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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: March 27, 2024
 RE: FY24 February Finance Report

School Budget (general fund)

As of February 29, 2024 the School Department has expended \$13,701,927 out of the \$22,905,421 budget awarded (65.49%) and we are 66.67% through the year. We have encumbered supplies and materials on purchase orders in the amount of \$1,301,049. There is a remaining balance of \$7,902,444 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 \$940,275 and are currently encumbered on purchase orders. The shortfall in tuitions has decreased from **-\$578,246** to **-\$445,970**. This is a decrease in the amount of \$132,276 as we budgeted for a full year tuition in one of our out-of-district programs and did not require the entire amount.

A request has been made to draw funds from the SPED Stabilization Fund to help offset this deficit.

School	Budget	Expended	Encumbrances	Balance	% Used	FTE
Osgood	\$3,993,308	\$2,337,458	\$82,609	\$1,573,241	60.60%	53.10
DeerHill	\$4,071,421	\$2,269,014	\$53,314	\$1,749,093	57.03%	45.80
Middle	\$4,138,878	\$2,154,803	\$5,339.45	\$1,978,736	52.19%	46.0
High	\$7,097,617	\$4,246,348	\$194,867	\$2,656,403	62.57%	66.80

Circuit Breaker

Circuit Breaker funding received in FY23 was \$1,170,609. This amount was carried over in its entirety into FY24 as part of the budget. This amount was based on a 75% reimbursement rate.

Circuit Breaker funding expected to be received in FY24 has been posted at \$1,034,108, a decrease \$136,501, which will be rolled over in its entirety into FY25 as part of the budget. The reimbursement rate has remained at 75% for several years.

This year we have applied for “Extraordinary Relief” thru Circuit Breaker which is a program that allows districts to claim for extraordinary relief when claimable Special Education costs exceed 125% of the previous year’s claimed costs. Reimbursements will be paid in May, 2024 and cannot carry into next year.

There is also a program called “Reserve Relief” which is to help offset the 14% increase to Private School tuitions this year. We have also applied for this. Reimbursements will be paid in May, 2024 and may be carried forward one year.

Year	# of Students	% Reimbursement	Reimbursement Amount
FY24	14	75%	\$1,034,108
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

FY24 VOTED CAPITAL LIST		
	Approved	
Bus Lease (2024 - 2027) (District) 8 diesel	\$90,000	
Replacement of aging Chromebooks (540 - yr 3 of 3 yr lease)	\$52,000	
Replace Smart Projectors/Panels in all rooms (CMS)	\$155,161	
Replace IPADS at Osgood to include (253 Ipads & cases, charging station)	\$93,960	
Continue to replace furniture - Teacher/Students DH *adding a new grade 3 class	\$35,000	
Grand Total	\$426,121	

At the Special Town Election, a new School Special Purpose Stabilization Fund was passed which will provide the district with a \$1.5M fund from which we can pay for important repair and maintenance projects. Thank you for all the support for the schools and for our students and staff.

Grants

Cohasset Public Schools									
Revolving and Grants Summary Fiscal Year 2024 -July-February									
Sub Fund Name	Sub Fund Code	Fund Opening Balance	Receipts	Opening Balance + Receipts	Expended	Encumbered	Fund Balance FY24		
RANTS									
CIRCUIT BREAKER FY23	125 43	\$1,042,458	\$0	\$1,042,458	\$476,688	\$573,921	(\$8,151)		
CIRCUIT BREAKER FY24	125 42	\$1,034,108	\$517,054	\$517,054			\$517,054		
SCHL IMPROVE ED QUALITY GRANT (Title IIA)	140 42		\$18,646	\$18,646	\$5,884	\$0	\$12,762	\$303	
SCHOOL SPED IDEA GRANT	240 42		\$367,028	\$367,028	\$206,952	\$0	\$160,076		
SCHOOL SPED EARLY CHILDHOOD GR	262 42		\$10,559	\$10,559	\$6,843	\$0	\$3,716		
SCHOOL TITLE I	305 42		\$41,436	\$41,436	\$20,235	\$0	\$21,201	\$21	
TITLE IV	309 42		\$10,000	\$10,000	\$3,211	\$0	\$6,789		
METCO	317 42		\$366,540	\$366,540	\$191,310	\$0	\$175,230		
METCO Restorative Justice	319 42		\$2,708	\$2,708	\$71	\$2,080	\$557		
EXPANDING HIGH QUALITY INSTR MATH MAT	164 42		\$23,000	\$23,000	\$23,000	\$0	\$0		
OPEN SCIED MIDDLE SCHOOL IMPLEMENTATI	601 42		\$62,600	\$62,600	\$953	\$0	\$61,647		
INVESTIGATING HISTORY IMPLEMENTATION	653 42		\$26,900	\$26,900	\$1,679	\$557	\$24,664		
RANTS Total		\$2,076,566	\$1,446,471	\$2,488,929	\$936,826	\$576,558	\$975,545		

