

Annual Report

2013-2014



...creating successful futures

LYNNFIELD MELROSE NORTH READING READING SAUGUS
STONEHAM WAKEFIELD WILMINGTON WINCHESTER WOBURN

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I. MESSAGE FROM THE EXECUTIVE DIRECTOR

Dear Community Members,

Nelson Mandela said, "There can be no keener revelation of a society's soul than the way in which it treats its children." SEEM Collaborative was founded by our member districts in response to this truth 45 years ago. It is this truth that continues to drive our mission of ensuring that all students, regardless of learning needs and life situations, are provided access to a high quality education that affords them the opportunity to thrive and reach their maximum potential.

I am pleased to share with you the progress we have made in operationalizing this mission as we continue to adapt and respond to the ever-changing needs of our students, families, and districts. During the 2013-2014 school year the Collaborative continued this effort by engaging in a number of changes and initiatives: We began implementation of our technology plan by investing in instructional technology, upgrading and improving our technology infrastructure, and we assembled the Collaborative-wide technology team, who is responsible for providing site-based instructional support; we continued providing instructional and reading support to our programs to ensure staff are well trained in current research based practices; we hired a grant writer, which afforded us to the opportunity to provide art therapy and project adventure to SEEM students, expand our curriculum, and increase professional development offerings for member districts at no additional cost to the collaborative or districts; the after school job coach service was implemented and we expanded our district based services by hiring an Inclusion Consultant.

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 with unique learning needs a challenging and meaningful education.

Thank you for your contribution to our work at SEEM Collaborative. It is because of your commitment to children that SEEM Collaborative has evolved into the organization it is today. I look forward to continuing our partnership as we work together to improve educational outcomes for all students.

With Much Gratitude,



Catherine Lawson
Executive Director

II. COLLABORATIVE INFORMATION

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.

2013-2014 Leadership at SEEM Collaborative

BOARD OF DIRECTORS

- Ms. Joanne Benton, Wilmington, Chairperson
- Mr. Mark Donovan, Woburn, Financial Representative
- Dr. John Doherty, Reading
- Dr. Les Olson, Stoneham
- Mr. William McAlduff, Winchester
- Ms. Cyndy Taymore, Melrose
- Dr. Thomas Jefferson, Lynnfield
- Dr. Steven Zrike, Wakefield
- Ms. Kathleen Willis, North Reading
- Mr. Michael Tempesta, Saugus

SPECIAL EDUCATION PLANNING AND ADVISORY COMMITTEE

- Ms. Marlaine Potter, Winchester
- Ms. Kara Mauro, Lynnfield
- Ms. Lisa Howard, Saugus
- Ms. Lyn O'Neil, Wakefield
- Ms. Patty White-Lambright, Melrose
- Ms. Linda Gross, Stoneham
- Ms. Alison Elmer, Reading
- Dr. Valerie Ardi-Flynn, North Reading
- Ms. Mary Houde, Wilmington
- Ms. Kimberly Lawrence, Woburn

SEEM ADMINISTRATIVE TEAM

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



SEEM COLLABORATIVE MISSION AND VISION

◆ MISSION STATEMENT

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

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

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.

During the 2013-2014 school year the collaborative began to develop common interim assessments that correspond to the MA Common Core Curriculum Frameworks. We transitioned to the use of I-Ready math as our math assessment for students in grades K-12 and Fundations as our reading assessment at the elementary level schools. Assessments for students participating in a life skills curriculum were developed locally and correspond to students' individualized educational goals, which are established in accordance with the Resource Guide to the 2011 Massachusetts Curriculum Frameworks for Students with Disabilities. The common core standards were incorporated into the guide in 2011. The collaborative also continued to work with a reading consultant who provided targeted reading support through consultation and professional development. We also began to implement our technology plan and invested in ipads, new computers and upgraded our infrastructure to better support technology based instruction in the classroom.

DESCRIPTION OF PROGRAMS:

THE DEAF AND HARD OF HEARING PROGRAM

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 (SEEL) 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.

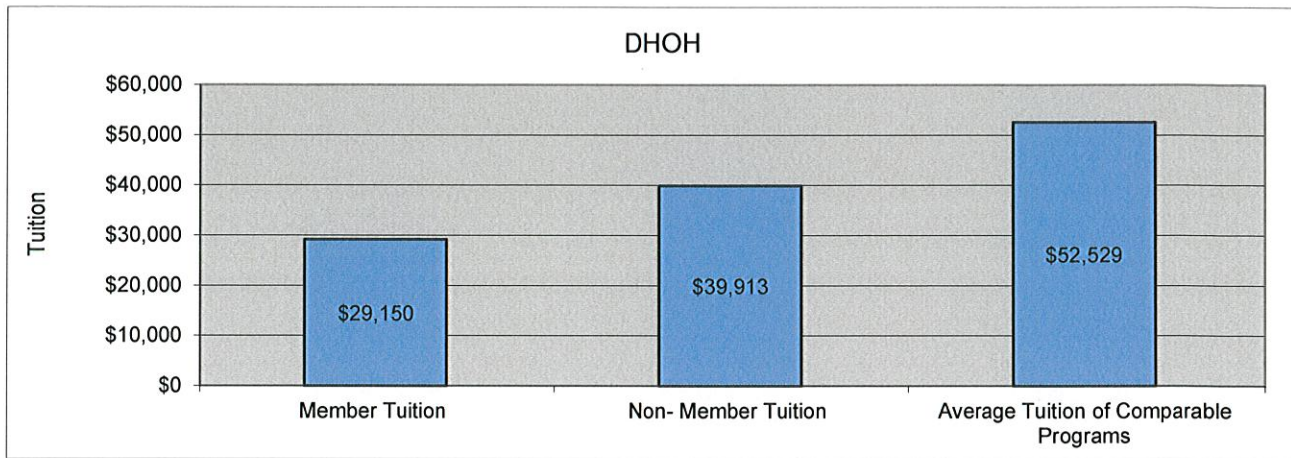
The program also offers an extended year program which runs four half days a week for 5 weeks for students who require additional academic services to prevent substantial regression.

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;

Cost Effectiveness:



THE THERAPEUTIC LEARNING CENTER (TLC)

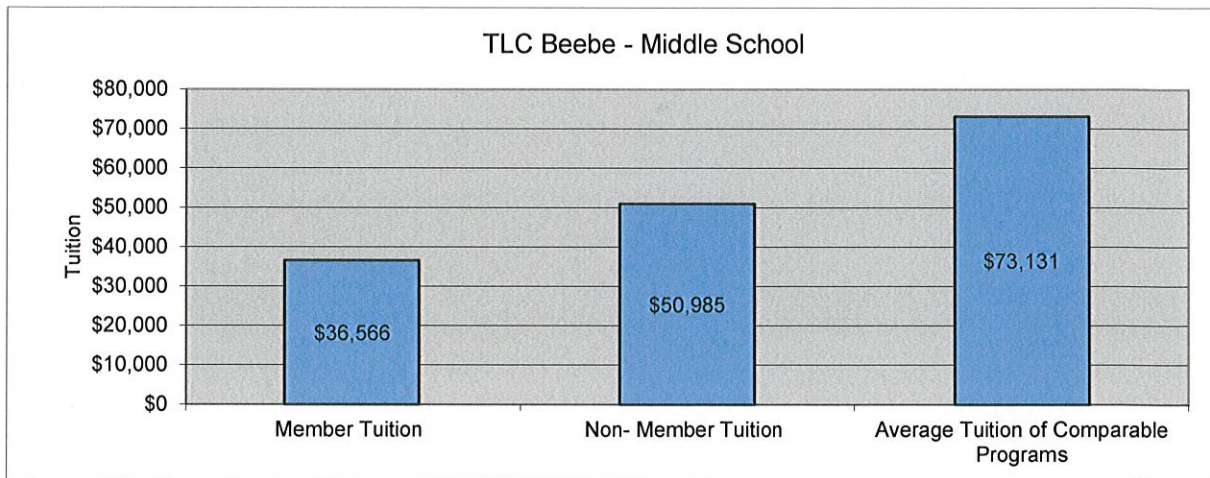
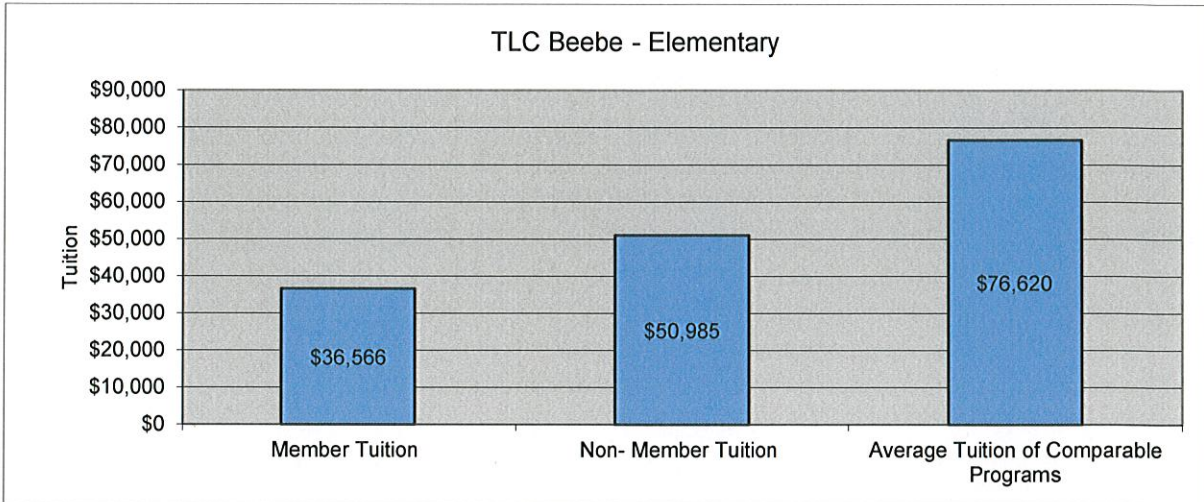
The SEEM Collaborative Therapeutic Learning Center (TLC) at the Beebe School is a Massachusetts Department of Elementary and Secondary Education approved, public day elementary and middle school (Pre-K through 9th grade) for students with intensive special needs. Located in the town of Melrose, the school’s 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

