



# Annual Report

## 2012-2013



*...creating successful futures*

LYNNFIELD MELROSE NORTH READING READING SAUGUS  
STONEHAM WAKEFIELD WILMINGTON WINCHESTER WOBURN

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## I. MESSAGE FROM THE EXECUTIVE DIRECTOR

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Dear SEEM Collaborative Community Members,

Helen Keller once said, "Alone we do so little; together we can do so much." I am pleased to share with you how much we have indeed done by coming together and working together in earnest, with heart, passion, and a true commitment to educating every child who walks through our school doors.

Over 40 years ago our member districts realized the untapped possibilities that collaboration could create when it came to their efforts to educate all children. Because of their support, and as a result of the dedication and perseverance of our staff and parents, SEEM Collaborative has become a thriving organization that adapts and evolves with the needs of children and the districts who serve them.

During the 2012-2013 school year the collaborative continued this effort by engaging in a number of changes and initiatives: We continued our goal of infusing 21<sup>st</sup> century learning into our schools by undergoing a technology evaluation, which led to the development of a strategic plan that will guide us in advancing our instructional practice and infrastructure. We provided instructional and reading support to our programs to ensure staff are well trained in current research based practices; we spent the year training administrators and teacher leaders in the educator evaluation so they are prepared to implement the new system in FY14; and we launched a new website that is more user-friendly, interactive, and complies with the statutory requirements of Chapter 43 of the Acts of 2012. We also expanded our services by opening the Foundations for Life Program, a community-based transition program for students who require additional support and skill-development in order to function independently after completing grade twelve.

The following report illustrates the myriad of ways in which SEEM Collaborative works to provide cooperative services that helps districts maximize cost efficiency; support the growth and development of educational professionals; and provide students who have unique learning needs a challenging and meaningful education.

Thank you for your contribution to our work at SEEM Collaborative, I look forward to a long lasting partnership as we continue our mission of improving educational outcomes for all students.

With Warmest Regards,

Catherine Lawson  
Executive Director



## II. COLLABORATIVE INFORMATION

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### Collaborative History

The SEEM Collaborative was established in 1968, 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.

### 2012-2013 Leadership at SEEM Collaborative

#### BOARD OF DIRECTORS

- Ms. Joanne Benton, Wilmington, Chairperson
- Mr. Mark Donovan, Woburn, Financial Representative
- Dr. John Doherty – Reading, Chairperson
- Dr. Les Olson – Stoneham
- Mr. William McAlduff, Winchester
- Ms. Cyndy Taymore, Melrose
- Dr. Thomas Jefferson, Lynnfield
- Dr. Garry Murphy, Wakefield
- Ms. Kathleen Willis, North Reading
- Mr. Richard Langlois, Saugus

#### SPECIAL EDUCATION PLANNING AND ADVISORY COMMITTEE

- |                                     |                                   |
|-------------------------------------|-----------------------------------|
| -Dr. Linda Stapp, Winchester        | -Ms. Linda Gross, Stoneham        |
| -Ms. Kara Mauro, Lynnfield          | -Ms. Alison Elmer, Reading        |
| -Ms. Heather Geary, Saugus          | -Ms. Patty Bullard, North Reading |
| -Mr. Kevin Pierce, Wakefield        | -Ms. Mary Houde, Wilmington       |
| -Ms. Patty White-Lambright, Melrose | -Ms. Kimberly Lawrence, Woburn    |

#### SEEM ADMINISTRATIVE TEAM

- |   |  |
|---|--|
| -Cathy Lawson, Executive Director   | -Greg Zammuto, Finance Director              |
| -Ryan Snyder, Behavioral Services   | -Deana Trefry, Assessment Center             |
| -Stephanie Arzigian, Middle School  | -Jennifer Thornton, Ripley Elementary School |
| -Kristine Ducker, Beebe School  | -David Farwell, SEEM Prep                    |
| -Julie Goldberg, Deaf and Hard of Hearing Program                             |  |
| -Maureen Crowley, Campus Academy High School and Foundations for Life Program |  |



## SEEM COLLABORATIVE MISSION AND VISION

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### ◆ 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 compliment 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. (SEEM Articles of Agreement, 2008, Article 1 -p.3)

#### **Why We Exist...**

- To educate, to collaborate, to train, to create.
- 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.
- To help each student achieve his/her personal, vocational, and/or educational goals.
- To assist students and families through their transitions from school to life.
- To educate practitioners and parents, through training programs and professional development activities that are in the forefront of research-based best practices.
- To provide on-site consultation, demonstration of best practices, and remain available to ensure transference to the local instructional team.
- 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

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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; and
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## IV. PROGRAM INFORMATION

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### **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, the Foundations for Life Program, and the Assessment and Intervention Center.

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.

In an effort to ensure continual progress towards this objective, the collaborative established a grade PreK-8 curriculum coordinator position to support programs with the transition to the MA Common Core Curriculum Frameworks and provide instructional professional development and support to teachers. The collaborative also continued to work with a reading consultant who provided targeted reading support through consultation and professional development. We also completed a comprehensive technology evaluation. As a result, we developed a five year plan for updating and expanding both infrastructure and instructional technology to support our efforts to ensure students experience 21<sup>st</sup> century learning experience that compliments the education offered by their home school district.

## **DESCRIPTION OF PROGRAMS:**

### **THE DEAF AND HARD OF HEARING PROGRAM**

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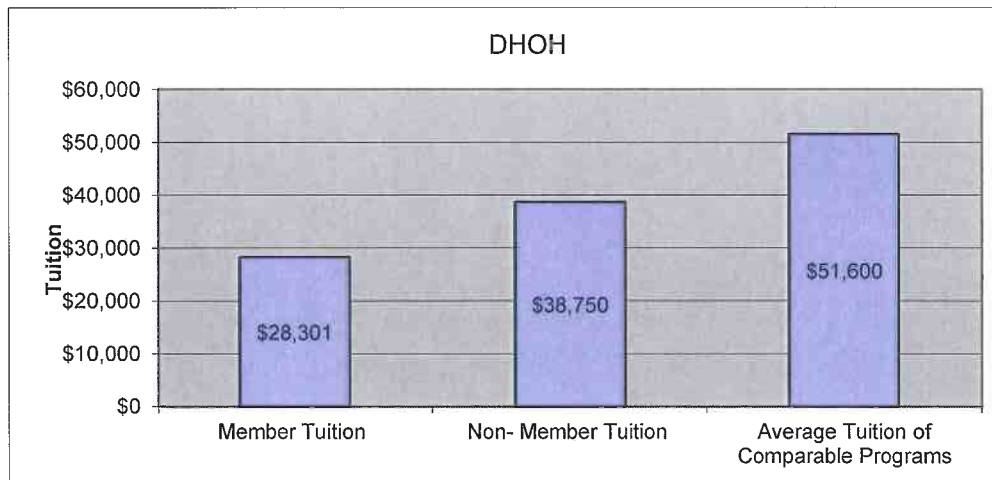
The SEEM Collaborative Program for Deaf and Hard of Hearing students is a 180 day school program housed at a public school in North Reading. The program consists of three classrooms and educates students in grades PreK-2 and averages between 9-14 students. All students present with an educationally significant hearing loss that is moderate, severe, or profound. Students use a variety of amplification devices including hearing aids, FM systems and cochlear implants. In addition, staff and students use a combination of spoken English and Signing Exact English (SEEII) to communicate. The mission of this program is to prepare students to transition back to their sending district when they are ready to return successfully.

The program also offers an extended year program which runs four half days a week for 5 weeks for students who require additional academic services to prevent substantial regression.

### **Additional Program Features include:**

- The curriculum is aligned with the Massachusetts Common Core Frameworks, but modified to incorporate language, speech and auditory development.
- Class sizes are small, ranging from 3 to 8 students with a teacher of the deaf and a paraprofessional.
- Students receive individual speech, language and auditory therapy four times per week as well as Audiological support.
- Other services such as occupational and physical therapy are available as needed.
- Starting at the kindergarten level, students participate in mainstream classes for both academic and non-academic subjects. Mainstream programming is based on individual readiness and students are always accompanied by SEEM staff.
- A Deaf mentorship component of the program includes Deaf and Hard of Hearing adults visiting the classrooms and sharing stories with students.
- Staff Include;

- DESE certified Teachers; Experienced Assistant Teaching Staff; Licensed Occupational Therapists; Licensed Speech and Language Pathologists; Certified Physical Education Teacher; access to full time registered nurse; audiologist;



### THE THERAPEUTIC LEARNING CENTER (TLC)

The SEEM Collaborative Therapeutic Learning Center (TLC) at the Beebe School is a Massachusetts Department of Elementary and Secondary Education approved, public day elementary and middle school (Pre-K through 9th grade) for students with intensive special needs. Located in the town of Melrose, the school's enrollment fluctuates between 55 and 65 students depending on the needs of member and non-member districts at any given time. The main goal of TLC is to provide the necessary support to help students acquire the skills identified on their Individual Education Plans. Teachers receive intensive training and follow research-supported best practices, including Applied Behavior Analysis. The TLC program also offers a six-week, extended year program, from early July to mid-August for students who require additional academic services to prevent substantial regression.

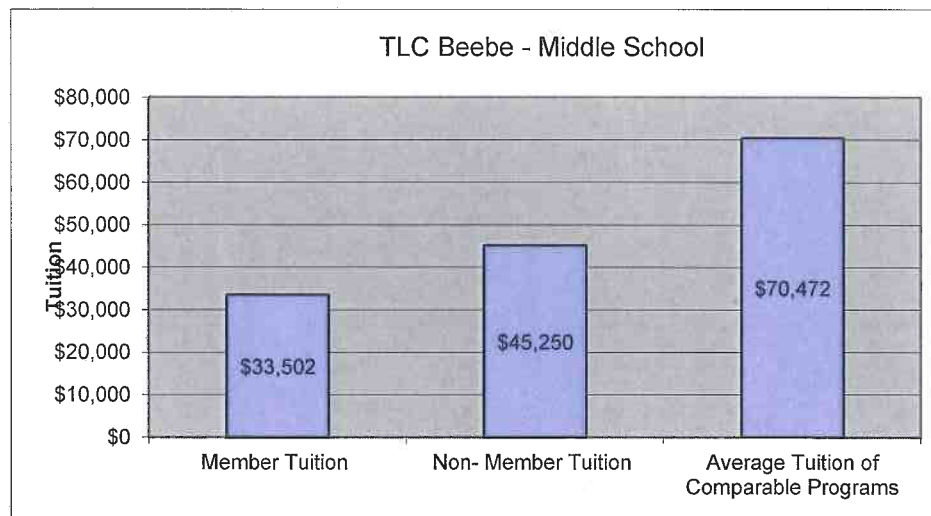
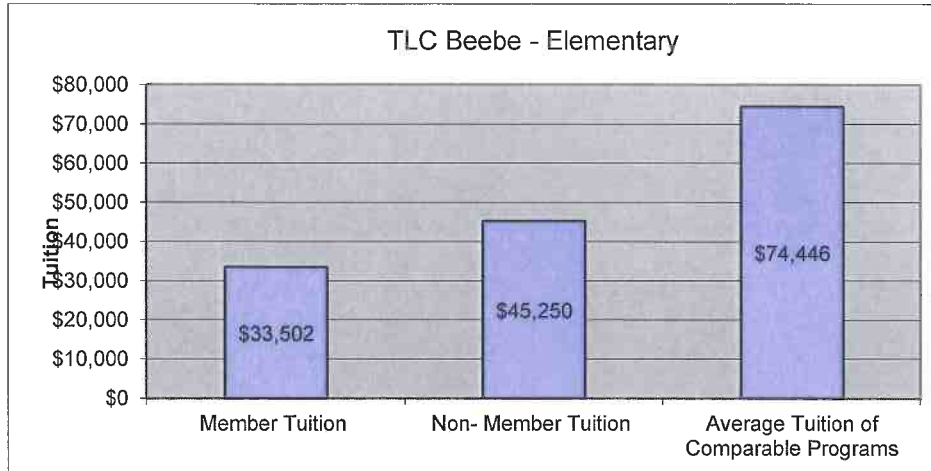
Students attending the Therapeutic Learning Center are currently on an Individual Education Plan; present with significant levels of cognitive delay, communication and/or social deficits; require moderate to significant modifications to the MA Curriculum Frameworks to make effective academic progress; present with interfering challenging behaviors (e.g. aggression, self-injury) and have been diagnosed with: Autism Spectrum Disorder, Developmental Delay, Receptive/Expressive Language Delay, Down Syndrome, and other genetic disorders

