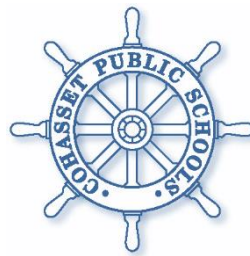


Patrick E. Sullivan Ed.D.  
 Superintendent of Schools  
 781-383-6111



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: November 16, 2022  
 RE: FY23 October Finance Report

### School Budget (general fund)

As of October 31, 2022 the School Department has expended \$5,269,169 out of the \$22,345,352 budget awarded (32.07%). We have encumbered supplies and materials on purchase orders in the amount of \$1,897,544. There is a remaining balance of \$15,178,639 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 SPED Tuitions were right on target. Unfortunately this month we are now showing a **-\$67,112** deficit due to a transfer from a collaborative to a private school.

School	Budget	Expended	Encumbrances	Balance	% Used	FTE
Osgood	\$3,807,659	\$889,723	\$148,548	\$2,769,388	27.26%	47.10
DeerHill	\$4,124,544	\$854,749	\$126,476	\$3,143,319	23.78%	45.73
Middle	\$3,878,477	\$826,394	\$42,683	\$3,009,400	22.40%	47.0
High	\$6,759,931	\$1,508,728	\$385,267	\$4,865,937	32.07%	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 receive in FY23 will be in the amount of \$627,110 to be rolled over into FY24 as part of the budget. Also at a 75% reimbursement rate.

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%	\$627,110
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 - <b>completed</b>
\$ 75,000	Middle/High Paging Zones - <b>completed</b>
\$ 35,000	Furniture Replacement – student & staff (DeerHill cycle) – <b>in process</b>
\$ 52,000	Replacement of aging Chromebooks (540 – 3 year lease \$143,000) - <b>completed</b>
\$100,000	Retile some classrooms at DeerHill - <b>completed</b>
\$ 60,000	Field Lights - <b>completed</b>
\$ 12,500	Locker mechanisms for Middle School - <b>completed</b>
\$ 20,000	Install AC/Heater split for Middle School Health Clinic - <b>completed</b>
<u>\$ 40,000</u>	Create hallway at Middle School to access bathroom in Room 223 - <b>completed</b>
<b>\$484,500</b>	<b>TOTAL</b>

<b>DRAFT CAPITAL FUNDS FOR FY24 - \$1,876,121</b>	<b>Sum of 2024</b>
Asphalt road & sidewalk between DHS and JOS needs to be resurfaced. (DHS)	\$ 120,000
Asphalt Road from Pond Street needs to be resurfaced. (CMHS)	\$ 80,000
Extend Sidewalk to to Pond Street (CMHS)	\$ 50,000
Bus Lease (2024 - 2027) (District) 8 Diesel	\$ 100,000
Bus Lease (2024 – 2028) (District 1 Electric	\$ 25,000
Bus Parking Lot	\$ 200,000
Install Smart Projectors in all rooms (CMS)	\$ 155,161
Replacement of aging Chromebooks (540 - 3 yr lease \$143,100)	\$ 52,000
Replace IPADS at DeerHill and Osgood to include (253 Ipads & cases, charging station)	\$ 93,960
Retile all classrooms (DHS) all spaces with old tiles/carpet	\$ 200,000
Furniture - Teacher/Students DH	\$ 35,000
New Scoreboards for Alumni Field	\$ 95,000
Safety Ballistic film for Osgood Gym	\$ 50,000
Reconfigure Osgood Vestibule	\$ 200,000
Fire Alarm, CMHS (CMHS)	\$ 120,000
New minibus (Athletics)	\$ 100,000
Generator for Osgood	\$ 200,000
<b>Grand Total</b>	<b>\$ 1,876,121</b>

## Grants

<b>GRANT</b>	<b>FY23 Opening Bal</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	\$321,730	\$64,629	\$4,531
<b>SCHL IMPROVE ED QUALITY GRANT (Title IIA) #140</b>		\$19,310	0		\$19,310
<b>SCHOOL SPED IDEA GRANT #240</b>		\$352,885	\$56,881		\$296,004
<b>SCHOOL SPED EARLY CHILDHOOD GR #262</b>		\$10,372	\$2,039		\$8,333
<b>SCHOOL TITLE I #305</b>		\$46,587	\$7,569		\$39,018
<b>TITLE IV #309</b>		\$10,000			\$10,000
<b>METCO #317</b>		\$355,405	\$52,756		\$302,649
<b>TOTAL:</b>		<b>\$1,185,449</b>	<b>\$440,975</b>	<b>\$64,629</b>	<b>\$679,845</b>

FY23\_Grant funds are used to employ approximately 12.3 additional staff.

