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**About EDCO Collaborative**

EDCO is a collaborative of 20 urban and suburban school districts serving the Greater Boston metropolitan area and governed by a board of directors comprised of school superintendents and school committee members representing each of its member school districts.

All EDCO programs and services are developed and implemented through extensive consultation with staff in member school districts and other sponsoring agencies. Programs are in alignment with EDCO’s mission, reflect those priorities of EDCO’s primary constituencies, and are provided in a cost effective manner through interdistrict and interagency collaboration.

We support member districts through a wide range of services including professional learning opportunities for teachers and administrators from member and non-member school districts; special education programs for students with behavioral and emotional challenges; comprehensive educational programming to middle and high school students who are deaf and hard of hearing; special education transportation through a cost effective consortium of adjacent communities; and cooperative purchasing of utilities and other items upon request.

In addition, EDCO provides services to youth and adults through a variety of city, state and federally funded programs, including the Massachusetts Migrant Education Program, the Special Education Surrogate Parent Program, the Wrentham Habilitative Service Program, the Boston Public Schools Titles I & II programs, and the EDCO Youth Alternative Program.
EDCO Collaborative – Contact Information

Chairperson, Board of Directors:

Dr. Cheryl Maloney, Superintendent
Weston Public Schools
89 Wellesley Street, Weston, MA 02493
Telephone: 781-786-5210

Executive Director:

Colleen Dolan
EDCO Collaborative
281 Winter Street
Waltham, Massachusetts 02451
Telephone: 617-786-5800

Please visit the EDCO Collaborative website: www.edcollab.org
From the Executive Director

Fiscal year 2013 brought many changes to EDCO Collaborative. As a result of two retirements and one resignation, three of EDCO’s six-person leadership team were new to the organization last year. Although this scenario presented challenges, it also offered an opportunity for a fresh look at the organization’s practices and priorities. This letter summarizes the results of this fresh look.

Significant changes in collaborative regulations aimed at strengthening state oversight, financial accountability, and governance afforded us the opportunity to strengthen many of EDCO’s procedures. With the implementation of consistent and frequent financial reporting to the Board of Directors and member district School Committees around EDCO’s finances and activities, school district members have experienced EDCO’s greater accountability and increased transparency.

FY13 experienced the first year of the dissolution process of the EDCO Collaborative of Greater Boston (ECGB). Seefurth Center, historically a major program of ECGB, was brought into the budgetary process of EDCO Collaborative. While the dissolution was being finalized through legal channels, the assets of ECGB were inaccessible. These inaccessible assets constituted approximately half of EDCO’s net assets. In addition, this funding was historically utilized to offset Seefurth Center expenses. With these funds unavailable for use EDCO Collaborative ended the fiscal year with a budget deficit of $172,799. Forty percent of this deficit was attributable to costs associated with leadership transitions, overlapping of new administrators to ensure a smooth transition, and vacation leave payout. In further examination of the elements contributing to the deficit, enrollment projections for several school programs were not met. This combined with less participation in professional learning offerings yielded reduced revenue for the collaborative.

The Board of Directors and EDCO Collaborative’s leadership team and staff met these challenges head on. With an eye toward compliance, changes in financial procedures were made and the organization sought financial auditors with greater experience in the world of collaboratives.

Initiatives aimed at savings included central office restructuring and vendor changes. Several enterprises geared toward budget reduction in FY14 were planned and will be implemented. These include changing health insurance options for a savings of approximately $125,000, and changing banking services that will yield a savings of approximately $20,000. We also changed several service vendors, which will result in net gains to several budget line items.

As we move forward, Seefurth Education Center is in the process of exploring ways to foster efficiency, increase enrollment, and refocus goals toward mandated Department of Elementary and Secondary Education initiatives. Communication with leadership from member districts is a priority as we re-focus professional learning goals.
EDCO is also looking at strategic repositioning of the organization to increase capacity in the area of programming for districts. A staffing plan was developed by EDCO leadership and endorsed by the Board of Directors aimed at enhancing program capabilities. EDCO’s goal is to ensure staff members in our special education programs are skilled and experienced in addressing the challenges of students requiring placement out of district.

We look forward to instituting these changes in FY14 to enable our districts to take advantage of the new capacity we are developing. The end results of our efforts is that EDCO districts will benefit from an organizational model that is both sustainable over the long-term and better positioned to meet current and evolving district needs.

Let me close by expressing my pride in the EDCO Collaborative Team for their willingness to embark on a path of change and my gratitude to the Board of Directors for their unwavering support. I am confident that together we will build on EDCO’s excellent reputation to create an even brighter future.
EDCO Collaborative’s Mission & Vision

Since 1969 EDCO’s mission has been to:

- Improve education through interdistrict and interagency collaboration
- Provide high quality education and related services to students-at-risk
- Enhance equity, intercultural understanding and equal opportunity in education

EDCO Collaborative’s Vision is to:

- Sustain its role as a statewide leader for excellence in education with a strong and positive political influence
- Support member districts through a variety of services that
  - Meet the special education service needs of students with low incidence disabilities
  - Provide the benefits of economies of scale
- Support the recruitment, retention, and development of high quality teachers and administrators
- Integrate new Board members quickly into the roles and responsibilities of the Board and enjoy steady commitment and engagement from all Board members
- Develop a budget annually from a balanced mix of member services and contract services
Objectives of EDCO Collaborative

☐ To provide day programs and other services for students with low-incidence disabilities in the least restrictive environment consistent with MGL c. 40 § 4E and 603 CMR 50.00

☐ To provide day programs and services for at-risk students

☐ To provide therapeutic services for adults with disabilities in collaboration with The Department of Developmental Services and/or other agencies

☐ To offer quality professional learning opportunities to general and special education teachers and administrators, related service providers, School Committees, and Charter School Boards

☐ To explore and pursue grants and other funding to support identified needs of the Member Districts and community

☐ To offer cooperative and regional programs and/or services to help Member Districts maximize cost efficiency and program effectiveness through a collaborative effort
History of EDCO Collaborative

The EDCO Collaborative has a long and diverse history, beginning in 1969 as a private consortium of public schools prior to the enactment of the first Massachusetts collaborative legislation and continuing to the present as a public collaborative. EDCO's mission has been consistent throughout its history, focusing on the power of inter-district and inter-agency collaboration to meet the needs of underserved and at risk students and adults.

In its first form, the Education Collaborative for Greater Boston, Inc. (ECGB, Inc.) was a private, not-for-profit charitable corporation formed by superintendents from seven member school districts. Their purpose was to increase communication and understanding among staff and students in urban and suburban school districts. Initial programs were designed to cross racial, economic and social barriers. Early on, ECGB, Inc. received funding to operate voluntary desegregation programs, using the City of Boston as a classroom and bringing suburban students into Boston to work with inner city students. Over time, school districts began to see the value in collaborating on other education issues such as special education, school-to-work, vocational education and professional development for teachers. A grant from the Ford Foundation in the early 80's allowed for the development of additional demonstration programs related to curriculum and instruction, and membership grew along with the services offered.

In 1988, after the passage of the enabling collaborative legislation, the EDCO Collaborative (EDCO) was formed as a public collaborative under Chapter 40, Section 4E, to complement the services offered by the private not-for-profit corporation. Many of the programs operated under the original organization were shifted to the public collaborative. The private corporation remained as an affiliated agency with shared administration.

In 2012, in order to be in compliance with Chapter 43 of the Acts of 2012, the Education Collaborative for Greater Boston, Inc. was dissolved. All of its assets were transferred to the EDCO Collaborative, and the contracts and programs managed by ECGB, Inc. were reassigned by the funding agencies to EDCO.

Once again a single agency, EDCO is now a public collaborative governed by a Board made up of representatives from its member school districts. It continues to strengthen programs and services to its member communities and to support both local and statewide educational programs funded by federal and state contracts.
EDCO Collaborative is governed by a Board of Directors that includes one voting representative from each member district. District School Committees vote annually to appoint either a School Committee member or the superintendent to EDCO’s Board of Directors.

Board of Directors for fiscal year 2013:

Dr. Stephen Mills, Superintendent, Acton Public Schools  
Ms. Brigid Bieber, School Committee, Acton-Boxborough Regional School District  
Dr. Kathleen Bodie, Superintendent, Arlington Public Schools  
Dr. Jon Sills, Superintendent, Bedford Public Schools  
Ms. Laurie Graham, School Committee, Belmont Public Schools  
Dr. Curtis Bates, Superintendent, Boxborough Public Schools  
Dr. William Lupini, Superintendent, Brookline Public Schools  
Dr. Joyce Mehaffey, Superintendent, Carlisle Public Schools  
Ms. Pamela Gannon, School Committee, Concord Public Schools  
Ms. Diana Rigby, Superintendent, Concord-Carlisle Regional School District  
Dr. Paul Ash, Superintendent, Lexington Public Schools  
Dr. Rebecca McFall, Superintendent, Lincoln Public Schools  
Mr. Scott Carpenter, Superintendent, Lincoln-Sudbury Regional School District  
Dr. David Fleishman, Superintendent, Newton Public Schools  
Dr. Anne Wilson, Superintendent, Sudbury Public Schools  
Dr. Susan Nicholson, Superintendent, Waltham Public Schools  
Dr. Jean Fitzgerald, Superintendent, Watertown Public Schools  
Dr. David Lussier, Superintendent, Wellesley Public Schools  
Dr. Cheryl Maloney, Superintendent, Weston Public Schools  
Ms. Sarah Swiger, School Committee, Winchester Public Schools (7.2012 – 4.2013) and  
Mr. William McAlduff, Superintendent, Winchester Public Schools (4.2013 – 6.2013)

Administrative Team

Ms. Dorsey Yearley Executive Director (retired 8.2012)  
Ms. Colleen Dolan, Executive Director (hired 8.2012)  
Ms. Nancy Slater, Associate Executive Director (retired 7.2012)  
Ms. Judith Vaillancourt, Associate Executive Director (hired 8.2012)  
Ms. Dean Poirier, Chief Financial Officer  
Mr. Hendrik Kopperl, Director of Contracts and Human Resources (resigned 10.2013)  
Mr. Thomas Markham, Director of Contracts and Human Resources (hired 10.2013)  
Ms. Eileen McSwiney, Director, Seefurth Education Center  
Mr. Eric Halloran, Director, Instructional Technology, Title I and II Services
Standing Committees / Advisory Committees

Executive Committee

The Executive Committee meets with the Executive Director, as the need may arise, to act upon matters that may require immediate action and cannot await the formal deliberation of the full Board at a regularly scheduled meeting.