**Additional Program Features include:**

- Individualized academic and behavioral programs
- Curriculum emphasis on communication, academic readiness, community, life skills and social skills
- 2:1 student to staff ratio
- Discrete Trial and Incidental Teaching
- Assistive technology, Mimeo® boards and educational technology in every classroom
- Augmentative and Alternative Communication Systems; Functional Behavior Assessment
- Behavior Intervention Plans
- Consulting Licensed Clinical Psychologist
- Related services: Speech, OT, PT, APE; Social skills groups; Parent consultation available
- Staff Include:
  - DESE certified Teachers; Board Certified Behavior Analysts; Licensed Social Workers; Licensed Occupational Therapists; Licensed Speech and Language Pathologists; Certified Physical Education Teacher; Behavior Support Assistant; Experienced Assistant Teaching Staff; Fulltime Registered Nurse; Music Therapist



**Cost-Effectiveness:**



**THE SEEM PREP PROGRAM**

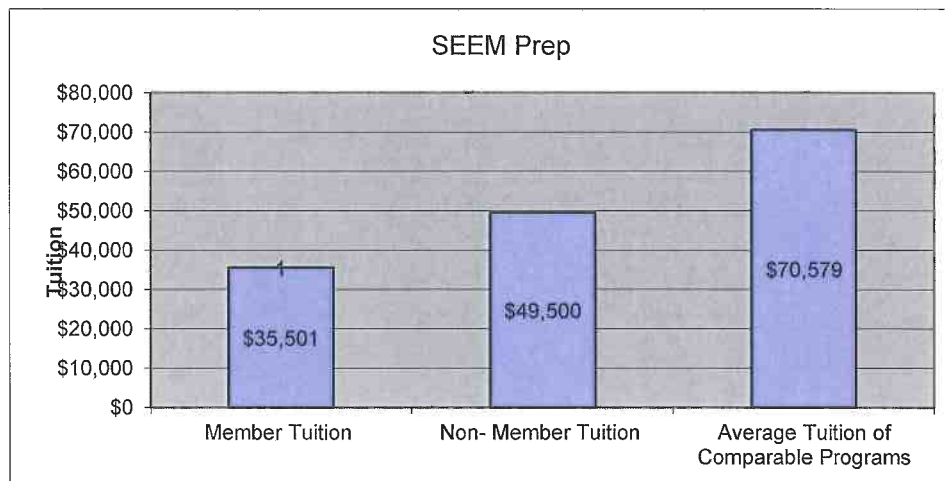
The SEEM Prep Program is a Massachusetts Department of Elementary and Secondary Education approved, public day high school (age 14-22) for students with moderate and intensive special needs. Located in Wakefield, the SEEM Prep Program services on average between 42- 53 students in a given school year. The primary goal of the program is to provide a functional academic curriculum along with vocational training in order to support students' development of the independent skills necessary to transition successfully into the adult world. Vocational Staff, counselors and teachers work collaboratively to provide both therapeutic and case management support to students and their families. The SEEM Prep program also offers a five-week, extended year program, from late June to end of July for students who require additional academic services to prevent substantial regression.

Students who attend SEEM Prep are between the ages of 14 and 22 who are currently on an Individual Education Plan. The students present with moderate to significant levels of cognitive delay, communication based delays, and/or social difficulties. All students require moderate to significant modifications to the MA Curriculum Frameworks to make effective academic progress. Diagnoses include, but are not limited to: Developmental Delay, Autism Spectrum Disorder, Prader-Willi Syndrome, LandauKleffner, and other genetic disorders. Many students are affected by secondary diagnoses including: Post Traumatic Stress Disorder, Mood Disorders (e.g. Bi-Polar, Depressive Disorders, Anxiety Disorders), and various medical needs.

**Additional Features Include:**

- Functional and Experiential Curriculum based upon the Massachusetts Curriculum Frameworks for Students with Significant Disabilities (2001).
- Picture Exchange Communications System
- Positive Behavior Support Plans
- Total communication approach
- Speech and Language Therapy (individual and/or group)
- Occupational Therapy (individual and/or group)
- Adaptive Physical Education (individual and/or group)
- Integrated Related Service Approach in order to enhance student learning
- Social Skills Groups Individual Counseling Vocational Program Individualized curriculum focusing on academic achievement, life skills development
- Staffing Ratio: 2:1 (student: staff)
- Intramural and Recreational sports
- Monthly School socials and dances for students
- Annual Participation in the Special Olympics
- Staff Include:
  - o DESE certified Teachers; Licensed Fulltime Counselors; Licensed Occupational Therapist; Licensed Speech and Language Pathologist; Certified Physical Education Teacher; Behavior Specialist; Experienced Assistant Teaching Staff; Fulltime Registered Nurse; Music Therapist

**Cost-Effectiveness:**



**THE HURD ELEMENTARY SCHOOL PROGRAM**

The Hurd Elementary Program at Ripley School is a Massachusetts DESE approved educational therapeutic day school located at the Ripley School in Melrose, MA. The program services an average range of 40-60 students in a given school year. The Ripley Elementary Program serves students in grades K-5 with a variety of social, emotional, behavioral and learning needs, who do not yet possess the skills necessary to meet the day-to-day demands of a traditional elementary school program. Despite years of significant local modifications to their schedule and curriculum and intense special education intervention and support, students who exhibit behaviors and challenge that, in the team's judgment, warrant out-placement in a therapeutic day school program.

Students attending the Ripley School Program have cognitive abilities that fall in the average range or above; however, many students have significant learning disabilities, organizational issues, social, emotional and/or behavioral issues

that greatly impact their performance in academic areas. All students are on an Individual Education Plan and most have cognitive skills in the average range (may have specific learning disabilities). Diagnoses include High Functioning Autism, Asperger Syndrome, PDD/NOS, or similar profile; Mood Disorders, including depression, Bipolar, or similar profile; Emotional Behavioral Disorders (EBD), including phobias, anxiety, conduct disorder, oppositional defiant disorder, or similar profiles; ADHD; Sensory Integration issues.

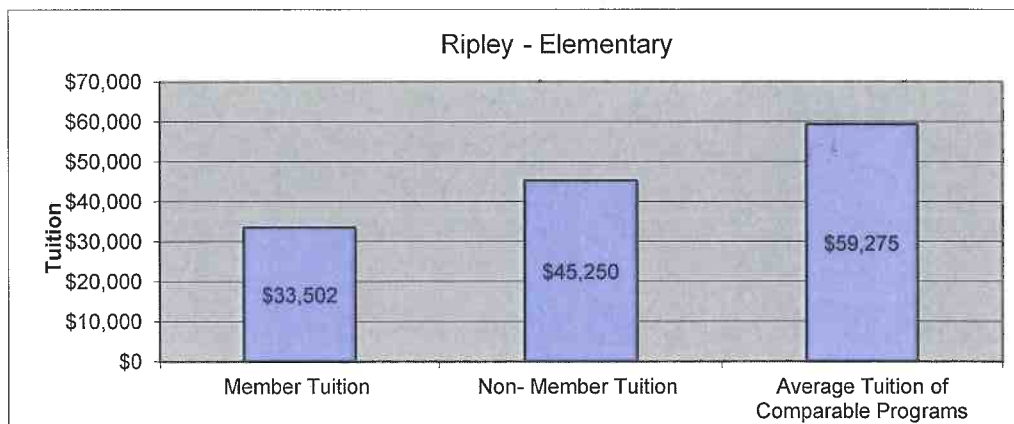
All curricula taught at the Ripley School follows the standards based on the Common Core Curriculum Frameworks while, at the same time, provides individual students with support, adaptations and accommodations they need in order to reach their learning potential, as well as, pass the MCAS. The program strives to assist students in developing the behavioral and academic skills needed to successfully return to their sending school.

The program also offers a five-week, extended year program, from late June to end of July for students who require additional academic services to prevent substantial regression

**Additional Program Features**

- Curriculum aligned to MA state Frameworks
- Small group instruction -3:1 Student to staff Ratio
- Multisensory learning approach
- Balanced Literacy Program
- Social Skills Group
- Sensory Education Program
- Keyboarding and computer instruction
- Mimeos in every classroom
- Adventure-based learning
- Weekly Social Skills group;
- Pragmatic Language and Occupational Therapy Groups
- Electives Program: Project Adventure, Cooking, Science, Arts and Crafts
- Parent Activity Group
- Yearly School Community Events: Thanksgiving brunch; Holiday Fair; Yard Sale; Socials
- Staff Include:
  - o DESE certified Teachers; Licensed Fulltime Counselors; Licensed Occupational Therapist; Licensed Speech and Language Pathologist; Certified Physical Education Teacher; Behavior Specialist; Experienced Assistant Teaching Staff; Fulltime Registered Nurse; Music Therapist

**Cost-Effectiveness**



## SEEM MIDDLE SCHOOL PROGRAM

SEEM Middle School is a Massachusetts Department of Education approved co-educational therapeutic day school. Located in Stoneham, the school is conveniently located minutes from both route 93 and route 95. SEEM Middle School services an average range of 46-70 students. The main goal of SEEM Middle is to provide the necessary therapeutic and educational supports to help students prepare for high school and attain the social/behavioral skills to be prepared to join the work force or continue on to higher education opportunities. Counselors provide both therapeutic and case management supports.

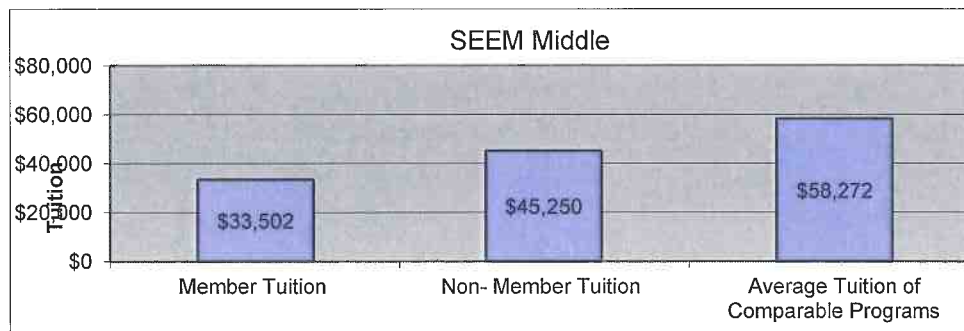
Students who attend the SEEM Middle School are in Grades 5-8, currently on an Individual Education Plan and typically present with the following characteristics: No significant level of global delay (may have specific learning disabilities); Able to contact at or near grade level for most academic material with support; May require some remedial supports for specific learning disabilities; High Functioning Autism, Aspergers, PDD-NOS, or similar profile; Mood Disorders, including depression and bipolar disorders, or similar profile; Emotional Behavioral Disorders (EBD), including conduct disorder, oppositional defiant disorder, or similar profiles; Psychiatrically involved.