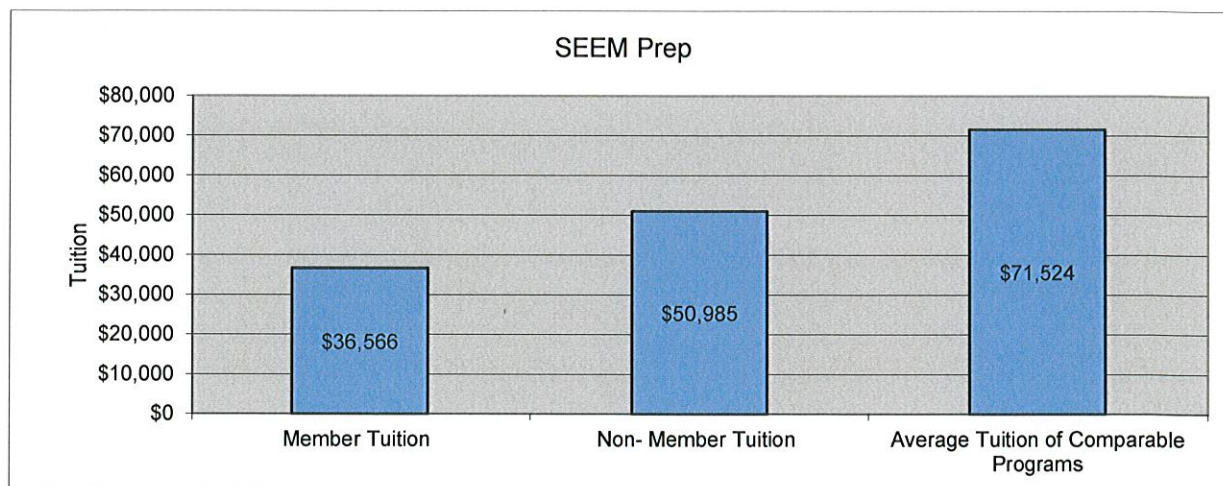
The SEEM Prep Program is a Massachusetts Department of Elementary and Secondary Education approved, public day high school (age 14-22) for students with moderate and intensive special needs. Located in Wakefield, the SEEM Prep Program services on average between 42- 53 students in a given school year. 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 need

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, 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.

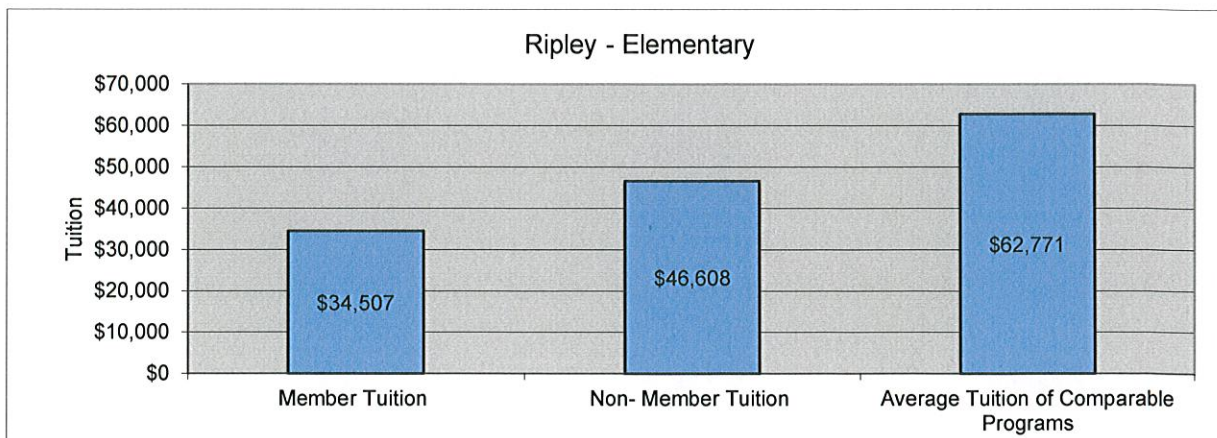
All curricula taught at the Ripley School follows the standards based on the Common Core Curriculum Frameworks while, at the same time, provides individual students with support, adaptations and accommodations they need in order to reach their learning potential, as well as, pass the MCAS. The program 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.

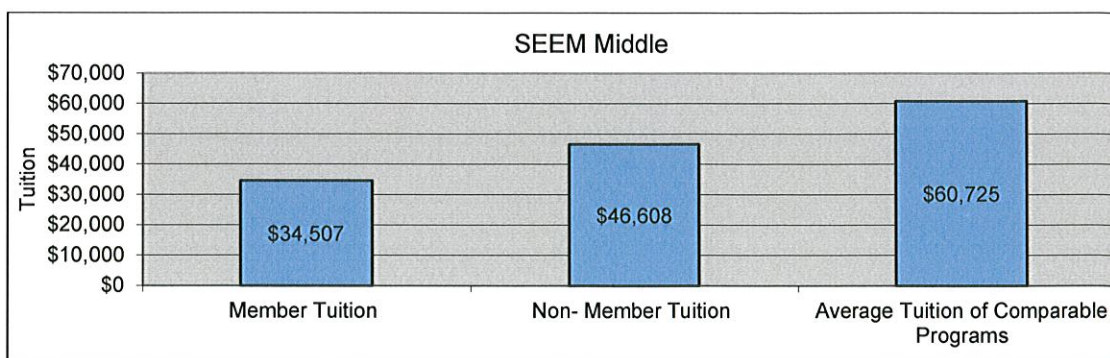
Students who attend the SEEM Middle School are in Grades 5-8, currently on an Individual Education Plan and typically present with the following characteristics: No significant level of global delay (may have specific learning disabilities); Able to contact at or near grade level for most academic material with support; May require some remedial supports for specific learning disabilities; High Functioning Autism, 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
- Mimeos in every classroom
- Student Recreational Room and Activities
- Creative Arts Program
- Theater, Photography and multimedia 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

Campus academy is a DESE approved educational therapeutic day school. Located in Stoneham, Campus Academy's census fluctuates between 70 and 85. The main goal of Campus Academy is to provide the necessary therapeutic, transition, and academic supports to help students' graduate high school and/or attain the productive social/behavioral skills needed 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, 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.

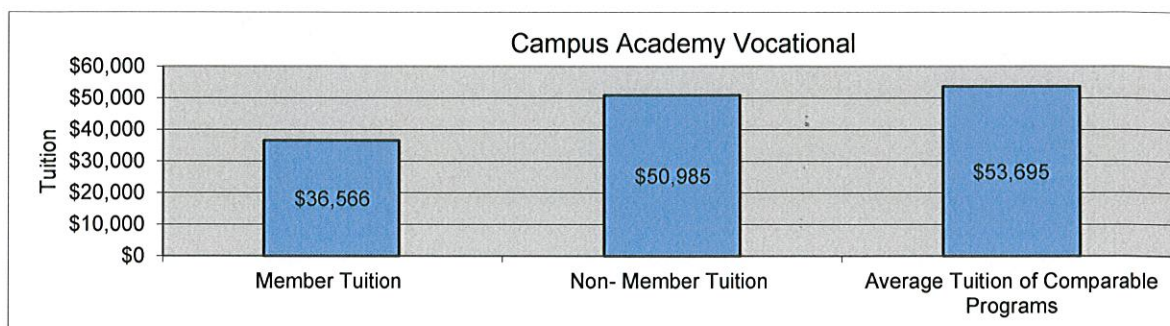
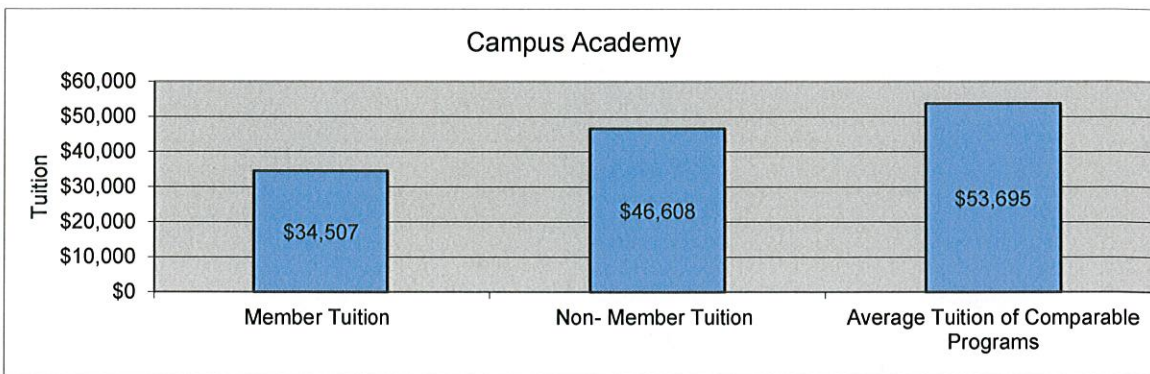
The program also offers a five-week, extended year program, from late June to end of July for students who require additional academic services to prevent substantial regression

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
- Fine Art, Visual Art and Graphic Arts Program
- In school vocational placements
- Transition and vocational 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

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 (SAIC)

SAIC is an interim alternative educational setting, which provides stabilization and evaluation to aid in determining long-term educational placement solutions. Students attend the center for up to 9 school weeks. During this time parents/guardians and students can expect a highly structured, therapeutic educational setting in which each student is carefully evaluated. Classrooms are designed to provide a rich academic experience in which each student engages in curriculum as outlined by the Massachusetts Common Core 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 power point 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.

