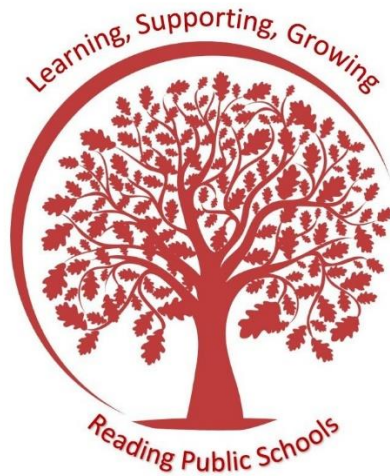


Reading Public Schools
School Committee Meeting Packet
January 20, 2022



Open Session 7:00 p.m.

RMHS Schettini Library



Town of Reading Meeting Posting with Agenda

Board - Committee - Commission - Council:

School Committee

Date: 2022-01-20

Time: 7:00 PM

Building: School - Memorial High

Location: School Library

Address: 62 Oakland Road

Agenda:

Purpose: Open Session

Meeting Called By: Samantha LaPierre on behalf of the Chair

Notices and agendas are to be posted 48 hours in advance of the meetings excluding Saturdays, Sundays and Legal Holidays. Please keep in mind the Town Clerk's hours of operation and make necessary arrangements to be sure your posting is made in an adequate amount of time. A listing of topics that the chair reasonably anticipates will be discussed at the meeting must be on the agenda.

All Meeting Postings must be submitted in typed format; handwritten notices will not be accepted.

Topics of Discussion:

7:00 p.m.	A.	Call to Order
7:00 p.m.		Public Hearing: FY23 Budget
7:20 p.m.	B.	Public Comment Consent Agenda 1. Friends of Reading Rockets Hockey, Inc. Donation 2. Habitat for Humanity Forsyth County 3. Madrid Spain Field Trip Reports 1. Student 2. Assistant Superintendent of Student Services 3. Assistant Superintendent of Learning & Teaching 4. Director of Finance and Operations 5. Superintendent 6. Liaison/Sub-Committee
7:40 p.m.	E.	New Business 1. Full Day Kindergarten Option Review
8:20 p.m.	D.	Old Business 1. FY23 Budget Discussion
	F.	Information / Correspondence 1. Email from Rebecca Liberman – RE: Priorities for Reading Public Schools 2. Email from Patricia Cignetti – RE: Question Regarding book , "Not My Idea" 3. SEEM FY21 Annual Report

This Agenda has been prepared in advance and represents a listing of topics that the chair reasonably anticipates will be discussed at the meeting. However the agenda does not necessarily include all matters which may be taken up at this meeting.

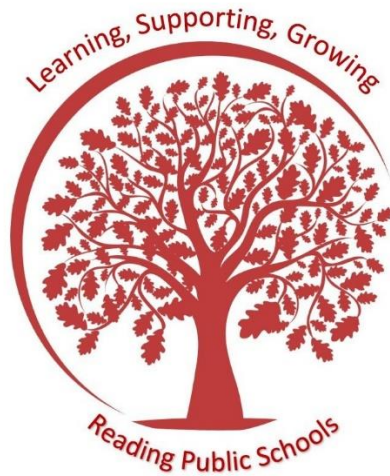


Town of Reading Meeting Posting with Agenda

9:30 p.m.		Adjourn

**Times are approximate

Reading Public Schools
School Committee Meeting Packet
January 20, 2022



Consent Agenda



Friends of Reading Rockets Hockey, Inc.
C/O Jon Vedder
133 Van Norden Road
Reading, MA 01867

January 5, 2022

Reading Public Schools
62 Oakland Street
Reading, Ma 01867

Re: Donation

To whomever it may concern,

Enclosed please find a check for \$2,000 to contribute to the boy's ice hockey team. This donation is made on behalf of the Friends of Reading Rockets Hockey, Inc. This check should be used to pay the two assistant coaches positions. Please note that our Federal Identification number is 45-2502338, and that all of our filings with the Internal Revenue Service and Commonwealth of Massachusetts are current.

Best regards

Stephen Lomanno
Board Member

Reading Public Schools
Field Trip Plan

This information should
be kept on file for a
minimum of 3 years.

- 1. Trip Coordinator Courtney Pray School RMHS Grade(s) Attending 10, 11, 12
- 2. Destination Habitat for Humanity Forsyth County, Winston-Salem, NC
- 3. Type of Trip: Day Extended Overnight Out of State International
- 4. Purpose of Trip H4H Club week long service trip to build homes
- 5. Field Trip Connection to Curriculum Frameworks (Be specific to actual grade level curriculum alignment)

6. Date(s) of Trip 7/17/22 - 7/23/22 Time of Departure _____ Time of Return _____

7. Cost of Trip ~\$850 Will there be fundraising? _____ If yes, please attach plan.

8. No. of Students Attending ~20 No. of Teachers 3-5 No. of other adults possibly 1 or 2 former RMHS students as peer leaders

9. Name of Travel Company (if applicable) _____

10. Transportation Required (Circle): Bus Train Boat Plane Private Car Other

11. Name of Company Providing Transportation JetBlue

12. If this is an overnight trip, is the bus driver getting sufficient rest in accordance with federal regulations and common sense? we rent 12-passenger vans to get to work sites

13. Departure Information (location and carrier) Boston Logan Airport /jetblue

14. Return Trip Information (location and carrier) Charlotte NC Airport /jetblue

15. Food and Lodging (if applicable) will be provided by Habitat Forsyth County

16. Address and Phone No. of Lodging (if applicable) 1023 W. 14th St, Winston-Salem NC 27015
336.765.8854

17. Has the school determined that the facility has adequate insurance consistent with the level of risk involved (e.g. sedentary trip as opposed to outdoor, physically active trip)? _____ If yes, attach a copy of the policy.

18. If swimming is involved, the school has determined that a lifeguard will be on duty at all times when students are in the water. Yes _____ No _____ N/A x

19. Please describe below the educational alternative for those students who will not be attending the trip.

Participation is voluntary

20. If there are students with disabilities or individual needs attending the trip, what accommodations/transportation have been put in place to assure that the student(s) has equal access to the experience?

If there are students w/ individual needs, we will coordinate in advance with HHS Forsyth

21. Please describe the process that will be used to determine student eligibility for the trip.

Chaperone Information

22. Names of Chaperones Attending Trip

Courtney Pray
Jessica Theriault
Zoe Broken Rope

of chaperones depends on ⁴ student interest and the # of students aged 16-17.

23. Names of Chaperones who will be receiving compensation from Travel Company or other source (if applicable) n/a

24. Source of Compensation for Chaperones (if applicable) n/a

25. Have all adults had the necessary CORI and/or SAFIS Criminal Background Checks YES

26. Please attach the following to this document:

- a. A detailed itinerary of the trip
- b. Signed state ethics financial disclosure forms from all teachers whose field trip cost will be covered. This is for any field trip where the cost per person is over \$50. To access the form, go to <http://www.mass.gov/ethics/disclosure-forms/municipal-employee-disclosure-forms/> and complete Form 11d, *Disclosure of Travel Expenses for Non-Elected/Appointed Employee required by 930 CMR 5.08(2)(d)1*.
- c. A copy of any contract associated with the field trip.

The Following Section is for Out of Country Field Trips Only

A. Are there any current travel warnings or advisories issued by the State Department? Please go to www.cdc.gov or www.travel.state.gov. Yes _____ No _____

If yes, please explain _____

B. Have you purchased medical insurance for each day of an out of country field trip? Yes ___ No ___
(attach a copy of the policy)

C. Is medical preclearance required? Yes _____ No _____

D. Does each student and staff member have the appropriate documentation necessary for travel to the country/countries being visited and for return to the United States? Yes _____ No _____

E. Copies of all students' passports shall be maintained by the Trip Coordinator.

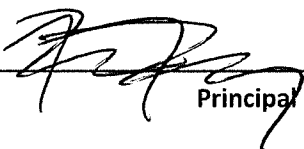
F. At least one staff member accompanying the students must have a phone number with international service.

Name of Staff Member _____

Telephone Number _____

To be completed by Reading Public School Administration

I certify that all requirements of the Reading Public Schools Field Trip Policy have been fulfilled.

27. APPROVED  _____ DATE 1/10/22
Principal (For All Field Trips)

28. APPROVED _____ DATE _____
Superintendent of Schools (For All Extended, Overnight, Out of State, and International Field Trips)

School Committee Approval Date (For Overnight, Out of State, and International Field Trips) _____

2022 Habitat for Humanity Club Summer Trip to Winston-Salem, NC



Trip Leaders: Ms. Pray (courtney.pray@reading.k12.ma.us),
Ms. Theriault (jessica.theriault@reading.k12.ma.us)
Mr. Broken Rope - Former RMHS teacher (zac.brokenrope@gmail.com)

Other chaperones (teachers/parents/adults affiliated with RMHS) may be needed, depending on interest level and number of students under age 18.

Dates of Trip: Sunday July 17th through Saturday, July 23rd, 2022 (NOTE: we won't know our exact travel times until we finalize our airline tickets).

Destination: Habitat for Humanity of Forsyth County, 1024 West 14. Street, Winston-Salem, NC 27103.

What will we be doing? Most of our time in North Carolina will be spent working on houses in various stages of construction. This involves moderate physical labor, and you can expect to be pretty tired at the end of the day. Our regular workday is from about 7:30 am – 3:00 pm, with 30 minutes for lunch. Although we work hard when we're on the job site, we have plenty of time for other activities. In the past, we visited a state park, went to a Salem Dash minor league baseball game, visited the original Krispy Kreme Donuts location, enjoyed some Carolina barbecue, played mini golf, and bonded at the volunteer lodge. The first and last days will be travel days.

Cost of Trip: \$850. This fee covers:

- Airfare & Rental vans
- Lodging at the Habitat for Humanity Volunteer Lodge
- Meals & some recreational activities
- Insurance provided by Habitat for Humanity International
- Mandatory school donation fee paid to Habitat for Humanity

Transportation: We will fly from Boston to Charlotte International Airport in North Carolina on JetBlue. The exact dates and times will be based on airfare and availability. When we arrive in Charlotte, the chaperones will drive rental vans from the airport to Winston-Salem (about 90 minutes away). These vans will also be how we get to and from the Volunteer Lodge to the build sites each day.

Purpose of Trip: We hope that this trip will not only advance the RMHS Habitat for Humanity Club's mission of volunteering to help build houses for underprivileged families, but also provide students with valuable leadership skills, volunteer experience and perspective on the broader world around them.

Specific Clothing/Equipment Required for this Trip: Students should bring casual clothing that can get dirty while working on a construction site, close-toed athletic shoes or boots, and weather-appropriate gear including raincoats, hats, sunscreen, bug spray, etc. You will also need to bring bedding and a towel – while the lodge provides beds for us, we are responsible for bringing our own sheets/blanket or sleeping bag and pillows.

The trip will include the following physical and sports activities (e.g. walking, running, swimming, skating, etc.): Students will participate in low to moderate intensity physical labor including painting, sanding, spackling, simple nailing/assembly, and other such building activities. Recreation activities include swimming (optional). **As per Habitat for Humanity regulations, students under age 18 will NOT be permitted to use power tools.**

Next Steps:

- Fill out this form:
https://docs.google.com/forms/d/e/1FAIpQLSe_GFLJsWKcT5_oA5353ooWuryQvzd4vm2yX-z5CC9IWIDy1Q/viewform?usp=sf_link
- Be sure you're on the Habitat for Humanity Remind group - text the code @rmhsh4h to 81010
- Attend all future Habitat for Humanity meetings
- Volunteer at the ReStore if you haven't already
- Inform parents of upcoming parent meetings (as they are scheduled)
- Email Ms. Pray with any questions at courtney.pray@reading.k12.ma.us

DRAFT 2022 NC Trip Agenda - RMHS Habitat for Humanity Club

Please note: We will not know our exact travel dates and times until we purchase our plane tickets. Which days and times we travel during will be based in part on the price of tickets and the times available. Our return will definitely be on Saturday the 23rd.

Departure (anticipated):

Sunday, July 17, 2022

- Depart Logan Int'l Airport (morning). Students meet at the airport, dropped off by parents
- Arrive at Charlotte-Douglas Int'l Airport. Chaperones drive rental vans from Charlotte to Winston-Salem (~90 mins)
- Dinner in Winston-Salem & free time at the lodge

Week Itinerary

Monday, July 18 – Thursday, July 21

- Breakfast at lodge
- 7:00 am - meet Habitat worksite supervisors for daily assignment
- 7:30 am - 11:30 am - building onsite
- 11:30 am - 12:00 pm - lunch at the Lodge provided by Habitat
- 12:00 pm - 3:00 pm - building onsite
- 3:00 pm - 5:00 pm - free time at the Lodge
- 5:00 pm - dinner provided by the Lodge
- 6:00 pm - 10:00 pm – activities/free time at the Lodge (students are not allowed to leave the Lodge grounds without an adult chaperone)
- 10:00 pm - lights out

Friday, July 22

- Same as Monday - Thursday, except dinner is not provided by the lodge so we will go out for BBQ (~\$20 cash per student)

Return (anticipated):

Saturday, July 23

- Breakfast at Lodge
- Depart for airport about 4 hours before scheduled flight (allow ~2 hours of driving time + time to return rental vans and get through security)
- Fly home from Charlotte Douglas Int'l Airport
- Parents pick up students at Logan Airport

Reading Public Schools
Field Trip Plan

This information should
be kept on file for a
minimum of 3 years.

1. Trip Coordinator Courtney Pray School RMHS Grade(s) Attending 11/12
2. Destination Madrid, Spain
3. Type of Trip: Day Extended Overnight Out of State International
4. Purpose of Trip the Spanish Exchange w/our sister school in Madrid
5. Field Trip Connection to Curriculum Frameworks (Be specific to actual grade level curriculum alignment)
Students have the opportunity to host students from Spain in September of 2022 and live with them in Feb '23.
6. Date(s) of Trip 2/17/23 - 3/4/23 Time of Departure _____ Time of Return _____
7. Cost of Trip \$2800 - \$3000 Will there be fundraising? no If yes, please attach plan.
8. No. of Students Attending TBD No. of Teachers ~3/TBD No. of other adults _____
9. Name of Travel Company (if applicable) FORUM by Promotour
10. Transportation Required (Circle): Bus Train Boat Plane Private Car Other
11. Name of Company Providing Transportation FORUM by Promotour
12. If this is an overnight trip, is the bus driver getting sufficient rest in accordance with federal regulations and common sense? _____
13. Departure Information (location and carrier) Logan Airport / Iberia airlines
14. Return Trip Information (location and carrier) Málaga airport / Barajas airport / Iberia
15. Food and Lodging (if applicable) will be provided by host-families
16. Address and Phone No. of Lodging (if applicable) _____
17. Has the school determined that the facility has adequate insurance consistent with the level of risk involved (e.g. sedentary trip as opposed to outdoor, physically active trip)? _____ If yes, attach a copy of the policy.
18. If swimming is involved, the school has determined that a lifeguard will be on duty at all times when students are in the water. Yes _____ No _____ N/A

19. Please describe below the educational alternative for those students who will not be attending the trip.

Participation in the exchange is completely voluntary.

20. If there are students with disabilities or individual needs attending the trip, what accommodations/transportation have been put in place to assure that the student(s) has equal access to the experience?

If there are students with individual needs, we will coordinate with families / Forum to ensure appropriate accommodations

21. Please describe the process that will be used to determine student eligibility for the trip.

Chaperone Information

22. Names of Chaperones Attending Trip

Courtney Pray
Angelo Bosco, RMTS Teacher
Demick Ryan, RMTS Teacher

23. Names of Chaperones who will be receiving compensation from Travel Company or other source (if applicable)

none

24. Source of Compensation for Chaperones (if applicable) none

25. Have all adults had the necessary CORI and/or SAFIS Criminal Background Checks yes

26. Please attach the following to this document:

- a. A detailed itinerary of the trip
- b. Signed state ethics financial disclosure forms from all teachers whose field trip cost will be covered. This is for any field trip where the cost per person is over \$50. To access the form, go to <http://www.mass.gov/ethics/disclosure-forms/municipal-employee-disclosure-forms/> and complete Form 11d, *Disclosure of Travel Expenses for Non-Elected/Appointed Employee required by 930 CMR 5.08(2)(d)1*.
- c. A copy of any contract associated with the field trip.

The Following Section is for Out of Country Field Trips Only

A. Are there any current travel warnings or advisories issued by the State Department? Please go to www.cdc.gov or www.travel.state.gov. Yes _____ No _____

If yes, please explain _____

B. Have you purchased medical insurance for each day of an out of country field trip? Yes ___ No ___
(attach a copy of the policy)

C. Is medical preclearance required? Yes _____ No _____

D. Does each student and staff member have the appropriate documentation necessary for travel to the country/countries being visited and for return to the United States? Yes _____ No _____

E. Copies of all students' passports shall be maintained by the Trip Coordinator.

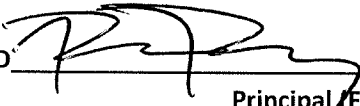
F. At least one staff member accompanying the students must have a phone number with international service.

Name of Staff Member _____

Telephone Number _____

To be completed by Reading Public School Administration

I certify that all requirements of the Reading Public Schools Field Trip Policy have been fulfilled.

27. APPROVED  _____ DATE 1/10/22 _____
Principal (For All Field Trips)

28. APPROVED _____ DATE _____
Superintendent of Schools (For All Extended, Overnight, Out of State, and International Field Trips)

School Committee Approval Date (For Overnight, Out of State, and International Field Trips) _____



Exchange in Madrid and Tour of Andalucia

17 Feb 2023 - 4 Mar 2023 | 15 days

¡Bienvenidos a España!, a land where the Old World mixes with modernity in art, architecture, and culture. Some of the world's greatest civilizations have left their mark on the Iberian peninsula creating a fascinating mix of Roman, Moorish and Gothic sites for you to visit.



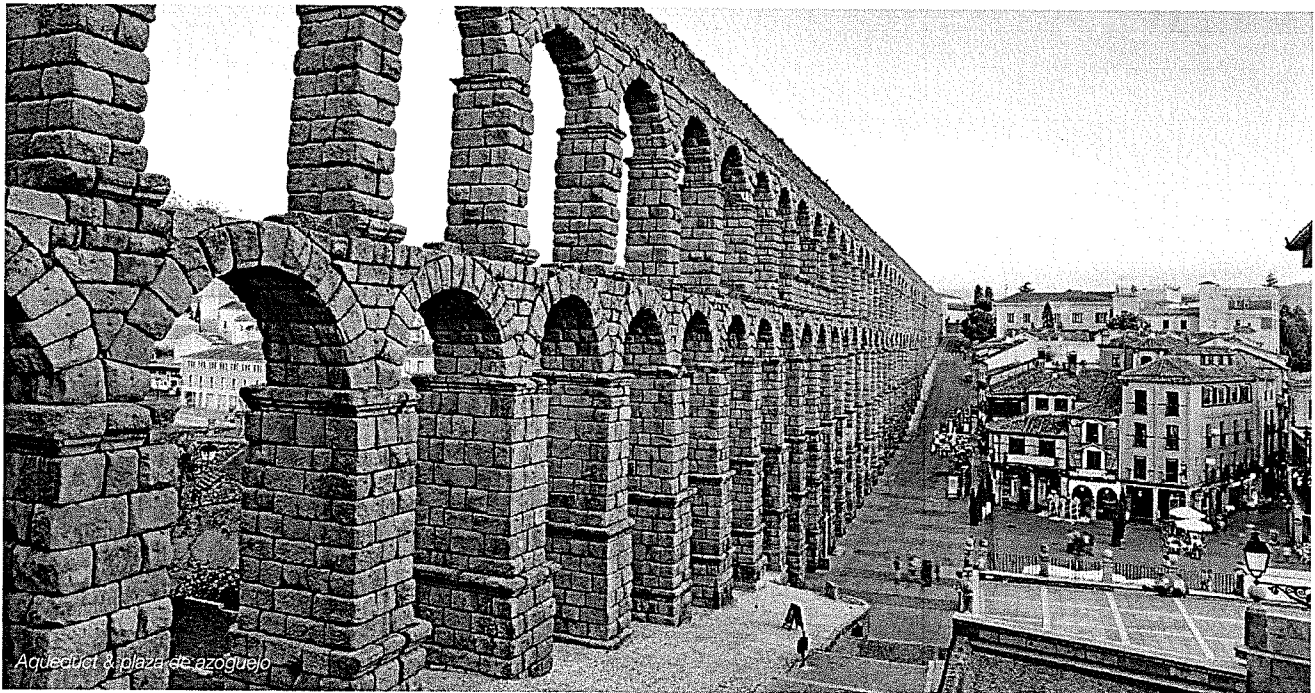
WHY SEND YOUR STUDENTS ON A FORUM LANGUAGE EXPERIENCE?

you will benefit from...

*E*xpertise of more than 28 years in the field,
*M*ore value for your investment in education,

while students benefit from...

*P*rivate tailor-made educational tours,
*O*pportunities to engage with locals,
*W*isdom and a greater interest in learning,
*E*nhancement on college applications,
*R*espect and understanding of other cultures



- ❑ Visit the **Palacio Real**, an immense 18th-century palace which was the residence of all Spanish kings and which is still used for state ceremonies. Then, stroll through the blossoming Campo del Moro Gardens and Sabatini Gardens.
- ❑ Dinner and night accommodation with your host family.

Day 5 - SEGOVIA

- ❑ Have breakfast with your **host family**.
- ❑ Meet your Forum Tour Manager and board your private bus to Segovia.
- ❑ Perched on a rocky hilltop, Segovia is one of the most spectacular legacies of the Roman Empire in Spain. The city is bordered by a medieval wall with cobblestone streets, ancient alleyways, and charming squares.
- ❑ Meet your **local guide** who will help you make the most out of your visit by providing you with details, highlights, and insights.
- ❑ Discover the spectacular **Roman Aqueduct**, one of the Roman Empire's most impressive works of engineering, built to bring water from outside sources into populated cities and towns.
- ❑ Step inside the **Catedral de Segovia**, referred to as the 'Lady of Cathedrals' and one of the finest examples of Gothic architecture.
- ❑ Visit the **Alcázar**, a medieval castle which is said to have inspired Walt Disney's castle in Sleeping Beauty. Explore the stunning interiors and intriguing mix of Gothic, Romanesque, and Moorish architectural styles.
- ❑ Dinner and night accommodation with your host family.

Day 6 - MADRID

- ❑ Have breakfast with your **host family**.
- ❑ Board your private bus to Madrid.
- ❑ Meet your **local guide** who will help you make the most out of your visit by providing you with details, highlights, and insights.



- ❑ Meet your **local guide** who will help you make the most out of your visit by providing you with details, highlights, and insights.
- ❑ Stroll through the town and its impressive historic quarter which still has the same layout as it had in the Middle Ages.
- ❑ Enter the **Cathedral of Toledo**, the spiritual heart of the Spanish Church.
- ❑ Stop by the Church of **Santo Tomé** to see the masterpiece of renaissance painter El Greco, "The Burial of the Count of Orgaz," from the late 1500's.
- ❑ Visit a **marzipan factory**, a typical Spanish sweet made with peeled almonds and sugar, which is often eaten during Christmas.
- ❑ Stop at a traditional **sword shop** where you will learn how metal is forged into elaborate weaponry.
- ❑ Later head back to to have dinner and night accommodation with your host family.

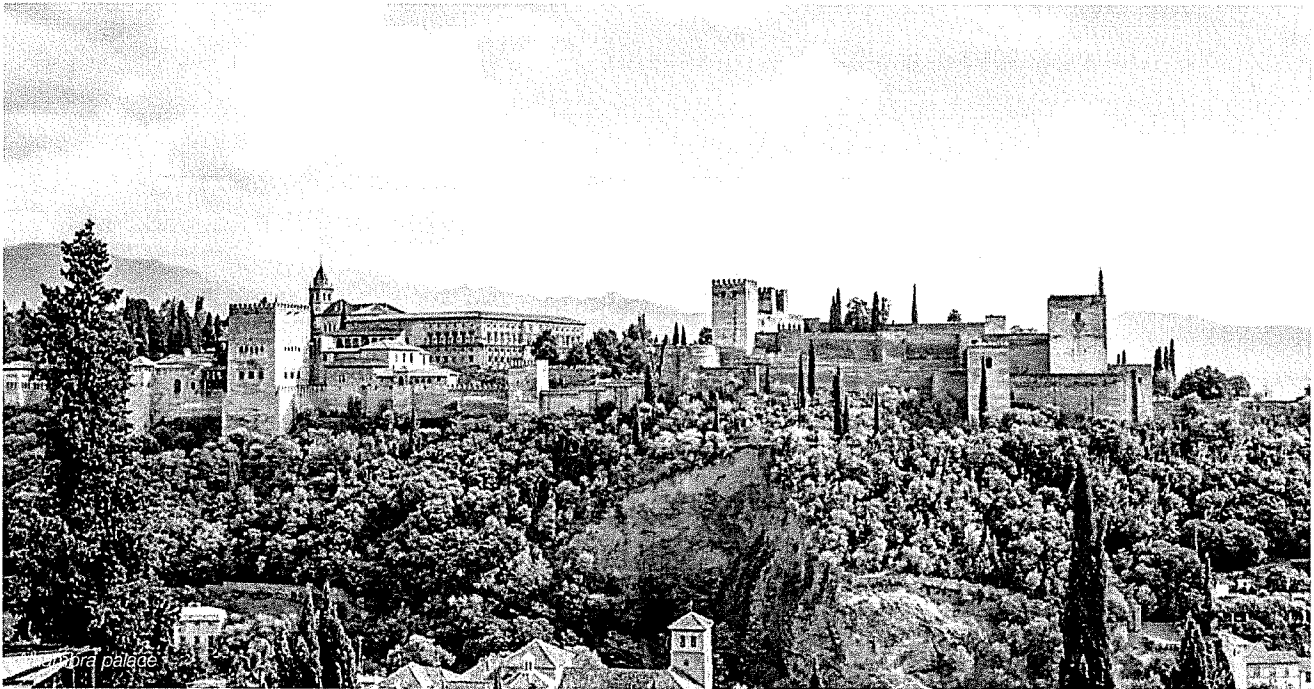
Day 11 - EXCHANGE PROGRAM

- ❑ Have breakfast with your **host family**.
- ❑ Attend school with your exchange partner. Activities and workshops may be organized at the school during your visit (to be confirmed with your partner school).
- ❑ Afternoon activities and workshops may be organized at the school during your visit (to be confirmed with your partner school).
- ❑ Later head back to to have dinner and night accommodation with your host family.

work day

Day 12 - MADRID | SEVILLA

- ❑ Have breakfast and later say goodbye or "hasta pronto" to your host family.
- ❑ Meet your **Forum Tour Manager** and transfer by private bus to the train station in Madrid.
- ❑ Catch the AVE high-speed train to **Sevilla**.
- ❑ Transfer to you hotel to check-in, drop your bags and freshen up.
- ❑ Meet your **local guide** who will help you make the most out of your visit by providing you with details, highlights, and insights.



- Visit the **Cathedral de Granada**, considered the best representation of Spanish Renaissance style with its impressive facades and stunning interior.
- Explore the **Albaicín**, Granada's old Arab quarter. Walk up the "calle de las teterías" to the "Mirador de San Nicolás", and enjoy the amazing view of the Alhambra and Sierra Nevada Mountains.
- Enjoy a meal with your group in a local restaurant.
- Night accommodation at your hotel.

Day 15 - DEPART

- Transfer to the airport to catch your flight back home.

Program cost per person*

18+ participants	\$2827
14 - 17 participants	\$2950
10 - 13 participants	\$3175

Payment schedule

February 18 2022	\$500
March 18 2022	\$800
April 18 2022	\$800
May 13 2022	Balance

Trip Program includes:

- ✓ Round-trip airfare* from Logan International Airport to Barajas Airport and from Malaga Airport to Logan International Airport
- ✓ Departure taxes and airline fuel surcharges of \$569 per traveler
- ✓ 3 night(s) multiple occupancy (3/4 students per room with private bath) in quality three-star hotels
- ✓ Accommodation with your host family during the exchange program
- ✓ Meals at hotel and local restaurants - Breakfast: 3 / Lunch: 1 / Dinner: 3 (includes one beverage and a vegetarian option).
- ✓ Meals with your host family (exceptions may apply)
- ✓ All cultural and aforementioned visits, activities, tours, and admissions as per itinerary.
- ✓ Classes and workshops (to be confirmed by the partner schools)
- ✓ Service of a dynamic professional bilingual Forum Tour Manager with the group on tour.
- ✓ Ground transportation while in Europe
- ✓ 1 free traveler for every 6 full paying participants - based on twin occupancy at the hotel.
- ✓ One \$50 check (sent before departure) to purchase a prepaid cell phone with phone card for the duration of your exchange.

Trip Program does not include:

- ✗ Airline baggage fees
- ✗ Not include: Any test (including COVID) that is required to enter the destination country or to re-enter the country of origin. Note: In the event that a country requires such a test and the traveler refuses to take the test, this situation will not give the traveler the right to cancel the trip with just cause.
- ✗ Rooming and Adult Supplements:
 - Twin Room Guarantee Supplement \$50 pp/night or Single Room Guarantee Supplement \$100 pp/night
 - Adult Activity Supplement \$12 pp/day
- ✗ Meals not indicated in your itinerary
- ✗ Tips are at your discretion – these are standard guidelines:
 - Forum Tour Manager: 5 Euros per day, per traveler
 - Bus Drivers: 1 Euro per day, per traveler
 - For all other services (restaurant staff, local guides, transfer drivers, etc) tips would be at your discretion. We recommend setting aside approximately 5 USD per day / per person to have money available to tip based on the service received.

Date of quote: Oct 05, 2021 | Prices are valid until: Feb 18, 2022 | Your Forum Tour Consultant: Santiago Aristizabal

* All services listed on the proposal are subject to availability. In the event of not being able to book a desired service or supplier, it will be replaced by a similar item of equal standard and value.

* Airlines have the legal right to increase fuel surcharges to flight tickets after bookings have been made. In the event of an increase in airline taxes and/or fuel surcharges, Forum reserves the right to update prices accordingly.

* Forum Language Experience has purchased the Student Protection Plan from Travel Insured International on behalf of all participants. If you would like to purchase the optional **Cancel For Any Reason** benefit, you must choose it at the time of enrollment, and the additional fee **MUST** be included with your first trip deposit. The total cost for this upgrade is **\$30.38**. ***CFAR is not available to residents of NY***

* Forum has quoted this package at an exchange rate of 1 Euro = 1.18 Dollar. In the event of a significant change in the exchange rate, Forum reserves the right to update prices accordingly.



COVID-19 SAFETY MEASURES

Dear students, parents, and teachers-

As the world begins to re-open its borders and relax travel measures, we are aware that many of you continue to have concerns regarding the health and financial risks of post-pandemic travel. Forum completely understands your concerns and is committed to ensuring a safe return to student travel for you and your group.

That is why our risk-assessment team has been working around the clock to stay current on the latest safety recommendations from official sources and to implement the following preventative measures** for your future trip.*

***SOURCES**

These measures will be updated periodically based on recommendations from the following sources:

- [The CDC - Centers for Disease Control and Prevention](#)
- [The WHO - World Health Organization](#)
- [The US Department of State](#)
- [Council of the European Union](#)

****MEASURES**

- **ITINERARY PLANNING:** our experienced tour consultants and reservations team will help plan your itinerary to allow adequate time to do each activity safely by following mandates for capacity and social distancing, while still making the most out of each day. They will continue to monitor each city and supplier prior to and during your travel to ensure your group's safety, and will provide alternative activities in case they are needed.
- **TERMS AND CONDITIONS:** we have recently updated our "Terms and Conditions" to allow new travelers a risk-free enrollment that allows them to cancel with no fees up to 4 months prior to a trip's departure date for trips with flights and up to 3 months prior to a trip's departure date for trips with no flights. Furthermore, each group will be receiving detailed information via the group leader regarding deadlines should their trip need to be cancelled or re-scheduled due to the pandemic.
- **INSURANCE:** with the help of our insurance partner, Travel Insured International, we will help provide relevant coverage information for the "Student Protection Plan" included in your tour cost and the additional CFAR (Cancel for Any Reason) upgrade. Based on recent events, we recommend that all travelers purchase the CFAR as it is the only policy that offers coverage for cancellations due to the pandemic equaling 75% of the non-refundable tour cost i.e. cancellation fees. For information regarding additional coverage related to COVID-19, please visit <https://www.travelinsured.com/coronavirus/>.
- **COUNTRY REQUIREMENTS:** each group will receive a guideline for their destination country including updated travel requirements and nearest hospitals and urgent care centers in each city. If your destination country requires a negative PCR-test result for entry, the planning and cost associated with testing are the traveler's responsibility. If any traveler is unable to provide a valid test, they will be denied travel and cancellation fees will apply per Forum's "terms and conditions."
- **VACCINATION:** each traveler will be required to be fully vaccinated with the final dose taken at least 2 weeks prior to departure, and to present a vaccination card previous to and during travel. If any traveler is unable to provide a valid vaccination card, they will be denied travel and cancellation fees will apply per Forum's "terms and conditions."



TERMS AND CONDITIONS

The following Terms and Conditions were updated May 24, 2021 and apply for travel anytime between September 1, 2021 to August 31, 2022.

RESERVATION, PRICE AND PAYMENT

Reservation

When you register for a trip with Forum Language Experience ("Forum"), you accept our Terms and Conditions. Your payments and participation in the trip is your continuing acceptance of Forum's Terms and Conditions. Your reservation will be confirmed once you have submitted the online registration form and paid your trip deposit.

Price Guarantee

All prices are quoted in your local currency unless stated otherwise. Prices are calculated using exchange rates and tariffs in place on the date of your quote. Once Forum has confirmed your reservation, the land-portion price is guaranteed. Forum reserves the right to adjust the trip price and apply surcharges up to 60 days prior to departure in the event of:

- Increases in transportation costs due to fuel surcharge and/or any domestic/international departure or arrival taxes, security charges or any other types of charges imposed by airlines, airports, governments, etc.
- Exchange rate modification
- Trip modification / change in group size

Adult Supplement

The majority of our trips are designed for students; however, adults are welcome to join. A flat rate supplement of \$10 per day will be charged per adult (travelers over the age of 18).