The program also offers a five-week, extended year program, from late June to end of July for students who require additional academic services to prevent substantial regression

### Additional Program Features

- Curriculum aligned with MA State Frameworks
- Small group instruction- Average of 3:1 Student to Staff ratio
- Multi-sensory learning approach
- Balanced Literacy Program
- Social Skills Group
- Sensory Education Program
- Direct and Consulting SLP, OT, PT Services
- Keyboarding and Computer instruction
- Project-based learning
- Mimeoos in every classroom
- Student Recreational Room and Activities
- Creative Arts Program
- Theater, Photography and mulit-media electives
- School Basketball Team
- In school vocational placements
- Prevocational skills training
- Staff include:
  - DESE certified Teachers; Licensed Fulltime Counselors; Licensed Occupational Therapist; Licensed Speech and Language Pathologist; Certified Physical Education Teacher; Behavior Specialist; Experienced Assistant Teaching Staff; Fulltime Registered Nurse on site; Consulting Board Certified Behavior Analyst.

### Cost-Effectiveness:



## CAMPUS ACADEMY ALTERNATIVE HIGH SCHOOL & FOUNDATIONS FOR LIFE PROGRAM

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Campus academy is a Massachusetts Department of Education approved educational therapeutic day school. Located in Stoneham, Campus Academy's census fluctuates between 60 and 85. The main goal of Campus Academy is to provide the necessary therapeutic, transition, and academic supports to help student's graduate high school and attain productive social/behavioral skills to return to the sending district, join the work force, or continue on to higher education opportunities. The Academic and Elective Programs at Campus Academy are aligned with State requirements and meets the credit requirements of each sending districts; therefore, each student attending Campus Academy is eligible for a high school diploma from his or her sending district provided course requirements are met with a passing grade and MCAS is passed. In addition to academic support, the counselors on staff provide both therapeutic and case management supports to students and their families and interface with other medical, court appointed and/or community based supports as needed. Campus Academy also offers a vocational program in which students receive onsite employment opportunities and training, community based employment, and community based social pragmatics training.

Students enrolled at Campus Academy High School are currently on an Individual Education Plan and present with the following learning profile: have No significant level of global delay (may have specific learning disabilities); Able to contact at or near grade level for most academic material with support; May require some remedial supports for specific learning disabilities; High Functioning Autism, Aspergers, PDD NOS, or similar profile; Mood Disorders, including depression and bipolar disorders, or similar profile; Emotional Behavioral Disorders (EBD), including Conduct Disorder, Oppositional Defiant Disorder, or similar profiles; Psychiatrically involved.

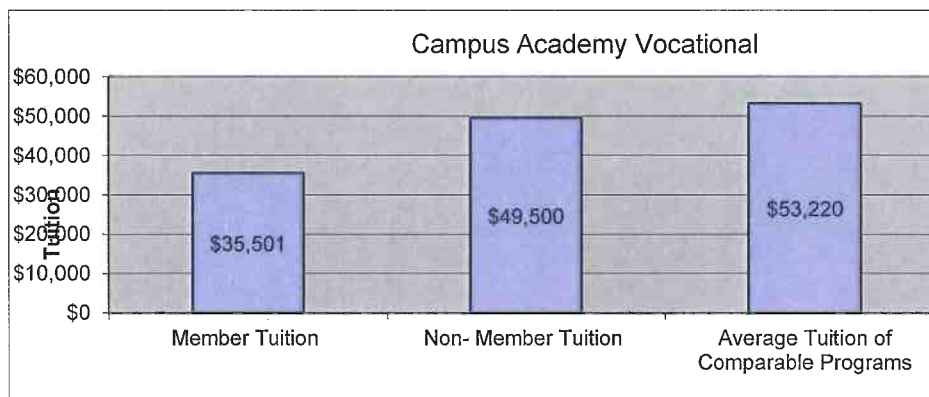
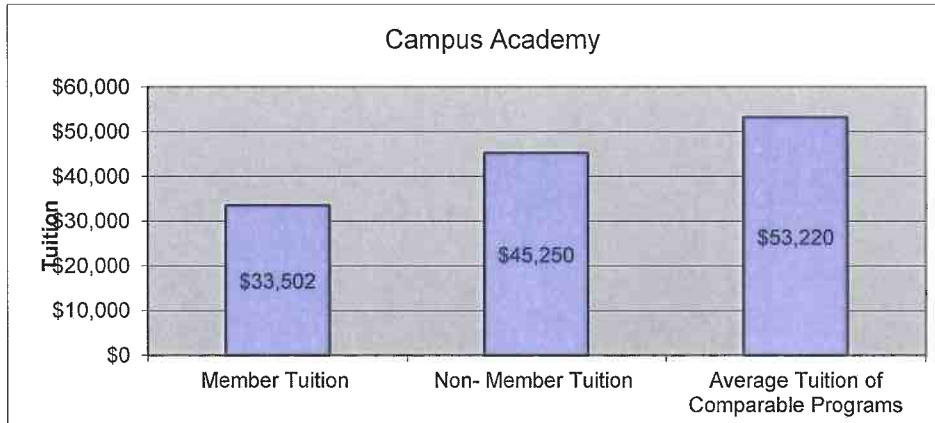
The program also offers a five-week, extended year program, from late June to end of July for students who require additional academic services to prevent substantial regression

Additional Program Features:

- Curriculum aligned with MA State Frameworks
- Small group instruction- Average of 6:1 Student to Staff ratio
- Multi-sensory learning approach
- Balanced Literacy Program
- Social Skills Group
- Dual Enrollment Program with local Community Colleges
- Sensory Education Program
- Direct and Consulting SLP, OT, PT Services
- Keyboarding and Computer instruction
- Project-based learning
- Mimeos in every classroom
- Student Recreational Activities – i.e. school basketball program
- Creative Arts Program
- Fine Art, Visual Art and Graphic Arts Program
- In school vocational placements
- Transition and vocational skills training
- Staff Include:
  - o DESE certified Teachers; Licensed Fulltime Counselors; Licensed Occupational Therapist; Licensed Speech and Language Pathologist; Certified Physical Education Teacher; Behavior Specialist; Experienced Assistant Teaching Staff; Fulltime Registered Nurse on site; Consulting Board Certified Behavior Analyst

The Foundations for Life program is an extension of Campus Academy that delivers extended services to students 18 years and older. The program's goal is to promote the greatest level of independence possible for each student by providing community-based transition skills for students who require such training after completing grade 12.

## Cost-Effectiveness



## SEEM ASSESSMENT INTERVENTION CENTER

The SEEM Assessment and Intervention Center is an interim alternative educational setting, which provides stabilization and evaluation to aide in determining long term educational placement solutions. Students typically are at our center for up to nine school weeks. 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.

### Additional Features:

#### Curriculum:

- Sending district personnel have the option to forward curriculum to our teachers so that students can continue to focus upon their community district curriculum.

#### School-based individual counseling and groups:

- Our program clinician provides therapeutic support throughout each school day. Students are involved in groups, which target social skills, behavioral skills, cooperative play and leadership.

#### Person Centered Planning:

- In an effort to organize a framework for planning and making decisions, each student creates a powerpoint or poster board to present to the TEAM at their final meetings. Each student's project is based on his or her strengths, capabilities, preferences, lifestyle and cultural background.

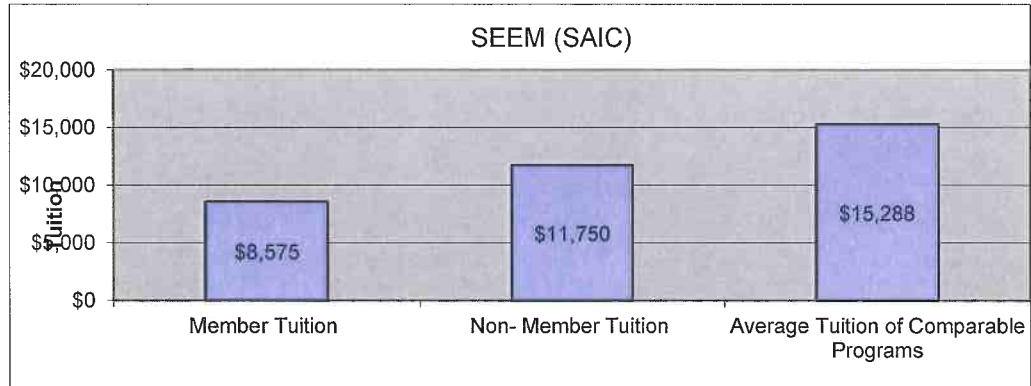
#### Occupational therapy and Speech therapy:

- Our teachers have weekly consultation with an occupational therapist and speech therapist. Students who have Occupational and/or Speech Therapy on their IEP grids engage in one 30 minute OT and/or Speech group per week (for elementary/middle classrooms).

#### Evaluation:

- Social-emotional, behavioral, academic, psycho-educational and neuropsychological

Cost-Effectiveness:



## V. DISTRICT BASED SERVICES

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### **Collaborative Objective #2:**

Offering cooperative programs and/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 include expanding our Vision and ABA department in order to respond to a growing need of support and training. The collaborative Board responded to district's evolving needs by creating job coach services to support public school students' participating in vocational training as part of their transition to post-high school life; this position will go into effect as of the 2013-2014 school year.

### **Cost-Effectiveness:**

The district based services helps districts maximize cost efficiency and effectiveness through a consortium approach. For example, vision services is a need in all ten 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:**

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### **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 and Universal Design for learning workshops are also offered. During the 2012-2013 school year, the collaborative conducted evaluations for 39 students across 9 districts and provided A.T. trainings for 6 districts and offered two online courses in which 25 people participated

### **Audiology**

Services include: ongoing consultation with classroom staff on a 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. Audition services are provided to each student part of our SEEM Deaf and Hard of Hearing program. During the 2012-2013 school year these services were provided to 2 districts in order to support the districts effort to educate the children in their local public school.

### **Behavior**

Applied Behavior Analysis (ABA) is the science of systematically studying variables that influence behavior (Sulzer-Azaroff & Mayer, 1991) and is the teaching methodology, which has received the most effective outcomes for individuals with autism (Zager, 2005). SEEM Collaborative currently employs several Board Certified Behavior Analysts (BCBA), who provide and supervise ABA services, for students ages 3-22. Four main areas of service are provided: Consultation to SEEM Collaborative schools, Consultation to Member & Non-member public schools, Direct and Consultative Home services, as well as Behavior-based trainings. During the 2012-2013 school year, ABA services were provided to approximately 102 students across 11 districts and 12 behavior-based trainings were offered in 2 districts.