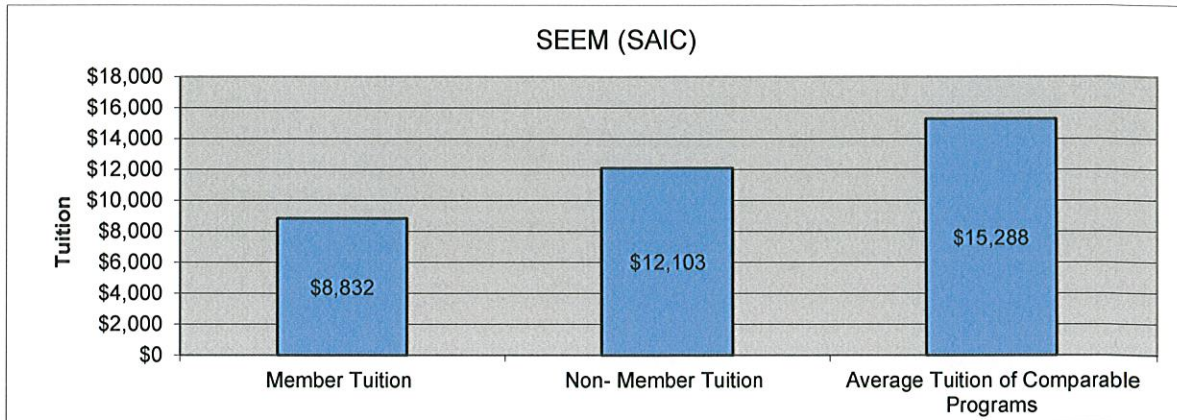
Occupational therapy and Speech therapy:

- 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, transition, and psycho-educational

Cost-Effectiveness:



V. DISTRICT BASED SERVICES

Collaborative Objective #2:

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

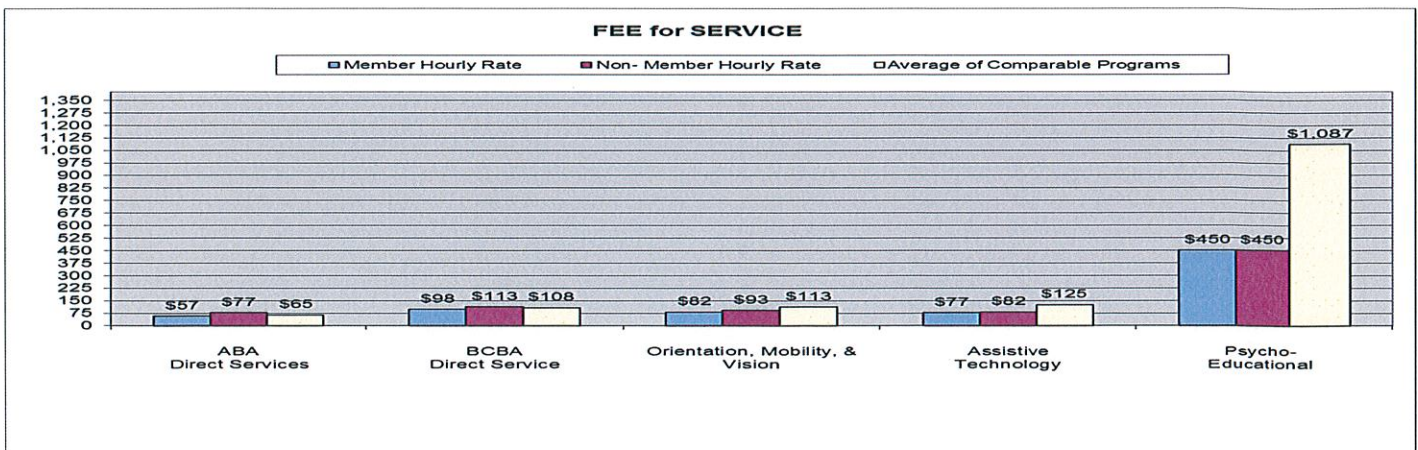
Progress toward Program Objective:

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 included implementing the Venture program, which expanded our transition services to include the provision of job coaches to public school students' during after school hours. The Collaborative Board also responded to districts' evolving needs by creating an Inclusion Specialist position in response to districts efforts to expand instructional support to teachers and students in an inclusive setting.

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:

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 2013-2014 school year, the Collaborative conducted evaluations for 30 students across 10 districts and provided A.T. trainings for 2 districts as well as all on-going training for all SEEM Programs. The Collaborative also offered an online UDL course, in which 9 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 2013-2014 school year these services were provided to 14 students in 2 districts, in order to support the districts effort to educate 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 2013-2014 school year, ABA services were provided to approximately 130 students across 14 districts.

Psycho-Educational 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 2013-2014 school year this service was provided for approximately 40 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 2013-2014 school year our transition service department conducted transition assessments for 28 students across 10 districts. The Venture program upon culmination of its first year in operation provided job coaching support to two districts; professional development and consultative support was provided to SEEM programs, and 10 member districts participated in the transition job alike, which occurs on a monthly basis with up to 20 people in attendance at a given meeting.

Vision and 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 2013-2014 school year, this service continued to be provided to 56 students across 10 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 continues to be cost-effective because transportation of special education students to out-of-district schools can be shared within contiguous areas, thus reducing the cost to each district. The quality of service is improved by a contract with one transportation company delegating the vehicle routing of all students to NRT staff, avoiding route duplication, overlap and wait time. In addition to cost savings, the Collaborative supports participating districts in saving time and energy by following the procurement process, collecting the data, writing and initiating the bid process and by managing the contract.

VII. Professional Development

Collaborative Objective #4:

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

SEEM Collaborative believes that fostering 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. Our 2013-2014 offerings spanned Reading Strategies for PreK Teachers; Wilson Introduction, Level 1 Certification Program and Just Words; Balanced Literacy for PreK, grades 1, and grades 2-3; Adaptive Physical Education Training; the Behavior Code; How to Facilitate Team meetings; and strategies for counselors working with children who have anxiety.

General Education Services – Communities of Practice

Sociocultural learning theories view school districts as learning organizations that create architectures of learning, generated from within the environment through relationships among people as one way of fostering change and improving practice (Resnick, 2010). *Communities of practice* is one medium through which organizational learning can occur, as they are groups of people who share a common purpose and learn how to pursue this purpose from one another through mutual engagement, joint enterprise, and shared repertoire (Scanlan, 2012). In Fy12 the collaborative concentrated its efforts on expanding services to general education by partnering with member district level curriculum leaders, who formed a community of practice in response to the following problems of practice: The high volume of new federal, state, and local education mandates; the lack of associated funding to help support the cost of implementation; and the challenge of working in isolation to achieve their goals cost-effectively, efficiently, sustainably, and with the level of quality that their students and teachers expect and deserve

Their vision was to:

- Leverage collective resources
- Create cost-effective, impactful, and sustainable methods of building internal capacity

- Foster the mindset shift required to successfully implement and reliably measure the effect of new mandates in a way that is meaningful and beneficial for educators and administrators alike.

As a result, in FY12, directors selected Math Common Core Pacing Guides and trimester assessments as the primary initiative on which to collaborate and leverage resources. They created pacing guides based on the Connecticut maps and identified Grade 3-8 Priority standards using PARCC Content Frameworks and K-2- priority standards internally, cross-referencing each other. A four day summer institute for K-8 math teachers from each district was organized. Teachers were trained by an ESE provider on shifts in the math common core state standards (clarity, focus coherence & rigor) and to write/ locate rigorous assessment questions, then organized into facilitated working groups by grade level to develop trimester 1 assessments. Each district acquired K-8 common core math maps and trimester 1 benchmark assessments and teachers were given the opportunity to learn and enhance their practice by collaborating with professional colleagues across 10 public school districts. In 2012-2013, the math work continued. Teachers were reconvened throughout the year to complete Trimester 2 & 3 assessments. The 2013 summer institute focused on post assessments, parent communication by unit and grade level; online resources; a review of daily math practice problems; and review of the trimester assessments.

Progress Towards Objective:

The focus of the math initiative during the 2013-2014 school year was to pilot K-8 math assessments across districts. Melrose piloted grade 6-8, North Reading piloted K-5, Wakefield piloted K-8, Wilmington piloted grade 6-8, and Woburn piloted K-5. North Reading and Wakefield met about EDM resources; Wakefield, Wilmington, North Reading, and Woburn reviewed pacing guides.

