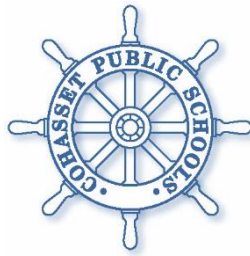


Patrick E. Sullivan Ed.D.  
 Superintendent of Schools  
 781-383-6111



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: May 17, 2023  
 RE: FY23 April Finance Report

### School Budget (general fund)

As of April 30, 2023 the School Department has expended \$16,449,775 out of the \$22,345,352 budget awarded (76.14%) and we are 83% through the year. We have encumbered supplies and materials on purchase orders in the amount of \$564,744. There is a remaining balance of \$5,330,933 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 **-\$97,366** and this month's deficit is **-\$96,734**. A slight decrease from the previous month.

School	Budget	Expended	Encumbrances	Balance	% Used	FTE
Osgood	\$3,800,047	\$2,704,343	\$35,318	\$1,060,386	72.09%	45.60
DeerHill	\$4,106,389	\$2,866,361	\$32,324	\$1,207,704	70.58%	43.23
Middle	\$3,851,942	\$2,710,378	\$5,273	\$1,136,291	70.50%	46.0
High	\$6,896,082	\$5,055,140	\$131,543	\$1,709,400	75.21%	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
Bus Parking Lot	\$0
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 Ipads & cases, charging station)	\$93,960
Continue retiling of all classrooms (DHS) all spaces with old tiles/carpet	\$0
Continue to replace furniture - Teacher/Students DH *adding a new grade 3 class	\$35,000
Fitness Center MS/HS (5-year Lease at \$48,000/year)-	\$0
Asphalt Road from Pond Street needs to be resurfaced. (CMHS)	\$0
New Scoreboards for Alumni Field	\$0
Asphalt road & sidewalk between DHS and JOS needs to be resurfaced. (DHS)	\$0
Extend Sidewalk to to Pond Street (CMHS)	\$0
(2) New 15 Passenger Transit Vans (Athletics) 48-month lease	\$0
<b>Grand Total</b>	<b>\$426,121</b>

## Grants

GRANT	FY23 Grant Amt	FY23 Expended	FY23 Encumbered	FY23 Balance
ESSER III #119	\$390,890	\$359,617	\$19,094	\$12,179
SCHL IMPROVE ED QUALITY GRANT (Title IIA) #140 (\$182)	\$19,492	\$17,600	\$1,710	\$182
SCHOOL SPED IDEA GRANT #240 (\$1,577)	\$354,462	\$245,942	\$369	\$108,151
SCHOOL SPED EARLY CHILDHOOD GR #262 (\$39)	\$10,411	\$8,716	\$0	\$1,695
SCHOOL TITLE I #305 (\$67)	\$46,654	\$26,560	\$3,550	\$16,544
TITLE IV #309	\$10,000	\$0	\$0	\$10,000
METCO #317	\$355,405	\$258,501	\$0	\$96,904
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>\$916,936</b>	<b>\$24,723</b>	<b>\$261,790</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	\$29,378	\$0	\$68,717
PARENT SCHOOL ORGANIZATION	303	46	\$24,124	\$2,341	\$26,465	\$6,871	\$2,496	\$17,098
COHASSET EDUCATION FOUNDATION	304	46	\$45,089	\$180,512	\$225,601	\$68,473	\$30,796	\$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	\$41,503	\$0	\$34,977
SCHOOL ATHLETIC REVOLVING	315	46	\$142,041	\$164,746	\$306,787	\$184,081	\$33,815	\$88,891
SCHOOL PRESCHOOL REVOLVING	320	46	\$49,871	\$49,270	\$99,141	\$17,433	\$4,078	\$77,630
HIGH SCHOOL REVOLVING	321	46	\$15,316	\$6,525	\$21,841	\$3,494	\$0	\$18,346
MIDDLE SCHOOL REVOLVING	322	46	\$644		\$644	\$0	\$0	\$644
DEER HILL REVOLVING	323	46	\$4,101		\$4,101	\$0	\$24	\$4,078
OSGOOD REVOLVING	324	46	\$3,988		\$3,988	\$110	\$0	\$3,878
SCHOOL ENRICHMENT	325	46	\$16,465	\$18,060	\$34,525	\$23,026	\$40	\$11,459
SCHOOL KINDERGARTEN	330	46	\$95,678	\$346,700	\$442,378	\$241,562	\$105,767	\$95,049
SCHOOL TRANSPORTATION REVOLVING	335	46	\$124,644	\$113,481	\$238,125	\$179,937	\$29,521	\$28,667
SCHOOL USE OF FACILITIES REVOLVING	340	46	\$1,422	\$42,622	\$44,044	\$61,515	\$0	(\$17,472)
ALUMNI FIELD	341	46	\$6,688	\$0	\$6,688	\$6,688	\$0	\$0
SCHOOL MS INTRAMURAL REVOLVING	345	46	\$8,194	\$8,790	\$16,984	\$253	\$0	\$16,730
SCHOOL SUMMER SPORTS CAMP	350	46	\$563	\$15,430	\$15,993	\$9,028	\$0	\$6,964
SCHOOL LOST BOOK REVOLVING	355	46	\$9,083	\$487	\$9,570	\$0	\$0	\$9,570
SCHOOL COMMITTEE GIFTS	391	46	\$30,698	(\$6,607)	\$24,091	\$864	\$0	\$23,227
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	\$3,019	\$0	\$18,005
SCHOOL SUMMER INSTITUTE GIFTS	395	46	\$127	\$0	\$127	\$0	\$0	\$127
SCHOOL LUNCH	004/005	40	\$570,108	\$756,419	\$1,326,526	\$860,468	\$241,577	\$224,481
<b>SCHOOL REVOLVING FUNDS Total</b>			<b>\$1,280,659</b>	<b>\$1,789,150</b>	<b>\$3,069,810</b>	<b>\$1,757,189</b>	<b>\$448,114</b>	<b>\$864,506</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 MARCH 31, 2023