## Psycho-Educational and School Neuropsychological Assessments

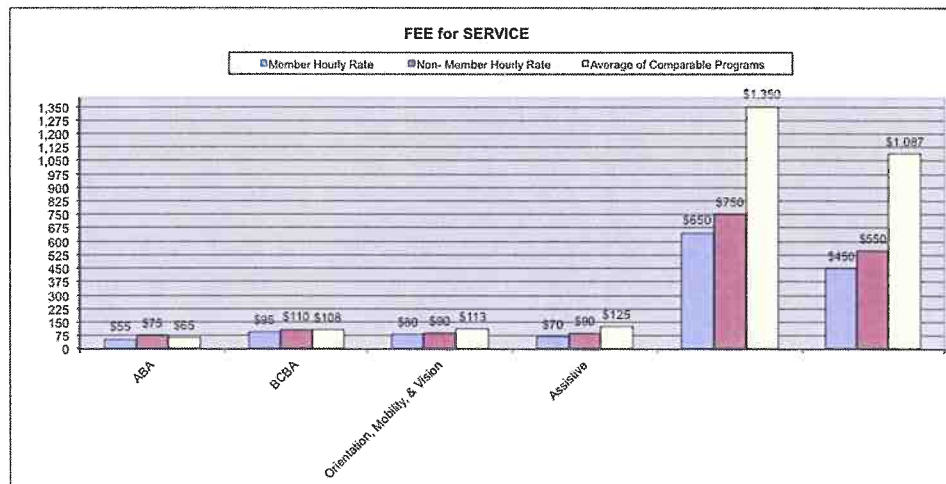
The primary goal of a psycho-educational assessment is to evaluate psychological and academic functioning to determine the needs for special education placement and services required for effective remediation. A school neuropsychological evaluation integrates neuropsychological and educational principles to the assessment and intervention process. During the 2012-2013 school year this service was provided for approximately 31 students who attended the Assessment and Intervention Center and Campus Academy Alternative High School.

## Transition

SEEM Collaborative's Transition Services Department provides evaluation in the areas of vocation and transition skills. Each evaluation consists of a series of formal and informal tests, interviews and observations. Specific evaluation tools are used based on the individual's specific learning style. All assessments begin with a review of the student's most recent IEP and testing. During the 2012-2013 school year our transition service department provided professional development and evaluation services to over 104 staff across 9 districts.

## Vision, Orientation & Mobility

Vision services are provided through either direct instruction or 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 Community. During the 2012-2013 school year, this service was provided to 56 students across 10 ten member districts.



## VI. 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, Chelsea, Lynnfield, North Andover, North Reading, Stoneham, Swampscott, Wakefield, Winchester and Woburn. 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 between 10 local public school districts is 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.

## **VII. Professional Development**

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### **Collaborative Objective #4:**

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

### **Progress Towards Objective:**

SEEM Collaborative believes that fostering continual professional growth is critical to the effective practice and successful student learning. Our professional development center's core mission is to provide support services to our districts in extending 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.

In an effort to continue progress towards this objective, the collaborative started hosting a job-alikes for member district curriculum leaders, department heads, preschool directors, and transition service providers. The job-alikes are offered at no cost to the district, unless an outside facilitator is hired. Participants come together, work together, and learn from each other by participating in a professional learning community that fosters capacity building across and within respective districts. The collaborative facilitated job-alikes for Curriculum Leaders, Department Heads, Educational Team Leaders and Preschool Directors from our ten member districts, servicing up to 75 professionals.

### **Cost-Effectiveness:**

The professional development center provides professional development in a myriad of ways that is engaging, promotes positive change in practice, and supports the growth of all staff. We hire trainers that are reputable and known for their high impact on instructional practice (i.e. Michelle Garcia Winner), 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, 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. During the 2012-2013 school year the collaborative provided professional development to approximately 750 people across 50 districts.



## VIII. GRANT SERVICES

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### **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 building in conjunction with the northeast DSAC by managing the Title IID Grant for level three districts across the region. As a result of this grant, the collaborative hired a data specialist who provides targeted assistance to trains school and district leaders to build a sustainable culture of data informed instruction and evidence based school improvement.

In an effort to continue progress towards this objective, the Collaborative Board voted at the end of the 2012-2013 school year to create a grant writing position that would be available to both SEEM Programs and Member districts. The grant writer will be responsible for assessing member district needs and priorities and then researching and writing multi-district grants. During the 2012-2013 school year this grant services was provided to all level three districts in the northeast region.

### **Cost-Effectiveness:**

The total amount of funds awarded for the 2012-2013 school year was \$154, 598; this demonstrates a substantial cost – savings, as managing this regional grant allowed the collaborative to provide regional support regarding school improvement efforts and professional development at no cost to districts.

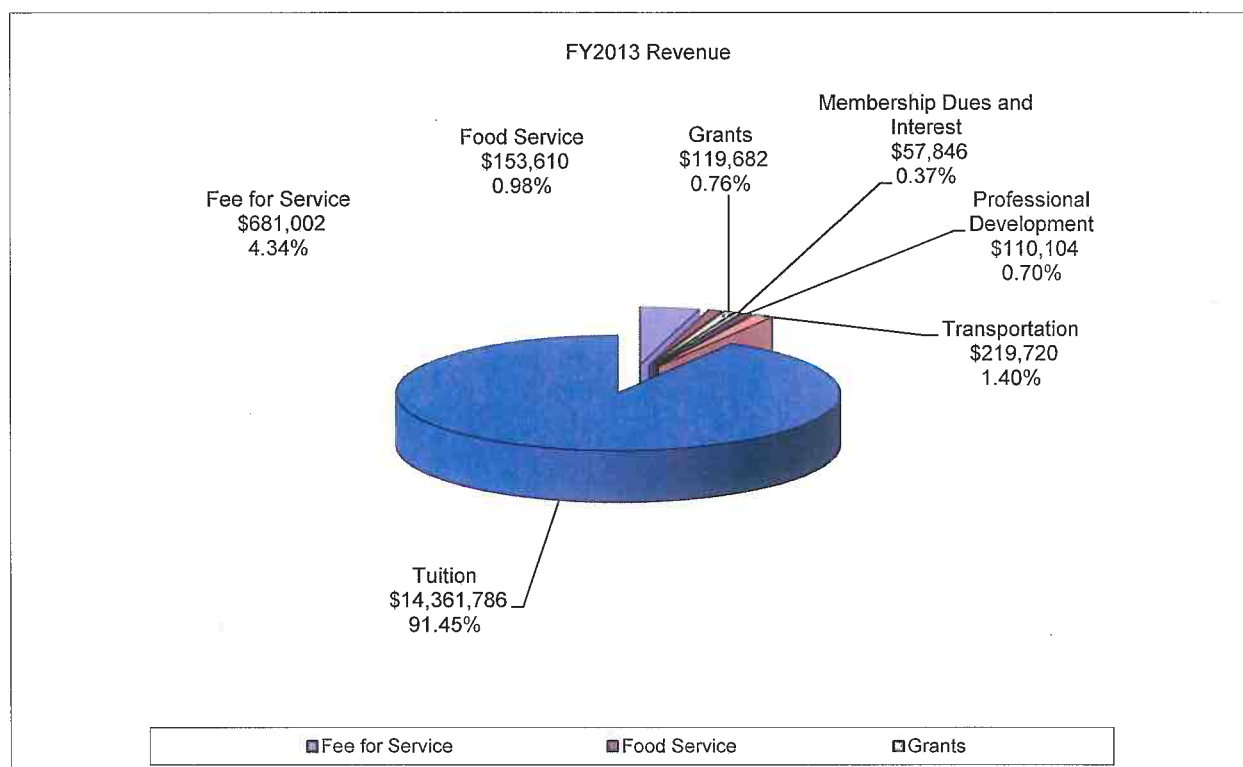


## IX. FINANCIAL INFORMATION

### FY12 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 and Interest:



SEEM Collaborative		
FY2013 Revenue		
Program	Revenue	Percentage
Fee for Service	\$681,002	3.02%
Food Service	\$153,610	0.68%
Grants	\$119,682	0.53%
Membership Dues and Interest	\$57,846	0.26%
Professional Development	\$110,104	0.49%
Transportation	\$219,720	0.98%
Tuition	\$14,361,786	63.79%
<b>TOTAL</b>	<b>\$22,513,071</b>	<b>100.00%</b>

## **APPENDIX A**

### **FY13 Tuition and Rate Comparison with Comparable Programs and Services**

**NON-MEMBER DISTRICT RATES**

	Program	Tuition	Days	Tuition Per day	Day Comparison Difference	180 Day Comparison Tuition Cost	180 Day Comparison Difference
<b>Elementary School</b>							
Elementary (Pre K-2) Educationally Significant Hearing Loss Including Moderate, Severe, and	DHOH	\$38,750.40	180	\$215.28		\$38,750.40	
	Clark School - East	\$32,888.61	192	\$171.29	\$43.99	\$30,833.07	\$7,917.33
	Childrens Comm. Ctr.	\$82,016.87	204	\$402.04	-\$186.76	\$72,367.83	-\$33,617.43
Average Cost and Difference of Comparable Programs based on 180 Days						Average Cost	Average Difference
						\$51,600.45	-\$33,617.43
Elementary (Pre K-5) Global Impairments; Neurological; Autism Spectrum Disorder	TLC Beebe	\$45,250.00	180	\$251.39		\$45,250.00	
	Melmark	\$95,166.29	237	\$401.55	-\$150.16	\$72,278.19	-\$27,028.19
	May Institute	\$101,313.33	242	\$418.65	-\$167.26	\$75,357.02	-\$30,107.02
	NECC	\$96,568.48	226	\$427.29	-\$175.91	\$76,912.95	-\$31,662.95
	Milestones	\$85,509.35	216	\$395.88	-\$144.49	\$71,257.79	-\$26,007.79
	Nashoba	\$97,743.37	216	\$452.52	-\$201.13	\$81,452.81	-\$36,202.81
	Boston College Campus	\$73,066.85	198	\$369.02	-\$117.64	\$66,424.41	-\$21,174.41
CrossRoads	\$97,226.19	226	\$430.20	-\$178.82	\$77,436.79	-\$32,186.79	
Average Cost and Difference of Comparable Programs based on 180 Days						Average Cost	Average Difference
						\$74,445.71	-\$29,195.71
Elementary (Pre K-5) Social-Emotional/Behavioral; Autism Spectrum Disorder - High Functioning; Asperger Syndrome	Ripley	\$45,250.00	180	\$251.39		\$45,250.00	
	Walker	\$72,276.57	216	\$334.61	-\$83.22	\$60,230.48	-\$14,980.48
	Dearborn Academy	\$61,152.05	180	\$339.73	-\$88.34	\$61,152.05	-\$15,902.05
	St. Annes	\$45,198.63	180	\$251.10	\$0.29	\$45,198.63	\$51.37
	Manville	\$70,518.30	180	\$391.77	-\$140.38	\$70,518.30	-\$25,268.30
Average Cost and Difference of Comparable Programs based on 180 Days						Average Cost	Average Difference
						\$59,274.86	-\$14,024.86
<b>Middle School</b>							
Middle School (5-9th) Global Impairments; Neurological; Autism Spectrum Disorder	TLC Beebe	\$45,250.00	180	\$251.39		\$45,250.00	
	Melmark	\$95,166.29	237	\$401.55	-\$150.16	\$72,278.19	-\$27,028.19
	May Institute	\$101,313.33	242	\$418.65	-\$167.26	\$75,357.02	-\$30,107.02
	NECC	\$96,568.48	226	\$427.29	-\$175.91	\$76,912.95	-\$31,662.95
	Milestones	\$85,509.35	224	\$381.74	-\$130.35	\$68,712.87	-\$33,462.87
	Nashoba	\$97,743.37	216	\$452.52	-\$201.13	\$81,452.81	-\$36,202.81
	Boston College Campus	\$73,066.85	198	\$369.02	-\$117.64	\$66,424.41	-\$21,174.41
St. Anne's	\$45,198.63	180	\$251.10	\$0.29	\$45,198.63	\$51.37	
CrossRoads	\$97,226.19	226	\$430.20	-\$178.82	\$77,436.79	-\$32,186.79	
Average Cost and Difference of Comparable Programs based on 180 Days						Average Cost	Average Difference
						\$70,471.71	-\$25,221.71
Middle School (5-9th) Social-Emotional/Behavioral; Autism Spectrum Disorder- High Functioning; Asperger Syndrome	SEEM Middle	\$45,250.00	180	\$251.39		\$45,250.00	
	Walker	\$72,276.57	216	\$334.61	-\$83.22	\$60,230.48	-\$14,980.48
	Dearborn Academy	\$61,152.05	180	\$339.73	-\$88.34	\$61,152.05	-\$15,902.05
	Germaine Lawrence	\$54,634.52	216	\$252.94	-\$1.55	\$45,528.77	-\$278.77
	Manville	\$70,518.30	180	\$391.77	-\$140.38	\$70,518.30	-\$25,268.30
	BayCove Schools	\$65,917.97	220	\$299.63	-\$48.24	\$53,932.88	-\$8,682.88
Average Cost and Difference of Comparable Programs based on 180 Days						Average Cost	Average Difference
						\$58,272.50	-\$13,022.50
<b>High School</b>							
High School (ages 14-22) Global Impairments; Neurological; Autism Spectrum Disorder	SEEM Prep	\$49,500.00	180	\$275.00		\$49,500.00	
	Melmark	\$95,166.29	220	\$432.57	-\$157.57	\$77,863.33	-\$28,363.33
	May Institute	\$81,347.29	220	\$369.76	-\$94.76	\$66,556.87	-\$17,056.87
	NECC	\$96,568.48	226	\$427.29	-\$152.29	\$76,912.95	-\$27,412.95
	Walker - Beacon	\$46,698.33	198	\$235.85	\$39.15	\$42,453.03	\$7,046.97
	Nashoba	\$97,743.37	216	\$452.52	-\$177.52	\$81,452.81	-\$31,952.81
CrossRoads	\$98,226.19	226	\$434.63	-\$159.63	\$78,233.25	-\$28,733.25	
Average Cost and Difference of Comparable Programs based on 180 Days						Average Cost	Average Difference
						\$70,578.71	-\$21,078.71
High School (ages 14-22) Social-Emotional/Behavioral; Autism Spectrum Disorder - High Functioning; Asperger Syndrome	Campus	\$45,250.00	180	\$251.39		\$45,250.00	
	Campus Vocational	\$49,500.00	180	\$275.00		\$49,500.00	
	Walker	\$46,698.33	220	\$212.27	\$50.93	\$38,207.72	\$9,167.28
	Dearborn Academy	\$61,152.05	180	\$339.73	-\$76.54	\$61,152.05	-\$13,777.05
	BayCove Schools	\$65,917.97	220	\$299.63	-\$36.43	\$53,932.88	-\$6,557.88
	Manville	\$70,518.30	180	\$391.77	-\$128.57	\$70,518.30	-\$23,143.30
	Germaine Law.	\$54,634.52	216	\$252.94	\$10.26	\$45,528.77	\$1,846.23
	Dearborn Seaport	\$61,152.05	180	\$339.73	-\$76.54	\$61,152.05	-\$13,777.05
	JRI Victor School	\$50,453.88	216	\$233.58	\$29.61	\$42,044.90	\$5,330.10
Average Cost and Difference of Comparable Programs based on 180 Days						Average Cost	Average Difference
						\$53,219.53	-\$5,844.53

