SUPPLIES FOR M&O | 410.96 |
| 11/8/2022 | LEWISVILLE HIGH SCHOOL BAND BOOSTERS | TRAVEL AND SUBSISTENCE - STUDE | 175.00 |
| 11/8/2022 | LONGHORN, INC. | OTHER SUPPLIES FOR M&O | 253.13 |
| 11/8/2022 | LRP PUBLICATIONS INC | READING/REF MATERIALS/DATABASE | 270.00 |
| 11/8/2022 | MAGAZINE SUBSCRIPTION SERVICE AGENCY | READING/REF MATERIALS/DATABASE | 275.32 |
| 11/8/2022 | MANSFIELD GAS & EXHAUST | JANITORIAL SUPPLIES | 126.00 |
| 11/8/2022 | MARTIN, EMILY | TRAVEL,TRAINING & SUBSISTENCE | 34.75 |
| 11/8/2022 | MARTIN & SONS LOCKSMITH, INC. | OTHER SUPPLIES FOR M&O | 497.50 |
| 11/8/2022 | MASSEY SERVICES, INC. | CONTRACTED MAINTENANCE AND REP | 1,595.00 |
| 11/8/2022 | MATERA PAPER COMPANY | INVENTORY - WAREHOUSE SUPPLIES | 159.69 |
| 11/8/2022 | MCCORKLE, LORI | TRAVEL,TRAINING & SUBSISTENCE | 174.90 |
| 11/8/2022 | MGM PRINTING SERVICES | MISCELLANEOUSCONTRACTED SERVIC | 2,898.62 |
| 11/8/2022 | MOBILE COMMUNICATIONS OF AMERICA, CR( | DEFERRED EXPENDITURES/EXPENSES | 0.00 |
| 11/8/2022 | MOBILE COMMUNICATIONS OF AMERICA, CR( | GENERAL SUPPLIES | 1,625.00 |
| 11/8/2022 | MOORE SUPPLY COMPANY | OTHER SUPPLIES FOR M&O | 5,840.40 |
| 11/8/2022 | MRS. WINTER'S BLISS LLC | TRAVEL,TRAINING & SUBSISTENCE | 50.00 |
| 11/8/2022 | NATIONAL CENTER FOR YOUTH ISSUES | TRAVEL,TRAINING & SUBSISTENCE | 550.00 |
| 11/8/2022 | NATIONAL SCHOLASTIC PRESS ASSOCIATION | MISCELLANEOUS OPERATING COSTS | 0.00 |
| 11/8/2022 | NATUS MEDICAL INCORPORATED | CONTRACTED MAINTENANCE AND REP | 3,234.00 |
| 11/8/2022 | NEAL, JIMMY | TRAVEL,TRAINING & SUBSISTENCE | 425.00 |
| 11/8/2022 | NIMCO, INC | GENERAL SUPPLIES | 297.00 |
| 11/8/2022 | NORTH CENTRAL TEXAS COUNCIL OF GOVER | MEMBERSHIPS | 100.00 |
| 11/8/2022 | NORTH TEXAS COLORGUARD ASSOCIATION | TRAVEL AND SUBSISTENCE - STUDE | 575.00 |
| 11/8/2022 | NORTHERN TOOL & EQUIPMENT-ACCT 23282 | OTHER SUPPLIES FOR M&O | 154.89 |
| 11/8/2022 | NORTON METALS | GENERAL SUPPLIES | 3,052.20 |
| 11/8/2022 | NYE, JANET | MISCELLANEOUSCONTRACTED SERVIC | 55.00 |
| 11/8/2022 | OLEN WILLIAMS INC | CONTRACTED MAINTENANCE AND REP | 430.00 |
| 11/8/2022 | O'REILLY AUTO PARTS, O'REILLY AUTO LLC | OTHER SUPPLIES FOR M&O | 5.99 |
| 11/8/2022 | O'REILLY AUTO PARTS, O'REILLY AUTO LLC | VEHICLE PARTS & SUPPLIES | 1,059.78 |
| 11/8/2022 | OSBOURN, JEFFERY | MISCELLANEOUSCONTRACTED SERVIC | 600.00 |
| 11/8/2022 | OTIS ELEVATOR COMPANY, UNITED TECHNOI | CONTRACTED MAINTENANCE AND REP | 225.00 |
| 11/8/2022 | PARK CLEANERS | MISCELLANEOUSCONTRACTED SERVIC | 183.08 |
| 11/8/2022 | PARRISH, TONI | TRAVEL,TRAINING & SUBSISTENCE | 74.76 |
| 11/8/2022 | PETROLEUM TRADERS CORPORATION | GASOLINE AND OTHER FUELS OR VE | 114,106.35 |
| 11/8/2022 | PHAM, THAO | MISCELLANEOUSCONTRACTED SERVIC | 550.00 |
| 11/8/2022 | PRECISION BUSINESS MACHINES, INC | GENERAL SUPPLIES | 344.75 |
| 11/8/2022 | PRIDE OF TEXAS MUSIC FESTIVALS | TRAVEL AND SUBSISTENCE - STUDE | 150.00 |
| 11/8/2022 | PRIME SOURCE CONSTRUCTION | CONTRACTED MAINTENANCE AND REP | 5,700.00 |
| 11/8/2022 | PROJECT LEAD THE WAY | GENERAL SUPPLIES | 400.75 |
| 11/8/2022 | QUALITY SOUND AND COMMUNICATIONS INC | CONTRACTED MAINTENANCE AND REP | 1,297.30 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **199 - GENERAL OPERATING** | | | |
| 11/8/2022 | R&H PARTS AND SERVICE INC | CONTRACTED MAINTENANCE AND REP | 1,774.52 |
| 11/8/2022 | REAY, ELIZABETH | TRAVEL,TRAINING & SUBSISTENCE | 96.99 |
| 11/8/2022 | REGION 11 ESC | COMPUTER SOFTWARE | 2,519.78 |
| 11/8/2022 | RELIABLE PAVING, INC | CONTRACTED MAINTENANCE AND REP | 3,960.00 |
| 11/8/2022 | RELIABLE PARTS INC. | OTHER SUPPLIES FOR M&O | 6.04 |
| 11/8/2022 | RF SYSTEMS INC. | MISCELLANEOUSCONTRACTED SERVIC | 1,303.68 |
| 11/8/2022 | RHYTHM BAND INSTRUMENTS, LLC | GENERAL SUPPLIES | 14.70 |
| 11/8/2022 | RIETFORS, GINA | TRAVEL,TRAINING & SUBSISTENCE | 329.25 |
| 11/8/2022 | RMP INDUSTRIAL SUPPLY INC | GENERAL SUPPLIES | 611.45 |
| 11/8/2022 | ROBINSON, SIOBHAN | MISCELLANEOUSCONTRACTED SERVIC | 300.00 |
| 11/8/2022 | RUDD, FLETCHER | MISCELLANEOUSCONTRACTED SERVIC | 225.00 |
| 11/8/2022 | SCHOLASTIC CLASSROOM MAGAZINES | READING/REF MATERIALS/DATABASE | 780.02 |
| 11/8/2022 | SCHOOL HEALTH CORPORATION | GENERAL SUPPLIES | 78.05 |
| 11/8/2022 | SCHOOL NURSE SUPPLY, INC | GENERAL SUPPLIES | 130.13 |
| 11/8/2022 | SCHOOL SPECIALTY, LLC | GENERAL SUPPLIES | 1,667.37 |
| 11/8/2022 | SCOTT, SEAN | TRAVEL,TRAINING & SUBSISTENCE | 81.50 |
| 11/8/2022 | SELCO SEATING & COURTS | CONTRACTED MAINTENANCE AND REP | 2,500.00 |
| 11/8/2022 | SHERWIN-WILLIAMS 6732-3883-8-7528 | OTHER SUPPLIES FOR M&O | 331.00 |
| 11/8/2022 | SHIFFLER EQUIPMENT SALES, INC | OTHER SUPPLIES FOR M&O | 202.12 |
| 11/8/2022 | SITEONE LANDSCAPE SUPPLY, LLC | OTHER SUPPLIES FOR M&O | 180.47 |
| 11/8/2022 | SOLIANT HEALTH | PROFESSIONAL SERVICES | 13,490.00 |
| 11/8/2022 | SPHERA SOLUTIONS, INC | COMPUTER SOFTWARE | 961.03 |
| 11/8/2022 | STAPLES ADVANTAGE | GENERAL SUPPLIES | 9,351.96 |
| 11/8/2022 | STAPLES ADVANTAGE | MISCELLANEOUS OPERATING COSTS | 59.64 |
| 11/8/2022 | STAPLES ADVANTAGE | TECHNOLOGY EQUIPMENT<$5000 | 149.97 |
| 11/8/2022 | STEVE WEISS MUSIC INC | OTHER EQUIPMENT<$5000 | 4,251.00 |
| 11/8/2022 | SUNBELT RENTALS INC | RENTALS-OPERATING LEASES | 1,417.91 |
| 11/8/2022 | SWANK MOVIE LICENSING USA | MISCELLANEOUS OPERATING COSTS | 584.00 |
| 11/8/2022 | SYMPHONY ARLINGTON | MISCELLANEOUSCONTRACTED SERVIC | 9,000.00 |
| 11/8/2022 | TARPLEY MUSIC CO. INC. | OTHER EQUIPMENT<$5000 | 2,886.00 |
| 11/8/2022 | TARRANT COUNTY TAX OFFICE | MISCELLANEOUS OPERATING COSTS | 123.75 |
| 11/8/2022 | TEACHER SYNERGY LLC | TESTING MATERIALS | 259.84 |
| 11/8/2022 | TECHNOLOGY INTEGRATION GROUP (TIG), P( | CONTRACTED MAINTENANCE AND REP | 42,403.55 |
| 11/8/2022 | TEXAS ASSOCIATION OF SCHOOL BUSINESS | TRAVEL,TRAINING & SUBSISTENCE | 280.00 |
| 11/8/2022 | TEXAS ASSOCIATION OF SCHOOL BOARDS, II | TRAVEL,TRAINING & SUBSISTENCE | 225.00 |
| 11/8/2022 | TEXAS ASSOCIATION OF SCHOOL ADMINISTR | MEMBERSHIPS | 294.00 |
| 11/8/2022 | TEXAS COMPUTER EDUCATION ASSOCIATIOI | TRAVEL,TRAINING & SUBSISTENCE | 417.00 |
| 11/8/2022 | TEXAS DANCE EDUCATORS ASSOCIATION, T. | TRAVEL AND SUBSISTENCE - STUDE | 2,760.00 |
| 11/8/2022 | TEXAS DANCE EDUCATORS ASSOCIATION, T. | TRAVEL,TRAINING & SUBSISTENCE | 1,265.00 |
| 11/8/2022 | TEXAS DEPARTMENT OF MOTOR VEHICLES | MISCELLANEOUS OPERATING COSTS | 2.00 |
| 11/8/2022 | TEXAS EDUCATIONAL PAPERBACKS | READING/REF MATERIALS/DATABASE | 135.91 |
| 11/8/2022 | TEXAS ELEM PRIN & SUPR ASSOC, TEPSA | MEMBERSHIPS | 301.00 |
| 11/8/2022 | TEXAS IRRIGATION SUPPLY | OTHER SUPPLIES FOR M&O | 695.07 |
| 11/8/2022 | TEXAS OVERHEAD DOOR COMPANY | CONTRACTED MAINTENANCE AND REP | 350.00 |
| 11/8/2022 | TEXAS TRUCK A/C INC | CONTRACTED MAINTENANCE AND REP | 5,555.29 |
| 11/8/2022 | TOTAL MAINTENANCE SOLUTIONS, TMS SOU | OTHER SUPPLIES FOR M&O | 160.37 |
| 11/8/2022 | TRANE, ACCT #8162331 | OTHER SUPPLIES FOR M&O | 1,492.87 |
| 11/8/2022 | TRANSLATION & INTERPRETATION LLC | MISCELLANEOUSCONTRACTED SERVIC | 84.23 |
| 11/8/2022 | TRIPLE C FENCE | CONTRACTED MAINTENANCE AND REP | 3,725.00 |
| 11/8/2022 | ULINE | GENERAL SUPPLIES | 771.90 |
| 11/8/2022 | UNIFIRST HOLDINGS, INC | RENTALS-OPERATING LEASES | 173.93 |
| 11/8/2022 | UNINTERRUPTED THOUGHTS | MISCELLANEOUSCONTRACTED SERVIC | 150.00 |
| 11/8/2022 | UNITED REFRIGERATION INC | OTHER SUPPLIES FOR M&O | 1,458.60 |
| 11/8/2022 | VISTA HIGHER LEARNING, INC. | READING/REF MATERIALS/DATABASE | 137.95 |
| 11/8/2022 | VOSS LIGHTING | OTHER SUPPLIES FOR M&O | 171.80 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **199 - GENERAL OPERATING** | | | |
| 11/8/2022 | WEISSMAN | GENERAL SUPPLIES | 254.77 |
| 11/8/2022 | WEST, CHANTELL | TRAVEL,TRAINING & SUBSISTENCE | 187.00 |
| 11/8/2022 | WEST MUSIC COMPANY | GENERAL SUPPLIES | 94.44 |
| 11/8/2022 | WESTERN - BRW PAPER CO, OVOL USA | GENERAL SUPPLIES | 11,426.54 |
| 11/8/2022 | WESTERN PSYCHOLOGICAL SERVICES | TESTING MATERIALS | 8,853.20 |
| 11/8/2022 | WILLIAM V. MACGILL & CO. | GENERAL SUPPLIES | 139.60 |
| 11/8/2022 | WILLIAMS-TURNER, KENISHA | TRAVEL,TRAINING & SUBSISTENCE | 211.00 |
| 11/8/2022 | WINSTON WATER COOLER OF FT WORTH | OTHER SUPPLIES FOR M&O | 669.94 |
| 11/8/2022 | ZONAR SYSTEMS INC | CONTRACTED MAINTENANCE AND REP | 5,277.72 |
| 11/10/2022 | ABC WRECKER SERVICE | MISCELLANEOUSCONTRACTED SERVIC | 135.00 |
| 11/10/2022 | ACCESS LIFT & SERVICE COMPANY, INC | CONTRACTED MAINTENANCE AND REP | 9,240.00 |
| 11/10/2022 | AGEE, KRISTI | TRAVEL,TRAINING & SUBSISTENCE | 681.00 |
| 11/10/2022 | ALOTTO, AUDREY | MISCELLANEOUSCONTRACTED SERVIC | 200.00 |
| 11/10/2022 | AMAZON CAPITAL SERVICES INC | BUILDING SUPPLIES | 47.75 |
| 11/10/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 3,088.35 |
| 11/10/2022 | AMAZON CAPITAL SERVICES INC | MISCELLANEOUS OPERATING COSTS | 142.75 |
| 11/10/2022 | AMAZON CAPITAL SERVICES INC | READING/REF MATERIALS/DATABASE | 346.45 |
| 11/10/2022 | AMAZON CAPITAL SERVICES INC | TECHNOLOGY EQUIPMENT<$5000 | 1,524.74 |
| 11/10/2022 | ANDREWS, JANE | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/10/2022 | APPLE COMPUTERS, INC | COMPUTER SOFTWARE | 1,992.01 |
| 11/10/2022 | APPLE COMPUTERS, INC | TECHNOLOGY EQUIPMENT<$5000 | 9,671.99 |
| 11/10/2022 | AT&T MOBILITY | COMPUTER SOFTWARE | 1,010.31 |
| 11/10/2022 | B&B COMMERCIAL PRINTING | MISCELLANEOUSCONTRACTED SERVIC | 20.00 |
| 11/10/2022 | BARCHARTS, INC. | GENERAL SUPPLIES | 31.84 |
| 11/10/2022 | BARNES, CEDRIC | TRAVEL,TRAINING & SUBSISTENCE | 122.00 |
| 11/10/2022 | BIRCHFIELD, LARRY | TRAVEL,TRAINING & SUBSISTENCE | 25.13 |
| 11/10/2022 | BOONE, WILLIAM | MISCELLANEOUS OPERATING COSTS | 49.26 |
| 11/10/2022 | BRACKETT & ELLIS, PC | DEFERRED EXPENDITURES/EXPENSES | 0.00 |
| 11/10/2022 | BRACKETT & ELLIS, PC | LEGAL SERVICES | 1,740.00 |
| 11/10/2022 | BUSINESS ESSENTIALS, CMBC INVESTMENTS | GENERAL SUPPLIES | 122.33 |
| 11/10/2022 | CAPSTONE | COMPUTER SOFTWARE | 1,299.00 |
| 11/10/2022 | CDW GOVERNMENT | COMPUTER SOFTWARE | 139,081.64 |
| 11/10/2022 | CDW GOVERNMENT | MISCELLANEOUSCONTRACTED SERVIC | 5,478.75 |
| 11/10/2022 | CITY OF MANSFIELD, UTILITIES | UTILITIES - WATER | 44,017.27 |
| 11/10/2022 | CONTERRA ULTRA BROADBAND LLC | UTILITIES - TELEPHONE | 28,593.62 |
| 11/10/2022 | COUNCIL OF EDUC FOR STUDENTS W/DISABI | TRAVEL,TRAINING & SUBSISTENCE | 820.00 |
| 11/10/2022 | CROW, DANNY | MISCELLANEOUS OPERATING COSTS | 49.26 |
| 11/10/2022 | DALLAS ISD GRAPHICS DEPARTMENT | MISCELLANEOUSCONTRACTED SERVIC | 50.25 |
| 11/10/2022 | DELCOM GROUP LP | CONTRACTED MAINTENANCE AND REP | 644.21 |
| 11/10/2022 | DELCOM GROUP LP | MISCELLANEOUSCONTRACTED SERVIC | 3,568.92 |
| 11/10/2022 | DELCOM GROUP LP | TECHNOLOGY EQUIPMENT<$5000 | 4,818.09 |
| 11/10/2022 | DIGITAL RESOURCES | CONTRACTED MAINTENANCE AND REP | 54,199.00 |
| 11/10/2022 | DREAM RANCH OFFICE SUPPLIES | GENERAL SUPPLIES | 2,721.87 |
| 11/10/2022 | EDUPHORIA! INC | COMPUTER SOFTWARE | 42,338.40 |
| 11/10/2022 | ELLIOTT ELECTRIC SUPPLY INC | OTHER SUPPLIES FOR M&O | 309.35 |
| 11/10/2022 | EVANS-HOLLAND, TIRZAH | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/10/2022 | FIRST | TRAVEL AND SUBSISTENCE - STUDE | 262.00 |
| 11/10/2022 | FLINN SCIENTIFIC, INC | GENERAL SUPPLIES | 72.79 |
| 11/10/2022 | FOLLETT CONTENT SOLUTIONS, LLC, BOOKS | READING/REF MATERIALS/DATABASE | 772.00 |
| 11/10/2022 | GENERATION GENIUS, INC. | COMPUTER SOFTWARE | 995.00 |
| 11/10/2022 | GENUINE PARTS COMPANY-NAPA | GASOLINE AND OTHER FUELS OR VE | 352.39 |
| 11/10/2022 | GENUINE PARTS COMPANY-NAPA | OTHER SUPPLIES FOR M&O | 165.39 |
| 11/10/2022 | GENUINE PARTS COMPANY-NAPA | VEHICLE PARTS & SUPPLIES | 6,371.48 |
| 11/10/2022 | GRAINGER | OTHER SUPPLIES FOR M&O | 267.30 |
| 11/10/2022 | GRAY-FRANKS, CRYSTAL | MISCELLANEOUS OPERATING COSTS | 49.26 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **199 - GENERAL OPERATING** | | | |
| 11/10/2022 | HARRIS, CARY | OTHER REVENUES FROM LOCAL SOUR | 25.00 |
| 11/10/2022 | HOLDER, MEGAN | MISCELLANEOUSCONTRACTED SERVIC | 300.00 |
| 11/10/2022 | HOME DEPOT, TAX #9218276983 | GENERAL SUPPLIES | 58.26 |
| 11/10/2022 | HOME DEPOT, TAX #9218276983 | JANITORIAL SUPPLIES | 14.98 |
| 11/10/2022 | HOME DEPOT, TAX #9218276983 | OTHER SUPPLIES FOR M&O | 2,161.20 |
| 11/10/2022 | J W PEPPER & SON, INC | GENERAL SUPPLIES | 95.72 |
| 11/10/2022 | JOHNSON, KIMBERLY | MISCELLANEOUS OPERATING COSTS | 49.26 |
| 11/10/2022 | KINETRIC INC., DBA POLYPRINTER | MISCELLANEOUSCONTRACTED SERVIC | 715.00 |
| 11/10/2022 | KINETRIC INC., DBA POLYPRINTER | TECHNOLOGY EQUIPMENT<$5000 | 3,780.00 |
| 11/10/2022 | KUYAWA, ZEKE | TRAVEL,TRAINING & SUBSISTENCE | 547.26 |
| 11/10/2022 | LAKESHORE LEARNING MATERIALS LLC | GENERAL SUPPLIES | 534.80 |
| 11/10/2022 | LENNOX INDUSTRIES INC | OTHER SUPPLIES FOR M&O | 4,134.51 |
| 11/10/2022 | LONE STAR MOWER REPAIR | OTHER SUPPLIES FOR M&O | 238.50 |
| 11/10/2022 | LONGHORN, INC. | OTHER SUPPLIES FOR M&O | 816.05 |
| 11/10/2022 | MAGNOLIA SPEAKS SPEECH THERAPY PLLC, | PROFESSIONAL SERVICES | 4,685.00 |
| 11/10/2022 | MANSFIELD GAS & EXHAUST | JANITORIAL SUPPLIES | 126.00 |
| 11/10/2022 | MANSFIELD OIL COMPANY | GASOLINE AND OTHER FUELS OR VE | 37.41 |
| 11/10/2022 | MANSFIELD OIL COMPANY | TRAVEL AND SUBSISTENCE - STUDE | 3,179.15 |
| 11/10/2022 | MANSFIELD OIL COMPANY | TRAVEL,TRAINING & SUBSISTENCE | 60.93 |
| 11/10/2022 | MARKSMEN FIREARMS, ANGMAR FIREARMS | GENERAL SUPPLIES | 539.57 |
| 11/10/2022 | MCALISTER'S DELI - THE SAXTON GROUP | MISCELLANEOUS OPERATING COSTS | 2,440.42 |
| 11/10/2022 | MCCLATCHY COMPANY, STAR TELEGRAM | READING/REF MATERIALS/DATABASE | 108.24 |
| 11/10/2022 | MCGILL, JUDITH | TRAVEL AND SUBSISTENCE - STUDE | 326.05 |
| 11/10/2022 | MCGRAW-HILL COMPANIES, THE | READING/REF MATERIALS/DATABASE | 326.32 |
| 11/10/2022 | MOORE SUPPLY COMPANY | OTHER SUPPLIES FOR M&O | 29.60 |
| 11/10/2022 | MUSIC THEATRE INTERNATIONAL | GENERAL SUPPLIES | 550.00 |
| 11/10/2022 | OLEN WILLIAMS INC | CONTRACTED MAINTENANCE AND REP | 1,332.00 |
| 11/10/2022 | O'REILLY AUTO PARTS, O'REILLY AUTO LLC | VEHICLE PARTS & SUPPLIES | 44.23 |
| 11/10/2022 | OSBOURN, JEFFERY | MISCELLANEOUSCONTRACTED SERVIC | 450.00 |
| 11/10/2022 | QUALITY SOUND AND COMMUNICATIONS INC | CONTRACTED MAINTENANCE AND REP | 1,048.26 |
| 11/10/2022 | QUILL CORPORATION | GENERAL SUPPLIES | 41.99 |
| 11/10/2022 | REGION 11 ESC | UTILITIES - TELEPHONE | 3,600.00 |
| 11/10/2022 | RELIABLE PARTS INC. | OTHER SUPPLIES FOR M&O | 49.82 |
| 11/10/2022 | SANCHEZ, RUDY | MISCELLANEOUSCONTRACTED SERVIC | 650.00 |
| 11/10/2022 | SCHOOL SPECIALTY, LLC | GENERAL SUPPLIES | 56.50 |
| 11/10/2022 | SITEONE LANDSCAPE SUPPLY, LLC | OTHER SUPPLIES FOR M&O | 18.18 |
| 11/10/2022 | SOUTHERN TIRE MART | VEHICLE PARTS & SUPPLIES | 676.62 |
| 11/10/2022 | STAPLES ADVANTAGE | GENERAL SUPPLIES | 219.68 |
| 11/10/2022 | SUBLETTE, TARA | TRAVEL,TRAINING & SUBSISTENCE | 118.25 |
| 11/10/2022 | TAMPLEN, LEIGHANN | TRAVEL,TRAINING & SUBSISTENCE | 156.50 |
| 11/10/2022 | TEMPERATURE CONTROL SYSTEMS, INC | OTHER SUPPLIES FOR M&O | 737.82 |
| 11/10/2022 | TEXAS DANCE EDUCATORS ASSOCIATION, T. | TRAVEL AND SUBSISTENCE - STUDE | 920.00 |
| 11/10/2022 | TEXAS IRRIGATION SUPPLY | OTHER SUPPLIES FOR M&O | 993.79 |
| 11/10/2022 | TEXAS OVERHEAD DOOR COMPANY | CONTRACTED MAINTENANCE AND REP | 6,030.00 |
| 11/10/2022 | THORNTON, SARAH | MISCELLANEOUSCONTRACTED SERVIC | 300.00 |
| 11/10/2022 | TOTAL MAINTENANCE SOLUTIONS, TMS SOU | OTHER SUPPLIES FOR M&O | 782.14 |
| 11/10/2022 | TRANE, ACCT #8162331 | OTHER SUPPLIES FOR M&O | 1,767.35 |
| 11/10/2022 | TRINITY CERAMIC SUPPLY, INC | GENERAL SUPPLIES | 129.50 |
| 11/10/2022 | ULINE | GENERAL SUPPLIES | 148.71 |
| 11/10/2022 | UNITED REFRIGERATION INC | OTHER SUPPLIES FOR M&O | 2,494.09 |
| 11/10/2022 | VOSS LIGHTING | OTHER SUPPLIES FOR M&O | 180.00 |
| 11/10/2022 | WAGNER, CHRISTOPHER | MISCELLANEOUSCONTRACTED SERVIC | 200.00 |
| 11/10/2022 | WATSON, ASHLEY | TRAVEL,TRAINING & SUBSISTENCE | 452.00 |
| 11/10/2022 | WESTERN - BRW PAPER CO, OVOL USA | GENERAL SUPPLIES | 3,775.26 |
| 11/10/2022 | WHIZ-Q STONE | OTHER SUPPLIES FOR M&O | 204.00 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **199 - GENERAL OPERATING** | | | |
| 11/10/2022 | WILKES, AISHA | TRAVEL,TRAINING & SUBSISTENCE | 452.00 |
| 11/10/2022 | WILLIAM V. MACGILL & CO. | GENERAL SUPPLIES | 515.04 |
| 11/10/2022 | WINSTON WATER COOLER OF FT WORTH | OTHER SUPPLIES FOR M&O | 257.40 |
| 11/10/2022 | ZEITENERGY, LLC | CONTRACTED MAINTENANCE AND REP | 1,700.00 |
| 11/15/2022 | ABC WRECKER SERVICE | MISCELLANEOUSCONTRACTED SERVIC | 270.00 |
| 11/15/2022 | ACCOUNTABLE HEALTHCARE STAFF INC | PROFESSIONAL SERVICES | 3,823.50 |
| 11/15/2022 | ALLOWAY, ASHLEY | TRAVEL,TRAINING & SUBSISTENCE | 142.50 |
| 11/15/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 1,636.17 |
| 11/15/2022 | AMAZON CAPITAL SERVICES INC | MISCELLANEOUS OPERATING COSTS | 83.95 |
| 11/15/2022 | AMAZON CAPITAL SERVICES INC | READING/REF MATERIALS/DATABASE | 64.78 |
| 11/15/2022 | AMAZON CAPITAL SERVICES INC | TECHNOLOGY EQUIPMENT<$5000 | 159.94 |
| 11/15/2022 | AMERICAN TIRE DISTRIBUTORS | VEHICLE PARTS & SUPPLIES | 420.98 |
| 11/15/2022 | AMERICAN HEART ASSOCIATION, INC | GENERAL SUPPLIES | 523.49 |
| 11/15/2022 | APPLE COMPUTERS, INC | TECHNOLOGY EQUIPMENT<$5000 | 28.00 |
| 11/15/2022 | ARLINGTON ISD ATHLETICS | MISCELLANEOUS OPERATING COSTS | 48.50 |
| 11/15/2022 | ASCD - PREMIUM, MEMBERSHP/CONF | MEMBERSHIPS | 89.00 |
| 11/15/2022 | AWARD CENTER | MISCELLANEOUS OPERATING COSTS | 22.10 |
| 11/15/2022 | AWARD CENTER | MISCELLANEOUSCONTRACTED SERVIC | 19.20 |
| 11/15/2022 | B&B COMMERCIAL PRINTING | MISCELLANEOUSCONTRACTED SERVIC | 229.00 |
| 11/15/2022 | B&H PHOTO-VIDEO-PRO-AUDIO | GENERAL SUPPLIES | 2,385.76 |
| 11/15/2022 | B&H PHOTO-VIDEO-PRO-AUDIO | TECHNOLOGY EQUIPMENT<$5000 | 437.60 |
| 11/15/2022 | BEN E. KEITH COMPANY | GENERAL SUPPLIES | 3,870.88 |
| 11/15/2022 | BLICK ART MATERIALS,LLC | GENERAL SUPPLIES | 17.48 |
| 11/15/2022 | BRAD WHITE MUSIC EDUCATION ENTERPRIS | TRAVEL AND SUBSISTENCE - STUDE | 200.00 |
| 11/15/2022 | BUSINESS ESSENTIALS, CMBC INVESTMENTS | GENERAL SUPPLIES | 234.42 |
| 11/15/2022 | CDW GOVERNMENT | COMPUTER SOFTWARE | 20,832.02 |
| 11/15/2022 | CDW GOVERNMENT | CONTRACTED MAINTENANCE AND REP | 8,463.01 |
| 11/15/2022 | CDW GOVERNMENT | TECHNOLOGY EQUIPMENT<$5000 | 154,327.53 |
| 11/15/2022 | COMPLETE SUPPLY, INC | INVENTORY - WAREHOUSE SUPPLIES | 6,934.00 |
| 11/15/2022 | CROWN LIFT TRUCKS | MISCELLANEOUSCONTRACTED SERVIC | 1,100.00 |
| 11/15/2022 | DEMCO INC | GENERAL SUPPLIES | 12.57 |
| 11/15/2022 | DOUGLAS, DERRELL | TRAVEL,TRAINING & SUBSISTENCE | 452.00 |
| 11/15/2022 | DREAM RANCH OFFICE SUPPLIES | GENERAL SUPPLIES | 1,673.39 |
| 11/15/2022 | ELLIOTT ELECTRIC SUPPLY INC | OTHER SUPPLIES FOR M&O | 233.89 |
| 11/15/2022 | EMPIRE PAPER CO | INVENTORY - WAREHOUSE SUPPLIES | 14,404.75 |
| 11/15/2022 | FLINN SCIENTIFIC, INC | GENERAL SUPPLIES | 745.98 |
| 11/15/2022 | FOLLETT SCHOOL SOLUTIONS, INC, SOFTWA | READING/REF MATERIALS/DATABASE | 3,047.56 |
| 11/15/2022 | FOLLETT CONTENT SOLUTIONS, LLC, BOOKS | READING/REF MATERIALS/DATABASE | 1,180.44 |
| 11/15/2022 | GENUINE PARTS COMPANY-NAPA | CONTRACTED MAINTENANCE AND REP | 311.08 |
| 11/15/2022 | GENUINE PARTS COMPANY-NAPA | GASOLINE AND OTHER FUELS OR VE | 3,306.23 |
| 11/15/2022 | GENUINE PARTS COMPANY-NAPA | OTHER SUPPLIES FOR M&O | 67.69 |
| 11/15/2022 | GENUINE PARTS COMPANY-NAPA | VEHICLE PARTS & SUPPLIES | 5,973.18 |
| 11/15/2022 | GOVCONNECTION INC | TECHNOLOGY EQUIPMENT<$5000 | 110.75 |
| 11/15/2022 | GRAPHITE PUBLISHING | GENERAL SUPPLIES | 80.00 |
| 11/15/2022 | HILL-ROM COMPANY INC. | CONTRACTED MAINTENANCE AND REP | 1,328.77 |
| 11/15/2022 | HOME DEPOT, TAX #9218276983 | GENERAL SUPPLIES | 314.73 |
| 11/15/2022 | HOME DEPOT, TAX #9218276983 | JANITORIAL SUPPLIES | 179.00 |
| 11/15/2022 | HOME DEPOT, TAX #9218276983 | OTHER SUPPLIES FOR M&O | 84.97 |
| 11/15/2022 | HOME DEPOT PRO SUPPLY WORKS | INVENTORY - WAREHOUSE SUPPLIES | 25,015.50 |
| 11/15/2022 | HOUSTON ISD | DEFERRED EXPENDITURES/EXPENSES | 0.00 |
| 11/15/2022 | HOUSTON ISD | MISCELLANEOUSCONTRACTED SERVIC | 3,515.72 |
| 11/15/2022 | INSIGHT PUBLIC SECTOR INC | CONTRACTED MAINTENANCE AND REP | 2,441.25 |
| 11/15/2022 | J W PEPPER & SON, INC | GENERAL SUPPLIES | 1,614.52 |
| 11/15/2022 | JIMENEZ, JOHN | TRAVEL,TRAINING & SUBSISTENCE | 87.24 |
| 11/15/2022 | LAKESHORE LEARNING MATERIALS LLC | GENERAL SUPPLIES | 276.34 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **199 - GENERAL OPERATING** | | | |
| 11/15/2022 | LAWN PATROL SERVICE, INC | CONTRACTED MAINTENANCE AND REP | 60,505.00 |
| 11/15/2022 | LOWE'S COMPANIES, INC | GENERAL SUPPLIES | 511.10 |
| 11/15/2022 | LOWE'S COMPANIES, INC | OTHER SUPPLIES FOR M&O | 95.77 |
| 11/15/2022 | MANSFIELD GAS & EXHAUST | CONTRACTED MAINTENANCE AND REP | 25.50 |
| 11/15/2022 | MATERA PAPER COMPANY | INVENTORY - WAREHOUSE SUPPLIES | 1,982.00 |
| 11/15/2022 | MCCORKLE, LORI | TRAVEL,TRAINING & SUBSISTENCE | 168.46 |
| 11/15/2022 | MICRO KEY SOFTWARE SOLUTIONS | CONTRACTED MAINTENANCE AND REP | 800.00 |
| 11/15/2022 | MILLS, AUDREY | TRAVEL,TRAINING & SUBSISTENCE | 271.85 |
| 11/15/2022 | MINUTEMAN PRESS, RLS II, LLC | MISCELLANEOUSCONTRACTED SERVIC | 118.00 |
| 11/15/2022 | O'REILLY AUTO PARTS, O'REILLY AUTO LLC | VEHICLE PARTS & SUPPLIES | 503.69 |
| 11/15/2022 | OTIS ELEVATOR COMPANY, UNITED TECHNOI | CONTRACTED MAINTENANCE AND REP | 863.75 |
| 11/15/2022 | PARKER, BRANDI | TRAVEL,TRAINING & SUBSISTENCE | 58.61 |
| 11/15/2022 | PEPWEAR, LLC | MISCELLANEOUS OPERATING COSTS | 139.60 |
| 11/15/2022 | PROJECT LEAD THE WAY | GENERAL SUPPLIES | 542.25 |
| 11/15/2022 | PROSPER ISD | TRAVEL AND SUBSISTENCE - STUDE | 640.00 |
| 11/15/2022 | QUALITY SOUND AND COMMUNICATIONS INC | CONTRACTED MAINTENANCE AND REP | 2,989.90 |
| 11/15/2022 | RELIABLE PARTS INC. | OTHER SUPPLIES FOR M&O | 78.26 |
| 11/15/2022 | RUDD, FLETCHER | MISCELLANEOUSCONTRACTED SERVIC | 0.00 |
| 11/15/2022 | SCHOOL HEALTH CORPORATION | GENERAL SUPPLIES | 47.34 |
| 11/15/2022 | SCHOOL SPECIALTY, LLC | GENERAL SUPPLIES | 1,323.48 |
| 11/15/2022 | SELCO SEATING & COURTS | CONTRACTED MAINTENANCE AND REP | 8,190.00 |
| 11/15/2022 | SHERWIN-WILLIAMS 6732-3883-8-7528 | OTHER SUPPLIES FOR M&O | 107.95 |
| 11/15/2022 | SITEONE LANDSCAPE SUPPLY, LLC | OTHER SUPPLIES FOR M&O | 350.82 |
| 11/15/2022 | SOCIAL STUDIES SCHOOL SERVICE | GENERAL SUPPLIES | 127.01 |
| 11/15/2022 | STAPLES ADVANTAGE | GENERAL SUPPLIES | 10,490.03 |
| 11/15/2022 | STAPLES ADVANTAGE | TRAVEL,TRAINING & SUBSISTENCE | 75.60 |
| 11/15/2022 | STEVE WEISS MUSIC INC | GENERAL SUPPLIES | 355.95 |
| 11/15/2022 | STONE, MELINDA | MISCELLANEOUSCONTRACTED SERVIC | 2,000.00 |
| 11/15/2022 | SYMPHONY ARLINGTON | MISCELLANEOUSCONTRACTED SERVIC | 0.00 |
| 11/15/2022 | TARRANT COUNTY TAX OFFICE | MISCELLANEOUS OPERATING COSTS | 7.50 |
| 11/15/2022 | TEXAS ASSOCIATION OF SCHOOL BUSINESS | TRAVEL,TRAINING & SUBSISTENCE | 470.00 |
| 11/15/2022 | TEXAS ASSOCIATION OF SCHOOL ADMINISTR | TRAVEL,TRAINING & SUBSISTENCE | 445.00 |
| 11/15/2022 | TEXAS COMMISSION ON ENVIRONMENTAL QU | MISCELLANEOUS OPERATING COSTS | 1,250.00 |
| 11/15/2022 | TEXAS ELEM PRIN & SUPR ASSOC, TEPSA | MEMBERSHIPS | 271.00 |
| 11/15/2022 | TEXAS LIBRARY ASSOCIATION | MEMBERSHIPS | 182.00 |
| 11/15/2022 | TEXAS SCHOOL PUB RELA ASSOC | MISCELLANEOUS OPERATING COSTS | 220.00 |
| 11/15/2022 | TEXAS TRUCK A/C INC | CONTRACTED MAINTENANCE AND REP | 3,294.55 |
| 11/15/2022 | TOTAL MAINTENANCE SOLUTIONS, TMS SOU | OTHER SUPPLIES FOR M&O | 54.29 |
| 11/15/2022 | TRANE, ACCT #8162331 | OTHER SUPPLIES FOR M&O | 3,137.49 |
| 11/15/2022 | TRANSLATION & INTERPRETATION LLC | MISCELLANEOUSCONTRACTED SERVIC | 128.00 |
| 11/15/2022 | TRIPLE C FENCE | CONTRACTED MAINTENANCE AND REP | 3,670.00 |
| 11/15/2022 | USA SHADE&FABRIC STRUCTURES | CONTRACTED MAINTENANCE AND REP | 8,481.76 |
| 11/15/2022 | VOSS LIGHTING | OTHER SUPPLIES FOR M&O | 960.98 |
| 11/15/2022 | WARMAN, ROBIN | TRAVEL,TRAINING & SUBSISTENCE | 132.29 |
| 11/15/2022 | WEST MUSIC COMPANY | GENERAL SUPPLIES | 15.29 |
| 11/15/2022 | WESTERN - BRW PAPER CO, OVOL USA | GENERAL SUPPLIES | 3,280.19 |
| 11/15/2022 | WHIZ-Q STONE | OTHER SUPPLIES FOR M&O | 1,204.00 |
| 11/15/2022 | WIGGINS, BROOKE | TRAVEL,TRAINING & SUBSISTENCE | 66.00 |
| 11/15/2022 | WILLIAM V. MACGILL & CO. | GENERAL SUPPLIES | 247.05 |
| 11/15/2022 | WILLIAMS, KYLE | MISCELLANEOUSCONTRACTED SERVIC | 600.00 |
| 11/15/2022 | YOUNG, JENNIFER | TRAVEL,TRAINING & SUBSISTENCE | 367.00 |
| 11/15/2022 | ZONDA INTELLIGENCE | PROFESSIONAL SERVICES | 11,250.00 |
| 11/18/2022 | ALCORN, MARIA | TRAVEL,TRAINING & SUBSISTENCE | 341.19 |
| 11/18/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 3,169.37 |
| 11/18/2022 | AMAZON CAPITAL SERVICES INC | MISCELLANEOUS OPERATING COSTS | 238.43 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **199 - GENERAL OPERATING** | | | |
| 11/18/2022 | AMAZON CAPITAL SERVICES INC | OTHER SUPPLIES FOR M&O | 189.93 |
| 11/18/2022 | AMAZON CAPITAL SERVICES INC | READING/REF MATERIALS/DATABASE | 228.29 |
| 11/18/2022 | AMAZON CAPITAL SERVICES INC | TECHNOLOGY EQUIPMENT<$5000 | 403.23 |
| 11/18/2022 | APPLE COMPUTERS, INC | TECHNOLOGY EQUIPMENT<$5000 | 413.02 |
| 11/18/2022 | ARTA TRAVEL | TRAVEL,TRAINING & SUBSISTENCE | 491.20 |
| 11/18/2022 | ASW ENTERPRISES | COMPUTER SOFTWARE | 50.00 |
| 11/18/2022 | ATMOS ENERGY | UTILITIES - GAS | 21,029.28 |
| 11/18/2022 | AWARD CENTER | MISCELLANEOUSCONTRACTED SERVIC | 606.85 |
| 11/18/2022 | B&H PHOTO-VIDEO-PRO-AUDIO | GENERAL SUPPLIES | 229.40 |
| 11/18/2022 | B&H PHOTO-VIDEO-PRO-AUDIO | TECHNOLOGY EQUIPMENT<$5000 | 344.10 |
| 11/18/2022 | BEARD'S TOWING, JDB TOWING LLC | MISCELLANEOUSCONTRACTED SERVIC | 900.00 |
| 11/18/2022 | BLICK ART MATERIALS,LLC | GENERAL SUPPLIES | 21.41 |
| 11/18/2022 | BORAH, MELINDA | MISCELLANEOUS OPERATING COSTS | 49.26 |
| 11/18/2022 | BOUND TO STAY BOUND BOOKS INC | READING/REF MATERIALS/DATABASE | 201.90 |
| 11/18/2022 | BREWER, BONNIE | TRAVEL,TRAINING & SUBSISTENCE | 118.87 |
| 11/18/2022 | BUSINESS ESSENTIALS, CMBC INVESTMENTS | GENERAL SUPPLIES | 29.88 |
| 11/18/2022 | CANTU, KIMBERLEY | TRAVEL,TRAINING & SUBSISTENCE | 219.94 |
| 11/18/2022 | CAPERS, JOSEPH | MISCELLANEOUSCONTRACTED SERVIC | 1,800.00 |
| 11/18/2022 | CAS-CLAIMS ADMINISTRATIVE SVCS | OTHER | 117,303.94 |
| 11/18/2022 | CDW GOVERNMENT | COMPUTER SOFTWARE | 2,707.09 |
| 11/18/2022 | CDW GOVERNMENT | CONTRACTED MAINTENANCE AND REP | 449.75 |
| 11/18/2022 | CDW GOVERNMENT | TECHNOLOGY EQUIPMENT<$5000 | 8,585.16 |
| 11/18/2022 | CENTERLINE SUPPLY, LTD | OTHER SUPPLIES FOR M&O | 259.00 |
| 11/18/2022 | CENTURY HVAC DISTRIBUTING, L.P. | OTHER SUPPLIES FOR M&O | 3.90 |
| 11/18/2022 | CITIBANK | COMPUTER SOFTWARE | 1,274.98 |
| 11/18/2022 | CITIBANK | CONTRACTED MAINTENANCE AND REP | 1,443.72 |
| 11/18/2022 | CITIBANK | GENERAL SUPPLIES | 5,172.36 |
| 11/18/2022 | CITIBANK | JANITORIAL SUPPLIES | 29.98 |
| 11/18/2022 | CITIBANK | MEMBERSHIPS | 109.00 |
| 11/18/2022 | CITIBANK | MISCELLANEOUS OPERATING COSTS | 6,698.62 |
| 11/18/2022 | CITIBANK | MISCELLANEOUSCONTRACTED SERVIC | 1,344.59 |
| 11/18/2022 | CITIBANK | OTHER SUPPLIES FOR M&O | 290.56 |
| 11/18/2022 | CITIBANK | TRAVEL AND SUBSISTENCE - STUDE | 6,236.39 |
| 11/18/2022 | CITIBANK | TRAVEL,TRAINING & SUBSISTENCE | 12,004.52 |
| 11/18/2022 | CITY OF MANSFIELD, UTILITIES | UTILITIES - WATER | 11,464.68 |
| 11/18/2022 | CITY OF SAN ANTONIO, TEXAS | RENTALS-OPERATING LEASES | 475.00 |
| 11/18/2022 | COMMUNICATIONS PLUS, INC. | CONTRACTED MAINTENANCE AND REP | 908.00 |
| 11/18/2022 | DALLAS ISD GRAPHICS DEPARTMENT | MISCELLANEOUSCONTRACTED SERVIC | 189.32 |
| 11/18/2022 | DANIELSON, LORI | MISCELLANEOUSCONTRACTED SERVIC | 270.00 |
| 11/18/2022 | DAVIS, JOSH | MISCELLANEOUSCONTRACTED SERVIC | 560.00 |
| 11/18/2022 | DOUBLE EAGLE ELECTRIC | CONTRACTED MAINTENANCE AND REP | 578.00 |
| 11/18/2022 | DREAM RANCH OFFICE SUPPLIES | GENERAL SUPPLIES | 2,367.66 |
| 11/18/2022 | DRILL-TEAM DYNAMICS | MISCELLANEOUSCONTRACTED SERVIC | 6,282.70 |
| 11/18/2022 | ELLIOTT ELECTRIC SUPPLY INC | OTHER SUPPLIES FOR M&O | 560.55 |
| 11/18/2022 | ENTERPRISE LEASING - TEXAS | RENTALS-OPERATING LEASES | 7,668.10 |
| 11/18/2022 | FOLLETT CONTENT SOLUTIONS, LLC, BOOKS | READING/REF MATERIALS/DATABASE | 345.39 |
| 11/18/2022 | FORT WORTH MUSEUM OF SCIENCE AND HIS | TRAVEL AND SUBSISTENCE - STUDE | 315.00 |
| 11/18/2022 | FRONTIERS OF FLIGHT MUSEUM | TRAVEL AND SUBSISTENCE - STUDE | 305.00 |
| 11/18/2022 | GENUINE PARTS COMPANY-NAPA | GASOLINE AND OTHER FUELS OR VE | 57.69 |
| 11/18/2022 | GENUINE PARTS COMPANY-NAPA | GENERAL SUPPLIES | 705.74 |
| 11/18/2022 | GENUINE PARTS COMPANY-NAPA | OTHER SUPPLIES FOR M&O | 57.74 |
| 11/18/2022 | GENUINE PARTS COMPANY-NAPA | VEHICLE PARTS & SUPPLIES | 6,010.39 |
| 11/18/2022 | GLOBAL INDUSTRIAL, GLOBAL EQUIP CO | OTHER SUPPLIES FOR M&O | 282.94 |
| 11/18/2022 | GOVCONNECTION INC | TECHNOLOGY EQUIPMENT<$5000 | 182.56 |
| 11/18/2022 | GRADECAM LLC | COMPUTER SOFTWARE | 150.00 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **199 - GENERAL OPERATING** | | | |
| 11/18/2022 | GRANDVIEW ISD | TRAVEL AND SUBSISTENCE - STUDE | 785.00 |
| 11/18/2022 | HEXCO, INC. | READING/REF MATERIALS/DATABASE | 386.50 |
| 11/18/2022 | HILL-ROM COMPANY INC. | CONTRACTED MAINTENANCE AND REP | -1,328.77 |
| 11/18/2022 | HOME DEPOT, TAX #9218276983 | GENERAL SUPPLIES | 1,194.09 |
| 11/18/2022 | HOME DEPOT, TAX #9218276983 | JANITORIAL SUPPLIES | 19.98 |
| 11/18/2022 | HOME DEPOT, TAX #9218276983 | OTHER EQUIPMENT<$5000 | 2,193.00 |
| 11/18/2022 | HOME DEPOT, TAX #9218276983 | OTHER SUPPLIES FOR M&O | 1,993.88 |
| 11/18/2022 | HON COMPANY, THE | FURNITURE | 286.96 |
| 11/18/2022 | J W PEPPER & SON, INC | GENERAL SUPPLIES | 2,294.44 |
| 11/18/2022 | JONES SCHOOL SUPPLY | MISCELLANEOUS OPERATING COSTS | 68.58 |
| 11/18/2022 | KIDD, ELIZABETH | MISCELLANEOUSCONTRACTED SERVIC | 440.00 |
| 11/18/2022 | KIMBROUGH, ASHLEY SAGE | MISCELLANEOUSCONTRACTED SERVIC | 800.00 |
| 11/18/2022 | KINGS III EMERGENCY COMMS, KINGS III OF / | UTILITIES - TELEPHONE | 44.00 |
| 11/18/2022 | LAKESHORE LEARNING MATERIALS LLC | GENERAL SUPPLIES | 3,274.95 |
| 11/18/2022 | LEAD4WARD, LLC | COMPUTER SOFTWARE | 250.00 |
| 11/18/2022 | LENDAN COMMUNICATIONS | MISCELLANEOUSCONTRACTED SERVIC | 295.00 |
| 11/18/2022 | LONE STAR COACHES, INC | TRAVEL AND SUBSISTENCE - STUDE | 3,941.00 |
| 11/18/2022 | LONGHORN, INC. | OTHER SUPPLIES FOR M&O | 34.17 |
| 11/18/2022 | MAGNOLIA SPEAKS SPEECH THERAPY PLLC, | PROFESSIONAL SERVICES | 3,619.75 |
| 11/18/2022 | MAILLOUX-SMITH, DAWN | TRAVEL,TRAINING & SUBSISTENCE | 73.13 |
| 11/18/2022 | MILLER, CLAIRE | MISCELLANEOUSCONTRACTED SERVIC | 300.00 |
| 11/18/2022 | OCEAN AVENUE AQUATICS LLC | CONTRACTED MAINTENANCE AND REP | 1,200.00 |
| 11/18/2022 | ODP BUSINESS SOLUTIONS LLC, OFFICE DEF | GENERAL SUPPLIES | 122.59 |
| 11/18/2022 | O'REILLY AUTO PARTS, O'REILLY AUTO LLC | VEHICLE PARTS & SUPPLIES | 384.18 |
| 11/18/2022 | ORIENTAL TRADING COMPANY, INC | GENERAL SUPPLIES | 112.31 |
| 11/18/2022 | PEARSON CLINICAL ASSESSMENT DIVISION | TESTING MATERIALS | 329.66 |
| 11/18/2022 | PENSKE TRUCK LEASING CO, LP | RENTALS-OPERATING LEASES | 2,366.60 |
| 11/18/2022 | PERFECTION LEARNING CORP | READING/REF MATERIALS/DATABASE | 253.83 |
| 11/18/2022 | PERMA-BOUND BOOKS | READING/REF MATERIALS/DATABASE | 715.28 |
| 11/18/2022 | PEROT MUSEUM OF NATURE AND SCIENCE | TRAVEL AND SUBSISTENCE - STUDE | 714.00 |
| 11/18/2022 | PETROLEUM TRADERS CORPORATION | GASOLINE AND OTHER FUELS OR VE | 82,139.37 |
| 11/18/2022 | PIANOTEX, INC | CONTRACTED MAINTENANCE AND REP | 3,300.00 |
| 11/18/2022 | PLANK ROAD PUBLISHING, INC | GENERAL SUPPLIES | 136.85 |
| 11/18/2022 | POCKET NURSE | GENERAL SUPPLIES | 1,218.70 |
| 11/18/2022 | PRECISION BUSINESS MACHINES, INC | CONTRACTED MAINTENANCE AND REP | 34.50 |
| 11/18/2022 | PRECISION BUSINESS MACHINES, INC | GENERAL SUPPLIES | 368.39 |
| 11/18/2022 | RELIABLE PARTS INC. | OTHER SUPPLIES FOR M&O | 174.99 |
| 11/18/2022 | RF SYSTEMS INC. | MISCELLANEOUSCONTRACTED SERVIC | 5,677.20 |
| 11/18/2022 | RHYTHM BAND INSTRUMENTS, LLC | GENERAL SUPPLIES | 88.20 |
| 11/18/2022 | RICH, KAYLA | TRAVEL,TRAINING & SUBSISTENCE | 320.00 |
| 11/18/2022 | ROBINSON ISD | MISCELLANEOUS OPERATING COSTS | 426.88 |
| 11/18/2022 | SCHOOL HEALTH CORPORATION | GENERAL SUPPLIES | 229.24 |
| 11/18/2022 | SCHOOL NURSE SUPPLY, INC | GENERAL SUPPLIES | 272.27 |
| 11/18/2022 | SCHOOL SPECIALTY, LLC | FURNITURE | 638.86 |
| 11/18/2022 | SCHOOL SPECIALTY, LLC | GENERAL SUPPLIES | 2,881.51 |
| 11/18/2022 | SHERWIN-WILLIAMS 6732-3883-8-7528 | OTHER SUPPLIES FOR M&O | 116.69 |
| 11/18/2022 | SKYWAY CHARTERS LLC | TRAVEL AND SUBSISTENCE - STUDE | 2,600.00 |
| 11/18/2022 | SOLIANT HEALTH | PROFESSIONAL SERVICES | 12,674.00 |
| 11/18/2022 | SOUTHWEST INTERNATIONAL TRUCKS, INC | CONTRACTED MAINTENANCE AND REP | 929.96 |
| 11/18/2022 | STAPLES ADVANTAGE | GENERAL SUPPLIES | 8,046.05 |
| 11/18/2022 | STARNES, DAVID | TRAVEL,TRAINING & SUBSISTENCE | 209.88 |
| 11/18/2022 | STEVE WEISS MUSIC INC | GENERAL SUPPLIES | 577.00 |
| 11/18/2022 | SWIZE, GEORGIE | TRAVEL,TRAINING & SUBSISTENCE | 247.26 |
| 11/18/2022 | TARPLEY MUSIC CO. INC. | CONTRACTED MAINTENANCE AND REP | 140.00 |
| 11/18/2022 | TARRANT COUNTY TAX OFFICE | MISCELLANEOUS OPERATING COSTS | 37.75 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **199 - GENERAL OPERATING** | | | |
| 11/18/2022 | TEACHER SYNERGY LLC | GENERAL SUPPLIES | 4.50 |
| 11/18/2022 | TEMPERATURE CONTROL SYSTEMS, INC | OTHER SUPPLIES FOR M&O | 600.74 |
| 11/18/2022 | TEXAS ASSOCIATION OF SCHOOL BUSINESS | TRAVEL,TRAINING & SUBSISTENCE | 930.00 |
| 11/18/2022 | TEXAS ASSOCIATION OF SCHOOL BOARDS, II | MEMBERSHIPS | 11,500.00 |
| 11/18/2022 | TEXAS DEPT OF PUBLIC SAFETY | DEFERRED EXPENDITURES/EXPENSES | 0.00 |
| 11/18/2022 | TEXAS DEPT OF PUBLIC SAFETY | MISCELLANEOUSCONTRACTED SERVIC | 95.00 |
| 11/18/2022 | TEXAS IRRIGATION SUPPLY | OTHER SUPPLIES FOR M&O | 68.13 |
| 11/18/2022 | TEXAS LIBRARY ASSOCIATION | MEMBERSHIPS | 684.00 |
| 11/18/2022 | TEXAS LIBRARY ASSOCIATION | TRAVEL,TRAINING & SUBSISTENCE | 1,440.00 |
| 11/18/2022 | TEXAS RESTAURANT ASSOC | TRAVEL AND SUBSISTENCE - STUDE | 900.00 |
| 11/18/2022 | TEXAS SCHOOL PUB RELA ASSOC | MEMBERSHIPS | 430.00 |
| 11/18/2022 | TEXAS SCHOOL PUB RELA ASSOC | TRAVEL,TRAINING & SUBSISTENCE | 2,750.00 |
| 11/18/2022 | TEXAS TRUCK A/C INC | CONTRACTED MAINTENANCE AND REP | 10,290.53 |
| 11/18/2022 | THE UNIVERSITY OF TEXAS AT AUSTIN UT HI( | TESTING MATERIALS | 75.00 |
| 11/18/2022 | THORNTON, SARAH | MISCELLANEOUSCONTRACTED SERVIC | 300.00 |
| 11/18/2022 | TOTAL MAINTENANCE SOLUTIONS, TMS SOU | OTHER SUPPLIES FOR M&O | 20.22 |
| 11/18/2022 | TRANE, ACCT #8162331 | OTHER SUPPLIES FOR M&O | 5,916.22 |
| 11/18/2022 | ULINE | GENERAL SUPPLIES | 77.97 |
| 11/18/2022 | UNIFIRST HOLDINGS, INC | RENTALS-OPERATING LEASES | 172.58 |
| 11/18/2022 | UNITED REFRIGERATION INC | OTHER SUPPLIES FOR M&O | 10,567.47 |
| 11/18/2022 | UNITED STATES ACADEMIC DECATHLON | GENERAL SUPPLIES | 158.00 |
| 11/18/2022 | UNIVERSITY INTERSCHOLASTIC LEAGUE | GENERAL SUPPLIES | 56.00 |
| 11/18/2022 | VERITIV OPERATING CO. | GENERAL SUPPLIES | 638.40 |
| 11/18/2022 | VERITIV OPERATING CO. | INVENTORY - WAREHOUSE SUPPLIES | 14,719.45 |
| 11/18/2022 | VEX ROBOTICS, INC | GENERAL SUPPLIES | 4,499.00 |
| 11/18/2022 | VOSS LIGHTING | OTHER SUPPLIES FOR M&O | 310.00 |
| 11/18/2022 | WESTERN - BRW PAPER CO, OVOL USA | GENERAL SUPPLIES | 8,136.57 |
| 11/18/2022 | WILLIAM V. MACGILL & CO. | GENERAL SUPPLIES | 229.98 |
| 11/18/2022 | WINSTON WATER COOLER OF FT WORTH | OTHER SUPPLIES FOR M&O | 1,754.88 |
| 11/30/2022 | AIRGAS-SOUTHWEST, AIRGAS-USA, LLC | OTHER SUPPLIES FOR M&O | 1,935.00 |
| 11/30/2022 | ALARMAX DISTRIBUTORS, INC., CUSTOMER ( | BUILDING SUPPLIES | 1,938.00 |
| 11/30/2022 | ALFORD, ALICIA | TRAVEL,TRAINING & SUBSISTENCE | 180.86 |
| 11/30/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 2,831.75 |
| 11/30/2022 | AMAZON CAPITAL SERVICES INC | OTHER SUPPLIES FOR M&O | 257.38 |
| 11/30/2022 | AMAZON CAPITAL SERVICES INC | READING/REF MATERIALS/DATABASE | 174.02 |
| 11/30/2022 | AMAZON CAPITAL SERVICES INC | TECHNOLOGY EQUIPMENT<$5000 | 128.96 |
| 11/30/2022 | AMERICAN BEARING CO | OTHER SUPPLIES FOR M&O | 185.93 |
| 11/30/2022 | AMPLIFY, EXPANCO | MISCELLANEOUSCONTRACTED SERVIC | 140.00 |
| 11/30/2022 | ANDREWS, JANE | MISCELLANEOUSCONTRACTED SERVIC | 250.00 |
| 11/30/2022 | APPLE COMPUTERS, INC | COMPUTER SOFTWARE | 363.31 |
| 11/30/2022 | APPLE COMPUTERS, INC | TECHNOLOGY EQUIPMENT<$5000 | 229.69 |
| 11/30/2022 | AWARD CENTER | MISCELLANEOUS OPERATING COSTS | 873.45 |
| 11/30/2022 | B&B COMMERCIAL PRINTING | MISCELLANEOUSCONTRACTED SERVIC | 60.00 |
| 11/30/2022 | B&H PHOTO-VIDEO-PRO-AUDIO | GENERAL SUPPLIES | 772.68 |
| 11/30/2022 | BEARD'S TOWING, JDB TOWING LLC | MISCELLANEOUSCONTRACTED SERVIC | 0.00 |
| 11/30/2022 | BEN E. KEITH COMPANY | GENERAL SUPPLIES | 1,243.75 |
| 11/30/2022 | BERMUDEZ, JANIER | MISCELLANEOUSCONTRACTED SERVIC | 880.00 |
| 11/30/2022 | BETHESDA WATER SUPPLY CORP | UTILITIES - WATER | 3,046.26 |
| 11/30/2022 | BLICK ART MATERIALS,LLC | GENERAL SUPPLIES | 3,097.04 |
| 11/30/2022 | BOUND TO STAY BOUND BOOKS INC | LIBRARY BOOKS AND MEDIA | 85.49 |
| 11/30/2022 | BOUND TO STAY BOUND BOOKS INC | READING/REF MATERIALS/DATABASE | 2,244.47 |
| 11/30/2022 | BRAINSTORM LIBRARY | READING/REF MATERIALS/DATABASE | 710.08 |
| 11/30/2022 | BUCK, STACI | TRAVEL,TRAINING & SUBSISTENCE | 1,566.46 |
| 11/30/2022 | BUCK'S WHEEL & EQUIPMENT CO | CONTRACTED MAINTENANCE AND REP | 2,985.00 |
| 11/30/2022 | BURKS, KENDRICK | MISCELLANEOUSCONTRACTED SERVIC | 375.00 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **199 - GENERAL OPERATING** | | | |
| 11/30/2022 | BUSINESS ESSENTIALS, CMBC INVESTMENTS | GENERAL SUPPLIES | 99.46 |
| 11/30/2022 | CAPETILLO, LILLY | MISCELLANEOUSCONTRACTED SERVIC | 125.00 |
| 11/30/2022 | CAROLINA BIOLOGICAL SPLY CO | GENERAL SUPPLIES | 402.16 |
| 11/30/2022 | CDW GOVERNMENT | COMPUTER SOFTWARE | 1,998.00 |
| 11/30/2022 | CDW GOVERNMENT | GENERAL SUPPLIES | 85.71 |
| 11/30/2022 | CDW GOVERNMENT | TECHNOLOGY EQUIPMENT<$5000 | 28.57 |
| 11/30/2022 | CERVANTES, AMALIA | TRAVEL,TRAINING & SUBSISTENCE | 704.46 |
| 11/30/2022 | CESCO INC | DEFERRED EXPENDITURES/EXPENSES | 0.00 |
| 11/30/2022 | CESCO INC | TECHNOLOGY EQUIPMENT<$5000 | 1,249.00 |
| 11/30/2022 | CHICK-FIL-A #01021, N WALNUT CREEK | MISCELLANEOUS OPERATING COSTS | 78.48 |
| 11/30/2022 | CHICK-FIL-A #01021, N WALNUT CREEK | TRAVEL AND SUBSISTENCE - STUDE | 1,663.88 |
| 11/30/2022 | CHICK-FIL-A #03011, E BROAD STREET | MISCELLANEOUS OPERATING COSTS | 882.08 |
| 11/30/2022 | CLASSIC TURF EQUIPMENT | OTHER SUPPLIES FOR M&O | 464.60 |
| 11/30/2022 | CLEAN GETAWAY CAR WASH, BROAD | CONTRACTED MAINTENANCE AND REP | 160.00 |
| 11/30/2022 | COLLEYVILLE HERITAGE HIGH SCHOOL | DUE TO STATE | 0.00 |
| 11/30/2022 | COMMUNICATIONS PLUS, INC. | CONTRACTED MAINTENANCE AND REP | 460.30 |
| 11/30/2022 | COMPLETE SUPPLY, INC | INVENTORY - WAREHOUSE SUPPLIES | 6,427.60 |
| 11/30/2022 | CROWD PLEASERS DANCE CAMPS, INC | TRAVEL AND SUBSISTENCE - STUDE | 1,683.00 |
| 11/30/2022 | D&H UNITED FUELING SOLUTIONS, INC. | CONTRACTED MAINTENANCE AND REP | 1,259.29 |
| 11/30/2022 | DALLAS ISD GRAPHICS DEPARTMENT | MISCELLANEOUSCONTRACTED SERVIC | 175.25 |
| 11/30/2022 | DANIELSON, LORI | MISCELLANEOUSCONTRACTED SERVIC | 150.00 |
| 11/30/2022 | DAVIS, JOSH | MISCELLANEOUSCONTRACTED SERVIC | 150.00 |
| 11/30/2022 | DECKER EQUIPMENT | OTHER SUPPLIES FOR M&O | 65.95 |
| 11/30/2022 | DEMCO INC | GENERAL SUPPLIES | 1,997.90 |
| 11/30/2022 | DIR TELECOMMUNICATIONS SERVICES DIVIS | UTILITIES - TELEPHONE | 7.79 |
| 11/30/2022 | DISCOUNT TIRE/AMERICA'S TIRE, REINALT-TH | CONTRACTED MAINTENANCE AND REP | 50.00 |
| 11/30/2022 | DOLLOFF, JAMES | MISCELLANEOUSCONTRACTED SERVIC | 110.00 |
| 11/30/2022 | DRAMATISTS PLAY SERVICE INC | GENERAL SUPPLIES | 233.86 |
| 11/30/2022 | DRAMATISTS PLAY SERVICE INC | MISCELLANEOUS OPERATING COSTS | 676.14 |
| 11/30/2022 | DREAM RANCH OFFICE SUPPLIES | GENERAL SUPPLIES | 1,683.44 |
| 11/30/2022 | EAI EDUCATION INC | GENERAL SUPPLIES | 6.72 |
| 11/30/2022 | EARTHWORKS INC | CONTRACTED MAINTENANCE AND REP | 70,540.50 |
| 11/30/2022 | ELLIOTT ELECTRIC SUPPLY INC | OTHER SUPPLIES FOR M&O | 78.75 |
| 11/30/2022 | EMPIRE PAPER CO | INVENTORY - WAREHOUSE SUPPLIES | 16,004.50 |
| 11/30/2022 | ENTERPRISE LEASING - TEXAS | RENTALS-OPERATING LEASES | 2,329.55 |
| 11/30/2022 | ENTERPRISE LEASING - TEXAS | TRAVEL AND SUBSISTENCE - STUDE | 312.44 |
| 11/30/2022 | EVANS-HOLLAND, TIRZAH | MISCELLANEOUSCONTRACTED SERVIC | 330.00 |
| 11/30/2022 | FOLLETT CONTENT SOLUTIONS, LLC, BOOKS | READING/REF MATERIALS/DATABASE | 1,774.70 |
| 11/30/2022 | FORE, MICHAEL | TRAVEL,TRAINING & SUBSISTENCE | 46.63 |
| 11/30/2022 | FORT WORTH MUSEUM OF SCIENCE AND HIS | MISCELLANEOUSCONTRACTED SERVIC | 300.00 |
| 11/30/2022 | FUZZY'S, TACO SHOP | MISCELLANEOUS OPERATING COSTS | 310.00 |
| 11/30/2022 | GAIL NELSON MUSIC | MISCELLANEOUSCONTRACTED SERVIC | 600.00 |
| 11/30/2022 | GALANOS, NICHOLAS | MISCELLANEOUSCONTRACTED SERVIC | 440.00 |
| 11/30/2022 | GENERATION GENIUS, INC. | COMPUTER SOFTWARE | 125.00 |
| 11/30/2022 | GENUINE PARTS COMPANY-NAPA | GASOLINE AND OTHER FUELS OR VE | 2,350.85 |
| 11/30/2022 | GENUINE PARTS COMPANY-NAPA | GENERAL SUPPLIES | 193.70 |
| 11/30/2022 | GENUINE PARTS COMPANY-NAPA | OTHER SUPPLIES FOR M&O | 116.01 |
| 11/30/2022 | GENUINE PARTS COMPANY-NAPA | VEHICLE PARTS & SUPPLIES | 20,470.90 |
| 11/30/2022 | GLOBAL ASSET | CONTRACTED MAINTENANCE AND REP | 10,115.00 |
| 11/30/2022 | GLOBAL ASSET | MISCELLANEOUSCONTRACTED SERVIC | 1,630.59 |
| 11/30/2022 | GLOBAL ASSET | TECHNOLOGY EQUIPMENT<$5000 | 41.00 |
| 11/30/2022 | GODBEE, KRISTA | MISCELLANEOUSCONTRACTED SERVIC | 3,000.00 |
| 11/30/2022 | GOPHER SPORT | GENERAL SUPPLIES | 252.86 |
| 11/30/2022 | GRAINGER | OTHER SUPPLIES FOR M&O | 526.50 |
| 11/30/2022 | GRAPEVINE HIGH SCHOOL | TRAVEL AND SUBSISTENCE - STUDE | 375.00 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **199 - GENERAL OPERATING** | | | |
| 11/30/2022 | GULF COAST PAPER CO, INC | INVENTORY - WAREHOUSE SUPPLIES | 359.80 |
| 11/30/2022 | HEGGERTY PHONEMIC, LITERACY RESOUR | READING/REF MATERIALS/DATABASE | 97.00 |
| 11/30/2022 | HEINEMANN | READING/REF MATERIALS/DATABASE | 31.00 |
| 11/30/2022 | HEWELT, CAMRYN | MISCELLANEOUSCONTRACTED SERVIC | 1,500.00 |
| 11/30/2022 | HOME DEPOT, TAX #9218276983 | GENERAL SUPPLIES | 4,481.29 |
| 11/30/2022 | HOME DEPOT, TAX #9218276983 | JANITORIAL SUPPLIES | 95.92 |
| 11/30/2022 | HOME DEPOT, TAX #9218276983 | OTHER EQUIPMENT<$5000 | 60.37 |
| 11/30/2022 | HOME DEPOT, TAX #9218276983 | OTHER SUPPLIES FOR M&O | 3,858.31 |
| 11/30/2022 | HOME DEPOT PRO SUPPLY WORKS | INVENTORY - WAREHOUSE SUPPLIES | 801.30 |
| 11/30/2022 | HON COMPANY, THE | FURNITURE | 471.53 |
| 11/30/2022 | INDECO SALES, INC | GENERAL SUPPLIES | 1,647.00 |
| 11/30/2022 | J W PEPPER & SON, INC | GENERAL SUPPLIES | 948.07 |
| 11/30/2022 | JET SECURITY LLC | MISCELLANEOUSCONTRACTED SERVIC | 9,900.00 |
| 11/30/2022 | JUNIOR LIBRARY GUILD | READING/REF MATERIALS/DATABASE | 1,860.22 |
| 11/30/2022 | KANER, ELLEN | MISCELLANEOUSCONTRACTED SERVIC | 405.00 |
| 11/30/2022 | KIDD, ELIZABETH | MISCELLANEOUSCONTRACTED SERVIC | 350.00 |
| 11/30/2022 | KING, STEVEN | MISCELLANEOUSCONTRACTED SERVIC | 330.00 |
| 11/30/2022 | L.A. CHEER | GENERAL SUPPLIES | 1,188.00 |
| 11/30/2022 | LAKESHORE LEARNING MATERIALS LLC | GENERAL SUPPLIES | 94.98 |
| 11/30/2022 | LANDERS, STE'FON | MISCELLANEOUSCONTRACTED SERVIC | 405.00 |
| 11/30/2022 | LANE, MARSHALL | MISCELLANEOUSCONTRACTED SERVIC | 800.00 |
| 11/30/2022 | LEAD4WARD, LLC | TRAVEL,TRAINING & SUBSISTENCE | 245.00 |
| 11/30/2022 | LEARNING A-Z LLC | COMPUTER SOFTWARE | 128.00 |
| 11/30/2022 | LENNOX INDUSTRIES INC | OTHER SUPPLIES FOR M&O | 1,080.64 |
| 11/30/2022 | LIBRARYTRAC LLC | COMPUTER SOFTWARE | 1,425.00 |
| 11/30/2022 | LOWE'S COMPANIES, INC | GENERAL SUPPLIES | 448.00 |
| 11/30/2022 | LOWE'S COMPANIES, INC | OTHER SUPPLIES FOR M&O | 8.54 |
| 11/30/2022 | MAGNOLIA SPEAKS SPEECH THERAPY PLLC, | PROFESSIONAL SERVICES | 4,650.00 |
| 11/30/2022 | MANSFIELD GAS & EXHAUST | CONTRACTED MAINTENANCE AND REP | 127.50 |
| 11/30/2022 | MANSFIELD GAS & EXHAUST | JANITORIAL SUPPLIES | 168.00 |
| 11/30/2022 | MANSFIELD GLASS & WINDOW | CONTRACTED MAINTENANCE AND REP | 668.01 |
| 11/30/2022 | MATERA PAPER COMPANY | INVENTORY - WAREHOUSE SUPPLIES | 661.20 |
| 11/30/2022 | MATHEWSON, ERIN | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/30/2022 | MOLINAR, RUBEN | TRAVEL,TRAINING & SUBSISTENCE | 452.00 |
| 11/30/2022 | NEWBART PRODUCTS | COMPUTER SOFTWARE | 1,200.00 |
| 11/30/2022 | NEWBART PRODUCTS | GENERAL SUPPLIES | 210.00 |
| 11/30/2022 | NEWBART PRODUCTS | MISCELLANEOUSCONTRACTED SERVIC | 203.00 |
| 11/30/2022 | NORTH TEXAS FIRE LLC | CONTRACTED MAINTENANCE AND REP | 520.00 |
| 11/30/2022 | NORTHERN TOOL & EQUIPMENT-ACCT 23282 | OTHER SUPPLIES FOR M&O | 165.96 |
| 11/30/2022 | NYE, JANET | MISCELLANEOUSCONTRACTED SERVIC | 440.00 |
| 11/30/2022 | OLEN WILLIAMS INC | CONTRACTED MAINTENANCE AND REP | 255.00 |
| 11/30/2022 | ONE SWEET WORLD IMAGES | MISCELLANEOUSCONTRACTED SERVIC | 400.00 |
| 11/30/2022 | O'REILLY AUTO PARTS, O'REILLY AUTO LLC | OTHER SUPPLIES FOR M&O | 11.99 |
| 11/30/2022 | O'REILLY AUTO PARTS, O'REILLY AUTO LLC | VEHICLE PARTS & SUPPLIES | 268.92 |
| 11/30/2022 | ORIENTAL TRADING COMPANY, INC | GENERAL SUPPLIES | 495.41 |
| 11/30/2022 | PEARSON CLINICAL ASSESSMENT DIVISION | TESTING MATERIALS | 1,178.12 |
| 11/30/2022 | PENDER'S MUSIC COMPANY | GENERAL SUPPLIES | 207.35 |
| 11/30/2022 | PETROLEUM TRADERS CORPORATION | GASOLINE AND OTHER FUELS OR VE | 14,059.06 |
| 11/30/2022 | POCKET NURSE | GENERAL SUPPLIES | 381.99 |
| 11/30/2022 | POSITIVE PROMOTIONS, INC | MISCELLANEOUS OPERATING COSTS | 1,833.95 |
| 11/30/2022 | POSITIVE PROMOTIONS, INC | MISCELLANEOUSCONTRACTED SERVIC | 982.14 |
| 11/30/2022 | PRECISION BUSINESS MACHINES, INC | GENERAL SUPPLIES | 1,399.65 |
| 11/30/2022 | PRIDE OF TEXAS MUSIC FESTIVALS | TRAVEL AND SUBSISTENCE - STUDE | 150.00 |
| 11/30/2022 | PRIME SOURCE | INVENTORY - WAREHOUSE SUPPLIES | 12,540.50 |
| 11/30/2022 | PROCOMPUTING CORPORATION | CONTRACTED MAINTENANCE AND REP | 1,033.00 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **199 - GENERAL OPERATING** | | | |
| 11/30/2022 | PROCOMPUTING CORPORATION | MISCELLANEOUSCONTRACTED SERVIC | 1,729.80 |
| 11/30/2022 | PROCOMPUTING CORPORATION | TECHNOLOGY EQUIPMENT<$5000 | 7,509.00 |
| 11/30/2022 | QUALITY TOUR & CHARTER SERVICE | TRAVEL AND SUBSISTENCE - STUDE | 1,560.00 |
| 11/30/2022 | R&H PARTS AND SERVICE INC | CONTRACTED MAINTENANCE AND REP | 1,186.53 |
| 11/30/2022 | RAPTOR TECHNOLOGIES, INC | TECHNOLOGY EQUIPMENT<$5000 | 600.00 |
| 11/30/2022 | REALLY GOOD STUFF, LLC | GENERAL SUPPLIES | 35.88 |
| 11/30/2022 | ROACH, HOWARD, SMITH & BARTON, INC | INSURANCE AND BONDING COSTS | 731.00 |
| 11/30/2022 | ROSE COSTUMES, GYPSY QUEEN, LLC | RENTALS-OPERATING LEASES | 860.00 |
| 11/30/2022 | RUDD, FLETCHER | MISCELLANEOUSCONTRACTED SERVIC | 270.00 |
| 11/30/2022 | SCHOLASTIC INC | READING/REF MATERIALS/DATABASE | 1,053.68 |
| 11/30/2022 | SCHOLASTIC CLASSROOM MAGAZINES | READING/REF MATERIALS/DATABASE | 313.88 |
| 11/30/2022 | SCHOOL SPECIALTY, LLC | GENERAL SUPPLIES | 521.04 |
| 11/30/2022 | SHAW BROS WELDING | CONTRACTED MAINTENANCE AND REP | 1,055.00 |
| 11/30/2022 | SHERWIN-WILLIAMS 6732-3883-8-7528 | OTHER SUPPLIES FOR M&O | 1,110.34 |
| 11/30/2022 | SHI-GOVERNMENT SOLUTIONS, INC | COMPUTER SOFTWARE | 898.12 |
| 11/30/2022 | SIGN LANGUAGE 101 LLC | TRAVEL,TRAINING & SUBSISTENCE | 50.99 |
| 11/30/2022 | SITEONE LANDSCAPE SUPPLY, LLC | OTHER SUPPLIES FOR M&O | 193.96 |
| 11/30/2022 | SKYWAY CHARTERS LLC | TRAVEL AND SUBSISTENCE - STUDE | 37,400.00 |
| 11/30/2022 | SMOLOVIK, TYLER | MISCELLANEOUSCONTRACTED SERVIC | 660.00 |
| 11/30/2022 | SOLIANT HEALTH | PROFESSIONAL SERVICES | 23,542.00 |
| 11/30/2022 | SORENSEN, SAMANTHA | MISCELLANEOUSCONTRACTED SERVIC | 1,500.00 |
| 11/30/2022 | SOUTHERN TIRE MART | VEHICLE PARTS & SUPPLIES | 4,556.00 |
| 11/30/2022 | SOUTHWEST INTERNATIONAL TRUCKS, INC | CONTRACTED MAINTENANCE AND REP | 307.17 |
| 11/30/2022 | STAPLES ADVANTAGE | GENERAL SUPPLIES | 1,406.42 |
| 11/30/2022 | STEVE WEISS MUSIC INC | GENERAL SUPPLIES | 1,158.00 |
| 11/30/2022 | TARPLEY MUSIC CO. INC. | CONTRACTED MAINTENANCE AND REP | 2,499.00 |
| 11/30/2022 | TARRANT COUNTY TAX OFFICE | MISCELLANEOUS OPERATING COSTS | 52.50 |
| 11/30/2022 | TAYLOR, ANITA | TRAVEL,TRAINING & SUBSISTENCE | 33.03 |
| 11/30/2022 | TEACHER INNOVATIONS, INC. | COMPUTER SOFTWARE | 256.50 |
| 11/30/2022 | TEACHER SYNERGY LLC | GENERAL SUPPLIES | 97.59 |
| 11/30/2022 | TEACHER SYNERGY LLC | TESTING MATERIALS | 42.93 |
| 11/30/2022 | TERRY, MISTY | TRAVEL,TRAINING & SUBSISTENCE | 452.00 |
| 11/30/2022 | TEX TECH ENVIRONMENTAL, INC | CONTRACTED MAINTENANCE AND REP | 2,500.00 |
| 11/30/2022 | TEXAS BOOK DISTRIBUTION, LLC | READING/REF MATERIALS/DATABASE | 295.95 |
| 11/30/2022 | TEXAS DANCE EDUCATORS ASSOCIATION, T. | TRAVEL AND SUBSISTENCE - STUDE | 120.00 |
| 11/30/2022 | TEXAS ELEM PRIN & SUPR ASSOC, TEPSA | MEMBERSHIPS | 588.00 |
| 11/30/2022 | TEXAS IRRIGATION SUPPLY | OTHER SUPPLIES FOR M&O | 20.22 |
| 11/30/2022 | TEXAS LIBRARY ASSOCIATION | MEMBERSHIPS | 524.00 |
| 11/30/2022 | TEXAS MATH & SCIENCE COACHES ASSOC (T | MEMBERSHIPS | 50.00 |
| 11/30/2022 | TEXAS OVERHEAD DOOR COMPANY | CONTRACTED MAINTENANCE AND REP | 225.00 |
| 11/30/2022 | TEXAS TRUCK A/C INC | CONTRACTED MAINTENANCE AND REP | 7,379.37 |
| 11/30/2022 | THE UNIVERSITY OF TEXAS AT AUSTIN UT HI( | TESTING MATERIALS | 50.00 |
| 11/30/2022 | TOP 2 BOTTOM MARKETING | MISCELLANEOUSCONTRACTED SERVIC | 1,025.00 |
| 11/30/2022 | TOTAL MAINTENANCE SOLUTIONS, TMS SOU | OTHER SUPPLIES FOR M&O | 48.14 |
| 11/30/2022 | TRANE, ACCT #8162331 | OTHER SUPPLIES FOR M&O | 327.19 |
| 11/30/2022 | TRIPLE C FENCE | CONTRACTED MAINTENANCE AND REP | 3,900.00 |
| 11/30/2022 | UNIFIED CONNEXIONS | CONTRACTED MAINTENANCE AND REP | 0.00 |
| 11/30/2022 | UNINTERRUPTED THOUGHTS | MISCELLANEOUSCONTRACTED SERVIC | 150.00 |
| 11/30/2022 | UNITED COOPERATIVE SERVICES, DBA | UTILITIES - ELECTRICITY | 25,359.15 |
| 11/30/2022 | UNITED REFRIGERATION INC | OTHER SUPPLIES FOR M&O | 8,830.95 |
| 11/30/2022 | VISUAL EDUCATION LTD., WORDWALL | COMPUTER SOFTWARE | 64.00 |
| 11/30/2022 | VOSS LIGHTING | OTHER SUPPLIES FOR M&O | 343.44 |
| 11/30/2022 | WEISSMAN | GENERAL SUPPLIES | 1,999.32 |
| 11/30/2022 | WEST MUSIC COMPANY | GENERAL SUPPLIES | 1,126.87 |
| 11/30/2022 | WESTERN - BRW PAPER CO, OVOL USA | GENERAL SUPPLIES | 3,798.36 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **199 - GENERAL OPERATING** | | | |
| 11/30/2022 | WHALEY, SUMMYR | MISCELLANEOUSCONTRACTED SERVIC | 600.00 |
| 11/30/2022 | WHITLEY PENN, LLP | AUDIT SERVICES | 26,900.00 |
| 11/30/2022 | WILLIAM V. MACGILL & CO. | GENERAL SUPPLIES | 403.89 |
| 11/30/2022 | WILLIAMS-TURNER, KENISHA | TRAVEL,TRAINING & SUBSISTENCE | 104.19 |
| 11/30/2022 | WILLIAMS, KYLE | MISCELLANEOUSCONTRACTED SERVIC | 1,500.00 |
| 11/30/2022 | WILSON, NATALIE | TRAVEL,TRAINING & SUBSISTENCE | 74.25 |
| 11/30/2022 | WINSTON WATER COOLER OF FT WORTH | OTHER SUPPLIES FOR M&O | 459.75 |
| 11/30/2022 | WOODARD BUILDERS SUPPLY | OTHER SUPPLIES FOR M&O | 855.00 |
| 11/30/2022 | YORK, MEGAN | MISCELLANEOUSCONTRACTED SERVIC | 2,000.00 |
| 11/30/2022 | ZBP ENTERPRISES INC. | GENERAL SUPPLIES | 851.00 |
| | | 199 - GENERAL OPERATING | **3,858,617.36** |
| **211 - ESEA TITLE I; IMPROVING BASIC** | | | |
| 11/1/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 2,103.61 |
| 11/1/2022 | AMAZON CAPITAL SERVICES INC | READING/REF MATERIALS/DATABASE | 61.57 |
| 11/1/2022 | FIREPLACE, INC, SMORE | COMPUTER SOFTWARE | 1,199.00 |
| 11/1/2022 | LONE STAR LEARNING | COMPUTER SOFTWARE | 520.00 |
| 11/1/2022 | MEMBEAN, INC. | COMPUTER SOFTWARE | 2,340.00 |
| 11/1/2022 | REALLY GOOD STUFF, LLC | GENERAL SUPPLIES | 59.70 |
| 11/1/2022 | SCHOOL SPECIALTY, LLC | GENERAL SUPPLIES | 92.05 |
| 11/3/2022 | CDW GOVERNMENT | TECHNOLOGY EQUIPMENT<$5000 | 532.00 |
| 11/3/2022 | FOLLETT CONTENT SOLUTIONS, LLC, BOOKS | READING/REF MATERIALS/DATABASE | 1,563.15 |
| 11/7/2022 | TRS | TEACHER RETIREMENT | 22,296.72 |
| 11/8/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 471.75 |
| 11/8/2022 | AMAZON CAPITAL SERVICES INC | TECHNOLOGY EQUIPMENT<$5000 | 233.73 |
| 11/8/2022 | CAPTURING KIDS HEARTS, FLIPPEN GROUP | MISCELLANEOUSCONTRACTED SERVIC | 5,250.00 |
| 11/8/2022 | CHANCE TO SOAR | MISCELLANEOUSCONTRACTED SERVIC | 700.00 |
| 11/8/2022 | LAKESHORE LEARNING MATERIALS LLC | GENERAL SUPPLIES | 265.91 |
| 11/8/2022 | ORIENTAL TRADING COMPANY, INC | GENERAL SUPPLIES | 227.62 |
| 11/10/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 1,357.99 |
| 11/10/2022 | BARNES & NOBLE BOOKSELLERS INC | READING/REF MATERIALS/DATABASE | 350.69 |
| 11/10/2022 | EAI EDUCATION INC | GENERAL SUPPLIES | 3,986.88 |
| 11/10/2022 | ECS TRANSPORTATION GROUP, SIMON'S EXE | TRAVEL AND SUBSISTENCE - STUDE | 6,720.00 |
| 11/10/2022 | FIREPLACE, INC, SMORE | COMPUTER SOFTWARE | 999.00 |
| 11/10/2022 | LAKESHORE LEARNING MATERIALS LLC | GENERAL SUPPLIES | 256.43 |
| 11/15/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 353.46 |
| 11/15/2022 | GOVCONNECTION INC | TECHNOLOGY EQUIPMENT<$5000 | 2,748.00 |
| 11/15/2022 | LAKESHORE LEARNING MATERIALS LLC | GENERAL SUPPLIES | 62.67 |
| 11/15/2022 | RENAISSANCE LEARNING, INC | COMPUTER SOFTWARE | 6,630.00 |
| 11/15/2022 | SCHOLASTIC CLASSROOM MAGAZINES | READING/REF MATERIALS/DATABASE | 93.39 |
| 11/18/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 1,613.31 |
| 11/18/2022 | AMAZON CAPITAL SERVICES INC | TECHNOLOGY EQUIPMENT<$5000 | 839.94 |
| 11/18/2022 | CAPTURING KIDS HEARTS, FLIPPEN GROUP | MISCELLANEOUSCONTRACTED SERVIC | 16,500.00 |
| 11/18/2022 | CITIBANK | GENERAL SUPPLIES | 742.48 |
| 11/18/2022 | CITIBANK | MISCELLANEOUS OPERATING COSTS | 2,141.24 |
| 11/18/2022 | NEARPOD INC, FLOCABULARY | COMPUTER SOFTWARE | 2,873.00 |
| 11/18/2022 | ORIENTAL TRADING COMPANY, INC | GENERAL SUPPLIES | 63.46 |
| 11/18/2022 | SOLUTION TREE | TRAVEL,TRAINING & SUBSISTENCE | 4,613.00 |
| 11/18/2022 | STAPLES ADVANTAGE | GENERAL SUPPLIES | 228.79 |
| 11/30/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 79.23 |
| 11/30/2022 | AMAZON CAPITAL SERVICES INC | READING/REF MATERIALS/DATABASE | 154.15 |
| 11/30/2022 | AMAZON CAPITAL SERVICES INC | TECHNOLOGY EQUIPMENT<$5000 | 479.80 |
| 11/30/2022 | BOUND TO STAY BOUND BOOKS INC | READING/REF MATERIALS/DATABASE | 963.78 |
| 11/30/2022 | CHANCE TO SOAR | MISCELLANEOUSCONTRACTED SERVIC | 900.00 |
| 11/30/2022 | ELICH, KYNDAL | TRAVEL,TRAINING & SUBSISTENCE | 53.75 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **211 - ESEA TITLE I; IMPROVING BASIC** | | | |
| 11/30/2022 | FOLLETT CONTENT SOLUTIONS, LLC, BOOKS | READING/REF MATERIALS/DATABASE | 2,031.09 |
| 11/30/2022 | HAND2MIND, INC. | GENERAL SUPPLIES | 492.98 |
| 11/30/2022 | HOPE KING TEACHING RESOURCES | TRAVEL,TRAINING & SUBSISTENCE | 3,594.00 |
| 11/30/2022 | REGION 11 ESC | COMPUTER SOFTWARE | 3,148.00 |
| 11/30/2022 | STAPLES ADVANTAGE | GENERAL SUPPLIES | 682.36 |
| | | 211 - ESEA TITLE I; IMPROVING BASIC | **103,669.68** |
| **224 - IDEA-B FORMULA** | | | |
| 11/1/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 49.90 |
| 11/1/2022 | AMAZON CAPITAL SERVICES INC | TECHNOLOGY EQUIPMENT<$5000 | 56.67 |
| 11/1/2022 | MAGNOLIA SPEAKS SPEECH THERAPY PLLC, | PROFESSIONAL SERVICES | 1,560.00 |
| 11/3/2022 | ALICIA WOODS AUDIOLOGY LLC | PROFESSIONAL SERVICES | 2,331.00 |
| 11/3/2022 | AMN HEALTHCARE | PROFESSIONAL SERVICES | 4,895.36 |
| 11/3/2022 | MAGNOLIA SPEAKS SPEECH THERAPY PLLC, | PROFESSIONAL SERVICES | 1,560.00 |
| 11/3/2022 | MULLER EDUCATIONAL DIAGNOSTICS | PROFESSIONAL SERVICES | 2,080.00 |
| 11/3/2022 | PHONAK (SONOVA) | CONTRACTED MAINTENANCE AND REP | 238.99 |
| 11/3/2022 | PHONAK (SONOVA) | GENERAL SUPPLIES | 73.99 |
| 11/7/2022 | TRS | TEACHER RETIREMENT | 31,469.82 |
| 11/8/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 1,402.32 |
| 11/8/2022 | AMN HEALTHCARE | PROFESSIONAL SERVICES | 7,840.23 |
| 11/10/2022 | MAGNOLIA SPEAKS SPEECH THERAPY PLLC, | PROFESSIONAL SERVICES | 1,560.00 |
| 11/15/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 58.44 |
| 11/15/2022 | TRANSLATION & INTERPRETATION LLC | MISCELLANEOUSCONTRACTED SERVIC | 135.00 |
| 11/18/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 25.98 |
| 11/18/2022 | CITIBANK | GENERAL SUPPLIES | 363.40 |
| 11/18/2022 | CITIBANK | TRAVEL,TRAINING & SUBSISTENCE | 625.00 |
| 11/30/2022 | MAGNOLIA SPEAKS SPEECH THERAPY PLLC, | PROFESSIONAL SERVICES | 3,120.00 |
| 11/30/2022 | PHONAK (SONOVA) | CONTRACTED MAINTENANCE AND REP | 188.99 |
| 11/30/2022 | REHABMART.COM, REHABMART, LLC | OTHER EQUIPMENT<$5000 | 2,974.20 |
| | | 224 - IDEA-B FORMULA | **62,609.29** |
| **225 - IDEA-B PRE-SCHOOL** | | | |
| 11/7/2022 | TRS | TEACHER RETIREMENT | 415.01 |
| | | 225 - IDEA-B PRE-SCHOOL | **415.01** |
| **240 - CHILD NUTRITION FUND** | | | |
