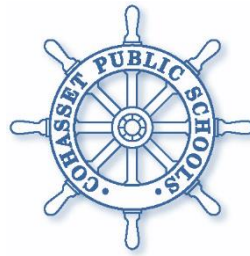


Patrick E. Sullivan Ed.D.  
Superintendent of Schools  
781-383-6111



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: February 15, 2023  
RE: FY23 January Finance Report

### School Budget (general fund)

As of January 31, 2023 the School Department has expended \$10,506,039 out of the \$22,345,352 budget awarded (52.99%) and we are 58% through the year. We have encumbered supplies and materials on purchase orders in the amount of \$1,336,225. There is a remaining balance of \$10,503,087 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 is a slight reduction in the deficit from last month's reporting (\$7,208) which was an adjustment to a purchase order.

School	Budget	Expended	Encumbrances	Balance	% Used	FTE
Osgood	\$3,807,659	\$1,713,732	\$94,468	\$1,999,458	47.48%	45.60
DeerHill	\$4,124,544	\$1,799,552	\$89,739	\$2,235,253	45.80%	43.23
Middle	\$3,878,477	\$1,723,585	\$19,943	\$2,134,949	44.95%	46.0
High	\$6,759,931	\$3,189,119	\$294,913	\$3,275,899	51.53%	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	\$331,073	\$45,004	\$14,813
<b>SCHL IMPROVE ED QUALITY GRANT (Title IIA) #140</b>	\$19,310	\$0	\$0	\$19,310
<b>SCHOOL SPED IDEA GRANT #240</b>	\$352,885	\$142,513	\$0	\$210,372
<b>SCHOOL SPED EARLY CHILDHOOD GR #262</b>	\$10,372	\$5,148	\$0	\$5,224
<b>SCHOOL TITLE I #305</b>	\$46,587	\$16,334	\$0	\$30,253
<b>TITLE IV #309</b>	\$10,000	\$0	\$0	\$10,000
<b>METCO #317</b>	\$355,405	\$155,165	\$0	\$200,240
<b>TOTAL:</b>	<b>\$1,185,449</b>	<b>\$650,233</b>	<b>\$45,004</b>	<b>\$490,212</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	\$9,236	\$0	\$88,956
PARENT SCHOOL ORGANIZATION	303	\$24,124	\$734	\$24,858	\$4,436	\$2,049	\$18,373
COHASSET EDUCATION FOUNDATION	304	\$45,089	\$80,512	\$125,601	\$51,913	\$14,009	\$59,679
SCHOOL INSURANCE RECOVERY <\$20	310	\$51,208	\$35,641	\$86,849	\$4,529	\$20,591	\$61,729
AFTER SCHOOL	313	\$43,537	\$32,942	\$76,479	\$26,123	\$0	\$50,357
SCHOOL ATHLETIC REVOLVING	315	\$142,041	\$117,307	\$259,348	\$130,661	\$25,694	\$102,993
SCHOOL PRESCHOOL REVOLVING	320	\$49,871	\$35,170	\$85,041	\$10,296	\$0	\$74,745
COHASSET HIGH SCHOOL REVOLVING	321	\$15,316	\$7,623	\$22,939	\$3,368	\$0	\$19,571
SCHOOL ENRICHMENT	325	\$16,465	\$7,860	\$24,325	\$10,477	\$369	\$13,479
SCHOOL KINDERGARTEN	330	\$95,678	\$229,340	\$325,018	\$147,277	\$0	\$177,741
SCHOOL TRANSPORTATION REV	335	\$124,644	\$75,376	\$200,020	\$78,922	\$0	\$121,098
SCHOOL USE OF FACILITIES REVOLVING	340	\$1,422	\$29,647	\$31,069	\$49,032	\$0	(\$17,964)
ALUMNI FIELD	341	\$6,688	\$0	\$6,688	\$6,688	\$0	\$0
SCHOOL MS INTRAMURAL REVOLVING	345	\$8,194	\$950	\$9,144	\$253	\$0	\$8,890
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	\$414,764	\$984,871	\$595,463	\$17,172	\$372,236
<b>TOTAL:</b>		<b>1,299,411</b>	<b>\$1,136,637</b>	<b>\$2,436,048</b>	<b>\$1,141,587</b>	<b>\$79,883</b>	<b>\$1,214,578</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>

Cohasset Public Schools is an Equal Opportunity Employer. Cohasset Public Schools does not discriminate or tolerate discrimination on the basis of race, color, religion, national origin, sex, gender identity, sexual orientation, genetic information, ancestry, veteran status, U.S. uniformed military service member status, disability, age or homeless status in programs, activities or employment. Harassment is a form of discrimination and is likewise prohibited.