Other initiatives included cross district professional development initiatives such as teaching with primary sources, a grant funded professional development opportunity for social studies teachers in grades K-6. Job alikes for Department Heads, Transition Specialists and Preschool Directors were also established. They are designed to afford professionals who are typically singletons in their district access to perspectives from multiple district leaders. They pair leaders to collaborate while deconstructing mandates, discussing curriculum changes, and developing common assessments. The job alikes serviced approximately 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. The financial cost of the cross district math initiatives, described above, over the course of three years was limited to the cost associated with each district's policy pertaining to the compensation of teachers for participating in summer professional development and the cost of substitute teachers on the days' teachers were released during the school year to complete the work. The job alikes are cost-free for member districts, with exception of when a facilitator must be hired. During the 2013-2014 school year the collaborative provided professional development to approximately 675 people across 50 districts.

VIII. GRANT SERVICES

Collaborative Objective #5

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

Progress Towards Objective:

SEEM Collaborative works to support district capacity building in conjunction with the northeast DSAC by managing year 5 of the Title IID Grant for level three districts across the region. A total of \$110, 410 was awarded and applied to this initiative. As a result, SEEM's data specialist provides targeted assistance by training school and district leaders to build a sustainable culture of data informed instruction and evidence based school improvement. Additionally, \$1600 was awarded to the Collaborative through DESE 274 grant, which supported professional development in the area of literacy

instruction to SEEM Programs. We also received \$44,330 dollars as the result of donations and fund raisers, which are restricted for the purpose of student enrichment

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 is responsible for assessing member district needs and priorities and then researching and writing multi-district grants. The grant writer successfully applied for the following grants during the 2013-2014 school year. This services is another example of how the collaborative has worked to expand its services to support in-district general education initiatives.

Grant	Amount Awarded	Funding Year	Purpose of Grant/Allocation of Funds
Cummings Foundation	\$100,000	FY15	Money will be taken off of rent--\$20K over 5 years. Extra \$20K yearly for Project Adventure (all schools), new vans (Beebe, DHOH)
Lowe's Toolbox for Education	\$4,800	FY15	Classroom tables and chairs, indoor gym/exercise equipment for Campus Academy High School
MA Cultural Council STARS Residency	\$1,200	FY14	8-12 Prep students created artwork at Follow Your Art that was displayed at the Melrose Arts Festival in April
Whole Foods Foundation	\$2,000	FY14	Purchased a Hydroponic Tower Garden to be used as part of the science curriculum at SEEM Middle School
CY (continuation of STEP)—part of a team that wrote this Federal grant for Melrose	\$1,000,000	Fy15	Assisted the district in writing a continuation grant to fund Child- and youth-centered prevention and intervention activities that maximize community-based efforts and evidence-informed practices to address domestic violence, dating violence, sexual assault, or stalking.
Teaching with Primary Sources (TPS) (Regional)	\$19,462	Fy15	Getting to the Core of Literacy Using Primary Source Documents (PD, resulting frameworks built using UBD principles, student projects using primary resources).
SEI Endorsement Course For-Cost Provider in the Northeast DSAC (State)	TBD	Fy15	Provide for-cost SEI Endorsement Courses for 3 years

Cost-Effectiveness:

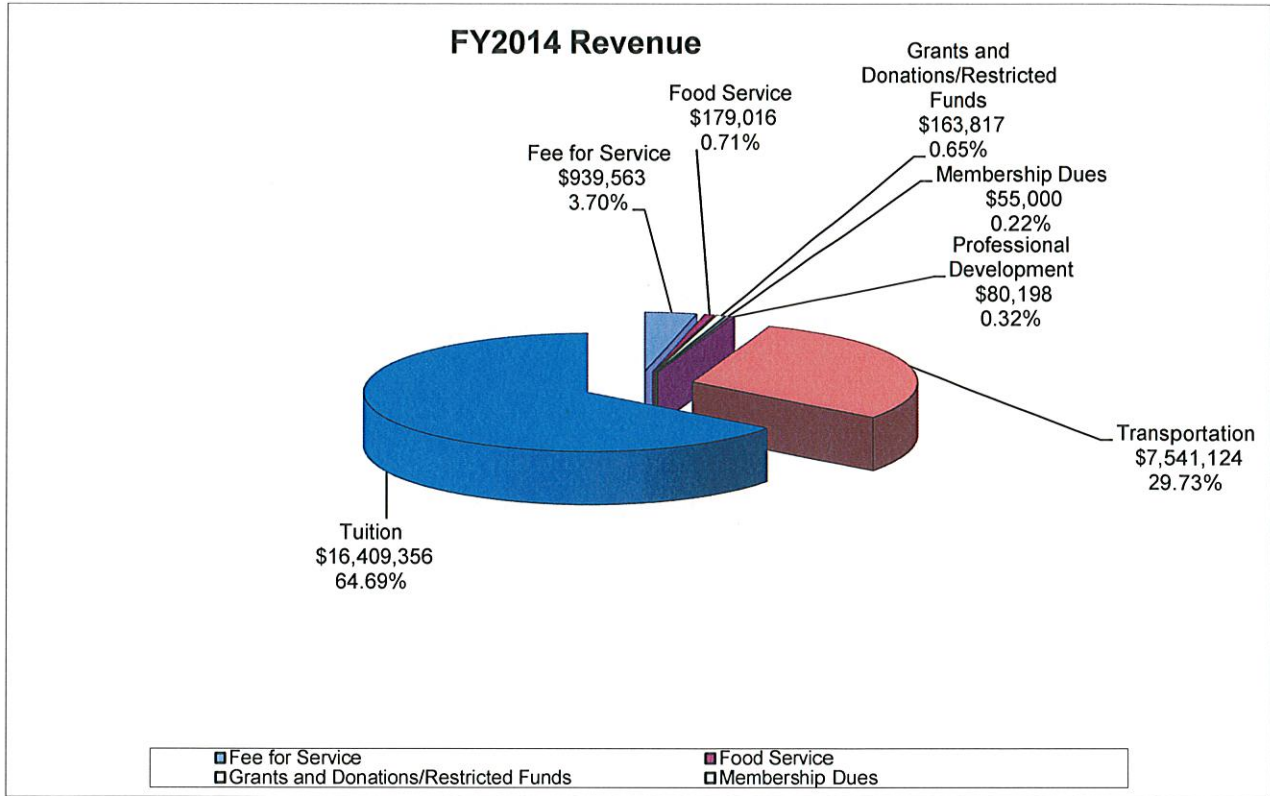
The total amount of grant funds and donations awarded to the Collaborative during the 2013-2014 school year was \$163,817. This number does not include the CY grant which was applied for by Melrose with our grant writer's assistance. Grant funding demonstrates a cost –savings, as it afforded us the opportunity to strengthen curriculum, provide art therapy to students at SEEM Prep, and we were able to provide professional development to our member district social studies teachers at no cost to the districts or the collaborative.

IX. FINANCIAL INFORMATION

FY14 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 - FY14 Revenue		
Program	Revenue	Percentage
Fee for Service	\$939,563	3.70%
Food Service	\$179,016	0.71%
Grants and Donations/Restricted Funds	\$163,817	0.65%
Membership Dues	\$55,000	0.22%
Professional Development	\$80,198	0.32%
Transportation	\$7,541,124	29.73%
Tuition	\$16,409,356	64.69%
TOTAL	\$25,368,073	100.00%

