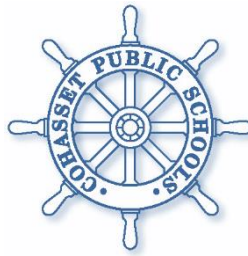


Patrick E. Sullivan Ed.D.
Superintendent of Schools
781-383-6111



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: December 21, 2022
RE: FY23 November Finance Report

School Budget (general fund)

As of November 30, 2022 the School Department has expended \$6,969,967 out of the \$22,345,352 budget awarded (38.97%) and we are 41% through the year. We have encumbered supplies and materials on purchase orders in the amount of \$1,740,158. There is a remaining balance of \$13,635,227 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.

School	Budget	Expended	Encumbrances	Balance	% Used	FTE
Osgood	\$3,807,659	\$1,140,766	\$128,701	\$2,538,191	33.33%	47.10
DeerHill	\$4,124,544	\$1,192,679	\$122,237	\$2,809,628	31.88%	45.73
Middle	\$3,878,477	\$1,136,777	\$17,312	\$2,724,388	29.75%	47.0
High	\$6,759,931	\$2,058,132	\$353,141	\$4,348,658	35.67%	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

\$ 90,000	School Bus Lease - completed
\$ 75,000	Middle/High Paging Zones - completed
\$ 35,000	Furniture Replacement – student & staff (Deer Hill cycle) – in process
\$ 52,000	Replacement of aging Chromebooks (540 – 3 year lease \$143,000) - completed
\$100,000	Retile some classrooms at DeerHill - completed
\$ 60,000	Field Lights - completed
\$ 12,500	Locker mechanisms for Middle School - completed
\$ 20,000	Install AC/Heater split for Middle School Health Clinic - completed
<u>\$ 40,000</u>	Create hallway at Middle School to access bathroom in Room 223 - completed
\$484,500	TOTAL

DRAFT CAPITAL FUNDS FOR FY24 - \$1,532,452		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	Install Smart Projectors in all rooms (CMS)	\$ 155,161
5	Replace IPADS at DeerHill and Osgood to include (253 lpads & cases, charging station)	\$ 93,960
6	Retile all classrooms (DHS) all spaces with old tiles/carpet – Continuation ...	\$ 200,000
7	Furniture - Teacher/Students DH – Continuation ...	\$ 35,000
8	Asphalt Road from Pond Street needs to be resurfaced. (CMHS)	\$ 80,000
9	New Scoreboards for Alumni Field	\$ 95,000
10	Asphalt road & sidewalk between DHS and JOS needs to be resurfaced. (DHS)	\$ 120,000
11	Extend Sidewalk to to Pond Street (CMHS)	\$ 50,000
12	New minibus (Athletics)	\$ 100,000
13	Generator for Osgood	\$ 200,000
Grand Total		\$ 1,532,452

Grants

GRANT	FY23 Opening Bal	FY23 Grant Amt	FY23 Expended	FY23 Encumbered	FY23 Balance
ESSER III #119		\$390,890	\$307,466	\$56,071	\$27,353
SCHL IMPROVE ED QUALITY GRANT (Title IIA) #140		\$19,310	0		\$19,310
SCHOOL SPED IDEA GRANT #240		\$352,885	\$87,129		\$265,756
SCHOOL SPED EARLY CHILDHOOD GR #262		\$10,372	\$3,109		\$7,263
SCHOOL TITLE I #305		\$46,587	\$10,491		\$36,096
TITLE IV #309		\$10,000			\$10,000
METCO #317		\$355,405	\$85,638		\$269,767
TOTAL:		\$1,185,449	\$493,833	\$56,071	\$635,545

FY23_Grant funds are used to employ approximately 12.3 additional staff.