In addition to addressing issues of critical and pressing importance to the Board, the Executive Committee will be responsible for presenting a recommendation on the Executive Director’s annual evaluation and recommending any changes to his/her contract to the Board of Directors, including annual salary adjustments, benefits programs, successor agreements etc.

Finance and Administration Committee

The Finance and Administration Committee meets with the Executive Director, Treasurer, Chief Financial Officer, and Director of Contracts and Human Resources periodically to review financial procedures and data including budgets, in order to make recommendations to the Board of Directors around such matters.

Public Policy Committee

The Public Policy Committee works on behalf of the Board of Directors and member district school committees to advocate on relevant policy, regulations, and legislation.
EDCO Collaborative Organizational Chart

EDCO Collaborative Board of Directors

Executive Director
Colleen Dolan

Contracts and HR Director
Tom Markham

Chief Financial Officer
Dean Poirier

Associate Executive Director
Judith Vaillancourt

IT & Spec Projects Director
Eric Halloran

Director of Seefurth Education Center
Eileen McSwiney

Contracts/IT Specialist
Yinh Kiefer

Accountant Manager
Mary Broderick

Director of Migrant Education
Emily Hoffman

HR Coordinator
English Levin

Senior Payroll Accountant
Barbara Barrett

Senior Accountant/LABBB Service
Kareen Wortman

BPS Title I & Title II Programs

Boston Youth Alternative
Ajay Trivedi

SESPP
Megan Ronzio

Wrentham Habilitative Services
Anthony Ferris

Program for the Deaf and Hard of Hearing
Ed Mulligan

Special Education Tuition Programs:
Manville, Brookline – Natalie Labouchere
North Crossing, Watertown – Kris Horigan
EDCO Collaborative Districts

Acton Public Schools
Acton-Boxborough Regional School District
Arlington Public Schools
Bedford Public Schools
Belmont Public Schools
Boxborough Public Schools
Brookline Public Schools
Carlisle Public Schools
Concord Public Schools
Concord-Carlisle Regional School District
Lexington Public Schools
Lincoln Public Schools
Lincoln-Sudbury Regional School District
Newton Public Schools
Sudbury Public Schools
Waltham Public Schools
Watertown Public Schools
Wellesley Public Schools
Weston Public Schools
Winchester Public Schools
Special Education Programs

EDCO Collaborative Objective:

To provide day programs and other services for students with low-incidence disabilities in the least restrictive environment consistent with MGL c. 40 § 4E and 603 CMR 50.00

Progress toward objective:

Currently EDCO Collaborative operates four special education programs that meet the district needs for programming for students with low incident disabilities. These programs are EDCO Program for the Deaf and Hard of Hearing, EDCO Manville Partners Program, EDCO North Crossing Program and EDCO 45-Day Interim Alternative and Assessment Program. In reviewing the program descriptions below, the reader will note that the identified student population served matches EDCO’s stated objective of serving students with low incident disabilities.

Each of the programs offers opportunities for students to be included in general education classes located within the public school district in which the program is housed thus ensuring placement students are placed in the least restrictive educational environment. EDCO is currently surveying member districts to assess needs that will arise around changes in discipline regulations. Further, EDCO is surveying district needs for programming for students who are at risk for dropping out or failure to earn a diploma. We have plans to collaborate with LABBB Collaborative on an alternative program to meet these needs. This third tier of activity is designed to meet the above stated objective and explore district need to expand educational opportunities for low incident non-disabled, at-risk students.

EDCO Program for the Deaf and Hard of Hearing

Ed Mulligan, Program Director

Located at F.A. Day Middle School, Newton, and Newton North High School

This program serves students diagnosed as deaf or hearing impaired who are in grades 6 through 12. Both self contained and full inclusion service delivery are offered and certified teachers of the Deaf and Hard of Hearing and Educational Interpreters staff the program. The program offers a Total Communication approach that includes the use of sign, speech, and gesture. In SY 2012 – 2013, thirty-two students were served in the program.

Program Highlights:

- Opportunities for students to receive pre and post teaching
- Speech and language services
- Counseling services
- Our students receive a full range of academic offerings at both schools
- Extracurricular opportunities geared toward student interests; athletics and clubs
- Community service and recreational events are scheduled on an intermittent basis
Junior National Association of the Deaf ~ local chapter which promotes community involvement and development of leadership skills.

For EDCO Collaborative members, the daily rate for the Program for the Deaf and Hard of Hearing is $215.30; for non-members it is $269.12. Comparable programs in the area average $298.57 per day with a range of $230.03 to $378.25.* Students at the program are also afforded the benefit of being included in classes and activities at Newton North High School.

EDCO Manville Partners Program
Natalie Labouchere, Program Director
Located at Brookline High School

The mission of the EDCO-Manville Partners Program is to provide comprehensive academic instruction as well as intensive social and life skills instruction to academically capable adolescents diagnosed with Asperger's Syndrome or related challenges. In SY 2012 – 2013, ten students were served in the program.

Program Highlights:
- Student to staff ratio is approximately 3:1.
- Ongoing milieu counseling is provided on an as-needed basis.
- Staff members maintain consistent communication with families via phone or email.
- An online wikispace is utilized to keep families informed and to provide access to schedule, curriculum, and homework.
- Individual MacBooks are provided for each student.
- Students are assisted in meeting home-district eligibility requirements for graduation and earn diplomas from their home school districts.
- Students participate in social skills, transition skills, and life skills groups on a weekly basis and participate in community trips to practice learned skills in real life settings.
- Integration into Brookline High School general education classes is determined on an individual student basis.
- Students may participate in BHS activities and attend school assemblies and events.
- A five-week summer program is available that focuses on transition planning, social & life skills.

For members, the daily rate for the EDCO Manville Partners Program is $308.53; for non-members it is $385.67. Comparable programs in the area average $320.56 per day with a range of $218.40 to $430.20.* Students in the EDCO Manville Program are also included in Brookline High School classes and activities to the extent possible.

Manville Field trip and Collaboration
EDCO North Crossing School Program,
Kristine Horigan, Site Supervisor
Located adjacent to Watertown High School

The EDCO North Crossing School Program is designed to serve students in grades 6-12 who are diagnosed with clinical mental health issues, the impact of which adversely influences daily performance in the classroom. The mission of the EDCO North Crossing School Program is to provide comprehensive educational instruction to students with special academic, emotional, and social challenges, by offering a highly structured therapeutic environment while maintaining academic integrity. The program is dedicated to helping students reach full potential by fostering individuality and personal growth within a safe and supportive learning community. Students engage in purposeful learning that stimulates curiosity, enjoyment, and understanding. The EDCO North Crossing School Program is committed to promoting diversity, acceptance, and a sense of belonging. In SY 2012 – 2013, ten students were served in the program.

Program highlights:
- Licensed special education teachers and/or general education teachers with content area expertise
- Small student-to-staff ratio with frequent 1:1 academic support
- Individualized and multi-modal approach to teaching
- Instruction and commitment to engage reluctant learners
- Intensive and continuous instruction with a focus toward preparation for transition to life after high school
- Technology addressed in classroom and computer lab
- Community trips to practice and reinforce skills and to engage in community service projects
- Integration into Watertown High School general education classes is determined on an individual student basis.

For members, the daily rate for EDCO Collaborative’s North Crossing Program is $227.01; for non-members it is $283.76. Comparable programs in the area average $284.31 per day with a range of $233.58 to $339.73.* In addition to the supportive and therapeutic environment offered by the North Crossing Program, students may be offered inclusion opportunities at Watertown High School.

A Day in the life of the North Crossing Program
North Crossing 45-Day Interim Alternative and Assessment Program, Leslie LeBlanc, Contact
Located adjacent to Watertown High School

The EDCO 45-Day Program provides a small structured environment that serves students, with and without IEPs, who may benefit from an in-depth analysis of learning, social, emotional and behavioral needs. The program also serves students who may require removal from current educational settings in accordance with special education disciplinary laws. Both formal and informal assessment measures are available as well as observational assessment. A formal written assessment provides districts, students and families with specific recommendations for maximizing and fostering academic, emotional, behavioral and social gains for each student upon completion of the program. In SY 2012 – 2013, seven students were served in the program.

Program Highlights:
- Thorough formal and informal assessment measures are matched to district referral questions and student needs
- Placement culminating with a thorough written academic and psychosocial report
- Instruction and commitment to engage reluctant learners
- Individualized lessons and collaboration with students to develop de-escalation tools
- Promotion of student self-advocacy for use of de-escalation tools
- Weekly counseling sessions with additional clinical support as needed
- Ongoing communication with family and outside providers

For members, the daily rate of EDCO Collaborative’s 45-Day Interim & Assessment Program is $268.00; for non-members it is $298.00. Comparable programs in the area average $331.09 per day with a range of $277.56 to $375.98.*

* Operational Services Division, Authorized Prices Fiscal Year 2013, In-State Special Education Programs
Contract Services

EDCO Objectives:
- To provide day programs and services for at-risk students
- To provide therapeutic services for adults with disabilities in collaboration with The Department of Developmental Services and/or other agencies
- To explore and pursue grants and other funding to support identified needs of the Member Districts and community

Progress toward objectives:

EDCO Collaborative provides contract services for both state and federal agencies.

EDCO holds a contract to provide alternative programming for Boston Public Schools. This partnership allows EDCO to meet its goal to provide programming and services for at-risk students. The EDCO Youth Alternative has a 32-year track record of serving off-track youth and returning high school dropouts, making it one of the longest-standing alternative education and school-to-career (STC) programs in the nation. EDCO Youth Alternative has the capacity to support and empower youth to achieve their educational and career goals.

