



# North River Collaborative 2014 Annual Report



**North River Collaborative**  
**Joanne Haley Sullivan, Executive Director**  
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**[www.northrivercollaborative.org](http://www.northrivercollaborative.org)**

**December, 2014**

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Joanne Haley Sullivan  
Executive Director

November 21, 2014

Dear Members of the Board of Directors, School Committees, and colleagues,

I am pleased to present to you the 2014 Annual Report for North River Collaborative. The report summarizes the highlights of the past school year, a year in which we focused our efforts on our core mission of providing high quality educational cost effective programs and services for students, school districts, partner organizations, and communities.

In this report you will find:

- Information on the programs and services provided by the collaborative;
- Discussion of the cost-effectiveness of these programs and services;
- Discussion of the progress made toward achieving the objectives and purpose set forth in the collaborative agreement; and
- Audited financial statements and the independent auditor's report

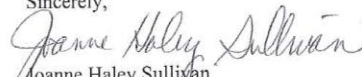
In our ongoing effort to provide high quality programs in a cost effective way, North River Collaborative has had a highly successful year with several new initiatives. North River Collaborative has spearheaded the procurement of grant funding for our districts in the amount of \$896,198. For example, North River Collaborative was awarded a Professional Practice Innovation grant that supported districts through an innovative process for the sharing of curriculum and assessment development, tied to the development of District Determined Measures of student growth (DDMs). Additionally, North River Collaborative was granted a Title III Consortium grant to support school districts to improve services for English Language Learners. Through a state Community Innovation Challenge grant, North River was able to provide technology assessments, training, and support for districts.

In our existing programs, North River made substantial gains in the provision of technology in our programs. We have implemented the new Educator Evaluation System across the collaborative. We have focused professional development for North River School and Independence Academy staff on Project Based Learning and assessment, 21<sup>st</sup> Century Skills, and College and Career Readiness. We have expanded enrollment in programs and services due to our reputation for high quality. This is particularly true in transportation which saw a 25% increase in students, and vision services which nearly doubled in scope.

North River is a fiscally healthy organization. As you will see in the audited financial statement, the audit was clean and had no concerns. We have a fund balance that is below that allowable by statute, but one that is sufficient to support the collaborative's needs. We have a Capital Fund to support the North River School and Conference Center.

On behalf of the entire North River Collaborative staff, I would like to thank you. Your support and positive comments keep us moving forward as an organization. It is our privilege to serve our member districts and every student we serve.

Sincerely,

  
Joanne Haley Sullivan  
Executive Director

*Serving the public school districts of*  
Abington • Bridgewater-Raynham • East Bridgewater • Hanover • Rockland • West Bridgewater • Whitman-Hanson

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## ***Section 1: Governance and General Information***

North River Collaborative is governed by the member school committees of Abington, Avon, Bridgewater-Raynham, East Bridgewater, Hanover, Rockland, West Bridgewater, and Whitman-Hanson. Each school committee has a representative member who serves on the Board of Directors at its monthly meetings. In addition, there are regular advisory meetings of the Superintendents, Special Education Directors, and Curriculum Coordinators throughout the year to provide input and feedback about the programs and services as well as information about emerging needs in the districts. The tables below list the members of each of these groups for the 2013-2014 school year. North River Collaborative is grateful for their service.

### ***Board of Directors***

- |   |  |
|---|--|
| • Kathy Bailey, Abington                  | • John Geary, Hanover                                    |
| • Carol Marinelli, Avon                   | • Daniel Biggins, Rockland                               |
| • Susan Prewandowski, Bridgewater-Raynham | • Anne Iannitelli, West Bridgewater                      |
| • Heather Graham, East Bridgewater        | • Susan McSweeney, Whitman-Hanson,<br><i>Chairperson</i> |

### ***Superintendents' Advisory Committee***

- |  |  |
|--|--|
| • Peter Schafer, Abington                | • Matthew Ferron, Hanover              |
| • Paul Zinni, Avon                       | • John Retchless, Rockland             |
| • Jacqueline Forbes, Bridgewater-Raynham | • Patricia Oakley, West Bridgewater    |
| • John Moretti, East Bridgewater         | • Ruth Gilbert-Whitner, Whitman-Hanson |

### ***Special Needs Advisory Committee***

- |                                     |  |
|-------------------------------------|--|
| • Dympna Thomas, Abington           | • Beverly Shea, Hanover                  |
| • Christine Godino, Avon            | • Kathy Salem/Marilyn Bisbicos, Rockland |
| • Carla Thomas, Bridgewater-Raynham | • Hope Hanscom, West Bridgewater         |
| • Marie Grable, East Bridgewater    | • John Queally, Whitman-Hanson           |

### ***Curriculum Coordinators' Committee***

- |                                      |                                     |
|--------------------------------------|-------------------------------------|
| • Dympna Thomas, Abington            | • Deborah St. Ives, Hanover         |
| • Christine Godino, Avon             | • Jan Sheehan, Rockland             |
| • Derek Swenson, Bridgewater-Raynham | • Patricia Oakley, West Bridgewater |
| • John Moretti, East Bridgewater     | • Ellen Stockdale, Whitman-Hanson   |

### ***North River Collaborative Administrative Team***

- |   |   |
|---|---|
| • Joanne Haley Sullivan, Executive Director | • Stephen Folino, North River School              |
| • Edwin Walsh, Asst. Executive Director     | • Beth Litchfield - Social Work Internship        |
| • Nancy Verseckes, Asst. Executive Director | • Richard Melillo, Independence Academy           |
| • Michael Laliberte, Director of Business   | • Ellyn Salkin, Behavior Consultation & Education |
| • Kathy Battles, Community Based Vocational | • Kate Stevens, Learning Center                   |
| • Diane Baxter, Technology                  | • Ann Terrill, Transportation                     |
| • Rosemary Chretien, NRC Family Network     | • Deborah White, Professional Development         |
| • Clarice Doliber, Therapy & ELL Services   |   |

## ***2012-2014 Strategic Plan***

### ***Mission***

North River Collaborative cooperatively develops and delivers quality and cost effective programs and services for students, school districts, partner organizations, and communities.

### ***Vision***

North River Collaborative (NRC) provides innovative, flexible and diverse educational programs and services that engage students in participatory learning. Using state of the art technology, NRC provides educators and districts with the resources to increase student achievement and with the opportunities to collaborate.

### ***Guiding Beliefs***

- We believe that programs, services, and facilities should be of the highest quality and responsive to the changing needs of the member districts.
- We believe that all students should be provided with the opportunity and support to reach their potential for academic achievement and independent living.
- We believe that all students should be challenged to learn in a caring, inclusive and flexible environment that appreciates diversity, values life-long learning and prepares students to be successful citizens.
- We believe that high quality professional development combined with educator evaluation is essential for improving educational practice and maximizing student achievement.
- We believe that supporting the social and emotional well-being of our students is essential.
- We believe that through collegiality and shared commitment, we accomplish more collectively than separately.
- We believe that to facilitate the educational process, we need to support families.
- We believe that a variety of opinions will stimulate innovative and creative ideas leading to effective solutions.
- We believe that student assessment and program evaluation are essential for continuous improvement.

### ***Strategic Goals***

- Goal 1:** To provide a continuum of high-quality, technology-enhanced, educational programs and services.
- Goal 2:** To leverage existing, emerging, and innovative technologies to meet the needs of NRC and the districts it serves.
- Goal 3:** To develop, support, and sustain a high-quality effective staff, faculty, and administration.
- Goal 4:** To ensure the financial stability necessary for the continuation, development, and expansion of programs, services, facilities and resources.
- Goal 5:** To establish new, and to strengthen existing mutually beneficial relationships and partnerships.



