

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: September 21, 2022
RE: FY23 July-August Finance Report

School Budget (general fund)

The voted school budget for FY23 is \$22,345,352. This represents an additional \$660,920 or a 3.05% increase over FY22. As of August 31, 2022 we have expended \$1,541,098 and we have encumbered \$1,064,821. Expenses are proceeding as projected.

- a) Salaries:** Currently, the salaries being paid over the summer are Administrators, Central Office Staff, Office Secretaries, Custodians, Summer School Employees, and IT Staff. Teachers, Paraprofessionals, Cafeteria Staff, Bus Drivers and all other school employees salaries will begin in September with the start of school. There are no areas of concern.
- b) Supplies/Materials:** Requisitions for the purchase of supplies and materials are currently being entered and will show as encumbered in the budget report once the purchase order has been processed.

| School | Budget | Expended | Encumbrances | Balance | % Used | FTE |
|----------|-------------|-----------|--------------|-------------|--------|-------|
| Osgood | \$3,807,659 | \$263,353 | \$224,446 | \$3,319,860 | 12.81% | 47.10 |
| | | | | | | |
| DeerHill | \$4,124,544 | \$196,753 | \$201,939 | \$3,725,852 | 9.66% | 45.73 |
| | | | | | | |
| Middle | \$3,878,477 | \$210,485 | \$42,257 | \$3,625,736 | 6.51% | 47 |
| | | | | | | |
| High | \$6,759,931 | \$443,743 | \$424,503 | \$5,891,686 | 12.84% | 67.21 |
| | | | | | | |

Circuit Breaker

Circuit Breaker funding received in FY22 was \$701,856. This amount was carried over in its entirety into FY23. This amount was based on 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.

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 (DeerHill 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 |

Grants

| GRANT | FY23 Opening Bal | FY23 Grant Amt | FY23 Expended | FY23 Encumbered | FY23 Balance |
|---|---------------------|-------------------|------------------|--------------------|-----------------|
| ESSER III #119 | | \$390,890 | \$291,857 | \$73,776 | \$25,257 |
| SCHL IMPROVE ED QUALITY GRANT (Title IIA) #140 | | \$19,310 | 0 | | \$19,310 |
| SCHOOL SPED IDEA GRANT #240 | | \$352,885 | 0 | | \$352,885 |
| SCHOOL SPED EARLY CHILDHOOD GR #262 | | \$10,372 | 0 | | \$10,372 |
| SCHOOL TITLE I #305 | | \$46,587 | 0 | | \$46,587 |
| TITLE IV #309 | | \$10,000 | | | \$10,000 |
| METCO #317 | | \$356,053 | | | \$356,053 |
| <i>American Rescue Plan-Individuals w/Disabilities #252</i> | | | | | |
| <i>American Rescue Plan-Individuals w/Disabilities – Early Childhood #264</i> | | | | | |

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 | \$7,505 | \$55,487 | \$7,506 | \$0 | \$47,981 |
| PARENT SCHOOL ORGANIZATION | 303 | \$24,124 | \$0 | \$24,124 | \$893 | \$864 | \$22,367 |
| COHASSET EDUCATION FOUNDATION | 304 | \$45,089 | \$0 | \$45,089 | \$9,162 | \$124 | \$35,802 |
| SCHOOL INSURANCE RECOVERY <\$20 | 310 | \$51,208 | \$0 | \$51,208 | \$0 | \$9,100 | \$42,108 |
| AFTER SCHOOL | 313 | \$43,537 | \$0 | \$43,537 | \$1,937 | \$0 | \$41,600 |
| SCHOOL ATHLETIC REVOLVING | 315 | \$142,041 | \$58,000 | \$200,041 | \$31,555 | \$24,854 | \$143,632 |
| SCHOOL PRESCHOOL REVOLVING | 320 | \$49,871 | \$22,750 | \$72,621 | \$0 | \$0 | \$72,621 |
| COHASSET HIGH SCHOOL REVOLVING | 321 | \$15,316 | \$85 | \$15,401 | \$0 | \$0 | \$15,401 |
| SCHOOL ENRICHMENT | 325 | \$16,465 | \$0 | \$16,465 | \$0 | \$0 | \$16,465 |
| SCHOOL KINDERGARTEN 56k | 330 | \$95,678 | \$193,700 | \$289,378 | \$11,919 | \$0 | \$277,459 |
| SCHOOL TRANSPORTATION REVOLVING | 335 | \$124,644 | \$57,020 | \$181,664 | \$15,863 | \$0 | \$165,801 |
| SCHOOL USE OF FACILITIES REVOLVING | 340 | \$1,422 | \$7,482 | \$8,904 | \$13,531 | \$0 | (\$4,627) |
| 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 | \$0 | \$9,083 | \$0 | \$0 | \$9,083 |
| 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 | \$0 | \$15,129 | \$0 | \$1,985 | \$13,144 |
| SCHOOL SUMMER INSTITUTE GIFTS | 395 | \$127 | \$0 | \$127 | \$0 | \$0 | \$127 |
| | | | | | | | |
| SCHOOL LUNCH | 004/005 | \$381,185 | \$81,380 | \$462,565 | \$34,955 | \$235,348 | \$192,263 |

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 |

| <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 |

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.

TOTAL REVOLVING FTE / HEADCOUNT

| | <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 |
| | <hr/> 25.5 | <hr/> 39.0 |

Conclusion

At this point in the school year, without the usual concerns for utility costs and unforeseen tuition expenses, the budget is proceeding based on projections.

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.