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

1. Tuition source for private schools used by member districts - MA OSD Authorized prices FY12 and member district survey
2. Fee for service data source - survey of member districts

**NON-MEMBER DISTRICT RATES**

Assessment and Intervention Center							
Assessment and Intervention Center	SEEM (SAIC)	\$11,750.00	45	\$261.11	Day Comparisons Difference	Tuition Cost	Comparison Difference
	Dearborn	\$15,288.00	45	\$339.73	-\$78.62	\$15,288.00	-\$3,538.00
*Assessments are completed at the "Assessment Center" or when appropriate integrated into a school program.							
Fee for Service							
	Program	Hourly Rate	Seem-Outside Differential	Notes			
ABA Direct Services	SEEM	\$75.00					
	ILAN	\$85.00	-\$10.00				
	RCS	\$70.00	\$5.00				
	Boston ABA	\$50.00	\$25.00				
	A Ha Connections	\$50.00	\$25.00				
	Beacon	\$69.00	\$6.00				
Average Cost and Difference of Comparable Service		Average Cost	Average Difference				
		\$64.80	\$10.20				
BCBA Direct Service	SEEM	\$110.00					
	ILAN	\$125.00	-\$15.00				
	RCS	\$110.00	\$0.00				
	Boston ABA	\$100.00	\$10.00				
	Beacon	\$97.50	\$12.50	Senior BCBA: \$135 per/hr, Doctoral/BCBA-D: \$154.50			
Average Cost and Difference of Comparable Service		Average Cost	Average Difference				
		\$108.13	\$1.88				
Orientation, Mobility, & Vision	SEEM	\$90.00					
	Perkins	\$120.00	-\$30.00				
	Carroll School	\$105.00	-\$15.00				
Average Cost and Difference of Comparable Service		Average Cost	Average Difference				
		\$112.50	-\$22.50				
Assistive Technology	SEEM	\$90.00					
	Edtech Solutions	\$125.00	-\$35.00				
School Neuropsychological	SEEM	\$750.00					
	Neuropsychology Services	\$1,350.00	-\$600.00				
Psycho-Educational	SEEM	\$550.00					
	Neuropsychology Services	\$1,087.00	-\$537.00				

1. Tuition source for private schools used by member districts - MA OSD Authorized prices FY12 and member district survey  
 2. Fee for service data source - survey of member districts

**Member District Rates**

	Program	Tuition	Days	Tuition Per day	Day Comparison Difference	180 Day Comparison Tuition Cost	180 Day Comparison Difference
<b>Elementary School</b>							
Elementary (Pre K-2) Global Impairments; Neurological; Autism Spectrum Disorder	DHOH	\$28,301.00	180	\$157.23		\$28,301.00	
	Clark School East	\$32,888.61	192	\$171.29	-\$14.07	\$30,833.07	-\$2,532.07
	Childrens Comm. Ctr.	\$82,016.87	204	\$402.04	\$157.23	\$72,367.83	-\$44,066.83
<b>Average Cost and Difference of Comparable Programs based on 180 Days</b>						<b>Average Cost</b>	<b>Average Difference</b>
						\$51,600.45	-\$23,299.45
Elementary (Pre K-5) Global Impairments; Neurological; Autism Spectrum Disorder	TLC Beebe	\$33,502.00	180	\$186.12		\$33,502.00	
	Melmark	\$95,166.29	237	\$401.55	-\$215.42	\$72,278.19	-\$38,776.19
	May Institute	\$101,313.33	242	\$418.65	-\$232.53	\$75,357.02	-\$41,855.02
	NECC	\$96,568.48	226	\$427.29	-\$241.17	\$76,912.95	-\$43,410.95
	Milestones	\$85,509.35	224	\$381.74	-\$195.62	\$68,712.87	-\$35,210.87
	Nashoba	\$97,743.37	216	\$452.52	-\$266.39	\$81,452.81	-\$47,950.81
	Boston College Campus	\$73,066.85	198	\$369.02	-\$182.90	\$66,424.41	-\$32,922.41
Crossroads	\$97,226.19	226	\$430.20	-\$244.08	\$77,436.79	-\$43,934.79	
<b>Average Cost and Difference of Comparable Programs based on 180 Days</b>						<b>Average Cost</b>	<b>Average Difference</b>
						\$74,082.15	-\$40,580.15
Elementary (Pre K-5) Social-Emotional/Behavioral; Autism Spectrum Disorder - High Functioning; Asperger Syndrome	Ripley	\$33,502.00	180	\$186.12		\$33,502.00	
	Walker	\$72,276.57	216	\$334.61	-\$148.49	\$60,230.48	-\$26,728.48
	Dearborn Academy	\$61,152.05	180	\$339.73	-\$153.61	\$61,152.05	-\$27,650.05
	St. Ann's	\$45,198.63	180	\$251.10	-\$64.98	\$45,198.63	-\$11,696.63
	Manville	\$70,518.30	220	\$320.54	-\$134.42	\$57,696.79	-\$24,194.79
<b>Average Cost and Difference of Comparable Programs based on 180 Days</b>						<b>Average Cost</b>	<b>Average Difference</b>
						\$55,527.05	-\$22,025.05
<b>Middle School</b>							
Middle School (5-9th) Global Impairments; Neurological; Autism Spectrum Disorder	TLC Beebe	\$33,502.00	180	\$186.12		\$33,502.00	
	Melmark	\$95,166.29	237	\$401.55	-\$215.42	\$72,278.19	-\$38,776.19
	May Institute	\$101,313.33	242	\$418.65	-\$232.53	\$75,357.02	-\$41,855.02
	NECC	\$96,568.48	226	\$427.29	-\$241.17	\$76,912.95	-\$43,410.95
	Milestones	\$85,509.35	224	\$381.74	-\$195.62	\$68,712.87	-\$35,210.87
	Nashoba	\$97,743.37	216	\$452.52	-\$266.39	\$81,452.81	-\$47,950.81
	Boston College Campus	\$73,066.85	198	\$369.02	-\$182.90	\$66,424.41	-\$32,922.41
	St. Anne's	\$45,198.63	180	\$251.10	-\$64.98	\$45,198.63	-\$11,696.63
CrossRoads	\$97,226.19	226	\$430.20	-\$244.08	\$77,436.79	-\$43,934.79	
<b>Average Cost and Difference of Comparable Programs based on 180 Days</b>						<b>Average Cost</b>	<b>Average Difference</b>
						\$70,471.71	-\$36,969.71
Middle School (5-9th) Social-Emotional/Behavioral; Autism Spectrum Disorder - High Functioning; Asperger Syndrome	SEEM Middle	\$33,502.00	180	\$186.12		\$33,502.00	
	Walker	\$72,276.57	216	\$334.61	-\$148.49	\$60,230.48	-\$26,728.48
	Dearborn Academy	\$61,152.05	180	\$339.73	-\$153.61	\$61,152.05	-\$27,650.05
	Germaine Lawrence	\$54,634.52	216	\$252.94	-\$66.82	\$45,528.77	-\$12,026.77
	Manville	\$70,518.30	220	\$320.54	-\$134.42	\$57,696.79	-\$24,194.79
	Bay Cove Schools	\$65,917.97	220	\$299.63	-\$113.50	\$53,932.88	-\$20,430.88
<b>Average Cost and Difference of Comparable Programs based on 180 Days</b>						<b>Average Cost</b>	<b>Average Difference</b>
						\$55,708.19	-\$22,206.19
<b>High School</b>							
High School (ages 14-22) Global Impairments; Neurological; Autism Spectrum Disorder	SEEM Prep	\$35,501.00	180	\$197.23		\$35,501.00	
	Melmark	\$95,166.29	220	\$432.57	-\$235.35	\$77,863.33	-\$42,362.33
	May Institute	\$81,347.29	220	\$369.76	-\$172.53	\$66,556.87	-\$31,055.87
	NECC	\$96,568.48	220	\$438.95	-\$241.72	\$79,010.57	-\$43,509.57
	Walker - Beacon	\$46,698.33	216	\$216.20	-\$18.97	\$38,915.28	-\$3,414.28
	Nashoba	\$97,743.37	220	\$444.29	-\$247.06	\$79,971.85	-\$44,470.85
CrossRoads	\$98,226.19	220	\$446.48	-\$249.25	\$80,366.88	-\$44,865.88	
<b>Average Cost and Difference of Comparable Programs based on 180 Days</b>						<b>Average Cost</b>	<b>Average Difference</b>
						\$70,447.46	-\$34,946.46
High School (ages 14-22) Social-Emotional/Behavioral; Autism Spectrum Disorder - High Functioning; Asperger Syndrome	Campus	\$33,502.00	180	\$186.12		\$33,502.00	
	Campus Vocational	\$35,501.00	180	\$197.23		\$35,501.00	
	Walker	\$46,698.33	220	\$212.27	-\$20.59	\$38,207.72	-\$3,706.22
	Dearborn Academy	\$61,152.05	180	\$339.73	-\$148.06	\$61,152.05	-\$26,650.55
	Bay Cove Schools	\$65,917.97	220	\$299.63	-\$107.95	\$53,932.88	-\$19,431.38
	Manville	\$70,518.30	180	\$391.77	-\$200.09	\$70,518.30	-\$36,016.80
	Germaine Law.	\$54,634.52	216	\$252.94	-\$61.26	\$45,528.77	-\$11,027.27
	Dearborn Seaport	\$61,152.05	180	\$339.73	-\$148.06	\$61,152.05	-\$26,650.55
	JRI Victor School	\$50,453.88	216	\$233.58	-\$41.91	\$42,044.90	-\$7,543.40
<b>Average Cost and Difference of Comparable Programs based on 180 Days</b>						<b>Average Cost</b>	<b>Average Difference</b>
						\$53,219.53	-\$18,718.03