	FY23 COST (thru March - 2023)	FY22 COST (thru March - 2022)	FY22 COST	FY21 COST	FY20 COST	FY23 KILOWATTS (thru March- 2023)	FY22 KILOWATTS (thru March- 2022)	FY22 KILOWATTS	FY21 KILOWATTS	FY20 KILOWATTS
OSGOOD ELEMENTARY	\$73,564.65	\$67,737.25	\$90,452.75	\$63,572.10	\$45,111.05	316,200	336,000	442,200	381,300	305,400
DEERHILL ELEMENTARY	\$61,152.69	\$54,911.60	\$67,991.70	\$58,875.61	\$51,541.80	291,000	317,800	383,800	415,400	367,600
MIDDLE/HIGH	\$157,982.36	\$142,719.10	\$187,793.24	\$175,575.25	\$156,559.61	765,750	882,750	1,134,000	1,254,750	1,130,250
	\$292,699.70	\$265,367.95	\$346,237.69	\$298,022.96	\$253,212.46	1,372,950	1,536,550	1,960,000	2,051,450	1,803,250

## FY23 GAS Summary through March 31, 2023

	FY23 COST (thru March- 2023)	FY22 COST (thru March- 2022)	FY22 COST	FY21 COST	FY20 COST	FY23 THERMS (thru March- 2023)	FY22 THERMS (thru March- 2022)	FY22 THERMS	FY21 THERMS	FY20 THERMS
OSGOOD ELEMENTARY	\$24,569.73	\$25,480.12	\$32,767.31	\$24,897.71	\$19,281.69	32,921	40,549	49,488	46,793	38,267
DEERHILL ELEMENTARY	\$21,362.28	\$19,352.88	\$23,838.12	\$21,042.94	\$16,677.32	29,058	30,070	35,242	39,116	32,769
MIDDLE/HIGH	\$61,717.87	\$57,802.32	\$71,547.76	\$63,738.89	\$65,184.65	84,713	93,668	111,947	124,774	137,532
	\$107,649.88	\$102,635.32	\$128,153.19	\$109,679.54	\$101,143.66	146,692	164,287	196,677	210,683	208,568



<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 MAY 1, 2023

	FY 23		
	May -1 -23	# Classes	Class Size
<b>JOS</b>	<b>386</b>		
Pre School	39	2	20
Kindergarten	115	6	19
01	125	6	21
02	107	6	18
<b>DHS</b>	<b>306</b>		
03	104	5	21
04	104	5	21
05	98	5	20
<b>CMS</b>	<b>298</b>		
06	111		
07	87		
08	100		
<b>CHS</b>	<b>433</b>		
09	113		
10	107		
11	98		
12	115		
<b>Grand Total</b>	<b>1423</b>		

### Month to Month

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

**Middle/High** The Fitness Center's new floor has been installed and the room is currently being painted. Once completed, the new equipment will be installed and 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** The new Assistant Director of Food Services/Culinary Specialist has hit the ground running and is offering a wide variety of specials every day at the Middle and High School. She has begun offering taste tests/ samples at each of the Elementary Schools and working with staff to improve quality of food and scratch cooking.

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. For those families who have already paid deposits for next school year, the Business Office will be issuing refunds over the next few weeks.

### **Athletics**

RAD has completed the new track and turf and our Athletic teams are already playing on the new field.

### **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.