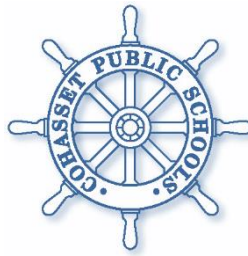


Patrick E. Sullivan Ed.D.
 Superintendent of Schools
 781-383-6111



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

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To: Dr. Patrick E. Sullivan, Superintendent of Schools
 Cohasset School Committee
 From: Susan Owen, Director of Finance & Operations
 Date: January 18, 2023
 RE: FY23 December Finance Report

School Budget (general fund)

As of December 31, 2022 the School Department has expended \$8,716,184 out of the \$22,345,352 budget awarded (46.20%) and we are 50% through the year. We have encumbered supplies and materials on purchase orders in the amount of \$1,607,986. There is a remaining balance of \$12,021,182 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 -\$74,749 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	\$1,432,619	\$109,545	\$2,265,494	40.50%	47.10
DeerHill	\$4,124,544	\$1,505,313	\$101,036	\$2,518,195	38.94%	45.73
Middle	\$3,878,477	\$1,442,099	\$19,457	\$2,416,921	37.68%	47.0
High	\$6,759,931	\$2,662,116	\$317,323	\$3,780,492	44.07%	67.21

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	\$321,114	\$48,693	\$21,083
SCHL IMPROVE ED QUALITY GRANT (Title IIA) #140	\$19,310	\$0	\$0	\$19,310
SCHOOL SPED IDEA GRANT #240	\$352,885	\$113,419	\$0	\$239,466
SCHOOL SPED EARLY CHILDHOOD GR #262	\$10,372	\$4,128	\$0	\$6,244
SCHOOL TITLE I #305	\$46,587	\$13,412	\$0	\$33,175
TITLE IV #309	\$10,000	\$0	\$0	\$10,000
METCO #317	\$355,405	\$118,549	\$0	236,856
TOTAL:	\$1,185,449	\$570,622	\$48,693	\$566,134

FY23_Grant funds are used to employ approximately 13.3 additional staff.

Revolving Accounts

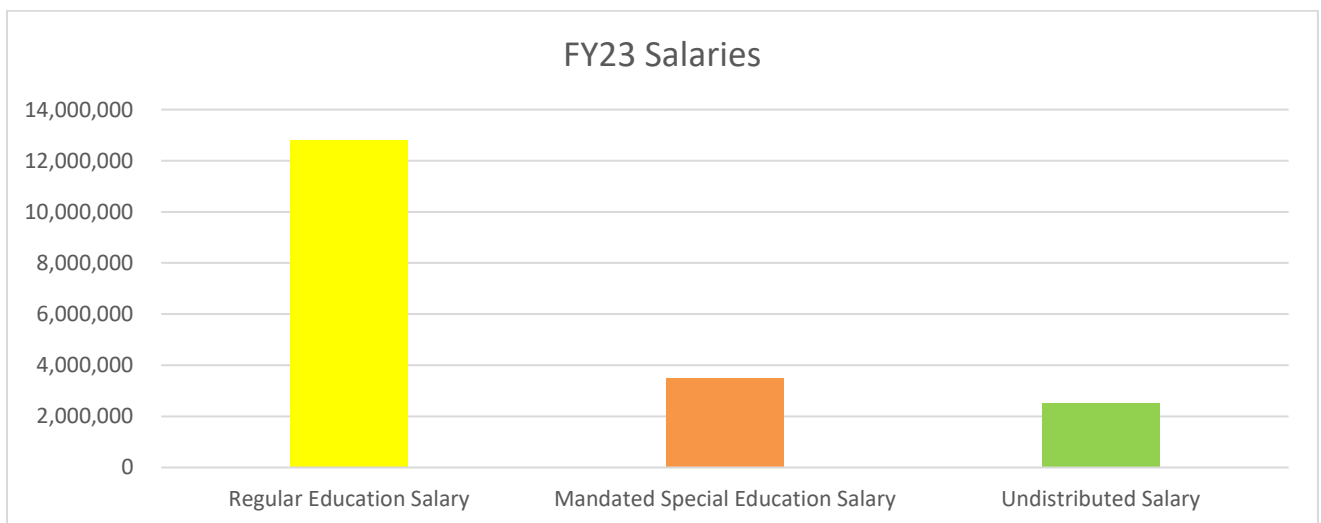
Sub Fund Name	Sub Fund Code	Opening Balance	Receipts	Opening Balance + Receipts	Expended	Encumbered	Fund Balance
SCHOOL ADVANCED PLACEMENT FEES	302	\$47,982	\$50,210	\$98,192	\$9,236	\$0	\$88,956
PARENT SCHOOL ORGANIZATION	303	\$24,124	\$734	\$24,858	\$4,436	\$0	\$20,422
COHASSET EDUCATION FOUNDATION	304	\$45,089	\$78,012	\$123,101	\$44,274	\$20,739	\$58,088
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	\$21,828	\$0	\$54,651
SCHOOL ATHLETIC REVOLVING	315	\$142,041	\$109,292	\$251,333	\$119,871	\$24,854	\$106,608
SCHOOL PRESCHOOL REVOLVING	320	\$49,871	\$30,170	\$80,041	\$8,257	\$0	\$71,784
COHASSET HIGH SCHOOL REVOLVING	321	\$15,316	\$7,588	\$22,904	\$3,255	\$0	\$19,649
SCHOOL ENRICHMENT	325	\$16,465	\$4,380	\$20,845	\$10,477	\$40	\$10,327
SCHOOL KINDERGARTEN	330	\$95,678	\$213,140	\$308,818	\$120,960	\$0	\$187,858
SCHOOL TRANSPORTATION REV	335	\$124,644	\$75,376	\$200,020	\$66,937	\$0	\$133,083
SCHOOL USE OF FACILITIES REVOLVING	340	\$1,422	\$26,796	\$28,218	\$45,094	\$2,512	(\$19,388)
ALUMNI FIELD	341	\$6,688	\$0	\$6,688	\$6,688	\$0	\$0
SCHOOL MS INTRAMURAL REVOLVING	345	\$8,194	\$900	\$9,094	\$0	\$0	\$9,094
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		\$30,698	\$864	\$0	\$29,834
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	\$991	\$1,985	\$18,048
SCHOOL SUMMER INSTITUTE GIFTS	395	\$127	\$0	\$127	\$0	\$0	\$127
SCHOOL LUNCH	004/005	\$570,108	\$279,692	849,800	347,583	193,700	308,517
TOTAL:		1,299,411	\$961,309	\$2,260,720	\$824,308	\$264,422	\$1,171,991