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

1. Tuition data source of private schools utilized by member districts - MA OSD - Authorized prices FY13 and member district survey
2. Fee for service data source - member district survey



**Member District Rates**

Assessment and Intervention Center							
Assessment and Intervention Center	SEEM (SAIC)	\$8,575.00	45	\$190.56	Day Comparisons Difference	Tuition Cost	Comparison Difference
	Dearborn	\$15,255.00	45	\$339.00			
*Assessments are completed at the "Assessment Center" or when appropriate integrated into a school program.							
Fee for Service							
	Program	Hourly Rate	Seem-Outside Differential	Notes			
ABA Direct Services	SEEM	\$55.00					
	ILAN	\$85.00	-\$30.00				
	RCS	\$70.00	-\$15.00				
	Boston ABA	\$50.00	\$5.00				
	A Ha Connections	\$50.00	\$5.00				
	Beacon	\$69.00	-\$14.00				
Average Cost and Difference of Comparable Service		Average Cost	Average Difference				
		\$64.80	-\$9.80				
BCBA Direct Service	SEEM	\$95.00					
	ILAN	\$125.00	-\$30.00				
	RCS	\$110.00	-\$15.00				
	Boston ABA	\$100.00	-\$5.00				
	Beacon	\$97.50	-\$2.50	Senior BCBA: \$135 per/hr, Doctoral/BCBA-D: \$154.50			
	Average Cost and Difference of Comparable Service		Average Cost	Average Difference			
		\$108.13	-\$13.13				
Orientation, Mobility, & Vision	SEEM	\$80.00					
	Perkins	\$120.00	-\$40.00				
	Carroll School	\$105.00	-\$25.00				
Average Cost and Difference of Comparable Service		Average Cost	Average Difference				
		\$112.50	-\$32.50				
Assistive Technology	SEEM	\$70.00					
	Edtech Solutions	\$125.00	-\$55.00				
School Neuropsychological	SEEM	\$650.00					
	Neuropsych. Services	\$1,350.00	-\$700.00				
Psycho-Educational	SEEM	\$450.00					
	Neuropsych. Services	\$1,087.00	-\$637.00				

1. Tuition data source of private schools utilized by member districts - MA OSD - Authorized prices FY13 and member district survey  
 2. Fee for service data source - member district survey

**APPENDIX B**  
**FY13 Financial Audit**



**FRITZ DEGUGLIELMO LLC**  
**CERTIFIED PUBLIC ACCOUNTANTS**  
**& BUSINESS ADVISORS**

To the Board of Directors and Senior Management  
SEEM Collaborative  
Stoneham, Massachusetts

In planning and performing our audit of the financial statements of SEEM Collaborative as of and for the year ended June 30, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered SEEM Collaborative's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Collaborative's internal control. Accordingly, we do not express an opinion on the effectiveness of the Collaborative's internal control.

During the audit we became aware of other matters, which are not considered significant deficiencies that are opportunities for strengthening internal controls and operating efficiency. This letter does not effect our report dated November 12, 2013 on the financial statements of SEEM Collaborative.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Collaborative personnel, and we will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

**Current Year Comments**

We did not identify any new matters to report from the current year audit.

**Status of Prior Year Comments**

The following items were considered matters that should be reported to management, including a material weakness in internal control, during the fiscal 2012 audit:

**Prior Year Finding 2012-1 – Financial Reporting to the Board of Directors**

During last year's audit, we issued a finding regarding a material weakness in internal control. Financial information and summaries of activities provided to the Board of Directors during the year contained inaccuracies that misrepresented the actual financial results of the Collaborative. The finance director was reporting to the Executive Director and Board of Directors using modified reports derived from the Collaborative's financial software, rather than using reports directly generated by the software. This resulted in inaccuracies in financial reporting to the Executive Director and Board of Directors. Lack of effective financial reporting can affect management's and the Board of Director's decision making process and oversight of the financial aspects of the Collaborative. Ineffective oversight could lead to circumvention of controls, material misstatements and improper decision making within the Collaborative's financial reporting functions. We recommended automating the reporting process using the Collaborative's financial software to limit inaccuracies in reporting financial information to management and the Board of Directors.

STATUS: During fiscal 2013, the Collaborative hired a new Director of Finance and Operations and has implemented procedures to use reports directly generated from the Collaborative's financial software. Based on a review of reports provided to the Executive Director and Board of Directors, we noted that the information contained in the reports is consistent with information recorded in the financial software.

Payroll Recording

The finance staff is currently using a manual spreadsheet method of recording payroll transactions to the general ledger. We recommended that the finance department implement a system to automate the recording of payroll journal entries, such as working with the outside payroll company to generate a report that allows automatic download to the general ledger. If a manual system continues to be used, we recommended an additional level of review of the manual spreadsheet prior to posting to the general ledger.

STATUS: The Collaborative continues to use a manual system but has since implemented our recommendation that additional levels of review are performed.

Depreciation and Summer Accrued Tuition

The Collaborative previously relied on the auditor to propose estimated adjustments for depreciation, accrued summer tuition and payroll during the audit and there is no automated system of calculating these amounts. We recommended that the finance staff should maintain an automated ledger system for depreciation and the ledger should be reconciled to the general ledger periodically. The summer accrued tuition is an annual calculation based on actual summer tuitions and can be calculated prior to the audit being performed.

STATUS: Depreciation and summer accruals were properly calculated and adjusted for by the finance staff prior to the start of the audit.

\*\*\*\*\*

We wish to thank Cathy Lawson, Greg Zammuto and the rest of their staff for their support and assistance during the audit. This report is intended for the information and use of management, the Board of Directors of the Collaborative and others within the Collaborative, and is not intended to be and should not be used by anyone other than these specified parties.

*Faith DeLuca* ac  
November 12, 2013

**SEEM COLLABORATIVE**  
**FINANCIAL STATEMENTS**  
**AND SUPPLEMENTARY INFORMATION**

June 30, 2013

SEEM COLLABORATIVE

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June 30, 2013

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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 Financial Statements**

We have audited the accompanying financial statements of SEEM Collaborative (a collaborative organized under the Laws of the Commonwealth of Massachusetts), which comprise the statement of net position as of June 30, 2013, and the related statements of revenues, expenses, and changes in net position, revenues and functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of SEEM Collaborative, as of June 30, 2013, and the changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Report on Summarized Comparative Information**

We have previously audited SEEM Collaborative's 2012 financial statements, and our report dated December 10, 2012, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized

comparative information presented herein as of and for the year ended June 30, 2012, is consistent, in all material respects, with the audited financial statements from which it has been derived.

#### **Other Matters**

##### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and Schedule of Funding Progress – Other Post-Employment Healthcare Benefits on pages 3-4 and 17 be presented to supplement the basic financial statements. Such information, although not a 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 November 12, 2013, 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 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 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.



Certified Public Accountants

Newburyport, Massachusetts

November 12, 2013



SEEM COLLABORATIVE  
MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2013

Our discussion and analysis of SEEM Collaborative's (the Collaborative's) financial performance provides an overview of the Collaborative's financial activities for the fiscal years ended June 30, 2013, 2012 and 2011. Please read it in conjunction with the financial statements that begin on page 5.

This financial report consists of several financial statements:

Statement of Net Position – The Statement of Net Position provides a presentation of our assets and liabilities as of the date of the financial statements.

Statement of Revenues, Expenses and Changes in Net Position – The Statement of Revenues, Expenses and Changes in Net Position presents the results of the operations of the Collaborative, providing information of the revenue sources and related expenses during the year.

Statement of Revenues and Functional Expenses – The Statement of Revenues and Functional Expenses identifies revenues recognized and expenses incurred during the year by classification.

Statement of Cash Flows – The Statement of Cash Flows provides information on the cash receipts and cash disbursements during the year and the changes in working capital components.

FINANCIAL HIGHLIGHTS

	<u>2013</u>	<u>2012</u>	<u>2011</u>
<b>ASSETS</b>			
Total Current Assets	\$7,992,956	\$7,180,084	\$7,870,830
Total Non-current Assets	<u>241,481</u>	<u>143,499</u>	<u>78,945</u>
Total Assets	<u>\$8,234,437</u>	<u>\$7,323,583</u>	<u>\$7,949,775</u>
<b>LIABILITIES</b>			
Total Current Liabilities	\$3,285,661	\$2,562,266	\$3,023,666
Total Non-current Liabilities	<u>3,092,146</u>	<u>2,334,043</u>	<u>1,797,194</u>
Total Liabilities	<u>\$6,377,807</u>	<u>\$4,896,309</u>	<u>\$4,820,860</u>
Board designated – unrestricted	\$ 444,475	\$ 444,475	\$ 444,475
Net position – unrestricted	1,170,674	1,839,300	2,605,495
Invested in capital assets, net of related debt	<u>241,481</u>	<u>143,499</u>	<u>78,945</u>
Total Net Position	<u>\$1,856,630</u>	<u>\$2,427,274</u>	<u>\$3,128,915</u>

SEEM Collaborative's net position decreased by approximately \$571,000 and \$702,000 in fiscal 2013 and 2012, respectively. During fiscal 2013 and 2012, SEEM Collaborative recorded increases in net retirement health benefit obligations required by GASB 45 of \$758,103 and \$536,849, respectively. Changes in net position before these increases were approximately \$187,000 and \$(165,000) in fiscal 2013 and 2012, respectively. The surplus in fiscal 2013 was a result of revenues exceeding expenses during the year.

