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Cohasset Public Schools

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 To: Sarah Shannon, Superintendent of Schools
Cohasset School Committee
From: Susan Owen, Director of Finance & Operations
Date: August 6, 2025
RE: FY25 June-EOY Finance Report

School Budget (general fund)

The approved school budget for FY25 was \$23,909,407, which included a one-time allocation of \$342,399 to address a special education funding shortfall. This brought the total available budget to \$24,251,806.

As of June 30, 2025, total expenditure amounted to \$25,004,679, resulting in a budget shortfall. To cover this deficit, the Town provided a transfer of \$757,000, leaving a remaining balance of \$4,127 to be returned to the Town.

There are no open purchase orders remaining for FY25; therefore, no encumbrance will carry forward into FY26.

Originally, we were approved for an additional \$650,000 in Town funding to balance the school budget. However, the total funding need ultimately increased to \$757,000 due to two unanticipated adjustments:

1. **Payroll Posting Error:** The first payroll of FY25 was inadvertently recorded in FY24. When the entry was corrected and reclassified to the appropriate fiscal year, it increased FY25 expenditures beyond initial projections.
2. **Electricity Billing Adjustment:** A billing correction by our electricity provider resulted in a \$30,000 charge after it was discovered that we had previously been billed at an incorrect, lower rate.

Together, these two adjustments increased the funding need by \$107,000 over the original amount approved.

Circuit Breaker Funding – FY25

In FY25, the District received a total of \$1,111,826 in Circuit Breaker reimbursement funding. Additionally, a fifth payment of \$110,414 was received, bringing the total Circuit Breaker funds to \$1,222,240 for the fiscal year.

Due to ongoing budget shortfalls and unanticipated expenditures, the District was required to utilize \$1,162,177 of these funds. As a result, a remaining balance of \$60,063 will be carried forward into FY26.

Grants

Cohasset Public Schools							
Revolving and Grants Summary Fiscal Year 2025 July -June							
Sub Fund Name	Sub Fund Code	Fund Opening Balance	Receipts	Opening Balance + Receipts	Expended	Encumbered	Fund Balance FY25
GRANTS							
SCHL IMPROVE ED QUALITY GRANT (Title IIA)	140 43		\$15,805	\$15,805	\$15,805	\$0	\$0
SCHOOL SPED IDEA GRANT	240 43		\$367,635	\$367,635	\$367,635	\$0	\$0
SCHOOL SPED EARLY CHILDHOOD GR	262 43		\$10,643	\$10,643	\$10,643	\$0	\$0
TITLE IV	309 43		\$10,000	\$10,000	\$10,000	\$0	\$0
METCO	317 43		\$366,540	\$366,540	\$366,540	\$0	\$0
METCO Inc.	316 43		\$15,000	\$15,000	\$15,000	\$0	\$0
METCO SPED Supplement	318 43		\$11,300	\$11,300	\$11,300	\$0	\$0
METCO Restorative Justice	319 43		\$15,000	\$15,000	\$15,000	\$0	\$0
GRANTS Total		\$0	\$811,923	\$811,923	\$811,923	\$0	\$0

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Cohasset Public Schools

Revolving and Grants Summary Fiscal Year 2025 July -June

SCHOOL REVOLVING FUNDS								
SCHOOL ADVANCED PLACEMENT FEES	302	46	\$10,185	\$42,642	\$52,827	\$16,668	\$0	\$36,159
PARENT SCHOOL ORGANIZATION	303	46	\$33,719	\$20,592	\$54,311	\$17,539	\$854	\$35,918
COHASSET EDUCATION FOUNDATION	304	46	\$81,798	\$154,946	\$236,743	\$106,948	\$10,282	\$119,513
SCHOOL INSURANCE RECOVERY <\$20	310	46	\$11,477	\$2,888	\$14,365	\$1,782	\$0	\$12,583
AFTER SCHOOL	313	46	\$5,268	\$87,261	\$92,528	\$88,436	\$0	\$4,092
SCHOOL ATHLETIC REVOLVING	315	46	\$4,267	\$203,603	\$207,871	\$361,781	\$0	(\$153,910)
SCHOOL PRESCHOOL REVOLVING	320	46	\$1,975	\$88,600	\$90,575	\$80,589	\$0	\$9,985
HIGH SCHOOL REVOLVING	321	46	\$2,649	\$14,591	\$17,240	\$8,727	\$0	\$8,513
MIDDLE SCHOOL REVOLVING	322	46	\$264	\$1,855	\$2,119	\$325	\$0	\$1,795
DEER HILL REVOLVING	323	46	\$5,857	\$0	\$5,857	\$1,420	\$0	\$4,437
OSGOOD REVOLVING	324	46	\$966	\$1,916	\$2,882	\$1,554	\$0	\$1,328
SCHOOL ENRICHMENT	325	46	\$6,924	\$34,265	\$41,189	\$40,800	\$0	\$389
SCHOOL TRANSPORTATION REVOLVING	335	46	\$4,833	\$215,695	\$220,528	\$278,308	\$0	(\$57,780)
SCHOOL USE OF FACILITIES REVOLVING	340	46	\$3,363	\$84,494	\$87,857	\$78,752	\$0	\$9,105
ALUMNI FIELD	341	46	\$96,038	\$0	\$96,038	\$96,038	\$0	\$0
SCHOOL MS INTRAMURAL REVOLVING	345	46	\$16,265	\$0	\$16,265	\$0	\$0	\$16,265
SCHOOL SUMMER SPORTS CAMP	350	46	\$9,908	\$14,550	\$24,458	\$10,514	\$0	\$13,944
SCHOOL LOST BOOK REVOLVING	355	46	\$136	\$286	\$422	\$0	\$0	\$422
SCHOOL COMMITTEE GIFTS	391	46	\$7,748	\$6,750	\$14,498	\$5,000	\$0	\$9,498
SCHOOL SWIM TEAM GIFTS	392	46	\$957	\$2,250	\$3,207	\$1,500	\$0	\$1,707
SCHOOL ATHLETIC HALL OF FAME G	393	46	\$1,015	\$810	\$1,825	\$0	\$0	\$1,825
SCHOOL MUSICAL	394	46	\$14,468	\$5,223	\$19,691	\$1,955	\$0	\$17,736
SCHOOL SUMMER INSTITUTE GIFTS	395	46	\$127	\$0	\$127	\$0	\$0	\$127
SCHOOL LUNCH	004/005	40	\$410,752	\$895,846	\$1,306,598	\$1,039,169	\$0	\$267,428
SCHOOL REVOLVING FUNDS Total			\$730,957	\$1,879,063	\$2,610,020	\$2,237,805	\$11,136	\$361,079