FY24_Grant funds are used to employ approximately 12.40 additional staff.

Cohasset Public Schools								
Revolving and Grants Summary Fiscal Year 2024 -July-February								
Sub Fund Name	Sub Fund Code	Fund	Opening Balance	Receipts	Opening Balance + Receipts	Expended	Encumbered	Fund Balance FY24
SCHOOL REVOLVING FUNDS								
SCHOOL ADVANCED PLACEMENT FEES	302	46	\$25,737	\$36,437	\$62,174	\$3,224	\$0	\$58,950
PARENT SCHOOL ORGANIZATION	303	46	\$20,064	\$12,103	\$32,167	\$2,350	\$932	\$28,885
COHASSET EDUCATION FOUNDATION	304	46	\$128,410	\$28,375	\$156,785	\$119,482	\$1,553	\$35,750
SCHOOL INSURANCE RECOVERY <\$20	310	46	\$5,463	\$0	\$5,463	\$0	\$0	\$5,463
AFTER SCHOOL	313	46	\$24,546	\$35,679	\$60,225	\$34,841	\$0	\$25,384
SCHOOL ATHLETIC REVOLVING	315	46	\$36,627	\$117,645	\$154,272	\$142,531	\$2,353	\$9,388
SCHOOL PRESCHOOL REVOLVING	320	46	\$30,297	\$77,925	\$108,222	\$28,282	\$528	\$79,412
HIGH SCHOOL REVOLVING	321	46	\$16,055	\$6,157	\$22,212	\$3,687	\$840	\$17,685
MIDDLE SCHOOL REVOLVING	322	46	\$664	\$46	\$710	\$554	\$0	\$156
DEER HILL REVOLVING	323	46	\$5,880	\$0	\$5,880	\$24	\$0	\$5,857
OSGOOD REVOLVING	324	46	\$4,067	\$2,317	\$6,384	\$0	\$0	\$6,384
SCHOOL ENRICHMENT	325	46	\$9,283	\$24,141	\$33,424	\$15,891	\$956	\$16,577
SCHOOL KINDERGARTEN	330	46	\$5,975	\$0	\$5,975	\$176,664	\$0	(\$170,689)
SCHOOL TRANSPORTATION REVOLVING	335	46	\$20,177	\$66,187	\$86,364	\$83,880	\$0	\$2,484
SCHOOL USE OF FACILITIES REVOLVING	340	46	(\$15,123)	\$20,210	\$5,087	\$25,738	\$0	(\$20,651)
ALUMNI FIELD	341	46	\$0	\$0	\$0	\$0	\$0	\$0
SCHOOL MS INTRAMURAL REVOLVING	345	46	\$14,615	\$0	\$14,615	\$0	\$0	\$14,615
SCHOOL SUMMER SPORTS CAMP	350	46	\$9,414	\$0	\$9,414	\$8,784	\$0	\$631
SCHOOL LOST BOOK REVOLVING	355	46	\$9,634	\$844	\$10,478	\$248	\$6,244	\$3,986
SCHOOL COMMITTEE GIFTS	391	46	\$17,950	\$57	\$18,006	\$0	\$0	\$18,006
SCHOOL SWIM TEAM GIFTS	392	46	\$877	\$250	\$1,127	\$0	\$0	\$1,127
SCHOOL ATHLETIC HALL OF FAME G	393	46	\$519	\$9,471	\$9,990	\$6,351	\$0	\$3,639
SCHOOL MUSICAL	394	46	\$17,341	\$3,090	\$20,431	\$5,162	\$0	\$15,269
SCHOOL SUMMER INSTITUTE GIFTS	395	46	\$127	\$0	\$127	\$0	\$0	\$127
SCHOOL LUNCH	004/005	40	\$538,745	\$541,305	\$1,080,050	\$640,040	\$16,632	\$423,378
SCHOOL REVOLVING FUNDS Total			\$927,344	\$982,239	\$1,909,583	\$1,297,732	\$30,038	\$581,813