| 11/1/2022 | ACE MART RESTAURANT SUPPLY COMPANY | NON-FOOD | 322.05 |
| 11/1/2022 | ALVAREZ, ELCONURE | DEFERRED REVENUE | 21.50 |
| 11/1/2022 | BAGGETT, TAMMY | TRAVEL,TRAINING & SUBSISTENCE | 114.80 |
| 11/1/2022 | BELL, CHERYL | DEFERRED REVENUE | 21.75 |
| 11/1/2022 | BIMBO BAKERIES USA, INC. | INVENTORY - WAREHOUSE SUPPLIES | 4,882.96 |
| 11/1/2022 | BLACKMON MOORING | CONTRACTED MAINTENANCE AND REP | 585.00 |
| 11/1/2022 | BUNZIGIYE, CAROLE | DEFERRED REVENUE | 20.00 |
| 11/1/2022 | CUSTOM KITCHEN FABRICATOR | MISCELLANEOUSCONTRACTED SERVIC | 1,942.50 |
| 11/1/2022 | DREAM RANCH OFFICE SUPPLIES | GENERAL SUPPLIES | 1,858.64 |
| 11/1/2022 | GARCIA, JIMMY | DEFERRED REVENUE | 9.25 |
| 11/1/2022 | GEORGE, KIRAN | DEFERRED REVENUE | 34.50 |
| 11/1/2022 | GREER, STEPHANIE | DEFERRED REVENUE | 22.25 |
| 11/1/2022 | HENDERSON, JENNIFER | DEFERRED REVENUE | 17.50 |
| 11/1/2022 | JACKSON, CHISSY | DEFERRED REVENUE | 11.80 |
| 11/1/2022 | JOSEPH, ANDREA | DEFERRED REVENUE | 70.00 |
| 11/1/2022 | KLEMENT DISTRIBUTION, INC. | FOOD | 5,792.24 |
| 11/1/2022 | LABATT FOOD SERVICE | FOOD | 34,760.01 |
| 11/1/2022 | LABATT FOOD SERVICE | NON-FOOD | 4,337.59 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **240 - CHILD NUTRITION FUND** | | | |
| 11/1/2022 | MICHAEL, CHRISTOPHER | DEFERRED REVENUE | 12.08 |
| 11/1/2022 | NORMAN, AMY | TRAVEL,TRAINING & SUBSISTENCE | 68.85 |
| 11/1/2022 | PARTS TOWN, LLC | OTHER SUPPLIES FOR M&O | 1,521.73 |
| 11/1/2022 | SEDGWICK CLAIMS MANAGEMENT SERVICES | WORKERS' COMPENSATION | 664.06 |
| 11/1/2022 | SMART MOUTH FOODS | FOOD | 9,837.11 |
| 11/1/2022 | TEXAS ASSOCIATION OF SCHOOL BUSINESS | TRAVEL,TRAINING & SUBSISTENCE | 335.00 |
| 11/1/2022 | WOLTZ, JENNIFER | DEFERRED REVENUE | 37.00 |
| 11/7/2022 | TRS | TEACHER RETIREMENT | 52,589.83 |
| 11/8/2022 | B&B COMMERCIAL PRINTING | MISCELLANEOUSCONTRACTED SERVIC | 2,275.00 |
| 11/8/2022 | BIMBO BAKERIES USA, INC. | INVENTORY - WAREHOUSE SUPPLIES | 4,884.72 |
| 11/8/2022 | FORTE FROZEN | INVENTORY - WAREHOUSE SUPPLIES | 41.25 |
| 11/8/2022 | GENUINE PARTS COMPANY-NAPA | OTHER SUPPLIES FOR M&O | 14.72 |
| 11/8/2022 | GRAINGER | OTHER SUPPLIES FOR M&O | 131.16 |
| 11/8/2022 | HILAND DAIRY FOODS COMPANY LLC | FOOD | 97,757.43 |
| 11/8/2022 | KLEMENT DISTRIBUTION, INC. | FOOD | 11,943.32 |
| 11/8/2022 | LABATT FOOD SERVICE | FOOD | 359,225.23 |
| 11/8/2022 | LABATT FOOD SERVICE | NON-FOOD | 35,401.31 |
| 11/8/2022 | MEDINA, MARIA | TRAVEL,TRAINING & SUBSISTENCE | 40.25 |
| 11/8/2022 | PARTS TOWN, LLC | OTHER SUPPLIES FOR M&O | 534.35 |
| 11/8/2022 | PASCO BROKERAGE, INC | GENERAL SUPPLIES | 3,645.85 |
| 11/8/2022 | SMART MOUTH FOODS | FOOD | 8,463.31 |
| 11/8/2022 | WALNUT CREEK FARM | FOOD | 38,217.78 |
| 11/10/2022 | BIMBO BAKERIES USA, INC. | INVENTORY - WAREHOUSE SUPPLIES | 6,571.64 |
| 11/10/2022 | BRASFIELD, CRYSTAL | DEFERRED REVENUE | 41.50 |
| 11/10/2022 | GENUINE PARTS COMPANY-NAPA | OTHER SUPPLIES FOR M&O | 608.64 |
| 11/10/2022 | GRAINGER | OTHER SUPPLIES FOR M&O | 224.85 |
| 11/10/2022 | HEARTLAND PAYMENT SYSTEMS, INC., NUTR | COMPUTER SOFTWARE | 15,870.00 |
| 11/10/2022 | HILAND DAIRY FOODS COMPANY LLC | FOOD | 5,837.42 |
| 11/10/2022 | KINZER, CANTRECE | TRAVEL,TRAINING & SUBSISTENCE | 120.10 |
| 11/10/2022 | KLEMENT DISTRIBUTION, INC. | FOOD | 941.19 |
| 11/10/2022 | LABATT FOOD SERVICE | FOOD | 122,396.56 |
| 11/10/2022 | LABATT FOOD SERVICE | NON-FOOD | 10,506.38 |
| 11/10/2022 | MARIN, ELIZABETH | MISCELLANEOUS OPERATING COSTS | 39.05 |
| 11/10/2022 | MARTINEZ, TAMERA | MISCELLANEOUS OPERATING COSTS | 49.26 |
| 11/10/2022 | MEDINA, MARIA | TRAVEL,TRAINING & SUBSISTENCE | 25.63 |
| 11/10/2022 | PARHAM, JENNIFER | TRAVEL,TRAINING & SUBSISTENCE | 218.99 |
| 11/10/2022 | SMART MOUTH FOODS | FOOD | 1,546.24 |
| 11/15/2022 | AIR BALANCING CO INC | MISCELLANEOUSCONTRACTED SERVIC | 2,475.00 |
| 11/15/2022 | DAVIS, LATOYA | MISCELLANEOUS OPERATING COSTS | 39.05 |
| 11/15/2022 | DOUBLE EAGLE ELECTRIC | MISCELLANEOUSCONTRACTED SERVIC | 1,752.00 |
| 11/15/2022 | GRAINGER | OTHER SUPPLIES FOR M&O | 139.00 |
| 11/15/2022 | KLEMENT DISTRIBUTION, INC. | FOOD | 3,851.38 |
| 11/15/2022 | LABATT FOOD SERVICE | FOOD | 26,753.76 |
| 11/15/2022 | LABATT FOOD SERVICE | NON-FOOD | 5,970.70 |
| 11/15/2022 | LAWSON, JOANNE | TRAVEL,TRAINING & SUBSISTENCE | 145.83 |
| 11/15/2022 | PASCO BROKERAGE, INC | GENERAL SUPPLIES | 387.00 |
| 11/15/2022 | PEREIRA, SALAYNA | TRAVEL,TRAINING & SUBSISTENCE | 199.48 |
| 11/15/2022 | SMART MOUTH FOODS | FOOD | 5,727.77 |
| 11/17/2022 | LABATT FOOD SERVICE | FOOD | 135,374.82 |
| 11/17/2022 | LABATT FOOD SERVICE | NON-FOOD | 9,351.55 |
| 11/17/2022 | PARTS TOWN, LLC | OTHER SUPPLIES FOR M&O | 1,509.28 |
| 11/17/2022 | SMART MOUTH FOODS | FOOD | 4,547.34 |
| 11/17/2022 | UNITED REFRIGERATION INC | OTHER SUPPLIES FOR M&O | 3,424.33 |
| 11/17/2022 | VERITIV OPERATING CO. | INVENTORY - WAREHOUSE SUPPLIES | 13,733.90 |
| 11/18/2022 | BOLDEN, ELZORAH | MISCELLANEOUS OPERATING COSTS | 8.99 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **240 - CHILD NUTRITION FUND** | | | |
| 11/18/2022 | CDW GOVERNMENT | TECHNOLOGY EQUIPMENT<$5000 | 1,211.04 |
| 11/18/2022 | CITIBANK | FOOD | 192.37 |
| 11/18/2022 | CITIBANK | MISCELLANEOUS OPERATING COSTS | 366.16 |
| 11/18/2022 | CLEAR, TARA | TRAVEL,TRAINING & SUBSISTENCE | 41.63 |
| 11/18/2022 | HABICHT, ANDREA | DEFERRED REVENUE | 17.75 |
| 11/18/2022 | LABATT FOOD SERVICE | FOOD | 37,604.78 |
| 11/18/2022 | LABATT FOOD SERVICE | NON-FOOD | 4,499.34 |
| 11/18/2022 | LOWE'S COMPANIES, INC | OTHER SUPPLIES FOR M&O | 239.32 |
| 11/18/2022 | MILLER, CARL | DEFERRED REVENUE | 17.60 |
| 11/18/2022 | WALNUT CREEK FARM | FOOD | 21,046.46 |
| 11/30/2022 | ACE MART RESTAURANT SUPPLY COMPANY | GENERAL SUPPLIES | 7,681.90 |
| 11/30/2022 | AMAZON CAPITAL SERVICES INC | MISCELLANEOUS OPERATING COSTS | 75.96 |
| 11/30/2022 | BIMBO BAKERIES USA, INC. | INVENTORY - WAREHOUSE SUPPLIES | 5,213.76 |
| 11/30/2022 | CUSTOM KITCHEN FABRICATOR | MISCELLANEOUSCONTRACTED SERVIC | 14,385.00 |
| 11/30/2022 | HARLAND CLARKE CORP. | MISCELLANEOUSCONTRACTED SERVIC | 4,084.80 |
| 11/30/2022 | HILAND DAIRY FOODS COMPANY LLC | FOOD | 128,489.02 |
| 11/30/2022 | KLEMENT DISTRIBUTION, INC. | FOOD | 4,421.99 |
| 11/30/2022 | LABATT FOOD SERVICE | FOOD | 66,654.36 |
| 11/30/2022 | LABATT FOOD SERVICE | NON-FOOD | 4,119.41 |
| 11/30/2022 | PARTS TOWN, LLC | OTHER SUPPLIES FOR M&O | 1,357.20 |
| 11/30/2022 | PASCO BROKERAGE, INC | GENERAL SUPPLIES | 3,517.50 |
| 11/30/2022 | THAT'S GREAT NEWS LLC | MISCELLANEOUSCONTRACTED SERVIC | 240.90 |
| 11/30/2022 | WALNUT CREEK FARM | FOOD | 8,926.19 |
| | | 240 - CHILD NUTRITION FUND | **1,377,258.75** |
| **244 - CAREER & TECHNOLOGY BASIC GRAN** | | | |
| 11/3/2022 | CWH CONSULTING | CONTRACTED MAINTENANCE AND REP | 964.50 |
| 11/8/2022 | GLOBAL ASSET | TECHNOLOGY EQUIPMENT<$5000 | 11,089.50 |
| 11/15/2022 | CWH CONSULTING | CONTRACTED MAINTENANCE AND REP | 643.00 |
| 11/30/2022 | GLOBAL ASSET | TECHNOLOGY EQUIPMENT<$5000 | 53,816.91 |
| | | 244 - CAREER & TECHNOLOGY BASIC ( | **66,513.91** |
| **255 - TITLE II, PART A: TEA/PRIN TRA** | | | |
| 11/7/2022 | TRS | TEACHER RETIREMENT | 4,781.51 |
| 11/8/2022 | APPLE COMPUTERS, INC | COMPUTER SOFTWARE | 249.03 |
| 11/8/2022 | APPLE COMPUTERS, INC | TECHNOLOGY EQUIPMENT<$5000 | 1,270.97 |
| 11/8/2022 | SELF, MAUREEN | MISCELLANEOUS OPERATING COSTS | 281.00 |
| 11/30/2022 | CESCO INC | TECHNOLOGY EQUIPMENT<$5000 | 410.00 |
| 11/30/2022 | SEIDLITZ EDUCATION, LLC | READING/REF MATERIALS/DATABASE | 2,152.26 |
| | | 255 - TITLE II, PART A: TEA/PRIN TRA | **9,144.77** |
| **263 - TITLE III, PART A, LIMITED ENG** | | | |
| 11/7/2022 | TRS | TEACHER RETIREMENT | 1,893.75 |
| 11/15/2022 | SUMMIT K12 HOLDINGS, INC. | COMPUTER SOFTWARE | 30,430.00 |
| | | 263 - TITLE III, PART A, LIMITED ENG | **32,323.75** |
| **265 - 21ST CENTURY GRANT** | | | |
| 11/7/2022 | TRS | TEACHER RETIREMENT | 9,671.17 |
| 11/8/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 649.91 |
| 11/10/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 37.45 |
| 11/18/2022 | CITIBANK | GENERAL SUPPLIES | 54.70 |
| | | 265 - 21ST CENTURY GRANT | **10,413.23** |
| **282 - ESSER III / AIR FORCE JR ROTC** | | | |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **282 - ESSER III / AIR FORCE JR ROTC** | | | |
| 11/7/2022 | TRS | TEACHER RETIREMENT | 12,512.40 |
| | | 282 - ESSER III / AIR FORCE JR ROTC | **12,512.40** |
| **284 - ARP IDEA FORMULA** | | | |
| 11/1/2022 | NATIONAL RECRUITING CONSULTANTS, LLC | PROFESSIONAL SERVICES | 6,657.48 |
| 11/3/2022 | SUNBELT STAFFING, LLC | PROFESSIONAL SERVICES | 7,027.50 |
| 11/8/2022 | NATIONAL RECRUITING CONSULTANTS, LLC | PROFESSIONAL SERVICES | 11,351.25 |
| 11/8/2022 | SUNBELT STAFFING, LLC | PROFESSIONAL SERVICES | 5,978.00 |
| 11/10/2022 | NATIONAL RECRUITING CONSULTANTS, LLC | PROFESSIONAL SERVICES | 2,504.25 |
| 11/18/2022 | SUNBELT STAFFING, LLC | PROFESSIONAL SERVICES | 6,855.50 |
| 11/30/2022 | NATIONAL RECRUITING CONSULTANTS, LLC | PROFESSIONAL SERVICES | 12,920.22 |
| 11/30/2022 | SUNBELT STAFFING, LLC | PROFESSIONAL SERVICES | 9,931.50 |
| | | 284 - ARP IDEA FORMULA | **63,225.70** |
| **289 - LEP PROGRAM** | | | |
| 11/7/2022 | TRS | TEACHER RETIREMENT | 1,677.24 |
| | | 289 - LEP PROGRAM | **1,677.24** |
| **410 - STATE TEXTBOOK FUND** | | | |
| 11/3/2022 | MASTERYPREP, RINGPUBLICATION | TEXTBOOKS | 2,401.30 |
| 11/30/2022 | BARNES & NOBLE COLLEGE BOOKSELLERS I | TEXTBOOKS | 6,998.90 |
| 11/30/2022 | GOREACT | TEXTBOOKS | 639.80 |
| | | 410 - STATE TEXTBOOK FUND | **10,040.00** |
| **429 - MISC STATE GRANTS** | | | |
| 11/7/2022 | TRS | TEACHER RETIREMENT | 11.99 |
| | | 429 - MISC STATE GRANTS | **11.99** |
| **461 - GOVERNMENT ACTIVITY FUND** | | | |
| 11/1/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 1,246.78 |
| 11/1/2022 | AMAZON CAPITAL SERVICES INC | MISCELLANEOUS OPERATING COSTS | 169.92 |
| 11/1/2022 | AMAZON CAPITAL SERVICES INC | READING/REF MATERIALS/DATABASE | 12.60 |
| 11/1/2022 | AMAZON CAPITAL SERVICES INC | TRAVEL AND SUBSISTENCE - STUDE | 128.25 |
| 11/1/2022 | B&H PHOTO-VIDEO-PRO-AUDIO | TECHNOLOGY EQUIPMENT<$5000 | 337.50 |
| 11/1/2022 | BLICK ART MATERIALS,LLC | GENERAL SUPPLIES | 479.50 |
| 11/1/2022 | CICI'S PIZZA #412 WALNUT CREEK | MISCELLANEOUS OPERATING COSTS | 565.50 |
| 11/1/2022 | COLLEGE BOARD | MISCELLANEOUS OPERATING COSTS | 400.00 |
| 11/1/2022 | DALLAS HERITAGE VILLAGE | TRAVEL AND SUBSISTENCE - STUDE | 375.00 |
| 11/1/2022 | DREAM RANCH OFFICE SUPPLIES | GENERAL SUPPLIES | 199.38 |
| 11/1/2022 | FRANKLIN COVEY CLIENT SALES, INC | TRAVEL,TRAINING & SUBSISTENCE | 1,257.00 |
| 11/1/2022 | GENUINE PARTS COMPANY-NAPA | GENERAL SUPPLIES | 179.83 |
| 11/1/2022 | GEORGETOWN ISD | TRAVEL AND SUBSISTENCE - STUDE | 600.00 |
| 11/1/2022 | HOME DEPOT, TAX #9218276983 | GENERAL SUPPLIES | 231.87 |
| 11/1/2022 | IFLY INDOOR SKYDIVING, SKYGROUP INVEST | TRAVEL AND SUBSISTENCE - NON-E | 209.94 |
| 11/1/2022 | IFLY INDOOR SKYDIVING, SKYGROUP INVEST | TRAVEL AND SUBSISTENCE - STUDE | 1,049.70 |
| 11/1/2022 | JASON'S DELI, MANSFIELD | MISCELLANEOUS OPERATING COSTS | 478.31 |
| 11/1/2022 | KUON, VUTHY | MISCELLANEOUSCONTRACTED SERVIC | 1,500.00 |
| 11/1/2022 | LITERATI, INC | MISCELLANEOUS OPERATING COSTS | 4,337.09 |
| 11/1/2022 | MUSIC AND ARTS CENTER - ATTN: ACCOUNTS | CONTRACTED MAINTENANCE AND REP | 402.70 |
| 11/1/2022 | MUSIC AND ARTS CENTER - ATTN: ACCOUNTS | GENERAL SUPPLIES | 86.40 |
| 11/1/2022 | NEWBART PRODUCTS | GENERAL SUPPLIES | 610.00 |
| 11/1/2022 | PEPWEAR, LLC | GENERAL SUPPLIES | 1,007.50 |
| 11/1/2022 | RIGGS, HOLLY | MISCELLANEOUS OPERATING COSTS | 150.00 |
| 11/1/2022 | SCARBOROUGH SPECIALTIES, INC | MISCELLANEOUS OPERATING COSTS | 4,637.50 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **461 - GOVERNMENT ACTIVITY FUND** | | | |
| 11/1/2022 | SWANK MOVIE LICENSING USA | MISCELLANEOUS OPERATING COSTS | 49.00 |
| 11/1/2022 | THIOT, RICHARD | SALES TAX PAYABLE | 2.29 |
| 11/1/2022 | ULINE | GENERAL SUPPLIES | 4,154.38 |
| 11/1/2022 | WESTERN - BRW PAPER CO, OVOL USA | GENERAL SUPPLIES | 142.99 |
| 11/3/2022 | B&H PHOTO-VIDEO-PRO-AUDIO | TECHNOLOGY EQUIPMENT<$5000 | 1,001.86 |
| 11/3/2022 | BEN E. KEITH COMPANY | MISCELLANEOUS OPERATING COSTS | 235.75 |
| 11/3/2022 | BOUND TO STAY BOUND BOOKS INC | READING/REF MATERIALS/DATABASE | 68.46 |
| 11/3/2022 | DALLAS ZOO MANAGEMENT, INC | TRAVEL AND SUBSISTENCE - STUDE | 570.00 |
| 11/3/2022 | DOMINO'S PIZZA PARENT COMPANY | MISCELLANEOUS OPERATING COSTS | 284.59 |
| 11/3/2022 | DUNCANVILLE ISD | TRAVEL AND SUBSISTENCE - STUDE | 200.00 |
| 11/3/2022 | ECHO EDUCATION SERVICES | TRAVEL AND SUBSISTENCE - STUDE | 2,263.25 |
| 11/3/2022 | FITNESS FINDERS INC | GENERAL SUPPLIES | 750.43 |
| 11/3/2022 | FOLLETT CONTENT SOLUTIONS, LLC, BOOKS | READING/REF MATERIALS/DATABASE | 417.28 |
| 11/3/2022 | FORT WORTH MUSEUM OF SCIENCE AND HIS | TRAVEL AND SUBSISTENCE - NON-E | 560.00 |
| 11/3/2022 | FORT WORTH MUSEUM OF SCIENCE AND HIS | TRAVEL AND SUBSISTENCE - STUDE | 795.00 |
| 11/3/2022 | FORT WORTH HERITAGE DEVELOPMENT, LLC | TRAVEL AND SUBSISTENCE - STUDE | 370.00 |
| 11/3/2022 | FORT WORTH AVIATION MUSEUM | TRAVEL AND SUBSISTENCE - NON-E | 216.00 |
| 11/3/2022 | FORT WORTH AVIATION MUSEUM | TRAVEL AND SUBSISTENCE - STUDE | 337.00 |
| 11/3/2022 | GENUINE PARTS COMPANY-NAPA | GENERAL SUPPLIES | 314.23 |
| 11/3/2022 | GLOBAL ASSET | COMPUTER SOFTWARE | 12.61 |
| 11/3/2022 | GLOBAL ASSET | CONTRACTED MAINTENANCE AND REP | 299.50 |
| 11/3/2022 | GLOBAL ASSET | TECHNOLOGY EQUIPMENT<$5000 | 129.89 |
| 11/3/2022 | GOT SPIRIT? | MISCELLANEOUS OPERATING COSTS | 65.00 |
| 11/3/2022 | GOT SPIRIT? | MISCELLANEOUSCONTRACTED SERVIC | 537.50 |
| 11/3/2022 | MEDEAN, LAUREN | OTHER REVENUES FROM LOCAL SOUR | 175.00 |
| 11/3/2022 | MEDIEVAL TIMES USA | TRAVEL AND SUBSISTENCE - STUDE | 2,271.75 |
| 11/3/2022 | PERRIS ELEMENTARY SCHOOL DISTRICT | OTHER REVENUES FROM LOCAL SOUR | 150.00 |
| 11/3/2022 | POSITIVE PROMOTIONS, INC | MISCELLANEOUS OPERATING COSTS | 180.60 |
| 11/3/2022 | RAPTOR TECHNOLOGIES, INC | TECHNOLOGY EQUIPMENT<$5000 | 600.00 |
| 11/3/2022 | TEXAS ELEM PRIN & SUPR ASSOC, TEPSA | TRAVEL,TRAINING & SUBSISTENCE | 339.00 |
| 11/3/2022 | THE ST JAMES, SJS & W WASHING | TRAVEL AND SUBSISTENCE - STUDE | 275.00 |
| 11/3/2022 | WHITE SETTLEMENT ISD | TRAVEL AND SUBSISTENCE - STUDE | 500.00 |
| 11/7/2022 | TRS | TEACHER RETIREMENT | 45.15 |
| 11/8/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 2,573.34 |
| 11/8/2022 | AMAZON CAPITAL SERVICES INC | MISCELLANEOUS OPERATING COSTS | 609.11 |
| 11/8/2022 | AMAZON CAPITAL SERVICES INC | OTHER EQUIPMENT<$5000 | 77.98 |
| 11/8/2022 | AMAZON CAPITAL SERVICES INC | READING/REF MATERIALS/DATABASE | 109.04 |
| 11/8/2022 | AMAZON CAPITAL SERVICES INC | TECHNOLOGY EQUIPMENT<$5000 | 144.08 |
| 11/8/2022 | BEN E. KEITH COMPANY | MISCELLANEOUS OPERATING COSTS | 487.99 |
| 11/8/2022 | CAMPBELL, DYANN | MISCELLANEOUS OPERATING COSTS | 150.00 |
| 11/8/2022 | CICI'S PIZZA #412 WALNUT CREEK | MISCELLANEOUS OPERATING COSTS | 182.00 |
| 11/8/2022 | COUNTRY CRITTERS | TRAVEL AND SUBSISTENCE - STUDE | 721.00 |
| 11/8/2022 | DALEN, JENNIFER | MISCELLANEOUS OPERATING COSTS | 50.00 |
| 11/8/2022 | DALLAS ZOO MANAGEMENT, INC | TRAVEL AND SUBSISTENCE - STUDE | 1,200.00 |
| 11/8/2022 | DAN DIPERT COACHES | TRAVEL AND SUBSISTENCE - STUDE | 8,140.00 |
| 11/8/2022 | DREAM RANCH OFFICE SUPPLIES | GENERAL SUPPLIES | 132.92 |
| 11/8/2022 | DUVALL, AMILEE | OTHER REVENUES FROM LOCAL SOUR | 70.00 |
| 11/8/2022 | FORT WORTH MUSEUM OF SCIENCE AND HIS | TRAVEL AND SUBSISTENCE - NON-E | 158.00 |
| 11/8/2022 | FORT WORTH MUSEUM OF SCIENCE AND HIS | TRAVEL AND SUBSISTENCE - STUDE | 532.50 |
| 11/8/2022 | GANDY INK | GENERAL SUPPLIES | 2,412.00 |
| 11/8/2022 | GANSERT, THEA | MISCELLANEOUS OPERATING COSTS | 100.00 |
| 11/8/2022 | GLOBAL ASSET | COMPUTER SOFTWARE | 155.39 |
| 11/8/2022 | GLOBAL ASSET | TECHNOLOGY EQUIPMENT<$5000 | 1,600.11 |
| 11/8/2022 | GOINS, JOHNNY | TRAVEL,TRAINING & SUBSISTENCE | 223.75 |
| 11/8/2022 | GOPHER SPORT | GENERAL SUPPLIES | 238.00 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **461 - GOVERNMENT ACTIVITY FUND** | | | |
| 11/8/2022 | LITERATI, INC | READING/REF MATERIALS/DATABASE | 5,431.81 |
| 11/8/2022 | MEDIEVAL TIMES USA | TRAVEL AND SUBSISTENCE - STUDE | -1,119.46 |
| 11/8/2022 | MUSIC AND ARTS CENTER - ATTN: ACCOUNTS | CONTRACTED MAINTENANCE AND REP | 443.00 |
| 11/8/2022 | ORIENTAL TRADING COMPANY, INC | GENERAL SUPPLIES | 55.58 |
| 11/8/2022 | RIPLEY'S ENTERTAINMENT, INC., GRAND PRA | TRAVEL AND SUBSISTENCE - STUDE | 1,091.91 |
| 11/8/2022 | SCHOLASTIC BOOK FAIRS | MISCELLANEOUS OPERATING COSTS | 2,313.45 |
| 11/8/2022 | SPIRIT WORX | MISCELLANEOUS OPERATING COSTS | 276.12 |
| 11/8/2022 | STAPLES ADVANTAGE | GENERAL SUPPLIES | 186.30 |
| 11/8/2022 | TUXEDO CONNECT LLC | MISCELLANEOUS OPERATING COSTS | 876.13 |
| 11/8/2022 | UNITED REFRIGERATION INC | OTHER EQUIPMENT<$5000 | 2,378.85 |
| 11/10/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 478.46 |
| 11/10/2022 | AMAZON CAPITAL SERVICES INC | READING/REF MATERIALS/DATABASE | 42.91 |
| 11/10/2022 | ARLINGTON ISD - BOWIE HS | TRAVEL AND SUBSISTENCE - STUDE | 300.00 |
| 11/10/2022 | BURTON, TERESA | SALES TAX PAYABLE | 2.29 |
| 11/10/2022 | COWBOY PARTY RENTALS/SUNDANCE EVEN | RENTALS-OPERATING LEASES | 583.32 |
| 11/10/2022 | ECS TRANSPORTATION GROUP, SIMON'S EXE | TRAVEL AND SUBSISTENCE - NON-E | 2,240.00 |
| 11/10/2022 | FIRST IN TEXAS | TRAVEL AND SUBSISTENCE - STUDE | 125.00 |
| 11/10/2022 | GENUINE PARTS COMPANY-NAPA | GENERAL SUPPLIES | 10.53 |
| 11/10/2022 | HARLAND CLARKE CORP. | GENERAL SUPPLIES | 283.02 |
| 11/10/2022 | LEGENDS HOSPITALITY, LLC. | TRAVEL AND SUBSISTENCE - NON-E | 2,220.00 |
| 11/10/2022 | LEGENDS HOSPITALITY, LLC. | TRAVEL AND SUBSISTENCE - STUDE | 5,910.00 |
| 11/10/2022 | MANSFIELD ISD SUMMIT ATHLETIC BOOSTER | TRAVEL AND SUBSISTENCE - STUDE | 600.00 |
| 11/10/2022 | MANSFIELD OIL COMPANY | TRAVEL AND SUBSISTENCE - STUDE | 174.35 |
| 11/10/2022 | MARKET IMPACT | MISCELLANEOUS OPERATING COSTS | 1,746.50 |
| 11/10/2022 | MASTERS LEASING AND RENTAL | TRAVEL AND SUBSISTENCE - STUDE | 15.44 |
| 11/10/2022 | MUSIC AND ARTS CENTER - ATTN: ACCOUNTS | CONTRACTED MAINTENANCE AND REP | 115.82 |
| 11/10/2022 | SCHOLASTIC BOOK FAIRS | MISCELLANEOUS OPERATING COSTS | 2,736.84 |
| 11/10/2022 | SOUTHWESTERN EXPOSITION & LIVESTOCK | TRAVEL AND SUBSISTENCE - STUDE | 7,675.00 |
| 11/10/2022 | VAN COUNTRY LLC | TRAVEL AND SUBSISTENCE - STUDE | 554.00 |
| 11/10/2022 | WEISSMAN | GENERAL SUPPLIES | 216.38 |
| 11/15/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 739.24 |
| 11/15/2022 | AMAZON CAPITAL SERVICES INC | MISCELLANEOUS OPERATING COSTS | 33.03 |
| 11/15/2022 | AMAZON CAPITAL SERVICES INC | READING/REF MATERIALS/DATABASE | 87.77 |
| 11/15/2022 | ARLINGTON SKATIUM | MISCELLANEOUS OPERATING COSTS | 150.00 |
| 11/15/2022 | BLICK ART MATERIALS,LLC | GENERAL SUPPLIES | 354.18 |
| 11/15/2022 | DEMCO INC | GENERAL SUPPLIES | 63.65 |
| 11/15/2022 | ECHO EDUCATION SERVICES | TRAVEL AND SUBSISTENCE - NON-E | 2,416.00 |
| 11/15/2022 | ECHO EDUCATION SERVICES | TRAVEL AND SUBSISTENCE - STUDE | 11,175.00 |
| 11/15/2022 | GANDY INK | GENERAL SUPPLIES | 317.90 |
| 11/15/2022 | JASON'S DELI, MANSFIELD | MISCELLANEOUS OPERATING COSTS | 422.59 |
| 11/15/2022 | MUSIC AND ARTS CENTER - ATTN: ACCOUNTS | CONTRACTED MAINTENANCE AND REP | 41.00 |
| 11/15/2022 | ROSA'S CAFE & TORTILLA FACTORY LTD. | MISCELLANEOUS OPERATING COSTS | 209.93 |
| 11/15/2022 | STAPLES ADVANTAGE | GENERAL SUPPLIES | 183.11 |
| 11/15/2022 | WALSWORTH PUBLISHING COMPANY | MISCELLANEOUS OPERATING COSTS | 1,797.59 |
| 11/15/2022 | WESTERN - BRW PAPER CO, OVOL USA | GENERAL SUPPLIES | 2,249.60 |
| 11/16/2022 | HARLAND CLARKE CORP. | GENERAL SUPPLIES | 283.02 |
| 11/18/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 2,557.60 |
| 11/18/2022 | AMAZON CAPITAL SERVICES INC | MISCELLANEOUS OPERATING COSTS | 403.70 |
| 11/18/2022 | APPLE COMPUTERS, INC | COMPUTER SOFTWARE | 72.67 |
| 11/18/2022 | APPLE COMPUTERS, INC | TECHNOLOGY EQUIPMENT<$5000 | 42.31 |
| 11/18/2022 | B&H PHOTO-VIDEO-PRO-AUDIO | GENERAL SUPPLIES | 678.91 |
| 11/18/2022 | CASA MANANA, INC | TRAVEL AND SUBSISTENCE - NON-E | 440.00 |
| 11/18/2022 | CASA MANANA, INC | TRAVEL AND SUBSISTENCE - STUDE | 1,120.00 |
| 11/18/2022 | CITIBANK | GENERAL SUPPLIES | 1,730.53 |
| 11/18/2022 | CITIBANK | MISCELLANEOUS OPERATING COSTS | 8,001.38 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **461 - GOVERNMENT ACTIVITY FUND** | | | |
| 11/18/2022 | CITIBANK | TRAVEL AND SUBSISTENCE - NON-E | 363.65 |
| 11/18/2022 | CITIBANK | TRAVEL AND SUBSISTENCE - STUDE | 16,363.82 |
| 11/18/2022 | CITIBANK | TRAVEL,TRAINING & SUBSISTENCE | 526.68 |
| 11/18/2022 | COLLEGE BOARD | MISCELLANEOUS OPERATING COSTS | 400.00 |
| 11/18/2022 | DALLAS ARBORETUM & BOTANICAL SOCIETY | TRAVEL AND SUBSISTENCE - STUDE | 307.00 |
| 11/18/2022 | DREAM RANCH OFFICE SUPPLIES | GENERAL SUPPLIES | 81.97 |
| 11/18/2022 | EDUCATIONAL PRODUCTS, INC | DEFERRED EXPENDITURES/EXPENSES | 0.00 |
| 11/18/2022 | EDUCATIONAL PRODUCTS, INC | GENERAL SUPPLIES | -330.41 |
| 11/18/2022 | EMPOWERING WRITERS, LLC | READING/REF MATERIALS/DATABASE | 80.00 |
| 11/18/2022 | FITNESS FINDERS INC | MISCELLANEOUS OPERATING COSTS | 66.25 |
| 11/18/2022 | FOLLETT CONTENT SOLUTIONS, LLC, BOOKS | READING/REF MATERIALS/DATABASE | 119.20 |
| 11/18/2022 | GOT SPIRIT? | MISCELLANEOUS OPERATING COSTS | 516.75 |
| 11/18/2022 | JOSHUA ISD ATHLETICS | TRAVEL AND SUBSISTENCE - STUDE | 400.00 |
| 11/18/2022 | LAKEVIEW CAMP AND RETREAT CENTER | TRAVEL AND SUBSISTENCE - NON-E | 848.40 |
| 11/18/2022 | LAKEVIEW CAMP AND RETREAT CENTER | TRAVEL AND SUBSISTENCE - STUDE | 7,771.60 |
| 11/18/2022 | LITERATI, INC | MISCELLANEOUS OPERATING COSTS | 2,427.10 |
| 11/18/2022 | MCALISTER'S DELI - THE SAXTON GROUP | MISCELLANEOUS OPERATING COSTS | 1,642.85 |
| 11/18/2022 | NORTH CROWLEY GIRLS BASKETBALL | TRAVEL AND SUBSISTENCE - STUDE | 725.00 |
| 11/18/2022 | ORIENTAL TRADING COMPANY, INC | MISCELLANEOUS OPERATING COSTS | 464.85 |
| 11/18/2022 | PERMA-BOUND BOOKS | READING/REF MATERIALS/DATABASE | 145.80 |
| 11/18/2022 | PEROT MUSEUM OF NATURE AND SCIENCE | TRAVEL AND SUBSISTENCE - NON-E | 39.48 |
| 11/18/2022 | PEROT MUSEUM OF NATURE AND SCIENCE | TRAVEL AND SUBSISTENCE - STUDE | 192.52 |
| 11/18/2022 | SCHOLASTIC BOOK FAIRS | MISCELLANEOUS OPERATING COSTS | 7,693.28 |
| 11/18/2022 | SCHOOL DATEBOOKS | GENERAL SUPPLIES | 2,130.05 |
| 11/18/2022 | SCRIPPS NATIONAL SPELLING BEE | MISCELLANEOUS OPERATING COSTS | 182.50 |
| 11/18/2022 | VAN COUNTRY LLC | TRAVEL AND SUBSISTENCE - STUDE | 1,108.00 |
| 11/18/2022 | WEATHERFORD HIGH SCHOOL | TRAVEL AND SUBSISTENCE - STUDE | 400.00 |
| 11/18/2022 | YMCA OF METROPOLITAN FORT WORTH, CAM | TRAVEL AND SUBSISTENCE - NON-E | 7,488.00 |
| 11/18/2022 | YMCA OF METROPOLITAN FORT WORTH, CAM | TRAVEL AND SUBSISTENCE - STUDE | 47,444.00 |
| 11/30/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 1,202.49 |
| 11/30/2022 | AMAZON CAPITAL SERVICES INC | MISCELLANEOUS OPERATING COSTS | 134.82 |
| 11/30/2022 | AMAZON CAPITAL SERVICES INC | TECHNOLOGY EQUIPMENT<$5000 | 58.78 |
| 11/30/2022 | BREAKOUT EDU | COMPUTER SOFTWARE | 99.00 |
| 11/30/2022 | CHICK-FIL-A #03011, E BROAD STREET | MISCELLANEOUS OPERATING COSTS | 385.50 |
| 11/30/2022 | CICI'S PIZZA #412 WALNUT CREEK | MISCELLANEOUS OPERATING COSTS | 295.65 |
| 11/30/2022 | COLLEYVILLE HERITAGE HIGH SCHOOL | TRAVEL AND SUBSISTENCE - STUDE | 0.00 |
| 11/30/2022 | COWBOY PARTY RENTALS/SUNDANCE EVENT | RENTALS-OPERATING LEASES | 606.00 |
| 11/30/2022 | DEMCO INC | GENERAL SUPPLIES | 418.03 |
| 11/30/2022 | ECHO EDUCATION SERVICES | TRAVEL AND SUBSISTENCE - NON-E | 2,430.00 |
| 11/30/2022 | ECHO EDUCATION SERVICES | TRAVEL AND SUBSISTENCE - STUDE | 7,200.00 |
| 11/30/2022 | EPIC WATERS THEATRE FESTIVAL | TRAVEL AND SUBSISTENCE - STUDE | 50.00 |
| 11/30/2022 | FOLLETT CONTENT SOLUTIONS, LLC, BOOKS | READING/REF MATERIALS/DATABASE | 1,666.77 |
| 11/30/2022 | GENUINE PARTS COMPANY-NAPA | GENERAL SUPPLIES | 226.34 |
| 11/30/2022 | GOT SPIRIT? | MISCELLANEOUS OPERATING COSTS | 2,605.50 |
| 11/30/2022 | HEB ISD - L.D.BELL HS | TRAVEL AND SUBSISTENCE - STUDE | 300.00 |
| 11/30/2022 | HOME DEPOT, TAX #9218276983 | GENERAL SUPPLIES | 351.78 |
| 11/30/2022 | J W PEPPER & SON, INC | READING/REF MATERIALS/DATABASE | 194.48 |
| 11/30/2022 | JBK DRY CLEAN CORP INC | MISCELLANEOUSCONTRACTED SERVIC | 595.03 |
| 11/30/2022 | KINDER, KRYSTAL | OTHER REVENUES FROM LOCAL SOUR | 175.00 |
| 11/30/2022 | LEGENDS HOSPITALITY, LLC. | TRAVEL AND SUBSISTENCE - STUDE | 206.25 |
| 11/30/2022 | MAINSTAY FARM | TRAVEL AND SUBSISTENCE - NON-E | 583.00 |
| 11/30/2022 | MAINSTAY FARM | TRAVEL AND SUBSISTENCE - STUDE | 990.00 |
| 11/30/2022 | MANSFIELD ISD TIMBERVIEW ATHLETIC BOO | TRAVEL AND SUBSISTENCE - STUDE | 600.00 |
| 11/30/2022 | MILLER, CLAIRE | MISCELLANEOUSCONTRACTED SERVIC | 300.00 |
| 11/30/2022 | NORCOSTCO, INC | GENERAL SUPPLIES | 146.32 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **461 - GOVERNMENT ACTIVITY FUND** | | | |
| 11/30/2022 | PLANK ROAD PUBLISHING, INC | GENERAL SUPPLIES | 25.45 |
| 11/30/2022 | RODEO AUSTIN | TRAVEL AND SUBSISTENCE - STUDE | 485.00 |
| 11/30/2022 | SANCHEZ, ANELY | OTHER REVENUES FROM LOCAL SOUR | 175.00 |
| 11/30/2022 | SCHOOL SPECIALTY, LLC | GENERAL SUPPLIES | 66.46 |
| 11/30/2022 | SMITH, TOMEKA | SALES TAX PAYABLE | 2.29 |
| 11/30/2022 | SPIRIT WORX | MISCELLANEOUS OPERATING COSTS | 2,605.50 |
| 11/30/2022 | STAPLES ADVANTAGE | GENERAL SUPPLIES | 56.91 |
| 11/30/2022 | SWEETWATER MUSIC EDUCATION TECHNOL( | GENERAL SUPPLIES | 440.74 |
| 11/30/2022 | TEXAS LIBRARY ASSOCIATION | TRAVEL,TRAINING & SUBSISTENCE | 720.00 |
| 11/30/2022 | UNDERDOG ENDEAVOR PRODUCTIONS LLC | READING/REF MATERIALS/DATABASE | 60.00 |
| 11/30/2022 | WESTERN - BRW PAPER CO, OVOL USA | GENERAL SUPPLIES | 90.00 |
| | | 461 - GOVERNMENT ACTIVITY FUND | **258,713.68** |
| **492 - FALL 2011 EDUCATION FOUND GRAN** | | | |
| 11/1/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 1,016.79 |
| 11/1/2022 | REALLY GOOD STUFF, LLC | GENERAL SUPPLIES | 342.02 |
| 11/8/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 431.78 |
| 11/8/2022 | AMAZON CAPITAL SERVICES INC | READING/REF MATERIALS/DATABASE | 26.43 |
| 11/10/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 79.16 |
| 11/15/2022 | NORTON METALS | GENERAL SUPPLIES | 4,929.98 |
| 11/18/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 1,390.06 |
| 11/30/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 1,100.16 |
| 11/30/2022 | AMAZON CAPITAL SERVICES INC | READING/REF MATERIALS/DATABASE | 18.99 |
| 11/30/2022 | MOUSER ELECTRONICS | GENERAL SUPPLIES | 155.89 |
| | | 492 - FALL 2011 EDUCATION FOUND GF | **9,491.26** |
| **599 - DEBT SERVICE FUND** | | | |
| 11/1/2022 | HILLTOP SECURITIES ASSET MANAGEMENT L | OTHER DEBT SERVICE FEES | 15,170.00 |
| 11/17/2022 | UMB BANK, N.A. | OTHER DEBT SERVICE FEES | 1,060.00 |
| | | 599 - DEBT SERVICE FUND | **16,230.00** |
| **617 - 2017 BOND PROGRAM** | | | |
| 11/1/2022 | HUCKABEE AND ASSOCIATES, INC | BUILDING PURCHASE, CONSTRUCTIO | 11,303.55 |
| 11/1/2022 | HUCKABEE AND ASSOCIATES, INC | FURNITURE, EQUIPMENT & SOFTWAR | 800.00 |
| 11/1/2022 | PHILLIPS MAY CORPORATION | BUILDING PURCHASE, CONSTRUCTIO | 98,619.50 |
| 11/1/2022 | R L TOWNSEND & ASSOCIATES LLC | AUDIT SERVICES | 25,502.50 |
| 11/7/2022 | TRS | TEACHER RETIREMENT | 529.27 |
| 11/15/2022 | AUTHERS BUILDING GROUP LLC | BUILDING PURCHASE, CONSTRUCTIO | 184,511.85 |
| 11/15/2022 | PHILLIPS MAY CORPORATION | BUILDING PURCHASE, CONSTRUCTIO | 210,288.08 |
| 11/18/2022 | KOETTER FIRE PROTECTION, LLC | BUILDING PURCHASE, CONSTRUCTIO | 355,312.00 |
| | | 617 - 2017 BOND PROGRAM | **886,866.75** |
| **698 - CAPITAL PROJECTS-MISC** | | | |
| 11/1/2022 | APPLE COMPUTERS, INC | TECHNOLOGY EQUIPMENT<$5000 | 29,400.00 |
| 11/1/2022 | DELCOM GROUP LP | GENERAL SUPPLIES | 4,019.75 |
| 11/1/2022 | HUCKABEE AND ASSOCIATES, INC | BUILDING PURCHASE, CONSTRUCTIO | 7,500.00 |
| 11/1/2022 | INSTRUCTURE, INC. | CONTRACTED MAINTENANCE AND REP | 875.00 |
| 11/3/2022 | CITY OF MANSFIELD, OTHER FEES | MISCELLANEOUSCONTRACTED SERVIC | 28,618.81 |
| 11/3/2022 | HON COMPANY, THE | GENERAL SUPPLIES | 2,333.82 |
| 11/3/2022 | HON COMPANY, THE | MISCELLANEOUSCONTRACTED SERVIC | 23.34 |
| 11/3/2022 | LAKESHORE LEARNING MATERIALS LLC | GENERAL SUPPLIES | 14,500.88 |
| 11/3/2022 | NASCO EDUCATION LLC | GENERAL SUPPLIES | 511.99 |
| 11/8/2022 | ACCESS LIFT & SERVICE COMPANY, INC | BUILDING PURCHASE, CONSTRUCTIO | 14,000.00 |
| 11/8/2022 | INTERQUEST DETECTION CANINES OF NORT | MISCELLANEOUSCONTRACTED SERVIC | 10,050.00 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **698 - CAPITAL PROJECTS-MISC** | | | |
| 11/8/2022 | KAPLAN EARLY LEARNING COMPANY | GENERAL SUPPLIES | 53.08 |
| 11/8/2022 | LAKESHORE LEARNING MATERIALS LLC | GENERAL SUPPLIES | 7,883.34 |
| 11/8/2022 | LONE STAR FURNISHINGS, LLC | GENERAL SUPPLIES | 36,881.47 |
| 11/8/2022 | LONE STAR FURNISHINGS, LLC | MISCELLANEOUSCONTRACTED SERVIC | 2,860.00 |
| 11/10/2022 | ABNER, ADRIAN | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/10/2022 | ABRAHAM, CODY | MISCELLANEOUSCONTRACTED SERVIC | 1,023.75 |
| 11/10/2022 | ADAME, JESUS | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/10/2022 | AHMED, IDREAS | MISCELLANEOUSCONTRACTED SERVIC | 2,210.00 |
| 11/10/2022 | ALDERETE, HARLEY | MISCELLANEOUSCONTRACTED SERVIC | 1,007.50 |
| 11/10/2022 | ANDERSON, BRIAN LEE | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/10/2022 | ANTHONY, ANDREW | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/10/2022 | BAKER, DOMINIQUE | MISCELLANEOUSCONTRACTED SERVIC | 1,153.75 |
| 11/10/2022 | BAKER, TRACIE | MISCELLANEOUSCONTRACTED SERVIC | 455.00 |
| 11/10/2022 | BROWN, JOHN | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/10/2022 | CAMACHO, JOSE | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/10/2022 | CASTILLO, JORDAN | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/10/2022 | CHU, BRIAN WENYI | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/10/2022 | CW SECURITY LLC, CLIFTON WRIGHT | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/10/2022 | DANIELS, TERRY | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/10/2022 | DEMCO INC | GENERAL SUPPLIES | 7,868.31 |
| 11/10/2022 | DRAKE, BENJAMIN | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/10/2022 | ESTERS, XAVIER | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/10/2022 | FARRELL, TYLER | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/10/2022 | FELTON, ABRAHAM | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/10/2022 | FITE, TRENTON | MISCELLANEOUSCONTRACTED SERVIC | 585.00 |
| 11/10/2022 | GARCIA, YIRASEMA | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/10/2022 | GOSSETT, JEFFREY | MISCELLANEOUSCONTRACTED SERVIC | 585.00 |
| 11/10/2022 | GOWINS, JOSHUA | MISCELLANEOUSCONTRACTED SERVIC | 975.00 |
| 11/10/2022 | GUERRA, CHRISTIAN | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/10/2022 | HARPER, DIMITRIS | MISCELLANEOUSCONTRACTED SERVIC | 2,340.00 |
| 11/10/2022 | HENDERSON, CHRISTIAN | MISCELLANEOUSCONTRACTED SERVIC | 503.75 |
| 11/10/2022 | HENRY, SHANEKA | MISCELLANEOUSCONTRACTED SERVIC | 2,210.00 |
| 11/10/2022 | HERLIHY, JULIE | MISCELLANEOUSCONTRACTED SERVIC | 1,170.00 |
| 11/10/2022 | HERNANDEZ, ROBERT | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/10/2022 | HERNANDEZ, YASMIN | MISCELLANEOUSCONTRACTED SERVIC | 1,072.50 |
| 11/10/2022 | HONG, SOKYOUNG | MISCELLANEOUSCONTRACTED SERVIC | 1,608.75 |
| 11/10/2022 | INSIXIENGMAY, PHOUVILAY | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/10/2022 | JOHNSON, EDDIE | MISCELLANEOUSCONTRACTED SERVIC | 1,690.00 |
| 11/10/2022 | KEANY, BRENDEN | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/10/2022 | LANGLOIS, PATRICIA | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/10/2022 | LARREA CUELLAR, ASHLEY | MISCELLANEOUSCONTRACTED SERVIC | 1,056.25 |
| 11/10/2022 | MAKANJUOLA, JORDAN | MISCELLANEOUSCONTRACTED SERVIC | 1,657.50 |
| 11/10/2022 | MATHEWS, JAMON | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/10/2022 | MAY, JAMES | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/10/2022 | MERRITT JR, CLAYTON | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/10/2022 | MITCHELL, JAMES | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/10/2022 | NILLPRAPHAN, NORMAN | MISCELLANEOUSCONTRACTED SERVIC | 1,170.00 |
| 11/10/2022 | NORTON, PHILLIP | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/10/2022 | OELKE, LAUREN | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/10/2022 | POIRIER, BENJAMIN | MISCELLANEOUSCONTRACTED SERVIC | 1,657.50 |
| 11/10/2022 | PORTILLO-CATALAN, ORBELIN | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/10/2022 | RAMIREZ, JOSUE | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/10/2022 | RANKIN, DONNIELL | MISCELLANEOUSCONTRACTED SERVIC | 1,657.50 |
| 11/10/2022 | RODRIGUEZ, CRYSTAL | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/10/2022 | ROSADO, ALEXANDER | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **698 - CAPITAL PROJECTS-MISC** | | | |
| 11/10/2022 | SANTIAGO, KYNDEL | MISCELLANEOUSCONTRACTED SERVIC | 1,397.50 |
| 11/10/2022 | SCHWARZBACH, EVAN | MISCELLANEOUSCONTRACTED SERVIC | 585.00 |
| 11/10/2022 | SLAYBAUGH, TERRY | MISCELLANEOUSCONTRACTED SERVIC | 1,170.00 |
| 11/10/2022 | TODD, DAVID | MISCELLANEOUSCONTRACTED SERVIC | 1,625.00 |
| 11/10/2022 | TONCHE, SYLVESTER | MISCELLANEOUSCONTRACTED SERVIC | 1,722.50 |
| 11/10/2022 | WINTERS, WILLIAM | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/15/2022 | MOUNTJOY POOL AQUATIC SOLUTIONS LLC | BUILDING PURCHASE, CONSTRUCTIO | 79,963.00 |
| 11/15/2022 | NASCO EDUCATION LLC | GENERAL SUPPLIES | 328.60 |
| 11/15/2022 | SCHOOL SPECIALTY, LLC | GENERAL SUPPLIES | 354.72 |
| 11/18/2022 | BROOK MAYS MUSIC AND H&H MUSIC | GENERAL SUPPLIES | 25,085.00 |
| 11/30/2022 | ABNER, ADRIAN | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/30/2022 | ABRAHAM, CODY | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/30/2022 | ADAME, JESUS | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/30/2022 | AHMED, IDREAS | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/30/2022 | ALDERETE, HARLEY | MISCELLANEOUSCONTRACTED SERVIC | 455.00 |
| 11/30/2022 | ANDERSON, BRIAN LEE | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/30/2022 | BAKER, DOMINIQUE | MISCELLANEOUSCONTRACTED SERVIC | 1,170.00 |
| 11/30/2022 | BAKER, TRACIE | MISCELLANEOUSCONTRACTED SERVIC | 245.00 |
| 11/30/2022 | BRICKMAN, JESSICA | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/30/2022 | BROWN, JOHN | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/30/2022 | CAMACHO, JOSE | MISCELLANEOUSCONTRACTED SERVIC | 1,592.50 |
| 11/30/2022 | CARLBERG, RICHARD | MISCELLANEOUSCONTRACTED SERVIC | 1,170.00 |
| 11/30/2022 | CASTILLO, JORDAN | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/30/2022 | CHU, BRIAN WENYI | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/30/2022 | CW SECURITY LLC, CLIFTON WRIGHT | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/30/2022 | DANIELS, TERRY | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/30/2022 | DEAN, JULIAN | MISCELLANEOUSCONTRACTED SERVIC | 1,137.50 |
| 11/30/2022 | DEARY, NATHAN | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/30/2022 | DICKINSON, ELIJAH | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/30/2022 | DRAKE, BENJAMIN | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/30/2022 | ESTERS, XAVIER | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/30/2022 | FELTON, ABRAHAM | MISCELLANEOUSCONTRACTED SERVIC | 520.00 |
| 11/30/2022 | FITE, TRENTON | MISCELLANEOUSCONTRACTED SERVIC | 585.00 |
| 11/30/2022 | GOSSETT, JEFFREY | MISCELLANEOUSCONTRACTED SERVIC | 585.00 |
| 11/30/2022 | GOWINS, JOSHUA | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/30/2022 | GUERRA, CHRISTIAN | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/30/2022 | HENDERSON, CHRISTIAN | MISCELLANEOUSCONTRACTED SERVIC | 1,040.00 |
| 11/30/2022 | HENRY, SHANEKA | MISCELLANEOUSCONTRACTED SERVIC | 2,210.00 |
| 11/30/2022 | HERLIHY, JULIE | MISCELLANEOUSCONTRACTED SERVIC | 1,738.75 |
| 11/30/2022 | HERNANDEZ, ROBERT | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/30/2022 | HERNANDEZ, YASMIN | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/30/2022 | HOME DEPOT, TAX #9218276983 | GENERAL SUPPLIES | 145.33 |
| 11/30/2022 | HONG, SOKYOUNG | MISCELLANEOUSCONTRACTED SERVIC | 1,560.00 |
| 11/30/2022 | INSIXIENGMAY, PHOUVILAY | MISCELLANEOUSCONTRACTED SERVIC | 487.50 |
| 11/30/2022 | JOHNSON, EDDIE | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/30/2022 | KEANY, BRENDEN | MISCELLANEOUSCONTRACTED SERVIC | 1,657.50 |
| 11/30/2022 | LANGLOIS, PATRICIA | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/30/2022 | LARREA CUELLAR, ASHLEY | MISCELLANEOUSCONTRACTED SERVIC | 487.50 |
| 11/30/2022 | MAKANJUOLA, JORDAN | MISCELLANEOUSCONTRACTED SERVIC | 3,266.25 |
| 11/30/2022 | MARSHALL BEST SECURITY CORPORTION | GENERAL SUPPLIES | 88,153.64 |
| 11/30/2022 | MATHEWS, JAMON | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/30/2022 | MAY, JAMES | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/30/2022 | MCDONALD, JOSEPH | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/30/2022 | MITCHELL, JAMES | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/30/2022 | NILLPRAPHAN, NORMAN | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **698 - CAPITAL PROJECTS-MISC** | | | |
| 11/30/2022 | NORTON, PHILLIP | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/30/2022 | POIRIER, BENJAMIN | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/30/2022 | PORTILLO-CATALAN, ORBELIN | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/30/2022 | PUCKETT, CECIL | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/30/2022 | RAMIREZ, JOSUE | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/30/2022 | RODRIGUEZ, CRYSTAL | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/30/2022 | ROSADO, ALEXANDER | MISCELLANEOUSCONTRACTED SERVIC | 1,105.00 |
| 11/30/2022 | SANTIAGO, KYNDEL | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| 11/30/2022 | SCHWARZBACH, EVAN | MISCELLANEOUSCONTRACTED SERVIC | 1,170.00 |
| 11/30/2022 | SLAYBAUGH, TERRY | MISCELLANEOUSCONTRACTED SERVIC | 1,170.00 |
| 11/30/2022 | TODD, DAVID | MISCELLANEOUSCONTRACTED SERVIC | 1,072.50 |
| 11/30/2022 | TONCHE, SYLVESTER | MISCELLANEOUSCONTRACTED SERVIC | 1,430.00 |
| 11/30/2022 | UNIFIED CONNEXIONS | MISCELLANEOUSCONTRACTED SERVIC | 29,312.50 |
| 11/30/2022 | WINSTON WATER COOLER OF FT WORTH | OTHER SUPPLIES FOR M&O | 5,569.47 |
| 11/30/2022 | WINTERS, WILLIAM | MISCELLANEOUSCONTRACTED SERVIC | 552.50 |
| | | 698 - CAPITAL PROJECTS-MISC | **509,685.80** |
| **711 - DAY CARE** | | | |
| 11/1/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 730.02 |
| 11/1/2022 | AMAZON CAPITAL SERVICES INC | READING/REF MATERIALS/DATABASE | 30.77 |
| 11/1/2022 | SCHOOL SPECIALTY, LLC | GENERAL SUPPLIES | 28.67 |
| 11/3/2022 | SCHOOL SPECIALTY, LLC | GENERAL SUPPLIES | 541.91 |
| 11/3/2022 | TEXAS CHILD CARE TRAINING | TRAVEL,TRAINING & SUBSISTENCE | 1,300.00 |
| 11/7/2022 | TRS | TEACHER RETIREMENT | 4,825.52 |
| 11/8/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 944.85 |
| 11/8/2022 | AMAZON CAPITAL SERVICES INC | TECHNOLOGY EQUIPMENT<$5000 | 5.71 |
| 11/8/2022 | CICI'S PIZZA #412 WALNUT CREEK | MISCELLANEOUS OPERATING COSTS | 434.00 |
| 11/8/2022 | JASON'S DELI, MANSFIELD | MISCELLANEOUS OPERATING COSTS | 414.50 |
| 11/8/2022 | KAPLAN EARLY LEARNING COMPANY | FURNITURE | 1,244.88 |
| 11/8/2022 | LAKESHORE LEARNING MATERIALS LLC | FURNITURE | 550.05 |
| 11/8/2022 | PALOS SPORTS, SCHOOL HEALTH CRP | GENERAL SUPPLIES | 131.05 |
| 11/10/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 269.84 |
| 11/10/2022 | LAKESHORE LEARNING MATERIALS LLC | GENERAL SUPPLIES | 298.16 |
| 11/15/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 15.78 |
| 11/15/2022 | STAPLES ADVANTAGE | GENERAL SUPPLIES | 26.34 |
| 11/15/2022 | STAPLES ADVANTAGE | TECHNOLOGY EQUIPMENT<$5000 | 49.99 |
| 11/18/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 1,069.44 |
| 11/18/2022 | AMAZON CAPITAL SERVICES INC | READING/REF MATERIALS/DATABASE | 102.43 |
| 11/18/2022 | CITIBANK | GENERAL SUPPLIES | 462.84 |
| 11/18/2022 | CITIBANK | MISCELLANEOUS OPERATING COSTS | 438.54 |
| 11/18/2022 | SCHOOL SPECIALTY, LLC | GENERAL SUPPLIES | 38.67 |
| 11/30/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 538.37 |
| 11/30/2022 | AMAZON CAPITAL SERVICES INC | MISCELLANEOUS OPERATING COSTS | 118.85 |
| 11/30/2022 | AMAZON CAPITAL SERVICES INC | READING/REF MATERIALS/DATABASE | 41.32 |
| 11/30/2022 | LEARNING RESOURCES, INC | GENERAL SUPPLIES | 194.97 |
| 11/30/2022 | ORIENTAL TRADING COMPANY, INC | GENERAL SUPPLIES | 128.42 |
| 11/30/2022 | SCHOOL SPECIALTY, LLC | GENERAL SUPPLIES | 3.61 |
| 11/30/2022 | VISUAL IMPACT SPECIALTIES | GENERAL SUPPLIES | 764.00 |
| 11/30/2022 | WESTERN - BRW PAPER CO, OVOL USA | GENERAL SUPPLIES | 1,457.80 |
| | | 711 - DAY CARE | **17,201.30** |
| **712 - NATATORIUM** | | | |
| 11/3/2022 | HOME DEPOT, TAX #9218276983 | GENERAL SUPPLIES | 68.07 |
| 11/3/2022 | LAKESIDE AQUATIC CLUB | MISCELLANEOUS OPERATING COSTS | 927.00 |
| 11/3/2022 | LESLIE'S SWIMMING POOL SUPPLIES | GENERAL SUPPLIES | 360.72 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **712 - NATATORIUM** | | | |
| 11/3/2022 | PVS MINIBULK INC | GENERAL SUPPLIES | 2,627.97 |
| 11/3/2022 | RELIANT METRO CARBONATION, LLC | GENERAL SUPPLIES | 287.15 |
| 11/7/2022 | TRS | TEACHER RETIREMENT | 419.37 |
| 11/8/2022 | CITY OF MANSFIELD, UTILITIES | UTILITIES - WATER | 5,736.83 |
| 11/10/2022 | FUZZY'S, TACO SHOP | MISCELLANEOUS OPERATING COSTS | 366.00 |
| 11/10/2022 | JASON'S DELI, MANSFIELD | MISCELLANEOUS OPERATING COSTS | 364.05 |
| 11/10/2022 | MID-CITIES ARLINGTON SWIMMING | MISCELLANEOUS OPERATING COSTS | 3,747.00 |
| 11/10/2022 | RELIANT METRO CARBONATION, LLC | GENERAL SUPPLIES | 846.65 |
| 11/18/2022 | ATMOS ENERGY | UTILITIES - GAS | 2,577.75 |
| 11/18/2022 | CHICK-FIL-A #03011, E BROAD STREET | MISCELLANEOUS OPERATING COSTS | 203.40 |
| 11/18/2022 | CITIBANK | MISCELLANEOUS OPERATING COSTS | 282.10 |
| 11/18/2022 | CITY OF RICHARDSON SWIM TEAM (COR) | MISCELLANEOUS OPERATING COSTS | 2,830.00 |
| 11/18/2022 | HOME DEPOT, TAX #9218276983 | GENERAL SUPPLIES | 310.60 |
| 11/18/2022 | LOWE'S COMPANIES, INC | GENERAL SUPPLIES | 34.16 |
| 11/18/2022 | RELIANT METRO CARBONATION, LLC | GENERAL SUPPLIES | 493.64 |
| | | 712 - NATATORIUM | **22,482.46** |
| **826 - UIL** | | | |
| 11/3/2022 | MTM RECOGNITION CORPORATION | MISCELLANEOUS OPERATING COSTS | 160.00 |
| 11/7/2022 | TRS | TEACHER RETIREMENT | 87.75 |
| 11/8/2022 | MIDLOTHIAN ISD ATHLETICS | OTHER RECEIVABLES | 349.80 |
| 11/8/2022 | SMITH, RODRICK | MISCELLANEOUSCONTRACTED SERVIC | 1,137.50 |
| 11/10/2022 | BALDYS III, STANLEY | MISCELLANEOUSCONTRACTED SERVIC | 95.00 |
| 11/10/2022 | EBY, DONNA | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/10/2022 | JOUBERT, AL-VINCENT | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/10/2022 | MOORE, DOUG | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/10/2022 | ROSAL, ROMEO | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/10/2022 | SHORT, KENDTRELL | MISCELLANEOUSCONTRACTED SERVIC | 40.00 |
| 11/10/2022 | TENNISON, JIM | MISCELLANEOUSCONTRACTED SERVIC | 95.00 |
| 11/10/2022 | TRICE, PATRICIA | MISCELLANEOUSCONTRACTED SERVIC | 40.00 |
| 11/10/2022 | WRIGHT, COREY | MISCELLANEOUSCONTRACTED SERVIC | 95.00 |
| 11/10/2022 | YOUNG, MICHAEL | MISCELLANEOUSCONTRACTED SERVIC | 95.00 |
| 11/15/2022 | AWARDS BY MASTERCRAFT | MISCELLANEOUS OPERATING COSTS | 275.00 |
| 11/15/2022 | MIDLOTHIAN ISD ATHLETICS | OTHER RECEIVABLES | 3,968.53 |
| 11/15/2022 | WAXAHACHIE ISD | OTHER RECEIVABLES | 319.00 |
| 11/30/2022 | AWARDS BY MASTERCRAFT | MISCELLANEOUS OPERATING COSTS | 825.00 |
| 11/30/2022 | HINTON, SUE | MISCELLANEOUSCONTRACTED SERVIC | 105.00 |
| 11/30/2022 | HOWARD, TRACY | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/30/2022 | PENN, KATHY | MISCELLANEOUSCONTRACTED SERVIC | 105.00 |
| 11/30/2022 | QDOBA MEXICAN GRILL, BDAA HOLDINGS | MISCELLANEOUS OPERATING COSTS | 989.00 |
| 11/30/2022 | ROCKWALL ISD ATHLETICS | MISCELLANEOUS OPERATING COSTS | 270.00 |
| 11/30/2022 | RUTOSKEY, JOHN | MISCELLANEOUSCONTRACTED SERVIC | 75.00 |
| 11/30/2022 | TRICE, PATRICIA | MISCELLANEOUSCONTRACTED SERVIC | 40.00 |
| 11/30/2022 | UNIVERSITY OF TEXAS AT AUSTIN, UIL, UIL | MISCELLANEOUS OPERATING COSTS | 974.56 |
| | | 826 - UIL | **10,516.14** |
| **865 - STUDENT ACTIVITY FUND** | | | |
| 11/1/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 839.87 |
| 11/1/2022 | AWARD CENTER | MISCELLANEOUSCONTRACTED SERVIC | 80.00 |
| 11/1/2022 | AWARDS_N_MORE | MISCELLANEOUS OPERATING COSTS | 2,000.00 |
| 11/1/2022 | CHICK-FIL-A #03011, E BROAD STREET | MISCELLANEOUS OPERATING COSTS | 291.56 |
| 11/1/2022 | DANIELS, LASHUNDA | OTHER REVENUES FROM LOCAL SOUR | 30.00 |
| 11/1/2022 | FIRST UNITED METHODIST CHURCH OF MANS | GENERAL SUPPLIES | 40.00 |
| 11/1/2022 | GOT SPIRIT? | MISCELLANEOUS OPERATING COSTS | 267.75 |
| 11/1/2022 | HOME DEPOT, TAX #9218276983 | GENERAL SUPPLIES | 70.92 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **865 - STUDENT ACTIVITY FUND** | | | |
| 11/1/2022 | HOPWOOD, KAJA | OTHER REVENUES FROM LOCAL SOUR | 35.00 |
| 11/1/2022 | IRVING ISD | MISCELLANEOUS OPERATING COSTS | 48.00 |
| 11/1/2022 | NASSP | MISCELLANEOUS OPERATING COSTS | 385.00 |
| 11/1/2022 | NATIONAL SCHOLASTIC PRESS ASSOCIATION | MISCELLANEOUS OPERATING COSTS | 1,680.00 |
| 11/1/2022 | NOTHING BUNDT CAKES, NBC MANSFIELD | MISCELLANEOUS OPERATING COSTS | 17.08 |
| 11/1/2022 | PTP ENTERTAINMENT LLC | MISCELLANEOUSCONTRACTED SERVIC | 1,000.00 |
| 11/1/2022 | RICHLAND HIGH SCHOOL | MISCELLANEOUS OPERATING COSTS | 400.00 |
| 11/1/2022 | TASC DISTRICT 3 HIGH SCHOOL | MISCELLANEOUS OPERATING COSTS | 75.00 |
| 11/1/2022 | TEXAS ASSOC OF STUDENT COUNCILS | MISCELLANEOUS OPERATING COSTS | 95.00 |
| 11/1/2022 | TEXAS FFA ASSOCIATION | MISCELLANEOUS OPERATING COSTS | 500.00 |
| 11/1/2022 | THIOT, RICHARD | OTHER REVENUES FROM LOCAL SOUR | 27.71 |
| 11/1/2022 | WALNUT CREEK COUNTRY CLUB | MISCELLANEOUS OPERATING COSTS | 2,554.88 |
| 11/3/2022 | AMPED UP LEARNING | MISCELLANEOUS OPERATING COSTS | 306.00 |
| 11/3/2022 | BEN E. KEITH COMPANY | MISCELLANEOUS OPERATING COSTS | 428.93 |
| 11/3/2022 | CHEERS, ETC., INC. | GENERAL SUPPLIES | 15.00 |
| 11/3/2022 | CHEERS, ETC., INC. | MISCELLANEOUS OPERATING COSTS | 130.00 |
| 11/3/2022 | DALLAS SUMMER MUSICALS | OTHER REVENUES FROM LOCAL SOUR | 148.12 |
| 11/3/2022 | EDUCATIONAL THEATRE ASSOCIATION | MISCELLANEOUS OPERATING COSTS | 129.00 |
| 11/3/2022 | HARMLAND VISIONS, LLC | MISCELLANEOUSCONTRACTED SERVIC | 4,210.00 |
| 11/3/2022 | HOME DEPOT, TAX #9218276983 | GENERAL SUPPLIES | 136.43 |
| 11/3/2022 | ONE BIG PARTY, JOSE A PIEDRA | MISCELLANEOUSCONTRACTED SERVIC | 276.49 |
| 11/3/2022 | PTP ENTERTAINMENT LLC | MISCELLANEOUSCONTRACTED SERVIC | 600.00 |
| 11/3/2022 | SCIENCE NATIONAL HONOR SOCIETY | MISCELLANEOUS OPERATING COSTS | 75.00 |
| 11/3/2022 | TMEA REGION 5 MS/JH BAND | MISCELLANEOUS OPERATING COSTS | 1,176.00 |
| 11/3/2022 | URBAN AIR ADVENTURE PARK MANSFIELD | MISCELLANEOUS OPERATING COSTS | 2,100.00 |
| 11/3/2022 | WORLD'S FINEST CHOCOLATE INC | MISCELLANEOUS OPERATING COSTS | 7,642.00 |
| 11/7/2022 | TRS | TEACHER RETIREMENT | 19.55 |
| 11/8/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 1,372.34 |
| 11/8/2022 | AMAZON CAPITAL SERVICES INC | MISCELLANEOUS OPERATING COSTS | -44.82 |
| 11/8/2022 | AWARDS_N_MORE | MISCELLANEOUS OPERATING COSTS | 396.46 |
| 11/8/2022 | BEN E. KEITH COMPANY | MISCELLANEOUS OPERATING COSTS | 335.99 |
| 11/8/2022 | CANON SOLUTIONS AMERICA INC | GENERAL SUPPLIES | 67.34 |
| 11/8/2022 | CHARTWELLS | MISCELLANEOUS OPERATING COSTS | 510.14 |
| 11/8/2022 | CICI'S PIZZA #412 WALNUT CREEK | MISCELLANEOUS OPERATING COSTS | 196.00 |
| 11/8/2022 | DALLAS MAVERICKS | MISCELLANEOUS OPERATING COSTS | 1,890.00 |
| 11/8/2022 | EPIC WATERS INDOOR WATERPARK, ARM EP | MISCELLANEOUS OPERATING COSTS | 250.00 |
| 11/8/2022 | EPIC WATERS THEATRE FESTIVAL | MISCELLANEOUS OPERATING COSTS | 50.00 |
| 11/8/2022 | INSPIRED IMAGING | MISCELLANEOUSCONTRACTED SERVIC | 400.00 |
| 11/8/2022 | JASON'S DELI, MANSFIELD | MISCELLANEOUS OPERATING COSTS | 132.86 |
| 11/8/2022 | METZ, MARYLOUISE | OTHER REVENUES FROM LOCAL SOUR | 71.00 |
| 11/8/2022 | ORIENTAL TRADING COMPANY, INC | GENERAL SUPPLIES | -28.99 |
| 11/8/2022 | ORIENTAL TRADING COMPANY, INC | MISCELLANEOUS OPERATING COSTS | -44.72 |
| 11/8/2022 | PALIO'S PIZZA CAFE' OF MANSFIELD | MISCELLANEOUS OPERATING COSTS | 238.74 |
| 11/8/2022 | PRIDE OF TEXAS MUSIC FESTIVALS | MISCELLANEOUS OPERATING COSTS | 750.00 |
| 11/8/2022 | SANCHEZ, RUDY | MISCELLANEOUSCONTRACTED SERVIC | 200.00 |
| 11/8/2022 | TEXAS ASSOC OF STUDENT COUNCILS | MISCELLANEOUS OPERATING COSTS | 2,720.00 |
| 11/8/2022 | TEXAS MOTION SPORTS | GENERAL SUPPLIES | 880.00 |
| 11/8/2022 | TEXAS THESPIANS | MISCELLANEOUS OPERATING COSTS | 8,780.00 |
| 11/8/2022 | TMEA REGION 5 VOCAL DIVISION C/O S. WIN | MISCELLANEOUS OPERATING COSTS | 540.00 |
| 11/8/2022 | TMEA REGION 5 MS/JH BAND | MISCELLANEOUS OPERATING COSTS | 1,116.00 |
| 11/8/2022 | VISTAR | MISCELLANEOUS OPERATING COSTS | 315.85 |
| 11/10/2022 | AMERICAN ASSOC OF TEACHERS OF SPANIS | MISCELLANEOUS OPERATING COSTS | 65.00 |
| 11/10/2022 | BEN E. KEITH COMPANY | MISCELLANEOUS OPERATING COSTS | 139.60 |
| 11/10/2022 | BURTON, TERESA | OTHER REVENUES FROM LOCAL SOUR | 27.71 |
| 11/10/2022 | CASA MANANA, INC | MISCELLANEOUS OPERATING COSTS | 350.00 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **865 - STUDENT ACTIVITY FUND** | | | |
| 11/10/2022 | CENTURY RESOURCES LLC | MISCELLANEOUS OPERATING COSTS | 1,670.65 |
| 11/10/2022 | CICI'S PIZZA #412 WALNUT CREEK | MISCELLANEOUS OPERATING COSTS | 70.00 |
| 11/10/2022 | DALLAS SUMMER MUSICALS | MISCELLANEOUS OPERATING COSTS | 300.00 |
| 11/10/2022 | DIRECTOR'S ASSISTANT | GENERAL SUPPLIES | 1,586.02 |
| 11/10/2022 | EWELL EDUCATIONAL SERVICES | MISCELLANEOUS OPERATING COSTS | 665.00 |
| 11/10/2022 | GRAND PRAIRIE ISD - SOUTH GRAND PRAIRI | MISCELLANEOUS OPERATING COSTS | 400.00 |
| 11/10/2022 | HOFFMANN, CODY | MISCELLANEOUSCONTRACTED SERVIC | 1,300.00 |
| 11/10/2022 | HOSA - FUTURE HEALTH PROFESSIONALS | MISCELLANEOUS OPERATING COSTS | 1,750.00 |
| 11/10/2022 | LAZARD, NATASHA | OTHER REVENUES FROM LOCAL SOUR | 309.00 |
| 11/10/2022 | MACMADE, LLC | MISCELLANEOUS OPERATING COSTS | 540.00 |
| 11/10/2022 | SIMS, PORSCHA | MISCELLANEOUSCONTRACTED SERVIC | 100.00 |
| 11/10/2022 | STEPHEN, MCMARYION | MISCELLANEOUSCONTRACTED SERVIC | 250.00 |
| 11/10/2022 | TEXAS ASSOC OF STUDENT COUNCILS | MISCELLANEOUS OPERATING COSTS | -95.00 |
| 11/10/2022 | TMEA REGION 5 VOCAL DIVISION C/O S. WIN | MISCELLANEOUS OPERATING COSTS | 366.00 |
| 11/10/2022 | UNIVERSITY OF MISSOURI | MISCELLANEOUS OPERATING COSTS | 1,450.00 |
| 11/10/2022 | VISTAR | MISCELLANEOUS OPERATING COSTS | 1,980.50 |
| 11/10/2022 | WACO ISD | MISCELLANEOUS OPERATING COSTS | 280.00 |
| 11/10/2022 | WEISSMAN | GENERAL SUPPLIES | 1,983.84 |
| 11/15/2022 | ALLEGRO APPAREL AND PLAQUES, LLC. | MISCELLANEOUS OPERATING COSTS | 848.00 |
| 11/15/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 22.80 |
| 11/15/2022 | AMAZON CAPITAL SERVICES INC | MISCELLANEOUS OPERATING COSTS | 2.18 |
| 11/15/2022 | AMERICAN DANCE/DRILL TEAM | MISCELLANEOUS OPERATING COSTS | 1,655.00 |
| 11/15/2022 | ATS PREMIER TOURS&TRAVEL, LLC | MISCELLANEOUS OPERATING COSTS | 4,562.00 |
| 11/15/2022 | BEN E. KEITH COMPANY | MISCELLANEOUS OPERATING COSTS | 463.27 |
| 11/15/2022 | DREAM RANCH OFFICE SUPPLIES | GENERAL SUPPLIES | 32.00 |
| 11/15/2022 | FLIPDOG SPORTSWEAR | MISCELLANEOUS OPERATING COSTS | 897.50 |
| 11/15/2022 | FOUNTAIN DESIGNS | MISCELLANEOUSCONTRACTED SERVIC | 3,170.26 |
| 11/15/2022 | GANDY INK | GENERAL SUPPLIES | 841.75 |
| 11/15/2022 | GANDY INK | MISCELLANEOUS OPERATING COSTS | 1,714.65 |
| 11/15/2022 | GOT SPIRIT? | GENERAL SUPPLIES | 1,784.50 |
| 11/15/2022 | GOT SPIRIT? | MISCELLANEOUS OPERATING COSTS | 1,819.13 |
| 11/15/2022 | IN-N-OUT BURGER FOUNDATION | MISCELLANEOUS OPERATING COSTS | 200.00 |
| 11/15/2022 | PEPWEAR, LLC | GENERAL SUPPLIES | 1,986.74 |
| 11/15/2022 | PITSCO EDUCATION, LLC | GENERAL SUPPLIES | 147.32 |
| 11/15/2022 | PITSCO EDUCATION, LLC | MISCELLANEOUS OPERATING COSTS | 147.68 |
| 11/15/2022 | SANTORI, AMBER | MISCELLANEOUSCONTRACTED SERVIC | 300.00 |
| 11/15/2022 | SIMS, PORSCHA | MISCELLANEOUSCONTRACTED SERVIC | 400.00 |
| 11/15/2022 | TEACHER'S DISCOVERY | GENERAL SUPPLIES | 70.98 |
| 11/15/2022 | TEXAS HIGH SCHOOL BASS ASSOCIATION, TH | MISCELLANEOUS OPERATING COSTS | 845.00 |
| 11/15/2022 | TEXAS THESPIANS | MISCELLANEOUS OPERATING COSTS | 12,837.00 |
| 11/15/2022 | TMEA REGION 5 VOCAL DIVISION C/O S. WIN | MISCELLANEOUS OPERATING COSTS | 459.00 |
| 11/15/2022 | TMEA REGION 5 MS/JH BAND | MISCELLANEOUS OPERATING COSTS | 576.00 |
| 11/15/2022 | WEISSMAN | GENERAL SUPPLIES | 2,204.13 |
| 11/18/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 436.51 |
| 11/18/2022 | AMAZON CAPITAL SERVICES INC | MISCELLANEOUS OPERATING COSTS | 127.82 |
| 11/18/2022 | ATS PREMIER TOURS&TRAVEL, LLC | MISCELLANEOUS OPERATING COSTS | 1,000.00 |
| 11/18/2022 | BUSINESS PROFESSIONALS OF AMERICA | MISCELLANEOUS OPERATING COSTS | 236.00 |
| 11/18/2022 | CITIBANK | GENERAL SUPPLIES | 1,164.10 |
| 11/18/2022 | CITIBANK | MISCELLANEOUS OPERATING COSTS | 10,377.95 |
| 11/18/2022 | GANDY INK | GENERAL SUPPLIES | 322.40 |
| 11/18/2022 | GANDY INK | MISCELLANEOUS OPERATING COSTS | 2,694.60 |
| 11/18/2022 | GARLAND HIGH SCHOOL STEP PROGRAM | MISCELLANEOUS OPERATING COSTS | 200.00 |
| 11/18/2022 | GOT SPIRIT? | GENERAL SUPPLIES | 524.00 |
| 11/18/2022 | GREEN LIGHT GROUP TOURS | MISCELLANEOUS OPERATING COSTS | 2,972.00 |
| 11/18/2022 | GROUP DYNAMIX LLC | MISCELLANEOUS OPERATING COSTS | 875.00 |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| DATE PAID | NAME | ITEM DESCRIPTION | AMOUNT |
|---|---|---|---|
| **865 - STUDENT ACTIVITY FUND** | | | |
| 11/18/2022 | HOME DEPOT, TAX #9218276983 | GENERAL SUPPLIES | 194.08 |
| 11/18/2022 | LOWE'S COMPANIES, INC | MISCELLANEOUS OPERATING COSTS | 89.87 |
| 11/18/2022 | MADDUX, JEB | MISCELLANEOUSCONTRACTED SERVIC | 250.00 |
| 11/18/2022 | MAMA'S PIZZA | MISCELLANEOUS OPERATING COSTS | 416.75 |
| 11/18/2022 | WALNUT CREEK COUNTRY CLUB | MISCELLANEOUS OPERATING COSTS | 3,380.00 |
| 11/18/2022 | WEISSMAN | GENERAL SUPPLIES | 1,594.06 |
| 11/30/2022 | ALCANTAR, BETTINA | OTHER REVENUES FROM LOCAL SOUR | 35.00 |
| 11/30/2022 | AMAZON CAPITAL SERVICES INC | GENERAL SUPPLIES | 572.51 |
| 11/30/2022 | AMAZON CAPITAL SERVICES INC | MISCELLANEOUS OPERATING COSTS | 61.94 |
| 11/30/2022 | B&H PHOTO-VIDEO-PRO-AUDIO | GENERAL SUPPLIES | 3,141.34 |
| 11/30/2022 | BEN E. KEITH COMPANY | MISCELLANEOUS OPERATING COSTS | 811.35 |
| 11/30/2022 | CAWTHON, KRISTIE | GENERAL SUPPLIES | 275.00 |
| 11/30/2022 | CHICK-FIL-A #01021, N WALNUT CREEK | MISCELLANEOUS OPERATING COSTS | 117.48 |
| 11/30/2022 | CICI'S PIZZA #412 WALNUT CREEK | MISCELLANEOUS OPERATING COSTS | 50.50 |
| 11/30/2022 | COMPSTON, JACOB | MISCELLANEOUSCONTRACTED SERVIC | 1,500.00 |
| 11/30/2022 | DISTRIBUTIVE EDUCATION CLUBS OF AMERI( | MISCELLANEOUS OPERATING COSTS | 2,656.00 |
| 11/30/2022 | DSE HOCKEY CLUB, L.P | MISCELLANEOUSCONTRACTED SERVIC | 500.00 |
| 11/30/2022 | GANDY INK | MISCELLANEOUS OPERATING COSTS | 520.70 |
| 11/30/2022 | GOT SPIRIT? | MISCELLANEOUS OPERATING COSTS | 7,533.25 |
| 11/30/2022 | HODGES, ALEXANDER | MISCELLANEOUSCONTRACTED SERVIC | 1,500.00 |
| 11/30/2022 | HUNT, CAITLIN | MISCELLANEOUSCONTRACTED SERVIC | 300.00 |
| 11/30/2022 | JUST FOR KIX CATALOG, LLC | MISCELLANEOUS OPERATING COSTS | 184.44 |
| 11/30/2022 | KEY CLUB INTERNATIONAL | MISCELLANEOUS OPERATING COSTS | 1,183.00 |
| 11/30/2022 | LEAPIN' LEOTARDS LTD | GENERAL SUPPLIES | 1,507.40 |
| 11/30/2022 | NOTHING BUNDT CAKES, NBC MANSFIELD | MISCELLANEOUS OPERATING COSTS | 40.00 |
| 11/30/2022 | RUTHE JACKSON CENTER-A CITY OF GRAND | MISCELLANEOUSCONTRACTED SERVIC | 4,000.00 |
| 11/30/2022 | SMITH, TOMEKA | OTHER REVENUES FROM LOCAL SOUR | 27.71 |
| 11/30/2022 | VALDEZ JR, JUAN | MISCELLANEOUSCONTRACTED SERVIC | 180.00 |
| 11/30/2022 | VARSITY SPIRIT FASHION | GENERAL SUPPLIES | 71.90 |
| 11/30/2022 | VARSITY SPIRIT FASHION | MISCELLANEOUS OPERATING COSTS | 2,495.68 |
| | | 865 - STUDENT ACTIVITY FUND | **158,520.03** |
| **876 - CAMPUS SUNSHINE FUNDS** | | | |
| 11/8/2022 | AMAZON CAPITAL SERVICES INC | DUE TO OTHER | 84.26 |
| 11/15/2022 | GOT SPIRIT? | DUE TO OTHER | 1,819.12 |
| 11/18/2022 | CITIBANK | DUE TO OTHER | 1,763.47 |
| 11/30/2022 | NOTHING BUNDT CAKES, NBC MANSFIELD | DUE TO OTHER | 17.82 |
| | | 876 - CAMPUS SUNSHINE FUNDS | **3,684.67** |
| | | | **8,037,303.71** |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## Fund Disbursement Report for 11/1/2022 through 11/30/2022