Single/Twin Room Guarantee Supplement

This supplement does not cover night trains, cruise ships or ferries:

SUPPLEMENT	
Double/Twin Occupancy	\$40 per night
Single Occupancy	\$80 per night

Payment

We accept all major credit cards, personal checks and money orders. A deposit is payable at the time of enrollment in order to guarantee the reservation. Your payment is not deemed made until Forum receives it. Participants that do not make a deposit within seven days of enrollment will be automatically moved to the cancelled list. If they later decide to participate, their spot will no longer be guaranteed and will be subject to availability. The balance of payment must be made prior to departure.

A reservation made after the final payment deadline is payable in full at the time of booking. Failure to pay in full before the balance deadline will result in a management fee of \$150 to cover the additional communication and administration costs and is subject to the Cancellation Fee Schedule below. Please note that a non-sufficient fund fee of a minimum of \$50 will be charged to the participant if any payment is denied by the participant's bank.

	INITIAL DEPOSIT	FULL PAYMENT DEADLINE
Land-Based Programs (by Bus/Train)	\$300	45 days prior to departure
All Programs including flights	\$500	90 days prior to departure

Refunds

No refund will be made for any unused travel services or any portion thereof, nor is the price or value of unused travel services exchangeable for alternative services.

Payment Protection Coverage

Forum is registered with the State of California Seller of Travel Program, registration number 2061627, and its contact information is at the end of these Terms and Conditions.



CANCELLATION AND MODIFICATION

Cancellation Made by Participant

Notice of cancellation must be made in writing to Forum. The cancellation date will reflect the date the written notification is received. For each cancelled participant, the rate charged to the remaining participants of the trip will be adjusted according to the trip's price list. In the event of cancellation, all train tickets, plane tickets and other vouchers must be returned to our ticketing department before a refund can be processed.

Trips with flights, train or ferry

CANCELLATION	CHARGES
4 months or more prior to travel	No charge*
Between 122 and 90 days	\$600 per person
Between 89 and 45 days	50% of trip cost
Within 44 days before departure	100% of trip cost

**For groups with less than 10 travelers, the minimum cancellation charge will be based on the cost of the airline ticket issued.
**Additional administration fees of up to \$150 may apply.*

Trips without flights, train or ferry

CANCELLATION	CHARGES
3 months or more prior to travel	No charge*
Between 89 and 60 days	\$150 per person
Between 59 and 30 days	50% of trip cost
Within 29 days before departure	100% of trip cost

**Additional administration fees of up to \$50 may apply*

Cancellation Made by Forum

We reserve the right to cancel a trip. In such case our liability will be limited to the purchase price of the travel services only, and we shall not be liable for any claims, demands, losses or damages of any nature or kind whatsoever you may have by reason of our cancellation of the travel services. Cancellation for country instability will be based on a "Travel Warning" issued by the US Department of State for the destination country(s) of your trip. Forum will not cancel a trip for any other cautions or alerts issued by any government or agency. Forum cannot be responsible if the Group Leader, chaperone or participants choose to cancel or not participate in a trip. Forum will apply cancellation charges as listed above. Forum offers cancellation insurance for participants who may wish to purchase additional insurance beyond that offered by Forum. You may also wish to purchase your own travel insurance policy from a private insurer.

Cancellation by Group Leader/School District

A trip cancelled by a Group Leader or School District cancels the trip for all participants. A trip cancelled by a Group Leader or School District will result in cancellation charges as listed above. If a Group Leader, School District or participant is interested in purchasing additional insurance to protect the interests of all participants, they should contact Forum or purchase their own travel insurance policy from a private insurer.

Modification Made by Participant

If there is a trip modification, you agree to pay any additional charges as a result of that modification, and you agree that there will be no refund or rebate as a result of a modification.

Modification Made by Forum

We reserve the right to modify a trip by substituting similar services or making other changes as necessary based on availability of accommodations or vendors. Furthermore, suppliers have the right to substitute other suppliers in their place with or without notice. In all cases, you will receive a comparable or superior service. During local festivities, national holidays, strikes, demonstrations, or other events beyond our control, access to certain facilities such as museums, restaurants, sightseeing tours, or shopping may be limited or not available. Weather conditions may cause delays, modification or cancellation of services. Forum does not accept responsibility in such cases. Alternatives will be offered whenever possible.

Participant Substitution

Any participant seeking to cancel a trip must submit a written cancellation form. If a participant submits a written cancellation three months or more prior to departure, and simultaneously submits registration for a new participant and all fees due under the payment schedule, to take the place of the cancelling participant, Forum will issue a refund to the cancelling participant according to the Reimbursement Schedule below. Forum will not charge any transfer or cancellation fees for substitutions three months or more prior to departure. If a participant seeks to cancel travel

FORUM

LANGUAGE EXPERIENCE

BY PROMETOUR

within three months and prior to four days before departure, and to substitute a new participant, the cancelling participant must submit a written cancellation along with a new participant registration and full payment. Forum will issue a reimbursement to the cancelling participant, less \$300, according to the Reimbursement Schedule below. Forum reserves the right to refuse a participant substitution.

Reimbursement Process & Timing

Forum will reimburse you for the amounts due, less any offsets, in thirty days from the latest of one of the following dates:

- (a) The scheduled date of departure.
- (b) The day the participant requests a refund in writing on the cancellation form provided by Forum.
- (c) The day of cancellation by Forum.

Participant agrees that no interest will be paid on refunds.

*Refunds will only be made by check, regardless of the payment method used.

RESPONSIBILITIES

Travel Interruption

After commencement of a trip, if you should withdraw or abandon the trip or if you should be prevented from traveling by any of Forum's vendors (e.g. insufficient identification), you relinquish all claims for funds and agree that Forum is entitled to retain the funds. In case of illness or physical limitations, you must obtain a medical certificate or declaration from a health care provider and file an insurance claim. Forum will not reimburse you for any payments but will provide you with the information to submit your claim to the insurer. Forum makes no representation or guarantees concerning reimbursements of funds paid under any insurance claim.

Health and Capabilities

The pace of a trip varies, but in general, they require participants to be in good physical and mental health. Please inform your Tour Consultant of any physical disabilities or limitations. We recommend that participants seek medical advice before departure.

Passengers requiring food complying with special diets should make a request at the time of registration. Forum will do its best to meet these requests, however some of Forum's vendors may not be able to accommodate all requests.

Passport, Visas & Administration

The participant is responsible for obtaining all visas, passports, entry documents, health requirements and any documents required by laws, regulations, orders and/or requirements of the countries to be visited. **We suggest that this process be completed well in advance of departure.** Non-US or non-Canadian citizens must consult appropriate consulates to determine if any visas are needed. Failure to do so may result in refusal of travel. All passengers traveling internationally are required to have a passport. Most countries require that the passport be valid for at least six (6) months beyond the conclusion of your trip. In addition to appropriate travel documents for your destinations, **minors (travelers under 18 years old) traveling to any foreign destination when not accompanied by both parents, must have an affidavit stating:**

The child is traveling to a foreign destination with the permission of the parents/legal guardian. The child is traveling in someone else's care.

The affidavit must be signed by both parents (or the sole, documented custodial parent) and must be notarized for some destinations (e.g. Mexico, Costa Rica) If a minor is living with only one parent, the affidavit must be signed by that parent and be accompanied by a copy of their legal custody agreement.

It is the sole responsibility of the participant to provide proper documentation. Names on airline tickets must be identical to the passenger's passport. **No refunds will be made for improper documentation resulting in denied boarding or entry.**

Conduct and Behavior

The Group Leader is responsible for the supervision and general well-being of their group. In the event of student misconduct, it is the responsibility of the Group Leader to discipline the students involved and decide what action to take in regard to contacting the parents.

If the Forum Tour Manager witnesses any issues with student behavior, they will inform the Group Leader immediately.

Most groups have a minimum complimentary ratio of one chaperone to ten students. Normally, chaperones are teachers from the school; thus, they also know the students and will assist the Group Leader with issues related to conduct and behavior.

If a Group Leader decides that a student is no longer able to participate in the trip due to behavior issues, cancellation fees will be applied following Forum Language Experience Terms and Conditions without exceptions. Should the Group Leader decide to send a student home for behavioral issues during the trip, all expenses related to the early trip termination will be paid for by the parent(s)/legal guardian of the child.

Liability

Forum takes pride in selecting quality travel partners (i.e. airlines, hotels, ground transport companies, etc.). Your Forum program begins when you leave from your program's established departure city and ends upon completion of the program's services. Forum's travel partners are independent parties over which Forum has no direct control. Forum, its affiliates, directors, officers, employees, teacher/group leader, and school cannot be held responsible for events beyond their control, including but not limited to: war, civil unrest, politically motivated acts of violence, acts of God, terrorist activities, strikes, or government restrictions. Forum is not responsible for personal injury, death, property damage, baggage and personal effect loss or theft, in the absence of Forum's gross negligence. This includes any injury, death or damage arising from either an act or



BY PROMETOUR

omission related to the use of any vehicle, host family, school, airline, hotel, tour operator, transportation company, sightseeing contractor or other firm, company, agency or individual. As part of your agreement to travel with Forum, you have agreed to arbitrate any disputes related to injury, death or damage. Forum is not responsible for the behavior of participants on a trip - this is the sole responsibility of the group leader, participants and chaperones.

Travel Insurance Coverage

All groups traveling by plane are covered by Forum's complete cancellation, travel protection and emergency medical insurance package. All land-based international trips include Forum's emergency medical insurance package. These programs are **not** optional and can only be revoked for a group with a signed insurance waiver.

Airlines and Airports

Participant(s) are subject to the terms and conditions of the airline, which constitute the sole contract between airline and passenger. Flight delays and schedule changes are the sole responsibility of the airline. Any domestic and international departure or arrival taxes, security charges, fuel surcharges, baggage fees or any other charges imposed by airlines, airports, governments etc. are subject to change without notice due to legislation beyond our control. Forum reserves the right to pass on said changes to each passenger. Additional tickets may be requested up to a maximum of 45 days prior to departure and may incur additional fees. Alternate return-date requests are limited to 10% of the total group size. It is not possible to alter your return/departure point or flight route. The deadline to submit a request for an alternate return is 90 days prior to departure. A \$150 Forum Service Fee will be applied for processing your request, and will be upheld if you choose not to take the option we offer. You will be informed of the final cost including any applicable airline supplements before changes are made. Any additional changes will incur fees as previously mentioned.

Governing Law

California law, without regard to its conflict of laws principles, shall govern and enforce this Agreement, regardless of where the services are performed, or parties reside.

Claims and Statute of Limitations

Either Party may initiate dispute resolution proceedings by emailing or mailing a written notice to the other party within six months of the occurrence or six months of when the Party first had knowledge of the dispute issues. Both parties agree to waive all disputes where written notification was not provided within six months of when that claim arose.

Negotiation.

As a condition precedent to arbitration or any other dispute resolution, the Parties agree to enter into negotiation to resolve any dispute. After a party receives a notice of a claim, both Parties agree to submit a written statement of their position and then negotiate in good faith to reach a mutually agreeable settlement within sixty days or another reasonable amount of time as agreed by the Parties.

Insurance

If any claim is covered by insurance, as a condition precedent to filing arbitration, that Party agrees to file its insurance claim directly with the insurer prior to filing arbitration.

Arbitration

If negotiations are unsuccessful in resolving a dispute, the dispute, except those within the exclusive jurisdiction of the Small Claims Court, shall be submitted to binding Arbitration with Judicate West applying the American Arbitration Association Rules, unless the parties mutually agree otherwise in writing. Any claim whether in the Small Claims Court or arbitration must be filed within 150 days from the date when notice was first sent to the opposing party. The Parties intend this paragraph to be a self-executing arbitration clause. The arbitration shall take place within 120 days after filing for arbitration, unless the parties stipulate otherwise. The Parties agree that all claims, whether in court or arbitration shall be filed in San Diego County.

Mediation

A condition precedent to any arbitration decision is that within 60 days after the initial filing arbitration, a person from each Party with sufficient authority to resolve the case, and their legal representative, agrees to meet in-person to mediate the dispute. The place of the meeting shall be within San Diego County, and if the parties cannot agree on a location, it shall take place at the office of Forum. Each party agrees to pay one-half the costs of the Mediation. No less than 10 days prior to the mediation, each party agrees to submit a brief written statement of its position to the opposing Party. If either party fails to appear in person, that party must pay all the mediation costs as a condition precedent to further dispute resolution.

Settlement Offer

Either Party may offer a written settlement proposal to the opposing party at any time that is valid for 15 days. The Prevailing Party is the Party who makes a Settlement Offer, and obtains an arbitration award or a later Settlement Offer from the opposing Party that is equal to or exceeds its earlier Settlement Offer. A Party who files a claim in Court, instead of according to the terms of this dispute resolution section, shall not be a Prevailing Party, even if it wins substantially all its claims in arbitration and exceeds its Settlement offer.

Attorney's Fees and Costs

Attorney's fees and costs shall be awarded to the Prevailing Party in an arbitration. Costs shall be awarded to the Prevailing Party from the inception of the dispute. Attorney's fees and costs shall be awarded beginning with the date the Prevailing Party made its Settlement Offer.

Lawsuit



BY PROMETOUR

If either party files suit, other than a Small Claims lawsuit or to enforce arbitration, the Court shall award attorney fees against the party filing the suit, regardless of the outcome of that suit, in an amount of the actual attorney fees paid by the Plaintiff plus the unpaid billings of the current and prior month. The parties agree that the court is not authorized to award an amount less than the fees actually incurred.

Venue

Any lawsuit, mediation or arbitration shall take place in the City of San Diego. Parties waive any objection to personal jurisdiction and venue.

Statutory Notices California Corporations Code § 17550.13

California law requires certain Sellers of Travel to have a trust account or bond. This business has a trust account. Forum is a seller of travel and a participant in the California Travel Consumer Restitution Fund (<https://www.tcrinfo.org/>). A passenger, or the person making payment for the passenger, who was located in California at the time of the sale of air or sea transportation or travel services, has a right to make a claim on that fund. The losses covered include travel services that you paid for, but did not receive. You must file your claim on the forms provided by the California Travel Consumer Restitution Fund. If you file a claim with the California Travel Consumer Restitution Fund, you forfeit your right to file a claim against Forum. The time limit for making a claim is one year from the date of completion of the travel for which you claim a refund. Your claim must exceed \$50 and cannot exceed \$15,000. There is a filing fee to file your claim with California Travel Consumer Restitution Fund. Forum operates only in California and does not participate in any other State's seller of travel program or restitution fund. If a participant is outside the State of California, he/she is not eligible to file a claim to the California Travel Consumer Restitution Fund.

Privacy Notice

When you enroll for a trip with Forum, you will be asked to submit personal information such as your name, address, email address, gender, phone number, date of birth and passport number. We will share your personal information with suppliers (e.g. airline, hotel, insurance and activity providers) only when necessary to fulfill your program requirements and reservations. We will never sell or rent your personal data to third party companies. By enrolling in our programs through our online platform, you are authorizing us to disclose to our suppliers the information required to complete the program requested and fulfill related requirements such as insurance and medical coverage.

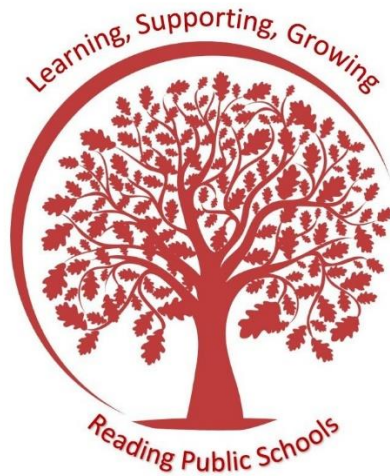
Financial Security

We take precautions to protect your information. When you submit sensitive information via the website, such as credit card data, your information is protected and does not remain stored in our system.

Contact

Prometour USA Inc., a California corporation dba Forum Language Experience
2700 Adams Avenue Suite 205 San Diego, CA 92116-1352
+1 619 432-0249
Info@forumlanguageexperience.com

Reading Public Schools
School Committee Meeting Packet
January 20, 2022



New Business

Universal Full Day Kindergarten

Reading Public Schools
School Committee Presentation
January 20, 2022



Why is FDK a top educational priority?

The future of Reading Public Schools depends upon a high-quality early childhood program. This is especially critical in our current context.

High-quality early childhood programs:

- Support whole child development including academic, social and school readiness skills

Our current context:

- Impact of pandemic on 3-5 year olds
- Need to increase access to rich learning environments



Rationale for Universal Full-Day Kindergarten

1. Foundational for district improvement
2. Programming/outcomes
3. Reputation as top-tier district
4. Impact on community



Foundational for District Improvement

What other top educational needs can be met by FDK?

- Supporting social-emotional learning
- Bolstering early literacy instruction
- Increasing access to EL services
- Improving outcomes for ALL students



Programming/Outcomes

How does the FDK day compare to the HDK day?

	Core Academics	Art/Music/PE	Social and Structured Play
Full Day K	3.3 hours	40 min.	2.5 hours
Half Day K	2 hours	40 min.	30 min



Reputation as a Top Tier District

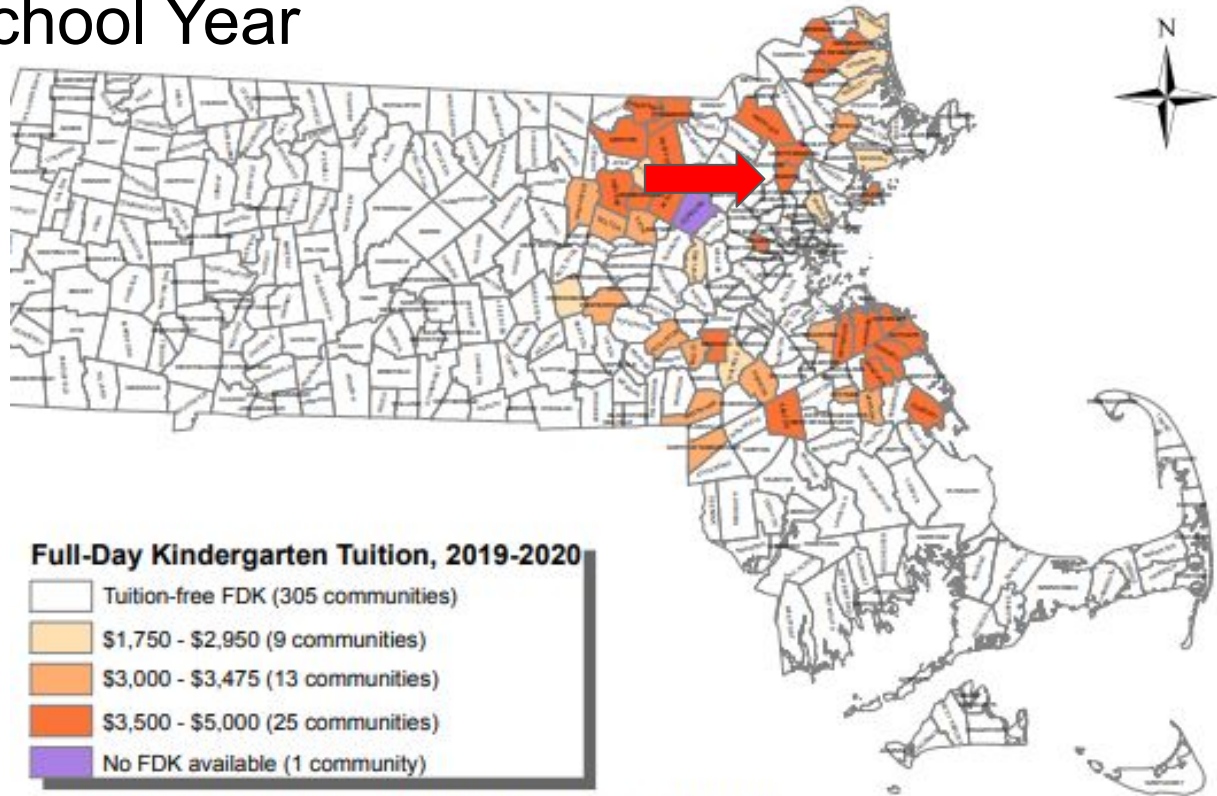
How does the RPS current program compare to other Massachusetts districts?

In the 2020/2021 school year:

- Only 23 of 316 districts in the Commonwealth of Massachusetts charged tuition for full day kindergarten in 21/22. Reading was one of those districts.
- The average tuition in MA was \$3,318, with a range of \$1,600-\$5,000. Reading charged \$4,450. Only one district had a higher tuition rate.



Tuition Rates for Full-Day Kindergarten by City/Town, 2019-2020 School Year



Community Impact

What is the lack of FDK already costing our students, district and community?

- Families need full-day care for their young children so they can work
- Families paying for full day kindergarten have \$4,450 less to spend in the local economy
- Delayed entry into the public school system when families select private-pay childcare for K
- HDK students enter first grade with fewer academic, social and structured-play experiences

HDK EL students have less access to services



Universal Free Full Day Kindergarten – Options for Review & Discussion

Shawn Brandt – Vice Chair

Susan Bottan – Director of Finance & Operations

Dr. Thomas Milaschewski – Superintendent

Thomas Wise – Chair



Background & Timeline

- September 2021 – Introduced Universal Free Full Day Kindergarten as a potential ARPA Funding use based on work done in Holliston.
- October 2021 – Brief readout of data collected, experts engaged, and research reviewed to justify Universal Free Full Day Kindergarten.
- November 2021 – Initial cost model with basic financials put together and reviewed between Susan, Shawn, Tom M and Tom W.
- December 2021 – Further, more detailed models developed covering different scenarios.
- January 2022 – Reacting to Superintendent’s Budget and Budget Discussion, the final models were created, and this was presentation prepared.



Model Descriptions

1. No Change

- We will continue the trend of NOT increasing FDK Overhead Allocation offsets for other increases (i.e., COLA for Principals & Custodians, Building Energy, Materials, etc.).
- We will normalize offsets to roughly equal income from Tuition and Registration Fees in order to maintain a moderate balance in the Revolving Fund.
- This model is meant as an anchor comparison model only. We do not expect this to be a viable, go forward, solution.

2. Direct Costs

- FY23 will include a large offset, like FY22, to bring the Revolving Account down to a minimal, but sustainable number.
- Thereafter, the Tuition cost will be set to approximately cover cost of Teachers and Paraeducator only.



Model Descriptions - Continued

3. 6 Year Wind Down

- Most of the Revolving Account after FY22 will be spent in FY23 to help fund FY23 Operational priorities. The rest will be spent in FY24. Thereafter, there won't be a Revolving Account.
- Tuition rates will be \$3600, \$3250, \$3000, \$2150, \$1250, and \$500 to step down gradually while leveling out the Operating Impact over the six-year period, so they are approximately the same amount to be funded year by year.

4. 3 Year Wind Down

- Most of the Revolving Account after FY22 will be spent in FY23 to help fund FY23 Operational priorities. The rest will be spent in FY24. Thereafter, there won't be a Revolving Account.
- Tuition rates will be \$3550, \$2600, and \$1450 to step down gradually while leveling out the Operating Impact over the three-year period, so they are approximately the same amount to be funded year by year.



Model Descriptions - Continued

5. 3 Year High Needs

- Model mimics the Three-Year Wind Down except:
 - Tuition rates will be \$3600, \$2650, and \$1450.
 - A new category of Free FDK will be added to encompass all remaining students classified as High Needs by the State.

6. 3 Year Cliff Jump

- All the remaining Revolving Account will be spent in FY23 to help fund FY23 Operational priorities. Thereafter, there won't be a Revolving Account.
- Tuition rates will be \$3000, \$2000, and \$1000 to step down gradually over the three-year period. Operating Fund Impact is ignored as a leveling factor.
- This model represents the FY23 budget model as discussed so far through the first two weeks of January 2022.



Model Descriptions - Continued

7. Jump In

- The remaining Revolving Account after FY22 will all be spent in FY23. Thereafter, there won't be a Revolving Account.
- Full Day Kindergarten would be FREE effective FY23 – commencing in the Fall of 2022.



General Model Assumptions

- The number of Kindergarten students forecasted per year through 2027 is based on NESDEC forecasts from 2019. Thereafter, they are averages of the prior two years.
- Staffing for both HDK and FDK will be set to forecast Kindergarten class size between 18 and 22.
- All adjustments in staff will be handled via natural attrition, looping into first grade, or allocation to other grades. There will not be layoffs.
- Teacher and Paraeducator COLA increases follow current contracts, then are forecasted based on approximate historical rates for model purposes only.
- All models except Three-Year Smooth High Needs have forward forecasts of 23 students attending FDK for free due to IEP or Financial Assistance.
- Operating Fund COLA Adjustments are essentially proxies for inflation.



General Model Calculations

- FDK Overhead Allocation is calculated by subtracting the Offset from the Direct Costs (Teachers & Paraeducators).
- Annual Operating Fund Impact (COLA Adjusted) is a measure of change vs. the FY22 Overhead Allocation and is calculated using the difference between the FDK Overhead Allocation in the FY22, adjusted for COLA increases, and that of the measurement year.
- Incremental Impact (COLA Adjusted) is defined as the FDK Overhead Allocation difference between Year X, adjusted for COLA increases, and Year Y where Year Y is the year immediately preceding Year X.
- Ask to Steady State is defined as the sum of COLA Adjusted Incremental Impacts until the Incremental Impact is only the annual COLA increase for Teachers and Paraeducators.



Example: FDK Overhead Allocation

Key Assumptions	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Free FDK IEP	37.00	12.00	20.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Free FDK FA	3.00	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Free FDK	40.00	15.00	23.00	23.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tuitioned FDK	216.00	203.00	256.00	231.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total FDK Enrollment	256.00	218.00	279.00	254.00	270.00	284.00	278.00	278.00	278.00	278.00	278.00
HDK Enrollment	35.00	32.00	18.00	18.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total K Enrollment	291.00	250.00	297.00	272.00	270.00	284.00	278.00	278.00	278.00	278.00	278.00
FDK Classrooms	14.00	14.00	15.00	14.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
HDK Classrooms	2.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FDK Student / Teacher Ratio	18.29	15.57	18.60	18.14	18.00	18.93	18.53	18.53	18.53	18.53	18.53
HDK Student / Teacher Ratio	17.50	16.00	18.00	18.00	-	-	-	-	-	-	-
Revenue	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Tuition Fee	\$ 961,200.00	\$ 720,650.00	\$ 665,600.00	\$ 334,950.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Registration Fee	\$ 7,560.00	\$ 7,105.00	\$ 8,960.00	\$ 8,085.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 968,760.00	\$ 727,755.00	\$ 674,560.00	\$ 343,035.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
FDK Revolving Account Teacher Allocation	\$ 598,500.00	\$ 613,462.50	\$ 673,713.28	\$ 647,663.03	\$ 714,742.42	\$ 732,610.98	\$ 750,926.26	\$ 769,699.41	\$ 790,866.15	\$ 812,614.96	\$ 834,961.88
FDK Revolving Account Para Allocation	\$ 143,500.00	\$ 147,087.50	\$ 161,139.61	\$ 154,156.89	\$ 169,297.30	\$ 174,376.22	\$ 178,735.63	\$ 183,204.02	\$ 188,700.14	\$ 193,417.64	\$ 198,253.08
FDK Direct Staff Cost	\$ 742,000.00	\$ 760,550.00	\$ 834,852.89	\$ 801,819.93	\$ 884,039.72	\$ 906,987.20	\$ 929,661.88	\$ 952,903.43	\$ 979,566.28	\$ 1,006,032.61	\$ 1,033,214.96
Revolving Account Rounded Offset	\$ 1,100,000.00	\$ 1,100,000.00	\$ 792,361.00	\$ 343,035.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FDK Overhead Allocation	\$ 358,000.00	\$ 339,450.00	\$ (42,491.89)	\$ (458,784.93)	\$ (884,039.72)	\$ (906,987.20)	\$ (929,661.88)	\$ (952,903.43)	\$ (979,566.28)	\$ (1,006,032.61)	\$ (1,033,214.96)
Revolving Fund Impact	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Starting Value	\$ 621,286.00	\$ 490,046.00	\$ 117,801.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Value	\$ 490,046.00	\$ 117,801.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Fund Impact	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Annual (COLA Adjusted)	\$ -	\$ 29,290.00	\$ 422,294.09	\$ 849,981.19	\$ 1,286,971.88	\$ 1,322,007.32	\$ 1,357,132.60	\$ 1,393,198.27	\$ 1,433,069.97	\$ 1,473,141.41	\$ 1,514,337.02
Annual (Absolute)	\$ -	\$ 18,550.00	\$ 400,491.89	\$ 816,784.93	\$ 1,242,039.72	\$ 1,264,987.20	\$ 1,287,661.88	\$ 1,310,903.43	\$ 1,337,566.28	\$ 1,364,032.61	\$ 1,391,214.96
Accumulated	\$ -	\$ 29,290.00	\$ 451,584.09	\$ 1,301,565.28	\$ 2,588,537.16	\$ 3,910,544.48	\$ 5,267,677.08	\$ 6,660,875.36	\$ 8,093,945.33	\$ 9,567,086.73	\$ 11,081,423.76
Incremental Impact per Year (COLA Adjusted)	\$ -	\$ 29,290.00	\$ 392,125.39	\$ 415,018.28	\$ 411,491.25	\$ (3,573.71)	\$ (4,534.94)	\$ (4,648.31)	\$ (1,924.25)	\$ (2,920.67)	\$ (2,998.63)
Incremental Impact per Year (Absolute)	\$ -	\$ 18,550.00	\$ 381,941.89	\$ 416,293.04	\$ 425,254.79	\$ 22,947.48	\$ 22,674.68	\$ 23,241.55	\$ 26,662.85	\$ 26,466.32	\$ 27,182.35
Finance Committee Ask to Steady State (COLA Adjusted)	\$ 1,247,924.92	FDK Overhead Allocation (red box) is the difference between the Revolving Account Rounded Offset (blue box) and the FDK Direct Staff Cost (green box). FDK Direct Staff Cost is 50% of the cost for the Teachers and Paraeducators for the year in question.									
Finance Committee Ask to Steady State (Absolute)	\$ 1,242,039.72										
Steady State Year	FY27										



Example: Annual Operating Fund Impact

Key Assumptions	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Free FDK IEP	37.00	12.00	20.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Free FDK FA	3.00	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Free FDK	40.00	15.00	23.00	23.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tuitioned FDK	216.00	203.00	256.00	231.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total FDK Enrollment	256.00	218.00	279.00	254.00	270.00	284.00	278.00	278.00	278.00	278.00	278.00
HDK Enrollment	35.00	32.00	18.00	18.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total K Enrollment	291.00	250.00	297.00	272.00	270.00	284.00	278.00	278.00	278.00	278.00	278.00
FDK Classrooms	14.00	14.00	15.00	14.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
HDK Classrooms	2.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FDK Student / Teacher Ratio	18.29	15.57	18.60	18.14	18.00	18.93	18.53	18.53	18.53	18.53	18.53
HDK Student / Teacher Ratio	17.50	16.00	18.00	18.00	-	-	-	-	-	-	-
Revenue	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Tuition Fee	\$ 961,200.00	\$ 720,650.00	\$ 665,600.00	\$ 334,950.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Registration Fee	\$ 7,560.00	\$ 7,105.00	\$ 8,960.00	\$ 8,085.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 968,760.00	\$ 727,755.00	\$ 674,560.00	\$ 343,035.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
FDK Revolving Account Teacher Allocation	\$ 598,500.00	\$ 613,462.50	\$ 673,713.28	\$ 647,663.03	\$ 714,742.42	\$ 732,610.98	\$ 750,926.26	\$ 769,699.41	\$ 790,866.15	\$ 812,614.96	\$ 834,961.88
FDK Revolving Account Para Allocation	\$ 143,500.00	\$ 147,087.50	\$ 161,139.61	\$ 154,156.89	\$ 169,297.30	\$ 174,376.22	\$ 178,735.63	\$ 183,204.02	\$ 188,700.14	\$ 193,417.64	\$ 198,253.08
FDK Direct Staff Cost	\$ 742,000.00	\$ 760,550.00	\$ 834,852.89	\$ 801,819.93	\$ 884,039.72	\$ 906,987.20	\$ 929,661.88	\$ 952,903.43	\$ 979,566.28	\$ 1,006,032.61	\$ 1,033,214.96
Revolving Account Rounded Offset	\$ 1,100,000.00	\$ 1,100,000.00	\$ 792,361.00	\$ 343,035.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FDK Overhead Allocation	\$ 358,000.00	\$ 339,450.00	\$ (42,491.89)	\$ (458,784.93)	\$ (884,039.72)	\$ (906,987.20)	\$ (929,661.88)	\$ (952,903.43)	\$ (979,566.28)	\$ (1,006,032.61)	\$ (1,033,214.96)
Revolving Fund Impact	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Starting Value	\$ 621,286.00	\$ 490,046.00	\$ 117,801.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Value	\$ 490,046.00	\$ 117,801.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Fund Impact	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Annual (COLA Adjusted)	\$ -	\$ 29,290.00	\$ 422,294.09	\$ 849,981.19	\$ 1,286,971.88	\$ 1,322,007.32	\$ 1,357,132.60	\$ 1,393,198.27	\$ 1,433,069.97	\$ 1,473,141.41	\$ 1,514,337.02
Annual (Absolute)	\$ -	\$ 18,550.00	\$ 400,491.89	\$ 816,784.93	\$ 1,242,039.72	\$ 1,264,987.20	\$ 1,287,661.88	\$ 1,310,903.43	\$ 1,337,566.28	\$ 1,364,032.61	\$ 1,391,214.96
Accumulated	\$ -	\$ 29,290.00	\$ 451,584.09	\$ 1,301,565.28	\$ 2,588,537.16	\$ 3,910,544.48	\$ 5,267,677.08	\$ 6,660,875.36	\$ 8,093,945.33	\$ 9,567,086.73	\$ 11,081,423.76
Incremental Impact per Year (COLA Adjusted)	\$ -	\$ 29,290.00	\$ 392,125.39	\$ 415,018.28	\$ 411,491.25	\$ (3,573.71)	\$ (4,534.94)	\$ (4,648.31)	\$ (1,924.25)	\$ (2,920.67)	\$ (2,998.63)
Incremental Impact per Year (Absolute)	\$ -	\$ 18,550.00	\$ 381,941.89	\$ 416,293.04	\$ 425,254.79	\$ 22,947.48	\$ 22,674.68	\$ 23,241.55	\$ 26,662.85	\$ 26,466.32	\$ 27,182.35
Finance Committee Ask to Steady State (COLA Adjusted)	\$ 1,247,924.92	Annual Operating Fund Impact (COLA Adjusted) [^] is (FDK Overhead from FY22 * Inflation Factor) - FDK Overhead for FY24.									
Finance Committee Ask to Steady State (Absolute)	\$ 1,242,039.72	Annual Operating Fund Impact (Absolute) is simply FDK Overhead from FY22 - FDK Overhead from FY24.									
Steady State Year	FY27	[^] COLA is an approximation for Inflation. The Inflation Factor multiplies year over year.									



