



City of Melrose
Melrose School Committee
Regular Meeting

Tuesday, February 10, 2026, 7:00 PM
562 Main Street, Melrose, MA 02176
Council Chamber, First Floor, Melrose City Hall

AGENDA

NOTE

To watch this meeting live, visit mmtv3.org or local cable station MMTV (Comcast - Ch 3, 15, 22 or Verizon - Ch 37, 38, 39)

To speak during Public Comment, use zoom link <https://cityofmelrose-org.zoom.us/my/specialmtg>
Meeting ID: 382 229 5129 Passcode: 665001

1. CALL TO ORDER/PLEDGE

Margaret Raymond Driscoll	Member
Jen Grigoraitis	Mayor
Matt Hartman	Vice Chair
Melissa Holleran	Member
Seamus Kelley	Chair
Sheri Leo	Member
Jen Razi-Thomas	Member
Cari Berman	Interim Superintendent

2. PUBLIC COMMENT

3. ANNOUNCEMENTS OF THE SUPERINTENDENT

1. Report: School Registration Information 2026-2027
2. Report: Personnel
3. Report: Enrollment Updates
4. Report: SEEM Annual Report
5. Report: MVMMS Structure for 2026-2027

4. REPORT OF THE STUDENT REPRESENTATIVES

5. CONSENT AGENDA

1. Warrants

FY26 School - [S26054](#) - \$525,042.84

FY26 Refunds & Officials - [S26055](#) - \$7,140.15

FY26 January High School Student Activity Wire - [S26056](#) - \$12,003.63

FY26 February Debit Card - [S26057](#) - \$1625.00

FY26 January Meals Tax - [S26058](#) - \$34.41

FY26 January MVMMS Student Activity Wire - [S26059](#) - \$6,350.00

2. Regular Meeting Minutes: January 30, 2026

6. SUBCOMMITTEES (COMMITTEE OF THE WHOLE)

1. Finance and Facilities - Margaret Driscoll/Melissa Holleran

A Monthly Budget Summary/Grants/Revolving Accounts

B Discussion: FY27 Budget Timeline

2. Policy and Planning - Matt Hartman/Margaret Driscoll

3. Educational Programs and Personnel - Jen Razi-Thomas/Sheri Leo

7. ANNOUNCEMENTS OF THE CHAIR

1. Report: Rolling Agenda

2. Vote: Data Presentations

3. Report: Subcommittees

4. Report: Office Hours

5. Report: Outreach

8. EXECUTIVE SESSION

1. To approve Executive Session minutes of December 16, 2025 and January 13, 2026.

2. To discuss strategy with respect to collective bargaining with MEA Units A, B and C as an open discussion may have a detrimental effect of the negotiating position of the school committee.

3. To conduct strategy sessions in preparation for negotiations with non-union personnel Cari Berman.

9. ADJOURN



MELROSE PUBLIC SCHOOLS ADMINISTRATIVE OFFICES

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CARI BERMAN, CAGS, INTERIM SUPERINTENDENT

KENNETH KELLEY, MAT, MED, INTERIM DEPUTY SUPERINTENDENT

To: Melrose School Committee
From: Ken Kelley, Interim Deputy Supt.
Date: February 10, 2026
Re: Personnel update Dec2025/Jan2026

Hiring:

Employee	Position	Location	Hire/Effective Date
Gianna Joyce	Paraprofessional - LTS	Winthrop	1/5/26
Giana Losanno	Paraprofessional	MVMMS	12/17/25
Qamiljana Rrapo	Title1 Tutor	Elem	12/18/25
Amy Foley	Teacher	Roosevelt	12/17/25
Justin Padilla	Paraprofessional	Roosevelt	1/5/26

Resignations/Separations/Retirements:

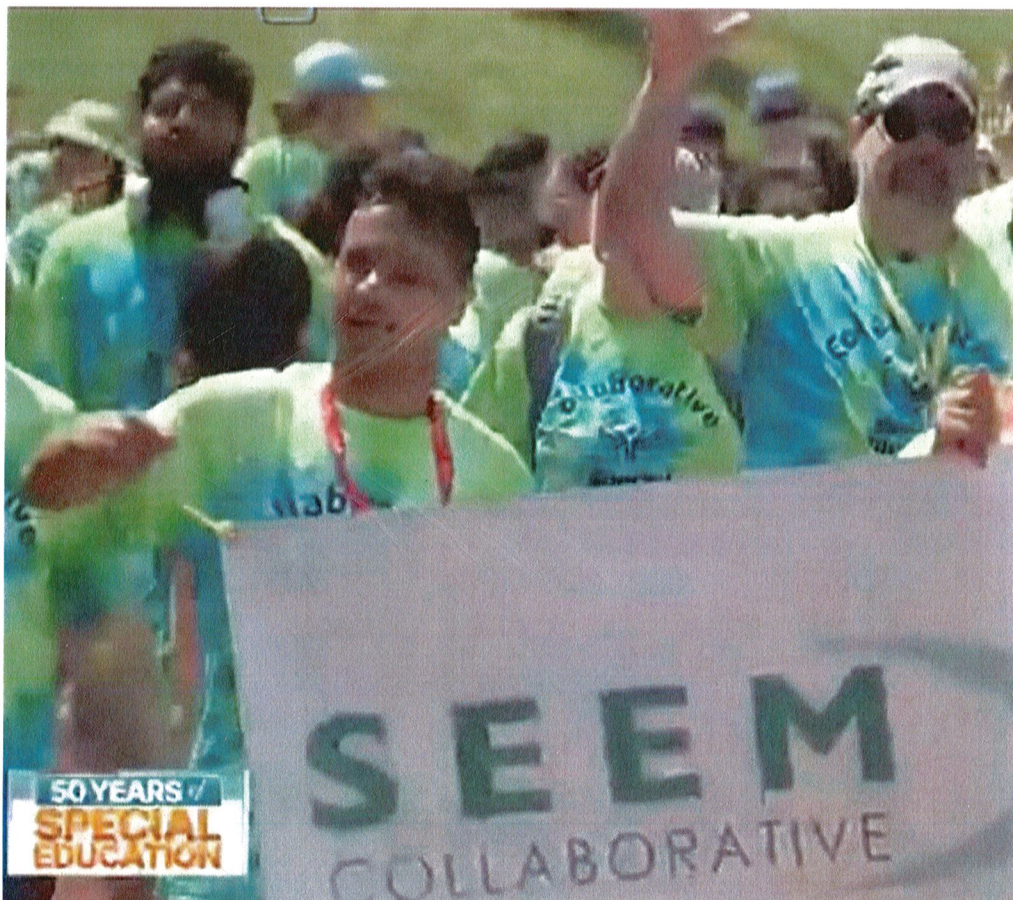
Name	Position	Location	Effective Date
Maggie Barnard	Paraprofessional	MVMMS	12/23/25
Jennifer Twomey	HR	Central	1/7/26
Anne McCarthy	Paraprofessional	Roosevelt	1/1/26

Current 2025-2026 School Year

As of 1/23/2026

Franklin	K	Pre K	TOTAL					
Classrooms	1	15	16					
Current Totals	18	234	252					
Average Student	18.00	15.60						
Hoover	K	1	2	3	4	5	SP	TOTAL
Classrooms	2	2	2	2	2	2		12
Current Totals	36	39	54	39	46	46		260
Average Student	18.00	19.50	27.00	19.50	23.00	23.00		
Horace Mann	K	1	2	3	4	5	SP	TOTAL
Classrooms	2	2	2	2	2	2		12
Current Totals	42	42	46	44	42	45		261
Average Student	21.00	21.00	23.00	22.00	21.00	22.50		
LINCOLN	K	1	2	3	4	5	SP	TOTAL
Classrooms	3	3	3	3	3	3		18
Current Totals	52	68	70	61	68	72		391
Average Student	17.33	22.67	23.33	20.33	22.67	24.00		
ROOSEVELT	K	1	2	3	4	5	SP	TOTAL
Classrooms	2	2	3	3	3	3		16
Current Totals	37	52	66	69	67	75		366
Average Student	18.50	26.00	22.00	23.00	22.33	25.00		
WINTHROP	K	1	2	3	4	5	SP	TOTAL
Classrooms	3	3	3	2	3	3		17
Current Totals	58	62	68	55	71	60		374
Average Student	19.33	20.67	22.67	27.50	23.67	20.00		
Elementary Tot	K	1	2	3	4	5		Total
Current Totals	243	263	304	268	294	298		1670
Middle School	6	7	8			Sp		TOTAL
Current Totals	264	263	299					826
High School	9	10	11	12		Sp		TOTAL
Current Totals	260	252	252	236		1		1001
Current 2025-2026	66							
Current Service	64							
FY25-26 Enrollment	3497							
FY25-26 Enrollment & P	3731							
FY25-26 Enroll, Pre-K &	3861							

SEEM Collaborative Annual Report 2024-2025



...creating successful futures

LYNNFIELD MELROSE NORTH ANDOVER
NORTH READING READING SAUGUS STONEHAM WAKEFIELD
WILMINGTON WINCHESTER WOBURN

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I. MESSAGE FROM THE EXECUTIVE DIRECTOR

Dear SEEM Collaborative Community Members,

I am pleased to share SEEM Collaborative's Annual Report for the 2024–2025 school year—a year of steady growth, purposeful change, and deepened partnership with our member districts. Since 1969, SEEM has provided high-quality, cost-effective programs and services for students requiring specialized supports, and this year's accomplishments reflect the expertise, compassion, and commitment of our staff. I am grateful for their daily work and proud of what we achieved together.

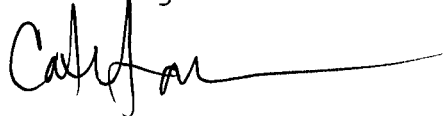
A central priority this year was strengthening SEEM's ability to deliver MTSS-aligned, tiered supports across our member districts. We expanded and refined our BRIDGE, Inclusion, and Equity services, continued a comprehensive needs-assessment process with district leaders and the Board, and increased training for staff in restorative practices and threat/risk assessment. These steps helped us respond more flexibly to both ongoing needs and urgent, unexpected challenges, while reinforcing our shared commitment to inclusive, culturally responsive practice and student belonging.

Within SEEM programs, our focus remained clear: to cultivate rigorous, supportive learning communities where students are equitably challenged and can demonstrate meaningful progress toward their individualized goals. We strengthened onboarding and new-teacher support through improved orientation and expanded instructional coaching connected to curriculum initiatives. Staff also continued to implement trauma-informed, culturally responsive academic and therapeutic approaches aligned with students' IEPs, ensuring that learning and social-emotional growth remain tightly connected.

We also advanced our long-term facilities plan to ensure all programs are housed in spaces that are safe, functional, and designed to meet students' developmental and learning needs. We remain on track for SEEM Prep's move to 10-E Gill Street in Woburn in January 2026 and for the Hurd Program's transition to the Yeuell School in summer 2026—important investments that support program stability and future growth.

The pages that follow highlight how SEEM continues to help districts maximize efficiency, strengthen professional practice, and provide students with meaningful, challenging educational experiences. Thank you for your continued trust and collaboration. I look forward to our work together in the year ahead.

Warmest Regards



Cathy Lawson, Ed.D
Executive Director

II. COLLABORATIVE INFORMATION

Collaborative History

The SEEM Collaborative was established in 1969, six years before the Massachusetts Legislature passed and the governor signed into law, Chapter 40 Section 4e in 1974, the public statute that authorizes the creation of collaboratives in the Commonwealth. This statute allowed for local school districts to come together and work together, conducting, in concert, educational programs and services to supplement and strengthen existing school programs and services which would otherwise be neither affordable nor accessible.

2021-2022 Leadership at SEEM Collaborative

BOARD OF DIRECTORS

- Dr. Patrick Daly, North Reading
- Mr. Tom Geary, Lynnfield
- Dr. Matt Crowley, Woburn, Financial Representative
- Dr. David Ljungberg, Stoneham
- Dr. Glenn Brand, Wilmington
- Dr. Tom Milaschewski, Reading
- Mr. Adam Deledaio, Melrose
- Dr. Frank Hackett, Winchester
- Dr. Doug Lyons, Wakefield, Chairperson
- Mr. Michael Hashem, Saugus
- Ms. Pam Lathrop, North Andover

SPECIAL EDUCATION PLANNING AND ADVISORY COMMITTEE

- Ms. Marlana Ysalguez, Winchester
- Ms. Lydia Rundell-Gjerde, Lynnfield
- Ms. Dawn Traynor, Saugus
- Ms. Rosie Galvin, Wakefield
- Ms. Cari Berman, Melrose
- Ms. Maureen Ryan, Woburn
- Dr. Marc Kerble & Dr. Linda Chase, Stoneham
- Dr. Jennifer Stys, Reading
- Ms. Cynthia Conant, North Reading
- Ms. Christine Murray, Wilmington
- Ms. Lyn O'Neil, North Andover

SEEM ADMINISTRATIVE TEAM

- Dr. Cathy Lawson, Executive Director
- Mr. Ryan Snyder, Behavioral Services
- Ms. Stephanie Arzigian, Middle School
- Ms. Kristine Nickas, Beebe School
- Ms. Judy Favro and Ms. Joanne Shively, Deaf and Hard of Hearing Program
- Ms. Jennifer Pignone, Campus Academy High School and Foundations for Life Program
- Mr. Greg Zammuto, Finance Director
- Ms. Aine Healy, Assessment Center
- Ms. Jennifer Thornton, Ripley Elementary School
- Mr. William McDonald, SEEM Prep

SEEM COLLABORATIVE MISSION AND VISION

◆ MISSION STATEMENT

The mission of the SEEM Collaborative is to provide low incidence populations with high quality, cost-efficient educational programs and services, in the least restrictive environment, that complement and strengthen the school programs of the member districts.

◆ VISION STATEMENT

1. SEEM's programs and services enable member districts to extend their capacity to educate students in the least restrictive environment.
2. SEEM's programs and services provide access to the Massachusetts Curriculum Frameworks, and support students to learn the skills that allow them to be productive and successful adults.
3. All students enrolled recognize their strengths and experience success.
4. All students enrolled have access to typically developing peers in the least restrictive environment possible.
5. Integrated, specialized services are provided to low incidence populations.
6. Member districts, parents, students and other stakeholders involved in students' lives support respect, value and appreciate the consistent high quality of our programs and services.

◆ BELIEFS

We believe in:

1. The ability of all children to learn;
2. The importance of strong mutually supportive relationships among all members of the SEEM community, including students, parents, staff and district personnel, respecting individual differences and the value of collaboration and trust;
3. The development of the skills necessary for success in the least restrictive environment while ensuring access to the full range of the Massachusetts Curriculum Frameworks;
4. The value of high quality, cost effective programming for students which provides the best opportunity for them to achieve equality of opportunity, full participation, independent living, and economic self-sufficiency.

◆ OUR PURPOSE

Founded in 1968, The Collaborative exists to conduct educational programs and services, which shall compliment and strengthen the school programs of member school committees and increase educational opportunities for children when it is determined that such programs and services can most effectively and economically be provided on a collaborative basis. The foregoing purpose includes the authority of the Collaborative, acting through its Board of Directors, to contract with corporations, individuals, associations, agencies, and/or any other entities in order to obtain and provide services for a member district(s). In addition, the Collaborative will continue to increase and expand its level of service in general education, occupational-vocational education, staff development and training, and research and development of innovative programs.

Why We Exist...

- o To educate, to collaborate, to train, to create.
- o To accommodate school-aged students whose needs are so unique that local special education teams have determined that their needs cannot be met by the local school districts.
- o To help each student achieve his/her personal, vocational, and/or educational goals.
- o To assist students and families through their transitions from school to life.
- o To educate practitioners and parents, through training programs and professional development activities that are in the forefront of research-based best practices.
- o To provide on-site consultation, demonstration of best practices, and remain available to ensure transference to the local instructional team.
- o To work toward a future where all students will be seen as equally valuable, where all students can learn, and where all students benefit when they are educated together.

III. COLLABORATIVE OBJECTIVES

1. Provision of day programs and other services for general education students and students with low-incidence disabilities in the least restrictive environment;
2. Offering cooperative programs and/or services to help districts maximize cost efficiency and program effectiveness through a collaborative effort.
3. Provision of cooperative and regional educational programs and services in a cost-effective manner;
4. To offer a variety of quality professional development opportunities to general and special education teachers and administrators, and related service providers;
5. Exploration and pursuit of grants and other funding to support identified needs of the Member Districts.

IV. PROGRAM INFORMATION

Collaborative Objective 1:

The provision of day programs and other services for general education students and students with low-incidence disabilities in the least restrictive environment.

Progress toward Program Objective:

Currently SEEM Collaborative operates eight programs: The Deaf and Hard of Hearing Program, The Therapeutic Learning Center, SEEM Prep, The Hurd Elementary Program, SEEM Middle School Program, Campus Academy Alternative High School, and the Foundations for Life Program.

These programs support SEEM Collaborative districts and work toward meet our organization's goals and objectives by providing programming for students with low-incidence disabilities. Each of the programs offers opportunities for students to be included in both general education classes, and the community through experiential life and academic experiences, as well as transitional and vocational experiences; thus, ensuring students are receiving their education in the least restrictive educational environment possible. **The following highlights the progress made towards our goals to improve curriculum and instruction for all students during the 2024-2025 school year:**

2024-2025 SEEM Collaborative Instructional Initiatives

Curriculum Initiatives

Phonemic Awareness

PAST - Phonological Awareness Skills Test: Continued use of the Phonological Awareness Screening Test (PAST), adapted by Dr. David Kilpatrick, to assess syllable, onset-rime, and phoneme awareness in alignment with developmental benchmarks from kindergarten to third grade.

One Minute Drills: Continued use of One Minute Drills, developed by Dr. David Kilpatrick, as structured phonemic awareness tasks designed to align directly with the PAST screening tool. These quick, targeted exercises focus on a single skill per drill and follow a hierarchical progression—from simple sound awareness tasks (e.g., deleting a syllable in a compound word) to complex phonemic manipulations (e.g., reversing phonemes in multisyllabic words). Each drill takes approximately one minute to complete, making them highly efficient for daily skill-building and responsive intervention within whole-group, small-group, or individual instructional settings.

Sounds First Program: Continued use of the Sounds First program, developed by Meredith and David Liben through Reading Done Right. This program offers a structured, four-year sequence of daily 15-minute phonemic awareness lessons targeted primarily for Pre-K through 2nd grade, but adaptable for older students requiring phonemic support. Lessons are designed to be engaging, multi-sensory, and cumulative, building students' foundational skills in sound discrimination, segmentation, blending, and manipulation—critical components of proficient reading. The curriculum is accessible, research-aligned, and created to fit seamlessly into daily instructional blocks. as a structured auditory discrimination and phonological processing resource. This program supports foundational listening skills, blending, segmentation, and phonemic awareness development through multi-sensory, interactive activities.

Phonics

Letterland Program: Introduced the Letterland phonics program to support early foundational skills in a developmentally appropriate and engaging format. Letterland uses characters and stories to bring letter sounds and spelling patterns to life, providing visual and auditory memory cues that help young learners connect speech sounds to written symbols. The multisensory approach reinforces phonics skills in a playful, structured way for beginning readers. Letters were introduced in a multi-sensory manner following a carefully selected consonant sequence to ensure that students, including those with hearing impairments, could better hear and distinguish between speech sounds.

Orton-Gillingham Instruction (K–2): Implemented Orton-Gillingham (OG) instruction through the Institute for Multi-Sensory Education (IMSE) to support foundational reading acquisition in K–2 classrooms. This structured, multisensory phonics approach emphasizes direct, sequential teaching of letter-sound relationships, blending, segmenting, and encoding. Daily lessons include hands-on activities, visual cues, tactile tools, and oral practice, ensuring that young learners build strong decoding and spelling skills while engaging multiple pathways for learning. Development of complementary assessments directly aligned with OG materials is planned for summer 2025 to improve placement accuracy and progress monitoring throughout the school year.

Increased Use of Decodable Texts: Sequenced decodable books aligned with taught phonics patterns. Daily lessons include targeted word highlighting, independent reading, and repeated oral reading of clean copies to build fluency.

Morphology

OG Morphology: Implemented the IMSE Morphology+ program to expand morphology instruction for students in grades 3–5 who have mastered basic decoding and spelling but require support in vocabulary development and reading comprehension. This structured, multisensory program emphasizes explicit instruction in morphological awareness, including the study of prefixes, suffixes, Greek and Latin roots, and base words. Lessons are designed to be interactive and hands-on, helping students decode complex words, understand morpheme meanings, and apply this knowledge to improve reading comprehension and academic vocabulary across content areas.

Fluency

I Can/Merrill Reading Program Enhancements: The I Can and Merrill Reading Programs were expanded this year to better support students with significant decoding and fluency needs. Instruction was restructured to follow a consistent, evidence-based routine that includes teacher-led previews, echo reading, guided questioning, sight word instruction, and repeated reading opportunities. To support vocabulary development and comprehension, students engage in activities such as vocabulary mapping, sentence generation, and cloze sentence tasks. Instruction is scaffolded with visuals, partner and choral reading, and ongoing comprehension checks. These enhancements promote confidence, reinforce key reading skills, and ensure access to content for emergent and struggling readers.

“Moo”ving-Up Program: Custom fluency practice using phonics-aligned, timed readings (words, phrases, and stories). This program mimics the instructional approach of targeted fluency interventions, but begins at a more foundational level with a focus on CVC words, both with and without digraphs. Materials and instruction are designed to systematically build accuracy, rate, and expression through repeated readings and structured feedback. New resources for all syllable patterns continue to be developed.

Great Leaps: The digital version of the Great Leaps fluency program was introduced this year to provide easier access, improved implementation, and real-time data tracking for identified students. This individualized, structured program supports fluency development across phonics, sight words, and passage reading. Selected students participated in short, daily 5-minute sessions designed to improve reading rate, accuracy, and comprehension through consistent, targeted instruction.

Vocabulary

Functional Vocabulary Program Expansion: Continued delivery of theme-based vocabulary units (School, Health, Food, Community Helpers, etc.) with pre/post assessments, cueing scripts, and picture-based activities. This program functions as an ABA-like instructional model that follows a structured progression of skills including feature, function, and class identification. Instruction is systematically scaffolded and reinforced using Boardmaker Online, where all lessons are housed. Student progress is tracked within the platform, which also provides embedded opportunities for error correction and individualized learning pathways. Lessons are designed to promote both expressive and receptive understanding of functional vocabulary, supported through multi-modal strategies such as sorting, matching, and labeling. **New Units Added:** Community Places and Summer Safety

Comprehension

Comprehension Toolkit (Grades 3–5): Implemented the Comprehension Toolkit to support the development of close reading strategies, inferencing, main idea identification, and text evidence use. Toolkit materials are integrated into lessons for students reading at or above grade 3 level.

Visualizing and Verbalizing-Aligned Instruction: Created individualized texts based on key pillars of the Visualizing and Verbalizing program to support students with high decoding ability but low comprehension. These scaffolded lessons are designed for students at a developing-to-beginning reading stage and aim to improve mental imagery, vocabulary acquisition, and reading comprehension. Functional and seasonal topics such as *Memorial Day*, *Canobie Lake Park*, and *Money Management* were developed to blend literacy instruction with vocabulary reinforcement and life skill development.

Mathematics

Developmental Math Assessment: Completed assessments for students who require a structured approach (discrete trial format) to showcase baseline skill sets and progress throughout the year. Specific assessments were developed around number sense, time, money, graphing, fractions, and patterning. These are directly aligned to IEP objectives and placed within a developmental continuum (checklist) that corresponds to the Massachusetts Curriculum Frameworks Resource Guide (entry points). The assessments are hands-on rather than paper-and-pencil and utilize manipulatives, work mats, and teacher-guided scripts with embedded prompting and error correction procedures. Formalized use of these curriculum-based assessments continues to support initial student baselining and guide pre-CPL IEP development.

Math Data Tracking: Developed a shared spreadsheet system for pre/post data collection tied to Guided Math lessons.

TouchMath Integration: Provided TouchMath professional development and distributed new materials. Teachers have begun implementing TouchMath lesson plans and interactive resources.

Health Curriculum

Health Lesson Redesign: Ongoing three-year project to align health instruction with updated state guidelines. Lessons are taught twice per week, with topics rotating monthly.

ACE Curriculum Implementation

Individualized Instruction: Implemented ACE (Autism Curriculum Encyclopedia) and corresponding lesson plans to meet the unique learning profiles of students.

Staff Training: Trained teachers and aides in using the ACE system for data collection, instructional planning, and progress monitoring.

Core Skills Assessment: Administered to multiple students to evaluate 52 foundational skills that inform curriculum targeting and independent functioning.

Functional Life Skills & Instructional Support/Other

Morning Meeting Redesign: Developed age-appropriate and accessible morning meeting slides customized for diverse learner needs.

Life Skills Instruction: Designed structured lesson plans, visual supports (e.g., recipes, shopping lists), and adapted materials for community-based instruction.

Casebook Development: Collaborated with teachers to create individualized student casebooks aligned with IEP goals and instructional planning.

ABA-Based Training: Delivered training to teachers and support staff in instructional methods rooted in Applied Behavior Analysis (ABA).

Emergent Functional Texts: Created emergent-level texts specifically designed to reinforce functional vocabulary and life skills through engaging, real-world topics. Each title is paired with a structured 6-day lesson plan targeting comprehension, vocabulary, sequencing, and real-life application. Titles include: *Making Goals, Money Matters, Gardening for Life, Leisure Activities, and Making a Sandwich*, among others.

Writing

Written Expression Curriculum Guide: Continued development of a multisensory, sequential written language curriculum designed to move students from simple sentence construction to more complex paragraph writing. Instruction is designed to move students from simple sentence construction to more complex paragraph writing through explicit, scaffolded lessons that incorporate modeling, guided practice, and independent application. The guide remains in progress, with ongoing efforts to align content to the needs of diverse learners across developmental levels.

Content Areas & Enrichment

Unique Learning Integration: Unique Learning System (ULS) was utilized across content areas, particularly in science and social studies, to ensure instruction remained accessible, standards-based, and differentiated. ULS supported grade-aligned lesson development while providing appropriate scaffolding for students with significant learning needs. The platform enhanced engagement and allowed teachers to deliver consistent instruction aligned with both IEP goals and state standards.

Social Studies: Delivered targeted social studies units that are developmentally appropriate and aligned with each student's grade and age. Instruction closely follows Massachusetts state standards, ensuring that students receive relevant, standards-based content that builds historical thinking, civic understanding, and geographical awareness.

Mystery Science and STEM Integration: Continued use of the Mystery Science curriculum to provide engaging, inquiry-based science instruction aligned with state standards. Lessons are paired with hands-on experiments and explorations that promote scientific thinking and problem-solving. In addition, STEM-based activities were incorporated into instructional blocks to extend science concepts through engineering challenges, collaborative projects, and real-world applications that enhance student engagement and understanding.

DESCRIPTION OF PROGRAMS:

DEAF AND HARD OF HEARING PROGRAM



Program Overview:

180-day PreK–2 program located in a Lynnfield public school, serving students with moderate to profound hearing loss. Students use hearing aids, FM systems, or cochlear implants, with communication supported through spoken English and Signing Exact English (SEE II).

Instruction & Services:

- Curriculum aligned with MA Common Core and adapted for language, speech, and auditory development.
- Small class sizes (3–8 students) with certified Teachers of the Deaf and paraprofessional support.
- Individual speech, language, and auditory therapy four times weeks, plus audiological, OT, and PT services based on need.

Inclusion Opportunities:

- Kindergarten and older students join general education classes as ready, accompanied by SEEM staff.

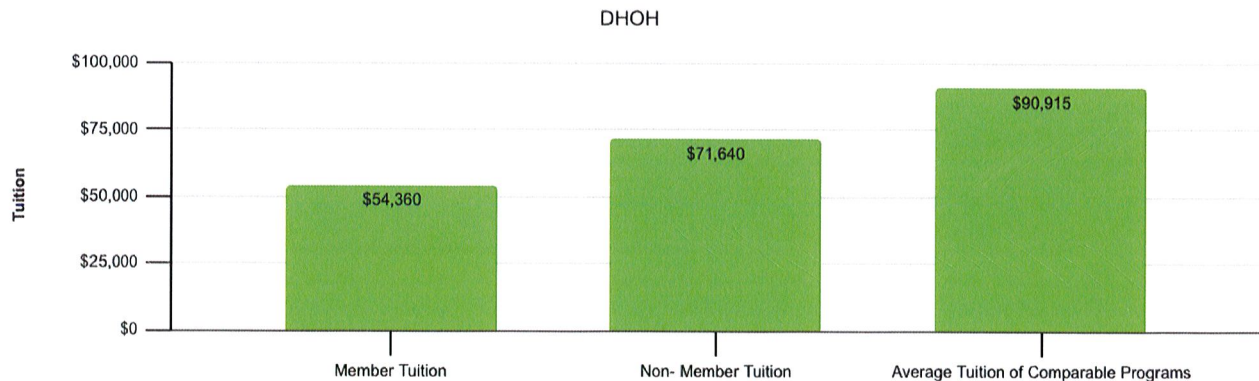
Additional Features:

- Deaf mentorship from Deaf and Hard of Hearing adult visitors.
- Five-week Extended Year Program to prevent academic regression.

Staffing:

- DESE-certified teachers, experienced assistants, licensed therapists, audiologist, and access to a full-time nurse

Cost Effectiveness:



THE THERAPEUTIC LEARNING CENTER (TLC)

The Therapeutic Learning Center (TLC) is a DESE-approved public day program serving students in PreK–Grade 9 with intensive support needs. Located in Wilmington the program enrolls 55–65 students and provides highly individualized academic, communication, and behavioral supports aligned with each student’s IEP. Instruction is grounded in evidence-based practices, including Applied Behavior Analysis. TLC also offers a four-week extended year program to prevent substantial regression.

Students attending TLC typically present with significant cognitive, communication, adaptive, and social-emotional support needs and may require substantial curriculum modifications and behavioral support. Common diagnoses include Autism Spectrum Disorder, Developmental Delay, language disorders, Down Syndrome, and other genetic conditions.



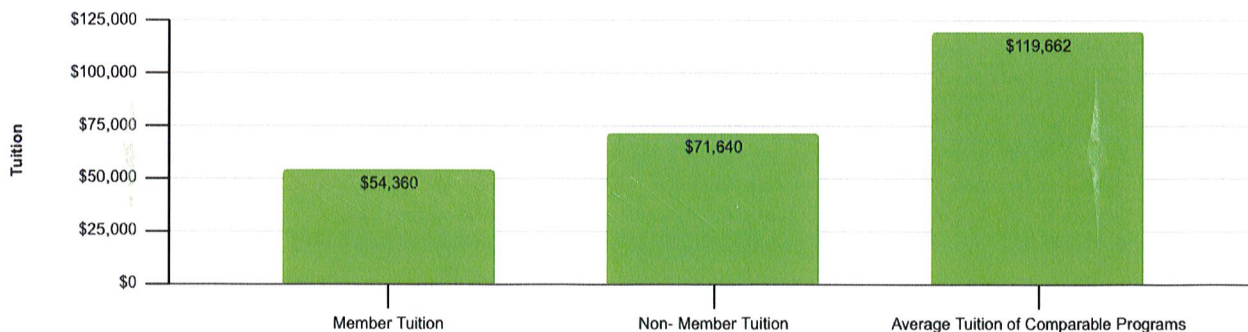
Program Highlights

- Individualized academic and behavioral programming
- Communication, life skills, community readiness, and social skills instruction
- 2:1 student–staff ratio
- Discrete Trial and Incidental Teaching
- Assistive technology and AAC systems in all classrooms
- Functional Behavior Assessments and Behavior Intervention Plans
- Speech, OT, PT, APE, social skills groups, and parent consultation

Staff

DESE-licensed teachers; Board Certified Behavior Analysts; instructional coach; licensed clinicians and therapists; certified physical education teacher; behavior support staff; experienced assistant teachers; full-time nurse; and music therapist.

Cost-Effectiveness:



THE SEEM PREP PROGRAM

The SEEM Prep Program is a DESE-approved public day high school serving students ages 14–22 with moderate to intensive special needs. Located in Wakefield, SEEM Prep enrolls 42–60 students annually and provides a functional academic curriculum paired with vocational training to prepare students for successful transition to adult life. Teachers, counselors, and vocational staff collaborate to deliver therapeutic, academic, and case management support. SEEM Prep also offers a four-week extended year program each summer for students at risk of significant regression.

Students attending SEEM Prep present cognitive, communication and learning challenges that require substantial curriculum modifications.