## Section 1: Governance and General Information

### *Collaborative Statistics*

#### *General Statistics*

Years in Service	38	Member Districts	8
Employees	250	Districts Served	74
Programs/Services	22		
Program Sites	13 – Abington (1), Avon (1), East Bridgewater (2), Rockland (1), Whitman-Hanson (5), and NRC sites (3)		
Vocational Sites	24 – in Abington, Bridgewater, Brockton, East Bridgewater, Hanover, Hanson, Marshfield, Norwell, Pembroke, Raynham, Rockland, Weymouth, and Kingston		

#### *Service Locations* (There may be multiple services per location.)

Districts	BCES	Social Wk	NRCFN	STRIDE	Therapy/ELL	Vision Services
Abington	4	3	1	4	5	2
Avon	2			2	2	
Bridgewater-Raynham	3	3	1		7	
East Bridgewater				1	3	3
Hanover					4	
Rockland	3			4	5	
West Bridgewater		2			2	
Whitman-Hanson		3	1	6	7	2
Non-member Districts	6				15	1
<b>Total</b>	<b>18</b>	<b>11</b>	<b>3</b>	<b>17</b>	<b>50</b>	<b>8</b>

#### *Staff Demographics* (June 30 count)

	FY11	FY12	FY13	FY14
Administrators/Coordinators	13.25	15.27	15.16	14.4
Teachers	18.7	29.25	29.73	26.72
Occupational Therapists	10.37	10.53	10.83	10.88
Physical Therapists	3.15	4.33	4.63	4.17
Speech Therapists	3.18	3.88	3.91	4.34
Aides	18.18	14.81	19.01	14.08
Behavior Consultants: Supervisors	4.5	5.5	3.4	3.4
Lead Educators	2.5	4.5	5	3.4
Educators	0.0	0.0	3	2.4
Technology Staff	0.4	0.4	0.4	.8
Job Coaches	6.55	7.5	5.8	.5.6
Counselors/Social Workers	2.0	4.0	4.01	4.17
Nurses	8.0	7.28	6.57	5.86
Administrative Assistants	11.5	14.5	13.83	12.41
Monitors	15.0	16.0	14	14.6
Drivers	47.0	49.0	52	59.7
Orientation & Mobility	1.0	1.0	.5	.5
Custodian	1.0	1.0	1.0	1.25
<b>Total Staff (FTE)</b>	<b>167.08</b>	<b>189.05</b>	<b>192.78</b>	<b>184.79</b>
DESE Licensure	95%	96%	98%	100%

## Section 1: Governance and General Information

### *Serving Students*

	<b>FY13</b>	<b>FY14</b>
<b>Students Served in NRC Programs (FTE)*</b>		
Multiple disabilities	18.7	22.6
Autism/developmental disabilities	24.4	22.5
Emotional disabilities	51.1	53.8
Substance Abuse and Dependence	12	20
<b>Sub-Total</b>	<b>106.2</b>	<b>118.9</b>
<b>Students Served in NRC Services:</b>		
Community Based Vocational	79.6	77.7
English Language Learners	170	87
Therapies	740	688
Social work interns	240	394
Transportation	337	361
<b>Sub-Total</b>	<b>1566.6</b>	<b>1607.7</b>
<b>Total</b>	<b>1672.8</b>	<b>1726.6</b>

\*Note: this may include a duplicated headcount due to students participating in multiple services.

### *Serving Districts*

Transportation	20	23
Municipal Medicaid	18	18
Grant Writing	12	8
Physical Education	5	5
Professional Development (PD)	56	49

### *Serving District Staff*

Professional Development – Total Participants	1060 staff	859 staff
Professional Development – Total NRC-PD Sessions <sup>PD</sup>	88 sessions	69 sessions
Professional Development – Class Hours Offered <sup>PD</sup>	455 hours	347 hours
Professional Development – Total Training Hours <sup>PD</sup>	15,294 hours	8,811 hours
Behavior and Education Consultation	132 staff	103 staff
Assistive Technology Consultation	132 staff	132 staff

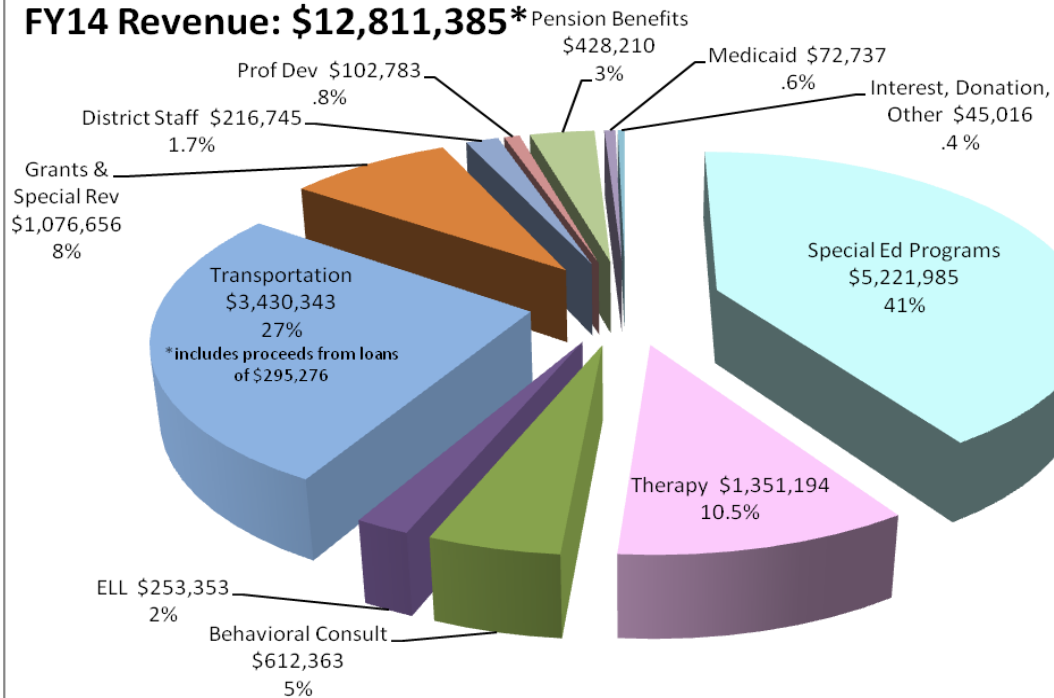
<sup>PD</sup> Does not include use of NRCC by outside organizations.

### *Serving Families*

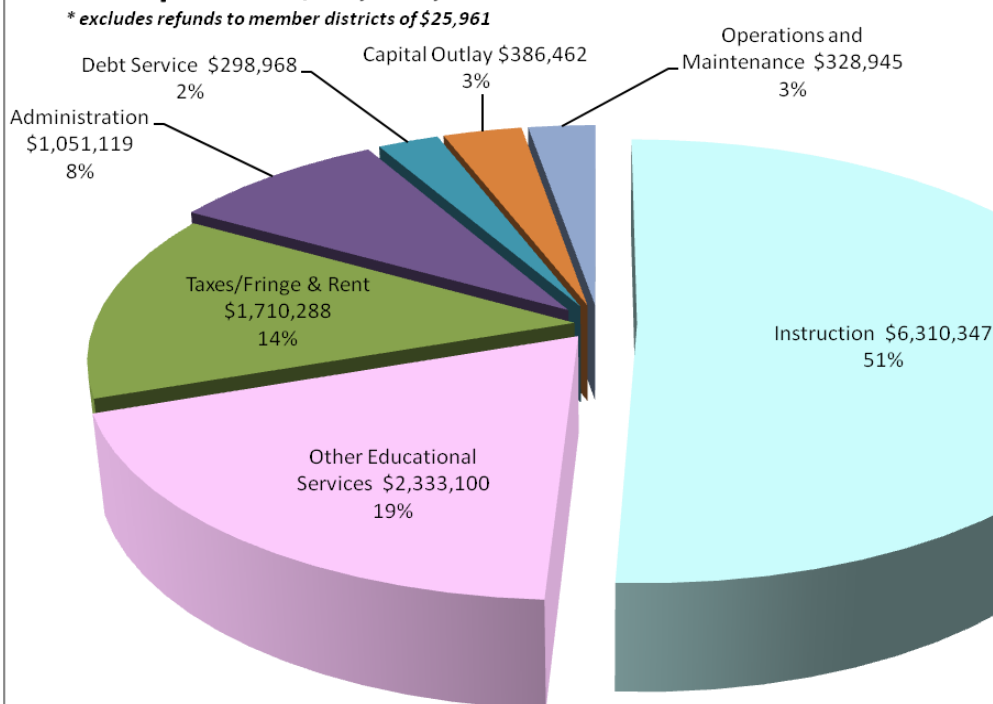
Family Network	140	147
Behavior and Education Consult	37	76 (direct service & consult)
Parent Support Group	15	<b>17</b>
Social Work Program	240	394

## Financial Information

### FY14 Revenue: \$12,811,385\*



### FY14 Expenses: \$12,419,229\*



## ***Section 2: Programs and Services***

North River Collaborative offers the following programs and services (described on subsequent pages) in accordance with its Collaborative Agreement:

- Day school placements (North River School) and other services for students with disabilities (Learning Center Programs)
- Alternative school programs for at-risk students (Independence Academy)
- Community Based Vocational Services
- Behavior Consultation and Education Services
- Therapy Services
- Vision Services
- Social Work Internship Program
- Teachers of English Language Learners (ELL)
- Family services
- Professional Development
- Collaborative Grant Applications
- Municipal Medicaid Reimbursement
- Transportation services
- General education supports and services
- Clinical Evaluations

The programs/services listed above are not all-inclusive; the Board, acting at the request of the Executive Director and/or Members may consider and approve other programs and services to be provided by the Collaborative so long as such programs/services are in the best interest of the Members, and are not inconsistent with M.G.L. c. 40, sect. 4E and 603 CMR sect. 50, et seq, as amended from time to time.

