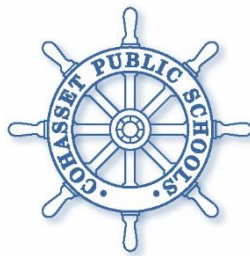


Patrick E. Sullivan Ed.D.
Superintendent of Schools
781-383-6111



Leslie A. Scollins, Ed.D.
Assistant Superintendent
781-383-4120

Susan E. Owen
Director of Finance and Operations
781-383-6108

Barbara A. Cerwonka, M.Ed.
Director of Student Services
781-383-6104

Cohasset Public Schools

Administration Office • 143 Pond Street • Cohasset, MA 02025
www.cohassetk12.org • Facsimile: 781-383-6507

To: Dr. Patrick E. Sullivan, Superintendent of Schools
Cohasset School Committee
From: Susan Owen, Director of Finance & Operations
Date: August 23, 2023
RE: FY23 June/EOY Finance Report

School Budget (general fund)

As of June 30, 2023 the School Department has expended \$22,332,330 out of the \$22,345,352 budget awarded (99.99%). We are carrying \$12,282 in encumbered purchase orders that will be paid as the delayed supplies and materials arrive. There is a remaining balance of \$739.59 which will be returned to the Town. Any additional savings realized from the encumbered purchase orders, will also be returned to the Town.

a) Salaries: All salaries have been paid out. There were no areas of concern.

b) SPED Tuitions were budgeted at \$1,149,811 and all tuitions have been paid in full.

c) Transportation had a deficit in the amount of **-\$58,661** which was due to a shortage of drivers and our need to contract with First Student Transportation for two drivers/buses.

d) Utilities the utility budget accounts were budgeted at \$735,008 and we expended \$773,402. This led to a shortfall in the amount of **-\$38,394**. We will be watching these accounts closely and may need to request an increase to the utilities budget during the FY25 budget cycle.

e) Custodial Supplies the custodial supplies/materials accounts were budgeted at \$61,250 and we expended \$110,341. This led to a shortfall in the amount of **-\$49,091**. We will be watching these accounts closely and may need to request an increase to the custodial supplies/materials budget during the FY25 budget cycle.

The school custodians have taken over (from DPW) the landscaping of all the courtyards, to include mowing, weed wacking, clean up of leaves in entryways, pathways and flower beds and have absorbed the cost up to this point.

Circuit Breaker

Circuit Breaker funding received in FY22 was \$701,856. This amount was carried over in its entirety into FY23 as part of the budget. This amount was based on a 75% reimbursement rate.

Circuit Breaker funding expected to be received in FY23 was originally reported at \$627,110 but the final allocations have been posted at \$1,170,609, an increase of \$468,753, which will be rolled over in its entirety into FY24 as part of the budget. The reimbursement rate has remained at 75% for several years.

Circuit Breaker is a state program providing school districts with reimbursement for some of the costs incurred for providing “free and appropriate education” to students with special needs.

The circuit breaker reimbursement amount that the district will receive in FY24 will not be released until sometime in September according to DESE.

Year	# of Students	% Reimbursement	Reimbursement Amount
FY23	18	75%	\$1,170,609
FY22	18	75%	\$701,856
FY21	14	75%	\$648,533
FY20	19	75%	\$726,908
FY19	14	75%	\$592,920
FY18	13	75%	\$534,554
FY17	14	75%	\$446,704

Capital Outlay Funds for FY23 - \$484,500 – **ALL PROJECTS COMPLETED**

\$ 90,000	School Bus Lease
\$ 75,000	Middle/High Paging Zones
\$ 35,000	Furniture Replacement – student & staff (Deer Hill cycle)
\$ 52,000	Replacement of aging Chromebooks (540 – 3 year lease \$143,000)
\$100,000	Retile some classrooms at DeerHill
\$ 60,000	Field Lights
\$ 12,500	Locker mechanisms for Middle School
\$ 20,000	Install AC/Heater split for Middle School Health Clinic
<u>\$ 40,000</u>	Create hallway at Middle School to access bathroom in Room 223
\$484,500	TOTAL

