

Cape Cod Collaborative

Annual Report

2013-2014



Cape Cod Collaborative

The Cape Cod Collaborative was established in 1975 to provide high quality services to low-incident special student populations whose needs could be best addressed through multi-district efforts.

The Cape Cod Collaborative Board of Directors was comprised of school committee representatives from the nineteen (19) Cape Cod and Islands school districts during the 2013-2014 school year.

Barnstable Public Schools
Bourne Public Schools
Brewster Public Schools
Cape Cod Regional Technical High
Dennis-Yarmouth Regional
Eastham Public Schools
Falmouth Public Schools
Martha's Vineyard Regional
Mashpee Public Schools
Monomoy Regional

Nantucket Public Schools
Nauset Regional
Orleans Public Schools
Provincetown Public Schools
Sandwich Public Schools
Truro Public Schools
Upper Cape Cod Technical High,
Wareham Public Schools
Wellfleet Public Schools

Cape Cod Collaborative

Articles of Agreement (Excerpt)

Please note that the Cape Cod Collaborative Articles of Agreement are currently being reconsidered and rewritten as required by recent state legislation and regulation

Mission, Purpose, Focus, Objectives

2.1 *The Mission of the Cape Cod Collaborative is to provide, as an interdependent collaboration of Member School Districts, a flexible, evolving range of high quality, cost-effective programs and services.*

2.2 *The Purpose of the Collaborative is:*

- A. *To conduct joint educational programs and services which permit the Member School Districts to supplement and strengthen school programs for students with or without special needs.*
- B. *To provide specialist services and transportation services to support programs operated by the Collaborative and to other programs on behalf of Member and Non-Member School Districts.*
- C. *To provide vocational, prevocational, behavioral intervention, developmental skill training, enrichment programs, and educational programs to students with and without disabilities; and*
- D. *To provide services, consistent with applicable laws and regulations, to Member and Non-Member School Districts that strengthen and supplement the educational programming and educational opportunities of the communities including, but not restricted to:*
 - *Professional development activities for staff*
 - *Programming for gifted and talented students*
 - *After-school and summer programming*
 - *Professional consultation & assistance*
 - *Assistance with employment searches*
 - *Educator Licensure assistance*
 - *Procurement coordination and assistance*
 - *Regional coordination of educational activities, programming and services supportive of school districts, including, but not limited to:*
 - *Public day school programs and services for students with low-incidence disabilities*
 - *Professional Development activities for educators*
 - *Professional Development activities for staff providing services for schools*
 - *Professional Development activities for providers of early childhood services*
 - *Job-a-like groups for professional development and regional coordination of activities*
 - *Procurement coordination*
 - *Procurement consultation*
 - *Administration Assistance*
 - *Employment Search and consultation services*
 - *Transportation Services*
 - *Facilities Management Services*
 - *Any other programs and services that may be provided and/or coordinated on behalf of the Member School Districts as may be permitted by statute.*

Governance:

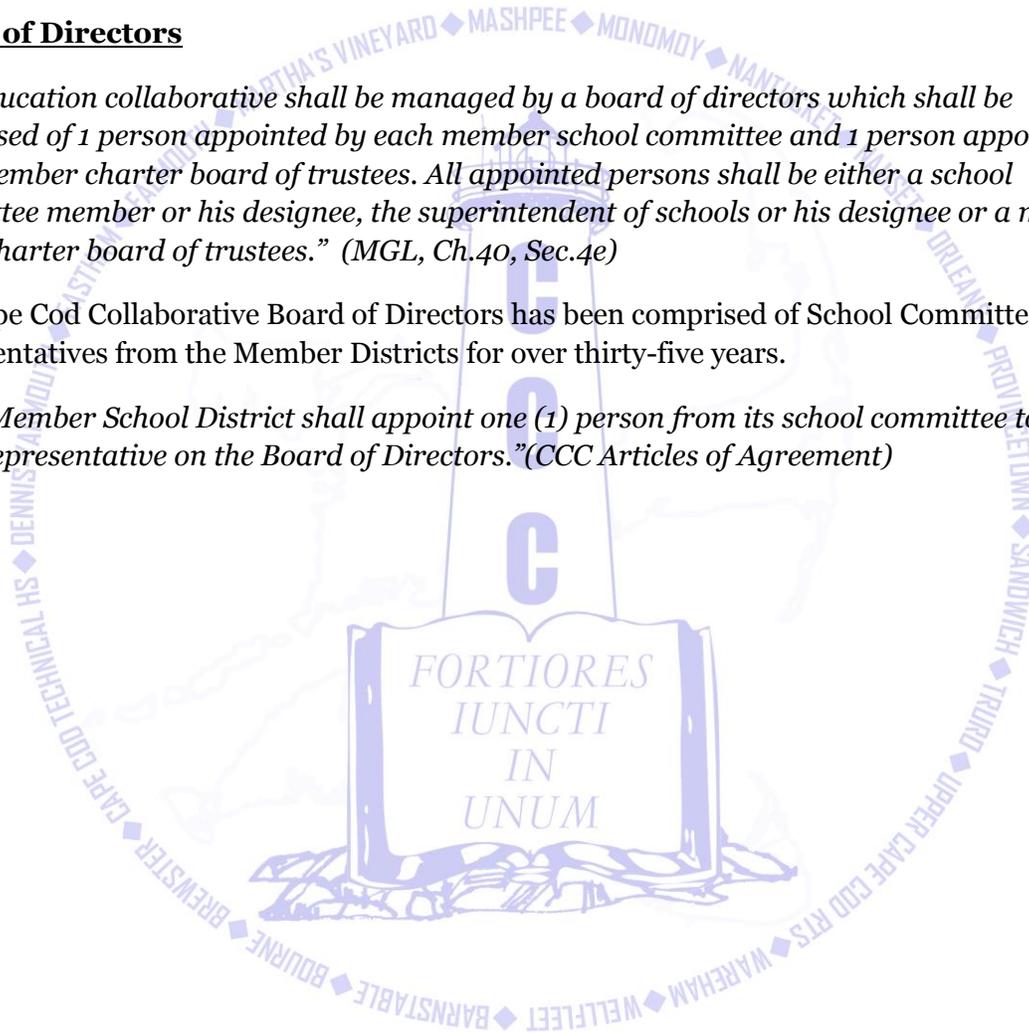
The Cape Cod Collaborative has been formed by the School Committees of its member districts. It is governed by a Board of Directors that is comprised of an elected School Committee representative from each member school district. In addition to the Board of Directors, there are Advisory Boards composed of the Superintendents and Special Education Directors of the member districts that meet on a regular basis throughout the year and serve in an advisory capacity

Board of Directors

“The education collaborative shall be managed by a board of directors which shall be comprised of 1 person appointed by each member school committee and 1 person appointed by each member charter board of trustees. All appointed persons shall be either a school committee member or his designee, the superintendent of schools or his designee or a member of the charter board of trustees.” (MGL, Ch.40, Sec.4e)

The Cape Cod Collaborative Board of Directors has been comprised of School Committee Representatives from the Member Districts for over thirty-five years.

“Each Member School District shall appoint one (1) person from its school committee to serve as its representative on the Board of Directors.”(CCC Articles of Agreement)



Cape Cod Collaborative

Cape Cod Collaborative Board of Directors 2013-2014

Dr. Robert Tankard – Co-Chairperson	Martha’s Vineyard Regional
Terri Medeiros– Co-Chairperson	Falmouth Public Schools
Dr. Joan Bentinck-Smith Vice-Chairperson	Cape Cod Regional Technical
Fran McDonald	Barnstable Public Schools
Heather DiPaolo	Bourne Public Schools
David Telman (June-September)	Brewster Public Schools
Trish Hill (September-)	
Phillip Morris	Dennis-Yarmouth Regional
Mary Louise Sette	Eastham Public Schools
Scott McGee	Mashpee Public Schools
Stephen Davol	Monomoy Regional Schools
Melissa Bonvini Murphy	Nantucket Public Schools
Christopher Galazzi	Nauset Regional Schools
Edward Rohmer	Orleans Public Schools
Anthony Brackett	Provincetown Public Schools
Susan Sundermeyer	Sandwich Public Schools
Pam Medeiros (June – April)	Truro Public Schools
Drew Locke (May -)	
Robert Fichtenmayer	Upper Cape Cod Technical
Geoff Swett (June – April)	Wareham Public Schools
Melvin Lazarus (May -)	
Jill Putnam	Wellfleet Public Schools

Administrative Representative

Brian Davis, Superintendent – Truro

Administrative Board

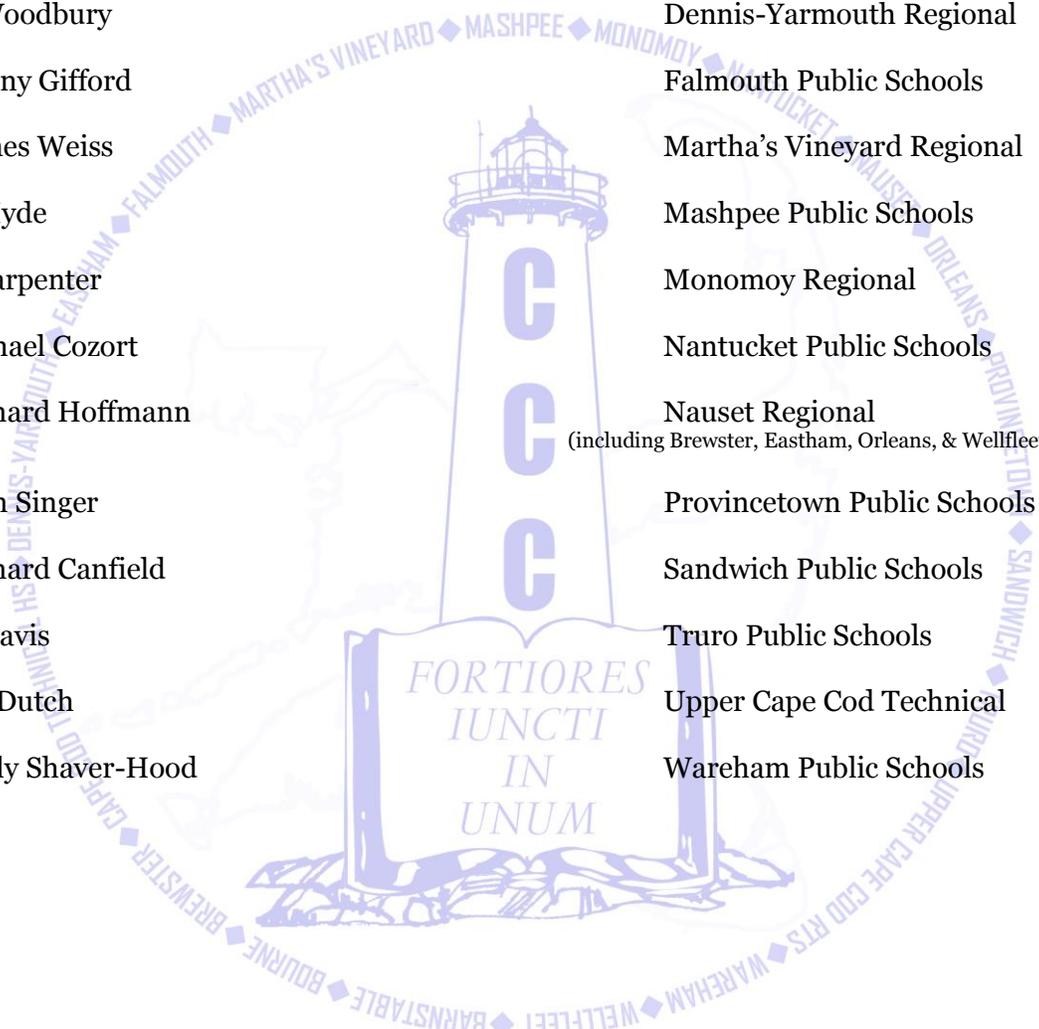
- 7.2 *The Administrative Board (a professional advisory council composed of a Superintendent or designee from each Member School District) shall meet monthly, or as called, and shall make recommendations to the Board of Directors concerning any aspect of the Collaborative’s operation. The Administrative Board shall be represented on the Board of Directors by the Chairperson of the Administrative Board of her/his designee (CCC Articles of Agreement, 2006)*

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Cape Cod & Islands Superintendents

2013-2014

Dr. Mary Czajkowski	Barnstable Public Schools
Steven Lamarche	Bourne Public Schools
Robert Sanborn	Cape Cod Regional Technical
Carol Woodbury	Dennis-Yarmouth Regional
Dr. Bonny Gifford	Falmouth Public Schools
Dr. James Weiss	Martha's Vineyard Regional
Brian Hyde	Mashpee Public Schools
Scott Carpenter	Monomoy Regional
W. Michael Cozort	Nantucket Public Schools
Dr. Richard Hoffmann	Nauset Regional (including Brewster, Eastham, Orleans, & Wellfleet)
Dr. Beth Singer	Provincetown Public Schools
Dr. Richard Canfield	Sandwich Public Schools
Brian Davis	Truro Public Schools
Robert Dutch	Upper Cape Cod Technical
Kimberly Shaver-Hood	Wareham Public Schools



Cape Cod Collaborative

Cape Cod & Islands Special Education Directors 2013-2014

Dr. Jane Jezard (Special Education) Dr. Gina Hurley (Pupil Personnel)	Barnstable Public Schools
Christina Stuart	Bourne Public Schools
Kate Clemens	Cape Cod Regional Technical
Judith Dion	Dennis-Yarmouth Regional
Nancy Taylor	Falmouth Public Schools
Philip Campbell	Martha's Vineyard Regional
Michelle Brady	Mashpee Public Schools
Joan Goggin	Monomoy Regional
Nancy Miller	Nantucket Public Schools
Dr. Ann Caretti	Nauset Regional (including Brewster, Eastham, Orleans, & Wellfleet)
Dr. Beth Singer	Provincetown Public Schools
Matthew Bridges	Sandwich Public Schools
Yvonne O'Connor	Truro Public Schools
Mark Dufresne	Upper Cape Cod Technical
Dr. Sue Anne Marks	Wareham Public Schools



Cape Cod Collaborative

Cape Cod Collaborative Administrative Continuity

The supervision and oversight of Collaborative operations is the responsibility of the Executive Director, Paul Hilton, who reports to the Board of Directors. The Cape Cod Collaborative has benefitted from administrative continuity throughout its existence. Mr. Hilton follows (only) six Executive Directors that have served the Board in this capacity since 1975.

Executive Directors

- Joseph Wert 1975-1978 (3 years)
- Ian Stewart 1978-1979 (1 year)
- F. Randall Powers 1979-1980 (1 year)
- Robert Filbin 1980-1982 (2 years)
- Brian Davis 1982-1986 (4 years)
- Walter Healey 1986-2009 (23 years)
- Paul Hilton 2009- (5 years +)

The Cape Cod Collaborative has also benefitted from the dedication and commitment of a management team that has served the region consistently for many years. Each member of this administrative team brought a wealth of knowledge and experience to the Collaborative. Their service to the region through the Collaborative is demonstrative of the commitment of Collaborative employees to the students, families and districts throughout the region.

2013-2014 Program Directors

- Laurence Carroll Waypoint (2000 – 13 years+)
- Anita Woods S.T.A.R. Program (2001 – 12 years+)
- Jim Brown Business Operations (2005 – 9 years +)
- Dr. Joseph Gilbert Special Projects (2004 – 9 years +)
- Patricia Pawloski Transportation Manager (1992 – 20 years+)

Cape Cod Collaborative

Strategic Planning

The Collaborative had embarked upon a strategic planning process in FY2011 (2010-2011). Stakeholders from the member districts met throughout the fall and winter of 2010-2011 and recommitted to their collaboration. These stakeholders formally recognized the mutual benefit of their (necessary) interdependence in developing and operating programs that strengthen and support their district education programming.

Through this process the Board of Directors, and the stakeholders within the member districts, developed a mission and vision that recognized this celebrated interdependence and collaboration:

Mission

The Mission of the Cape Cod Collaborative is to provide, as an interdependent collaboration of public school communities, a flexible, evolving range of high quality, cost-effective programs and services.

Vision

To ensure its success, the Collaborative will establish and maintain communication, governance structures, and practices that regularly assess needs, provide collaborative solutions, and monitor effectiveness.

Two subcommittees were formed in the strategic planning process. These groups met throughout the remainder of the calendar year and into the following year.

