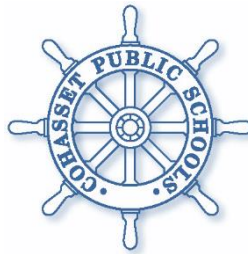


Patrick E. Sullivan Ed.D.
 Superintendent of Schools
 781-383-6111



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
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Cohasset Public Schools

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To: Dr. Patrick E. Sullivan, Superintendent of Schools
 Cohasset School Committee
 From: Susan Owen, Director of Finance & Operations
 Date: April 12, 2023
 RE: FY23 March Finance Report

School Budget (general fund)

As of March 31, 2023 the School Department has expended \$14,742,936 out of the \$22,345,352 budget awarded (69.74%) and we are 75% through the year. We have encumbered supplies and materials on purchase orders in the amount of \$842,315. There is a remaining balance of \$6,760,101 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 **-\$67,541** and this month's deficit is **-\$97,366**. An increase in the amount of \$29,825. This additional tuition was due to a student being outplaced to a collaborative school.

School	Budget	Expended	Encumbrances	Balance	% Used	FTE
Osgood	\$3,807,659	\$2,406,620	\$60,206	\$1,340,833	64.78%	45.60
DeerHill	\$4,124,544	\$2,561,775	\$59,660	\$1,503,109	63.55%	43.23
Middle	\$3,878,477	\$2,424,776	\$12,909	\$1,440,792	62.85%	46.0
High	\$6,759,931	\$4,506,822	\$213,358	\$2,039,751	69.82%	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

\$ 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

CAPITAL FUNDS FOR FY24 - \$1,312,398		Sum of 2024
1	Bus Lease (2024 - 2027) (District) 8 Diesel	\$ 151,331
2	Bus Parking Lot	\$ 200,000
3	Replacement of aging Chromebooks (540 - 3 yr lease \$143,100)	\$ 52,000
4	Replace Smart Projectors/Panels in all rooms (CMS) 28	\$ 155,161
5	Replace IPADS at DeerHill and Osgood to include (253 Ipads & cases, charging station)	\$ 93,960
6	Continue retiling of all classrooms (DHS) all spaces with old tiles/carpet	\$ 200,000
7	Continue to replace furniture - Teacher/Students DH *adding a new grade 3 class	\$ 35,000
8	Fitness Center MS/HS (5 year Lease at \$48,000/year)	\$ 48,000
9	Asphalt Road from Pond Street needs to be resurfaced. (CMHS)	\$ 80,000
10	New Scoreboards for Alumni Field	\$ 95,000
11	Asphalt road & sidewalk between DHS and JOS needs to be resurfaced. (DHS)	\$ 120,000
12	Extend Sidewalk to to Pond Street (CMHS)	\$ 50,000
13	(2) New 15 Passenger Transit Vans (Athletics) 48 month lease	\$ 31,946
Grand Total		\$ 1,312,398

Grants

GRANT	FY23 Grant Amt	FY23 Expended	FY23 Encumbered	FY23 Balance
ESSER III #119	\$390,890	\$349,419	\$19,094	\$22,377
SCHL IMPROVE ED QUALITY GRANT (Title IIA) #140	\$19,310	\$3,300	\$16,010	\$0
SCHOOL SPED IDEA GRANT #240 (\$1,577)	\$354,462	\$215,848	\$1,311	\$137,303
SCHOOL SPED EARLY CHILDHOOD GR #262 (\$39)	\$10,411	\$7,697	\$0	\$2,714
SCHOOL TITLE I #305 (\$67)	\$46,654	\$23,638	\$0	\$23,016
TITLE IV #309	\$10,000	\$0	\$0	\$10,000
METCO #317 (\$11,135)	\$366,540	\$223,568	\$0	\$142,972
TOTAL:	\$1,198,267	\$823,470	\$36,415	\$338,382

FY23_Grant funds are used to employ approximately 13.3 additional staff.