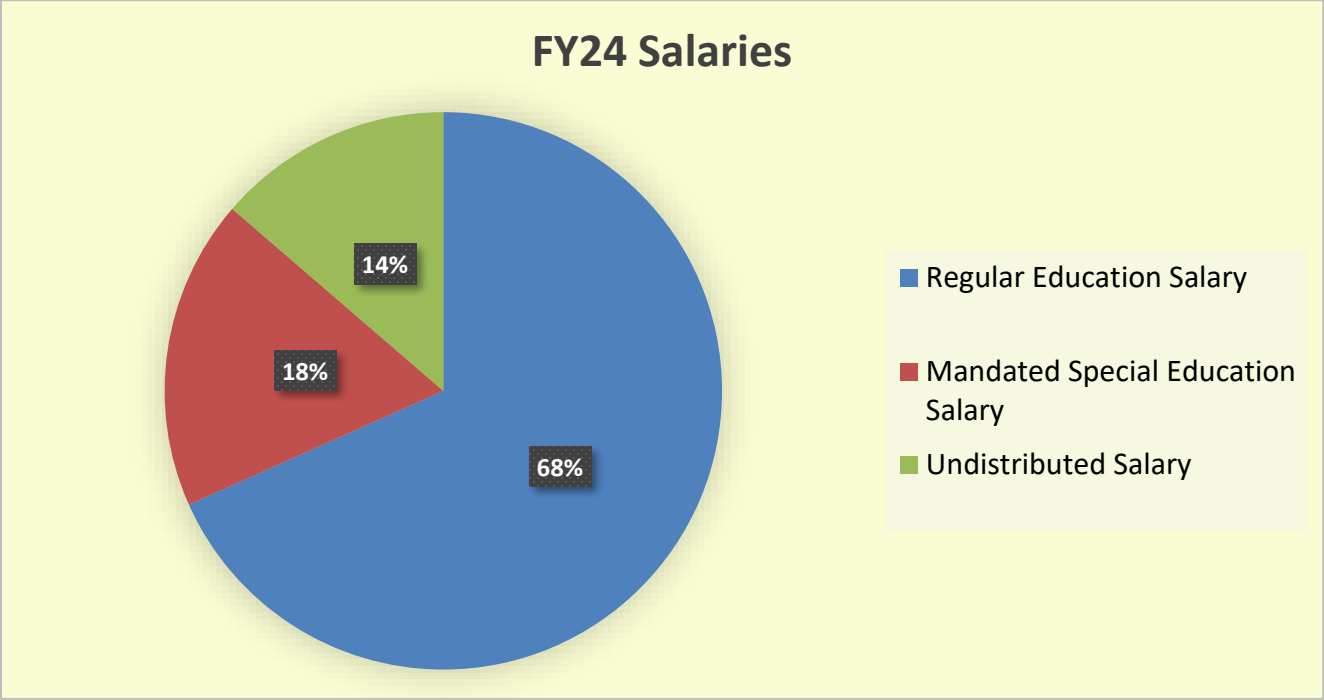
Cohasset Public Schools

These accounts cover the salaries for approximately 24.70 personnel whose jobs relate to the account from which they are paid.

<u>School Budget</u>	<u>Headcounts</u>	<u>FTEs</u>	<u>Group</u>
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	85.00	85.00	Regular Education Classroom Teacher (REG Tchr)
REGULAR Education	40.00	30.30	Regular Education Specialist Teacher (Reg Spec Tchr)
REGULAR Education	11.00	9.00	Guidance Counselor(Guidance)
SPED Services	9.00	3.50	Psychological Services(Psych)
SPED Services	7.00	6.00	Therapy/Specialists OT/PT/Speech Tchrs(Therapist)
SPED Services	0.00	0.00	Therapy/Specialists OT/PT/Speech ASST(Therapist Asst)
SPED Services	21.00	21.00	Special Education Teacher (SPED Tchr)
REGULAR Education	14.00	9.00	Regular Education Aide (REG Aide)
SPED Services	18.00	16.90	Special Education Aide(SPED Aide)
UNDISTRIBUTED	13.00	11.10	Office/non-instructional: secretaries, lunch/hall aides, tech support
UNDISTRIBUTED	5.00	4.00	Medical
UNDISTRIBUTED	15.00	12.50	Custodial/Maintenance (Cust/Maint)
UNDISTRIBUTED	13.00	6.30	Bus/Van Drivers and supervision
SPED Programs (Summer)	0.00	0.00	SPED Summer Program
UNDISTRIBUTED	1.00	0.50	OTHER (substitutes, etc.)
	Headcount: 268.00	228.60	FTEs