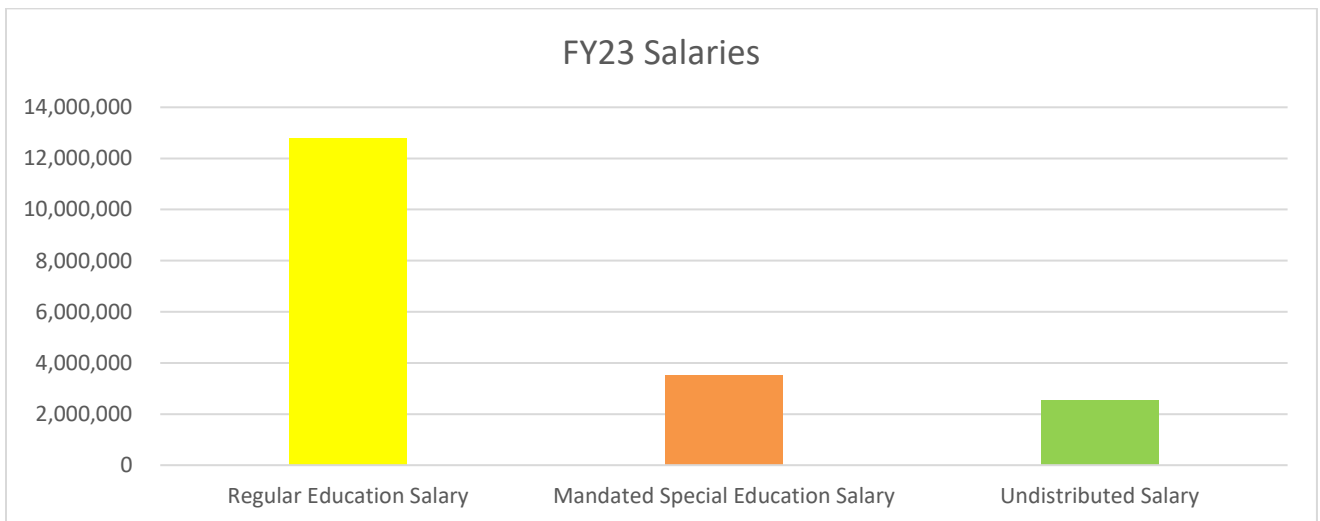
## Revolving Accounts

Sub Fund Name	Sub Fund Code	Opening Balance	Receipts	Opening Balance + Receipts	Expended	Encumbered	Fund Balance
SCHOOL ADVANCED PLACEMENT FEES	302	\$47,982	\$37,370	\$85,352	\$7,386	\$0	\$77,966
PARENT SCHOOL ORGANIZATION	303	\$24,124	\$734	\$24,858	\$4,078	\$0	\$20,781
COHASSET EDUCATION FOUNDATION	304	\$45,089	\$78,012	\$123,101	\$23,987	\$34,444	\$64,670
SCHOOL INSURANCE RECOVERY <\$20	310	\$51,208	\$1,226	\$52,434	\$1,226	\$20,591	\$30,617
AFTER SCHOOL	313	\$43,537	\$0	\$43,537	\$10,297	\$0	\$33,240
SCHOOL ATHLETIC REVOLVING	315	\$142,041	\$71,140	\$213,181	\$70,062	\$24,854	\$118,265
SCHOOL PRESCHOOL REVOLVING	320	\$49,871	\$25,350	\$75,221	\$4,078	\$0	\$71,143
COHASSET HIGH SCHOOL REVOLVING	321	\$15,316	\$7,500	\$22,816	\$2,491	\$0	\$20,325
SCHOOL ENRICHMENT	325	\$16,465	\$0	\$16,465	\$0	\$1,284	\$15,180
SCHOOL KINDERGARTEN	330	\$95,678	\$210,530	\$306,208	\$67,108	\$0	\$239,099
SCHOOL TRANSPORTATION REV	335	\$124,644	\$75,026	\$199,670	\$41,886	\$0	\$157,784
SCHOOL USE OF FACILITIES REVOLVING	340	\$1,422	\$25,655	\$27,077	\$22,990	\$15,634	(\$11,547)
ALUMNI FIELD	341	\$6,688	\$0	\$6,688	\$989	\$0	\$5,699
SCHOOL MS INTRAMURAL REVOLVING	345	\$8,194	\$0	\$8,194	\$0	\$0	\$8,194
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	\$0	\$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	\$0	\$15,129	\$20	\$1,985	\$13,124
SCHOOL SUMMER INSTITUTE GIFTS	395	\$127	\$0	\$127	\$0	\$0	\$127
SCHOOL LUNCH	004/005	\$570,108	\$101,711	\$671,818	\$175,504	\$212,771	\$283,543
<b>TOTAL:</b>		<b>1,299,411</b>	<b>\$644,794</b>	<b>\$1,944,205</b>	<b>\$441,994</b>	<b>\$311,564</b>	<b>\$1,190,647</b>