- The Articles of Agreement (Governance) subcommittee proposed changes to the Articles of Agreement that are currently being considered by the Board of Directors. The Articles of Agreement were reviewed and revisions proposed by the Board of Directors in February 2011. These revisions are currently pending as the Massachusetts Department of Elementary and Secondary Education (DESE) would not consider approval to educational collaborative agreements while the state auditor and legislature investigated educational collaborative oversight.
- The Financial Subcommittee made several recommendations regarding changes to Collaborative financial reporting and operations, as well as recommending the development of an annual forum for all stakeholders to discuss Collaborative issues – the **Collaborative Summit**. The first Collaborative Summit was held on September 20, 2011 and attended by representatives of Member School Committees, Member school district Superintendents, Special Education Administrators, School Business Administrators and Collaborative Administrators. Subsequent Collaborative Summits were postponed as all Cape Cod Member Districts were committing their resources and professional time to internal initiatives (development and implementation of the new Educator Evaluation process).

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The Cape Cod Collaborative continues to strive in serving the purposes for which the Collaborative was established by its Member School Committees. The Collaborative continues to provide an array of services that support and strengthen the programming of its Member School Districts in an effective and efficient manner. A brief reflection regarding the effectiveness (and efficiency) of these collaborative services follows a description of each of the various activities that occurred through the Cape Cod Collaborative during the 2013-2014 School (&Fiscal) Year. It will be evident that the Collaborative, through the guidance of the Collaborative Board of Directors and Advisory Boards, provides effective and efficient services that strengthen and support the programming of the Member School Districts (and others).

Regional Collaborative Activities 2013-2014:

The Cape Cod Collaborative staff and/or representatives from the Collaborative administration were very involved with regional planning activities associated with education throughout the region.

July 2013

The Collaborative Advanced Studies and Leadership Program (ASLP) graduates students from its ninth session at Massachusetts Maritime Academy. This annual, residential program brings together students from throughout the region.

Mr. Hilton presented information regarding the Collaborative and regional initiatives at the Annual Massachusetts Association of School Superintendents Executive Institute.

August 2013

Noam Chomsky speaks at a fundraiser (“a Conversation with Noam Chomsky”) for the Collaborative Waypoint Academy Program. This event sells out at the Lily Auditorium in Woods Hole and over \$14,000 is raised to support the program. Funds raised from this event were used by the program to enhance opportunities and programs for students at Waypoint Academy.



Collaborative staff were invited to participate in Strategic Planning activities at and for Cape Cod Community College.

August/September 2013

The Collaborative coordinates administrator training regarding educator evaluation (including Collaborative staff) for administrators throughout the region.

October 2013

The Collaborative coordinated activities for the tenth annual All-Cape In-Service Day. The activities coordinated by the Collaborative included over 660 registrants for the seventeen (17) workshops that were developed by the Collaborative for district staff on that day.

Mr. Hilton coordinated grant program application on behalf of Cape Cod school districts and Cape Cod Community College. The Inclusive Concurrent Enrollment (ICE) Planning Grant provides funds to plan “Inclusive Concurrent Enrollment” activities for students with significant special needs to attend programming at the community college.

February 2014 – Annual Legislative Breakfast

The Collaborative hosted its Annual Legislative Breakfast on February 7, 2014 in Osterville. This activity was coordinated with a presentation regarding the Partnership for Assessment of Readiness for College and Careers (PARCC) as well as a Massachusetts Association of School Committees Region VII Forum with gubernatorial candidates. Representatives Hunt, Madden, Mannal, Peake and Turner and Senator Wolf met with Board Members, School Committee Members and School Administrators and discussed pressing issues impacting education in the region. Information about the Collaborative as well as challenges and opportunities of districts in the region was shared as well as short presentations regarding issues impacting local school districts. This annual event continues to provide a powerful opportunity to discuss pressing issues in K-12 education.

March 2014 MA DESE –District Determined Measures Regional Meeting

On March 6, 2014, the Collaborative coordinated and hosted an opportunity for school administrators in the region to address state (MA-DESE) administrators with questions and concerns regarding the evolving processes associated with educator evaluation in the region. There was a particular focus upon the development and/or use of “district determined measures” (DDMs). Craig Waterman and Ron Noble from MA-DESE participated in this event and provided valuable guidance and information about the development and/or use of DDMs in educator evaluation.

April 2014

The Collaborative participated in the first Coordinated Program Review (CPR) for the Collaborative. This review would measure the compliance of the Collaborative programs in regards to certain civil rights, special education and program regulations (and statutes). The staff from the Massachusetts Department of Elementary and Secondary Education (MA-DESE) Program Quality Assurance (PQA) reviewed information for students from throughout the region as part of this review.

May 2014

The staff and students at Waypoint Academy are featured in a local newspaper article regarding the impact of changes in the school schedule upon the “time on learning” for students in the program.

Full Year Initiatives

Southeastern Massachusetts Regional Collaborative Organization

The Cape Cod Collaborative continued to be one of the nine educational collaboratives in southeastern Massachusetts that coordinates activities to maximize efficiency and effectiveness of programming wherever, and whenever, appropriate. The Cape Cod Collaborative continued to provide support to the entire southeastern region of the Commonwealth directly through two (2) grants/contracts that provided staffing for data analysis. Mr. Hilton also participated in a Virtual Education Subcommittee that was formed to explore virtual learning opportunities that may be utilized for students in the region.

MCAS Alternate Assessment

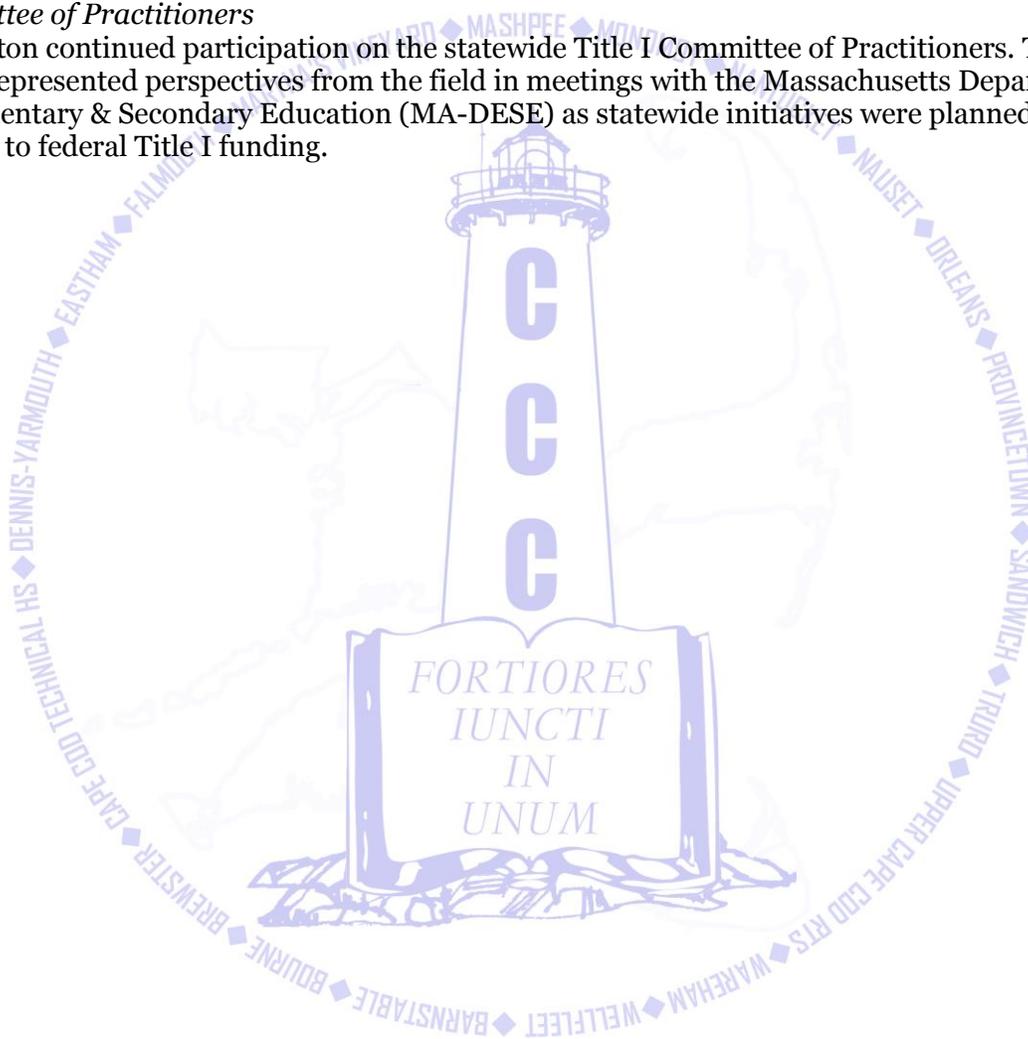
Ms. Anita Woods, the STAR - Osterville Program Director, continued to participate as a member of the Massachusetts Department of Elementary & Secondary Education (MA-DESE) MCAS-Alternate Assessment Advisory Group. Ms. Woods also continued to be an invited “scorer” for the MCAS Alternate Assessment.

Court Improvement Program: Educational Stability & Success Task Force

Mr. Hilton was invited to be a member of the *Educational Stability & Success Task Force*. This group has been convened as a statewide group to study and make recommendations regarding promotion of educational stability for youth involved with the court system(s). Other members of this group include judges, representatives from state agencies and a convener associated with the Massachusetts Supreme Judicial Court. Mr. Hilton represented the perspective of educational collaborative leaders as well as the particular challenges evident in the Cape Cod (and Islands) region.

Committee of Practitioners

Mr. Hilton continued participation on the statewide Title I Committee of Practitioners. This group represented perspectives from the field in meetings with the Massachusetts Department of Elementary & Secondary Education (MA-DESE) as statewide initiatives were planned in regards to federal Title I funding.



Cape Cod Collaborative

Cape Cod Collaborative STAR Program –Osterville Public Day Program 2013-2014



The Cape Cod Collaborative Osterville-STAR Program continued to operate as a Public Day Program in Osterville for a fourth year. The Osterville-STAR Program continued to be fully approved by the Department of Elementary & Secondary Education. During the 2013-2014 school year, the STAR Program participated in a Coordinated Program Review (CPR) conducted by the Program Quality Assurance division of MA Department of Elementary and Secondary Education and received “no findings” reflecting the compliance and necessary requirements for a public day school. In addition, the CCC received a commendation related to data use in informing instruction.

STAR enrollment has stayed consistent with previous years for this program. At the start of the school year, the enrollment of this program was approximately 51 students. The staff continued their commitment to work collaboratively to provide a high quality program focused upon student growth and independence. The program staff maintained a strong emphasis upon “embedded therapies;” occupational, physical and speech services were integrated into all activities, increasing access, opportunities and experiences for students.

This program continues to serve the students, families and districts throughout the region through the provision of a local (regional) program that provides high quality and intensive services. The provision of the services offered through this program might otherwise necessitate extraordinary commutes to non-local educational placements or placements of students in residential school settings to access the same (or similar) level of benefit. This program provides effective and efficient high quality programming that ensures students are appropriately served within their home community (local or regional) to the extent possible.

The programming and the enrollment at the STAR-Osterville program supported **72 students** during the 2013-2014 school year. The home districts of these students included:

Member Districts

Barnstable
Bourne
Dennis-Yarmouth
Falmouth
Mashpee
Monomoy
Nauset
Sandwich
Truro
Wareham

Non-member districts

Duxbury
Plymouth &
Silver Lake

The Opening -**September enrollment** at the STAR-Osterville Program was **51 students**. The STAR-Osterville Closing **June enrollment** was **58 students**.

During the 2013-2014 School Year, **43 inquiries** for programming were received for the STAR-Osterville Program:

Enrolled in Collaborative	Supported in District(s)	More Restrictive Setting
11 enrolled @ STAR 3 to Waypoint 4 for STAR Summer only 1 to another collaborative 1 enrolled STAR for Sept 2014	14 maintained with added support (or other arrangements) 9 “parent inquiries” directed back to district (IEP Process)	Unknown

The programs of the Cape Cod Collaborative reflect the needs expressed by the students, families and districts throughout the region. The STAR-Osterville Program provides exceptional services for many students as a Public Day Program. The program effectively supports the students, families and districts as students progress through a continuum of services provided by school districts, by the Collaborative, and by other providers as needs become more significant, necessitating more restrictive settings. *During 2012-2013 School Year, 14 students were transitioned from the STAR-Osterville Program:*

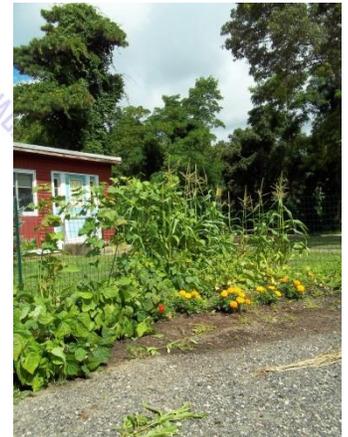
Enrolled in Collaborative	Supported in District(s)	More Restrictive Setting
1 to Waypoint Academy 1 to another collaborative	5 transitioned to district programming with added support	1 transitioned to “adult service providers” 2 transitioned to residential settings 2 transitioned to a “private day” program
& 2 students moved off-Cape and/or out of state		

The Goals for the Osterville-STAR Program during the 2013-2014 School Year were focused upon a key areas including:

- *Social Skills Development:* The Program continued a school-wide Second Step Curriculum focused upon social skills instruction. In addition, the “Circles” curriculum was implemented for students needing more direct instruction. The focus of this program is connected to the creation and maintenance of a school culture and environment that supports positive social-emotional learning and development.
- *Behavioral Management:* The Program focuses upon “positive behavior supports” with a strong foundation of Applied Behavior Analysis and utilizing Crisis Prevention Intervention techniques. The continued and continuous integration of these practices combine to create a culture for successful student learning and staff collaboration. Creating and maintaining safe environments in the Program link to the maintenance of positive social-emotional learning environments. This creates optimal practice for supporting student learning.
- *Technology:* The technology improvements within the Program during the 2013-2014 School Year included integration of *iPads in classrooms*. The STAR program was a recipient of a generous donation of 58 iPads and cases from a local benefactor (the late Frank Ward of Osterville). These gifts have enabled great strides to be made in the integration of technology to the programming.

- *Data Management:* The STAR Program continued work with the Risk-Eraser group in developing and utilizing the “EDUCATA” data system for maintenance of behavior data. This work has been focused upon developing effective and timely interventions to increase “time on learning” and to support improved student emotional & behavior regulation. The STAR Program staff also began working with the “Goal Seeker” tool to collect and analyze social and behavioral goal data with the focus upon improving instructional practices and student learning.
- *Professional Learning Communities*” Professional learning communities (PLCs) were continued throughout the Program with continued focus upon lesson planning and collaboration.

The **CCC STAR Friendship Garden** continues to be an integral component of the student experience at the STAR Osterville Program. The students at the Program apply much of their (classroom) learning in their work in the Friendship Garden. The Friendship Garden produced sufficiently to supplement the cafeteria service in the Program, creating a successful “farm to table” program. The students (and staff) enjoyed weekly salads prepared using garden products throughout the summer program and into the fall. Social skills, communication skills, and motor skills all were strengthened through the curriculum and activities associated with the Friendship Garden.



The STAR Friendship Garden was also featured in a short video done by Jim Knieriem, president of the Cape and Islands Farm Bureau. (www.youtube.com/watch?v=gXl-43cN8HU)



During the 2013-14 School Year the STAR-Osterville Program benefitted from the continued generosity of the **Cape Cod Five Foundation** receiving a **grant** of \$300 which was utilized in developing a Wampanoag Indian garden - “*Three Sister’s Garden*” (beans, corn, & squash). In addition, a CC5 grant of \$415 was received to *develop musical instruments*.

Students of the STAR-Osterville Program worked throughout the school year to improve **health and fitness**. Some students attended a *swim program* at the Hyannis YMCA. Other students participated in a *walking program* utilizing the track at school. A **yoga program** was instituted and led by *Gin Hoeck from Yoga Neighborhood* (Thank you Gin, and Kelvin Ing, for the introduction). The school nurse initiated a “*fluoride rinse*” program and provided mini lessons on dental health. In addition, monthly bulletin boards in the health office focused on topics related to health and safety.

Some students of the STAR-Osterville Program continued to experience activities outside the (program) school building throughout the school year. Weekly trips to Barnstable High School, Camp Burgess (farm), regular trips to Stop and Shop, the Dollar Store, and other stores offered functional activities for practice and generalization of skills as well as social opportunities. Students had the opportunity to join other students across Cape Cod at the Best Buddies dances held throughout the school year. Some of the older students (in the 18-22) program

participated in a new vocational opportunity through Cooke's Restaurant in Hyannis (thank you Cooke's Restaurant & the Whelan family). Inside the school, the program also added a clothes washer and dryer to support the development of vocational and self-care skills.

STAR-Osterville introduced the "**MusicWorks! Everyday**" program through the generosity of the Cape Cod Symphony Orchestra. This program is designed to help develop focused listening skills, and to encourage a life-long interest in listening to music. Some of our students also participated in a Cape-wide concert held in Barnstable.