Program Highlights

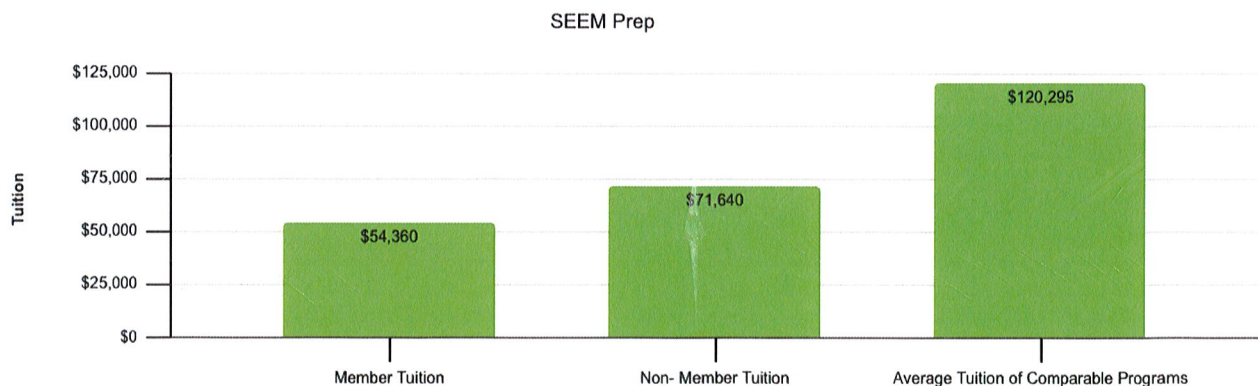
- Functional, experiential curriculum aligned with the MA Curriculum Frameworks for Students with Significant Disabilities
- Total communication approach, including PECS
- Positive Behavior Support Plans
- Comprehensive related services: Speech, OT, Adaptive PE
- Integrated therapeutic supports, social skills instruction, individual counseling
- Vocational programming focused on academic readiness, life skills, and workplace preparation
- 2:1 student–staff ratio
- Intramural sports, recreational activities, monthly socials and dances
- Annual participation in Special Olympics



Staffing

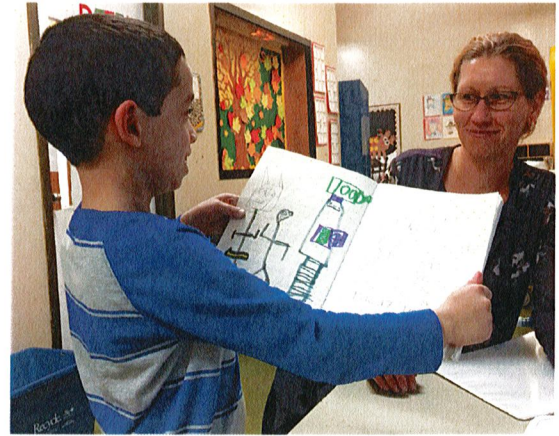
DESE-certified teachers; licensed counselors; licensed occupational and speech-language therapists; certified physical education teacher; behavior specialist; experienced assistant teaching staff; full-time registered nurse; and music therapist.

Cost-Effectiveness:



THE HURD ELEMENTARY SCHOOL PROGRAM

The Hurd Elementary Program at the Ripley School is a DESE-approved therapeutic day school in Melrose serving 40–60 students in grades K–5 who require intensive academic, social-emotional, and behavioral support beyond what can be provided in a traditional school setting. Students are referred after significant in-district interventions and benefit from a highly structured and supportive learning environment. A four-week extended year program is offered each summer for students who need continued services to maintain progress.



Students enrolled in the program typically demonstrate cognitive abilities in the average range but experience learning disabilities, social-emotional needs, executive functioning challenges, or behavioral regulation difficulties that significantly affect their school performance. All students have IEPs and receive individualized instruction and accommodations.

The curriculum follows the MA Curriculum Frameworks and includes targeted support and differentiated instruction to help students reach their learning goals and work toward a successful return to their home district.

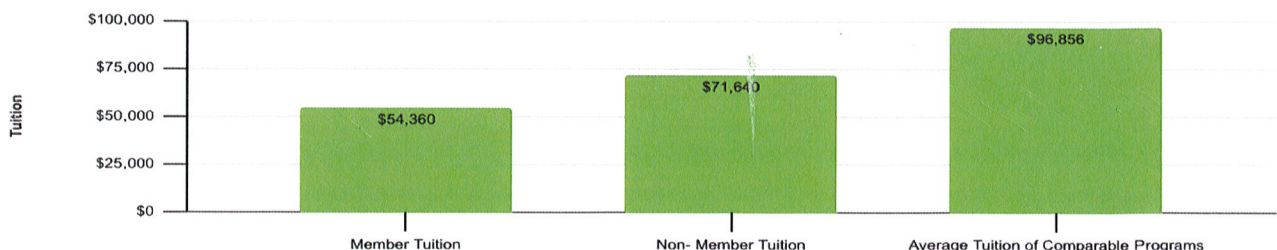
Program Highlights

- Standards-aligned curriculum with individualized supports
- Small-group instruction (3:1 student–staff ratio)
- Multisensory learning approaches and Balanced Literacy
- Social-emotional learning and structured social skills instruction
- Sensory supports and regulation programming
- Adventure-based learning and a diverse electives program (Project Adventure, cooking, science, arts and crafts)
- Parent support and engagement opportunities
- Annual school community events

Staff

DESE-licensed teachers; licensed counselors; licensed occupational and speech-language therapists; certified physical education teacher; behavior specialist; experienced paraprofessional staff; full-time school nurse; and music therapist.

Cost-Effectiveness:



SEEM MIDDLE SCHOOL PROGRAM

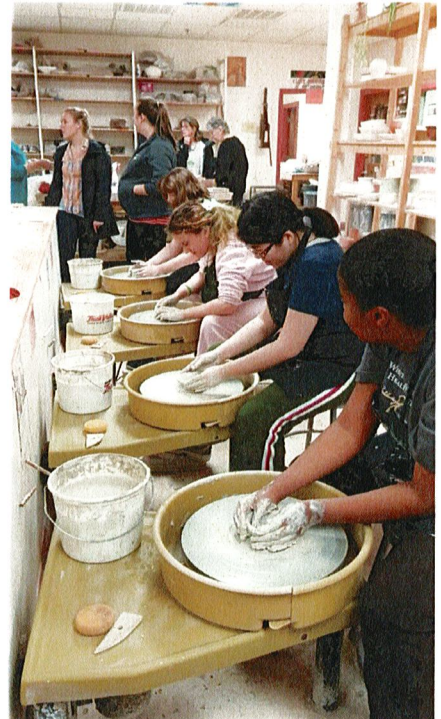
SEEM Middle School is a DESE-approved therapeutic day school in Stoneham serving 46–70 students in grades 5–8. The program provides individualized academic, behavioral, and therapeutic support to help students successfully transition to high school and develop the social and self-regulation skills needed for future vocational or educational pathways. Counselors provide ongoing therapeutic and case management support. A four-week extended year program is offered each summer for students who require continued services to maintain progress.

Students at SEEM Middle School have IEPs and typically demonstrate cognitive abilities in the average range, though many have specific learning disabilities and social-emotional or behavioral needs that require structured support to access grade-level curriculum.

Curriculum is aligned with the MA Curriculum Frameworks and incorporates individualized accommodations to meet each student’s learning profile.

Program Highlights

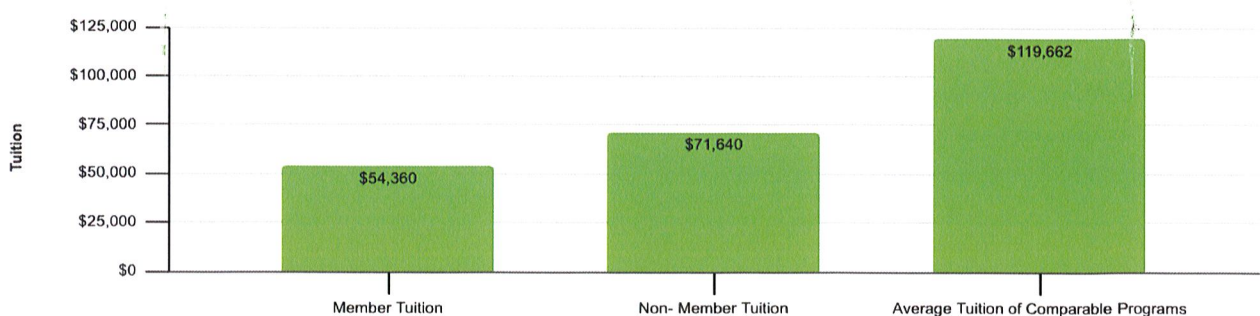
- Standards-aligned curriculum with small-group instruction (average 3:1 student–staff ratio)
- Multisensory instructional approaches and Balanced Literacy
- Social-emotional learning and sensory regulation programming
- Speech, occupational therapy, and physical therapy (direct and consultative)
- Project-based learning and technology-integrated instruction
- Recreation room and structured enrichment activities
- Creative arts, theater, photography, and multimedia electives
- School basketball team
- Pre-vocational skill-building and in-school vocational experiences



Staff

DESE-licensed teachers; licensed counselors; licensed occupational and speech-language therapists; certified physical education teacher; behavior specialist; experienced paraprofessional staff; full-time school nurse; and a Board Certified Behavior Analyst

Cost-Effectiveness:



CAMPUS ACADEMY ALTERNATIVE HIGH SCHOOL & FOUNDATIONS FOR LIFE (FFL) PROGRAM

Campus Academy is a DESE-approved therapeutic day school in Stoneham serving 70–85 high school students who require integrated academic, therapeutic, and transition support. The program’s primary goal is to help students successfully complete high school requirements and develop the social, behavioral, and vocational skills needed to return to their home district, enter the workforce, or pursue postsecondary education. The academic program aligns with MA Curriculum Frameworks and sending-district credit requirements, allowing students to earn a high school diploma from their home district upon meeting their local graduation requirements.

Counselors provide comprehensive therapeutic and case management services, collaborating with families, community providers, and outside agencies as needed. Campus Academy also offers a robust transition program that includes on-site job training, community-based employment experiences, and social–pragmatic skill development. A four-week extended year program supports students requiring continued services to maintain progress.



Students enrolled at Campus Academy/FFL have IEPs and typically demonstrate cognitive abilities in the average range. Many have specific learning disabilities, social–emotional needs, or executive functioning challenges and require structured support to access grade-level material and develop transition readiness skills.

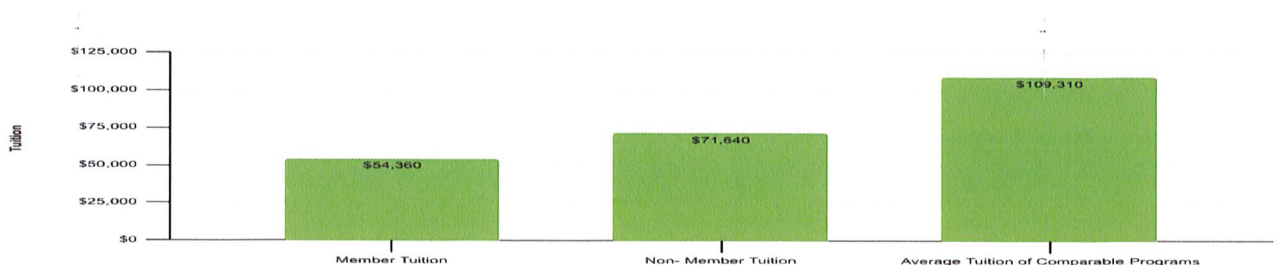
Program Highlights

- Standards-aligned curriculum with individualized accommodations
- Small-group instruction (average 6:1 student–staff ratio)
- Multisensory instruction and Balanced Literacy
- Social–emotional learning and social skills groups
- Dual enrollment opportunities with local community colleges
- Sensory regulation and therapeutic support programming
- Technology-integrated instruction and project-based learning
- Recreational activities and intramural sports
- Fine arts, visual arts, and graphic arts programs
- In-school and community-based vocational placements
- Comprehensive transition and vocational skills training

Staff

DESE-licensed teachers; licensed counselors; licensed occupational and speech-language therapists; Behavior Support specialists, experienced assistant teaching staff; full-time school nurse; and Board Certified Behavior Analyst.

Cost-Effectiveness:



V. DISTRICT BASED SERVICES

Collaborative Objective #2:

Offering cooperative programs ad/or services to help districts maximize cost efficiency and program effectiveness through a collaborative effort.

Progress toward Program Objective:

In addition to offering programs that directly educate students, the collaborative also provides district-based services that support teachers and specialists who service students who have low-incidence special needs. These services include evaluations, consultation, targeted professional development and direct service to staff and students in local public schools.

Efforts to make progress towards this objective included the implementation of consultation and direct services to general education classrooms and sub-separate programs. The addition of a Clinical Psychologist allowed us to expand our ability to provide risk and threat assessments to member districts, as well as professional development that supports district's ability to identify and respond proactively to students who are showing signs of school avoidance.

Cost-Effectiveness:

The district-based services help districts maximize cost efficiency and effectiveness through a consortium approach. For example, vision services is a need in all eleven member districts, however, because it is a low-incidence need, contracting on a per diem basis with the collaborative is more cost-effective than hiring staff and it can prevent an out of district placement. The district is therefore able to provide the specialized support required to properly educate certain students in their home school, support inclusion, and avoid the costs associated with hiring additional staff and out of district placements.

Description of District-Based Services:

Assistive Technology

SEEM Collaborative provides Assistive Technology assessments and consultations to member & non-member districts. Utilizing the SETT Framework, students are assessed to determine what, if any, assistive technology supports are needed to support access to the Mass Curriculum Frameworks. Classroom support and training is available as needed. Assistive Technology workshops are also offered. During the 2024-2025 school year, the AT department completed 10 evaluations.

Auditory/Teacher of the Deaf (TOD)/Educational Audiologist (Ed AuD)

Auditory services continue to be delivered as a fee-for-service-based offering. Services include: equipment set up, break down and ongoing management, ongoing consultation with classroom staff on specific speech, language, audition, academic, and social/emotional needs of the student, providing in-services on hearing equipment functioning and troubleshooting, providing instruction on environmental and educational accommodations, communicating with the student's audiologist when needed and when necessary providing direct assessment and instruction to the student in need. During the 2024-2025 school year, these services were provided to 48 students in 7 member districts to support the district's effort to educate children in their local public school. In addition to ongoing services, 11 Functional Hearing Assessments were conducted for students in both member and non-member districts.

Applied Behavior Analysis

Applied Behavior Analysis (ABA) is the science of systematically studying variables that influence behavior (Sulzer-Azaroff & Mayer, 1991) and is an evidence-based teaching methodology that can be used to target skill deficits in individuals with and without disabilities. During the 24/25 school year, SEEM Collaborative employed 2 full time Board Certified Behavior Analysts (BCBA), 1 part time BCBA, and 4 fee-for service BCBA's, who provided and supervised ABA services, for students ages 3-22. The main areas of service provided were: Consultation to Member & Non-member public schools, Direct and Consultative Home services, Behavior Analytic assessments as well as Behavior-based training and monthly job alikes for both member and non-member BCBA's. During the 2024-2025 school year, school and home-based consultation/services were provided to approximately 62 students, 13 Functional Behavior Assessments and 9 home assessments were conducted across 9 member districts and 1 non-member districts. We also provided BCBA coverage for maternity leave in one of our member districts.

Assessment and Intervention Center – Interim Alternative Setting and Fee For Service:

The SEEM Assessment and Intervention Center (SAIC) is an Interim Alternative Educational Setting and Extended Evaluation site, which provides stabilization and evaluation to aid in determining long term educational planning. Students participating in an Extended Evaluation are enrolled at the center for up to eight school weeks. Students referred for an Interim Alternative Placement are enrolled for up to 45 days. During this time parents/guardians and students can expect a highly structured, therapeutic educational setting in which each student is carefully evaluated. Our classrooms are designed to provide a rich academic experience in which each student engages in curriculum as outlined by the Massachusetts Curriculum Frameworks. During the 2024-2025 school year this service was provided to approximately 30 students who attended the SAIC. In addition, the SEEM Collaborative Assessment and Intervention Center completed 6 risk assessments.

Wraparound Services - Bridge Program – Fee for Service

The purpose of the Bridge Program at SEEM Collaborative is to assist public school districts with developing increased skills and capacity to effectively meet the growing needs of students struggling with social and emotional difficulties; to provide support to families in removing nonacademic barriers to student success, and to support students directly through crisis intervention and intensive case management. The Bridge Program provides services in a variety of modalities in the school, home and community setting. The Bridge Program offers Consultation Services, Home Services, Intensive Case Management and Coordination and School Based Assessments and Direct Services. During the 2024-2025 school year, the Bridge Program serviced approximately 64 students and families and covered 2 district based leave of absences in 10 member districts and 5 non-member districts.

Psycho-Educational Assessments / Bridge

The primary goal of a psycho-educational assessment is to evaluate psychological and academic functioning to determine the needs for special education placement and services required for effective remediation. A school neuropsychological evaluation integrates neuropsychological and educational principles into the assessment and intervention process. The SEEM Assessment Center broadened its menu of specialized offerings by combining the Assessment and Intervention Center with the Bridge Program. Updated Offerings Include 3-year re-evaluations (Cognitive/ Psychological/Achievement) Short-Term, In-Home School Refusal Interventions (morning assistance), and Specialized Coverage for District Leaves of Absence- BCBA/School Psychologist/Special Education Teacher/Paraprofessional. Additionally, they have increased capacity to provide consultation to district staff and provided 15 school consultations. The SAIC/Bridge program completed 11 ecological assessments, 8 school refusal assessments, and 10 needs assessments. They also supported the ABA department on 2 trauma informed FBAs.

Transition

During the 2024-2025 school year, the Transition Services Department focused on providing assessments to local school districts. A total of 22 assessments were conducted, including 20 transition assessments and 2 vocational assessments, serving 7 member districts and 6 non-member districts. The department also provided educational coaching to one member-district student attending the MAIPSE program at Salem State University. Two trainings on transition assessment were provided: one for a member district, and the second at a job alike through the Northshore Educational Consortium. In addition, the Metro-North Transition Task Force, co-facilitated with Shore Collaborative, provided four online trainings, serving 17 to 23 professionals from districts and adult service agencies across eastern Massachusetts. The topics discussed included: Digital Wellness with Dr. Michael Tsappis from the Center for Interactive Media and Internet Disorders at Boston Children's Hospital; Social Security Benefits and Work Incentives with Kathy Kelly from MassAbility; Adaptive Driving Programs and Supports with Amanda Holt of Drive Rx, and Liz Walters from the Boston Council for Independent Living; and Making the Most of Community Outings with Susan Stein from SEEM, and Michael Nazzaro and Jessica Burke of Newburyport Public Schools.

Vision and Mobility

Vision services are provided through either direct instruction or a consultative model. Direct services include teaching compensatory skills, consultation to classroom staff includes classroom organization, materials modification and teaching

strategies. Orientation and mobility instruction is age-appropriate, individualized training which teaches students with visual impairments to move safely and independently in home, schools and the community. During the 2024-2025 school year, SEEM Collaborative provided this service to 61 students across 6 districts (in addition to 5 SEEM students) and conducted approximately 18 evaluations, all with a single provider.

Multi-Language Education:

SEEM supports English Learners through a variety of services to English Language Learners and their teachers. Our services include 15 EL PDP professional development workshops, SEI Endorsement Courses for both teachers and administrators and direct student services and EL assessments for students in our SEEM programs. During the 2024-2025 school year the collaborative managed the Title III grant for 6 member districts and facilitated a monthly job alike for member district EL coordinators. The collaborative also offered 9 full Teacher SEI endorsement courses and 1 for administrators, servicing approximately 325 educators.

Tutoring Services/Wilson Tutoring

During the school year 2024-2025 the Tutoring department provided services to 24 students both member and non-member districts via in person and remotely. Tutoring services were provided to students who had medical conditions preventing them from participating in classroom instruction or awaiting placement. The goal of the tutoring department is to prevent students from substantial regression and keep them as current as possible with their school work. Wilson Specialized reading services were also provided both individually and in a group setting to 10 students within our member- districts.

Equity Diversity Inclusion and Belonging (DEIB) – Cost Shared & Fee For Service

SEEM Collaborative provides equity services and evaluations to support districts who are working on building capacity in the areas of diversity, equity, inclusion, and belonging, including supporting LGBTQ/T+ students, shifting sexuality education curriculum to meet the needs of all students, educational equity across the school, cultural humility, racism and anti-racism in schools, and disablism.

Gender and Sexuality Supports Coordinator - Fee for Service

During the 2024-2025 school year, the Gender and Sexuality Supports Coordinator provided 9 trainings, including supporting LGBTQ/T+ students, shifting sexuality education curriculum to meet the needs of all students, making the least dangerous assumption, ableism, trauma informed special education, and building supportive classrooms. The Gender and Sexuality Supports Coordinator also provided relationship and sexuality education to special education classes in 28 programs across 4 districts, to students ranging in age from elementary school to post-graduate. They also provided ongoing technical assistance and consultation about accessible sexuality education for DPH and several of their community partner organizations.

Inclusion Coach – Cost Shared and Fee for Service

This position was originally created as the result of the RADAR grant issued by MA DESE. The inclusion coach provided ongoing job-embedded professional development and coaching support to identified classrooms at the elementary, middle and high school levels, inclusion assessment and consultation, parent training sessions, virtual teacher consultation, and leadership professional development. Since the creation of the position the inclusion coach has continued to expand the way in which they meet the needs of our members by providing support in areas such as Universal Design for Learning, inclusive practices, MTSS, executive functioning, relationship building, and student engagement. Additional job embedded professional development activities have included the development of inclusive practice "look fors", rewriting district curriculum accommodation plans, participating in and reshaping student support teams, student observations and recommendations, and identifying inclusive practices within new high quality instructional materials and curriculums.

Systemic Consulting and Coaching - Cost Shared and Fee for Service

Our Equity, Diversity and Inclusion Coordinator provides ongoing Professional Development for administrators, teachers, and paraeducators across all grade levels. Additionally, the EDI Coordinator provides equity lenses to various processes such as evaluative and non-evaluative walkthroughs alongside building leaders, providing feedback on curricular choices to teachers, consulting on various disciplinary concerns where race was a factor,

and engaging with community members through forums and working groups. The EDI Coordinator specializes in restorative justice practices, uses the MASS REDI Framework and new DESE Administrator & Teacher rubrics to leverage the state's commitment to DEI in order to support administrators, teachers, and other stakeholders in building more inclusive and culturally responsive practices. During the 2024-2025 school year, SEEM's equity coordinator provided consultation services and professional development to 4 member districts, SEEM Collaborative programs as well as professional development to the Department of Public Health.

V. Transportation Services

Collaborative Objective #3:

Provision of cooperative and regional educational programs and services in a cost-effective manner.

Progress Towards Meeting Objective

SEEM Collaborative provides cooperative and regional services to public school districts in the northeast by managing a special education transportation contract on with NRT Bus Co. on behalf of 10 local public-school districts: Andover, Lynnfield, Marblehead, Melrose, Nahant, North Andover, North Reading, Reading, Salem, Stoneham, Swampscott, Wakefield, Wilmington, Winchester. The cooperative service provides school districts the opportunity to partner with each other to transport their students to out-of-district schools. Our carefully selected transportation provider is equipped to meet the special needs of our students; drivers receive training in student safety and behavior support strategies. Additionally, each van is equipped with a GPS, a video camera and a child checkmate system to ensure student safety from the time they are picked up at home until they arrive at their destinations.

Cost-Effectiveness:

This cooperative contract continues to be cost-effective because transportation of special education students to out-of-district schools can be shared within contiguous areas, thus reducing the cost to each district. The quality of service is improved by a contract with one transportation company delegating the vehicle routing of all students to NRT staff, avoiding route duplication, overlap and wait time. In addition to cost savings, the Collaborative supports participating districts in saving time and energy by following the procurement process, collecting the data, writing and initiating the bid process and by managing the contract.

VI. Professional Development

Collaborative Objective #4:

To offer a variety of quality professional development opportunities to general and special education teachers and administrators, and related service providers.

SEEM Collaborative believes that fostering continued professional growth is critical to effective practice and successful student learning. Our professional development center's core mission is to provide support services to our districts to extend instructional excellence to students. We are committed to providing quality, cost-effective services and partnering with local school districts to develop high-quality, authentic professional development services to improve student achievement. Our offerings for the 2024-2025 school year included:

- 8 SEI Teacher Endorsement Classes
- 1 SEI Administrator Endorsement Class
- 3 Safety Care Trainings across 2 member districts
- 15PDPs in Special Education for Teachers
- 15 PDPs in Special Education for Administrators
- 15PDPs in Multi Language / English Language for Teachers and Administrators
- Book group for BCBA's
- Mental Health Literacy for Caregivers
- Mental Health Literacy for Educators
- Digital Wellness for Transition Aged Youth with Dr. Michael Tsappis
- Transition Assessment Basics
- SSI Benefits & Work Incentives/Updates to Salem State MAIPSE with Kathy Kelly of MassAbility, and Chris Lenehan & Rachel Connary of Salem State University
- Adapted Driving Programs & Support with Amanda Holt of DriveRx, and Liz Walters of BILC
- Making the Most Out of Community Outings with Susan Stein, SEEM Collaborative, and Jessica Burke & Michael Nazzaro
- Introduction to Culturally and Linguistically Sustaining Practices (various)
- Cultivating Cultural Humility (various)
- Define, Identify, & Address Disproportionality in Data
- Restorative Coaching Cycles (various)
- Scaffolded Approach to the New DESE Teacher Rubric (various)
- How to Write Feedback using the New Teacher Rubric
- Theory to Practice: Making SMARTIE Goals centering Culturally Responsive Practices
- Leadership Retreats (various)
- Trauma-Informed Practices for the Classroom
- Enhancing Trauma Informed Practices in Schools
- School Refusal: Defining Functions and Implementing Interventions
- Intro to Universal Design for Learning
- Executive Functioning: What is it and how do we build it?
- UDL for Administrators
- UDL and Equity Connections
- Inclusive Practices and Students with Significant Disabilities
- UDL and Lesson Planning
- UDL and Assessment
- UDL Voice and Choice
- Inclusive Practices and IEPs
- Co-Teaching to Support All Learners
- Engagement for All Learners
- Reaching All Learners: Mathematics
- Executive Functioning and Self Regulation for Preschoolers
- District Curriculum Accommodation Plans
- Accessibility and High Quality Instructional Materials (HQIM)
- MTSS
- Tier One Supports and Accommodations
- Understanding Disabilities
- Understanding Home-School Factors Influencing Student Performance
- Work Avoidance and Refusal: Functions & Interventions (focused on managing avoidance/refusal in the classroom)
- Promoting Independence and Fading Support (emphasis on scaffolding)
- Healthy Boundaries for Promoting Learning (focused on understanding the CASEL SEL framework)

- Understanding Psychoeducational and Neuropsychological Reports

Additionally, the Collaborative facilitated job a-likes for member districts in the following areas:

- BCBA's
- Educational Team Leaders
- Curriculum Leaders
- EL teachers/coordinators
- Special Education Directors/ Leaders
- Inclusion Coaches/Coaches

Cost-Effectiveness:

The professional development center provides professional development in a myriad of ways that is engaging, promote positive change in practice, and support the growth of all staff. We hire trainers that are reputable and known for their high impact on instructional practice but are too costly for a district to fund entirely on their own, particularly for low incidence positions. We also utilize Collaborative Staff (i.e. BCBA's, Equity Department members, mental health professionals, Safety Care Trainers) to provide customized workshops; this allows districts to access trainings that are necessary for select faculty across districts without incurring the burden of total cost. The job alike's are low/no cost for member districts, with exception of when a facilitator must be hired or CEs are provided.

VII. GRANT SERVICES

Collaborative Objective #5

Exploration and pursuit of grants and other funding to support identified needs of the Member Districts.

Progress Towards Objective:

SEEM Collaborative works to support district capacity by seeking and applying for grant funds that will support district initiatives. SEEM received the following grants in FY25:

Grant	Amount Awarded	Funding Year	Purpose of Grant/Allocation of Funds
Cummings Foundation	42,648	FY24	Enhance educational experiences.
Title III	67,320	FY25	Provided supplemental EL support for the towns of Lynnfield, North Reading, Reading, Stoneham, Wakefield and Wilmington.
SEL Grant	53,100	FY25	Provided funds that were used to support SEEM's most vulnerable students by providing cost afterschool programming, high quality professional development, SEL based assessments, SEL materials, and providing free Mental Health Literacy training to member district staff and communities.

Grant (New IEP)	10,000	FY25	vided high quality professional development to SEEM staff around the development and implementation of transition-focused curriculum.
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Cost-Effectiveness:

The total amount of grant funds awarded to the Collaborative during the 2024-2025 school year was \$173,068. Grant funding demonstrates cost savings, as it affords us the opportunity to strengthen our instructional practices and provide professional development to our member district educators at no cost to the districts or the collaborative.

VIII. FINANCIAL INFORMATION

FY25 SOURCES OF REVENUE

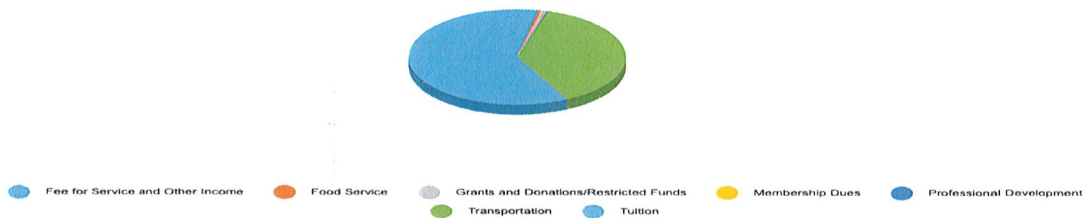
SEEM Collaborative Revenue sources include...