Revolving Accounts

Sub Fund Name	Fund	Opening Balance	Receipts	Opening Balance + Receipts	Expended	Encumbered	Fund Balance
SCHOOL ADVANCED PLACEMENT FEES	46	\$47,982	\$50,113	\$98,095	\$29,469	\$0	\$68,626
PARENT SCHOOL ORGANIZATION	46	\$24,124	\$1,734	\$25,858	\$6,191	\$824	\$18,843
COHASSET EDUCATION FOUNDATION	46	\$45,089	\$80,512	\$125,601	\$65,848	\$33,421	\$26,331
SCHOOL INSURANCE RECOVERY <\$20	46	\$23,723	\$1,226	\$24,949	\$16,021	\$0	\$8,928
AFTER SCHOOL	46	\$43,537	\$32,942	\$76,479	\$36,982	\$0	\$39,498
SCHOOL ATHLETIC REVOLVING	46	\$142,041	\$131,896	\$273,937	\$173,245	\$24,854	\$75,838
SCHOOL PRESCHOOL REVOLVING	46	\$49,871	\$46,270	\$96,141	\$15,394	\$0	\$80,747
HIGH SCHOOL REVOLVING	46	\$15,316	\$7,748	\$23,064	\$3,494	\$0	\$19,569
MIDDLE SCHOOL REVOLVING	46	\$640		\$640	\$0	\$0	\$640
DEER HILL REVOLVING	46	\$4,101		\$4,101	\$0	\$0	\$4,101
OSGOOD REVOLVING	46	\$3,988		\$3,988	\$110	\$0	\$3,878
SCHOOL ENRICHMENT	46	\$16,465	\$17,220	\$33,685	\$18,177	\$374	\$15,134
SCHOOL KINDERGARTEN	46	\$95,678	\$292,150	\$387,828	\$173,597	\$133,629	\$80,602
SCHOOL TRANSPORTATION REVOLVING	46	\$124,644	\$79,831	\$204,475	\$99,161	\$91,603	\$13,710
SCHOOL USE OF FACILITIES REVOLVING	46	\$1,422	\$42,217	\$43,639	\$60,051	\$0	(\$16,412)
ALUMNI FIELD	46	\$6,688	\$0	\$6,688	\$6,688	\$0	\$0
SCHOOL MS INTRAMURAL REVOLVING	46	\$8,194	\$8,015	\$16,209	\$253	\$0	\$15,955
SCHOOL SUMMER SPORTS CAMP	46	\$563	\$10,180	\$10,743	\$9,028	\$0	\$1,714
SCHOOL LOST BOOK REVOLVING	46	\$9,083	\$266	\$9,349	\$0	\$0	\$9,349
SCHOOL COMMITTEE GIFTS	46	\$30,698	(\$5,963)	\$24,735	\$864	\$0	\$23,871
SCHOOL SWIM TEAM GIFTS	46	\$927	\$200	\$1,127	\$0	\$0	\$1,127
SCHOOL ATHLETIC HALL OF FAME G	46	\$519	\$0	\$519	\$0	\$0	\$519
SCHOOL MUSICAL	46	\$15,129	\$5,895	\$21,024	\$3,019	\$0	\$18,005
SCHOOL SUMMER INSTITUTE GIFTS	46	\$127	\$0	\$127	\$0	\$0	\$127
SCHOOL LUNCH	40	\$570,108	\$629,955	\$1,200,063	\$787,060	\$141,573	\$271,430
SCHOOL REVOLVING FUNDS Total		\$1,280,656	\$1,432,407	\$2,713,063	\$1,504,653	\$426,279	\$782,131

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 FEBRUARY 28, 2023

	FY23 COST (thru February - 2023)	FY22 COST (thru February - 2022)	FY22 COST	FY21 COST	FY20 COST	FY23 KILOWATTS (thru February- 2023)	FY22 KILOWATTS (thru February- 2022)	FY22 KILOWATTS	FY21 KILOWATTS	FY20 KILOWATTS
OSGOOD ELEMENTARY	\$65,746.56	\$60,673.87	\$90,452.75	\$63,572.10	\$45,111.05	282,600	300,300	442,200	381,300	305,400
DEERHILL ELEMENTARY	\$56,812.67	\$49,658.86	\$67,991.70	\$58,875.61	\$51,541.80	256,600	291,400	383,800	415,400	367,600
MIDDLE/HIGH	\$143,126.93	\$127,156.59	\$187,793.24	\$175,575.25	\$156,559.61	668,250	795,750	1,134,000	1,254,750	1,130,250
	\$265,686.16	\$237,489.32	\$346,237.69	\$298,022.96	\$253,212.46	1,207,450	1,387,450	1,960,000	2,051,450	1,803,250

FY23 GAS Summary through February 28, 2023

	FY23 COST (thru February- 2023)	FY22 COST (thru February- 2022)	FY22 COST	FY21 COST	FY20 COST	FY23 THERMS (thru February- 2023)	FY22 THERMS (thru February- 2022)	FY22 THERMS	FY21 THERMS	FY20 THERMS
OSGOOD ELEMENTARY	\$19,601.15	\$20,981.97	\$32,767.31	\$24,897.71	\$19,281.69	26,191	33,393	49,488	46,793	38,267
DEERHILL ELEMENTARY	\$16,023.05	\$15,836.51	\$23,838.12	\$21,042.94	\$16,677.32	21,813	24,519	35,242	39,116	32,769
MIDDLE/HIGH	\$46,868.53	\$46,970.62	\$71,547.76	\$63,738.89	\$65,184.65	64,254	76,158	111,947	124,774	137,532
	\$82,492.73	\$83,789.10	\$128,153.19	\$109,679.54	\$101,143.66	112,258	134,070	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 APRIL 1, 2023

FY 23			
	April -1 -23	# Classes	Class Size
JOS	384		
Pre School	38	2	19
Kindergarten	115	6	19
01	124	6	21
02	107	6	18
DHS	306		
03	104	5	21
04	104	5	21
05	98	5	20
CMS	296		
06	111		
07	87		
08	98		
CHS	434		
09	113		
10	107		
11	98		
12	116		
Grand Total	1420		

Month to Month

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

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Middle/High The Fitness Center equipment and floor mattes have been removed and will be painted during April break.

We will posting for a part-time Fitness Center Supervisor and a part-time Learning Commons Supervisor to allow both areas to be accessible two days per week from 3:00 pm to 6:00 pm. We are considering Tuesdays and Thursdays but have not finalized any specific days yet.

Food Service We now have an Assistant Director of Food Services/Culinary Specialist who will begin to implement new menu items, procure more local, fresh ingredients, and will have daily special offerings along with our regular lunch options for all of our schools. She will also be spending time at our Elementary Schools looking to improve our offerings and student participation.

PreSchool The School Committee voted on March 29, 2023 to increase the PreSchool tuition from \$2,800 to \$3,200 per participant.

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.