FY24 VOTED CAPITAL LIST		
		Approved
Bus Lease (2024 - 2027) (District) 8 diesel		\$90,000
Replacement of aging Chromebooks (540 - yr 3 of 3 yr lease)		\$52,000
Replace Smart Projectors/Panels in all rooms (CMS)		\$155,161
Replace IPADS at DeerHill and Osgood to include (253 lpads & cases, charging station)		\$93,960
Continue to replace furniture - Teacher/Students DH *adding a new grade 3 class		\$35,000
Grand Total		\$426,121

Grants

GRANT	FY23 Grant Amt	FY23 Expended	FY23 Encumbered	FY23 Balance
ESSER III #119	\$390,890	\$382,703	\$8,187	\$0
SCHL IMPROVE ED QUALITY GRANT (Title IIA) #140	\$19,492	\$19,492	\$0	\$0
SCHOOL SPED IDEA GRANT #240	\$354,462	\$352,203	\$2,259	\$0
SCHOOL SPED EARLY CHILDHOOD GR #262	\$10,411	\$10,411	\$0	\$0
SCHOOL TITLE I #305	\$46,654	\$46,654	\$0	\$0
TITLE IV #309	\$10,000	\$9,771	\$229	\$0
METCO #317	\$355,405	\$355,405	\$0	\$0
METCO SPED SUPPLEMENTAL	\$11,702	\$11,702	\$0	\$0
CIVICS PROJECT SHOWCASE	\$5,000	\$3,530	\$1,470	\$0
TOTAL:	\$1,204,016	\$1,191,871	\$12,145	\$0

FY23_Grant funds are used to employ approximately 13.3 additional staff.

Cohasset Public Schools								
Revolving and Grants Summary Fiscal Year 2023 -July-June								
Sub Fund Name	Sub Fund Code	Fund Opening Balance	Receipts	Opening Balance + Receipts	Expended	Encumbered	Fund Balance	
SCHOOL REVOLVING FUNDS								
SCHOOL ADVANCED PLACEMENT FEES	302	46	\$47,982	\$50,853	\$98,835	\$73,098	\$0	\$25,737
PARENT SCHOOL ORGANIZATION	303	46	\$24,124	\$6,450	\$30,574	\$10,510	\$0	\$20,064
COHASSET EDUCATION FOUNDATION	304	46	\$45,089	\$180,512	\$225,601	\$97,066	\$124	\$128,410
SCHOOL INSURANCE RECOVERY <\$20	310	46	\$23,723	\$1,226	\$24,949	\$19,486	\$0	\$5,463
AFTER SCHOOL	313	46	\$43,537	\$32,942	\$76,479	\$51,934	\$0	\$24,546
SCHOOL ATHLETIC REVOLVING	315	46	\$142,041	\$196,814	\$338,855	\$282,374	\$19,854	\$36,627
SCHOOL PRESCHOOL REVOLVING	320	46	\$49,871	\$57,170	\$107,041	\$76,744	\$0	\$30,297
HIGH SCHOOL REVOLVING	321	46	\$15,316	\$5,413	\$20,729	\$4,674	\$0	\$16,055
MIDDLE SCHOOL REVOLVING	322	46	\$644		\$644	\$0	\$0	\$644
DEER HILL REVOLVING	323	46	\$6,346		\$6,346	\$466	\$0	\$5,880
OSGOOD REVOLVING	324	46	\$4,177		\$4,177	\$110	\$0	\$4,067
SCHOOL ENRICHMENT	325	46	\$16,465	\$20,700	\$37,165	\$27,882	\$0	\$9,283
SCHOOL KINDERGARTEN	330	46	\$95,678	\$299,600	\$395,278	\$389,303	\$0	\$5,975
SCHOOL TRANSPORTATION REVOLVING	335	46	\$124,644	\$155,296	\$279,940	\$259,763	\$0	\$20,177
SCHOOL USE OF FACILITIES REVOLVING	340	46	\$1,422	\$49,653	\$51,075	\$66,198	\$0	(\$15,123)
ALUMNI FIELD	341	46	\$6,688	\$0	\$6,688	\$6,688	\$0	\$0
SCHOOL MS INTRAMURAL REVOLVING	345	46	\$8,194	\$6,675	\$14,869	\$253	\$0	\$14,615
SCHOOL SUMMER SPORTS CAMP	350	46	\$563	\$17,880	\$18,443	\$9,028	\$0	\$9,414
SCHOOL LOST BOOK REVOLVING	355	46	\$9,083	\$1,169	\$10,252	\$618	\$0	\$9,634
SCHOOL COMMITTEE GIFTS	391	46	\$30,698	(\$8,852)	\$21,846	\$3,896	\$0	\$17,950
SCHOOL SWIM TEAM GIFTS	392	46	\$927	\$450	\$1,377	\$500	\$0	\$877
SCHOOL ATHLETIC HALL OF FAME G	393	46	\$519	\$0	\$519	\$0	\$0	\$519
SCHOOL MUSICAL	394	46	\$15,129	\$5,895	\$21,024	\$3,683	\$0	\$17,341
SCHOOL SUMMER INSTITUTE GIFTS	395	46	\$127	\$0	\$127	\$0	\$0	\$127
SCHOOL LUNCH	004/005	40	\$570,108	\$972,593	\$1,542,701	\$983,492	\$5,200	\$554,008
SCHOOL REVOLVING FUNDS Total			\$1,283,094	\$2,052,439	\$3,335,532	\$2,367,767	\$25,178	\$942,587
Grand Total			\$1,283,094	\$3,256,455	\$4,539,548	\$3,559,638	\$37,323	\$942,587