Example: Incremental Impact

Key Assumptions	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Free FDK IEP	37.00	12.00	20.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Free FDK FA	3.00	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Free FDK	40.00	15.00	23.00	23.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tuitioned FDK	216.00	203.00	256.00	231.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total FDK Enrollment	256.00	218.00	279.00	254.00	270.00	284.00	278.00	278.00	278.00	278.00	278.00
HDK Enrollment	35.00	32.00	18.00	18.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total K Enrollment	291.00	250.00	297.00	272.00	270.00	284.00	278.00	278.00	278.00	278.00	278.00
FDK Classrooms	14.00	14.00	15.00	14.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
HDK Classrooms	2.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FDK Student / Teacher Ratio	18.29	15.57	18.60	18.14	18.00	18.93	18.53	18.53	18.53	18.53	18.53
HDK Student / Teacher Ratio	17.50	16.00	18.00	18.00	-	-	-	-	-	-	-
Revenue	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Tuition Fee	\$ 961,200.00	\$ 720,650.00	\$ 665,600.00	\$ 334,950.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Registration Fee	\$ 7,560.00	\$ 7,105.00	\$ 8,960.00	\$ 8,085.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 968,760.00	\$ 727,755.00	\$ 674,560.00	\$ 343,035.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
FDK Revolving Account Teacher Allocation	\$ 598,500.00	\$ 613,462.50	\$ 673,713.28	\$ 647,663.03	\$ 714,742.42	\$ 732,610.98	\$ 750,926.26	\$ 769,699.41	\$ 790,866.15	\$ 812,614.96	\$ 834,961.88
FDK Revolving Account Para Allocation	\$ 143,500.00	\$ 147,087.50	\$ 161,139.61	\$ 154,156.89	\$ 169,297.30	\$ 174,376.22	\$ 178,735.63	\$ 183,204.02	\$ 188,700.14	\$ 193,417.64	\$ 198,253.08
FDK Direct Staff Cost	\$ 742,000.00	\$ 760,550.00	\$ 834,852.89	\$ 801,819.93	\$ 884,039.72	\$ 906,987.20	\$ 929,661.88	\$ 952,903.43	\$ 979,566.28	\$ 1,006,032.61	\$ 1,033,214.96
Revolving Account Rounded Offset	\$ 1,100,000.00	\$ 1,100,000.00	\$ 792,361.00	\$ 343,035.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FDK Overhead Allocation	\$ 358,000.00	\$ 339,450.00	\$ (42,491.89)	\$ (458,784.93)	\$ (884,039.72)	\$ (906,987.20)	\$ (929,661.88)	\$ (952,903.43)	\$ (979,566.28)	\$ (1,006,032.61)	\$ (1,033,214.96)
Revolving Fund Impact	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Starting Value	\$ 621,286.00	\$ 490,046.00	\$ 117,801.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Value	\$ 490,046.00	\$ 117,801.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Fund Impact	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Annual (COLA Adjusted)	\$ -	\$ 29,290.00	\$ 422,294.09	\$ 849,981.19	\$ 1,286,971.88	\$ 1,322,007.32	\$ 1,357,132.60	\$ 1,393,198.27	\$ 1,433,069.97	\$ 1,473,141.41	\$ 1,514,337.02
Annual (Absolute)	\$ -	\$ 18,550.00	\$ 400,491.89	\$ 816,784.93	\$ 1,242,039.72	\$ 1,264,987.20	\$ 1,287,661.88	\$ 1,310,903.43	\$ 1,337,566.28	\$ 1,364,032.61	\$ 1,391,214.96
Accumulated	\$ -	\$ 29,290.00	\$ 441,584.09	\$ 1,301,565.28	\$ 2,588,537.16	\$ 3,910,544.48	\$ 5,267,677.08	\$ 6,660,875.36	\$ 8,093,945.33	\$ 9,567,086.73	\$ 11,081,423.76
Incremental Impact per Year (COLA Adjusted)	\$ -	\$ 29,290.00	\$ 392,125.39	\$ 415,018.28	\$ 411,491.25	\$ (3,573.71)	\$ (4,534.94)	\$ (4,648.31)	\$ (1,924.25)	\$ (2,920.67)	\$ (2,998.63)
Incremental Impact per Year (Absolute)	\$ -	\$ 18,550.00	\$ 381,941.89	\$ 416,293.04	\$ 425,254.79	\$ 22,947.48	\$ 22,674.68	\$ 23,241.55	\$ 26,662.85	\$ 26,466.32	\$ 27,182.35
Finance Committee Ask to Steady State (COLA Adjusted)	\$ 1,247,924.92	Incremental Impact is always Year to Year. In this case, it is FDK Overhead Allocation from FY23 - FDK Overhead Allocation for FY24. If it is COLA Adjusted, the Inflation Factor is applied for a (FDK Overhead Allocation from FY23 * Inflation Factor) - FDK Overhead Allocation for FY24. A positive number means you have LESS to spend that year than the year before.									
Finance Committee Ask to Steady State (Absolute)	\$ 1,242,039.72										
Steady State Year	FY27										



Example: Ask to Steady State

Key Assumptions	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Free FDK IEP	37.00	12.00	20.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Free FDK FA	3.00	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Free FDK	40.00	15.00	23.00	23.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tuitioned FDK	216.00	203.00	256.00	231.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total FDK Enrollment	256.00	218.00	279.00	254.00	270.00	284.00	278.00	278.00	278.00	278.00	278.00
HDK Enrollment	35.00	32.00	18.00	18.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total K Enrollment	291.00	250.00	297.00	272.00	270.00	284.00	278.00	278.00	278.00	278.00	278.00
FDK Classrooms	14.00	14.00	15.00	14.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
HDK Classrooms	2.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FDK Student / Teacher Ratio	18.29	15.57	18.60	18.14	18.00	18.93	18.53	18.53	18.53	18.53	18.53
HDK Student / Teacher Ratio	17.50	16.00	18.00	18.00	-	-	-	-	-	-	-
Revenue	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Tuition Fee	\$ 961,200.00	\$ 720,650.00	\$ 665,600.00	\$ 334,950.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Registration Fee	\$ 7,560.00	\$ 7,105.00	\$ 8,960.00	\$ 8,085.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 968,760.00	\$ 727,755.00	\$ 674,560.00	\$ 343,035.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
FDK Revolving Account Teacher Allocation	\$ 598,500.00	\$ 613,462.50	\$ 673,713.28	\$ 647,663.03	\$ 714,742.42	\$ 732,610.98	\$ 750,926.26	\$ 769,699.41	\$ 790,866.15	\$ 812,614.96	\$ 834,961.88
FDK Revolving Account Para Allocation	\$ 143,500.00	\$ 147,087.50	\$ 161,139.61	\$ 154,156.89	\$ 169,297.30	\$ 174,376.22	\$ 178,735.63	\$ 183,204.02	\$ 188,700.14	\$ 193,417.64	\$ 198,253.08
FDK Direct Staff Cost	\$ 742,000.00	\$ 760,550.00	\$ 834,852.89	\$ 801,819.93	\$ 884,039.72	\$ 906,987.20	\$ 929,661.88	\$ 952,903.43	\$ 979,566.28	\$ 1,006,032.61	\$ 1,033,214.96
Revolving Account Rounded Offset	\$ 1,100,000.00	\$ 1,100,000.00	\$ 792,361.00	\$ 343,035.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FDK Overhead Allocation	\$ 358,000.00	\$ 339,450.00	\$ (42,491.89)	\$ (458,784.93)	\$ (884,039.72)	\$ (906,987.20)	\$ (929,661.88)	\$ (952,903.43)	\$ (979,566.28)	\$ (1,006,032.61)	\$ (1,033,214.96)
Revolving Fund Impact	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Starting Value	\$ 621,286.00	\$ 490,046.00	\$ 117,801.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Value	\$ 490,046.00	\$ 117,801.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Fund Impact	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Annual (COLA Adjusted)	\$ -	\$ 29,290.00	\$ 422,294.09	\$ 849,981.19	\$ 1,286,971.88	\$ 1,322,007.32	\$ 1,357,132.60	\$ 1,393,198.27	\$ 1,433,069.97	\$ 1,473,141.41	\$ 1,514,337.02
Annual (Absolute)	\$ -	\$ 18,550.00	\$ 400,491.89	\$ 816,784.93	\$ 1,242,039.72	\$ 1,264,987.20	\$ 1,287,661.88	\$ 1,310,903.43	\$ 1,337,566.28	\$ 1,364,032.61	\$ 1,391,214.96
Accumulated	\$ -	\$ 29,290.00	\$ 451,584.09	\$ 1,301,565.28	\$ 2,588,537.16	\$ 3,910,544.48	\$ 5,267,677.08	\$ 6,660,875.36	\$ 8,093,945.33	\$ 9,567,086.73	\$ 11,081,423.76
Incremental Impact per Year (COLA Adjusted)	\$ -	\$ 29,290.00	\$ 392,125.39	\$ 415,018.28	\$ 411,491.25	\$ (3,573.71)	\$ (4,534.94)	\$ (4,648.31)	\$ (1,924.25)	\$ (2,920.67)	\$ (2,998.63)
Incremental Impact per Year (Absolute)	\$ -	\$ 18,550.00	\$ 381,941.89	\$ 416,293.04	\$ 425,254.79	\$ 22,947.48	\$ 22,674.68	\$ 23,241.55	\$ 26,662.85	\$ 26,466.32	\$ 27,182.35
Finance Committee Ask to Steady State (COLA Adjusted)	\$ 1,247,924.92	In this example, Ask to Steady State is the sum of FY23-FY26. Since FY27 through FY32 are incremental costs due to Teacher and Paraeducator contracts, they are excluded from the Ask to Steady State calculation.									
Finance Committee Ask to Steady State (Absolute)	\$ 1,242,039.72										
Steady State Year	FY27										



Model Inputs: Tuition & Registration Fees

	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
No Change: Tuition Fee	\$ 4,450.00	\$ 4,450.00	\$ 4,450.00	\$ 4,450.00	\$ 4,450.00	\$ 4,450.00	\$ 4,450.00	\$ 4,450.00	\$ 4,450.00	\$ 4,450.00	\$ 4,450.00
No Change: Registration Fee	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00
Direct Costs: Tuition Fee	\$ 4,450.00	\$ 3,200.00	\$ 3,300.00	\$ 3,400.00	\$ 3,500.00	\$ 3,600.00	\$ 3,700.00	\$ 3,800.00	\$ 3,900.00	\$ 4,000.00	\$ 4,100.00
Direct Costs: Registration Fee	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00
6 Yr Smooth Jump: Tuition Fee	\$ 4,450.00	\$ 3,600.00	\$ 3,250.00	\$ 3,000.00	\$ 2,150.00	\$ 1,250.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -
6 Yr Smooth Jump: Registration Fee	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ -	\$ -	\$ -	\$ -
3 Yr Cliff Jump: Tuition Fee	\$ 4,450.00	\$ 3,000.00	\$ 2,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Yr Cliff Jump: Registration Fee	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Yr Smooth Jump: Tuition Fee	\$ 4,450.00	\$ 3,550.00	\$ 2,600.00	\$ 1,450.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Yr Smooth Jump: Registration Fee	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Yr Smooth High Needs: Tuition Fee	\$ 4,450.00	\$ 3,600.00	\$ 2,650.00	\$ 1,450.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Yr Smooth High Needs: Registration Fee	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jump In: Tuition Fee	\$ 4,450.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jump In: Registration Fee	\$ 35.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Model Summary

Model	Ask to Steady State	Steady State Year	Achieve UF-FDK	FY23 Impact (COLA Adj)	FY24 Impact (COLA Adj)
No Change	N/A	FY23	No	\$ 29,290	\$ 58,830
Direct Costs	\$ 393,795	FY26	No	\$ 29,290	\$ 338,830
6 Year Wind Down	\$ 1,284,830	FY30	Yes	\$ 29,290	\$ 215,575
3 Year Wind Down	\$ 1,247,925	FY27	Yes	\$ 29,290	\$ 392,125
3 Year High Needs	\$ 1,247,049	FY27	Yes	\$ 29,290	\$ 410,912
3 Year Cliff Jump	\$ 1,236,849	FY27	Yes	\$ 29,290	\$ 657,375
Jump In	\$ 1,249,505	FY25	Yes	\$ 693,569	\$ 555,936

Model	Accumulated 5 Yr Impact (COLA Adj)	5 Yr Impact vs. No Change Model	Accumulated 10 Yr Impact (COLA Adj)	10 Yr Impact vs. No Change Model
No Change	\$ 704,207	\$ -	\$ 2,321,569	\$ -
Direct Costs	\$ 1,604,207	\$ 900,000	\$ 3,811,569	\$ 1,490,000
6 Year Wind Down	\$ 2,443,923	\$ 1,739,716	\$ 9,426,030	\$ 7,104,460
3 Year Wind Down	\$ 3,910,544	\$ 3,206,337	\$ 11,081,424	\$ 8,759,855
3 Year High Needs	\$ 3,939,726	\$ 3,235,519	\$ 11,110,606	\$ 8,789,037
3 Year Cliff Jump	\$ 4,279,744	\$ 3,575,537	\$ 11,450,624	\$ 9,129,055
Jump In	\$ 5,823,149	\$ 5,118,942	\$ 12,994,028	\$ 10,672,459



Other Important Data – Budget Peers

Budget Peer	FY19						FY18		FY17		FY16		FY15		FY14		FY13	
	Education %		Median Household Income	Household Peer Rank	In-District Per Pupil	Per Pupil Peer Rank	Education %		Education %		Education %		Education %		Education %		Education %	
	of Total Town Expenditure	Education % Peer Rank					of Total Town Expenditure	Education % Peer Rank	of Total Town Expenditure	Education % Peer Rank	of Total Town Expenditure	Education % Peer Rank	of Total Town Expenditure	Education % Peer Rank	of Total Town Expenditure	Education % Peer Rank	of Total Town Expenditure	Education % Peer Rank
Marshfield	n/a	n/a	\$102,560	12	\$14,715	4	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Westford	55.0%	1	\$144,917	2	\$14,748	3	55.0%	1	55.1%	1	54.4%	2	54.1%	2	54.1%	1	54.2%	1
Mansfield	54.0%	2	\$120,613	7	\$16,734	2	54.0%	3	54.5%	2	54.7%	1	54.7%	1	53.6%	2	53.6%	2
Easton	53.9%	3	\$112,268	9	\$13,892	11	53.1%	4	53.6%	3	53.6%	4	52.9%	4	53.0%	3	53.1%	3
Shrewsbury	53.1%	4	\$104,766	11	\$13,537	13	54.6%	2	52.8%	4	54.4%	2	53.5%	3	52.4%	4	52.3%	4
Belmont	51.3%	5	\$129,380	6	\$13,844	12	50.3%	5	49.7%	6	52.5%	5	49.9%	6	50.3%	5	51.1%	5
Hingham	51.1%	6	\$142,435	3	\$14,255	8	50.2%	6	48.7%	8	48.7%	8	48.6%	7	49.1%	7	48.5%	7
North Andover	50.5%	7	\$108,070	10	\$14,044	10	47.6%	10	50.5%	5	50.4%	6	50.4%	5	48.5%	8	47.2%	9
Reading	49.5%	8	\$132,731	5	\$14,245	9	48.6%	7	48.8%	7	50.1%	7	47.9%	8	49.6%	6	48.6%	6
Milton	48.2%	9	\$133,718	4	\$14,471	7	48.0%	8	47.9%	9	46.5%	11	46.0%	11	n/a	n/a	n/a	n/a
Chelmsford	47.9%	10	\$116,111	8	\$14,621	5	47.8%	9	47.6%	10	47.9%	9	47.2%	9	47.6%	9	47.7%	8
Winchester	45.6%	11	\$169,623	1	\$14,560	6	45.9%	11	45.7%	11	47.6%	10	46.5%	10	46.1%	10	45.2%	10
Dedham	37.9%	12	\$100,757	13	\$19,957	1	37.9%	12	35.5%	12	39.2%	12	37.5%	12	38.8%	11	42.5%	11

- Going into FY23, per Strategies for Children and further research, of our Budget Peers, only Westford, Hingham, Easton, and Reading will potentially be charging for Full Day Kindergarten.
- In FY22, Shrewsbury and Belmont eliminated the FDK charge while Easton decreased it to \$1200.
- The FY22 charges for Hingham and Westford were \$3750 and \$4200 respectively while Reading remained at \$4450.
- For FY23, the Westford School Committee unanimously supported guidance to remove the \$4200 charge for Kindergarten. However, their FY23 budget is not yet approved so that may change.
- No change appears imminent for Hingham, but they have a sliding scale based on family size and family income.

Source for Expenditures - <https://cleargov.com>

Source for FDK Tuition Rates - http://www.strategiesforchildren.org/doc_infographics/FDK/FDKTuitionRates.pdf



Discussion

- Can we eliminate any options? Suggestions:
 - Eliminate 'No Change' – Doing nothing isn't an option.
 - Eliminate 'Jump In' – The immediate and long-term cost impacts aren't tenable.
- Which model do you like or prefer and why?
- How do we fund the Ask to Steady State and over what period? A few options may be:
 - Adjust School / Town split progressively starting in FY24.
 - Dedicate New Growth to School budget starting in FY24.

Actual New Growth											
Averag ▾	Media ▾	FY21 ▾	FY20 ▾	FY19 ▾	FY18 ▾	FY17 ▾	FY16 ▾	FY15 ▾	FY14 ▾	FY13 ▾	FY12 ▾
\$736,000	\$790,500	\$967,000	\$593,000	\$840,000	\$842,000	\$717,000	\$912,000	\$844,000	\$741,000	\$579,000	\$325,000

- Other ideas?
- What additional information do you need to see, know, and understand to decide?



Appendix: The Models



Model: No Change

Key Assumptions	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Free FDK IEP	37.00	12.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
Free FDK FA	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Total Free FDK	40.00	15.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00
Tuitioned FDK	216.00	203.00	238.00	213.00	211.00	225.00	219.00	219.00	219.00	219.00	219.00
Total FDK Enrollment	256.00	218.00	261.00	236.00	234.00	248.00	242.00	242.00	242.00	242.00	242.00
HDK Enrollment	35.00	32.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00
Total K Enrollment	291.00	250.00	297.00	272.00	270.00	284.00	278.00	278.00	278.00	278.00	278.00
FDK Classrooms	14.00	14.00	14.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
HDK Classrooms	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
FDK Student / Teacher Ratio	18.29	15.57	18.64	18.15	18.00	19.08	18.62	18.62	18.62	18.62	18.62
HDK Student / Teacher Ratio	17.50	16.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00
Revenue	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Tuition Fee	\$ 961,200.00	\$ 903,350.00	\$ 1,059,100.00	\$ 947,850.00	\$ 938,950.00	\$ 1,001,250.00	\$ 974,550.00	\$ 974,550.00	\$ 974,550.00	\$ 974,550.00	\$ 974,550.00
Registration Fee	\$ 7,560.00	\$ 7,105.00	\$ 8,330.00	\$ 7,455.00	\$ 7,385.00	\$ 7,875.00	\$ 7,665.00	\$ 7,665.00	\$ 7,665.00	\$ 7,665.00	\$ 7,665.00
Total Revenue	\$ 968,760.00	\$ 910,455.00	\$ 1,067,430.00	\$ 955,305.00	\$ 946,335.00	\$ 1,009,125.00	\$ 982,215.00	\$ 982,215.00	\$ 982,215.00	\$ 982,215.00	\$ 982,215.00
Expenses	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
FDK Revolving Account Teacher Allocation	\$ 598,500.00	\$ 613,462.50	\$ 628,799.06	\$ 601,401.39	\$ 619,443.43	\$ 634,929.52	\$ 650,802.75	\$ 667,072.82	\$ 685,417.33	\$ 704,266.30	\$ 723,633.63
FDK Revolving Account Para Allocation	\$ 143,500.00	\$ 147,087.50	\$ 150,396.97	\$ 143,145.69	\$ 146,724.33	\$ 151,126.06	\$ 154,904.21	\$ 158,776.82	\$ 163,540.12	\$ 167,628.62	\$ 171,819.34
FDK Direct Staff Cost	\$ 742,000.00	\$ 760,550.00	\$ 779,196.03	\$ 744,547.08	\$ 766,167.76	\$ 786,055.57	\$ 805,706.96	\$ 825,849.64	\$ 848,957.45	\$ 871,894.92	\$ 895,452.96
Revolving Account Rounded Offset	\$ 1,100,000.00	\$ 1,100,000.00	\$ 1,070,000.00	\$ 960,000.00	\$ 950,000.00	\$ 1,010,000.00	\$ 980,000.00	\$ 980,000.00	\$ 980,000.00	\$ 980,000.00	\$ 980,000.00
FDK Overhead Allocation	\$ 358,000.00	\$ 339,450.00	\$ 290,803.97	\$ 215,452.92	\$ 183,832.24	\$ 223,944.43	\$ 174,293.04	\$ 154,150.36	\$ 131,042.55	\$ 108,105.08	\$ 84,547.04
Revolving Fund Impact	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Starting Value	\$ 621,286.00	\$ 490,046.00	\$ 300,501.00	\$ 297,931.00	\$ 293,236.00	\$ 289,571.00	\$ 288,696.00	\$ 290,911.00	\$ 293,126.00	\$ 295,341.00	\$ 297,556.00
Ending Value	\$ 490,046.00	\$ 300,501.00	\$ 297,931.00	\$ 293,236.00	\$ 289,571.00	\$ 288,696.00	\$ 290,911.00	\$ 293,126.00	\$ 295,341.00	\$ 297,556.00	\$ 299,771.00
Operating Fund Impact	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Annual (COLA Adjusted)	\$ -	\$ 29,290.00	\$ 88,998.23	\$ 175,743.34	\$ 219,099.91	\$ 191,075.69	\$ 253,177.69	\$ 286,144.48	\$ 322,461.13	\$ 359,003.72	\$ 396,575.03
Annual (Absolute)	\$ -	\$ 18,550.00	\$ 67,196.03	\$ 142,547.08	\$ 174,167.76	\$ 134,055.57	\$ 183,706.96	\$ 203,849.64	\$ 226,957.45	\$ 249,894.92	\$ 273,452.96
Accumulated	\$ -	\$ 29,290.00	\$ 118,288.23	\$ 294,031.57	\$ 513,131.49	\$ 704,207.18	\$ 957,384.87	\$ 1,243,529.35	\$ 1,565,990.48	\$ 1,924,994.21	\$ 2,321,569.23
Incremental Impact per Year (COLA Adjusted)	\$ -	\$ 29,290.00	\$ 58,829.53	\$ 84,075.16	\$ 38,084.27	\$ (34,597.22)	\$ 56,369.72	\$ 25,371.47	\$ 27,732.32	\$ 26,868.76	\$ 26,801.19
Incremental Impact per Year (Absolute)	\$ -	\$ 18,550.00	\$ 48,646.03	\$ 75,351.04	\$ 31,620.68	\$ (40,112.18)	\$ 49,651.39	\$ 20,142.67	\$ 23,107.81	\$ 22,937.48	\$ 23,558.04
Finance Committee Ask to Steady State (COLA Adjusted)	N/A										
Finance Committee Ask to Steady State (Absolute)	N/A										
Steady State Year	FY23										



Model: Direct Costs

Key Assumptions	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Free FDK IEP	37.00	12.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
Free FDK FA	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Total Free FDK	40.00	15.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00
Tuitioned FDK	216.00	203.00	238.00	213.00	211.00	225.00	219.00	219.00	219.00	219.00	219.00
Total FDK Enrollment	256.00	218.00	261.00	236.00	234.00	248.00	242.00	242.00	242.00	242.00	242.00
HDK Enrollment	35.00	32.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00
Total K Enrollment	291.00	250.00	297.00	272.00	270.00	284.00	278.00	278.00	278.00	278.00	278.00
FDK Classrooms	14.00	14.00	14.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
HDK Classrooms	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
FDK Student / Teacher Ratio	18.29	15.57	18.64	18.15	18.00	19.08	18.62	18.62	18.62	18.62	18.62
HDK Student / Teacher Ratio	17.50	16.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00
Revenue	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Tuition Fee	\$ 961,200.00	\$ 649,600.00	\$ 785,400.00	\$ 724,200.00	\$ 738,500.00	\$ 810,000.00	\$ 810,300.00	\$ 832,200.00	\$ 854,100.00	\$ 876,000.00	\$ 897,900.00
Registration Fee	\$ 7,560.00	\$ 7,105.00	\$ 8,330.00	\$ 7,455.00	\$ 7,385.00	\$ 7,875.00	\$ 7,665.00	\$ 7,665.00	\$ 7,665.00	\$ 7,665.00	\$ 7,665.00
Total Revenue	\$ 968,760.00	\$ 656,705.00	\$ 793,730.00	\$ 731,655.00	\$ 745,885.00	\$ 817,875.00	\$ 817,965.00	\$ 839,865.00	\$ 861,765.00	\$ 883,665.00	\$ 905,565.00
Expenses	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
FDK Revolving Account Teacher Allocation	\$ 598,500.00	\$ 613,462.50	\$ 628,799.06	\$ 601,401.39	\$ 619,443.43	\$ 634,929.52	\$ 650,802.75	\$ 667,072.82	\$ 685,417.33	\$ 704,266.30	\$ 723,633.63
FDK Revolving Account Para Allocation	\$ 143,500.00	\$ 147,087.50	\$ 150,396.97	\$ 143,145.69	\$ 146,724.33	\$ 151,126.06	\$ 154,904.21	\$ 158,776.82	\$ 163,540.12	\$ 167,628.62	\$ 171,819.34
FDK Direct Staff Cost	\$ 742,000.00	\$ 760,550.00	\$ 779,196.03	\$ 744,547.08	\$ 766,167.76	\$ 786,055.57	\$ 805,706.96	\$ 825,849.64	\$ 848,957.45	\$ 871,894.92	\$ 895,452.96
Revolving Account Rounded Offset	\$ 1,100,000.00	\$ 1,100,000.00	\$ 790,000.00	\$ 730,000.00	\$ 750,000.00	\$ 820,000.00	\$ 820,000.00	\$ 840,000.00	\$ 860,000.00	\$ 880,000.00	\$ 910,000.00
FDK Overhead Allocation	\$ 358,000.00	\$ 339,450.00	\$ 10,803.97	\$ (14,547.08)	\$ (16,167.76)	\$ 33,944.43	\$ 14,293.04	\$ 14,150.36	\$ 11,042.55	\$ 8,105.08	\$ 14,547.04
Revolving Fund Impact	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Starting Value	\$ 621,286.00	\$ 490,046.00	\$ 46,751.00	\$ 50,481.00	\$ 52,136.00	\$ 48,021.00	\$ 45,896.00	\$ 43,861.00	\$ 43,726.00	\$ 45,491.00	\$ 49,156.00
Ending Value	\$ 490,046.00	\$ 46,751.00	\$ 50,481.00	\$ 52,136.00	\$ 48,021.00	\$ 45,896.00	\$ 43,861.00	\$ 43,726.00	\$ 45,491.00	\$ 49,156.00	\$ 44,721.00
Operating Fund Impact	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Annual (COLA Adjusted)	\$ -	\$ 29,290.00	\$ 368,998.23	\$ 405,743.34	\$ 419,099.91	\$ 381,075.69	\$ 413,177.69	\$ 426,144.48	\$ 442,461.13	\$ 459,003.72	\$ 466,575.03
Annual (Absolute)	\$ -	\$ 18,550.00	\$ 347,196.03	\$ 372,547.08	\$ 374,167.76	\$ 324,055.57	\$ 343,706.96	\$ 343,849.64	\$ 346,957.45	\$ 349,894.92	\$ 343,452.96
Accumulated	\$ -	\$ 29,290.00	\$ 398,288.23	\$ 804,031.57	\$ 1,223,131.49	\$ 1,604,207.18	\$ 2,017,384.87	\$ 2,443,529.35	\$ 2,885,990.48	\$ 3,344,994.21	\$ 3,811,569.23
Incremental Impact per Year (COLA Adjusted)	\$ -	\$ 29,290.00	\$ 338,829.53	\$ 25,675.16	\$ 1,184.27	\$ (50,597.22)	\$ 20,669.72	\$ 571.47	\$ 3,532.32	\$ 3,268.76	\$ (6,198.81)
Incremental Impact per Year (Absolute)	\$ -	\$ 18,550.00	\$ 328,646.03	\$ 25,351.04	\$ 1,620.68	\$ (50,112.18)	\$ 19,651.39	\$ 142.67	\$ 3,107.81	\$ 2,937.48	\$ (6,441.96)
Finance Committee Ask to Steady State (COLA Adjusted)	\$ 393,794.69										
Finance Committee Ask to Steady State (Absolute)	\$ 372,547.08										
Steady State Year	FY26										



Model: 6 Year Wind Down

Key Assumptions	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Free FDK IEP	37.00	12.00	20.00	20.00	20.00	20.00	20.00	0.00	0.00	0.00	0.00
Free FDK FA	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00	0.00	0.00	0.00
Total Free FDK	40.00	15.00	23.00	23.00	23.00	23.00	23.00	0.00	0.00	0.00	0.00
Tuitioned FDK	216.00	203.00	256.00	231.00	229.00	243.00	237.00	0.00	0.00	0.00	0.00
Total FDK Enrollment	256.00	218.00	279.00	254.00	252.00	266.00	260.00	278.00	278.00	278.00	278.00
HDK Enrollment	35.00	32.00	18.00	18.00	18.00	18.00	18.00	0.00	0.00	0.00	0.00
Total K Enrollment	0.00	250.00	297.00	272.00	270.00	284.00	278.00	278.00	278.00	278.00	278.00
FDK Classrooms	14.00	14.00	15.00	14.00	14.00	14.00	14.00	15.00	15.00	15.00	15.00
HDK Classrooms	2.00	2.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
FDK Student / Teacher Ratio	18.29	15.57	18.60	18.14	18.00	19.00	18.57	18.53	18.53	18.53	18.53
HDK Student / Teacher Ratio	17.50	16.00	18.00	18.00	18.00	18.00	18.00	-	-	-	-
Revenue	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Tuition Fee	\$ 961,200.00	\$ 730,800.00	\$ 832,000.00	\$ 693,000.00	\$ 492,350.00	\$ 303,750.00	\$ 118,500.00	\$ -	\$ -	\$ -	\$ -
Registration Fee	\$ 7,560.00	\$ 7,105.00	\$ 8,960.00	\$ 8,085.00	\$ 8,015.00	\$ 8,505.00	\$ 8,295.00	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 968,760.00	\$ 737,905.00	\$ 840,960.00	\$ 701,085.00	\$ 500,365.00	\$ 312,255.00	\$ 126,795.00	\$ -	\$ -	\$ -	\$ -
Expenses	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
FDK Revolving Account Teacher Allocation	\$ 598,500.00	\$ 613,462.50	\$ 673,713.28	\$ 647,663.03	\$ 667,092.93	\$ 683,770.25	\$ 700,864.50	\$ 769,699.41	\$ 790,866.15	\$ 812,614.96	\$ 834,961.88
FDK Revolving Account Para Allocation	\$ 143,500.00	\$ 147,087.50	\$ 161,139.61	\$ 154,156.89	\$ 158,010.82	\$ 162,751.14	\$ 166,819.92	\$ 183,204.02	\$ 188,700.14	\$ 193,417.64	\$ 198,253.08
FDK Direct Staff Cost	\$ 742,000.00	\$ 760,550.00	\$ 834,852.89	\$ 801,819.93	\$ 825,103.74	\$ 846,521.39	\$ 867,684.42	\$ 952,903.43	\$ 979,566.28	\$ 1,006,032.61	\$ 1,033,214.96
Revolving Account Rounded Offset	\$ 1,100,000.00	\$ 1,100,000.00	\$ 968,911.00	\$ 701,085.00	\$ 500,365.00	\$ 312,255.00	\$ 126,795.00	\$ -	\$ -	\$ -	\$ -
FDK Overhead Allocation	\$ 358,000.00	\$ 339,450.00	\$ 134,058.11	\$ (100,734.93)	\$ (324,738.74)	\$ (534,266.39)	\$ (740,889.42)	\$ (952,903.43)	\$ (979,566.28)	\$ (1,006,032.61)	\$ (1,033,214.96)
Revolving Fund Impact	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Starting Value	\$ 621,286.00	\$ 490,046.00	\$ 127,951.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Value	\$ 490,046.00	\$ 127,951.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Fund Impact	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Annual (COLA Adjusted)	\$ -	\$ 29,290.00	\$ 245,744.09	\$ 491,931.19	\$ 727,670.89	\$ 949,286.51	\$ 1,168,360.15	\$ 1,393,198.27	\$ 1,433,069.97	\$ 1,473,141.41	\$ 1,514,337.02
Annual (Absolute)	\$ -	\$ 18,550.00	\$ 223,941.89	\$ 458,734.93	\$ 682,738.74	\$ 892,266.39	\$ 1,098,889.42	\$ 1,310,903.43	\$ 1,337,566.28	\$ 1,364,032.61	\$ 1,391,214.96
Accumulated	\$ -	\$ 29,290.00	\$ 275,034.09	\$ 766,965.28	\$ 1,494,636.18	\$ 2,443,922.69	\$ 3,612,282.83	\$ 5,005,481.10	\$ 6,438,551.08	\$ 7,911,692.48	\$ 9,426,029.50
Incremental Impact per Year (COLA Adjusted)	\$ -	\$ 29,290.00	\$ 215,575.39	\$ 238,814.78	\$ 220,981.77	\$ 199,785.49	\$ 190,595.04	\$ 189,787.32	\$ (1,924.25)	\$ (2,920.67)	\$ (2,998.63)
Incremental Impact per Year (Absolute)	\$ -	\$ 18,550.00	\$ 205,391.89	\$ 234,793.04	\$ 224,003.81	\$ 209,527.65	\$ 206,623.03	\$ 212,014.01	\$ 26,662.85	\$ 26,466.32	\$ 27,182.35
Finance Committee Ask to Steady State (COLA Adjusted)	\$ 1,284,829.79										
Finance Committee Ask to Steady State (Absolute)	\$ 1,310,903.43										
Steady State Year	FY30										



