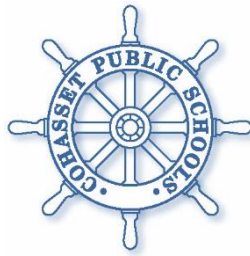


Patrick E. Sullivan Ed.D.  
Superintendent of Schools  
781-383-6111



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: June 21, 2023  
RE: FY23 May Finance Report

### School Budget (general fund)

As of May 31, 2023 the School Department has expended \$18,264,571 out of the \$22,345,352 budget awarded (82.72%) and we are 92% through the year. We have encumbered supplies and materials on purchase orders in the amount of \$220,197. There is a remaining balance of \$3,860,584 which will be expended by salary accounts and any other school department needs that cannot be anticipated or have not yet been entered as a purchase order.

SPED Tuitions were budgeted at \$1,149,811 and are currently encumbered on purchase orders. Last month's deficit was reported to be **-\$96,734** and this month's deficit is **-\$60,875**. A slight decrease from the previous month as we prepare to close out the year and purchase orders are being liquidated.

School	Budget	Expended	Encumbrances	Balance	% Used	FTE
Osgood	\$3,790,549	\$3,000,180	\$22,009	\$768,360	79.72%	45.60
DeerHill	\$4,106,389	\$3,165,923	\$18,135	\$922,331	77.53%	43.23
Middle	\$3,851,942	\$2,995,451	\$2,509	\$853,982	77.82%	46.0
High	\$6,896,082	\$5,629,238	\$76,787	\$1,190,059	82.74%	65.90

### 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.

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

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

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
<b>Grand Total</b>		<b>\$426,121</b>

## Grants

GRANT	FY23 Grant Amt	FY23 Expended	FY23 Encumbered	FY23 Balance
ESSER III #119	\$390,890	\$372,305	\$15,304	\$3,281
SCHL IMPROVE ED QUALITY GRANT (Title IIA) #140 (\$182)	\$19,492	\$17,782	\$0	\$1,710
SCHOOL SPED IDEA GRANT #240 (\$1,577)	\$354,462	\$284,293	\$0	\$70,169
SCHOOL SPED EARLY CHILDHOOD GR #262 (\$39)	\$10,411	\$9,736	\$0	\$675
SCHOOL TITLE I #305 (\$67)	\$46,654	\$30,482	\$0	\$16,172
TITLE IV #309	\$10,000	\$0	\$0	\$10,000
METCO #317	\$355,405	\$286,693	\$0	\$68,712
METCO SPED SUPPLEMENTAL #318 NEW)	\$11,135	\$0	\$0	\$11,135
CIVICS PROJECT SHOWCASE #591 NEW)	\$5,000	\$0	\$0	\$5,000
<b>TOTAL:</b>	<b>\$1,203,449</b>	<b>\$1,001,291</b>	<b>\$15,304</b>	<b>\$186,854</b>

FY23\_Grant funds are used to employ approximately 13.3 additional staff.