Tuition, Fee for Service (Consultation, Direct Service to Districts and Assessments), Professional Development, Grants, Food Service, Transportation, and Membership Dues:

**SEEM Collaborative
FY2025 Revenue**

Program	Revenue	Percentage
Fee for Service and Other Income	\$ 1,336,127	3.11%
Food Service	\$ 205,183	0.48%
Grants and Donations/Restricted Funds	\$ 292,379	0.68%
Membership Dues	\$ 60,500	0.14%
Professional Development	\$ 123,295	0.29%
Transportation	\$ 16,183,560	37.67%
Tuition	\$ 24,760,117	57.63%
TOTAL	\$ 42,961,161	100.00%

FY2025 Revenue



APPENDIX A

FY24 Tuition and Rate Comparison with Comparable Programs

Member District Rates

Program	Tuition	Days	Tuition Per Day	Day Comparison Difference	180 Day Comparison Tuition Cost	180 Day Comparison Difference
Elementary School						
DHOH	\$54,360.00	180	\$302.00		\$54,360.00	
Global Impairments; Neurological;						
Autism Spectrum Disorder	\$71,860.54	180	\$399.23	-597.23	\$71,860.54	\$17,500.54
Child Comm. Ctr.	\$124,631.06	204	\$610.94	\$308.94	\$109,988.38	\$55,608.58
Average Cost and Difference of Comparable Programs based on 180 Days						
					Average Cost	Average Difference
					\$90,934.56	-\$36,554.56
TLC						
League School of Boston	\$54,360.00	180	\$302.00		\$54,360.00	
May Institute	\$33,756.93	216	\$609.99	\$307.99	\$109,797.44	\$55,437.44
Child Comm. Ctr.	\$124,631.06	204	\$610.94	\$308.94	\$109,988.38	\$55,608.58
Hopeful Journeys	\$154,805.27	216	\$716.69	\$414.69	\$129,004.39	\$74,644.39
LightHOUSE	\$33,793.52	180	\$732.19	\$430.19	\$131,793.52	\$77,433.52
Average Cost and Difference of Comparable Programs based on 180 Days						
					Average Cost	Average Difference
					\$119,662.49	-\$65,302.49
Elementary (Pre K-5)						
Social-Emotional/Behavioral;	\$54,360.00	180	\$302.00		\$54,360.00	
Autism Spectrum Disorder - High	\$17,842.16	216	\$545.57	\$243.57	\$98,201.80	\$43,841.80
Functioning; Asperger Syndrome	\$97,153.86	216	\$449.79	\$147.79	\$80,961.55	\$26,601.55
Manville	\$70,527.84	180	\$391.93	\$89.93	\$70,527.84	\$16,187.94
	\$337,712.64	380	\$765.07	\$463.07	\$137,712.64	\$83,357.64
Average Cost and Difference of Comparable Programs based on 180 Days						
					Average Cost	Average Difference
					\$96,855.98	-\$42,495.98
Middle School						
TLC	\$54,360.00	180	\$302.00		\$54,360.00	
League School of Boston	\$33,756.93	216	\$609.99	\$307.99	\$109,797.44	\$55,437.44
May Institute	\$33,757.25	235	\$654.16	\$352.16	\$117,748.53	\$63,888.53
Child Comm. Ctr.	\$124,631.06	204	\$610.94	\$308.94	\$109,988.38	\$55,608.58
Hopeful Journeys	\$154,805.27	216	\$716.69	\$414.69	\$129,004.39	\$74,644.39
LightHOUSE	\$33,793.52	180	\$732.19	\$430.19	\$131,793.52	\$77,433.52
Average Cost and Difference of Comparable Programs based on 180 Days						
					Average Cost	Average Difference
					\$119,662.49	-\$65,302.49
Middle School (6-9th)						
Social-Emotional/Behavioral;	\$54,360.00	180	\$302.00		\$54,360.00	
Autism Spectrum Disorder - High	\$17,842.16	216	\$545.57	\$243.57	\$98,201.80	\$43,841.80
Functioning; Asperger Syndrome	\$97,153.86	216	\$449.79	\$147.79	\$80,961.55	\$26,601.55
Manville	\$70,527.84	180	\$391.93	\$89.93	\$70,527.84	\$16,187.94
	\$337,712.64	380	\$765.07	\$463.07	\$137,712.64	\$83,357.64
Average Cost and Difference of Comparable Programs based on 180 Days						
					Average Cost	Average Difference
					\$96,855.98	-\$42,495.98
SEEM Middle						
Walker	\$54,360.00	180	\$302.00		\$54,360.00	
Dearborn Academy	\$17,842.16	216	\$545.57	\$243.57	\$98,201.80	\$43,841.80
Compass Inc.	\$11,762.90	180	\$620.91	\$318.91	\$111,762.90	\$57,402.90
Manville	\$93,770.95	180	\$520.95	\$218.95	\$93,770.95	\$39,410.95
James Fair Academy	\$137,712.64	180	\$765.07	\$463.07	\$137,712.64	\$83,352.64
	\$116,584.38	180	\$647.69	\$345.69	\$116,584.38	\$62,224.98
Average Cost and Difference of Comparable Programs based on 180 Days						
					Average Cost	Average Difference
					\$111,606.65	-\$57,246.65
High School						
SEEM Prep	\$54,360.00	180	\$302.00		\$54,360.00	
Melmark	\$150,257.62	237	\$634.00	\$332.00	\$114,119.71	\$59,759.71
Global Impairments; Neurological;	\$163,727.25	235	\$654.16	\$352.16	\$117,748.53	\$63,888.53
Autism Spectrum Disorder	\$155,954.84	226	\$669.49	\$397.49	\$125,008.28	\$70,648.28
Nashoba	\$142,995.37	216	\$662.02	\$360.02	\$119,162.81	\$64,802.81
Crossroads	\$157,490.23	226	\$696.86	\$394.86	\$125,434.70	\$71,074.70
Average Cost and Difference of Comparable Programs based on 180 Days						
					Average Cost	Average Difference
					\$120,294.81	-\$65,934.81
High School (ages 14-22)						
Social-Emotional/Behavioral;	\$54,360.00	180	\$302.00		\$54,360.00	
Autism Spectrum Disorder - High	\$167,490.33	226	\$696.86	\$394.86	\$125,434.70	\$71,074.70
Functioning; Asperger Syndrome	\$116,584.38	180	\$647.69	\$345.69	\$116,584.38	\$62,224.98
Wayside	\$149,190.25	216	\$690.70	\$388.70	\$124,325.21	\$69,965.21
	\$86,650.63	220	\$393.87	\$91.87	\$70,895.97	\$16,335.97
Average Cost and Difference of Comparable Programs based on 180 Days						
					Average Cost	Average Difference
					\$109,310.21	-\$54,950.21

Note: The average of Campus and Campus Vocational is used to calculate the comparison difference amounts.

1. Tuition data source of private schools - MA OSD - Authorized prices.

NON-MEMBER DISTRICT RATES

Program	Tuition	Days	Tuition Per day	Day Comparison Difference	180 Day Comparison Tuition Cost	180 Day Comparison Difference
Elementary School						
DHOH	\$71,640.00	180	\$398.00		\$71,640.00	
Elementary (Pre K-2)						
Global Impairments; Neurological;						
Autism Spectrum Disorder	\$71,860.54	180	\$399.23	-\$1.23	\$71,860.54	-\$220.54
	\$124,631.06	204	\$610.94	-\$212.94	\$109,968.58	-\$38,328.58
					Average Cost	Average Difference
					\$90,914.56	-\$19,274.56
Average Cost and Difference of Comparable Programs based on 180 Days						
Elementary School						
TLC	\$71,640.00	180	\$398.00		\$71,640.00	
Elementary (Pre K-5)						
Global Impairments; Neurological;	\$131,756.93	\$216.00	\$609.99	-\$211.99	\$109,797.44	-\$38,157.44
Autism Spectrum Disorder	\$153,727.25	\$235.00	\$654.16	-\$256.16	\$117,748.53	-\$46,108.53
Autism Spectrum Disorder	\$124,631.06	\$204.00	\$610.94	-\$212.94	\$109,968.58	-\$38,328.58
	\$154,805.27	\$216.00	\$716.69	-\$334.19	\$131,793.52	-\$60,153.52
	\$131,793.52	\$180.00	\$732.19	-\$334.19	\$131,793.52	-\$60,153.52
					Average Cost	Average Difference
					\$117,327.02	-\$45,687.02
Average Cost and Difference of Comparable Programs based on 180 Days						
Elementary School						
Ripley	\$71,640.00	180	\$398.00		\$71,640.00	
Elementary (Pre K-5)						
Social-Emotional/Behavioral;	\$117,842.16	216	\$545.57	-\$147.57	\$98,201.80	-\$26,561.80
Autism Spectrum Disorder -High	\$97,153.86	216	\$449.79	-\$51.79	\$80,961.55	-\$9,321.55
Functioning; Asperger Syndrome	\$70,547.94	180	\$391.93	\$6.07	\$70,547.94	\$1,092.06
	\$137,712.64	180	\$765.07	-\$367.07	\$137,712.64	-\$66,072.64
					Average Cost	Average Difference
					\$96,855.98	-\$25,215.98
Average Cost and Difference of Comparable Programs based on 180 Days						
Middle School						
TLC	\$71,640.00	180	\$398.00		\$71,640.00	
Middle School (6-9th)						
Global Impairments; Neurological;	\$131,756.93	216	\$609.99	-\$211.99	\$109,797.44	-\$38,157.44
Autism Spectrum Disorder	\$153,727.25	235	\$654.16	-\$256.16	\$117,748.53	-\$46,108.53
Autism Spectrum Disorder	\$124,631.06	204	\$610.94	-\$212.94	\$109,968.58	-\$38,328.58
	\$154,805.27	216	\$716.69	-\$334.19	\$129,004.39	-\$57,364.39
	\$131,793.52	180	\$732.19	-\$334.19	\$131,793.52	-\$60,153.52
					Average Cost	Average Difference
					\$119,662.49	-\$48,022.49
Average Cost and Difference of Comparable Programs based on 180 Days						
Middle School						
SEEM Middle	\$71,640.00	180	\$398.00		\$71,640.00	
Middle School (5-9th)						
Social-Emotional/Behavioral;	\$117,842.16	216	\$545.57	-\$147.57	\$98,201.80	-\$26,561.80
Autism Spectrum Disorder - High	\$111,762.90	180	\$620.91	-\$222.91	\$111,762.90	-\$40,122.90
Functioning; Asperger Syndrome	\$93,770.95	180	\$520.95	-\$122.95	\$93,770.95	-\$22,130.95
	\$137,712.64	180	\$765.07	-\$367.07	\$137,712.64	-\$66,072.64
	\$116,584.98	180	\$647.69	-\$249.69	\$116,584.98	-\$44,944.98
					Average Cost	Average Difference
					\$111,606.65	-\$39,966.65
Average Cost and Difference of Comparable Programs based on 180 Days						
High School						
SEEM Prep	\$71,640.00	180	\$398.00		\$71,640.00	
High School (ages 14-22)						
Global Impairments; Neurological;	\$150,257.62	237	\$634.00	-\$236.00	\$114,119.71	-\$42,479.71
Autism Spectrum Disorder	\$153,727.25	235	\$654.16	-\$256.16	\$117,748.53	-\$46,108.53
Autism Spectrum Disorder	\$156,954.84	226	\$694.49	-\$296.49	\$125,008.28	-\$53,368.28
	\$142,995.37	216	\$662.02	-\$264.02	\$119,162.81	-\$47,522.81
	\$157,490.23	226	\$696.86	-\$298.86	\$125,434.70	-\$53,794.70
					Average Cost	Average Difference
					\$120,294.81	-\$48,654.81
Average Cost and Difference of Comparable Programs based on 180 Days						
High School						
Campus/Campus Voc	\$71,640.00	180	\$398.00		\$71,640.00	
High School (ages 14-22)						
Social-Emotional/Behavioral;	\$157,490.23	226	\$696.86	-\$298.86	\$125,434.70	-\$53,794.70
Autism Spectrum Disorder - High	\$116,584.98	180	\$647.69	-\$249.69	\$116,584.98	-\$44,944.98
Functioning; Asperger Syndrome	\$149,190.25	216	\$690.70	-\$292.70	\$124,325.21	-\$52,685.21
	\$86,650.63	220	\$393.87	\$4.13	\$70,895.97	-\$744.03
					Average Cost	Average Difference
					\$109,310.21	-\$37,670.21
Average Cost and Difference of Comparable Programs based on 180 Days						

Note: The average of Campus and Campus Vocational is used to calculate the comparison difference amounts.

1. Tuition data source of private schools - MA OSD - Authorized prices.

APPENDIX B
FY24 Financial Audit



FRITZ DEGUGLIELMO LLC
*CERTIFIED PUBLIC ACCOUNTANTS
& BUSINESS ADVISORS*

December 16, 2025

To the Board of Directors of
SEEM Collaborative
92 Montvale Ave., Ste 3500
Stoneham, MA 02180

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of SEEM Collaborative for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 22, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by SEEM Collaborative are described in Note A to the financial statements. We noted no transactions entered into by the Collaborative during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of depreciation expense is based on guidelines established by the Commonwealth of Massachusetts for contracting purposes. Management's estimate of the post-retirement health benefit obligation is based on an actuarial valuation, which included actuarial assumptions of returns on investments, inflation, and annual compensation increase on rates. Management's estimate of pension on-behalf payments is based on audited plan financial statements issued by the retirement systems. Management's calculation of lease assets, liabilities, amortization, and interest based on actual lease payments and a discount rate of the Collaborative's implicit borrowing rate. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing out audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 16, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Collaborative's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Collaborative's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, budgetary comparison information, OPEB Plan – Required Supplementary Information, and pension schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of the Board of Directors and management of SEEM Collaborative and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,


Fritz DeGuglielmo LLC

SEEM Collaborative

Financial Statements

For the Year Ended
June 30, 2025

SEEM Collaborative
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For the Year Ended June 30, 2025

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FRITZ DEGUGLIELMO LLC
*CERTIFIED PUBLIC ACCOUNTANTS
& BUSINESS ADVISORS*

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
SEEM Collaborative
Stoneham, Massachusetts

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of SEEM Collaborative (a collaborative organized under the Laws of the Commonwealth of Massachusetts), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise SEEM Collaborative's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of SEEM Collaborative, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of SEEM Collaborative and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about SEEM collaborative's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not

detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of SEEM Collaborative's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about SEEM Collaborative's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, OPEB Plan – Required Supplementary Information and pension schedules on pages 4-7 and 32-38 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2025, on our consideration of SEEM Collaborative's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of SEEM Collaborative's internal control over financial reporting or on compliance. That

report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering SEEM Collaborative's internal control over financial reporting and compliance.

Fritz O'Sullivan III
Certified Public Accountants

Newburyport, Massachusetts
December 16, 2025

SEEM Collaborative
Management's Discussion and Analysis
June 30, 2025

Our discussion and analysis of SEEM Collaborative's ("The Collaborative") financial performance provides an overview of the Collaborative's financial activities for the fiscal year ended June 30, 2025 with comparative information from the fiscal years ended June 30, 2024 and 2023. Please read it in conjunction with the financial statements that begin on page 9.

OVERVIEW OF THE FINANCIAL REPORTS

This discussion and analysis is intended to serve as an introduction to the Collaborative's financial statements. The Collaborative's financial statements comprise three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Statements:

The government-wide financial statements report information about the Collaborative as a whole using accounting methods similar to those used by private sector companies.

- The **Statement of Net Position** presents information on all of the Collaborative's assets and liabilities with the difference between the two reported as net position. It is one way of measuring the Collaborative's financial health or position.
- The **Statement of Activities** presents information showing how the Collaborative's net position changed during the most recent fiscal year. All of the current year's revenues and expenditures are accounted for in the Statement of Activities regardless of when cash is received or paid.

Over time, increases or decreases in the Collaborative's net position is an indicator of whether its financial position is improving or deteriorating. The reader will also need to consider other non-financial factors such as changes in economic conditions when evaluating the overall financial health of the Collaborative.

Fund Financial Statements:

Funds are accounting devices used to keep track of specific sources of funding and spending in particular categories: governmental funds, proprietary funds, and fiduciary funds. Presently, the Collaborative has only governmental and fiduciary funds.

- **Governmental funds** – The Collaborative's basic services are included in governmental funds, which generally focus on: 1) how cash and other financial assets that can readily be converted to cash flow in and out, and 2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the Collaborative's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information (reconciliation schedules) is provided following the governmental funds statements that explains the relationship (or differences) between these two types of financial statement presentations.
- **Fiduciary funds** – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Collaborative's own programs.

Notes to the Financial Statements:

The Notes to the Financial Statements provide additional information that is essential to a full understanding of the information provided in the Collaborative's financial statements.

Supplementary information:

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

SEEM Collaborative
Management's Discussion and Analysis
June 30, 2025

GOVERNMENT-WIDE FINANCIAL HIGHLIGHTS

Statement of Net Position

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Total Current Assets	\$ 10,773,406	\$ 10,062,666	\$ 9,928,123
Total Non-current Assets, net	<u>7,508,842</u>	<u>8,164,432</u>	<u>8,931,134</u>
Total Assets	<u>\$ 18,282,248</u>	<u>\$ 18,227,098</u>	<u>\$ 18,859,257</u>
Deferred Outflows Related to OPEB	<u>\$ 2,326,080</u>	<u>\$ 3,571,638</u>	<u>\$ 4,877,815</u>
Liabilities			
Total Current Liabilities	\$ 5,154,997	\$ 4,593,076	\$ 4,295,964
Total Non-current Liabilities	<u>24,313,956</u>	<u>29,339,058</u>	<u>30,739,089</u>
Total Liabilities	<u>\$ 29,468,953</u>	<u>\$ 33,932,134</u>	<u>\$ 35,035,053</u>
Deferred Inflows Related to OPEB	<u>\$ 11,504,889</u>	<u>\$ 9,041,568</u>	<u>\$ 10,280,523</u>
Net Position			
Unrestricted	\$(22,138,892)	\$(22,529,683)	\$(21,904,032)
Restricted	219,868	278,733	289,193
Invested in right-of-use assets, net of liabilities	(474,565)	(450,144)	(402,276)
Invested in capital assets, net of related debt	<u>2,028,075</u>	<u>1,526,128</u>	<u>438,612</u>
Total Net Position	<u>\$(20,365,514)</u>	<u>\$(21,174,966)</u>	<u>\$(21,578,503)</u>

SEEM Collaborative's net position increased by approximately \$809,000 and \$403,000 in fiscal 2025 and 2024. During fiscal 2025, SEEM Collaborative recorded a decrease in net retirement health benefit obligations required by GASB Statement No. 75 of \$176,906. There was a decrease in the OPEB deferred outflow of \$1,245,558 and an increase in the OPEB deferred inflows of \$2,463,321. During fiscal 2024, SEEM Collaborative recorded increases in net retirement health benefit obligations required by GASB Statement No. 75 of \$462,153 and transferred an additional \$143,122 to an OPEB trust. There was a decrease in the OPEB deferred outflow of \$1,306,177 and a decrease in the OPEB deferred inflows of \$1,238,955. Increases in net position before these OPEB expenses were approximately \$632,000 and \$1,075,000 in fiscal 2025 and 2024, respectively. The surplus in fiscal 2025 was a result of revenues exceeding expenses during the year. The Collaborative recorded restricted net position in the amount of \$219,868 as of June 30, 2025. Other changes in assets and liabilities are due primarily to operations in fiscal 2025.

Statement of Activities

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Program Revenues*	\$ 43,024,720	\$36,873,862	\$33,165,789
General Revenues	60,500	60,500	60,500
Interest income	<u>168,317</u>	<u>208,538</u>	<u>-</u>
Total Revenues	<u>43,253,537</u>	<u>37,142,900</u>	<u>33,226,289</u>
Program Expenses*	39,557,689	33,473,688	30,798,336
Administrative Expenses*	<u>3,063,302</u>	<u>2,593,178</u>	<u>2,372,439</u>
Total Expenses*	<u>42,620,991</u>	<u>36,066,866</u>	<u>33,170,775</u>
Change in net position, before increase in net retirement health benefit obligation	632,546	1,076,034	55,514
Increase/decrease in net retirement health benefit obligation	176,906	(529,375)	(844,7112)
OPEB trust funding	-	(143,122)	(96,506)
Total net position – beginning	<u>(21,174,966)</u>	<u>(21,578,503)</u>	<u>(20,672,799)</u>
Total net position – ending	<u>\$(20,365,514)</u>	<u>\$(21,174,966)</u>	<u>\$(21,578,503)</u>

* Excludes Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments.

SEEM Collaborative
Management's Discussion and Analysis
June 30, 2025

During the years ended June 30, 2025 and 2024, operating revenues, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, increased by approximately \$6,110,000 and \$3,910,000, respectively. The increase in fiscal year 2025 revenues was primarily from an increase of tuition services by approximately \$814,000 and an increase of transportation services by approximately \$5,255,000. The increase in fiscal year 2024 revenues was primarily from an increase of tuition services by approximately \$2,390,000 and an increase of transportation services by approximately \$1,520,000. During the years ended June 30, 2025 and 2024, operating expenses, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, increased by approximately \$6,080,000 and \$2,895,000 respectively. The increase in expenses for the year ended June 30, 2025 was primarily due to increases in tuition and transportation services that correspond with the increase in tuition and transportation revenue. The increase in expenses for the year ended June 30, 2024 was primarily due to increases in tuition and transportation services that correspond with the increase in tuition and transportation revenue.

GOVERNMENTAL FUNDS FINANCIAL HIGHLIGHTS

The Collaborative reported a total general fund balance of \$6,537,857, of which \$572,088 was nonspendable and \$5,965,769 was unassigned. The governmental funds balance increased approximately \$195,000 during the year ended June 30, 2025. The increase of approximately \$980,000 in the funds balance before capital purchases was primarily due to an increase in tuition and transportation revenues compared to expenses. Cash and cash equivalents increased by approximately \$815,000 and accounts receivable decreased by approximately \$160,000. The balance in the restricted funds decreased by approximately \$58,000 during the year ended June 30, 2025.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Collaborative's annual budget for fiscal 2025 was approved by its Board of Directors. For the fiscal year ended June 30, 2025, the Collaborative received revenues, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, of approximately \$42,962,000 compared to budgeted revenues of approximately \$36,800,000. The difference between actual revenues received and budgeted revenues is primarily due to higher than expected fees for transportation received during the fiscal year.

For the fiscal year ended June 30, 2025, the Collaborative incurred actual expenditures, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, of approximately \$41,972,000 compared to budgeted expenditures of approximately \$36,800,000. The difference between actual expenditures incurred and budgeted expenditures is primarily due to increase in transportation which corresponds with transportation revenue increase and large increase in staffing agency expense which corresponds with increase in tuition revenue.

CAPITAL ASSETS AND DEBT OBLIGATIONS

The collaborative's investment in capital assets as of the end of the current fiscal year amounts to \$2,001,409 (net of accumulated depreciation). This investment in capital assets included major improvement costs and renovations of the Collaborative's new building (10 Gill Street, Woburn, MA), vehicles, and equipment. Additional information on the Collaborative's capital assets can be found in Note C in the notes to the financial statements.

The Collaborative incurred debt totaling \$1,888,947 to make significant improvements and renovations to a leased building during fiscal year 2021. During fiscal year 2024, the Collaborative paid principal on the debt of \$1,422,228 and interest of \$46,745 to pay off the debt balance during the year. For additional information on the debt, see Note I to the financial statements.

LEASES

During 2022, the Collaborative implemented GASB Statement No. 87 which requires right-of-use leased assets and related liabilities for all long-term leases. As of June 30, 2025, the Collaborative recognized right-of-use assets totaling \$11,594,088, net of accumulated amortization of \$6,115,988 and lease liabilities of \$5,952,665 for facility leases. See Note B in the notes to the financial statements for additional information on the Collaborative's leases.

SEEM Collaborative
Management's Discussion and Analysis
June 30, 2025

SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENT (SBITA)

During 2023, the Collaborative implemented GASB Statement No. 96 – Subscription Based Information Technology Agreements (SBITA) which requires recording right-of-use SBITA assets and related liabilities for all long-term SBITAs. The Collaborative determined it had no such agreements as of June 30, 2025, therefore there is no asset or liability recognized in the financial statements.

KNOWN FACTS, DECISIONS, OR CONDITIONS

The Collaborative implemented GASB Statement No. 68 in fiscal year 2015. The standard relates to the accounting and financial reporting for pensions. The Collaborative's employees participate in the Massachusetts Teachers' (MTRS) or State Employees' Retirement System (MSERS), statewide cost-sharing multi-employer defined benefit plans public employee retirement systems (PERS) covering all employees of local school districts within the Commonwealth of Massachusetts ("the Commonwealth").

Educational collaboratives contribute amounts equal to the normal cost of employees' benefits participating in MSERS at a rate established by the Public Employees' Retirement Administration Commission (PERAC), currently 6.1% of covered payroll. The Commonwealth is a nonemployer contributor in MTRS and MSERS and is required by statute to make all actuarially determined employer contributions on behalf of the member employers participating in MTRS. Therefore, the Collaborative is considered to be in a 100% special funding situation as defined by GASB Statement No. 68. Since the employers do not contribute directly to each system beyond the MSERS annual normal cost, there is no net pension liability to recognize. However, the notes to the financial statements must disclose the portion of the nonemployer contributing entities' share of the collective net pension liability that is associated with the employer. In addition, the Collaborative must recognize its portion of the collective pension expense as both revenue and pension expense.

The Collaborative fully implemented two new standards from GASB Statements No. 74 and No. 75, in fiscal year 2017. These standards relate to the accounting and reporting by plans and employers for postemployment benefits other than pensions. The Collaborative provides financial support for postemployment health benefits.

The Collaborative historically recorded the cost of the postemployment health benefits on a "pay as you go" basis. Under Statement No. 75, the Collaborative is required to report the effects of OPEB-related transactions and events on its financial statements and to provide information about the Collaborative's OPEB obligations and the assets available to satisfy the obligations. This change significantly increased and accelerated the recording of these costs and significantly impacted the Collaborative's government-wide financials in fiscal year 2025, 2024, and 2023. The Collaborative recorded a reduction in net OPEB obligations for fiscal year 2025 of \$176,906.

CONTACTING THE COLLABORATIVE

This financial report is designed to provide readers of the financial statement an overview of the Collaborative's financial activities. If you have any questions in regard to this report, please contact our finance department at (781) 279-1361.

SEEM Collaborative
Statement of Net Position
June 30, 2025

	Governmental Activities
<u>Assets</u>	
Current Assets	
Cash and cash equivalents	\$ 5,944,375
Accounts receivable, net	4,256,943
Prepaid expenses and other assets	572,088
Total Current Assets	10,773,406
Non-current Assets	
Right-of-use leased assets, net of accumulated amortization	5,478,100
Furniture, equipment and leasehold improvements, net of accumulated depreciation	2,001,409
Finance lease vehicles, net of accumulated amortization	29,333
Total Non-current Assets	7,508,842
Total Assets	18,282,248
<u>Deferred Outflows of Resources</u>	
Deferred Outflows of Resources Related to OPEB	2,326,080
Total Assets and Deferred Outflows of Resources	\$ 20,608,328
<u>Liabilities</u>	
Current Liabilities	
Lease liability, current portion	\$ 1,137,983
Finance lease, current portion	1,333
Accounts payable and accrued liabilities	3,970,429
Deferred revenues	45,252
Total Current Liabilities	5,154,997
Non-current Liabilities:	
Lease liabilities, net of current position	4,814,682
Finance lease, net of current portion	1,334
Net OPEB liability	19,497,940
Total Non-current Liabilities	24,313,956
Total Liabilities	29,468,953
<u>Deferred Inflows of Resources</u>	
Deferred Inflows of Resources Related to OPEB	11,504,889
<u>Net Position</u>	
Net Position	
Invested in capital assets, including finance leases, net of related liabilities	2,028,075
Invested in right-of-use leased assets, net of liabilities	(474,565)
Restricted - grants and contributions	219,868
Unrestricted	(22,138,892)
Total Net Position	(20,365,514)
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 20,608,328

See accompanying notes to financial statements and independent auditor's report.

SEEM Collaborative
Statement of Activities
For the Year Ended June 30, 2025

Functions/ Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
Administration	\$ 3,063,302	\$ -	\$ -	\$ (3,063,302)
Education and related	22,249,614	26,548,781	292,379	4,591,546
Transportation	15,608,908	16,183,560	-	574,652
Intergovernmental revenue and expense	3,642,419	-	3,642,419	-
Interest expense	254,196	-	-	(254,196)
Other postemployment benefits	(176,906)	-	-	176,906
Amortization expense: Right-of-use asset	1,112,203	-	-	(1,112,203)
Amortization expense: Capital lease asset	14,667	-	-	(14,667)
Depreciation	318,101	-	-	(318,101)
Total Governmental Activities	\$ 46,086,504	\$ 42,732,341	\$ 3,934,798	580,635
General revenue:				
Assessments to member districts				60,500
Interest				168,317
Total General Revenue				228,817
Change in Net Position				809,452
Net Position, Beginning of Year				(21,174,966)
Net Position, End of Year				\$ (20,365,514)

See accompanying notes to financial statements and independent auditor's report.

SEEM Collaborative
Balance Sheet
Governmental Funds
June 30, 2025

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 5,724,507	\$ 219,868	\$ 5,944,375
Accounts receivable, net	4,256,943	-	4,256,943
Prepaid expenses and other assets	572,088	-	572,088
Total Assets	\$ 10,553,538	\$ 219,868	\$ 10,773,406
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	\$ 3,970,429	\$ -	\$ 3,970,429
Deferred revenues	45,252	-	45,252
Total Liabilities	4,015,681	-	4,015,681
Fund Balances:			
Nonspendable	572,088	-	572,088
Restricted	-	219,868	219,868
Committed	-	-	-
Unassigned	5,965,769	-	5,965,769
Total Fund Balances	6,537,857	219,868	6,757,725
Total Liabilities and Fund Balances	\$ 10,553,538	\$ 219,868	\$ 10,773,406

See accompanying notes to financial statements and independent auditor's report.

SEEM Collaborative

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2025

Total fund balances, governmental funds	\$ 6,757,725
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, including finance leases, net of related liabilities, used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.	2,028,075
Right-of-use leased assets, net of accumulated amortization, used in governmental activities are not financial resources and therefore are not reported in the funds.	5,478,100
Long-term liabilities used in governmental activities are not financial uses and therefore are not reported in the funds.	
Long-term lease liabilities related to right-of-use leased assets	(5,952,665)
Deferred outflows relating to the other postemployment benefit obligation are not a current financial resource and therefore are not reported in this fund financial statement, but are reported in the government activities of the Statement of Net Position.	2,326,080
Deferred inflows relating to the other postemployment benefit obligation is not a current obligation and therefore is not reported in this fund financial statement, but is reported in the government activities of the Statement of Net Position.	(11,504,889)
Other postemployment benefit (OPEB) liability is not a current obligation and therefore is not reported in this fund financial statement, but is reported in the governmental activities of the Statement of Net Position.	<u>(19,497,940)</u>
Net position of governmental activities	<u><u>\$ (20,365,514)</u></u>

See accompanying notes to financial statements and independent auditor's report.

SEEM Collaborative
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2025

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:			
Tuition and service revenues	\$ 26,548,781	\$ -	\$ 26,548,781
Transportation	16,183,560	-	16,183,560
Member assessments	60,500	-	60,500
Grants and contributions	-	292,379	292,379
Intergovernmental revenue	3,642,419	-	3,642,419
Interest	168,317	-	168,317
Total Revenues	46,603,577	292,379	46,895,956
Expenditures:			
Administration	2,954,806	108,496	3,063,302
Program payroll	16,875,313	16,573	16,891,886
Program fringe benefits and payroll taxes	2,468,454	-	2,468,454
Professional services	1,037,025	218,775	1,255,800
Rent and utilities	463,991	-	463,991
Maintenance	554,074	-	554,074
Supplies	481,896	-	481,896
Transportation	15,608,908	-	15,608,908
Travel, field trips, and conferences	73,014	7,400	80,414
Telephone and internet	31,201	-	31,201
Training	13,985	-	13,985
Miscellaneous	7,913	-	7,913
Intergovernmental expense	3,642,419	-	3,642,419
Capital outlay	789,382	-	789,382
Lease Service:			
Lease financing principal	1,087,783	-	1,087,783
Lease interest	253,933	-	253,933
Debt Service:			
Debt principal	1,332	-	1,332
Debt interest	263	-	263
Total Expenditures	46,345,692	351,244	46,696,936
Excess of Revenues over Expenditures	257,885	(58,865)	199,020
Net Change in Fund Balances	257,885	(58,865)	199,020
Fund Balances, Beginning of Year	6,279,972	278,733	6,558,705
Fund Balances, End of Year	\$ 6,537,857	\$ 219,868	\$ 6,757,725

See accompanying notes to financial statements and independent auditor's report.

SEEM Collaborative

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2025

Net change in fund balances of total governmental funds \$ 199,020

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets and right-of-use leased assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation or amortization expense for the period.

Capital outlay purchases	789,382
Finance lease principal	1,332
Amortization	(1,126,870)
Depreciation	(318,101)

Governmental funds report lease financing payments as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only the current year interest accrued on the liability as an expense.

Lease financing principal	1,087,783
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Other postemployment benefits reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Net change in other postemployment benefits (OPEB) accrual	<u>176,906</u>
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Change in net position of governmental activities \$ 809,452

See accompanying notes to financial statements and independent auditor's report.

SEEM Collaborative
Statement of Fiduciary Net Position
Retirees' Health Insurance Trust Fund
June 30, 2025

Assets	
Investment held with PARS (mutual funds)	<u>\$ 1,928,363</u>
Total Assets	<u><u>\$ 1,928,363</u></u>
Net Position	
Net position restricted for OPEB	<u>\$ 1,928,363</u>
Total Net Position	<u><u>\$ 1,928,363</u></u>

See accompanying notes to financial statements and independent auditor's report.

SEEM Collaborative
Statement of Changes in Fiduciary Net Position
Retirees' Health Insurance Trust Fund
For the year ended June 30, 2025

Additions

Contributions	\$ -
Investment gain	<u>211,514</u>
Total Additions	<u>211,514</u>
Change in Net Position	211,514
Net Position - Beginning of Year	<u>1,716,849</u>
Net Position - End of Year	<u><u>\$ 1,928,363</u></u>

See accompanying notes to financial statements and independent auditor's report.

SEEM Collaborative
Notes to Financial Statements
June 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

SEEM Collaborative (“the Collaborative”) was created by agreement pursuant to the provisions of Section 4E of Chapter 40, as Amended by Chapter 797 of the Acts of 1974 and by Chapter 43 of the Acts of 2012 by the following school committees: Lynnfield, Melrose, North Andover, North Reading, Reading, Saugus, Stoneham, Wakefield, Wilmington, Woburn, and Winchester. The purpose of the agreement is to provide special programs and services for school children under the members’ jurisdiction. The Collaborative also provides services to non-member districts as services are requested.

Basis of Presentation

The Collaborative’s financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (“GAAP”). The Governmental Accounting Standards Board (“GASB”) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

As required by GAAP and in accordance with the GASB, the accompanying financial statements present the Collaborative and its component units. Component units are included in the reporting entity if their operational and financial relationships with the Collaborative are significant. Pursuant to these criteria, the Collaborative did not identify any component units requiring inclusion in the accompanying financial statements.