| FUND | TOTAL |
|---|---|
| 181 - ATHLETIC FUND | 173,964.07 |
| 195 - ADVERTISING FUND | 102,249.06 |
| 196 - SPECIAL OPERATING FUND | 250,649.07 |
| 198 - HIGH SCHOOL ALLOTMENT | 8,616.34 |
| 199 - GENERAL OPERATING | 3,858,617.36 |
| 211 - ESEA TITLE I; IMPROVING BASIC | 103,669.68 |
| 224 - IDEA-B FORMULA | 62,609.29 |
| 225 - IDEA-B PRE-SCHOOL | 415.01 |
| 240 - CHILD NUTRITION FUND | 1,377,258.75 |
| 244 - CAREER & TECHNOLOGY BASIC GRAN | 66,513.91 |
| 255 - TITLE II, PART A: TEA/PRIN TRA | 9,144.77 |
| 263 - TITLE III, PART A, LIMITED ENG | 32,323.75 |
| 265 - 21ST CENTURY GRANT | 10,413.23 |
| 282 - ESSER III / AIR FORCE JR ROTC | 12,512.40 |
| 284 - ARP IDEA FORMULA | 63,225.70 |
| 289 - LEP PROGRAM | 1,677.24 |
| 410 - STATE TEXTBOOK FUND | 10,040.00 |
| 429 - MISC STATE GRANTS | 11.99 |
| 461 - GOVERNMENT ACTIVITY FUND | 258,713.68 |
| 492 - FALL 2011 EDUCATION FOUND GRAN | 9,491.26 |
| 599 - DEBT SERVICE FUND | 16,230.00 |
| 617 - 2017 BOND PROGRAM | 886,866.75 |
| 698 - CAPITAL PROJECTS-MISC | 509,685.80 |
| 711 - DAY CARE | 17,201.30 |
| 712 - NATATORIUM | 22,482.46 |
| 826 - UIL | 10,516.14 |
| 865 - STUDENT ACTIVITY FUND | 158,520.03 |
| 876 - CAMPUS SUNSHINE FUNDS | 3,684.67 |
| | **8,037,303.71** |