### ***North River School***

North River School's DESE approved day school is a highly structured individualized and therapeutic learning environment for students in grades 5-12, based on the Massachusetts Common Core Curriculum Frameworks, small group instructional settings and multiple vocational opportunities. The therapeutic milieu includes counseling services, a behavior management system based on the principles of collaborative problem solving and natural consequences, functional behavioral assessments, and behavior intervention plans.

A strong home-school relationship is also a critical and an essential part of the program's success. North River School assists students in developing the behavioral and academic skills needed to successfully return to their sending schools. Students receive academic credits toward graduation from their own school districts by completing the course of studies provided at North River School and passing MCAS. North River School provides vocational programming to students in a number of career preparatory areas.

North River Middle School provides a caring environment where students can learn in a safe and comfortable setting. The schedule helps students earn academic credits including core curriculum, life-skills, health and physical education, art, vocational exploration, and 8<sup>th</sup> grade transition to high school.

#### **North River Middle/High School**

525 Beech Street, Rockland, MA 02370

Phone: 781/871-8320

Stephen Folino – Principal



## ***Learning Center Programs***

The **Learning Center for Students with Multiple Disabilities** serves students ages 3 to 22. Many of the students are in wheelchairs and require assistance with activities of daily living. Students frequently require communication programs to assist them with expressive and receptive language skills. Often, the students have visual or hearing impairments. Classrooms follow a functional, experiential curriculum based upon the Massachusetts Curriculum Frameworks for Students with Significant Disabilities (2013). Classrooms are located in member district public schools allowing for placement of students in buildings with similarly aged peers and for access to age appropriate thematic materials. An Integrated Related Services Approach is used; therapists provide individual and small-group services as written in Individual Education Programs, and classroom staff apply recommended therapeutic strategies throughout the week in order to enhance learning.

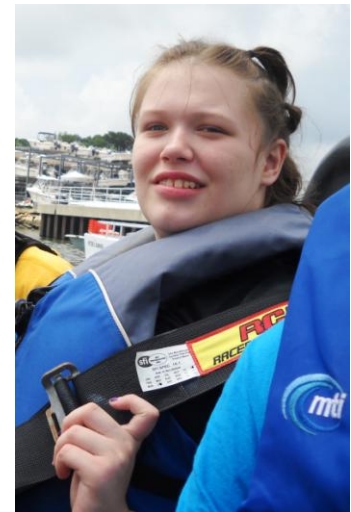
The **Learning Center for Students with Autism Spectrum Disorder** has open enrollment to serve students who would benefit from an integrated, eclectic approach that includes Applied Behavioral Analysis (ABA) techniques, such as Discrete Trial Teaching and Behavior Support Plans, Picture Exchange Communication Systems, and a total communication approach. The goal of the program is to enhance academics, social skills, behavioral regulation, self-care, and play/leisure skills. Instruction, aligned with the Massachusetts Common Core Curriculum Frameworks, is provided to students at their instructional level. An ABA Specialist is an ongoing member of the classroom team. Home/school behavioral support and consultation is available and provided through a team approach that utilizes the skills of the specialist most familiar with the area of need.

### **Learning Centers for Students with Multiple Disabilities** **Learning Centers for Students with Autism & Developmental Disabilities**

Phone: 781/878-6056 (Ext. 103)

Kate Stevens – Coordinator

- **Learning Center Multiple Disabilities (Early Childhood, Primary, Elementary)** and **Learning Center Autism & Developmental Disabilities (Primary)**  
Maquan Elementary School (Rooms 104, 106, and 108), 38 School Street, Hanson, MA 02341  
Phone: 781/618-7290
- **Learning Center Multiple Disabilities (Elementary)** and **Learning Center Autism & Developmental Disabilities (Elementary)**  
Indian Head Elementary School (Rooms 101, 107), 726 Indian Head Street, Hanson, MA 02341  
Phone: 781/618-7065
- **Learning Center Multiple Disabilities (Middle)**  
Gordon Mitchell Middle School (Room 310), 435 Central Street, East Bridgewater, MA 02333  
Phone: 508/378-0488
- **Learning Center Autism & Developmental Disabilities Middle School**  
Whitman Middle School (Rooms 100 and 101), 101 Corthell Avenue, Whitman, MA 02382  
Phone: 781/618-7590
- **Learning Center Autism & Developmental Disabilities High School**  
East Bridgewater High School (Room 129), 43 Plymouth Street, East Bridgewater, MA 02333  
Phone: 508/378-8214 x1290



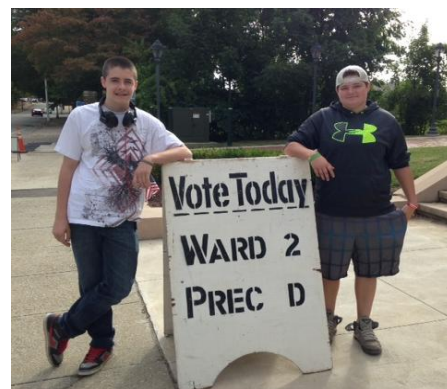


## ***Independence Academy: Recovery High School***

**Independence Academy (IA)** is an alternative multi-service secondary school serving adolescents with substance abuse and dependence issues. The program is one of only four in Massachusetts funded through a grant from the MA Department of Public Health. School districts pay the average per pupil expenditure to support their students in this program that would not exist without these funds.

Independence Academy offers a full rigorous academic program leading to high school graduation, as well as numerous service components that support a student's commitment to recovery and healthy living, including an on-site recovery counselor, recovery support groups, health and wellness curriculum and activities, Intensive Outpatient Counseling (IOP) on site provided by High Point Treatment Center, partnerships with Old Colony YMCA, and Massasoit Community College, as well as other community service agencies.

The goal of Independence Academy is to provide young men and women of Southeastern Massachusetts who are struggling with drug and alcohol abuse, the opportunity to break free from addiction and dependence and discover their true potential by providing a school that simultaneously focuses on high academic expectations, while creating a culture that promotes resiliency. Using sound resiliency research as its guide, IA strives to cultivate the following characteristics in every student: optimism, faith and hope in the future, pro-social behavior, confidence and knowledge of individual strengths, and a willingness and desire to set and achieve goals. IA staff strives to provide students with adult role models and social supports in and out of school.



Consistent with the Massachusetts Curriculum Frameworks, Independence Academy curriculum's primary responsibility is to educate its students to communicate effectively in society. To fulfill that responsibility, the instruction and curriculum help students to develop skills to communicate and present ideas clearly and persuasively in order to think critically and analytically in a global and pluralistic society. Our small class size offers classes that encourage students to be highly motivated, accept the challenge of an academically rigorous curriculum, work independently, and meet the pace of a technological changing and challenging world.

Completing its second full academic year in 2014, Independence Academy has enrolled 49 students since opening its doors in January of 2012. With an average length of stay of seven ½ months Independence Academy has helped a number of high school students regain their freedom and discover their potential.

### **Independence Academy**

460R Belmont Street, Brockton,  
MA 02301

Phone: 508/510-4091

Richard Melillo – Principal





## ***Community Based Vocational Program***

The Community-Based Vocational Program opens new doors in various vocational areas for students with special needs. For many, this is their first introduction to the world of work. Students are matched to appropriate community-based worksites for job skills training. Students work as volunteers one to five days a week, accompanied by a qualified job coach who remains on site for the duration of the day. Frequently students work alongside employees of the worksite, learning directly from them what skills are needed to accomplish the job. The job coach oversees the quality of all work and expands job responsibilities as students' progress in their skill level. To provide a smooth transition to adult living upon graduation, the program coordinator and the supervisor support students and families through their extensive transition expertise and an understanding of funding mechanisms and agencies available in the region. Finally, upon request of the district, in-depth vocational transitional assessment is available for each student regarding work readiness and performance skills.