SEEM COLLABORATIVE  
MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2013

FINANCIAL HIGHLIGHTS – *Continued*

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Operating Revenues	\$24,463,683	\$22,918,643	\$21,640,492
Operating Expenses	<u>24,279,070</u>	<u>23,088,695</u>	<u>21,550,083</u>
Change in operating net position	184,613	(170,052)	90,409
Non-operating Revenues	<u>2,846</u>	<u>5,260</u>	<u>13,358</u>
Change in net position, before increase in net retirement health benefit obligation	187,459	(164,792)	103,767
Increase in net retirement health benefit obligation	(758,103)	(536,849)	(525,112)
Total net position – beginning, as adjusted	<u>2,427,274</u>	<u>3,128,915</u>	<u>3,550,260</u>
Total net position – ending	<u>\$ 1,856,630</u>	<u>\$ 2,427,274</u>	<u>\$ 3,128,915</u>

During the years ended June 30, 2013 and 2012, operating revenues increased by approximately \$1,545,000 and \$1,278,000, respectively. The increase in fiscal 2013 revenues was primarily from additional tuition and program services revenues of approximately \$1,219,000, additional other services revenue of approximately \$175,000, and additional transportation services of approximately \$152,000. The increase in fiscal 2012 revenues was primarily from additional tuition and program services revenues of approximately \$850,000 and from transportation services of approximately \$401,000. During the years ended June 30, 2013 and 2012, operating expenses increased approximately \$1,190,000 and \$1,539,000, respectively. The increases in expenses for the years ended June 30, 2013 and 2012 were primarily due to corresponding increases in program and other service revenues. In fiscal 2012, the Collaborative also invested in a new program location.

Non-operating revenue decreased by approximately \$2,400 and \$8,000 for the years ended June 30, 2013 and 2012, respectively. The decreases were due to less funds being held in interest bearing accounts.

**BUDGETARY HIGHLIGHTS**

The Collaborative's annual budget for fiscal 2013 was approved by its Board of Directors. For the fiscal year ended June 30, 2013, the Collaborative received revenues, excluding on-behalf payments by the Massachusetts Teachers' Retirement Board and transportation, of approximately \$16,817,000 compared to budgeted revenues of approximately \$15,761,000. The difference between actual revenues received and budgeted revenues is primarily due to significantly higher than expected student enrollments and increased tuitions and fees.

For the fiscal year ended June 30, 2013, the Collaborative incurred actual expenditures, excluding on-behalf payments by the Massachusetts Teachers' Retirement Board and transportation, of approximately \$16,845,000 compared to budgeted expenditures of approximately \$15,782,000. The difference between actual expenditures incurred and budgeted expenditures is primarily due to higher than expected personnel costs required to provide services to the additional students enrolled and additional expenditures to place a new school building in service.

**CAPITAL ASSET AND OBLIGATIONS**

The Collaborative purchased approximately \$156,000 of capital assets for programs during fiscal 2013.

**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, 2013  
(with summarized financial information as of June 30, 2012)

	<u>2013</u>	<u>2012</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents - unrestricted	\$ 4,625,742	\$ 4,666,534
Cash and cash equivalents - designated	444,475	-
Accounts receivable, net	2,602,299	2,101,297
Prepaid expenses and other assets	14,400	37,835
Cash held for municipalities	<u>306,040</u>	<u>374,418</u>
<b>Total Current Assets</b>	<u>7,992,956</u>	<u>7,180,084</u>
<b>Non-current Assets</b>		
Furniture, equipment and leasehold improvements, net	<u>241,481</u>	<u>143,499</u>
<b>Total Non-current Assets</b>	<u>241,481</u>	<u>143,499</u>
<b>Total Assets</b>	<u>\$ 8,234,437</u>	<u>\$ 7,323,583</u>
<b>LIABILITIES AND NET POSITION</b>		
<b>Current Liabilities</b>		
Accounts payable and accrued liabilities	\$ 2,873,063	\$ 2,180,079
Deferred revenues	106,558	7,769
Member municipality accounts	<u>306,040</u>	<u>374,418</u>
<b>Total Current Liabilities</b>	<u>3,285,661</u>	<u>2,562,266</u>
<b>Long Term Liabilities:</b>		
Net retirement health benefit obligation	<u>3,092,146</u>	<u>2,334,043</u>
<b>Total Liabilities</b>	<u>6,377,807</u>	<u>4,896,309</u>
<b>Net Position</b>		
Operating-unrestricted	1,615,149	2,283,775
Invested in capital assets, net of related debt	<u>241,481</u>	<u>143,499</u>
<b>Total Net Position</b>	<u>1,856,630</u>	<u>2,427,274</u>
<b>Total Liabilities and Net Position</b>	<u>\$ 8,234,437</u>	<u>\$ 7,323,583</u>

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

SEEM COLLABORATIVE  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
For the year ended June 30, 2013  
(with summarized financial information for the year ended June 30, 2012)

	2013 <u>Total</u>	2012 <u>Total</u>
<b>OPERATING REVENUES</b>		
Massachusetts Teachers' Retirement Board	\$ 273,968	\$ 235,453
Services and other program revenues	24,134,715	22,628,190
Member fees	<u>55,000</u>	<u>55,000</u>
Total Operating Revenues	<u>24,463,683</u>	<u>22,918,643</u>
<b>OPERATING EXPENSES</b>		
Program	22,999,625	21,969,445
Administrative	<u>1,279,445</u>	<u>1,119,250</u>
Total Operating Expenses	<u>24,279,070</u>	<u>23,088,695</u>
Change in Operating Net Position	<u>184,613</u>	<u>(170,052)</u>
<b>NON-OPERATING REVENUES</b>		
Interest	<u>2,846</u>	<u>5,260</u>
Total Non-operating Revenues	<u>2,846</u>	<u>5,260</u>
Change in Net Position, before increase in net retirement health benefit obligation	187,459	(164,792)
Increase in net retirement health benefit obligation	<u>(758,103)</u>	<u>(536,849)</u>
Change in Net Position	(570,644)	(701,641)
Net Position – Beginning of Year	<u>2,427,274</u>	<u>3,128,915</u>
Net Position – End of Year	<u>\$ 1,856,630</u>	<u>\$ 2,427,274</u>

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

SEEM COLLABORATIVE  
STATEMENT OF REVENUES AND FUNCTIONAL EXPENSES  
For the year ended June 30, 2013  
(with summarized financial information for the year ended June 30, 2012)

	SEEM Programs	Trans- portation	Other Services	Admin- istrative	2013 Total	2012 Total
<b>Revenue</b>						
Services and other program revenues	\$16,013,989	\$ 7,376,052	\$ 744,674	\$ -	\$ 24,134,715	\$ 22,628,190
Membership fees	-	-	-	55,000	55,000	55,000
Mass. Teachers Retirement	273,968	-	-	-	273,968	235,453
Interest	-	-	-	2,846	2,846	5,260
	<u>\$16,287,957</u>	<u>\$ 7,376,052</u>	<u>\$ 744,674</u>	<u>\$ 57,846</u>	<u>\$ 24,466,529</u>	<u>\$ 22,923,903</u>
<b>Expenses</b>						
<b>Program Expenses</b>						
Payroll and related benefits	\$12,786,095	\$ -	\$ 752,502	\$ 939,337	\$ 14,477,934	\$ 13,689,374
Professional services	172,045	-	490	70,040	242,575	389,106
Insurance	16,484	-	1,026	39,021	56,531	47,018
Transportation	-	7,159,633	-	-	7,159,633	7,008,273
Rent and utilities	997,830	-	17,215	99,045	1,114,090	1,031,292
Supplies	423,955	-	8,009	92,024	523,988	277,660
Food service	120,140	-	-	-	120,140	86,810
Travel, field trips, and conferences	82,778	-	28,550	8,248	119,576	102,579
Telephone	26,386	-	6,160	8,721	41,267	47,909
Depreciation	57,678	-	-	-	57,678	40,798
Miscellaneous	13,736	-	70	22,809	36,615	51,843
Maintenance	257,504	-	-	-	257,504	247,241
Bad debt	-	-	-	-	-	9,389
Training	16,935	-	54,404	200	71,539	59,403
	<u>\$14,971,566</u>	<u>\$ 7,159,633</u>	<u>\$ 868,426</u>	<u>\$ 1,279,445</u>	<u>\$ 24,279,070</u>	<u>\$ 23,088,695</u>

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

SEEM COLLABORATIVE  
STATEMENT OF CASH FLOWS  
For the year ended June 30, 2013

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from members and others	\$ 23,790,348
Payments to suppliers and others	(11,674,362)
Payments to employees	<u>(11,556,643)</u>
Cash provided by operating activities	<u>559,343</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchase of capital assets	<u>(155,660)</u>
Cash used in investing activities	<u>(155,660)</u>
Net increase in cash and cash equivalents	403,683
Cash and cash equivalents at beginning of year	<u>4,666,534</u>
Cash and cash equivalents at end of year	<u>\$ 5,070,217</u>
<b>Supplemental Data:</b>	
Interest paid	<u>\$ -</u>
Taxes paid	<u>\$ -</u>
Reconciliation of change in net position to net cash provided by operating activities:	
Operating Activities	
Change in net position	\$ (570,644)
Adjustments to reconcile change in net position to net cash provided by operating activities:	
Depreciation	57,678
Increase in net retirement health benefit obligation	758,103
Change in working capital	
Accounts receivable	(501,002)
Prepaid expenses and other assets	23,435
Accounts payable and other liabilities	692,984
Deferred revenues	98,789
Cash held for municipalities	68,378
Member municipalities account	<u>(68,378)</u>
Cash provided by operating activities	<u>\$ 559,343</u>

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

SEEM COLLABORATIVE  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2013

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

SEEM 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 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.

The Collaborative's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments and governmental entities through its pronouncements (Statements and Interpretations). Governments and governmental entities are also required to follow pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements.

The Governmental Accounting Standards Board allows governmental not-for-profits that reported using the AICPA not-for-profit model to report under GASB Statement No. 34 as a special purpose government engaged only in business type activities. As such, the basic financial statements of the Collaborative are reported on the same basis as an enterprise fund, which is a proprietary fund in fund financial statements. The Collaborative does not have any funds other than the enterprise fund, and it is not a proprietary fund that is part of a government wide financial statement. As such, the notations "enterprise fund" and "proprietary fund" do not appear on the Collaborative's financial statements.

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Collaborative's financial statements for the year ended June 30, 2012, from which the summarized information was derived. Certain reclassifications have been made to the summarized information to be consistent with the presentation in the audited financial statements as of June 30, 2013.

Cash, 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 consist of tuitions billed but not received as of June 30, 2013. At June 30, 2013, accounts receivable consisted of:

Services – SEEM programs	\$ 1,074,034
Services - transportation	<u>1,528,265</u>
	<u>\$ 2,602,299</u>

Member Accounts

Member accounts are an accumulation of various transactions by certain members whereby amounts are held in trust for use by the specific municipalities for special needs programs.

SEEM COLLABORATIVE  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2013

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

Property and Equipment

Furniture and equipment are capitalized 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.

Property and equipment is as follows:

	<u>2013</u>	<u>2012</u>
Office furniture and equipment	\$ 241,995	\$ 204,145
Vehicles	127,181	41,361
Leasehold improvements	<u>396,161</u>	<u>364,171</u>
	765,337	609,677
Accumulated depreciation	<u>(523,856)</u>	<u>(466,178)</u>
Property and equipment, net	<u>\$ 241,481</u>	<u>\$ 143,499</u>

Depreciation expense for the year ended June 30, 2013 was \$57,678.

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.

Contributions

The Collaborative reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net position is reclassified to unrestricted net position and reported in the statement of activities as net position released from restrictions. Restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support.

Subsequent Events

Subsequent events have been evaluated through November 12, 2013, 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 the various locations. With the exception of the Collaborative's administrative office, all space is leased from certain member districts' cities and towns. The leases have varying expiration dates through fiscal 2019.