# Mansfield ISD
## Payroll Check Summary Report
## 2022-2023

| | | Check(s) Reported | Deposit(s) Reported | Contract Pay + | Other Pay + | Taxable Benefits + | Federal Tax Shelter Amt - | Gross Subject to Fed Tax = | Federal Tax - | State Tax - | Soc Sec Tax - | Other Deductions - | Reimbursed Deductions + | Taxable Benefits - | Net Pay = |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Summary Totals | 07/01-07/31/2022 | 47 | 6,144 | 18,589,267.66 | 2,980,645.22 | 0.00 | 3,255,339.82 | 18,314,573.06 | 1,400,951.39 | 0.00 | 294,239.88 | 638,779.61 | 0.00 | 0.00 | 15,980,602.18 |
| Summary Totals | 08/01-08/31/2022 | 50 | 5,376 | 18,775,876.37 | 2,031,469.79 | 0.00 | 3,147,563.81 | 17,659,782.35 | 1,425,674.05 | 0.00 | 283,764.99 | 618,577.21 | 0.00 | 0.00 | 15,331,766.10 |
| Summary Totals | 09/01-09/30/2022 | 108 | 6,446 | 19,987,348.01 | 3,014,631.96 | 0.00 | 3,360,618.62 | 19,641,361.35 | 1,535,176.76 | 0.00 | 314,754.00 | 662,728.31 | 0.00 | 0.00 | 17,128,702.28 |
| Summary Totals | 10/01-10/31/2022 | 90 | 6,060 | 19,946,555.78 | 3,056,013.37 | 0.00 | 3,379,384.46 | 19,623,184.69 | 1,553,911.42 | 0.00 | 314,596.41 | 706,227.17 | 0.00 | 0.00 | 17,048,449.69 |
| Summary Totals | 11/01-11/30/2022 | 107 | 6,616 | 19,953,856.52 | 3,560,202.62 | 0.00 | 3,414,412.72 | 20,099,646.42 | 1,584,535.09 | 0.00 | 322,049.57 | 716,432.73 | 0.00 | 0.00 | 17,476,629.03 |
| Summary Totals | 12/01/12/31/2022 | | | | | | | | | | | | | | |
| Summary Totals | 01/01-01/31/2023 | | | | | | | | | | | | | | |
| Summary Totals | 02/01-02/28/2023 | | | | | | | | | | | | | | |
| Summary Totals | 03/01-03/31/2023 | | | | | | | | | | | | | | |
| Summary Totals | 04/01-04/30/2023 | | | | | | | | | | | | | | |
| Summary Totals | 05/01-05/31/2023 | | | | | | | | | | | | | | |
| Summary Totals | 06/01-06/30/2023 | | | | | | | | | | | | | | |
| **Summary Totals** | **2022-2023** | **402** | **30,642** | **97,252,904.34** | **14,642,962.96** | **0.00** | **16,557,319.43** | **95,338,547.87** | **7,500,248.71** | **0.00** | **1,529,404.85** | **3,342,745.03** | **0.00** | **0.00** | **82,966,149.28** |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## 11/01/2022 through 11/30/2022

| DATE PAID | VENDOR NAME | AMOUNT | INVOICE DESCRIPTION |
|---|---|---|---|
| 11/1/2022 | LABATT FOOD SERVICE | 39,097.60 | Food |
| 11/8/2022 | HILAND DAIRY FOODS COMPANY LLC | 97,757.43 | Food/Dairy |
| 11/8/2022 | LABATT FOOD SERVICE | 394,626.54 | Food |
| 11/8/2022 | WALNUT CREEK FARM | 38,217.78 | Food |
| 11/10/2022 | LABATT FOOD SERVICE | 132,902.94 | Food |
| 11/15/2022 | LABATT FOOD SERVICE | 32,724.46 | Food |
| 11/17/2022 | LABATT FOOD SERVICE | 144,726.37 | Food |
| 11/18/2022 | LABATT FOOD SERVICE | 42,104.12 | Food |
| 11/30/2022 | HILAND DAIRY FOODS COMPANY LLC | 128,489.02 | Food |
| 11/30/2022 | LABATT FOOD SERVICE | 70,773.77 | Food |
| 11/3/2022 | CITY OF MANSFIELD | 28,618.81 | 2022-2023 Security - Additional Campus Police |
| 11/8/2022 | ARLINGTON UTILITIES | 90,281.99 | Utilities - Water |
| 11/10/2022 | DIGITAL RESOURCES | 54,199.00 | MEYERS SYSTEM REPAIR @ THE CENTER |
| 11/15/2022 | SUMMIT K12 HOLDINGS, INC. | 30,430.00 | SHS K12 Federal / ELL High School add-on for existing software |
| 11/18/2022 | YMCA OF METROPOLITAN FORT WORTH | 54,932.00 | Camp Carter Field Trip |
| 11/30/2022 | MARSHALL BEST SECURITY CORPORTION | 88,153.64 | Door Locks various elementary, Worley and Wester |
| 11/30/2022 | SKYWAY CHARTERS LLC | 37,400.00 | Buses THS playoff game Band, Cheer, Drill Team |
| 11/1/2022 | APPLE COMPUTERS, INC | 65,590.00 | Martinez FA 1MAC Computers Digital Art Lab |
| 11/1/2022 | CDW GOVERNMENT | 27,584.90 | Various dept and campus chromebook replacements |
| 11/1/2022 | PETROLEUM TRADERS CORPORATION | 86,632.43 | Fuel |
| 11/1/2022 | PHILLIPS MAY CORPORATION | 98,619.50 | Cross Timbers IS Fine Art Academy Renovation |
| 11/1/2022 | R L TOWNSEND & ASSOCIATES LLC | 25,502.50 | Mckinzey MS, Norwood construction, Phase 3 Audit services |
| 11/3/2022 | PETROLEUM TRADERS CORPORATION | 27,902.94 | Fuel |
| 11/3/2022 | TRUGREEN LIMITED PARTNERSHIP | 56,900.32 | Fall emergent |
| 11/8/2022 | CAS-CLAIMS ADMINISTRATIVE SVCS | 109,726.25 | OCTOBER 2022 CLAIMS COST |
| 11/8/2022 | CDW GOVERNMENT | 54,984.66 | Manage engine |
| 11/8/2022 | CITY OF MANSFIELD | 44,373.75 | Utilities - Water |
| 11/8/2022 | DELCOM GROUP LP | 125,208.33 | Gradient Cyber |
| 11/8/2022 | DOUBLE EAGLE ELECTRIC | 32,205.00 | Miller Breaker repair |
| 11/8/2022 | LONE STAR FURNISHINGS, LLC | 39,741.47 | Furniture items for Pre-K setup |
| 11/8/2022 | PETROLEUM TRADERS CORPORATION | 114,106.35 | Fuel |
| 11/8/2022 | TECHNOLOGY INTEGRATION GROUP (TIG) | 42,403.55 | Chromebook repairs |
| 11/10/2022 | CDW GOVERNMENT | 144,560.39 | Active Directory |
| 11/10/2022 | CITY OF MANSFIELD | 44,017.27 | Utilities - Water |
| 11/10/2022 | CONTERRA ULTRA BROADBAND LLC | 28,593.62 | Utilities - Telephone |
| 11/10/2022 | EDUPHORIA! INC | 42,338.40 | Eduphoria Renewal |
| 11/15/2022 | AUTHERS BUILDING GROUP LLC | 184,511.85 | Davis ES Fine Art Academy Renovation |
| 11/15/2022 | CDW GOVERNMENT | 183,622.56 | Chromebooks 1:1 fleet |
| 11/15/2022 | HOME DEPOT PRO SUPPLY WORKS | 25,015.50 | Custodial Supplies |
| 11/15/2022 | LAWN PATROL SERVICE, INC | 60,505.00 | Fall lawn care |
| 11/15/2022 | MOUNTJOY POOL AQUATIC SOLUTIONS LLC | 79,963.00 | UV light system replacement Natatorium |
| 11/15/2022 | PHILLIPS MAY CORPORATION | 210,288.08 | Cross Timbers IS Fine Art Academy Renovation |
| 11/18/2022 | BROOK MAYS MUSIC AND H&H MUSIC | 25,085.00 | Cross Timbers IS Fine Art Academy Band |
| 11/18/2022 | CAS-CLAIMS ADMINISTRATIVE SVCS | 117,303.94 | CAS CLAIMS COST 11/01/22 to 11/30/22 |
| 11/18/2022 | CITIBANK | 87,249.72 | Tolls, travel, supplies, food and snacks district wide |
| 11/18/2022 | KOETTER FIRE PROTECTION, LLC | 355,312.00 | SHS & THS backflow fire line double check valves |
| 11/18/2022 | PETROLEUM TRADERS CORPORATION | 82,139.37 | Fuel |
| 11/30/2022 | EARTHWORKS INC | 70,540.50 | Fall lawn care |
| 11/30/2022 | GLOBAL ASSET | 284,021.60 | Mobile device insurance, lab replacement |
| 11/30/2022 | UNIFIED CONNEXIONS | 29,312.50 | kBlock Hours - Cyber Attack |
| 11/30/2022 | UNITED COOPERATIVE SERVICES, DBA | 25,359.15 | Utilities - electricity |
| 11/30/2022 | WHITLEY PENN, LLP | 26,900.00 | Audit services for 2022-2023 |
| | Total | 4,563,556.87 | |

**Board of School Trustees**
**Mansfield Independent School District**

TITLE: Financial Reports DATE: December 20, 2022

## INFORMATION

**BACKGROUND:**

Each month, financial reports are prepared detailing the status of the District's budget as of the most recent accounting period. To increase financial transparency, the following additional reports are included:

- Balance Sheet – Governmental Funds
- Project Detail –Bond Programs
- Combining Statement of Net Position – Proprietary Funds

The fund balance and net position figures are the unaudited balances carried from 2021-22.

The reports are as of November 30, 2022. The financial reports are separated into revenue and expenditures. Expenditures are reported by summary by function and by object series.

Year to date totals and percentages are calculated. Payroll costs should represent (5/12) of the 12-month budget for 41.67%. General Fund actual expenditures for salaries through November 2022 are 40.34%. Variance in the expenditures for the payroll object percentage will be due to vacancies, changes in personnel, demographics, stipend schedules, auxiliary weeks, and benefit elections.

The financial statement for the 2XX, 3XX, and 4XX special revenue funds (excluding Fund 240 & 242 School Nutrition) is presented in a single format for expenditures intended to provide specific information about funds received through federal, state, and local sources that are accounted for outside the General Operating fund.

Accounting code definitions for the function and object codes are included in addition to bond project descriptions.

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## GENERAL FUND 181-199
### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
### FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2022

| | CURRENT YEAR 2022-2023 | | | | | PRIOR YEAR 2021-22 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Original Budget | Amended Budget | November 2022 | Actual Year to Date | Actual to Budget | Original Budget | Amended Budget | November 2021 | Actual Year to Date | Actual to Budget |
| **REVENUES:** | | | | | | | | | | |
| Local and Intermediate Sources | $ 191,829,230 | $ 193,757,716 | $ 10,246,007 | $ 16,871,220 | 8.71% | $ 181,932,142 | $ 186,402,142 | $ 12,698,576 | $ 18,839,593 | 10.11% |
| State Program Revenues | 148,346,726 | 149,936,212 | 13,928,973 | 69,075,068 | 46.07% | 157,601,332 | 153,484,939 | 13,391,630 | 84,696,591 | 55.18% |
| Federal Program Revenues | 5,200,000 | 5,200,000 | 68,331 | 341,098 | 6.56% | 2,700,000 | 7,050,600 | 118,351 | 593,483 | 8.42% |
| Other Financing Sources | - | - | 255,681 | 528,392 | 0.00% | - | 915,000 | 107,694 | 294,673 | 32.20% |
| **Total revenues** | $ 345,375,956 | $ 348,893,928 | $ 24,498,992 | $ 86,815,778 | 24.88% | $ 342,233,474 | $ 347,852,681 | $ 26,316,251 | $ 104,424,340 | 30.02% |
| **EXPENDITURE SUMMARY BY FUNCTION:** | | | | | | | | | | |
| 11 - Instructional | 206,641,535 | 206,664,646 | 17,448,153 | 83,247,000 | 40.28% | $ 203,086,399 | $ 197,781,576 | $ 15,898,875 | $ 78,493,623 | 39.69% |
| 12 - Instructional Resources and Media Services | 3,935,823 | 3,943,748 | 345,589 | 1,628,775 | 41.30% | 3,961,965 | 4,216,052 | 329,429 | 1,674,111 | 39.71% |
| 13 - Curriculum and Instructional Staff Development | 4,360,492 | 4,391,783 | 289,323 | 1,619,636 | 36.88% | 4,873,732 | 4,471,647 | 327,131 | 1,809,051 | 40.46% |
| 21 - Instructional Leadership | 5,607,539 | 5,698,445 | 500,071 | 2,462,316 | 43.21% | 4,639,454 | 5,609,100 | 428,361 | 2,153,996 | 38.40% |
| 23 - School Leadership | 21,073,767 | 21,123,069 | 1,792,404 | 8,822,782 | 41.77% | 20,234,031 | 20,693,264 | 1,636,338 | 8,137,186 | 39.32% |
| 31 - Guidance, Counseling and Evaluation | 10,517,024 | 10,529,661 | 822,589 | 4,241,482 | 40.28% | 10,449,446 | 10,631,840 | 828,845 | 4,201,095 | 39.51% |
| 32 - Social Work Services | - | - | - | - | 0.00% | - | - | | - | 0.00% |
| 33 - Health Services | 5,436,450 | 5,440,520 | 436,743 | 2,126,734 | 39.09% | 5,334,162 | 5,203,041 | 399,206 | 2,021,436 | 38.85% |
| 34 - Student (Pupil) Transportation | 14,635,176 | 14,541,430 | 1,631,060 | 6,776,630 | 46.60% | 16,640,833 | 18,145,488 | 1,431,935 | 7,975,238 | 43.95% |
| 35 - Food Services | 12,000 | 12,000 | - | - | 0.00% | 12,000 | 62,000 | - | - | 0.00% |
| 36 - Cocurricular/Extra Curricular Activities | 10,395,765 | 10,456,795 | 1,080,582 | 4,143,402 | 39.62% | 10,046,996 | 11,017,164 | 868,638 | 3,984,205 | 36.16% |
| 41 - General Administration | 8,375,574 | 8,243,764 | 505,819 | 3,202,850 | 38.85% | 7,965,366 | 8,338,474 | 543,216 | 3,042,069 | 36.48% |
| 51 - Plant Maintenance and Facility Services | 38,697,533 | 39,119,517 | 2,301,383 | 16,213,120 | 41.45% | 38,391,063 | 35,847,586 | 2,546,449 | 14,846,903 | 41.42% |
| 52 - Security and Monitoring Services | 7,081,690 | 7,097,806 | 686,098 | 3,105,968 | 43.76% | 6,628,656 | 7,671,851 | 820,052 | 2,943,845 | 38.37% |
| 53 - Data Processing Services | 6,664,087 | 6,885,874 | 645,266 | 2,963,477 | 43.04% | 8,157,822 | 8,071,317 | 328,453 | 2,313,748 | 28.67% |
| 61 - Community Services | 339,549 | 338,139 | 22,021 | 189,038 | 55.91% | 353,463 | 565,961 | 28,410 | 155,189 | 27.42% |
| 71 - Debt Administration - Principal | 157,600 | 157,600 | - | - | 0.00% | 157,600 | 857,600 | - | - | 0.00% |
| 81 - Facilities and Acquisition & Construction | - | - | - | - | 0.00% | - | 5,000 | - | - | 0.00% |
| 93 - Shared Service Arrangement | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| 95 - Payments to Juvenile Justice Alternative Program | 25,000 | 25,000 | - | - | 0.00% | 25,000 | 25,000 | - | - | 0.00% |
| 99 - Other intergovernmental Charges | 1,419,352 | 1,419,352 | - | 637,541 | 44.92% | 1,275,486 | 1,275,486 | 48,252 | 602,776 | 47.26% |
| Other Financing Uses | - | 20,000 | - | 20,000 | 100.00% | - | 18,015,000 | 8,000,000 | 8,015,000 | 44.49% |
| **Total expenditures** | $ 345,375,956 | $ 346,109,149 | $ 28,507,101 | $ 141,400,751 | 40.85% | $ 342,233,474 | $ 358,504,447 | $ 34,463,590 | $ 142,369,471 | 39.71% |
| **EXPENDITURE SUMMARY BY OBJECT:** | | | | | | | | | | |
| 61XX - Payroll Costs | $ 297,927,315 | $ 296,709,036 | $ 25,272,245 | $ 119,694,972 | 40.34% | $ 289,061,672 | $ 284,525,096 | $ 23,730,028 | $ 112,516,868 | 39.55% |
| 62XX - Professional and Contracted Services | 23,398,251 | 23,443,778 | 1,233,433 | 8,073,444 | 34.44% | 21,928,188 | 23,783,855 | 1,532,534 | 7,722,743 | 32.47% |
| 63XX - Supplies and Materials | 15,407,696 | 16,550,230 | 1,588,295 | 7,881,533 | 47.62% | 18,477,773 | 19,969,541 | 909,975 | 6,990,326 | 35.00% |
| 64XX - Other Operating Expenses | 7,987,903 | 8,772,788 | 412,732 | 5,690,372 | 64.86% | 8,195,490 | 7,828,240 | 122,551 | 4,376,465 | 55.91% |
| 65XX - Debt Administration | 157,600 | 157,600 | - | - | 0.00% | 157,600 | 857,600 | - | - | 0.00% |
| 66XX - Capital Outlay Expenses | 497,191 | 455,717 | 396 | 40,430 | 8.87% | 4,412,751 | 3,525,115 | 168,502 | 2,748,068 | 77.96% |
| 89XX - Other Uses | - | 20,000 | - | 20,000 | 100.00% | - | 18,015,000 | 8,000,000 | 8,015,000 | 44.49% |
| **Total expenditures** | $ 345,375,956 | $ 346,109,149 | $ 28,507,101 | $ 141,400,751 | 40.85% | $ 342,233,474 | $ 358,504,447 | $ 34,463,590 | $ 142,369,470 | 39.71% |
| **Excess (Deficiency) of Revenues Over Expenditures** | **$ -** | **$ 2,784,779** | **$ (4,008,109)** | **$ (54,584,973)** | | **$ -** | **$ (10,651,766)** | **$ (8,147,339)** | **$ (37,945,131)** | |

| | |
|---|---|
| **UnAudited Fund Balance, July 1, beginning** | 116,182,730 |
| **Estimated Fund Balance, November 30, ending** | **$ 61,597,757** |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## STUDENT NUTRITION - FUND 240-242
### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
### FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2022

| | CURRENT YEAR 2022-2023 | | | | | PRIOR YEAR 2021-22 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Original Budget | Amended Budget | November 2022 | Actual Year to Date | Actual to Budget | Original Budget | Amended Budget | November 2021 | Actual Year to Date | Actual to Budget |
| **REVENUES:** | | | | | | | | | | |
| Local and Intermediate Sources | $ 8,536,200 | $ 8,541,200 | $ 742,960 | $ 3,093,692 | 36.22% | $ 6,985,000 | $ 1,758,000 | $ 185,693 | $ 709,973 | 40.39% |
| State Program Revenues | 596,000 | 666,000 | 19,890 | 166,049 | 24.93% | 103,500 | 103,500 | 53,706 | 199,751 | 193.00% |
| Federal Program Revenues | 12,937,800 | 13,258,799 | 1,181,000 | 4,982,939 | 37.58% | 11,181,650 | 23,348,487 | 2,074,041 | 8,730,249 | 37.39% |
| Less Indirect Costs Transferred to General Fund | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| Other Financing Sources | 30,000 | 30,000 | 833 | 1,312 | 4.37% | 25,000 | 25,000 | - | 948 | 3.79% |
| **Total revenues** | $ 22,100,000 | $ 22,495,999 | $ 1,944,683 | $ 8,243,992 | 36.65% | $ 18,295,150 | $ 25,234,987 | $ 2,313,440 | $ 9,640,921 | 38.20% |
| **EXPENDITURES:** | | | | | | | | | | |
| 35 - Food Services | $ 22,252,641 | $ 23,602,467 | $ 2,192,122 | $ 7,578,018 | 32.11% | $ 17,522,404 | $ 24,412,688 | $ 1,628,913 | $ 6,600,532 | 27.04% |
| 51 - Plant Maintenance and Facility Services | 317,318 | 317,318 | 24,478 | 115,261 | 36.32% | 304,867 | 304,867 | 23,431 | 118,304 | 38.81% |
| 52 - Security and Monitoring Services | - | - | - | - | 0.00% | - | 16,790 | - | - | 0.00% |
| Other Financing Uses | - | 16,790 | - | 16,790 | 100.00% | - | - | - | - | 0.00% |
| **Total expenditures** | $ 22,569,959 | $ 23,936,575 | $ 2,216,600 | $ 7,710,069 | 32.21% | $ 17,827,271 | $ 24,734,345 | $ 1,652,344 | $ 6,718,836 | 27.16% |
| **EXPENDITURE SUMMARY BY OBJECT CODE:** | | | | | | | | | | |
| 61XX - Payroll Costs | $ 9,022,207 | $ 8,817,207 | $ 811,891 | $ 3,066,514 | 34.78% | $ 7,644,180 | $ 8,237,039 | $ 800,684 | $ 2,946,047 | 35.77% |
| 62XX - Professional and Contracted Services | 226,800 | 247,787 | 27,740 | 97,181 | 39.22% | 178,008 | 284,945 | 5,949 | 49,427 | 17.35% |
| 63XX - Supplies and Materials | 12,144,952 | 12,415,324 | 1,375,080 | 4,254,347 | 34.27% | 9,891,642 | 15,412,027 | 837,884 | 3,689,593 | 23.94% |
| 64XX - Other Operating | 121,000 | 120,991 | 1,889 | 18,020 | 14.89% | 38,441 | 94,241 | 7,828 | 28,769 | 30.53% |
| 65XX | 5,000 | 5,000 | - | - | 0.00% | - | 5,000 | | 5,000 | 100.00% |
| 66XX - Capital Outlay | 1,050,000 | 2,330,266 | - | 274,007 | 11.76% | 75,000 | 701,093 | - | - | 0.00% |
| **Total expenditures** | $ 22,569,959 | $ 23,936,575 | $ 2,216,600 | $ 7,710,069 | 32.21% | $ 17,827,271 | $ 24,734,345 | $ 1,652,345 | $ 6,718,836 | 27.16% |
| **Excess (Deficiency) of Revenues Over Expenditures** | **$ (469,959)** | **$ (1,440,576)** | **$ (271,917)** | **$ 533,923** | | **$ 467,879** | **$ 500,642** | **$ 661,096** | **$ 2,922,085** | |