### **Community Based Vocational Services**

East Bridgewater High School,  
11 Plymouth Street, East Bridgewater, MA 02333  
Rockland High School  
52 MacKinlay Way, Rockland, MA 02370  
Phone: 781/871-1589  
Kathy Battles – Coordinator



## ***Summer Work and Learning Program***

The North River Collaborative Summer Work and Learning Program is an innovative summer program offering a broad range of transition services for students between the ages of 14-22 with intellectual impairments, developmental disabilities, behavioral challenges and autism. The program is designed for students to attend one or more summers and is differentiated for students ages 14-17 and 18-22. The program is located at Rockland Middle/High School and other community-based vocational sites. A broad range of transition services are tied to academic support and remediation for students through hands on instruction and opportunities for work experiences such as animal services, horticultural, building maintenance, shipping and receiving, office practices, and food service.

Students participate each day in a variety of activities offering instruction in life skills for independent living including: daily living skills (e.g., managing money; use of common household tools/appliances; time management; personal health and safety; basic meal preparation; leisure/recreation activities; community experiences); social thinking skills; job exploration (e.g., exploring training opportunities and job placement; developing/maintaining appropriate work skills and behavior); and academic tutoring.

### **Summer Work and Learning**

The Almshouse, 198 Spring Street, Rockland, MA 02370  
Phone: 781/878-6056 (Ext. 114)  
Edwin Walsh – Assistant Executive Director

## ***Behavioral Consultation and Education Services***

Behavior Consultation and Education Services support includes extensive training and ongoing support in the area of Developmental Disabilities, Autism Spectrum Disorders, Applied Behavior Analysis treatment and intervention approaches, community and school based support services. Staff has extensive experience in service delivery to children with Autism Spectrum Disorders, other disabilities and typical students experiencing difficulties with behaviors that interfere with learning and social relationships. In addition to responsibilities of assessments and program design, Behavior Analysts on staff provide supervision and training to all educators and lead educators working directly with students, staff, families and community partners.

Staff members focus on facilitating the development of each child's skills in the area of communication, social/ emotional, academics, receptive and expressive language, leisure/play, adaptive behavior, and activities of daily living. A strong emphasis is placed on the use of research based Applied Behavior Analysis (ABA) strategies including Discrete Trial Instruction (DTI) and Natural Environment Teaching. Strategies and techniques incorporated may include: visual supports, social stories, and behavior support plans. The home based services provide parents and other caregivers training in techniques to teach, promote, and manage skills and behaviors at home and in the community.

Using a tiered staff support model, NRC professionals train classroom staff in all aspects of ABA services in order to best meet students' needs and expand the districts' ability to support students in the least restrictive environment. Rapid generalization of learned skills and behaviors is accomplished when staff is trained to provide consistent instruction during both DTI and natural environment teaching times.

### **Behavior Consultation and Education Services**

The Almshouse, 198 Spring Street, Rockland, MA 02370

Phone: 781/878-6056 (Ext. 120)

Ellyn Salkin – Coordinator

## ***Therapy Services***

North River Collaborative provides **Occupational, Physical and Speech Therapy Services** within 38 public school buildings in nine school districts and to its Learning Center for Students with Multiple Disabilities, and Learning Center for Students with Autism and Developmental Disabilities programs. Therapy staff are dedicated to excellence in student service, committed to facilitating optimal curriculum access to all in our care, and to providing high quality consultation services to parents and educational staff in order to maximize student success. At each location, therapists are integral members of a multidisciplinary team which facilitates student progress through coordination of services. More than 30 licensed Physical, Occupational and Speech Therapists, most with advanced degrees and certifications, participate in monthly meetings and numerous professional development activities in order to enhance knowledge and stay current with the latest research. Therapists provide each student with service guided by the latest developments in therapeutic, rehabilitative, and educational practice.

### **Therapy Services**

The Almshouse, 198 Spring Street, Rockland, MA 02370

Phone: 781/878-6056 (Ext. 107)

Clarice Doliber – Coordinator

## ***Services for Students who are Visually Impaired***

### **Teachers of the Visually Impaired**

North River Collaborative contracts with Teachers of the Visually Impaired to provide program-based consultative and direct services to students with visual impairments. The Collaborative also works with member/non-member district towns to provide itinerant vision services to students with visual impairments who are attending district schools.

Teachers of the Visually Impaired provide: functional vision assessments; technology assessments and instruction; consultation to staff and parent/guardian; Braille Instruction; compensatory skill development (e.g., large print, optical devices, etc.); life skills (e.g., daily living skills, social interaction skills, recreation and leisure); and production and ordering of materials.

### **Orientation and Mobility**

North River Collaborative provides consultative and direct services to students with visual impairments from an Orientation and Mobility Instructor. NRC works with member/non-member school districts to provide itinerant Orientation and Mobility services to students with visual impairments who are attending district schools.

Services provided by the Orientation and Mobility instructor may include: Functional Travel Assessments, consultation to staff and parent/guardian, travel instruction in school and community settings, compensatory skill development (e.g., low vision aids, use of other senses, spatial relationships) and life skills training (e.g., daily living skills, social interaction skills, recreation, and leisure).

### **Summer Program**

North River Collaborative offers the only summer day program in a public school setting on the South Shore for students with visual impairments. Students in the program are legally blind and attend public schools during the school year. The VIP summer program addresses the goals outlined in each student's Individualized Education Program (IEP) and the areas of the Expanded Core Curriculum for Children who are blind and visually impaired in order to prevent substantial regression. Staff and therapists (including an Orientation & Mobility specialist) provide direct services through individual and small group instruction.

### **Vision Services**

The Almshouse, 198 Spring Street, Rockland, MA 02370

Phone: 781/878-6056 (Ext. 107)

Clarice Doliber – Coordinator

## ***Social Work Internship Program***

NRC's Social Work Internship Program provides school-based social work services to help students and their families face a complexity of challenges in order to foster competency in all areas central to children's lives – academic, social and behavioral. The consultation process establishes and implements interventions to meet students' needs, enhances referring teachers' effectiveness related to social/emotional development of children, and facilitates a functional "bridge" relationship between home and school.

### **Social Work Internship Program**

The Almshouse, 198 Spring Street, Rockland, MA 02370

Phone: 781/878-6056 (Ext. 302)

Beth Litchfield – Coordinator

## ***Family Services***

### **NRC Family Network**

The **NRC Family Network** recognizes that parents are their child's first and most influential teacher. All of the activities are offered with the goal of helping parents build a warm, nurturing family that will support the child's social and emotional growth. NRC Family Network helps parents enrich their child's "learning through play" experiences by providing opportunities for parents and children to engage in creative play endeavors. Education workshops and information about local resources are provided to help parents understand the developmental needs of their children and enhance their ability to meet those needs. Additionally, family recreational activities and discussion and support groups help parents build connections with other parents so they can support each other in their parenting journey.

All of the programs are free and are held at the Family Center in Abington and at a variety of community locations in our member districts. Our bi-monthly newsletter includes parenting tips, information about local resources, and a calendar of events. Newsletters are emailed directly to families on the e-mail list; paper copies are available at local libraries, Head Start programs, and WIC offices. The NRC Family Network is funded by the Massachusetts Department of Early Education and Care's Coordinated Family and Community Engagement grant program through a contract with Self Help Inc.

### **NRC Family Network**

North School, 171 Adams Street, Abington, MA 02351

Phone: 781/681-9736

Rosemary Chretien – Coordinator



## ***Teachers of English Language Learners***

North River Collaborative provides **English Language Learner (ELL)** services to its member districts. The teachers offer assistance to students whose native language is other than English in the development of listening, speaking, reading, and writing skills in English. ELL services are currently provided to more than 170 students during the academic year. Referrals are made through the individual district's ELL Coordinator.

When a district determines that a student requires English language instruction, it is provided in alignment with the Massachusetts Curriculum Frameworks 2011 and the World-Class Instructional Design and Assessment (WIDA) English Language Development Standards. The ELL teacher provides appropriate instruction in language variations, phonology, morphology, syntax, semantics, and pragmatics. Instructional



## Section 2: Programs and Services

methods are employed that are appropriate for the maturity and skill level of students. Student assessment is conducted regularly, with written quarterly progress reports and other reports completed as needed.