These accounts cover the salaries for approximately 25.50 personnel whose jobs relate to the account from which they are paid.

School Budget		Headcount	FTE	Group
		<u>Headcounts</u>	<u>FTEs</u>	<u>Group</u>
REGULAR Education		5.00	4.50	Central Office Administrators(Admin)
REGULAR Education		6.00	6.00	Building Administrators (Schl Adm)
SPED Services		5.00	3.00	Special Education Administration (SPED Admin)
REGULAR Ed & SPED		0.00	0.00	Directors and Coordinators (Dir/Coord)
REGULAR Education		87.00	79.00	Regular Education Classroom Teacher (REG Tchr)
REGULAR Education		35.00	28.43	Regular Education Specialist Teacher (Reg Spec Tchr)
REGULAR Education		11.00	9.00	Guidance Counselor(Guidance)
SPED Services		12.00	3.50	Psychological Services(Psych)
SPED Services		7.00	5.40	Therapy/Specialists OT/PT/Speech Tchrs(Therapist)
SPED Services		0.00	0.00	Therapy/Specialists OT/PT/Speech ASST(Therapist Asst)
SPED Services		19.00	19.00	Special Education Teacher (SPED Tchr)
REGULAR Education		15.00	6.00	Regular Education Aide (REG Aide)
SPED Services		19.00	18.40	Special Education Aide(SPED Aide)
UNDISTRIBUTED		13.00	11.10	Office/non-instructional: secretaries, lunch/hall aides, tech support
UNDISTRIBUTED		5.00	4.00	Medical
UNDISTRIBUTED		15.00	13.00	Custodial/Maintenance (Cust/Maint)
UNDISTRIBUTED		11.00	5.30	Bus/Van Drivers and supervision
SPED Programs (Summer)		0.00	0.00	SPED Summer Program
UNDISTRIBUTED		1.00	0.50	OTHER (substitutes, etc.)
	Headcount:	266.00	216.13	FTEs

	<u>Group</u>	<u>Costs</u>	<u>FTEs</u>	<u>Headcount</u>
	Regular Education Salary	12,740,281	132.93	159.00
	Mandated Special Education Salary	3,363,019	49.30	62.00
	Undistributed Salary	2,552,321	33.90	45.00
	TOTALS	18,655,621	216.13	266.00