The Collaborative’s basic financial statements include both government-wide (reporting the Collaborative as a whole) and fund financial statements (reporting the Collaborative’s major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. Governmental activities are generally financed through intergovernmental assessments or other non-exchange transactions. The Collaborative does not have any activities classified as business type activities.

Government-wide Financial Statements

In the government-wide Statement of Net Position, governmental columns are presented on a consolidated basis and are reported on a full accrual, economic resource basis, which recognizes all long-term assets, receivables and deferred outflows of resources, as well as long-term liabilities, deferred inflows of resources and other liabilities reported on a full accrual basis. The Collaborative’s net position is reported in three parts—net investment in capital assets; restricted; and unrestricted. The Collaborative first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Collaborative does not allocate indirect expenses to functions in the statement of Activities. Program revenues included charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Assessments and other items not properly included among program revenues are reported instead as general revenues.

The government-wide focus is more on the sustainability of the Collaborative as an entity and the change in the Collaborative’s net position resulting from the current year’s activities.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds each of which are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, fund balance, revenues and expenditures. The emphasis in fund financial statements is on the major funds in the governmental activities categories.

SEEM Collaborative
Notes to Financial Statements
June 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

GASB pronouncements set forth minimum criteria (percentage of the assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The Collaborative may electively add funds, as major funds, which have specific community focus. The nonmajor funds are combined in a column in the fund financial statements.

The following governmental fund types are used by the Collaborative - the Collaborative does not use proprietary funds:

Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Collaborative:

General fund - is the general operating fund of the Collaborative. It is used to account for all financial resources not accounted for and reported in another fund.

Non-major governmental funds - consist of other special revenue and permanent funds that are aggregated and presented in the non-major governmental funds column on the government funds financial statements.

Fiduciary Funds:

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support Collaborative programs. The reporting focus is on net position and changes in net position presented in fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party (retirees) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

Basis of Accounting and Measurement Focus

The Collaborative's government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting, as are fiduciary fund financial statements. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gain, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

The Collaborative's governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, judgments, compensated absences and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Fair Value Measurements and Investments

The Collaborative has contributed \$1,242,001 to a public employee retirement trust account with U.S Bank National Association as trustee, on behalf of its retirees' health insurance trust fund. The trustee invests the funds in Vanguard mutual funds. As of June 30, 2025, the balance in these investments consisted of the following:

SEEM Collaborative
Notes to Financial Statements
June 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

	<u>Collaborative Contributions (Estimated Cost)</u>	<u>Fair Value</u>	<u>Unrealized Gain</u>
Mutual Funds	\$1,242,001	\$1,928,363	\$686,362

All investments of the Collaborative are measured at fair value, generally based on quoted market prices in accordance with level 1 of the Fair Value Hierarchy established under GASB Statement No. 72, *Fair Value Measurement and Application*.

Net increase in the fair value of investments for the year ended June 30, 2025 was \$211,514. There were no realized gains or losses during the year ended June 30, 2025. Investment fees for the year ended June 30, 2025 were \$5,827.

The Collaborative manages its investments in accordance with state public finance laws that require that all moneys held in the name of the Collaborative, which are not required to be kept liquid for purposes of distribution, shall be invested in such a manner as to require the payment of interest on the money at the highest possible rate reasonably available, taking account of safety, liquidity and yield. The Collaborative has directed a local investment management service to manage the funds as conservatively as possible. However, the investments are still subject to market risk of loss. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Collaborative will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The Collaborative's investments are uninsured, not registered in the name of the Collaborative, and held by the counterparty's trust department or agent but not in the Collaborative's name.

Revenues

Expenditure-driven programs currently reimbursable are recognized as revenue when the qualifying expenditures have been incurred and the amounts are available. Charges for services provided to other education agencies and private parties are recognized as revenue when services are provided. Amounts owed to the Collaborative for services already performed, which are not available are recorded as receivables. Amounts received prior to the entitlement period are recorded as unearned revenue. Revenues susceptible to accrual include expenditure-driven programs and interest income.

Cash and Cash Equivalents

For financial statement purposes, the Collaborative considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents.

Accounts Receivable

Accounts receivable are carried at their net realized value. Management estimates the allowance for doubtful accounts by identifying troubled accounts and by using historical experience applied to an aging of accounts. Accounts receivable are written off when deemed uncollectible. Recoveries of accounts receivable previously written off are recorded as revenue when received. At June 30, 2025, management has not recorded an allowance for doubtful accounts because they have deemed all accounts collectible. At June 30, 2025, accounts receivable consisted of:

Services – SEEM programs and transportation	\$ 4,256,943
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Deferred Revenue

Revenue is recognized when earned, however funds received that are not earned as of year-end are recorded as deferred revenue in the financial statements.

SEEM Collaborative
Notes to Financial Statements
June 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Property and Equipment

Furniture and equipment are capitalized in the government-wide financial statements where the Collaborative maintains possession of the assets and expects future benefits to exceed one year. The assets are stated at cost less accumulated depreciation computed on the straight-line method. The useful lives are estimated to be five to ten years for equipment and five years for leasehold improvements. The Collaborative capitalizes assets purchased in excess of \$5,000.

Equity Classifications

Government-wide Statements

Equity is classified as net position and displayed in three components:

Net position invested in capital assets – Consists of capital assets, including restricted capital assets, or finance lease assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributed to the acquisition, construction or improvement of those assets. If there are significant unspent related debt proceeds at year-end the portion of the debt attributable to the unspent proceeds are not included in the calculation or invested in capital assets. The Collaborative has no bonded debt on Capital assets at June 30, 2025.

Invested in right-of-use assets, net of liabilities – this component of net position consists of right-of-use assets, net of accumulated amortization, reduced by the outstanding balances of liabilities that are attributable to the leased assets.

Restricted net position (as applicable) – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other government or, (2) law through constitutional provisions or enabling legislation.

Unrestricted net position – general and other purposes – All other net position that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

Fund Financial Statements

Governmental fund equity is classified as fund balance. Fund balance in the fund financial statements is classified as nonspendable, restricted, committed, assigned or unassigned as described below:

Nonspendable: consists of amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted: Amounts that can be used only for specific purposes because of (a) constitutional provisions or enabling legislation or (b) externally imposed constraints. (External constraints might be imposed by creditors, grantors, contributors, or even the laws or regulations of other governments.)

Committed: Amounts that can be used only for specific purposes because of a formal action by the government’s highest level of decision-making authority (Board of Directors). This classification might also include contractual obligations if existing resources have been committed for use in satisfying those contractual requirements.

Assigned: Amounts intended to be used for specific purposes but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body, another body (such as a finance committee), or by an official to whom authority has been given.

Unassigned: This is residual classification for the General Fund – that is, everything that is not in another classification or in another fund. The General Fund is the only governmental fund that can report a positive unassigned fund balance. Other governmental funds might have a negative unassigned fund balance as a result of overspending for specific purposes for which amounts have been restricted, committed, or assigned.

SEEM Collaborative
Notes to Financial Statements
June 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The Collaborative’s spending policy is to spend restricted fund balance first, followed by committed, assigned and unassigned fund balance. The Collaborative’s restricted balance of \$219,868 as of June 30, 2025 consists of restricted grants and contributions for various different program expenditures. The restricted balance also includes funds held for another agency in the amount of \$70,015.

Use of Estimates

Management used estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were used.

Allocation of Costs

Directly identifiable costs are charged to student services or general and administrative functions as applicable. Costs related to more than one function are allocated based on criteria intended to associate the cost with whichever function benefits.

Income Tax Status

The Collaborative was established under Chapter 40 Section 4(e) under the general laws of Massachusetts and is therefore generally exempt from income taxes under Section 115 of the Internal Revenue Code. Accordingly, no provision for income taxes is made in the financial statements.

Subsequent Events

Subsequent events have been evaluated through December 16, 2025, which is the date the financial statements were available to be issued.

NOTE B – LEASE OBLIGATIONS

Operating Leases

The Collaborative has leases for office space and classroom space in various locations. With the exception of the Collaborative’s administrative office and Fordham Road facility, all space is leased from certain member districts’ cities and towns. The leases have varying expiration dates through fiscal 2032. Classroom and office lease expense was \$1,341,716 for the year ended June 30, 2025.

Leases with member districts include:

- Town of Stoneham, School Facility – Central School, 7/1/19-6/30/29, and Administrative Office, 7/1/19-12/31/28.
- Town of Melrose, School Facilities – Ripley School, 8/1/11-7/31/26.

The Collaborative’s leases that qualify as long-term leases are recorded in accordance with GASB Statement No. 87. The Collaborative calculated all lease assets and liabilities in effect at July 1, 2021 and recorded a cumulative effect from the change as a decrease in net position of \$224,618. Lease agreements, including modifications, are summarized as follows:

Description	Date	Payment Terms	Payment Amount	Interest Rate	Total Lease Asset/Liability	Accum. Amort. 6/30/2025	Net Asset 6/30/2025	Liability Balance 6/30/2025
260 Fordham Road	6/1/21	10 years, 4 months	\$58,795/month	3.65%	\$6,025,448	\$2,351,395	\$3,674,053	\$3,937,467
Central School	7/1/19	10 years	\$31,781/month	3.65%	3,191,215	1,914,729	1,276,486	1,417,369
Ripley School	8/1/11	15 years	\$9,541/month	5.00%	1,184,000	1,098,489	85,511	122,481
Admin Office	7/1/19	9.5 years	\$11,323/month	6.00%	1,193,425	751,375	442,050	475,348
Total Lease Agreements					\$11,594,088	\$6,115,988	\$5,478,100	\$5,952,665

SEEM Collaborative
Notes to Financial Statements
June 30, 2025

NOTE B – LEASE OBLIGATIONS (continued)

Annual requirements to amortize long-term obligations and related interest are as follows:

Year Ending 30-Jun	Principal	Interest	Total
2026	\$ 1,137,983	\$209,283	\$1,347,266
2027	1,082,079	164,422	1,246,501
2028	1,121,430	121,375	1,242,805
2029	1,089,372	77,016	1,166,388
2030	660,976	44,561	705,537
Thereafter	860,825	21,095	881,920
	\$5,952,665	\$637,752	\$6,590,417

For the year ended June 30, 2025, total amortization expense of leased assets was \$1,112,203 and total interest expense on lease liabilities was \$253,933.

The Collaborative also leases equipment under leases that do not qualify as long-term leases recorded in accordance with GASB Statement No. 87. These leases consist principally of the leasing of copiers under operating leases that expire next fiscal year. Equipment lease expense was \$48,306 for the year ended June 30, 2025.

Finance Leases

For the year ended June 30, 2024, the Collaborative entered into a finance lease. The Collaborative's accounting treatment of the finance lease did not change with the implementation of GASB Statement No.87.

Finance leases consisted of the following at June 30, 2025:

7.75% fixed rate, secured by vehicles with a total cost of \$44,000, due in monthly installments of principal and interest of \$163, maturing June 2027. \$2,667

Future maturities of the finance leases payable, is as follows:

<u>Fiscal</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2026	\$ 1,333	\$ 159	\$ 1,492
2027	1,334	56	1,390
2028	-	-	-
2029	-	-	-
2030	-	-	-
	\$ 2,667	\$ 215	\$ 2,882

SEEM Collaborative
Notes to Financial Statements
June 30, 2025

NOTE C – CAPITAL ASSETS

A summary of depreciable capital assets follows:

	<u>Leasehold Improvements</u>	<u>Furniture & Equipment</u>	<u>Vehicles</u>	<u>Gill Street</u>	<u>Fordham Road</u>	<u>Total</u>
<u>COST</u>						
Balance, July 1, 2024	\$ 791,751	\$ 269,794	\$ 421,905	\$ -	\$ 1,725,468	\$ 3,208,888
Additions	26,570	-	-	762,812	-	789,382
Disposals	-	-	-	-	-	-
	<u>818,321</u>	<u>269,794</u>	<u>421,905</u>	<u>762,812</u>	<u>1,725,468</u>	<u>3,998,300</u>
<u>ACCUMULATED DEPRECIATION</u>						
Balance, July 1, 2024	(550,262)	(262,239)	(347,132)	-	(519,157)	(1,678,790)
Additions	(52,382)	(7,555)	(74,773)	-	(183,391)	(318,101)
Disposals	-	-	-	-	-	-
	<u>(602,644)</u>	<u>(269,794)</u>	<u>(421,905)</u>	<u>-</u>	<u>(702,548)</u>	<u>(1,996,861)</u>
Net, June 30, 2025	<u>\$ 215,677</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 762,812</u>	<u>\$ 1,022,920</u>	<u>\$ 2,001,409</u>

Depreciation expense of \$318,101 was not allocated to governmental functions. It appears unallocated on the Statement of Activities. Gill Street improvements were not in service as of June 30, 2025 and therefore not depreciated.

NOTE D – CONCENTRATION OF CREDIT RISK

From time to time, the Collaborative maintained bank account balances in a bank in excess of the federally insured limits. However, the bank has additional insurance provided by the Depositors Insurance Fund in the event of a loss in excess of the FDIC insured limit of \$250,000.

See Note A for a description of risk of investments held in the Collaborative's OPEB trust.

NOTE E – MASSACHUSETTS TEACHERS' AND STATE EMPLOYEES' RETIREMENT SYSTEMS

Plan Descriptions:

The Collaborative's employees participate in the Massachusetts Teachers' (MTRS) or State Employees' Retirement System (MSERS), statewide cost-sharing multi-employer defined benefit plans public employee retirement systems (PERS) covering all employees of local school districts within the Commonwealth of Massachusetts. The retirement systems issue publicly available annual reports that includes financial statements and required supplementary information, which may be obtained by writing to Public Employee Retirement Administration Commission (PERAC), 5 Middlesex Avenue, Suite 304, Somerville, Massachusetts, 02145.

Benefits Provided:

MSERS provides retirement, disability, survivor and death benefits to members and their beneficiaries. Massachusetts General Laws (MGL) establishes uniform benefit and contribution requirements for all contributory PERS. These requirements provide for superannuation retirement allowance benefits up to a maximum of 80% of a member's highest three-year average annual rate of regular compensation. For employees hired after April 1, 2012, retirement allowances are calculated on the basis of the last five years or any five consecutive years, whichever is greater in terms of compensation.

SEEM Collaborative
Notes to Financial Statements
June 30, 2025

NOTE E – MASSACHUSETTS TEACHERS’ AND STATE EMPLOYEES’ RETIREE SYSTEMS
(continued)

Benefit payments are based upon a member’s age, length of creditable service, and group creditable service, and group classification. The authority for amending these provisions rests with the Legislature.

Members become vested after ten years of creditable service. A superannuation retirement allowance may be received upon the completion of twenty years of creditable service or upon reaching the age of 55 with ten years of service. Normal retirement for most employees occurs at age 65; for certain hazardous duty and public safety positions, normal retirement is at age 55. Most employees who joined the system after April 1, 2012 cannot retire prior to age 60.

The MSERS’ funding policies have been established by Chapter 32 of the MGL. The Legislature has the authority to amend these policies. The annuity portion of the MSERS retirement allowance is funded by employees, who contribute a percentage of their regular compensation. Costs of administering the plan are funded out of plan assets.

MTRS provides retirement, disability, survivor and death benefits to members and their beneficiaries. Massachusetts General Laws (MGL) establishes uniform benefit and contribution requirements for all contributory PERS. These requirements provide for superannuation retirement allowance benefits up to a maximum of 80% of a member’s highest three-year average annual rate of regular compensation. For employees hired after April 1, 2012, retirement allowances are calculated on the basis of the last five years or any five consecutive years, whichever is greater in terms of compensation. Benefit payments are based upon a member’s age, length of creditable service, and group creditable service, and group classification. The authority for amending these provisions rests with the Legislature.

Members become vested after ten years of creditable service. A superannuation retirement allowance may be received upon the completion of twenty years of creditable service or upon reaching the age of 55 with ten years of service. Normal retirement for most employees occurs at age 65. Most employees who joined the system after April 1, 2012 cannot retire prior to age 60.

The MTRS’ funding policies have been established by Chapter 32 of the MGL. The Legislature has the authority to amend these policies. The annuity portion of the MTRS retirement allowance is funded by employees, who contribute a percentage of their regular compensation. Costs of administering the plan are funded out of plan assets.

Contributions:

Member contributions for MSERS vary depending on the most recent date of membership:

<u>Hire Date</u>	<u>% of Compensation</u>
Prior to 1975.....	5% of regular compensation
1975 - 1983.....	7% of regular compensation
1984 to 6/30/1996.....	8% of regular compensation
7/1/1996 to present.....	9% of regular compensation
1979 to present.....	An additional 2% of regular compensation in excess of \$30,000

Educational collaboratives contribute amounts equal to the normal cost of employees’ benefits participating in MSERS at a rate established by the Public Employees’ Retirement Administration Commission (PERAC), currently 6.1% of covered payroll. Legally, the collaboratives are only responsible for contributing the annual normal cost of their employees’ benefits (i.e., the present value of the benefits earned by those employees in any given year) and are not legally responsible for the past service cost attributable to those employees or previously retired employees of the collaboratives. During fiscal year 2025, the Collaborative’s contributions on behalf of employees totaled \$382,271.

SEEM Collaborative
Notes to Financial Statements
June 30, 2025

NOTE E – MASSACHUSETTS TEACHERS’ AND STATE EMPLOYEES’ RETIREE SYSTEMS
(continued)

Member contributions for MTRS vary depending on the most recent date of membership:

<u>Hire Date</u>	<u>% of Compensation</u>
Prior to 1975.....	5% of regular compensation
1975 - 1983.....	7% of regular compensation
1984 to 6/30/1996.....	8% of regular compensation
7/1/1996 to present.....	9% of regular compensation
7/1/2001 to present.....	11% of regular compensation (for teachers hired after 7/1/01 and those accepting provisions of Chapter 114 of the Acts of 2000)
1979 to present.....	An additional 2% of regular compensation in excess of \$30,000

The Commonwealth is a nonemployer contributor in MTRS and is required by statute to make all actuarially determined employer contributions on behalf of the member employers participating in MTRS. Therefore, the Collaborative is considered to be in a 100% special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and the Commonwealth is a nonemployer contributing entity under both MSERS and MTRS. Since the employers do not contribute directly to each system beyond the MSERS annual normal cost, there is no net pension liability to recognize. However, the notes to the financial statements must disclose the portion of the nonemployer contributing entities’ share of the collective net pension liability that is associated with the employer. In addition, the Collaborative must recognize its portion of the collective pension expense as both a revenue and pension expense.

The nonemployer contributing entities’ share of the collective net pension liability that is associated with the Collaborative was measured as of June 30, 2024 and was \$12,444,576 and \$28,565,142 under MSERS and MTRS, respectively. In fiscal 2025, the Collaborative recognized revenue and related expense of \$1,284,606 for its portion of the collective pension expense under MSERS. In fiscal 2025, the Collaborative recognized revenue and related expense of \$2,357,813 for its portion of the collective pension expense under MTRS.

NOTE F – RETIREMENT HEALTH BENEFITS

The Collaborative follows the provisions of GASB Statement No. 75, “Accounting and Financial Reporting for Postemployment Benefits other than Pensions.” The Collaborative has also established a trust that follows the provisions of GASB Statement No. 74 that is intended to set funds aside for future retiree health insurance. The trust does not issue a separate financial report and its financial activities are reported in the fiduciary financial statements

Description

The Collaborative offers comprehensive medical insurance via Tufts Health Plan to eligible employees. An employee shall become eligible to retire under this plan upon meeting either of the following conditions:

- i. For employees hired before April 2, 2012, attainment of age 55 as an active member and completion of 10 years of service or completion of 20 years of service regardless of age.
- ii. For employees hired on and after April 2, 2012, attainment of age 60 as an active member and completion of 10 years of service.

The single-employer plan is administered by the Collaborative, which is the only employer involved in the plan, and the retirees share in 30% of premiums for Medical insurance.

SEEM Collaborative
Notes to Financial Statements
June 30, 2025

NOTE F – RETIREMENT HEALTH BENEFITS (continued)

Funding Policy

The contribution requirements of plan members and the Collaborative are established and may be amended through Collaborative ordinances. For the period ending June 30, 2025 Measurement Date, total Collaborative premiums plus implicit costs for the retiree medical program were \$392,761.

Investment Policy

The Collaborative’s Board of Directors, Executive Director, Finance Director and Treasurer must select an investment vehicle designed to ensure adequate funding for OPEB obligations to SEEM retirees. Safety, Liquidity, and Yield are important considerations for these long-term investments. SEEM’s investments for OPEB must be consistent with the goal of attaining a reasonable level of income and long-term growth of capital income. These funds may, however, be subject to market fluctuations. Trusts designed for this purpose which partner with investment houses are appropriate for vehicles for these funds. Compliance with GASB is required.

As of June 30, 2025, the Collaborative has established a Trust with Public Agency Retirement Services (PARS). The plan investments were in Vanguard mutual funds through Public Agency Retirement Services, the trust administrator. The annual money-weighted rate of return as of the of the June 30, 2025 measurement date was 12.32%.

Actuarially Determined Contribution (ADC)

The Collaborative’s Actuarially Determined Contribution (ADC) is an amount actuarially determined in accordance with the parameters of GASB Statement No. 74/75 which is composed of the service cost and an amortization of the unfunded liability. We have used a 30-year flat dollar amortization of the Collaborative’s unfunded liability for the purpose of calculating ADC. The following table shows the components of the Collaborative’s annual ADC for the fiscal year and the amount actually contributed to the plan:

Actuarially Determined Contribution - Deficiency / (Excess)	
	<u>June 30, 2025</u>
I. Service Cost	\$1,298,354
II. 30 year amortization of NOL at 3.00%	860,934
III. Actuarial Determined Contribution [I. + II.]	2,159,288
IV. Contributions in relation to the actuarially determined contribution	(392,761)
V. Contribution deficiency / (excess) [III. + IV.]	<u>\$1,766,527</u>
Covered employee payroll	\$16,949,308
Contribution as a % of covered employee payroll	2.32%

Funded Status and Funding Progress

As of June 30, 2025, the plan was 9.00% funded. The Total OPEB Liability (TOL) for benefits was \$21,426,303, and the Fiduciary Net Position was \$1,928,363, resulting in a Net OPEB Liability (NOL) of \$19,497,940. The covered payroll (annual payroll of active employees covered by the plan) was \$16,949,308 and the ratio of the NOL to the covered payroll was 115.04%.

SEEM Collaborative
Notes to Financial Statements
June 30, 2025

NOTE F – RETIREMENT HEALTH BENEFITS (continued)

OPEB Liability, OPEB Expense and ADC

	Fiscal Year Ended June 30, 2025	
	Collaborative Employees and Retirees	Total
I. Total OPEB Liability	\$21,426,303	\$21,426,303
II. Fiduciary Net Position as of June 30, 2025	1,928,363	1,928,363
III. Net OPEB Liability (Asset) [I.-II.]	19,497,940	19,497,940
IV. Service Cost	1,298,354	1,298,354
V. Interest on Net OPEB Liability (Asset) and Service Cost	1,231,626	1,231,626
VI. Deferred (Inflows)/Outflows from Plan Design Changes	-	-
VII. Deferred (Inflows)/Outflows from Plan Experience	(1,799,966)	(1,799,966)
VIII. Deferred (Inflows)/Outflows from Changes in Assumptions	(378,888)	(378,888)
IX. Projected Earnings on OPEB Plan Investments	(106,350)	(106,350)
X. Deferred (Inflows)/Outflows from Earnings on Investments	(28,921)	(28,921)
XI. Employer Share of Costs	(392,761)	(392,761)
XII. Employer Payments (Withdrawals) to/from OPEB Trust	-	-
XIII. Total Employer Contribution [XI.+XII.]	(392,761)	(392,761)
XIV. Net OPEB Expense [IV.+V.+VI.+VII.+VIII.+IX.+X.+XIII.]	\$ (176,906)	\$ (176,906)

Effect of 1% Change in Healthcare Trend

In the event that healthcare trend rates were 1% higher than forecast and employee contributions were to increase at the forecast rates, the Total OPEB Liability as of the June 30, 2025 Measurement Date would increase to \$26,481,750 and Net OPEB Liability would increase to \$24,553,387. If such healthcare trend rates were 1% less than forecast and employee contributions were to increase at the forecast rate, the Total OPEB Liability would decrease to \$17,601,714 and the Net OPEB Liability would decrease to \$15,673,351.

Changes in Net OPEB Liability

	Changes in Net OPEB Liability		
	Total OPEB Liability	Increase (Decrease) Plan Fiduciary Net Position	Net OPEB Liability
I. Balances at June 30, 2024	\$25,100,574	\$ 1,716,849	\$23,383,725
II. Prior Period Adjustment	-	-	-
III. Balances at June 30, 2024 GASB 75 [I.+II.]	25,100,574	1,716,849	23,383,725
Changes for the year:			
IV. Service Cost	1,298,354	-	1,298,354
V. Interest on Net OPEB Liability and Service Cost	1,231,626	-	1,231,626
VI. Changes in Benefit Terms*	-	-	-
VII. Changes in assumptions**	(1,851,090)	-	(1,851,090)
VIII. Differences between actual and expected experience**	(3,960,400)	-	(3,960,400)
IX. Net Investment Income	-	211,514	(211,514)
X. Employer Contributions (Withdrawals) to/from Trust	-	392,761	(392,761)
XI. Employee Contributions to Trust	-	(392,761)	392,761
XII. Benefit payments excluding implicit cost	(339,985)	-	(339,985)
XIII. Implicit cost amount	(52,776)	-	(52,776)
XIV. Total benefit payments including implicit cost [XII.+XIII.]	(392,761)	-	(392,761)
XV. Administrative expense	-	-	-
XVI. Other Charges	-	-	-
XV. Net Changes [IV.+V.+VI.+VII.+VIII.+IX.+X.+XI.+XIV.+XV.+XVI.]	\$ (3,674,271)	\$ 211,514	\$ (3,885,785)
XVI. Balances at June 30, 2025 [III.+XV.]	\$21,426,303	\$ 1,928,363	\$ 19,497,940

* Recognized immediately

** Amortized over 7 years

SEEM Collaborative
Notes to Financial Statements
June 30, 2025

NOTE F – RETIREMENT HEALTH BENEFITS (continued)

Effect of 1% Change in Discount Rates

As of the June 30, 2025 Measurement Date, if the discount rate were 1% higher than what was used in this valuation, the Total OPEB Liability would decrease to \$18,064,603 and the Net OPEB Liability would decrease to \$16,136,240. If the discount rate were 1% lower than was used in this valuation, the Total OPEB Liability would increase to \$25,744,150 and the Net OPEB Liability would increase to \$23,815,787.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefits costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Actuarial Cost Method:	Individual Entry Age Normal
Discount Rate:	5.13% per annum (previously 4.70%)
General Inflation Assumption:	2.50% per annum
Annual Compensation Increases:	3.00% per annum
Actuarial Value of Assets:	Market Value

Recognition of OPEB Trust Assets

The state of Massachusetts has passed legislation allowing municipal entities to establish a Trust for Other Postemployment Benefits (“OPEB”) under M.G.L. Chapter 32B, Section 20 for purposes of accumulating assets to pre-fund the liabilities under GASB 75. This legislation was amended effective November 9, 2016 to clarify who may adopt such a Trust and provide guidance on the ongoing operation of such a Trust. To the best of our knowledge, SEEM Collaborative has established an irrevocable trust for the purposes of prefunding liabilities under GASB 74/75.

Impact of Patient Protection and Affordable Care Act (“PPACA”) Excise Tax

The Patient Protection and Affordable Care Act (“PPACA”) excise tax has been repealed.

Deferred Inflows/Outflows

Deferred (Inflows)/Outflows in OPEB Expense arising from the recognition of the effects of differences between expected & actual experience										
Fiscal	Differences between actual & expected experience	Recognition Period (years)	2025 Amortization	6/30/2025 Remaining Balance	2026	2027	2028	2029	2030	2031 and Thereafter
2017	35,147	14.01	2,509	12,556	2,509	2,509	2,509	2,509	2,508	-
2018	-	14.01	-	-	-	-	-	-	-	-
2019	(4,952,379)	7.00	(707,481)	-	-	-	-	-	-	-
2020	(264,431)	7.00	(37,776)	(37,775)	(37,775)	-	-	-	-	-
2021	(110,817)	7.00	(15,831)	(31,662)	(15,831)	(15,831)	-	-	-	-
2022	-	7.00	-	-	-	-	-	-	-	-
2023	(3,329,315)	7.00	(475,616)	(1,902,467)	(475,616)	(475,616)	(475,616)	(475,619)	-	-
2024	-	7.00	-	-	-	-	-	-	-	-
2025	(3,960,400)	7.00	(565,771)	(3,394,629)	(565,771)	(565,771)	(565,771)	(565,771)	(565,771)	(565,774)
Total Remaining Balance				(5,353,967)						
Net increase (decrease) in OPEB Expense			(1,799,966)		(1,092,484)	(1,054,709)	(1,038,878)	(1,038,881)	(563,263)	(565,774)

SEEM Collaborative
Notes to Financial Statements
June 30, 2025

NOTE F – RETIREMENT HEALTH BENEFITS (continued)

Deferred (Inflows)/Outflows in OPEB Expense arising from the recognition of the effects of changes in assumption										
Fiscal	Differences between actual & expected experience	Recognition Period (years)	2025	6/30/2025	2026	2027	2028	2029	2030	2031 and Thereafter
			Amortization	Remaining Balance						
2019	1,690,382	7.00	241,484	-	-	-	-	-	-	-
2020	1,141,662	7.00	163,095	163,092	163,092	-	-	-	-	-
2021	4,212,134	7.00	601,733	1,203,469	601,733	601,736	-	-	-	-
2022	(8,169,291)	7.00	(1,167,041)	(3,501,127)	(1,167,041)	(1,167,041)	(1,167,045)	-	-	-
2023	1,657,164	7.00	236,737	946,953	236,737	236,737	236,737	236,742	-	-
2024	(1,333,191)	7.00	(190,455)	(952,281)	(190,455)	(190,455)	(190,455)	(190,455)	(190,461)	-
2025	(1,851,090)	7.00	(264,441)	(1,586,649)	(264,441)	(264,441)	(264,441)	(264,441)	(264,441)	(264,444)
Total Remaining Balance				(3,726,543)						
Net increase (decrease) in OPEB Expense			(378,888)		(620,375)	(783,464)	(1,385,204)	(218,154)	(454,902)	(264,444)

Deferred (Inflows)/Outflows in OPEB Expense arising from the recognition of differences between projected & actual earnings on OPEB plan investments										
Fiscal	Differences between actual & expected experience	Recognition Period (years)	2025	6/30/2025	2026	2027	2028	2029	2030	2031 and Thereafter
			Amortization	Remaining Balance						
2019	(7,225)	5.00	-	-	-	-	-	-	-	-
2020	3,929	5.00	-	-	-	-	-	-	-	-
2021	(181,997)	5.00	(36,401)	-	-	-	-	-	-	-
2022	266,184	5.00	53,236	53,240	53,240	-	-	-	-	-
2023	(33,846)	5.00	(6,769)	(13,539)	(6,769)	(6,770)	-	-	-	-
2024	(89,778)	5.00	(17,955)	(53,868)	(17,955)	(17,955)	(17,958)	-	-	-
2025	(105,164)	5.00	(21,032)	(84,132)	(21,032)	(21,032)	(21,032)	(21,036)	-	-
Total Remaining Balance				(22,056)						
Net increase (decrease) in OPEB Expense			(28,921)		7,484	(45,757)	(38,990)	(21,036)	-	-

Impact of Section 9A1/2 of M.G.L. Section 32B

For employees who retire on or after January 1, 2011, whenever a retired employee or beneficiary receives a healthcare premium contribution from a government unit in a case where a portion of the retiree's creditable service is attributable to service in 1 or more other governmental units, the first governmental unit shall be reimbursed in full, in accordance with this paragraph, by the other governmental units for the portion of the premium contributions that corresponds to the percentage of the retiree's creditable service that is attributable to each governmental unit. The other governmental units shall be charged based on their own contribution rate or the contribution rate of the first employer, whichever is lower.

For purposes of the valuation the Collaborative has not attempted to value the impact of prior governmental service at other entities in the State of Massachusetts for current employees of the SEEM Collaborative nor has the Collaborative attempted to value the impact of prior SEEM Collaborative employees currently working at other governmental entities in the State of Massachusetts.

NOTE G – RISK MANAGEMENT

The Collaborative is exposed to various risks of loss relating to torts, theft or damage of, and destruction of assets; error and omissions; injuries to employees; and natural disasters. The Collaborative has obtained a variety of commercial liability insurance policies that pass the risk of loss listed above to independent third parties. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Collaborative. Settled claims have not exceeded the insurance coverage in any of the past three fiscal years.