Since carryover in the classroom is imperative for student success, the ELL teacher coordinates instruction with classroom activities and provides consultation to classroom teachers to ensure a comprehensive service delivery program for each student. Our teachers also confer with parents to help them better understand the school program and their student's progress toward accomplishing stated goals.

The North River Collaborative's English as a Second Language Program currently has four ELL teachers. Our dedicated staff members keep current with knowledge in their field by participating in high quality professional development. ELL teachers participate in monthly staff meetings to facilitate communication and assist the classroom teacher in meeting the needs of students.

### **English Language Learning (ELL) Services**

The Almshouse, 198 Spring Street, Rockland, MA 02370

Phone: 781/878-6056 (Ext. 107)

Clarice Doliber – Coordinator

## ***Professional Development***

North River Collaborative is committed to providing high quality professional development programs based on current research and best practices that focus on improving the learning of all students. NRC's decisions about the selection/identification of programs and courses, audience, scheduling, duration, and implementation factors are driven by research-based standards for professional learning, such as those identified by Learning Forward and the Massachusetts Department of Education.

Professional development (PD) offerings for North River Collaborative and district staff are determined based on ongoing and newly identified needs of our member districts, needs of low-incidence educational staff, state and federal mandates across the education landscape, emerging issues, and current educational best practice. Curriculum Coordinators and Special Education Directors from each member district and NRC Program Coordinators work to collaboratively plan programs that address collective needs. Programs are designed to focus on knowledge and skill development to impact student learning. When educators from many school districts participate in professional development training together, they have the opportunity to share with and learn from one another, often discovering a synergy that results in understanding, growth, and solutions that were unanticipated.

Professional development training and support are provided to NRC and district educators in order to:

- Continue to improve educational practice and maximize student achievement;
- Support supervision and evaluation to improve instruction;
- Improve curriculum and content knowledge, and address pedagogy with a specific emphasis on differentiation, practices regarding assessment, and progress monitoring;
- Address the issues of mental health, behavioral issues, and student safety;
- Address the individual needs of students including students with disabilities and English Language Learners (ELLs); and
- Provide programs locally and therefore are convenient for district staff to attend.

### **North River Conference Center**

525 Beech Street, Rockland, MA 02370

NRCC Phone: 781/616-6086

Almshouse Office PD Phone: 781/878-6056 (Ext. 102)

Deborah White – Coordinator



## ***Collaborative Grant Applications***

NRC has spearheaded the procurement of grant and foundation funding through agencies such as the Massachusetts Department of Education, the United States Department of Education, the Massachusetts Commission for the Blind, the United Way, the Massachusetts Mechanics Charitable Association, the Local Arts Lottery Councils, and other public/private foundations and organizations. Below is a list of successful grants written and implemented by North River Collaborative on behalf of member districts:

### **Carol White Physical Education Grant**

Almost two million dollars were awarded over three years through the Carol White Physical Education Grant to the North River Collaborative as part of their Students Taking Responsibility for Individual Diet and Exercise (STRIDE) Initiative. This initiative targeted 12,085 students (grades K-12) in 22 schools in Avon, Abington, East Bridgewater, Rockland and Whitman-Hanson.

STRIDE implemented a comprehensive model with three primary goals: to increase the percentage of students who engage in 60 minutes of daily physical activity; to increase the percentage of students who achieve age-appropriate cardiovascular fitness; and to improve instruction about and access to healthy nutrition. These goals were addressed by providing the following services at no cost to the districts:

- one physical educator in each community to increase the time for physical education,
- opportunities for physical activity during out-of-school time, both before and after school
- increased access to nutritious foods in school, increased instruction in nutrition, and review and update of curriculum and appropriate policies related to physical activity and nutrition.

By improving physical education and nutrition curriculum and instruction, and engaging the school, parents, and the community, STRIDE coordinated a team approach to wellness. Ultimately, the goal is to help our students take responsibility for their individual diet and exercise to find their own paths to healthy eating and a physically-fit lifestyle.

### **Mass Commission for the Blind**

The VIP After-School Program is an offering provided at no cost to school districts and the students they serve thanks to a contract that North River Collaborative has with the Massachusetts Commission for the Blind. The program serves South Shore students ages 5-14 who are legally blind and registered with Massachusetts Commission for the Blind. This program provides opportunities for students to socialize with other visually impaired peers. Activities such as horseback riding, swimming and exercise as well as special events (concerts, theater, and museums) are scheduled for after school, school vacations, and weekends. Professional staff (Teacher of the Visually Impaired) and volunteers provide a staff to student ratio of 1:4, maintaining a safe learning experience.

### **Professional Practice Innovation Grant**

Through the support of a Professional Practice Innovation Grant, the seven school districts of Abington, Avon, Bridgewater-Raynham, Hanover, Rockland, and West Bridgewater, and Whitman-Hanson collaborated to improve student achievement in Science, Physical Education, Art, and Music. The project implemented an innovative process for the sharing of curriculum and assessment development, tied to Massachusetts Curriculum Frameworks, across seven school districts. These districts cooperatively identified Common Course Objectives (CCOs) for nine to eleven courses and ensure curriculum alignment with these CCOs, and including writing-to-text. Districts will use or adapt the assessments as their own District-Determined Measures (DDM), thereby complying with the new state regulations for educator evaluation. By working on these documents collaboratively and sharing experts across districts and disciplines, the rigor of the work product was enhanced. The use of these common assessments across multiple districts will increase the validity of the resulting products.

Twenty-six expert district representative teacher leaders and administrators were organized in content-area learning communities to collaboratively develop subject-area pre/post assessments. As part of



## Section 2: Programs and Services

content-area teams, participants completed seven days of professional development focused on:

- Assessment literacy and design;
- Development of CCOs, test items, scoring rubrics, and implementation protocols; *and*
- Validation of assessments as teams and make curriculum modifications to address identified gaps in student learning.

Professional development enhanced participants' knowledge of curriculum, planning, and assessment practices, as well as their repertoire of strategies to develop and use performance assessments to measure student learning, including the use of pre/post assessments that incorporate writing-to-text. District representatives worked on assessments collaboratively, both face-to-face and through a web-based, asynchronous discussion platform. Districts will have new content-area writing assessments/prompts with rubrics and exemplars that can be adopted or adapted across the curriculum to serve as required multiple measures of student learning (DDM).

This innovative project includes seven school districts, directly involved 28 teacher leaders and administrators, but has the potential to exert an immediate positive impact on the professional growth of 556 educators in these content areas. As a result, the learning of almost 19,000 students will be impacted.

### Title III Consortium Grant

Through the support of the Title III Consortium Grant, six member school districts with low-incidence ELL student populations are collaborating to improve services for Limited English Proficient (LEP) students. Participating districts are: Abington, Avon, Bridgewater-Raynham, Rockland, West Bridgewater, and Whitman-Hanson. Funding supports three key strategies: supporting parent/family communication, tutoring for ELL students, and professional development for district educators.

- Parent support. Nine ELL educators collaborated to develop and implement parent meetings and workshops to promote home/school communication and family literacy. Parent Nights were presented in each district during the spring 2014 and in August 2014 for Back-to-School readiness. Additionally, a common ELL website was developed for use across the districts to support home/school communication; access will be linked to each districts' own webpage and include common and district-specific information.
- Tutoring. ELL students receive individual and small-group tutoring before/after school.
- Professional development. The three-day professional development workshop titled "*Introduction to the WIDA Framework & Application to Lessons for ELLs*" was offered for educators and administrators.

## ***Municipal Medicaid Reimbursement***

School Based Medicaid Billing has become a way for cities and towns to recoup dollars for money spent on special education programs if a student is receiving special education services and is eligible for Mass Health. Direct Services Claiming provides school districts an opportunity to be reimbursed for furnishing medically necessary services to eligible Mass Health students pursuant to an eligible IEP. North River Collaborative offers online document and reporting applications for Medicaid billing customers.

Administrative Activities Claiming allows school districts to be reimbursed for participating in activities that support the administration of the state's Medicaid program. NRC is familiar with both school and town governance and aware of confidentiality and privacy issues, including HIPAA and FERPA, as well as the necessary record keeping required by districts, towns, and the Office of Medicaid. An annual Cost Report reconciles 12 months of direct service and administrative actual cost.