**UnAudited Fund Balance, July 1, beginning** 5,912,726

**Estimated Fund Balance, November 30, ending** **$ 6,446,649**

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## DEBT SERVICE - FUND 599
### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
### FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2022

| | CURRENT YEAR 2022-2023 | | | | | PRIOR YEAR 2021-22 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Original Budget | Amended Budget | November 2022 | Actual Year to Date | Actual to Budget | Original Budget | Amended Budget | November 2021 | Actual Year to Date | Actual to Budget |
| **REVENUES:** | | | | | | | | | | |
| Local and Intermediate Sources | $ 65,512,710 | $ 65,512,710 | $ 3,758,949 | $ 5,932,079 | 9.05% | $ 62,386,011 | $ 62,386,011 | $ 4,216,912 | $ 6,140,690 | 9.84% |
| State Program Revenues | 1,785,298 | 1,785,298 | - | - | 0.00% | 1,250,161 | 1,250,161 | 1,198,975 | 1,267,812 | 101.41% |
| Other Financing Sources | | - | - | - | 0.00% | - | 48,736,729 | - | 48,736,729 | 100.00% |
| | $ 67,298,008 | $ 67,298,008 | $ 3,758,949 | $ 5,932,079 | 8.81% | $ 63,636,172 | $ 112,372,901 | $ 5,415,887 | $ 56,145,231 | 49.96% |
| **EXPENDITURES:** | | | | | | | | | | |
| 71 - Debt Services | $ 67,298,008 | $ 67,298,008 | $ 16,230 | $ 15,843,232 | 23.54% | $ 63,636,172 | $ 63,636,172 | $ 1,712 | $ 16,863,807 | 26.50% |
| Other Financing Uses | - | - | - | - | 0.00% | - | 48,365,000 | - | 48,365,000 | 100.00% |
| | $ 67,298,008 | $ 67,298,008 | $ 16,230 | $ 15,843,232 | 23.54% | $ 63,636,172 | $ 112,001,172 | $ 1,712 | $ 65,228,807 | 58.24% |
| **EXPENDITURE SUMMARY BY OBJECT CODE:** | | | | | | | | | | |
| 65XX - Debt Services | $ 67,298,008 | $ 67,298,008 | $ 16,230 | $ 15,843,232 | 23.54% | $ 63,636,172 | $ 63,636,172 | $ 1,712 | $ 16,863,807 | 26.50% |
| Other Financing Uses | - | - | - | - | 0.00% | - | 48,365,000 | - | 48,365,000 | 100.00% |
| | $ 67,298,008 | $ 67,298,008 | $ 16,230 | $ 15,843,232 | 23.54% | $ 63,636,172 | $ 112,001,172 | $ 1,712 | $ 65,228,807 | 58.24% |
| **Excess (Deficiency) of Revenues Over Expenditures** | **$ -** | **$ -** | **$ 3,742,719** | **$ (9,911,153)** | | **$ -** | **$ 371,729** | **$ 5,414,175** | **$ (9,083,576)** | |
| **UnAudited Fund Balance, July 1, beginning** | | | | 58,068,481 | | | | | | |
| **Estimated Fund Balance, November 30, ending** | | | | **$ 48,157,328** | | | | | | |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## CAPITAL PROJECTS - FUND 698
### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
### FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2022

| | CURRENT YEAR 2022-2023 | | | | | PRIOR YEAR 2021-22 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Original Budget | Amended Budget | November 2022 | Actual Year to Date | Actual to Budget | Original Budget | Amended Budget | November 2021 | Actual Year to Date | Actual to Budget |
| **REVENUES:** | | | | | | | | | | |
| Local and Intermediate Sources | $ - | $ - | $ 17,283 | $ 23,810 | 0.00% | $ - | $ - | $ - | $ - | 0.00% |
| State Program Revenues | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| Federal Program Revenues | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| Other Financing Sources | - | | - | | 0.00% | - | 8,000,000 | 8,000,000 | 8,000,000 | 100.00% |
| | $ - | $ - | $ 17,283 | $ 23,810 | 0.00% | $ - | $ 8,000,000 | $ 8,000,000 | $ 8,000,000 | 100.00% |
| **EXPENDITURES:** | | | | | | | | | | |
| 11 - Instruction | $ 437,519 | $ 1,895,365 | $ 102,850 | $ 1,038,403 | 54.79% | $ - | $ 463,859 | $ - | $ - | 0.00% |
| 12 - Instructional Resources | - | 2,333 | - | 2,333 | 100.00% | - | - | - | - | 0.00% |
| 13 - Curriculum | - | - | - | - | 0.00% | - | 90,000 | - | - | 0.00% |
| 21 - Instructional Leadership | - | 9,056 | - | 8,456 | 93.37% | - | - | - | - | 0.00% |
| 23 - School Leadership | - | 287,300 | - | 202 | 0.07% | - | - | - | - | 0.00% |
| 31 - Guidance, Counseling | - | 2,314 | - | 2,018 | 87.21% | - | - | - | - | 0.00% |
| 34 - Transportation | 1,668,386 | 2,965,566 | - | 1,667,066 | 56.21% | - | 3,006,190 | - | - | 0.00% |
| 36 - Co-Curricular/Extra Curricular Activities | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| 41 - General Admin | 53,641 | 149,658 | - | 53,129 | 35.50% | - | 75,395 | - | - | 0.00% |
| 51 - Plant Maintenance and Facility Services | 2,293,821 | 1,147,004 | 5,569 | 224,554 | 19.58% | - | 2,261,604 | - | - | 0.00% |
| 52 - Security & Monitoring Services | 345,647 | 2,094,401 | 95,376 | 841,298 | 40.17% | - | 1,410,018 | - | - | 0.00% |
| 53 - Data Processing Services | - | 2,624,824 | 204,428 | 274,660 | 10.46% | - | - | - | - | 0.00% |
| 71 - Debt Service | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| 81 - Facilities and Acquisition & Construction | 849,949 | 4,600,165 | 101,463 | 268,763 | 5.84% | 272,253 | 898,109 | - | (27,169) | -3.03% |
| Other Financing Uses | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| | $ 5,648,963 | $ 15,777,986 | $ 509,686 | $ 4,380,882 | 27.77% | $ 272,253 | $ 8,205,175 | $ - | $ (27,169) | -0.33% |
| **EXPENDITURE SUMMARY BY OBJECT CODE:** | | | | | | | | | | |
| 61XX - Payroll Costs | $ - | $ - | $ - | $ - | 0.00% | $ - | $ - | $ - | $ - | 0.00% |
| 62XX - Professional and Contracted Services | 264,560 | 2,341,765 | 185,133 | 928,450 | 39.65% | - | 1,324,004 | - | - | 0.00% |
| 63XX - Supplies | 555,299 | 5,196,029 | 223,090 | 1,455,452 | 28.01% | - | 695,038 | - | - | 0.00% |
| 64XX - Other Operating Expenses | - | 3,474,847 | - | 2,136 | 0.06% | - | 3,282 | - | - | 0.00% |
| 65XX - Debt Services | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| 66XX - Capital Outlay Expenses | 4,829,104 | 4,765,345 | 101,463 | 1,994,844 | 41.86% | 272,253 | 6,182,851 | - | (27,169) | -0.44% |
| 89XX - Other Uses | - | - | | - | 0.00% | - | - | - | - | 0.00% |
| | $ 5,648,963 | $ 15,777,986 | $ 509,686 | $ 4,380,882 | 27.77% | $ 272,253 | $ 8,205,175 | $ - | $ (27,169) | -0.33% |
| **Excess (Deficiency) of Revenues Over Expenditures** | **$ (5,648,963)** | **$ (15,777,986)** | **$ (492,403)** | **$ (4,357,072)** | | **$ (272,253)** | **$ (205,175)** | **$ 8,000,000** | **$ 8,027,169** | |

*Negative expense is due to retainage

| | |
|---|---|
| **UnAudited Fund Balance, July 1, beginning** | 15,777,986 |
| **Estimated Fund Balance, November 30, ending** | **$ 11,420,914** |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
# CAPITAL PROJECTS - 617
# FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2022

| | | | | | All Prior Years | 2021-22 | 2022-23 | | Percent | Encumbered | Total Projected |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Description | Budget | FY Activity | FY Activity | FYTD Activity | Total Activity | Complete | Balance | Project Cost |
| | | 7900 | Bond Issuance Proceeds | $ 275,000,000 | $277,233,624 | $ - | $ - | $277,233,624 | | | |
| | | 5700 | Interest Income | - | 3,782,976 | 183,785 | 186,523 | 4,153,284 | | | |
| | | 5800 | State Revenue | - | 167,261 | 26,412 | 13,452 | 207,125 | | | |
| | | | Total Revenue | $ 275,000,000 | $281,183,861 | $ 210,197 | $ 199,975 | $281,594,033 | | | |
| -- | ---- | --- | 000 | Support Costs 010/494/800/917/999 | $ 8,410,498 | $ 5,758,892 | $ 635,891 | $ 178,402 | $ 6,573,185 | 78.15% | $ 32,765 | $ 6,605,950 |
| -- | ---- | --- | 700 | Multiple Elementary Schools | 14,910,284 | 12,300,437 | 1,389,473 | 588,190 | 14,278,100 | 95.76% | 636,494 | 14,914,594 |
| -- | ---- | --- | 701 | Multiple Intermediate Schools | 10,834,691 | 8,380,331 | 619,364 | 821,857 | 9,821,552 | 90.65% | 1,013,139 | 10,834,691 |
| -- | ---- | --- | 702 | Multiple Middle School | 23,683,988 | 20,887,885 | 1,350,439 | 509,422 | 22,747,746 | 96.05% | 936,242 | 23,683,988 |
| -- | ---- | --- | 703 | Multiple High Schools, BBIA, Phoniex Academy | 69,371,243 | 71,916,571 | (3,001,793) | 406,287 | 69,321,065 | 99.93% | 56,600 | 69,377,665 |
| -- | ---- | --- | 704 | Griffin, Transportation, 6th Avenue | 58,190 | 2,211 | 12,050 | - | 14,261 | 24.51% | 48,665 | 62,926 |
| -- | ---- | --- | 705 | Newsome Stadium & Natatorium | 2,770,906 | 1,866,059 | 476,752 | - | 2,342,811 | 84.55% | 7,891 | 2,350,702 |
| -- | ---- | --- | 706 | Multiple Facilities | 4,958,039 | 2,237,714 | 1,579,334 | 593,537 | 4,410,585 | 88.96% | 547,453 | 4,958,038 |
| -- | ---- | --- | 707 | New - Brenda Norwood ES | 32,412,777 | 32,164,799 | 334,665 | (165,648) | 32,333,816 | 99.76% | 78,961 | 32,412,777 |
| -- | ---- | --- | 708 | New - Alma Martinez IS | 46,466,028 | 46,016,621 | 326,361 | (294,308) | 46,048,674 | 99.10% | 417,354 | 46,466,028 |
| -- | ---- | --- | 709 | New - Charlene McKinzey MS | 60,963,190 | 60,082,446 | 782,481 | 85,235 | 60,950,162 | 99.98% | 13,028 | 60,963,190 |
| -- | ---- | --- | 716 | PAC Audio System Upgrade | 160,166 | - | 160,166 | - | 160,166 | 100.00% | - | 160,166 |
| -- | ---- | --- | 718 | District Repeaters | - | - | - | - | - | 0.00% | 4,403,292 | 4,403,292 |
| Total | | | | | $ 275,000,000 | $261,613,966 | $ 4,665,183 | $ 2,722,974 | $269,002,123 | 97.82% | $ 8,191,884 | $ 277,194,007 |

*Negative expense is due to retainage

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
# SPECIAL REVENUE FUNDS, EXCLUDING FUND 240 SCHOOL NUTRITION
# MONTHLY AND YEAR TO DATE BUDGET STATUS
## FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2022

| FUND NUMBER | FUND DESCRIPTION | NOGA ID | Begin Date | End Date | | Expenditures | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | GRANT AWARD/ROLL FORWARD AMOUNTS | MONTHLY ACTUAL | GRANT YEAR TO DATE ACTUAL | % EXPENDED |
| 211 | ESEA TITLE I-A | 23610101220908 | 7/1/2022 | 9/30/2023 | 4,635,145 | 328,935 | 998,205 | 21.54% |
| 224 | IDEA-B FORMULA | 236600012209086600 | 7/1/2022 | 9/30/2023 | 5,344,650 | 395,662 | 1,442,277 | 26.99% |
| 225 | IDEA -B PRESCHOOL | 236610012209086610 | 7/1/2022 | 9/30/2023 | 57,823 | 4,273 | 15,911 | 27.52% |
| 244 | CARL PERKINS GRANT FOR CAREER | 23420006220908 | 7/1/2022 | 8/15/2023 | 278,504 | 66,994 | 70,627 | 25.36% |
| 255 | TITLE II-A, SUPPORTING EFFECTIVE INSTRUCTION | 23694501220908 | 7/1/2022 | 9/30/2023 | 888,762 | 54,293 | 207,772 | 23.38% |
| 263 | TITLE III-A, ELA | 23671001220908 | 7/1/2022 | 9/30/2023 | 807,708 | 62,066 | 120,167 | 14.88% |
| 265 | NITA M. LOWEY 21ST CCLC CYCLE 11 YEAR 2 | 236950307110028 | 7/1/2022 | 7/31/2023 | 1,700,000 | 122,210 | 473,784 | 27.87% |
| 272 | MAC-MEDICAID ADMIN CLAIMING | N/A | 9/1/2022 | 6/30/2023 | - | 20,051 | 35,621 | 0.00% |
| 282 | APR ESSER III | 21528001220908 | 3/13/2020 | 9/30/2024 | 25,199,997 | 701 | 4,256,757 | 16.89% |
| 282 | APR ESSER III | 21528001220908 | 3/13/2020 | 9/30/2024 | - | 136,947 | 470,864 | 0.00% |
| 284 | IDEA-B Formula-ARP | 225350012209085000 | 7/1/2021 | 9/30/2022 | 1,515,777 | 63,226 | 366,132 | 24.15% |
| 289 | TITLE IV-A, SUBPART 1 STUDENT SUPPORT & ACADEMIC ENRICHMENT | 2368010122098 | 7/1/2022 | 9/30/2023 | 276,175 | 20,284 | 86,044 | 31.16% |
| 410 | STATE TEXTBOOK FUND * | 25001601 | 4/21/2022 | 8/31/2022 | 1,861,741 | 10,040 | 941,121 | 50.55% |
| 429 | DYSLEXIA GRANT AWARD PROGRAM | 22038904220908 | 5/18/2022 | 8/31/2023 | 87,896 | - | 3,415 | 3.89% |
| 461 | CAMPUS ACTIVITY | N/A | 7/1/2022 | 6/30/2023 | 3,151,008 | 265,429 | 771,099 | 24.47% |
| 492 | FALL EDUCATION FOUNDATION GRANT | N/A | 9/1/2022 | 12/31/2023 | 39,322 | 4,930 | 12,024 | 30.58% |
| 492 | ACADEMY FOR EARLY LEARNERS- JANDRUKO | N/A | 7/1/2022 | 6/30/2023 | 105,901 | 4,561 | 12,243 | 11.56% |
| 493 | SPRING EDUCATION FOUNDATION GRANT** | N/A | 1/1/2022 | 12/31/2023 | - | - | - | 0.00% |
| *498 | MISCELLANEOUS GRANTS | N/A | 7/1/2022 | 9/30/2023 | 1,273 | - | 92 | 7.23% |
| TOTAL SPECIAL REVENUE FUNDS | | | | | 65,918,243 | 1,560,602 | 10,284,155 | 15.60% |

* As the grant has ended, all transactions had to be reclassified to the current grant.
** Grant expenses have been reclassified

* No specific end date.
** This negative is due to reclass of a few employees payroll from 263 year 11 back to year 10. Per grant adminstrator, TEA instructed districts to spend down all 19-20 funds, as any unspent balances will not be
** The carry forward is used to requisition textbooks in the summer for the upcoming school year.

*** Department of Airforce reimbursed MISD for ROTC cadets meal.
*** Two grants utilize the same fund (Pre-Kindergarten grant and the LEOSE grant).
*** Vendor refunded MISD for overcharging for services it provided to MISD
**** Rollforward amount after Hold Harmless pulled out in 20-21

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
# BALANCE SHEET - GOVERNMENTAL FUNDS
# FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2022

| Data Control Codes | | General Funds | Student Nutrition Fund | Debt Service Fund | Capital Projects Funds | Special Revenue Funds |
|---|---|---|---|---|---|---|
| | **Assets:** | | | | | |
| 1110 | Cash and cash equivalents | $ 101,574,331 | $ 8,215,673 | $ 41,286,311 | $ 20,623,988 | 4,336,834 |
| 1220 | Delinquent property taxes receivables | 6,822,364 | - | 2,245,002 | - | - |
| 1230 | Allowance for uncollectible taxes (credit) | (2,590,479) | - | (852,400) | - | - |
| 1240 | Receivables from other governments | - | 1,180,999 | 436,684 | | 9,664,126 |
| 1250 | Accrued interest/Unamortized Discount | 167,744 | - | - | 85 | - |
| 1260 | Due from other funds | 4,997,234 | - | 6,434,333 | 3,394,066 | |
| 1290 | Other receivables | 145,001 | - | - | - | 42,357 |
| 1300 | Inventories, at cost | 473,797 | (44,668) | - | - | - |
| 1410 | Prepaid Items | 557,732 | 133 | - | - | - |
| **1000** | **Total Assets** | $ 112,147,724 | $ 9,352,137 | $ 49,549,930 | $ 24,018,139 | 14,043,317 |
| | **Liabilities, Deferred Inflows, and Fund Balance** | | | | | |
| | **Current Liabilities:** | | | | | |
| 2110 | Accounts payable | $ 157,057 | $ - | $ - | $ 4,787 | 734 |
| 2150 | Payroll deduction and withholdings | 6,147,750 | 79,990 | - | 529 | 84,145 |
| 2160 | Accrued wages payable | 31,078,371 | 286,783 | - | - | - |
| 2170 | Due to other funds | - | 2,238,081 | - | - | 11,500,375 |
| 2180 | Payable to other governments | 8,797,987 | 13 | - | - | - |
| 2190 | Due to other | 104,081 | - | - | - | 4,028 |
| 2300 | Deferred revenue | 6,000 | - | - | - | 44,435 |
| 2400 | iPad Deposits | 26,836 | - | - | - | - |
| **2000** | **Total Liabilities** | 46,318,082 | 2,604,867 | - | 5,316 | 11,633,717 |
| | **Deferred Inflows of Resources:** | | | | | |
| 2600 | Unavailable revenue - student prepaid meals | 4,231,885 | 300,621 | - | - | - |
| 2600 | Unavailable revenue - property taxes | - | - | 1,392,602 | - | - |
| | **Total Deferred Inflows of Resources** | 4,231,885 | 300,621 | 1,392,602 | - | - |
| | **Fund Balance** | | | | | |
| | **Non-Spendable:** | | | | | |
| 3410 | Inventories | 473,797 | (44,668) | - | - | - |
| 3430 | Prepaid items | 557,732 | 133 | - | - | - |
| | **Restricted:** | | | | | |
| 3450 | Grant funds | - | 6,491,184 | - | - | - |
| 3470 | Capital acquisitions and contractual obligations | - | - | - | 24,012,823 | - |
| 3480 | Retirement of long-term debt | - | - | 48,157,328 | - | - |
| | **Committed:** | | | | - | |
| 3510 | Capital acquisitions projects | | - | - | - | - |
| 3545 | Campus Activity | - | - | - | - | 2,409,600 |
| 3600 | **Unassigned** | 60,566,228 | - | - | - | - |
| **3000** | **Fund Balance, ESTIMATED** | 61,597,757 | 6,446,649 | 48,157,328 | 24,012,823 | 2,409,600 |
| **4000** | **Total Liabilities, Deferred Inflows, and Fund Balance** | $ 112,147,724 | $ 9,352,137 | $ 49,549,930 | $ 24,018,139 | 14,043,317 |
| | | - | - | - | - | - |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## CHILDREN'S CENTER - FUND 711
### STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
### FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2022

| | CURRENT YEAR 2022-2023 | | | | | PRIOR YEAR 2021-22 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Original Budget | Amended Budget | November 2022 | Actual Year to Date | Actual to Budget | Original Budget | Amended Budget | November 2021 | Actual Year to Date | Actual to Budget |
| **OPERATING REVENUES:** | | | | | | | | | | |
| Local and Intermediate Sources | $ 470,000 | $ 470,000 | $ 47,701 | $ 189,639 | 40.35% | $ 470,000 | $ 470,000 | $ 27,964 | $ 145,917 | 31.05% |
| State Program Revenues | 66,332 | 66,332 | 15,671 | 61,461 | 92.66% | 56,883 | 56,883 | 11,533 | 51,555 | 90.63% |
| Other Financing Sources | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| **Total operating revenues** | $ 536,332 | $ 536,332 | $ 63,372 | $ 251,100 | 46.82% | $ 526,883 | $ 526,883 | $ 39,497 | $ 197,472 | 37.48% |
| **OPERATING EXPENSES:** | | | | | | | | | | |
| 52-Security & Monitoring Services | $ - | $ - | $ - | $ - | 0.00% | $ - | $ 2,288 | $ - | $ - | 0.00% |
| 61 - Community Services | $ 456,025 | $ 456,025 | $ 34,115 | $ 183,519 | 40.24% | $ 466,054 | $ 463,766 | $ 28,582 | $ 161,526 | 34.83% |
| Other Financing Uses | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| **Total operating expenses** | $ 456,025 | $ 456,025 | $ 34,115 | $ 183,519 | 40.24% | $ 466,054 | $ 466,054 | $ 28,582 | $ 161,526 | 34.66% |
| **EXPENSE SUMMARY BY OBJECT CODE:** | | | | | | | | | | |
| 61XX - Payroll Costs | $ 334,675 | $ 334,675 | $ 28,042 | $ 122,034 | 36.46% | $ 332,104 | $ 362,104 | $ 26,169 | $ 131,407 | 36.29% |
| 62XX - Professional and Contracted Services | 3,500 | 3,500 | - | 2,130 | 60.86% | 3,200 | 3,200 | | 2,200 | 68.75% |
| 63XX - Supplies and Materials | 37,550 | 37,550 | 4,612 | 24,876 | 66.25% | 40,550 | 48,338 | 612 | 11,975 | 24.77% |
| 64XX - Other Operating Expenses | 80,300 | 80,300 | 1,461 | 34,479 | 42.94% | 90,200 | 52,412 | 1,801 | 15,944 | 30.42% |
| 66XX - Capital Outlay Expenses | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| Other Financing Uses | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| **Total operating expenses** | $ 456,025 | $ 456,025 | $ 34,115 | $ 183,519 | 40.24% | $ 466,054 | $ 466,054 | $ 28,582 | $ 161,526 | 34.66% |
| **Operating income (loss)** | **$ 80,307** | **$ 80,307** | **$ 29,257** | **$ 67,581** | | **$ 60,829** | **$ 60,829** | **$ 10,915** | **$ 35,946** | |
| **Net Position, July 1, beginning** | | | | 123,151 | | | | | | |
| **Estimated Fund Balance, November 30, ending** | | | | **$ 190,732** | | | | | | |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## CHILDREN'S CENTER AFTERSCHOOL PROGRAM - FUND 711
### STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
### FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2022

| | CURRENT YEAR 2022-2023 | | | | | PRIOR YEAR 2021-22 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Original Budget | Amended Budget | November 2022 | Actual Year to Date | Actual to Budget | Original Budget | Amended Budget | November 2021 | Actual Year to Date | Actual to Budget |
| **OPERATING REVENUES:** | | | | | | | | | | |
| Local and Intermediate Sources | $ - | $ 3,111,989 | $ 330,960 | $ 1,402,874 | 45.08% | $ 3,125,130 | $ 3,125,130 | $ 205,118 | $ 1,004,139 | 32.13% |
| State Program Revenues | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| Afterschool Revenues | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| Less Indirect Costs Transferred to General Fund | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| **al operating revenues** | $ - | $ 3,111,989 | $ 330,960 | $ 1,402,874 | 45.08% | $ 3,125,130 | $ 3,125,130 | $ 205,118 | $ 1,004,139 | 32.13% |
| **OPERATING EXPENSES:** | | | | | | | | | | |
| 52 Security & Monitoring Services | $ 2,500 | $ 2,500 | $ - | $ 2,190 | 87.60% | $ 1,000 | $ 1,000 | $ - | $ - | 0.00% |
| 61 - Community Services | $ 3,175,821 | $ 3,175,821 | $ 226,946 | $ 838,585 | 26.41% | $ 3,608,995 | $ 3,608,995 | $ 178,416 | $ 646,424 | 17.91% |
| Other Financing Uses | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| **al operating expenses** | $ 3,178,321 | $ 3,178,321 | $ 226,946 | $ 840,775 | 26.45% | $ 3,609,995 | $ 3,609,995 | $ 178,416 | $ 646,424 | 17.91% |
| **EXPENSE SUMMARY BY OBJECT CODE:** | | | | | | | | | | |
| 61XX - Payroll Costs | $ 2,814,181 | $ 2,814,181 | $ 214,724 | $ 707,088 | 25.13% | $ 3,137,397 | $ 3,132,993 | $ 169,530 | $ 601,614 | 19.20% |
| 62XX - Professional and Contracted Services | 21,000 | 20,575 | - | 1,311 | 6.37% | 33,000 | 18,826 | 327 | 1,555 | 8.26% |
| 63XX - Supplies and Materials | 135,150 | 158,575 | 5,058 | 51,568 | 32.52% | 201,348 | 219,025 | 2,200 | 8,831 | 4.03% |
| 64XX - Other Operating Expenses | 207,990 | 184,990 | 7,164 | 80,808 | 43.68% | 238,250 | 239,151 | 6,359 | 34,424 | 14.39% |
| 66XX - Capital Outlay Expenses | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| Other Financing Uses | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| **al operating expenses** | $ 3,178,321 | $ 3,178,321 | $ 226,946 | $ 840,775 | 26.45% | $ 3,609,995 | $ 3,609,995 | $ 178,416 | $ 646,424 | 17.91% |
| **Operating income (loss)** | **$ (3,178,321)** | **$ (66,332)** | **$ 104,014** | **$ 562,099** | | **$ (484,865)** | **$ (484,865)** | **$ 26,702** | **$ 357,715** | |
| **Net Position, July 1, beginning** | | | | 432,737 | | | | | | |
| **Estimated Fund Balance, November 30, ending** | | | | **$ 994,836** | | | | | | |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## NATATORIUM - FUND 712
### STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
### FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2022

| | CURRENT YEAR 2022-2023 | | | | | PRIOR YEAR 2021-22 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Original Budget | Amended Budget | November 2022 | Actual Year to Date | Actual to Budget | Original Budget | Amended Budget | November 2021 | Actual Year to Date | Actual to Budget |
| **OPERATING REVENUES:** | | | | | | | | | | |
| Local and Intermediate Sources | $ 710,300 | $ 710,300 | $ 58,154 | $ 325,159 | 45.78% | $ 1,029,651 | $ 1,029,651 | $ 50,461 | $ 336,040 | 32.64% |
| State Program Revenues | 4,589 | 4,589 | 1,996 | 9,711 | 211.61% | 4,298 | 4,298 | 1,944 | $ 8,675 | 201.84% |
| Other Financing Sources | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| **Total operating revenues** | $ 714,889 | $ 714,889 | $ 60,150 | $ 334,870 | 46.84% | $ 1,033,949 | $ 1,033,949 | $ 52,405 | $ 344,715 | 33.34% |
| **OPERATING EXPENSES:** | | | | | | | | | | |
| 11 - Instructional | $ - | $ - | $ - | $ - | 0.00% | $ - | $ - | $ - | $ - | 0.00% |
| 13 - Curriculum and Instructional Staff Development | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| 36 - Cocurricular/Extra Curricular Activities | 785,139 | 785,139 | 50,762 | 216,918 | 27.63% | 773,568 | 932,047 | 73,308 | 237,007 | 25.43% |
| 51 - Plant Maintenance and Facility Services | 254,000 | 377,725 | 15,652 | 93,092 | 24.65% | 260,381 | 399,105 | 21,977 | 129,735 | 32.51% |
| 81 - Facilities Acquisition & Const | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| Other Financing Uses | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| **Total operating expenses** | $ 1,039,139 | $ 1,162,864 | $ 66,414 | $ 310,010 | 26.66% | $ 1,033,949 | $ 1,331,152 | $ 95,285 | $ 366,742 | 27.55% |
| **OPERATING EXPENSES SUMMARY BY OBJECT CODE:** | | | | | | | | | | |
| 61XX - Payroll Costs | $ 455,839 | $ 455,839 | $ 40,888 | $ 173,017 | 37.96% | $ 473,239 | $ 475,039 | $ 38,704 | $ 164,386 | 34.60% |
| 62XX - Professional and Contracted Services | 289,500 | 338,878 | 8,315 | 78,423 | 23.14% | 296,410 | 350,788 | 27,865 | 71,524 | 20.39% |
| 63XX - Supplies and Materials | 62,800 | 137,147 | 7,792 | 24,908 | 18.16% | 77,800 | 165,846 | 3,989 | 78,988 | 47.63% |
| 64XX - Other Operating Expenses | 181,000 | 181,000 | 9,419 | 33,662 | 18.60% | 186,500 | 186,479 | 24,727 | 51,844 | 27.80% |
| 66XX - Capital Outlay Expenses | 50,000 | 50,000 | - | - | 0.00% | - | 153,000 | - | - | 0.00% |
| Other Financing Uses | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| **Total operatingexpenses** | $ 1,039,139 | $ 1,162,864 | $ 66,414 | $ 310,010 | 26.66% | $ 1,033,949 | $ 1,331,152 | $ 95,285 | $ 366,742 | 27.55% |
| **Operating income (loss)** | **$ (324,250)** | **$ (447,975)** | **$ (6,264)** | **$ 24,860** | | **$ -** | **$ (297,203)** | **$ (42,880)** | **$ (22,027)** | |
| **Net Position, July 1, beginning** | | | | 215,146 | | | | | | |
| **Estimated Fund Balance, November 30, ending** | | | | **$ 240,006** | | | | | | |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## ADULT EDUCATION - FUND 714
### STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
### FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2022

| | CURRENT YEAR 2022-2023 | | | | | PRIOR YEAR 2021-22 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Original Budget | Amended Budget | November 2022 | Actual Year to Date | Actual to Budget | Original Budget | Amended Budget | November 2021 | Actual Year to Date | Actual to Budget |
| **OPERATING REVENUES:** | | | | | | | | | | |
| Local and Intermediate Sources | $ 22,000 | $ 22,000 | $ - | $ - | 0.00% | $ 22,000 | $ 22,000 | $ - | $ - | 0.00% |
| State Program Revenues | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| Other Financing Sources | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| **perating revenues** | $ 22,000 | $ 22,000 | $ - | $ - | 0.00% | $ 22,000 | $ 22,000 | $ - | $ - | 0.00% |
| **OPERATING EXPENSES:** | | | | | | | | | | |
| 61 - Community Services | $ 22,000 | $ 22,000 | $ - | $ - | 0.00% | $ 22,000 | $ 22,000 | $ - | $ - | 0.00% |
| Other Financing Uses | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| **perating expenses** | $ 22,000 | $ 22,000 | $ - | $ - | 0.00% | $ 22,000 | $ 22,000 | $ - | $ - | 0.00% |
| **OPERATING EXPENSES SUMMARY BY OBJECT CODE:** | | | | | | | | | | |
| 61XX - Payroll Costs | $ 11,000 | $ 11,000 | $ - | $ - | 0.00% | $ 11,000 | $ 11,000 | $ - | $ - | 0.00% |
| 62XX - Professional and Contracted Services | - | - | - | - | 0.00% | | | - | - | 0.00% |
| 63XX - Supplies and Materials | 11,000 | 11,000 | - | - | 0.00% | 11,000 | 11,000 | - | - | 0.00% |
| 64XX - Other Operating Expenses | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| 66XX - Capital Outlay Expenses | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| Other Financing Uses | - | - | - | - | 0.00% | - | - | - | - | 0.00% |
| **perating expenses** | $ 22,000 | $ 22,000 | $ - | $ - | 0.00% | $ 22,000 | $ 22,000 | $ - | $ - | 0.00% |
| **Operating income (loss)** | **$ -** | **$ -** | **$ -** | **$ -** | | **$ -** | **$ -** | **$ -** | **$ -** | |

| | |
|---|---|
| **Net Position, July 1, beginning** | 3,769 |
| **Estimated Fund Balance, November 30, ending** | **$ 3,769** |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
# COMBINING STATEMENT OF NET POSITION - PROPRIETARY FUNDS
# FOR THE FIVE MONTHS ENDING NOVEMBER 30, 2022

| | Children's Center and Afterschool Care | Natatorium | Adult Education | Business-type Activities Total |
|---|---|---|---|---|
| **Assets** | | | | |
| **Current Assets:** | | | | |
| Cash and cash equivalents | $ 2,642,110 | $ 251,286 | $ 3,769 | $ 2,897,165 |
| Due from Other funds | - | - | - | - |
| Other Receivables | - | - | | - |
| **Total Assets** | **2,642,110** | **251,286** | **3,769** | **2,897,165** |
| | | | | |
| **Liabilities** | | | | |
| **Current Liabilities:** | | | | |
| Payroll deduction and withholdings | 48,719 | 3,463 | - | 52,182 |
| Deferred Revenue | 5,050 | 503 | | |
| Due to other funds | 875,976 | 209,139 | - | 1,085,115 |
| **Total Liabilities** | **929,745** | **213,105** | **-** | **1,142,850** |
| | | | | |
| **Net Position** | | | | |
| Unrestricted net position | 1,712,365 | 38,181 | 3,769 | 1,754,315 |
| **Total Net Position, ESTIMATED** | **$ 1,712,365** | **$ 38,181** | **$ 3,769** | **$ 1,754,315** |

**Board of School Trustees**
**Mansfield Independent School District**

TITLE: Monthly Investment Reports DATE: December 20, 2022

## INFORMATION

### BACKGROUND:

The Public Funds Investment Act requires that, not less than quarterly, written internal management reports be prepared by the investment officer and submitted to the governing body.

Schedules are attached that show book and market values and portfolio allocations between funds and investment holdings as of the month ending November 30, 2022.

All of Mansfield Independent School District's pooled investments and securities are in compliance with the approved Investment Policy, CDA (Local). All investments meet the three basic objectives included in the district's investment policy – safety, liquidity, and yield. The following is a list of authorized broker/dealers approved by the Board on July 26, 2022:

- UBS Paine Webber
- Raymond James
- FHN Financial
- Hilltop Securities
- A J Capital
- Multi-Bank Securities
- Frost Bank
- Wells Fargo Securities, LLC

This report has been submitted in compliance with Government Code 2256.006 per Board policy on investment procedures. The information on this report is, to the best of our knowledge, true and correct, and documents are available to support this date.

**/s/** Monica Irvin

**Monica Irvin, C.P.A.**

/s/ Marinda Bramlett

**Marinda Bramlett**

**/s/** Michele Trongaard

**Michele Trongaard, C.P.A.**

**/s/** Natasha Whetstone

**Natasha Whetstone**

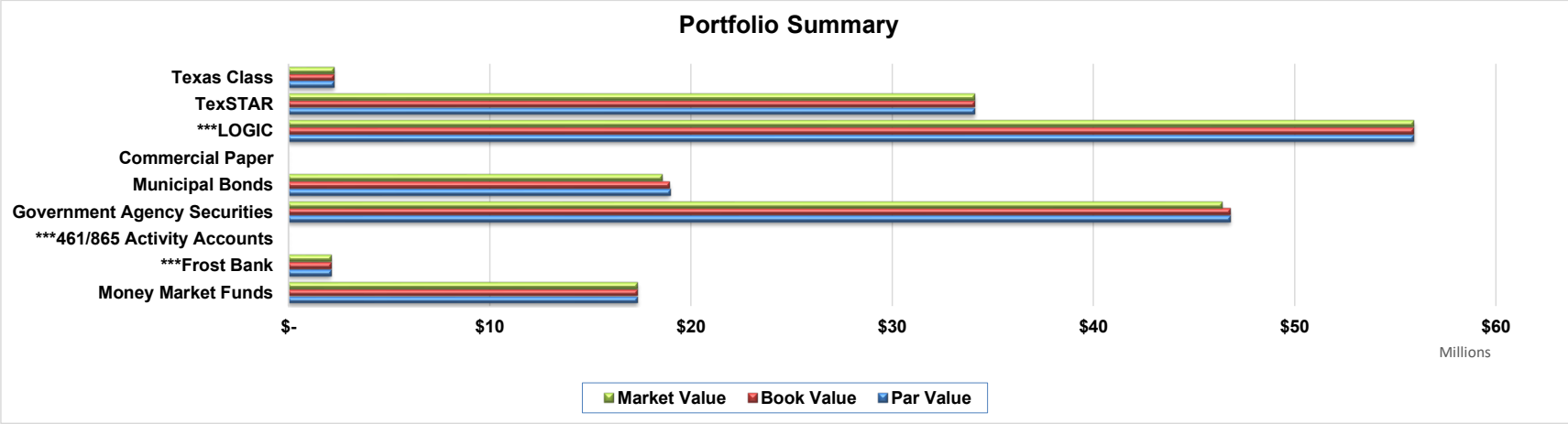
# MANSFIELD INDEPENDENT SCHOOL DISTRICT
# MONTHLY INVESTMENT REPORT
# 11/30/2022
**Unaudited**

## Portfolio Summary by Investment Type

| Investments | Par Value | Book Value | Market Value | % of Portfolio | Weighted Avg Maturity | Avg Yield to Maturity |
|---|---|---|---|---|---|---|
| Money Market Funds | $ 17,318,894.26 | $ 17,318,894.26 | $ 17,318,894.26 | 9.80% | 1 | 3.540 |
| ***Frost Bank | 2,112,192.04 | 2,112,192.04 | 2,112,192.04 | 1.20% | 1 | |
| ***461/865 Activity Accounts | | | | 0.00% | 1 | |
| Government Agency Securities | 46,800,000.00 | 46,796,738.02 | 46,394,622.40 | 26.26% | 2.93 | 2.331 |
| Municipal Bonds | 18,950,000.00 | 18,920,799.04 | 18,554,017.60 | 10.50% | 5.06 | 0.959 |
| Commercial Paper | | | | 0.00% | 0.00 | 0.000 |
| ***LOGIC | 55,917,555.19 | 55,917,555.19 | 55,917,555.19 | 31.65% | 1 | 3.929 |
| TexSTAR | 34,100,335.60 | 34,100,335.60 | 34,100,335.60 | 19.30% | 1 | 3.559 |
| Texas Class | 2,273,850.22 | 2,273,850.22 | 2,273,850.22 | 1.29% | 1 | 3.855 |
| | $ 177,472,827.31 | $ 177,440,364.37 | $ 176,671,467.31 | 100.00% | | 2.596 |

| Accrued Interest | | | |
|---|---|---|---|
| Accrued Interest at Purchase | | $ 85,564 | $ 85,564 |
| Accrued Interest | | 861,436 | 861,436 |
| Subtotal | | $ 947,000 | $ 947,000 |
| **Total Investment Value** | **$ 177,472,827** | **$ 178,387,365** | **$ 177,618,467** |

| Total Current Year Earnings by Fund | 11/30/2022 | Period Ending |
|---|---|---|
| General Fund | $ 646,418 | |
| Child Nutrition Funds | 84,886 | |
| Debt Service Fund | 466,216 | |
| Construction Funds | 186,489 | |
| Custodial Funds | 822 | |
| Total Interest Earnings | $ 1,384,830 | |



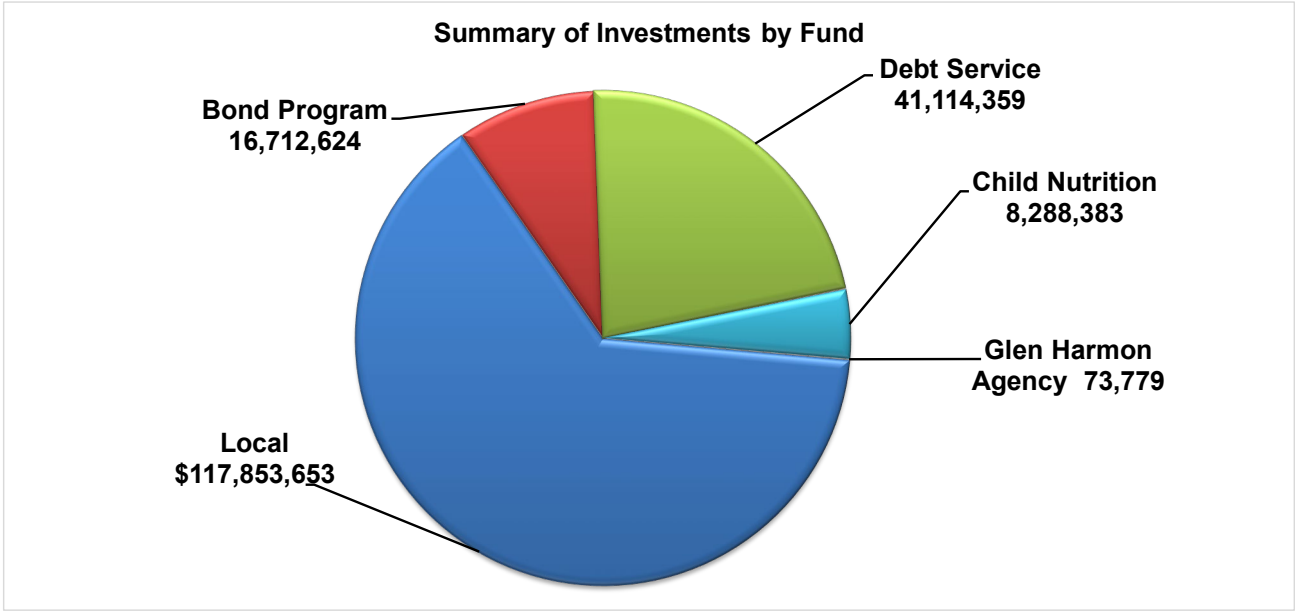

******The Book values reflected are based on statement balances.***

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**
**MONTHLY INVESTMENT REPORT**
**11/30/2022**
**Unaudited**

## Portfolio Summary by Fund Par

| Fund | Previous Month | Current Month | Change |
|---|---|---|---|
| Local | $115,374,149 | $ 117,853,653 | $ 2,479,504 |
| Bond Program | 18,176,701 | 16,712,624 | (1,464,077) |
| Debt Service | 41,034,318 | 41,114,359 | 80,041 |
| Natatorium | 203,368 | 231,204 | 27,836 |
| Child Nutrition | 8,178,906 | 8,288,383 | 109,477 |
| Glen Harmon Agency | 73,629 | 73,779 | 150 |
| Total Ending Balance for the Period Ending | $ 183,041,071 | $ 184,274,002 | $ 1,232,931 |

*6801175*



# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## INVESTMENT POSITION DETAIL BY FUND AND TYPE

**11/30/22** **11/30/2022**

| Investment Type | Investment Asset | Trade Ticket # | Settlement Date | (Sorted by) Maturity Date | Callable Date | CUSIP | Yield to Maturity | Interest Paid on Pool Accounts for the Month | Days to Maturity | Par | Unamortized Discount | Unamortized Premium | Statement Balance (Book Balance on securities) | Market Value at 11/30/22 | Weighted Average Maturity |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **General Fund Investment Portfolio** | | | | | | | | | | | | | | | |
| Money Market | Bank of Oklahoma (Invesco Premier U.S. Government Money Portfolio) | | | | | | 3.770 | | 1 | 98,612 | | | 98,612 | 98,612 | |
| DDA Checking | Frost Bank | | | | | | 0.000 | | 1 | 1,327,181 | | | 1,327,181 | 1,327,181 | |
| DDA Checking | Frost Bank 461/865 Activity Fund Accounts | | | | | | 0.000 | | 1 | - | | | - | - | |
| | **Subtotal** | | | | | | | - | 1 | 1,425,793 | - | - | 1,425,793 | 1,425,793 | |
| Investment Pool | LOGIC | | | | | | 3.929 | 21,463.24 | 1 | 6,060,669 | | | 6,060,669 | 6,060,669 | 1.00 |
| Investment Pool | Texas Class | | | | | | 3.855 | 7,191.76 | 1 | 2,273,850 | | | 2,273,850 | 2,273,850 | 1.00 |
| Investment Pool | TexSTAR | | | | | | 3.559 | 50,197.54 | 1 | 21,986,014 | | | 21,986,014 | 21,986,014 | 1.00 |
| | **Subtotal** | | | | | | 3.781 | 78,852.54 | 1 | 30,320,533 | - | - | 30,320,533 | 30,320,533 | 1.00 |
| **Brokerage Held Securities** | **Wells Fargo Brokerage** | | | | | | | | | | | | | | |
| Government Agencey Securities | | | | | | | | | | | | | | | |
| | FHLB | WF-22-05 | 03/08/22 | 12/21/22 | | 3130ARBK6 | 1.000 | | 21 | 10,000,000 | | | 10,000,000 | 9,980,030 | 1.83 |
| | Federal Farm Credit Bank | WF 22-04 | 02/22/22 | 02/22/23 | | 3133ENPH7 | 1.210 | | 84 | 10,000,000 | (456) | | 9,999,544 | 9,922,280 | 7.32 |
| | FHLB | WF 22-09 | 07/28/22 | 04/25/23 | 11/25/2022 | 3130ASNH8 | 3.000 | | 146 | 7,500,000 | | | 7,500,000 | 7,455,938 | 9.55 |
| | FHLB | WF-22-07 | 06/11/22 | 07/03/23 | 6/6/2023 | 3130ASC64 | 2.320 | | 215 | 6,300,000 | (876) | | 6,299,124 | 6,198,526 | 11.81 |
| | FFCB | WF 22-09 | 08/08/22 | 08/08/23 | | 3133ENF39 | 3.154 | | 251 | 10,000,000 | (1,931) | | 9,998,069 | 9,884,820 | 21.88 |
| | FHLB | WF-22-08 | 07/18/22 | 11/18/23 | 1/18/2023 | 31330ASQA0 | 3.300 | | 353 | 3,000,000 | | | 3,000,000 | 2,953,029 | 9.23 |
| | **Subtotal** | | | | | | 2.331 | | 178.333 | 46,800,000 | (3,262) | - | 46,796,738 | 46,394,622 | 8.804 |
| Municipal Bond | | | | | | | | | | | | | | | |
| | Miami-Dad Cnty Fl Special Oblig | WF 22-02 | 02/17/22 | 04/01/23 | 3/8/2022 | 59333NN90 | 1.270 | | 122 | 5,000,000 | (14,900) | | 4,985,100 | 4,930,135 | 5.30 |
| | Port Authority NY & NJ | wf 22-06 | 03/11/22 | 07/01/23 | | 73358W4V3 | 1.086 | | 213 | 10,000,000 | (26,655) | | 9,973,345 | 9,777,450 | 18.52 |
| | Lakeland FL Cap Improvement | WF 21-02 | 07/29/21 | 11/01/23 | | 511662DY1 | 0.550 | | 336 | 950,000 | | | 950,000 | 918,544 | 2.78 |
| | Lee County FL Water & Sewer Rev Bonds | WF 22-03 | 02/17/22 | 11/01/23 | | 523530LK7 | 1.440 | | 336 | 3,000,000 | | 12,354 | 3,012,354 | 2,927,889 | 8.83 |
| | | | | | | | | | | | | | - | - | |
| | **Subtotal** | | | | | | 0.96 | - | 252 | 18,950,000 | (41,555) | 12,354 | 18,920,799 | 18,554,018 | 5.06 |
| Money Market | Wells Fargo Brokerage | | | | | | 3.54 | 27,795 | | 17,220,282 | | | 17,220,282 | 17,220,282 | 22.00 |
| | | | | | | | | | | | | | | - | |
| | **Subtotal** | | | | | | 3.54 | 27,795 | | 17,220,282 | - | - | 17,220,282 | 17,220,282 | 22.00 |
| | **Total Brokerage Held Securities Wells Fargo Brokerage** | | | | | | 1.71 | 27,795 | | 82,970,282 | (44,817) | 12,354 | 82,937,820 | 82,168,922 | 8.97 |
| | **Grand Total Investment for Fund** | | | | | | 1.8294 | 106,648 | | 114,716,608 | (44,817) | 12,354 | 114,684,145 | 113,915,248 | |
| **Debt Service Fund Investment Position** | | | | | | | | | | | | | | | |
| DDA Checking | Frost Bank | | | | | | 0.000 | | 1 | 204,695 | | | 204,695 | 204,695 | |
| Investment Pool | LOGIC | | | | | | 3.929 | 93,425.94 | 1 | 29,023,316 | | | 29,023,316 | 29,023,316 | |
| Investment Pool | TexSTAR | | | | | | 3.559 | 32,115.28 | 1 | 12,110,344 | | | 12,110,344 | 12,110,344 | |
| | **Subtotal** | | | | | | 3.744 | 125,541.22 | 1 | 41,133,661 | - | - | 41,133,661 | 41,133,661 | |
| | **Grand Total Investment for Fund** | | | | | | 3.744 | 125,541.22 | 1 | 41,338,356 | - | - | 41,338,356 | 41,338,356 | |
| **2017 Bond Program** | | | | | | | | | | | | | | | |
| Investment Pool | LOGIC | | | | | | 3.929 | 47,570.56 | 1 | 13,104,428 | | | 13,104,428 | 13,104,428 | |
| | **Subtotal** | | | | | | 3.929 | 47,570.56 | 1 | 13,104,428 | - | - | 13,104,428 | 13,104,428 | |
| | **Grand Total Investment for Fund** | | | | | | 1.965 | 47,571 | 1 | 13,104,428 | - | - | 13,104,428 | 13,104,428 | |
| **Child Nutrition** | | | | | | | | | | | | | | | |
| DDA Checking | Frost Bank | | | | | | 0.000 | | 1 | 244,467 | | | 244,467 | 244,467 | |
| Investment Pool | LOGIC | | | | | | 3.929 | 24,641.18 | 1 | 7,654,929 | | | 7,654,929 | 7,654,929 | |
| Investment Pool | TexSTAR | | | | | | 3.559 | 11.61 | 1 | 3,977 | | | 3,977 | 3,977 | |
| | **Subtotal** | | | | | | 3.744 | 24,652.79 | 1 | 7,658,906 | - | - | 7,658,906 | 7,658,906 | |
| | **Grand Total Investment for Fund** | | | | | | 3.744 | 24,652.79 | 1 | 7,903,374 | - | - | 7,903,374 | 7,903,374 | |

# MANSFIELD INDEPENDENT SCHOOL DISTRICT
## INVESTMENT POSITION DETAIL BY FUND AND TYPE

**11/30/22** **11/30/2022**

| Investment Type | Investment Asset | Trade Ticket # | Settlement Date | (Sorted by) Maturity Date | Callable Date | CUSIP | Yield to Maturity | Interest Paid on Pool Accounts for the Month | Days to Maturity | Par | Unamortized Discount | Unamortized Premium | Statement Balance (Book Balance on securities) | Market Value at 11/30/22 | Weighted Average Maturity |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Glenn Harmon Agency** | | | | | | | | | | | | | | | |
| Investment Pool | LOGIC | | | | | | 3.929 | 238.88 | 1 | 74,213 | | | 74,213 | 74,213 | |
| | **Subtotal** | | | | | | 3.929 | 238.88 | 1 | 74,213 | - | - | 74,213 | 74,213 | |
| | **Grand Total Investment for Fund** | | | | | | 3.929 | 238.88 | 1 | 74,213 | - | - | 74,213 | 74,213 | |
| **Natatorium** | | | | | | | | | | | | | | | |
| DDA Checking | Frost Bank | | | | | | 0.000 | | 1 | 335,848 | | | 335,848 | 335,848 | |
| | **Subtotal** | | | | | | 0.000 | - | 1 | 335,848 | - | - | 335,848 | 335,848 | |
| | **Grand Total Investment for Fund** | | | | | | 0.000 | - | 1 | 335,848 | - | - | 335,848 | 335,848 | |
| | **Grand Total Investments ALL Funds** | | | | | | **2.535** | **304,651** | | **177,472,827** | **(44,817)** | **12,354** | **177,440,364** | **176,671,467** | |

**Board of School Trustees**
**Mansfield Independent School District**

TITLE: Property Tax Collections DATE: December 20, 2022

## INFORMATION

**BACKGROUND:**

The Tarrant County Tax Office collects property taxes on behalf of the District for the general fund and the debt service fund. The attached Schedule of Delinquent Taxes Receivable includes tax collections for the current fiscal year as of November 30, 2022.