EDCO Collaborative works on behalf of Boston Public Schools as the provider of Title I and Title II services for private and parochial schools in Boston. In 2012-2013 these supplemental services contributed to the academic support for children in 29 schools in the city of Boston. Title I services were provided to just under 1,000 students in the Catholic Schools and to another 250+ students in the other private schools. The numbers of teachers trained using Title IIA funds are estimated at 225 for the Archdiocese and 88 for the other private schools. Achievement data for students served shows gains in the Successmaker program of the Archdiocese ranging from .16 to .72 NCE’s in Reading and .12 to .58 NCE’s in Math.

EDCO also serves as the lead agency for a Title III consortium, comprised of eight EDCO districts with fewer than 100 English language learners enrolled. The consortium received a grant of $62,586 in FY 2013 for direct services to ELL students and professional development for teachers.

In addition, EDCO has been awarded the contract as a subgrantee of the Department of Elementary and Secondary Education for the Massachusetts Migrant Education Program. During FY 13 the number of eligible migratory children and youth identified by EDCO was 531, an increase in 110 students from the prior program year.

EDCO Collaborative’s Special Education Surrogate Parent Program works in partnership with the Massachusetts Federation for Children to provide trained surrogates to support students with disabilities. In FY13 there were 637 student referrals to SESPP with 350 new appointments (surrogate to student). At the end of FY13, 717 students were appointed to surrogates and there were 587 active volunteers.

Lastly, the Department of Developmental Services has awarded EDCO Collaborative a grant to provide therapeutic services to residents of the Wrentham Habilitative Center. The partnership
meets EDCO’s objective to provide adult services in partnership with DDS. EDCO Collaborative was awarded an increase in the grant for FY13.

EDCO Youth Alternative Program
Ajay Trivedi, Program Director

EDCO Youth Alternative (EYA) provides a full academic program, along with counseling and related support services, for students who have dropped out, are significantly at risk of dropping out, or are several years delayed in earning a high school diploma. These students require a more supportive environment than a large, traditional high school can offer. The program is funded by the City of Boston and Department of Labor through the Mayor’s Office of Jobs and Community Services, along with the Boston Public Schools. Students at EYA enjoy small, accredited classes in regular high school subjects with the goal of attaining a BPS high school diploma. An individualized case plan is developed for each student to set high, attainable, goals.

At a minimum, these goals include the attainment of a high school diploma and a successful step beyond graduation. In SY 2012 – 2013, sixty-five students were served in the program.

Program highlights and emphases:
- Respect for one’s self and others
- Honesty and open communication
- Personal responsibility for one’s own actions and progress
- Non-violent and thoughtful resolution of difficulties
- Tolerance of individual differences
- Value of academic skills
- Development of problem-solving and long-term planning skills

Youth Alternative Awards Night and Field Trip

Boston Public Schools, Title I and Title II
Eric Halloran, Director

EDCO administers Title I funded and other publicly funded services made available to eligible children in grades k-12 attending private schools in Boston. EDCO facilitates these services in collaboration with Boston Public Schools and the leadership in the private schools. The supplemental services include remedial support for literacy skills, professional development opportunities for faculty, curriculum development, and educational technology. In 2012-2013
these supplemental services contributed to the academic support for children in 29 schools in the city of Boston.

**Wrentham Habilitative Services**
**Anthony Ferris, Program Director**

A program funded through a contract with the Massachusetts Department of Development Services, EDCO employees of Wrentham Habilitative Services provide comprehensive therapeutic services in occupational and physical therapy, adapted physical education, and orientation and mobility to residents at the Wrentham Developmental Center. In FY 2013, 275 residents of Wrentham Developmental Center were served in the program.

*Hippo Therapy Program at Wrentham Developmental Center*

**Massachusetts Migrant Education Program**
**Emily Hoffman, EDCO Director**

MMEP provides supplemental educational opportunities to the children of migratory agricultural workers, migratory fisherman and out of school youth. The program serves migrant children who reside in over 30 communities located throughout the Commonwealth. The program’s major components include regional Family Support Projects that provide migrant students with extended learning opportunities such as homework assistance and tutoring; educational programs for out of school youth; parent empowerment and family literacy services; student and family advocacy; outreach and recruitment services; and summer services that provide language development instruction and academic enrichment during a six week summer program.

*Migrant Education Summer Program*
Special Education Surrogate Parent Program
Megan Ronzio, Director

The Special Education Surrogate Parent Program was established in response to State and Federal special education laws requiring parental participation in the Individualized Education Program process. The program is specifically focused to ensure that this right is extended to students in the care or custody of the Department of Children and Families (DCF) and to students whose parents are unknown or are unable to participate in the decision making process. The program identifies students who are eligible for this service and assigns volunteers to match with the students to provide the service. The program receives approximately 1,800 referrals annually.

SESPP is funded through a contract with the Massachusetts Department of Elementary and Secondary Education. This contract is managed by two partner agencies, the Federation for Children with Special Needs, which provides recruitment and training services to program volunteers, and the EDCO Collaborative, which provides oversight and administration to the matching and delivery of service to students who are entitled to Surrogate Parents.

Left to Right: Megan Ronzio, Director, Special Education Surrogate Parent Program, Margaret O'Hare, Project Director, Recruitment Training and Support Center, Federation for Children with Special Needs, Marcia Mittmacht, State Director of Special Education, DESE, at The Recruitment Training and Support Center of the Federation for Children with Special Needs Annual Conference for Special Education Surrogate Parents
Professional Learning/ Partnerships

EDCO Objectives:
- To offer quality professional learning opportunities to general and special education teachers and administrators, related service providers, School Committees, and Charter School Boards
- To explore and pursue grants and other funding to support identified needs of the Member Districts and community

Progress toward objectives:

EDCO Collaborative aims to provide quality professional learning opportunities for teachers and administrators, related service providers, and school committees. This is accomplished through the work of Seefurth Education Center, our Roundtables, programs geared toward promoting and supporting cultural diversity, and our Educator Leadership Institute.

Participation in EDCO Collaborative roundtables has increased over FY13. Roundtables are offered for school committee members, superintendents, middle school principals, high school principals, curriculum and instruction coordinators, special education administrators, and content area directors, i.e., ELL Coordinators, technology directors, ELA Coordinators, and more. Our School Committee orientation program continued with seven new school committee members receiving training certification.

This past year, the Educator Leadership Institute received reapproval from the Department of Elementary and Secondary Education as a leadership licensure program. The program graduated and endorsed 23 candidates in June of 2013 and currently has 33 candidates who will graduate in June of 2014.
Seefurth Education Center
Eileen McSwinney, Director

Mission
The Seefurth Education Center assists member school districts to strengthen their curriculum, instruction, leadership and professional development through collaborative programs. School district representatives serving on EDCO’s Program Advisory Committee and other inter-district standing committees work in concert with EDCO staff to seek collaborative solutions to shared problems and to develop and guide program activities.

Seefurth Center Objectives

- Facilitate inter-district sharing of information and resources
- Design and manage high quality, cost-effective professional development programs that address member districts’ interests and needs
- Provide technical assistance programs for member districts on new state regulations
- Link member districts with resources and development projects in conjunction with cooperating organizations
- Manage a range of special projects tailored to school districts’ interests and needs including the development of grant proposals and collaborative purchasing
Program Highlights from the 2012-2013 School Year

- Provided technical assistance for district leaders on new MA regulations for teacher evaluation through multiple seminar series
- Developed specialized professional development workshops, seminars and courses in the fields of art, foreign language, language arts, mathematics, music, physical education, science and technology
- Convened and managed a Title III consortium focused on English Language Learning for eight EDCO districts which were thus eligible for funding otherwise not available
- Registered over 1800 teachers and administrators in professional development programs, the majority of them led by current and former EDCO teachers and administrators
- Convened and facilitated fourteen inter-district professional learning groups comprised of specialists, lead teachers and administrators
- Collaborated with the MA Department of Elementary and Secondary Education in offering an intensive summer institute on Science and Literacy for elementary teachers
- Linked with area institutions to bring programs, research and information to districts, including: Boston College, Education Development Center (EDC), DeCordova Museum, Framingham State University, Fitchburg State University, Greater Boston Readiness Center, Harvard Graduate School of Education, Boston Area Kodaly Institute, MA, Audubon Society, MA Historical Society, Thoreau Institute, Wheelock College, Worcester Art Museum and Worcester State College

Benefits / Cost Savings for Member Districts

The Collaborative’s membership fee supports unique opportunities for information exchange, collaborative projects and facilitation of professional learning groups at no additional cost to school systems. Collaborative professional learning programs are offered at the lowest feasible fee; tuition is based on program costs plus a modest overhead rate. Tuitions range from $25 - $360, depending upon course length and provider honoraria and materials. These rates compare favorably with courses and workshops provided through other institutions where fees for programs and courses may range from $100 to $1000.
Empowering Multicultural Initiatives

- Specializes in anti-racist education by establishing the values of racial harmony in schools in order to benefit students, teachers, administration, and the larger community.
- Doug Weinstock, Eleanor Stern, Co-directors
- Promotes the academic achievement of students of color while nurturing all students
- Promotes systemic anti-racist practices and culturally relevant teaching through staff training

Greater Boston Students of Color Achievement Network

- A consortium of districts with a common goal of addressing the achievement of students of color
- Provides meaningful change in classroom practice and leadership strategies:
  - Equity Leadership
  - Effective content and pedagogy
  - Cultural proficiency
- Holds an annual Student Leadership Conference for HS or MS students
- Provides courses to promote diversity in the classroom

Leadership Roundtables

Facilitated groups meeting at EDCO Collaborative on a regular basis aimed at providing opportunities for brainstorming, sharing, and professional development opportunities:
- School Committee
- Superintendents
- Assistant Superintendents of Curriculum and Instruction
- HS Principals
- MS Principals
- Special Education Administrators
- School Psychologists
- Team Chairpersons
- Early Childhood Directors
- ELA Coordinators
- Math Coordinators
- Science Coordinators
- Social Studies Coordinators
- Technology Leadership
- Data Specialists
- Network Managers
- Technology Integration Specialists
- Library Committee
- Health and Wellness Coordinators
- Arts Directors
- ELL Coordinators
- Foreign Language Coordinators
New School Committee Orientation Program

EDCO Collaborative provides training annually for new school committee members. The training is approved by The Department of Elementary and Secondary Schools and takes place over three sessions. Topics covered include Board Roles and Responsibilities, Legal Aspects of School Committee membership, Special education Issues, and Working with the Superintendent.