APPENDIX A

FY14 Tuition and Rate Comparison with Comparable Programs and Services

2014 Member District Rates

	Program	Tuition	Days	Tuition Per day	Day Comparison Difference	180 Day Comparison Tuition Cost	180 Day Comparison Difference
Elementary School							
Elementary (Pre K-2) Global Impairments; Neurological; Autism Spectrum Disorder	DHOH	\$29,150.00	180	\$161.94		\$29,150.00	
	Clark School East	\$33,480.60	192	\$174.38	-\$12.43	\$31,388.06	-\$2,238.06
	Childrens Comm. Ctr.	\$83,493.17	204	\$409.28	-\$247.34	\$73,670.44	-\$44,520.44
Average Cost and Difference of Comparable Programs based on 180 Days						Average Cost	Average Difference
						\$52,529.25	-\$23,379.25
Elementary (Pre K-5) Global Impairments; Neurological; Autism Spectrum Disorder	TLC Beebe	\$36,566.00	180	\$203.14		\$36,566.00	
	Melmark	\$104,564.86	237	\$441.20	-\$238.06	\$79,416.35	-\$42,850.35
	May Institute	\$103,136.97	242	\$426.19	-\$223.04	\$76,713.45	-\$40,147.45
	NECC	\$98,306.71	226	\$434.99	-\$231.84	\$78,297.38	-\$41,731.38
	Milestones	\$87,048.52	216	\$403.00	-\$199.86	\$72,540.43	-\$35,974.43
	Nashoba	\$99,502.75	216	\$460.66	-\$257.52	\$82,918.96	-\$46,352.96
	Boston College Campus	\$74,382.05	198	\$375.67	-\$172.52	\$67,620.05	-\$31,054.05
Crossroads	\$98,976.26	226	\$437.95	-\$234.80	\$78,830.65	-\$42,264.65	
Average Cost and Difference of Comparable Programs based on 180 Days						Average Cost	Average Difference
						\$76,619.61	-\$40,053.61
Elementary (Pre K-5) Social-Emotional/Behavioral; Autism Spectrum Disorder - High Functioning; Asperger Syndrome	Ripley	\$34,507.00	180	\$191.71		\$34,507.00	
	Walker	\$81,999.99	216	\$379.63	-\$187.92	\$68,333.33	-\$33,826.33
	Dearborn Academy	\$62,252.79	180	\$345.85	-\$154.14	\$62,252.79	-\$27,745.79
	St. Ann's	\$48,709.37	180	\$270.61	-\$78.90	\$48,709.37	-\$14,202.37
	Manville	\$71,787.63	180	\$398.82	-\$207.11	\$71,787.63	-\$37,280.63
Average Cost and Difference of Comparable Programs based on 180 Days						Average Cost	Average Difference
						\$62,770.78	-\$28,263.78
Middle School							
Middle School (5-9th) Global Impairments; Neurological; Autism Spectrum Disorder	TLC Beebe	\$36,566.00	180	\$203.14		\$36,566.00	
	Melmark	\$104,564.86	237	\$441.20	-\$238.06	\$79,416.35	-\$42,850.35
	May Institute	\$103,136.97	242	\$426.19	-\$223.04	\$76,713.45	-\$40,147.45
	NECC	\$98,306.71	226	\$434.99	-\$231.84	\$78,297.38	-\$41,731.38
	Milestones	\$87,048.52	216	\$403.00	-\$199.86	\$72,540.43	-\$35,974.43
	Nashoba	\$99,502.75	216	\$460.66	-\$257.52	\$82,918.96	-\$46,352.96
	Boston College Campus	\$74,382.05	198	\$375.67	-\$172.52	\$67,620.05	-\$31,054.05
	St. Anne's	\$48,709.37	180	\$270.61	-\$67.46	\$48,709.37	-\$12,143.37
Crossroads	\$98,976.26	226	\$437.95	-\$234.80	\$78,830.65	-\$42,264.65	
Average Cost and Difference of Comparable Programs based on 180 Days						Average Cost	Average Difference
						\$73,130.83	-\$36,564.83
Middle School (5-9th) Social-Emotional/Behavioral; Autism Spectrum Disorder - High Functioning; Asperger Syndrome	SEEM Middle	\$34,507.00	180	\$191.71		\$34,507.00	
	Walker	\$81,999.99	216	\$379.63	-\$187.92	\$68,333.33	-\$33,826.33
	Dearborn Academy	\$62,252.79	180	\$345.85	-\$154.14	\$62,252.79	-\$27,745.79
	Germaine Lawrence	\$55,617.94	216	\$257.49	-\$65.78	\$46,348.28	-\$11,841.28
	Manville	\$71,787.63	180	\$398.82	-\$207.11	\$71,787.63	-\$37,280.63
	Bay Cove Schools	\$67,104.49	220	\$305.02	-\$113.31	\$54,903.67	-\$20,396.67
Average Cost and Difference of Comparable Programs based on 180 Days						Average Cost	Average Difference
						\$60,725.14	-\$26,218.14
High School							
High School (ages 14-22) Global Impairments; Neurological; Autism Spectrum Disorder	SEEM Prep	\$36,566.00	180	\$203.14		\$36,566.00	
	Melmark	\$104,564.86	237	\$441.20	-\$238.06	\$79,416.35	-\$42,850.35
	May Institute	\$82,811.54	242	\$342.20	-\$139.05	\$61,595.36	-\$25,029.36
	NECC	\$98,306.71	226	\$434.99	-\$231.84	\$78,297.38	-\$41,731.38
	Walker - Beacon	\$52,891.30	198	\$267.13	-\$63.98	\$48,083.00	-\$11,517.00
	Nashoba	\$99,502.75	216	\$460.66	-\$257.52	\$82,918.96	-\$46,352.96
	Crossroads	\$98,976.26	226	\$437.95	-\$234.80	\$78,830.65	-\$42,264.65
Average Cost and Difference of Comparable Programs based on 180 Days						Average Cost	Average Difference
						\$71,523.62	-\$34,957.62
High School (ages 14-22) Social-Emotional/Behavioral; Autism Spectrum Disorder - High Functioning; Asperger Syndrome	Campus	\$34,507.00	180	\$191.71		\$34,507.00	
	Campus Vocational	\$36,566.00	180	\$203.14		\$36,566.00	
	Walker	\$52,891.30	198	\$267.13	-\$69.70	\$48,083.00	-\$12,546.50
	Dearborn Academy	\$62,252.79	180	\$345.85	-\$148.42	\$62,252.79	-\$26,716.29
	Bay Cove Schools	\$67,104.49	220	\$305.02	-\$107.60	\$54,903.67	-\$19,367.17
	Manville	\$71,787.63	180	\$398.82	-\$201.40	\$71,787.63	-\$36,251.13
	Germaine Lawrence	\$55,617.94	216	\$257.49	-\$60.07	\$46,348.28	-\$10,811.78
	Dearborn Seaport	\$54,655.09	198	\$276.04	-\$78.61	\$49,686.45	-\$14,149.95
	JRI Victor School	\$51,362.05	216	\$237.79	-\$40.36	\$42,801.71	-\$7,265.21
	Average Cost and Difference of Comparable Programs based on 180 Days						Average Cost
						\$53,694.79	-\$18,158.29

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 FY14 and member district survey
2. Fee for service data source - member district survey

2014 Member District Rates

Assessment and Intervention Center							
Assessment and Intervention Center	SEEM (SAIC)	\$8,832.00	45	\$196.27	Day Comparisons Difference	Tuition Cost	Comparison Difference
	Dearborn		45	\$0.00			
*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	\$57.00					
	ILAN	\$85.00	-\$28.00				
	RCS	\$70.00	-\$13.00				
	Boston ABA	\$50.00	\$7.00				
	A Ha Connections	\$50.00	\$7.00				
	Beacon	\$69.00	-\$12.00				
Average Cost and Difference of Comparable Service	Average Cost	\$64.80	Average Difference	-\$7.80			
BCBA Direct Service	SEEM	\$98.00					
	ILAN	\$125.00	-\$27.00				
	RCS	\$110.00	-\$12.00				
	Boston ABA	\$100.00	-\$2.00				
	Beacon	\$97.50	\$0.50				
Average Cost and Difference of Comparable Service	Average Cost	\$108.13	Average Difference	-\$10.13			
Orientation, Mobility, & Vision	SEEM	\$82.00					
	Perkins	\$120.00	-\$38.00				
	Carroll School	\$105.00	-\$23.00				
Average Cost and Difference of Comparable Service	Average Cost	\$112.50	Average Difference	-\$30.50			
Assistive Technology	SEEM	\$77.00					
	Edtech Solutions	\$125.00	-\$125.00				
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 FY14 and member district survey
 2. Fee for service data source - member district survey