SEEM Collaborative
Notes to Financial Statements
June 30, 2025

NOTE H – TAX POSITION

The primary tax positions made by the Collaborative are the existence of Unrelated Business Income Tax and the Collaborative’s status as an exempt organization under the Internal Revenue Code. The Collaborative currently evaluates all tax positions, and makes determinations regarding the likelihood of those positions being upheld under review. For the years presented, and as a result of adoption, the Collaborative has not recognized any tax benefits or loss contingencies for uncertain tax positions based on its evaluations. The Collaborative is not currently under examination by any taxing jurisdiction. As a Chapter 40 governmental entity, the Collaborative is exempt from filing certain non-profit filings and, accordingly, there are no returns currently open for examination.

NOTE I – DEBT

As of June 30, 2025, the Collaborative had no outstanding debt.

NOTE J – DISCLOSURES REQUIRED UNDER MASSACHUSETTS GENERAL LAW c.40 § 4E

Names, duties and total compensation for the five most highly compensated employees

The five highest paid employees of the Collaborative during fiscal 2025 were as follows:

Name	Title	Fiscal 2025 Salary
Catherine Lawson	Executive Director	\$221,637
Gregory Zammuto	Director of Finance and Operations	\$181,224
Jennifer Thornton	Principal	\$141,881
Ryan Snyder	Supervisor of Behavioral Services	\$141,386
Stephanie Arzigian	Principal	\$139,381

The first, second, and fourth employees listed above were employed by the Collaborative under 12-month contracts and the third and fifth employees listed above was employed by the Collaborative under 11-month contracts.

The duties of the individuals listed above include:

Executive Director - The executive director is the professional leader of the Collaborative and as such shall be responsible for all matters of decision and administration which come within the scope as executive officer.

Director of Finance and Operations - Ensures the Collaborative’s overall financial integrity, stability and best practices in all financial management operations.

Program Principal/Director - Assumes full administrative responsibilities for the operation, maintenance, and climate of their school or program.

Amounts expended on services for individuals aged 22 years and older

The Collaborative does not provide services to individuals aged 22 years or older.

Amounts expended on administration and overhead

Total administrative costs incurred by the Collaborative totaled \$3,063,302 for the year ended June 30, 2025. Administrative expenses include all costs that cannot be directly or reasonably applied to a program of the Collaborative. Administrative expenses include salaries, related benefits and payroll taxes associated with the Collaborative’s administrative office (i.e., Executive Director, finance staff, human resources, etc.), as well as other costs associated with maintaining that office (i.e. occupancy, supplies, etc.).

SEEM Collaborative
Notes to Financial Statements
June 30, 2025

NOTE J – DISCLOSURES REQUIRED UNDER MASSACHUSETTS GENERAL LAW c.40 § 4E
(continued)

The Collaborative directly applies salaries, where appropriate, to its programs and allocates related employee benefits and taxes to those programs. Occupancy, supplies, maintenance and any other cost that can be directly applied, or reasonably allocated, are reported under program expense.

Accounts held by the collaborative that may be spent at the discretion of another person or entity

As of June 30, 2025, the Collaborative did not hold any accounts that may be spent at the discretion of another person or entity.

Transactions between the collaborative and any related for-profit or non-profit organization

Leases of space from member districts are described in Note B to the financial statements and are the only transactions between the collaborative and any related for-profit or non-profit organization.

Transactions or contracts related to purchase, sale, rental or lease of real property

Transactions or contracts related to the purchase, sale, rental, or lease of real property are described in Notes B and C to the financial statements.

SEEM Collaborative
Notes to Financial Statements
June 30, 2025

NOTE J – DISCLOSURES REQUIRED UNDER MASSACHUSETTS GENERAL LAW c.40 § 4E
(continued)

Annual determination and disclosure of cumulative surplus

Cumulative Surplus Calculation – FY25			Page(s) in financial statements
(A)	Surplus as of June 30, 2024	\$ 6,279,972	(A) p. 12
	<i>(Breakdown of use of 2024 surplus)</i>		
	B(1) used to support the FY25 budget	\$ -	
	B(2) issued as credits to member districts	\$ -	
	B(3) issued as a check(s) to member district(s)	\$ -	
	B(4) deposited to a restricted account(s)	\$ -	
(B)	Board voted uses of surplus funds during FY25 <i>(total from B1:B4)</i>	\$ -	(B)
(C)	Unexpended FY25 General Funds	\$ 257,885	(C) p. 12
(D)	Cumulative Surplus as of June 30, 2025	(A) - (B) + (C) = (D) \$ 6,537,857	(D) p. 12
(E)	FY25 Total General Fund Expenditures*	\$ 42,703,273	(E) p. 12
(F)	Cumulative Surplus Percentage	(D) ÷ (E) 15.31%	(F)

CUMULATIVE SURPLUS REDUCTION
Allowable uses of surplus - in excess of the 25% limit

(G)	Cumulative surplus as of June 30, 2025	\$ 6,537,857	
		25% limit (allowed)	\$ 10,675,818
(H)	Cumulative Surplus REDUCTIONS		
	(H)1 Credited to member districts for tuition, services, etc.	\$ -	
	(H)2 Deposited to an established trust and/or reserve fund	\$ -	
	(H)3 Returned (check) to school districts/towns	\$ -	
	Total Reductions	\$ -	

FY25 Cumulative Surplus Percentage after Reductions **15.31%**

* Excludes Intergovernmental expense, includes transfer to postemployment benefits trust

Reconciliation of Total General Fund Expenditures to the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds on page 12:

Total Expenditures:	\$46,345,692
Intergovernmental Expense:	<u>(3,642,419)</u>
Total General Fund Expenditures per calculation above:	<u>\$42,703,273</u>

SEEM Collaborative
Statement of Revenues, Expenditures and Changes in Fund Balance
of the General Fund - Budget to Actual
For the Year Ended June 30, 2025

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Revenues:			
Tuition and service revenues	\$ 27,041,222	\$ 26,548,781	\$ (492,441)
Transportation	9,700,000	16,183,560	6,483,560
Member assessments	60,500	60,500	-
Intergovernmental revenue*	-	3,642,419	3,642,419
Interest	-	168,317	168,317
Total Revenues	<u>36,801,722</u>	<u>46,603,577</u>	<u>9,801,855</u>
Expenditures:			
Administration	3,477,444	2,954,806	522,638
Program payroll	17,988,056	16,875,313	1,112,743
Program fringe benefits and payroll taxes	2,585,623	2,468,454	117,169
Professional services	371,205	1,037,025	(665,820)
Rent and utilities**	1,886,229	1,805,707	80,522
Maintenance	567,373	554,074	13,299
Supplies	408,544	481,896	(73,352)
Transportation	9,409,000	15,608,908	(6,199,908)
Travel, field trips, and conferences	52,955	73,014	(20,059)
Telephone and internet	51,201	31,201	20,000
Training	-	13,985	(13,985)
Miscellaneous	4,092	7,913	(3,821)
Intergovernmental expense*	-	3,642,419	(3,642,419)
Debt Service:			
Debt principal	-	1,332	(1,332)
Debt interest	-	263	(263)
Total Expenditures	<u>36,801,722</u>	<u>46,345,692</u>	<u>(9,543,970)</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ 257,885</u>	<u>\$ 257,885</u>
Other Budget Items:			
OPEB obligation funding	\$ -	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

*Intergovernmental revenue and expense is not budgeted by the Collaborative because it is actuarially determined annually and does not require actual expenditure by the Collaborative.

**Due to GASB Statement No. 87, the Statement of Revenues, Expenditures, and Changes in Fund Balances has the lease principal and interest separated from rent and utilities. For classification purposes, the lease principal and interest payments are grouped with rent and utilities for this schedule only.

Note: The schedule above is presented on the same basis used by the Collaborative to present its internal budget to actual comparison and account groupings are not necessarily consistent with the Statement of Revenue, Expenditures and Changes in Fund balances presented on page 12.

See independent auditor's report.

SEEM Collaborative
OPEB Plan - Required Supplementary Information
June 30, 2025

Year	Actuarial Determined Contribution	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
June 30, 2018	\$ 2,419,005	\$ (155,845)	\$ 2,263,160	\$ 13,574,188	1.15%
June 30, 2019	\$ 2,503,168	\$ (201,147)	\$ 2,302,021	\$ 15,560,829	1.29%
June 30, 2020	\$ 2,854,495	\$ (263,067)	\$ 2,591,428	\$ 16,027,654	1.64%
June 30, 2021	\$ 2,851,847	\$ (285,567)	\$ 2,566,280	\$ 14,712,193	1.94%
June 30, 2022	\$ 3,005,003	\$ (347,068)	\$ 2,657,935	\$ 15,153,559	2.29%
June 30, 2023	\$ 2,312,153	\$ (410,662)	\$ 1,901,491	\$ 14,671,561	2.80%
June 30, 2024	\$ 2,321,758	\$ (496,698)	\$ 1,825,060	\$ 15,111,708	3.29%
June 30, 2025	\$ 2,159,288	\$ (392,761)	\$ 1,766,527	\$ 16,949,308	2.32%

Schedule Presentation

This schedule is intended to present information for 10 years. Until a 10-year trend is compiled, information is presented for those years for which information is available.

f.

SEEM Collaborative

OPEB Plan - Required Supplementary Information

As of the June 30, 2025 Measurement Date

Valuation Date For the Reporting Period & Fiscal Year ending on:	Schedule of Changes in the Collaborative's Net OPEB Liability and Related Ratios							
	July 1, 2024 June 30, 2025	July 1, 2022 June 30, 2024	July 1, 2022 June 30, 2023	July 1, 2020 June 30, 2022	July 1, 2020 June 30, 2021	July 1, 2018 June 30, 2020	July 1, 2018 June 30, 2019	July 1, 2017 June 30, 2018
Total OPEB Liability								
I. Service Cost	1,298,354	1,343,330	1,391,584	2,104,194	1,951,063	1,777,776	1,548,729	1,798,596
II. Interest on Total OPEB Liability, Service Cost, and Benefit Payments	1,231,626	1,116,713	1,080,834	860,435	737,698	691,291	637,592	607,386
III. Changes in Benefit terms	(3,960,400)	-	(3,329,315)	-	(110,817)	(264,431)	(4,922,250)	-
IV. Difference between Expected & Actual Plan Experience	(1,851,090)	(1,333,191)	1,657,164	(8,169,291)	4,212,134	1,141,662	1,690,382	-
V. Changes of Assumption	(339,985)	(307,169)	(282,994)	(240,142)	(197,566)	(171,162)	(146,334)	-
VI. Benefit Payments Excluding Implicit Cost	(52,776)	(46,407)	(31,162)	(35,008)	(16,759)	(14,858)	(8,788)	(134,887)
VII. Implicit Cost Amount	(392,761)	(353,576)	(314,156)	(275,150)	(214,325)	(186,020)	(155,122)	(134,887)
VIII. Total Benefit payments including Implicit Cost [VI.+VII.]	(3,674,271)	773,276	486,111	(5,479,812)	6,575,753	3,160,278	(1,200,669)	2,271,095
IX. Net Change in OPEB liability [I.+II.+III.+IV.+V.+VIII.]	25,100,574	24,327,298	23,841,187	29,320,999	22,745,246	19,584,968	20,785,637	18,514,542
X. Total OPEB liability - beginning of period	-	-	-	-	-	-	-	-
XI. Prior Period Adjustment for Retirees not Previously Reflected	-	-	-	-	-	-	-	-
XII. Total OPEB Liability - end of period [IX.+X.+XI.]	21,426,303	25,100,574	24,327,298	23,841,187	29,320,999	22,745,246	19,584,968	20,785,637
Plan Fiduciary Net Position								
XIII. Farming from Plan Investments	211,514	168,001	102,109	(186,906)	242,912	51,826	54,195	41,436
XIV. Employer Contribution to trust	392,761	496,698	410,662	347,068	285,567	263,067	201,147	290,732
XV. Benefit payments from trust, including refunds of member contributions	(392,761)	(353,576)	(314,156)	(275,150)	(214,325)	(186,020)	(155,122)	(134,887)
XVI. Administrative expense	-	-	-	-	-	-	-	-
XVII. Other	-	-	-	-	-	-	-	-
XVIII. Net change in plan fiduciary net position [XIII.+XIV.+XV.+XVI.+XVII.]	211,514	311,123	198,615	(114,988)	314,154	128,873	100,220	197,281
XIX. Plan fiduciary net position - beginning of period	1,716,849	1,405,726	1,207,111	1,322,099	1,007,945	879,072	778,852	581,571
XX. Plan fiduciary net position - end of period [XVIII.+XIX.]	1,928,363	1,716,849	1,405,726	1,207,111	1,322,099	1,007,945	879,072	778,852
XXI. Net OPEB Liability [XII.-XX.]	19,497,940	23,383,725	22,921,572	22,634,076	27,998,900	21,737,301	18,705,896	20,006,785
XXII. Plan fiduciary net position as a % of total OPEB liability [XX./XII.]	9.00%	6.84%	5.78%	5.06%	4.51%	4.43%	4.49%	3.75%
XXIII. Covered employee payroll	16,949,308	15,111,708	14,671,561	15,153,559	14,712,193	16,027,654	15,560,829	13,981,413
XXIV. Plan NOL as % of covered employee payroll [XXI./XXIII]	115.04%	154.74%	156.23%	149.36%	190.31%	135.62%	120.21%	143.10%
Single Discount Rate to calculate Plan Liabilities	5.13%	4.70%	4.38%	4.31%	2.75%	3.00%	3.25%	3.00%

Schedule Presentation

This schedule is intended to present information for 10 years. Until a 10-year trend is compiled, information is presented for those years for which information is available.

See independent auditor's report

SEEM Collaborative
OPEB Plan - Required Supplementary Information
As of the June 30, 2025 Measurement Date

Notes to Required Supplementary Information:

Valuation Date: Actuarially Determined Contribution was valued as of July 1, 2024.

Actuarial Cost Method: Individual Entry Age Normal

Asset-Valuation Method: Market Value of Assets as of the Measurement Date, June 30, 2025.

Actuarial Assumptions:

Investment Rate of Return: 5.86 percent, net of OPEB plan investment expense, including inflation.

Municipal Bond Rate: 4.81 percent as of June 30, 2025 (source: S&P Municipal Bond 20-Year High Grade Index - SAPIHG)

Single Equivalent Discount Rate: 5.13 percent, net of OPEB plan investment expense, including inflation.

Inflation: 2.50 percent as of June 30, 2025 and for future periods

Salary Increases: 3.00 percent annually as of June 30, 2025 and for future periods

Cost of Living Adjustment: Not Applicable

Pre-Retirement Mortality: General: RP-2000 Employees Mortality Table projected generationally with scale BB and a base year 2009 for males and females.

Teacher: RP-2000 Employees Mortality Table projected generationally with scale BB and a base year 2009 for males and females.

Post-Retirement Mortality: General: RP-2000 Healthy Annuitant Mortality Table projected generationally with scale BB and a base year 2009 for males and females.

Teacher: RP-2000 Healthy Annuitant Mortality Table projected generationally with scale BB and a base year 2009 for males and females.

See independent auditor's report

SEEM Collaborative
Schedule of the Collaborative's Proportionate Share of Net Pension Liability
For the Year Ended June 30, 2025

		<u>MTRS</u>	<u>MSERS</u>
Collaborative's proportion of net pension liability	FY2015	0.10453%	0.09903%
	FY2016	0.11035%	0.09431%
	FY2017	0.11664%	0.10736%
	FY2018	0.11392%	0.10697%
	FY2019	0.12029%	0.10499%
	FY2020	0.11965%	0.10239%
	FY2021	0.11466%	0.10178%
	FY2022	0.11575%	0.10213%
	FY2023	0.11632%	0.09648%
	FY2024	0.11265%	0.08810%
Collaborative's proportionate share of net pension liability	FY2015	\$ 21,418,635	\$ 11,272,144
	FY2016	\$ 24,671,118	\$ 13,004,413
	FY2017	\$ 26,692,845	\$ 13,769,155
	FY2018	\$ 27,011,576	\$ 14,151,835
	FY2019	\$ 30,330,731	\$ 15,364,606
	FY2020	\$ 34,153,568	\$ 17,567,190
	FY2021	\$ 26,035,785	\$ 10,622,570
	FY2022	\$ 29,967,216	\$ 14,206,780
	FY2023	\$ 30,579,598	\$ 14,131,950
	FY2024	\$ 28,565,142	\$ 12,444,576
Collaborative's covered-employee payroll	FY2015	\$ 6,710,478	\$ 5,533,186
	FY2016	\$ 7,392,830	\$ 5,374,488
	FY2017	\$ 7,600,056	\$ 5,900,774
	FY2018	\$ 8,127,873	\$ 6,149,145
	FY2019	\$ 8,819,110	\$ 6,255,653
	FY2020	\$ 9,112,494	\$ 6,273,995
	FY2021	\$ 8,983,451	\$ 5,941,581
	FY2022	\$ 9,673,176	\$ 6,081,279
	FY2023	\$ 10,188,500	\$ 6,444,960
	FY2024	\$ 10,606,613	\$ 6,116,530
Collaborative's proportionate share of the net pension liability as a percentage of its covered-employee payroll	FY2015	319.18%	203.72%
	FY2016	333.72%	241.97%
	FY2017	351.22%	233.34%
	FY2018	332.33%	230.14%
	FY2019	343.92%	245.61%
	FY2020	374.80%	280.00%
	FY2021	289.82%	178.78%
	FY2022	309.80%	233.62%
	FY2023	300.14%	219.27%
	FY2024	269.31%	203.46%
Plan fiduciary net position as a percentage of total pension liability	FY2015	55.38%	67.87%
	FY2016	52.73%	63.48%
	FY2017	54.25%	67.21%
	FY2018	54.84%	67.91%
	FY2019	53.95%	66.28%
	FY2020	50.67%	62.48%
	FY2021	62.03%	77.54%
	FY2022	57.75%	71.05%
	FY2023	58.48%	70.71%
	FY2024	61.45%	72.90%

Notes to Required Supplementary Information - See Note E to the financial statements

MTRS is the Massachusetts Teachers' Retirement System and MSERS is the Massachusetts State Employee's Retirement System.

Measurement Date

The amounts presented in this schedule were determined as of June 30, 2024.

Schedule Presentation

This schedule is intended to present information for 10 years. Until a 10-year trend is compiled, information is presented for those years for which information is available.

See independent auditor's report.

SEEM Collaborative
 Schedule of Pension Contributions
 For the Year Ended June 30, 2025

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
MTRS										
Contractually required contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collaborative's covered-employee payroll	\$ 6,680,161	\$ 6,710,161	\$ 7,392,830	\$ 7,600,056	\$ 8,819,110	\$ 9,112,494	\$ 8,983,451	\$ 9,673,176	\$ 10,188,500	\$ 10,606,613
Contributions as a percentage of covered-employee payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MSERS										
Contractually required contribution	\$ 303,508	\$ 294,171	\$ 325,726	\$ 364,782	\$ 367,421	\$ 360,624	\$ 351,585	\$ 370,958	\$ 393,143	\$ 373,108
Contributions in relation to the contractually required contribution	\$ 303,508	\$ 294,171	\$ 325,726	\$ 364,782	\$ 367,421	\$ 360,624	\$ 351,585	\$ 370,958	\$ 393,143	\$ 373,108
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collaborative's covered-employee payroll	\$ 5,533,186	\$ 5,374,488	\$ 5,900,774	\$ 6,149,145	\$ 6,255,653	\$ 6,273,995	\$ 5,941,581	\$ 6,081,279	\$ 6,444,960	\$ 6,116,530
Contributions as a percentage of covered-employee payroll	5.49%	5.47%	5.52%	5.93%	5.87%	5.75%	5.92%	6.10%	6.10%	6.10%

Notes to Required Supplementary Information
 MTRS is the Massachusetts Teachers' Retirement System
 MSERS is the Massachusetts State Employees' Retirement System
 Also, see Note E to financial statements

Measurement Date
 The amounts presented in this schedule were determined as of June 30, 2024.

Schedule Presentation
 This schedule is intended to present information for 10 years. Until a 10-year trend is compiled, information is presented for those years for which information is available.

Contributions
 The Collaborative is required to pay an annual appropriation as established by the Public Employees' Retirement Administration Commission (PERAC) for MSERS. No contribution is required for MTRS. The Commonwealth of Massachusetts as a nonemployer is legally responsible for the entire past service cost related to the Collaborative and therefore has a 100% special funding situation.



FRITZ DEGUGLIELMO LLC
*CERTIFIED PUBLIC ACCOUNTANTS
& BUSINESS ADVISORS*

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors of
SEEM Collaborative
Stoneham, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of SEEM Collaborative (a collaborative organized under the Laws of the Commonwealth of Massachusetts), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise SEEM Collaborative's basic financial statements, and have issued our report thereon dated December 16, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered SEEM Collaborative's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of SEEM Collaborative's internal control. Accordingly, we do not express an opinion on the effectiveness of SEEM Collaborative's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether SEEM Collaborative's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants

Newburyport, Massachusetts

December 16, 2025




Creating Successful Futures...

92 Montvale Avenue, Suite 3500, Stoneham, MA 02180 ~ p. 781-279-1361 ~ f. 781-279-0292
www.seemcollaborative.org

ACCEPTANCE OF THE BOARD OF DIRECTORS

We, the Board of Directors of the SEEM Collaborative, have voted to accept the representations of management and the expression of the opinions made by Fritz DeGuglielmo LLC as embodied in the financial statements, supplemental schedules and independent auditor's reports for the year ended June 30, 2025.

We also certify that the representations made by management and the disclosures in the financial statements are accurate and have been correctly and completely disclosed as required by accounting principles generally accepted in the United States of America and under Commonwealth of Massachusetts laws for the year ended June 30, 2025.



Douglas I. Lyons

Board Chair

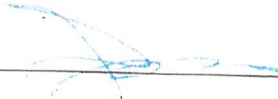
Dec. 16, 2025

Date

SEEM

92 Montvale Avenue, Suite 3500, Stoneham, MA 02180 ~ p. 781-279-1361 ~ f. 781-279-0292

I, Dr. Doug Lyons, hereby certify that the Collaborative's FY25 annual report was approved by a duly authorized vote at a public meeting held by the SEEM Collaborative Board of Directors on 12/16/2025.



Douglas J Lyons

Board Chair

Dec 16 2025

Date



Melrose Public Schools Administrative Offices

360 Lynn Fells Parkway, Melrose, MA 02176
Phone: 781-662-2000 V/TTY FAX: 781-979-2112

CARI BERMAN

Interim Superintendent
cberman@melroseschools.com

KEN KELLEY

Interim Deputy Superintendent
kkelley@melroseschools.com

To: Melrose School Committee
From: Cari Berman, Interim Superintendent
Subject: MVMMS Structure for 2026-2027
Date: February 10, 2026

Following the successful override vote in November, Melrose Veterans Memorial Middle School (MVMMS) is slated to receive additional funding for critical positions. This investment allows the district to bring back the Team model in several grades, a move designed to enhance student support and academic cohesion.

The following outlines the vision created by the MVMMS Leadership Team, including the instructional structure for each grade level and the process for scheduling and communicating these changes to caregivers.

To ensure operational efficiency, the bell schedule for MVMMS will remain the same as the current academic year. By maintaining alignment with Melrose High School, the district will continue to share staff when necessary to meet student needs and maximize resources.

6th Grade: Building Community

The 6th-grade experience focuses on creating a sense of belonging as students transition from their elementary schools.

- **Team Structure:** Students will be assigned to one of three teams. Each team will consist of approximately 100 students balanced from all Melrose elementary schools.
- **Core Curriculum:** Students will attend the following classes four times per week. To support organizational skills, these subject-specific rooms will be located near student lockers and homerooms:
 - Ancient World History I
 - English
 - Math
 - Science
- **Enrichment and Support:** The following classes will meet twice per week.
 - Wellness

- Literacy
- Math Lab
- Theater
- Digital Literacy/Computer Science.
- Music (Students will have the opportunity to choose their music class. Detailed information regarding middle school music options will be shared later this spring.)

7th Grade: Increasing Exploration

In 7th grade, the model balances core academic stability with new opportunities for language and specialized study.

- **Team Structure:** Students will be assigned to one of two teams, organized geographically by hallway (one in the short hallway and one in the long hallway).
- **Core Curriculum:** Students will attend the following classes four times per week.
 - Ancient World History II
 - English
 - Science
 - Math (The department will send a letter detailing the two math class options.)
- **Enrichment and Support:** The following classes will meet twice per week.
 - World Language: Students will choose a 0.5-credit, language-specific class in French, German, Italian, Latin, or Spanish. Current 6th graders will be asked to rank their language choices this spring.
 - Academic Support: Students will continue to take a Literacy block and a Math Lab twice per week. These sessions focus on remediation, targeted support, and academic extension.
 - Exploratory Rotation: Students will take Wellness (2x/week) and three out of the following four options: Art, Technology and Engineering, World Language, or Band/Chorus/Orchestra.

8th Grade: Flexibility and High School Readiness

- **Team Structure:** To allow for maximum flexibility in scheduling and staffing, there will not be official teams in 8th grade next year. This allows students to tailor their schedules to their specific interests and academic needs.
- **Core Curriculum:** Students will attend the following classes four times per week:
 - Civics
 - English
 - Math
 - Science

- World Language Level 1 (Students will choose a Level 1 World Language - French, German, Italian, Latin, or Spanish)
- **Enrichment and Support**
 - Students will take Wellness (2x/week) and up to three electives.
 - For those in Band, Chorus, or Orchestra, these classes will meet four times per week as a primary elective.

Communication and Timeline

The MVMMS Leadership Team is committed to a transparent and informative scheduling process.

- MVMMS families will receive email communication regarding these updates before February Vacation.
- Additional communication regarding the scheduling process will be shared with families through March.
- The full Program of Studies will be presented to the School Committee for review in April.
- Course selection for rising 8th grade students will take place during the Prime block using Aspen in April.

PRELIMINARY CITY OF MELROSE WARRANT REPORT

DATE: 02/10/2026
WARRANT: S26054
AMOUNT: 525,042.84

Kerriann Golden
CFO/City Auditor

To the Accounting Office:
The following named bills of the School Department amounting in the agreed to total above are hereby approved and you are requested to place them on a warrant payment.

Approved: _____

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Detail Invoice List

WARRANT: S26054 02/10/2026

CASH ACCOUNT: 00		104200		EASTERN VENDOR 1132							
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	DOCUMENT	VOUCHER	CHECK	
20661	KING BRIAN TRANSPORTA	0002	265333	INV	02/10/2026	752		343912	469165		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1141400 53450	3300	SPED	IN TRAN		5,260.00					
							5,260.00				
20661	KING BRIAN TRANSPORTA	0002	265333	INV	02/10/2026	758		344102	469360		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1141400 53450	3300	SPED	IN TRAN		3,945.00					
							3,945.00				
						CHECK TOTAL	9,205.00				
18325	AMAZON CAPITAL SERVIC	0004	26307063	INV	02/10/2026	1HVJ-7J6V-WV6P		343686	468931		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 18512 55500	6300	ED STAT	GEN SUPP		171.52					
							171.52				
18325	AMAZON CAPITAL SERVIC	0004	26307065	INV	02/10/2026	14RP-H3T6-314V		343724	468972		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 18512 55500	6300	ED STAT	GEN SUPP		207.62					
							207.62				
18325	AMAZON CAPITAL SERVIC	0004	26316045	INV	02/10/2026	1TPF-XMQK-VPHW		343754	469003		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1116350 55500	2415	ROOSVLT	RV INS SUP		96.40					
							96.40				
18325	AMAZON CAPITAL SERVIC	0004	26331060	INV	02/10/2026	1XYX-9XNM-PL7R		343755	469004		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1131126 55500	2415	HS PE	HS PE SUP		1,403.95					
							1,403.95				
18325	AMAZON CAPITAL SERVIC	0004	26321036	INV	02/10/2026	1YQX-GJLL-FF3Q		343757	469006		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1121126 55500	2415	MS PHYS EDMS PE SUP			45.11					
							45.11				
18325	AMAZON CAPITAL SERVIC	0004	26318018	INV	02/10/2026	1RXF-MH9Q-4JVY		343758	469007		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 18502 55500	2430	EXPENSES	GEN SUPP		74.97					
							74.97				
18325	AMAZON CAPITAL SERVIC	0004	26317039	INV	02/10/2026	179T-913X-XXYJ		343759	469008		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1117350 55500	2430	WINTHROP	WN GEN SUP		134.48					
							134.48				

PRELIMINARY CITY OF MELROSE WARRANT REPORT

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WARRANT: S26054 02/10/2026

CASH ACCOUNT: 00 104200		EASTERN VENDOR 1132									
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	DOCUMENT	VOUCHER	CHECK	
18325	AMAZON CAPITAL SERVIC	0004	26314033	INV	02/10/2026	1MGC-PYGR-PVM7		343913	469168		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1114350 55500	2415	LINCOLN	LN INS SUP		46.11	46.11				
18325	AMAZON CAPITAL SERVIC	0004	26312018	INV	02/10/2026	1DYG-RHQW-6FLG		343914	469169		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1112350 55500	2430	HOOVER	HV GEN SUP		259.96	259.96				
18325	AMAZON CAPITAL SERVIC	0004	26307059	INV	02/10/2026	1DH7-HD4J-4XKV		343915	469170		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 18512 55500	6300	ED STAT	GEN SUPP		5.99	5.99				
18325	AMAZON CAPITAL SERVIC	0004	26307064	INV	02/10/2026	1XYK-J9XL-YWHH		343916	469171		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 18512 55500	6300	ED STAT	GEN SUPP		36.61	36.61				
18325	AMAZON CAPITAL SERVIC	0004	26307059	INV	02/10/2026	1J97-VPXW-T6NT		343918	469173		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 18512 55500	6300	ED STAT	GEN SUPP		117.85	117.85				
18325	AMAZON CAPITAL SERVIC	0004	26396114	INV	02/10/2026	1714-J3G1-61QF		344261	469524		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 19082 55500	2410	FEE BASED	LIBRARY		420.32	420.32				
18325	AMAZON CAPITAL SERVIC	0004	26321038	INV	02/10/2026	1H1X-QV6C-XGLK		344262	469525		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1121133 55500	2710	MS GUIDE	MS GUIDE		47.76	47.76				
						CHECK TOTAL	3,068.65				
11884	ASHLAND HIGH SCHOOL	0001	26335183	INV	02/10/2026	02/07/26 TOURNAMENT		344230	469493		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135710 55500	3510	WRESTLING	WRESTLING		300.00	300.00				
						CHECK TOTAL	300.00				

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Detail Invoice List

WARRANT: S26054 02/10/2026

CASH ACCOUNT: 00		104200		EASTERN VENDOR 1132						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	DOCUMENT	VOUCHER	CHECK
631300	NRT BUS INC	0003	26390001	INV	02/10/2026	INV196137		343951	469207	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1577264 52400 3300		CONT SRV	TRANSPORT		42,120.00				
							42,120.00			
						CHECK TOTAL	42,120.00			
14250	JEFFREY BENSON	0000	26301086	INV	02/10/2026	MR012026		344187	469448	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1199000 52400 1410		SYS-WIDE	CONSULT SW		500.00				
							500.00			
						CHECK TOTAL	500.00			
121780	CDW GOVERNMENT	0001	26341138	INV	02/10/2026	AH6LE6R		343689	468935	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1475265 55500 2410		SUP&MAT	INSTR MAT		978.24				
							978.24			
						CHECK TOTAL	978.24			
24329	COLLABORATIVE LEARNIN	0000	26341082	INV	02/10/2026	2025SD-5		343958	469214	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1475264 52400 9300		CONT SVC	CONTR SVCS		2,817.66				
							2,817.66			
						CHECK TOTAL	2,817.66			
172245	COMMUNITY THERAPEUTIC	0000	26341031	INV	02/10/2026	SM January 2026		343919	469174	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 53901 9300		SPED	NON-PUBLIC		11,189.48				
							11,189.48			
						CHECK TOTAL	11,189.48			
23720	CONSTELLATIONS BEHAVI	0001	26341022	INV	02/10/2026	12866108		343920	469175	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1475264 52400 2320		CONT SVC	CONTR SVCS		16,297.00				
							16,297.00			
						CHECK TOTAL	16,297.00			