Greater Boston Readiness Center

The mission of the Greater Boston Readiness Center is to leverage the collective expertise of higher education institutions, school districts, early education centers, education collaboratives, families, and business and industry to support the highest quality teaching and learning at all levels. The GBRC brings together stakeholders to learn from each other, providing professional development opportunities, content knowledge and pedagogy, alignment of curricula Birth-20, and forums for the development and dissemination of best practices in teaching and assessment. The GBRC has developed a special focus on Science, Technology, Engineering and Mathematics (STEM) within its broader commitment to education, seeking to ensure that all learners are STEM-literate.
Other Services

EDCO Objectives:

- To offer cooperative and regional programs and/or services to help Member Districts maximize cost efficiency and program effectiveness through a collaborative effort

Progress toward objective:

EDCO Collaborative works to address the diverse needs of our member districts. Toward that end, EDCO works collaboratively with LABBB Collaborative to provide special education transportation for several EDCO districts. Cooperative transportation supports the districts in providing services cost-effectively.

In addition, EDCO Collaborative sponsors cooperative purchasing of electricity and natural gas. This collaborative venture supports member and non-member districts in procurement of heating and electricity services for school and municipal buildings.

Special Education Transportation

EDCO Collaborative provides specialized transportation for students with disabilities. EDCO has joined together with the LABBB Collaborative to coordinate transportation for six (5) of our member districts (Arlington, Belmont, Lexington, Waltham and Watertown). Outside vendors provide this service.

The Massachusetts Department of Elementary and Secondary Education has promoted this regional service.
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<th>Page</th>
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</thead>
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<td></td>
</tr>
<tr>
<td>Schedule of Findings and Questioned Costs</td>
<td>27-28</td>
</tr>
</tbody>
</table>
INDEPENDENT AUDITOR’S REPORT

To the Board of Directors of
EDCO Collaborative
Waltham, Massachusetts

Report on the Financial Statements

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

Management’s Responsibility for the Financial Statements

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

Auditor’s Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

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

Report on Summarized Comparative Information

The financial statements of EDCO Collaborative as of June 30, 2012 were audited by other auditors whose report dated November 13, 2012 expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2012, is consistent, in all material respects, with the audited financial statements from which it has been derived.
Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis on pages 3-6 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 for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during the audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise EDCO Collaborative’s basic financial statements. The accompanying budgetary comparison information on page 20 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis, as required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The budgetary comparison information on page 20 has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 12, 2013, on our consideration of EDCO Collaborative’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering EDCO Collaborative’s internal control over financial reporting and compliance.

Certified Public Accountants

Newburyport, Massachusetts
November 12, 2013
EDCO COLLABORATIVE
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2013

Revenue and Other Support

Revenue and Other Support for the fiscal year ended June 30, 2013 increased $2,974,895 or 26.5% from the prior fiscal year, excluding on-behalf retirement payment revenue. EDCO Collaborative (EDCO) recorded for the first time in fiscal year 2013 revenue related to Title I & IIA programs and the Department of Developmental Services Habilitative Services program. The revenue was $1,480,085 and $1,813,427, respectively. These programs were previously recorded on the financial statements of the Education Collaborative for Greater Boston, Inc. (“EDCO, Inc.”), which ceased operations as of June 30, 2012. While numerous other EDCO programs experienced revenue increases, including the LABBB/EDCO Transportation program, the EDCO Youth Alternative program, the EDCO North Crossing program, the EDCO LABBB Management program, and the Massachusetts Migrant Education program, other programs and grants decreased. Programs and grants that experienced decreases in revenue were the EDCO Manville program, the EDCO Interim Alternative program, the EDCO Deaf and Hard of Hearing program, the Special Education Surrogate Parent Program, the Seeforth Education Center programs, and other miscellaneous programs. The majority of the revenue decrease is related to reduced student and professional development enrollment.

Service fee income increased $15,629 or 5.8% from the prior fiscal year. The increased service fee for fiscal year 2013 was agreed to by the LABBB Educational Collaborative (LABBB). The majority of the increase relates to sharing a portion of costs related to a Senior Accountant.

Interest income increased $353 or 60.1%. The increase is related to larger balances held with the Massachusetts Municipal Depository Trust (MMDT) during fiscal year 2013.

Expenditures

Expenditures for the fiscal year ended June 30, 2013 increased $3,281,202 or 29.6% from the prior fiscal year, excluding on-behalf retirement payment expense. EDCO recorded for the first time in fiscal year 2013 expenditures related to Title I & IIA programs and the Department of Developmental Services Habilitative Services program. The expenditures were $1,357,527 and $1,692,212, respectively. These programs were previously recorded on the financial statements of EDCO, Inc., which ceased operations as of June 30, 2012. While numerous other programs experienced expenditure increases, including the LABBB/EDCO Transportation program, the EDCO ELI program, the EDCO Youth Alternative program, the EDCO LABBB Management program, the Seeforth Education Center programs, the EDCO Interim Alternative program, and the Massachusetts Migrant Education program, other programs and grants decreased. Programs and grants that experienced decreases in expenditures were the EDCO Manville program, the EDCO Deaf and Hard of Hearing program, the Special Education Surrogate Parent program, the EDCO North Crossing program, and other miscellaneous programs.

Service fee expenditures increased $34,270 or 14.6%. The majority of the increase relates to sharing the expenditures related to a Senior Accountant and additional time allocations for Human Resources personnel for LABBB.

Management and general expenditures increased $166,373 or 17.4%. During fiscal year 2012, EDCO allocated $104,504 of overhead costs to EDCO, Inc., an affiliate organization. EDCO, Inc. ceased business operations on June 30, 2012 and began the dissolution process. Therefore, EDCO was unable to allocate any overhead costs for fiscal year 2013. Additional fiscal year 2013 expenditures also relate to the retirement of the former Executive Director and Associate Executive Director and the departure of the
Expenditures (continued)

Director of Contract Management and Human Resources. Because of a time overlap between the departing executives and the arrival of the new executives, additional salary and fringe expenditures were incurred, which totaled approximately $26,250.

Decrease in Net Position

The change in net position or net assets for the fiscal year ended June 30, 2013 decreased $306,307 or 238.1% from the prior fiscal year increase in net position. EDCO continues to develop and enhance the special education programs offered and it is anticipated these efforts will provide additional revenue, cost offsets, and increases in net position in future years. Also, cost containment measures, including the implementation of a high deductible medical plan, with the implementation of an HRA plan, were instituted for fiscal year 2011 and were continued in fiscal years 2012 and 2013.

Total Assets

Total assets as of June 30, 2013 increased $403,988 or 10.8% from June 30, 2012. Cash decreased $904,674 and accounts receivable increased $1,172,091. A large portion of the changes relate to the $768,523 of additional accounts receivable for Title I & IIA programs and the Habilitative Services program.

EDCO maintains cash balances with Citizens Bank and the MMDT. Cash balances at Citizens Bank are maintained at levels that at times exceed FDIC protection. Cash balances at the MMDT are not FDIC insured. The MMDT is managed by the Massachusetts State Treasurer and Federated Investments and offers investors a stable investment option, competitive yields, low cost, liquidity, and professional management. The MMDT investment objectives are the preservation of capital, maintaining a high level of portfolio liquidity, and to attain the highest level of current income consistent with the objectives of preservation of capital and liquidity. To achieve the investment objectives, the MMDT limits investments to the highest quality U.S. dollar-denominated money market instruments of domestic and foreign issuers, U.S. government securities, and repurchase agreements. EDCO had an average of $498,069 invested with the MMDT during fiscal year 2013, and the largest investment during that period was $1,213,985. During fiscal year 2012, the average investment amount was $260,786, and the largest investment during that period was $2,498,791.

Unbilled receivables increased $87,562 or 90.4% from the prior year. The majority of the unbilled receivable change is related to the additional $132,999 of unbilled receivables for Title I & IIA programs, and a decrease of $39,796 related to the Massachusetts Migrant program.

Prepaid expenses decreased $100,982 or 55.8% from the prior fiscal year. The majority of the change relates to a reduction of prepaid medical and dental premiums of $103,457, and prepaid rent of $30,160.

Net equipment and improvements increased $105,148 in fiscal year 2013. The majority of the increase is related to the transfer of equipment held for use in EDCO, Inc. programs that were transferred to EDCO in fiscal year 2013. The value of the assets at the time of transfer was $81,808. Depreciation for fiscal year 2013 was $45,312. Capitalized items cost a minimum of $5,000 and are depreciated over a three or five-year period using the straight-line method of depreciation with a half year convention.
Total Assets (continued)

The value of the deposits as of June 30, 2013 increased $44,843 from the prior year. The increase relates to the transfer of a deposit for office space at 281 Winter St. in Waltham from EDCO, Inc. The deposits are rental security deposits for leased office space.

Liabilities and Net Position

Total liabilities as of June 30, 2013 increased $581,644 or 39.9% from June 30, 2012. All liabilities are considered to be short term with the exception of compensated absences. Accounts payable increased $509,394 or 89.9%. The largest increases are related to the LABBB/EDCO Transportation program, the Habilitative Services program, and retirement and pensions. The increases are $330,136, $65,176, and $60,783, respectively.

Accrued liabilities increased $46,244 or 9.9%. The largest increases relate to accrued salaries, fringe, and audit services.

Deferred revenue decreased $13,327 or 18.1%. The decrease was attributed to fewer prepayments for services.

The Board of Directors of EDCO and EDCO, Inc. entered into a loan agreement on May 10, 2012. The purpose of the loan from EDCO, Inc. to EDCO was to finance EDCO, Inc. programs that became EDCO programs as of July 1, 2012, as a result of the EDCO, Inc. Board vote to cease operations as of June 30, 2012 and voluntarily dissolve the organization. The EDCO, Inc. Board also voted to transfer the remaining assets to EDCO after approval by the Massachusetts Attorney General and the State Supreme Judicial Court. The interest related to this loan due to EDCO, Inc. at the end of fiscal year 2013 is $638.

The amount due to EDCO, Inc. increased by $37,811 or 438.2%. The majority of the fiscal year 2013 activity is related to the transfer of the security deposit for 281 Winter St. in Waltham to EDCO.