Model: 3 Year Wind Down

Key Assumptions	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Free FDK IEP	37.00	12.00	20.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Free FDK FA	3.00	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Free FDK	40.00	15.00	23.00	23.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tuitioned FDK	216.00	203.00	256.00	231.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total FDK Enrollment	256.00	218.00	279.00	254.00	270.00	284.00	278.00	278.00	278.00	278.00	278.00
HDK Enrollment	35.00	32.00	18.00	18.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total K Enrollment	291.00	250.00	297.00	272.00	270.00	284.00	278.00	278.00	278.00	278.00	278.00
FDK Classrooms	14.00	14.00	15.00	14.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
HDK Classrooms	2.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FDK Student / Teacher Ratio	18.29	15.57	18.60	18.14	18.00	18.93	18.53	18.53	18.53	18.53	18.53
HDK Student / Teacher Ratio	17.50	16.00	18.00	18.00	-	-	-	-	-	-	-
Revenue	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Tuition Fee	\$ 961,200.00	\$ 720,650.00	\$ 665,600.00	\$ 334,950.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Registration Fee	\$ 7,560.00	\$ 7,105.00	\$ 8,960.00	\$ 8,085.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 968,760.00	\$ 727,755.00	\$ 674,560.00	\$ 343,035.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
FDK Revolving Account Teacher Allocation	\$ 598,500.00	\$ 613,462.50	\$ 673,713.28	\$ 647,663.03	\$ 714,742.42	\$ 732,610.98	\$ 750,926.26	\$ 769,699.41	\$ 790,866.15	\$ 812,614.96	\$ 834,961.88
FDK Revolving Account Para Allocation	\$ 143,500.00	\$ 147,087.50	\$ 161,139.61	\$ 154,156.89	\$ 169,297.30	\$ 174,376.22	\$ 178,735.63	\$ 183,204.02	\$ 188,700.14	\$ 193,417.64	\$ 198,253.08
FDK Direct Staff Cost	\$ 742,000.00	\$ 760,550.00	\$ 834,852.89	\$ 801,819.93	\$ 884,039.72	\$ 906,987.20	\$ 929,661.88	\$ 952,903.43	\$ 979,566.28	\$ 1,006,032.61	\$ 1,033,214.96
Revolving Account Rounded Offset	\$ 1,100,000.00	\$ 1,100,000.00	\$ 792,361.00	\$ 343,035.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FDK Overhead Allocation	\$ 358,000.00	\$ 339,450.00	\$ (42,491.89)	\$ (458,784.93)	\$ (884,039.72)	\$ (906,987.20)	\$ (929,661.88)	\$ (952,903.43)	\$ (979,566.28)	\$ (1,006,032.61)	\$ (1,033,214.96)
Revolving Fund Impact	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Starting Value	\$ 621,286.00	\$ 490,046.00	\$ 117,801.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Value	\$ 490,046.00	\$ 117,801.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Fund Impact	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Annual (COLA Adjusted)	\$ -	\$ 29,290.00	\$ 422,294.09	\$ 849,981.19	\$ 1,286,971.88	\$ 1,322,007.32	\$ 1,357,132.60	\$ 1,393,198.27	\$ 1,433,069.97	\$ 1,473,141.41	\$ 1,514,337.02
Annual (Absolute)	\$ -	\$ 18,550.00	\$ 400,491.89	\$ 816,784.93	\$ 1,242,039.72	\$ 1,264,987.20	\$ 1,287,661.88	\$ 1,310,903.43	\$ 1,337,566.28	\$ 1,364,032.61	\$ 1,391,214.96
Accumulated	\$ -	\$ 29,290.00	\$ 451,584.09	\$ 1,301,565.28	\$ 2,588,537.16	\$ 3,910,544.48	\$ 5,267,677.08	\$ 6,660,875.36	\$ 8,093,945.33	\$ 9,567,086.73	\$ 11,081,423.76
Incremental Impact per Year (COLA Adjusted)	\$ -	\$ 29,290.00	\$ 392,125.39	\$ 415,018.28	\$ 411,491.25	\$ (3,573.71)	\$ (4,534.94)	\$ (4,648.31)	\$ (1,924.25)	\$ (2,920.67)	\$ (2,998.63)
Incremental Impact per Year (Absolute)	\$ -	\$ 18,550.00	\$ 381,941.89	\$ 416,293.04	\$ 425,254.79	\$ 22,947.48	\$ 22,674.68	\$ 23,241.55	\$ 26,662.85	\$ 26,466.32	\$ 27,182.35
Finance Committee Ask to Steady State (COLA Adjusted)	\$ 1,247,924.92										
Finance Committee Ask to Steady State (Absolute)	\$ 1,242,039.72										
Steady State Year	FY27										



Model: 3 Year High Needs

Key Assumptions	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Free FDK IEP	37.00	12.00	20.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Free FDK EL	0.00	5.00	6.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Free FDK FA	3.00	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Free FDK	40.00	20.00	29.00	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tuitioned FDK	216.00	198.00	250.00	224.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total FDK Enrollment	256.00	218.00	279.00	254.00	270.00	284.00	278.00	278.00	278.00	278.00	278.00
HDK Enrollment	35.00	32.00	18.00	18.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total K Enrollment	291.00	250.00	297.00	272.00	270.00	284.00	278.00	278.00	278.00	278.00	278.00
FDK Classrooms	14.00	14.00	15.00	14.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
HDK Classrooms	2.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FDK Student / Teacher Ratio	18.29	15.57	18.60	18.14	18.00	18.93	18.53	18.53	18.53	18.53	18.53
HDK Student / Teacher Ratio	17.50	16.00	18.00	18.00	-	-	-	-	-	-	-
Revenue	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Tuition Fee	\$ 961,200.00	\$ 712,800.00	\$ 662,500.00	\$ 324,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Registration Fee	\$ 108.00	\$ 6,930.00	\$ 8,750.00	\$ 7,840.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 961,308.00	\$ 719,730.00	\$ 671,250.00	\$ 332,640.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
FDK Revolving Account Teacher Allocation	\$ 598,500.00	\$ 613,462.50	\$ 673,713.28	\$ 647,663.03	\$ 714,742.42	\$ 732,610.98	\$ 750,926.26	\$ 769,699.41	\$ 790,866.15	\$ 812,614.96	\$ 834,961.88
FDK Revolving Account Para Allocation	\$ 143,500.00	\$ 147,087.50	\$ 161,139.61	\$ 154,156.89	\$ 169,297.30	\$ 174,376.22	\$ 178,735.63	\$ 183,204.02	\$ 188,700.14	\$ 193,417.64	\$ 198,253.08
FDK Direct Staff Cost	\$ 742,000.00	\$ 760,550.00	\$ 834,852.89	\$ 801,819.93	\$ 884,039.72	\$ 906,987.20	\$ 929,661.88	\$ 952,903.43	\$ 979,566.28	\$ 1,006,032.61	\$ 1,033,214.96
Revolving Account Rounded Offset	\$ 1,100,000.00	\$ 1,100,000.00	\$ 773,574.00	\$ 332,640.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FDK Overhead Allocation	\$ 358,000.00	\$ 339,450.00	\$ (61,278.89)	\$ (469,179.93)	\$ (884,039.72)	\$ (906,987.20)	\$ (929,661.88)	\$ (952,903.43)	\$ (979,566.28)	\$ (1,006,032.61)	\$ (1,033,214.96)
Revolving Fund Impact	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Starting Value	\$ 621,286.00	\$ 482,594.00	\$ 102,324.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Value	\$ 482,594.00	\$ 102,324.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Fund Impact	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Annual (COLA Adjusted)	\$ -	\$ 29,290.00	\$ 441,081.09	\$ 860,376.19	\$ 1,286,971.88	\$ 1,322,007.32	\$ 1,357,132.60	\$ 1,393,198.27	\$ 1,433,069.97	\$ 1,473,141.41	\$ 1,514,337.02
Annual (Absolute)	\$ -	\$ 18,550.00	\$ 419,278.89	\$ 827,179.93	\$ 1,242,039.72	\$ 1,264,987.20	\$ 1,287,661.88	\$ 1,310,903.43	\$ 1,337,566.28	\$ 1,364,032.61	\$ 1,391,214.96
Accumulated	\$ -	\$ 29,290.00	\$ 470,371.09	\$ 1,330,747.28	\$ 2,617,719.16	\$ 3,939,726.48	\$ 5,296,859.08	\$ 6,690,057.36	\$ 8,123,127.33	\$ 9,596,268.73	\$ 11,110,605.76
Incremental Impact per Year (COLA Adjusted)	\$ -	\$ 29,290.00	\$ 410,912.39	\$ 406,062.67	\$ 400,784.40	\$ (3,573.71)	\$ (4,534.94)	\$ (4,648.31)	\$ (1,924.25)	\$ (2,920.67)	\$ (2,998.63)
Incremental Impact per Year (Absolute)	\$ -	\$ 18,550.00	\$ 400,728.89	\$ 407,901.04	\$ 414,859.79	\$ 22,947.48	\$ 22,674.68	\$ 23,241.55	\$ 26,662.85	\$ 26,466.32	\$ 27,182.35
Finance Committee Ask to Steady State (COLA Adjusted)	\$ 1,247,049.46										
Finance Committee Ask to Steady State (Absolute)	\$ 1,242,039.72										
Steady State Year	FY27										



Model: 3 Year Cliff Jump

Key Assumptions	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Free FDK IEP	37.00	12.00	20.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Free FDK FA	3.00	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Free FDK	40.00	15.00	23.00	23.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tuitioned FDK	216.00	203.00	256.00	231.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total FDK Enrollment	256.00	218.00	279.00	254.00	270.00	284.00	278.00	278.00	278.00	278.00	278.00
HDK Enrollment	35.00	32.00	18.00	18.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total K Enrollment	291.00	250.00	297.00	272.00	270.00	284.00	278.00	278.00	278.00	278.00	278.00
FDK Classrooms	14.00	14.00	15.00	14.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
HDK Classrooms	2.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FDK Student / Teacher Ratio	18.29	15.57	18.60	18.14	18.00	18.93	18.53	18.53	18.53	18.53	18.53
HDK Student / Teacher Ratio	17.50	16.00	18.00	18.00	-	-	-	-	-	-	-
Revenue	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Tuition Fee	\$ 961,200.00	\$ 609,000.00	\$ 512,000.00	\$ 231,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Registration Fee	\$ 7,560.00	\$ 7,105.00	\$ 8,960.00	\$ 8,085.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 968,760.00	\$ 616,105.00	\$ 520,960.00	\$ 239,085.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
FDK Revolving Account Teacher Allocation	\$ 598,500.00	\$ 613,462.50	\$ 673,713.28	\$ 647,663.03	\$ 714,742.42	\$ 732,610.98	\$ 750,926.26	\$ 769,699.41	\$ 790,866.15	\$ 812,614.96	\$ 834,961.88
FDK Revolving Account Para Allocation	\$ 143,500.00	\$ 147,087.50	\$ 161,139.61	\$ 154,156.89	\$ 169,297.30	\$ 174,376.22	\$ 178,735.63	\$ 183,204.02	\$ 188,700.14	\$ 193,417.64	\$ 198,253.08
FDK Direct Staff Cost	\$ 742,000.00	\$ 760,550.00	\$ 834,852.89	\$ 801,819.93	\$ 884,039.72	\$ 906,987.20	\$ 929,661.88	\$ 952,903.43	\$ 979,566.28	\$ 1,006,032.61	\$ 1,033,214.96
Revolving Account Rounded Offset	\$ 1,100,000.00	\$ 1,100,000.00	\$ 527,111.00	\$ 239,085.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FDK Overhead Allocation	\$ 358,000.00	\$ 339,450.00	\$ (307,741.89)	\$ (562,734.93)	\$ (884,039.72)	\$ (906,987.20)	\$ (929,661.88)	\$ (952,903.43)	\$ (979,566.28)	\$ (1,006,032.61)	\$ (1,033,214.96)
Revolving Fund Impact	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Starting Value	\$ 621,286.00	\$ 490,046.00	\$ 6,151.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Value	\$ 490,046.00	\$ 6,151.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Fund Impact	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Annual (COLA Adjusted)	\$ -	\$ 29,290.00	\$ 687,544.09	\$ 953,931.19	\$ 1,286,971.88	\$ 1,322,007.32	\$ 1,357,132.60	\$ 1,393,198.27	\$ 1,433,069.97	\$ 1,473,141.41	\$ 1,514,337.02
Annual (Absolute)	\$ -	\$ 18,550.00	\$ 665,741.89	\$ 920,734.93	\$ 1,242,039.72	\$ 1,264,987.20	\$ 1,287,661.88	\$ 1,310,903.43	\$ 1,337,566.28	\$ 1,364,032.61	\$ 1,391,214.96
Accumulated	\$ -	\$ 29,290.00	\$ 716,834.09	\$ 1,670,765.28	\$ 2,957,737.16	\$ 4,279,744.48	\$ 5,636,877.08	\$ 7,030,075.36	\$ 8,463,145.33	\$ 9,936,286.73	\$ 11,450,623.76
Incremental Impact per Year (COLA Adjusted)	\$ -	\$ 29,290.00	\$ 657,375.39	\$ 245,760.78	\$ 304,422.75	\$ (3,573.71)	\$ (4,534.94)	\$ (4,648.31)	\$ (1,924.25)	\$ (2,920.67)	\$ (2,998.63)
Incremental Impact per Year (Absolute)	\$ -	\$ 18,550.00	\$ 647,191.89	\$ 254,993.04	\$ 321,304.79	\$ 22,947.48	\$ 22,674.68	\$ 23,241.55	\$ 26,662.85	\$ 26,466.32	\$ 27,182.35
Finance Committee Ask to Steady State (COLA Adjusted)	\$ 1,236,848.92										
Finance Committee Ask to Steady State (Absolute)	\$ 1,242,039.72										
Steady State Year	FY27										



Model: Jump In

Key Assumptions	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Free FDK IEP	37.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Free FDK FA	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Free FDK	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tuitioned FDK	216.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total FDK Enrollment	0.00	250.00	297.00	272.00	270.00	284.00	278.00	278.00	278.00	278.00	278.00
HDK Enrollment	35.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total K Enrollment	291.00	250.00	297.00	272.00	270.00	284.00	278.00	278.00	278.00	278.00	278.00
FDK Classrooms	14.00	15.00	16.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
HDK Classrooms	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FDK Student / Teacher Ratio	18.29	16.67	18.56	18.13	18.00	18.93	18.53	18.53	18.53	18.53	18.53
HDK Student / Teacher Ratio	17.50	-	-	-	-	-	-	-	-	-	-
Revenue	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Tuition Fee	\$ 961,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Registration Fee	\$ 7,560.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 968,760.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
FDK Revolving Account Teacher Allocation	\$ 598,500.00	\$ 657,281.25	\$ 718,627.50	\$ 693,924.68	\$ 714,742.42	\$ 732,610.98	\$ 750,926.26	\$ 769,699.41	\$ 790,866.15	\$ 812,614.96	\$ 834,961.88
FDK Revolving Account Para Allocation	\$ 143,500.00	\$ 157,593.75	\$ 171,882.25	\$ 165,168.10	\$ 169,297.30	\$ 174,376.22	\$ 178,735.63	\$ 183,204.02	\$ 188,700.14	\$ 193,417.64	\$ 198,253.08
FDK Direct Staff Cost	\$ 742,000.00	\$ 814,875.00	\$ 890,509.75	\$ 859,092.78	\$ 884,039.72	\$ 906,987.20	\$ 929,661.88	\$ 952,903.43	\$ 979,566.28	\$ 1,006,032.61	\$ 1,033,214.96
Revolving Account Rounded Offset	\$ 1,100,000.00	\$ 490,046.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FDK Overhead Allocation	\$ 358,000.00	\$ (324,829.00)	\$ (890,509.75)	\$ (859,092.78)	\$ (884,039.72)	\$ (906,987.20)	\$ (929,661.88)	\$ (952,903.43)	\$ (979,566.28)	\$ (1,006,032.61)	\$ (1,033,214.96)
Revolving Fund Impact	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Starting Value	\$ 621,286.00	\$ 490,046.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Value	\$ 490,046.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Fund Impact	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Annual (COLA Adjusted)	\$ -	\$ 693,569.00	\$ 1,270,311.95	\$ 1,250,289.05	\$ 1,286,971.88	\$ 1,322,007.32	\$ 1,357,132.60	\$ 1,393,198.27	\$ 1,433,069.97	\$ 1,473,141.41	\$ 1,514,337.02
Annual (Absolute)	\$ -	\$ 682,829.00	\$ 1,248,509.75	\$ 1,217,092.78	\$ 1,242,039.72	\$ 1,264,987.20	\$ 1,287,661.88	\$ 1,310,903.43	\$ 1,337,566.28	\$ 1,364,032.61	\$ 1,391,214.96
Accumulated	\$ -	\$ 693,569.00	\$ 1,963,880.95	\$ 3,214,170.00	\$ 4,501,141.87	\$ 5,823,149.19	\$ 7,180,281.80	\$ 8,573,480.07	\$ 10,006,550.04	\$ 11,479,691.45	\$ 12,994,028.47
Incremental Impact per Year (COLA Adjusted)	\$ -	\$ 693,569.00	\$ 555,935.88	\$ (58,132.26)	\$ (825.84)	\$ (3,573.71)	\$ (4,534.94)	\$ (4,648.31)	\$ (1,924.25)	\$ (2,920.67)	\$ (2,998.63)
Incremental Impact per Year (Absolute)	\$ -	\$ 682,829.00	\$ 565,680.75	\$ (31,416.97)	\$ 24,946.94	\$ 22,947.48	\$ 22,674.68	\$ 23,241.55	\$ 26,662.85	\$ 26,466.32	\$ 27,182.35
Finance Committee Ask to Steady State (COLA Adjusted)	\$ 1,249,504.88										
Finance Committee Ask to Steady State (Absolute)	\$ 1,248,509.75										
Steady State Year	FY25										



Appendix: Remaining Town's FDK Costs



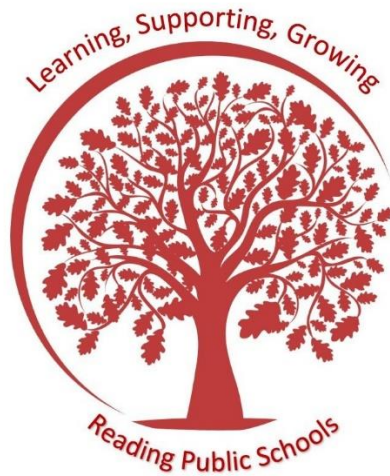
FDK Rates – Statewide

FY22 FDK Rates		
Town	Rate	Rate Rank
Acton-Boxborough	3750	7
Braintree	3750	7
Cohasset	3500	13
Duxbury	4000	5
Easton	1200	23
Groton-Dunstable	5000	1
Hanover	3750	7
Harvard	3750	7
Hingham	3750	7
Marblehead	3500	13
Medfield	3500	13
Millis	3150	19
Newburyport	3800	6
North Reading	4250	3
Norwell	3500	13
Reading	4450	2
Sharon	3635	12
Topsfield	3400	17
Triton RSD	1000	24
Walpole	1800	22
Wayland	2700	21
Westford	4200	4
Whitman-Hanson	3200	18
Wrentham	3000	20

- Reading is currently the second most expensive FDK program in the State.
- Rates highlighted in Red indicate Towns that were budget peers during the last Override.



Reading Public Schools
School Committee Meeting Packet
January 20, 2022



Old Business



READING PUBLIC SCHOOLS

The Superintendent's FY23 Recommended Budget

SCHOOL COMMITTEE'S QUESTIONS WITH RESPONSES

Regular Day

1. It has been discussed and requested, but without overstepping into to operational issues I would like to reiterate my desire for more details on the Academic Support Center.

In speaking with staff and leadership and in reviewing student grade data, Kevin Tracey, Reading Memorial High School Principal, identified that RMHS needs a formalized Tier II intervention model to provide support to regular education students in skill and content areas across all grades and curriculum. This will include but is not limited to the creation of a Writing Lab, Math Lab, Executive Functioning support, MCAS academies and an Excel Program (supporting students taking a class at a level higher than what they had taken previously) Students would be enrolled in Academic Intervention during Flex block, directed studies or in lieu of an elective offering. The center will be populated based on student grade and testing data, guidance, or teacher referral and/or parent referral. Students in the program would take a pre-test, be given intervention addressing a particular or general skill or content area and regular progress monitoring utilizing a research-based tracking system, such as AIMS Web, for data collection.

In addition to the primary responsibility to provide targeted intervention to students, this position would also serve as an instructional coach to assist in professional development around differentiation and meeting the needs of all students. And, the position would be the primary test administrator for the high school and the data analyst for the high school to assist in the creation of home-grown, skill-based common assessments across departments in collaboration with the department chairs and would work with them to ensure we are employing data-informed instruction and making the necessary curricular decisions based on students' need.

The RMHS skill center model will be aligned to research/best practice and data-driven with the intent of providing support to cohorts and individual students in all grades prior to any referral for testing. Student progress and academic data will be tracked consistently. In addition, we will be running analytics on our SPED and 504 referrals, attendance and conduct infraction rates to review the program's impact longitudinally over the next 5 years.

Additional questions and responses about the Academic Center are provided below:

- What is the schedule for the Academic Support Center?

The RMHS school-wide schedule is currently being reviewed with the intent of implementing a new school schedule in the 2023-2024 school year. Until then, we will need to be creative and flexible and schedule supports to overlap study halls or electives. Ideally, the sections for support would meet twice a 7-day cycle.

- What space will be used?

The Distance Learning room on the fourth floor of the high school will become the academic support center.

- How will you work to make it "acceptable/non-stigmatized" for students to use?

This is a tough one and there will inevitably be some growing pains; however, once students are in the center and have had success or received support, generally the stigma of what is acceptable and what is not diminishes. The purpose of the center is to provide help and support. In turn, the center needs to be a place where students feel intellectually safe and comfortable.

- For example, will it be optional drop-in like the Math Lab (which as I understand it, we do not pay for but is staffed on a rotation by RMHS math teachers), or will students be assigned time here such as during flex or a study period? (I am not sure how well the Math Lab is utilized)

Students will be scheduled to go into the academic support center, but there are also opportunities for check-ins before, during and after school. While "drop-ins" are always welcome, we need to be mindful that the center will not be fully staffed at the start. The Math Lab is utilized; however, it is largely a space for students to stop in for extra-help before an assessment. It is staffed by the math department with teachers being assigned to Math Lab as opposed to another contractual duty.

- How will students who need the support but are unwilling or unable to seek support on their own be handled?

Counselors, teachers, administration and parents need to all work together on making sure struggling students are identified in a timely manner. Support is not mandated, but strongly recommended.

- How will students who need support with study skills/executive functioning, but not to the extent of needing an IEP, be identified?

We have a large number of students who need support in executive functioning and study skills. They would be identified in a similar way to a student needing additional support in writing, math or science through recommendations made by staff, counselors, administrators and parents. There is a hope to have not only direct support to individual students, but also voluntary workshops for an entire grade on essential academic skills.

- Can one person really carry this role?

One person can oversee the program and provide some direct service to students; however, to be successful we need to have more than one person providing the support and the systems need to be in place for us to identify students in need and then to evaluate and monitor progress in order to graduate students from needing the support. Therefore, we will have two, full-time Endicott/Merrimack Fellows supporting the program.

- Is this not a place that can be staffed by current RMHS teaching staff, and supported by Fellows, instead of a paid position?

Given the demand for this type of intervention model, a dedicated staff member will be critical in getting this off the ground and running effectively for our students. Additional RMHS staff could be used to supplement the work of the center, depending on scheduling and contractual obligations.

2. Full Day K sustainability. Absent of receiving more funds from Fincom, ARPA etc. what would be potential trade offs in year two and going forward following the use full use of revolving account funds.

The balance in the Full Day Kindergarten Fund, an amount which has been carried forward from prior years' balances, is seen as a one-year solution to reduce tuition fees for families in FY23 to move the district closer to providing free, universal full day kindergarten. This one-year solution to reduce the tuition fee will help alleviate the financial obstacle and increase access to the program for some families so that more students may participate while additional sources of funding are considered. Other sources of funding that may be considered include increased appropriations and/or allocation of ARPA funding. In the last fiscal year, of the total 316 school districts in operation throughout the Commonwealth, there were 23 districts that charged a tuition fee for Full Day Kindergarten. Reading was among those 23 districts, and its fee was the second highest in the Commonwealth. Full Day Kindergarten is a top priority for Reading Public Schools and has received expressed support by the community overall. The impact of the Covid-19 Pandemic on 3-5 year olds has further driven the need for universal free Full Day Kindergarten. The FDK program will meet educational needs by supporting social-emotional needs, bolstering early literacy instruction, increasing English Language services, and most of all, improving outcomes for ALL students.

3. Explain why it is felt that there are potential candidates to fill the unique position of school adjustment counselor/ Metco Coordinator.

There is tremendous competition among districts to recruit and retain capable, well-qualified counseling staff who reflect the ethnic and racial diversity of our student population, especially within the "new normal" post Covid-19 Pandemic environment. School and district leaders and staff will utilize their networks to assist in our efforts to fill these roles. To date, the Assistant Superintendent of Students Services and METCO Director have begun the initial stages of networking for these roles and their efforts have shown positive responses. In addition, it is our experience that by beginning our recruitment efforts early, pending appropriation, we will be in a better position to identify and hire the best candidates.

4. Please specify which position pertains to the 15.93% increase in guidance.

The 15.93% increase in Guidance reflects the 1.0 FTE Adjustment Counselor budgeted for Reading Memorial High School. This position will be designed to specifically support the social and emotional needs of high school students. More about this investment can be found on pages 13, 16 and 25

5. Please specify which position pertains to the 13.45% increase in instructional specialist.

The 13.45% increase in instructional specialists line item reflects the contracted Teaching Fellows to provide additional support at the elementary level. The Fellows will be deployed as additional instructional support to the grade 4 classrooms at Joshua Eaton and Killam, deployed as a building substitute, and/or to provide additional support wherever most needed in our elementary school classrooms. More about this investment can be found on pages 15 and 26 in the budget publication.

6. Please specify which position pertains to the 20.88% increase in psychologists.

The increase in the psychologist line reflects the 2.5 FTE METCO Coordinators/Adjustment Counselors budgeted. At the elementary level, all counseling support, including guidance, social workers and psychologists, are charged to this account. In the spring, a goal of the Finance Director is to audit and re-code staff as necessary to reflect job duties more consistently across the district. More about this investment can be found on pages 13, 15, 25 and 26 in the budget publication.

7. Please specify 3,755% increase in High Curriculum – same reason as noted above.

The High School Curriculum line is where the three RMHS Pathway programs are budgeted: 1.) two contracted teaching fellows for the Academic Center, 2.) a contracted dual enrollment program at Endicott College, and 3.) a contracted Gateway to College program at North Shore Community College. More about this investment can be found on pages 12, 16 and 26 in the budget publication.

8. Regarding Team Chairs – what does role refinement mean? Are we finding we don't need the bandwidth we created this year?

We continue to evaluate ways to refine and sustain these roles over the long term. In FY23, the role of Elementary Team Chairs will expand to enhance the support of all students within the elementary setting, such as planning interventions and coordinating and leading Student Study Teams.

9. Where is the reallocated translation service expense money coming from?

An approach to maximize resources was conducted during the FY23 budget development process. One way this was accomplished was by projecting expenses based on actual spending trends and known needs. Identified savings were reallocated to address increases in projected expenditures, such as translation services.

10. The per pupil budget allocation seems to demonstrate a year over year savings of \$38K in supply allocations to the schools. Is that a correct read of this table?

Per Pupil Analysis of Instructional Supplies by School							
	October 1, 2021 Enrollment	FY 22 Appropriated Instructional Supplies	FY22 Per Pupil	Projected Enrollment	FY23 Recommended Instructional Supplies	FY23 Per Pupil	
Barrows	351	\$ 57,183	\$ 163	354	\$ 47,983	\$ 136	
Birch Meadow	337	\$ 47,523	\$ 141	331	\$ 45,523	\$ 138	
Eaton	375	\$ 53,633	\$ 143	389	\$ 55,438	\$ 143	
Killam	407	\$ 56,884	\$ 140	403	\$ 53,870	\$ 134	
Wood End	248	\$ 35,439	\$ 143	238	\$ 31,674	\$ 133	
Coolidge	406	\$ 57,938	\$ 143	402	\$ 49,934	\$ 124	
Parker	485	\$ 68,440	\$ 141	457	\$ 55,996	\$ 123	
RMHS	1,135	\$ 139,602	\$ 123	1,099	\$ 138,255	\$ 126	
Total	3,744	\$ 516,643	\$ 138	3,673	\$ 478,674	\$ 129	

The purpose of this chart was to convey that the bottom-up building of non-personnel budgets by school-building leaders led to a relatively equal allocation of per pupil allocations across our five elementary schools and across both middle schools.

11. What is the loss of the “state grant support” under the Professional Salaries? Is this related to METCO? Why are we shifting this money away from using grant money? Is it because the grant money has been shifted for the 2.5 adjustment counselors?

The elimination of the offset association with the State Grant Support under professional salaries is associated with the METCO grant. In FY23, METCO will join the district in sharing the cost of 5.0 FTE Adjustment Counselors/METCO coordinators who will serve all students enrolled in our five elementary schools.

12. Can you please explain the 550% increase in Instructional Services under Contract Services?

The 13.45% increase in instructional specialists line item reflects the contracted Teaching Fellow services budgeted to provide additional support at the elementary level. This position will service in the role of instructional support in the grade 4 classrooms at Joshua Eaton and Killam elementary schools and serve as a building substitute.

13. I see Math Supplies & Material is down 40.13%. Is the cost for K-2 less because it is three grades versus 3-6 is four? (Might I also note that there’s an Algebra 2 class at RMHS using textbooks from 1985!)

The final investment in the new math curriculum will be made in the spring of FY22. During the FY23 school year, some additional supplies will be required however most materials and licenses will have already been purchased for grades K-2 and 3-6.

14. Are the Professional Development increases just a shifting of funds from elsewhere within the cost center?

Professional development funds were increased through the maximization of existing resources. An approach to maximize resources was conducted during the FY23 budget development process. One way this was accomplished was by projecting expenses based on actual spending trends and known needs. Identified savings were reallocated to address increases in projected expenditures, such as professional development services.

15. Do you anticipate being able to find a Computer Science teacher willing to work only .4 hours? I would love to see this expanded as soon as possible so that more students have access to these types of courses, and more computer courses can be offered.

Hiring any part time staff right now is going to be a real challenge, especially in areas such as engineering, business and the computer sciences. We do have two staff members currently working at RMHS who have agreed to launch the program and the .4 FTE will go to hire someone to replace existing staff members' teaching sections of mathematics. Ideally, we would have a full-time computer science teacher. In being conservative to start we went with only a .4 as there are a number of other priorities needing to be met in the budget. This .40 FTE will help us launch the introductory courses next fall. From there, we hope to build out a more complete computer science pathway/program, based on student interest.

16. Is the .2 English Language Coordinator increasing the hours of a current employee?

Yes, the current English Language coordinator will increase her FTES from .50 FTE to .7 FTE.

17. You shared that you will be shifting the current elementary School Adjustment Counselor to RMHS, while still supporting students with major attendance issues at the elementary level.

- Is this person just to support the Stepping Stones students at RMHS for this year? Or also Tier I and II students at RMHS?

The School Adjustment Counselor budgeted for RMHS will support all students. The Stepping Stones program will be supported by a reassignment of an existing Adjustment Counselor deployed in FY22 to the elementary level.

- Since this person was hired to work at the elementary level, are they trained/certified to work with adolescents?

The School Adjustment Counselor license is an "all levels" license; so, the individual is licensed/trained to work with students PK- grade 12.

Special Education

1. Budget should specify 71.57% increase in Administrator line.

The increase in the Administrator line in Special Education Professional Salaries reflects the promotion and re-coding of the 1.0 FTE SPED Director that took place at the beginning of FY 22. This line item in the FY22 budget reflected .50 FTE of the position.

2. Budget should specify number of FTE in Director Salary line amount of \$274,072.

The Assistant Superintendent and RISE Director are associated with the budget line of \$274,072, which total 2.0 FTE.

3. Can you please explain the jump by 71.57% under Professional Salaries – Administrator? Which new role falls under that? (I understand that the 2.5 School Adjustment Counselors fall under Psychologist in the Regular Day Cost Center)

The increase in Administrator reflects the FY22 promotion and re-coding of the 1.0 FTE SPED Director.

4. Also, why the 21.52% increase under Psychologist? You have identified wanting to hire an additional Social Worker, not a Psychologist. Is this for the Social Worker at Parker?

The increase in the psychologist line reflects the 2.5 FTE METCO Coordinators/Adjustment Counselors budgeted. At the elementary level, all counseling support, including guidance, social workers and psychologists, are charged to this account. In the spring, a goal of the Finance Director is to audit and re-code staff as necessary to reflect job duties more consistently across the district.

5. Why the jump by 45.45% in Other Instructional Services under Contract Services?

The \$2,500 increase in Other Instructional Services reflects an increase in translation services budgeted for FY23. An approach to maximize resources was conducted during the FY23 budget development process. One way this was accomplished was by projecting expenses based on actual spending trends and known needs. Identified savings were reallocated to address increases in projected expenditures, such as translation services.