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	Budget	Grants/Rev		Budget	Grants/Rev
Osgood	FTE	FTE	Deer Hill	FTE	FTE
Principal	1.0		Principal	1.0	
SPED Team Chair	0.5		SPED Team Chair	0.5	
Admin Secretary	1.0		Admin Secretary	1.0	
Kindergarten	3.0	3.0	Grade 3	5.0	
Grade 1	6.0		Grade 4	5.0	
Grade 2	6.0		Grade 5	5.0	
Physical Education	1.0		Physical Education	1.0	
Art	1.0		Art	0.9	
<i>Health</i>			Health	0.5	
Music	0.8		Music	1.6	
Technology	0.5		Technology	0.5	
Math Specialist	1.0		Math Specialist	1.0	
Reading Specialist	1.0	0.5	Reading Specialist	0.6	0.9
Occupational Therapist	1.0		Occupational Therapist	0.6	
Speech Therapist	1.4		Speech Therapist	1.0	
Physical Therapist		0.4	<i>Physical Therapist</i>		
SPED Teacher	3.0		SPED Teacher	5.0	
SPED ESPs	5.4	3.4	SPED ESPs	5.0	3
PreSchool Teacher	1.0		<i>PreSchool Teacher</i>		
PreSchool ESP		0.8	<i>PreSchool ESP</i>		
Technology ESP	1.0		Technology ESP	1.0	
Kindergarten ESPs	3.0	3	Librarian ESP	1.0	
Librarian	1.0		<i>Librarian</i>		
School Psychologist	0.5		School Psychologist	0.5	
Adjustment Counselor	1.5		Adjustment Counselor	1.5	
Nurse	1.0		Nurse	1.0	
Custodian	3.0		Custodian	3.0	
TOTAL FTEs	45.6	11.1	TOTAL FTEs	43.2	3.9

	Budget	Grants/Rev		Budget	Grants/Rev
Middle School	FTE	FTE	High School	FTE	FTE
Principal	1.0		Principal	1.0	
Assistant Principal	1.0		Assistant Principal	1.0	
SPED Team Chair	0.5		SPED Team Chair	0.5	
Admin Secretary	1.0		Admin Secretary	2.0	
English	4.0		English	6.0	
Math	4.0		Math	6.0	
Science	4.0		Science	7.0	
Social Studies	3.0		Social Studies	6.0	
World Language	4.0		World Language	4.0	
Reading Specialist	1.0		<i>Reading Specialist</i>		
<i>Librarian</i>			Librarian	1.0	
Art	1.0		Art	4.0	
Music	2.0		Music	2.0	
Physical Education	1.0		Physical Education	1.0	
Health	1.0		Health	1.0	
Technology	0.5		Technology	0.5	
ESL Teacher	1.0		<i>ESL Teacher</i>		
SPED Teacher	6.0		SPED Teacher	4.0	
SPED ESPs	4.0	1.0	SPED ESPs	4.0	2.0
Speech Therapist	1.0		Occupational Therapist	0.4	
Adjustment Counselor/Gu	2.5		Adjustment Counselor/Guidance	3.5	
School Psychologist/Socia	1.5		School Psychologist/Social Wker	1.0	
Nurse	1.0		Nurse	1.0	
<i>Custodian</i>			Custodian	7.5	
			Athletic Trainer	0.5	
			Guidance Secretrary	1.0	
TOTAL FTEs	46.0	1.0	TOTAL FTEs	65.9	2.0

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FY23 Electric Summary through JUNE 30, 2023

	FY23 COST (thru June - 2023)	FY22 COST (thru June - 2022)	FY22 COST	FY21 COST	FY20 COST	FY23 KILOWATTS (thru June- 2023)	FY22 KILOWATTS (thru June- 2022)	FY22 KILOWATTS	FY21 KILOWATTS	FY20 KILOWATTS
OSGOOD ELEMENTARY	\$95,505.38	\$90,452.75	\$90,452.75	\$63,572.10	\$45,111.05	409,200	442,200	442,200	381,300	305,400
DEERHILL ELEMENTARY	\$80,175.13	\$67,991.70	\$67,991.70	\$58,875.61	\$51,541.80	376,800	383,800	383,800	415,400	367,600
MIDDLE/HIGH	\$218,741.38	\$187,793.24	\$187,793.24	\$175,575.25	\$156,559.61	1,032,750	1,134,000	1,134,000	1,254,750	1,130,250
	\$394,421.89	\$346,237.69	\$346,237.69	\$298,022.96	\$253,212.46	1,818,750	1,960,000	1,960,000	2,051,450	1,803,250