Compensated absences increased by $884 or 2.0%. The increase is related to EDCO employees consuming fewer vacation days than the prior year.

The balance of the unrestricted net position decreased by $177,656 or 7.7% from the prior fiscal year. The balance of the unrestricted net position increased by $128,651 or 5.9% during fiscal year 2012.

Known Facts, Decisions, or Conditions

EDCO continues to invest in the quality of its educational programs through curriculum enhancements and professional development for our educators and administrators.

The EDCO Seefurth Education Center continues to offer high quality professional development programs for educators and administrators. Center staff members work closely with member districts to identify and develop course offerings that meet the needs of the districts. During fiscal year 2012 and 2013, the Center supported a group of member districts in developing and implementing a technology based anti-bullying training program, initiated a program for Directors of Early Childhood Education, and assisted districts in planning for implementation of new teacher evaluation regulations. The Center staff continues to offer programs to support English Language Learners (ELL), and to sponsor math and literacy programs that address the Common Core standards for teaching and learning.
Known Facts, Decisions, or Conditions (continued)

The LABBB/EDCO Transportation program continues and expanded in fiscal year 2013, offering transportation services for twelve months and to additional students. The program transports students with disabilities from six school districts. The program was developed to improve transportation services and substantially reduce costs for the school districts. EDCO provides financial services for the program and offsets some administrative costs to the program.
EDCO COLLABORATIVE
STATEMENT OF NET POSITION
June 30, 2013
(with summarized comparative information as of June 30, 2012)

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$1,476,746</td>
<td>$2,381,420</td>
</tr>
<tr>
<td>Accounts receivable, net</td>
<td>2,185,350</td>
<td>1,013,259</td>
</tr>
<tr>
<td>Unbilled receivables</td>
<td>184,392</td>
<td>96,830</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>79,986</td>
<td>180,968</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td><strong>$4,154,777</strong></td>
<td><strong>$3,750,789</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>LIABILITIES AND NET POSITION</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable</td>
<td>$1,076,141</td>
<td>$566,747</td>
</tr>
<tr>
<td>Accrued liabilities</td>
<td>511,598</td>
<td>465,354</td>
</tr>
<tr>
<td>Deferred revenue</td>
<td>60,288</td>
<td>73,615</td>
</tr>
<tr>
<td>Loan from EDCO, Inc.</td>
<td>300,638</td>
<td>300,000</td>
</tr>
<tr>
<td>Due to EDCO, Inc.</td>
<td>46,440</td>
<td>8,629</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td><strong>$2,039,510</strong></td>
<td><strong>$1,457,866</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net Position</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted net position:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Available for operations</td>
<td>1,942,529</td>
<td>2,225,333</td>
</tr>
<tr>
<td>Net investment in equipment</td>
<td>172,738</td>
<td>67,590</td>
</tr>
<tr>
<td><strong>Total Net Position</strong></td>
<td><strong>$2,115,267</strong></td>
<td><strong>$2,292,923</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total Liabilities and Net Position</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Liabilities and Net Position</strong></td>
<td><strong>$4,154,777</strong></td>
<td><strong>$3,750,789</strong></td>
</tr>
</tbody>
</table>

See accompanying Notes to Financial Statements and Independent Auditor's Report.
EDCO COLLABORATIVE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
For the year ended June 30, 2013
(with summarized comparative information for the year ended June 30, 2012)

<table>
<thead>
<tr>
<th>Operating Activities:</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue and Other Support:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants, contracts and tuitions</td>
<td>$13,901,571</td>
<td>$10,942,658</td>
</tr>
<tr>
<td>Service fee income</td>
<td>285,789</td>
<td>270,160</td>
</tr>
<tr>
<td>Interest income</td>
<td>940</td>
<td>587</td>
</tr>
<tr>
<td>On-behalf retirement payment revenue</td>
<td>1,306,256</td>
<td>1,069,136</td>
</tr>
<tr>
<td><strong>Total Revenue and Other Support</strong></td>
<td>$15,494,556</td>
<td>$12,282,541</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures:</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instructional and transportation</td>
<td>12,973,231</td>
<td>9,892,672</td>
</tr>
<tr>
<td>Service fee expenses</td>
<td>269,139</td>
<td>234,869</td>
</tr>
<tr>
<td>Management and general</td>
<td>1,123,586</td>
<td>957,213</td>
</tr>
<tr>
<td>On-behalf retirement payment expense</td>
<td>1,306,256</td>
<td>1,069,136</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$15,672,212</td>
<td>$12,153,890</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Change in Net Position</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(177,656)</td>
<td>128,651</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net Position, beginning</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2,292,923</td>
<td>2,164,272</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net Position, ending</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$2,115,267</td>
<td>$2,292,923</td>
</tr>
</tbody>
</table>

See accompanying Notes to Financial Statements and Independent Auditor's Report.
EDCO COLLABORATIVE
STATEMENT OF CASH FLOWS
For the year ended June 30, 2013
(with summarized comparative information for the year ended June 30, 2012)

<table>
<thead>
<tr>
<th>Cash Flows from operating activities:</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts from grants, contracts and tuitions</td>
<td>$12,651,826</td>
<td>$10,391,003</td>
</tr>
<tr>
<td>Receipts from service fees</td>
<td>285,789</td>
<td>270,160</td>
</tr>
<tr>
<td>Receipts from interest income</td>
<td>940</td>
<td>587</td>
</tr>
<tr>
<td>Payments to suppliers and vendors</td>
<td>(7,811,816)</td>
<td>(7,146,648)</td>
</tr>
<tr>
<td>Payments to employees</td>
<td>(5,880,953)</td>
<td>(4,151,189)</td>
</tr>
</tbody>
</table>

Net cash used in operating activities

(754,214) 
(636,087)

<table>
<thead>
<tr>
<th>Cash Flows from investing activities:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchases of equipment</td>
</tr>
</tbody>
</table>

Net decrease in cash and cash equivalents

(904,674) 
(708,792)

Cash and cash equivalents, beginning

2,381,420 
3,090,212

Cash and cash equivalents, ending

$1,476,746 
$2,381,420

Reconciliation of change in net assets to net cash used in operating activities:

Change in net position

$ (177,656) 
$128,651

Reconciliation to cash flow:

Depreciation

45,312 
11,154

Changes in:

Accounts receivable

(1,172,091) 
(292,829)

Unbilled receivables

(87,562) 
(80,528)

Prepaid expenses

100,982 
132,065

Due to/from EDCO, Inc.

(7,991) 
249,160

Deposits

1,597 
(3,500)

Accounts payable

509,394 
333,073

Accrued liabilities

46,244 
26,302

Deferred revenue

(13,327) 
(178,298)

Compensated absences

884 
(31,061)

Net cash used in operating activities

$ (754,214) 
$ (636,087)

See accompanying Notes to Financial Statements and Independent Auditor's Report.
NOTE A – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

EDCO Collaborative ("EDCO") is an educational collaborative organized under Chapter 40 of the General Laws of the Commonwealth of Massachusetts ("Commonwealth"). EDCO provides educational programs and services for students within the Commonwealth. Services are predominantly funded by Federal and state agencies and various municipalities of the Commonwealth.

EDCO is related to the Education Collaborative for Greater Boston, Inc. ("EDCO, Inc.") through common board members. EDCO’s Board of Directors is comprised of the superintendent of schools and a school committee representative from each of the 20 member school districts with each member school district being entitled to one vote each. EDCO, Inc.’s Board of Directors is comprised of both the superintendent of schools and a school committee representative from each member school district. EDCO also obtains service fee income from the LABBB Collaborative ("LABBB"). Four members of EDCO’s Board hold four of the five board seats of LABBB.

The Board of Directors of EDCO, Inc. has voted to approve the dissolution of the organization. The effect of this is that EDCO has taken over the operations of all of the EDCO, Inc. programs, effective July 1, 2012. The remaining assets and liabilities of EDCO, Inc. will be transferred to EDCO on the final date of dissolution. This transaction is a result of regulatory efforts to ensure greater transparency within the collaborative community at large. See Note K for further information.

A summary of accounting policies consistently applied in the financial statements follows:

Basis of Presentation
The financial statements have been prepared in accordance with U.S. generally accepted accounting principles, as prescribed by the Government Accounting Standards Board. The financial statements include certain prior-year summarized comparative information in total but not by net position class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with EDCO’s financial statements for the year ended June 30, 2012, from which the summarized information was derived.

Use of Estimates
The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates and assumptions. Significant management estimates included in the financial statements relate to the allowance for doubtful accounts receivable, useful lives of depreciable assets, fair value of certain investments, measurement of actuarial obligations for defined post-retirement health care benefits, and the allocations of common expenses over program functions.

Measurement Focus and Basis of Accounting
These financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The accounting objectives of this measurement focus are the determinations of operating income, change in net position (or cost recovery), financial position and cash flows. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements, including time requirements, imposed by the provider have been met.
NOTE A – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Measurement Focus and Basis of Accounting - continued
Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed to the extent that those standards do not conflict with or contradict guidance of the Government Accounting Standards Board. EDCO follows private-sector guidance, subject to this limitation.

Contributions and unconditional promises to give are recorded as revenue in the period received or verifiably committed. All contributions are considered to be available for the general programs of EDCO unless restricted by the donor.

Fund Accounting
To ensure observance of limitation and restrictions placed on the use of resources available to EDCO, the accounts of EDCO are maintained in accordance with the principles of fund accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. EDCO, in accordance with GASB Statement No. 34, is considered a special purpose governmental entity engaged only in business type activities and is not a component unit of another governmental entity. As such, the basic financial statements of EDCO are reported on the same basis as an enterprise fund, which is a proprietary fund in fund financial statements. EDCO is not a proprietary fund that is part of a government wide financial statement. As such, the notations “enterprise fund” and “proprietary fund” do not appear.

Cash and Cash Equivalents
Cash equivalents include cash balances maintained in checking accounts and money market accounts. For purposes of the statement of cash flows, EDCO considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalent.