The **Long Pasture Audubon Program** provided our students with hands-on opportunities to enhance units associated with tidal flats, trees and birds. Students also participated in weekly art classes lead by a staff member.



Families are encouraged to participate in their child's school experience. A **Parent Advisory Group (PAG)** is held weekly for input to programs and services. In November, a family luncheon is held; this past year we had 68 family members attend! In May, students and families attended the Special Olympics held at Dennis-Yarmouth regional High School. In June, our annual family day is held which allows families time to socialize with other families and with staff and students.

The STAR-Osterville Program has continued to share facilities and opportunities with the Cape Cod Challenger Club. The continued generosity of the Challenger Club in improvements and maintenance of the facility has provided continued benefit the program students as well as the Challenger Club participants.

Ms. Woods continued to demonstrate her dedication and attention to the students, families, districts and staff throughout FY2014. Ms. Woods presented at the National Association of Teachers of Science Program at the Museum of Science in Boston with the Long Pasture Audubon group.

Cost Effectiveness –The STAR Program has operated with a daily tuition rate of \$230 that was developed in preparation for the 2013-2014 School Year with consideration of the activities of the previous year. This rate was approved by the Board of Directors with attention to the projected enrollment and programmatic needs for the school year, although there is not a single program that provides services identical to the students served at the STAR-Osterville Program. Analysis regarding need and average tuitions for private school programs offer some perspective regarding the effectiveness and efficiency of the Program. In consideration of the referrals, admission and discharges from the Osterville-STAR Program, it is obvious that the Program serves the Districts by offering a substantially separate educational program that is neither as restrictive as Private Day School Programming nor Residential School Programming. It may also be discerned that the Program serves students in a local/regional setting that prepares students and families for other settings if their needs become more significant than the Program might be able to address, or inversely, the program assists and supports students and families in entering a school (district) settings as their needs and District supports allow. This Program effectively and efficiently serves the students, families and districts in broadening the continuum of services to effectively support students in the least restrictive setting possible.

In consideration of cost efficiency, the Osterville-STAR Program Tuition (\$230/day – \$41,425/year) for FY2014 is considerably lower than options, often at great distance and

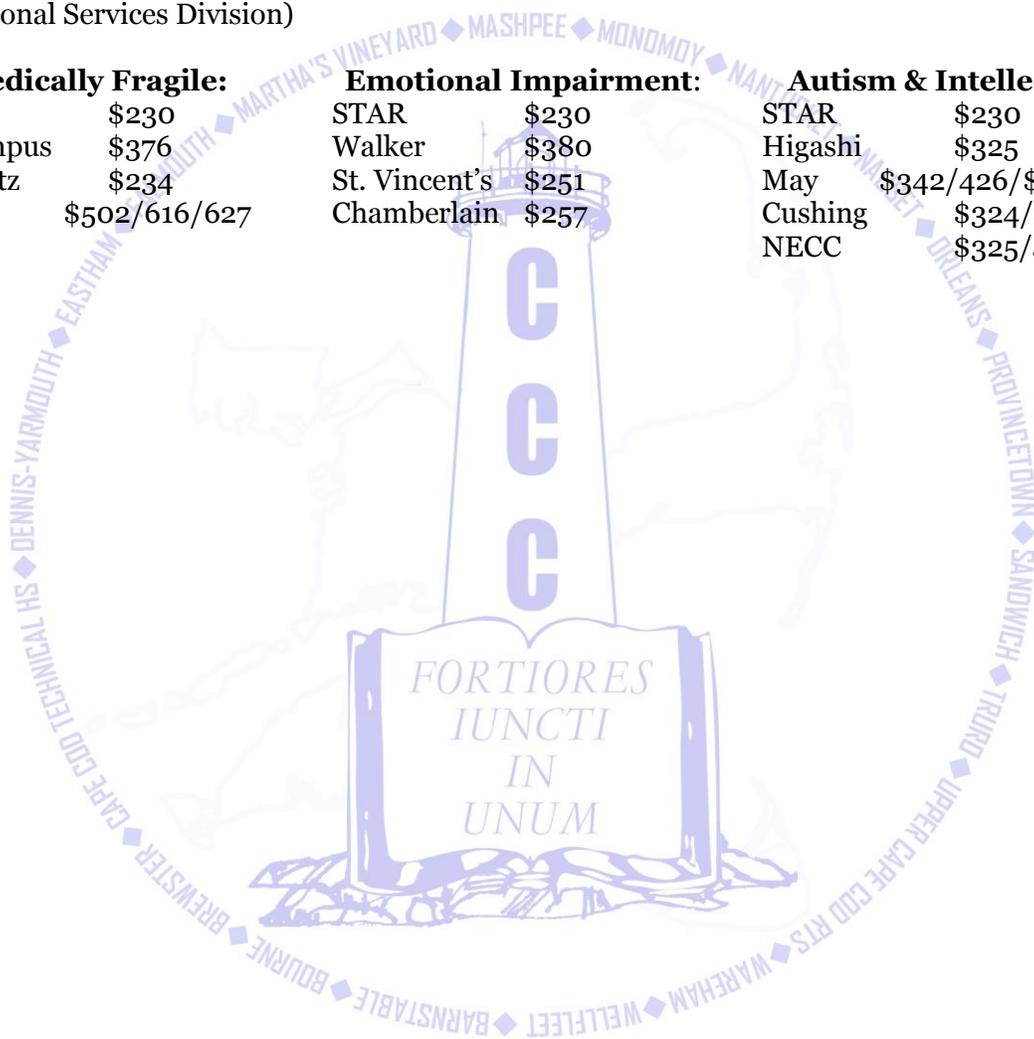
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transportation expense). Assuming the programs could provide the appropriate services then things such as: day versus an average tuition of \$305.49/day (\$63,667/year) for Private Day Education Programs in Massachusetts. Each district considers the needs of particular students and their particular needs when evaluating each program for consideration for student placement.

The Osterville-STAR Program allows districts to pool resources, and mitigate the cost risk while optimizing quality and cost effective services within a day setting.

Tuition Rates by student population type, for analytical reference only (rates per MA-Operational Services Division)

Medically Fragile:		Emotional Impairment:		Autism & Intellectual:	
STAR	\$230	STAR	\$230	STAR	\$230
BC Campus	\$376	Walker	\$380	Higashi	\$325
Schwartz	\$234	St. Vincent's	\$251	May	\$342/426/\$472
Perkins	\$502/616/627	Chamberlain	\$257	Cushing	\$324/\$326
				NECC	\$325/435



Cape Cod Collaborative

Cape Cod Collaborative Waypoint Academy Public Day Program 2013 – 2014



Waypoint Academy is approved by the Department of Elementary and Secondary Education as a Public Day School Program. The Program Director, Laurence Carroll, M.Ed. has been the Program Director since the inception of the Program in 2000.

The program was developed as an Alternative High School through a combined committee of Cape Cod Districts Superintendents and Special Education Directors along with the Collaborative Executive Director(s). The goal of this Committee was provide a means to educate students that could not be maintained appropriately in the district public school settings, thus requiring a substantially separate educational program. This program began as an Alternative High School for students in grades 9-12 and expanded to serve Middle School students (Grades 5-8) in 2003

The principles of “*Trauma Sensitive Schools*” are integral to the practices of staff throughout the program. The fundamental design of the therapeutic milieu is based on the principles of the *Trauma and Learning Policy Initiative, 2005* as developed (and published) through by the Massachusetts Advocates for Children. Programmatic adherence to these principles is necessary as many, if not most, of our students are affected by significant social emotional disturbances that may impact their ability to function on a daily basis.

This program was developed to offer an effective alternative for students in a cost-efficient manner. An added benefit of maintaining students in programming close to their home district was (is) the capacity for students to participate in (home) school/district activities. Waypoint Academy is considered to be an extension of each of the “sending” School Districts. The Academy encourages and supports students in their transitions to (and from) their home schools as appropriate. A primary focus of the program is assisting in the development of the adaptive skills necessary for students to successfully return to their local school and district on terms of their academic and socio-emotional abilities. The local/regional location allows for programming that facilitates gradual transitions for reintegration of students back to their (home) schools. While it is not possible for every student to return to their home district, the Academy maintains goals to support each student in this process, as the skills can be adjusted and generalized to promote success in home and community as well as in the school environment.

The Academy accepts and services students on a “rolling” or on-going basis. This process for admission eliminates lengthy wait-lists and wait times for admissions, thus decreasing, or eliminating, prolonged periods that students are out of school. This is especially important as many students are “at-risk” and in significant need of additional services and support

The programming and the enrollment at Waypoint Academy supported **92 students** during the 2013-2014 school year. The home districts of these students included:

Member Districts

Barnstable
Bourne
Cape Cod Technical
Dennis-Yarmouth
Falmouth
Mashpee
Monomoy
Nauset
Sandwich
Upper Cape Cod Technical
Wareham

Non-member districts

Acushnet
Boston
New Bedford
Old Rochester Regional
Plymouth
Westport

During 2013-2014 School Year, **35** students were transitioned from the Waypoint Academy Program:

Other
5 Graduated from Waypoint, earning a *diploma* from their district
4 moved from the region
6 Withdrew from school

Supported in District(s)
9 transitioned to district programming with added support

More Restrictive Setting
8 transitioned to residential settings
3 to other programs

Enrollment Activity by District (not inclusive of continued students that completed the school year):

	Enrolled	Un-enrolled
Acushnet	1	1
Barnstable	17	5
Boston	2	2
Bourne	4	1
Cape Cod Tech	2	0
Dennis/Yarmouth	20	8
Falmouth	14	6
Monomoy	4	2
Mashpee	7	5
Nauset	8	5
Old Rochester	2	1
Plymouth	8	4
Sandwich	3	3
Upper Cape Tech	1	1
Wareham	1	0
TOTALS	93	44

Waypoint Academy serves the needs of students who are experiencing significant difficulty in their home schools' and districts' educational programs. Many of the students attending the Program experience social emotional and mood disorders, including but not limited to: anxiety disorders; depression; attention deficit disorder; oppositional defiant disorder and trauma related issues. These students often are at-risk for failure in one or more of the following areas: academic achievement; meeting social expectations; regulation of behavior; maintaining safety,

and/or other issues that inhibit their participation in school/class activities.

Waypoint Academy provides students with clinical interventions and counseling services which are intentionally designed to promote confidence, self-esteem, individual responsibility, social awareness, (executive function) organization and cognitive development. The Academy offers a highly specialized, intensely structured educational environment which emphasizes safety and security through the development and implementation of individualized educational and behavioral plans. Each student participates in an appropriate, grade level academic curriculum as well as a variety of services (and accommodations) distinct to and each individual student's needs.

Effective programming for students with emotional and/or behavioral disorders requires broad-based and intensive work with families, providers and other supports systems in our student's lives. Inclusion of the various parties in each student's lives is important to develop appropriate and strong supports for students' for: regulating their emotions and behavior; achieving success in academic and social skills; and aiding them in experiencing a more normalized educational process. The aim of the Academy is to increase teaching and learning time and reduce the time students spend on non-productive behaviors. In addition to an educational and therapeutic milieu, students access clinical support (four full-time Licensed Mental Health Counselors on staff) at the Academy. The work of the clinical staff is tailored to the individual needs of students through participation in individual and group counseling to learn develop conflict resolution skills, experience effective team building, develop communication skills, develop transition skills, participate in social skill assessment and training, and develop affective regulation skills.



Technology: Technology is used at the Academy to not only support instruction but also to inform regarding student needs. Throughout the 2013-2014 School (&Fiscal) Year previously developed data bases were refined and maintained. These databases assisted in and informed the program staff regarding student performance and behaviors, including both individual and group dynamics. The refinement, maintenance and use of databases have increased the capacity of staff to assess students (academically and socially/behaviorally), to analyze the information, and to develop appropriate (reflective) interventions and practices that are focused upon improving results for students. The program has continued to add technology to support the program's specialized instructional needs, including additional computer workstations as well as *Interactive White-Boards / SmartBoards*. The Academy also continued to integrate technology with curriculum supports in academic areas, as well as with executive function improvement programs such including *ThinkIt* and *Lumosity*.

Programmatic Updates: Dr. Marc Hauser, a former college professor and researcher became affiliated with the program in 2011. He became further involved with the Academy as an Educational Specialist for the 2012-2103 School Year. Dr. Hauser consulted with the Academy throughout the 2013-2014 School Year while expanding his consulting practice to work with other collaboratives' programs as well as private programs that serve at risk student populations. He has contributed to the evolution and the use of the many databases and that the Academy is utilizing to support the efforts to serve the students. Dr. Hauser has also been integral in developing staff capacity to analyze and apply the data that has been gathered to develop interventions that may improve student and program performance. He has effectively guided the staff transition in



the program's evidence-based systems from primarily "paper and pencil" recording to digital record-keeping, thereby greatly improving both the efficiency and effectiveness of using the data to guide assessments of student growth.

Several programmatic data tracking systems were developed and maintained throughout the 2013-2014 School Year. These databases were developed with Dr. Hauser and his associated company, Risk-Eraser. These data systems include: student *time on learning*; individual *student performance in the milieu* (effort, observing school rules, completion of task, respect and attitude); *Point / Level System*; *Daily Emotional-Level* check-in; "How Are You Feeling?"; *Social-Emotional IEP Goal Progress*; *Goal Seeker IEP Goal Progress Tracking*; *Teacher Evaluation Walkthrough Software* and *Teacher Evaluation Response*. The analysis of information (data) gathered through this "evidence collection" (data gathering) led to significant shifts in the manner and form with which in the staff approach to working with the students (plan interventions) and to informing their instruction/interventions with data (reflective practice).

Program staff focused a considerable amount of their work with Dr. Hauser (and Risk-Eraser) upon the development of DDM's (District Determined Measures). These measures are aimed at ensuring that common terminology and accurate/consistent measures are maintained in tracking student progress on their milieu goals as well as their (student specific) social-emotional IEP goals. This work is continuously refined, striving to continually enhance the capacity of staff to maintaining reflective practices in developing interventions that effectively promote student learning.

Dr. Hauser continued to facilitate structured discussions with staff in the development of "reflective practices". The organization of data for appropriate maintenance and analysis has had school wide impact resulting in interventions (programming) that have demonstrably improved student behavior, including classroom participation, academic performance and attitude. Dr. Hauser also worked with Academy administrators and teachers in establishing and refining appropriate teacher evaluation procedures for the setting.

Professional Learning Community: Academy teachers initiated (and have maintained) a Professional Learning Community (PLC) dedicated to *improved teacher performance and learning from best practices*. A strong emphasis was placed by the staff (and the administration) upon *cross-curricular planning* and *project based lesson planning* for student *motivation and involvement*. These focal areas have also been considered among the performance indicators for teachers in the new Educator Evaluation.



Camp Burgess: The Camp Burgess classroom experience continued to be a source of motivation and investment for many of our students. Students that participate in classwork at the Camp Burgess site follow established curriculum of the classroom teachers for their content areas. Each week, two groups of five (5) students continued to alternate weeks during which they participated in programming at the classroom located at Camp Burgess. This experience allows students to actively participate in social skills & adventure based groups. This setting also promotes applied learning of the academic and instructional content through participation in activities such as the farm and forestry programs.

Indicators demonstrate elevated academic performance scores for students (albeit slight) during the Burgess Classroom week, programmatic stability for the students, and significant social and emotional regulation improvements for both groups throughout the year (including non-Burgess weeks).

Camp Burgess also extends the experience for all students at the Academy through planned Field Days. These Field Days include programming with Camp Burgess Staff in developing leadership capacity, team-building, and self-confidence for students.

The Waypoint staff continued to strive to improve the program site, the Otis School in Bourne. Academy instructional staff volunteered and prepared the site for installation of equipment supportive of the Academy programming during the 2013-2014 School Year. These improvements to be made during the 2013-2014 School Year include an outdoor beach volleyball court, an outdoor classroom and a “ga-ga” pit.

As a result Waypoint has modified the Parent Advisory Group meetings to coincide with ongoing school activities beginning in 2013. Parents are invited to participate in school wide events that are scheduled quarterly. Organized by the Clinical Team and the Student Council parents have an opportunity to spend some time with their child during school operations, meet with faculty and participate in informational and planning activities aimed at improving parent-school relationships and understanding, as well as skill building and resource sharing.



Students enrolled in the Waypoint Academy Program that have **extended school year services** recommended by their TEAM and indicated on their Individual Education Plans receive services from the Academy faculty during the months of July and August. During the Summer of 2013, **32 students** received these services. The primary goal of these services is to help prevent regression of prior learning and help increase the likelihood that the identified students’ make additional progress during the coming school year.