### **Participating Districts**

Abington	Cohasset	Fairhaven	Hingham	Norwell	Rockland
Avon	Duxbury	Halifax	Kingston	Pembroke	Scituate
Canton	East Bridgewater	Hanover	Marshfield	Plympton	Silver Lake

### **Municipal Medicaid Reimbursement**

The Almshouse, 198 Spring Street, Rockland, MA 02370

Phone: 781/878-6056 (Ext. 105)

Michael Laliberte – Director of Business and Finance

### ***Southeast Transportation Network***

The Southeast Transportation Network serves more than 350 students in 23 school districts of North River Collaborative, Pilgrim Area Collaborative, and South Shore Educational Collaborative. Given the fiscal challenges and the growing concern for student safety, North River Collaborative is coordinating this program to obtain cost effective, quality transportation for students with special needs who attend public and private special education programs in the greater Boston/Southeastern Massachusetts region. Through the Network, NRC began providing transportation with the opening of school in September 2007.

#### **Participating Districts**

Abington	Halifax	Kingston	Plymouth	West Bridgewater
Braintree	Hanover	Marshfield	Randolph	Weymouth
Brockton	Hingham	Milton	Rockland	Whitman-Hanson
Carver	Holbrook	Norwell	Scituate	
Cohasset	Hull	Pembroke	Silver Lake	

#### **Southeast Transportation Network**

The Almshouse, 198 Spring Street, Rockland, MA 02370

North School, 171 Adams Street, Abington, MA 02351

Phone: 781/878-6056 (Ext. 160)

Ann Terrill – Coordinator

### ***General Education Supports and Services***

#### **Virtual High School**

North River Collaborative offered districts the opportunity to provide online courses to their students. This expanded their general education course offerings to students who want courses not offered in their high school programs, or students who have scheduling conflicts. Districts that participated include: Abington and West Bridgewater. Due to low participation the program is not anticipated to be offered during FY15.

### ***Clinical Evaluation Services***

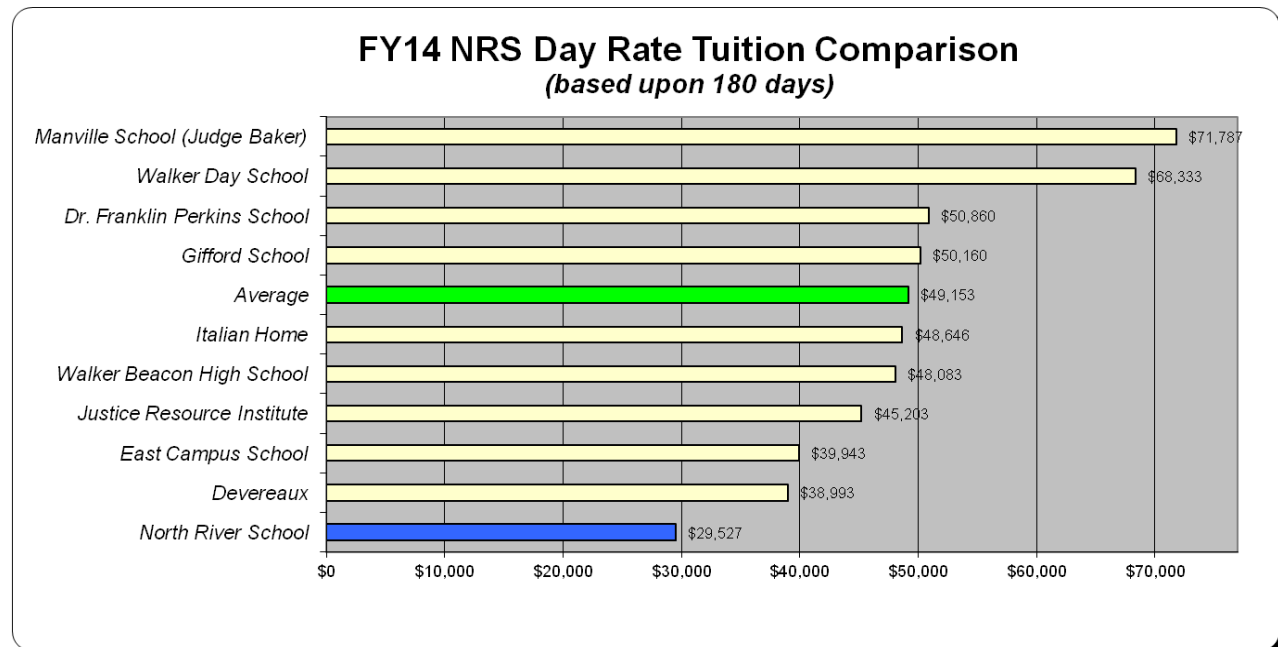
Clinical Evaluation Services were not offered in FY14 due to discontinuation of the program at this time.

## Section 3: Cost Effectiveness of Programs and Services

The following tuition comparisons represent programs in the geographic region of North River Collaborative which member districts typically use when out-of-district placements are needed for students of a particular disability. The daily rate for private schools is the approved OSD rate. The daily rate is then multiplied by 180 days to establish an equivalent tuition across programs, regardless of days of operation of the program. Additionally, there are savings to districts in transportation to program locations that are closer to their town which are not reflected in the charts below.

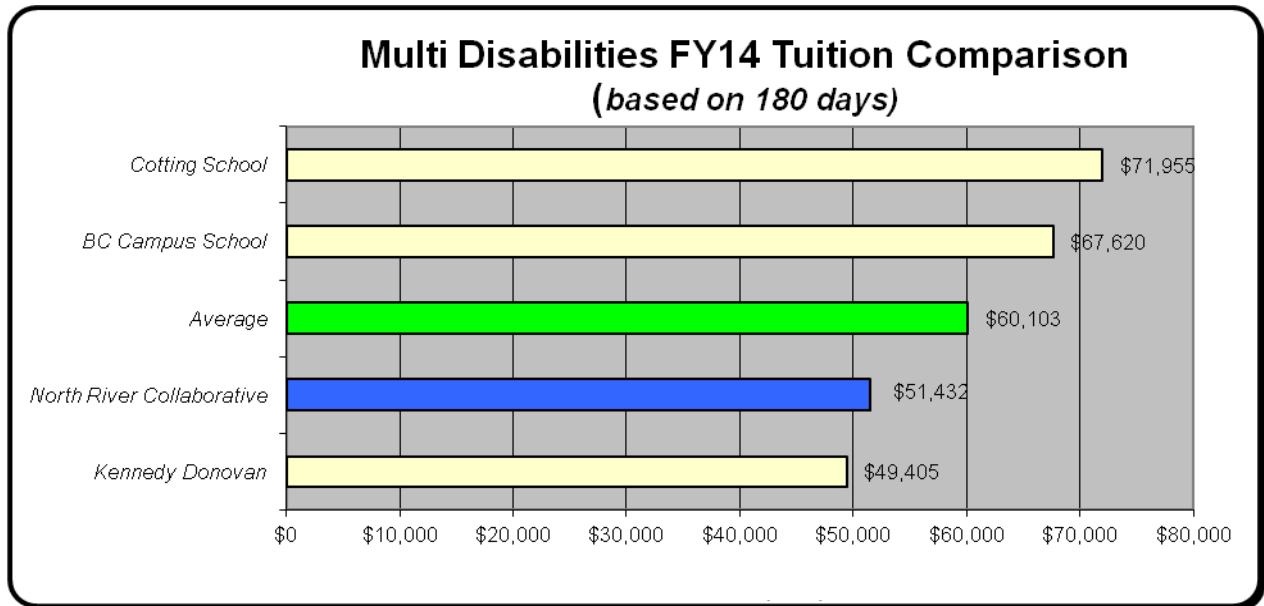
### North River School

North River School's tuition is \$19,626 less than the average private school tuition which member districts typically use for a similar student profile.