EDCO maintains cash and cash equivalent balances at two institutions located in Massachusetts. Bank accounts are insured by the Federal Deposit Insurance Corporation up to $250,000. EDCO’s cash balances, at times, may exceed federally insured limits. EDCO monitors its exposure associated with cash and cash equivalents and has not experienced any losses in such accounts. EDCO also maintains cash and cash equivalents at the Massachusetts Municipal Depository Trust which is collateralized by its underlying assets.

Unbilled Accounts Receivable
Unbilled accounts receivable represent services rendered during the fiscal year that were billed subsequent to year end.

All accounts receivable are primarily from federal and state agencies and are carried at their net realizable 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, 2013 management recorded an allowance for doubtful accounts of $25,000.
NOTE A – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES –
continued

Equipment and Improvements
Equipment and improvements are recorded at cost. Donated assets are recorded at fair value determined at
the date of donation. Fair value of donated property and equipment is effectively recorded using a Level 3
market approach. EDCO capitalizes purchases with a cost basis of $5,000 or more. Depreciation is
provided in amounts sufficient to allocate the cost of depreciated assets to operations over their estimated
service lives on the straight-line basis. Expenditures for repairs and maintenance are charged to expense
as incurred.

Depreciation is provided for over the estimated useful lives of the respective assets on the straight-line
basis. Equipment is depreciated over 3-5 years while the improvements are depreciated over the life of the
lease.

Deferred Revenue
Deferred revenue consists primarily of amounts received from federal and state agencies and various
municipalities for programs which have not yet been earned under the terms of the agreement.

Net Position
Net position represents the difference between assets and liabilities. Net position invested in capital assets
net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding
balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net
position is reported as restricted when there are limitations imposed on their use either through the
enabling legislation adopted by EDCO or through external restrictions imposed by creditors, grantors, or
laws or regulations of other governments. EDCO's policy is to first apply restricted resources when an
expense is incurred for purpose for which both restricted and unrestricted net position is available.

Revenue Recognition
Program revenue is earned under cost reimbursement and fee for service arrangements with various
federal, state, municipal and local funding agencies. Revenue is recognized when costs are incurred or
when services are rendered depending on the nature of the arrangement.

Contributions and unconditional promises to give are recorded as revenue in the period received or
verifiably committed. Fair value is determined at the original date of recordation using Level 2 fair value
methods. Asset contributions are considered to be available for the general programs of EDCO unless
restricted by the donor. EDCO did not receive significant contributions in fiscal 2013.

EDCO also receives a service fee from LABBB for providing accounting and other administrative
services which are recorded as revenue ratably over the contract period (see Note G).

Federal and State Grants
EDCO has expended resources in connection with federal and state grants and contracts that are subject to
review and audit by the grantors or their representatives. Such audits could result in requests for
reimbursement to the grantor agency if expenditures are disallowed. Management is not aware of any
specific disallowances.

Functional Allocation of Expenses
Fringe benefit and administrative costs have been allocated to functions based in percentage of effort and
other criteria and have been summarized on a functional basis in the statements of activities. Accordingly,
these costs have been allocated among the programs and supporting services benefited.

Income Tax Status
EDCO 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.
NOTE A – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Uncertain Tax Positions
EDCO accounts for the effect of any uncertain tax positions based on a “more likely than not” threshold to the recognition of the tax positions being sustained on the technical merits of the position under scrutiny by the applicable taxing authority. If a tax position or positions are deemed to result in uncertainties of those positions, the unrecognized tax benefit is estimated based on a “cumulative probability assessment” that aggregates the estimated tax liability for all uncertain tax positions. EDCO has identified its tax status as a tax-exempt entity as its only significant tax position; however, EDCO has determined that such tax positions does not result in an uncertainly requiring recognition. EDCO is not currently under examination by any taxing jurisdiction. As a Chapter 40 government entity, EDCO is exempt from filing certain non-profit filings and, accordingly, there are no returns currently open for examination.

Compensated Absences
It is EDCO’s policy to permit certain employees to accumulate earned but unused vacation pay benefits up to specified limits. Employees may use this time in addition to other vacation time earned each year. Unused time is paid to the employee upon termination or retirement. Compensated absences are recorded as a non-current liability in the statement of net position. The amount estimated to be paid during the next fiscal year is reported as current.

Post-Retirement Healthcare Plan
EDCO accures all costs related to current and future benefits of current employees and retirees under a post-retirement healthcare plan. At June 30, 2013, the Plan was fully funded (see Note E).

Subsequent events
EDCO has evaluated subsequent events through November 12, 2013, the date the financial statements were authorized to be issued. No events occurred after June 30, 2013 through such date that EDCO is required to disclose or accrue in its fiscal 2013 financial statements.

NOTE B – CASH AND CASH EQUIVALENTS
Cash and cash equivalents included the following at June 30, 2013:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank balance of cash and cash equivalents</td>
<td>$1,040,660</td>
</tr>
<tr>
<td>Petty Cash</td>
<td>960</td>
</tr>
<tr>
<td>Deposits held in a Massachusetts Municipal</td>
<td></td>
</tr>
<tr>
<td>Depository Trust</td>
<td>814,317</td>
</tr>
<tr>
<td>Reconciling items (deposits in transit, outstanding checks, etc.), net</td>
<td>(379,191)</td>
</tr>
<tr>
<td>Total cash and cash equivalents as reported on the statement of net assets</td>
<td>$1,476,746</td>
</tr>
<tr>
<td>Bank deposits insured by the Federal Deposit</td>
<td></td>
</tr>
<tr>
<td>Insurance Corporation</td>
<td>$250,000</td>
</tr>
</tbody>
</table>

EDCO holds approximately $28,000 of funds that can be used at the discretion of the EMI program, which is included in accrued liabilities on the statement of net position.
NOTE C – EQUIPMENT AND IMPROVEMENTS

Equipment and improvement activity for the year ended June 30, 2013 was as follows:

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balance</th>
<th>Increases</th>
<th>Decreases</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equipment</td>
<td>$99,010</td>
<td>$224,741</td>
<td>$</td>
<td>$323,751</td>
</tr>
<tr>
<td>Improvements</td>
<td>18,700</td>
<td>-</td>
<td>-</td>
<td>18,700</td>
</tr>
<tr>
<td><strong>Total at historic cost</strong></td>
<td><strong>$117,710</strong></td>
<td><strong>$224,741</strong></td>
<td><strong>$</strong></td>
<td><strong>$342,451</strong></td>
</tr>
<tr>
<td>Less: accumulated depreciation for:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td>$46,730</td>
<td>$116,043</td>
<td>$</td>
<td>$162,773</td>
</tr>
<tr>
<td>Improvements</td>
<td>3,390</td>
<td>3,550</td>
<td></td>
<td>6,940</td>
</tr>
<tr>
<td><strong>Total accumulated depreciation</strong></td>
<td><strong>$50,120</strong></td>
<td><strong>$119,593</strong></td>
<td><strong>$</strong></td>
<td><strong>$169,713</strong></td>
</tr>
</tbody>
</table>

In fiscal year 2013, equipment held for use in EDCO, Inc.’s programs was transferred to EDCO with a cost of $156,089 and accumulated depreciation of $74,281.

NOTE D – GRANTS AND CONTRACTS REVENUE

Grants and contracts revenue was provided by the following funding sources for the years ended June 30, 2013:

- Federal government: 27%
- State government: 13%
- Private and city/local sources: 60%

100%

Included in private and city/local sources at June 30, 2013 above were two towns that represented 20% of total revenue.

Accounts receivable from Federal and state agencies represented 24% of total accounts receivable at June 30, 2013, respectively. All other accounts receivable represent amounts due from private and city/local sources.

NOTE E – POST-RETIREMENT HEALTHCARE BENEFITS

EDCO sponsors a post-retirement benefit plan (the “Plan”) which provides health and dental benefits to qualified retirees.
NOTE E – POST RETIREMENT HEALTHCARE BENEFITS – continued

EDCO’s policy is to make contributions to a trust established for the Plan on an annual basis within six months after the fiscal year end. The amount contributed to the Plan is determined based on the unexpended fringe benefit revenues earned on EDCO’s grants and contracts. Since management plans only to provide benefits to the extent that resources are available, the funded status of these benefits has been limited to funds made available under grants and contracts. Benefits under this Plan are adjusted periodically based on the limitations of the funds that may become available for these purposes as EDCO does not intend to fund these benefits from its other resources. EDCO invests the funds of this Plan in a VEBA Trust. At June 30, 2013, the Trust held $2,368,927 and the Plan was fully funded.

NOTE F – LEASE COMMITMENT

EDCO has entered into operating leases for the use of certain facilities and office equipment which expire at various dates through 2016. Rent expense charged to operations was approximately $462,000 for the year ended June 30, 2013, respectively, which includes leases for certain facilities where EDCO is a tenant-at-will.

Effective July 1, 2012, EDCO was assigned the lease previously held by EDCO, Inc. The lease has one year remaining. Base rent is payable monthly with escalations in each subsequent year after the first on each lease. A five-year extension option is available on the office space at the end of the lease term provided certain conditions are met as outlined in the lease agreement.

Approximate future minimum rental payments under non-cancellable leases are as follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>$289,441</td>
</tr>
<tr>
<td>2015</td>
<td>24,883</td>
</tr>
<tr>
<td>2016</td>
<td>10,664</td>
</tr>
<tr>
<td>2017</td>
<td>2,731</td>
</tr>
<tr>
<td></td>
<td>$327,719</td>
</tr>
</tbody>
</table>

NOTE G – RELATED PARTY TRANSACTIONS

Related Party Loan Payable
As further described in Notes A and K, effective July 1, 2012, all ongoing operating activities of EDCO, Inc. were taken over by EDCO. In order to cover costs related to these programs, the Board of Directors of EDCO, Inc. and the Board of Directors of EDCO voted to enter into a loan agreement for $300,000, with the entire amount of the loan and the agreed upon interest to be paid back by EDCO in full to EDCO, Inc., on or before the final date of the dissolution of EDCO, Inc.

The interest to be earned by EDCO, Inc. and paid by EDCO will be the effective interest rate earned on the EDCO, Inc. account at the Massachusetts Municipal Depository Trust (MMDT). The amount of interest will be calculated monthly on the average daily balance of the loan, including any unpaid interest. The balance of the loan, including accrued interest, at June 30, 2013 was $300,638.