Sub Fund Name	Sub Fund Code	Fund	Opening Balance	Receipts	Opening Balance + Receipts	Expended	Encumbered	Fund Balance
<b>SCHOOL REVOLVING FUNDS</b>								
SCHOOL ADVANCED PLACEMENT FEES	302	46	\$47,982	\$50,113	\$98,095	\$35,066	\$0	\$63,029
PARENT SCHOOL ORGANIZATION	303	46	\$24,124	\$2,341	\$26,465	\$8,703	\$664	\$17,098
COHASSET EDUCATION FOUNDATION	304	46	\$45,089	\$180,512	\$225,601	\$77,895	\$21,374	\$126,331
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	\$46,744	\$0	\$29,735
SCHOOL ATHLETIC REVOLVING	315	46	\$142,041	\$178,786	\$320,827	\$195,332	\$10,327	\$115,169
SCHOOL PRESCHOOL REVOLVING	320	46	\$49,871	\$52,070	\$101,941	\$19,472	\$2,039	\$80,430
HIGH SCHOOL REVOLVING	321	46	\$15,316	\$6,583	\$21,899	\$4,174	\$0	\$17,725
MIDDLE SCHOOL REVOLVING	322	46	\$644		\$644	\$0	\$0	\$644
DEER HILL REVOLVING	323	46	\$6,346		\$6,346	\$0	\$24	\$6,323
OSGOOD REVOLVING	324	46	\$3,988		\$3,988	\$110	\$0	\$3,878
SCHOOL ENRICHMENT	325	46	\$16,465	\$20,700	\$37,165	\$26,507	\$40	\$10,618
SCHOOL KINDERGARTEN	330	46	\$95,678	\$298,200	\$393,878	\$268,502	\$76,791	\$48,585
SCHOOL TRANSPORTATION REVOLVING	335	46	\$124,644	\$116,852	\$241,496	\$210,603	\$9,877	\$21,017
SCHOOL USE OF FACILITIES REVOLVING	340	46	\$1,422	\$44,094	\$45,516	\$62,858	\$0	(\$17,342)
ALUMNI FIELD	341	46	\$6,688	\$0	\$6,688	\$6,688	\$0	\$0
SCHOOL MS INTRAMURAL REVOLVING	345	46	\$8,194	\$6,150	\$14,344	\$253	\$0	\$14,090
SCHOOL SUMMER SPORTS CAMP	350	46	\$563	\$16,830	\$17,393	\$9,028	\$0	\$8,364
SCHOOL LOST BOOK REVOLVING	355	46	\$9,083	\$717	\$9,800	\$0	\$139	\$9,661
SCHOOL COMMITTEE GIFTS	391	46	\$30,698	(\$8,852)	\$21,846	\$864	\$0	\$20,982
SCHOOL SWIM TEAM GIFTS	392	46	\$927	\$200	\$1,127	\$0	\$0	\$1,127
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	\$815,129	\$1,385,237	\$922,637	\$193,821	\$268,779
<b>SCHOOL REVOLVING FUNDS Total</b>			<b>\$1,282,905</b>	<b>\$1,820,488</b>	<b>\$3,103,392</b>	<b>\$1,918,603</b>	<b>\$315,095</b>	<b>\$869,694</b>
<b>Grand Total</b>			<b>\$1,910,015</b>	<b>\$3,273,094</b>	<b>\$5,183,108</b>	<b>\$3,804,312</b>	<b>\$330,399</b>	<b>\$1,048,397</b>

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

**School Budget**

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

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

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	<b>Budget</b>	<b>Grants/Rev</b>		<b>Budget</b>	<b>Grants/Rev</b>
<b>Osgood</b>	<b>FTE</b>	<b>FTE</b>	<b>Deer Hill</b>	<b>FTE</b>	<b>FTE</b>
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	
MathSpecialist	1.0		MathSpecialist	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	
<b>TOTAL FTEs</b>	<b>45.6</b>	<b>11.1</b>	<b>TOTAL FTEs</b>	<b>43.2</b>	<b>3.9</b>

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	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	
<b>TOTAL FTEs</b>	<b>46.0</b>	<b>1.0</b>	<b>TOTAL FTEs</b>	<b>65.9</b>	<b>2.0</b>

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### FY23 Electric Summary through APRIL 30, 2023