2014 Non-Member District Rates

	Program	Tuition	Days	Tuition Per day	Day Comparison Difference	180 Day Comparison Tuition Cost	180 Day Comparison Difference
Elementary School							
Elementary (Pre K-2) Educationally Significant Hearing Loss Including Moderate, Severe, and Profound Losses	DHOH	\$39,913.00	180	\$221.74		\$39,913.00	
	Clark School East	\$33,480.60	192	\$174.38	\$47.36	\$31,388.06	\$8,524.94
	Childrens Comm. Ctr.	\$83,493.17	204	\$409.28	-\$187.54	\$73,670.44	-\$33,757.44
	Average Cost and Difference of Comparable Programs based on 180 Days						Average Cost
						\$52,529.25	-\$12,616.25
Elementary (Pre K-5) Global Impairments; Neurological; Autism Spectrum Disorder	TLC Beebe	\$50,985.00	180	\$283.25		\$50,985.00	
	Melmark	\$104,564.86	237	\$441.20	-\$157.95	\$79,416.35	-\$28,431.35
	May Institute	\$103,136.97	242	\$426.19	-\$142.94	\$76,713.45	-\$25,728.45
	NECC	\$98,306.71	226	\$434.99	-\$151.74	\$78,297.38	-\$27,312.38
	Milestones	\$87,048.52	216	\$403.00	-\$119.75	\$72,540.43	-\$21,555.43
	Nashoba	\$99,502.75	216	\$460.66	-\$177.41	\$82,918.96	-\$31,933.96
	Boston College Campus	\$74,382.05	198	\$375.67	-\$92.42	\$67,620.05	-\$16,635.05
	Crossroads	\$98,976.26	226	\$437.95	-\$154.70	\$78,830.65	-\$27,845.65
Average Cost and Difference of Comparable Programs based on 180 Days						Average Cost	Average Difference
						\$76,619.61	-\$25,634.61
Elementary (Pre K-5) Social-Emotional/Behavioral; Autism Spectrum Disorder - High Functioning; Asperger Syndrome	Ripley	\$46,608.00	180	\$258.93		\$46,608.00	
	Walker	\$81,999.99	216	\$379.63	-\$120.70	\$68,333.33	-\$21,725.33
	Dearborn Academy	\$62,252.79	180	\$345.85	-\$86.92	\$62,252.79	-\$15,644.79
	St. Ann's	\$48,709.37	180	\$270.61	-\$11.67	\$48,709.37	-\$2,101.37
	Manville	\$71,787.63	180	\$398.82	-\$139.89	\$71,787.63	-\$25,179.63
Average Cost and Difference of Comparable Programs based on 180 Days						Average Cost	Average Difference
						\$62,770.78	-\$16,162.78
Middle School							
Middle School (5-9th) Global Impairments; Neurological; Autism Spectrum Disorder	TLC Beebe	\$50,985.00	180	\$283.25		\$50,985.00	
	Melmark	\$104,564.86	237	\$441.20	-\$157.95	\$79,416.35	-\$28,431.35
	May Institute	\$103,136.97	242	\$426.19	-\$142.94	\$76,713.45	-\$25,728.45
	NECC	\$98,306.71	226	\$434.99	-\$151.74	\$78,297.38	-\$27,312.38
	Milestones	\$87,048.52	216	\$403.00	-\$119.75	\$72,540.43	-\$21,555.43
	Nashoba	\$99,502.75	216	\$460.66	-\$177.41	\$82,918.96	-\$31,933.96
	Boston College Campus	\$74,382.05	198	\$375.67	-\$92.42	\$67,620.05	-\$16,635.05
	St. Anne's	\$48,709.37	180	\$270.61	\$12.64	\$48,709.37	\$2,275.63
	Crossroads	\$98,976.26	226	\$437.95	-\$154.70	\$78,830.65	-\$27,845.65
Average Cost and Difference of Comparable Programs based on 180 Days						Average Cost	Average Difference
						\$73,130.83	-\$22,145.83
Middle School (5-9th) Social-Emotional/Behavioral; Autism Spectrum Disorder- High Functioning; Asperger Syndrome	SEEM Middle	\$46,608.00	180	\$258.93		\$46,608.00	
	Walker	\$81,999.99	216	\$379.63	-\$120.70	\$68,333.33	-\$21,725.33
	Dearborn Academy	\$62,252.79	180	\$345.85	-\$86.92	\$62,252.79	-\$15,644.79
	Germaine Lawrence	\$55,617.94	216	\$257.49	\$1.44	\$46,348.28	\$259.72
	Manville	\$71,787.63	180	\$398.82	-\$139.89	\$71,787.63	-\$25,179.63
	Bay Cove Schools	\$67,104.49	220	\$305.02	-\$46.09	\$54,903.67	-\$8,295.67
Average Cost and Difference of Comparable Programs based on 180 Days						Average Cost	Average Difference
						\$60,725.14	-\$14,117.14
High School							
High School (ages 14-22) Global Impairments; Neurological; Autism Spectrum Disorder	SEEM Prep	\$50,985.00	180	\$283.25		\$50,985.00	
	Melmark	\$104,564.86	237	\$441.20	-\$157.95	\$79,416.35	-\$28,431.35
	May Institute	\$82,811.54	242	\$342.20	-\$58.95	\$61,595.36	-\$10,610.36
	NECC	\$98,306.71	226	\$434.99	-\$151.74	\$78,297.38	-\$27,312.38
	Walker - Beacon	\$52,891.30	198	\$267.13	\$16.12	\$48,083.00	\$2,902.00
	Nashoba	\$99,502.75	216	\$460.66	-\$177.41	\$82,918.96	-\$31,933.96
	Crossroads	\$98,976.26	226	\$437.95	-\$154.70	\$78,830.65	-\$27,845.65
Average Cost and Difference of Comparable Programs based on 180 Days						Average Cost	Average Difference
						\$71,523.62	-\$20,538.62
High School (ages 14-22) Social-Emotional/Behavioral; Autism Spectrum Disorder - High Functioning; Asperger Syndrome	Campus	\$46,608.00	180	\$258.93		\$46,608.00	
	Campus Vocational	\$50,985.00	180	\$283.25		\$50,985.00	
	Walker	\$52,891.30	198	\$267.13	\$3.96	\$48,083.00	\$713.50
	Dearborn Academy	\$62,252.79	180	\$345.85	-\$74.76	\$62,252.79	-\$13,456.29
	Bay Cove Schools	\$67,104.49	220	\$305.02	-\$33.93	\$54,903.67	-\$6,107.17
	Manville	\$71,787.63	180	\$398.82	-\$127.73	\$71,787.63	-\$22,991.13
	Germaine Lawrence	\$55,617.94	216	\$257.49	\$13.60	\$46,348.28	\$2,448.22
	Dearborn Seaport	\$54,655.09	198	\$276.04	-\$4.94	\$49,686.45	-\$889.95
	JRI Victor School	\$51,362.05	216	\$237.79	\$33.30	\$42,801.71	\$5,994.79
	Average Cost and Difference of Comparable Programs based on 180 Days						Average Cost
						\$53,694.79	-\$4,898.29

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 FY14 and member district survey
2. Fee for service data source - survey of member districts

2014 Non-Member District Rates

Assessment and Intervention Center							
Assessment and Intervention Center	SEEM (SAIC)	\$12,103.00	45	\$268.96	Day Comparisons Difference	Tuition Cost	Comparison Difference
	Dearborn	\$15,288.00	45	\$339.73	-\$339.73	\$15,288.00	-\$15,288.00
*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	\$77.00					
	ILAN	\$85.00	-\$8.00				
	RCS	\$70.00	\$7.00				
	Boston ABA	\$50.00	\$27.00				
	A Ha Connections	\$50.00	\$27.00				
	Beacon	\$69.00	\$8.00				
Average Cost and Difference of Comparable Service	Average Cost		Average Difference				
		\$64.80	\$12.20				
BCBA Direct Service	SEEM	\$113.00					
	ILAN	\$125.00	-\$12.00				
	RCS	\$110.00	\$3.00				
	Boston ABA	\$100.00	\$13.00				
	Beacon	\$97.50	\$15.50				
	Average Cost and Difference of Comparable Service	Average Cost		Average Difference			
		\$108.13	\$4.88				
Orientation, Mobility, & Vision	SEEM	\$93.00					
	Perkins	\$120.00	-\$27.00				
	Carroll School	\$105.00	-\$12.00				
	Average Cost and Difference of Comparable Service	Average Cost		Average Difference			
		\$112.50	-\$19.50				
Assistive Technology	SEEM	\$82.00					
	Edtech Solutions	\$125.00	-\$125.00				
Psycho-Educational	SEEM	\$450.00					
	Neuropsych. Services	\$1,087.00	-\$637.00				

APPENDIX B

FY14 Financial Audit

SEEM Collaborative

Financial Statements
and Supplementary Information

June 30, 2014

SEEM Collaborative

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June 30, 2014

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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, 2014, 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, 2014, 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 2013 financial statements, and our report dated November 12, 2013 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, 2013, 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 Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise SEEM Collaborative's basic financial statements. The accompanying budgetary comparison information on page 18 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The budgetary comparison information on page 18 has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2014, 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 13, 2014

SEEM Collaborative

Management's Discussion and Analysis

June 30, 2014

Our discussion and analysis of SEEM Collaborative's ("The Collaborative") financial performance provides an overview of the Collaborative's financial activities for the fiscal year ended June 30, 2014 with comparative information from the fiscal years ended June 30, 2013 and 2012. 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 the Collaborative's assets and liabilities, as well as remaining net position, as of the date of the financial statements. The purpose of the Statement of Net Position is to present a fiscal snapshot of the Collaborative to the readers of the financial statements and includes year-end information concerning current and noncurrent assets, current and noncurrent liabilities, and net position and deferred inflows and outflows, if any.

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. This statement helps users to determine whether the Collaborative had sufficient revenues to cover expenses during the year and its net increase or decrease in net position based on current year operations.

Statement of Revenues and Functional Expenses – The Statement of Revenues and Functional Expenses identifies revenues and expenses incurred during the year by functional classification and provides additional detail of expenses. This statement helps users to determine what the Collaborative is spending its resources on.

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. This statement is an important tool in assisting users in assessing the Collaborative's cash flow sources and uses. This statement also assists users in assessing the Collaborative's ability to generate future net cash flows, its ability to meet its obligations as they come due, and its need for external financing.

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

FINANCIAL HIGHLIGHTS

	<u>2014</u>	<u>2013</u>	<u>2012</u>
ASSETS			
Total Current Assets	\$8,039,676	\$7,992,956	\$7,180,084
Total Non-current Assets	<u>226,874</u>	<u>241,481</u>	<u>143,499</u>
Total Assets	<u>\$8,266,550</u>	<u>\$8,234,437</u>	<u>\$7,323,583</u>
LIABILITIES			
Total Current Liabilities	\$2,857,449	\$3,285,661	\$2,562,266
Total Non-current Liabilities	<u>3,910,683</u>	<u>3,092,146</u>	<u>2,334,043</u>
Total Liabilities	<u>\$6,768,132</u>	<u>\$6,377,807</u>	<u>\$4,896,309</u>
Board designated – unrestricted	\$ 466,100	\$ 444,475	\$ 444,475
Net position – unrestricted	805,444	1,170,674	1,839,300
Invested in capital assets, net of related debt	<u>226,874</u>	<u>241,481</u>	<u>143,499</u>
Total Net Position	<u>\$1,498,418</u>	<u>\$1,856,630</u>	<u>\$2,427,274</u>

SEEM Collaborative's net position decreased by approximately \$358,000 and \$571,000 in fiscal 2014 and 2013, respectively. During fiscal 2014 and 2013, SEEM Collaborative recorded increases in net retirement health benefit obligations required by GASB 45 of \$818,537 and \$758,103, respectively. Changes in net position before these increases were approximately \$460,000 and \$187,000 in fiscal 2014 and 2013, respectively. The surplus in fiscal 2014 was a result of revenues exceeding expenses during the year. The Collaborative closed all accounts held for municipalities in fiscal 2014 and recorded no deferred revenues as of June 30, 2014.