6. Can you please explain how adding a Social Worker for REACH and an Adjustment Counselor at Parker equalizes the social/emotional resources at both middle schools? Parker currently has two Psychologists. Does Coolidge have two Psychologists, a Social Worker, and an Adjustment Counselor? Given the current arrangement of Parker having one Special Education Program and Coolidge having three, I am trying to better grasp how these staff are used at each school. Am I understanding correctly that a SW will be hired specifically to support the students in the REACH program, and a School Adjustment Counselor will be hired to support all other students along with the two Psychologists already in place (who are, not surprisingly, overloaded based on the data you provided)?

The REACH program at the elementary and high school levels has a social worker to specifically support the students within the REACH program. While the middle school has a social worker, the model is structured differently and currently does not have a social worker supporting the students in the program full time. The addition to the middle school ensures vertical program alignment. The position

is directly related to the program and not the school. For example, when the REACH program moved from Killam to Barrows the social worker moved with the students and teachers. Following that model the Social Worker will support the REACH program at the middle school level as the program transitions to the new school.

Each middle school has two school psychologists. The school psychologists complete evaluations, support program students and support the population in general, as well as provide 504 and IEP direct services. Currently, Coolidge has an additional social worker that helps to support general education and special education students. Adding a social worker to Parker would allow each middle school to have two school psychologists and a social worker to support students. We will continue to work with both middle schools to align the supports provided by each of the positions at both schools.

Athletics

1. Under the Athletics Cost Center (pg 32 in budget book) can you please explain why the Clerical Salary/Secretary decreased by 2.69%? I believe professional salaries come from both the operating budget and the revolving account? Is that correct? Do head coaches salaries come from the operating budget or revolving accounts?

The FY22 budget was overstated for the Athletic Clerical staff member's wages, which is why it appears the salary is decreasing in FY23:

- The staff member's wages this year are \$49,901 plus a \$3,000 stipend, which totals \$52,901. However, the budget for FY22 totals \$55,647.*
- In FY23, the member's wages will increase by 2.5% as stated in the contract and, with the stipend, the total compensation will be \$54,148.*

Also, the Athletics offset contributes to paying coaches' stipends. Head coaches' stipends in FY23 total \$212,606. The offset of \$392,900 will cover the cost of the head coaches' stipends and a portion of other coaching stipends. Professional salaries are paid for by the operating budget.

2. Why is the Other Salaries decreasing by 23.125?

Other salaries reflect coaching stipends, event detail and the special revenue fund offset. The offset has increased by \$26,000, which results in a decrease of expenses, reflecting an overall decrease for this category of expense.

3. Do you anticipate having enough in the Athletics Special Revenue Fund by the end of this year to fund the \$392,000 needed for next year? We are just about halfway through the year, but well into the second of three seasons of athletics.

The Athletic Fund in FY23 is expected to sufficiently cover the offset amount of \$392,000. At the end of FY21, a fund balance of \$187,000 was carried into FY22. This balance is equivalent to 7 months of operations. Participation levels this year have increased, and we expect this trend to continue into FY23.

Health Services

1. Do we need to budget for an increase for Equipment? Is it safe to assume that we will get more COVID funding for materials, testing, etc. next year if required or should this be thought of as the new normal?

An assumption has been made that the Commonwealth will continue to support districts into the next school year by providing supplies and materials and through loaning equipment. In addition, the Department of Public Health grant is expected to continue into FY23 at a level of approximately \$20,000. Lastly, the current year's budget and actual expenditures will continue to be monitored closely so that savings may be allocated through the pre-purchase of Health supplies, if necessary, for next year.

Technology

1. How many FTEs are included in the technician line amount of \$341,777?

There are 5.5 FTEs reflected in the Technician line. More about technology FTEs are reflected in the table on page 57.

2. How much of the 84% increase in software represents the ZOOM license?

The Zoom license is budgeted at an amount of \$25,000. Over the last two years, the district did not budget Zoom expenses but rather paid for the Zoom license from various one-time savings. Zoom will be used in FY23 and therefore the license has been budgeted rather than rely on savings, which could or could not materialize.

3. Under the Technology Cost Center, how much did the 1:1 initiative cost the district FY22? How much will it cost FY23? Or will it be a few years before there will be costs associated with replacements?

In June 2021, 1,019 laptops were purchased to complete the one-to-one initiative for Reading Public Schools at a total cost of \$531,000. An additional \$51,000 was expended on updating elementary school iPads as part of the initiative. The total FY21 investment in completing the one-to-one program was \$582,000.

The school department has planned for a five-year replacement cycle. The plan for annual device renewals was executed through the allocation of unanticipated savings generated each year at fiscal year-end. At present, the Network Administrator and School Finance Director are developing a multi-year replacement renewal cycle with options for the purchase and/or lease of devices. In this way, the renewal cycle will follow a deliberate and an intentional plan with sources of funding specified. The plan will be reviewed and refined as necessary each year with implementation beginning in FY24. There are expected to be 500 devices, which were purchased at the end of FY17 and received during the FY18 school year, that will have reached five years of age at the end of FY23.

School Facilities

1. What is the background on expecting an 8% increase in the cleaning contract? I do have concerns about telegraphing this when it is still in negotiation, but it is already out there in terms of showing the expected percentage increase.

Joe Huggins, the Director of Facilities, obtained quotes in November and December, prior to the publication of the budget, from vendors on the State contract list through Operational Services Division (OSD), the Commonwealth's procurement platform. Mr Huggins expects the cost to be no higher than an 8% increase and could be less.

Administration

1. Labor Counsel is increasing by 21.82%, but I think I heard you say it is level-funded. Can you please explain?

To date, the FY22 legal counsel expenditures are trending at the same rate of expenditure as in FY21 and FY20. The total expenditure for both years was \$33,300 and \$33,700, respectively. If the trend continues this fiscal year, the FY22 expense will total approximately \$33,000 and exceed the budget of \$27,500. The FY23 recommended budget projects a consistent in services. In FY22 and FY23, the demand for legal services beyond typical needs is expected to continue at a similar rate in navigating the impact of COVID-19 and in reviewing and updating a range of service contracts including property use agreements.

2. Hiring and Recruiting is up by 13.51% - can you please explain? Are there new strategies being used to try to recruit more diverse staff?

Reading Public Schools is working to create an aggressive and impactful strategy to recruit and retain a high-performing, ethnically and racially diverse workforce that reflects our students served. The Leadership Team is exploring next steps, leveraging the teams' social and professional capital, conducting layered outreach activities and looking to DESE for guidance through the use of several published tools and supports, including but not limited to: <https://www.doe.mass.edu/csi/diverse-workforce/guidebook.html>, <https://www.doe.mass.edu/teach/NationalModels.html>

Our plan for hiring and recruiting staff will involve layered outreach requiring communication and marketing materials, participation in recruitment events, and a range of other formal and informal outreach activities. Our recruitment efforts will also focus on developing induction and retention programs to ensure the staff hired will remain in Reading.

Other Funding Sources

1. Which Revolving Fund is supporting the Clerical Salaries? FDK? Special Education? RISE? Extended Day?

The Offset table below lists the Cost Centers and the amount of support provided by special revenue funds:

Revolving Account Offsets	FY23 Total			FY23 Recommended Offsets by Cost Center:					
	Recommended Offset	\$ Change	% Change	Administration	Regular Education	Special Education	District Wide Programs	School Facilities	Town
Athletics	392,900	26,000	7.1%				392,900		
Drama Activities RMHS	34,000	-	0.0%				66,900		
Drama Activities Coolidge	15,000	-	0.0%						
Drama Activities Parker	15,000	-	0.0%						
Extended Day Program	50,000	-	0.0%	25,000					25,000
Full Day Kindergarten	1,100,000	-	0.0%		1,100,000				
RISE Preschool Program	350,000	-	0.0%			350,000			
Use of School Property	105,000	-	0.0%					80,000	25,000
Special Education Tuition	50,000	-	0.0%			50,000			
METCO Grant	-	(60,000)	-100.0%						
Total Offsets	2,111,900	(34,000)	-1.6%	25,000	1,100,000	400,000	459,800	80,000	50,000

A description of how each offset is allocated by special revenue fund follows:

- The Athletics offset is used to offset coaches' salaries. In FY23, an increase in the offset was recommended to assist in covering the rising cost of transportation due to a new three-year contract that began in FY22. The increase in the offset will offer an added benefit of reducing the substantial fund balance rolled forward each year.
- The Drama offset covers 50% of the professional stipends to support the programs' operations.
- The Extended Day offset is used to cover accounts payable and payroll salaries and facilities' usage costs.
- The FDK offset reflects amounts for salaries for the teachers and paraprofessionals assigned to the full-day kindergarten classes, as well as an allocation of a portion of the principal salaries, secretary salaries and nursing salaries as well as an allocation for materials and supplies.
- The RISE program offset reflects a portion of the preschool director, secretary, teacher and paraprofessional salaries.
- The Building Use offset is used to support the School Building Facilities budget and the Town CORE budget.
- The Tuition offset is used to reduce the cost of special program teachers' wages.

2. Is the State Grant support that falls off the METCO Grant?

METCO is the state grant associated with the offset of \$60,000 that is eliminated in FY23. These funds had offset teaching salaries in prior years.

Appendices

1. The following questions refer to the EPIMS Report published on pages 55-57 in the FY23 Recommended Budget publication:

- Who was the Direct of Pupil Personnel in the past?

Code 1211 Dr Jen Stys

- Why are there two lines for English?

Code 1216 specifies English Language Learner

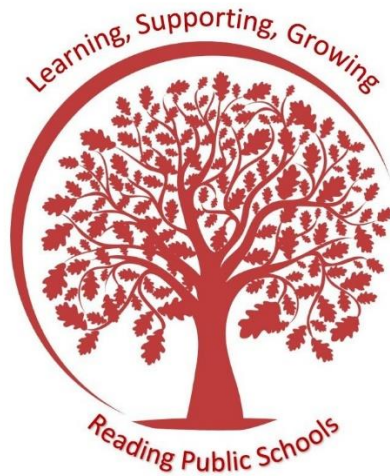
- Why is the Science Director twice the size of the other subject areas?

Code 1223 represents a .40 FTE Science Director and .40 FTE Wellness supervisor for a total .80 FTE. DESE provided guidance to RPS a few years ago about how to report the .40 FTE Wellness position. Since DESE does not have the separate code for that role, they recommended that the district add the .40 FTE Wellness role to the Science code.

- Other than 9 Team Chairs, who else is covered by the Special Education Administrator?

Code 1312 reflects 10.7 FTE Team chairs

Reading Public Schools
School Committee Meeting Packet
January 20, 2022



Information/ Correspondence

Lapierre, Samantha

From: Milaschewski, Thomas
Sent: Tuesday, January 18, 2022 8:26 PM
To: Rebecca Liberman; Hardy, Sarah
Cc: DG School Committee
Subject: RE: Priorities for Reading Public Schools

Hi Rebecca,

It's nice to hear from you, I hope you are well! I appreciate you reaching out with your thoughts and feedback.

The devices were purchased prior to the 2021-2022 school year and therefore do not have an impact on the FY23 budget. Since I wasn't in the role when the devices were purchased, I can't speak in great detail about the purchasing process. However, since we had all of the devices in hand this fall, we wanted to make sure to get them out to our students for use as soon as possible. A team of staff at RMHS worked throughout the fall/early winter to develop a distribution plan.

I have heard a lot of feedback regarding the math pathways from both staff and families since starting in July. As you suggest, we need to look at our current pathways and make sure that as many students as possible have access to the highest levels of courses as possible. I realize that there are some major barriers in place now that we will need to address. This is absolutely something that is at the top of our priority list as we move into SY22-23.

I have heard a bit about the other topics you raise, including virtual classes, Honors English 12, National History Day, and the CP track over the past few months. I don't have as much context on each of these so I have reached out to some staff within the RMHS community who could help give me some more context. If you have time to share your perspectives on any of these, I would welcome the opportunity to meet with you to discuss in more detail. I am trying to learn as much as I can about the history of our community as we try to make improvements for the future.

Thanks again for reaching out with your feedback. I hope to have the chance to connect with you sometime soon.

Best regards,
Tom Milaschewski

From: Rebecca Liberman <rfliberman@gmail.com>
Sent: Friday, January 14, 2022 11:22 AM
To: Milaschewski, Thomas <Thomas.Milaschewski@reading.k12.ma.us>; Hardy, Sarah <Sarah.Hardy@reading.k12.ma.us>
Cc: DG School Committee <SchoolCommittee@reading.k12.ma.us>
Subject: Priorities for Reading Public Schools

CAUTION: This email originated from outside of Reading Public Schools. Do not click links or open attachments unless you recognize the sender email address and know the content is safe.

Dear Dr. Milaschewski and Dr. Hardy,

I just read of the plan to provide school-issued devices for all students at RMHS, and I wondered whether this is really the best use of our limited education dollars.

For starters, must we provide devices to all? Why not provide devices on the basis of need? And my priority list for schools would not include more devices.

Instead, my list of school priorities would include:

1. Restoring the old math pathways to 8th grade Algebra and high school calculus so that more students have access to STEM and medicine
2. Restoring free virtual high school classes, allowing the very few students who need a super fast pace in math to take Algebra I in 7th grade followed by a virtual Algebra II course and then taking the high school math sequence after geometry 1 year earlier
3. Restoring a full year Honors English 12 option for those who want rigorous English but not AP
4. Bringing back National History Day projects in high school, which used to get many students excited about History
5. Restoring the CP track in middle and high school Math, English and Science courses so that students can learn at the pace that is appropriate for them and not have students who are struggling with a pace that's too fast and others bored by a pace that's too slow in the same classrooms
6. Last but not least, I would urge you to put a much greater emphasis on reading and books, especially in earlier grades, and a lot less emphasis on devices.

I would appreciate a response regarding these suggestions.

Thank you.

Sincerely,

Rebecca Liberman
50 Pratt St.

Metco host parent

Former RMHS parent (Classes of 2013, where all of the above opportunities were available, and 2018 and 2019, when most of these were gone)

Lapierre, Samantha

From: Wise, Thomas
Sent: Tuesday, January 18, 2022 8:01 PM
To: Patricia Cignetti
Cc: Milaschewski, Thomas; Lapierre, Samantha; Hardy, Sarah
Subject: RE: Question Regarding Book , " Not My Idea"
Attachments: RE: Question Regarding Book , " Not My Idea"

Patricia –

The attached e-mail was sent back in August. Did you not receive it?

Thank you.

Thomas Wise

Chair
Reading School Committee



Email: thomas.wise@reading.k12.ma.us
SC Distribution List: schoolcommittee@reading.k12.ma.us
Mobile: (617) 869-6825
Reading Public Schools Website: <https://reading.k12.ma.us>

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From: Patricia Cignetti <pcignet@yahoo.com>
Sent: Tuesday, January 18, 2022 7:11 PM
To: DG School Committee <SchoolCommittee@reading.k12.ma.us>
Subject: Fwd: Question Regarding Book , " Not My Idea"

CAUTION: This email originated from outside of Reading Public Schools. Do not click links or open attachments unless you recognize the sender email address and know the content is safe.

Still waiting for a reply

Sent from my iPad

Begin forwarded message:

From: Patricia Cignetti <pcignet@yahoo.com>
Date: August 11, 2021 at 9:49:17 PM EDT
To: schoolcommittee@reading.k12.ma.us
Subject: Question Regarding Book , " Not My Idea"

During a previous SC meeting, a resident brought her concerns to you and the Superintendent about a school in Reading purchasing a book for its Library. The book is titled Not My Idea . I am asking you what action to date have you taken to have it removed ? If it has not been removed , can you explain why?

Thank you,

Patricia Cignetti

Sent from my iPad

SEEM Collaborative Annual Report 2020-2021



...creating successful futures

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

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I. MESSAGE FROM THE EXECUTIVE DIRECTOR

Dear SEEM Collaborative Community Members,

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

Nearly 55 years ago our member districts realized the untapped possibilities that collaboration could create when it came to their efforts to educate all children. Because of their support, and as a result of the dedication and perseverance of our staff and parents, SEEM Collaborative has become a thriving organization that adapts and evolves with the needs of children and the districts who serve them.

During the 2020-2021 school year, the collaborative continued this effort by engaging in several changes and initiatives: We transitioned from fully remote instruction back to full in-person learning, while keeping health, physical safety, mental health, well-being, and stabilization in the forefront of our instructional practices. We completed the building renovations for the new facility of the Beebe school and began moving the program in June of 2021. We continued to prioritize expanding our capacity to infuse technology into the curriculum through our tech support liaisons in each program, by investing in and updating our infrastructure, and through professional development. In the area of equity, we continued to provide professional development opportunities, and consultation to both SEEM Programs and local districts. Additionally, the Board voted to expand our District Services to include an Equity Specialist Position that would be cost-shared by and utilized as a consultant to 6 member districts for the FY22 school year.

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, I look forward to a long-lasting partnership as we continue our mission of improving educational outcomes for all students.

Warmest Regards



Cathy 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.

2020-2021 Leadership at SEEM Collaborative

BOARD OF DIRECTORS

- Dr. Judith Evans, Winchester, Chairperson
- Ms. Kristen Vogel, Lynnfield
- Dr. Matt Crowley, Woburn
- Mr. John Macero, Stoneham, Financial Representative
- Dr. Glenn Brand, Wilmington
- Dr. John Doherty, Reading
- Dr. Julie Kukenberger, Melrose
- Dr. Patrick Daly, North Reading
- Mr. Doug Lyons, Wakefield
- Dr. David DeRuosi, Saugus

SPECIAL EDUCATION PLANNING AND ADVISORY COMMITTEE

- Ms. Pam Girouard, Winchester
- Ms. Roberta Keene, Lynnfield
- Ms. Dawn Traynor, Saugus
- Ms. Lyn O'Neil, Wakefield
- Ms. Patty White-Lambright, Melrose
- Ms. Martha Bakken, Stoneham
- Ms. Jennifer Stys, Reading
- Ms. Cynthia Conant, North Reading
- Ms. Alice Brown-LeGrand, Wilmington
- Ms. Maureen Ryan, Woburn

SEEM ADMINISTRATIVE TEAM

- Dr. Cathy Lawson, Executive Director
- Mr. Ryan Snyder, Behavioral Services
- Ms. Stephanie Arzigian, Middle School
- Ms. Kristine Nickas, Beebe School
- Ms. Judy Favro and Ms. Joanne Shively, Deaf and Hard of Hearing Program
- Ms. 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. William McDonald, SEEM Prep



SEEM COLLABORATIVE MISSION AND VISION

◆ MISSION STATEMENT

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

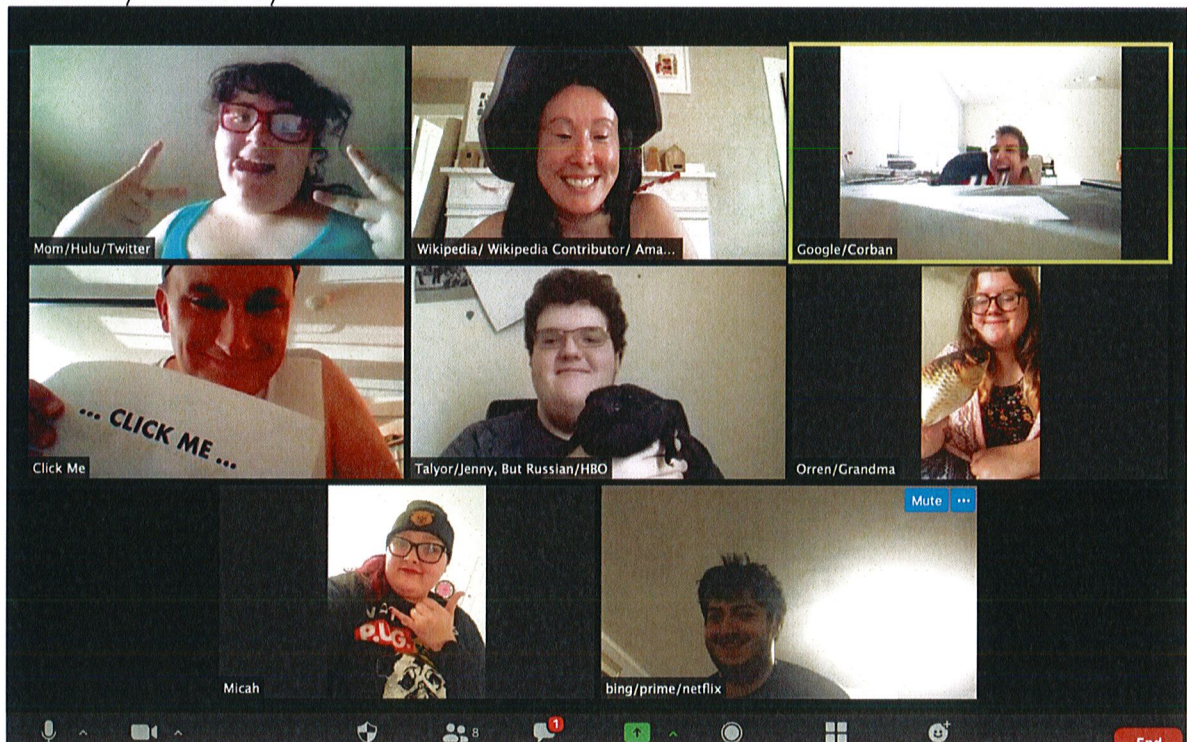
Why We Exist...

- 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

Campus Academy Remote Play



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. **The following highlights the progress made towards our goals to improve curriculum and instruction for all students during the 2020-2021 school year:**

Google Sites

Created for all SEEM Collaborative programs in order to communicate a wide variety of information pertinent to all members within the SEEM community; staff, students, parents, caregivers, and sending districts. The educational, social, and emotional needs of our students remained to be a top priority throughout the 2020-2021 school year. These sites helped to create continued collaboration and communication practices for all stakeholders.

Site Highlights

- Administrative and Program Communications
 - CDC Guidelines & Updates
 - Department of Education Guidance & Updates
 - Reopening Guidance
 - Covid-19 Related Documentation: Screening, Stay at Home Guidelines, Healthy Together Code of Conduct,
 - Covid-19 Social Stories and Swab Expectations Visuals/Sequencing
 - Collaborative Covid-19 Protocols: Material Sharing, Outside Evaluation and Assessments, Program Closure Plan, Referral and Tour Safety, Stay at Home Guidelines, Social Distancing Protocols, Team Meeting Protocols, Washing Face Coverings Guidelines, How to Wash Hands, Addendum to Employee Handbook
 - Health Services: Covid-19 Daily Screening Checklist, Toileting Procedures, Doffing Steps, Donning Steps, DESE protocols for Responding, Covid-19 Visual Supports and Communication
 - Transportation Guidance: Arrival and Dismal Procedures, Boarding and Unloading, SEEM Van Protocols, Vehicle Disinfection Checklist
 - Facilities: General Cleaning Protocols, School bathroom Cleaning Protocols, Daily Disinfectant Solution, Routine Cleaning and Disinfecting, Classroom Cleaning Protocols
 - Nurse Communication and guidance: Wearing a mask visual, Covid-19 Home Care Packages.
- Technology Support-Parents & Caregivers
 - Chromebook and Ipad
 - Google Classroom Tutorials
 - Seesaw Student & Family Tutorials
 - How-to Guides

- Guidelines for Home use of Computers and Electronics,
- G-Suite Permission Documentation
- Videohugs: an easy-to-use video platform that combines short video clips to create a personalized and meaningful montage.
- Home Guidance and Support-Explanations and Printable Resources
 - First Then Boards
 - Setting-up Routines/Schedules
 - Gaining and Maintaining Attention
 - Reinforcement/Token Systems
 - Visual Supports
 - Speech and Language-How To Guides for home communication devices, Articulation Guides, Vocabulary and Language Guides,
 - Occupational Therapy: Digital Classrooms, Motor Planning Activities, and Resources, Zones of Regulation Supports,
 - Leisure and Play Resources: Physical education Guides, Tutorials & Calendars
 - Music Therapy: YouTube Channel
 - Compilation of Teacher Video Read Alouds, Cooking and Art Tutorials
 - Social-Emotional Support
 - Social Skills Resources, Virtual Mindfulness Rooms, Self-Care Resources, Parent Support, Open Office Hours, Digital Sharing Platforms, Guided Meditation and Yoga Practices

Educational Learning: Platforms, Trainings & Implementation

Highlights

- Google Classroom
 - Specifically created in order to communicate and collaborate with students and teachers, unique in that the individual classrooms created were developed in order to work with students, teachers, and specialists in multiple grade levels and subject areas. This helped streamline staff workflow and maximize social, emotional, and academic impacts.
- Seesaw Classroom
 - A simple way for teachers and students to record and share what's happening in the classroom. Provided students a place to document their learning, be creative, and learn how to use technology. Each student was provided with their own e-journal/online binder and was able to easily complete multiple different activities assigned under various content areas and teachers.
 - Content created throughout the year was continually and specifically designed for the individual learner with appropriate modifications and accommodations to the content.
 - IEP Goal Progress via work samples, videos, and recordings
 - Collaborate with more co-teachers and specialists per class, get unlimited activities, and curate lessons in a personalized Activity Library for your school or district, the ability to save time with student draft feature, "Send Back to Student", Multi-page Posts, and other premium features
 - Family engagement and usage trends were easily visible from the administrative dashboard, along with centrally managed data
 - Several curriculum initiatives specifically created to utilize within the Seesaw platform in order to align curriculum, and enable teachers to view student work organized by skill or standard
 - Two-Three Seesaw Ambassadors identified within the collaborative in order to lead and support their individual school community with Seesaw learning initiatives and updates throughout the school year

- Ambassadors led trainings and small staff trainings in order to increase student engagement with teachers, students, and families.
- Seesaw Family App
 - Increased Communication: School Events, Supply Lists, Breakfast/Lunch Menu, Calendar Routine, and Schedules, ZOOM Links
 - Families get notified when there are new posts (from the teacher) in their student's journal. They can view posts and add likes and comments. Up to 10 family members can connect to one child's journal and content can be easily shared by caregivers with others via email and texts.
- ZOOM/Google Meet
 - Utilized to hold online classes and meetings virtually, allowed students to wordlessly signal to the teacher and utilize chat features, brainstorm on a virtual whiteboard, and collaborate on projects by annotating documents on other students' screens.
- Academics
 - Literacy
 - Reading A-Z Digital Content, Reading Flow Charts (Independent, Instructional, Frustration) guidelines, digital progress monitoring, and benchmarking
 - Literacy Profiles, Great Leaps, Digital Increasing Fluency Program, Multi-sensory Systematic Individual Literacy Plan as needed, On-set-Rime program implemented with additional digital components
 - All Road to Reading phonics content made into digital content with pre and post-assessment practices for unit topics taught. Beginning, middle, and end of the year assessments, trimester assessment practices to monitor content taught and student progress monitored with google sheets data tracking systems.
 - Multisyllabic Words program digital and in print
 - Digital literacy sequence and organization lesson flow for a program created in order to adjust language level, controlled vocabulary, controlled syntax, chunking (i.e., grouping of words by sentence features- noun phrase, verb phrase, etc.), repetition of patterns.
 - Modification of literacy programming that teaches basic sight words from the Dolch and Fry lists and functional word sets.
 - Early Stages of development-a lesson plan sequence based on visual discrimination activities and is designed to teach students to automatically recognize and correctly pronounce/identify one word at a time. As each new word is learned, previous words are continually reviewed, which promotes both short- and long-term retention. Every word is practiced and reviewed multiple times. For every set of words learned, students then take part in reading a book that incorporates the words learned.
 - Math
 - Functional math skills sets with digital content
 - Guided Math Pre and Post assessment practices, Unit Assessment Quick Checks, Digital content modified and designed to teach K-5 content, practice taught concepts, and reinforce concepts with games. Teacher-created checkpoints weekly to assess students' learning of the concepts taught. Digital content, K-5 Seesaw, and Google Classroom Compatible.

DESCRIPTION OF PROGRAMS:

THE DEAF AND HARD OF HEARING PROGRAM

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 (SEEI) 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.

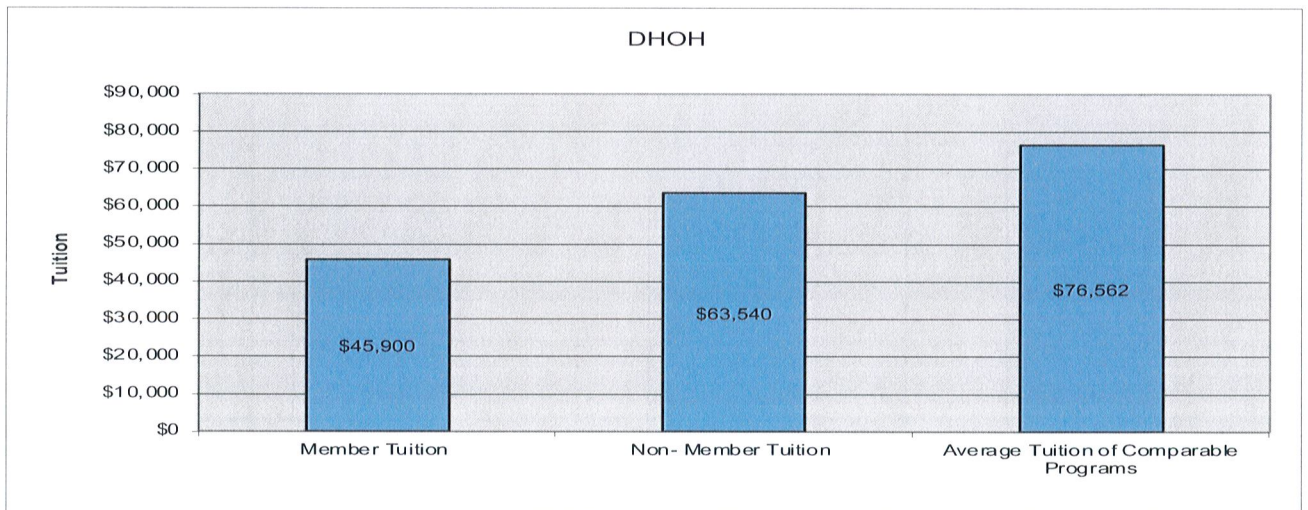


- Starting at the kindergarten level, students participate in mainstream classes for both academic and non-academic subjects.
- Mainstream programming is based on individual readiness and students are always accompanied by SEEM staff. A Deaf mentorship component of the program includes Deaf and Hard 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 Fordham Rd. is a MA DESE approved, public day elementary and middle school (Pre-K through 9th grade) for students with intensive special needs. Located in the town of Wilmington, 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.

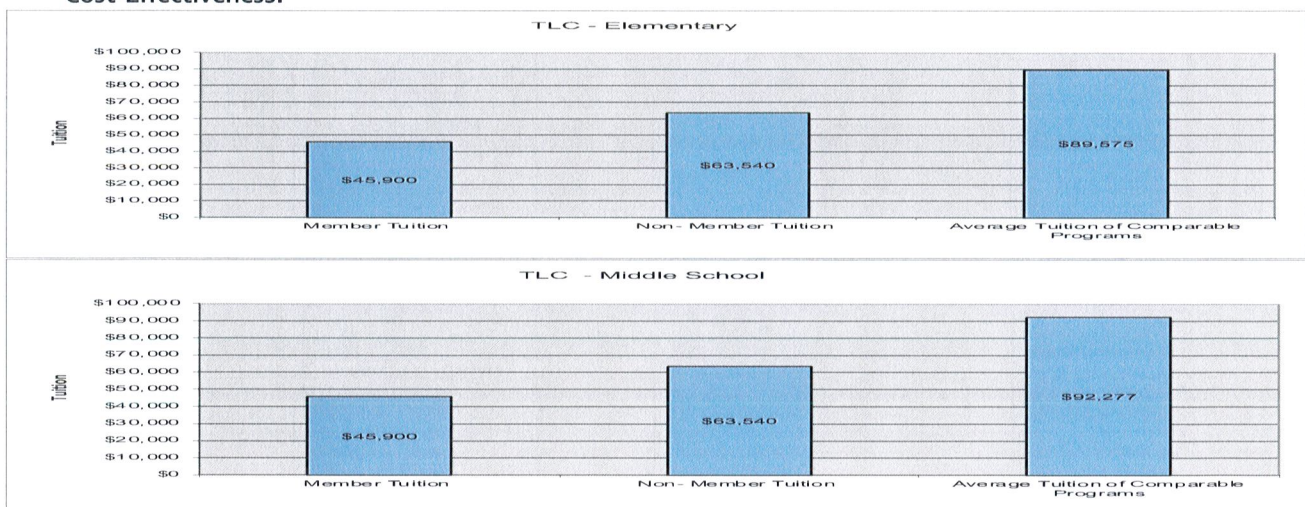


Students attending the TLC are currently on an Individual Education Plan; present with significant levels of cognitive delay, communication and/or social deficits; require moderate to significant modifications to the MA Curriculum Frameworks to make effective academic progress; present with interfering 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 Board Certified Behavior Analysts
- Related services: Speech, OT, PT, APE; Social skills groups; Parent consultation available
- Staff Include:
DESE certified Teachers; Board Certified Behavior Analysts; Instructional Coach; Licensed Social Workers; Licensed Occupational Therapists; Licensed Speech and Language Pathologists; Certified Physical Education Teacher; Behavior Support Assistant; Experienced Assistant Teaching Staff; Full Time Registered Nurse; Music Therapist.

Cost-Effectiveness:



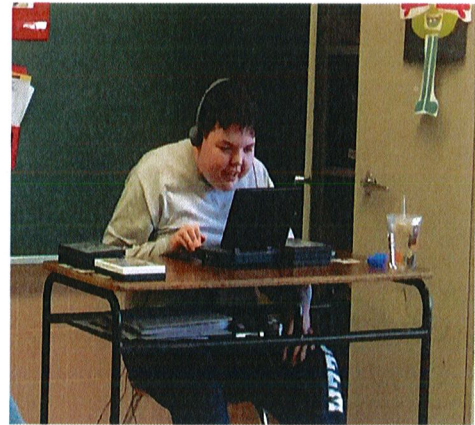
THE SEEM PREP PROGRAM

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 to intensive special needs. Located in Wakefield, the SEEM Prep Program services on average between 42- 60 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, are currently on an Individual Education Plan and have identified social emotional and learning needs. 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.