Cost Effectiveness –Waypoint Academy (formerly the Alternative Education Program) has operated with a daily tuition rate of \$206/\$226 &\$244 per day. The tuition rate is differentiated based upon projected enrollment. Member (and sometimes non-member) districts have purchased “committed” slots (\$206) and own a portion of the program capacity. Districts may need to increase their allocation of space in the program and may purchase additional “committed” slots at the program after the budget and resultant staffing have been planned (\$226/day). The other tuitions (non-committed slots @ \$244/day) are associated with enrollment that may be less dependable and necessitates greater flexibility in maintaining resources to meet student needs. The rate structure was approved by the Board of Directors with particular attention to the projected enrollment and programmatic needs for the school year.

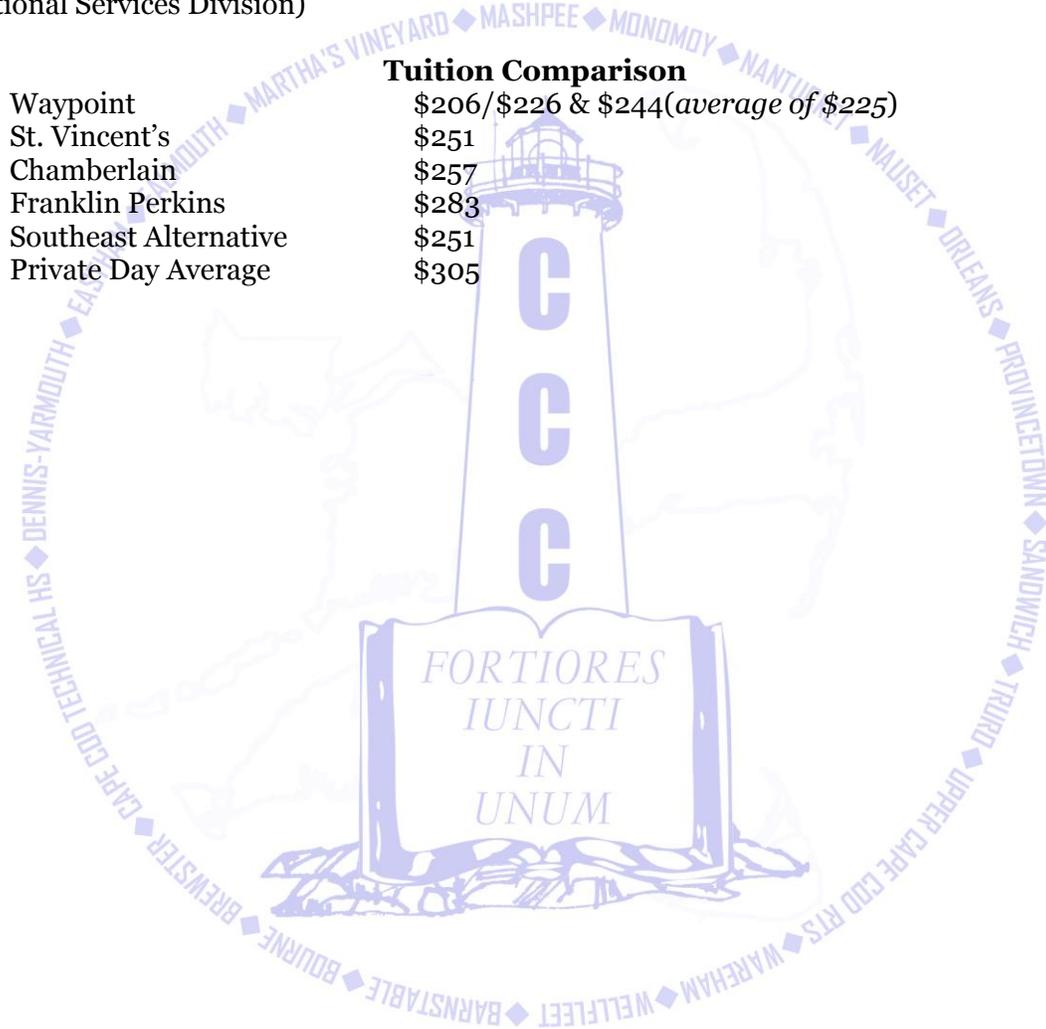
Although there is not a program that provides services identical to the students served at the Waypoint Academy, analysis regarding need and average tuitions for private school programs offer some perspective regarding the efficiency of the Academy. In consideration of the referrals, admission and discharges from the Academy Program, it is obvious that the Academy serves the Districts by offering a substantially separate educational program that is neither as restrictive as Private Day School Programming nor Residential School Programming. It may also be discerned that the Academy serves students in a local/regional setting that prepares students and families for other settings if their needs become more significant than the Academy might address. It may also be discerned that the Academy assists and supports the students and families in entering a school (district) setting as their needs and District supports allow. The Academy effectively and efficiently serves the students, families and districts in broadening the continuum of services to effectively support students in the least restrictive setting possible.

In consideration of *cost efficiency*, the Waypoint Academy Tuition structure (\$206/\$226 &\$244 per day – \$37,150, \$40,600 & 44,000/year) for FY2014 is considerably lower than options,

(which are often at great distance and transportation expense). Assuming the programs could provide the appropriate services then things such as: day versus an average tuition of \$305.49/day (\$63,667.16/year) for Private Day Education Programs in Massachusetts. Each district considers the needs of particular students and their particular needs when evaluating each program for consideration for student placement.

Waypoint Academy programming allows districts to pool resources, and mitigate the cost risk while optimizing quality and cost effective services within a day setting.

Tuition Rates by student population type, for analytical reference only (rates per MA-Operational Services Division)



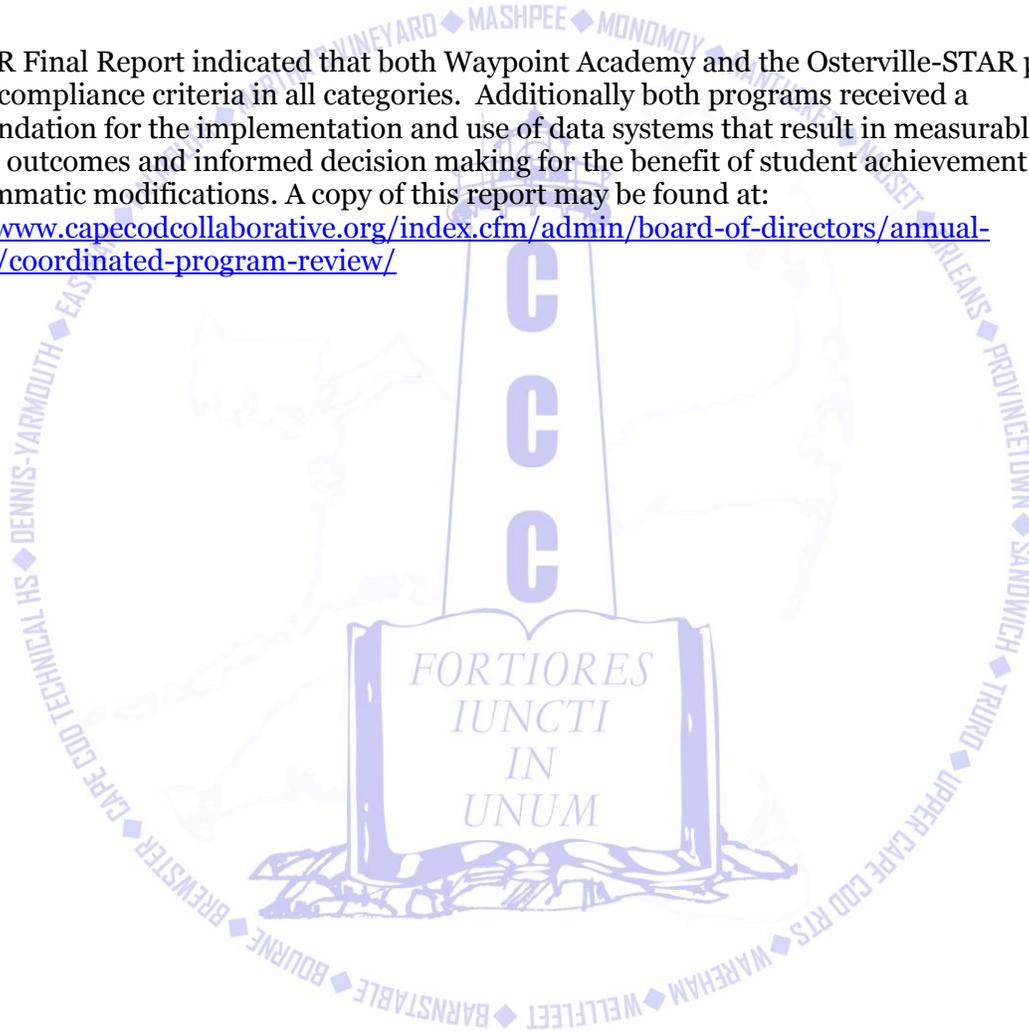
Cape Cod Collaborative

Massachusetts Department of Elementary and Secondary Education Monitoring: April 2014:

Coordinate Program Review (CPR) DESE's Department of Program Quality Assurance conducted a CPR that reviewed both of the Cape Cod Collaborative Day Programs. The process included observations, faculty, parent and student interviews, student record reviews, review of selected criteria from the federal Individuals with Disabilities Act (IDEA-2004); state Special Education Regulations (603 CMR 28.00); Civil Rights and requirements, as well as requirements under the DESE Standards for Approved Public or Private Day and Residential Special Education School Programs.

The CPR Final Report indicated that both Waypoint Academy and the Osterville-STAR program met all compliance criteria in all categories. Additionally both programs received a commendation for the implementation and use of data systems that result in measurable student outcomes and informed decision making for the benefit of student achievement and programmatic modifications. A copy of this report may be found at:

<http://www.capecodcollaborative.org/index.cfm/admin/board-of-directors/annual-reports/coordinated-program-review/>



Cape Cod Collaborative

Therapy Services and Programmatic Consultation

Speech & Language Pathologists, Occupational Therapy, Physical Therapy

The Collaborative has provided therapy services to students in Collaborative programs and in school district programs since the establishment of the Collaborative in 1975. In FY2014 the Collaborative provided Speech and Language Therapy, Occupational Therapy and Physical Therapy to school districts and to students in Collaborative Programs.

The Collaborative staff have continued to provide the related services necessary to strengthen and support the quality programming of the districts throughout the region. Many districts utilize Collaborative staff to supplement services in their districts, others utilize Collaborative staff as the primary service providers for certain types of services, especially in small districts. The Collaborative has a cadre of highly skilled and competent clinicians that work with students, and districts, throughout the region. A significant benefit is realized by districts that are able to “share” the expertise and costs for highly capable and competent staff through their educational collaborative. During FY2014, the Collaborative therapy staff provided services in Barnstable, Bourne, Cape Cod Technical High School, Dennis-Yarmouth Regional, Martha’s Vineyard, Monomoy Regional, Provincetown, Sandwich, Truro and Upper Cape Cod Technical High School. These services were provided at a rate of approximately \$76 per hour in the districts. This provided significant cost efficiency for school districts that would be contracting with private providers at rates of \$100 per hour more.

Assistive & Augmentative Technology Assistance and Evaluation

The Collaborative secured the services of a capable and competent professional to assist districts in addressing students’ needs associated with Assistive and Augmentative Technology. Keith Woodbury is a certified Speech and Language Pathologist with considerable expertise in the development and use of assistive and augmentative technology. Mr. Woodbury provided assistance throughout the year as a contracted employee/consultant through the Collaborative. Several districts utilized his expertise in the provision of training for staff as well as evaluation of student needs. The services in this area were contracted by districts on an hourly basis at the rate of *\$76 per hour*. Private providers often charge *\$100-\$150 per hour* for similar services.

Behavior Consultation and Home Services

The Collaborative also provided consultation services for the various districts and students throughout the year. This area is overseen by Board Certified Behavior Analysts (BCBAs) Karen Pineau and Julia Bryant, and is coordinated by Ms. Anita Woods. Ms. Bryant provides and coordinated behavioral programming at the STAR-Osterville Program as well as coordination of much of the home-services. Ms. Karen Pineau provided consultation to districts as a Board Certified Behavior Specialist (BCBA) to assist the districts in strengthening their programs and supporting students in the most appropriate settings. Ms. Pineau consulted with several districts for various amounts of (weekly) time throughout the year. The districts utilizing this service included: the Barnstable Public Schools, the Dennis-Yarmouth Regional Schools, the Monomoy Public Schools, the Nantucket Public Schools, the Truro Public Schools and the Wareham Public Schools. The capacity for these districts to share Ms. Pineau’s expertise through the Collaborative allowed for considerable cost savings. The contracting cost for this service through

the Collaborative was approximately \$75/hour for districts. The cost efficiency in sharing staff such as BCBA Consultants is evident, where private contracting for similarly certified staff with private agencies is \$100-\$135 per hour.

The Collaborative also arranges and supports several districts and families with BCBA supervised home programming (Applied Behavior Analysis- ABA Home Services). The Collaborative has limited the capacity for number of students, families and districts that it serves. The Collaborative did provide these services to students/families in several districts during FY2013 including: Barnstable, Dennis-Yarmouth, Falmouth, Mashpee, and Nantucket. These services have been provided by staff with differing certifications and responsibilities at rates from \$37, \$68 and \$99.50 per hour where private providers offer similar services at rates comparing at \$60/\$75/\$100 per hour and often much more.

Special Projects

The Collaborative supports member (and non-member) school districts through “special project” initiatives. Dr. Joseph Gilbert, a retired Superintendent, coordinates many of the activities associated with these “special projects”.

All-Cape In-Service

- The Cape Cod Collaborative established a regionally coordinated professional development day in 2004. Each of the districts have held their in-district professional development on this day and also promoted enrollment of district staff into workshops developed by the Collaborative that were particularly focused upon lower incidence subject areas or specializations. The date of the All-Cape In-Service occurs each October (November in Presidential election years) to allow for integration of activities into instructional practices early in the school year. The FY2014 All-Cape In-Service occurred on October 11, 2013. Most workshops were hosted on the campus of the Dennis-Yarmouth High School and the campus of Mashpee High School.

Over 650 educators participated in Collaborative (inter-district) offerings during the All-Cape In-Service. The Collaborative contracted with presenters and facilitates, sharing these costs amongst the participating districts. The popularity of this event has grown over the years. The 2013 All-Cape In-Service (FY2014) was also the second All-Cape professional development activity where Member School Districts registered through the shared online platform *SmartPD*, which continues to allow for inter-district sharing of professional development activities throughout the year. *The average cost per participant for the October 2013 All-Cape In-Service was approximately \$28 including the annual cost of the SmartPD platform for professional development coordination.*

The All Cape In-Service Day was augmented in 2013 by the inclusion of early childhood workshops which were attended by a mix of primary level public school staff and private non-profit pre-school staff.

Other Professional Development

- Professional Development activities, including the All Cape In-Service Day, continued to be guided by input from the Collaborative’s job-alike groups including:
 - Superintendents
 - Curriculum Administrators
 - Administrators’ of Special Education
 - Early Learning Network
- Additional groups offering input regarding planning of activities for educators in the region include:
 - Cape Music Educators;
 - Cape Cod Art Educators,
 - Cape Physical Education/Health Educators;
 - Work Force Investment Board and
 - School Facilities Managers

Individual seminars on targeted topics continued to be a priority. A major thrust in PD during 2013-2014 continued to be the provision of data coaching courses (*“Unleashing the Power of Data through Collaborative Inquiry”*) and staff evaluation courses (*“Observing Analyzing Teaching”*). Plans for facilitating and expanding English Language Learner training will be a priority for the 2014-2015 School Year.

Professional Development for early childhood personnel is becoming a significant priority as the Collaborative continues to provide/host *Early Childhood focused trainings* through the Collaborative professional development portal (<http://www.capecodcollaborative.org/index.cfm/prof-develop/>).