	<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>

Cohasset Public Schools is an Equal Opportunity Employer. Cohasset Public Schools does not discriminate or tolerate discrimination on the basis of race, color, religion, national origin, sex, gender identity, sexual orientation, genetic information, ancestry, veteran status, U.S. uniformed military service member status, disability, age or homeless status in programs, activities or employment. Harassment is a form of discrimination and is likewise prohibited.

	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 Secretary	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>

Cohasset Public Schools is an Equal Opportunity Employer. Cohasset Public Schools does not discriminate or tolerate discrimination on the basis of race, color, religion, national origin, sex, gender identity, sexual orientation, genetic information, ancestry, veteran status, U.S. uniformed military service member status, disability, age or homeless status in programs, activities or employment. Harassment is a form of discrimination and is likewise prohibited.

### FY23 Electric Summary through DECEMBER 31, 2022

	FY23 COST (thru December- 2022)	FY22 COST (thru December - 2021)	FY22 COST	FY21 COST	FY20 COST	FY23 KILOWATTS (thru December- 2022)	FY22 KILOWATTS (thru December- 2021)	FY22 KILOWATTS	FY21 KILOWATTS	FY20 KILOWATTS
OSGOOD ELEMENTARY	\$49,880.43	\$44,634.85	\$90,452.75	\$63,572.10	\$45,111.05	218,100	221,400	442,200	381,300	305,400
DEERHILL ELEMENTARY	\$40,468.26	\$34,504.91	\$67,991.70	\$58,875.61	\$51,541.80	191,200	211,400	383,800	415,400	367,600
MIDDLE/HIGH	\$102,040.74	\$92,384.35	\$187,793.24	\$175,575.25	\$156,559.61	484,500	600,750	1,134,000	1,254,750	1,130,250
	\$192,389.43	\$171,524.11	\$346,237.69	\$298,022.96	\$253,212.46	893,800	1,033,550	1,960,000	2,051,450	1,803,250

### FY23 GAS Summary through December 31, 2022

	FY23 COST (thru December- 2022)	FY22 COST (thru December- 2021)	FY22 COST	FY21 COST	FY20 COST	FY23 THERMS (thru December- 2022)	FY22 THERMS (thru December- 2021)	FY22 THERMS	FY21 THERMS	FY20 THERMS
OSGOOD ELEMENTARY	\$9,396.56	\$9,033.44	\$32,767.31	\$24,897.71	\$19,281.69	12,371	14,282	49,488	46,793	38,267
DEERHILL ELEMENTARY	\$6,677.07	\$5,861.93	\$23,838.12	\$21,042.94	\$16,677.32	9,186	8,635	35,242	39,116	32,769
MIDDLE/HIGH	\$19,034.17	\$17,557.45	\$71,547.76	\$63,738.89	\$65,184.65	25,938	28,496	111,947	124,774	137,532
	\$35,107.80	\$32,452.82	\$128,153.19	\$109,679.54	\$101,143.66	47,495	51,413	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>

Cohasset Public Schools is an Equal Opportunity Employer. Cohasset Public Schools does not discriminate or tolerate discrimination on the basis of race, color, religion, national origin, sex, gender identity, sexual orientation, genetic information, ancestry, veteran status, U.S. uniformed military service member status, disability, age or homeless status in programs, activities or employment. Harassment is a form of discrimination and is likewise prohibited.

**Food Service** The Middle and High School new serving lines and accessories were delivered on December 23<sup>rd</sup>. The new kitchen is up and running along with their new snack room and looks fabulous.

The new vending machine has been a big hit and sells out on a daily basis.

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 current lease is for eight (8) school buses in the amount of \$151,331 over the course of four (4) years. The new lease will be for the same number of buses (new ones) and the same length of time in the amount of \$151,331.

We are also working out the details to lease our first Electric Bus to be utilized 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.

### **Athletics**

Our new track is complete at the Alumni Field. The field is now covered with new turf. Once RAD completes the gluing/inlays, they will be ready to infill.

### **Conclusion**

At this point in the year there are no areas of concern but it has been a busy.

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.