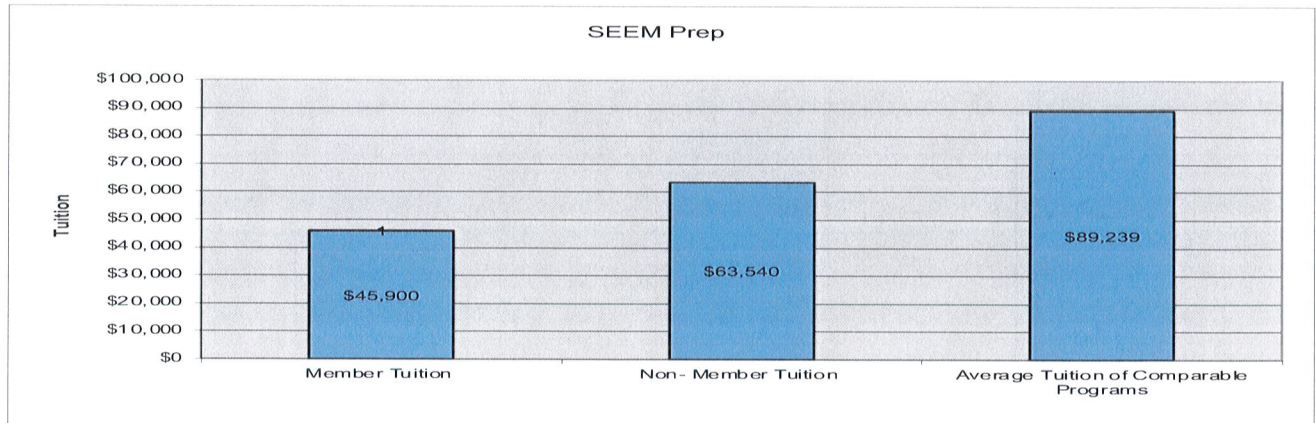
Additional Features Include:

- 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



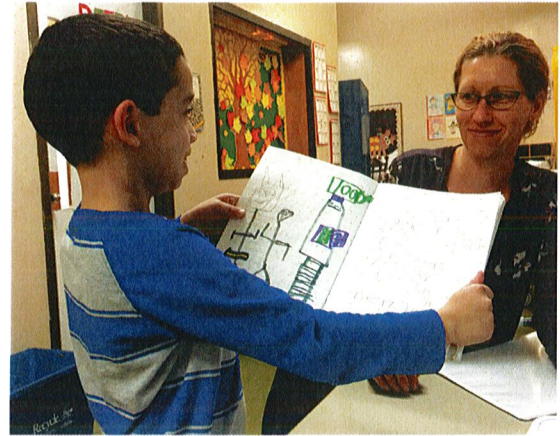
- Speech and Language Therapy
- Occupational Therapy
- Adaptive Physical Education
- Integrated Related Service Approach in order to enhance student learning
- Social Skills Groups Individual Counseling vocational Program Individualized
- curriculum focusing on academic achievement, life skills development
- 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:
 - 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).

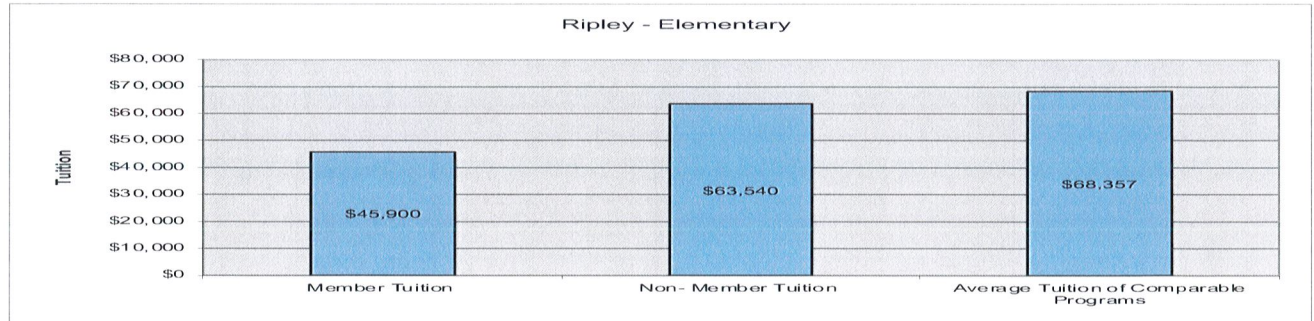
All curricula taught at the Ripley School follows the standards based on the Common Core Curriculum Frameworks while, at the same time, provides individual students with support, adaptations and accommodations they need in order to reach their learning potential, as well as, pass the MCAS. The program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

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

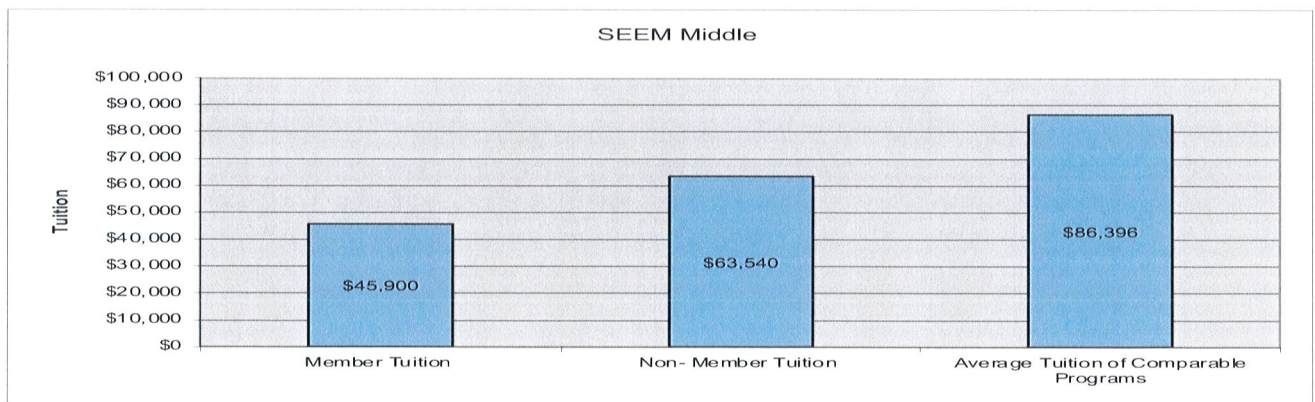
Additional Program Features

- 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
- 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

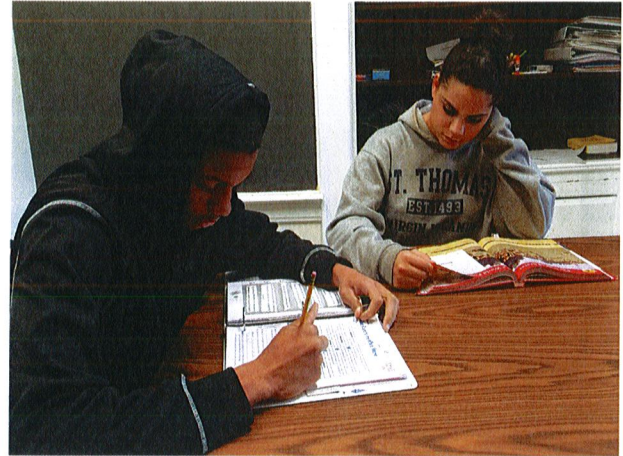
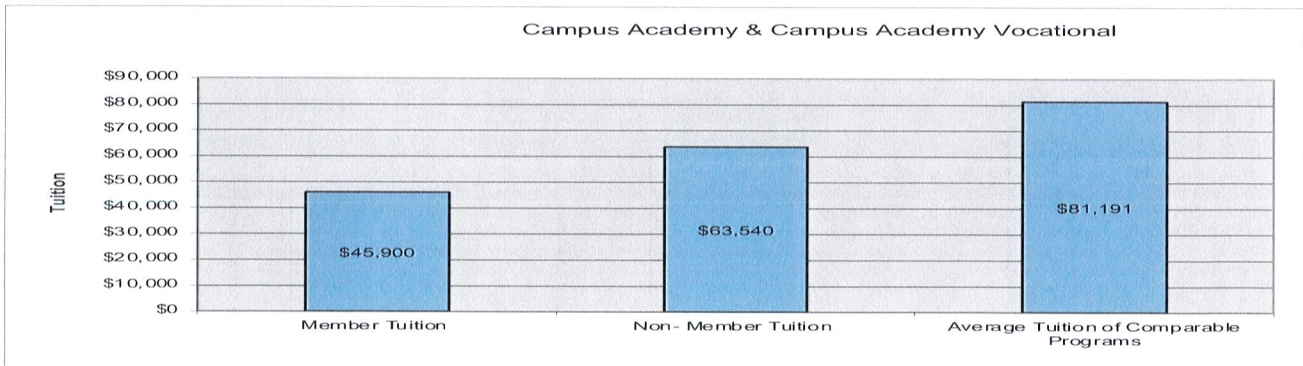
Campus academy is a DESE approved educational therapeutic day school. Located in Stoneham, MA. Campus Academy's census fluctuates between 70 and 85. Campus Academy's primary goal is to provide the necessary therapeutic, transition, and academic supports to help students' graduate high school and/or attain 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 access at or near grade level for most academic material with support; May require some remedial supports for specific learning disabilities; have identified social – emotional needs. 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

Cost-Effectiveness:



- 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
- Computer instruction
- Project-based learning
- Student Recreational Activities/Intramural Sports
- Fine Art, Visual Art and Graphic Arts Program
- In school and community-based 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.

SEEM ASSESSMENT INTERVENTION CENTER

SAIC is an interim alternative educational setting, which provides stabilization and evaluation to aide 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.

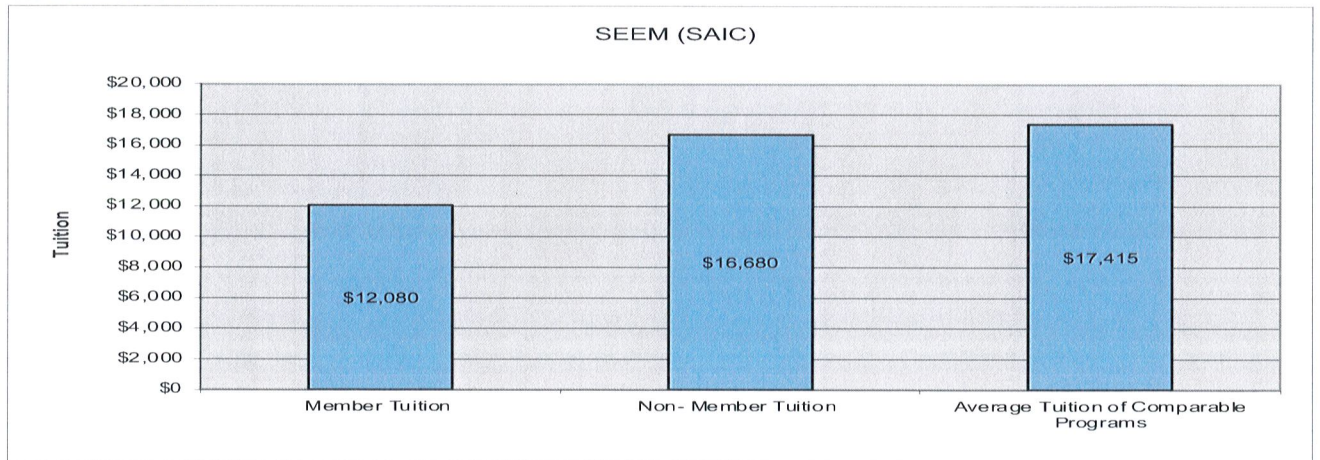
Occupational therapy and Speech therapy:

- 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-education

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 the implementation of 4 new offerings: Wilson tutoring and fee for service occupational therapy, speech therapy and physical therapy. The Wilson tutoring service falls under the coordination of the tutoring department and can be provided to students both during and after school. Fee for service OT, PT and SLP evaluations and direct services can be delivered either remotely or in-person in the student's school or home. In addition to those new services, our Adaptive Physical Education services have evolved to not only service students individually, but also to provide small group instruction within our member districts.

Cost-Effectiveness:

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

Description of District Based Services:

Assistive Technology

SEEM Collaborative provides Assistive Technology assessments and consultations to member & non-member districts. Utilizing the SETT Framework, students are assessed to determine what, if any, assistive technology supports are needed to support access to the Mass Curriculum Frameworks. Classroom support and training is available as needed. Assistive Technology workshops are also offered. During the 2020-2021 school year, the AT department worked across 9 districts, completed 16 evaluations and delivered ongoing consultation to 30 student teams.

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 2020-2021 school year these services were provided to 22 students in public school districts, to support the district's effort to educate children in their local public school.

Applied Behavior Analysis

Applied Behavior Analysis (ABA) is the science of systematically studying variables that influence behavior (Sulzer-Azaroff & Mayer, 1991) and is an evidence based teaching methodology that can be used to target skill deficits in individuals with and without disabilities. SEEM Collaborative currently employs several Board Certified Behavior Analysts (BCBA), who provide and supervise ABA services, for students ages 3-22. The main areas of service provided are: Consultation to Member & Non-member public schools, Direct and Consultative Home services, Behavior Analytic assessments as well as Behavior-based trainings and monthly job alikes for both member and non-member BCBA's. During the 2020-2021 school year, school and home based consultation/services were provided to approximately 75 students and approximately 18 Functional Behavior Assessments and 9 home assessments were conducted across 12 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 2020-2021 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 and assessments begin with a review of the student's most recent IEP and testing. During the 2020-2021 school year our transition service department conducted transition assessments and provided direct service for 50+ students across 10 districts. The Transition Services Department conducted 13 transition assessments and 1 vocational assessment and they provided job coaching and community-based instruction to 11 students across 5 member and 3 non-member districts. During School Year 2021, the Metro-North Transition Task Force held three remote meetings, with an average of 34 participants per meeting (range: 23-43). At least five SEEM member districts were represented at each meeting, along with school districts, collaborative and private school programs, and adult service providers throughout the north shore, as far west as Marlboro, and south to Seekonk. Guest speakers included Mary Price, Statewide Director of MAICEI programs for the Department of Higher Education, Amanda Green, Special Education Secondary Transition Supervisor for DESE, and several area PreETS service providers.

In addition to the MNTT, the Transition Services Department facilitated monthly Transition Job-Alike meetings, from September through May, averaging 7.6 participants per meeting (range 3-9). These meetings were geared toward transition specialists and teachers in post 12 grade programs, allowing for open discussion on a broad range of transition related issues. Job Alike participants represented 5 SEEM member districts, 6 non-member districts, and 2 private schools.

Vision and Mobility

Vision services are provided through either direct instruction or a consultative model. Direct services include teaching compensatory skills, consultation to classroom staff includes classroom organization, materials modification and teaching strategies. Orientation and mobility instruction is age-appropriate, individualized training which teaches students with visual impairments to move safely and independently in home, schools and Community. During the 2021-2021 school year, SEEM Collaborative provided this service to 23 students across 4 districts and conducted approximately 5 evaluations, all with a single provider.

English Language Education:

SEEM supports English Learners through a variety of services to English Language Learners and their teachers. Our services include 15 EL PDP professional development workshops, SEI Endorsement Courses for both teachers and administrators, and direct student services and EL assessments for students in our SEEM programs. During the 2020-2021 school year the collaborative managed the Title III grant for 5 member districts. The collaborative also offered 1 professional development offerings that met the 15 pdp licensure requirement, but it was canceled due to low enrollment. Approximately 50 people participated in the courses. The Collaborative ran 8 full Teacher SEI endorsement courses and 1 for administrators, servicing approximately 300 educators.

Home Tutoring Services/Wilson Tutoring

Tutoring services are provided to students who have a medical condition preventing them from participating in classroom instruction. The goal of tutoring is to keep students as current as possible with their school-work while facilitating the student's return to the current classroom setting. The collaborative provides the services through online learning or direct 1:1 instruction provided either remotely or in-person. Online courses may be used in place of, or to supplement, direct instruction for available classes. Wilson instruction is provided to students by certified Wilson educators in either a 1:1 or small group setting. During the 2019-2020 school year, this service was provided to 26 students across 7 member districts and 1 non-member district. Wilson instructional services were provided to 26 students.

Wraparound Services - Bridge Program

The purpose of the Bridge Program at SEEM Collaborative is to assist public school districts with developing increased skills and capacity to effectively meet the growing needs of students struggling with social and emotional difficulties; to provide support to families in removing nonacademic barriers to student success; and to support students directly through crisis intervention and intensive case management. The Bridge Program provides services in a variety of modalities in the school, home and community setting. The Bridge Program offers Consultation Services, Home Services, Intensive Case Management and Coordination and School Based Assessments and Direct Services. During the 2020-2021 school year, the Bridge Program serviced approximately 33 students and families and conducted over 38 assessments in 10 member districts 2 nonmember districts. They also provided professional development on the topics of social emotional learning, returning to school and building relationships in a remote setting and to approximately 150 staff across 3 member districts.

Inclusion Coaching

During the 2018-2019 school year, 7 member districts joined together to cost-share an inclusion coach position. This position was created as the result of the RADAR grant issued by MA DESE. In 2020-2021, our inclusion coach continued to provide support to those 7 districts. The inclusion coach provided ongoing job-embedded professional development and coaching support to identified classrooms at the elementary, middle and high school levels, inclusion assessment and consultation. This year, our inclusion coach expanded the way in which they meet the needs of our members by providing parent training sessions, virtual teacher consultation and professional development.

Equity Services and Evaluations

During the 2020-2021 school year, the Equity Specialist provided training and consultative services to 9 districts, in the form of one-time trainings, ongoing professional development, or classroom and school-level consultation. The support provided was in areas including supporting LGBTQ/T+ students, educational equity in remote learning, cultural humility, racism and anti-racism in schools, and disability. The Equity Specialist also provided relationship and sexuality education to special education classes in 6 programs across 5 districts, with ages ranging from middle school to post-graduate.

In addition to our fee for service position, 6 member districts joined together to cost-share an Equity Specialist Position to consult with, and support their efforts to build equitable and more inclusive communities and dismantle systems and practices that perpetuate systemic racism and inequities. This position was set to begin in FY22.

OT/PT/SLP

During the 2020-2021 school year, SEEM Collaborative added in-district Occupational Therapy, Physical Therapy and Speech Language Therapy to their offerings. These services were added in response to the needs of our member districts' need for evaluations and direct services to students that their district-based staff did not have the capacity to deliver. During the 2020-2021 school year, SEEM Collaborative completed over 12 OT evaluations and provided direct OT and PT services to 1 student in a member district.

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 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. Due to the COVID-19 pandemic, our professional development opportunities shifted to fully remote. We witnessed a decline in enrollment that may be attributed to the intense demands of public school teachers and their limited capacity for additional time away from the classroom. SEEM Collaborative continues to see an increase in our participation number for our job alikes. Our 2020-221 offerings included:

- The Hidden Rules of Special Education: A Chort for 1st and 2nd Year Special Educators:
- SEI Fall Courses: Teacher 7, Admin course- 1
- SEI Winter/Spring: Teacher 3,
- Supporting LGBTQ/T+ Students in Public Schools
- 15 PDPs in Special Education Topics for Administrators
- 15 PDPs in Special Education Topics for Teachers

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

- Transition
- BCBA's
- Educational Team Leaders
- Curriculum Leaders
- EL teachers/coordinators
- OT/PT/SLP
- Clinical Staff (social workers, counselors, school psychologists)

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. Jessica Minahan), but are too costly for a district to fund entirely on their own, particularly for low incidence positions. We also utilize Collaborative Staff (i.e. BCBA's, Equity Specialist, mental health professionals, Safety Care Trainers) to provide customized workshops; this allows districts to access trainings that are necessary for select faculty across districts without incurring the burden of total cost. The job alikes are low/no cost for member districts, with exception of when a facilitator must be hired or CEs are provided. During the 2020-2021 school year the collaborative provided professional development to approximately 375 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 by seeking and applying for grant funds that will support district initiatives. SEEM received the following grants in FY21:

Grant	Amount Awarded	Funding Year	Purpose of Grant/Allocation of Funds
Cummings Foundation	\$20,000	FY20 (Year 3 of 10)	Enhance educational experiences.
Title III	\$51,308	FY21	Provided supplemental ELL supports for the towns of Lynnfield, North Reading, Reading, Stoneham, Wakefield and Wilmington .
COVID Prevention	\$20, 412.50	FY21	PPE Related Supplies
274 Grant	\$13, 725	FY21	Technology for Remote Access

Cost-Effectiveness:

The total amount of grant funds awarded to the Collaborative during the 2020-2021 school year was \$105,445.50. Grant funding demonstrates cost savings, as it affords us the opportunity to strengthen our instructional practices and provide professional development to our member district educators at no cost to the districts or the collaborative.

IX. FINANCIAL INFORMATION

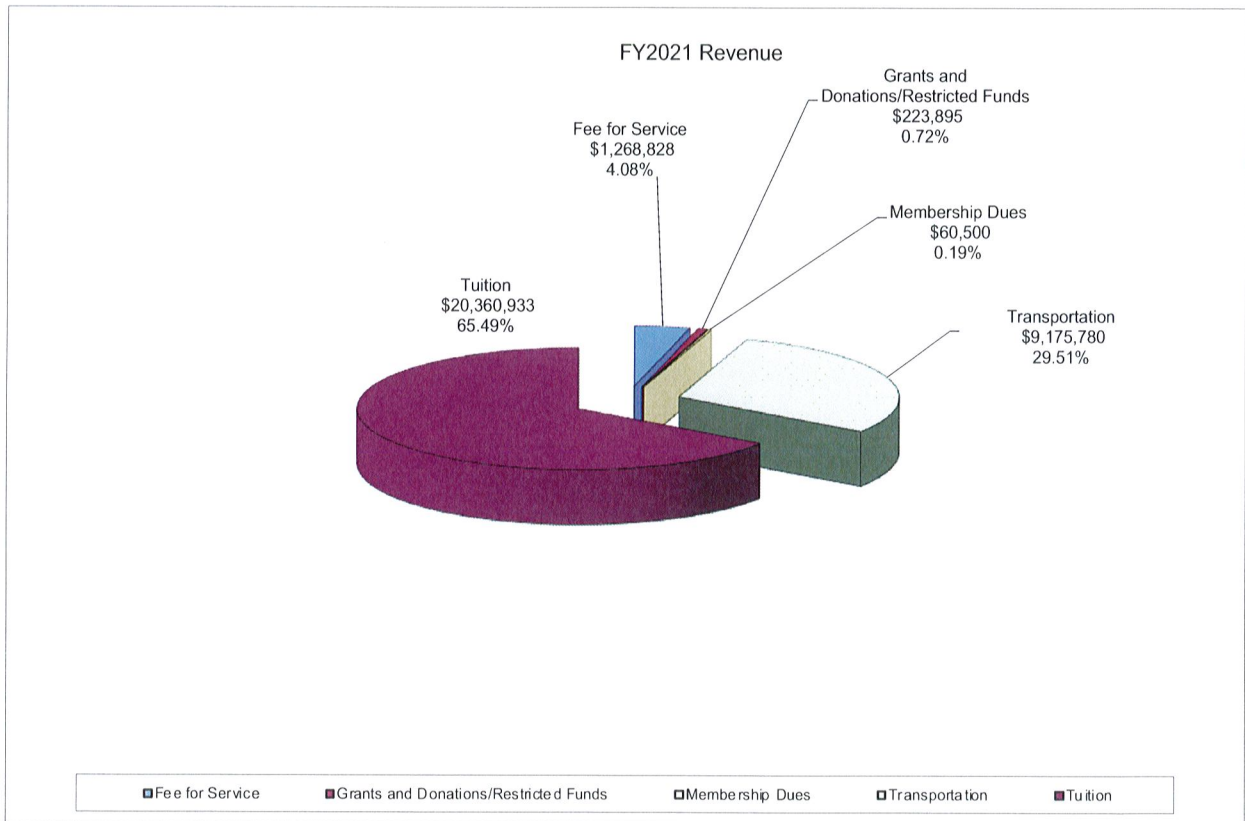
FY21 SOURCES OF REVENUE

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:

FY2021 Revenue

Program	Revenue	Percentage
Fee for Service	\$ 1,268,828	4.08%
Grants and Donations/Restricted Funds	\$ 223,895	0.72%
Membership Dues	\$ 60,500	0.19%
Transportation	\$ 9,175,780	29.51%
Tuition	\$ 20,360,933	65.49%
TOTAL	\$ 31,089,936	100.00%



APPENDIX A

FY21 Tuition and Rate Comparison with Comparable Programs

Member District Rates

Program	Tuition	Days	Tuition Per day	Day Comparison Difference	180 Day Comparison Tuition Cost	180 Day Comparison Difference
Elementary School						
Elementary (Pre K-2)						
DHOH	\$45,900.00	180	\$255.00		\$45,900.00	
Global Impairments; Neurological; Autism Spectrum Disorder	\$61,622.44	180	\$342.35	-\$87.35	\$61,622.44	-\$15,722.44
Horace Mann	\$98,454.36	221	\$445.49	-\$190.49	\$80,189.07	-\$34,289.07
Childrens Comm. Ctr.	\$99,590.32	204	\$488.19	-\$233.19	\$87,873.81	-\$41,973.81
Average Cost and Difference of Comparable Programs based on 180 Days						
					Average Cost	Average Difference
					\$76,561.77	-\$30,661.77
Elementary (Pre K-5)						
TLC Beebe	\$45,900.00	180	\$255.00		\$45,900.00	
League School of Boston	\$105,284.47	216	\$487.43	-\$232.43	\$87,737.06	-\$41,837.06
May Institute	\$122,302.85	235	\$520.44	-\$265.44	\$93,678.78	-\$47,778.78
Child. Comm. Ctr.	\$99,590.32	204	\$488.19	-\$233.19	\$87,873.81	-\$41,973.81
Hopeful Journeys	\$123,701.97	216	\$572.69	-\$317.69	\$103,084.98	-\$57,184.98
Lighthouse	\$89,011.37	180	\$494.51	-\$239.51	\$89,011.37	-\$43,111.37
Average Cost and Difference of Comparable Programs based on 180 Days						
					Average Cost	Average Difference
					\$92,277.20	-\$46,377.20
Elementary (Pre K-5)						
Ripley	\$45,900.00	180	\$255.00		\$45,900.00	
Social-Emotional/Behavioral; Autism Spectrum Disorder- High Functioning; Asperger Syndrome	\$82,981.37	216	\$384.17	-\$129.17	\$69,151.14	-\$23,251.14
Deveraux	\$62,152.85	216	\$287.74	-\$32.74	\$51,794.04	-\$5,894.04
St. Ann's	\$56,373.53	180	\$313.19	-\$58.19	\$56,373.53	-\$10,473.53
Manville	\$96,110.91	180	\$533.95	-\$278.95	\$96,110.91	-\$50,210.91
Average Cost and Difference of Comparable Programs based on 180 Days						
					Average Cost	Average Difference
					\$68,357.41	-\$22,457.41
Middle School						
Middle School (5-9th)						
TLC Beebe	\$45,900.00	180	\$255.00		\$45,900.00	
League School of Boston	\$105,284.47	216	\$487.43	-\$232.43	\$87,737.06	-\$41,837.06
May Institute	\$122,302.85	235	\$520.44	-\$265.44	\$93,678.78	-\$47,778.78
Child. Comm. Ctr.	\$99,590.32	204	\$488.19	-\$233.19	\$87,873.81	-\$41,973.81
Hopeful Journeys	\$123,701.97	216	\$572.69	-\$317.69	\$103,084.98	-\$57,184.98
Lighthouse	\$89,011.37	180	\$494.51	-\$239.51	\$89,011.37	-\$43,111.37
Average Cost and Difference of Comparable Programs based on 180 Days						
					Average Cost	Average Difference
					\$92,277.20	-\$46,377.20
SEEM Middle						
SEEM Middle	\$45,900.00	180	\$255.00		\$45,900.00	
Walker School	\$94,165.44	216	\$435.95	-\$180.95	\$78,471.20	-\$32,571.20
Dearborn Academy	\$89,307.62	180	\$496.15	-\$241.15	\$89,307.62	-\$43,407.62
Compass, Inc.	\$74,930.59	180	\$416.28	-\$161.28	\$74,930.59	-\$29,030.59
Manville	\$96,110.91	180	\$533.95	-\$278.95	\$96,110.91	-\$50,210.91
Farr Academy	\$93,160.85	180	\$517.56	-\$282.56	\$93,160.85	-\$47,260.85
Average Cost and Difference of Comparable Programs based on 180 Days						
					Average Cost	Average Difference
					\$86,396.23	-\$40,496.23
High School						
High School (ages 14-22)						
SEEM Prep	\$45,900.00	180	\$255.00		\$45,900.00	
Meimark	\$120,068.02	237	\$506.62	-\$251.62	\$91,190.90	-\$45,290.90
May Institute	\$122,302.85	235	\$520.44	-\$265.44	\$93,678.78	-\$47,778.78
NECC	\$125,419.65	226	\$554.95	-\$299.95	\$99,891.76	-\$53,991.76
Walker - Beacon	\$60,738.20	198	\$306.76	-\$51.76	\$55,216.55	-\$9,316.55
Nashoba	\$114,264.89	216	\$529.00	-\$274.00	\$95,220.74	-\$49,320.74
Crossroads	\$125,847.47	226	\$556.85	-\$301.85	\$100,232.50	-\$54,332.50
Average Cost and Difference of Comparable Programs based on 180 Days						
					Average Cost	Average Difference
					\$89,238.54	-\$43,338.54

Member District Rates

High School (ages 14-22)	Campus/Campus Voc.	\$45,900.00	180	\$255.00	\$45,900.00	Average Difference
Social-Emotional/Behavioral;	Compass Inc.	\$74,930.59	180	\$416.28	\$74,930.59	-\$29,030.59
Autism Spectrum Disorder - High	Farr Academy	\$93,160.85	180	\$517.56	\$93,160.85	-\$47,260.85
Functioning; Asperger Syndrome	Milestones	\$119,730.28	216	\$554.31	\$99,775.23	-\$53,875.23
	Wayside	\$69,540.09	210	\$316.09	\$56,896.44	-\$10,996.44
Average Cost and Difference of Comparable Programs based on 180 Days						
<i>Note: The average of Campus and Campus Vocational is used to calculate the comparison difference amounts.</i>					Average Cost	Average Difference
					\$81,190.78	-\$35,290.78

NON-MEMBER DISTRICT RATES

Program	Tuition	Days	Tuition Per Day	Day Comparison Difference	180 Day Comparison Tuition Cost	180 Day Comparison Difference
Elementary (Pre K-2)						
Educationally Significant Hearing Loss Including Moderate, Severe, and Profound Losses						
DHOH	\$63,540.00	180	\$353.00		\$63,540.00	
Clark School	\$61,622.44	180	\$342.35	\$10.65	\$61,622.44	\$1,917.56
Horace Mann	\$98,454.36	221	\$445.49	-\$92.49	\$80,189.07	-\$16,649.07
Childrens Comm. Ctr.	\$99,590.32	204	\$488.19	-\$135.19	\$87,873.81	-\$24,333.81
Average Cost and Difference of Comparable Programs based on 180 Days						Average Difference
					\$76,561.77	-\$13,021.77
Elementary (Pre K-5)						
Global Impairments; Neurological; Autism Spectrum Disorder						
TLC Beebe	\$63,540.00	180	\$353.00		\$63,540.00	
League School of Boston	\$105,284.47	\$216.00	\$487.43	-\$134.43	\$87,737.06	-\$24,197.06
May Institute	\$122,302.85	\$235.00	\$520.44	-\$167.44	\$93,678.78	-\$30,138.78
Child. Comm. Ctr.	\$99,590.32	\$204.00	\$488.19	-\$135.19	\$87,873.81	-\$24,333.81
Hopeful Journeys	\$123,701.97	\$216.00				
Lighthouse	\$89,011.37	\$180.00	\$494.51	-\$141.51	\$89,011.37	-\$25,471.37
Average Cost and Difference of Comparable Programs based on 180 Days						Average Difference
					\$89,575.25	-\$26,035.25
Elementary (Pre K-5)						
Social-Emotional/Behavioral; Autism Spectrum Disorder-High Functioning; Asperger Syndrome						
Ripley	\$63,540.00	180	\$353.00		\$63,540.00	
Brandon	\$82,981.37	216	\$384.17	-\$31.17	\$69,151.14	-\$5,611.14
Deveraux	\$62,152.85	216	\$287.74	\$65.26	\$51,794.04	\$11,745.96
St. Ann's	\$56,373.53	180	\$313.19	\$39.81	\$56,373.53	\$7,166.47
Manville	\$96,110.91	180	\$533.95	-\$180.95	\$96,110.91	-\$32,570.91
Average Cost and Difference of Comparable Programs based on 180 Days						Average Difference
					\$68,357.41	-\$4,817.41
Middle School						
Middle School (5-9th)						
Global Impairments; Neurological; Autism Spectrum Disorder						
TLC Beebe	\$63,540.00	180	\$353.00		\$63,540.00	
League School of Boston	\$105,284.47	216	\$487.43	-\$134.43	\$87,737.06	-\$24,197.06
May Institute	\$122,302.85	235	\$520.44	-\$167.44	\$93,678.78	-\$30,138.78
Child. Comm. Ctr.	\$99,590.32	204	\$488.19	-\$135.19	\$87,873.81	-\$24,333.81
Hopeful Journeys	\$123,701.97	216	\$572.69	-\$219.69	\$103,084.98	-\$39,544.98
Lighthouse	\$89,011.37	180	\$494.51	-\$141.51	\$89,011.37	-\$25,471.37
Average Cost and Difference of Comparable Programs based on 180 Days						Average Difference
					\$92,277.20	-\$28,737.20
Middle School (5-9th)						
Social-Emotional/Behavioral; Autism Spectrum Disorder- High Functioning; Asperger Syndrome						
SEEM Middle	\$63,540.00	180	\$353.00		\$63,540.00	
Walker School	\$94,165.44	216	\$435.95	-\$82.95	\$78,471.20	-\$14,931.20
Dearborn Academy	\$89,307.62	180	\$496.15	-\$143.15	\$89,307.62	-\$25,767.62
Compass, Inc.	\$74,930.59	180	\$416.28	-\$63.28	\$74,930.59	-\$11,390.59
Manville	\$96,110.91	180	\$533.95	-\$180.95	\$96,110.91	-\$32,570.91
Farr Academy	\$93,160.85	180	\$517.56	-\$164.56	\$93,160.85	-\$29,620.85
Average Cost and Difference of Comparable Programs based on 180 Days						Average Difference
					\$86,396.23	-\$22,856.23
High School						
High School (ages 14-22)						
Global Impairments; Neurological; Autism Spectrum Disorder						
SEEM Prep	\$63,540.00	180	\$353.00		\$63,540.00	
Meimark	\$120,068.02	237	\$506.62	-\$153.62	\$91,190.90	-\$27,650.90
May Institute	\$122,302.85	235	\$520.44	-\$167.44	\$93,678.78	-\$30,138.78
NECC	\$125,419.65	226	\$554.95	-\$201.95	\$99,891.76	-\$36,351.76
Walker - Beacon	\$60,738.20	198	\$306.76	\$46.24	\$55,216.55	\$8,323.45
Nashoba	\$114,264.89	216	\$529.00	-\$176.00	\$95,220.74	-\$31,680.74
Crossroads	\$125,847.47	226	\$556.85	-\$203.85	\$100,232.50	-\$36,692.50
Average Cost and Difference of Comparable Programs based on 180 Days						Average Difference
					\$100,232.50	-\$36,692.50

NON-MEMBER DISTRICT RATES

						\$89,238.54	-\$25,698.54
Campus/Campus Voc	\$63,540.00	180	\$353.00			\$63,540.00	
Compass Inc.	\$74,930.59	180	\$416.28		-\$63.28	\$74,930.59	-\$11,390.59
Farr Academy	\$93,160.85	180	\$517.56		-\$164.56	\$93,160.85	-\$29,620.85
Milestones	\$119,730.28	216	\$554.31		-\$201.31	\$99,775.23	-\$36,235.23
Wayside	\$69,540.09	220	\$316.09		\$36.91	\$56,896.44	\$6,643.56
Average Cost and Difference of Comparable Programs based on 180 Days						Average Cost	Average Difference
						\$81,190.78	-\$17,650.78

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

NON-MEMBER DISTRICT RATES

Assessment and Intervention Center						
Assessment and Intervention Center	SEEM (SAIC)			Day Comparisons Difference	Tuition Cost	Comparison Difference
	\$16,680.00		40	\$417.00		
Italian Home	\$ 15,509.78		40	\$387.74	\$15,509.78	\$1,170.22
Dearborn	\$ 19,320.62		40	\$483.02	\$19,320.62	-\$2,640.62
Average Cost and Difference of Comparable Programs based on 45 Days						
* Assessments are completed at the "Assessment Center" or when appropriate integrated into a school program.						
					Average Cost	Average Difference
					\$17,415.20	-\$735.20

APPENDIX B

FY21 Financial Audit



FRITZ DEGUGLIELMO LLC
CERTIFIED PUBLIC ACCOUNTANTS
& BUSINESS ADVISORS

December 14, 2021

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of SEEM Collaborative for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 5, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by SEEM Collaborative are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal 2021. We noted no transactions entered into by the Collaborative during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 14, 2021.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

Restriction on Use

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

Very truly yours,



Fritz DeGuglielmo LLC

SEEM Collaborative

Financial Statements

For the Year Ended
June 30, 2021

SEEM Collaborative
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 For the Year Ended June 30, 2021

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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 the governmental activities, each major fund, and the aggregate remaining fund information of SEEM Collaborative (a collaborative organized under the Laws of the Commonwealth of Massachusetts), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise SEEM Collaborative's basic financial statements as listed in the table of contents.