Cape Cod Early Learning Network (ELN)

- The **Cape Cod Early Learning Network**, an active association of early childhood service providers and early childhood educators, requested assistance from the Collaborative to develop a **Cape-based strategic plan** for coordination of professional development activities associated with early childhood education and services. The ELN had made significant progress since being established ten years earlier in facilitating, structuring and sharing of early childhood trainings professional development. The ELN expressed a desire and need to develop a more strategic approach to the functioning of their network.
- Following an initial FY2013 EEC grant that had been secured for strategic planning, a second grant was written by CCC in consort with the Cape Cod ELN
 - The purpose of this grant was/is the alignment of preK-Grade 3 professional development & the strengthening of strengthening Cape area family intervention services.
 - This grant was funded through the Department of Early Education & Care in the amount of \$188,000 for the period April 2014-December 30, 2015.
 - The Collaborative subsequently recruited and hired three grant funded consultants to work with Dr. Joe Gilbert in performing the work associated with this initiative. Providers of early childhood services from throughout the region began to gather regularly to discuss activities and implement components of the Strategic Plan. The thrust of April 2014-December 2014 grant activities were/are associated with planning for the following :

Cape Cod Collaborative
Annual Report 2013-2014

- *Strengthening existing collaborative networks while developing new networks including a Cape Cod “Elementary Principals and Early Childhood Administrators Committee”*
- *Building “first-time” systems to support and strengthen the fusion of professional development for PreK-Grade 3 educators within a mixed delivery environment*
- *Engaging families to help them support children's health and educational progress*
- *Insuring enhanced family intervention by developing a “standards based” model for use throughout Cape Cod*

Advanced Studies & Leadership Program (ASLP)

The Advanced Studies and Leadership Program is a program developed (2005) to enhance and enrich the education of high achieving students. This program has been an exciting addition to the schedule of Collaborative services. The program typically serves approximately 160 high achieving students from Cape Cod Collaborative districts. In Summer 2013 (June/July 2013) there were 156 students participating in the ASLP Program.



Students continue to be selected for this program based on qualifying scores on MCAS and recommendations from district teachers and administrators. Feedback from parents and students has been extremely positive. Significant planning occurred throughout FY2013 and the program was expanded to include 200 students when the program's tenth year of ASLP commenced in June 2014.

ASLP Objectives

- To support and stimulate the thinking of high achieving students by providing a 3-week summer program that offers hands-on academic pursuit and interactive leadership activities within a collegial environment.
- To provide a total of 48 hours of project-oriented study in Science, Technology, Engineering and Math (STEM) related subject areas.
- To provide a total of 24 hours of project-oriented study in humanities related subject areas.
- To provide evening programming of interactive leadership activities.
- To provide necessary media and library support to ensure the success of each student

Expansion of ASLP – Summer 2014

The ASLP student body was expanded from 155 (Summer 2014) students to 205 students (Summer 2014). The expansion of the program was appreciated by students, families and districts. The planning for the expansion occurred throughout the 2013-2014 School Year (FY2014) and began concurrently with the ASLP 2014 graduation in July 2013. An additional STEM Pathway was added to the curriculum as was 2 Humanities courses. The expansion of the Program also entailed the use of 2 dormitories rather than one.

This allowed for a male and female dormitory which was conducive to more freedom of movement by students in each dormitory.

National Grid Scholarships – Summer 2014

In the Summer of 2011 (early FY2012), one thousand dollar (\$1,000) scholarship grants funded by National Grid were awarded to fifteen (15) students on Cape Cod.

For the Summer of 2014, National Grid increased their commitment to twenty-five (25) scholarships of one thousand dollars. These scholarship grants have provided the opportunity for many students to attend the Advanced Studies and Leadership Program at the Massachusetts Maritime Academy. These National Grid scholarships are a “lifeline” to families with high achieving students who are in serious financial need.

ASLP Programming

During the past summer each student designed and built small wind turbines and solar cookers. Some students tested the remotely operated vehicles they designed and constructed in the campus swimming pool. Other students collected marine plankton and analyzed their findings in a lab. Some classes navigated and steered a simulated ship into Boston Harbor using the campus bridge simulator. All students were very active with the recreational and leadership aspects of the program, which included the opportunity to participate in an “improv” theatre class, a student talent night, rock climbing, sailing, and the publication of an ASLP yearbook. In the Summer of 2014 the ASLP band continued to receive rave reviews.

ASLP Staff Support

The ASLP Program continues to be an exceptional program, a program in which each of the districts takes great pride. Mr. Rodney Weston (a retired Science Teacher, Bourne) and Mr. Gil Newton (Science Teacher, Sandwich) have been the backbone of this three-week residential program hosted by the Massachusetts Maritime Academy since the program began in 2005. The dedication and diligence of these individuals, as well as the facilitation and coordination by Dr. Joseph Gilbert are at the heart of this program.

Massachusetts Maritime Academy

This program would not be possible without the support, dedication and guidance from the staff and administration of the Massachusetts Maritime Academy. The commitment to this program of Admiral Gurnon, Captain Fran McDonald and Captain Elizabeth Stevenson are integral to the continued success of this program. The aforementioned grants from National Grid are possible because of the commitment and coordination of Massachusetts Maritime Academy staff. Ian McLeod of Massachusetts Maritime Academy has become increasingly committed to the coordination of activities. Also, *each summer, at the end of the ASLP session, the Academy awards a full college tuition scholarship to the Academy to one male and one female participant from the program.*

Inclusive Concurrent Enrollment

Mr. Hilton met with Superintendents, Special Education Directors, State Agency staff, Adult Service provider staff and Cape Cod Community College staff to develop a proposal (on behalf of Cape Cod Community College) that would support “Inclusive Concurrent Enrollment” for young adults (ages eighteen to twenty-two, 18-22) with significant disabilities. This grant proposal was/is targeted at supporting these students in accessing opportunities at the Cape Cod Community College.

Mr. Hilton coordinated the development of this grant proposal with school districts, families and community partners. This grant was submitted on behalf of, and through, the Cape Cod Community College. This planning grant was funded in January 2014 and served as a catalyst for a subsequent implementation grant written by the Community College that was funded for FY2015.

Center for Executive Search

The Cape Cod Collaborative continues to assist and support school districts in their searches for key administrators in their districts. The Center for Executive Search has assisted districts in with advertising, interviewing and hiring superintendents, business managers, principals, special education directors, and a Collaborative Executive Director. A team of capable professionals is coordinated by Dr. Joseph Gilbert in supporting districts accessing the Center for Executive Search.

In *FY2014*, the Center for Executive Search assisted the Truro Public Schools in their search for a *Superintendent of Schools* (Welcome back, *Michael Gradone*). The Collaborative Center for Executive Search was selected by this district to assist in their search after each district had considered other options and determined that the Collaborative proposal was the most advantageous for the district.

Cape Cod Center for Graduate Education

Mr. Hilton continued to serve as a member of the Center for Graduate Education Board for the region. This group consists of representatives from the public school districts in the region, professionals from the community and representatives from Cape Cod Community College. Mr. Hilton participated on an Advisory Committee for Bridgewater State University as they strategized regarding programming as they developed their Yarmouth site (former MacArthur Elementary School).

International Student Hosting Initiative

Mr. Hilton and Dr. Christopher Bogden, an educational consultant that has worked extensively in development of international school programs, continued to facilitate discussions with the Superintendents and Board Members throughout the region regarding the a regional approach for hosting international students who are studying in the United States through the “Student and Exchange Visitor Program” (SEVP).

This initiative has been developed to concurrently address the increasing (international) desire for a “western” education, and to expand the desire to include global education options in local schools. Foreign students may currently enroll in public schools in the United States for one year on an F-1 visa. Four districts were approved to host international students through US Homeland Security during Fy2014 (Barnstable, Dennis-Yarmouth, Mashpee & Sandwich).

The potential benefits of enrolling foreign students for local school districts include increasing the ethnic and cultural diversity within a district as well as the capacity to set and collect tuition. A Steering Committee met throughout the year to guide this initiative and formed the Cape Cod Global Education Initiative (CCGEI) which partnered with Dr. Bogden's company, Inspiritas.

In October 2013, the Sandwich Public Schools hosted a contingent of school administrators visiting from China. Representatives from An'qing Huide High School of Susong Anhui Province, China visited the four districts mentioned above in March 2014 and signed partnership agreements to promote student exchanges that were to start in November 2014.

Virtual High School

The Collaborative continued to coordinate a consortium of school districts for Virtual High School (VHS). In FY2014, there were nine (9) districts accessing 425 "seats" each semester for this highly lauded program. Cape Cod Regional Technical High Schools joined the Cape Cod Collaborative VHS Consortium participation for FY2014. The continued collaboration of the districts provides significant opportunities for savings and efficiencies for the participating districts

Facility Directors Group

Mr. Hilton continued to facilitate meetings of Facility Directors from throughout the region in FY2014. The group has continued to expand to include members from the additional Town Departments and members of the Massachusetts Facility Administrators Association (MFAA). This group became invaluable to facility professionals in sharing ideas and opportunities for improving their work. The group continued to serve as a regional group of the MFAA, a professional organization of Facility Administrators.

This group continued to meet monthly at the Collaborative with ambitious agendas and has gained in credibility with local municipal groups, contractors and professional groups.

Grant Funded Programming

The Collaborative also continued to successfully serve the districts through collaborative grant proposals and projects:

Cape Cod 5 - Teacher Grants

- Collaborative teachers again received six (6) grants for classroom based programming funded, or enhanced, through this grant funding
- Data Specialist Grant/Contract
 - The Collaborative continued to serve as the "lead agency" for the Southeastern Massachusetts Collaborative Regional Organization (S-CRO) in seeking, and receiving funds to support districts throughout southeastern Massachusetts in continuing to staff and support the "data specialist" position for the MA-DESE District Support & Assistance Center (DSAC). Collaborative Data Specialists Ms. Laura Tilton and Ms. Jane Daly effectively supported districts through the DSAC.

Cape Cod Collaborative Transportation



The Cape Cod Collaborative has assisted school districts in meeting or coordinating their transportation needs in some manner since the establishment of the Collaborative in 1975. The Collaborative formally provided coordination of transportation as a service to the school districts in the 1980s. In response to requests from school districts, the Collaborative expanded this service area significantly over the decades. The coordination and

operation of (district) transportation services through the Collaborative allows districts to gain efficiencies while controlling the quality of their service.

Patricia Pawloski continued to manage all Collaborative transportation services. She led a team of drivers, monitors, dispatchers and a mechanic in providing exceptional service to students and districts throughout the region. The Transportation Department has become more closely supported by, and integrated with, the Collaborative Business Operations, as the operational issues and the financial issues are very closely intertwined.

Large Buses

The Cape Cod Collaborative has provided large bus services on behalf of the Nantucket Public Schools since 1997. The Collaborative started operating large buses on behalf of the Truro Public schools in 2008, and the Mashpee Public Schools in 2009. The Collaborative continued to provide this service to these three (3) districts through FY2014.

The Collaborative continued to assist districts in developing district-based services as well as providing consultation to districts in addressing procurement, capacity, service and operational issues. The Collaborative transported thousands of school children in the region on a daily basis throughout FY2014.

While special needs transportation service costs are shared based the each student's relative share of vehicle costs, general education (large bus) services are based upon an algorithm that calculates costs based upon routing and service requirements (specifications for service). The Collaborative cost-methodology has evolved over time and is useful for determining the appropriate charges for provision of services, as well as for providing member districts with an (estimated) price for comparison with vendors as part of a "bid" process. As the Collaborative "fleet" has grown over time the pooled cost of vehicles has dropped significantly, resulting in cost-benefit to member districts utilizing these services.

In situations where the Collaborative has been asked to provide "pricing" for comparison with "bids" where there is an existing vendor, Collaborative costs are consistently lower than the "bid costs". In several consulting situations, there has been no expectation that the Collaborative would provide the service if pricing is reasonable and there is a good service record of the

existing vendor. This does not preclude the capacity for the Collaborative to provide the service in the future.

Over the past several years the Collaborative was asked to provide a Special Needs and General Education Transportation cost proposal as part of a bid process for a member district. The resulting Collaborative costs were consistently lower than the pricing received from vendors (bid prices). Recent Collaborative “per-bus-per-day” cost of \$263 have compared favorably to vendor prices based upon the same specifications of \$295 and \$340, for the nearest two bid proposals. It is expected that the district will save the district at least \$260,000 over the term of the contract and maintain the flexibility to modify the specifications and service delivery as appropriate with “their” collaborative.

Special Education Transportation

The Collaborative provided “in-district” special education transportation services in FY2014 to four (4) districts: Nantucket, Nauset Regional (including Brewster, Eastham, Orleans and Wellfleet), Mashpee, and Truro (as needed). The Collaborative also provided “out-of-district” special education transportation (at some level) to most of the districts in the region. Each of these districts has solicited pricing for this service and found the Collaborative pricing (and service) to be the most advantageous, and least expensive, option for the provision of this service.

The Collaborative rates for “out-of-district” special education transportation were refined during FY2013 to reflect districts’ preferences for the allocation of costs for the cost-sharing of each specific route. The Collaborative has developed a cost-sharing methodology that is based upon actual costs for each route with “route costs” allocated based on each students shared usage of the service. Costs are segmented in to Vehicle Costs, Labor Costs, Mileage Costs, Dispatch Costs and Overhead. While this methodology seems complex, the resulting allocation of costs is clear. The cost sharing process has evolved over time into a sophisticated and precise solution. The result of the restructuring of the rates has been an increased trust in, and a deeper understanding of, the service delivery by participating districts. The clear delineation of costs and impacts delineated in the rate structure assists the Collaborative, and the districts, in achieving cost efficiencies while maintaining quality services.

Transportation as Consulting & Management

One member district has contracted the Collaborative to manage their transportation needs on a “cost plus 10% administration” fee basis where the district assists with the purchase of vehicles and is responsible for fuel, while the Collaborative provides the labor, maintenance and dispatch supervision. This arrangement has allowed for the sharing of expertise and cost savings by the Collaborative (as well as that district), and for the shared costs of administering the transportation programming.

Transportation Consulting

Mr. Jim Flahive has continued to consult, through the Collaborative, with districts regarding their transportation needs throughout Fy2014. He worked with districts, studying the district’s transportation needs and developing specifications for the provision of the services.

The maintenance of expertise regarding transportation services is especially important in an area and era of declining enrollment and population shifts. These shifts are due to a variety of factors including: the impact(s) of school choice; district regionalization; changes in school start times; innovative educational programming; and school building closures. Each of these issues has necessitated ongoing attention and flexibility in support services. District consulting through Collaborative allowed for expertise to be accessed efficiently to plan and procure services in a cost effective and cost efficient manner

Business Operations

The Cape Cod Collaborative continues to operate as an extension of the member school districts to strengthen and support educational programs. The business acumen of the Business Office is integral to the success of the Collaborative in providing services in an effective and efficient manner for the students, families and districts in the region.

Mr. Jim Brown has continued as the Business Manager for the Cape Cod Collaborative throughout FY14. He continues to enhance and refine the business operation to ensure transparency, accountability and efficiency in operations. The Collaborative completed the transition to a full accounting management system (AccuFund) in Fy2014, including training for Business Office and Program Staff. Mr. Brown and Mr. Hilton met with the Board of Directors and the Board's Finance Subcommittee throughout the fiscal year to ensure that the business and operational issues were clearly communicated and explained throughout the year. The Fy2014 Collaborative Spending Plan was amended throughout the year in coordination with the Board, as enrollment projections were refined, resulting in the need for revenue (and expenditure) adjustments.

The Cape Cod Collaborative FY2014 Audit and Audited Financial Statements are appended to this Annual report for Review. The Cape Cod Collaborative has continued to provide effective and efficient programs throughout the year. Each area of the Collaborative operations succeeded in achieving operational, fiscal and programmatic goals throughout the year.

The Collaborative remains in a solid financial footing at the end of FY2014.

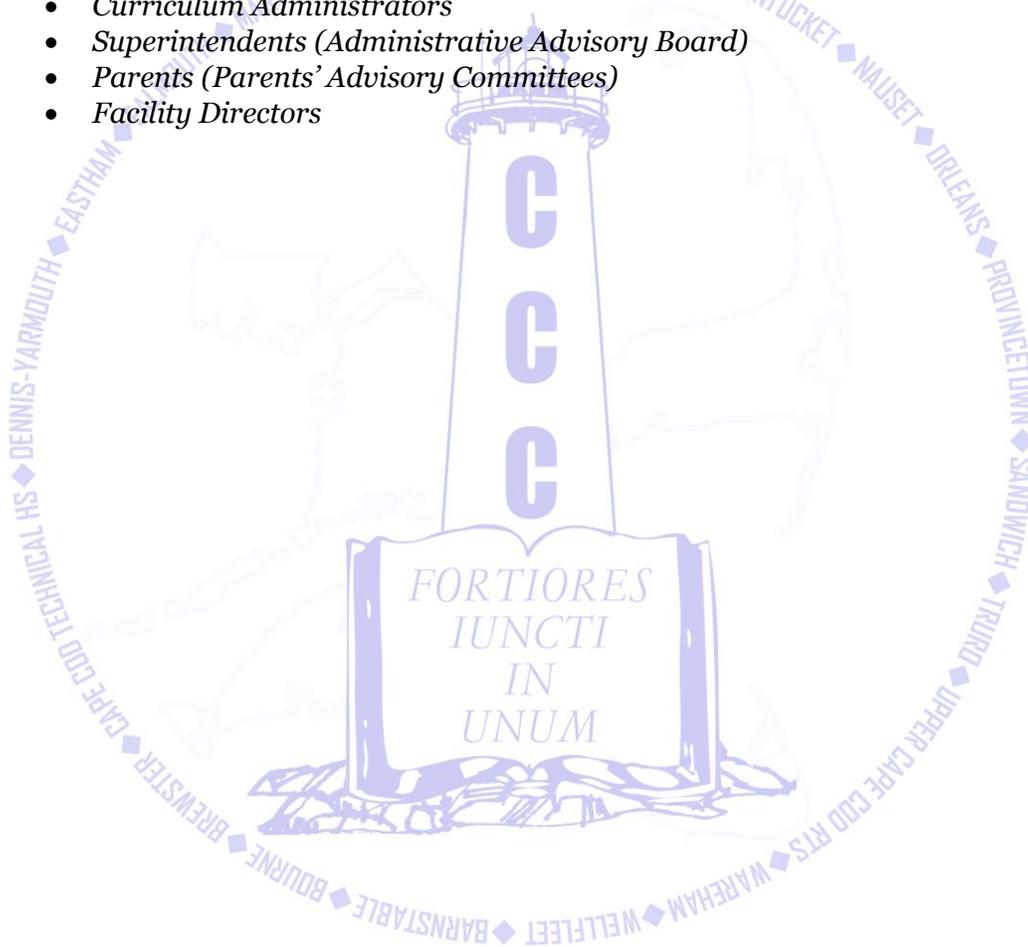
During FY2014, the Collaborative funded a portion of the "Other Post Retirement Benefit" (OPEB) obligation in a recently established irrevocable trust. This Trust Fund will support the provision of benefits for retirees of the Collaborative in the future.