SEEM Collaborative

Management's Discussion and Analysis

June 30, 2014

FINANCIAL HIGHLIGHTS – *Continued*

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Operating Revenues	\$25,664,870	\$24,463,683	\$22,918,643
Operating Expenses	<u>25,206,988</u>	<u>24,279,070</u>	<u>23,088,695</u>
Change in operating net position	457,882	184,613	(170,052)
Non-operating Revenues	<u>2,443</u>	<u>2,846</u>	<u>5,260</u>
Change in net position, before increase in net retirement health benefit obligation	460,325	187,459	(164,792)
Increase in net retirement health benefit obligation	(818,537)	(758,103)	(536,849)
Total net position – beginning, as adjusted	<u>1,856,630</u>	<u>2,427,274</u>	<u>3,128,915</u>
Total net position – ending	<u>\$ 1,498,418</u>	<u>\$ 1,856,630</u>	<u>\$ 2,427,274</u>

During the years ended June 30, 2014 and 2013, operating revenues increased by approximately \$1,201,000 and \$1,545,000, respectively. The increase in fiscal 2014 revenues was primarily from additional tuition and program services revenues of approximately \$960,000, additional other services revenue of approximately \$50,000, and additional transportation services of approximately \$165,000. 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. During the years ended June 30, 2014 and 2013, operating expenses increased approximately \$928,000 and \$1,190,000 respectively. The increases in expenses for the years ended June 30, 2014 and 2013 were primarily due to increases in personnel and transportation costs that correspond to increases in program and other service revenues.

Non-operating revenue decreased by approximately \$400 and \$2,400 for the years ended June 30, 2014 and 2013, respectively. The decrease in fiscal 2014 and 2013 was primarily due to less average funds held in interest bearing accounts.

BUDGETARY HIGHLIGHTS

The Collaborative's annual budget for fiscal 2014 was approved by its Board of Directors. For the fiscal year ended June 30, 2014, the Collaborative received revenues, excluding on-behalf payments by the Massachusetts Teachers' Retirement Board and transportation, of approximately \$17,827,000 compared to budgeted revenues of approximately \$17,097,000. 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, 2014, the Collaborative incurred actual expenditures, excluding on-behalf payments by the Massachusetts Teachers' Retirement Board and transportation, of approximately \$17,600,000 compared to budgeted expenditures of approximately \$17,106,000. 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.

CAPITAL ASSET AND OBLIGATIONS

The Collaborative purchased approximately \$56,000 of capital assets for programs during fiscal 2014.

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, 2014
(with summarized financial information as of June 30, 2013)

	<u>2014</u>	<u>2013</u>
ASSETS		
Current Assets		
Cash and cash equivalents - unrestricted	\$ 4,945,359	\$ 4,625,742
Cash and cash equivalents - designated	466,100	444,475
Accounts receivable, net	2,588,288	2,602,299
Prepaid expenses and other assets	39,929	14,400
Cash held for municipalities	<u>-</u>	<u>306,040</u>
Total Current Assets	<u>8,039,676</u>	<u>7,992,956</u>
Non-current Assets		
Furniture, equipment and leasehold improvements, net	<u>226,874</u>	<u>241,481</u>
Total Non-current Assets	<u>226,874</u>	<u>241,481</u>
Total Assets	<u>\$ 8,266,550</u>	<u>\$ 8,234,437</u>
LIABILITIES AND NET POSITION		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 2,857,449	\$ 2,873,063
Deferred revenues	-	106,558
Member municipality accounts	<u>-</u>	<u>306,040</u>
Total Current Liabilities	<u>2,857,449</u>	<u>3,285,661</u>
Long Term Liabilities:		
Net retirement health benefit obligation	<u>3,910,683</u>	<u>3,092,146</u>
Total Liabilities	<u>6,768,132</u>	<u>6,377,807</u>
Net Position		
Operating-unrestricted	1,271,544	1,615,149
Invested in capital assets, net of related debt	<u>226,874</u>	<u>241,481</u>
Total Net Position	<u>1,498,418</u>	<u>1,856,630</u>
Total Liabilities and Net Position	<u>\$ 8,266,550</u>	<u>\$ 8,234,437</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, 2014
(with summarized financial information for the year ended June 30, 2013)

	<u>2014</u> <u>Total</u>	<u>2013</u> <u>Total</u>
OPERATING REVENUES		
Massachusetts Teachers' Retirement Board	\$ 299,240	\$ 273,968
Services and other program revenues	25,310,630	24,134,715
Member fees	<u>55,000</u>	<u>55,000</u>
Total Operating Revenues	<u>25,664,870</u>	<u>24,463,683</u>
OPERATING EXPENSES		
Program	24,027,271	22,999,625
Administrative	<u>1,179,717</u>	<u>1,279,445</u>
Total Operating Expenses	<u>25,206,988</u>	<u>24,279,070</u>
Change in Operating Net Position	<u>457,882</u>	<u>184,613</u>
NON-OPERATING REVENUES		
Interest	<u>2,443</u>	<u>2,846</u>
Total Non-operating Revenues	<u>2,443</u>	<u>2,846</u>
Change in Net Position, before increase in net retirement health benefit obligation	460,325	187,459
Increase in net retirement health benefit obligation	<u>(818,537)</u>	<u>(758,103)</u>
Change in Net Position	(358,212)	(570,644)
Net Position – Beginning of Year	<u>1,856,630</u>	<u>2,427,274</u>
Net Position – End of Year	<u>\$ 1,498,418</u>	<u>\$ 1,856,630</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, 2014
(with summarized financial information for the year ended June 30, 2013)

	SEEM Programs	Trans- portation	Other Services	Admin- istrative	2014 Total	2013 Total
Revenues						
Services and other program revenues	\$ 16,974,307	\$ 7,541,124	\$ 795,199	\$ -	\$ 25,310,630	\$ 24,134,715
Membership fees	-	-	-	55,000	55,000	55,000
Mass. Teachers' Retirement	299,240	-	-	-	299,240	273,968
Interest	-	-	-	2,443	2,443	2,846
	<u>\$ 17,273,547</u>	<u>\$ 7,541,124</u>	<u>\$ 795,199</u>	<u>\$ 57,443</u>	<u>\$ 25,667,313</u>	<u>\$ 24,466,529</u>
Expenses						
Payroll and related benefits	\$ 13,583,570	\$ -	\$ 769,160	\$ 881,979	\$ 15,234,709	\$ 14,407,684
Professional services	110,737	-	7,125	74,356	192,218	242,575
Rent and utilities	1,053,208	-	19,916	88,429	1,161,553	1,114,090
Maintenance	321,915	-	-	23	321,938	257,504
Supplies	360,779	-	12,450	28,572	401,801	523,988
Insurance	74,630	-	4,334	54,991	133,955	126,781
Transportation	-	7,307,402	-	-	7,307,402	7,159,633
Food service	108,190	-	-	-	108,190	120,140
Travel, field trips, and conferences	90,447	-	20,890	4,808	116,145	119,576
Telephone and internet	24,079	-	4,848	24,049	52,976	42,629
Training	27,096	-	41,361	6,102	74,559	71,539
Miscellaneous	16,251	-	175	14,738	31,164	35,253
Depreciation	68,708	-	-	1,670	70,378	57,678
	<u>\$ 15,839,610</u>	<u>\$ 7,307,402</u>	<u>\$ 880,259</u>	<u>\$ 1,179,717</u>	<u>\$ 25,206,988</u>	<u>\$ 24,279,070</u>

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

SEEM Collaborative
Statement of Cash Flows
For the year ended June 30, 2014

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from members and others	\$ 25,273,083
Payments to suppliers and others	(12,183,794)
Payments to employees	<u>(12,694,719)</u>
Cash provided by operating activities	<u>394,570</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Receipts from interest	2,443
Purchase of capital assets	<u>(55,771)</u>
Cash used in investing activities	<u>(53,328)</u>
Net increase in cash and cash equivalents	341,242
Cash and cash equivalents at beginning of year	<u>5,070,217</u>
Cash and cash equivalents at end of year	<u>\$ 5,411,459</u>
Supplemental Data:	
Interest paid	<u>\$ -</u>
Taxes paid	<u>\$ -</u>
Reconciliation of change in operating net position to net cash provided by operating activities:	
Operating Activities	
Change in operating net position	\$ 457,882
Adjustments to reconcile change in operating net position to net cash provided by operating activities:	
Depreciation	70,378
Change in working capital	
Accounts receivable	14,011
Prepaid expenses and other assets	(25,529)
Accounts payable and other liabilities	(15,614)
Deferred revenues	<u>(106,558)</u>
Cash provided by operating activities	<u>\$ 394,570</u>

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

SEEM Collaborative

Notes to Financial Statements

June 30, 2014

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, 2013, 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, 2014.

Measurement Focus and Basis of Accounting

These financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Accordingly, all assets, deferred outflows of resources, liabilities (whether current or noncurrent), and deferred inflows of resources are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Net Position present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows.

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.

Revenues and Expenses

Revenues consist primarily of billings to member municipalities or other cities and towns for providing programs and services. Expenses include educational costs, administrative expenses and depreciation on capital assets.

SEEM Collaborative

Notes to Financial Statements

June 30, 2014

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

Accounts Receivable

Accounts receivable consist of tuition and other services billed but not received as of June 30, 2014. At June 30, 2014, accounts receivable consisted of:

Services – SEEM programs	\$ 1,268,561
Services - transportation	<u>1,319,727</u>
	<u>\$ 2,588,288</u>

Deferred Revenue

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

Member Municipality 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. The Collaborative closed all accounts held for municipalities in fiscal 2014.

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>2014</u>	<u>2013</u>
Office furniture and equipment	\$ 242,637	\$ 241,995
Vehicles	182,310	127,181
Leasehold improvements	<u>396,161</u>	<u>396,161</u>
	821,108	765,337
Accumulated depreciation	<u>(594,234)</u>	<u>(523,856)</u>
Property and equipment, net	<u>\$ 226,874</u>	<u>\$ 241,481</u>

Depreciation expense for the year ended June 30, 2014 was \$70,378.