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 opinions 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 opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of SEEM Collaborative, as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, OPEB Plan – Required Supplementary Information and pension schedules on pages 3-6 and 31-37 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2021, on our consideration of SEEM Collaborative's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of SEEM Collaborative's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering SEEM Collaborative's internal control over financial reporting and compliance.

Certified Public Accountants
Newburyport, Massachusetts
December 14, 2021

SEEM Collaborative
Management's Discussion and Analysis
June 30, 2021

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, 2021 with comparative information from the fiscal years ended June 30, 2020 and 2019. Please read it in conjunction with the financial statements that begin on page 7.

OVERVIEW OF THE FINANCIAL REPORTS

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

Government-wide Statements:

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

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

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

Fund Financial Statements:

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

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

Notes to the Financial Statements:

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

Supplementary information:

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

SEEM Collaborative
Management's Discussion and Analysis
June 30, 2021

GOVERNMENT-WIDE FINANCIAL HIGHLIGHTS

Statement of Net Position

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total Current Assets	\$ 10,982,718	\$ 9,468,730	\$ 9,240,105
Total Non-current Assets	<u>2,009,919</u>	<u>483,538</u>	<u>155,325</u>
Total Assets	<u>\$ 12,992,637</u>	<u>\$ 9,952,268</u>	<u>\$ 9,395,430</u>
Deferred Outflows Related to OPEB	<u>\$ 5,414,408</u>	<u>\$ 2,185,983</u>	<u>\$ 1,448,899</u>
Liabilities			
Total Current Liabilities	\$ 4,259,335	\$ 3,098,661	\$ 3,165,588
Total Non-current Liabilities	<u>29,835,047</u>	<u>21,737,301</u>	<u>18,705,896</u>
Total Liabilities	<u>\$ 34,094,382</u>	<u>\$ 24,835,962</u>	<u>\$ 21,871,484</u>
Deferred Inflows Related to OPEB	<u>\$ 3,259,926</u>	<u>\$ 3,740,149</u>	<u>\$ 4,223,056</u>
Net Position			
Unrestricted	\$(19,537,112)	\$(17,109,828)	\$(15,574,949)
Restricted	202,756	188,430	169,413
Invested in capital assets, net of related debt	<u>387,093</u>	<u>483,538</u>	<u>155,325</u>
Total Net Position	<u>\$(18,947,263)</u>	<u>\$(16,437,860)</u>	<u>\$(15,250,211)</u>

SEEM Collaborative's net position decreased by approximately \$2,500,000 and \$1,188,000 in fiscal 2021 and 2020. During fiscal 2021, SEEM Collaborative recorded increases in net retirement health benefit obligations required by GASB Statement No. 75 of \$6,261,599 and transferred an additional \$71,242 to an OPEB trust. There was an increase in the OPEB deferred outflow of \$3,228,425 and a decrease in the OPEB deferred inflows of \$480,223. During fiscal 2020, SEEM Collaborative recorded increases in net retirement health benefit obligations required by GASB Statement No. 75 of \$3,031,405 and transferred an additional \$77,047 to an OPEB trust. There was an increase in the OPEB deferred outflows of \$737,084 and a decrease in OPEB deferred inflows of \$482,907. Increases in net position before these OPEB expenses were approximately \$115,000 and \$701,000 in fiscal 2021 and 2020, respectively. The surplus in fiscal 2021 was a result of revenues exceeding expenses during the year. The Collaborative recorded restricted net position in the amount of \$202,756 as of June 30, 2021. Other changes in assets and liabilities are due primarily to operations in fiscal 2021.

Statement of Activities

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Program Revenues*	\$ 31,052,465	\$32,598,081	\$32,051,286
General Revenues	<u>60,500</u>	<u>185,650</u>	<u>105,386</u>
Total Revenues	<u>31,112,965</u>	<u>32,783,731</u>	<u>32,156,672</u>
Program Expenses*	29,111,496	30,179,097	30,078,087
Administrative Expenses*	<u>1,886,679</u>	<u>1,903,822</u>	<u>1,797,941</u>
Total Expenses*	<u>30,998,175</u>	<u>32,082,919</u>	<u>31,876,028</u>
Change in net position, before increase in net retirement health benefit obligation	114,790	700,812	280,644
Increase in net retirement health benefit obligation	(2,552,951)	(1,811,414)	(1,473,268)
OPEB trust funding	(71,242)	(77,047)	(46,025)
Total net position – beginning	<u>(16,437,860)</u>	<u>(15,250,211)</u>	<u>(14,011,562)</u>
Total net position – ending	<u>\$(18,947,263)</u>	<u>\$(16,437,860)</u>	<u>\$(15,250,211)</u>

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

During the years ended June 30, 2021 and 2020, operating revenues, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, decreased by approximately \$1,545,000 and

SEEM Collaborative
Management's Discussion and Analysis
June 30, 2021

increased by \$627,000, respectively. The decrease in fiscal 2021 revenues was primarily from a decrease of transportation services of approximately \$1,370,000. The increase in fiscal 2020 revenues was primarily from additional tuition and program services revenues of approximately \$83,000 and additional transportation services of approximately \$464,000. During the years ended June 30, 2021 and 2020, operating expenses, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, decreased approximately \$1,080,000 and increased by \$207,000 respectively. The decrease in expenses for the year ended June 30, 2021 was primarily due to decreases in transportation costs that correspond to decreases transportation revenues as a result of COVID-19 related reductions in services. The increases in expenses for the year ended June 30, 2020 was primarily due to increases in transportation costs that correspond to increases transportation revenues

GOVERNMENTAL FUNDS FINANCIAL HIGHLIGHTS

The Collaborative reported a total general fund balance of \$6,307,306, of which \$665,311 was nonspendable and \$5,641,995 was unassigned. The fund balance increased approximately \$126,000 during the year ended June 30, 2021. During fiscal 2021 there was a transfer of approximately \$71,200 to the OPEB Trust. The increase of approximately \$197,000 in the fund balance prior to the funding of the Trust was primarily due to decreases in transportation in excess of related revenues. Cash and cash equivalents increased by approximately \$538,000 and accounts receivable increased by approximately \$818,000. The balance in the restricted funds increased by approximately \$15,000 during the year ended June 30, 2021 due to unspent restricted contributions received. A capital project fund was added during fiscal year 2021 to account for inflows and outflows related to new space at Fordham Road in Wilmington, Massachusetts. The net fund balance at June 30, 2021 represents loan proceeds received for the project work not expended until fiscal year 2022.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Collaborative's annual budget for fiscal 2021 was approved by its Board of Directors. For the fiscal year ended June 30, 2021, the Collaborative received revenues, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, of approximately \$31,090,000 compared to budgeted revenues of approximately \$33,190,000. The difference between actual revenues received and budgeted revenues is primarily due to significantly lower than expected fees for transportation and tuition received during the fiscal year.

For the fiscal year ended June 30, 2021, the Collaborative incurred actual expenditures, excluding Massachusetts Teachers' and State Employees' Retirement Systems "on-behalf" payments, of approximately \$30,893,000 compared to budgeted expenditures of approximately \$33,178,000. The difference between actual expenditures incurred and budgeted expenditures is primarily due to the large purchase of capital assets that were not budgeted for.

CAPITAL ASSETS AND DEBT OBLIGATIONS

The collaborative's investment in capital assets as of the end of the current fiscal year amounts to \$2,009,919 (net of accumulated depreciation). This investment in capital assets included major improvement costs and renovations of the Collaborative's new building (260 Fordham Road, Wilmington, MA), leasehold improvements, vehicles, and equipment.

Additional information on the Collaborative's capital assets can be found in Note C in the notes to the financial statements.

The Collaborative incurred debt totaling \$1,888,947 to make significant improvements and renovations to the new leased building during fiscal year 2021. During fiscal year 2021, the Collaborative paid principal on the debt of \$4,582 and interest of \$1,956. For additional information on the debt, see Note I to the financial statements.

SEEM Collaborative
Management's Discussion and Analysis
June 30, 2021

KNOWN FACTS, DECISIONS, OR CONDITIONS

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

The Collaborative historically recorded the cost of the postemployment health benefits on a “pay as you go” basis. Under Statement No. 75, the Collaborative is required to report the effects of OPEB-related transactions and events on its financial statements and to provide information about the Collaborative’s OPEB obligations and the assets available to satisfy the obligations. This change significantly increased and accelerated the recording of these costs and significantly impacted the Collaborative’s government-wide financials in fiscal year 2021 and 2020. The Collaborative recorded a charge for the estimated annual cost of OPEB for fiscal year 2021 of \$2,624,193.

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

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

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, 2021

**Governmental
Activities**

Assets

Current Assets

Cash and cash equivalents	\$ 5,901,632
Accounts receivable, net	4,415,775
Prepaid expenses and other assets	665,311

Total Current Assets

10,982,718

Non-current Assets

Furniture, equipment and leasehold improvements, net	2,009,919
--	-----------

Total Non-current Assets

2,009,919

Total Assets

12,992,637

Deferred Outflows of Resources

Deferred Outflows of Resources Related to OPEB	5,414,408
--	-----------

Total Assets and Deferred Outflows of Resources

\$ 18,407,045

Liabilities

Current Liabilities

Accounts payable and accrued liabilities	\$ 3,953,833
Loan payable, current portion	48,218
Deferred revenues	257,284

Total Current Liabilities

4,259,335

Non-current Liabilities:

Loan payable, net of current portion	1,836,147
Net OPEB liability	27,998,900

Total Non-current Liabilities

29,835,047

Total Liabilities

34,094,382

Deferred Inflows of Resources

Deferred Inflows of Resources Related to OPEB	3,259,926
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Net Position

Net Position

Invested in capital assets, net of related debt	387,093
Unrestricted	(19,537,112)
Restricted - grants and contributions	202,756

Total Net Position

(18,947,263)

Total Liabilities, Deferred Inflows of Resources and Net Position

\$ 18,407,045

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

SEEM Collaborative
Statement of Activities
For the Year Ended June 30, 2021

Functions/ Programs	<u>Program Revenues</u>			Net (Expense) Revenue and Changes in Net Position
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental Activities:				
Administration	\$ 1,886,679	\$ -	\$ -	\$ (1,886,679)
Education and related	20,101,550	21,629,761	246,924	1,775,135
Transportation	8,897,241	9,175,780	-	278,539
Intergovernmental revenue and expense	6,840,955	-	6,840,955	-
Other postemployment benefits	2,624,193	-	-	(2,624,193)
Depreciation and amortization	112,705	-	-	(112,705)
Total Governmental Activities	<u><u>\$ 40,463,323</u></u>	<u><u>\$ 30,805,541</u></u>	<u><u>\$ 7,087,879</u></u>	(2,569,903)
General revenue:				
Assessments to member districts				<u>60,500</u>
Total General Revenue				<u>60,500</u>
Change in Net Position				(2,509,403)
Net Position, Beginning of Year				<u>(16,437,860)</u>
Net Position, End of Year				<u><u>\$ (18,947,263)</u></u>

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

SEEM Collaborative
 Balance Sheet
 Governmental Funds
 June 30, 2021

	General Fund	Fordham Road Improvements Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 5,437,337	\$ 261,539	\$ 202,756	\$ 5,901,632
Accounts receivable, net	4,415,775	-	-	4,415,775
Prepaid expenses and other assets	665,311	-	-	665,311
Total Assets	\$ 10,518,423	\$ 261,539	\$ 202,756	\$ 10,982,718
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 3,953,833	\$ -	\$ -	\$ 3,953,833
Deferred revenues	257,284	-	-	257,284
Total Liabilities	4,211,117	-	-	4,211,117
Fund Balances:				
Nonspendable	665,311	-	-	665,311
Restricted	-	-	202,756	202,756
Committed	-	261,539	-	261,539
Unassigned	5,641,995	-	-	5,641,995
Total Fund Balances	6,307,306	261,539	202,756	6,771,601
Total Liabilities and Fund Balances	\$ 10,518,423	\$ 261,539	\$ 202,756	\$ 10,982,718

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

SEEM Collaborative
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2021

Total fund balances, governmental funds \$ 6,771,601

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

Capital assets, net of related debt, used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position 125,554

Deferred outflows relating to the other postemployment benefit obligation are not a current financial resource and therefore are not reported in this fund financial statement, but are reported in the government activities of the Statement of Net Position. 5,414,408

Deferred inflows relating to the other postemployment benefit obligation is not a current obligation and therefore is not reported in this fund financial statement, but is reported in the government activities of the Statement of Net Position. (3,259,926)

Other postemployment benefit (OPEB) liability is not a current obligation and therefore is not reported in this fund financial statement, but is reported in the governmental activities of the Statement of Net Position. (27,998,900)

Net position of governmental activities \$ (18,947,263)

SEEM Collaborative
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2021

	General Fund	Fordham Road Improvements Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Tuition and service revenues	\$ 21,629,761	\$ -	\$ -	\$ 21,629,761
Transportation	9,175,780	-	-	9,175,780
Member assessments	60,500	-	-	60,500
Grants and contributions	223,895	-	23,029	246,924
Intergovernmental revenue	6,840,955	-	-	6,840,955
Total Revenues	37,930,891	-	23,029	37,953,920
Expenditures:				
Administration	1,886,679	-	-	1,886,679
Program payroll	15,178,109	-	-	15,178,109
Program fringe benefits and payroll taxes	2,388,658	-	-	2,388,658
Professional services	374,815	-	-	374,815
Rent and utilities	1,181,658	-	-	1,181,658
Maintenance	473,347	-	-	473,347
Supplies	369,058	-	-	369,058
Transportation	8,897,241	-	-	8,897,241
Travel, field trips, and conferences	8,395	-	8,523	16,918
Telephone and internet	32,920	-	-	32,920
Training	11,582	-	-	11,582
Miscellaneous	72,348	-	180	72,528
Intergovernmental expense	6,840,955	-	-	6,840,955
Capital outlay	11,679	1,627,408	-	1,639,087
Debt Service:				
Debt principal	4,582	-	-	4,582
Debt interest	1,956	-	-	1,956
Total Expenditures	37,733,982	1,627,408	8,703	39,370,093
Excess of Revenues over Expenditures	196,909	(1,627,408)	14,326	(1,416,173)
Other Financing Sources:				
Proceeds from loan payable	-	1,888,947	-	1,888,947
OPEB obligation funding	(71,242)	-	-	(71,242)
Net Change in Fund Balances	125,667	261,539	14,326	401,532
Fund Balances, Beginning of Year	6,181,639	-	188,430	6,370,069
Fund Balances, End of Year	\$ 6,307,306	\$ 261,539	\$ 202,756	\$ 6,771,601

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

SEEM Collaborative

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2021

Net change in fund balances of total governmental funds \$ 401,532

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

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

Capital outlay purchases	1,639,087
Net debt proceeds, incurred on capital outlay purchases	(1,884,366)
Depreciation	(112,705)

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

Net change in other postemployment benefits (OPEB) accrual	<u>(2,552,951)</u>
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Change in net position of governmental activities	<u><u>\$ (2,509,403)</u></u>
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SEEM Collaborative
Statement of Fiduciary Net Position
Retirees' Health Insurance Trust Fund
June 30, 2021

Assets	
Cash and cash equivalents	<u>\$ 1,322,099</u>
Total Assets	<u><u>\$ 1,322,099</u></u>
Net Position	
Net position restricted for OPEB	<u>\$ 1,322,099</u>
Total Net Position	<u><u>\$ 1,322,099</u></u>

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

SEEM Collaborative
Statement of Changes in Fiduciary Net Position
Retirees' Health Insurance Trust Fund
For the year ended June 30, 2021

Additions:

Contributions	\$ 71,242
Investment gain	<u>242,912</u>
Total Additions	<u>314,154</u>
Change in Net Position	314,154
Net Position - Beginning of Year	<u>1,007,945</u>
Net Position - End of Year	<u><u>\$ 1,322,099</u></u>

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

SEEM Collaborative
Notes to Financial Statements
June 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

Basis of Presentation

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

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

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

Government-wide Financial Statements

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

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

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

Fund Financial Statements

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

SEEM Collaborative
Notes to Financial Statements
June 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

Governmental Funds:

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

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

Fordham Road Improvements Fund (Capital Projects Fund) – is used to account for and report financial resources that are restricted, committed, or assigned to be used for the acquisition, construction, or renovation of major capital facilities or equipment.

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

Fiduciary Funds:

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

Basis of Accounting and Measurement Focus

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

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

Fair Value Measurements and Investments

The Collaborative has contributed \$930,455 to a public employee retirement trust account with U.S Bank National Association as trustee, on behalf of its retirees' health insurance trust fund.

SEEM Collaborative
Notes to Financial Statements
June 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The trustee invests the funds in Vanguard mutual funds. As of June 30, 2021, the balance in these investments consisted of the following:

	Collaborative Contributions <u>(Estimated Cost)</u>	Fair <u>Value</u>	Unrealized <u>Gain</u>
Mutual Funds	\$930,455	\$1,322,099	\$391,644

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

Net increase in the fair value on investments for the year ended June 30, 2021 was \$242,912. There were no realized gains or losses during the year ended June 30, 2021. Investment fees for the year ended June 30, 2021 were \$3,472.

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

Revenues

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

Cash and Cash Equivalents

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

Accounts Receivable

Accounts receivable are carried at their net realized value. Management estimates the allowance for doubtful accounts by identifying troubled accounts and by using historical experience applied to an aging of accounts. Accounts receivable are written off when deemed uncollectible. Recoveries of accounts receivable previously written off are recorded as revenue when received. At June 30, 2021, management has not recorded an allowance for doubtful accounts because they have deemed all accounts collectible. At June 30, 2021, accounts receivable consisted of:

Services – SEEM programs and transportation	\$ 4,415,775
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Deferred Revenue

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

SEEM Collaborative
Notes to Financial Statements
June 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and Equipment

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

Equity Classifications

Government-wide Statements

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

Net position invested in capital assets – Consists of capital assets including restricted capital assets net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributed to the acquisition, construction or improvement of those assets. If there are significant unspent related debt proceeds at year-end the portion of the debt attributable to the unspent proceeds are not included in the calculation or invested in capital assets. The Collaborative has no bonded debt on Capital assets at June 30, 2021.

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

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

Fund Financial Statements

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

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

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

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

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

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

The Collaborative’s spending policy is to spend restricted fund balance first, followed by committed, assigned and unassigned fund balance.

SEEM Collaborative
Notes to Financial Statements
June 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The Collaborative’s restricted balance of \$202,756 as of June 30, 2021 consists of restricted grants and contributions for various different program expenditures.

Use of Estimates

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

Allocation of Costs

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

Income Tax Status

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

Subsequent Events

Subsequent events have been evaluated through December 14, 2021, which is the date the financial statements were available to be issued.

NOTE B – LEASE OBLIGATIONS

Operating Leases

The Collaborative has leases for office space and classroom space in various locations. With the exception of the Collaborative’s administrative office, all space is leased from certain member districts’ cities and towns. The leases have varying expiration dates through fiscal 2032. Classroom and office lease expense was \$1,058,336 for the year ended June 30, 2021.

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

<u>Year Ending June 30</u>	
2022	\$ 1,356,111
2023	1,319,646
2024	1,250,190
2025	1,182,567
2026	1,182,567
2027-2031	4,578,747
2032-2036	171,247
Thereafter	-
	<u>\$11,041,075</u>

Leases with member districts include:

- Town of Wakefield, School Facility – Yeuell School, lease expired 6/30/19 and is now month to month.
- Town of Stoneham, School Facility – Central School, 7/1/19-6/30/29.
- Town of Melrose, School Facilities – Ripley School, 8/1/11-7/31/26, and Beebe School, 8/1/11-7/31/21.
- Town of North Reading, Classroom Space – North Reading Middle, 9/1/14-8/31/22, renewed for 1 additional year as of 7/1/21

SEEM Collaborative
Notes to Financial Statements
June 30, 2021

NOTE B – LEASE OBLIGATIONS (continued)

The Collaborative also leases equipment, which consists principally of the leasing of copiers under operating leases that expire next fiscal year. Equipment lease expense was \$27,041 for the year ended June 30, 2021.

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, 2021.

<u>Year Ending June 30</u>	
2022	\$ 25,092
2023	25,092
2024	<u>12,546</u>
	<u>\$ 62,730</u>

NOTE C – CAPITAL ASSETS

A summary of depreciable capital assets follows:

	<u>Leasehold Improvements</u>	<u>Furniture & Equipment</u>	<u>Vehicles</u>	<u>Fordham Road</u>	<u>Total</u>
<u>COST</u>					
Balance, July 1, 2020	\$ 539,713	\$ 248,176	\$ 421,905	\$ -	\$ 1,209,794
Additions	-	11,679	-	1,627,407	1,639,086
Disposals	<u>(99,445)</u>	<u>(25,061)</u>	<u>-</u>	<u>-</u>	<u>(124,506)</u>
	440,268	234,794	421,905	1,627,407	2,724,374
<u>ACCUMULATED DEPRECIATION</u>					
Balance, July 1, 2020	(439,226)	(245,894)	(41,136)	-	(726,256)
Additions	(28,711)	(4,617)	(79,377)	-	(112,705)
Disposals	<u>99,445</u>	<u>25,061</u>	<u>-</u>	<u>-</u>	<u>124,506</u>
	<u>(368,492)</u>	<u>(225,450)</u>	<u>(120,513)</u>	<u>-</u>	<u>(714,455)</u>
Net, June 30, 2021	<u>\$ 71,776</u>	<u>\$ 9,344</u>	<u>\$ 301,392</u>	<u>\$1,627,407</u>	<u>\$ 2,009,919</u>

The Collaborative sold various fully depreciated equipment and improvements during the year ended June 30, 2021, in the amount of \$124,506. Depreciation expense of \$112,705 was not allocated to governmental functions. It appears unallocated on the Statement of Activities.

During fiscal year 2021 the Collaborative entered into a lease of a building at 260 Fordham Road, Wilmington, Massachusetts in order to increase their program operations. The Collaborative was required to make improvements to the property. During year ended June 30, 2021, the Collaborative incurred \$1,627,407 of improvement costs and capitalized those costs in the government-wide Statement of Net Position. The improvements were financed with a line of credit and a loan. The financing proceeds exceeded capitalized costs as of June 30, 2021 and are to be expended in the year ended June 30, 2022. The improvement costs and related financing were recorded in governmental funds under the Fordham Road Improvements Fund in the Statement of Revenues, Expenditures, and Changes in Fund Balances. The excess of the financing over the capital expenditures results in a committed fund balance of \$261,539 as of June 30, 2021.

SEEM Collaborative
Notes to Financial Statements
June 30, 2021

NOTE D – CONCENTRATION OF CREDIT RISK

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

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

Plan Descriptions:

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

Benefits Provided:

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

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

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

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

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

SEEM Collaborative
Notes to Financial Statements
June 30, 2021

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

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

Contributions:

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

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

Educational collaboratives contribute amounts equal to the normal cost of employees’ benefits participating in MSERS at a rate established by the Public Employees’ Retirement Administration Commission (PERAC), currently 6.1% of covered payroll. Legally, the collaboratives are only responsible for contributing the annual normal cost of their employees’ benefits (i.e., the present value of the benefits earned by those employees in any given year) and are not legally responsible for the past service cost attributable to those employees or previously retired employees of the collaboratives. During fiscal year 2021, the Collaborative’s contributions on behalf of employees totaled \$351,585.

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

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

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

The nonemployer contributing entities’ share of the collective net pension liability that is associated with the Collaborative was measured as of June 30, 2021 and was \$17,567,190 and \$34,153,568 under MSERS and MTRS, respectively. In fiscal 2021, the Collaborative recognized revenue and related expense of \$2,622,500 for its portion of the collective pension expense under MSERS. In fiscal 2021, the Collaborative recognized revenue and related expense of \$4,218,455 for its portion of the collective pension expense under MTRS.

SEEM Collaborative
Notes to Financial Statements
June 30, 2021

NOTE F – RETIREMENT HEALTH BENEFITS

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

Description

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

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

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

Funding Policy

The contribution requirements of plan members and the Collaborative are established and may be amended through Collaborative ordinances. For the period ending June 30, 2021 Measurement Date, total Collaborative premiums plus implicit costs for the retiree medical program were \$214,325. The Collaborative also contributed \$71,242 to an OPEB Trust for a total contribution during the measurement period of \$285,567 to be reported on the financial statements for fiscal year 2021.

Investment Policy

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

As of June 30, 2021, the Collaborative has established a Trust with Public Agency Retirement Services (PARS). The plan investments were in Vanguard mutual funds through Public Agency Retirement Services, the trust administrator. The annual money-weighted rate of return as of the of the June 30, 2021 measurement date was 23.45%.

Actuarially Determined Contribution (ADC)

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

SEEM Collaborative
Notes to Financial Statements
June 30, 2021

NOTE F – RETIREMENT HEALTH BENEFITS (continued)

Actuarially Determined Contribution - Deficiency / (Excess)	
	<u>June 30, 2021</u>
I. Service Cost	\$1,951,063
II. 30 year amortization of NOL at 2.75%	900,784
III. Actuarial Determined Contribution [I. + II.]	2,851,847
IV. Contributions in relation to the actuarially determined contribution	(285,567)
V. Contribution deficiency / (excess) [III. + IV.]	<u>\$2,566,280</u>
Covered employee payroll	\$14,712,193
Contribution as a % of covered employee payroll	1.94%

Funded Status and Funding Progress

As of June 30, 2021, the plan was 4.51% funded. The Total OPEB Liability (TOL) for benefits was \$29,320,999, and the Fiduciary Net Position was \$1,322,099, resulting in a Net OPEB Liability (NOL) of \$27,998,900. The covered payroll (annual payroll of active employees covered by the plan) was \$14,712,193 and the ratio of the NOL to the covered payroll was 190.31%.

OPEB Liability, OPEB Expense and ADC

	Fiscal Year Ended June 30, 2021	
	Collaborative Employees and Retirees	Total
I. Total OPEB Liability	\$29,320,999	\$29,320,999
II. Fiduciary Net Position as of June 30, 2020	1,322,099	1,322,099
III. Net OPEB Liability (Asset) [I.-II.]	27,998,900	27,998,900
IV. Service Cost	1,951,063	1,951,063
V. Interest on Net OPEB Liability (Asset) and Service Cost	737,698	737,698
VI. Deferred (Inflows)/Outflows from Plan Design Changes	-	-
VII. Deferred (Inflows)/Outflows from Plan Experience	(758,581)	(758,581)
VIII. Deferred (Inflows)/Outflows from Changes in Assumptions	1,006,311	1,006,311
IX. Projected Earnings on OPEB Plan Investments	(60,915)	(60,915)
X. Deferred (Inflows)/Outflows from Earnings on Investments	(37,058)	(37,058)
XI. Employer Share of Costs	(214,325)	(214,325)
XII. Employer Payments (Withdrawals) to/from OPEB Trust	(71,242)	(71,242)
XIII. Total Employer Contribution [XI.+XII.]	<u>(285,567)</u>	<u>(285,567)</u>
XIV. Net OPEB Expense [IV.+V.+VI.+VII.+VIII.+IX.+X.+XIII.]	\$ 2,552,951	\$ 2,552,951

Effect of 1% Change in Healthcare Trend

In the event that healthcare trend rates were 1% higher than forecast and employee contributions were to increase at the forecast rates, the Total OPEB Liability as of the June 30, 2021 Measurement Date would increase to \$38,895,976 and Net OPEB Liability would increase to \$37,573,877. The corresponding Service Cost would increase to \$2,802,402. If such healthcare trend rates were 1% less than forecast and employee contributions were to increase at the forecast rate, the Total OPEB Liability would decrease to \$22,550,901 and the Net OPEB Liability would decrease to \$21,228,802. The corresponding Service Cost would decrease to \$1,385,459.

SEEM Collaborative
Notes to Financial Statements
June 30, 2021

NOTE F – RETIREMENT HEALTH BENEFITS (continued)

Changes in Net OPEB Liability

	Changes in Net OPEB Liability		
	Total OPEB Liability	Increase (Decrease) Plan Fiduciary Net Position	Net OPEB Liability
I. Balances at June 30, 2020	\$22,745,246	\$ 1,007,945	\$21,737,301
II. Prior Period Adjustment	-	-	-
III. Balances at June 30, 2020 GASB 75 [I.+II.]	22,745,246	1,007,945	21,737,301
Changes for the year:			
IV. Service Cost	1,951,063	-	1,951,063
V. Interest on Net OPEB Liability and Service Cost	737,698	-	737,698
VI. Changes in Benefit Terms*	-	-	-
VII. Changes in assumptions**	4,212,134	-	4,212,134
VIII. Differences between actual and expected experience**	(110,817)	-	(110,817)
IX. Net Investment Income	-	242,912	(242,912)
X. Employer Contributions (Withdrawals) to/from Trust	-	285,567	(285,567)
XI. Employee Contributions to Trust	-	(214,325)	214,325
XII. Benefit payments excluding implicit cost	(197,566)	-	(197,566)
XIII. Implicit cost amount	(16,759)	-	(16,759)
XIV. Total benefit payments including implicit cost [XII.+XIII.]	(214,325)	-	(214,325)
XV. Administrative expense	-	-	-
XVI. Other Charges	-	-	-
XV. Net Changes [IV.+V.+VI.+VII.+VIII.+IX.+X.+XI.+XIV.+XV.+XVI.]	\$ 6,575,753	\$ 314,154	\$ 6,261,599
XVI. Balances at June 30, 2021 [III.+XV.]	\$29,320,999	\$ 1,322,099	\$27,998,900

* Recognized immediately

** Amortized over 7 years

Effect of 1% Change in Discount Rates

As of the June 30, 2021 Measurement Date, if the discount rate were 1% higher than what was used in this valuation, the Total OPEB Liability would decrease to \$23,590,355 and the Net OPEB Liability would decrease to \$22,268,256. The corresponding Service Cost would decrease to \$1,434,959. If the discount rate were 1% lower than was used in this valuation, the Total OPEB Liability would increase to \$37,205,557 and the Net OPEB Liability would increase to \$35,883,458. The corresponding Service Cost would increase to \$2,713,731.