Cape Cod Collaborative

Thank You for Your Support

The advice and guidance of the various constituencies of the Collaborative are integral to the success of the Collaborative programs as well as those served by the Collaborative. Most of these groups meet on a monthly basis and offer guidance and advice to enhance and develop strong, effective, efficient programs. Deep gratitude is due to each of these groups for their consideration and attention.

- *Cape Cod Collaborative Board of Directors*
- *Special Education Directors (Advisory)*
- *Business Managers*
- *Curriculum Administrators*
- *Superintendents (Administrative Advisory Board)*
- *Parents (Parents' Advisory Committees)*
- *Facility Directors*



Cape Cod Collaborative



Cape Cod Collaborative

Member District Participation (June 2014)

District	Oct 2013 Enrollment	Alternative Education Program		STAR / Osterville	Itinerant Services (Therapies)	ASLP	Professional Development	Transportation (Large Bus)	Special Education Transportation	Virtual High School
		Latency / Middle	High							
Barnstable	5,194	3	11	7	Speech, Behavioral Consultation	25 (2013) / 36 (2014)	Yes	2010-2011 Consultation	Portion - Out-of-District	25 Seats
Bourne	2,046	0	4	1		10 (2013) / 12 (2014)	Yes	2012 Consultation	Occasional	Individual Purchase
Cape Cod Tech	654	0	2	0	Behavioral Consultation, Occupational, Physical		Yes	2011 Pricing	As needed	Joined Consortium 2013
D-Y	3,044	3	11	13	Occupational, Behavioral Consultation	11 (2013) / 13 (2014)	Yes	2010 Consultation; 2011 Consultation; 2013 Consultation	Out-of-District	75 Seats
Falmouth	3,541	2	6	13		22 (2013) / 30 (2014)	Yes	2011 Pricing	Occasional	
Martha's Vineyard	2,096	0	0	0	Speech	8 (2013) / 10 (2014)	Yes	2005 Consultation		
Mashpee	1,670	0	6	4	Behavioral - Home	9 (2013) / 11 (2014)	Yes	2009 Start	In & Out-of-District	
Monomoy	1,869	3	0	3	Occupational, Physical, Behavioral Consultation	9 (2013) / 13 (2014)	Yes	2012 - Monomoy Consultation	Out-of-District	25 Seats
Nauset (& Union)	2,608	3	3	2	Stop FY11	11 (2013) / 15 (2014)	Yes	2010-2011 Consultation	In & Out-of-District	25 Seats
Brewster		0	0	0			Yes			
Eastham		0	0	0			Yes			
Orleans		0	0	0			Yes			
Wellfleet		0	0	0			Yes			
Nantucket	1,481	0	0	0	Behavioral Consultation & Home	7 (2013) / 9 (2014)	Yes	1997 Start	In & Out-of-District	25 Seats
Provincetown	109	0	0	0	Occupational, Physical	0 (2013) / 2 (2014)	Yes			
Sandwich	3,017	0	1	5	Physical	14 (2013) / 16 (2014)	Yes		Study - FY12	25 Seats
Truro	137	0	0	1	Occupational, Physical, Behavioral Consultation		Yes	2008 Start		
Upper Cape Tech	677	0	1	0	Occupational (as needed)		Yes		As needed	10 Seats
Wareham	2,765	0	1	6	Behavioral Consultation	9 (2013) / 12 (2014)	Yes	2010 Consultation		

Key	No CCC Service	Stopped Service- CCC Consult	Active CCC Service
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Cape Cod Collaborative

**CAPE COD COLLABORATIVE
INDEPENDENT AUDITOR'S REPORTS
BASIC FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
JUNE 30, 2014**

CAPE COD COLLABORATIVE
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CAPE COD COLLABORATIVE
OFFICIALS
FOR THE YEAR ENDED JUNE 30, 2014

<u>Name</u>	<u>Title</u>
Ms. Terri Medeiros	Co-Chairperson
Dr. Robert Tankard	Co-Chairperson
Dr. Joan Bentinck-Smith	Vice-Chairperson
Mr. Paul Hilton	Executive Director
Ms. Judy FitzGerald	Treasurer
Dr. Joan Bentinck-Smith	Board of Directors
Ms. Melissa Bonvini Murphy	Board of Directors
Mr. Anthony Brackett	Board of Directors
Mr. Stephen Davol	Board of Directors
Ms. Heather DiPaolo	Board of Directors
Mr. Robert Fichtenmayer	Board of Directors
Mr. Christopher Galazzi	Board of Directors
Ms. Trish Hill	Board of Directors
Mr. Melvin Lazarus	Board of Directors
Mr. Drew Locke	Board of Directors
Mr. Francis McDonald	Board of Directors
Mr. Scott McGee	Board of Directors
Ms. Pam Medeiros	Board of Directors
Ms. Terri Medeiros	Board of Directors
Mr. Phillip Morris	Board of Directors
Ms. Jill Putnam	Board of Directors
Mr. Edward Rohmer	Board of Directors
Ms. Mary Louise Sette	Board of Directors
Ms. Susan Sundermeyer	Board of Directors
Mr. Geoff Swett	Board of Directors
Dr. Robert Tankard	Board of Directors

INDEPENDENT AUDITOR'S REPORT

To the Directors of Cape Cod Collaborative

Osterville, Massachusetts:

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Cape Cod Collaborative as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Collaborative's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Cape Cod Collaborative, as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 - 8 and 27 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Massachusetts Department of Elementary and Secondary Education required information was also added as it is a state requirement (on page 28). We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Onyle & Associates, PC

December 2, 2014

CAPE COD COLLABORATIVE
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2014

Cape Cod Collaborative provides this Management's Discussion and Analysis of its financial statements. This narrative overview and analysis of the financial activities is for the fiscal year ended June 30, 2014. We encourage readers to consider this information in conjunction with the Collaborative's financial statements, which follow.

The Cape Cod Collaborative is an agent of its members (school districts), a governmental subdivision of its members. Unlike a Municipality or a School District, the Collaborative values its services by allocating estimated costs based on the projected service needs of its member districts. Inevitably there are variances between projected and actual service needs and estimated and actual costs. An excess or deficiency results to the extent that actual needs fall short or exceed estimates. When this occurs, and after providing for adequate operating capital, these variances (shared assets or liabilities) are passed on to member districts as future service cost increases or reductions.

Legislation enacted during 2012 (Chapter 43 of the Acts of 2012 - "An Act Relative to Improving Accountability and Oversight of Educational Collaboratives") has had an evolving impact upon educational collaboratives in Massachusetts, especially with the increased administrative burden associated with increased accountability requirements. The Cape Cod Collaborative is in a good position to adapt to this increasing demand, but will need to expand and develop its technology resources sooner than was anticipated to meet these requirements. Several significant hardware and software upgrades initiated in 2012 will continue into 2015 and will improve: financial reporting, teacher evaluation processes, student learning and network server access.

The STAR program in Osterville, and Waypoint Academy (previously the Alternative Education Program) on Joint Base Cape Cod in Bourne are Collaborative tuition programs. 2014 tuition enrollment increased modestly due to changing student populations while transportation services needs remained constant. Our student population is typically very fluid throughout the year; a number of factors impact enrollment such as: residential placement, students who attain the age of 22, students who return to their district or leave the area entirely. While a large percentage of our enrollment is stable these other factors can fluctuate from projections by 20%, which can be problematic without budgetary safeguards. Consequently, many of our spending decisions (wages and other expenses) are predicated on evolving enrollment, which allows us to be quite efficient at providing services. The 2014 Budget included a Board of Directors appropriation of \$92,500 from the General Fund to offset 2014 tuition increases. In addition, during the year the Board authorized a \$50,000 extension of the Risk Eraser program (student information database) support contract through year end.

Transportation administration has seen restructuring beginning in 2014 that added administrative support and increased reliance on database improvement. This will continue into 2015 where Transportation will become more closely aligned with the Business Office in order to provide administrative and technology support. We continue to work with districts to refine the in-district costing templates, providing them with control over their services and costs, and yielding significant efficiencies for us and cost savings for them. We continue to see this as a development that may result in an increase in the transportation services we provide to members in the future. During the year the communications industry changed to a digital format forcing us to upgrade the analog dispatch station and radios for the entire fleet at a cost of nearly \$41,000. Transportation invoicing while more transparent and efficient is still complicated and cumbersome. The alignment with the Business Office will allow us to work quickly to automate the process, eliminate the redundancy and intensity of manual manipulation that is currently required.

The acclaimed Advanced Student Leadership Program (ASLP), in partnership with Massachusetts Maritime Academy, had another successful session. 164 enrolled students successfully completed the summer program. The following program objectives were accomplished: To support and stimulate high achieving students by providing a 3-week summer program that offers hands-on academic pursuit and interactive leadership activities within a collegial environment; To provide a total of 48 hours of project-

CAPE COD COLLABORATIVE
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2014

oriented study in STEM related subject areas; To provide a total of 24 hours of project-oriented study in a humanities related subject area; To provide an evening program of interactive leadership activities; To provide necessary media and library support to ensure success for each student. Demand for this program has allowed us to consider expanding access to ASLP in 2015. A team of Collaborative Board members and Collaborative and Academy staff developed a plan that could double participation, phased in, over the next few years. In 2014 more than 200 students had applied for the summer 2015 program.

In 2014 the modular unit the housed our transportation department sustained substantial water damage when the roof failed during a rainstorm. The restoration required a complete overhaul of the structure the continued well into the summer. Much of the work utilized volunteers and contributions of materials; however, the net cost to complete will be nearly \$33,000. The completed structure will house both Transportation and the Business Office.

Other Post-retirement Employee Benefits (OPEB) in the Governmental Activities portion of the financial statements represent the unfunded portion of this liability and continues to be a reconciling item between Governmental Activities and the Governmental Funds. In 2013, the Collaborative Board reserved \$180,000 in General Funds for Other Post Retirement Employee Benefits. In fiscal 2014 the Board voted to transfer \$180,000 of previously reserved funds into an irrevocable OPEB Trust that was created to manage these deposits. This transfer is recorded in the 2014 General Fund as a current expenditure.

The Collaborative was committed to purchase ten buses for approximately \$400,839 to replace and improve the existing fleet at the 2014 fiscal year-end.

CAPE COD COLLABORATIVE
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2014

2014 FINANCIAL HIGHLIGHTS

- Governmental fund revenues increased 5% or \$526,302, and expenditures increased by 13.4% or \$1,321,358 from the prior year, resulting in an excess of expenditures over revenues for 2014 of (\$150,705). The results are attributable to a number of factors, primarily bus purchases of \$497,718 and fund balance transfers, including: modular renovations, program contract services, the radio digital upgrade, and a budgeted tuition appropriation to offset tuition increases.

The Governmental Funds budgeted revenue and other sources exceeded actual revenue by \$429,019 due to use of fund balance for such items as the transfer to the OPEB Trust, tuition appropriation, program support contract, equipment upgrades and renovations. Expenditures related to the above were less than budgeted amounts by \$183,070. The net excess of expenditures over revenues exceeded the budgeted amount by \$245,949 largely due to utilization of authorized transfers from fund balance.

Governmental Funds Budgetary Comparison			
	Modified Budget	Actual Amounts	Over (Under)
Revenues and other sources:			
Operations	\$ 10,557,000	\$ 10,524,481	\$ (32,519)
Proceeds from long term debt	497,718	497,718	-
Uses of fund balance:			
Transfer to OPEB Trust	180,000		(180,000)
Tuition appropriation	92,500		(92,500)
Program support contract	50,000		(50,000)
Equipment upgrade	41,000		(41,000)
Modular renovations	33,000		(33,000)
Total revenue and other sources	11,451,218	11,022,199	(429,019)
Expenditures and other uses:			
Transportation	4,576,526	4,556,466	(20,060)
Waypoint Academy	2,694,551	2,631,043	(63,508)
STAR Program	2,606,925	2,560,265	(46,660)
Itinerant Services	1,099,699	1,089,906	(9,793)
Professional Development and Executive Search	151,496	222,700	71,204
Advanced Student Leadership Program	226,777	112,524	(114,253)
Total expenditures and other uses	11,355,974	11,172,904	(183,070)
Excess (deficiency) of revenue and other sources over expenditures and other uses	\$ 95,244	\$ (150,705)	(245,949)

CAPE COD COLLABORATIVE
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2014

- Governmental activities revenues increased .3%, or \$35,490 from fiscal year 2013, while total expenditures increased by 2%, or \$235,402K, resulting in a decrease in net position of \$199,912 from 2013.

	Primary Government Government Activities		
	June 30, 2014	June 30, 2013	
Current assets	\$ 2,886,157	\$ 2,550,263	13.2%
Capital assets	1,103,545	1,047,469	5.4%
Total assets	<u>3,989,702</u>	<u>3,597,732</u>	<u>10.9%</u>
Current liabilities	1,652,168	1,396,279	18.3%
Non-current liabilities	2,114,812	1,819,355	16.2%
Total liabilities	<u>3,766,980</u>	<u>3,215,634</u>	<u>17.1%</u>
Net position	222,722	382,098	-41.7%
Total liabilities and net position	<u><u>3,989,702</u></u>	<u><u>3,597,732</u></u>	<u><u>10.9%</u></u>
	<u>June 30, 2014</u>	<u>June 30, 2013</u>	
Revenues			
Tuition and therapy revenue	6,198,320	5,974,075	3.8%
Other charges for services	4,326,161	4,521,823	-4.3%
Operating Grants	128,622	121,715	5.7%
Total revenues	<u>10,653,103</u>	<u>10,617,613</u>	<u>0.3%</u>
Expenditures			
Student Instructional Services	6,379,923	6,169,008	3.4%
Student Transportation Services	3,990,540	3,773,435	5.8%
Search	330,318	389,315	-15.2%
Advanced Student Leadership Program	111,698	230,644	-51.6%
Medicaid Claiming	-	14,675	-100.0%
Total Expenditures	<u>10,812,479</u>	<u>10,577,077</u>	<u>2.2%</u>
Change in net position	<u>(159,376)</u>	<u>40,536</u>	<u>-493.2%</u>
Net position - beginning	382,098	341,562	
Net position - ending	<u><u>\$ 222,722</u></u>	<u><u>\$ 382,098</u></u>	

CAPE COD COLLABORATIVE
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2014

USING THIS ANNUAL REPORT

The annual report consists of a series of financial statements and other information, as follows:

- **Management's Discussion and Analysis** introduces the basic financial statements and provides an analytical overview of the Collaborative's financial activities.
- The **Fund Financial Statements** tell how governmental services were financed in the short term as well as what remains for future spending. The Collaborative's Budget follows Governmental Funds reporting. Fund financial statements report operations in more detail than the Government-wide Statements by providing information about the most significant funds.
- The **Government-wide Financial Statements** consist of a *Statement of Net Position* and a *Statement of Activities*. These provide information about the activities of the Collaborative as a whole and present an overall view of the Collaborative's finances including Fixed Assets, Depreciation, Long Term Debt and Other Post-retirement Employee Benefits.
- **Notes to Financial Statements** provide additional information essential to a full understanding of the data provided in the basic financial statements. It is here that you will find a reconciliation of the Statement of Net Position to the Funds Balance Sheet as well as detail concerning some significant major transactions.
- **Required Supplementary Information** further explains and supports the financial statements with a comparison to the Collaborative's Governmental Fund budget for the year. This year the new legislation also requires the Collaborative to provide other data as mandated by the Massachusetts Department of Elementary and Secondary Education.