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WARRANT: S26054 02/10/2026

CASH ACCOUNT: 00 104200		EASTERN VENDOR 1132									
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	DOCUMENT	VOUCHER	CHECK	
186250	COTTING SCHOOL INC	0000	26341107	INV	02/10/2026	INV3587		343922	469178		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1475264 52400 2720		CONT SVC	CONTR SVCS		735.00					
							735.00				
						CHECK TOTAL	735.00				
84000	DICK BLICK	0000	26321008	INV	02/10/2026	7258715		344241	469504		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1121102 55500 2415		MS ART	MS ART SUP		64.95					
							64.95				
						CHECK TOTAL	64.95				
15213	SJ TRANSPORTATION LLC	0001	265316	INV	02/10/2026	JANUARY 2026-1		344281	469545		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1141400 53450 3300		SPED	IN TRAN		11,475.00					
							11,475.00				
15213	SJ TRANSPORTATION LLC	0001	265316	INV	02/10/2026	JANUARY 2026-2		344282	469546		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1141400 53450 3300		SPED	IN TRAN		12,910.00					
							12,910.00				
15213	SJ TRANSPORTATION LLC	0001	265316	INV	02/10/2026	JANUARY 2026-3		344283	469547		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1141400 53450 3300		SPED	IN TRAN		6,300.00					
							6,300.00				
15213	SJ TRANSPORTATION LLC	0001	265316	INV	02/10/2026	JANUARY 2026-4		344284	469548		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1141400 53450 3300		SPED	IN TRAN		6,545.00					
							6,545.00				
						CHECK TOTAL	37,230.00				
300150	THE MARGARET GIFFORD	0000	26341033	INV	02/10/2026	026952		343923	469179		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1141400 53901 9300		SPED	NON-PUBLIC		9,024.24					
							9,024.24				
						CHECK TOTAL	9,024.24				

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Detail Invoice List

WARRANT: S26054 02/10/2026

CASH ACCOUNT: 00 104200		EASTERN VENDOR 1132								
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	DOCUMENT	VOUCHER	CHECK
286382	HOPEFUL JOURNEYS EDUC	0000	26341030	INV	02/10/2026	012026NP		343924	469180	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 53901 9300	SPED	NON-PUBLIC			14,116.81				
							14,116.81			
286382	HOPEFUL JOURNEYS EDUC	0000	26341028	INV	02/10/2026	012026CB		343925	469181	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 53901 9300	SPED	NON-PUBLIC			14,116.81				
							14,116.81			
286382	HOPEFUL JOURNEYS EDUC	0000	26341029	INV	02/10/2026	012026ML		343926	469182	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 53901 9300	SPED	NON-PUBLIC			14,116.81				
							14,116.81			
286382	HOPEFUL JOURNEYS EDUC	0000	26341043	INV	02/10/2026	012026AM		343927	469183	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 53901 9300	SPED	NON-PUBLIC			14,116.81				
							14,116.81			
286382	HOPEFUL JOURNEYS EDUC	0000	26341091	INV	02/10/2026	122025CBPM		344231	469494	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 52400 2320	SPED	OTH COST			2,300.00				
							2,300.00			
							CHECK TOTAL			
							58,767.24			
8980	WB HUNT CO INC	0000	26331091	INV	02/10/2026	IB6668		344117	469376	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1131000 55500 2430	H.S.	HS GEN SUP			93.52				
							93.52			
							CHECK TOTAL			
							93.52			
12942	INTERNATIONAL TRANSLA	0000	26396112	INV	02/10/2026	INV-04530		343690	468936	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1196000 52400 2110	CUR&PDEV	CR TRANS			383.00				
							383.00			
							CHECK TOTAL			
							383.00			
424800	LANDMARK SCHOOL OUTRE	0001	26341092	INV	02/10/2026	FY26-051896		343928	469184	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 52400 2320	SPED	OTH COST			769.19				
	2 1475264 52400 2356	CONT SVC	CONTR SVCS			1,405.81				

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Detail Invoice List

WARRANT: S26054 02/10/2026

CASH ACCOUNT: 00		104200		EASTERN VENDOR 1132						
VENDOR	REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	DOCUMENT	VOUCHER	CHECK	
						2,175.00				
					CHECK TOTAL	2,175.00				
435600	LEARNING PREP SCHOOL	0000	26341039	INV	02/10/2026	64018	343930	469186		
	ACCOUNT DETAIL					LINE AMOUNT				
1	1141400 53901 9300	SPED	NON-PUBLIC			9,298.03				
					CHECK TOTAL	9,298.03				
446700	LIGHTHOUSE SCHOOL	0000	26341057	INV	02/10/2026	0126099	343932	469188		
	ACCOUNT DETAIL					LINE AMOUNT				
1	1141400 53901 9300	SPED	NON-PUBLIC			14,422.14				
						14,422.14				
446700	LIGHTHOUSE SCHOOL	0000	26341058	INV	02/10/2026	0126100	343933	469189		
	ACCOUNT DETAIL					LINE AMOUNT				
1	1141400 53901 9300	SPED	NON-PUBLIC			14,422.14				
					CHECK TOTAL	28,844.28				
456000	LUCEY'S SERVICE STATI	0000	265320	INV	02/10/2026	61349	343935	469191		
	ACCOUNT DETAIL					LINE AMOUNT				
1	1141400 53450 3300	SPED	IN TRAN			110.50				
					CHECK TOTAL	110.50				
22678	JOHN MACERO	0000	26301114	INV	02/10/2026	11	344118	469377		
	ACCOUNT DETAIL					LINE AMOUNT				
1	1199000 52400 1410	SYS-WIDE	CONSULT SW			3,800.00				
					CHECK TOTAL	3,800.00				
22451	MAKERSTOCK, LLC	0000	26331011	INV	02/10/2026	65440	343730	468978		
	ACCOUNT DETAIL					LINE AMOUNT				
1	1131132 55502 2410	HS TECH ED HS	TEC MAT			297.10				
					CHECK TOTAL	297.10				

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Detail Invoice List

WARRANT: S26054 02/10/2026

CASH ACCOUNT: 00 104200		EASTERN VENDOR 1132									
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	DOCUMENT	VOUCHER	CHECK	
8510	CITY OF MALDEN	0001	26335182	INV	02/10/2026	562		344229	469492		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135709 55500 3510		B SWIMCS	B SWIM		7,740.00					
							7,740.00				
						CHECK TOTAL	7,740.00				
10540	MANCHESTER ESSEX REGI	0000	26341044	INV	02/10/2026	3925 1.26		343937	469193		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1475264 52400 9400		CONT SVC	CONTR SVCS		6,295.90					
							6,295.90				
						CHECK TOTAL	6,295.90				
15447	MAXIM HEALTHCARE SERV	0001	26341074	INV	02/10/2026	V29135504		343691	468938		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1141400 53450 3300		SPED	IN TRAN		8,100.00					
							8,100.00				
						CHECK TOTAL	8,100.00				
534335	CITY OF MELROSE - DPW	0000	26318003	INV	02/10/2026	FOH011326		344188	469449		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1118350 55500 2430		FRANKLIN	FN GEN SUP		82.88					
							82.88				
						CHECK TOTAL	82.88				
534333	CITY OF MELROSE - MEM	0000	26335179	INV	02/10/2026	26-011		343756	469005		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135710 55500 3510		WRESTLING	WRESTLING		1,350.00					
							1,350.00				
						CHECK TOTAL	1,350.00				
542100	MELROSE SCHOOL FOOD S	0000	26301100	INV	02/10/2026	2603		344103	469361		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 19012 540000		ELEM MUSICOTH	CHGEXP		101.00					
							101.00				
542100	MELROSE SCHOOL FOOD S	0000	26307014	INV	02/10/2026	ES 2621		344104	469362		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 18512 53000 6300		ED STAT	SNACKS		672.00					
							672.00				

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Detail Invoice List

WARRANT: S26054 02/10/2026

CASH ACCOUNT: 00 104200		EASTERN VENDOR 1132								
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	DOCUMENT	VOUCHER	CHECK
542100	MELROSE SCHOOL FOOD S	0000	26307014	INV	02/10/2026	ES 2622		344105	469363	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 18512 53000 6300		ED STAT	SNACKS		802.00				
							802.00			
542100	MELROSE SCHOOL FOOD S	0000	26307014	INV	02/10/2026	ES 2623		344106	469364	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 18512 53000 6300		ED STAT	SNACKS		735.00				
							735.00			
542100	MELROSE SCHOOL FOOD S	0000	26307014	INV	02/10/2026	ES 2624		344107	469365	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 18512 53000 6300		ED STAT	SNACKS		415.00				
							415.00			
542100	MELROSE SCHOOL FOOD S	0000	26307014	INV	02/10/2026	ES 2625		344108	469366	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 18512 53000 6300		ED STAT	SNACKS		1,800.00				
							1,800.00			
							CHECK TOTAL			
							4,525.00			
460320	M-F ATHLETIC COMPANY,	0000	26335180	INV	02/10/2026	INV379508		344216	469478	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1135718 55500 3510		G TRACK	G TRACK		261.00				
							261.00			
							CHECK TOTAL			
							261.00			
17707	MILESTONES, INC	0000	26341112	INV	02/10/2026	32120		343938	469194	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 53901 9300		SPED	NON-PUBLIC		13,604.76				
							13,604.76			
17707	MILESTONES, INC	0000	26341032	INV	02/10/2026	32119		343939	469195	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 53901 9300		SPED	NON-PUBLIC		13,604.76				
							13,604.76			
							CHECK TOTAL			
							27,209.52			
16553	NASHOBA LEARNING GROU	0000	26341037	INV	02/10/2026	032079		344110	469368	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 53901 9300		SPED	NON-PUBLIC		12,574.20				
							12,574.20			

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Detail Invoice List

WARRANT: S26054 02/10/2026

CASH ACCOUNT: 00 104200		EASTERN VENDOR 1132								
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	DOCUMENT	VOUCHER	CHECK
16553	NASHOBA LEARNING GROU	0000	26341038	INV	02/10/2026	032080		344111	469369	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 53901 9300	SPED	NON-PUBLIC			12,574.20				
							12,574.20			
						CHECK TOTAL	25,148.40			
609610	NEW ENGLAND ACADEMY,	0000	26341062	INV	02/10/2026	MEL0126B		343942	469198	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 53901 9300	SPED	NON-PUBLIC			8,312.12				
							8,312.12			
609610	NEW ENGLAND ACADEMY,	0000	26341061	INV	02/10/2026	MEL0126H		343943	469199	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 53901 9300	SPED	NON-PUBLIC			8,312.12				
							8,312.12			
						CHECK TOTAL	16,624.24			
611603	THE NEW ENGLAND CENTE	0001	26341093	INV	02/10/2026	PSINV131703		344109	469367	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 52400 2320	SPED	OTH COST			719.10				
							719.10			
						CHECK TOTAL	719.10			
633500	NORTH SUBURBAN TRANSP	0000	26335164	INV	02/10/2026	1319		344100	469358	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1135700 53450 3510	ATHL	AT TRANS			26,040.00				
							26,040.00			
						CHECK TOTAL	26,040.00			
631900	NORTHSHORE EDUCATION	0000	25341231	INV	02/10/2026	2026004991		343947	469203	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 53900 9400	SPED	COLL TUIT			7,277.19				
							7,277.19			
631900	NORTHSHORE EDUCATION	0000	26341080	INV	02/10/2026	2026004990		343948	469204	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 53900 9400	SPED	COLL TUIT			7,277.19				
							7,277.19			

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WARRANT: S26054 02/10/2026

CASH ACCOUNT: 00 104200		EASTERN VENDOR 1132								
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	DOCUMENT	VOUCHER	CHECK
631900	NORTHSHORE EDUCATION	0000	25341232	INV	02/10/2026	2026004989		343949	469205	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 53900 9400	SPED	COLL TUIT			13,889.76				
							13,889.76			
631900	NORTHSHORE EDUCATION	0000	25341230	INV	02/10/2026	2026004988		343950	469206	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 53900 9400	SPED	COLL TUIT			7,277.19				
							7,277.19			
						CHECK TOTAL	35,721.33			
22448	PERSPECTIVES CHILDREN	0000	26341094	INV	02/10/2026	252615		344112	469370	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 52400 2320	SPED	OTH COST			1,800.00				
							1,800.00			
22448	PERSPECTIVES CHILDREN	0000	26341094	INV	02/10/2026	252616		344116	469374	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 52400 2320	SPED	OTH COST			900.00				
							900.00			
						CHECK TOTAL	2,700.00			
686705	PITNEY BOWES GLOBAL F	0002	26301031	INV	02/10/2026	3321997139		343952	469208	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1199000 53615 1210	SYS-WIDE	POSTAGE			1,320.78				
							1,320.78			
						CHECK TOTAL	1,320.78			
21576	PRECISION HUMAN RESOU	0001	26341003	INV	02/10/2026	2100038067		343694	468942	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 52400 2320	SPED	OTH COST			1,586.66				
							1,586.66			
21576	PRECISION HUMAN RESOU	0001	26341003	INV	02/10/2026	2100038172		344113	469371	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 52400 2320	SPED	OTH COST			1,112.40				
							1,112.40			
21576	PRECISION HUMAN RESOU	0001	26341003	INV	02/10/2026	2100038277		344217	469479	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 52400 2320	SPED	OTH COST			1,786.96				
							1,786.96			

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WARRANT: S26054 02/10/2026

CASH ACCOUNT: 00		104200		EASTERN VENDOR 1132							
VENDOR	REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	DOCUMENT	VOUCHER	CHECK		
					CHECK TOTAL	4,486.02					
698700	PRO-ED, INC	0000	26341145	INV	02/10/2026	3116320	343692	468940			
	ACCOUNT DETAIL					LINE AMOUNT					
	1	1475265	55500 2410	SUP&MAT	INSTR MAT	762.30					
					CHECK TOTAL	762.30					
20091	JANICE RAYMOND	0000	26396067	INV	02/10/2026	000029	343953	469209			
	ACCOUNT DETAIL					LINE AMOUNT					
	1	1196000	57613 2210	CUR&PDEV	CR DUES	1,600.00					
					CHECK TOTAL	1,600.00					
8977	RICOH USA INC	0000	26331082	INV	02/10/2026	1105391504	343687	468933			
	ACCOUNT DETAIL					LINE AMOUNT					
	1	1131000	55500 2415	H.S.	HS INS SUP	888.30					
					CHECK TOTAL	888.30					
8977	RICOH USA INC	0001	26301007	INV	02/10/2026	109811549	344323	469587			
	ACCOUNT DETAIL					LINE AMOUNT					
	1	1199000	55500 2420	SYS-WIDE	SYS EQUIP	232.06					
					CHECK TOTAL	232.06					
720810	RIDDELL / ALL AMERICA	0001	26301111	INV	02/10/2026	952343278	343954	469210			
	ACCOUNT DETAIL					LINE AMOUNT					
	1	16012	530000 3510	ATHLET	OTHER SUPP	359.73					
					CHECK TOTAL	359.73					
724812	RIVERVIEW SCHOOL	0000	26341063	INV	02/10/2026	2026020200049	344213	469475			
	ACCOUNT DETAIL					LINE AMOUNT					
	1	1141400	53901 9300	SPED	NON-PUBLIC	7,680.33					
					CHECK TOTAL	7,680.33					

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Detail Invoice List

WARRANT: S26054 02/10/2026

CASH ACCOUNT: 00 104200		EASTERN VENDOR 1132								
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	DOCUMENT	VOUCHER	CHECK
757850	SCHOOLS FOR CHILDREN,	0000	26341027	INV	02/10/2026	0000155719		343955	469211	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 53901 9300	SPED	NON-PUBLIC			6,115.06				
							6,115.06			
757850	SCHOOLS FOR CHILDREN,	0000	26341064	INV	02/10/2026	0000155753		343956	469212	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 53901 9300	SPED	NON-PUBLIC			10,848.81				
							10,848.81			
						CHECK TOTAL	16,963.87			
763600	SEEM COLLABORATIVE	0001	26341065	INV	02/10/2026	98080		344218	469481	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 53900 9400	SPED	COLL TUIT			5,593.00				
							5,593.00			
763600	SEEM COLLABORATIVE	0001	26341070	INV	02/10/2026	98081		344219	469482	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 53900 9400	SPED	COLL TUIT			5,593.00				
							5,593.00			
763600	SEEM COLLABORATIVE	0001	26341066	INV	02/10/2026	98082		344220	469483	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1475264 52400 9400	CONT SVC	CONTR SVCS			5,593.00				
							5,593.00			
763600	SEEM COLLABORATIVE	0001	25341236	INV	02/10/2026	98083		344221	469484	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 53900 9400	SPED	COLL TUIT			5,593.00				
							5,593.00			
763600	SEEM COLLABORATIVE	0001	26341081	INV	02/10/2026	98084		344223	469486	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1475264 52400 9400	CONT SVC	CONTR SVCS			5,593.00				
							5,593.00			
763600	SEEM COLLABORATIVE	0001	25341237	INV	02/10/2026	98085		344224	469487	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 53900 9400	SPED	COLL TUIT			2,796.50				
							2,796.50			
763600	SEEM COLLABORATIVE	0001	25341238	INV	02/10/2026	98096		344225	469488	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 53900 9400	SPED	COLL TUIT			5,593.00				
							5,593.00			

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Detail Invoice List

WARRANT: S26054 02/10/2026

CASH ACCOUNT: 00		104200		EASTERN VENDOR 1132							
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	DOCUMENT	VOUCHER	CHECK	
763600	SEEM COLLABORATIVE	0001	26341067	INV	02/10/2026	98087		344226	469489		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1141400 53900 9400	SPED	COLL TUIT			5,593.00					
							5,593.00				
763600	SEEM COLLABORATIVE	0001	26341068	INV	02/10/2026	98088		344227	469490		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1475264 52400 9400	CONT SVC	CONTR SVCS			5,593.00					
							5,593.00				
763600	SEEM COLLABORATIVE	0001	26341069	INV	02/10/2026	98089		344228	469491		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1141400 53900 9400	SPED	COLL TUIT			5,593.00					
							5,593.00				
							CHECK TOTAL				53,133.50
772500	SHORE EDUCATIONAL COL	0000	25341224	INV	02/10/2026	2601850		343957	469213		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1141400 53900 9400	SPED	COLL TUIT			8,836.71					
							8,836.71				
							CHECK TOTAL				8,836.71
19299	THE WOLF SCHOOL, INC	0000	26341073	INV	02/10/2026	11722		343963	469219		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1141400 53901 9300	SPED	NON-PUBLIC			8,399.39					
							8,399.39				
							CHECK TOTAL				8,399.39
23668	TIMBERLANE ATHLETIC C	0000	26335181	INV	02/10/2026	2025603DUALS		344101	469359		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135710 55500 3510	WRESTLING	WRESTLING			400.00					
							400.00				
							CHECK TOTAL				400.00
24505	TRIALS OF MILES RACIN	0000	26335174	INV	02/10/2026	4468676		344321	469585		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135718 55500 3510	G TRACK	G TRACK			585.15					
							585.15				
							CHECK TOTAL				585.15

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Detail Invoice List

WARRANT: S26054 02/10/2026

CASH ACCOUNT: 00 104200		EASTERN VENDOR 1132								
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	DOCUMENT	VOUCHER	CHECK
19359	TTF SOLUTIONS, LLC	0001	26341023	INV	02/10/2026	21360879		343959	469215	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 52400 2320	SPED	OTH COST			1,350.00				
							1,350.00			
19359	TTF SOLUTIONS, LLC	0001	26341023	INV	02/10/2026	21355587		343960	469216	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 52400 2320	SPED	OTH COST			1,263.60				
							1,263.60			
19359	TTF SOLUTIONS, LLC	0001	26341023	INV	02/10/2026	21366315		344114	469372	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 52400 2320	SPED	OTH COST			1,080.00				
							1,080.00			
							CHECK TOTAL			
							3,693.60			
553617	VALLEY COLLABORATIVE	0000	25341233	INV	02/10/2026	2605101		343695	468943	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 53900 9400	SPED	COLL TUIT			4,320.00				
							4,320.00			
							CHECK TOTAL			
							4,320.00			
8995	VERIZON NEW ENGLAND I	0000	26301025	INV	02/10/2026	01182026		343964	469220	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1199000 53614 4130	SYS-WIDE	PHONE SW			259.00				
							259.00			
							CHECK TOTAL			
							259.00			
484680	WB MASON CO INC	0000	26331089	INV	02/10/2026	259659690		344232	469495	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1131000 55500 2430	H.S.	HS GEN SUP			32.04				
							32.04			
484680	WB MASON CO INC	0000	26331089	INV	02/10/2026	259707834		344233	469496	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1131000 55500 2430	H.S.	HS GEN SUP			79.80				
							79.80			
484680	WB MASON CO INC	0000	26321037	INV	02/10/2026	259706850		344322	469586	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1121130 55500 2415	MS SOC ST	MS SS SUP			1,794.00				
							1,794.00			

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Detail Invoice List

WARRANT: S26054 02/10/2026

CASH ACCOUNT: 00		104200		EASTERN VENDOR 1132						
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	DOCUMENT	VOUCHER	CHECK
						CHECK TOTAL	1,905.84			
21013	WINDHAM WOODS SCHOOL,	0000	26341071	INV	02/10/2026	1497		343961	469217	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 53901 9300	SPED	NON-PUBLIC			5,200.00				
							5,200.00			
21013	WINDHAM WOODS SCHOOL,	0000	26341072	INV	02/10/2026	1556		343962	469218	
	ACCOUNT DETAIL					LINE AMOUNT				
	1 1141400 53901 9300	SPED	NON-PUBLIC			4,200.00				
							4,200.00			
						CHECK TOTAL	9,400.00			
106	INVOICES					WARRANT TOTAL	525,042.84	525,042.84		

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Preliminary Warrant Summary

WARRANT: S26054 02/10/2026

FUND	ORG	ACCOUNT	AMOUNT	AVLB BUDGET
0111	1112350	HOOVER ALL ELEMENTARY 0111-3-000-000-12-350-00-30-55500 -2430	HV GENERAL SUPPLIES 259.96	11,564.79
0111	1114350	LINCOLN ALL ELEMENTAR 0111-3-000-000-14-350-00-30-55500 -2415	LN INSTR SUPPLIES 46.11	16,954.68
0111	1116350	ROOSEVELT ALL ELEMENT 0111-3-000-000-16-350-00-30-55500 -2415	RV INSTR SUPPLIES 96.40	6,620.83
0111	1117350	WINTHROP ALL ELEMENTA 0111-3-000-000-17-350-00-30-55500 -2430	WN GENERAL SUPPLIES 134.48	9,792.83
0111	1118350	FRANKLIN ALL ELEMENTA 0111-3-000-000-18-350-00-30-55500 -2430	FN GENERAL SUPPLIES 82.88	11,366.86
0111	1121102	MS ART 0111-3-000-000-21-102-00-40-55500 -2415	MS ART INSTRUCTIONAL 64.95	29,203.44
0111	1121126	M.S.PHYSICAL EDUCATIO 0111-3-000-000-21-126-00-40-55500 -2415	MS WELLNESS INST SUPP 45.11	29,203.44
0111	1121130	M.S. SOCIAL STUDY 0111-3-000-000-21-130-00-40-55500 -2415	MS SOCIAL STUDIES INS 1,794.00	29,203.44
0111	1121133	MS GUIDANCE SUPPLIES 0111-3-000-000-21-000-00-02-55500 -2710	MS GUIDANCE SUPPLIES 47.76	452.24
0111	1131000	HIGH SCHOOL 0111-3-000-000-31-000-00-50-55500 -2415	HS INSTRUCTIONAL SUPP 888.30	76,049.72
0111	1131000	HIGH SCHOOL 0111-3-000-000-31-000-00-50-55500 -2430	HS GENERAL SUPPLIES 205.36	76,049.72
0111	1131126	HIGH SCHOOL PHYSICAL 0111-3-000-000-31-126-00-50-55500 -2415	HS WELLNESS INSTR SUP 1,403.95	76,049.72
0111	1131132	HIGH SCHOOL TECH ED 0111-3-000-000-31-132-00-50-55502 -2410	HS TECH ED INSTR MATE 297.10	76,049.72
0111	1135700	ATHLETICS 0111-3-000-000-35-700-00-50-53450 -3510	AT TRANSPORT 26,040.00	124,316.08
0111	1135709	ATHLETICS SWIMMING 0111-3-000-000-35-709-00-50-55500 -3510	AT SWIM BOYS 7,740.00	124,316.08
0111	1135710	ATHLETICS WRESTLING 0111-3-000-000-35-710-00-50-55500 -3510	AT WRESTLING 2,050.00	124,316.08
0111	1135718	ATHLETICS GIRLS TRACK 0111-3-000-000-35-718-00-50-55500 -3510	AT TRACK GIRLS 846.15	124,316.08
0111	1141400	SPED 0111-3-000-000-41-400-00-00-52400 -2320	SP RELATED COSTS 14,667.91	1,090,738.62
0111	1141400	SPED 0111-3-000-000-41-400-00-00-53450 -3300	SP TRANSPORTATION MPS 54,645.50	1,090,738.62
0111	1141400	SPED 0111-3-000-000-41-400-00-00-53900 -9400	SP TUITION COLLABORAT 85,232.54	1,090,738.62
0111	1141400	SPED 0111-3-000-000-41-400-00-00-53901 -9300	SP TUITION NON-PUBLIC 226,249.02	1,090,738.62
0111	1196000	CURRICULUM & PROF DEV 0111-3-000-000-96-000-00-00-52400 -2110	CR TRANSLATION SERVIC 383.00	6,745.50
0111	1196000	CURRICULUM & PROF DEV 0111-3-000-000-96-000-00-00-57613 -2210	CR MEMBERSHIPS AND DU 1,600.00	66,688.91
0111	1199000	SYSTEM-WIDE 0111-3-000-000-99-000-00-00-52400 -1410	SW CONSULTANTS 4,300.00	73,168.33
0111	1199000	SYSTEM-WIDE 0111-3-000-000-99-000-00-00-53614 -4130	SW TELEPHONE 259.00	73,168.33
0111	1199000	SYSTEM-WIDE 0111-3-000-000-99-000-00-00-53615 -1210	SW POSTAGE 1,320.78	73,168.33
0111	1199000	SYSTEM-WIDE 0111-3-000-000-99-000-00-00-55500 -2420	SW MAINTENANCE OF EQU 232.06	73,168.33
			FUND TOTAL	430,932.32
1475	1475264	CONTRACT SERVICES 1475-3-026-005-41-000-20-05-52400 -2320	CONTRACT SERVICES ASS 16,297.00	17,964.13
1475	1475264	CONTRACT SERVICES 1475-3-026-005-41-000-20-05-52400 -2356	CONTRACT SERVICES-PDE 1,405.81	7,186.74
1475	1475264	CONTRACT SERVICES 1475-3-026-005-41-000-20-05-52400 -2720	CONTRACT SERVICES ASS 735.00	14,571.40
1475	1475264	CONTRACT SERVICES 1475-3-026-005-41-000-20-05-52400 -9300	CONTRACT SERVICES NON 2,817.66	-100,744.52
1475	1475264	CONTRACT SERVICES 1475-3-026-005-41-000-20-05-52400 -9400	CONTRACT SERVICES COL 23,074.90	144,272.80
1475	1475265	SUPPLIES&MATERIALS 1475-3-026-006-41-000-20-05-55500 -2410	SUPPLIES&MATERIALS -I 1,740.54	10,778.76
			FUND TOTAL	46,070.91
1577	1577264	FY26 METCO CONTRACT S 1577-3-026-005-90-000-22-05-52400 -3300	FY26 METCO TRANSPORTA 42,120.00	68,381.00

Report generated: 02/05/2026 13:42:53
 User: Kim Candilieri (kcandilieri)
 Program ID: apwarrnt

PRELIMINARY CITY OF MELROSE WARRANT REPORT

				FUND TOTAL	42,120.00	
1601	16012	ATHLETICS - EXP	1601-3-000-000-35-000-27-02-530000-3510	OTHER SUPPLIES	359.73	297,782.43
				FUND TOTAL	359.73	
1850	18502	ECC EXPENSES	1850-3-000-300-15-00 -29-02-55500 -2430	GENERAL SUPPLY	74.97	871,740.97
				FUND TOTAL	74.97	
1851	18512	ED STATIONS - EXPENSE	1851-3-300-300-00-00 -29-02-53000 -6300	SNACKS	4,424.00	2,461,690.72
1851	18512	ED STATIONS - EXPENSE	1851-3-300-300-00-00 -29-02-55500 -6300	GENERAL SUPPLY	539.59	2,461,690.72
				FUND TOTAL	4,963.59	
1901	19012	ELEMENTARY MUSIC FEES	1901-3-000-000-00-000-29-02-540000-	OTHER CHARGES AND EXP	101.00	360,010.15
				FUND TOTAL	101.00	
1908	19082	FEE BASED PROGRAMS CO	1908-3-300-300-00-000-29-02-55500 -2410	LIBRARY BOOKS	420.32	-420.32
				FUND TOTAL	420.32	
WARRANT SUMMARY TOTAL					525,042.84	
GRAND TOTAL					525,042.84	

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Warrant List by Voucher

WARRANT: S26054 02/10/2026

VOUCHER	VENDOR	DOCUMENT	INVOICE	PO	TYPE	DUE DATE	AMOUNT	COMMENT
468931	18325 AMAZON CAPITAL SERVICES	343686	1HVJ-7J6V-WV6P	26307063	INV	02/10/2026	171.52	FY26 ED STA ROOSEVELT
468933	8977 RICOH USA INC	343687	1105391504	26331082	INV	02/10/2026	888.30	MELROSE HS - STAPLE C
468935	121780 CDW GOVERNMENT	343689	AH6LE6R	26341138	INV	02/10/2026	978.24	MELROSE PPS AIO PRINT
468936	12942 INTERNATIONAL TRANSLATION	343690	INV-04530	26396112	INV	02/10/2026	383.00	TRANSLATION FIRST 2 W
468938	15447 MAXIM HEALTHCARE SERVICES	343691	V29135504	26341074	INV	02/10/2026	8,100.00	MELROSE PPS DEC 2026
468940	698700 PRO-ED, INC	343692	3116320	26341145	INV	02/10/2026	762.30	MELROSE PPS EDMARK RE
468942	21576 PRECISION HUMAN RESOURCE	343694	2100038067	26341003	INV	02/10/2026	1,586.66	MELROSE PPS TEACH ASS
468943	553617 VALLEY COLLABORATIVE	343695	2605101	25341233	INV	02/10/2026	4,320.00	MELROSE TUITION PREPA
468972	18325 AMAZON CAPITAL SERVICES	343724	14RP-H3T6-314V	26307065	INV	02/10/2026	207.62	FY26 ED STA FEB VACA
468978	22451 MAKERSTOCK, LLC	343730	65440	26331011	INV	02/10/2026	297.10	MELROSE HS ENGINEERIN
469003	18325 AMAZON CAPITAL SERVICES	343754	1TPF-XMQK-VPHW	26316045	INV	02/10/2026	96.40	ROOSEVELT TONER CARTR
469004	18325 AMAZON CAPITAL SERVICES	343755	1XYX-9XNM-PL7R	26331060	INV	02/10/2026	1,403.95	MELROSE HS WELLNESS S
469005	534333 CITY OF MELROSE - MEMORIA	343756	26-011	26335179	INV	02/10/2026	1,350.00	FACILITY RENTAL - WRE
469006	18325 AMAZON CAPITAL SERVICES	343757	1YQX-GJLL-FF3Q	26321036	INV	02/10/2026	45.11	MVMMS WELLNESS SUPPLI
469007	18325 AMAZON CAPITAL SERVICES	343758	1RXF-MH9Q-4JVY	26318018	INV	02/10/2026	74.97	FRANKLIN PURELL WIPES
469008	18325 AMAZON CAPITAL SERVICES	343759	179T-913X-XXYJ	26317039	INV	02/10/2026	134.48	WINTHROP STAPLES FOR
469165	20661 KING BRIAN TRANSPORTATION	343912	752	265333	INV	02/10/2026	5,260.00	MELROSE STUDENT TRANS
469168	18325 AMAZON CAPITAL SERVICES	343913	1MGC-PYGR-PVM7	26314033	INV	02/10/2026	46.11	LINCOLN INSTRUCTIONAL
469169	18325 AMAZON CAPITAL SERVICES	343914	1DYG-RHQW-6FLG	26312018	INV	02/10/2026	259.96	HOOVER LIBRARY & ART
469170	18325 AMAZON CAPITAL SERVICES	343915	1DH7-HD4J-4XKV	26307059	INV	02/10/2026	5.99	FY26 ED STA HM SUPPLI
469171	18325 AMAZON CAPITAL SERVICES	343916	1XYK-J9XL-YWHH	26307064	INV	02/10/2026	36.61	FY26 ED STA OFFICE SU
469173	18325 AMAZON CAPITAL SERVICES	343918	1J97-VPXW-T6NT	26307059	INV	02/10/2026	117.85	FY26 ED STA HM SUPPLI
469174	172245 COMMUNITY THERAPEUTIC DAY	343919	SM January 2026	26341031	INV	02/10/2026	11,189.48	MELROSE PPS SCHOOL TU
469175	23720 CONSTELLATIONS BEHAVIORAL	343920	12866108	26341022	INV	02/10/2026	16,297.00	MELROSE PPS DEC 2025
469178	186250 COTTING SCHOOL INC	343922	INV3587	26341107	INV	02/10/2026	735.00	MELROSE PPS DEC 2025
469179	300150 THE MARGARET GIFFORD SCHO	343923	026952	26341033	INV	02/10/2026	9,024.24	MELROSE PPS SCHOOL TU
469180	286382 HOPEFUL JOURNEYS EDUCATIO	343924	012026NP	26341030	INV	02/10/2026	14,116.81	MELROSE SCHOOL TUITIO
469181	286382 HOPEFUL JOURNEYS EDUCATIO	343925	012026CB	26341028	INV	02/10/2026	14,116.81	MELROSE PPS SCHOOL TU
469182	286382 HOPEFUL JOURNEYS EDUCATIO	343926	012026ML	26341029	INV	02/10/2026	14,116.81	MELROSE PPS SCHOOL TU
469183	286382 HOPEFUL JOURNEYS EDUCATIO	343927	012026AM	26341043	INV	02/10/2026	14,116.81	MELROSE PPS SCHOOL TU
469184	424800 LANDMARK SCHOOL OUTREACH	343928	FY26-051896	26341092	INV	02/10/2026	2,175.00	MELROSE PPS CONTRACTE
469186	435600 LEARNING PREP SCHOOL	343930	64018	26341039	INV	02/10/2026	9,298.03	MELROSE SCHOOL TUITIO
469188	446700 LIGHTHOUSE SCHOOL	343932	0126099	26341057	INV	02/10/2026	14,422.14	MELROSE PPS SCHOOL TU
469189	446700 LIGHTHOUSE SCHOOL	343933	0126100	26341058	INV	02/10/2026	14,422.14	MELROSE PPS SCHOOL TU
469191	456000 LUCEY'S SERVICE STATION I	343935	61349	265320	INV	02/10/2026	110.50	MELROSE SCHOOLS FY26
469193	10540 MANCHESTER ESSEX REGIONAL	343937	3925 1.26	26341044	INV	02/10/2026	6,295.90	MELROSE PPS TUITION J
469194	17707 MILESTONES, INC	343938	32120	26341112	INV	02/10/2026	13,604.76	MELROSE PPS SCHOOL TU
469195	17707 MILESTONES, INC	343939	32119	26341032	INV	02/10/2026	13,604.76	MELROSE PPS SCHOOL TU
469198	609610 NEW ENGLAND ACADEMY, LLC	343942	MEL0126B	26341062	INV	02/10/2026	8,312.12	MELROSE PPS SCHOOL TU
469199	609610 NEW ENGLAND ACADEMY, LLC	343943	MEL0126H	26341061	INV	02/10/2026	8,312.12	MELROSE PPS SCHOOL TU