Net Position

Net position is displayed in three components:

- 1) Invested in Capital Assets – This account consists of capital assets, including restricted capital assets, net of accumulated depreciation that are attributable to the acquisition, construction, or improvement of those assets.
- 2) Restricted – This account consists of assets with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- 3) Unrestricted – All other net assets that do not meet the definition of “invested in capital assets” or “restricted”. Revenues are reported as increases in unrestricted unless use of the related assets is limited by donor-imposed restrictions and/or time restrictions. Revenues are reported as unrestricted if the donor-imposed restrictions are met in the same reporting period. Expenses are reported as decreases in unrestricted.

SEEM Collaborative

Notes to Financial Statements

June 30, 2014

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

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.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Subsequent Events

Subsequent events have been evaluated through November 13, 2014, 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.

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

	<u>Year Ending June 30</u>
2015	\$ 873,584
2016	115,849
2017	86,289
2018	86,289
2019	43,145
	<u>\$1,205,156</u>

Leases with member districts include:

- Town of Wakefield, School Facility – Yeuell School, 7/1/13-6/30/14, renewed for 1 additional year as of 7/1/14.
- Town of Stoneham, School Facility – Central School, 7/1/11-6/30/15.
- Town of Melrose, School Facilities – Ripley School and Beebe School, 8/1/11-7/31/15.
- Town of North Reading, Classroom Space – North Reading Middle, 9/1/13-7/31/14, renewed for 1 additional year as of 7/1/14.

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

SEEM Collaborative

Notes to Financial Statements

June 30, 2014

NOTE B – LEASE OBLIGATIONS – (continued)

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, 2014.

<u>Year Ending June 30</u>	
2015	\$ 41,082
2016	41,082
2017	27,388
2018 & thereafter	<u>-</u>
	<u>\$109,552</u>

NOTE C – 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.

NOTE D – EMPLOYEES' RETIREMENT PLANS

The Collaborative's employees participate in the Massachusetts Teachers' or State Retirement Plan, statewide multiple-employer public employee retirement systems 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 2014, the Massachusetts Teachers' Retirement Board contributed \$299,240 in pension benefits on behalf of teachers in the Collaborative, which have been recognized in these financial statements in accordance with GASB Statement No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance."

NOTE E – 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."

SEEM Collaborative

Notes to Financial Statements

June 30, 2014

NOTE E – RETIREMENT HEALTH BENEFITS (*continued*)

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 2014 fiscal year, total expected Collaborative premiums plus implicit costs for the retiree medical program are \$126,673.

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)	\$864,060
Interest on net OPEB obligation (estimated)	123,686
Adjustment to annual required contribution (estimated)	(171,941)
Amortization of Actuarial (Gains)/Losses	<u>129,405</u>
Annual OPEB cost (expense)	945,210
Contributions Made (expected)	<u>126,673</u>
Increase in net OPEB obligation	818,537
Net OPEB Obligation-beginning of year	<u>3,092,146</u>
Net OPEB Obligation-end of year	<u>\$3,910,683</u>

The Collaborative’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the 2014 fiscal year and two preceding years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Expected Employer Payments	Net OPEB Obligation
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

SEEM Collaborative

Notes to Financial Statements

June 30, 2014

NOTE E – RETIREMENT HEALTH BENEFITS (*continued*)

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, 2014 was \$6,772,485, and the estimated actuarial value of assets was \$462,254, resulting in an estimated unfunded actuarial accrued liability (UAAL) of \$6,310,231. The estimated covered payroll (annual payroll of active employees covered by the plan) for the year ended June 30, 2014 was \$11,238,437, and the ratio of the UAAL to the covered payroll was 56.15%.

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.

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:
Investment Rate of Return:
Healthcare Trend Rates:

Projected Unit Credit
4.00% per annum

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%

SEEM Collaborative

Notes to Financial Statements

June 30, 2014

NOTE E – RETIREMENT HEALTH BENEFITS (*continued*)

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.

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 Statement No. 45. The Collaborative has not established an irrevocable trust for the purposes of prefunding liabilities under GASB Statement No. 45.

NOTE F – BOARD DESIGNATED FUNDS

As of June 30, 2014, the Board of Directors of the Collaborative has designated \$466,100 for retiree health benefits described in Note E.

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

The five highest paid employees of the Collaborative during fiscal 2014 were as follows:

Name	Title	Fiscal 2014 Salary
Catherine Lawson	Executive Director	\$143,273
Gregory Zammuto	Director of Finance and Operations	\$115,054
Ryan Snyder	Supervisor of Behavioral Services	\$102,082
Margery Lerner	Applied Behavior Analyst	\$ 99,935
David Farwell	Program Director	\$ 96,790
Jennifer Thornton	Principal	\$ 96,790

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

SEEM Collaborative

Notes to Financial Statements

June 30, 2014

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

The duties of the individuals listed above include:

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

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

Supervisor of Behavioral Services - Provide leadership, supervision and oversight of the consultative BCBA department and the Program based BCBA staff

Applied Behavior Analyst - Provide services for students who present with a wide range of intellectual and emotional disabilities as part of the consultative BCBA department.

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

Over 21 Program

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

Administrative Costs

Total administrative costs incurred by the Collaborative totaled \$1,179,717 for the year ended June 30, 2014. Administrative expenses include all costs that cannot be directly or reasonably applied to a program of the Collaborative. Administrative expenses include salaries, related benefits and payroll taxes, associated with the Collaborative's administrative office (i.e., Executive Director, finance staff, human resources, etc.), as well as other costs associated with maintaining that office (i.e. occupancy, supplies, etc.). The Collaborative directly applies salaries, where appropriate, to its programs and allocates related employee benefits and taxes to those programs. Occupancy, supplies, maintenance and any other cost that can be directly applied, or reasonably allocated, are reported under program expense.

Accounts Held on Behalf of Others

During fiscal 2014, the Collaborative returned or used all balances held for member municipalities. As of June 30, 2014, the Collaborative does not hold any accounts on behalf of others.

Related Party Transactions

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, 2014

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%

See independent auditor's report.

SEEM Collaborative
Statement of Revenues and Expenses
Budget and Actual
For the year ended June 30, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Revenues and Other Support:			
Services and other program revenues - SEEM Programs	\$ 17,036,725	\$ 17,769,506	\$ 732,781
Services and other program revenues -Transportation	6,900,000	7,541,124	641,124
Member fees	55,000	55,000	-
Interest	5,000	2,443	(2,557)
Massachusetts Teachers' Retirement Board	-	299,240	299,240
	<u>23,996,725</u>	<u>25,667,313</u>	<u>1,670,588</u>
Expenses:			
Payroll and related expenses	14,730,441	14,935,469	(205,028)
Administration	394,382	297,738	96,644
Transportation	6,690,000	7,307,402	(617,402)
All other expenses	1,981,263	2,367,139	(385,876)
Increase in net retirement health benefit obligation	-	818,537	(818,537)
Massachusetts Teachers' Retirement Board	-	299,240	(299,240)
	<u>23,796,086</u>	<u>26,025,525</u>	<u>(2,229,439)</u>
Excess (deficit) of revenue over expenses	<u>\$ 200,639</u>	<u>\$ (358,212)</u>	<u>\$ (558,851)</u>

See independent auditor's report.



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, 2014, 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 13, 2014.

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*.

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 13, 2014

SEEM

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

November 13, 2014

Fritz DeGuglielmo LLC
8 Essex Street
Newburyport, Massachusetts 01950

This representation letter is provided in connection with your audit of the financial statements of SEEM Collaborative, which comprise the statement of net position as of June 30, 2014, 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, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of November 13, 2014, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 26, 2014, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- 7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of

noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.

- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the Collaborative is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11) We have provided you with:

- a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters, and all audit or relevant monitoring reports, if any, received from funding sources.
- b) Additional information that you have requested from us for the purpose of the audit.
- c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- d) Minutes of the meetings of the Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.

12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.

13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

- a) Management,
- b) Employees who have significant roles in internal control, or
- c) Others where the fraud could have a material effect on the financial statements.

15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.

16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

18) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Government—Specific

19) We have made available to you all financial records and related data and all audit or relevant monitoring reports, if any, received from funding sources.

20) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

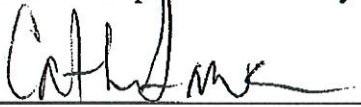
21) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

- 22) The Collaborative has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
- 24) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 25) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 26) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 27) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 28) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 29) The Collaborative has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 30) The Collaborative has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 31) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 32) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

- 33) The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
- 34) All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 35) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable and restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 36) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 37) Provisions for uncollectible receivables have been properly identified and recorded.
- 38) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

- 39) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 40) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 41) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 42) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 43) We have appropriately disclosed the SEEM Collaborative's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 44) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 45) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

Signature: _____



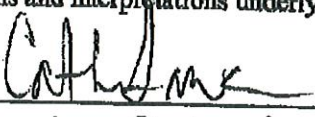
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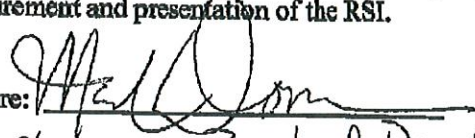
Title: _____

Executive Director

Title: _____

- 39) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 40) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 41) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 42) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 43) We have appropriately disclosed the SEEM Collaborative's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 44) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 45) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

Signature: 
Title: Executive Director

Signature: 
Title: Chairman, Board of Directors

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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, 2014.

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, 2014.



Board President

12/5/14
Date