REPORTING THE COLLABORATIVE'S FINANCIAL ACTIVITIES

Government-wide Financial Statements

One of the most important questions asked about the Collaborative's finances is, "Is the Collaborative as a whole better off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information which helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting and the economic resources measurement focus, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account, regardless of when cash is received or paid.

The Statement of Net Position presents all of the Collaborative's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in the Collaborative' net position may serve as a useful indicator of whether the financial position of the Collaborative is improving or deteriorating.

The Statement of Activities presents information showing how the Collaborative's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods.

The Collaborative's activities are presented in the Statement of Net Position and the Statement of Activities.

CAPE COD COLLABORATIVE
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2014

Fund Financial Statements

The Collaborative has one kind of fund:

Governmental funds account for most of the Collaborative's basic services. These statements focus upon how money flows into and out of those funds, and the resulting balances that remain at year-end that are available for spending. These funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund financial statements provide a detailed, short-term view of the Collaborative's general governmental operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Collaborative's programs.

The required financial statements for governmental funds include a balance sheet, a statement of revenues and expenditures and a statement of changes in fund balances.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of financial position. Cape Cod Collaborative's combined net position was lower than a year ago, decreasing from **\$382,098** to **\$222,722** primarily due to renovations, equipment upgrades and a program service contract mentioned in "financial highlights" above.

CONTACTING THE COLLABORATIVE'S FINANCIAL MANAGEMENT

This financial report is designed to provide our member districts, member communities, and creditors with a general overview of Cape Cod Collaborative's finances and to show the Collaborative's accountability for the money it receives. If you have any questions about this report or need additional financial information, please contact Cape Cod Collaborative's business office at 418 Bumps River Road, Osterville, MA 02655. The business office can be contacted by telephone at (508) 420-6950 extension 13.

CAPE COD COLLABORATIVE

BASIC FINANCIAL STATEMENTS

CAPE COD COLLABORATIVE
STATEMENT OF NET POSITION
JUNE 30, 2014

Assets	
Cash and Cash Equivalents	322,891
Investments	1,657,064
Accounts Receivable	700,998
Prepaid Expenses	205,204
Current Assets	<u>2,886,157</u>
Capital Assets (net of Accumulated Depreciation)	<u>1,103,545</u>
Total Assets	<u><u>3,989,702</u></u>
Liabilities:	
Accounts Payable	195,543
Current Portion of Capital Lease Obligations	347,640
Accrued Expenses	665,590
Deferred Revenue	443,395
Current Liabilities	<u>1,652,168</u>
Capital Lease Obligations net of current portion	663,827
Other Post Retirement Employee Benefits	1,450,985
Total Non-current Liabilities	<u>2,114,812</u>
Total Liabilities	<u><u>3,766,980</u></u>
Net Position	
Investments in Capital Assets, net of related Debt	92,078
Restricted	4,600
Unrestricted	126,044
Total Net Position	<u>222,722</u>
Total Liabilities and Net Position	<u><u>3,989,702</u></u>

CAPE COD COLLABORATIVE
STATEMENT OF ACTIVITIES
JUNE 30, 2014

	Program Revenues		Net Revenue (Expense) and Change in Net Position
	Charges for Services	Operating Grants	
	Expenses		
Student Instructional Services	\$ 6,379,923	\$ 21,610	\$ (159,993)
Student Transportation Services	3,990,540	-	(76,600)
Professional Development and Executive Search	330,318	107,012	22,079
Advanced Student Leadership Program	111,698	-	55,138
Total Primary Government	<u>\$ 10,812,479</u>	<u>\$ 128,622</u>	<u>\$ (159,376)</u>
			(159,376)
			<u>382,098</u>
			<u>\$ 222,722</u>
			Change in Net Position
			Net Position - Beginning
			Net Position - Ending

CAPE COD COLLABORATIVE
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2014

	General Funds	Restricted Funds	Total Governmental Fund Types
Assets			
Cash and Cash Equivalents	\$ 322,891	\$ -	\$ 322,891
Investments	1,657,064	-	1,657,064
Accounts Receivable	700,998	78,446	779,444
Prepaid Expenses	205,204	-	205,204
Total Assets	<u>2,886,157</u>	<u>78,446</u>	<u>2,964,603</u>
Liabilities:			
Accounts Payable	195,543	4,005	199,548
Accrued Expenses	502,563	4,863	507,426
Deferred Revenue	443,395	69,578	512,973
Total Liabilities	<u>1,141,501</u>	<u>78,446</u>	<u>1,219,947</u>
Equity - Fund Balances			
Non-spendable	205,204		205,204
Committed	180,000		180,000
Unassigned	1,359,452		1,359,452
Total Equity - Fund Balances	<u>1,744,656</u>	<u>-</u>	<u>1,744,656</u>
Total Liabilities and Fund Balances	<u>\$ 2,886,157</u>	<u>\$ 78,446</u>	<u>\$ 2,964,603</u>

CAPE COD COLLABORATIVE
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
JUNE 30, 2014

Total fund balances - governmental funds	\$ 1,744,656
--	--------------

Amounts reported for governmental activities in the statement of net position are different because:

Capital Assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$4,428,074 and the accumulated depreciation/amortization is \$3,324,529.	1,103,545
--	-----------

Capitalized lease obligations are not due and payable in the current period and therefore are not reported as liabilities in the funds.	(1,011,467)
---	-------------

Other Post Employment Benefits (OPEB) which are reported as expenses in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds. (see Note 14)	(1,450,985)
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Obligations of governmental activities not due and payable in the current period	(163,027)
--	-----------

Net Position of Governmental Activities in Statement of Net Position	\$ 222,722
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CAPE COD COLLABORATIVE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

	General Fund	Restricted Funds	Total Governmental Fund Types
Revenue			
Tuition	5,277,781	-	5,277,781
Service Revenue	5,068,705	-	5,068,705
Grant Revenue	-	109,870	109,870
Other Revenue	177,995	18,752	196,747
Proceeds from Long Term Debt	497,718	-	497,718
Total Revenue	<u>11,022,199</u>	<u>128,622</u>	<u>11,150,821</u>
Expenditures			
Transportation	4,556,466	-	4,556,466
Waypoint Academy	2,631,043	17,046	2,648,089
STAR Program	2,560,265	4,564	2,564,829
Itinerant Services	1,089,906	-	1,089,906
Professional Development and Executive Search	222,700	107,012	329,712
Advanced Student Leadership Program	112,524	-	112,524
Total Expenditures	<u>11,172,904</u>	<u>128,622</u>	<u>11,301,526</u>
Excess of Expenditures Over Revenues	<u>(150,705)</u>	<u>-</u>	<u>(150,705)</u>

CAPE COD COLLABORATIVE
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2014

Total net change in fund balance of governmental funds	\$ (150,705)
Amount of the OPEB annual required payment in excess of transfers to the OPEB Trust that are not general fund expenditures of the current period (see Note 14).	(179,632)
Governmental fund expenditures in the current period that were paid from accrued expenses in the statement of governmental activities.	80,000
Items treated as expenditures of the current period in governmental funds that were capitalized in the statement of net position.	52,924
The amount by which capital outlays in governmental funds, treated as expenditures of the current period, exceeds depreciation and interest in the statement of activities.	38,037
Change in net position of governmental activities	<u>\$ (159,376)</u>

CAPE COD COLLABORATIVE
STATEMENT OF FIDUCIARY NET POSITION
RETIREES' HEALTH INSURANCE TRUST
FOR THE YEAR ENDED JUNE 30, 2014

	<u>2014</u>
Assets	
Cash and cash equivalents	\$ -
Investments	<u>187,356</u>
Total Assets	<u><u>187,356</u></u>
Liabilities	
Due to Governmental Funds	<u>23,964</u>
Total Liabilities	<u>23,964</u>
Net position	
Restricted for:	
Other post-retirement benefits	<u>163,392</u>
Total net position held in trust	<u>163,392</u>
Total liabilities and net position	<u><u>\$ 187,356</u></u>

CAPE COD COLLABORATIVE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
RETIREES' HEALTH INSURANCE TRUST
FOR THE YEAR ENDED JUNE 30, 2014

	<u>2014</u>
Additions:	
Contributions	\$ 180,000
Income and change in market value	<u>7,534</u>
Total additions	<u>187,534</u>
Deductions:	
Retiree health insurance expense	23,964
Fees	<u>178</u>
Total deductions	<u>24,142</u>
Change in net position	163,392
Net position - beginning of year	<u>-</u>
Net position - end of year	<u><u>\$ 163,392</u></u>

CAPE COD COLLABORATIVE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

NOTE 1 NATURE OF BUSINESS

The Cape Cod Collaborative (the "Collaborative") was formed by an agreement between the communities of Barnstable, Bourne, Brewster, Chatham, Eastham, Falmouth, Harwich, Mashpee, Nantucket, Orleans, Provincetown, Sandwich, Truro, Wareham, and Wellfleet, and the regional school districts of Cape Cod Tech, Dennis Yarmouth, Martha's Vineyard, Nauset and Upper Cape Cod Tech, dated March 1, 1975, as amended April 20, 1993. The objectives of the Collaborative include jointly conducting educational programs which shall supplement and strengthen school programs for special needs students offered by the participating communities.

The Collaborative provides specialized services to its own programs and to programs operated directly by its members. In addition, it provides vocational, prevocational, behavioral intervention and developmental skills to the low incidence special needs population.

The Collaborative is a municipal entity, and as such, is exempt from federal income tax. In addition, the Collaborative is designated a Section 501(c) (3) organization under the Internal Revenue Code.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting:

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

Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the Collaborative has the option to apply FASB pronouncements issued after that date to any business-type activities and enterprise funds, the Collaborative has chosen not to do so. The more significant accounting policies established in GAAP and used by the Collaborative are discussed below.

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

In accordance with the general practices of municipal government units and the requirements of the Bureau of Accounts of the Commonwealth of Massachusetts, the accompanying financial statements include the transactions of the Collaborative reported on a modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when they are measurable and available for use by the Collaborative to fund its current school year's operations and, expenditures are recognized as the related liabilities are incurred.

The statement of revenues and expenditures is a statement of financial activities of the funds related to the current reporting period. It does not purport to present the results of operations nor the net income or loss for the period.

Indirect expenses are allocated to programs in the statement of activities based on their relative portion of salaries & wages to total salaries & wages.

CAPE COD COLLABORATIVE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2014

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

Capital Assets used in governmental activities are stated at cost, less accumulated depreciation. Donated assets are recorded at estimated fair market value at the date of the gift. The Collaborative provides for depreciation using the straight-line method over the assets' estimated useful lives as follows:

<u>Asset Classification</u>	<u>Estimated Useful Life</u>
Office equipment and furniture	5 years
Leasehold Improvements	10 years
School buses	3-7 years

Reclassifications

Certain reclassifications have been made to the June 30, 2013 financial statements in order to conform to the June 30, 2014 financial statements presentation. Such reclassifications have had no effect on the income previously reported.

Fund accounting:

The Collaborative follows fund accounting procedures whereby, for accounting and reporting purposes, resources for various purposes are classified in a self-balancing set of accounts for recording the assets, liabilities, fund balances and changes in the fund balances in accordance with the limitations imposed by the funding agency. The Collaborative's fund balances and account groups consist of:

Governmental fund types

General fund

The general fund balance represents the cumulative balance resulting from all financial transactions relating to the administration, instruction and maintenance activities of the Collaborative.

Restricted Fund

Restricted fund relates primarily to Federal, state and private grants, the purposes of which are to develop or to purchase equipment or other materials, with the overall goal of fulfilling a wide range of needs of the Collaborative.

Fiduciary Fund

The Retirees' Health Insurance Trust fund accounts for resources the Collaborative is accumulating for future other post-employment health insurance benefits to be provided to eligible retirees.

Fund Balance Disclosures

The commitment or assignment of fund balance is the responsibility of the Collaborative Board of Directors, and a modification or rescission of a commitment or assignment similarly must be approved by a vote of that body. The Collaborative's policy is to use restricted funds for the intended purpose even though unrestricted funds are available.

CAPE COD COLLABORATIVE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2014

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Disclosures - continued

In accordance with Government Accounting Standards Board 54, Fund Balance reporting and Governmental Fund Type Definitions, the Collaborative classifies governmental fund balances as follows:

- Non-spendable - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
- Restricted - includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
- Committed - includes fund balance amounts that are constrained for specific purposes that are internally imposed by the Collaborative through formal action of the Board of Directors and does not lapse at year-end.
- Assigned - includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund Balance may be assigned by the Board of Directors.
- Unassigned includes positive fund balances within the General Fund which have not been classified within the above mentioned categories and negative fund balances in other governmental funds.

The non-spendable fund balance is comprised of prepaid expenses. The Collaborative uses restricted/committed amounts to be spent first when both restricted and unrestricted fund balances are available unless there are legal documents/contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Additionally, the Collaborative would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made. The Collaborative does not have a formal minimum fund balance policy.

Government-wide statements

In the government-wide Statement of Net Position, governmental columns are presented on a consolidated basis and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Collaborative's Net Position is reported in three parts: investments in capital assets, net of related debt; restricted; and unrestricted. The Collaborative first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the sources and uses of funds received by the Collaborative.

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

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. 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 imposed by the provider have been met.

CAPE COD COLLABORATIVE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2014

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus and Basis of Accounting - continued

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for un-matured interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Entitlements and shared revenues are recorded at the time of receipt, or earlier, if the susceptible to accrual criteria is met. Expenditure driven grants recognize revenue when the qualifying expenditures are incurred and all other grant requirements are met.

NOTE 3 CHANGE IN ACCOUNTING PRINCIPLE

For the year-ended June 30, 2013, the Collaborative implemented GASB Statement No. 63 "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position". GASB Statement No. 63 identifies net position, rather than net assets, as the residual of all other elements presented in a statement of financial position. This change was incorporated in the Collaborative's 2013 financial statements; however, there was no effect on the beginning net position / fund balance.

NOTE 4 TUITION CHARGES TO PARTICIPATING COMMUNITIES

Under the terms of the agreement establishing the Collaborative, the Collaborative's costs are apportioned and tuition charges are levied against the communities forming the Collaborative. The Collaborative's costs are apportioned based on the enrollments from the respective communities in the Collaborative. These charges may be reduced by budgeted credits from other sources, or a portion of any surplus revenue as determined by the Board of Directors.

NOTE 5 EMPLOYEE BENEFIT PLANS

Certain administrative and other professional employees and teachers of the Collaborative participate individually in a contributory retirement plan administered by the Massachusetts Teacher's Retirement Board. The Collaborative does not contribute to this plan. GASB Statement No. 24 requires cities and towns to report pension payments made to retirees by the Massachusetts Teachers' Retirement Board. The Commonwealth of Massachusetts makes a contribution to the Massachusetts Teachers' Retirement Board on behalf of educators employed in the Commonwealth who participate in the Massachusetts Teachers' Retirement System. GASB 24 requires the Collaborative to disclose these "on behalf" payments contributed to the plan, which amounted to \$227,262 during fiscal 2014. Because these payments by the Commonwealth are offsetting, the Collaborative does not provide for the

Commonwealth's contribution in preparing the annual budget and has not recorded this amount in the Budgetary Comparison Schedule of Receipts and Disbursements.

CAPE COD COLLABORATIVE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2014

NOTE 5 EMPLOYEE BENEFIT PLANS (CONTINUED)

Retirement benefits have been provided for other full-time employees of the Collaborative by its participation in the Massachusetts Employees' State Retirement System, a separate contributory defined-benefit plan (the "Plan"). The State Board of Retirement administers the Massachusetts State Employees' Retirement System for state employees and certain other employees of public entities. It is a contributory, defined benefit retirement system governed by Massachusetts General Laws, Chapter 32. The system provides retirement, disability, survivor, and death benefits to members and their beneficiaries. An employee becomes a participant in the Plan on the date of employment. The system issues a publicly available financial report that includes financial statements and required supplementary information, which may be obtained by writing to Public Employee Retirement Administration Commission, One Ashburton Place, Boston, Massachusetts 02108.

Retirement is permitted upon completion of 20 years of service or upon reaching the age of 55. Employees leaving before retirement may withdraw their accumulated contributions and, in some cases, with interest. Contributions to provide benefits under the Plan are made monthly by the Collaborative.

Contributions for the years June 30, 2014, June 30, 2013 and June 30, 2012 were \$179,016, \$168,821 and \$270,444, respectively which represents 5.6% of eligible payroll. Active Collaborative employees contribute between 5% and 9% (depending upon the date of employment) of their annual compensation, up to \$30,000, and 2% additionally thereafter, as defined.