Report generated: 02/05/2026 13:42:53
 User: Kim Candilieri (kcandilieri)
 Program ID: apwarrnt

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Warrant List by Voucher

WARRANT: S26054 02/10/2026

VOUCHER	VENDOR	DOCUMENT	INVOICE	PO	TYPE	DUE DATE	AMOUNT	COMMENT
469203	631900 NORTHSHORE EDUCATION CONS	343947	2026004991	25341231	INV	02/10/2026	7,277.19	MELROSE PPS TUITION J
469204	631900 NORTHSHORE EDUCATION CONS	343948	2026004990	26341080	INV	02/10/2026	7,277.19	MELROSE PPS SCHOOL TU
469205	631900 NORTHSHORE EDUCATION CONS	343949	2026004989	25341232	INV	02/10/2026	13,889.76	MELROSE PPS TUITION J
469206	631900 NORTHSHORE EDUCATION CONS	343950	2026004988	25341230	INV	02/10/2026	7,277.19	MELROSE PPS TUITION J
469207	631300 NRT BUS INC	343951	INV196137	26390001	INV	02/10/2026	42,120.00	MELROSE METCO BUS TRA
469208	686705 PITNEY BOWES GLOBAL FINAN	343952	3321997139	26301031	INV	02/10/2026	1,320.78	POSTAL METER 12/10/25
469209	20091 JANICE RAYMOND	343953	000029	26396067	INV	02/10/2026	1,600.00	MELROSE PS LITERACY W
469210	720810 RIDDELL / ALL AMERICAN SP	343954	952343278	26301111	INV	02/10/2026	359.73	MELROSE HS ATHLETICS
469211	757850 SCHOOLS FOR CHILDREN, INC	343955	0000155719	26341027	INV	02/10/2026	6,115.06	MELROSE PPS TUITION J
469212	757850 SCHOOLS FOR CHILDREN, INC	343956	0000155753	26341064	INV	02/10/2026	10,848.81	MELROSE PPS SCHOOL TU
469213	772500 SHORE EDUCATIONAL COLLABO	343957	2601850	25341224	INV	02/10/2026	8,836.71	MELROSE PPS TUITION
469214	24329 COLLABORATIVE LEARNING PR	343958	2025SD-5	26341082	INV	02/10/2026	2,817.66	MELROSE PPS SCHOOL TU
469215	19359 TTF SOLUTIONS, LLC	343959	21360879	26341023	INV	02/10/2026	1,350.00	MELROSE PPS PARA JAN
469216	19359 TTF SOLUTIONS, LLC	343960	21355587	26341023	INV	02/10/2026	1,263.60	MELROSE PPS PARA JAN
469217	21013 WINDHAM WOODS SCHOOL, INC	343961	1497	26341071	INV	02/10/2026	5,200.00	MELROSER PPS TUITION
469218	21013 WINDHAM WOODS SCHOOL, INC	343962	1556	26341072	INV	02/10/2026	4,200.00	MELROSE PPS SCHOOL TU
469219	19299 THE WOLF SCHOOL, INC	343963	11722	26341073	INV	02/10/2026	8,399.39	MELROSE PPS TUITION J
469220	8995 VERIZON NEW ENGLAND INC	343964	01182026	26301025	INV	02/10/2026	259.00	FY26 SCHOOL FIOS 1/19
469358	633500 NORTH SUBURBAN TRANSPORT	344100	1319	26335164	INV	02/10/2026	26,040.00	FY26 MELROSE WINTER A
469359	23668 TIMBERLANE ATHLETIC COUNC	344101	2025603DUALS	26335181	INV	02/10/2026	400.00	MELROSE ATHLETICS WRE
469360	20661 KING BRIAN TRANSPORTATION	344102	758	265333	INV	02/10/2026	3,945.00	MELROSE STUDENT TRANS
469361	542100 MELROSE SCHOOL FOOD SERVI	344103	2603	26301100	INV	02/10/2026	101.00	SNACKS - LEXINGTON SY
469362	542100 MELROSE SCHOOL FOOD SERVI	344104	ES 2621	26307014	INV	02/10/2026	672.00	FY26 ED STA / SNACKS
469363	542100 MELROSE SCHOOL FOOD SERVI	344105	ES 2622	26307014	INV	02/10/2026	802.00	FY26 ED STA / SNACKS
469364	542100 MELROSE SCHOOL FOOD SERVI	344106	ES 2623	26307014	INV	02/10/2026	735.00	FY26 ED STA / SNACKS
469365	542100 MELROSE SCHOOL FOOD SERVI	344107	ES 2624	26307014	INV	02/10/2026	415.00	FY26 ED STA / SNACKS
469366	542100 MELROSE SCHOOL FOOD SERVI	344108	ES 2625	26307014	INV	02/10/2026	1,800.00	FY26 ED STA / SNACKS
469367	611603 THE NEW ENGLAND CENTER FO	344109	PSINV131703	26341093	INV	02/10/2026	719.10	MELROSE PPS ACE MONTH
469368	16553 NASHOBA LEARNING GROUP, I	344110	032079	26341037	INV	02/10/2026	12,574.20	MELROSE PPS SCHOOL TU
469369	16553 NASHOBA LEARNING GROUP, I	344111	032080	26341038	INV	02/10/2026	12,574.20	MELROSE PPS SCHOOL TU
469370	22448 PERSPECTIVES CHILDREN'S T	344112	252615	26341094	INV	02/10/2026	1,800.00	MELROSE PPS SPEECH &
469371	21576 PRECISION HUMAN RESOURCE	344113	2100038172	26341003	INV	02/10/2026	1,112.40	MELROSE PPS TEACHERS
469372	19359 TTF SOLUTIONS, LLC	344114	21366315	26341023	INV	02/10/2026	1,080.00	MELROSE PPS SCHOOL PA
469374	22448 PERSPECTIVES CHILDREN'S T	344116	252616	26341094	INV	02/10/2026	900.00	MELROSE PPS S & L 1/28
469376	8980 WB HUNT CO INC	344117	IB6668	26331091	INV	02/10/2026	93.52	MELROSE HIGH SCHOOL F
469377	22678 JOHN MACERO	344118	11	26301114	INV	02/10/2026	3,800.00	SENIOR ADVISOR SERVIC
469448	14250 JEFFREY BENSON	344187	MR012026	26301086	INV	02/10/2026	500.00	FY26 MELROSE CONSULTA
469449	534335 CITY OF MELROSE - DPW	344188	FOH011326	26318003	INV	02/10/2026	82.88	FRANKLIN NEW STUDENT
469475	724812 RIVERVIEW SCHOOL	344213	2026020200049	26341063	INV	02/10/2026	7,680.33	MELROSE PPS TUITION J
469478	460320 M-F ATHLETIC COMPANY, INC	344216	INV379508	26335180	INV	02/10/2026	261.00	MELROSE ATHLETIC SHOT

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 User: Kim Candilieri (kcandilieri)
 Program ID: apwarrnt

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Warrant List by Voucher

WARRANT: S26054 02/10/2026

VOUCHER	VENDOR	DOCUMENT	INVOICE	PO	TYPE	DUE DATE	AMOUNT	COMMENT
469479	21576 PRECISION HUMAN RESOURCE	344217	2100038277	26341003	INV	02/10/2026	1,786.96	MELROSE PPS TEACH ASS
469481	763600 SEEM COLLABORATIVE	344218	98080	26341065	INV	02/10/2026	5,593.00	MELROSE PPS SCHOOL TU
469482	763600 SEEM COLLABORATIVE	344219	98081	26341070	INV	02/10/2026	5,593.00	MELROSE PPS SCHOOL TU
469483	763600 SEEM COLLABORATIVE	344220	98082	26341066	INV	02/10/2026	5,593.00	MELROSE PPS SCHOOL TU
469484	763600 SEEM COLLABORATIVE	344221	98083	25341236	INV	02/10/2026	5,593.00	MELROSE PPS TUITION -
469486	763600 SEEM COLLABORATIVE	344223	98084	26341081	INV	02/10/2026	5,593.00	MELROSE PPS SCHOOL TU
469487	763600 SEEM COLLABORATIVE	344224	98085	25341237	INV	02/10/2026	2,796.50	MELROSE PPS JAN TUITI
469488	763600 SEEM COLLABORATIVE	344225	98096	25341238	INV	02/10/2026	5,593.00	MELROSE PPS TUITION J
469489	763600 SEEM COLLABORATIVE	344226	98087	26341067	INV	02/10/2026	5,593.00	MELROSRE PPS SCHOOL T
469490	763600 SEEM COLLABORATIVE	344227	98088	26341068	INV	02/10/2026	5,593.00	MELROSE PPS SCHOOL TU
469491	763600 SEEM COLLABORATIVE	344228	98089	26341069	INV	02/10/2026	5,593.00	MELROSE PPS SCHOOL TU
469492	8510 CITY OF MALDEN	344229	562	26335182	INV	02/10/2026	7,740.00	MELROSE ATHLETICS BOY
469493	11884 ASHLAND HIGH SCHOOL	344230	02/07/26 TOURNAMENT	26335183	INV	02/10/2026	300.00	MELROSE D2 STATE DUAL
469494	286382 HOPEFUL JOURNEYS EDUCATIO	344231	122025CBPM	26341091	INV	02/10/2026	2,300.00	MELROSRE PPS ABA / BC
469495	484680 WB MASON CO INC	344232	259659690	26331089	INV	02/10/2026	32.04	MELROSE HS PENCIL SHA
469496	484680 WB MASON CO INC	344233	259707834	26331089	INV	02/10/2026	79.80	MELROSE HS PAPER - MA
469504	84000 DICK BLICK	344241	7258715	26321008	INV	02/10/2026	64.95	MVMMS ART SUPPLIES /
469524	18325 AMAZON CAPITAL SERVICES	344261	1714-J3G1-61QF	26396114	INV	02/10/2026	420.32	MELROSE CURRICULUM K-
469525	18325 AMAZON CAPITAL SERVICES	344262	1H1X-QV6C-XGLK	26321038	INV	02/10/2026	47.76	MVMMS HANGING FOLDERS
469545	15213 SJ TRANSPORTATION LLC	344281	JANUARY 2026-1	265316	INV	02/10/2026	11,475.00	FY26 MELROSE OUT OF D
469546	15213 SJ TRANSPORTATION LLC	344282	JANUARY 2026-2	265316	INV	02/10/2026	12,910.00	FY26 MELROSE OUT OF D
469547	15213 SJ TRANSPORTATION LLC	344283	JANUARY 2026-3	265316	INV	02/10/2026	6,300.00	FY26 MELROSE OUT OF D
469548	15213 SJ TRANSPORTATION LLC	344284	JANUARY 2026-4	265316	INV	02/10/2026	6,545.00	FY26 MELROSE OUT OF D
469585	24505 TRIALS OF MILES RACING LL	344321	4468676	26335174	INV	02/10/2026	585.15	MELROSE GIRLS TRACK E
469586	484680 WB MASON CO INC	344322	259706850	26321037	INV	02/10/2026	1,794.00	MVMMS COPIER PAPER /
469587	8977 RICOH USA INC	344323	109811549	26301007	INV	02/10/2026	232.06	EQ RENTAL BUSOFF 1/28
WARRANT TOTAL							525,042.84	

PRELIMINARY CITY OF MELROSE WARRANT REPORT

DATE: 02/10/2026
WARRANT: S26055
AMOUNT: 7,140.15

Kerriann Golden
CFO/City Auditor

To the Accounting Office:
The following named bills of the School Department amounting in the agreed to total above are hereby approved and you are requested to place them on a warrant payment.

Approved: _____

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Detail Invoice List

WARRANT: S26055 02/10/2026

CASH ACCOUNT: 00 104200		EASTERN VENDOR 1132									
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	DOCUMENT	VOUCHER	CHECK	
24535	RAYMOND ALLEN	0000		INV	02/10/2026	2026-294		343981	469238		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		104.00					
							104.00				
24535	RAYMOND ALLEN	0000		INV	02/10/2026	2026-295		343982	469239		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		78.00					
							78.00				
24535	RAYMOND ALLEN	0000		INV	02/10/2026	2026-296		343983	469240		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		78.00					
							78.00				
							CHECK TOTAL				
							260.00				
20327	SEBASTIANO AMARA	0000		INV	02/10/2026	2026-297		343980	469237		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		112.00					
							112.00				
							CHECK TOTAL				
							112.00				
23684	EMIL BERBIC	0000		INV	02/10/2026	2026-298		343984	469241		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		78.00					
							78.00				
23684	EMIL BERBIC	0000		INV	02/10/2026	2026-299		343985	469242		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		78.00					
							78.00				
23684	EMIL BERBIC	0000		INV	02/10/2026	2026-300		343986	469243		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		78.00					
							78.00				
23684	EMIL BERBIC	0000		INV	02/10/2026	2026-301		343987	469244		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		78.00					
							78.00				
							CHECK TOTAL				
							312.00				

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Detail Invoice List

WARRANT: S26055 02/10/2026

CASH ACCOUNT: 00 104200		EASTERN VENDOR 1132									
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	DOCUMENT	VOUCHER	CHECK	
76310	RAY BERNIER	0000		INV	02/10/2026	2026-302		343988	469245		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		78.00					
							78.00				
						CHECK TOTAL	78.00				
13195	ROBERT BIRENBAUM	0000		INV	02/10/2026	2026-303		343989	469246		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		104.00					
							104.00				
						CHECK TOTAL	104.00				
24536	LUKE BLAESER	0000		INV	02/10/2026	2026-304		343990	469247		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135733 55500 3510		AT TRAINER	AT TRAINER		110.00					
							110.00				
						CHECK TOTAL	110.00				
24536	LUKE BLAESER	0000		INV	02/10/2026	2026-305		343991	469248		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135733 55500 3510		AT TRAINER	AT TRAINER		110.00					
							110.00				
						CHECK TOTAL	220.00				
181250	MARLENA BRESNICK	0000		INV	02/10/2026	2026-306		343992	469249		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		110.00					
							110.00				
						CHECK TOTAL	110.00				
24538	LINZY BUFFINGTON	0000		INV	02/10/2026	2026-361		344186	469447		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135733 55500 3510		AT TRAINER	AT TRAINER		110.00					
							110.00				
						CHECK TOTAL	110.00				
141550	FRANK CENTRELLA	0000		INV	02/10/2026	2026-307		343993	469250		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		78.00					
							78.00				

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Detail Invoice List

WARRANT: S26055 02/10/2026

CASH ACCOUNT: 00		104200		EASTERN VENDOR 1132							
VENDOR	REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	DOCUMENT	VOUCHER	CHECK		
					CHECK TOTAL	78.00					
23678	ALEX CIAMPA	0000	INV	02/10/2026	2026-308		343994	469251			
	ACCOUNT DETAIL				LINE AMOUNT						
	1	1135701	55500 3510	ATH O/MIS	ATH OF/MIS	86.00					
					CHECK TOTAL	86.00					
176350	JACK CONNOLLY	0000	INV	02/10/2026	2026-309		343995	469252			
	ACCOUNT DETAIL				LINE AMOUNT						
	1	1135701	55500 3510	ATH O/MIS	ATH OF/MIS	78.00					
					CHECK TOTAL	78.00					
22492	DAVID CONTI	0000	INV	02/10/2026	2026-310		343996	469253			
	ACCOUNT DETAIL				LINE AMOUNT						
	1	1135701	55500 3510	ATH O/MIS	ATH OF/MIS	86.00					
						86.00					
22492	DAVID CONTI	0000	INV	02/10/2026	2026-311		343997	469254			
	ACCOUNT DETAIL				LINE AMOUNT						
	1	1135701	55500 3510	ATH O/MIS	ATH OF/MIS	86.00					
						86.00					
22492	DAVID CONTI	0000	INV	02/10/2026	2026-312		343998	469255			
	ACCOUNT DETAIL				LINE AMOUNT						
	1	1135701	55500 3510	ATH O/MIS	ATH OF/MIS	86.00					
						86.00					
22492	DAVID CONTI	0000	INV	02/10/2026	2026-313		343999	469256			
	ACCOUNT DETAIL				LINE AMOUNT						
	1	1135701	55500 3510	ATH O/MIS	ATH OF/MIS	86.00					
						86.00					
					CHECK TOTAL	344.00					
24540	BREANDAN CRANE	0000	INV	02/10/2026	2026-314		344000	469257			
	ACCOUNT DETAIL				LINE AMOUNT						
	1	1135701	55500 3510	ATH O/MIS	ATH OF/MIS	112.00					
						112.00					
					CHECK TOTAL	112.00					

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Detail Invoice List

WARRANT: S26055 02/10/2026

CASH ACCOUNT: 00		104200		EASTERN VENDOR 1132							
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	DOCUMENT	VOUCHER	CHECK	
201330	JOHN CURSEADEN	0000		INV	02/10/2026	2026-315		344002	469259		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		86.00					
							86.00				
						CHECK TOTAL	86.00				
23718	KENNETH DANIELS	0000		INV	02/10/2026	2026-316		344003	469260		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		112.00					
							112.00				
						CHECK TOTAL	112.00				
213725	SCOTT DEFE0	0000		INV	02/10/2026	2026-317		344004	469261		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		112.00					
							112.00				
						CHECK TOTAL	112.00				
23409	JOHN DESKAVICH	0000		INV	02/10/2026	2026-318		344005	469262		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		104.00					
							104.00				
						CHECK TOTAL	104.00				
20260	JOHN R. DOUBMAN	0000		INV	02/10/2026	2026-319		344006	469263		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		146.55					
							146.55				
						CHECK TOTAL	146.55				
22535	JOHN FARRELL	0000		INV	02/10/2026	2026-320		344007	469264		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		78.00					
							78.00				
						CHECK TOTAL	78.00				

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Detail Invoice List

WARRANT: S26055 02/10/2026

CASH ACCOUNT: 00		104200		EASTERN VENDOR 1132							
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	DOCUMENT	VOUCHER	CHECK	
16843	ROBERT FINOCCHARO	0000		INV	02/10/2026	2026-321		344010	469267		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510			ATH O/MIS	ATH OF/MIS	86.00					
						CHECK TOTAL	86.00				
							86.00				
24541	THOMAS FITZGERALD	0000		INV	02/10/2026	2026-322		344015	469272		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510			ATH O/MIS	ATH OF/MIS	104.00					
						CHECK TOTAL	104.00				
							104.00				
16835	JOSEPH F FLYNN	0000		INV	02/10/2026	2026-323		344016	469273		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510			ATH O/MIS	ATH OF/MIS	112.00					
						CHECK TOTAL	112.00				
							112.00				
13316	JOSEPH FOTI	0000		INV	02/10/2026	2026-324		344017	469274		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510			ATH O/MIS	ATH OF/MIS	104.00					
						CHECK TOTAL	104.00				
							104.00				
24542	ALEXANDER GARABEDIAN	0000		INV	02/10/2026	2026-325		344018	469275		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510			ATH O/MIS	ATH OF/MIS	112.00					
						CHECK TOTAL	112.00				
							112.00				
19307	RONALD A. GENGO	0000		INV	02/10/2026	2026-326		344019	469276		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510			ATH O/MIS	ATH OF/MIS	78.00					
						CHECK TOTAL	78.00				
							78.00				

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Detail Invoice List

WARRANT: S26055 02/10/2026

CASH ACCOUNT: 00		104200		EASTERN VENDOR 1132							
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	DOCUMENT	VOUCHER	CHECK	
13168	MICHAEL GIAMBRONE	0000		INV	02/10/2026	2026-327		344020	469277		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		112.00					
							112.00				
13168	MICHAEL GIAMBRONE	0000		INV	02/10/2026	2026-328		344021	469278		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		112.00					
							112.00				
						CHECK TOTAL	224.00				
335835	RICHARD HARRINGTON	0000		INV	02/10/2026	2026-329		344022	469279		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		104.00					
							104.00				
						CHECK TOTAL	104.00				
345909	PETE HENDERSON	0000		INV	02/10/2026	2026-330		344023	469280		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		78.00					
							78.00				
345909	PETE HENDERSON	0000		INV	02/10/2026	2026-331		344024	469281		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		104.00					
							104.00				
						CHECK TOTAL	182.00				
24544	EDWARD HILL	0000		INV	02/10/2026	2026-332		344025	469282		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		78.00					
							78.00				
						CHECK TOTAL	78.00				
16770	WILLIAM G. JOYCE	0000		INV	02/10/2026	2026-333		344026	469283		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		104.00					
							104.00				
						CHECK TOTAL	104.00				

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Detail Invoice List

WARRANT: S26055 02/10/2026

CASH ACCOUNT: 00		104200		EASTERN VENDOR 1132							
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	DOCUMENT	VOUCHER	CHECK	
407837	MICHAEL KERRIGAN	0000		INV	02/10/2026	2026-334		344027	469284		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		112.00					
							112.00				
						CHECK TOTAL	112.00				
416410	JOHN KREIDER	0000		INV	02/10/2026	2026-335		344028	469285		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		104.00					
							104.00				
						CHECK TOTAL	104.00				
23681	REBECCA LEONARD	0000		INV	02/10/2026	2026-336		344029	469286		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		110.00					
							110.00				
						CHECK TOTAL	110.00				
466050	BRUCE MACKEY	0000		INV	02/10/2026	2026-337		344030	469287		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		78.00					
							78.00				
						CHECK TOTAL	78.00				
19468	WILLIAM MANNING	0000		INV	02/10/2026	2026-338		344031	469288		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		110.00					
							110.00				
						CHECK TOTAL	110.00				
512999	PETER MATTERA	0000		INV	02/10/2026	2026-339		344032	469289		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		104.00					
							104.00				
						CHECK TOTAL	104.00				

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Detail Invoice List

WARRANT: S26055 02/10/2026

CASH ACCOUNT: 00		104200		EASTERN VENDOR 1132							
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	DOCUMENT	VOUCHER	CHECK	
22522	JOHN MCDONNELL	0000		INV	02/10/2026	2026-340		344033	469290		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		86.00					
						CHECK TOTAL	86.00				
							86.00				
24545	KEVIN MCGRATH	0000		INV	02/10/2026	2026-341		344034	469291		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		112.00					
						CHECK TOTAL	112.00				
							112.00				
15474	RICK MCKENNA	0000		INV	02/10/2026	2026-342		344035	469293		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		104.00					
						CHECK TOTAL	104.00				
							104.00				
24546	DOUGLAS MCNICOL	0000		INV	02/10/2026	2026-343		344037	469294		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		104.00					
						CHECK TOTAL	104.00				
							104.00				
534092	BOB MELLO	0000		INV	02/10/2026	2026-344		344038	469296		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		78.00					
						CHECK TOTAL	78.00				
							78.00				
534092	BOB MELLO	0000		INV	02/10/2026	2026-345		344040	469298		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		78.00					
						CHECK TOTAL	78.00				
							156.00				
950158	JESSICA MENJIVAR	0000		INV	02/10/2026	FY26REFUND		344079	469337		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 12004 427000		SCHLUN-REVCHGS SERV			101.60					
						CHECK TOTAL	101.60				
							101.60				

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Detail Invoice List

WARRANT: S26055 02/10/2026

CASH ACCOUNT: 00		104200		EASTERN VENDOR 1132							
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	DOCUMENT	VOUCHER	CHECK	
						CHECK TOTAL	101.60				
24533	JULIO NEGRON	0000		INV	02/10/2026	FY26REFUND		344082	469340		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 18514 437000		ED STAT	CURRENT FY		420.00					
						CHECK TOTAL	420.00				
22527	MEGHAN O'KEEFE	0000		INV	02/10/2026	2026-346		344043	469300		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		110.00					
						CHECK TOTAL	110.00				
655600	KEVIN O'NEILL	0000		INV	02/10/2026	2026-347		344045	469303		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		104.00					
						CHECK TOTAL	104.00				
21438	KATHLEEN OSTBERG	0000		INV	02/10/2026	2026-348		344048	469306		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		110.00					
						CHECK TOTAL	110.00				
21468	TUCKER PARADEE	0000		INV	02/10/2026	2026-349		344051	469309		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		78.00					
							78.00				
21468	TUCKER PARADEE	0000		INV	02/10/2026	2026-350		344057	469315		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		78.00					
							78.00				
						CHECK TOTAL	156.00				

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Detail Invoice List

WARRANT: S26055 02/10/2026

CASH ACCOUNT: 00		104200		EASTERN VENDOR 1132							
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	DOCUMENT	VOUCHER	CHECK	
24547	DOUG REED	0000		INV	02/10/2026	2026-351		344062	469319		
	ACCOUNT DETAIL						LINE AMOUNT				
	1	1135701	55500	3510	ATH O/MIS	ATH OF/MIS	104.00				
								104.00			
								104.00			
19526	MARK ROBARTS	0000		INV	02/10/2026	2026-352		344064	469322		
	ACCOUNT DETAIL						LINE AMOUNT				
	1	1135701	55500	3510	ATH O/MIS	ATH OF/MIS	78.00				
								78.00			
								78.00			
23663	STEVEN SHANKER	0000		INV	02/10/2026	2026-353		344065	469323		
	ACCOUNT DETAIL						LINE AMOUNT				
	1	1135701	55500	3510	ATH O/MIS	ATH OF/MIS	112.00				
								112.00			
								112.00			
21525	ERIC STEELE	0000		INV	02/10/2026	2026-354		344066	469324		
	ACCOUNT DETAIL						LINE AMOUNT				
	1	1135701	55500	3510	ATH O/MIS	ATH OF/MIS	104.00				
								104.00			
								104.00			
867100	PAUL UVA	0000		INV	02/10/2026	2026-355		344067	469325		
	ACCOUNT DETAIL						LINE AMOUNT				
	1	1135701	55500	3510	ATH O/MIS	ATH OF/MIS	112.00				
								112.00			
								112.00			
868775	PERRY VERGE	0000		INV	02/10/2026	2026-356		344068	469326		
	ACCOUNT DETAIL						LINE AMOUNT				
	1	1135701	55500	3510	ATH O/MIS	ATH OF/MIS	112.00				
								112.00			
								112.00			

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Detail Invoice List

WARRANT: S26055 02/10/2026

CASH ACCOUNT: 00		104200		EASTERN VENDOR 1132							
VENDOR		REMIT	PO	TYPE	DUE DATE	INVOICE	AMOUNT	DOCUMENT	VOUCHER	CHECK	
16545	JOVAN WALCOTT	0000		INV	02/10/2026	2026-357		344070	469328		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		104.00					
							104.00				
						CHECK TOTAL	104.00				
16827	TOM WALSH	0000		INV	02/10/2026	2026-358		344071	469329		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		112.00					
							112.00				
						CHECK TOTAL	112.00				
893078	MARK WEST	0000		INV	02/10/2026	2026-359		344072	469330		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		78.00					
							78.00				
						CHECK TOTAL	78.00				
17877	JOHN WHITLOCK	0000		INV	02/10/2026	2026-360		344074	469332		
	ACCOUNT DETAIL					LINE AMOUNT					
	1 1135701 55500 3510		ATH O/MIS	ATH OF/MIS		112.00					
							112.00				
						CHECK TOTAL	112.00				
70	INVOICES					WARRANT TOTAL	7,140.15	7,140.15			

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Preliminary Warrant Summary

WARRANT: S26055 02/10/2026

FUND	ORG	ACCOUNT	AMOUNT	AVLB BUDGET		
0111	1135701	ATHLETICS OFFICIALS/M	0111-3-000-000-35-701-00-50-55500 -3510	AT OFFICIAL SALARY	6,288.55	122,707.78
0111	1135733	AT TRAINER	0111-3-000-000-35-733-00-50-55500 -3510	AT TRAINER	330.00	15,232.46
				FUND TOTAL	6,618.55	
1200	12004	SCHOOL LUNCH - REV	1200-3-300-300-00-000-00-04-427000-	CHARGES FOR SERVICES	101.60	15,232.46
				FUND TOTAL	101.60	
1851	18514	ED STATIONS - REVENUE	1851-3-300-300-00-00 -29-04-437000-	CURRENT FY FEES	420.00	0.00
				FUND TOTAL	420.00	
WARRANT SUMMARY TOTAL					7,140.15	
GRAND TOTAL					7,140.15	