SEEM COLLABORATIVE  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2013

NOTE B – LEASE OBLIGATIONS *(continued)*

The minimum future rental commitments under the above operating leases are as follows:

<u>Year Ending June 30</u>	
2014	\$ 748,583
2015	112,595
2016	86,289
2017	86,289
2018	<u>86,289</u>
	<u>\$1,120,045</u>

Leases with member districts include:

- Town of Wakefield, School Facility – Yeuell School, 7/1/12-6/30/13, renewed for 1 additional year as of 7/1/13
- Town of Stoneham, School Facility – Central School, 7/1/11-6/30/14
- Town of Melrose, School Facilities – Ripley School and Beebe School, 8/1/11-7/31/14
- Town of North Reading, Classroom Space – North Reading Middle, 9/1/12-7/31/13, renewed for 1 additional year as of 7/1/13

The Collaborative also leases equipment, which consists principally of the leasing of copiers under operating leases that expire over the next two years.

The following is a schedule by year of future minimum rental payments required under operating leases for equipment that have initial or remaining non-cancelable lease terms in excess of one year as of June 30, 2013.

<u>Year Ending June 30</u>	
2014	\$ 37,933
2015	24,000
2016 & thereafter	<u>        -</u>
	<u>\$ 61,933</u>

NOTE C – CASH HELD FOR MUNICIPALITIES

The Collaborative maintains a separate fund for amounts received from member municipalities for use in program activities or for special education purposes as directed by the municipalities. Prior to June 30, 2013, the Collaborative notified its members that it would no longer be maintaining these accounts. Subsequently, the Collaborative disbursed funds to member districts or applied the balance to outstanding receivables based on instructions from the districts.

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 Share Insurance Fund in the event of a loss in excess of the FDIC insured limit of \$250,000.

SEEM COLLABORATIVE  
NOTES TO FINANCIAL STATEMENTS

June 30, 2013

NOTE E – EMPLOYEES’ RETIREMENT PLANS

The Collaborative’s employees participate in the Massachusetts Teachers or State Retirement Plan, a statewide multiple-employer public employee retirement system covering all employees of local school districts within the Commonwealth of Massachusetts. These retirement systems are cost sharing public employee retirement systems with one exception; all risks and costs are not shared by the Collaborative but are the liability of the Commonwealth of Massachusetts. These systems are funded primarily through state and employee contributions, and the Collaborative has no legal obligation for paying benefits.

All employees who are employed for one-half or more of the standard workload at a comparable rate of pay are eligible to participate in either the Massachusetts Teachers or State Retirement Plan. Participants have a vested right to retirement benefits at age 55 (age 60 for those joining the system after April 2, 2012), with at least 10 years of service, or at any age with at least 20 years of service, if they do not withdraw deposits. The Commonwealth of Massachusetts contributes a percentage of the employee’s gross earnings except for those Collaborative employees being paid from and participating in federally funded programs. The employees contribute a percentage of their gross earnings, based on the date of entry into the plan. These funds are withheld by the Collaborative and transmitted to the Commonwealth. The Collaborative contributes 5.6% of the gross salaries to the Massachusetts State Retirement Plan for those employees not covered under the Massachusetts Teachers Retirement plan or OBRA plan.

In fiscal 2013, the Massachusetts Teachers’ Retirement Board contributed \$273,968 in pension benefits on behalf of teachers in the Collaborative, which have been recognized in these financial statements.

NOTE F – RETIREMENT HEALTH BENEFITS

The Collaborative follows the provisions of GASB Statement No. 45, “Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions.”

Description

The Collaborative offers various medical insurance offerings through Tufts Health Plan to eligible employees. An employee shall become eligible to retire under this plan upon meeting the following conditions:

- i. Completion of 10 years of continuous service at the Collaborative
- ii. Attainment of age 55 as an active member.
- iii. Enrollment in health insurance for the year prior to termination

The plan is administered by the Collaborative and the Collaborative shares in 70% of premiums for Medical insurance.

Funding Policy

The contribution requirements of plan members and the Collaborative are established and may be amended through policy changes enacted by the Collaborative’s board of directors. The required contribution is based on the projected pay-as-you-go financing requirements. For the 2013 fiscal year, total expected Collaborative premiums plus implicit costs for the retiree medical program are \$105,874.

SEEM COLLABORATIVE  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2013

NOTE F – RETIREMENT HEALTH BENEFITS *(continued)*

Annual OPEB Cost and Net OPEB Obligation

The Collaborative’s annual other postemployment benefit (“OPEB”) cost (expense) is calculated based on the annual required contribution of the employer (“ARC”), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty (30) years. The following table shows the components of the Collaborative’s annual OPEB costs for the fiscal year, the amount actually contributed to the plan and changes in the Collaborative’s net OPEB obligation to the plan:

Annual Required Contribution (estimated)	\$813,151
Interest on net OPEB obligation (estimated)	93,362
Adjustment to annual required contribution (estimated)	(129,786)
Amortization of Actuarial (Gains)/Losses	87,250
Annual OPEB cost (expense)	863,977
Contributions Made (expected)	105,874
Increase in net OPEB obligation	758,103
Net OPEB Obligation-beginning of year	2,334,043
Net OPEB Obligation-end of year	\$3,092,146

The Collaborative’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the 2013 fiscal year and two preceding years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Expected Employer Payments	Net OPEB Obligation
6/30/11	\$625,070	\$99,958	\$525,112
6/30/12	\$657,365	\$120,516	\$536,849
6/30/13	\$863,977	\$105,874	\$758,103
6/30/14 (est.)	\$945,210	\$126,673	\$818,537
6/30/15 (est.)	\$1,028,514	\$138,171	\$890,343

Funding Status and Funding Progress

As of July 1, 2012, the most recent valuation date, the plan was 7.67% funded. The estimated actuarial liability for benefits as of June 30, 2013 was \$5,794,670, and the estimated actuarial value of assets was \$444,475, resulting in an estimated unfunded actuarial accrued liability (UAAL) of \$5,350,195. The estimated covered payroll (annual payroll of active employees covered by the plan) for the year ended June 30, 2013 was \$10,911,104, and the ratio of the UAAL to the covered payroll was 49.0%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contribution of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented in the required supplementary information following the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

SEEM COLLABORATIVE  
NOTES TO FINANCIAL STATEMENTS

June 30, 2013

NOTE F – RETIREMENT HEALTH BENEFITS *(continued)*

Effect of 1% Change in Healthcare Trend Rates

In the event that healthcare trend rates were 1% higher than forecast and employee contributions were to increase at the forecast rates, the Actuarial Accrued Liability as of July 1, 2012, the most recent valuation date, would increase to \$7,808,447 or by 34.8% and the corresponding Normal Cost would increase to \$972,675 or by 60.6%. If such healthcare trend rates were 1% less than forecast and employee contributions were to increase at the forecast rate, the Actuarial Accrued Liability as of July 1, 2012, the most recent valuation date, would decrease to \$4,097,715 or by 29.3% and the corresponding Normal Cost would decrease to \$413,468 or by 31.7%.

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 benefit 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: Projected Unit Credit  
Investment Rate of Return: 4.00% per annum  
Healthcare Trend Rates:

Year	Medical	Dental
FY 2008	11.0%	8.0%
FY 2009	10.0%	7.5%
FY 2010	9.0%	7.0%
FY 2011	8.0%	6.5%
FY 2012	7.0%	6.0%
FY 2013	6.0%	5.5%
FY 2014	5.0%	5.0%
FY 2015	5.0%	5.0%

General Inflation Assumption: 2.50% per annum  
Annual Compensation Increases: 3.00% per annum  
Actuarial Value of Assets: Market Value  
Amortization of UAAL: Amortized as level dollar amount over 30 years at transition  
Remaining Amortization Period: 26 years at July 1, 2012

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.

SEEM COLLABORATIVE  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2013

NOTE F – RETIREMENT HEALTH BENEFITS (*continued*)

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.

Recognition of OPEB trust assets

The State of Massachusetts has recently passed legislation allowing municipal entities to establish a trust for Other Than Postemployment Benefits (“OPEB”) under M.G.L., Chapter 32B, Section 20 for purposes of accumulating assets to prefund the liabilities under GASB 45. The Collaborative has not established an irrevocable trust for the purposes of prefunding liabilities under GASB 45.

NOTE G – BOARD DESIGNATED FUNDS

As of June 30, 2013, the Board of Directors of the Collaborative has designated \$444,475 for retiree health benefits as described in Note F.

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

The five highest paid employees of the Collaborative during fiscal 2013 were as follows:

Name	Title	FY 2013 Salary
Catherine Lawson	Executive Director	\$133,900
Ryan Snyder	Supervisor of Behavioral Services	\$ 96,795
Margery Lerner	Applied Behavior Analyst	\$ 94,725
Amanda Kelly	Applied Behavior Analyst	\$ 91,867
Kristopher Van Herp	Applied Behavior Analyst	\$ 90,284

All employees listed above were employed by the Collaborative under 12 month contracts.

Over 21 Program

The Collaborative does not provide services to individuals over age 21.

Administrative Costs

Total administrative costs incurred by the Collaborative totaled \$1,279,445 for the year ended June 30, 2013. 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 (ie, Executive Director, finance staff, human resources, etc.), as well as other costs associated with maintaining that office (ie occupancy, supplies, etc.). 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.

SEEM COLLABORATIVE  
NOTES TO FINANCIAL STATEMENTS

June 30, 2013

NOTE H – DISCLOSURES REQUIRED UNDER MASSACHUSETTS GENERAL LAW c.40 § 4E -  
*continued*

Accounts Held on Behalf of Others

As disclosed in Note C to the financial statements, the Collaborative holds funds on behalf of certain member districts, for use in program activities or services as directed by the member district. The overall balance held for these member districts is shown on the Statement of Net Position as an asset, "Cash held for municipalities" and a corresponding liability, "Member municipalities accounts." Subsequent to June 30, 2013, the Collaborative closed all of these accounts.

Related Party Transactions

Cash held for municipalities (member districts) is disclosed in Note C. Leases of space from member districts are described in Note B to the financial statements.

Real Property Transactions

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

SEEM COLLABORATIVE  
REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2013

Schedule of Funding Progress - Other Post-Employment Healthcare Benefits

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
7/1/2009	\$0	\$4,302,971	\$4,302,971	0.0%	\$7,685,000	55.99%
7/1/2010	\$0	\$4,998,126	\$4,998,126	0.0%	\$8,754,240	57.09%
7/1/2011	\$0	\$5,551,610	\$5,551,610	0.0%	\$9,017,000	61.57%
7/1/2012	\$444,475	\$5,794,670	\$5,350,195	7.7%	\$10,911,104	49.00%
7/1/2013 (est.)	\$462,254	\$6,772,485	\$6,310,231	6.8%	\$11,238,437	56.15%
7/1/2014 (est.)	\$480,744	\$7,836,828	\$7,356,084	6.1%	\$11,575,590	63.55%



**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 SEEM Collaborative (a collaborative organized under the Laws of the Commonwealth of Massachusetts), which comprise the statement of net position as of June 30, 2013, and the related statements of revenues, expenses, and changes in net position, revenues and functional expense, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 12, 2013.

**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) to determine the 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 may exist that have not been identified.

**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 determination of financial statement amounts. 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*.



We noted certain other matters that we reported to management of SEEM Collaborative in a separate letter dated November 12, 2013.

**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 -

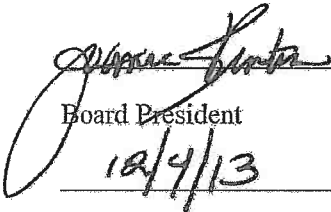
Newburyport, Massachusetts

November 12, 2013

**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, 2013.

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, 2013.

  
\_\_\_\_\_  
Board President  
12/4/13  
\_\_\_\_\_

Date