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SUMMARY Personnel by Type						
<u>Group</u>	<u>Costs</u>	<u>FTEs</u>	<u>Headcount</u>	FTE % of total	Headcount % of total	
Regular Education Salary	13,960,295	143.80	161.00	62.90%	60.07%	
Mandated Special Education Salary	3,640,633	50.40	60.00	22.05%	22.39%	
Undistributed Salary	2,762,795	34.40	47.00	15.05%	17.54%	
TOTALS	20,363,724	228.60	268.00			



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	Budget	Grants/Rev		Budget	Grants/Rev
Osgood	FTE	FTE	Deer Hill	FTE	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	6.0		Grade 3	6.0	
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	1.5		Math Specialist	1.5	
Reading Specialist	1.5		Reading Specialist	1.5	
Occupational Therapist	1.0		Occupational Therapist	0.8	
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	2.8	SPED ESPs	5.0	4
PreSchool Teacher	2.0		<i>PreSchool Teacher</i>		
PreSchool ESP		1.8	<i>PreSchool ESP</i>		
Technology ESP	1.0		Technology ESP	1.0	
Kindergarten ESPs	6.0		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		Custodian	3.0	
TOTAL FTEs	53.1	5.0	TOTAL FTEs	45.8	4.0

	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	5.0		Math	7.0	
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	0.5		<i>ESL Teacher</i>		
SPED Teacher	6.0		SPED Teacher	5.0	
SPED ESPs	4.0		SPED ESPs	2.5	2.0
Speech Therapist	1.0		Occupational Therapist	0.8	
Adjustment Counselor/Guid	2.5		Adjustment Counselor/Guidance	3.5	
School Psychologist/Social	1.0		School Psychologist/Social Wker	1.5	
Nurse	1.0		Nurse	1.0	
<i>Custodian</i>			Custodian	7.0	
			Athletic Trainer	0.5	
			Guidance Secretary	1.0	
TOTAL FTEs	46.0	0.0	TOTAL FTEs	66.8	2.0

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FY24 Electric Summary through February 29, 2024

	FY24 COST (thru Feb - 2024)	FY23 COST (thru Feb - 2023)	FY23 COST	FY22 COST	FY21 COST	FY24 KILOWATTS (thru Feb - 2024)	FY23 KILOWATTS (thru Feb - 2023)	FY23 KILOWATTS	FY22 KILOWATTS	FY21 KILOWATTS
OSGOOD ELEMENTARY	\$67,719.47	\$65,746.56	\$95,505.38	\$90,452.75	\$63,572.10	245,400	282,600	409,200	442,200	381,300
DEERHILL ELEMENTARY	\$71,449.61	\$56,812.67	\$80,175.13	\$67,991.70	\$58,875.61	249,400	256,600	376,800	383,800	415,400
MIDDLE/HIGH	\$199,966.36	\$143,126.93	\$218,741.38	\$187,793.24	\$175,575.25	736,500	668,250	1,032,750	1,134,000	1,254,750
	\$339,135.44	\$265,686.16	\$394,421.89	\$346,237.69	\$298,022.96	1,231,300	1,207,450	1,818,750	1,960,000	2,051,450

FY24 GAS Summary through FEBRUARY 29, 2024

	FY24 COST (thru Feb - 2024)	FY23 COST (thru Feb - 2023)	FY23 COST	FY22 COST	FY21 COST	FY24 THERMS (thru Feb - 2024)	FY23 THERMS (thru Feb - 2023)	FY23 THERMS	FY22 THERMS	FY21 THERMS
OSGOOD ELEMENTARY	\$22,228.96	\$19,601.15	\$30,366.24	\$32,767.31	\$24,897.71	25,690	26,191	40,421	49,488	46,793
DEERHILL ELEMENTARY	\$20,020.46	\$16,023.05	\$25,646.51	\$23,838.12	\$21,042.94	23,269	21,813	34,471	35,242	39,116
MIDDLE/HIGH	\$65,857.43	\$46,868.53	\$76,577.36	\$71,547.76	\$63,738.89	79,096	64,254	104,775	111,947	124,774
	\$108,106.85	\$82,492.73	\$132,590.11	\$128,153.19	\$109,679.54	128,055	112,258	179,667	196,677	210,683