	FY23 COST (thru April - 2023)	FY22 COST (thru April - 2022)	FY22 COST	FY21 COST	FY20 COST	FY23 KILOWATTS (thru April - 2023)	FY22 KILOWATTS (thru April - 2022)	FY22 KILOWATTS	FY21 KILOWATTS	FY20 KILOWATTS
OSGOOD ELEMENTARY	\$80,680.56	\$75,046.99	\$90,452.75	\$63,572.10	\$45,111.05	346,200	374,400	442,200	381,300	305,400
DEERHILL ELEMENTARY	\$69,025.73	\$61,784.59	\$67,991.70	\$58,875.61	\$51,541.80	318,200	353,400	383,800	415,400	367,600
MIDDLE/HIGH	\$179,032.23	\$156,923.49	\$187,793.24	\$175,575.25	\$156,559.61	852,750	969,750	1,134,000	1,254,750	1,130,250
	<b>\$328,738.52</b>	<b>\$293,755.07</b>	<b>\$346,237.69</b>	<b>\$298,022.96</b>	<b>\$253,212.46</b>	<b>1,517,150</b>	<b>1,697,550</b>	<b>1,960,000</b>	<b>2,051,450</b>	<b>1,803,250</b>

### FY23 GAS Summary through April 30, 2023

	FY23 COST (thru April - 2023)	FY22 COST (thru April - 2022)	FY22 COST	FY21 COST	FY20 COST	FY23 THERMS (thru April - 2023)	FY22 THERMS (thru April - 2022)	FY22 THERMS	FY21 THERMS	FY20 THERMS
OSGOOD ELEMENTARY	\$27,300.31	\$29,224.20	\$32,767.31	\$24,897.71	\$19,281.69	36,524	46,445	49,488	46,793	38,267
DEERHILL ELEMENTARY	\$24,175.63	\$21,620.93	\$23,838.12	\$21,042.94	\$16,677.32	32,776	33,553	35,242	39,116	32,769
MIDDLE/HIGH	\$70,391.73	\$66,424.10	\$71,547.76	\$63,738.89	\$65,184.65	96,574	107,538	111,947	124,774	137,532
	<b>\$121,867.67</b>	<b>\$117,269.23</b>	<b>\$128,153.19</b>	<b>\$109,679.54</b>	<b>\$101,143.66</b>	<b>165,874</b>	<b>187,536</b>	<b>196,677</b>	<b>210,683</b>	<b>208,568</b>



<b><u>TOTAL GRANT FTE / HEADCOUNT</u></b>		
	<b><u>FTE</u></b>	<b><u>HEADCOUNT</u></b>
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
	<b>13.3</b>	<b>16.0</b>

<b><u>TOTAL REVOLVING FTE / HEADCOUNT</u></b>		
	<b><u>FTE</u></b>	<b><u>HEADCOUNT</u></b>
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
	<b>25.5</b>	<b>39.0</b>

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## ENROLLMENT as of JUNE 1, 2023

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

### Month to Month

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

**Middle/High** The Fitness Center's new floor has been installed and the room is painted and ready for delivery of the new equipment which should arrive in the few weeks. Once the new equipment is installed the Fitness Center will be open for use with Supervision on Tuesdays and Thursday from 3:00 pm to 6:00 pm. We are also discussing summer use.

The Learning Commons is now open with supervision on Tuesdays and Thursdays from 3:00 pm to 6:00 pm.

**Food Service** Cohasset will be receiving an \$8,000 grant from DESE and Northeast Food for Schools to purchase local unprocessed or minimally processed foods such as meat, dairy, and produce for menu enhancement. Food Service is expanding their relationship with Massachusetts farm to school organizations to produce meals.

They have purchased their own indoor growing towers and will start growing their own organic produce while continuing to utilize crops from our school gardens.

There is also a new Food Service newsletter that is going out on a weekly basis highlighting all the changes and offerings.

**Kindergarten** Beginning with the 2023-2024 school year, Full-day Kindergarten will be tuition free for all attending students. All deposits for the 2023-2024 school year have been refunded. If families have not received their refund, they are encouraged to reach out to the Business Office.

**Transportation** Our 8 new buses will be arriving over the next few weeks and we will be transitioning the old buses back to the vendor.

We are excited to announce our new electric school bus will be arriving in Cohasset sometime over the summer and will be ready for the start of school.

Beginning with the 2023-2024 school year our Transfinder GPS system will be available on all of our buses for parents to utilize.

### **Conclusion**

At this point in the year there are no areas of concern and the budget is on target.

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.