Total current and delinquent collections as of November 30, 2022, total $20,052,873.

For comparison, current collections as of November 30, 2022, total $18,073,850 compared to $21,409,766 through November 30, 2021.

MANSFIELD INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
FISCAL YEAR ENDED JUNE 30, 2023

| Last Ten Years | | (1) Tax Rates Maintenance | (2) Tax Rates Debt Service | (3) Assessed/Appraised Value for School Tax Purposes | (10) Beginning Balance 7/2/2022 | (20) Current Year's Total Levy | (31) Maintenance Collections | (32) Debt Service Collections | (40) Entire Year's Adjustments | (50) Ending Balance 6/30/2023 |
|---|---|---|---|---|---|---|---|---|---|---|
| 2014 | and prior years | Various | Various | Various | $ 2,095,374 | - | $ 8,285 | $ 3,880 | $ (237,584) | $ 1,845,625 |
| 2015 | | 1.0400 | 0.4871 | 9,072,174,412 | 176,140 | - | 1,990 | 932 | - | 173,218 |
| 2016 | | 1.0400 | 0.4700 | 10,658,635,170 | 316,338 | - | 3,278 | 1,482 | - | 311,578 |
| 2017 | | 1.0400 | 0.4700 | 11,444,353,095 | 213,048 | - | 3,974 | 1,796 | - | 207,278 |
| 2018 | | 1.0400 | 0.5000 | 12,548,024,977 | 231,969 | - | 10,482 | 5,040 | (968) | 215,479 |
| 2019 | | 1.0400 | 0.5000 | 13,939,141,882 | 542,649 | - | 17,716 | 8,517 | 7,749 | 524,165 |
| 2020 | | 0.9700 | 0.4900 | 15,410,617,919 | 532,173 | - | 45,506 | 22,988 | 120,863 | 584,542 |
| 2021 | | 0.9564 | 0.4900 | 15,567,029,316 | 1,007,840 | - | 19,651 | 10,068 | 59,385 | 1,037,506 |
| 2022 | | 1.0583 | 0.3600 | 17,221,953,433 | 3,951,832 | - | 1,353,142 | 460,296 | (213,714) | 1,924,680 |
| 2023 | (School year under audit) | 0.9746 | 0.3600 | | | 249,133,769 | 13,198,542 | 4,875,308 | 9,726,149 | 240,786,068 |
| 1000 | TOTALS | | | | $ 9,067,363 | $ 249,133,769 | $ 14,662,566 | $ 5,390,307 | $ 9,461,880 | $ 247,610,139 |

# December District Dashboard Summary Report

| 1. Vision 2030 | | | |
|---|---|---|---|
| **Dashboard Measure** | Status | Mid-Course Correction | Report Page # |
| No Scheduled Reports | | | |
| **2. Curriculum and Instruction** | | | |
| **Dashboard Measure** | Status | Mid-Course Correction | Report Page # |
| No Scheduled Reports | | | |
| **3. Student Services** | | | |
| **Dashboard Measure** | Status | Mid-Course Correction | Report Page # |
| No Scheduled Reports | | | |
| **4. Technology** | | | |
| **Dashboard Measure** | Status | Mid-Course Correction | Report Page # |
| 4.1 Average scheduled uptime for critical systems | | | 4 |
| **5. Human Resources** | | | |
| **Dashboard Measure** | Status | Mid-Course Correction | Report Page # |
| No Scheduled Reports | | | |
| **6. Communications and Marketing** | | | |
| **Dashboard Measure** | Status | Mid-Course Correction | Report Page # |
| No Scheduled Reports | | | |
| **7. Facilities and Operations** | | | |
| **Dashboard Measure** | Status | Mid-Course Correction | Report Page # |
| No Scheduled Reports | | | |
| 8. **Business Services** | | | |
| **Dashboard Measure** | Status | Mid-Course Correction | Report Page # |
| 8.2 Clean Financial Audit | | | 6 |
| 9. **Safety and Security** | | | |
| **Dashboard Measure** | Status | Mid-Course Correction | Report Page # |
| 9.1 Police presentation per month | | | 8 |

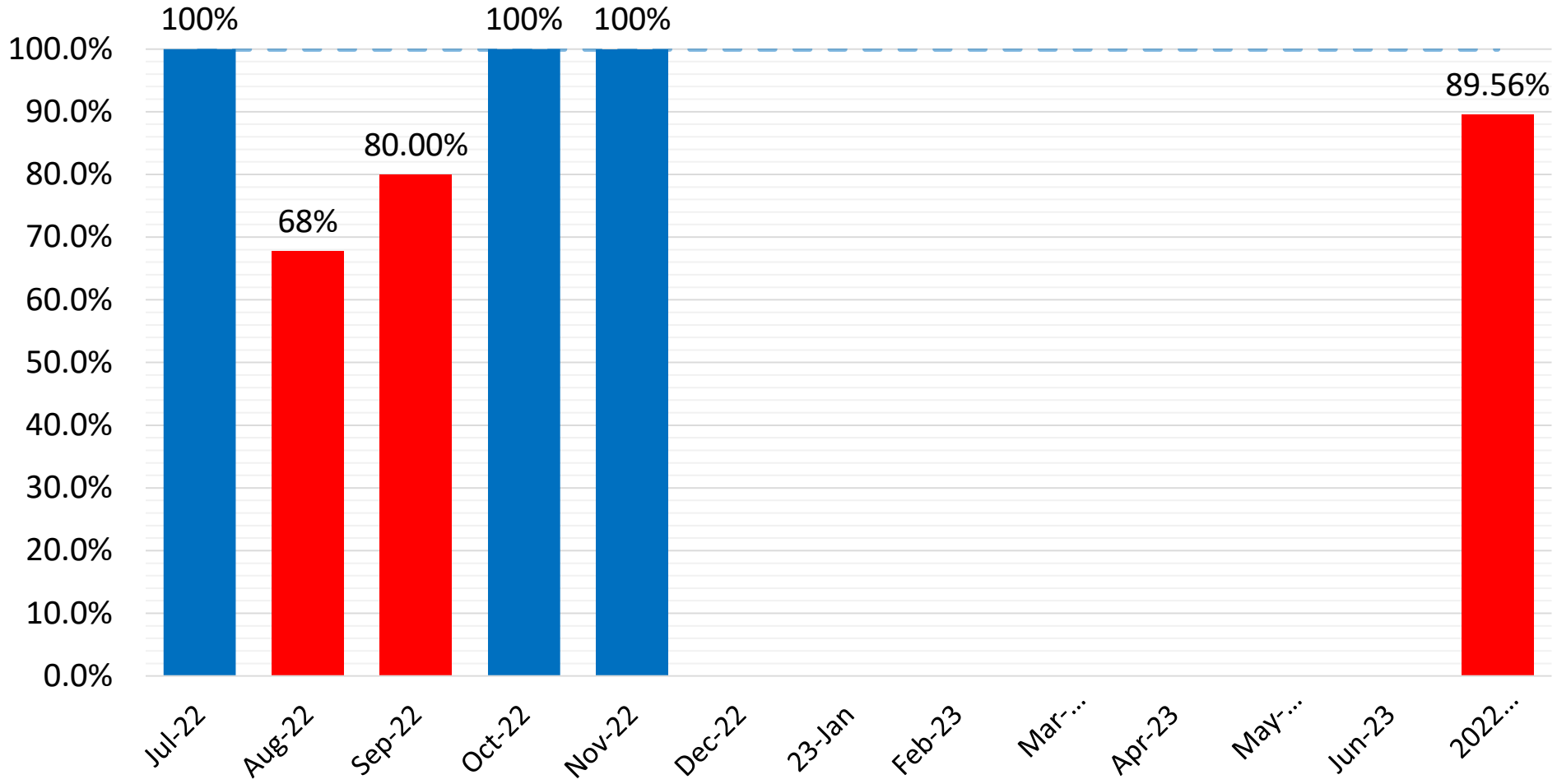
Above Goal  At Goal  Near Goal  Below Goal

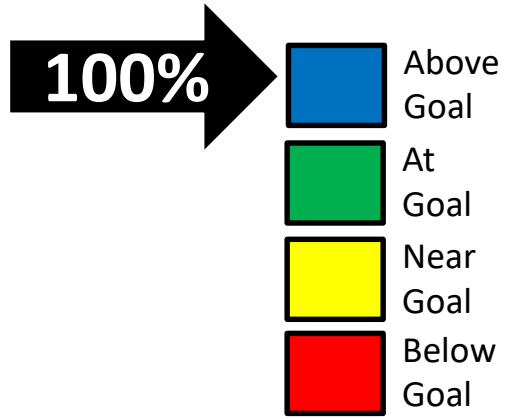
# EC Accountability
# December 2022

| Department | Key Strategic Measures | Data Collected, Managed, and Reported by |
|---|---|---|
| Technology – Focus on Excellence and Equity in Technology | 4.1 % Critical Systems Scheduled Uptime<br>4.2 % Work Orders Completed within 7 Business Days<br>4.3 Cybersecurity: Uncompromised End-Points | Shawntee' Cowan |

| Leading Indicator Measure | Reported By | Sept. | Oct. | Nov. | Dec. | Jan. | Feb. | Mar. | Apr. | May | June | July | Aug. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4.1 Average scheduled uptime for critical systems | Shawntee' Cowan | X | X | X | X | X | X | X | X | X | X | X | X |
| 4.2 % of work orders completed in seven days | Shawntee' Cowan | X | | X | | X | | X | | X | | X | X |
| 4.3 Cybersecurity: Uncompromised End-Points | Shawntee' Cowan | X | | X | | X | | X | | X | | X | X |

# 4.1.1 Technology - Average scheduled uptime of critical systems




**Status for this Measure**

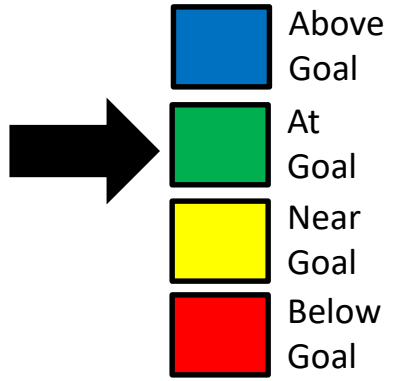
- ≥ 99.96%
- 98% - 99.95%
- 96.1% - 97.99%
- ≤ 96%

Goal: ≥ 98%

| Department | Key Strategic Measures | Data Collected, Managed, and Reported by |
|---|---|---|
| Business Services – Focus on Economy and Efficiency with Financial Transparency | 8.1 Highest rating on FIRST<br>8.2 Clean Financial Audit<br>8.3 % of Payroll Issued Accurately & On Time | Michele Trongaard |

| Leading Indicator Measure | Reported By | Sept. | Oct. | Nov. | Dec. | Jan. | Feb. | Mar. | Apr. | May | June | July | Aug. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 8.1 Highest Rating on FIRST | Michele Trongaard | | X | | | | | | | | | | |
| 8.2 Clean Financial Audit | Michele Trongaard | | | | X | | | | | | | | |
| 8.3 % of Payroll Issued Accurately & On Time | Michele Trongaard | | | | | | | | | | | | X |

# 8.2 Clean Financial Audit (Unqualified Opinion)

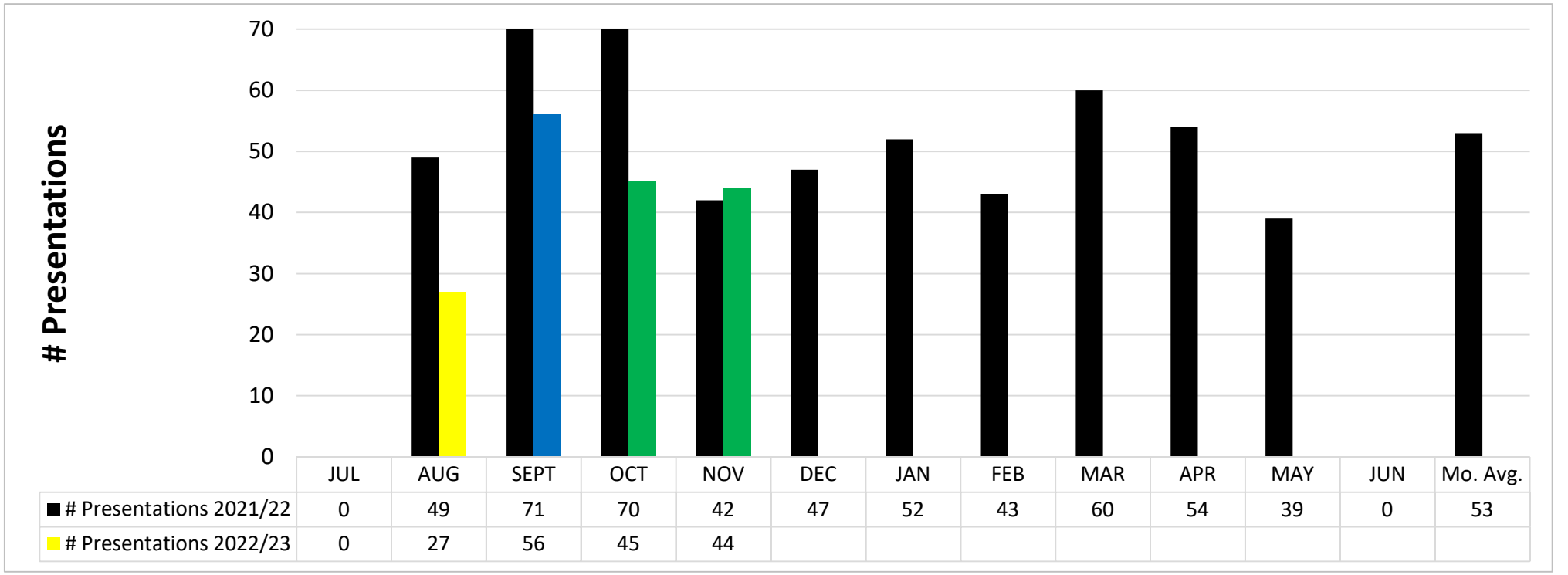



- The Annual Comprehensive Financial Report of the Mansfield Independent School District  provides an overview of the District's governmental activities. The District is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and the United States Office of Management and Budget Uniform Guidance. The ACF Report is scheduled to be presented at the December 20, 2022 Board Meeting.
- Mansfield ISD received the Certificate of Excellence in Financial Reporting.
- The Business Services and Finance Department will continue to follow and implement financial management procedures within the department and continue to provide ongoing training to other departments and campus personnel in efforts to maintain the highest rating possible.

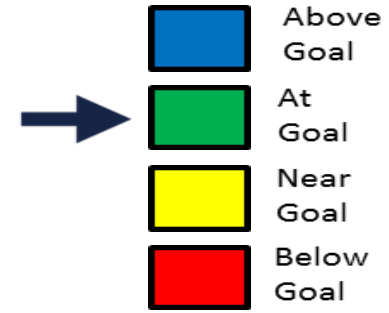
| Department | Key Strategic Measures | Data Collected, Managed, and Reported by |
|---|---|---|
| Safety and Security | 9.1 % Police Presentations Per Month<br>9.2 % Students that Feel Safe at School<br>9.3 % Police Force Meeting TCOLE Standards | Chief Minter |

| Leading Indicator Measure | Reported By | Sept. | Oct. | Nov. | Dec. | Jan. | Feb. | Mar. | Apr. | May | June | July | Aug. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 9.1 % Police Presentations Per Month | Greg Minter | X | X | X | X | X | X | X | X | X | X | X | X |
| 9.2 % of Students that Feel Safe at school | Robert Ball | | | | | X | | | | | X | | |
| 9.3 % Police Force Meeting TCOLE Standards | Greg Minter | | | | | | X | | | | | | X |

# Measure 9.1 Police Presentations 2022/2023

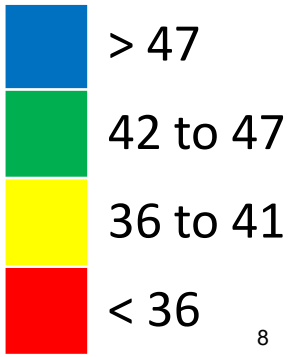



| | JUL | AUG | SEPT | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN | Mo. Avg. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| # Presentations 2021/22 | 0 | 49 | 71 | 70 | 42 | 47 | 52 | 43 | 60 | 54 | 39 | 0 | 53 |
| # Presentations 2022/23 | 0 | 27 | 56 | 45 | 44 | | | | | | | | |




- The Police Department currently has MISD officers covering all of the 36 campuses. Our goal is that each campus based officer conduct at least 1 presentation per month.
- Police presentations consist of student, staff, or community presentations.

**Status for this Measure**



**MANSFIELD ISD BOARD OF TRUSTEES / SUPERINTENDENT KEY STRATEGIC MEASURES**

Goal 1: Remains focused on the Board's goals and priorities, annually evaluating its performance as a team, with attention given to the district's vision and goals; fulfilling the board's duties, responsibilities, and commitments; and the board's working relationship with the superintendent.

Goal 2: Ensure the equitable distribution of resources, opportunities, and experiences based on the diverse needs of students and schools

## December 2022 Board Dashboard Summary Report

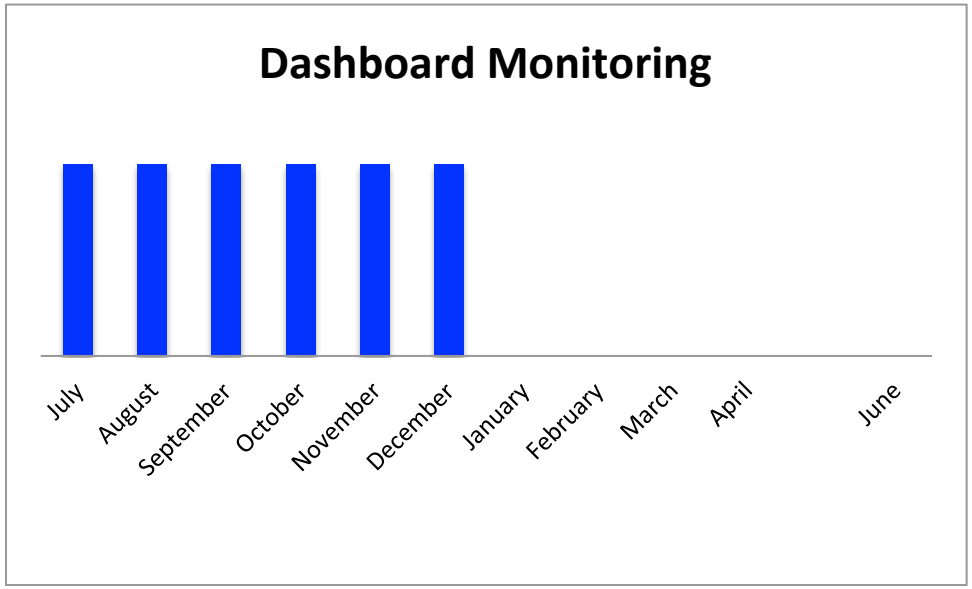
| 1. Guiding Statements | | | | |
|---|---|---|---|---|
| # | Dashboard Measurer | Status | Correction Needed | Report # |
| | No Report Scheduled | | | |
| **2. Vision and Goals** | | | | |
| # | Dashboard Measurer | Status | Correction Needed | Report # |
| 2.1 | Focus on Monitoring Board Dashboard on a Monthly Basis | | | **1** |
| 2.3.1 | Superintendent in Community | | | **2** |
| 2.3.2 | Visibility on School Campuses | | | **3** |
| **3. Systems and Processes** | | | | |
| # | Dashboard Measurer | Status | Correction Needed | Report # |
| 3.2 | Board Member Required Training | | | **4** |
| 3.3 | Student Focused Agenda | | | **5** |
| 3.4 | Length of Board Meeings | | | **6** |
| 3.5 | Length of Executive Session | | | **7** |
| **4. Progress and Accountability** | | | | |
| | No Report Scheduled | | | |
| **5. Advocacy and Engagement** | | | | |
| # | Dashboard Measurer | Status | Correction Needed | Report # |
| 5.2 | Board Members Visible at School Events | | | **8** |
| **6. Synergy and Teamwork** | | | | |
| # | Dashboard Measurer | Status | Correction Needed | Report # |
| 6.1 | Team of 8/Progress Meetings | | | **9** |
| 6.2 | Board Member Partnership/ Buddy | | | **10** |

| | |
|---|---|
| | Met or Exceeded 5 Year Goal |
| | On Track Towards Meeting Goal with a Positive Trend |
| | Did Not Achieve Yearly Goal- Improvement Effort Suggested |
| | Current Progress Did Not Achieve Goal – Improvement Effort Required |

**Report 1**

**Reporting Progress**

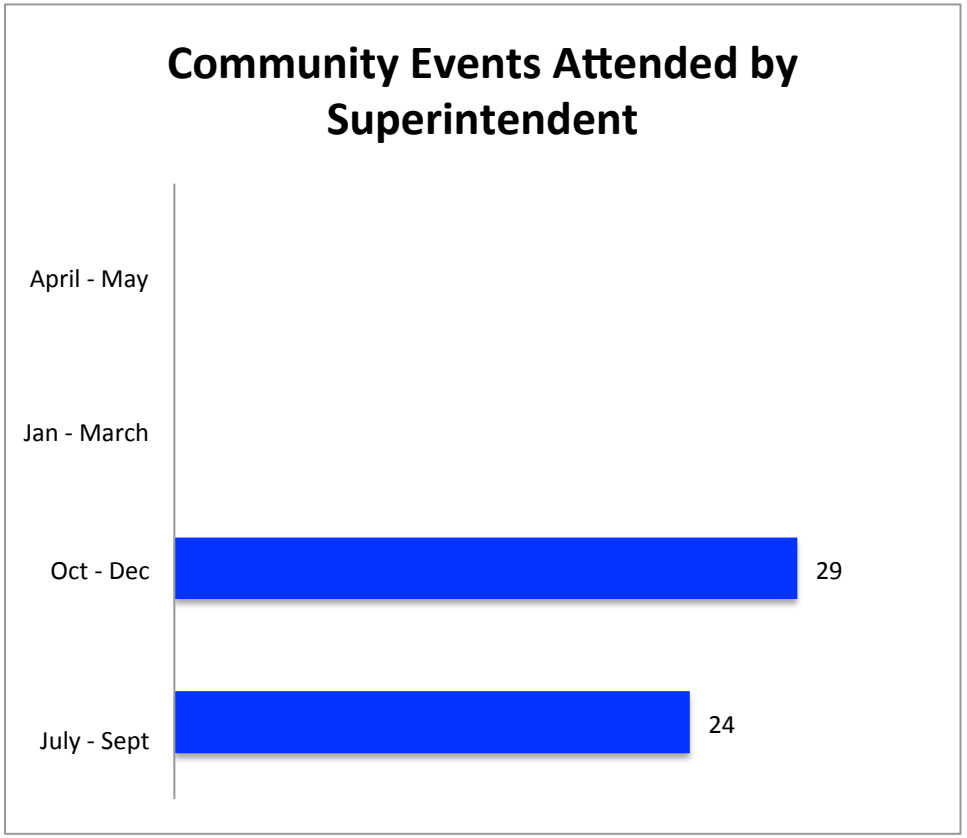
| | |
|---|---|
| 100% | |
| 75% | |
| 50% | |
| 25% | |



**Report 2**

**Community Events Attended by Superintendent**

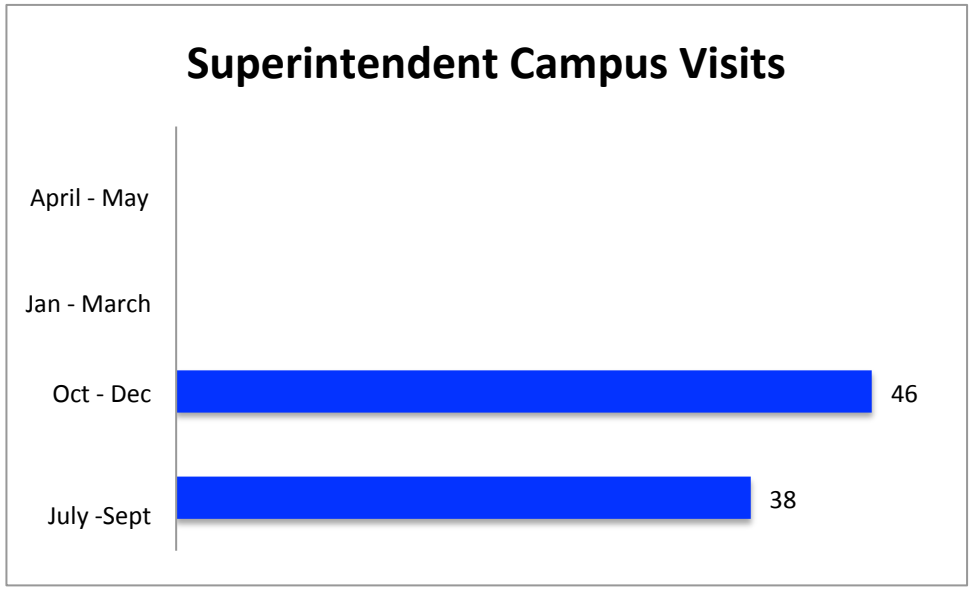
| | |
|---|---|
| >20 | |
| 11 - 20 | |
| 5 - 10 | |
| <5 | |




**Report 3**

**Superintendent Campus Visits**

| | |
|---|---|
| >24 | |
| 13 - 24 | |
| 6 - 12 | |
| < 6 | |



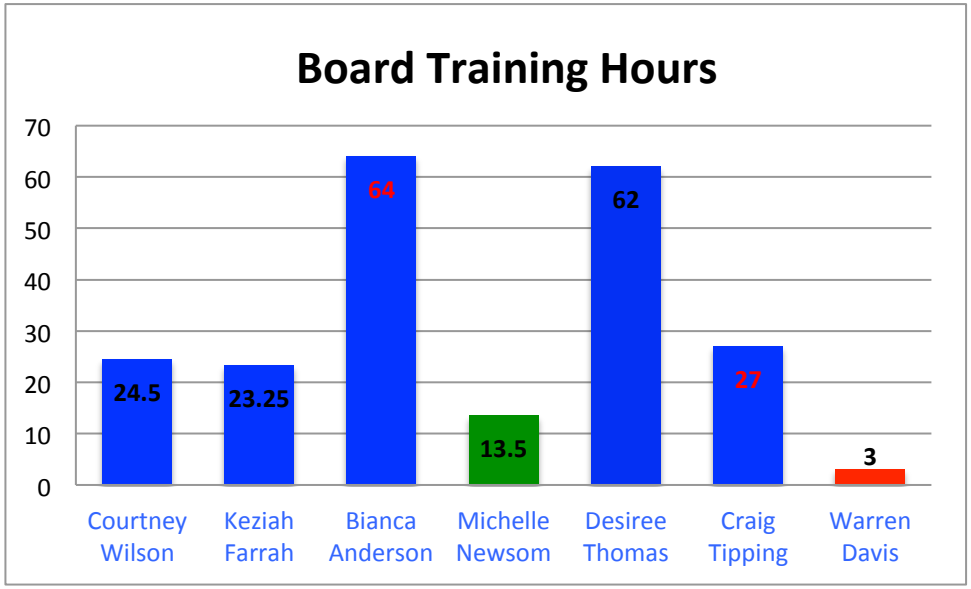
**Report 4**

**New Board Members**

| | |
|---|---|
| >27 | |
| 26 - 27 | |
| 25 | |
| <25 | |

**Veteran Board Members**

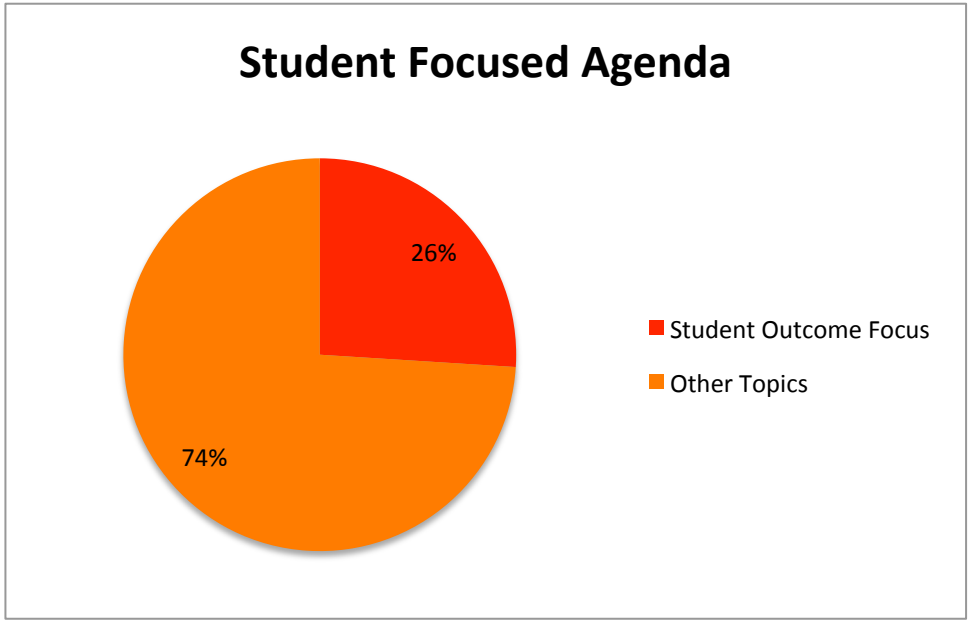
| | |
|---|---|
| >15 | |
| 12 -14 | |
| <12 | |




**Report 5**

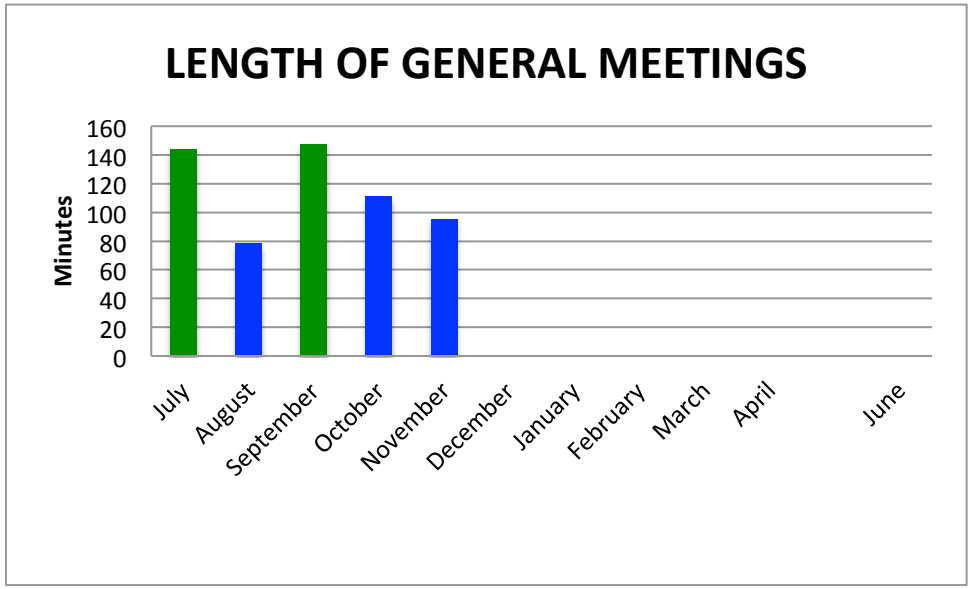
**% of Time Invested to Student Outcomes**

| | |
|---|---|
| >=40% | |
| 30-39% | |
| <29% | |



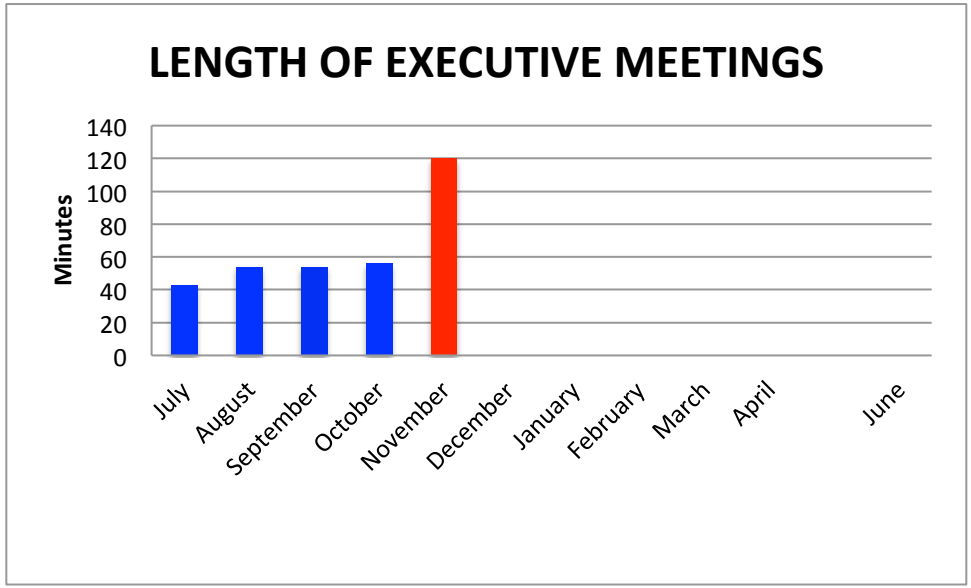
**Report 6**

| Minutes per Meeting | |
|---|---|
| <=120 | |
| 119 - 149 | |
| 150 min | |
| >150 min | |



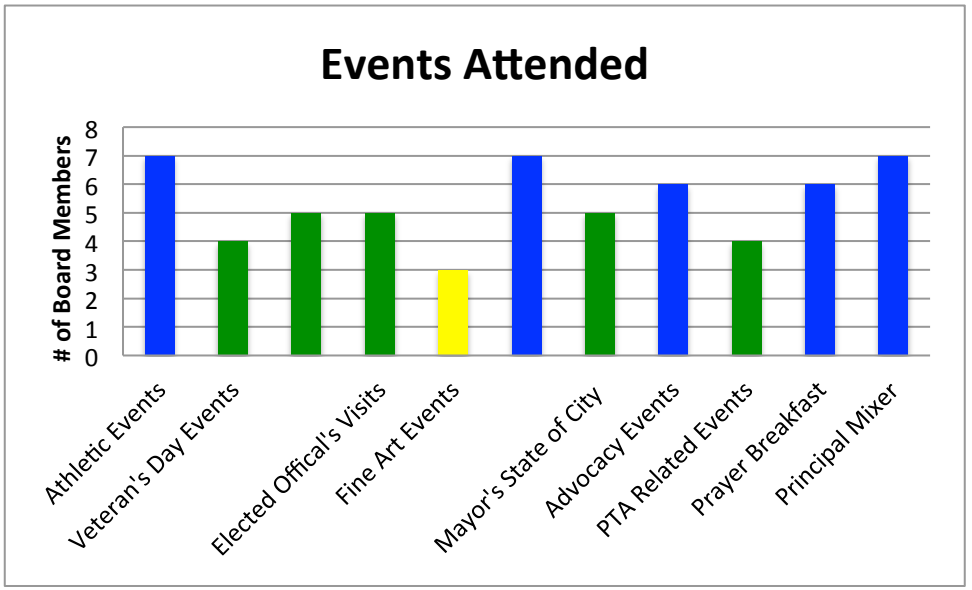

**Report 7**

| Minutes per Meeting | |
|---|---|
| <=60 min | |
| 61-89 min | |
| 90 min | |
| > 90 min | |



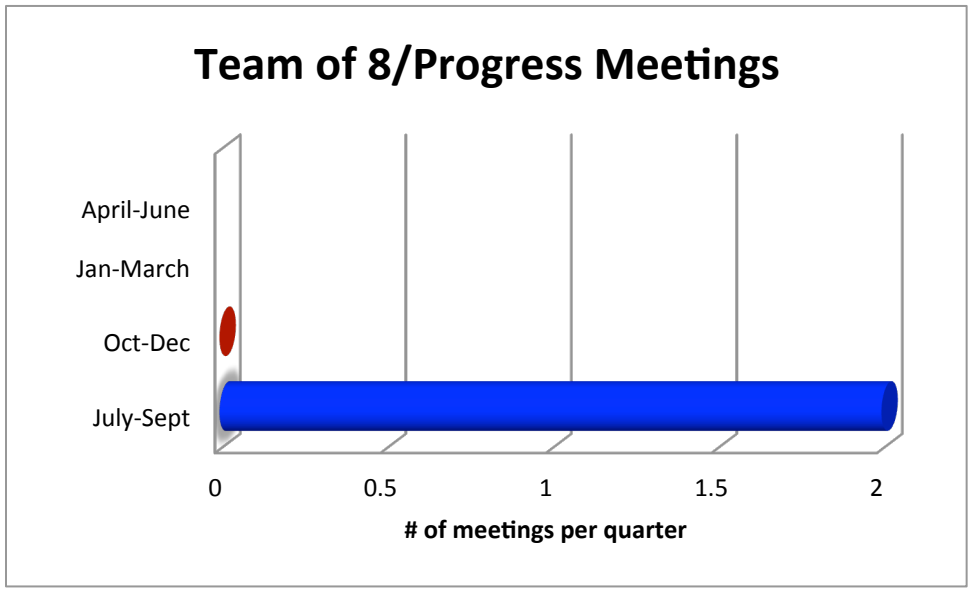
**Report 8**

| # of Board Members | |
|---|---|
| 6-7 | |
| 4-5 | |
| 2-3 | |
| 1 | |




**Report 9**

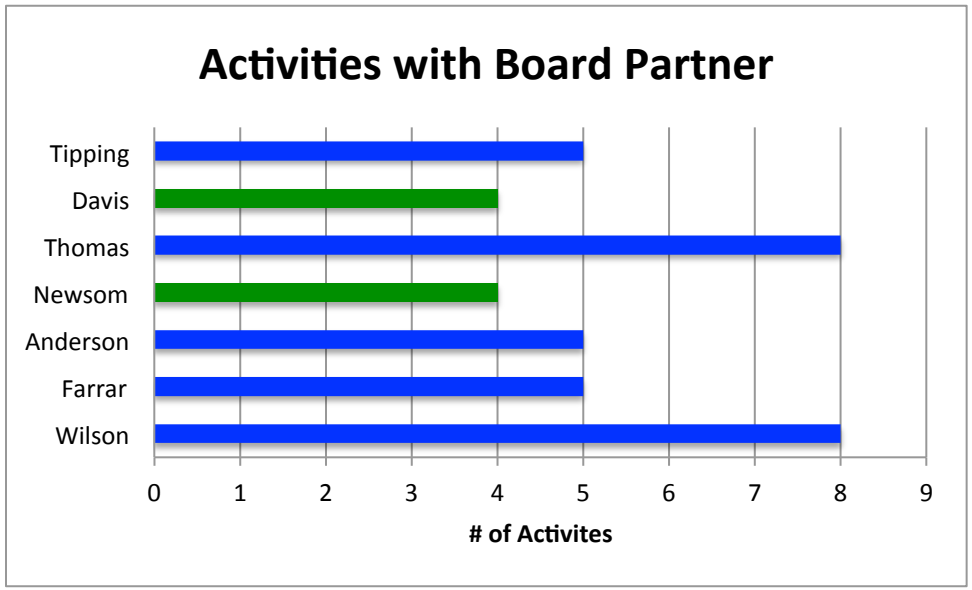
| Reporting Progress | |
|---|---|
| 100% | |
| 75% | |
| 50% | |
| 25% | |



**Report 10**

**Activities with Board Partner**

| | |
|---|---|
| >=4 | |
| 3 | |
| 2 | |
| 1 | |



**Board of School Trustees**
**Mansfield Independent School District**

**TITLE:** Enrollment Report **DATE:** December 20, 2022

## INFORMATION

**BACKGROUND:**

Mansfield Independent School District student enrollment was 35,773 on December 8, 2022. The attached exhibit presents the grade-by-grade enrollment for each campus as of that date.

Enrollment in the first week of December 2022 was 267 students higher than the same week in 2021.

**CONSIDERATIONS:**

- Total District enrollment is 267 students higher than the same week in 2021. This represents a 0.75% increase in enrollment.
- Grades PK-4 enrollment increased by 257 students.
- Grades 5-6 enrollment increased by 113 students.
- Grades 7-8 enrollment decreased by 165 students.
- Grades 9-12 enrollment increased by 62 students.
- The enrollments reported here are based on information from Skyward Student Data Systems.

**RECOMMENDATION:**

None. For information only.

# Mansfield ISD Enrollment Report

**as of 12/8/2022**

| Campus Name | EE | PK | KG | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | Total Count of Students |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Mansfield Summit HS | | | | | | | | | | | | 535 | 483 | 426 | 420 | 1,864 |
| Mansfield HS | | | | | | | | | | | | 723 | 670 | 605 | 604 | 2,602 |
| Mansfield Timberview HS | | | | | | | | | | | | 536 | 478 | 436 | 418 | 1,868 |
| Mansfield Legacy HS | | | | | | | | | | | | 782 | 651 | 587 | 493 | 2,513 |
| The Phoenix Academy | | | | | | | | | | | | | 1 | 30 | 25 | 56 |
| Mansfield Lake Ridge HS | | | | | | | | | | | | 726 | 656 | 660 | 602 | 2,644 |
| Mansfield Frontier STEM Acad | | | | | | | | | | | | 99 | 87 | 52 | | 238 |
| Early College High School | | | | | | | | | | | | 70 | 52 | 66 | 52 | 240 |
| **Total High Schools** | | | | | | | | | | | | **3,471** | **3,078** | **2,862** | **2,614** | **12,025** |
| Rogene Worley Middle | | | | | | | | | | 341 | 346 | | | | | 687 |
| T A Howard Middle | | | | | | | | | | 327 | 363 | | | | | 690 |
| Brooks Wester Middle | | | | | | | | | | 298 | 326 | | | | | 624 |
| Danny Jones Middle | | | | | | | | | | 419 | 428 | | | | | 847 |
| James Coble Middle | | | | | | | | | | 395 | 455 | | | | | 850 |
| Linda Jobe Middle | | | | | | | | | | 428 | 456 | | | | | 884 |
| Charlene McKinzey Middle | | | | | | | | | | 446 | 450 | | | | | 896 |
| STEM Academy | | | | | | | | | 96 | 91 | 80 | | | | | 267 |
| **Total Middle Schools** | | | | | | | | | **96** | **2,745** | **2,904** | | | | | **5,745** |
| Mary Orr Int | | | | | | | | 355 | 303 | | | | | | | 658 |
| Cross Timbers Int | | | | | | | | 305 | 252 | | | | | | | 557 |
| Donna Shepard Int | | | | | | | | 448 | 424 | | | | | | | 872 |
| Della Icenhower Int | | | | | | | | 362 | 378 | | | | | | | 740 |
| Mary Lillard IS | | | | | | | | 389 | 388 | | | | | | | 777 |
| Asa E Low Jr Int | | | | | | | | 296 | 302 | | | | | | | 598 |
| Alma Martinez Int | | | | | | | | 473 | 454 | | | | | | | 927 |
| **Total Intermediate Schools** | | | | | | | | **2,628** | **2,501** | | | | | | | **5,129** |
| Alice Ponder ES | **17** | 68 | 105 | 109 | 101 | 122 | 105 | | | | | | | | | 627 |
| Tarver-Rendon ES | **13** | 34 | 103 | 110 | 106 | 110 | 92 | | | | | | | | | 568 |
| J L Boren ES | **11** | 48 | 79 | 125 | 107 | 127 | 115 | | | | | | | | | 612 |
| Charlotte Anderson ES | **10** | 34 | 59 | 67 | 70 | 79 | 78 | | | | | | | | | 397 |
| Glenn Harmon ES | | | 86 | 90 | 94 | 79 | 89 | | | | | | | | | 438 |
| D P Morris ES | | | 108 | 122 | 118 | 112 | 119 | | | | | | | | | 579 |
| Willie Brown ES | **3** | 18 | 114 | 123 | 112 | 110 | 121 | | | | | | | | | 601 |
| Kenneth Davis ES | **2** | | 49 | 65 | 73 | 88 | 87 | | | | | | | | | 364 |
| Imogene Gideon ES | **2** | | 67 | 63 | 72 | 70 | 62 | | | | | | | | | 336 |
| Erma Nash ES | | 60 | 109 | 120 | 128 | 118 | 123 | | | | | | | | | 658 |
| Elizabeth Smith ES | **19** | 29 | 132 | 120 | 123 | 108 | 115 | | | | | | | | | 646 |
| Roberta Tipps ES | **19** | 38 | 76 | 98 | 100 | 97 | 105 | | | | | | | | | 533 |
| Martha Reid ES | **2** | 30 | 87 | 108 | 97 | 98 | 85 | | | | | | | | | 507 |
| Thelma Jones ES | | | 84 | 77 | 84 | 84 | 80 | | | | | | | | | 409 |
| Mary Jo Sheppard ES | | 34 | 79 | 80 | 81 | 89 | 88 | | | | | | | | | 451 |
| Janet Brockett ES | **1** | | 81 | 84 | 83 | 87 | 90 | | | | | | | | | 426 |
| Anna May Daulton ES | **6** | 38 | 101 | 122 | 109 | 140 | 159 | | | | | | | | | 675 |
| Cora Spencer ES | **3** | 37 | 94 | 118 | 123 | 143 | 120 | | | | | | | | | 638 |
| Louise Cabaniss ES | **3** | 37 | 85 | 101 | 97 | 102 | 99 | | | | | | | | | 524 |
| Carol Holt ES | **12** | 36 | 70 | 77 | 84 | 74 | 89 | | | | | | | | | 442 |
| Annette Perry ES | | 68 | 89 | 94 | 84 | 105 | 101 | | | | | | | | | 541 |
| Judy Miller ES | **14** | 37 | 81 | 94 | 109 | 113 | 90 | | | | | | | | | 538 |
| Nancy Neal ES | **10** | 23 | 71 | 83 | 76 | 70 | 85 | | | | | | | | | 418 |
| Academy for Early Learners | **16** | 280 | | | | | | | | | | | | | | 296 |
| Brenda Norwood ES | **2** | | 104 | 119 | 106 | 154 | 165 | | | | | | | | | 650 |
| **Total Elementary Schools** | **165** | **949** | **2,113** | **2,369** | **2,337** | **2,479** | **2,462** | | | | | | | | | **12,874** |
| **Total Count of Students** | **165** | **949** | **2,113** | **2,369** | **2,337** | **2,479** | **2,462** | **2,628** | **2,597** | **2,745** | **2,904** | **3,471** | **3,078** | **2,862** | **2,614** | **35,773** |

**Board of School Trustees**
**Mansfield Independent School District**

**TITLE:** Attendance Percentage Report **DATE:** December 20, 2022

## INFORMATION

**BACKGROUND:**

Mansfield Independent School District Attendance Percentage Report is a campus-by-campus report from August 17, 2022 through December 12, 2022.

