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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: October 17, 2023
 RE: FY24 September Finance Report

School Budget (general fund)

As of September 30, 2023 the School Department has expended \$3,182,162 out of the \$22,905,421 budget awarded (24.26%) and we are 25% through the year. A significant increase from the August reporting as school year staff have returned and their payroll has begun. We have encumbered supplies and materials on purchase orders in the amount of \$2,375,180. There is a remaining balance of \$17,348,078 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. There is a shortfall in tuitions in the amount of **-\$502,291**. Since the final voted budget the district has had 5 unanticipated out-placements and one new student whose tuition was over \$200k.

School	Budget	Expended	Encumbrances	Balance	% Used	FTE
Osgood	\$3,993,308	\$480,190	\$183,980	\$3,329,139	16.63%	53.10
DeerHill	\$4,071,421	\$449,887	\$140,815	\$3,480,718	14.50%	44.30
Middle	\$4,138,874	\$402,129	\$39,770	\$3,696,979	10.67%	46.50
High	\$7,097,617	\$866,237	\$428,907	\$5,802,473	18.24%	66.30

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.

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
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 DeerHill and Osgood to include (253 lpads & cases, charging station)	\$93,960
Continue to replace furniture - Teacher/Students DH *adding a new grade 3 class	\$35,000
Grand Total	\$426,121

Grants

Cohasset Public Schools									
Revolving and Grants Summary Fiscal Year 2024 -July-September									
Sub Fund Name	Sub Fund Code	Fund Opening Balance	Receipts	Opening Balance + Receipts	Expended	Encumbered	Fund Balance FY24		
GRANTS									FY23 Amt
CIRCUIT BREAKER FY23	125 43	\$1,050,609	\$0	\$1,050,609	\$141,444	\$909,165	\$0		
CIRCUIT BREAKER FY24	125 42	\$1,034,108							
SCHL IMPROVE ED QUALITY GRANT (Title IIA)	140 42		\$18,343	\$18,343	\$0	\$0	\$18,343	\$19,492	
SCHOOL SPED IDEA GRANT	240 42		\$367,028	\$367,028	\$30,217	\$0	\$336,811	\$354,462	
SCHOOL SPED EARLY CHILDHOOD GR	262 42		\$10,559	\$10,559	\$1,045	\$0	\$9,514	\$10,411	
SCHOOL TITLE I	305 42		\$41,415	\$41,415	\$0	\$0	\$41,415	\$46,654	
TITLE IV	309 42		\$10,000	\$10,000	\$0	\$0	\$10,000		
METCO	317 42		\$366,540	\$366,540	\$16,525	\$0	\$350,015	\$355,405	
EXPANDING HIGH QUALITY INSTR MATH MAT	164 42		\$23,000	\$23,000	\$0	\$23,000	\$0	NEW	
OPEN SCIED MIDDLE SCHOOL IMPLEMENTATI	601 42		\$62,600	\$62,600	\$615	\$0	\$61,985	NEW	
INVESTIGATING HISTORY IMPLEMENTATION	653 42		\$26,900	\$26,900	\$0	\$1,014	\$25,886	NEW	
GRANTS Total		\$2,084,717	\$926,385	\$1,976,994	\$189,846	\$933,179	\$853,969		

FY24 Grant funds are used to employ approximately 12.40 additional staff.