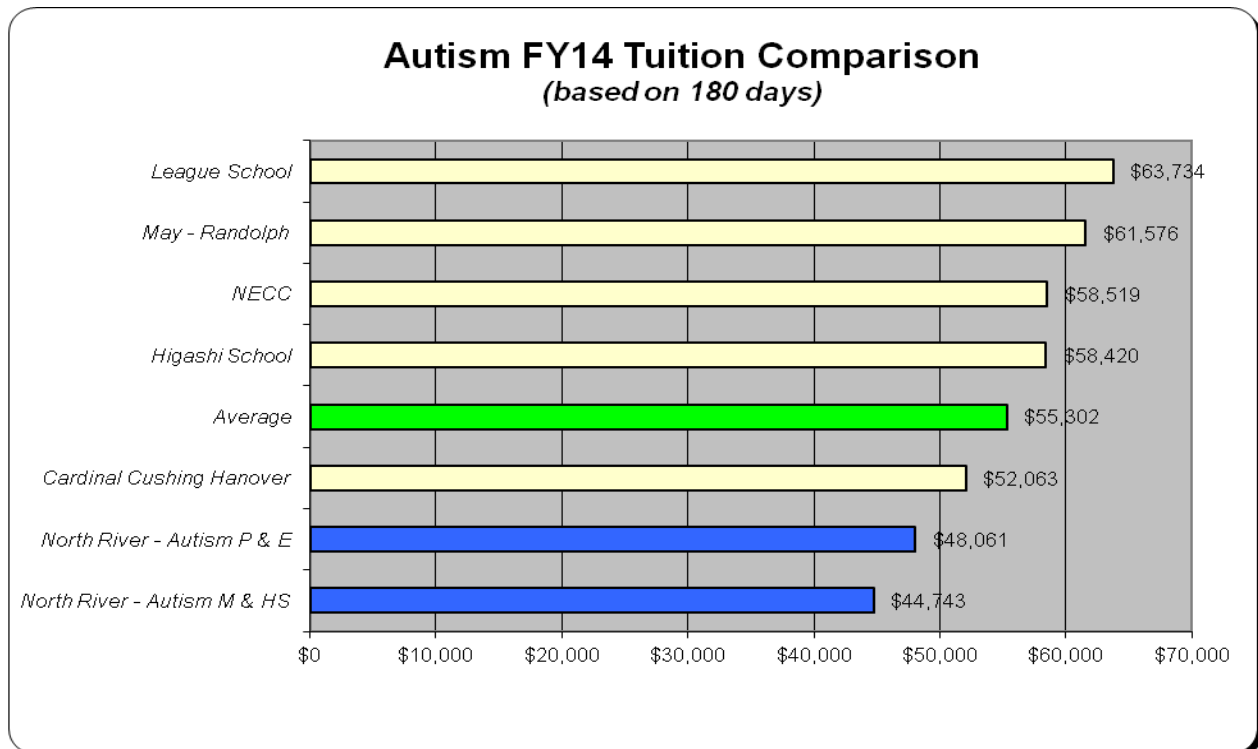
## *Learning Center for Students with Multiple Disabilities*

The Learning Center for Students with Multiple Disabilities' tuition is \$8,671 less than the average private school tuition which member districts typically use for a similar student profile.



## *Learning Center for Students with Autism*

The Learning Center for Students with Autism tuitions are \$7,241 and \$10,559 less than the average private school tuition which member districts typically use for a similar student profile. It should be noted that NRC has two levels of tuition for students with autism based on staffing needs. Where similar variances in rate were observed in comparable programs, the comparable rate was used.



## ***Independence Academy***

North River Collaborative's Independence Academy allows multiple school districts to provide a comprehensive Recovery High School alternative program to at-risk students with substance abuse and dependence diagnoses. This school is a regional program and allows school districts to access services that would not otherwise be available to their students. Funding for this program is provided through shared contributions by the Department of Public Health (DPH) and the local school districts. The DPH provides funding in the amount of \$500,000 annually; the school districts' contribution is the average per pupil expenditure as determined by the Department of Elementary and Secondary Education.

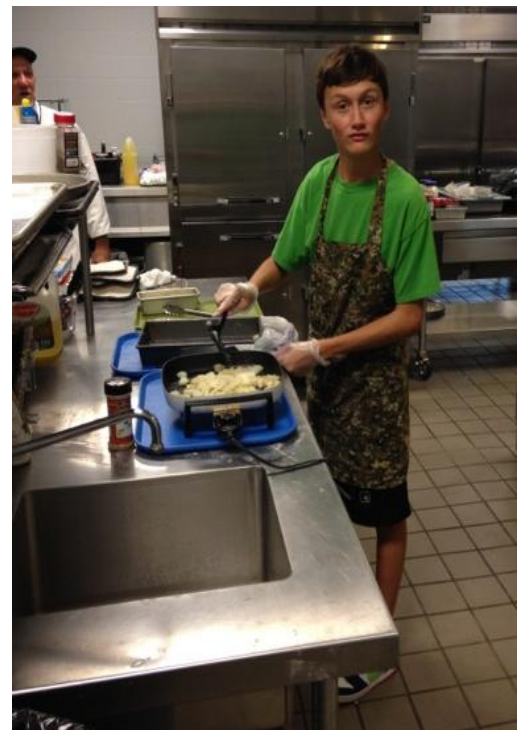
## ***Community Based Vocational Program***

North River Collaborative's Community Based Vocational Program allows multiple school districts to provide a comprehensive program to students with disabilities by pooling resources and students in this program. A broad range of transition services are provided to each student and placement is available in 17 different job sites. If each district provided this program on its own, the range of job sites would need to be less extensive, student choice would be reduced, and options would be limited. By bringing these students into one collaborative program, the ability to place a student in a job site that matches his/her interest and skill level is highly enhanced.



## ***Summer Work and Learning Program***

North River Collaborative's Summer Work and Learning Program allows multiple school districts to provide a comprehensive summer program to students with disabilities through a combined staffing model. A broad range of transition services are tied to academic support and remediation for students through hands-on instruction and opportunities for work experiences such as animal services, horticultural, building maintenance, shipping and receiving, office practices, and food service. If each district provided this program individually, the range of job sites would need to be narrower, student choice would be reduced, and options would be limited. By bringing these students into one regional program, the ability to place a student in a job site that matches his/her interest and skill level is highly enhanced.



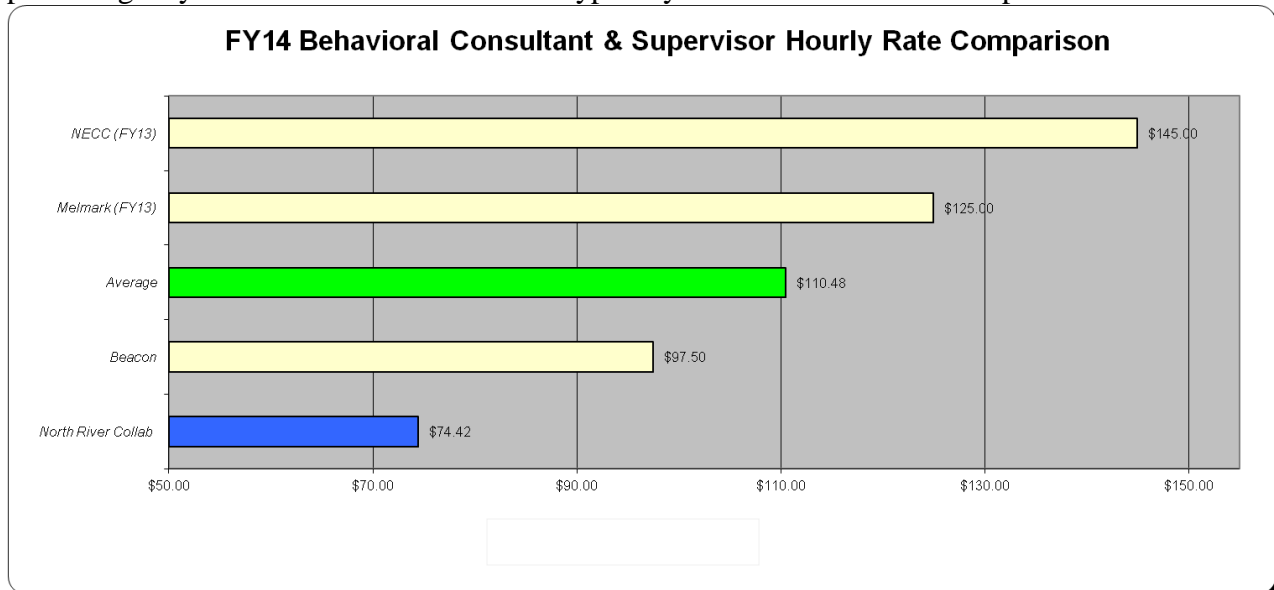


## ***Behavior Consultation and Education Services***

The design of the Behavior Consultation and Education Services program is to support districts to address the needs of their students with autism or other disabilities that require ABA services. As a result of the program, district capacity is increased and they report savings from including students in their own school programs rather than placing them in out of district programs.