The attendance percentages reported here are based on the attached information from Skyward Data Services.

**RECOMMENDATION:**

No Board action required.

| Entity | Name | Cal | Operational Days | Grade Level | Total Days Membership | Total Ineligible Days Present | Total Eligible Days Present | Refined ADA | Percentage Of Attendance |
|---|---|---|---|---|---|---|---|---|---|
| 002 | Mansfield Summit HS | 002 | 74 | ALL | 137094.0 | 0.0 | 126101.0 | 1704.07 | 91.98 |
| 003 | Mansfield HS | 003 | 74 | ALL | 192989.0 | 0.0 | 183678.5 | 2482.14 | 95.18 |
| 004 | Mansfield Timberview | 004 | 74 | ALL | 137386.0 | 0.0 | 128031.0 | 1730.15 | 93.19 |
| 005 | Mansfield Legacy HS | 005 | 74 | ALL | 186220.0 | 0.0 | 173421.0 | 2343.53 | 93.13 |
| 006 | The Phoenix Academy | 006 | 74 | ALL | 5578.0 | 0.0 | 4556.0 | 61.57 | 81.68 |
| 007 | Mansfield Lake Ridge | 007 | 74 | ALL | 196037.0 | 0.0 | 187627.0 | 2535.50 | 95.71 |
| 008 | Mansfield Frontier S | 008 | 74 | ALL | 17607.0 | 0.0 | 17167.0 | 231.99 | 97.50 |
| 009 | Early College High S | 009 | 74 | ALL | 9097.0 | 0.0 | 8877.0 | 119.96 | 97.58 |
| | | TCC | 62 | ALL | 7339.0 | 0.0 | 7159.0 | 115.47 | 97.55 |
| 041 | Rogene Worley Middle | 041 | 74 | ALL | 50411.0 | 0.0 | 48002.0 | 648.68 | 95.22 |
| 042 | T A Howard Middle | 042 | 74 | ALL | 50244.0 | 0.0 | 46702.0 | 631.11 | 92.95 |
| 043 | Brooks Wester Middle | 043 | 74 | ALL | 45822.0 | 0.0 | 43444.0 | 587.08 | 94.81 |
| 044 | Danny Jones Middle | 044 | 74 | ALL | 62910.0 | 0.0 | 60736.0 | 820.76 | 96.54 |
| 045 | James Coble Middle | 045 | 74 | ALL | 63028.0 | 0.0 | 59494.0 | 803.97 | 94.39 |
| 046 | Linda Jobe Middle | 046 | 74 | ALL | 65268.0 | 0.0 | 61798.0 | 835.11 | 94.68 |
| 047 | Charlene McKinzey Mi | 047 | 74 | ALL | 66706.0 | 0.0 | 63444.0 | 857.35 | 95.11 |
| 101 | Alice Ponder ES | 101 | 74 | ALL | 42590.5 | 16.5 | 39616.5 | 535.36 | 93.06 |
| 103 | Tarver-Rendon ES | 103 | 74 | ALL | 38889.0 | 102.0 | 36265.0 | 490.07 | 93.51 |
| 105 | J L Boren ES | 105 | 74 | ALL | 42651.5 | 1062.5 | 39635.0 | 535.61 | 95.42 |
| 106 | Charlotte Anderson E | 106 | 74 | ALL | 27232.5 | 48.5 | 25274.5 | 341.55 | 92.99 |
| 107 | Glenn Harmon ES | 107 | 74 | ALL | 31216.0 | 0.0 | 28877.0 | 390.23 | 92.51 |
| 109 | D P Morris ES | 109 | 74 | ALL | 42389.0 | 0.0 | 39649.0 | 535.80 | 93.54 |
| 110 | Willie Brown ES | 110 | 74 | ALL | 43397.5 | 34.5 | 41593.0 | 562.07 | 95.92 |
| 111 | Kenneth Davis ES | 111 | 74 | ALL | 26591.0 | 0.0 | 24802.0 | 335.16 | 93.27 |
| 112 | Imogene Gideon ES | 112 | 74 | ALL | 24168.5 | 0.0 | 22715.0 | 306.96 | 93.99 |
| 113 | Erma Nash ES | 113 | 74 | ALL | 46276.5 | 268.5 | 43270.0 | 584.73 | 94.08 |
| 114 | Elizabeth Smith ES | 114 | 74 | ALL | 45608.5 | 2.5 | 42917.0 | 579.96 | 94.10 |
| 115 | Roberta Tipps ES | 115 | 74 | ALL | 37070.5 | 207.5 | 34850.5 | 470.95 | 94.57 |
| 116 | Martha Reid ES | 116 | 74 | ALL | 35043.0 | 122.0 | 33183.0 | 448.42 | 95.04 |
| 117 | Thelma Jones ES | 117 | 74 | ALL | 29580.0 | 0.0 | 27974.0 | 378.03 | 94.57 |
| 118 | Mary Jo Sheppard ES | 118 | 74 | ALL | 32085.5 | 0.0 | 30214.0 | 408.30 | 94.17 |
| 119 | Janet Brockett ES | 119 | 74 | ALL | 31339.0 | 0.0 | 29443.0 | 397.88 | 93.95 |
| 120 | Anna May Daulton ES | 120 | 74 | ALL | 48050.5 | 96.0 | 45796.0 | 618.86 | 95.51 |
| 121 | Cora Spencer ES | 121 | 74 | ALL | 45054.5 | 38.5 | 42859.0 | 579.18 | 95.21 |
| 122 | Louise Cabaniss ES | 122 | 74 | ALL | 36672.0 | 8.5 | 34572.0 | 467.19 | 94.30 |
| 123 | Carol Holt ES | 123 | 74 | ALL | 30276.5 | 114.0 | 28307.5 | 382.53 | 93.87 |
| 124 | Annette Perry ES | 124 | 74 | ALL | 36167.0 | 10.5 | 34190.5 | 462.03 | 94.56 |
| 125 | Judy Miller ES | 125 | 74 | ALL | 37536.0 | 18.5 | 35330.0 | 477.43 | 94.17 |
| 126 | Nancy Neal ES | 126 | 74 | ALL | 29222.0 | 176.5 | 27633.5 | 373.43 | 95.17 |
| 127 | Academy for Early Le | 127 | 74 | ALL | 10725.0 | 331.5 | 9220.5 | 124.60 | 89.06 |
| 128 | Brenda Norwood ES | 128 | 74 | ALL | 47551.0 | 0.0 | 45381.0 | 613.26 | 95.44 |
| 201 | Mary Orr Int | 201 | 74 | ALL | 48139.0 | 0.0 | 45686.0 | 617.38 | 94.90 |
| 202 | Cross Timbers Int | 202 | 74 | ALL | 40980.0 | 0.0 | 38520.0 | 520.54 | 94.00 |
| 204 | Donna Shepard Int | 204 | 74 | ALL | 64060.0 | 0.0 | 60809.0 | 821.74 | 94.93 |
| 205 | Della Icenhower Int | 205 | 74 | ALL | 54851.0 | 0.0 | 51761.0 | 699.47 | 94.37 |
| 206 | Mary Lillard IS | 206 | 74 | ALL | 57282.0 | 0.0 | 55167.0 | 745.50 | 96.31 |
| 207 | Asa E Low Jr Int | 207 | 74 | ALL | 43584.0 | 0.0 | 41681.0 | 563.26 | 95.63 |
| 208 | Alma Martinez Int | 208 | 74 | ALL | 68178.0 | 0.0 | 65152.0 | 880.43 | 95.56 |
| 304 | Tarrant Co JJAEP | 304 | 80 | ALL | 39.0 | 37.0 | 0.0 | 0.00 | 94.87 |
| 907 (006) | Residential Treatmen | 907 | 73 | ALL | 20.0 | 0.0 | 20.0 | 0.27 | 100.00 |
| 944 (043) | STEM Academy | 944 | 74 | ALL | 19902.0 | 0.0 | 19136.0 | 258.59 | 96.15 |
| | REPORT TOTALS: | | | | 2588154.0 | 2695.5 | 2441738.0 | 33015.21 | 94.45 |

| Entity | Name | Cal | Operational Days | Grade Level | Total Days Membership | Total Ineligible Days Present | Total Eligible Days Present | Refined ADA | Percentage Of Attendance |
|---|---|---|---|---|---|---|---|---|---|

********** End of report **********

**ADA Template Parameters**

**ADA Report**

| Calendar Low | Calendar High | Grad Yr Low | Grad Yr High | Race Low | Race High | Student Type Low | Student Type High | Date Low | Date High | Totals By | Report Type |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Processed By | | | | | | | | | |
| | ZZZ | 0000 | 9999 | ZZZ | | ZZZ | | 08/17/2022 | 12/12/2022 | Entity | Summary Only |
| | | Student Range | | | | | | | | | |

**Processed Entities:** 002,003,004,005,006,007,008,009,041,042,043,044,045,046,047,101,103,105,106,107,109,110,111,112,113 114,115,116,117,118,119,120,121,122,123,124,125,126,127,128,201,202,204,205,206,207,208,304,907,944 999

**Excluded Entities:** 030,038

**Board of School Trustees**
**Mansfield Independent School District**

**TITLE:** Approved Student Trips **DATE:** December 20, 2022

## INFORMATION

**BACKGROUND:**

Board Policy FMG (Local) allows students to participate in school-sponsored trips. This policy designates the Superintendent to approve such trips upon recommendation of the Principal and Assistant Superintendent.

The attached student trips have been approved.

**RECOMMENDATION:**

No Board action required.

# STUDENT TRAVEL - DAY TRIPS

| School | Trip Coordinator | Group | Destination | Date | Days Out | # of Students | Admin. Attending | Ratio | Transportation | Purpose |
|---|---|---|---|---|---|---|---|---|---|---|
| Sheppard | Lyndsey Lipscomb | 4th Grade | Mansfield-Center for the Performing Arts | Oct. 20, 2022 | 1 | 88 | No | 1:22 | School Bus | Symphony |
| Nash | Lupe Murillo | 1st Grade | Fort Worth-Zoo | Nov. 4, 2022 | 1 | 120 | Yes | 1:05 | School Bus | View animals in-person that they have read about in class |
| Spencer | Lori Potter | 2nd Grade | Dallas-Zoo | Nov. 15, 2022 | 1 | 124 | No | 1:05 | School Bus | Education |
| Ben Barber | Chanelle Davis Roberts | FFA | Bells-Bells High School | Nov. 16, 2022 | 1 | 33 | No | 5:35 | School Bus and Ag Bus to haul supplies | Contest |
| Howard | Magda Torres-Galan | AP Spanish | Dallas-SMU Meadows Museum of Art | Nov. 17, 2022 | 1 | 5 | Yes | 1:05 | School Bus | View exhibitions *Canvas and Silk* and *Mexican Fashion in the Modern Period* |
| Davis | Beth Ferguson | GT-Advanced Academics | Dallas-Spark | Nov. 29, 2022 | 1 | 15 | No | 10:01 | School Bus | Ignite creativity |
| Morris | Irma Pena | 3rd Grade | Dallas-Perot Museum | Dec. 1, 2022 | 1 | 112 | Yes | 1:07 | School Bus | Science |
| Perry | Alyssa Jones | GT Program | Dallas-Perot Museum | Dec. 1, 2022 | 1 | 24 | No | 1:04 | School Bus | Extend learning/thinking |
| Shepard | Tiffany Grant | 6th Grade | Mansfield-Performing Arts Center | Dec. 1, 2022 | 0.5 | 500 | No | 1:20 | School Bus | Understanding of cultral arts and holidays around the world |
| Sheppard | Christina Goodwin | Advance Academic | Dallas-Frontiers Flight Museum | Dec. 2, 2022 | 1 | 6 | No | 1:06 | School Bus | GT field experience |
| Ponder | William Sims | GT | Dallas-Frontiers of Flight Museum | Dec. 2, 2022 | 1 | 16 | No | 1:08 | School Bus | GT field experience |
| Summit | SM John Moody | JROTC | Grand Prairie-Grand Prairie High School | Dec. 3, 2022 | 0 | 20 | No | 1:10 | School Bus | Drill competition |
| Ben Barber | Jimmie Green | Robotic Club | Dallas-Dealey Montessori Academy | Dec. 3, 2022 | 0 | 15 | No | 2:07 | School Bus | Enhance engineering and robotic development |
| Jones | Shanetta Parker | NJHS | Mansfield-Kroger & Matlock Place Rehab Center (Arlington) | Dec. 5, 2022 | 1 | 44 | No | 1:09 | School Bus | Volunteer for ringing of the bell and reading, games, and arts and craft at the nursing rehab center |
| Ben Barber | Chanelle Davis Roberts | FFA | Plano | Dec. 6, 2022 | 1 | 10 | Yes | 3:10 | Ag Truck | Attend District FFA Banquet |
| Ponder | Maicee Moseley | Kindergarten | Cleburne-Mainstay Farms | Dec. 7, 2022 | 1 | 110 | No | 1:10 | School Bus | To learn about farm animals and life-cycle of plants. |
| Ben Barber | Tim Sherwood | Ben Barber | Red Oak-TSTC Campus | Dec. 8, 2022 | 1 | 11 | No | 1:05 | Suburban and Vehicle from Automotive | Develop relations with post-secondary education |
| Coble | Benjamin Roberts | Choir | Mansfield-Gideon and Cabaniss ES | Dec. 8, 2022 | 1 | 100 | No | 1:07 | School Bus | Recruit and live performance |
| Summit | John E. Moody | AVID | Mansfield-Coble Middle School | Dec. 8, 2022 | 0 | 9 | No | 2:09 | School Bus | Observation of 8th grade scholars engaged in tutorials and focused note-taking |

# STUDENT TRAVEL - DAY TRIPS

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Coble | Benjamin Roberts | Choir | Mansfield-T. Jones ES, Brockett ES, and Icenhower IS | Dec. 9, 2022 | 1 | 100 | No | 1:07 | School Bus | Recruit and opportunity for top auditioned student ensembles |
| Jones | Holly Henao | Theatre | Mansfield- timberview High School PAC | Dec. 9, 2022 | 0.5 | 24 | No | 1:24 | School Bus | UIL official rehearsal |
| Worley | David Ervin | Drama | Mansfield -Worley Middle School | Dec. 9, 2022 | 0.5 | 24 | No | 1:24 | None | Prep for UIL One-Act Play on-site rehearsal |
| Coble | Gustavo Rodriguez | Theatre Arts | Mansfield-Timberview High School | Dec. 9, 2022 | 0.5 | 16 | No | 1:16 | School Bus | UIL Theatre Rehearsal |
| Legacy | Howard Ritz | UIL Academic Team | Ennis- Ennis High School | Dec. 10, 2022 | 1 | 25 | No | 1:05 | School Bus | Academic and speech competition |
| Gideon | Sabrina Evans | 4th Grade | Austin- Tour of Capitol and Texas History Museum | Dec. 14, 2022 | 1 | 55 | Yes | 1:05 | Charter Coach | Texas history |
| Jones | Melissa Conyers | Student Council | Arlington-Mission Arlington | Dec. 14, 2022 | 1 | 30 | No | 1:10 | School Bus | Assist in the Christmas store |
| Coble | Benjamin Roberts | Choir | Hurst-Northeast Mall | Dec. 14, 2022 | 0.5 | 130 | No | 1:05 | School Bus | Perform winter concert |
| Wester | Mark Riley | Choir | Arlington-Alley Cats | Dec. 14, 2022 | 0.2 | 70 | No | 1:10 | Parent drop-off / Parent pick-up | Team building |
| Legacy | Candice Gardner | ISLE | Grapevine-Gaylord Polar Ice and Grapevine Mills Mall | Dec. 15, 2022 | 0 | 15 | Yes | 1:05 | School Bus | Integrate into society outside of school setting--engaging experince for all |
| Legacy | Diane McLaughlin | SUCCESS | Grapevine-Grapevine Mall | Dec. 15, 2022 | 1 | 1 | No | 1:02 | School Bus | Practice social emotional learning skills outside the classroom |
| Nash | Lupe Murillo | 3rd Grade | Arlington-Alley Cats | Dec. 20, 2022 | 1 | 120 | Yes | 1:10 | School Bus | To conduct fun activities |
| Anderson | Ann Bond | Gifted and Taleted | Dallas-World Aquarium | Jan. 12, 2023 | 1 | 15 | Yes | 1:05 | District Suburbans | Extension and complexity learining |
| Jones | Melissa Conyers | Student Council | Dallas-American Airlines Center | Jan. 18, 2023 | 0.5 | 30 | No | 1:10 | School Bus | Leadership day with staff from a professional sports franchise |
| Legacy | Nicholas McMahan | National Honor Society | Dallas-American Airlines Center | Jan. 18, 2023 | 0.25 | 5 | No | 1:05 | District Suburbans | Leadership day with staff from a professional sports franchise |
| Lake Ridge | Lindsey Tashman | AP Environmental Science | Mansfield-Environmental Center and local park | Jan. 19, 2023 | 1 | 200 | No | 1:20 | School Bus | Learn about storm water in the city, watersheds, and test the water quality at a local spring. |
| Summit | Mari Bhatti | UIL Academics | Joshua-Joshua High School | Jan. 21, 2022 | 1 | 7 | No | 1:02 | Suburbans | Compete |
| Ponder | Bridget Patton-Davis | 1st Grade | Fort Worth-Museum of Science and History | Jan. 26, 2023 | 1 | 120 | No | 1:10 | School Bus | To explore hands-on science of how things move in the sky |
| Legacy | Jodi Esaili | Academic Decalthlon | Arlington-Martin High School | Jan. 27, 2023 | 1 | 12 | No | 2:12 | District Suburbans | Regional tournament |
| Lillard | Sarah Hannum | 5th Grade | Arlington-UTA (Kids Day) | Feb. 2, 2023 | 1 | 105 | Yes | 1:06 | School Bus | College and career readiness promotion |

# STUDENT TRAVEL - DAY TRIPS

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Ben Barber | LeighAnn Tamplen | Health Science and STEM | Mansfield-Texas Health Hospital | Feb. 22, 2023 | 0.5 | 30 | Yes | 1:10 | School Bus | Participate in naming ceremony of a new surgical robot |
| Norwood | Shellie Vansa | Kindergarten | Fort Worth-Museum of Scienc and History | Mar. 8, 2023 | 0.5 | 110 | Yes | 1:14 | School Bus | Explore science exhibits and provide a great learning opportunity |
| Norwood | Shellie Vansa | Fine Arts | Grand Prairie-Ripley's Believe It or Not! | Mar. 9, 2023 | 0.5 | 88 | No | 1:11 | School Bus | To see historical greats and information about natural phenomenon |
| Sheppard | Lyndsey Lipscomb | 2nd Grade | Mansfield-Center for the Performing Arts | Mar. 30, 2023 | 1 | 88 | No | 1:22 | School Bus | Fine Arts |
| Coble | Benjamin Roberts | Choir | Dallas-SMU | Apr. 6, 2023 | 1 | 80 | No | 1:05 | School Bus | Perform as the Music Educaiton Lab Chorus; clinic with Dr. Scott |
| Coble | Benjamin Roberts | Choir | Dallas-SMU | Apr. 11, 2023 | 1 | 50 | No | 1:05 | School Bus | Varsity & junior varsity perform as the music educaiton lab choirs; clinic with Dr. Scott |
| Tipps | Lori Agee | Pre K | Mansfield-Oliver Nature Park | Apr. 13, 2023 | 1 | 43 | No | 1:04 | School Bus | Investigate, observe, and learn about living things |
| Coble | Benjamin Roberts | Choir | Grand Prairie-Epic Water Indoor Water Park | May 5, 2023 | 1 | 130 | No | 1:05 | School Bus | Performance and evaluation |
| Sheppard | Byrklin Quisenberry | 4th Grade | Austin-Capitol; Georgetown-Inner Space Caverns | May 9, 2023 | 1 | 85 | No | 1:04 | School Bus | Education in Action Program; Texas history and government |

# OVERNIGHT OUT OF STATE TRAVEL

| School | Trip Coordinator | Group | Location | Dates of Trip | School Days Missed | Number of Students | Is an Admin. Attending | Adult to Student Ratio | Mode of Transportation | Purpose of Trip |
|---|---|---|---|---|---|---|---|---|---|---|
| Summit | Edmund Prichett | Boys Basketball | Frisco, TX- | Nov. 17-19, 2022 | 1.25 | 20 | No | 1:10 | 15-Passenger Bus | Tournament |
| Ben Barbar | Chanelle Davis Roberts | FFA | Huntsville, TX-Sam Houston State University | Dec. 1-3, 2022 | 2.5 | 4 | No | 1:04 | Suburban and Ag Truck | Contest |
| Mansfield | Chrissy Boydstun | Student Council | Cedar Hill, TX-Mount Lebanon | Dec. 9, 2022 | 2 | 15 | No | 1:07 | Suburban | Leadership Conference |
| Legacy | Kenna Cabnar | Student Council | Cedar Hill, Tx- | Dec. 9-10, 2022 | 2 | 15 | No | 1:15 | Students transport themselves to the location | TASC District 3 leadership training |
| Lake Ridge | Phlip Glen | Choir | Stephenville-TX-Tarleton State University | Dec. 27-28, 2022 | 0 | 2 | No | 1:02 | Rental Vehicle | Area choir workshop |
| Summit | Breanne Sheets | Drill Team | Houston, TX-Johnson Space Center | Jan. 4-7, 2023 | 0 | 1 | No | 1:02 | School Suburban | Professional development for directors, college readiness and mastor classes for student |
| Mansfield | Trent Sellers | Varsity Tennis | Round Rock, TX-Round Rock High School | Jan. 19-20, 2023 | 1 | 32 | No | 1:16 | Charter Coach | Tournament |
| Legacy | Jon Koehn | Girls Soccer | Katy, TX- Katy ISD | Jan. 19-21, 2023 | 2 | 20 | No | 1:10 | School Bus | Tournament |
| Legacy | Kenna Cavnar | Student Council | Palestine, TX-Lakeview Christian Camp | Jan. 21-23, 2023 | 1 | 16 | No | 1:15 | Rental Passenger Van | Advanced Leadership Training |
| Legacy | Chad Redwine | Tennis | Tyler, TX- Various tennis courts in Tyler | Feb. 9-11, 2023 | 1 | 14 | No | 1:07 | Rental Vehicles | Tournament |
| Legacy | Kenna Cavnar | Student Council | Hunt, TX-Mo Ranch | Feb. 10-12, 2023 | 1 | 15 | No | 1:07 | Rental Van | Advanced Leadership Training |
| Mansfield | Trampas Wilson | Boys Golf | Georgetown, TX-Leagacy Hill | Feb. 26-27, 2023 | 1 | 6 | No | 1:06 | 8-Passenger Van | Competitive rounds at state course |
| Mansfield | Trampas Wilson | Boys Golf | Waco, TX-Bear Ridge | Mar. 9-10, 2023 | 1 | 6 | No | 1:06 | 9-Passenger Van | Regional golf |
| Wester STEM | Lianne Lindsey | 6th Grade STEM | Houston, TX-Johnson Space Center | Mar. 30-31, 2023 | 2 | 97 | Yes | 1:02 | Charter Coach | Space exploration and future career opportunities |
| Coble | Benjamin Roberts | Choir | Mansfield and Arlington, TX-Cinemark 12 and Skatium | Mar. 31- Apr. 1, 2023 | 0 | 130 | No | 1:05 | School Bus | Unique lea+B74+A76:K84+A74:K84+A71:K84+A68:A69:K84 |

**Board of School Trustees**
**Mansfield Independent School District**

TITLE: **Facility Rental Revenue**

DATE: 12/20/2022

## PRESENTATION

BACKGROUND:

Each month, a report is prepared for informational purposes detailing the revenue generated from the rental of the District's facilities for educational, recreational, civic, or social activities in accordance with Board Policy GKD (LOCAL).

CONSIDERATIONS:

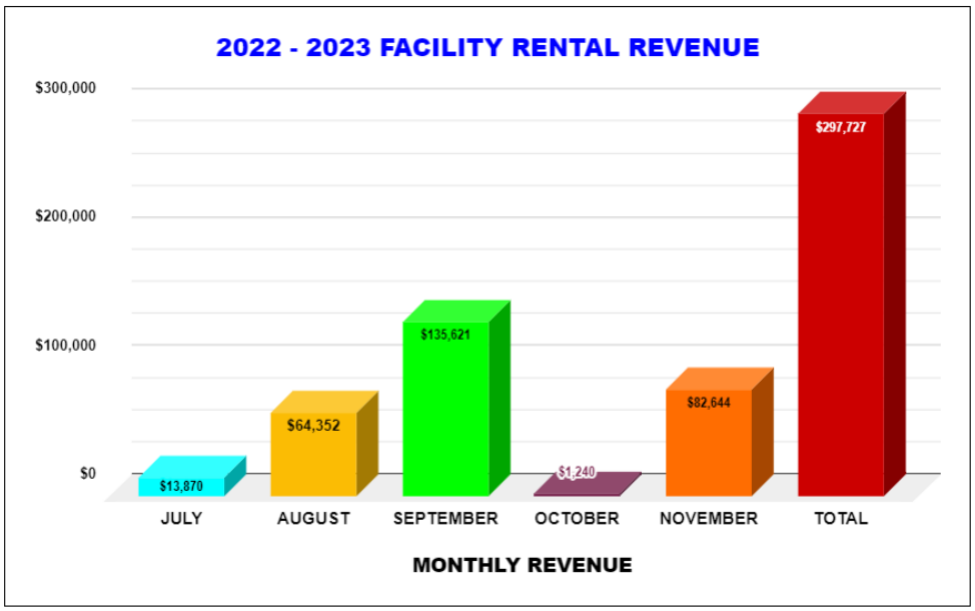
The report is for the month of November, 2022. The report includes the total monthly rental fees (not including the Center for Performing Arts), and year to date totals.

RECOMMENDATION:

None. For informational purposes only.

# *FACILITY RENTAL REVENUE REPORT*

## *December 20, 2022*



**DATE:** December 20, 2022

**TO:** Dr. Kimberley Cantu
Superintendent

**FROM:** Dr. Jennifer Stoecker
Assistant Superintendent/HR

**RE:** **RESIGNATIONS**

**RESIGNATIONS:**

| | |
|---|---|
| NAME: | Berry, Bradley |
| ASSIGNMENT: | Asst. Director of Out of School Time Programs/Communications Dept. |
| EXPERIENCE: | 13 Years/5 with MISD |
| REASON: | Resigning/Career change |
| EFFECTIVE DATE: | November 18, 2022 |

| | |
|---|---|
| NAME: | Fancher, Rebecca |
| ASSIGNMENT: | Registered Nurse/Timberview HS |
| EXPERIENCE: | 21 Years/10 with MISD |
| REASON: | Retiring |
| EFFECTIVE DATE: | December 20, 2022 |

| | |
|---|---|
| NAME: | Gipson, Winston |
| ASSIGNMENT: | Director of Campus Support/Student Services Dept. |
| EXPERIENCE: | 19 Years/13 with MISD |
| REASON: | Retiring |
| EFFECTIVE DATE: | December 20, 2022 |

| | |
|---|---|
| NAME: | Jackson, Amara |
| ASSIGNMENT: | Orchestra Teacher/TA Howard MS |
| EXPERIENCE: | 12 Years/7 with MISD |
| REASON: | Resigning/Health or family circumstances |
| EFFECTIVE DATE: | October 31, 2022 |

| | |
|---|---|
| NAME: | Lambert, Sakeenah |
| ASSIGNMENT: | 21st CCLC-ACE Site Supervisor/Communications Dept. |
| EXPERIENCE: | 2 Years/2 with MISD |
| REASON: | Resigning/Personal |
| EFFECTIVE DATE: | December 20, 2022 |

| | |
|---|---|
| NAME: | Montoya, Roman |
| ASSIGNMENT: | Band Teacher/Linda Jobe MS |
| EXPERIENCE: | 29 Years/16 with MISD |
| REASON: | Retiring |
| EFFECTIVE DATE: | December 20, 2022 |

| | |
|---|---|
| NAME: | Perez, Michelle |
| ASSIGNMENT: | SpEd Co-Teacher/Asa Low IS |
| EXPERIENCE: | 17 Years/9 with MISD |
| REASON: | Resigning/Health or family circumstances |
| EFFECTIVE DATE: | November 18, 2022 |

NAME: Richmond, James
ASSIGNMENT: PE Teacher/Coach/Mansfield HS
EXPERIENCE: 19 Years/12 with MISD
REASON: Resigning/Personal
EFFECTIVE DATE: November 28, 2022

NAME: Roe, John
ASSIGNMENT: 6th Grade Science Teacher/Alma Martinez IS
EXPERIENCE: 30 Years/16 with MISD
REASON: Retiring
EFFECTIVE DATE: December 20, 2022

NAME: Smith, Amanda
ASSIGNMENT: 5th Grade Social Studies Teacher/Asa Low IS
EXPERIENCE: 14 Years/14 with MISD
REASON: Resigning/Health or family circumstances
EFFECTIVE DATE: October 6, 2022

NAME: Solfermoser, Katherine
ASSIGNMENT: Assistant Principal Intern/Lake Ridge HS
EXPERIENCE: 26 Years/4 with MISD
REASON: Retiring
EFFECTIVE DATE: December 20, 2022

NAME: Tipping, Alicia
ASSIGNMENT: 1st Grade Teacher/JL Boren ES
EXPERIENCE: 7 Years/1 with MISD
REASON: Resigning/Personal
EFFECTIVE DATE: December 20, 2022

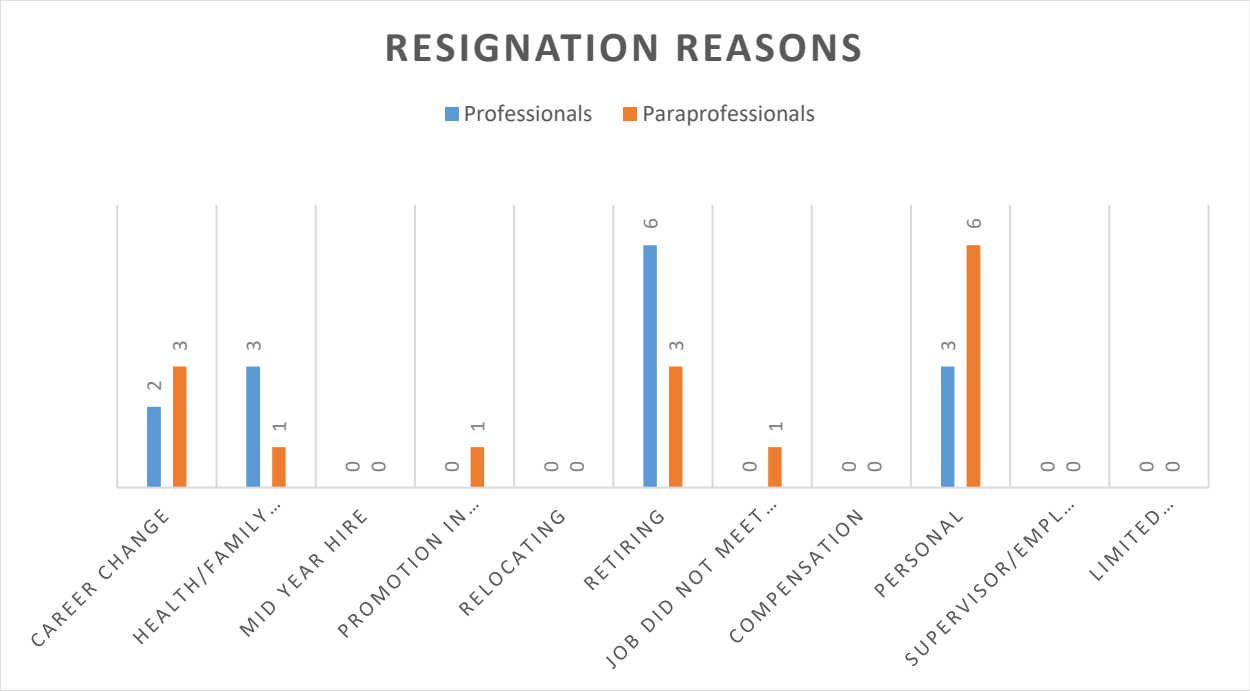
NAME: Turner, Lovey
ASSIGNMENT: 3rd Grade Teacher/JL Boren ES
EXPERIENCE: 23 Years/23 with MISD
REASON: Resigning/Career change
EFFECTIVE DATE: November 3, 2022

NAME: Williamson, Mark
ASSIGNMENT: Executive Director of Facilities/Maintenance Dept.
EXPERIENCE: 21 Years/21 with MISD
REASON: Retiring
EFFECTIVE DATE: December 20, 2022

# Resignation Reason Summary - 12/20/2022

| Reason | Professionals | Para-professionals | Totals |
|---|---|---|---|
| Career Change | 2 | 3 | 5 |
| Health/Family Circumstances | 3 | 1 | 4 |
| Mid Year Hire | 0 | 0 | 0 |
| Promotion in another district | 0 | 1 | 1 |
| Relocating | 0 | 0 | 0 |
| Retiring | 6 | 3 | 9 |
| Job did not meet expectations | 0 | 1 | 1 |
| Compensation | 0 | 0 | 0 |
| Personal | 3 | 6 | 9 |
| Supervisor/Employee Relations | 0 | 0 | 0 |
| Limited Promotion Opportunity | 0 | 0 | 0 |
| Totals | 14 | 15 | 29 |

* Reasons given on their exit forms



**DATE:** December 20, 2022

**TO:** Dr. Kimberley Cantu
Superintendent

**FROM:** Dr. Jennifer Stoecker
Assistant Superintendent of Human Resource Services

**RE:** **NEW HIRES/TRANSFERS**

**NEW-HIRES/**
**TRANSFERS:**

| | |
|---|---|
| NAME: | Heinze, Sarah |
| ASSIGNMENT: | Kindergarten Teacher/DP Morris ES |
| EXPERIENCE: | 0 Years |
| DEGREE: | Bachelor's/Texas A&M-College Station |
| START DATE: | January 4, 2023 |

| | |
|---|---|
| NAME: | Umholtz, Hillary |
| ASSIGNMENT: | 5th Grade Social Studies Teacher/Asa Low IS |
| EXPERIENCE: | 0 Years |
| DEGREE: | Bachelor's/Tarleton State University |
| START DATE: | January 4, 2023 |

Kimberley Cantu 12.20.22

Dr. Kimberley Cantu
Superintendent

Date

* Years of experience are self-reported and verified upon receipt of service records.

**DATE:** December 19, 2022

**TO:** Dr. Kimberley Cantu
Superintendent

**FROM:** Dr. Jennifer Stoecker
Assistant Superintendent of Human Resource Services

**RE:** **NEW HIRES/TRANSFERS**

**NEW-HIRES/**
**TRANSFERS:**

| | |
|---|---|
| NAME: | Adams, Amy |
| ASSIGNMENT: | Accountability & Assessment Specialist/C & I Dept. |
| EXPERIENCE: | 18 Years |
| DEGREE: | Bachelor's/University of North Texas |
| START DATE: | TBD |

| | |
|---|---|
| NAME: | Bonebrake, Stephanie |
| ASSIGNMENT: | Data & Instructional Specialist/Mansfield HS |
| EXPERIENCE: | 24 Years |
| DEGREE: | Master's/University of Texas at Arlington |
| START DATE: | January 4, 2023 |

| | |
|---|---|
| NAME: | Brock, Kayla |
| ASSIGNMENT: | 1st Grade Teacher/JL Boren ES |
| EXPERIENCE: | 0 Years |
| DEGREE: | Bachelor's/Dallas Baptist University |
| START DATE: | January 4, 2023 |

| | |
|---|---|
| NAME: | Flores, Danielle |
| ASSIGNMENT: | Animation Teacher/Ben Barber Innovation Academy |
| EXPERIENCE: | 10 Years |
| DEGREE: | Bachelor's/Southeastern University |
| START DATE: | January 4, 2023 |

Kimberley Cantu 12.19.22

Dr. Kimberley Cantu
Superintendent

Date

* Years of experience are self-reported and verified upon receipt of service records.

**DATE:** December 14, 2022

**TO:** Dr. Kimberley Cantu
Superintendent

**FROM:** Dr. Jennifer Stoecker
Assistant Superintendent of Human Resource Services

**RE:** **NEW HIRES/TRANSFERS**

**NEW-HIRES/**
**TRANSFERS:**

| | |
|---|---|
| NAME: | Coleman, Tamara |
| ASSIGNMENT: | SpEd Content Mastery Teacher/TA Howard MS |
| EXPERIENCE: | 13 Years |
| DEGREE: | Master's/University of Texas at Arlington |
| START DATE: | December 19, 2022 |

| | |
|---|---|
| NAME: | Little, India |
| ASSIGNMENT: | SpEd Early Childhood Teacher/JL Boren ES |
| EXPERIENCE: | 0 Years |
| DEGREE: | Master's/Chicago School of Professional Psychology |
| START DATE: | December 19, 2022 |

| | |
|---|---|
| NAME: | Valentine, Alexis |
| ASSIGNMENT: | Registered Nurse/Annette Perry ES |
| EXPERIENCE: | 10 Years |
| DEGREE: | Bachelor's/Tarleton State University |
| START DATE: | December 19, 2022 |

Kimberley Cantu 12.14.22

Dr. Kimberley Cantu
Superintendent

Date

* Years of experience are self-reported and verified upon receipt of service records.

**DATE:** December 9, 2022

**TO:** Dr. Kimberley Cantu
Superintendent

**FROM:** Dr. Jennifer Stoecker
Assistant Superintendent of Human Resource Services

**RE:** **NEW HIRES/TRANSFERS**

**NEW-HIRES/**
**TRANSFERS:**

| | |
|---|---|
| NAME: | Goff, Makenzie |
| ASSIGNMENT: | Foreign Language Teacher/Frontier Stem Academy |
| EXPERIENCE: | 0 Years |
| DEGREE: | Bachelor's/Texas Woman's University |
| START DATE: | December 13, 2022 |

Kimberley Cantu 12.9.22

Dr. Kimberley Cantu
Superintendent

Date

* Years of experience are self-reported and verified upon receipt of service records.

**DATE:** December 7, 2022

**TO:** Dr. Kimberley Cantu
Superintendent

**FROM:** Dr. Jennifer Stoecker
Assistant Superintendent of Human Resource Services

**RE:** **NEW HIRES/TRANSFERS**

**NEW-HIRES/**
**TRANSFERS:**

| | |
|---|---|
| NAME: | Symula, Chelsea |
| ASSIGNMENT: | Registered Nurse/Summit HS |
| EXPERIENCE: | 3 Years |
| DEGREE: | Nursing Degree/Tarrant County College |
| START DATE: | December 9, 2022 |

Kimberley Cantu 12.7.22

Dr. Kimberley Cantu
Superintendent

Date

* Years of experience are self-reported and verified upon receipt of service records.

**DATE:** December 5, 2022

**TO:** Dr. Kimberley Cantu
Superintendent

**FROM:** Dr. Jennifer Stoecker
Assistant Superintendent of Human Resource Services

**RE:** **NEW HIRES/TRANSFERS**

**NEW-HIRES/**
**TRANSFERS:**

| | |
|---|---|
| NAME: | Randle, Wenona |
| ASSIGNMENT: | Registered Nurse/Health Services Dept. |
| EXPERIENCE: | 26 Years |
| DEGREE: | Bachelor's/Walden University |
| START DATE: | December 7, 2022 |

Kimberley Cantu 12.5.22

Dr. Kimberley Cantu
Superintendent

Date

* Years of experience are self-reported and verified upon receipt of service records.

**DATE:** November 30, 2022

**TO:** Dr. Kimberley Cantu
Superintendent

**FROM:** Dr. Jennifer Stoecker
Assistant Superintendent of Human Resource Services

**RE:** **NEW HIRES/TRANSFERS**

**NEW-HIRES/**
**TRANSFERS:**

| | |
|---|---|
| NAME: | Mitchell, Amanda |
| ASSIGNMENT: | SpEd ISLE Teacher/Louise Cabaniss ES |
| EXPERIENCE: | 2 Years |
| DEGREE: | Bachelor's/Texas Woman's University |
| START DATE: | December 5, 2022 |

Kimberley Cantu 11.30.22

Dr. Kimberley Cantu
Superintendent

Date

* Years of experience are self-reported and verified upon receipt of service records.

**DATE:** November 29, 2022

**TO:** Dr. Kimberley Cantu
Superintendent

**FROM:** Dr. Jennifer Stoecker
Assistant Superintendent of Human Resource Services

**RE:** **NEW HIRES/TRANSFERS**

**NEW-HIRES/**
**TRANSFERS:**

| | |
|---|---|
| NAME: | Gray, Jillian |
| ASSIGNMENT: | English Teacher/Summit HS |
| EXPERIENCE: | 0 Years |
| DEGREE: | Bachelor's/University of Texas at Arlington |
| START DATE: | December 1, 2022 |

Kimberley Cantu 11.29.22

Dr. Kimberley Cantu
Superintendent

Date

* Years of experience are self-reported and verified upon receipt of service records.

**DATE:** November 17, 2022

**TO:** Dr. Kimberley Cantu
Superintendent

**FROM:** Dr. Jennifer Stoecker
Assistant Superintendent of Human Resource Services

**RE:** **NEW HIRES/TRANSFERS**

**NEW-HIRES/**
**TRANSFERS:**

| | |
|---|---|
| NAME: | Helget, Alison |
| ASSIGNMENT: | 7th Grade Social Studies Teacher/Brooks Wester MS |
| EXPERIENCE: | 0 Years |
| DEGREE: | Master's/Fort Hays State University |
| START DATE: | November 28, 2022 |

| | |
|---|---|
| NAME: | Pham, Anh |
| ASSIGNMENT: | Librarian/Brooks Wester MS |
| EXPERIENCE: | 22 Years |
| DEGREE: | Bachelor's/University of Texas at Arlington |
| START DATE: | November 28, 2022 |

K Cantu 11.17.22

Dr. Kimberley Cantu
Superintendent

Date

* Years of experience are self-reported and verified upon receipt of service records.

**DATE:** November 16, 2022

**TO:** Dr. Kimberley Cantu
Superintendent

**FROM:** Dr. Jennifer Stoecker
Assistant Superintendent of Human Resource Services

**RE:** **NEW HIRES/TRANSFERS**

**NEW-HIRES/**
**TRANSFERS:**

| | |
|---|---|
| NAME: | Novoselsky, Jennifer |
| ASSIGNMENT: | Accountability & Assessment Specialist/C & I Dept. |
| EXPERIENCE: | 14 Years |
| DEGREE: | Master's/Texas Christian University |
| START DATE: | November 28, 2022 |

Kimberley Cantu 11.16.22

Dr. Kimberley Cantu
Superintendent

Date

* Years of experience are self-reported and verified upon receipt of service records.

**Board of School Trustees**
**Mansfield Independent School District**

**TITLE:** State Intruder Detection Audits **DATE:** December 20, 2022

## INFORMATION

**BACKGROUND:**
Mansfield Independent School District State Door Audit Reports information must be shared with the Board and the public.

Notice of Intruder Detection Audits conducted by the TxSSC and a corrective action are to be put into place. By rule, information must be given at a high and non-descriptive level. Agenda from the school board meeting that reflect a summary of information from the Intruder Detection Audit must then be sent to the Texas Safety School Center.

**RECOMMENDATION:**
This report is for information only and requires no action.

# MISD State Intruder Detection Reports

Notice of Intruder Detection Audits conducted by the TxSSC and a corrective action are to be put into place. By rule, information must be given at a high and non-descriptive level. Agenda from the school board meeting that reflect a summary of information from the Intruder Detection Audit must then be sent to the Texas Safety School Center.

| State Intruder Detection | | 11 Total Audits | | |
|---|---|---|---|---|
| Findings | 3 total | 1 Exterior Door | 2 Interior Door | 0 Visitor Entry |
| Corrective Action / Dates | 3 trainings | Dec 12 | Dec 13 | Jan 5 |
| Safety and Security Committee | Meeting | Dec 13 | | |
| School Board Agenda | Meeting | Dec 20 | | |
| TxSSC Report Sending | | Dec 21 | Dec 21 | Jan 6 |
| | | | | |
| MISD Intruder Detection | | 2,172 Total Audits | | |

**Executive Program Summary**
**December 2022**

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**This report outlines, at an executive review level, the progress planned by the Construction Program Supervisor through December 2022 and key activities planned for January 2023.**

## OVERVIEW

The next phase of projects included six Elementary Schools, four Intermediate Schools and three Middle Schools. The GMP contract was approved at the April 2021 board meeting. The remaining scope for these projects began the end of May 2021. The six Elementary Schools are complete, and the four Intermediate Schools are complete. The three Middle Schools work was complete on July 31, 2022. Punchlist and warranty items have been addressed. The closeouts are complete and retainage paid. The deductive change order was approved at the September Board meeting.

The Administration Complex Project is complete. Punchlist and warranty items are complete. Closeout documentation is complete and retainage paid. The final deductive change order was approved at the July 2022 Board meeting.

The Kenneth Davis Elementary School Fine Arts Academy Renovation contract was approved at the May 2022 board meeting. Construction began the first of June with substantial completion in December 2022. The building will be ready for students on January 9, 2023.

The Cross Timbers Intermediate School Fine Arts Academy Renovation contract was approved at the May 2022 board meeting. Construction began the first of June with June with substantial completion in December 2022. The building will be ready for students on January 9, 2023.

The Willie Pigg Auditorium Renovations contract was approved at the June 2022 board meeting. Construction began immediately following all approvals. We are still waiting on audio-visual equipment, but the stage extension is complete.

The Alma Martinez Intermediate School Play Court Addition was reviewed and the contract was approved at the June 2022 board meeting. Construction began this month and should be complete by December 31, 2022.

The district wide BDA (bi-directional antennas) project has begun. The contract was approved at the August board meeting. Construction will begin in November 2022 and this will be complete in May 2023.

## SCHEDULE:

The Report for each project is attached herewith.

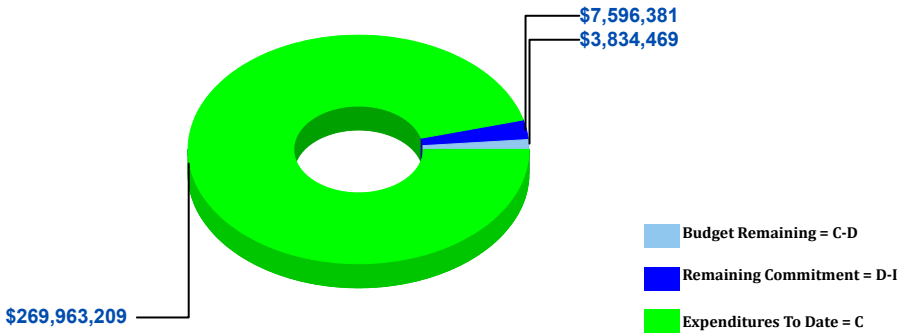
## BUDGET:

The Program Report Summary of expenditures is attached herewith.