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FY25 FOOD SERVICE - MEAL COUNT

	Jun-25 Breakfast	Jun-25 Lunch	Extra Lunches	TOTAL
OSGOOD	431	2,021	332	2,784
DEERHILL	552	2,044	111	2,707
MIDDLE	391	2,204	150	2,745
HIGH	1,029	1,690	219	2,938
TOTAL	2,403	7,959	812	11,174

1394 enrollment - Days open 12
67.80% PARTICIPATION

	Jun-25 Breakfast	Jun-25 Lunch	Extra Lunches	TOTAL
OSGOOD	444	1,751	230	2,425
DEERHILL	383	1,808	161	2,352
MIDDLE	234	1,380	75	1,689
HIGH	764	1,076	118	1,958
TOTAL	1,825	6,015	584	8,424

1410 enrollment - Days open 10
60% PARTICIPATION

	May-25 Breakfast	May-25 Lunch	Extra Lunches	TOTAL
OSGOOD	817	3,812	667	5,296
DEERHILL	1,114	3,919	355	5,388
MIDDLE	908	4,243	294	5,445
HIGH	2,399	4,380	577	7,356
TOTAL	5,238	16,354	1,893	23,485

1394 enrollment - Days open 21
80.22% PARTICIPATION

	May-24 Breakfast	May-24 Lunch	Extra Lunches	TOTAL
OSGOOD	1,070	4,397	468	5,935
DEERHILL	1,160	4,660	432	6,252
MIDDLE	692	3,238	209	4,139
HIGH	2,289	3,981	364	6,634
TOTAL	5,211	16,276	1,473	22,960

1410 enrollment - Days open 22
74% PARTICIPATION

	Apr-25 Breakfast	Apr-25 Lunch	Extra Lunches	TOTAL
OSGOOD	656	2,954	520	4,130
DEERHILL	888	3,031	249	4,168
MIDDLE	736	3,022	254	4,012
HIGH	1,840	3,427	347	5,614
TOTAL	4,120	12,434	1,370	17,924

1394 enrollment - Days open 17
76% PARTICIPATION

	Apr-24 Breakfast	Apr-24 Lunch	Extra Lunches	TOTAL
OSGOOD	365	1,377	65	1,807
DEERHILL	348	1,406	126	1,880
MIDDLE	492	2,194	174	2,860
HIGH	1,698	2,881	334	4,913
TOTAL	2,903	7,858	699	11,460

1410 enrollment - Days open 17
48% PARTICIPATION

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Conclusion

We extend our sincere thanks to all who played a role in addressing and closing the budget deficit. Your efforts are greatly appreciated.

Town of Cohasset

School Budget Summary Report

From 07/01/2024 to 06/30/2025

01 - GENERAL FUND	FY2023	FY2024	FY2025	2024 - 2025	FY2025	FY2025	%
Account Description	Expended	Expended	Budget	% Change	Expended	Unencumbered	Balance
							% Exp
0010 Total SALARIES	17,983,831.05	19,485,053.45	20,689,071.81	6.17 %	20,289,294.66	399,777.15	98.06 %
0020 Total SPECIAL ED TUITIONS	1,090,685.50	303,611.16	926,416.00	205.13 %	1,098,576.52	-172,160.52	118.58 %
0030 Total UTILITIES	776,017.83	838,559.11	676,005.10	-19.38 %	991,201.35	-315,196.25	146.62 %
0040 Total TEXTS/MATERIALS/SUPPLIES	506,759.98	400,489.55	567,198.00	41.62 %	403,045.89	164,152.11	71.05 %
0045 Total CONTRACTED SERVICES	456,165.15	456,779.86	751,657.24	64.55 %	510,290.69	241,366.55	67.88 %
0050 Total OTHER	231,062.69	153,580.81	242,321.76	57.78 %	219,301.17	23,020.59	90.49 %
0060 Total SPECIAL ED TRANSPORTATION	318,479.79	468,597.83	377,500.00	-19.44 %	365,703.85	11,796.15	96.87 %
0065 Total REGULAR ED TRANSPORTATION	351,077.69	526,132.86	342,714.00	-34.86 %	443,510.73	-100,796.73	129.41 %
0070 Total CLEANING/CONTRACT/SUPPLIES	114,715.47	121,604.50	61,250.00	-49.63 %	121,303.38	-60,053.38	198.04 %
0080 Total ATHLETICS	503,535.20	632,297.63	374,672.00	-40.74 %	562,450.34	-187,778.34	150.11 %
01 Total GENERAL FUND	22,332,330.35	23,386,706.76	25,008,805.91	6.93 %	25,004,678.58	4,127.33	99.98 %
Grand Total	22,332,330.35	23,386,706.76	25,008,805.91	6.93 %	25,004,678.58	0.00	99.98 %