Cohasset Public Schools								
Revolving and Grants Summary Fiscal Year 2024 -July-September								
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	\$10,780	\$36,517	\$2,732	\$0	\$33,785
PARENT SCHOOL ORGANIZATION	303	46	\$20,064	\$0	\$20,064	\$927	\$0	\$19,137
COHASSET EDUCATION FOUNDATION	304	46	\$128,410	\$4,820	\$133,230	\$18,394	\$96,274	\$18,561
SCHOOL INSURANCE RECOVERY <\$20	310	46	\$5,463	\$0	\$5,463	\$0	\$0	\$5,463
AFTER SCHOOL	313	46	\$24,546	\$0	\$24,546	\$5,064	\$0	\$19,482
SCHOOL ATHLETIC REVOLVING	315	46	\$36,627	\$48,594	\$85,221	\$77,631	\$4,723	\$2,866
SCHOOL PRESCHOOL REVOLVING	320	46	\$30,297	\$34,875	\$65,172	\$4,305	\$0	\$60,867
HIGH SCHOOL REVOLVING	321	46	\$16,055	\$7,020	\$23,075	\$242	\$0	\$22,833
MIDDLE SCHOOL REVOLVING	322	46	\$664	\$0	\$664	\$0	\$0	\$664
DEER HILL REVOLVING	323	46	\$5,880	\$0	\$5,880	\$24	\$0	\$5,857
OSGOOD REVOLVING	324	46	\$4,067	\$0	\$4,067	\$0	\$0	\$4,067
SCHOOL ENRICHMENT	325	46	\$9,283	\$2,400	\$11,683	\$440	\$2,352	\$8,892
SCHOOL KINDERGARTEN	330	46	\$5,975	\$0	\$5,975	\$30,755	\$0	(\$24,780)
SCHOOL TRANSPORTATION REVOLVING	335	46	\$20,177	\$65,600	\$85,777	\$22,382	\$0	\$63,395
SCHOOL USE OF FACILITIES REVOLVING	340	46	(\$15,123)	\$3,808	(\$11,315)	\$10,149	\$0	(\$21,464)
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	\$420	\$10,054	\$248	\$0	\$9,806
SCHOOL COMMITTEE GIFTS	391	46	\$17,950	\$57	\$18,006	\$0	\$0	\$18,006
SCHOOL SWIM TEAM GIFTS	392	46	\$877	\$0	\$877	\$0	\$0	\$877
SCHOOL ATHLETIC HALL OF FAME G	393	46	\$519	\$17	\$536	\$0	\$0	\$536
SCHOOL MUSICAL	394	46	\$17,341	\$0	\$17,341	\$1,811	\$0	\$15,530
SCHOOL SUMMER INSTITUTE GIFTS	395	46	\$127	\$0	\$127	\$0	\$0	\$127
SCHOOL LUNCH	004/005	40	\$538,745	\$69,712	\$608,456	\$169,718	\$58,958	\$379,780
SCHOOL REVOLVING FUNDS Total			\$927,344	\$248,102	\$1,175,447	\$353,606	\$162,307	\$659,534

These accounts cover the salaries for approximately 23.70 personnel whose jobs relate to the account from which they are paid.

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School Budget

	Headcount	FTE	Group
	<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	84.00	84.00	Regular Education Classroom Teacher (REG Tchr)
REGULAR Education	40.00	29.80	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	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:	270.00	227.10 FTEs

SUMMARY Personnel by Type

	<u>Group</u>	<u>Costs</u>	<u>FTEs</u>	<u>Headcount</u>
Regular Education Salary		13,780,791	142.30	160.00
Mandated Special Education Salary		3,628,877	50.40	63.00
Undistributed Salary		2,763,721	34.40	47.00
TOTALS		20,173,389	227.10	270.00

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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	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	
MathSpecialist	1.5		MathSpecialist	1.5	
Reading Specialist	1.5		Reading Specialist	1.0	0.5
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	3
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	44.3	3.5

	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	1.0	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	1.5		School Psychologist/Social Wker	1.0	
Nurse	1.0		Nurse	1.0	
<i>Custodian</i>			Custodian	7.0	
			Athletic Trainer	0.5	
			Guidance Secretary	1.0	
TOTAL FTEs	46.5	1.0	TOTAL FTEs	66.3	2.0

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FY24 Electric Summary through SEPTEMBER 30, 2023