FY23 GAS Summary through June 30, 2023

	FY23 COST (thru June- 2023)	FY22 COST (thru June- 2022)	FY22 COST	FY21 COST	FY20 COST	FY23 THERMS (thru June- 2023)	FY22 THERMS (thru June- 2022)	FY22 THERMS	FY21 THERMS	FY20 THERMS
OSGOOD ELEMENTARY	\$30,366.24	\$32,767.31	\$32,767.31	\$24,897.71	\$19,281.69	40,421	49,488	49,488	46,793	38,267
DEERHILL ELEMENTARY	\$25,646.51	\$23,838.12	\$23,838.12	\$21,042.94	\$16,677.32	34,471	35,242	35,242	39,116	32,769
MIDDLE/HIGH	\$76,577.36	\$71,547.76	\$71,547.76	\$63,738.89	\$65,184.65	104,775	111,947	111,947	124,774	137,532
	\$132,590.11	\$128,153.19	\$128,153.19	\$109,679.54	\$101,143.66	179,667	196,677	196,677	210,683	208,568

<u>TOTAL GRANT FTE / HEADCOUNT</u>		
	<u>FTE</u>	<u>HEADCOUNT</u>
METCO #317	2.0	2.0
REMOTE LEARNING #118	0.0	0.0
TITLE IIA TEACHER QUALITY #140	0.0	0.0
SPED #240 94-142	9.4	10.0
SPED IMPROVEMENT #274	0.0	0.0
SUMMER VACATION LEARNING #238	0.0	0.0
SPED EARLY CHILDHOOD #262	0.5	1.0
SPED EC PROGRAM IMPROVEMENT #298	0.0	0.0
TITLE 1 #305	0.4	1.0
STUDENT OPPORTUNITY ACT #117	0.0	0.0
CvRF SCHOOL REOPENING #102	0.0	0.0
ESSER I #113	0.0	0.0
ESSER II #115	0.0	0.0
ESSER III #119	1.0	2.0
COVID PREVENTION #300	0.0	0.0
TITLE IV - STUDENT SUPPORT	0.0	0.0
	13.3	16.0

<u>TOTAL REVOLVING FTE / HEADCOUNT</u>		
	<u>FTE</u>	<u>HEADCOUNT</u>
EARLY CHILDHOOD PROGRAM	0.8	1.0
KINDERGARTEN REVOLVING	6.0	12.0
CAFETERIA REVOLVING	13.0	13.0
TRANSPORTATION REVOLVING	4.7	11.0
ATHLETIC REVOLVING	1.0	2.0
	25.5	39.0

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ENROLLMENT as of JUNE 1, 2023

	FY 23		
	June -1 -23	# Classes	Class Size
JOS	380		
Pre School	35	2	18
Kindergarten	115	6	19
01	123	6	21
02	107	6	18
DHS	305		
03	104	5	21
04	103	5	21
05	98	5	20
CMS	297		
06	112		
07	87		
08	98		
CHS	431		
09	113		
10	107		
11	98		
12	113		
Grand Total	1413		

Month to Month

Enrollment	March -1 -23	April -1 -23	May -1 -23	June -1 -23
JOS	382	384	386	380
Pre School	35	38	39	35
Kindergarten	115	115	115	115
01	125	124	125	123
02	107	107	107	107
DHS	305	306	306	305
03	104	104	104	104
04	103	104	104	103
05	98	98	98	98
CMS	294	296	298	297
06	110	111	111	112
07	85	87	87	87
08	99	98	100	98
CHS	432	434	433	431
09	112	113	113	113
10	107	107	107	107
11	98	98	98	98
12	115	116	115	113
Grand Total	1413	1420	1423	1413

Middle/High The Fitness Center is complete and will be open for use with supervision on Tuesdays and Thursday from 3:00 pm to 6:00 once school is back in session.

The Learning Commons will also be open for use with supervision on Tuesdays and Thursdays from 3:00 pm to 6:00 pm once school is back in session.

Osgood Elementary The renovated vestibule has been completed and provides a safer and secured site with better visibility for the office.

DeerHill Elementary The new Susan B. McNamara Innovation Commons is well underway and will provide a much needed upgrade to our existing library/learning commons.

Transportation Our 8 new buses have arrived and are ready to go. We are awaiting the arrival of our new electric bus which should be here by December.

In order to ensure a smooth start to the school year we have also contracted with First Student to utilize one of their buses.

Conclusion

Even though FY23 has been another fiscally challenging year, we have been able to, with close oversight, continue to maintain a balanced budget and close the year with a small balance remaining to be returned to the Town.

If you have specific questions, please contact me prior to the meeting so that I can be prepared to fully answer your questions/concerns (781) 383-0611.