As part of the assignment of the lease for office space described in Note F, a security deposit paid by EDCO, Inc. in the amount of $46,400 was transferred to EDCO. This amount is included in “Deposits” and “Due to EDCO, Inc.” in these financial statements.
NOTE G – RELATED PARTY TRANSACTIONS – continued

LABBB – Accounting and Administrative Services
EDCO provides accounting and other administrative services for LABBB through a signed agreement. Each year after, if both parties wish to continue, an increase of a mutually agreed percentage or amount will be added to the annual fee. In the event that LABBB requires additional office space, a separate agreement will be negotiated. EDCO entered into a one year agreement with LABBB that expired June 30, 2013. The agreement called for a fixed fee of $275,563 to be paid during the fiscal year 2013. An additional $10,226 was charged due to the hiring of additional accounting staff. Service fee income received from LABBB totaled $285,789 for the year ended June 30, 2013.

LABBB – Transportation Network
EDCO entered into a joint venture in fiscal 2009 with LABBB to establish the LABBB-EDCO Transportation Network. During fiscal 2013, LABBB billed EDCO $129,480 for transportation services provided to EDCO. Also, during fiscal 2013, EDCO provided accounting and financial services for the Transportation Network and received $21,293, which represents direct costs for these services. This joint venture is expected to continue through fiscal 2015; and the service fees are expected to be similar to fiscal 2013.

NOTE H – RETIREMENT PLANS

Massachusetts Teachers Retirement System
EDCO participates in the Massachusetts Teachers Retirement System. Certified teachers, temporary or full-time teachers employed by EDCO are required to have a specified amount withheld from their pay to be deposited into a fund established by the state. The amount required to be withheld for employees who were enrolled in this system after July 1, 2002 is 11%. EDCO does not make contributions to this plan. The Commonwealth of Massachusetts made additional contributions to the Massachusetts teachers Retirement Board on behalf of retired EDCO employees of $1,306,256 for 2013.

Massachusetts State Retirement System
EDCO is a participant in the Massachusetts State Retirement System. All employees that do not have teaching certificates who work at least 20 hours per week with the exception of part-time, temporary or full-time teachers, are required to have a specified amount withheld from their pay to be deposited into a fund established by the state. The amount to be withheld from the employees pay is dependent on their date of employment. The amount withheld from employees ranges from 5% to 9%, plus 2% of compensation over $30,000. EDCO also makes a 5.6% contribution which totaled approximately $198,000 for the year ended June 30, 2013.

NOTE I – FISCAL 2014 BUDGET

EDCO has authorized a fiscal 2014 operating budget which anticipates an approximate $157,000 deficit on $15,377,000 of expenditures.
NOTE J – DISCLOSURES REQUIRED UNDER MASSACHUSETTS GENERAL LAW C.40 § 4E

**Highest Paid Employees**
The Commonwealth of Massachusetts requires education collaboratives to disclose the name, duties and total compensation of the 5 most highly compensated employees.

<table>
<thead>
<tr>
<th>Name and Title</th>
<th>Salary</th>
<th>Vacation Payouts</th>
<th>Employee Portion of Medical and Dental Insurance</th>
<th>Total Compensation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive Director - Colleen Dolan</td>
<td>$140,308</td>
<td>$</td>
<td>$14,773</td>
<td>$155,081</td>
</tr>
<tr>
<td>Associate Executive Director - Judith Vaillancourt</td>
<td>$114,423</td>
<td>$</td>
<td>$15,524</td>
<td>$129,947</td>
</tr>
<tr>
<td>Chief Financial Officer - Dean Poirier</td>
<td>$115,944</td>
<td>$</td>
<td>$6,464</td>
<td>$122,408</td>
</tr>
<tr>
<td>Director of Seefurth Education Center - Eileen McSwiney</td>
<td>$109,024</td>
<td>$</td>
<td>$6,286</td>
<td>$115,310</td>
</tr>
<tr>
<td>Director of Office of Information Technology - Eric Halloran</td>
<td>$105,539</td>
<td>$</td>
<td>$1,057</td>
<td>$106,596</td>
</tr>
</tbody>
</table>

Executive Director – Responsible for the management and growth of EDCO Collaborative. Responsibilities include ensuring the collaborative is operating within and in compliance with applicable federal and state laws and ensuring adherence to the collaborative agreement and policies. Other responsibilities include the preparation and presentation of important management and financial information to the Board of Directors, the Executive Committee, and the Finance & Administration Committee.

Associate Executive Director – Responsible for the maintenance and growth of special education programs and other federal and state funded programs. Other responsibilities include administration, management, and oversight of educational programs.

Chief Financial Officer – Responsible for the Department of Accounting and Finance. Responsibilities include financial reporting, UFR reporting, and preparing for the annual financial audit. Other responsibilities include cash management, invoicing, collections, and accounts payable.

Director of Seefurth Education Center – Responsible for the EDCO Seefurth Education Center. Other responsibilities include programming, course development, education round tables, and advisory groups.

Director of Office of Information Technology – Responsible for the EDCO Office of Information Technology. Other responsibilities include management and oversight of Title I and Title IIA programs.

**Over 22 Program**
Total direct costs incurred by EDCO in its over 22 program totaled $1,692,212 for the year ended June 30, 2013.
NOTE J – DISCLOSURES REQUIRED UNDER MASSACHUSETTS GENERAL LAW C.40 § 4E – continued

Administrative Costs
Total administrative costs incurred by EDCO totaled $1,123,586 for the year ended June 30, 2013. Administrative expenses include all costs that cannot be directly or reasonably applied to a program of EDCO. Administrative expenses include salaries, related benefits and payroll taxes, associated with EDCO’s administrative office (ie. Executive Director, finance staff, human resources, etc.), as well as other costs associated with maintaining that office (ie occupancy, supplies, etc.). EDCO 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. See Note A for a description of the functional allocation of expenses.

Accounts Held on Behalf of Other
As noted in Note B, EDCO holds approximately $28,000 of funds that can be used at the discretion of the EMI program, which is included in accrued liabilities on the statement of net position. Empowering Multicultural Initiatives, Inc. (EMI) is a 501(c)(3) organization whose mission is to improve the academic achievement of students of color while nurturing the growth and development of all children and to promote systemic anti-racist practices and culturally relevant teaching through staff training and leadership development. For the fiscal year ended June 30, 2013, EMI had an advisory council which numbered fourteen advisors, including the chair. The EMI Advisory Council determines what services will be provided as well as the annual operating budget.

Related Party Transactions
Related party transactions are described in Notes G and K to the financial statements.

Real Property Transactions
Transactions or contracts related to the purchase, sale, rental, or lease of real property are described in Note F to the financial statements.

NOTE K – DISSOLUTION OF EDCO, INC.

On May 10, 2012, the Board of Directors of EDCO, Inc. voted to approve the dissolution of EDCO, Inc. EDCO, Inc.'s final day of operating activity was June 30, 2012 with all ongoing activities being taken over by EDCO effective July 1, 2012. All contracts and operating activities have been transferred to EDCO, Inc. Remaining assets and liabilities of EDCO, Inc. will be transferred upon final dissolution of that organization, which is pending the normal judicial process associated with such transfers. EDCO, Inc. has estimated and accrued the costs associated with its dissolution, which are included in accrued expenses of EDCO, Inc. at June 30, 2013.
EDCO COLLABORATIVE
NOTES TO FINANCIAL STATEMENTS
June 30, 2013

NOTE K – DISSOLUTION OF EDCO, INC. – continued

Summarized unaudited financial information regarding EDCO, Inc.’s operations is as follows:

<table>
<thead>
<tr>
<th></th>
<th>June 30, 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assets</td>
<td>$ 2,402,084</td>
</tr>
<tr>
<td>Liabilities</td>
<td>6,610</td>
</tr>
<tr>
<td>Net assets</td>
<td>$ 2,395,474</td>
</tr>
<tr>
<td>Revenues</td>
<td>$ 113,170</td>
</tr>
<tr>
<td>Expenses</td>
<td>(21,114)</td>
</tr>
<tr>
<td>Surplus</td>
<td>$ 92,056</td>
</tr>
</tbody>
</table>

Management expects that the fair value of the assets and liabilities will approximate recorded values. Accordingly, EDCO will reflect a contribution from EDCO, Inc. in fiscal 2014 based on the fair value of the net assets received. This is expected to be reported in fiscal year 2014 as the transfer is conditioned on the final judicial process associated with the transfer of charitable assets from EDCO, Inc.
EDCO COLLABORATIVE
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
For the year ended June 30, 2013

<table>
<thead>
<tr>
<th></th>
<th>Final Budget</th>
<th>Actual Amounts</th>
<th>Variance with Final Budget Favorable (Unfavorable)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating Activities:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Revenue and Other Support:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants, contracts and tuitions</td>
<td>$15,139,846</td>
<td>$13,901,571</td>
<td>$(1,238,275)</td>
</tr>
<tr>
<td>Service fee income</td>
<td>250,014</td>
<td>285,789</td>
<td>35,775</td>
</tr>
<tr>
<td>Interest income</td>
<td>200</td>
<td>940</td>
<td>740</td>
</tr>
<tr>
<td>On-behalf retirement payment revenue</td>
<td>-</td>
<td>1,306,256</td>
<td>1,306,256</td>
</tr>
<tr>
<td><strong>Total revenue and other support</strong></td>
<td>$15,390,060</td>
<td>$15,494,556</td>
<td>104,496</td>
</tr>
<tr>
<td><strong>Expenditures:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Instructional</td>
<td>13,949,932</td>
<td>12,973,231</td>
<td>976,701</td>
</tr>
<tr>
<td>Service fee expenses</td>
<td>250,014</td>
<td>269,139</td>
<td>(19,125)</td>
</tr>
<tr>
<td>Management and general</td>
<td>1,169,816</td>
<td>1,123,586</td>
<td>46,230</td>
</tr>
<tr>
<td>On-behalf retirement payment expense</td>
<td>-</td>
<td>1,306,256</td>
<td>(1,306,256)</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>$15,369,762</td>
<td>$15,672,212</td>
<td>(302,450)</td>
</tr>
<tr>
<td><strong>Excess (deficit) of revenue over expenses</strong></td>
<td>$20,298</td>
<td>$(177,656)</td>
<td>$(197,954)</td>
</tr>
</tbody>
</table>

