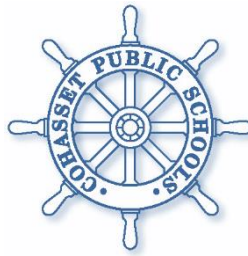


Patrick E. Sullivan Ed.D.  
Superintendent of Schools  
781-383-6111



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: March 15, 2023  
RE: FY23 February Finance Report

### School Budget (general fund)

As of February 28, 2023 the School Department has expended \$12,212,882 out of the \$22,345,352 budget awarded (59.67%) and we are 67% through the year. We have encumbered supplies and materials on purchase orders in the amount of \$1,121,261. There is a remaining balance of \$9,011,210 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. There is a deficit in the amount of **-\$67,541** deficit due to a transfer from a collaborative to a private school. There has been no change since last month's reporting.

School	Budget	Expended	Encumbrances	Balance	% Used	FTE
Osgood	\$3,807,659	\$1,995,828	\$75,410	\$1,736,420	54.39%	45.60
DeerHill	\$4,124,544	\$2,103,795	\$72,220	\$1,948,530	52.75%	43.23
Middle	\$3,878,477	\$1,997,280	\$16,734	\$1,864,462	51.92%	46.0
High	\$6,759,931	\$3,758,999	\$237,722	\$2,763,210	59.12%	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>

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

## Grants

<b>GRANT</b>	<b>FY23 Grant Amt</b>	<b>FY23 Expended</b>	<b>FY23 Encumbered</b>	<b>FY23 Balance</b>
<b>ESSER III #119</b>	\$390,890	\$340,015	\$19,094	\$31,781
<b>SCHL IMPROVE ED QUALITY GRANT (Title IIA) #140</b>	\$19,310	\$0	\$19,310	\$0
<b>SCHOOL SPED IDEA GRANT #240</b>	\$352,885	\$171,807	\$0	\$181,078
<b>SCHOOL SPED EARLY CHILDHOOD GR #262</b>	\$10,372	\$6,167	\$0	\$4,205
<b>SCHOOL TITLE I #305</b>	\$46,587	\$19,256	\$0	\$27,331
<b>TITLE IV #309</b>	\$10,000	\$0	\$0	\$10,000
<b>METCO #317</b>	\$355,405	\$189,109	\$0	\$166,296
<b>TOTAL:</b>	<b>\$1,185,449</b>	<b>\$726,354</b>	<b>\$38,404</b>	<b>\$420,691</b>

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

## Revolving Accounts

Sub Fund Name	Sub Fund Code	Opening Balance	Receipts	Opening Balance + Receipts	Expended	Encumbered	Fund Balance
SCHOOL ADVANCED PLACEMENT FEES	302	\$47,982	\$50,210	\$98,192	\$11,594	\$0	\$86,598
PARENT SCHOOL ORGANIZATION	303	\$24,124	\$1,734	\$25,858	\$5,836	\$649	\$19,373
COHASSET EDUCATION FOUNDATION	304	\$45,089	\$80,512	\$125,601	\$63,961	\$23,999	\$37,640
SCHOOL INSURANCE RECOVERY <\$20	310	\$23,723	\$1,226	\$24,949	\$16,021	\$0	\$8,928
AFTER SCHOOL	313	\$43,537	\$32,942	\$76,479	\$29,719	\$0	\$46,761
SCHOOL ATHLETIC REVOLVING	315	\$142,041	\$120,707	\$262,748	\$157,042	\$24,854	\$80,853
SCHOOL PRESCHOOL REVOLVING	320	\$49,871	\$43,470	\$93,341	\$12,335	\$0	\$81,006
COHASSET HIGH SCHOOL REVOLVING	321	\$15,316	\$7,728	\$23,044	\$3,368	\$0	\$19,675
SCHOOL ENRICHMENT	325	\$16,465	\$7,860	\$24,325	\$11,247	\$40	\$13,038
SCHOOL KINDERGARTEN	330	\$95,678	\$292,150	\$387,828	\$173,597	\$137,972	\$76,259
SCHOOL TRANSPORTATION REV	335	\$124,644	\$79,831	\$204,475	\$99,161	\$73,177	\$32,136
SCHOOL USE OF FACILITIES REVOLVING	340	\$1,422	\$30,652	\$32,074	\$54,312	\$0	(\$22,238)
SCHOOL MS INTRAMURAL REVOLVING	345	\$8,194	\$7,965	\$16,159	\$253	\$0	\$15,905
SCHOOL SUMMER SPORTS CAMP	350	\$563	\$10,180	\$10,743	\$9,028	\$0	\$1,714
SCHOOL LOST BOOK REVOLVING	355	\$9,083	\$160	\$9,243	\$0	\$0	\$9,243
SCHOOL COMMITTEE GIFTS	391	\$30,698	\$2,126	\$32,824	\$864	\$0	\$31,960
SCHOOL SWIM TEAM GIFTS	392	\$927	\$200	\$1,127	\$0	\$0	\$1,127
SCHOOL ATHLETIC HALL OF FAME	393	\$519	\$0	\$519	\$0	\$0	\$519
SCHOOL MUSICAL	394	\$15,129	\$5,895	\$21,024	\$3,019	\$0	\$18,005
SCHOOL SUMMER INSTITUTE GIFTS	395	\$127	\$0	\$127	\$0	\$0	\$127
SCHOOL LUNCH	004/005	\$570,108	\$553,644	\$1,123,752	\$673,953	\$187,920	\$261,879
<b>TOTAL:</b>		<b>1,271,926</b>	<b>\$1,329,192</b>	<b>\$2,601,118</b>	<b>\$1,331,999</b>	<b>\$448,611</b>	<b>\$820,508</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> 266.00	<b>216.13</b>	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
<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	
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	
<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 JANUARY 31, 2023