Actuarial Methods and Assumptions

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

Actuarial Cost Method:	Individual Entry Age Normal
Discount Rate:	2.75% per annum (previously 3.00%)
General Inflation Assumption:	2.50% per annum
Annual Compensation Increases:	3.00% per annum
Actuarial Value of Assets:	Market Value

Recognition of OPEB Trust Assets

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

SEEM Collaborative
Notes to Financial Statements
June 30, 2021

NOTE F – RETIREMENT HEALTH BENEFITS (continued)

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

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

Deferred Inflows/Outflows

Deferred (Inflows)/Outflows in OPEB Expense arising from the recognition of the effects of differences between expected & actual experience										
Fiscal	Differences between actual & expected experience	Recognition Period (years)	2021 Amortization	6/30/2021 Remaining Balance	2022	2023	2024	2025	2026	2027 and Thereafter
2017	35,147	14.01	2,509	22,602	2,509	2,509	2,509	2,509	2,509	10,057
2018	-	14.01	-	-	-	-	-	-	-	-
2019	(4,952,379)	7.00	(707,483)	(2,829,930)	(707,483)	(707,483)	(707,483)	(707,481)	-	-
2020	(264,431)	7.00	(37,776)	(188,879)	(37,776)	(37,776)	(37,776)	(37,776)	(37,775)	-
2021	(110,817)	7.00	(15,831)	(94,986)	(15,831)	(15,831)	(15,831)	(15,831)	(15,831)	(15,831)
Total Remaining Balance				(3,091,193)						
Net increase (decrease) in OPEB Expense			(758,581)		(758,581)	(758,581)	(758,581)	(758,579)	(51,097)	(5,774)

Deferred (Inflows)/Outflows in OPEB Expense arising from the recognition of the effects of changes in assumption										
Fiscal	Differences between actual & expected experience	Recognition Period (years)	2021 Amortization	6/30/2021 Remaining Balance	2022	2023	2024	2025	2026	2027 and Thereafter
2019	1,690,382	7.00	241,483	965,933	241,483	241,483	241,483	241,484	-	-
2020	1,141,662	7.00	163,095	815,472	163,095	163,095	163,095	163,095	163,092	-
2021	4,212,134	7.00	601,733	3,610,401	601,733	601,733	601,733	601,733	601,733	601,736
Total Remaining Balance				5,391,806						
Net increase (decrease) in OPEB Expense			1,006,311		1,006,311	1,006,311	1,006,311	1,006,312	764,825	601,736

Deferred (Inflows)/Outflows in OPEB Expense arising from the recognition of differences between projected & actual earnings on OPEB plan investments										
Fiscal	Differences between actual & expected experience	Recognition Period (years)	2021 Amortization	6/30/2021 Remaining Balance	2022	2023	2024	2025	2026	2027 and Thereafter
2019	(7,225)	5.00	(1,445)	(2,890)	(1,445)	(1,445)	-	-	-	-
2020	3,929	5.00	786	2,357	786	786	785	-	-	-
2021	(181,997)	5.00	(36,399)	(145,598)	(36,399)	(36,399)	(36,399)	(36,401)	-	-
Total Remaining Balance				(146,131)						
Net increase (decrease) in OPEB Expense			(37,058)		(37,058)	(37,058)	(35,614)	(36,401)	-	-

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

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

SEEM Collaborative
Notes to Financial Statements
June 30, 2021

NOTE F – RETIREMENT HEALTH BENEFITS *(continued)*

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

NOTE G – RISK MANAGEMENT

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

Beginning in March 2020, the COVID-19 pandemic in the United States has caused business disruption and a reduction in overall economic activity. While the disruption was expected to be temporary, there is still considerable uncertainty around the duration and the impact it will have on the Collaborative's operations and financial position. Any financial impact to the Collaborative, if any, cannot be reasonably estimated at this time. Management and the Collaborative's board of directors constantly monitor the financial and operational situation in relation to the pandemic.

NOTE H – TAX POSITION

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

NOTE I – DEBT

In fiscal 2021, the Organization entered into \$1,497,671 of credit ("line of credit") with a local bank and a loan agreement ("loan") with the landlord in the amount of \$391,276 to finance the improvements within the Collaborative's new leased building located at 260 Fordham Road, Wilmington, Massachusetts.

For the line of credit, monthly payments of principal and interest are \$9,469.17 starting in March 2022, amortized on a 216-month amortization schedule with a maturity date of March 26, 2030. The interest rate is 3.65%, will be payable at that rate until maturity on March 26, 2030. As of June 30, 2021, the remaining principal balance of the line of credit is \$1,497,671.

For the loan, monthly payments of principal and interest are \$4,241.71 starting in June 1, 2021, amortized on a 124-month amortization schedule with a maturity date of September 1, 2031. The interest rate is 6%, will be payable at that rate until maturity on September 1, 2031. As of June 30, 2021, the remaining principal balance of the loan is \$386,694.

SEEM Collaborative
Notes to Financial Statements
June 30, 2021

NOTE I – DEBT (continued)

The following summarizes long-term debt activity of the Collaborative for the year ended June 30, 2021:

June 30, 2020 balance	\$ -
Additions, fiscal 2021	1,888,947
Reductions (repayments), fiscal 2021	<u>(4,582)</u>
June 30, 2021 balance	<u>\$ 1,884,365</u>

Future maturities of debt payable as of June 30, 2021 are as follows:

Fiscal Year End	Principal	Interest	Total
June 30:			
2022	\$ 48,219	\$ 40,559	\$ 88,778
2023	90,925	73,606	164,531
2024	95,042	69,489	164,531
2025	99,358	65,173	164,531
2026	103,882	60,649	164,531
2027-2031	1,446,939	186,395	1,633,334
Thereafter	-	-	-
	<u>\$ 1,884,365</u>	<u>\$ 495,871</u>	<u>\$ 2,380,236</u>

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

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

The five highest paid employees of the Collaborative during fiscal 2021 were as follows:

Name	Title	Fiscal 2021 Salary
Catherine Lawson	Executive Director	\$181,555
Gregory Zammuto	Director of Finance and Operations	\$146,161
Ryan Snyder	Supervisor of Behavioral Services	\$121,151
Stephanie Arzigian	Principal	\$120,026
Jennifer Thornton	Principal	\$120,026

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

The duties of the individuals listed above include:

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

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

Supervisor of Behavioral Services - Provides leadership, supervision and oversight of the consultative Board Certified Behavioral Analyst (“BCBA”) department and the Program based BCBA staff

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

Amounts expended on services for individuals aged 22 years and older

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

SEEM Collaborative
Notes to Financial Statements
June 30, 2021

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

Amounts expended on administration and overhead

Total administrative costs incurred by the Collaborative totaled \$1,886,679 for the year ended June 30, 2021. 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 by the collaborative that may be spent at the discretion of another person or entity

As of June 30, 2021, the Collaborative did not hold any accounts that may be spent at the discretion of another person or entity.

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

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

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

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

During fiscal year 2021 the Collaborative entered into a lease of a building at 260 Fordham Road, Wilmington, Massachusetts in order to increase their program operations. The Collaborative was required to make improvements to the property. During year ended June 30, 2021, the Collaborative incurred \$1,627,407 of improvement costs and capitalized those costs in the government-wide Statement of Net Position. The improvements were financed with a line of credit and a loan. The financing proceeds exceeded capitalized costs as of June 30, 2021 and are to be expended in the year ended June 30, 2022.

SEEM Collaborative
Notes to Financial Statements
June 30, 2021

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

Annual determination and disclosure of cumulative surplus

Cumulative Surplus Calculation – FY21			Page(s) in financial statements
(A)	Surplus as of June 30, 2020	\$ 6,181,639	(A) p. 11
	<i>(Breakdown of use of 2020 surplus)</i>		
	B(1) used to support the FY21 budget	\$ -	
	B(2) issued as credits to member districts	\$ -	
	B(3) issued as a check(s) to member district(s)	\$ -	
	B(4) deposited to a restricted account(s)	\$ -	
(B)	Board voted uses of surplus funds during FY21 <i>(total from B1:B4)</i>	\$ -	(B)
(C)	Unexpended FY21 General Funds	\$ 125,667	(C) p. 11
(D)	Cumulative Surplus as of June 30, 2021 (A) - (B) + (C) = (D)	\$ 6,307,306	(D) p. 11
(E)	FY21 Total General Fund Expenditures*	\$ 30,964,269	(E) p. 11
(F)	Cumulative Surplus Percentage (D) ÷ (E)	20.37%	(F)
CUMULATIVE SURPLUS REDUCTION			
Allowable uses of surplus - in excess of the 25% limit			
(G)	Cumulative surplus as of June 30, 2021	\$ 6,307,306	
	25% limit (allowed)	\$ 7,741,067	
(H)	Cumulative Surplus REDUCTIONS		
	(H)1 Credited to member districts for tuition, services, etc.	\$ -	
	(H)2 Deposited to an established trust and/or reserve fund	\$ -	
	(H)3 Returned (check) to school districts/towns	\$ -	
	Total Reductions	\$ -	
	FY21 Cumulative Surplus Percentage after Reductions	20.37%	

* Excludes Intergovernmental expense, includes transfer to postemployment benefits trust

SEEM Collaborative
Statement of Revenues, Expenditures and Changes in Fund Balance
of the General Fund - Budget to Actual
For the Year Ended June 30, 2021

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Revenues:			
Tuition and service revenues	\$ 23,128,216	\$ 21,629,761	\$ (1,498,455)
Transportation	10,000,000	9,175,780	(824,220)
Member assessments	60,500	60,500	-
Grants and contributions	-	223,895	223,895
Intergovernmental revenue*	-	6,840,955	6,840,955
Interest	-	-	-
Total Revenues	<u>33,188,716</u>	<u>37,930,891</u>	<u>4,742,175</u>
Expenditures:			
Administration	2,572,102	1,886,679	685,423
Program payroll	15,687,068	15,178,109	508,959
Program fringe benefits and payroll taxes	2,484,516	2,388,658	95,858
Professional services	304,771	374,815	(70,044)
Rent and utilities	1,509,949	1,181,658	328,291
Maintenance	339,900	473,347	(133,447)
Supplies	424,473	369,058	55,415
Transportation	9,700,000	8,897,241	802,759
Travel, field trips, and conferences	60,083	8,395	51,688
Telephone and internet	42,558	32,920	9,638
Training	-	11,582	(11,582)
Miscellaneous	52,072	72,348	(20,276)
Intergovernmental expense*	-	6,840,955	(6,840,955)
Capital outlay	-	11,679	(11,679)
Debt Service:			
Debt principal	-	4,582	(4,582)
Debt interest	-	1,956	(1,956)
Total Expenditures	<u>33,177,492</u>	<u>37,733,982</u>	<u>(4,556,490)</u>
Net Change in Fund Balances	<u>\$ 11,224</u>	<u>\$ 196,909</u>	<u>\$ 185,685</u>
Other Budget Items:			
Gain on assets	\$ -	\$ -	\$ -
OPEB obligation funding	-	(71,242)	(71,242)
	<u>\$ -</u>	<u>\$ (71,242)</u>	<u>\$ (71,242)</u>

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

Note: The schedule above is presented on the same basis used by the Collaborative to present its internal budget to actual comparison and account groupings are not necessarily consistent with the Statement of Revenue, Expenditures and Changes in Fund balances presented on page 11.

See independent auditor's report.

SEEM Collaborative
OPEB Plan - Required Supplementary Information
June 30, 2021

Year	Actuarial Determined Contribution	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
June 30, 2018	\$ 2,419,005	\$ (155,845)	\$ 2,263,160	\$ 13,574,188	1.15%
June 30, 2019	\$ 2,503,168	\$ (201,147)	\$ 2,302,021	\$ 15,560,829	1.29%
June 30, 2020	\$ 2,854,495	\$ (263,067)	\$ 2,591,428	\$ 16,027,654	1.64%
June 30, 2021	\$ 2,851,847	\$ (285,567)	\$ 2,566,280	\$ 14,712,193	1.94%

Schedule Presentation

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

SEEM Collaborative
OPEB Plan - Required Supplementary Information
As of the June 30, 2021 Measurement Date

Schedule of Changes in the Collaborative's Net OPEB Liability and Related Ratios				
Valuation Date	July 1, 2020	July 1, 2018	July 1, 2018	July 1, 2017
For the Reporting Period & Fiscal Year ending on:	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Total OPEB Liability				
I. Service Cost	1,951,063	1,777,776	1,548,729	1,798,596
II. Interest on Total OPEB Liability, Service Cost, and Benefit Payments	737,698	691,291	637,592	607,386
III. Changes in Benefit terms				-
IV. Difference between Expected & Actual Plan Experience	(110,817)	(264,431)	(4,922,250)	-
V. Changes of Assumption	4,212,134	1,141,662	1,690,382	-
VI. Benefit Payments Excluding Implicit Cost	(197,566)	(171,162)	(146,334)	-
VII. Implicit Cost Amount	(16,759)	(14,858)	(8,788)	(134,887)
VIII. Total Benefit payments including Implicit Cost [VI.+VII.]	(214,325)	(186,020)	(155,122)	(134,887)
IX. Net Change in OPEB liability [I.+II.+III.+IV.+V.+VIII.]	6,575,753	3,160,278	(1,200,669)	2,271,095
X. Total OPEB liability - beginning of period	22,745,246	19,584,968	20,785,637	18,514,542
XI. Prior Period Adjustment for Retirees not Previously Reflected	-	-	-	-
XII. Total OPEB Liability - end of period [IX.+X.+XI.]	29,320,999	22,745,246	19,584,968	20,785,637
Plan Fiduciary Net Position				
XIII. Earning from Plan Investments	242,912	51,826	54,195	41,436
XIV. Employer Contribution to trust	285,567	263,067	201,147	290,732
XV. Benefit payments from trust, including refunds of member contributions	(214,325)	(186,020)	(155,122)	(134,887)
XVI. Administrative expense	-	-	-	-
XVII. Other	-	-	-	-
XVIII. Net change in plan fiduciary net position [XIII.+XIV.+XV.+XVI.+XVII.]	314,154	128,873	100,220	197,281
XIX. Plan fiduciary net position - beginning of period	1,007,945	879,072	778,852	581,571
XX. Plan fiduciary net position - end of period [XVIII.+XIX.]	1,322,099	1,007,945	879,072	778,852
XXI. Net OPEB Liability [XII.-XX.]	27,998,900	21,737,301	18,705,896	20,006,785
XXII. Plan fiduciary net position as a % of total OPEB liability [XX./XII.]	4.51%	4.43%	4.49%	3.75%
XXIII. Covered employee payroll	14,712,193	16,027,654	15,560,829	13,981,413
XXIV. Plan NOL as % of covered employee payroll [XXI./XXIII]	190.31%	135.62%	120.21%	143.10%
Single Discount Rate to calculate Plan Liabilities	2.75%	3.00%	3.25%	3.00%

Schedule Presentation

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

SEEM Collaborative
OPEB Plan - Required Supplementary Information
As of the June 30, 2021 Measurement Date

Notes to Required Supplementary Information:

Valuation Date: Actuarially Determined Contribution was valued as of July 1, 2020.

Actuarial Cost Method: Individual Entry Age Normal

Asset-Valuation Method: Market Value of Assets as of the Measurement Date, June 30, 2021.

Actuarial Assumptions:

Investment Rate of Return: 5.84 percent, net of OPEB plan investment expense, including inflation.

Municipal Bond Rate: 2.18 percent as of June 30, 2021 (source: S&P Municipal Bond 20-Year High Grade Index - SAPIHG)

Single Equivalent Discount Rate: 2.75 percent, net of OPEB plan investment expense, including inflation.

Inflation: 2.50 percent as of June 30, 2021 and for future periods

Salary Increases: 3.00 percent annually as of June 30, 2021 and for future periods

Cost of Living Adjustment: Not Applicable

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

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

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

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

SEEM Collaborative
Schedule of the Collaborative's Proportionate Share of Net Pension Liability
For the Year Ended June 30, 2021

		<u>MTRS</u>	<u>MSERS</u>
Collaborative's proportion of net pension liability	FY2015	0.10453%	0.09903%
	FY2016	0.11035%	0.09431%
	FY2017	0.11664%	0.10736%
	FY2018	0.11392%	0.10697%
	FY2019	0.12029%	0.10499%
	FY2020	0.11965%	0.10239%
Collaborative's proportionate share of net pension liability	FY2015	\$ 21,418,635	\$ 11,272,144
	FY2016	\$ 24,671,118	\$ 13,004,413
	FY2017	\$ 26,692,845	\$ 13,769,155
	FY2018	\$ 27,011,576	\$ 14,151,835
	FY2019	\$ 30,330,731	\$ 15,364,606
	FY2020	\$ 34,153,568	\$ 17,567,190
Collaborative's covered-employee payroll	FY2015	\$ 6,710,478	\$ 5,533,186
	FY2016	\$ 7,392,830	\$ 5,374,488
	FY2017	\$ 7,600,056	\$ 5,900,774
	FY2018	\$ 8,127,873	\$ 6,149,145
	FY2019	\$ 8,819,110	\$ 6,255,653
	FY2020	\$ 9,112,494	\$ 6,273,995
Collaborative's proportionate share of the net pension liability as a percentage of its covered-employee payroll	FY2015	319.18%	203.72%
	FY2016	333.72%	241.97%
	FY2017	351.22%	233.34%
	FY2018	332.33%	230.14%
	FY2019	343.92%	245.61%
	FY2020	374.80%	280.00%
Plan fiduciary net position as a percentage of total pension liability	FY2015	55.38%	67.87%
	FY2016	52.73%	63.48%
	FY2017	54.25%	67.21%
	FY2018	54.84%	67.91%
	FY2019	53.95%	66.28%
	FY2020	50.67%	62.48%

Notes to Required Supplementary Information

MTRS is the Massachusetts Teachers' Retirement System

MSERS is the Massachusetts State Employees' Retirement System

Also, see Note E to financial statements

Measurement Date

The amounts presented in this schedule were determined as of June 30, 2020.

Schedule Presentation

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

See independent auditor's report.

SEEM Collaborative
Schedule of Pension Contributions
For the Year Ended June 30, 2021

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
<u>MTRS</u>						
Contractually required contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collaborative's covered-employee payroll	\$ 6,680,161	\$ 6,710,161	\$ 7,392,830	\$ 7,600,056	\$ 8,819,110	\$ 9,112,494
Contributions as a percentage of covered-employee payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

MSERS

Contractually required contribution	\$ 303,508	\$ 294,171	\$ 325,726	\$ 364,782	\$ 367,421	\$ 360,624
Contributions in relation to the contractually required contribution	\$ 303,508	\$ 294,171	\$ 325,726	\$ 364,782	\$ 367,421	\$ 360,624
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collaborative's covered-employee payroll	\$ 5,533,186	\$ 5,374,488	\$ 5,900,774	\$ 6,149,145	\$ 6,255,653	\$ 6,273,995
Contributions as a percentage of covered-employee payroll	5.49%	5.47%	5.52%	5.93%	5.87%	5.75%

Notes to Required Supplementary Information

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

Measurement Date

The amounts presented in this schedule were determined as of June 30, 2020.

Schedule Presentation

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

Contributions

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



FRITZ DEGUGLIELMO LLC
CERTIFIED PUBLIC ACCOUNTANTS
& BUSINESS ADVISORS

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

To the Board of Directors of
SEEM Collaborative
Stoneham, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of SEEM Collaborative (a collaborative organized under the Laws of the Commonwealth of Massachusetts), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise SEEM Collaborative's basic financial statements, and have issued our report thereon dated December 14, 2021.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Certified Public Accountants

Newburyport, Massachusetts

December 14, 2021

SEEM

COLLABORATIVE

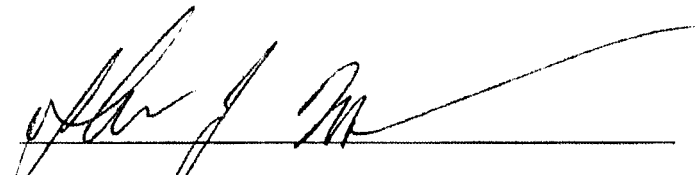
Creating Successful Futures...

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

ACCEPTANCE OF THE BOARD OF DIRECTORS

We, the Board of Directors of the SEEM Collaborative, have voted to accept the representations of management and the expression of the opinions made by Fritz DeGuglielmo LLC as embodied in the financial statements, supplemental schedules and independent auditor's reports for the year ended June 30, 2021.

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, 2021.



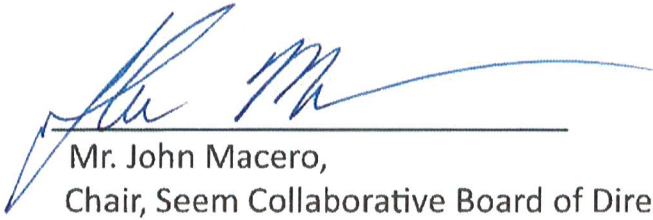
Board Chair
12/14/21

Date

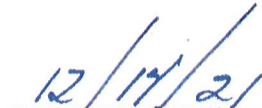
SEEM Collaborative

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www.seemcollaborative.org

I, Mr. John Macero, hereby certify that the Collaborative's FY21 annual report was approved by a duly authorized vote at a public meeting held by the SEEM Collaborative Board of Directors on 12/14/2021.



Mr. John Macero,
Chair, Seem Collaborative Board of Directors



Date

SY21-22 School Committee Calendar

Month	Date	Topic	Presenter(s)
June	6/30/2021	Union Contract Approvals (A)	Superintendent & School Committee
July Social Media Coordinators - Shawn Brandt & Sarah McLaughlin			
July	7/13/2021	Executive Session: To discuss the complaints brought against a Public Individual Reading Teachers Association Contract Approval (A)	School Committee Superintendent & School Committee
	7/22/2021	Declare Surplus Equipment (A) Response to Complaint brought against a Public Individual Director of Finance Search Process Review & Approval (A) Appointment of Superintendent to Collaborative Boards (A) - SEEM Collaborative - Northshore Education Consortium Superintendent Entry Plan Superintendent Review Timeline Discussion (A) School Committee Brochure Approval (A) 13th Annual Reading Fall Street Faire - School Committee Participation Discussion & Approval (A)	Director of Finance & Operations School Committee Superintendent & School Committee School Committee School Committee & Superintendent School Committee Superintendent Superintendent & School Committee School Committee School Committee & Superintendent
August Social Media Coordinators - Chuck Robinson & Tom Wise			
August	8/5/2021	Offsite: Team Building, Strategy & Goals - Day 1	School Committee & Administration
	8/6/2021	Offsite: Team Building, Strategy & Goals - Day 2	School Committee & Administration
	8/16/2021	School Committee Training on Laws involving Public and Student Records	Counsel & School Committee
		Vote to Appoint Director of Finance (A)	Superintendent & School Committee
		Policy EBCFA - Face Coverings: First Reading (A)	Superintendent & School Committee
	8/19/2021	Assignment of School Committee Member to Reading Coalition Liaison	School Committee Chair
		Executive Session: Strategy with respect to ongoing Litigation	Superintendent & School Committee
		Policy EBCFA - Face Coverings: Second Reading (A)	Superintendent & School Committee
		New Central Office Leadership Entry Plans	New Central Office Leadership
		Beginning of School / Summer Update	Administration
8/25/2021	Review Agreement between Town & Schools for the Allocation of Costs - CH70 Net School Spend	Superintendent & School Committee	
	Discussion and Vote on Creation of Policy Subcommittee (A)	School Committee	
	Appointment of School Committee Members to Policy Subcommittee	School Committee Chair	
8/31/2021	Reading Coalition for Prevention & Support Advisory Board Meeting		
8/31/2021	Financial Forum - Select Board, Finance Committee & School Committee		
September Social Media Coordinators - Erin Gaffen & Carla Nazzaro			
September	9/6/2021	Labor Day	
	9/8/2021	School Committee Policy Subcommittee Meeting	
	9/9/2021	Elementary Open House	
	9/13/2021	New Staff Introductions	Administration
		New Principal Leadership Entry Plans	RMHS, Joshua Eaton & Birch Meadow Principals
		Superintendent Entry Plan Update	Superintendent
	9/14/2021	District Improvement Plan Review & Update Discussion	Superintendent & School Committee
		ARPA Fund Discussion: Suggestions on Potential Fund Use and Actionable Next Steps	Superintendent & School Committee
	9/14/2021	Special Education Parent Advisory Council Meeting	
	9/21/2021	School Committee Policy Subcommittee Meeting	
	9/23/2021	Middle School Open House	
	9/28/2021	High School Open House	
	9/29/2021	Reading Coalition for Prevention & Support 15th Annual Meeting	
9/30/2021	FY21 End of Year Summary	Director of Finance	
	Strategy & Vision Action Steps	Superintendent	
	Superintendent Goals Introduction	Superintendent	
	Discuss & Vote on Establishment of Reading in Reading Advisory Committee (A)	School Committee & Administration	
	Appoint School Committee & Administration Membership of Reading in Reading Advisory Committee	School Committee Chair & Superintendent	
Policy JRA - Student Records - Amendment (A)	Policy Sub Committee, Superintendent, & School Committee		
Policy KDB - Public's Right to Know - Amendment (A)	Policy Sub Committee, Superintendent, & School Committee		
Policy EBCFA - Face Coverings - Review	Superintendent, Director of Nursing, & School Committee		
October Social Media Coordinators - Shawn Brandt & Sarah McLaughlin			
October	10/11/2021	Columbus Day	
	10/12/2021	Special Education Parent Advisory Council Meeting	
	10/14/2021	Youth Risk Behavior Survey Presentation	Coalition for Prevention & Support
		Educator of the Year Award Celebration	School Committee & Administration
		RMHS Principal Entry Plan Findings	Kevin Tracey
		Enrollment Update	Superintendent
		MCAS Presentation	Assistant Superintendent of Learning & Teaching
	10/18/2021	Superintendent Goals Finalization & Approval (A)	Superintendent & School Committee
		ARPA Fund Discussion: Update on Priority Items and Prioritization	School Committee & Administration
		Staff COVID Vaccination Data	Superintendent & Director of Nursing
	10/18/2021	Special Town Meeting	
	10/19/2021	SEPAC Basic Rights Workshop: Understanding the IEP	
	10/20/2021	Financial Forum II - Select Board, Finance Committee & School Committee	
10/21/2021	Special Town Meeting		
10/25/2021	Special Town Meeting		
10/27/2021	Reading Coalition for Prevention & Support Advisory Board Meeting		
November Social Media Coordinators - Chuck Robinson & Tom Wise			
11/4/2021	Reading in Reading Advisory Committee - Continued	School Committee & Administration	
	Appoint School Committee Membership of Reading in Reading Advisory Committee (if necessary)	School Committee	
11/4/2021	Policy EBCFA - Face Coverings - Review & Potential Amendment (A)	Superintendent, Director of Nursing, & School Committee	
	Full Day Kindergarten Budget Strategy	School Committee & Administration	
	Policy IKF - Graduation Requirements - Amendment (A)	School Committee, Superintendent, RMHS Principal/Guidance	
	Policy Subcommittee - Full Committee Discussion on Roles & Responsibilities with respect to Substantive Policy changes or New Policies	School Committee	
	Strategy with respect to negotiations with represented bodies	School Committee & Administration	

SY21-22 School Committee Calendar

Month	Date	Topic	Presenter(s)
November		Strategy with respect to negotiations with non-represented personnel (Central Office & Principals)	School Committee, Superintendent, & Director of Finance
	11/8/2021	Town Meeting	
	11/9/2021	Special Education Parent Advisory Council Meeting	
	11/11/2021	Veteran's Day	
	11/15/2021	Town Meeting	
	11/18/2021	Town Meeting	
	11/22/2021	Reading Coalition for Prevention & Support Advisory Board Meeting	
	11/25/2021	Thanksgiving	
December Social Media Coordinators - Erin Gaffen & Carla Nazzaro			
December	12/2/2021	Reading Police Comfort Dog Program (A) Discussion on Hybrid Meeting Technology Options, Costs, and Method of Funding School Improvement Plans Review & Approval Discussion on Strategy for Subcommittee Creation Budget Guidance Policy EBC: Discussion on Approach to Consider Changes	Superintendent & Chief of Police School Committee & Administration Principals, Superintendent, & School Committee School Committee School Committee & Director of Finance School Committee & Administration
	12/7/2021	Reading in Reading Committee - Overview Meeting	
	12/8/2021	Select Board Town Department FY23 Budgets - First Meeting	
	12/14/2021	Select Board Town Department FY23 Budgets - Second Meeting Special Education Parent Advisory Council Meeting	
	12/15/2021	Select Board Town Department FY23 Budgets - Third Meeting	
	12/16/2021	RMHS Counseling Update METCO Program Update Approve Energy Reduction Program School Committee's ARPA Representation FY22 Quarterly Personnel Update FY22-FY23 Preliminary School Calendar Vote (A) FY22 Quarterly Budget Update FY23 Pre Budget Presentation & Discussion Policy EBCFA - Face Coverings - Review	RMHS Counseling Superintendent & Administration School Committee & Town Administration School Committee Director of Human Resources Superintendent & School Committee Director of Finance Superintendent & Director of Finance Superintendent, Director of Nursing, & School Committee
	12/21/2021	Reading Coalition for Prevention & Support Advisory Board Meeting	
	12/27/2021	Reading in Reading Committee - Learning Together Meeting	
	12/27/2021	Winter Break	
	12/30/2021	Winter Break	
	January Social Media Coordinators - Chuck Robinson & Tom Wise		
January	1/6/2022	FY23 Budget Discussion - Administration, Districtwide, & School Facilities FY23 Capital Plan	Administration Administration
	1/11/2022	Special Education Parent Advisory Council Meeting	
	1/12/2022	Reading in Reading Committee Meeting	
	1/13/2022	FY23 Budget Discussion - Regular Day & Special Education Special Education & Student Services Mid Year Update Learning & Teaching Mid Year Update	Administration Assistant Superintendent of Student Services Assistant Superintendent of Learning & Teaching
	1/17/2022	Martin Luther King Jr. Day	
	1/20/2022	Public Hearing: FY23 Budget Full Day Kindergarten Option Review FY23 Budget Discussion	School Committee School Committee, Finance Committee, & Administration School Committee
	1/26/2022	Reading Coalition for Prevention & Support Advisory Board Meeting	
	1/27/2022	FY23 Budget Discussion & Final Vote (A) Cafeteria Workers FY22-FY23 Joint Labor Management Committee FY23 School Calendar Turf 1 Project Update	School Committee Administration & School Committee Administration & School Committee Administration & School Committee
February Social Media Coordinators - Shawn Brandt & Sarah McLaughlin			
February	2/8/2022	Special Education Parent Advisory Council Meeting	
	2/17/2022	(Placeholder) Veteran's Memorial Presentation (A) Superintendent Entry Plan Update Superintendent Mid Year / Formative Feedback Assistant Superintendent for Learning & Teaching Entry Plan Update Policy EBC First Reading	Kevin Bohmiller & Brig. Gen. (Ret.) Jack Hammond Superintendent Superintendent & School Committee Assistant Superintendent of Learning & Teaching School Committee
	2/21/2022	February Vacation	
	2/23/2022	Reading Coalition for Prevention & Support Advisory Board Meeting	
	2/24/2022	February Vacation	
March Social Media Coordinators - Erin Gaffen & Carla Nazzaro			
March	3/2/2022	(Placeholder) School Committee Budget Presentation to Finance Committee	Superintendent, Director of Finance, & School Committee
	3/8/2022	Special Education Parent Advisory Council Meeting	
	3/10/2022	FY22-FY23 Kindergarten Enrollment Update Policy EBC Second Reading (Placeholder) MSBA Killam Update (Placeholder) First Killam Public Hearing (Placeholder) Policy Review / Updates	Superintendent School Committee Superintendent & School Committee School Committee & Permanent Building Committee Superintendent & School Committee
	3/24/2022	FY22 Quarterly Budget Update FY22 Quarterly Personnel Update Policy FF Execution: Naming of Facilities or Places within or on School Property (Placeholder) Policy Review / Updates	Director of Finance Director of Human Resources Superintendent & School Committee Superintendent & School Committee
	3/30/2022	Reading Coalition for Prevention & Support Advisory Board Meeting	
	April Social Media Coordinators - Shawn Brandt & Sarah McLaughlin		
4/5/2022	Town Election Day		
4/12/2022	Special Education Parent Advisory Council Meeting		
4/14/2022	Vote on Last Day of School (A)		School Committee

SY21-22 School Committee Calendar

Month	Date	Topic	Presenter(s)
April	4/18/2022	(Placeholder) Policy Review / Updates	Superintendent & School Committee
	4/21/2022	April Vacation	
	4/25/2022	April Vacation	
	4/27/2022	Town Meeting	
	4/28/2022	Reading Coalition for Prevention & Support Advisory Board Meeting	
			Town Meeting
May Social Media Coordinators - TBD			
May	5/2/2022		Town Meeting
	5/5/2022		Town Meeting
	5/9/2022	(Placeholder) Superintendent Evaluation - Process, Progress, & Data Review District Improvement Plan Update	Superintendent Superintendent
	5/10/2022		Special Education Parent Advisory Council Meeting
	5/12/2022		Elementary Open House
	5/19/2022		Middle School Open House
	5/25/2022		Reading Coalition for Prevention & Support Advisory Board Meeting
	5/26/2022	Public Hearing & Vote on School Choice (A) Final Vote on FY23 Budget & Capital Plan (A)	Superintendent & School Committee Director of Finance & School Committee
5/30/2022		Memorial Day	
June Social Media Coordinators - TBD			
June	6/5/2022		RMHS Graduation
	6/9/2022	(Placeholder) Superintendent Evaluation RMHS Handbook Updates (A) SEPAC Year End Update Learning & Teaching Year End Update	School Committee RMHS Administration SEPAC Assistant Superintendent of Learning & Teaching
	6/14/2022		Special Education Parent Advisory Council Meeting
	6/16/2022		Last Day of School (No Snow Days)
	6/20/2022		Juneteenth Observed
	6/23/2022	FY22 Budget Transfers (if needed) (A) Declare Surplus Equipment (A) FY22 Quarterly Personnel Update Special Education & Student Services Year End Update Reorganization Liaison Discussion	Director of Finance Director of Finance Director of Human Resources Assistant Superintendent of Student Services School Committee School Committee
	6/24/2022		Last Day of School (Five Snow Days)
	6/29/2022		Reading Coalition for Prevention & Support Advisory Board Meeting
July Social Media Coordinators - TBD			