See accompanying Notes to Financial Statements and Independent Auditor's Report.
## EDCO COLLABORATIVE

### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2013

<table>
<thead>
<tr>
<th>Federal Grantor/Pass-Through Grantor/Program Title</th>
<th>Federal CFDA Number</th>
<th>Pass-Through Entity Identifying Number</th>
<th>Federal Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>U.S. Department of Education, Office of Elementary &amp; Secondary Education:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pass through Commonwealth of Massachusetts</td>
<td>84.011</td>
<td>308-001-2-1065-M</td>
<td>$412,689</td>
</tr>
<tr>
<td></td>
<td></td>
<td>308-001-3-1065-N</td>
<td>1,095,798</td>
</tr>
<tr>
<td></td>
<td></td>
<td>308-003-2-1065-M</td>
<td>6,580</td>
</tr>
<tr>
<td></td>
<td></td>
<td>308-002-3-1065-N</td>
<td>21,141</td>
</tr>
<tr>
<td><strong>Total Migrant Education State Grant Program</strong></td>
<td></td>
<td></td>
<td>1,536,208</td>
</tr>
<tr>
<td>Migrant Education Coordination Program</td>
<td>84.144</td>
<td>136-001-2-1065-M</td>
<td>30,197</td>
</tr>
<tr>
<td></td>
<td></td>
<td>136-001-3-1065-N</td>
<td>43,016</td>
</tr>
<tr>
<td><strong>Total Migrant Education Coordination Program</strong></td>
<td></td>
<td></td>
<td>73,213</td>
</tr>
<tr>
<td>English Language Acquisition Grants</td>
<td>84.365</td>
<td>180-053-3-1065-N</td>
<td>26,963</td>
</tr>
<tr>
<td></td>
<td></td>
<td>180-109-2-1065-M</td>
<td>24,441</td>
</tr>
<tr>
<td></td>
<td></td>
<td>180-077-3-1065-N</td>
<td>10,735</td>
</tr>
<tr>
<td><strong>Total English Language Acquisition Grants</strong></td>
<td></td>
<td></td>
<td>62,141</td>
</tr>
<tr>
<td>Pass through Boston Public Schools</td>
<td>84.010</td>
<td>34053</td>
<td>247,938</td>
</tr>
<tr>
<td>Archdiocesan Schools - Title I</td>
<td></td>
<td>36443</td>
<td>850,607</td>
</tr>
<tr>
<td><strong>Total Archdiocesan Schools - Title I</strong></td>
<td></td>
<td></td>
<td>1,098,545</td>
</tr>
<tr>
<td>Archdiocesan Schools - Title IIA</td>
<td>84.367</td>
<td>34053</td>
<td>182,986</td>
</tr>
<tr>
<td></td>
<td></td>
<td>36443</td>
<td>201,173</td>
</tr>
<tr>
<td><strong>Total Archdiocesan Schools - Title IIA</strong></td>
<td></td>
<td></td>
<td>384,159</td>
</tr>
<tr>
<td><strong>U.S. Department of Education, Office of Special Education &amp; Rehabilitative Services:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Education Cluster (IDEA)</td>
<td>84.027</td>
<td>274-122-3-1065-N</td>
<td>1,750</td>
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<tr>
<td>Pass through Commonwealth of Massachusetts</td>
<td></td>
<td>CT-DOE-128300EDCOSURPARENTS-1</td>
<td>322,727</td>
</tr>
<tr>
<td>Special Education Grants to States</td>
<td></td>
<td></td>
<td>324,477</td>
</tr>
<tr>
<td><strong>Total Special Education Grants to States</strong></td>
<td></td>
<td></td>
<td>3,478,743</td>
</tr>
<tr>
<td><strong>U.S. Department of Agriculture, Food &amp; Nutrition Service:</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Child Nutrition Cluster</td>
<td>10.559</td>
<td>09-305-SF-104X</td>
<td>4,064</td>
</tr>
<tr>
<td><strong>U.S. Department of Labor, Employment Training Administration:</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>WIA Cluster</td>
<td>17.259</td>
<td>122-019-112</td>
<td>22,649</td>
</tr>
<tr>
<td>Pass through Economic Development &amp; Industrial Corporation of Boston</td>
<td></td>
<td>122-019-113</td>
<td>165,356</td>
</tr>
<tr>
<td>Workforce Investment Act Youth Activities</td>
<td></td>
<td>36328-13</td>
<td>48,830</td>
</tr>
<tr>
<td><strong>Total WIA Cluster and U.S. Department of Labor</strong></td>
<td></td>
<td></td>
<td>236,855</td>
</tr>
<tr>
<td><strong>Total Expenditures of Federal Awards</strong></td>
<td></td>
<td></td>
<td>$3,719,662</td>
</tr>
</tbody>
</table>

See accompanying Notes to Schedule of Expenditures of Federal Awards and Independent Auditor’s Report
EDCO COLLABORATIVE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2013

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal grant activity of EDCO Collaborative under programs of the federal government for the year ended June 30, 2013. The information in the schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Because the Schedule presents only a selected portion of the operations of EDCO Collaborative, it is not intended to and does not present the financial position, changes in net position or cash flows of EDCO Collaborative.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, Cost Principles for Non-Profit Organizations wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

See Independent Auditor’s Report

22
To the Board of Directors of
EDCO Collaborative
Waltham, 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 EDCO Collaborative (a collaborative organized under the Laws of the Commonwealth of Massachusetts), which comprise the statement of net position as of June 30, 2013, and the related statements of revenues, expenditures, and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 12, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered EDCO Collaborative’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of EDCO Collaborative’s internal control. Accordingly, we do not express an opinion on the effectiveness of EDCO 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 EDCO Collaborative’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We also noted certain other matters that we reported to management of EDCO Collaborative in a separate letter dated November 12, 2013.
Purpose of this Report

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

[Signature]
Certified Public Accountants
Newburyport, Massachusetts
November 12, 2013
INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Board of Directors of
EDCO Collaborative
Waltham, Massachusetts

Report on Compliance for Each Major Federal Program

We have audited EDCO Collaborative’s compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of EDCO Collaborative’s major federal programs for the year ended June 30, 2013. EDCO Collaborative’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of EDCO Collaborative’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about EDCO Collaborative’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of EDCO Collaborative’s compliance.

Opinion on Each Major Federal Program

In our opinion, EDCO Collaborative complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Report on Internal Control Over Compliance

Management of EDCO Collaborative is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered EDCO Collaborative’s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over...
compliance. Accordingly, we do not express an opinion on the effectiveness of EDCO Collaborative’s internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Frank Delugach
Certified Public Accountants
Newburyport, Massachusetts
November 12, 2013
EDCO COLLABORATIVE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended June 30, 2013

Section 1

Financial Statements

1. Type of auditor's report issued:

   Unqualified

2. Internal control over financial reporting:
   a. Material weaknesses identified?
      No
   b. Significant deficiencies identified?
      None Reported

3. Noncompliance material to the financial statements noted?
   No

Federal Awards

1. Internal control over major program:
   a. Material weaknesses identified?
      No
   b. Significant deficiencies identified?
      None Reported

2. Type of auditor's report issued on compliance for major program:
   Unqualified

3. Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?
   No

4. Identification of major programs:

   CFDA Number
   
   84.011
   84.027
   17.259

5. Dollar threshold used to distinguish between Type A and Type B programs:

6. Auditee qualified as a low-risk auditee?
   Yes

Name of Federal Program or Cluster

Migrant Education State Grant Program
Special Education Grants to States
Workforce Investment Act Youth Activities

$300,000
Section 2

*Financial Statement Findings*

None.

Section 3

*Federal Award Findings and Questioned Costs*

None.

Section 4

*Summary Schedule of Prior Year Findings*

None.
ACCEPTANCE OF THE BOARD OF DIRECTORS

We, the Board of Directors of EDCO Collaborative, have voted to accept the representations of management and the expression of the opinions made by Fritz DeGuglielmo LLC as embodied in the financial statements, supplemental schedules and independent auditor's reports for the year ended June 30, 2013.

We also certify that the representations made by management and the disclosures in the financial statements are accurate and have been correctly and completely disclosed as required by accounting principles generally accepted in the United States of America and under Commonwealth of Massachusetts laws for the year ended June 30, 2013.

[Signature]

Board Chair

11/21/13

Date
Appendix B – Cost Comparison

Cost Comparison:
EDCO Special Education Programs / Comparable Private Separate Day Programs

<table>
<thead>
<tr>
<th>Program</th>
<th>daily rate</th>
<th>Program</th>
<th>daily rate</th>
<th>Program</th>
<th>daily rate</th>
<th>Program</th>
<th>daily rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>EDCO Deaf and HH</td>
<td>$215.30</td>
<td>Manville Partners</td>
<td>$308.53</td>
<td>North Crossing</td>
<td>$227.01</td>
<td>N. Crossing</td>
<td>$268.00</td>
</tr>
<tr>
<td>Private Day</td>
<td>$245.71</td>
<td>Private Day</td>
<td>$288.45</td>
<td>Private Day</td>
<td>$273.74</td>
<td>Private Day</td>
<td>$339.73</td>
</tr>
<tr>
<td>Private Day</td>
<td>$230.03</td>
<td>Private Day</td>
<td>$395.88</td>
<td>Private Day</td>
<td>$233.58</td>
<td>Private Day</td>
<td>$277.56</td>
</tr>
<tr>
<td>Private Day</td>
<td>$340.28</td>
<td>Private Day</td>
<td>$269.86</td>
<td>Private Day</td>
<td>$339.73</td>
<td>Average</td>
<td>$311.09</td>
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<tr>
<td></td>
<td></td>
<td>Private Day</td>
<td>$430.20</td>
<td>Private Day</td>
<td>$251.10</td>
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<td></td>
</tr>
<tr>
<td>Average</td>
<td>$298.57</td>
<td>Average</td>
<td>$320.56</td>
<td>Average</td>
<td>$284.31</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: * Operational Services Division, Authorized Prices Fiscal Year 2013, In-State Special Education Programs