Revolving Accounts

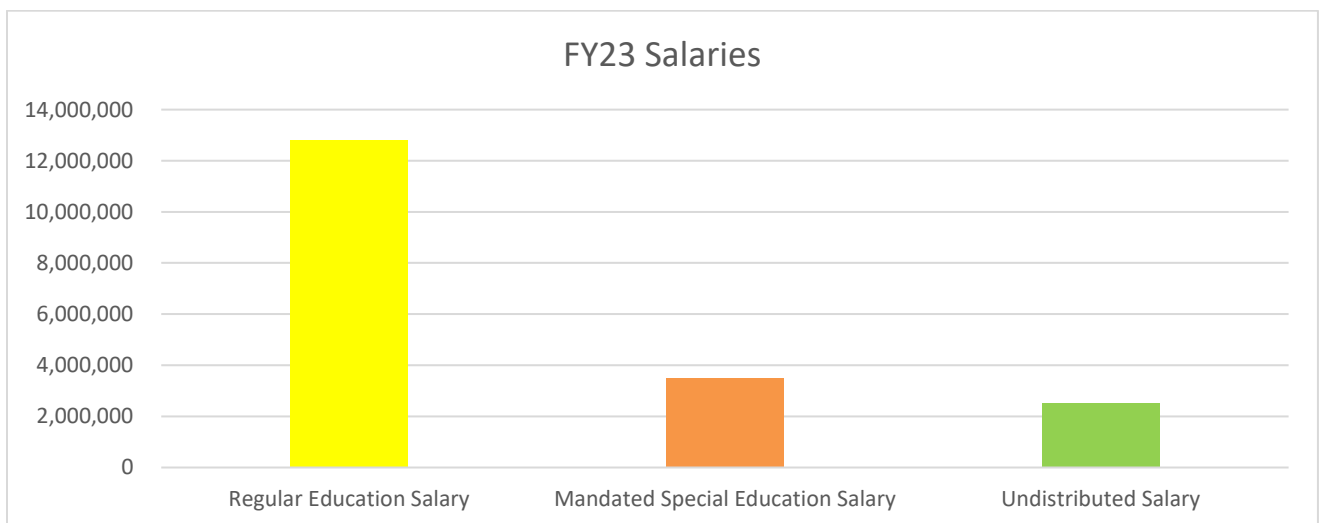
Sub Fund Name	Sub Fund Code	Opening Balance	Receipts	Opening Balance + Receipts	Expended	Encumbered	Fund Balance
SCHOOL ADVANCED PLACEMENT FEES	302	\$47,982	\$50,210	\$98,192	\$9,236	\$0	\$88,956
PARENT SCHOOL ORGANIZATION	303	\$24,124	\$734	\$24,858	\$4,114	\$0	\$20,745
COHASSET EDUCATION FOUNDATION	304	\$45,089	\$78,012	\$123,101	\$29,296	\$35,769	\$58,035
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	\$16,640	\$0	\$59,839
SCHOOL ATHLETIC REVOLVING	315	\$142,041	\$74,643	\$216,684	\$104,296	\$24,854	\$87,534
SCHOOL PRESCHOOL REVOLVING	320	\$49,871	\$25,350	\$75,221	\$6,217	\$0	\$69,004
COHASSET HIGH SCHOOL REVOLVING	321	\$15,316	\$7,698	\$23,014	\$3,255	\$0	\$19,759
SCHOOL ENRICHMENT	325	\$16,465	\$4,260	\$20,725	\$1,227	\$40	\$19,457
SCHOOL KINDERGARTEN	330	\$95,678	\$210,980	\$306,658	\$94,637	\$0	\$212,021
SCHOOL TRANSPORTATION REV	335	\$124,644	\$75,026	\$199,670	\$54,879	\$0	\$144,791
SCHOOL USE OF FACILITIES REVOLVING	340	\$1,422	\$26,317	\$27,739	\$41,078	\$2,512	(\$15,851)
ALUMNI FIELD	341	\$6,688	\$0	\$6,688	\$6,688	\$0	\$0
SCHOOL MS INTRAMURAL REVOLVING	345	\$8,194	\$800	\$8,994	\$0	\$0	\$8,994
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	\$140	\$15,269	\$991	\$1,985	\$12,293
SCHOOL SUMMER INSTITUTE GIFTS	395	\$127	\$0	\$127	\$0	\$0	\$127
SCHOOL LUNCH	004/005	\$570,108	\$260,228	\$830,336	\$277,152	\$197,298	\$355,885
TOTAL:		1,299,411	\$893,522	\$2,192,933	\$664,128	\$283,050	\$1,245,755

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



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 OCTOBER 31, 2022

	FY23 COST (thru October-2022)	FY22 COST (thru October-2021)	FY22 COST	FY21 COST	FY20 COST	FY23 KILOWATTS (thru October-2022)	FY22 KILOWATTS (thru October-2021)	FY22 KILOWATTS	FY21 KILOWATTS	FY20 KILOWATTS
OSGOOD ELEMENTARY	\$34,671.04	\$29,302.62	\$90,452.75	\$63,572.10	\$45,111.05	152,100	149,700	442,200	381,300	305,400
DEERHILL ELEMENTARY	\$27,967.53	\$23,129.79	\$67,991.70	\$58,875.61	\$51,541.80	126,200	143,800	383,800	415,400	367,600
MIDDLE/HIGH	\$67,129.59	\$63,806.63	\$187,793.24	\$175,575.25	\$156,559.61	299,250	406,500	1,134,000	1,254,750	1,130,250
	\$129,768.16	\$116,239.04	\$346,237.69	\$298,022.96	\$253,212.46	577,550	700,000	1,960,000	2,051,450	1,803,250

FY23 GAS Summary through October 31, 2022

	FY23 COST (thru October-2022)	FY22 COST (thru October-2021)	FY22 COST	FY21 COST	FY20 COST	FY23 THERMS (thru October-2022)	FY22 THERMS (thru October-2021)	FY22 THERMS	FY21 THERMS	FY20 THERMS
OSGOOD ELEMENTARY	\$1,721.45	\$1,552.53	\$32,767.31	\$24,897.71	\$19,281.69	1,983	2,229	49,488	46,793	38,267
DEERHILL ELEMENTARY	\$1,338.93	\$775.32	\$23,838.12	\$21,042.94	\$16,677.32	2,069	583	35,242	39,116	32,769
MIDDLE/HIGH	\$2,286.44	\$1,602.13	\$71,547.76	\$63,738.89	\$65,184.65	2,889	2,334	111,947	124,774	137,532
	\$5,346.82	\$3,929.98	\$128,153.19	\$109,679.54	\$101,143.66	6,941	5,146	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	8.4	9.0
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
	12.3	15.0

<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

Food Service The Middle and High School new serving lines and accessories will be delivered on December 23rd. The installation will be that day and then facilities will come complete all the electrical and additional set up. The new kitchen will be up and running with their new snack room after the December break

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

Transportation We are in the process of completing a new four (4) year lease for eight (8) new school buses as our current lease will expire 6/30/22. 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 still working out the details before signing.

We may be receiving 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 and the turf is being installed as we speak if not already completed.

Conclusion

At this point in the year there are no areas of concern. Have a Happy Holiday!!!

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.