TOTAL GRANT FTE / HEADCOUNT		
	<u>FTE</u>	<u>HEADCOUNT</u>
METCO #317	2.0	2.0
TITLE IIA TEACHER QUALITY #140	0.0	0.0
SPED #240 94-142	9.4	10.0
SPED IMPROVEMENT #274	0.0	0.0
SPED EARLY CHILDHOOD #262	0.5	1.0
SPED EC PROGRAM IMPROVEMENT #298	0.0	0.0
TITLE 1 #305	0.5	1.0
TITLE IV - STUDENT SUPPORT	0.0	0.0
	12.4	14.0

TOTAL STAFF funded via REVOLVING							
<u>Revolving Account</u>	<u>Total FTE</u>	<u>Detail:</u>	<u>Admin</u>	<u>Tchrs/Spec</u>	<u>Aides</u>	<u>Clerical/Support</u>	<u>HEADCOUNT</u>
Early Childhood	1.8	1.80			1.8		2.0
Kindergarten Revolving	0.00	0.00	0.00	0.00	0.00		0.0
Cafeteria Revolving	16.0	16.00	2.0			14.0	16.0
Transportation Revolving	5.9	5.85				5.9	14.0
Athletic Revolving	1.0	1.00	0.5			0.5	2.0
	24.7	24.7	2.5	0.0	1.8	20.4	34.0

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ENROLLMENT as of MARCH 1, 2024

FY 24			
	March -1 -24	# Classes	Class Size
JOS	392		
Pre School	38	2	19
Kindergarten	108	6	18
01	118	6	20
02	128	6	21
DHS	319		
03	110	6	18
04	104	5	21
05	105	5	21
CMS	290		
06	97		
07	107		
08	86		
CHS	406		
09	95		
10	111		
11	101		
12	99		
Grand Total	1407		

Month to Month	FY23	FY23	FY23	FY24	FY24	FY24	FY24	FY24	FY24	FY24
Enrollment	March -1 -23	April -1 -23	May -1 -23	June -1 -23	October -1 -23	November -1 -23	December -1 -23	January 1-2024	February 1-2024	March 1-2024
JOS	382	384	386	380	391	389	389	387	392	392
Pre School	35	38	39	35	36	36	36	36	38	38
Kindergarten	115	115	115	115	109	108	108	107	108	108
01	125	124	125	123	119	118	118	118	118	118
02	107	107	107	107	127	127	127	126	128	128
DHS	305	306	306	305	321	321	321	321	319	319
03	104	104	104	104	111	111	111	111	110	110
04	103	104	104	103	105	105	105	105	104	104
05	98	98	98	98	105	105	105	105	105	105
CMS	294	296	298	297	291	291	291	290	291	290
06	110	111	111	112	98	98	98	98	98	97
07	85	87	87	87	107	107	107	107	107	107
08	99	98	100	98	86	86	86	85	86	86
CHS	432	434	433	431	408	405	405	405	407	406
09	112	113	113	113	95	95	95	95	96	95
10	107	107	107	107	111	111	111	111	111	111
11	98	98	98	98	102	100	100	100	101	101
12	115	116	115	113	100	99	99	99	99	99
Grand Total	1413	1420	1423	1413	1411	1406	1406	1403	1409	1407

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Food Service

Our new Food Service Director, Vinnie, has been working diligently to get the “Senior Skipper Café” open and ready to serve meals to our senior students by May 1st so current seniors have a chance to experience it.

There is also new signage at the Elementary Schools which showcases our menus and options for lunch and breakfast.

Transportation

The charging station for our new electric bus has been installed and electrified. The commissioning of the station has happened and we are now waiting on the training to be provided by the vendor to all our drivers. Our Electric Bus should be here soon!

Facilities

The Middle School elevator has been repaired and is up and running.

Conclusion

At this point in the school year, the only concern is the special education tuition deficit which hopefully will be offset by the Circuit Breaker Extraordinary Relief Fund and the SPED Stabilization Fund.

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.