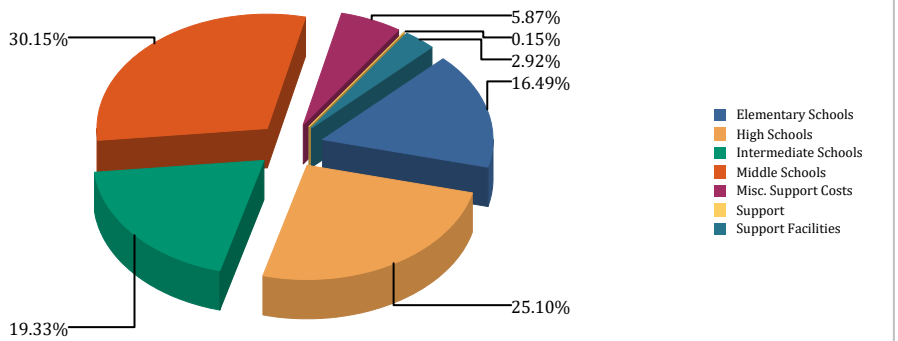
# Program Report By Schools

Report Date: 5/6/21

**Program Budget/Cost Status**




**Value of Projects by Type**




| | BUDGET | | | COST COMMITMENTS | | | | EXPENDITURES | |
|---|---|---|---|---|---|---|---|---|---|
| | A | B | C=A+B | D | E | G=D+E | H=C-G | I | J=I/C |
| Description | Original Budget | Budget Changes | Current Budget | Committed Cost | Forecasted Additional Commitments | Projected Commitments | Projected (Over) / Under | Expenditures To Date | % Expended |
| **Elementary Schools** | | | | | | | | | |
| Alice Ponder ES | $356,242 | ($18,215) | $338,027 | $297,436 | $43,600 | $341,036 | ($3,009) | $239,886 | 70.97% |
| Tarver Rendon ES | $356,242 | ($43,804) | $312,438 | $301,662 | $10,776 | $312,438 | $0 | $246,223 | 78.81% |
| J.L. Boren ES | $356,242 | ($60,662) | $295,580 | $295,580 | $1,244 | $296,824 | ($1,244) | $237,828 | 80.46% |
| Charlotte Anderson ES | $0 | $60,568 | $60,568 | $60,568 | $0 | $60,568 | $0 | $5,945 | 9.82% |
| Glenn Harmon ES | $149,211 | $114,572 | $263,783 | $263,783 | $0 | $263,783 | $0 | $206,847 | 78.42% |
| D.P. Morris ES | $839,120 | ($69,804) | $769,316 | $769,316 | $0 | $769,316 | $0 | $719,147 | 93.48% |
| Willie Brown ES | $873,350 | ($150,471) | $722,879 | $722,879 | $0 | $722,879 | $0 | $722,879 | 100.00% |
| Kenneth Davis ES | $664,060 | $298,445 | $962,505 | $2,318,915 | $16,407 | $2,335,322 | ($1,372,817) | $1,947,715 | 202.36% |
| Imogene Gideon ES | $664,060 | $167,022 | $831,082 | $830,392 | $2,686 | $833,078 | ($1,996) | $777,909 | 93.60% |
| Erma Nash ES | $1,231,296 | ($53,717) | $1,177,579 | $967,528 | $210,052 | $1,177,579 | $0 | $908,201 | 77.12% |
| Elizabeth Smith ES | $711,004 | ($25,337) | $685,667 | $671,929 | $13,738 | $685,667 | $0 | $618,718 | 90.24% |
| Roberta Tipps ES | $1,078,730 | ($47,578) | $1,031,152 | $961,718 | $69,434 | $1,031,152 | $0 | $905,449 | 87.81% |
| Martha Reid ES | $711,004 | ($97,585) | $613,419 | $603,123 | $10,296 | $613,419 | $0 | $548,954 | 89.49% |
| Thelma Jones ES | $1,122,740 | ($134,459) | $988,281 | $918,971 | $69,310 | $988,281 | $0 | $865,829 | 87.61% |
| Mary Jo Sheppard ES | $736,430 | ($91,169) | $645,261 | $633,849 | $11,413 | $645,261 | $0 | $580,356 | 89.94% |
| Janet Brockett ES | $743,276 | ($104,876) | $638,400 | $617,073 | $21,327 | $638,400 | $0 | $561,481 | 87.95% |
| Anna May Daulton ES | $947,678 | ($117,119) | $830,559 | $787,512 | $43,047 | $830,559 | $0 | $733,601 | 88.33% |
| Cora Spencer ES | $711,004 | ($63,377) | $647,627 | $636,260 | $11,367 | $647,627 | $0 | $582,799 | 89.99% |
| Louise Cabaniss ES | $742,298 | ($117,809) | $624,489 | $613,616 | $10,873 | $624,489 | $0 | $562,373 | 90.05% |
| Carol Holt ES | $711,004 | ($75,239) | $635,765 | $620,416 | $16,273 | $636,689 | ($924) | $618,795 | 97.33% |
| Annette Perry ES | $1,603,914 | ($379,644) | $1,224,270 | $1,224,270 | $0 | $1,224,270 | $0 | $1,224,270 | 100.00% |
| Judy K. Miller ES | $526,162 | ($183,455) | $342,707 | $317,172 | $25,535 | $342,707 | $0 | $261,247 | 76.23% |
| Nancy Neal ES | $553,546 | $7,266 | $560,812 | $554,881 | $6,949 | $561,830 | ($1,018) | $505,862 | 90.20% |
| Dr. Sarah Jandrucko | $0 | $47,632 | $47,632 | $47,632 | $0 | $47,632 | $0 | $0 | 0.00% |
| Brenda Norwood Elementary School | $28,569,496 | $2,596,000 | $31,165,496 | $32,480,278 | $102,038 | $32,582,315 | ($1,416,819) | $32,340,214 | 103.77% |

| | BUDGET | | | COST COMMITMENTS | | | | EXPENDITURES | |
|---|---|---|---|---|---|---|---|---|---|
| | A | B | C=A+B | D | E | G=D+E | H=C-G | I | J=I/C |
| Description | Original Budget | Budget Changes | Current Budget | Committed Cost | Forecasted Additional Commitments | Projected Commitments | Projected (Over) / Under | Expenditures To Date | % Expended |
| **Elementary Schools** | **$44,958,109** | **$1,457,186** | **$46,415,295** | **$48,516,759** | **$696,364** | **$49,213,122** | **($2,797,828)** | **$46,922,530** | **101.09%** |
| **High Schools** | | | | | | | | | |
| Summit High School | $28,299,132 | ($995,308) | $27,303,824 | $27,087,455 | $423,432 | $27,510,887 | ($207,063) | $26,881,970 | 98.45% |
| Mansfield High School | $13,671,435 | ($1,806,281) | $11,865,154 | $11,858,273 | $25,810 | $11,884,082 | ($18,928) | $11,619,753 | 97.93% |
| Timberview High School | $8,774,910 | $1,076,370 | $9,851,280 | $10,019,716 | $15,610 | $10,035,326 | ($184,046) | $9,773,995 | 99.22% |
| Legacy High School | $9,121,120 | $947,339 | $10,068,459 | $10,068,459 | $14,735 | $10,083,195 | ($14,735) | $9,847,382 | 97.80% |
| Phoenix Academy | $1,944,476 | $124,540 | $2,069,016 | $2,052,938 | $16,078 | $2,069,016 | $0 | $2,047,638 | 98.97% |
| Lake Ridge High School | $8,112,806 | $683,114 | $8,795,920 | $8,878,920 | $17,597 | $8,896,517 | ($100,597) | $8,617,372 | 97.97% |
| Frontier High School - BBIA | $572,128 | $90,097 | $662,225 | $621,028 | $41,197 | $662,225 | $0 | $535,730 | 80.90% |
| **High Schools** | **$70,496,007** | **$119,871** | **$70,615,878** | **$70,586,788** | **$554,459** | **$71,141,248** | **($525,370)** | **$69,323,841** | **98.17%** |
| **Intermediate Schools** | | | | | | | | | |
| Mary Orr Intermediate School | $635,698 | $66,088 | $701,786 | $674,040 | $29,421 | $703,461 | ($1,675) | $542,348 | 77.28% |
| Cross Timbers Intermediate | $2,942,032 | ($481,276) | $2,460,756 | $4,109,673 | $0 | $4,109,673 | ($1,648,917) | $3,472,460 | 141.11% |
| Donna Shepard Intermediate School | $3,395,866 | $1,093,402 | $4,489,268 | $4,426,695 | $62,573 | $4,489,268 | $0 | $4,365,303 | 97.24% |
| Della Icenhower Intermediate School | $761,858 | $64,860 | $826,718 | $778,636 | $48,082 | $826,718 | $0 | $665,225 | 80.47% |
| Mary Lillard Intermediate School | $575,062 | $67,001 | $642,063 | $613,599 | $28,463 | $642,063 | $0 | $546,844 | 85.17% |
| Asa Low Intermediate School | $564,304 | $44,451 | $608,755 | $598,575 | $10,180 | $608,755 | $0 | $529,419 | 86.97% |
| Alma Martinez Intermediate School | $49,597,757 | ($4,945,123) | $44,652,634 | $46,669,249 | $270,333 | $46,939,582 | ($2,286,949) | $46,013,546 | 103.05% |
| **Intermediate Schools** | **$58,472,577** | **($4,090,597)** | **$54,381,980** | **$57,870,468** | **$449,052** | **$58,319,520** | **($3,937,540)** | **$56,135,144** | **103.22%** |
| **Middle Schools** | | | | | | | | | |
| Rogene Worley Middle School | $5,603,158 | ($877,241) | $4,725,917 | $5,440,720 | $115,514 | $5,556,234 | ($830,317) | $5,363,429 | 113.49% |
| T. A. Howard Middle School | $5,050,592 | $733,413 | $5,784,005 | $5,647,998 | $136,007 | $5,784,005 | $0 | $5,642,500 | 97.55% |
| Brooks Wester Middle School | $11,361,378 | ($3,906,997) | $7,454,381 | $8,142,560 | $41,131 | $8,183,690 | ($729,310) | $8,086,823 | 108.48% |
| Danny Jones Middle School | $1,341,810 | $209,359 | $1,551,169 | $1,590,879 | $849 | $1,591,728 | ($40,559) | $1,379,275 | 88.92% |
| James Coble Middle School | $1,387,776 | $555,694 | $1,943,470 | $1,950,573 | $3,254 | $1,953,827 | ($10,357) | $1,478,395 | 76.07% |
| Linda Jobe Middle School | $1,275,306 | $22,052 | $1,297,358 | $1,300,387 | $2,892 | $1,303,279 | ($5,921) | $1,027,548 | 79.20% |
| Charlene McKinzey Middle School | $60,915,754 | $1,162,852 | $62,078,606 | $61,028,568 | $1,050,038 | $62,078,606 | $0 | $60,908,657 | 98.12% |
| **Middle Schools** | **$86,935,774** | **($2,100,867)** | **$84,834,907** | **$85,101,685** | **$1,349,686** | **$86,451,370** | **($1,616,464)** | **$83,886,627** | **98.88%** |
| **Misc. Support Costs** | | | | | | | | | |
| General/Construction Supervision | $0 | $2,119,798 | $2,119,798 | $1,458,966 | $660,838 | $2,119,804 | ($7) | $1,394,727 | 65.80% |
| Salaries | $0 | $2,904,900 | $2,904,900 | $2,892,229 | $12,670 | $2,904,900 | $0 | $2,892,229 | 99.56% |
| Land Acquisition | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | 0.00% |
| MISD Controlled Contingency Int. | $0 | $3,852,400 | $3,852,400 | $0 | $3,852,400 | $3,852,400 | $0 | $0 | 0.00% |
| Bond Sale Costs | $500,000 | $1,727,428 | $2,227,428 | $2,213,068 | $14,360 | $2,227,428 | $0 | $2,213,068 | 99.36% |
| MISD Leftover Project Funds | $0 | $2,676,436 | $2,676,436 | $0 | $2,676,436 | $2,676,436 | $0 | $0 | 0.00% |
| MISD Controlled Contingency (1%) | $2,500,000 | $250,000 | $2,750,000 | $0 | $2,750,000 | $2,750,000 | $0 | $0 | 0.00% |
| Misc. Support Costs | $3,000,000 | $13,530,961 | $16,530,961 | $6,564,263 | $9,966,705 | $16,530,968 | ($7) | $6,500,024 | 39.32% |
| **Misc. Support Costs** | **$3,000,000** | **$13,530,961** | **$16,530,961** | **$6,564,263** | **$9,966,705** | **$16,530,968** | **($7)** | **$6,500,024** | **39.32%** |
| **Support** | | | | | | | | | |
| Admin Annex | $0 | $410,090 | $410,090 | $410,090 | $0 | $410,090 | $0 | $217,449 | 53.02% |
| **Support** | **$0** | **$410,090** | **$410,090** | **$410,090** | **$0** | **$410,090** | **$0** | **$217,449** | **53.02%** |
| **Support Facilities** | | | | | | | | | |
| Transportation - Danny Griffin | $14,180 | $47,286 | $61,466 | $61,707 | $0 | $61,707 | ($241) | $61,466 | 100.00% |
| Warehouse - Danny Griffin | $31,296 | $11,839 | $43,135 | $43,030 | $636 | $43,666 | ($531) | $1,460 | 3.38% |
| Student Nutrition | $32,329 | $135,460 | $167,789 | $168,789 | $0 | $168,789 | ($1,000) | $127,750 | 76.14% |

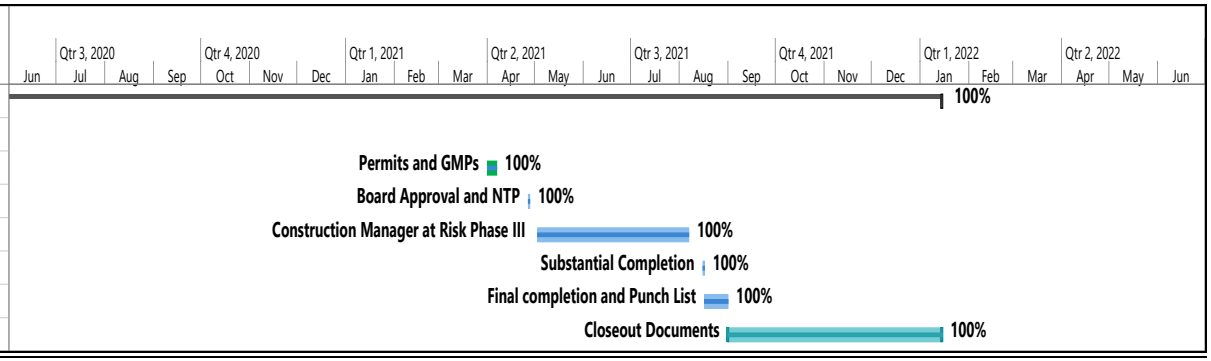
| | BUDGET | | | COST COMMITMENTS | | | | EXPENDITURES | |
|---|---|---|---|---|---|---|---|---|---|
| | A | B | C=A+B | D | E | G=D+E | H=C-G | I | J=I/C |
| Description | Original Budget | Budget Changes | Current Budget | Committed Cost | Forecasted Additional Commitments | Projected Commitments | Projected (Over) / Under | Expenditures To Date | % Expended |
| Facilities - Maintenance Complex | $74,328 | $93,098 | $167,426 | $167,497 | $154 | $167,651 | ($225) | $139,025 | 83.04% |
| Police & Technology | $898,778 | $1,378,677 | $2,277,455 | $2,482,216 | $1,000 | $2,483,216 | ($205,761) | $1,584,002 | 69.55% |
| Support Costs | $4,075,000 | ($4,075,000) | $0 | $0 | $0 | $0 | $0 | $0 | 0.00% |
| Administration Complex | $831,296 | $166,939 | $998,235 | $952,159 | $49,964 | $1,002,123 | ($3,888) | $908,881 | 91.05% |
| Vernon Newsom Stadium | $972,128 | $15,002 | $987,130 | $848,550 | $138,580 | $987,130 | $0 | $751,492 | 76.13% |
| Debbie Weems Natatorium | $2,853,674 | ($1,011,717) | $1,841,957 | $1,639,535 | $202,422 | $1,841,957 | $0 | $1,591,319 | 86.39% |
| Willie Pigg Auditorium | $777,506 | ($201,440) | $576,066 | $1,124,399 | $0 | $1,124,399 | ($548,333) | $961,183 | 166.85% |
| Sixth Avenue - Transportation | $12,714 | $26,052 | $38,766 | $38,766 | $0 | $38,766 | $0 | $0 | 0.00% |
| Center for The Performing Arts | $541,810 | $438,429 | $980,239 | $934,124 | $46,115 | $980,239 | $0 | $845,498 | 86.25% |
| Ron Whitson Agricultural Science Fa | $22,494 | $42,790 | $65,284 | $48,765 | $16,519 | $65,284 | $0 | $5,518 | 8.45% |
| **Support Facilities** | **$11,137,533** | **($2,932,584)** | **$8,204,949** | **$8,509,538** | **$455,390** | **$8,964,927** | **($759,979)** | **$6,977,593** | **85.04%** |
| **Grand Totals:** | **$275,000,000** | **$6,394,058** | **$281,394,058** | **$277,559,590** | **$13,471,656** | **$291,031,245** | **($9,637,187)** | **$269,963,209** | **95.94%** |

Architect: Huckabee & Assoc., Inc.
Contractor: Lee Lewis Construction

**SHW & Huckabee Designed Elementary Schools (Org. Code 126, 125, 123, 103, 101 and 105)**
**NEAL, MILLER, HOLT, RENDON, PONDER and BOREN ESs**

## Schedule Summary

| ID | Task Name | Start | Finish |
|---|---|---|---|
| 262 | **HA/ SHW Designed Schools Phase III** | **Mon 5/13/19** | **Fri 1/14/22** |
| 263 | **Design Phase** | **Mon 5/13/19** | **Fri 2/14/20** |
| 267 | Permits and GMPs | Thu 4/1/21 | Tue 4/6/21 |
| 268 | Board Approval and NTP | Tue 4/27/21 | Tue 4/27/21 |
| 269 | Construction Manager at Risk Phase | Mon 5/3/21 | Fri 8/6/21 |
| 270 | Substantial Completion | Mon 8/16/21 | Mon 8/16/21 |
| 271 | Final completion and Punch List | Tue 8/17/21 | Tue 8/31/21 |
| 272 | Closeout Documents | Wed 9/1/21 | Fri 1/14/22 |




## Cost Summary

Contract Award Amount: $137,368.00 | Change Order: ($ 9,712.93) | New Contract Amount $ 127,655.07

## Scope of Work

1. Convert Science Labs

## Status Summary

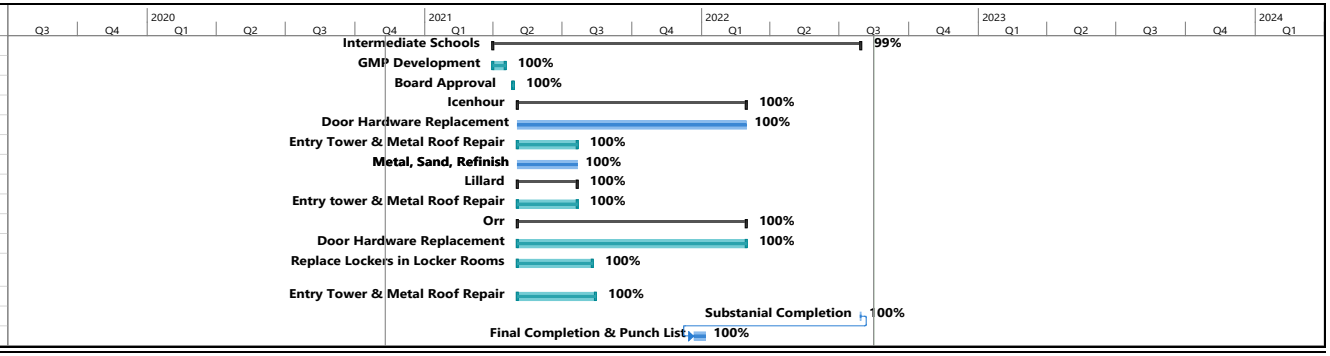
1. Pre-construction meeting was held Monday, May 3. Construction began on May 28, 2021 and was complete August 10, 2021.
2. All electrical, plumbing, tile, painting, and millwork is complete with all six campuses receiving a classroom sink installation for a science lab.
3. The Huckabee punch list was provided to contractor, and the work completed.
4. The closeout documents have been received, and the MISD Bond Department is reviewing the as built drawings for accuracy.
5. Deductive Change Order No. 2 was approved at the September 2022 Board meeting, and retainage paid in September 2022.

Architect: Huckabee & Assoc., Inc.
Contractor: Lee Lewis Construction

# Intermediate Schools (Org. Code 205, 206 and 201)
# ICENHOWER, LILLARD and MARY ORR ISs

## Schedule Summary

| ID | Task Name | Start | Finish |
|---|---|---|---|
| 1 | **Intermediate Schools** | **Thu 4/1/21** | **Fri 7/29/22** |
| 2 | GMP Development | Thu 4/1/21 | Fri 4/16/21 |
| 3 | Board Approval | Tue 4/27/21 | Tue 4/27/21 |
| 4 | **Icenhour** | **Mon 5/3/21** | **Mon 2/28/22** |
| 5 | Door Hardware Replacemer | Mon 5/3/21 | Mon 2/28/22 |
| 6 | Entry Tower & Metal Roof R | Mon 5/3/21 | Tue 7/20/21 |
| 7 | Metal, Sand, Refinish | Mon 5/3/21 | Tue 7/20/21 |
| 8 | **Lillard** | **Mon 5/3/21** | **Tue 7/20/21** |
| 9 | Entry tower & Metal Roof Re | Mon 5/3/21 | Tue 7/20/21 |
| 10 | **Orr** | **Mon 5/3/21** | **Mon 2/28/22** |
| 11 | Door Hardware Replacemer | Mon 5/3/21 | Mon 2/28/22 |
| 12 | Replace Lockers in Locker Rooms | Mon 5/3/21 | Mon 8/9/21 |
| 13 | Entry Tower & Metal Roof R | Mon 5/3/21 | Fri 8/13/21 |
| 14 | Substanial Completion | Fri 7/29/22 | Fri 7/29/22 |
| 15 | Final Completion & Punch List | Wed 12/22/21 | Wed 1/5/22 |




## Cost Summary

Contract Award Amount: $ 618,734.00 Change Orders: ($66,296.56) Final Contract Amount $ 552,437.44

## Scope of Work

1. Replace lockers in locker rooms at Mary Orr IS.
2. Replace specified doors and hardware at Icenhower IS and Mary Orr IS.
3. Make exterior improvements at Icenhower, Lillard, and Mary Orr Intermediate Schools

## Status Summary

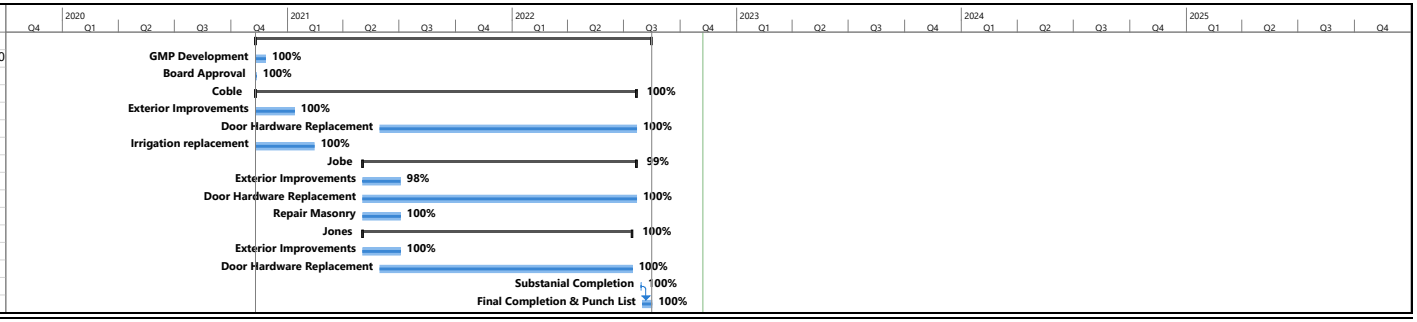
1. Construction began on May 28, 2021.
2. The interior painting is complete. The entry towers and metal roofs have been repaired and painted for all three campuses.
3. The lockers at Mary Orr Intermediate School were installed August 2021.
4. Door hardware replacement is complete.
5. MISD has received and reviewed the closeout documents.
6. Change Order Number 2 was approved at the September 2022 Board meeting, and retainage paid in December 2022. .

Architect: Huckabee & Assoc., Inc.
Contractor: Lee Lewis Construction

# Middle Schools (Org. Code 045, 046 and 044)
# COBLE, JOBE and JONES MSs

## Schedule Summary

| ID | Task Name | Start | Finish |
|---|---|---|---|
| 17 | **Middle Schools** | **Tue 11/10/20** | **Mon 8/15/22** |
| 18 | GMP Development | Tue 11/10/20 | Wed 11/25/20 |
| 19 | Board Approval | Tue 11/10/20 | Tue 11/10/20 |
| 20 | **Coble** | **Tue 11/10/20** | **Thu 7/21/22** |
| 21 | Exterior Improvements | Tue 11/10/20 | Mon 1/11/21 |
| 22 | Door Hardware Replacemer | Mon 5/31/21 | Thu 7/21/22 |
| 23 | Irrigation replacement | Tue 11/10/20 | Fri 2/12/21 |
| 24 | **Jobe** | **Mon 5/3/21** | **Thu 7/21/22** |
| 25 | Exterior Improvements | Mon 5/3/21 | Fri 7/2/21 |
| 26 | Door Hardware Replacemer | Mon 5/3/21 | Thu 7/21/22 |
| 27 | Repair Masonry | Mon 5/3/21 | Fri 7/2/21 |
| 28 | **Jones** | **Mon 5/3/21** | **Thu 7/14/22** |
| 29 | Exterior Improvements | Mon 5/3/21 | Fri 7/2/21 |
| 30 | Door Hardware Replacemer | Mon 5/31/21 | Thu 7/14/22 |
| 31 | Substanial Completion | Fri 7/29/22 | Fri 7/29/22 |
| 32 | Final Completion & Punch List | Mon 8/1/22 | Mon 8/15/22 |




## Cost Summary

Contract Award Amount: $1,139,763.00 | Change Order: ($172,828.55) | New Contract Amount $ 966,9340.45

## Scope of Work

1. Replace irrigation system at Coble Middle School
2. Replace door hardware
3. Make exterior improvements at Coble, Jobe and Jones Middle Schools

## Status Summary

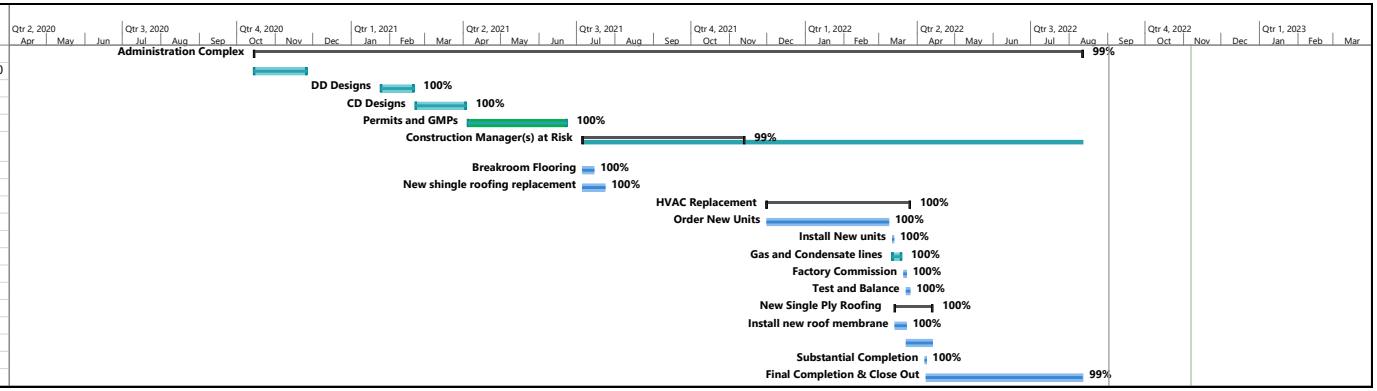
1. Exterior improvements are complete at Coble MS and Jones MS, and the exterior improvements at Jobe MS are ongoing.
2. Irrigation replacement at Coble MS began in August 2021 and will be complete March 2022.
3. The door hardware is in progress and should be complete by July 31, 2022.
4. The contractor is currently assembling all closeout documentation and Mansfield ISD has requested these items by October 2022.
5. Deductive Change Order No. 1 for the pressure wash station was approved at the September 2021 Board Meeting.
6. The closeout documents have been received, and the corrected as built drawings have also been received.
7. Deductive Change Order No. 2 was approved at the September 2022 Board meeting.
8. Retainage paid in December 2022.

Architect: Huckabee & Assoc., Inc.
Contractor: Lee Lewis Construction

## Administration Complex (Org. Code 970)

### Schedule Summary

| ID | Task Name | Start | Finish |
|---|---|---|---|
| 726 | **Administration Complex** | **Thu 10/15/20** | **Thu 8/11/22** |
| 727 | SD Designs | Thu 10/15/20 | Wed 11/25/20 |
| 728 | DD Designs | Mon 1/25/21 | Fri 2/19/21 |
| 729 | CD Designs | Mon 2/22/21 | Fri 4/2/21 |
| 730 | Permits and GMPs | Mon 4/5/21 | Tue 6/22/21 |
| 731 | **Construction Manager(s) at Risk** | **Tue 7/6/21** | **Fri 11/12/21** |
| 732 | Breakroom Flooring | Tue 7/6/21 | Wed 7/14/21 |
| 733 | New shingle roofing replac | Tue 7/6/21 | Fri 7/23/21 |
| 734 | **HVAC Replacement** | **Wed 12/1/21** | **Fri 3/25/22** |
| 735 | Order New Units | Wed 12/1/21 | Tue 3/8/22 |
| 736 | Install New units | Sat 3/12/22 | Sat 3/12/22 |
| 737 | Gas and Condensate line | Sat 3/12/22 | Fri 3/18/22 |
| 738 | Factory Commission | Mon 3/21/22 | Tue 3/22/22 |
| 739 | Test and Balance | Wed 3/23/22 | Fri 3/25/22 |
| 740 | **New Single Ply Roofing** | **Mon 3/14/22** | **Tue 4/12/22** |
| 741 | Install new roof membra | Mon 3/14/22 | Tue 3/22/22 |
| 742 | Punch List | Wed 3/23/22 | Tue 4/12/22 |
| 743 | Substantial Completion | Thu 4/7/22 | Thu 4/7/22 |
| 744 | Final Completion & Close C | Fri 4/8/22 | Thu 8/11/22 |




### Cost Summary

Contract Award Amount: $779,617.00 | Change Orders: -$61,608.53 | Final Contract Amount $ 841,225.53

### Scope of Work

1. Replace HVAC Units for Building 100
2. Replace flooring in Building 100's breakroom
3. Upgrade data cabling
4. Replace roof on Building 100

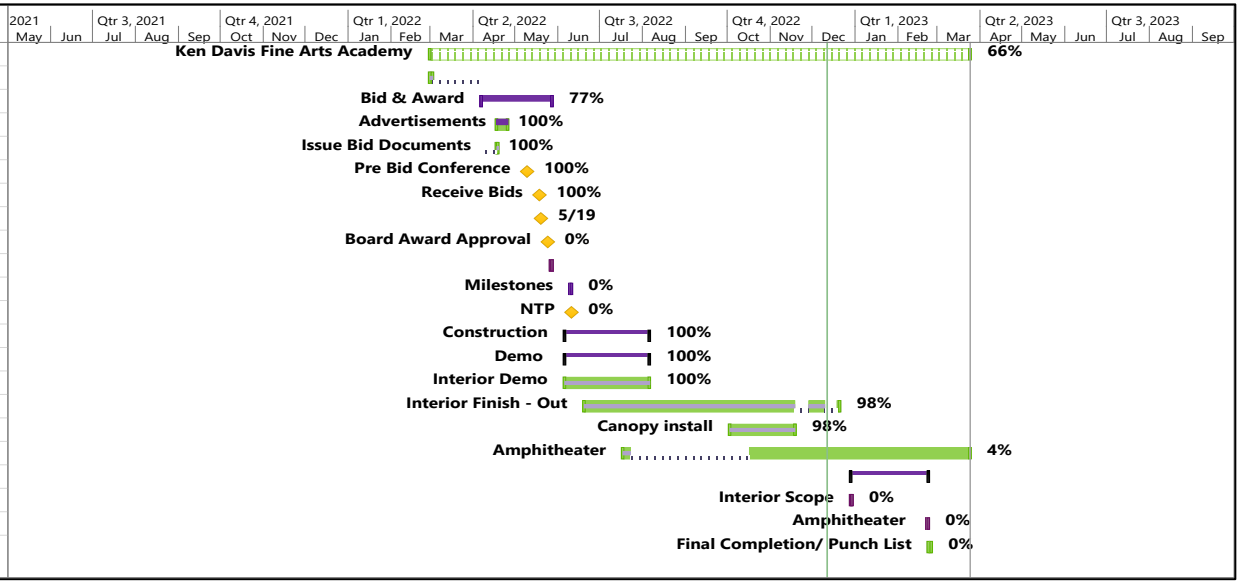
### Status Summary

1. The flooring in the breakroom was installed over Thanksgiving break, and the data cabling was completed over the holiday break in December 2021.
2. A change order to replace the roof on Building 100 was approved at the January 2022 Board Meeting.
3. The HVAC units and the roof were replaced in March 2022, and Lee Lewis is working on any warranty items.
4. MISD has received the closeout documents. The Bond Department is reviewing the as built drawings.
5. A deductive change order was approved at July 2022 board meeting, and retainage paid in November 2022.

# Ken Davis Fine Arts Academy

## Schedule Summary

| ID | Task Name | Start | Finish |
|---|---|---|---|
| 1 | **Ken Davis Fine Arts Academy** | **Tue 3/1/22** | **Fri 3/24/23** |
| 2 | Design | Tue 3/1/22 | Fri 4/8/22 |
| 3 | **Bid & Award** | **Thu 4/7/22** | **Fri 5/27/22** |
| 4 | Advertisements | Mon 4/18/22 | Mon 4/25/22 |
| 5 | Issue Bid Documents | Thu 4/7/22 | Mon 4/18/22 |
| 6 | Pre Bid Conference | Tue 5/10/22 | Tue 5/10/22 |
| 7 | Receive Bids | Tue 5/17/22 | Wed 5/18/22 |
| 8 | Board Agenda Due | Thu 5/19/22 | Thu 5/19/22 |
| 9 | Board Award Approval | Tue 5/24/22 | Tue 5/24/22 |
| 10 | Building Permits | Fri 5/27/22 | Fri 5/27/22 |
| 11 | **Milestones** | **Fri 6/10/22** | **Fri 6/10/22** |
| 12 | NTP | Fri 6/10/22 | Fri 6/10/22 |
| 13 | **Construction** | **Mon 6/6/22** | **Fri 8/5/22** |
| 14 | **Demo** | **Mon 6/6/22** | **Fri 8/5/22** |
| 15 | Interior Demo | Mon 6/6/22 | Fri 8/5/22 |
| 16 | Interior Finish - Out | Mon 6/20/22 | Tue 12/20/22 |
| 17 | Canopy install | Mon 10/3/22 | Fri 11/18/22 |
| 18 | Amphitheater | Mon 7/18/22 | Fri 3/24/23 |
| 19 | **Substantial Completion** | **Thu 12/29/22** | **Wed 2/22/23** |
| 20 | Interior Scope | Thu 12/29/22 | Thu 12/29/22 |
| 21 | Amphitheater | Wed 2/22/23 | Wed 2/22/23 |
| 22 | **Final Completion/ Punch List** | Thu 2/23/23 | Fri 2/24/23 |




## Cost Summary

Contract Award Amount: $1,330,972.00

## Scope of Work

1. Renovation a portion of the campus to accommodate music, dance, theater, and art rooms
2. Addition of an amphitheater and replacing the covered walkway to the entrance of the Fine Arts Academy

## Status Summary

1. The final negotiated contract award amount was approved by the Board of Trustees at the May board meeting.
2. Construction is on-going; GC is coordinating with the district contractors and vendors.
3. The lead time on the door hardware and frames could impact the schedule.
4. Due to unforeseen conditions, additional subsurface storm drainage will need to be added. Huckabee is working on the additional scope drawings for city approval.

MISD 2017 Bond Program
Architect: Huckabee & Assoc., Inc.
Contractor: Phillip May Corp.

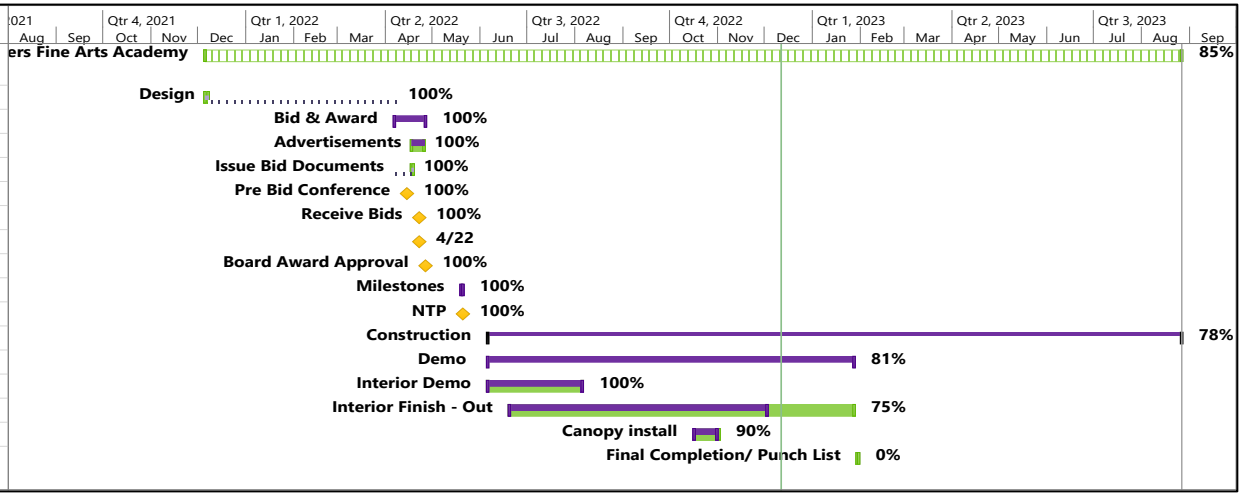
Construction Phase Progress Report

Date: December 2022

# Cross Timbers Fine Arts Academy

## Schedule Summary

| ID | Task Name | Start | Finish |
|---|---|---|---|
| 1 | **Cross Timbers Fine Arts Academy** | **Mon 12/6/21** | **Sat 8/26/23** |
| 2 | Design | Mon 12/6/21 | Fri 4/8/22 |
| 3 | **Bid & Award** | **Thu 4/7/22** | **Tue 4/26/22** |
| 4 | Advertisements | Mon 4/18/22 | Mon 4/25/22 |
| 5 | Issue Bid Documents | Thu 4/7/22 | Mon 4/18/22 |
| 6 | Pre Bid Conference | Fri 4/15/22 | Fri 4/15/22 |
| 7 | Receive Bids | Thu 4/21/22 | Fri 4/22/22 |
| 8 | Board Agenda Due | Fri 4/22/22 | Fri 4/22/22 |
| 9 | Board Award Approval | Tue 4/26/22 | Tue 4/26/22 |
| 10 | **Milestones** | **Fri 5/20/22** | **Fri 5/20/22** |
| 11 | NTP | Fri 5/20/22 | Fri 5/20/22 |
| 12 | **Construction** | **Mon 6/6/22** | **Sat 8/26/23** |
| 13 | **Demo** | **Mon 6/6/22** | **Fri 1/27/23** |
| 14 | Interior Demo | Mon 6/6/22 | Fri 8/5/22 |
| 15 | Interior Finish - Out | Mon 6/20/22 | Fri 1/27/23 |
| 16 | Canopy install | Mon 10/17/22 | Tue 11/1/22 |
| 17 | **Final Completion/ Punch List** | Mon 1/30/23 | Mon 1/30/23 |




## Cost Summary

Contract Award Amount: $ 1,637,333.00

Change Orders: $42,530.87

Final Contract Amount $ 1,679,863.87

## Scope of Work

1. Second floor renovation that will accommodate music, dance, theater, and art rooms.
2. Addition of a covered walkway to the entrance of the Fine Arts Academy

## Status Summary

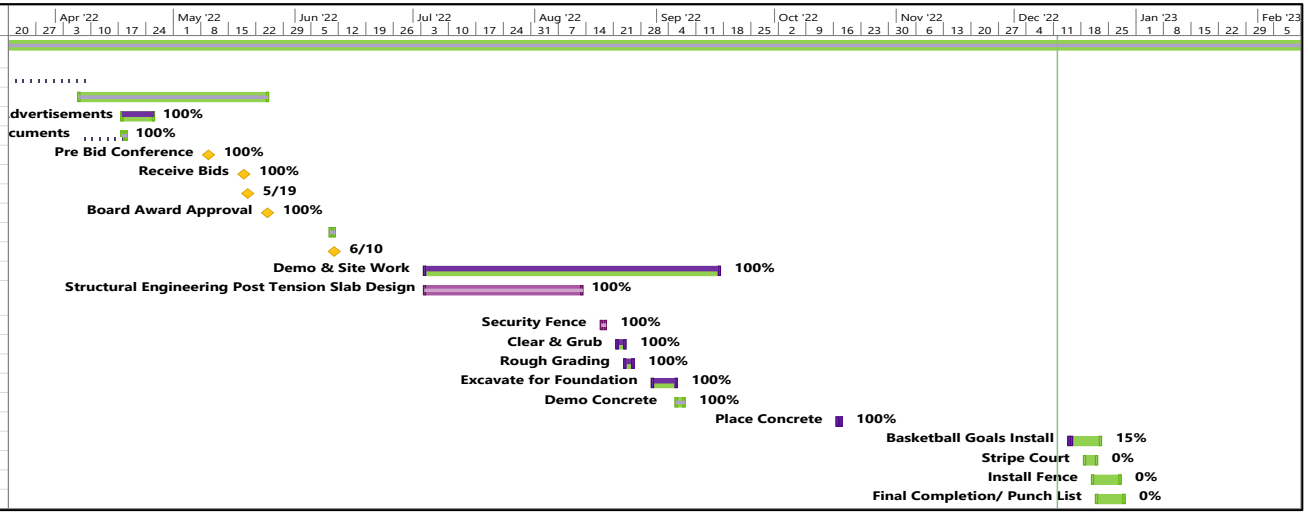
1. The final negotiated contract award amount was approved at the May board meeting.
2. Construction is on-going; the GC installed demising walls for student and staff safety.
3. Change Order No. 1 was approved at the September Board Meeting for approval.
4. The ballet bars have arrived and will be installed this month. The kiln is on-site and will be installed.
5. The Wenger music equipment and pianos are scheduled for December installation.

Architect: Huckabee & Assoc., Inc.
Contractor: Phillips May Corporation

# Alma Martinez Intermediate School Play Court Addition

## Schedule Summary

| ID | Task Name | Start | Finish |
|---|---|---|---|
| 1 | **Alma Martinez IS Play Court Addition** | Tue 3/1/22 | Wed 1/14/26 |
| 2 | Design | Tue 3/1/22 | Fri 4/8/22 |
| 3 | Bid & Award | Thu 4/7/22 | Tue 5/24/22 |
| 4 | Advertisements | Mon 4/18/22 | Mon 4/25/22 |
| 5 | Issue Bid Documents | Thu 4/7/22 | Mon 4/18/22 |
| 6 | Pre Bid Conference | Tue 5/10/22 | Tue 5/10/22 |
| 7 | Receive Bids | Tue 5/17/22 | Wed 5/18/22 |
| 8 | Board Agenda Due | Thu 5/19/22 | Thu 5/19/22 |
| 9 | Board Award Approval | Tue 5/24/22 | Tue 5/24/22 |
| 10 | **Milestones** | Fri 6/10/22 | Fri 6/10/22 |
| 11 | NTP | Fri 6/10/22 | Fri 6/10/22 |
| 12 | Demo & Site Work | Mon 7/4/22 | Fri 9/16/22 |
| 13 | Structural Engineering Post Tension Slab Design | Mon 7/4/22 | Fri 8/12/22 |
| 14 | Security Fence | Thu 8/18/22 | Thu 8/18/22 |
| 15 | Clear & Grub | Mon 8/22/22 | Tue 8/23/22 |
| 16 | Rough Grading | Wed 8/24/22 | Thu 8/25/22 |
| 17 | Excavate for Foundation | Wed 8/31/22 | Mon 9/5/22 |
| 18 | Demo Concrete | Tue 9/6/22 | Wed 9/7/22 |
| 19 | Place Concrete | Mon 10/17/22 | Mon 10/17/22 |
| 20 | Basketball Goals Install | Thu 12/15/22 | Thu 12/22/22 |
| 21 | Stripe Court | Mon 12/19/22 | Wed 12/21/22 |
| 22 | Install Fence | Wed 12/21/22 | Tue 12/27/22 |
| 23 | **Final Completion/ Punch List** | Thu 12/22/22 | Wed 12/28/22 |




## Cost Summary

Contract Award Amount: $270,333.00

## Scope of Work

1. Outdoor basketball court will be added to the play area across from the playground.

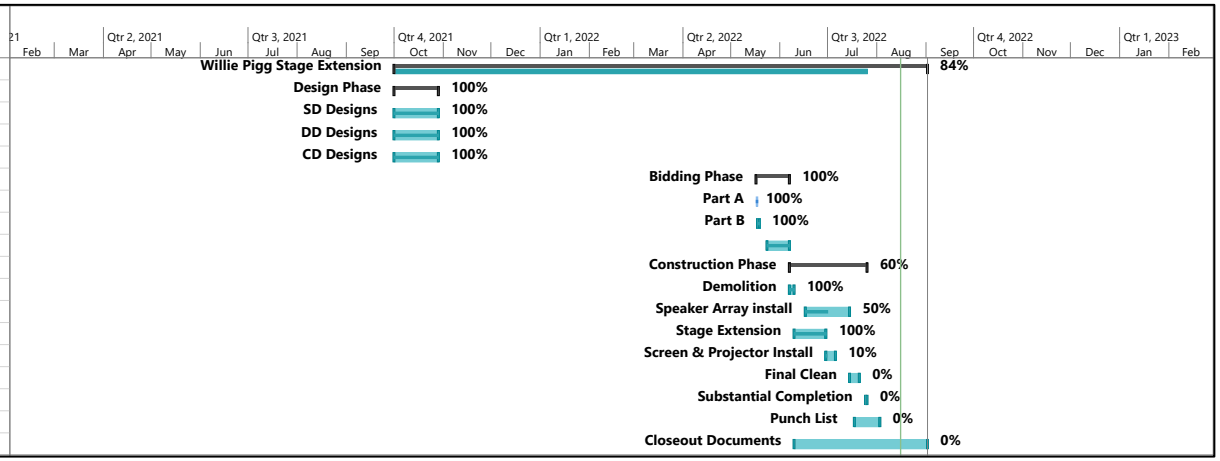
## Status Summary

1. The final contract award was approved at the June 2022 Board meeting.
2. The General Contractor has received the structural design for the court.
3. The GC has poured the concrete for the basketball court.
4. Concrete has cured. We will stripe this month and put up the goals.

# Willie Pigg Auditorium Stage Extension (Org. Code 983)

## Schedule Summary

| ID | Task Name | Start | Finish |
|---|---|---|---|
| 102 | **Willie Pigg Stage Extension** | **Fri 10/1/21** | **Thu 9/1/22** |
| 103 | **Design Phase** | **Fri 10/1/21** | **Thu 10/28/21** |
| 104 | SD Designs | Fri 10/1/21 | Thu 10/28/21 |
| 105 | DD Designs | Fri 10/1/21 | Thu 10/28/21 |
| 106 | CD Designs | Fri 10/1/21 | Thu 10/28/21 |
| 107 | **Bidding Phase** | **Tue 5/17/22** | **Mon 6/6/22** |
| 108 | Part A | Tue 5/17/22 | Tue 5/17/22 |
| 109 | Part B | Wed 5/18/22 | Wed 5/18/22 |
| 110 | Board Approval and NTP | Tue 5/24/22 | Mon 6/6/22 |
| 111 | **Construction Phase** | **Tue 6/7/22** | **Mon 7/25/22** |
| 112 | Demolition | Tue 6/7/22 | Thu 6/9/22 |
| 113 | Speaker Array install | Fri 6/17/22 | Thu 7/14/22 |
| 114 | Stage Extension | Fri 6/10/22 | Wed 6/29/22 |
| 115 | Screen & Projector Install | Thu 6/30/22 | Tue 7/5/22 |
| 116 | Final Clean | Fri 7/15/22 | Wed 7/20/22 |
| 117 | Substantial Completion | Mon 7/25/22 | Mon 7/25/22 |
| 118 | Punch List | Mon 7/18/22 | Tue 8/2/22 |
| 119 | Closeout Documents | Fri 6/10/22 | Thu 9/1/22 |




## Cost Summary

Contract Award Amount: $548,333.00

## Scope of Work

1. Stage Extension
2. Re-purpose speaker array from the Performing Arts Complex
3. Add two projectors and screens for presentations

## Status Summary

1. The final contract award was approved at the June 2022 Board meeting.
2. The stage extension is complete, and the church is back in the auditorium on Sundays.
3. The projectors and sound systems will be installed once they arrive.

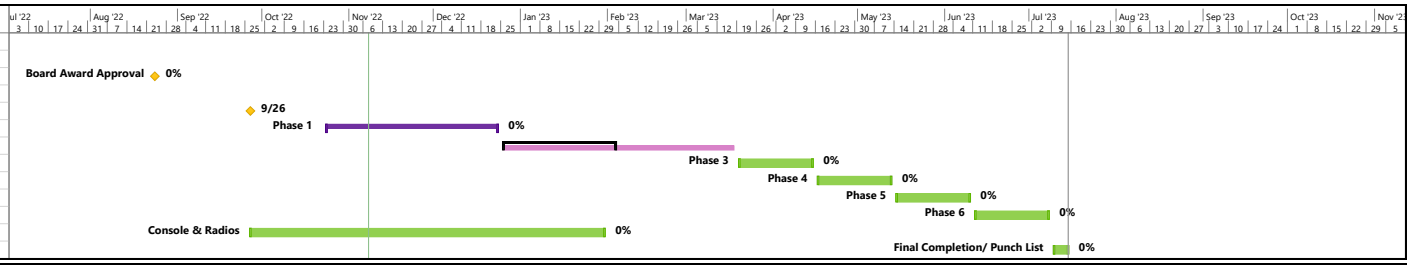
Architect:

Contractor:

# District Wide Bi-Directional Repeater Antenna System
# At All School Campuses

## Schedule Summary

| ID | Task Name | Start | Finish |
|---|---|---|---|
| 1 | **BDA Project District Wide** | Tue 3/1/22 | Tue 3/1/22 |
| 2 | Design Development & Proposal | Wed 5/4/22 | Mon 6/13/22 |
| 3 | Board Award Approval | Tue 8/23/22 | Tue 8/23/22 |
| 4 | **Milestones** | Fri 3/10/17 | Fri 3/10/17 |
| 5 | Purchase Order Issued | Mon 9/26/22 | Mon 9/26/22 |
| 6 | **Phase 1** | **Mon 10/24/22** | **Fri 12/23/22** |
| 8 | **Phase 2** | **Mon 12/26/22** | **Fri 2/3/23** |
| 10 | Phase 3 | Mon 3/20/23 | Fri 4/14/23 |
| 11 | Phase 4 | Mon 4/17/23 | Fri 5/12/23 |
| 12 | Phase 5 | Mon 5/15/23 | Fri 6/9/23 |
| 13 | Phase 6 | Mon 6/12/23 | Fri 7/7/23 |
| 14 | Console & Radios | Tue 9/27/22 | Mon 1/30/23 |
| 15 | **Final Completion/ Punch List** | Mon 7/10/23 | Fri 7/14/23 |




## Cost Summary

Contract Award Amount: $ 4,452,604.00

## Scope of Work

1. Installation of Bi-Directional Repeater Antenna Systems (BDA) for MISD buildings that do not have the minimum radio signal communication coverage with the fire departments in cities of Mansfield, Arlington, and Grand Prairie.
2. Installation of a P-25 dispatch command console.
3. P-25 Compliance radios for MISD Police Department

## Status Summary

1. Installations began in October for the first six schools. Timberview High School was the first campus.
2. The overall project schedule is still under development from the MCA.