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.)
	<b>Headcount:</b>	<b>274.00</b>	<b>222.34 FTEs</b>

Regular Education Salary	12,804,856
Mandated Special Education Salary	3,516,077
Undistributed Salary	2,531,127
<b>TOTALS</b>	<b>18,852,059</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 SEPTEMBER 30, 2022

	FY23 COST (thru September- 2022)	FY22 COST (thru September - 2021)	FY22 COST	FY21 COST	FY20 COST	FY23 KILOWATTS (thru September- 2022)	FY22 KILOWATTS (thru September- 2021)	FY22 KILOWATTS	FY21 KILOWATTS	FY20 KILOWATTS
OSGOOD ELEMENTARY	\$26,451.39	\$22,156.58	\$90,452.75	\$63,572.10	\$45,111.05	119,700	118,500	442,200	381,300	305,400
DEERHILL ELEMENTARY	\$21,348.49	\$18,957.22	\$67,991.70	\$58,875.61	\$51,541.80	97,000	117,800	383,800	415,400	367,600
MIDDLE/HIGH	\$50,947.95	\$46,360.67	\$187,793.24	\$175,575.25	\$156,559.61	226,500	298,500	1,134,000	1,254,750	1,130,250
	\$98,747.83	\$87,474.47	\$346,237.69	\$298,022.96	\$253,212.46	443,200	534,800	1,960,000	2,051,450	1,803,250

## FY23 GAS Summary through September 30, 2022

	FY23 COST (thru September- 2022)	FY22 COST (thru September- 2021)	FY22 COST	FY21 COST	FY20 COST	FY23 THERMS (thru September- 2022)	FY22 THERMS (thru September- 2021)	FY22 THERMS	FY21 THERMS	FY20 THERMS
OSGOOD ELEMENTARY	\$835.04	\$618.94	\$32,767.31	\$24,897.71	\$19,281.69	809	499	49,488	46,793	38,267
DEERHILL ELEMENTARY	\$663.75	\$568.92	\$23,838.12	\$21,042.94	\$16,677.32	505	393	35,242	39,116	32,769
MIDDLE/HIGH	\$970.28	\$868.75	\$71,547.76	\$63,738.89	\$65,184.65	1,049	1,028	111,947	124,774	137,532
	\$2,469.07	\$2,056.61	\$128,153.19	\$109,679.54	\$101,143.66	2,363	1,920	196,677	210,683	208,568

<b><u>TOTAL GRANT FTE / HEADCOUNT</u></b>		
	<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
	<u>12.3</u>	<u>15.0</u>

<b><u>TOTAL REVOLVING FTE / HEADCOUNT</u></b>		
	<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
	<u>25.5</u>	<u>39.0</u>

**Food Service** The Middle and High School new serving lines and accessories will be delivered on December 23<sup>rd</sup>. 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.

**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 \$139,002 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.

### **Conclusion**

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.