	FY23 COST (thru January 2023)	FY22 COST (thru January -2022)	FY22 COST	FY21 COST	FY20 COST	FY23 KILOWATTS (thru January- 2023)	FY22 KILOWATTS (thru January- 2022)	FY22 KILOWATTS	FY21 KILOWATTS	FY20 KILOWATTS
OSGOOD ELEMENTARY	\$57,277.38	\$53,041.48	\$90,452.75	\$63,572.10	\$45,111.05	250,800	264,000	442,200	381,300	305,400
DEERHILL ELEMENTARY	\$48,685.71	\$41,568.05	\$67,991.70	\$58,875.61	\$51,541.80	221,800	250,200	383,800	415,400	367,600
MIDDLE/HIGH	\$122,214.21	\$109,033.04	\$187,793.24	\$175,575.25	\$156,559.61	570,000	697,500	1,134,000	1,254,750	1,130,250
	\$228,177.30	\$203,642.57	\$346,237.69	\$298,022.96	\$253,212.46	1,042,600	1,211,700	1,960,000	2,051,450	1,803,250

### FY23 GAS Summary through January 31, 2023

	FY23 COST (thru January- 2023)	FY22 COST (thru January- 2022)	FY22 COST	FY21 COST	FY20 COST	FY23 THERMS (thru January- 2023)	FY22 THERMS (thru January- 2022)	FY22 THERMS	FY21 THERMS	FY20 THERMS
OSGOOD ELEMENTARY	\$14,725.26	\$15,704.77	\$32,767.31	\$24,897.71	\$19,281.69	19,584	24,943	49,488	46,793	38,267
DEERHILL ELEMENTARY	\$11,437.92	\$11,227.90	\$23,838.12	\$21,042.94	\$16,677.32	15,610	17,162	35,242	39,116	32,769
MIDDLE/HIGH	\$32,994.23	\$34,324.28	\$71,547.76	\$63,738.89	\$65,184.65	45,144	55,661	111,947	124,774	137,532
	\$59,157.41	\$61,256.95	\$128,153.19	\$109,679.54	\$101,143.66	80,338	97,766	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 MARCH 1, 2023			
	FY 23		
	March -1 -23	# Classes	Class Size
<b>JOS</b>	<b>382</b>		
Pre School	35	2	18
Kindergarten	115	6	19
01	125	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>294</b>		
06	110		
07	85		
08	99		
<b>CHS</b>	<b>432</b>		
09	112		
10	107		
11	98		
12	115		
<b>Grand Total</b>	<b>1413</b>		

**Osgood Elementary School** The carpet on the stairs in the library was in disarray and was replaced with brand new carpet over February break. It looks great!

**Deer Hill Elementary** The lighting upgrade has been completed at Deer Hill.

**Middle/High** The lighting upgrade is ongoing at the Middle/High School.

**Food Service** The Middle and High School new serving lines and accessories are up and running along with their new snack room and it looks fabulous. There is an additional station with daily specials being offered as well. Also, the new vending machine has been a big hit.

We are in the process of purchasing and setting up tall tables in the senior dining area.

**Transportation** We have contracted with DATTCO to lease eight (8) new school buses as our current lease will expire 6/30/23. The should arrive sometime before July 1<sup>st</sup>.

We are finalizing the leasing details on our first Electric Bus which will become part of our daily fleet for the next school year either by adding an additional route or using it as a spare or back up bus. This is being made possible by both a grant initiated by the AEC and \$25,000 from the Special Town Meeting Capital requests.

We have partnered with First Student on a temporary basis to assist with our shortage of bus drivers. First

Student has taken over 2 of our bus routes through the end of this school year to give us time to recruit more drivers. We are still working with First Student on the possibility of getting our student GPS system to work on their 2 buses.

### **Athletics**

RAD is currently completing the gluing/inlays on Alumni Field which hopefully are complete as of this date. We are in the final stretch of completion with only infilling remaining which should take a week (weather dependent). At that point our new turf and track will be complete and ready for spring season.

### **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.