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Warrant List by Voucher

WARRANT: S26055 02/10/2026

VOUCHER	VENDOR	DOCUMENT	INVOICE	PO	TYPE	DUE DATE	AMOUNT	COMMENT
469237	20327 SEBASTIANO AMARA	343980	2026-297		INV	02/10/2026	112.00	BOYS VARSITY ICE HOCK
469238	24535 RAYMOND ALLEN	343981	2026-294		INV	02/10/2026	104.00	GIRLS VARSITY BASKETB
469239	24535 RAYMOND ALLEN	343982	2026-295		INV	02/10/2026	78.00	GIRLS JR VARSITY BASK
469240	24535 RAYMOND ALLEN	343983	2026-296		INV	02/10/2026	78.00	BOYS JR VARSITY BASKE
469241	23684 EMIL BERBIC	343984	2026-298		INV	02/10/2026	78.00	GIRLS JR VARSITY BASK
469242	23684 EMIL BERBIC	343985	2026-299		INV	02/10/2026	78.00	BOYS FRESHMEN BASKETB
469243	23684 EMIL BERBIC	343986	2026-300		INV	02/10/2026	78.00	GIRLS JR VARSITY BASK
469244	23684 EMIL BERBIC	343987	2026-301		INV	02/10/2026	78.00	BOYS FRESHMEN BASKETB
469245	76310 RAY BERNIER	343988	2026-302		INV	02/10/2026	78.00	BOYS FRESHMEN BASKETB
469246	13195 ROBERT BIRENBAUM	343989	2026-303		INV	02/10/2026	104.00	GIRLS VARSITY BASKETB
469247	24536 LUKE BLAESER	343990	2026-304		INV	02/10/2026	110.00	ATHLETIC TRAINER GIRL
469248	24536 LUKE BLAESER	343991	2026-305		INV	02/10/2026	110.00	ATHLETIC TRAINER GIRL
469249	181250 MARLENA BRESNICK	343992	2026-306		INV	02/10/2026	110.00	GIRLS VARSITY GYMNAST
469250	141550 FRANK CENTRELLA	343993	2026-307		INV	02/10/2026	78.00	GIRLS JR VARSITY BASK
469251	23678 ALEX CIAMPA	343994	2026-308		INV	02/10/2026	86.00	BOYS JR VARSITY ICE H
469252	176350 JACK CONNOLLY	343995	2026-309		INV	02/10/2026	78.00	BOYS JR VARSITY BASKE
469253	22492 DAVID CONTI	343996	2026-310		INV	02/10/2026	86.00	BOYS JR VARSITY ICE H
469254	22492 DAVID CONTI	343997	2026-311		INV	02/10/2026	86.00	BOYS JR VARSITY ICE H
469255	22492 DAVID CONTI	343998	2026-312		INV	02/10/2026	86.00	BOYS JR VARSITY ICE H
469256	22492 DAVID CONTI	343999	2026-313		INV	02/10/2026	86.00	BOYS JR VARSITY ICE H
469257	24540 BREANDAN CRANE	344000	2026-314		INV	02/10/2026	112.00	BOYS VARSITY ICE HOCK
469259	201330 JOHN CURSEADEN	344002	2026-315		INV	02/10/2026	86.00	BOYS JR VARSITY ICE H
469260	23718 KENNETH DANIELS	344003	2026-316		INV	02/10/2026	112.00	GIRLS VARSITY ICE HOC
469261	213725 SCOTT DEFELO	344004	2026-317		INV	02/10/2026	112.00	GIRLS VARSITY ICE HOC
469262	23409 JOHN DESKAVICH	344005	2026-318		INV	02/10/2026	104.00	GIRLS VARSITY BASKETB
469263	20260 JOHN R. DOUBMAN	344006	2026-319		INV	02/10/2026	146.55	BOYS VARSITY WRESTLIN
469264	22535 JOHN FARRELL	344007	2026-320		INV	02/10/2026	78.00	GIRLS JR VARSITY BASK
469267	16843 ROBERT FINOCCHARO	344010	2026-321		INV	02/10/2026	86.00	BOYS JR VARSITY ICE H
469272	24541 THOMAS FITZGERALD	344015	2026-322		INV	02/10/2026	104.00	BOYS VARSITY BASKETBA
469273	16835 JOSEPH F FLYNN	344016	2026-323		INV	02/10/2026	112.00	BOYS VARSITY ICE HOCK
469274	13316 JOSEPH FOTI	344017	2026-324		INV	02/10/2026	104.00	GIRLS VARSITY BASKETB
469275	24542 ALEXANDER GARABEDIAN	344018	2026-325		INV	02/10/2026	112.00	BOYS VARSITY ICE HOCK
469276	19307 RONALD A. GENGO	344019	2026-326		INV	02/10/2026	78.00	BOYS JR VARSITY SOCCE
469277	13168 MICHAEL GIAMBRONE	344020	2026-327		INV	02/10/2026	112.00	BOYS VARSITY ICE HOCK
469278	13168 MICHAEL GIAMBRONE	344021	2026-328		INV	02/10/2026	112.00	BOYS VARSITY ICE HOCK
469279	335835 RICHARD HARRINGTON	344022	2026-329		INV	02/10/2026	104.00	GIRLS VARSITY BASKETB
469280	345909 PETE HENDERSON	344023	2026-330		INV	02/10/2026	78.00	BOYS JR VARSITY BASKE
469281	345909 PETE HENDERSON	344024	2026-331		INV	02/10/2026	104.00	BOYS VARSITY BASKETBA
469282	24544 EDWARD HILL	344025	2026-332		INV	02/10/2026	78.00	BOYS FRESHMEN BASKETB
469283	16770 WILLIAM G. JOYCE	344026	2026-333		INV	02/10/2026	104.00	BOYS VARSITY BASKETBA

Report generated: 02/05/2026 14:26:50
 User: Kim Candilieri (kcandilieri)
 Program ID: apwarrnt

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Warrant List by Voucher

WARRANT: S26055 02/10/2026

VOUCHER	VENDOR	DOCUMENT	INVOICE	PO	TYPE	DUE DATE	AMOUNT	COMMENT
469284	407837 MICHAEL KERRIGAN	344027	2026-334		INV	02/10/2026	112.00	GIRLS VARSITY ICE HOC
469285	416410 JOHN KREIDER	344028	2026-335		INV	02/10/2026	104.00	GIRLS VARSITY BASKETB
469286	23681 REBECCA LEONARD	344029	2026-336		INV	02/10/2026	110.00	GIRLS VARSITY GYMNAS
469287	466050 BRUCE MACKEY	344030	2026-337		INV	02/10/2026	78.00	GIRLS JR VARSITY BASK
469288	19468 WILLIAM MANNING	344031	2026-338		INV	02/10/2026	110.00	GIRLS VARSTY GYMNAS
469289	512999 PETER MATTERA	344032	2026-339		INV	02/10/2026	104.00	GIRLS VARSITY BASKETB
469290	22522 JOHN MCDONNELL	344033	2026-340		INV	02/10/2026	86.00	BOYS JR VARSITY ICE H
469291	24545 KEVIN MCGRATH	344034	2026-341		INV	02/10/2026	112.00	GIRLS VARSITY ICE HOC
469293	15474 RICK MCKENNA	344035	2026-342		INV	02/10/2026	104.00	GIRLS VARSITY BASKETB
469294	24546 DOUGLAS MCNICOL	344037	2026-343		INV	02/10/2026	104.00	GIRLS VARSITY BASKETB
469296	534092 BOB MELLO	344038	2026-344		INV	02/10/2026	78.00	GIRLS JR VARSITY BASK
469298	534092 BOB MELLO	344040	2026-345		INV	02/10/2026	78.00	GIRLS JR VARSITY BASK
469300	22527 MEGHAN O'KEEFE	344043	2026-346		INV	02/10/2026	110.00	GIRLS VARSITY GYMNAS
469303	655600 KEVIN O'NEILL	344045	2026-347		INV	02/10/2026	104.00	GIRLS VARSITY BASKETB
469306	21438 KATHLEEN OSTBERG	344048	2026-348		INV	02/10/2026	110.00	GIRLS VARSITY GYMNAS
469309	21468 TUCKER PARADEE	344051	2026-349		INV	02/10/2026	78.00	GIRLS JR VARSITY BASK
469315	21468 TUCKER PARADEE	344057	2026-350		INV	02/10/2026	78.00	BOYS JR VARSITY BASKE
469319	24547 DOUG REED	344062	2026-351		INV	02/10/2026	104.00	GIRLS VARSITY BASKETB
469322	19526 MARK ROBARTS	344064	2026-352		INV	02/10/2026	78.00	GIRLS JR VARSITY BASK
469323	23663 STEVEN SHANKER	344065	2026-353		INV	02/10/2026	112.00	BOYS VARSITY ICE HOCK
469324	21525 ERIC STEELE	344066	2026-354		INV	02/10/2026	104.00	GIRLS VARSITY BASKETB
469325	867100 PAUL UVA	344067	2026-355		INV	02/10/2026	112.00	GIRLS VARSITY ICE HOC
469326	868775 PERRY VERGE	344068	2026-356		INV	02/10/2026	112.00	GIRLS VARSITY ICE HOC
469328	16545 JOVAN WALCOTT	344070	2026-357		INV	02/10/2026	104.00	BOYS VARSITY BASKETBA
469329	16827 TOM WALSH	344071	2026-358		INV	02/10/2026	112.00	GIRLS VARSITY ICE HOC
469330	893078 MARK WEST	344072	2026-359		INV	02/10/2026	78.00	BOYS JR VARSITY SOCCE
469332	17877 JOHN WHITLOCK	344074	2026-360		INV	02/10/2026	112.00	BOYS VARSITY ICE HOCK
469337	950158 JESSICA MENJIVAR	344079	FY26REFUND		INV	02/10/2026	101.60	FY26 SCHOOL LUNCH BAL
469340	24533 JULIO NEGRON	344082	FY26REFUND		INV	02/10/2026	420.00	FY26 ED STA FEBRUARY
469447	24538 LINZY BUFFINGTON	344186	2026-361		INV	02/10/2026	110.00	ATHLETIC TRAINER GIRL
WARRANT TOTAL							7,140.15	

PRELIMINARY CITY OF MELROSE WARRANT REPORT

DATE: 02/10/2026
WARRANT: S26056
AMOUNT: 12,003.63

Kerriann Golden
CFO/City Auditor

To the Accounting Office:
The following named bills of the School Department amounting in the agreed to total above are hereby approved and you are requested to place them on a warrant payment.

Approved: _____

CITY OF MELROSE v2024.3 LIVE



PRELIMINARY CITY OF MELROSE WARRANT REPORT

Paid Invoice List

WARRANT: S26056 02/10/2026

CASH ACCOUNT: 00 104316		EASTERN HS SA 1510								
VENDOR	VENDOR NAME	REMIT	INVOICE	PO	TYPE	DUE DATE	AMOUNT	VOUCHER	CHECK	COMMENT
	OLMSTEAD SOUND	00000	3550		DD	02/10/2026	2,400.00	469665	20583	CHECK# 4160: DRAM403
	MASSACHUSETTS M	00000	SENIOR FESTIVAL 2026		DD	02/10/2026	200.00	469676	20584	CHECK# 4161: CHOR165
	GELZLEICHTER, S	00000	25		DD	02/10/2026	300.00	469679	20585	CHECK# 4164: DRAM119
	MASSACHUSETTS	00000	CHORAL FESTIVAL		DD	02/10/2026	300.00	469682	20586	CHECK# 4165: CHOR165
	OLMSTEAD SOUND	00000	3550-2		DD	02/10/2026	1,700.00	469685	20587	CHECK# 4166: DRAM403
	MELROSE CITY -	00000	HD11212025		DD	02/10/2026	359.15	469689	20588	CHECK# 4167: STUB335
	CLIFTON LARSON	00000	L251763379		DD	02/10/2026	5,186.48	469693	20589	CHECK# 4169: INTE0744
	MASSACHUSETTS M	00001	ALL STATE AUDITIONS		DD	02/10/2026	150.00	469697	20590	CHECK# 4170: CHOR165
	NORTH SUBURBAN	00000	1316		DD	02/10/2026	1,240.00	469699	20591	CHECK# 4171: DECA500
	MASSCHUSETTS DE	00001	011117043-S		DD	02/10/2026	168.00	469702	20592	CHECK# 4172: DECA198
TOTAL FOR CASH ACCOUNT:00		104316					12,003.63			

PRELIMINARY CITY OF MELROSE WARRANT REPORT

DATE: 02/10/2026
WARRANT: S26057
AMOUNT: 1,625.00

Kerriann Golden
CFO/City Auditor

To the Accounting Office:
The following named bills of the School Department amounting in the agreed to total above are hereby approved and you are requested to place them on a warrant payment.

Approved: _____

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Paid Invoice List

WARRANT: S26057 02/10/2026

CASH ACCOUNT:		00	104200	EASTERN VENDOR 1132							
VENDOR	VENDOR NAME	REMIT	INVOICE	PO	TYPE	DUE DATE	AMOUNT	VOUCHER	CHECK	COMMENT	
	COMCAST HOLDING	00001	263037602	26301008	DD	02/10/2026	1,625.00	469710	20594	FY26 JANUARY INT	
TOTAL FOR CASH ACCOUNT:		00	104200				1,625.00				

PRELIMINARY CITY OF MELROSE WARRANT REPORT

DATE: 02/10/2026
WARRANT: S26058
AMOUNT: 34.41

Kerriann Golden
CFO/City Auditor

To the Accounting Office:
The following named bills of the School Department amounting in the agreed to total above are hereby approved and you are requested to place them on a warrant payment.

Approved: _____

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Paid Invoice List

WARRANT: S26058 02/10/2026

CASH ACCOUNT:		00	104200	EASTERN VENDOR 1132							
VENDOR	VENDOR NAME	REMIT	INVOICE	PO	TYPE	DUE DATE	AMOUNT	VOUCHER	CHECK	COMMENT	
	MASS COMM (REVE	00000	JANUARY 2026		DD	02/10/2026	34.41	469707	20593	JANUARY 2026: 0425651	
TOTAL FOR CASH ACCOUNT:00		104200					34.41				

PRELIMINARY CITY OF MELROSE WARRANT REPORT

DATE: 02/10/2026
WARRANT: S26059
AMOUNT: 6,350.00

Kerriann Golden
CFO/City Auditor

To the Accounting Office:
The following named bills of the School Department amounting in the
agreed to total above are hereby approved and you are requested to
place them on a warrant payment.

Approved: _____

PRELIMINARY CITY OF MELROSE WARRANT REPORT

Paid Invoice List

WARRANT: S26059 02/10/2026

CASH ACCOUNT: 00 104319 EASTERN MS SA 7683									
VENDOR	VENDOR NAME	REMIT INVOICE	PO	TYPE	DUE DATE	AMOUNT	VOUCHER	CHECK	COMMENT
	MELROSE PUBLIC	00001 REIMBURSEMENT		DD	02/10/2026	6,350.00	469715	20595	CHECK# 2884: T046220
TOTAL FOR CASH ACCOUNT:00 104319						6,350.00			

FY26 Offset Projections

The Melrose Public School District judiciously uses revolving accounts, for specific purposes and in accordance with the budget. It is important to note that the balance of each account fluctuates over time, both during the course of the year (as funds flow in and are expended) and from year to year. Thus we cannot assume that the same amount of budget support from each revolving account is or will be available every year. The following revolving accounts are used as applied funds, i.e. to offset portions of the Melrose Public Schools budget

Fund #	Fund Name	Budgeted	7/30/25 Current Bal.	8/31/25 Current Bal.	9/30/25 Current Bal.	10/31/25 Current Bal.	11/30/25 Current Bal.	12/31/25 Current Bal.	1/31/26 Current Bal.	Budget Variance
1601	Athletics/Co-Curricular Revolving	\$324,000.00	\$162,198.63	\$163,765.19	\$209,309.98	\$307,841.98	\$317,984.10	\$372,322.08	\$452,915.58	\$ 128,915.58
1603	Facility Rentals	\$260,000.00	\$124,960.40	\$153,657.97	\$177,297.04	\$227,249.24	\$239,326.98	\$276,921.00	\$298,208.07	\$ 38,208.07
1643	Facility B	\$125,000.00	\$492,821.24	\$492,821.24	\$492,821.24	\$492,821.24	\$492,821.24	\$492,821.24	\$492,821.24	\$ 367,821.24
1851	Education Stations	\$1,400,000.00	\$730,326.76	\$670,620.44	\$763,615.90	\$983,680.00	\$1,058,135.05	\$1,485,464.98	\$1,635,034.04	\$ 235,034.04
1620	Medicare	\$225,000.00	\$56,454.23	\$56,454.23	\$56,454.23	\$54,248.14	\$54,248.14	\$54,248.14	\$54,248.14	\$ (170,751.86)
1850	ECC Revenue	\$375,000.00	\$400,781.09	-\$724,230.98	-\$613,387.96	-\$488,474.51	-\$363,740.28	-\$131,031.18	-\$12,918.58	\$ (387,918.58)
1627	CB	\$2,100,000.00	\$1,337,563.02	\$2,372,512.17	\$2,372,512.17	\$2,847,553.17	\$2,847,553.17	\$3,322,594.17	\$3,322,594.17	\$ 1,222,594.17
1200	Cafe Revolving	\$150,000.00	\$1,505,186.48	\$1,543,034.59	\$492,724.21	\$612,614.99	\$796,134.27	\$934,595.65	\$1,184,413.53	\$ 1,034,413.53
n/a	Special Ed. Stab. req	\$250,000.00								\$ (250,000.00)

YEAR-TO-DATE BUDGET REPORT

FOR 2026 12

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0111 SCHOOL GENERAL FUND							
NO PROJECT	150,000.00	1,463,942.00	1,613,942.00	.00	1,552,000.00	61,942.00	96.2%
1110 SCHOOL COMMITTEE	11,000.00	.00	11,000.00	8,983.66	.00	2,016.34	81.7%
1210 SUPERINTENDENT	384,246.18	.00	384,246.18	242,948.03	128,037.57	13,260.58	96.5%
1410 BUSINESS AND FINANCE	241,775.00	.00	241,775.00	147,303.26	145,025.67	-50,553.93	120.9%
1420 HUMAN RESOURCES AND BENEFIT	333,156.52	.00	333,156.52	206,400.05	99,451.36	27,305.11	91.8%
1430 LEGAL SVCS FOR SCHOOL COMM	65,000.00	.00	65,000.00	29,167.60	20,832.40	15,000.00	76.9%
1450 DISTRICT-WIDE INFO MGMT &	76,860.39	.00	76,860.39	48,209.01	30,152.80	-1,501.42	102.0%
2110 CURRICULUM DIR (SUPERVISOR	1,485,662.22	.00	1,485,662.22	766,359.69	756,734.78	-37,432.25	102.5%
2120 DEPART HEADS (NON-SUPERVIS	58,000.00	.00	58,000.00	2,000.00	.00	56,000.00	3.4%
2210 SCHOOL LEADERSHIP-BUILDING	2,159,879.26	274,925.00	2,434,804.26	1,327,728.62	1,096,321.66	10,753.98	99.6%
2305 TEACHERS, CLASSROOM	24,100,684.89	909,308.00	25,009,992.89	10,937,987.89	12,976,023.26	1,095,981.74	95.6%
2320 MEDICAL/THERAPUTIC SERVICE	3,209,183.27	.00	3,209,183.27	1,374,096.28	1,685,933.31	149,153.68	95.4%
2325 SUBSTITUTE TEACHERS	313,754.97	.00	313,754.97	149,600.86	18,048.42	146,105.69	53.4%
2330 NON-CLER PARAPROF/INSTRUCT	3,219,882.76	.00	3,219,882.76	1,641,403.74	1,269,935.37	308,543.65	90.4%
2340 LIBRARIANS AND MEDIA CTR D	287,451.70	.00	287,451.70	138,244.78	135,403.67	13,803.25	95.2%
2356 INSTRUCT STAFF PD	3,000.00	.00	3,000.00	20,200.00	.00	-17,200.00	673.3%
2357 PROF DEV STIP, PROVIDERS &	10,000.00	.00	10,000.00	3,864.00	.00	6,136.00	38.6%
2358 OUTSIDE PD PROVIDERS FOR I	15,500.00	.00	15,500.00	7,649.97	3,100.00	4,750.03	69.4%
2410 TEXTBOOKS/SOFTWARE/MED/MAT	250,040.00	1,469,500.00	1,719,540.00	155,177.43	1,489,098.93	75,263.64	95.6%
2415 OTHER INSTRUCTIONAL MATERI	164,800.00	.00	164,800.00	70,806.39	3,457.21	90,536.40	45.1%
2420 INSTRUCTIONAL EQUIPMENT	183,750.00	.00	183,750.00	98,190.99	42,422.49	43,136.52	76.5%
2430 GENERAL SUPPLIES	86,750.00	.00	86,750.00	39,470.41	1,467.86	45,811.73	47.2%
2440 OTHER INSTRUCTIONAL SERVIC	191,500.00	.00	191,500.00	189,515.57	205.06	1,779.37	99.1%
2710 GUIDANCE	840,937.21	.00	840,937.21	394,266.97	439,416.24	7,254.00	99.1%
2800 PSYCHOLOGICAL SERVICES	871,620.11	.00	871,620.11	403,831.18	473,630.19	-5,841.26	100.7%
3200 MEDICAL/HEALTH SERVICES	7,000.00	.00	7,000.00	.00	5,000.00	2,000.00	71.4%
3300 TRANSPORTATION SERVICES	2,340,935.59	.00	2,340,935.59	1,012,373.39	1,082,582.97	245,979.23	89.5%
3510 ATHLETICS	1,009,766.03	.00	1,009,766.03	573,827.28	154,003.49	281,935.26	72.1%
4130 UTILITY SERVICES	22,000.00	.00	22,000.00	10,752.39	10,026.39	1,221.22	94.4%
4220 MAINTENANCE OF BUILDINGS	1,000.00	.00	1,000.00	8.00	.00	992.00	.8%
4400 TECH INFRA MAINT SUPPT - S	185,270.65	.00	185,270.65	102,329.92	72,275.60	10,665.13	94.2%
4450 TECH INFRA MAINT SUPPT - A	55,910.40	.00	55,910.40	35,576.56	.00	20,333.84	63.6%
5260 OTHER NON EMPLOYEE INSURAN	37,900.00	.00	37,900.00	36,258.00	.00	1,642.00	95.7%
5500 CROSSING GUARDS	1,100.00	.00	1,100.00	188.00	.00	912.00	17.1%
5550 CROSSING GUARDS	168,200.00	.00	168,200.00	44,564.21	.00	123,635.79	26.5%
9300 TUITION TO NON-PUBLIC SCHO	3,959,000.00	.00	3,959,000.00	1,503,482.98	1,860,338.26	595,178.76	85.0%
9400 TUITION TO COLLABORATIVE	1,146,482.85	.00	1,146,482.85	281,144.60	513,333.17	352,005.08	69.3%
TOTAL SCHOOL GENERAL FUND	47,649,000.00	4,117,675.00	51,766,675.00	22,003,911.71	26,064,258.13	3,698,505.16	92.9%
GRAND TOTAL	47,649,000.00	4,117,675.00	51,766,675.00	22,003,911.71	26,064,258.13	3,698,505.16	92.9%

** END OF REPORT - Generated by Claudine Sweeney **

YEAR-TO-DATE BUDGET REPORT

REPORT OPTIONS

Sequence	Field #	Total	Page Break
Sequence 1	1	Y	N
Sequence 2	12	Y	N
Sequence 3	0	N	N
Sequence 4	0	N	N

Report title:
YEAR-TO-DATE BUDGET REPORT

Includes accounts exceeding 0% of budget.
 Print totals only: Y
 Print Full or Short description: S
 Print full GL account: N
 Format type: 2
 Double space: N
 Suppress zero bal accts: Y
 Include requisition amount: N
 Print Revenues-Version headings: N
 Print revenue as credit: Y
 Print revenue budgets as zero: N
 Include Fund Balance: N
 Print journal detail: N
 From Yr/Per: 2025/ 1
 To Yr/Per: 2025/ 1
 Include budget entries: Y
 Incl encumb/liq entries: Y
 Sort by JE # or PO #: J
 Detail format option: 1
 Include additional JE comments: N
 Multiyear view: F
 Amounts/totals exceed 999 million dollars: N

Year/Period: 2026/12
 Print MTD Version: N

Roll projects to object: N
 Carry forward code: 2

Field Name	Field value
Fund	0111
FUNCTION	
UMAS/GRT YR	
DEP/GRT LINE	
LOCATION	
PROGRAM	
S.R. CODE	
EXP CAT/LEVL	
Character Code	
Org	
Object	
Project	
Account type	Expense

YEAR-TO-DATE BUDGET REPORT

REPORT OPTIONS

Account status
Rollup Code



Melrose Public Schools

FY27 Teaching and Learning Budget Development Timeline

DRAFT

We believe that the Teaching and Learning budget development process must be inclusive, collaborative, and transparent. Therefore, the process outlined below has been designed to organize our work in a way that allows all school and district leaders to be actively involved in developing the proposal, assessing our PK-Post Grad priorities, and communicating our FY27 Administrative Team budget proposal.

DRAFT - PROPOSED

Date(s)	Milestone
City Finance Meetings	Ongoing Collaboration: MPS Deputy Supt. attends biweekly City CFO meeting with Department Finance Directors MPS and City leadership (Superintendent, Mayor, CFO, Deputy Supt) meet biweekly
September/December 2025	Ongoing Collaboration on FY26 and FY27 Teaching and Learning line items format: MPS Int. Superintendent and Int. Dep. Supt. - Finance
November 2025	<ul style="list-style-type: none"> ● City override election November 4, 2025 ● Int. Supt. and Int. Dep. Supt. budget presentation at MEF Parent U November 22, 2025
December-February 2026	Ongoing: Assess anticipated Teaching and Learning personnel and students' needs: <i>Principals and Hiring Leaders</i> <ul style="list-style-type: none"> ● Personnel and Student Prioritization ● School Community Listening sessions <ul style="list-style-type: none"> ○ Dates TBD Ongoing: Monitor and forecast anticipated FY26 EOY projections (operating and offsets) Continued FY27 priorities and budget development <ul style="list-style-type: none"> ● Draft MPS Teaching and Learning budget priorities and assumptions ● FY27 line item development by Responsibility/Cost Centers
February 24, 2026	MPS FY27 Teaching and Learning Budget Overview and update - Executive Summary



Melrose Public Schools

FY27 Teaching and Learning Budget Development Timeline

DRAFT

Date(s)	Milestone
March 10, 2026	MPS FY27 Teaching and Learning Budget <ul style="list-style-type: none">• MPS School Committee designates budget categories (vote on categories recommended) Budget Deliberations <ul style="list-style-type: none">• Fees• Cost centers/Depts
March 24, 2026	MPS FY27 Teaching and Learning Budget Budget Deliberations <ul style="list-style-type: none">• Fees (vote recommended)• Cost centers/Depts• Proposed refinements
April 7, 2026	Tentative if needed
April 14, 2026	Public Hearing(s) on FY27 Budget (6PM prior to scheduled MPS SC meeting) Budget Deliberations (as needed), proposed refinements, and vote (recommended) MPS Teaching and Learning budget referred to City Council for consideration
May 11, 2026	Joint SC/CC Special Meeting to receive the FY27 budget

*Dates subject to change/adjustment based on potential weather impacts to schedule

27-Jan	Meeting Minutes Warrants Cafeteria report	SC Chair	Consent Agenda Vote
	School Registration	Superintendent	Report
	Personnel Report	Superintendent	Report
	Enrollment Report	Superintendent	Report
	SEEM Report	Superintendent	Report
	Special Education Expense Report	F&F	Report
	FY27 Budget Timeline	F&F	Vote
	Rolling Agenda	SC Chair	Report
	Data Presentations	SC Chair	Vote
	Office Hours	SC Chair	Report
	Outreach Reports	SC Chair	Report
	Subcommittees	SC Chair	Report
10-Feb	Meeting Minutes, Donations Warrants	SC Chair	Consent Agenda/Vote
	Personnel Report	Superintendent	Report
	School Registration Information	Superintendent	Report
	Student Assessments (state and local) Aligned with Strategic Plan	Superintendent	Report
	Monthly Budget Summary/Grants/Revl Accts	F&F	Vote
	FY27 Budget Categories	F&F	Vote
	Rolling Agenda	SC Chair	Report
	Outreach Reports	SC Chair	Report
24-Feb	Meeting Minutes, Donations, Warrants	SC Chair	Vote
	Pre-K and Kindergarten Enrollment Updates	Superintendent	Report
	Special Education Expense Report	F&F	Report
	FY27 Superintendent Budget Update	F&F	Report
	FY27 Fees	F&F	Discussion
	SOA Report	EP&P	Informational review
	Rolling Agenda	SC Chair	Report
	Outreach reports	SC Chair	Report
10-Mar	Meeting Minutes, Cafeteria Report, Donations, Warrants	SC Chair	Vote
	Personnel Report	Superintendent	Report
	Pre-K and Kindergarten Enrollment Updates	Superintendent	Report
	Monthly Budget Summary/Grants/Revl Accts	F&F	Vote
	FY27 Budget	F&F	Discussion
	FY27 Fees	F&F	Vote
	Special Education Programming Update	EP&P	Report

	Rolling Agenda	SC Chair	Report
	Outreach reports	SC Chair	Report
24-Mar	Meeting Minutes, Cafeteria Report, Donations, Warrants	SC Chair	Vote
	Pre-K and Kindergarten Enrollment Updates	Superintendent	Report
	FY27 Budget	F&F	Discussion
	Special Education Expense Report	F&F	Report
	Rolling Agenda	SC Chair	Report
	Outreach reports	SC Chair	Report
14-Apr	Meeting Minutes, Donations, Warrants	SC Chair	Vote
	Pre-K and Kindergarten Enrollment Updates	Superintendent	Report
	Personnel Report	Superintendent	Report
	Enrollment Report	Superintendent	Report
	FY27 Budget Hearing	F&F	n/a
	FY27 Budget Vote	F&F	Vote
	Rolling Agenda	SC Chair	Report
	Outreach reports	SC Chair	Report
28-Apr	Meeting Minutes, Donations, Warrants	SC Chair	Vote
	Student Assessments (state and local) Aligned with Strategic Plan	Superintendent	Report
	Pre-K and Kindergarten Enrollment Updates	Superintendent	Report
	Technology Plan	Superintendent	Report
	Special Education Expense Report	FY	Report
	Monthly Budget Summary/Grants/Revl Accts	F&F	Vote
	Chartwells Update and FY27 Meal Prices	F&F	Vote
	Hold	EP&P	
	School Committee Subcommittees	P&P	Discussion
	Rolling Agenda	SC Chair	Report
	Outreach reports	SC Chair	Report
5-May	Meeting Minutes, Cafeteria Report, Donations, Warrants	SC Chair	Vote
	Pre-K and Kindergarten Enrollment Updates	Superintendent	Report
	Personnel Report	Superintendent	Report
	Monthly Budget Summary/Grants/Revl Accts	F&F	Vote
	Elementary Handbook	EP&P	Vote
	Program of Studies	EP&P	Report
	School Committee Subcommittees	P&P	Discussion
	Rolling Agenda	SC Chair	Report
	Outreach reports	SC Chair	Report

19-May	Meeting Minutes, Donations, Warrants	SC Chair	Vote
	Bridge Update	Superintendent	Report
	Special Education Expense Report	F&F	Report
	Summer DPW Building Plan	F&F	Report
	FY27 Enrollment Expectations	P&P	Report
	School Committee Subcommittees	P&P	Discussion
	Summer Plan: Remedial & Enrichment	E&P	Report
	Curriculum Review Updates	E&P	Report
	Superintendent Review	SC Chair	Report
	Rolling Agenda	SC Chair	Report
	Outreach reports	SC Chair	Report
9-Jun	Meeting Minutes; Cafeteria Report; Donations; Warrants	SC Chair	Report
	Personnel Report	Superintendent	Report
	Student Assessments (state and local) Aligned with Strategic Plan	Superintendent	Report
	End of Year Audit	F&F	Report
	Monthly Budget Summary/Grants/Revolving Accts.	F&F	Vote
	Special Education Expense Report	F&F	Report
	Update on End-of-Year Assessments	E&P	Report
	Professional Development Plan	E&P	Vote
	Site Councils Update	E&P	Report
	Secondary Code of Conduct	EP&P	Vote
	Election of Student Representatives	SC Chair	Vote
	Supt. End of Cycle Evaluation: Report and Comments	SC Chair	Vote
	Rolling Agenda	SC Chair	Report
	Outreach reports	SC Chair	Report

Report	Timing	Category
Personnel Report	Monthly	Announcements of Supt.
Student Assessments (state and local) Aligned with Strategic Plan	Bi-Monthly	Announcements of Supt.
Technology Plan	April	Announcements of Supt.
Cafeteria Report	Bi-Monthly	Consent
Concussion Report	Fall	Consent
Warrants	Each meeting	Consent
Department Reviews	As needed	EPP
Professional Development Plan	May	EPP
Summer Learning Options	June	EPP
MVMMS & MHS Programs of Study	May/June	EPP
Secondary School Code of Conduct	May/June	EPP
Elementary Handbook	Summer	EPP
School Improvement Plans	June	
Revolving Accounts	At least monthly	FF
Grant Review	At least monthly	FF
Budget Summary	At least monthly	FF
One-Time Funding Requests through Mayor	1-2 mtgs & prior to City Council request	FF
Special Education Expense Update (including Transportation)	At least monthly	FF
Donations	Monthly	FF
Summer Learning Expense Report	Fall	FF
Monetary Requests from City Funds that have a school-directed funding clause, e.g. PEG through Mayor	1-2 mtgs & prior to City Council request	FF
Education Stations Review and Fees	Within budget process	FF
Student Fees (athletic, music, etc)	Within budget process	FF
Student Meal Price Recommendation	Within budget process	FF

EOYR Audit	Spring	FF
Facilities Rental Review	May/June	FF
Enrollment Report by School/Grade	At least quarterly	PP
School Calendar: Upcoming Year	Fall	PP
Approval of District Officers	Early Fall	Chair
Site Council Election Process	Late Summer/ Early Fall	Chair
Superintendent Evaluation	June/July	Chair
Election of Student Representatives	Spring	Chair