	FY24 COST (thru Sept - 2023)	FY23 COST (thru Sept - 2022)	FY23 COST	FY22 COST	FY21 COST	FY24 KILOWATTS (thru Sept - 2023)	FY23 KILOWATTS (thru Sept - 2022)	FY23 KILOWATTS	FY22 KILOWATTS	FY21 KILOWATTS
OSGOOD ELEMENTARY	\$24,738.33	\$26,451.39	\$95,505.38	\$90,452.75	\$63,572.10	93,900	119,700	409,200	442,200	381,300
DEERHILL ELEMENTARY	\$25,135.01	\$21,348.49	\$80,175.13	\$67,991.70	\$58,875.61	95,800	97,000	376,800	383,800	415,400
MIDDLE/HIGH	\$70,790.11	\$50,947.95	\$218,741.38	\$187,793.24	\$175,575.25	264,000	226,500	1,032,750	1,134,000	1,254,750
	\$120,663.45	\$98,747.83	\$394,421.89	\$346,237.69	\$298,022.96	453,700	443,200	1,818,750	1,960,000	2,051,450

FY24 GAS Summary through September 30, 2023

	FY24 COST (thru Sept - 2023)	FY23 COST (thru Sept - 2022)	FY23 COST	FY22 COST	FY21 COST	FY24 THERMS (thru Sept - 2023)	FY23 THERMS (thru Sept - 2022)	FY23 THERMS	FY22 THERMS	FY21 THERMS
OSGOOD ELEMENTARY	\$1,331.61	\$835.04	\$30,366.24	\$32,767.31	\$24,897.71	713	809	40,421	49,488	46,793
DEERHILL ELEMENTARY	\$1,002.37	\$663.75	\$25,646.51	\$23,838.12	\$21,042.94	624	505	34,471	35,242	39,116
MIDDLE/HIGH	\$2,097.51	\$970.28	\$76,577.36	\$71,547.76	\$63,738.89	1,398	1,049	104,775	111,947	124,774
	\$4,431.49	\$2,469.07	\$132,590.11	\$128,153.19	\$109,679.54	2,735	2,363	179,667	196,677	210,683

<u>TOTAL GRANT FTE / HEADCOUNT</u>		
	<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

<u>TOTAL REVOLVING FTE / HEADCOUNT</u>		
	<u>FTE</u>	<u>HEADCOUNT</u>
EARLY CHILDHOOD PROGRAM	1.8	2.0
KINDERGARTEN REVOLVING	0.0	0.0
CAFETERIA REVOLVING	15.0	15.0
TRANSPORTATION REVOLVING	5.9	14.0
ATHLETIC REVOLVING	1.0	2.0
	23.7	33.0

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ENROLLMENT as of OCTOBER 1, 2023			
	FY 24		
	October -1 -23	# Classes	Class Size
JOS	391		
Pre School	36	2	18
Kindergarten	109	6	18
01	119	6	20
02	127	6	21
DHS	321		
03	111	5	22
04	105	5	21
05	105	5	21
CMS	291		
06	98		
07	107		
08	86		
CHS	408		
09	95		
10	111		
11	102		
12	100		
Grand Total	1411		

Enrollment	Month to Month	FY23	FY23	FY23	FY24
	March -1 -23	April -1 -23	May -1 -23	June -1 -23	October -1 -23
JOS	382	384	386	380	391
Pre School	35	38	39	35	36
Kindergarten	115	115	115	115	109
01	125	124	125	123	119
02	107	107	107	107	127
DHS	305	306	306	305	321
03	104	104	104	104	111
04	103	104	104	103	105
05	98	98	98	98	105
CMS	294	296	298	297	291
06	110	111	111	112	98
07	85	87	87	87	107
08	99	98	100	98	86
CHS	432	434	433	431	408
09	112	113	113	113	95
10	107	107	107	107	111
11	98	98	98	98	102
12	115	116	115	113	100
Grand Total	1413	1420	1423	1413	1411

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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.