NOTE 6 CASH AND INVESTMENTS

The Collaborative typically invests cash in excess of the federally insured value in U. S. Treasury securities or other investments on the Massachusetts list of approved investments for municipalities. These investments are recorded on the financial statement at their market value as of year end.

The Collaborative maintains its cash deposits in regional commercial banks. Occasionally the Collaborative maintains balances in excess of federally insured limits. At June 30, 2014 deposits totaled \$322,808, leaving \$72,808, above the FDIC \$250,000 limit, exposed to custodial credit risk, because it was uninsured and uncollateralized. Money Market funds of \$1,639,975, held for investment, are insured at double the FDIC rate, the balance is collateralized by Rockland Trust. The difference between deposit amounts and carrying amounts generally represents outstanding checks and deposits in transit.

In addition, the Collaborative owns 234 shares of Prudential stock which was obtained when that company demutualized around 2001.

Investment Type	<u>Total</u>	<u>Maturity</u>	
		12 months or less	13 to 24 months
Money Market (insured deposit account)	\$ <u>1,639,975</u>	\$ <u>1,639,975</u>	\$ -
Total government funds	<u>1,639,975</u>	<u>\$ 1,639,975</u>	<u>\$ -</u>
Prudential stock (common)	<u>17,089</u>		
Total investments	<u>\$ 1,657,064</u>		

CAPE COD COLLABORATIVE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2014

NOTE 6 CASH AND INVESTMENTS (CONTINUED)

Custodial credit risk for investments is the risk that, in the event of the failure of the counter party to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Collaborative does not have an investment policy covering custodial credit risk. Of the investments listed above, up to \$500,000 in each of the governmental and fiduciary funds is covered by Securities Investor Protection Corporation (SIPC) and the balance is collateralized.

Interest rate risk is the risk that changes in market interest rates that will adversely affect the fair market value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair market value to changes in market interest rates. The Collaborative does not have a formal investment policy which limits investment maturities as a means of managing its exposure to fair value losses arising from changes in interest rates.

The approximate maturities of the Collaborative's debt investments are disclosed in the above table.

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. Credit risk is measured by the assignment of a rating by a nationally recognized statistical rating organization. Obligations of the U.S. Government and certain of its agencies are not considered to have credit risk and therefore no rating is disclosed in the above table. Equity securities and equity mutual funds are not rated as to credit risk.

Concentration of credit risk – The Collaborative does not have an investment policy which limits the amount that can be invested in anyone issuer or security.

NOTE 7 ACCOUNTS RECEIVABLE

The Collaborative records its accounts receivable at cost less on allowance for billing adjustments. On a periodic basis, the Collaborative evaluates its accounts receivable and this allowance when necessary. The experience and estimation of management indicates that an allowance for adjustments of \$50,000 was necessary at June 30, 2014.

NOTE 8 CONCENTRATIONS OF RISK

Substantially all of the Collaborative's revenues are derived from services offered directly or indirectly to its twenty member towns and regional school districts. For the year ended June 30, 2014, the Collaborative had four member districts which comprised approximately 67% of total annual revenue or approximately \$7,140,188. Accounts receivable potentially expose the Collaborative to a concentration of credit risk. Four member districts accounted for approximately \$383,010 or 60% of the accounts receivable balance at June 30, 2014.

The Collaborative routinely reviews the fiscal viability of its members and, as a consequence, believes that its receivable credit risk is limited.

NOTE 9 LINE OF CREDIT

At June 30, 2014, the Collaborative had a Revolving Demand Note arrangement with a bank which provided for borrowings of up to \$450,000. The arrangement states that the note is secured by all assets of the Collaborative. The note is required to be paid in full for at least thirty (30) consecutive days each year. Interest accrues at a rate of one and one-quarter (1.25%) above the Wall Street Journal prime rate indicator which was 4.5% at June 30, 2014. There was no interest expense related to the Line of Credit in 2014. At June 30, 2014, there was no balance against this note.

CAPE COD COLLABORATIVE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2014

NOTE 10 USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 11 CAPITAL ASSETS

At June 30, 2014, Capital Assets used in governmental activities consisted of the following:

	<u>2013</u>	<u>Increases (Decreases)</u>	<u>2014</u>
Capital Assets: being depreciated:			
School buses	\$ 3,701,647	\$ 497,718	\$ 4,199,365
Leasehold Improvements	202,892	-	202,892
Office equipment and furniture	<u>25,817</u>	<u>-</u>	<u>25,817</u>
Sub-total	<u>3,930,356</u>	<u>497,718</u>	<u>4,428,074</u>
Less accumulated depreciation:			
School buses	2,796,202	421,355	3,217,556
Leasehold Improvements	60,867	20,289	81,156
Office equipment and furniture	<u>25,817</u>	<u>-</u>	<u>25,817</u>
Sub-total	<u>\$ 2,882,887</u>	<u>441,644</u>	<u>3,324,529</u>
Governmental capital assets, net	<u>\$ 1,047,469</u>	<u>\$ 56,076</u>	<u>\$ 1,103,545</u>

Depreciation and amortization expense for the year ended June 30, 2014, June 30, 2013 and June 30 2012 was \$441,644, \$467,478 and \$495,602, respectively.

NOTE 12 COMMITMENTS

The Collaborative leases various office and transportation equipment. Lease payments for these items amounted to \$12,238 during the fiscal year ended June 30, 2014. The Collaborative rented classroom space and office space from various member districts, where it provided program services, and for administrative needs. Rent expense under these agreements amounted to \$254,500 and \$182,000 during the fiscal year ended June 30, 2014 and June 30, 2013 respectively.

In 2011, the Collaborative consolidated several of its STAR programs into a facility located in Osterville, Massachusetts and leases that facility from the Town of Barnstable for a period of 10 years with an option for renewal. The lease amount is based on two committed slots in the Waypoint Academy program, which is currently valued at \$38,200 each. In addition, the Waypoint Academy program consolidated the Latency and Adolescent programs from two buildings into one. This facility is leased from the Town of Bourne for a period of 3 years and is based on the value of three committed slots.

Future Lease Commitments (at the current value):

2015	\$ 191,000
2016	76,400
2017	76,400
2018	76,400
2019	76,400
Thereafter	\$ 76,400

CAPE COD COLLABORATIVE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2014

NOTE 12 COMMITMENTS (CONTINUED)

At year end the Collaborative committed \$180,000 for the payment of Other Post-Employment Benefits. The Collaborative was also committed to finance the purchase of ten buses for approximately \$400,839 to replace and improve a portion of the existing bus fleet.

NOTE 13 CAPITAL LEASE OBLIGATIONS

Certain long-term lease transactions relating to the financing of vehicles are accounted for as capital leases in the government wide financial statements. Capital lease obligations reflect the present value of future rental payments, less an interest amount implicit in the lease.

A corresponding amount is capitalized as property and equipment, and amortized over the individual asset's estimated useful life. Amortization of assets under capital lease obligations is included in depreciation expense in reporting Governmental Activities.

At June 30, 2014 capital lease obligations consisted of the following:

	<u>2014</u>	<u>2013</u>
Capital Leases – All in 1 Capital, payable in monthly installments of \$7,059, including interest at 4.37%, final payment due July 2014, collateralized by vehicles	\$ 7,026	\$ 89,370
Capital Leases – Comerica, payable in monthly installments of \$7,047, including interest at 4.29%, final payment due June 2015, collateralized by vehicles	102,990	181,838
Capital Leases – Comerica, payable in monthly installments of \$14,432, including interest at 3.94%, final payment due September 2015, collateralized by vehicles	36,313	71,723
Capital Leases – TD Equipment Finance, payable in monthly installments of \$12,035, including interest at 1.96%, final payment due July 2017, collateralized by a vehicle	444,651	-
Capital Leases – TD Equipment Finance, payable in monthly installments of \$4,476, including interest at 1.66%, final payment due August 2018, collateralized by a vehicle	216,353	-
Capital Leases – TD Equipment Finance, payable in monthly installments of \$2,315, including interest at 1.36%, final payment due August 2020, collateralized by a vehicle	163,074	-
Capital Leases – TD Equipment Finance, payable in monthly installments of \$1,603, including interest at 1.96%, final payment due July 2016, collateralized by a vehicle	41,060	-
Capital Leases – Blue Bird Leasing Capital lease repaid in full in 2014	-	\$ 11,971

CAPE COD COLLABORATIVE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2014

NOTE 13 CAPITAL LEASE OBLIGATIONS (CONTINUED)

Capital Leases – Blue Bird Leasing		
Capital lease repaid in full in 2014	-	3,831
Capital Leases – Blue Bird Leasing		
Capital lease repaid in full in 2014	-	3,276
Capital Leases – Old National Bank		
Capital lease repaid in full in 2014	-	13,568
Capital Leases – Comerica		
Capital lease refinanced in 2014	-	588,010
Capital Leases – Daimler		
Capital lease repaid in full in 2014	-	2,132
	<u>1,011,467</u>	<u>965,719</u>
Less Current Portion	<u>347,640</u>	<u>417,718</u>
	<u>\$ 663,827</u>	<u>\$ 548,001</u>

Vehicles and equipment under capital leases included in Capital Assets (net of accumulated depreciation) on the Statement of Net Position totaled \$1,103,545, \$1,047,468 and \$1,481,519 at June 30, 2014, June 30, 2013 and June 30, 2012, respectively.

MATURITIES OF LONG-TERM DEBT

Maturities of long-term debt are as follows:

Year Ending June 30,	Principal	Interest	Capital Leases Total
2015	\$ 347,640	\$ 17,472	\$ 365,112
2016	266,925	9,897	276,822
2017	224,318	5,516	229,834
2018	104,034	2,248	106,282
2019	36,169	946	37,115
2020	27,710	387	28,097
2020	<u>4,671</u>	<u>11</u>	<u>4,682</u>
	<u>\$ 1,011,467</u>	<u>\$ 36,477</u>	<u>\$ 1,047,944</u>

Related interest expense for the year ended June 30, 2014, June 30, 2013 and June 30, 2012 was \$24,959, \$54,781 and \$75,776, respectively.

NOTE 14 OTHER POST EMPLOYMENT EXPENSES

In addition to the pension benefits described in Note 4, the Collaborative provides health insurance benefits to retirees, their dependents, and beneficiaries in accordance with Chapter 32B of MGL under a sole employer benefit plan. Contributions for funding of these benefits are through the Collaborative's current operations.

The Collaborative adopted and implemented GASB 45 ("Accounting and Financial Reporting by employers for Postemployment Benefits other than Pensions") effective for the fiscal year ending June 30, 2010. As part of this implementation, the Collaborative must recognize the Actuarial Accrued Liability for past service

CAPE COD COLLABORATIVE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2014

NOTE 14 OTHER POST EMPLOYMENT EXPENSES (CONTINUED)

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

Annual Required Contribution	\$ 267,728
Expected Amortization	96,021
Interest on net OPEB obligation	49,686
Adjustment to annual required contribution	(107,424)
Amortization of Actuarial (gains)/losses	<u>53,621</u>
Annual OPEB cost (expense)	\$ 359,632
Contributions made	<u>180,000</u>
Increase in net OPEB obligation	\$ 179,632
Net OPEB Obligation - beginning of year	<u>1,271,353</u>
Net OPEB Obligation - end of year	<u>\$ 1,450,985</u>

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

Fiscal Year Ended	Annual OPEB Cost	Employer Payments	Increase in OPEB Obligation
6/30/2012	\$ 293,165	\$ -	\$ 293,165
6/30/2013	326,805	7,823	318,982
6/30/2014	359,632	180,000	179,632

FUNDED STATUS AND FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
07/01/2011	\$0	1,724,811	1,724,811	0.0%	6,001,866	28.7%
07/01/2012	\$0	2,010,207	1,871,225	0.0%	6,181,922	30.3%
07/01/2013	\$0	2,326,307	2,326,307	0.0%	6,367,380	36.5%

As of July 1, 2011, the most recent valuation date, the plan was 0.0% funded. The actuarial liability for benefits was \$1,724,811, and the actuarial value of assets was zero, resulting in an unfunded actuarial accrued liability ("UAAL") of \$1,724,811. The covered payroll (annual payroll of active employees covered by the plan) was \$6,001,866 and the ratio of the UAAL to the covered payroll was 28.7%.

CAPE COD COLLABORATIVE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2014

NOTE 14 OTHER POST EMPLOYMENT EXPENSES (CONTINUED)

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

ACTUARIAL METHODS AND ASSUMPTIONS

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

Actuarial Cost Method: Projected Unit Credit
Investment Rate of Return: 4.00% per annum
Healthcare Trend Rates:

Year	Medical
FY2008	11.0%
FY2009	10.0%
FY2010	9.0%
FY2011	8.0%
FY2012	7.0%
FY2013	6.0%
FY2014	5.0%
FY2015	5.0%
General Inflation Assumption:	2.5% per annum
Annual Compensation Increases:	3.0% per annum
Actuarial Value of Assets:	Market Value
Amortization of UAAL:	Level dollar amortization over 30 years at transition
Remaining Amortization Period:	30 years at July 1, 2011

CAPE COD COLLABORATIVE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2014

NOTE 15 IMPLEMENTATION OF, AND RECENTLY ISSUED ACCOUNTING STANDARDS

The following have been implemented and have not had a significant impact on the basic financial statements.

- Statement No. 71
Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68

NOTE 16 SUBSEQUENT EVENTS

The Collaborative has evaluated all subsequent events through December 2, 2014, the date the financial statements were available to be issued.

A \$400,839 lease for the purchase of new buses was executed as of October 28, 2014.

SUPPLEMENTARY INFORMATION

CAPE COD COLLABORATIVE
BUDGETARY COMPARISON OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

	Governmental Funds Budgetary Comparison				
	Budget	Modifications	Modified Budget	Actual Amounts	Over (Under)
Revenues and other sources:					
Operations	\$ 10,557,000		\$ 10,557,000	\$ 10,524,481	\$ (32,519)
Proceeds from long term debt		497,718	497,718	497,718	-
Uses of fund balance:					-
Transfer to OFEB Trust		180,000	180,000		(180,000)
Tuition appropriation		92,500	92,500		(92,500)
Program support contract		50,000	50,000		(50,000)
Equipment upgrade		41,000	41,000		(41,000)
Modular renovations		33,000	33,000		(33,000)
Total revenue and other sources	10,557,000	894,218	11,451,218	11,022,199	(429,019)
Expenditures and other uses:					
Transportation	3,944,772	631,754	4,576,526	4,556,466	(20,060)
Waypoint Academy	2,621,782	72,769	2,694,551	2,631,043	(63,508)
STAR Program	2,534,385	72,540	2,606,925	2,560,265	(46,660)
Itinerant Services	1,076,829	22,870	1,099,699	1,089,906	(9,793)
Professional Development and Executive Search	149,777	1,719	151,496	222,700	71,204
Advanced Student Leadership Program	226,712	65	226,777	112,524	(114,253)
Total expenditures and other uses	10,554,257	801,717	11,355,974	11,172,904	(183,070)
Excess (deficiency) of revenue and other sources over expenditures and other uses	\$ 2,743	\$ 92,501	\$ 95,244	\$ (150,705)	(245,949)

CAPE COD COLLABORATIVE
MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND
SECONDARY EDUCATION REQUIDED INFORMATION
FOR THE YEAR ENDED JUNE 30, 2014

1. Transactions between the Collaborative and any related for-profit or non-profit organizations:	None
2. Transactions related to the purchase, sale, rental or lease of real property:	
Osterville Campus - Town of Barnstable	\$ 74,300
Bourne Campus - Town of Bourne	111,450
Camp Burgess facility - South Shore YMCA	58,000
Pocasset maintenance facility - Chipper LLC	10,750
	254,500
3. Names, duties and total compensation of the five most highly compensated employees:	
Paul Hilton, Executive Director	135,382
Lawrence Carroll, Director of Waypoint Academy	108,501
Anita Woods, Director of STAR Program	105,477
Jim Brown, Business Manager	97,845
Suzanne Greenberg-Carroll, Speech and Language Pathologist	89,298
Amounts expended on administration and overhead:	
Administrative wages and benefits	364,290
Administrative overhead	251,872
	\$ 616,162
4. Accounts held by the Collaborative that may be spent at the discretion of another person or entity:	None
5. Amounts expended on services for individuals age 22 and older:	None

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

To the Board Directors
Cape Cod Collaborative

Osterville, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and the aggregate remaining fund information of Cape Cod Collaborative, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Cape Cod Collaborative's basic financial statements, and have issued our report thereon dated December 2, 2013

Internal Control Over Financial Reporting

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

Purpose of this Report

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

A handwritten signature in cursive script that reads "O'Neil & Associates, PC". The signature is written in dark ink and is positioned above the date.

December 2, 2014



Cape Cod Collaborative