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
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	90.00	81.00	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	25.00	24.40	Special Education Aide(SPED Aide)
UNDISTRIBUTED	14.00	11.30	Office/non-instructional: secretaries, lunch/hall aides, tech support
UNDISTRIBUTED	5.00	4.00	Medical
UNDISTRIBUTED	14.00	12.31	Custodial/Maintenance (Cust/Maint)
UNDISTRIBUTED	11.00	4.50	Bus/Van Drivers and supervision
SPED Programs (Summer)	0.00	0.00	SPED Summer Program
UNDISTRIBUTED	0.00	0.00	OTHER (substitutes, etc.)
	Headcount: 274.00	222.34 FTEs	

Regular Education Salary	12,804,856
Mandated Special Education Salary	3,516,077
Undistributed Salary	2,531,127
TOTALS	18,852,059



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Osgood	Budget FTE	Grants/Rev FTE	Deer Hill	Budget FTE	Grants/Rev 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		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	6.4	2.8	SPED ESPs	7.0	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	2.5	0.5	Custodian	3.0	
TOTAL FTEs	46.1	8.0	TOTAL FTEs	45.2	3.9

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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	4.5			Math	6.0	
Science	4.5			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	6.0	2.0
Speech Therapist	1.0			Occupational Therapist	0.4	
Adjustment Counselor/Guidance	2.5			Adjustment Counselor/Guidance	3.5	
School Psychologist/Social Wker	1.5			School Psychologist/Social Wker	1.0	
Nurse	1.0			Nurse	1.0	
<i>Custodian</i>				Custodian	7.3	
				Guidance Secretary	1.0	
TOTAL FTEs	47.0	1.0		TOTAL FTEs	67.2	2.0

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FY23 Electric Summary through NOVEMBER 30, 2022

	FY23 COST (thru November- 2022)	FY22 COST (thru November - 2021)	FY22 COST	FY21 COST	FY20 COST	FY23 KILOWATTS (thru November- 2022)	FY22 KILOWATTS (thru November- 2021)	FY22 KILOWATTS	FY21 KILOWATTS	FY20 KILOWATTS
OSGOOD ELEMENTARY	\$43,243.75	\$36,548.14	\$90,452.75	\$63,572.10	\$45,111.05	186,300	181,200	442,200	381,300	305,400
DEERHILL ELEMENTARY	\$35,581.43	\$30,840.45	\$67,991.70	\$58,875.61	\$51,541.80	159,800	174,000	383,800	415,400	367,600
MIDDLE/HIGH	\$86,421.73	\$84,104.45	\$187,793.24	\$175,575.25	\$156,559.61	391,500	504,750	1,134,000	1,254,750	1,130,250
	\$165,246.91	\$151,493.04	\$346,237.69	\$298,022.96	\$253,212.46	737,600	859,950	1,960,000	2,051,450	1,803,250

FY23 GAS Summary through November 30, 2022

	FY23 COST (thru November- 2022)	FY22 COST (thru November- 2021)	FY22 COST	FY21 COST	FY20 COST	FY23 THERMS (thru November- 2022)	FY22 THERMS (thru November- 2021)	FY22 THERMS	FY21 THERMS	FY20 THERMS
OSGOOD ELEMENTARY	\$5,656.99	\$4,427.73	\$32,767.31	\$24,897.71	\$19,281.69	7,308	6,957	49,488	46,793	38,267
DEERHILL ELEMENTARY	\$3,896.04	\$2,652.13	\$23,838.12	\$21,042.94	\$16,677.32	5,455	3,592	35,242	39,116	32,769
MIDDLE/HIGH	\$9,421.03	\$7,429.94	\$71,547.76	\$63,738.89	\$65,184.65	12,714	12,144	111,947	124,774	137,532
	\$18,974.06	\$14,509.80	\$128,153.19	\$109,679.54	\$101,143.66	25,477	22,693	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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Food Service The Middle and High School new serving lines and accessories were delivered on December 23rd. 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.

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.

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.

Facilities Updates

Over the holiday break there were lots of projects happening:

- Lighting Upgrade at Osgood Elementary
- All Schools changed their air purifier filters
- Auto scrubbed hallways in Schools
- Strip and wax floor by the new High School Science Lab
- All exterior locks for all schools have been replaced

Conclusion

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

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.