The hourly rate comparisons include collaboratives and private agencies that provide services in the geographic region of North River Collaborative. The rates are provided by the collaboratives themselves, and by special education directors as costs they incurred. As can be seen below, the hourly rate for behavioral consultation services is considerably below that of the average of other providers. In addition, there is considerable administrative support given to the district to ensure that services match the needs of the students.

The Behavioral Consultation and Education Services hourly rate is \$36.06 less than the average private agency rate which member districts typically use for a similar student profile.



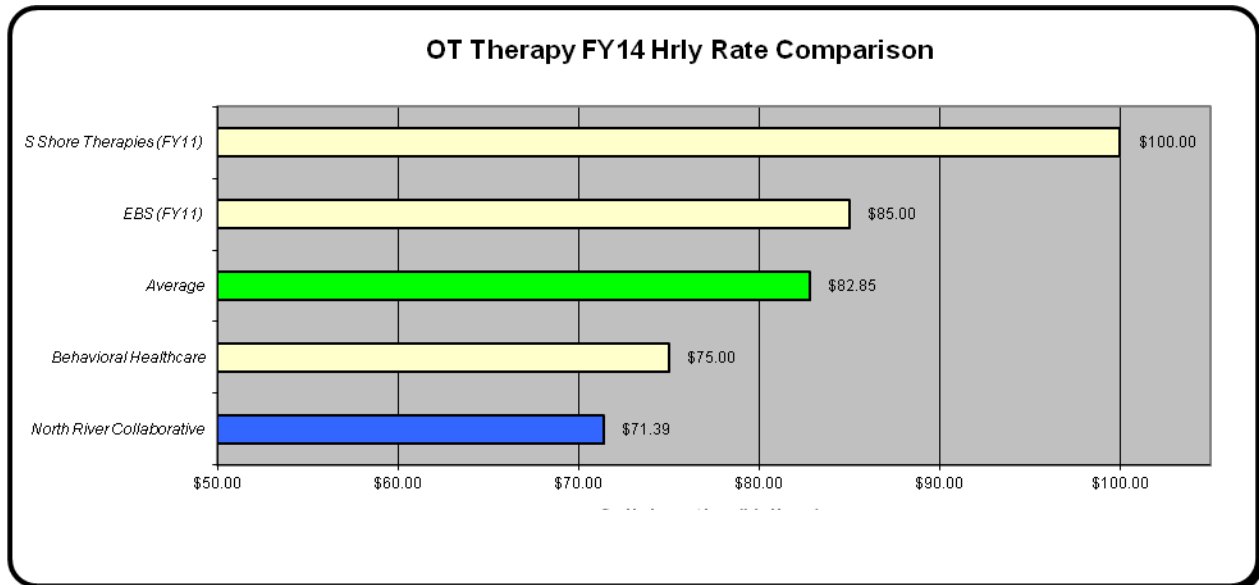


## Therapy Services

The hourly rate comparisons include private agencies that provide services in the geographic region of North River Collaborative. As it was challenging to gather these rates, the chart below includes comparisons to rates that go back as far as 2011. The hourly rate for therapy services is considerably below that of the average of other providers even when older rates are compared. In addition, NRC provides considerable administrative support to the districts to ensure that services match the needs of the students but are not excessive to that need.

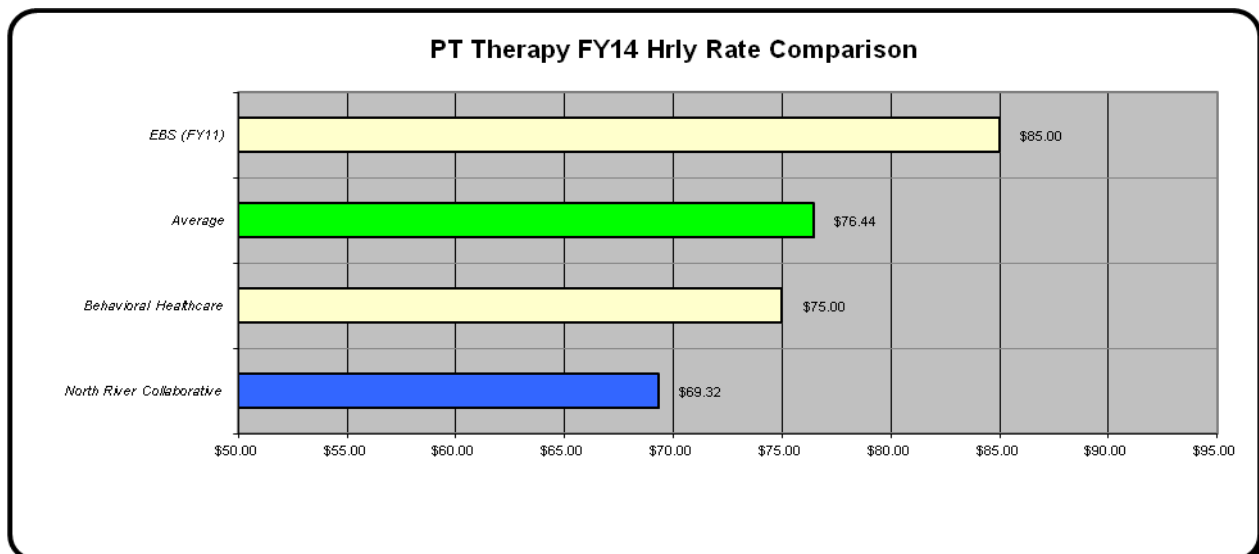
### Occupational Therapy Services

The Occupational Therapy Services hourly rate is \$11.46 less than the average private agency rate which member districts typically use for a similar student profile.



### Physical Therapy Services

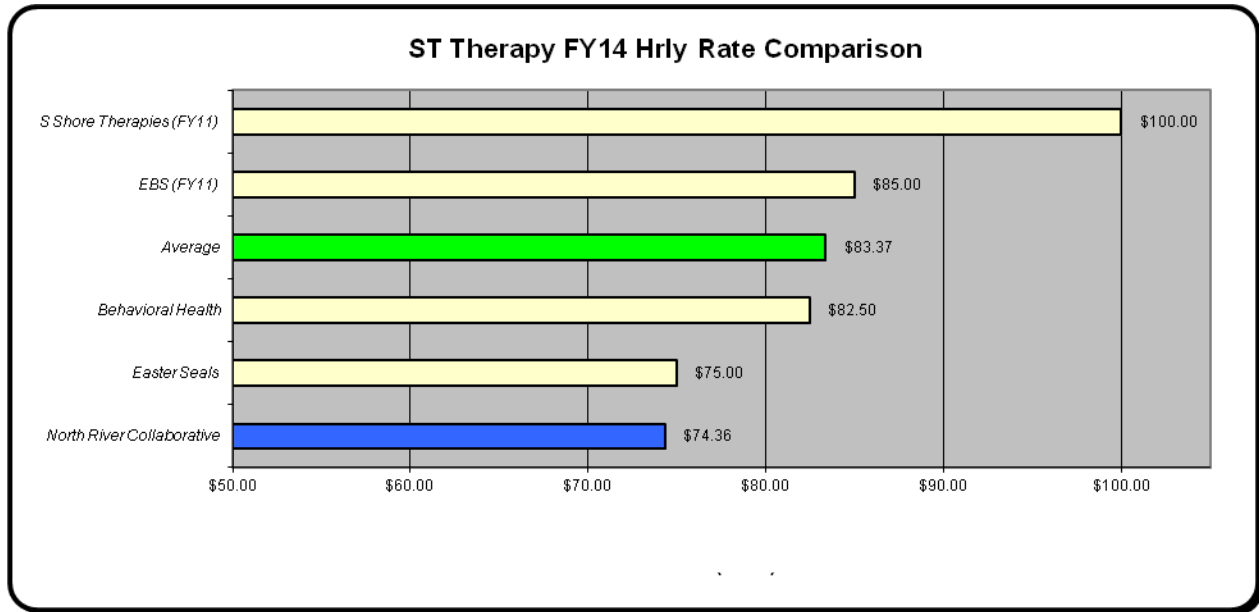
The Physical Therapy Services hourly rate is \$7.12 less than the average private agency rate which member districts typically use for a similar student profile.



### Section 3: Cost Effectiveness of Programs and Services

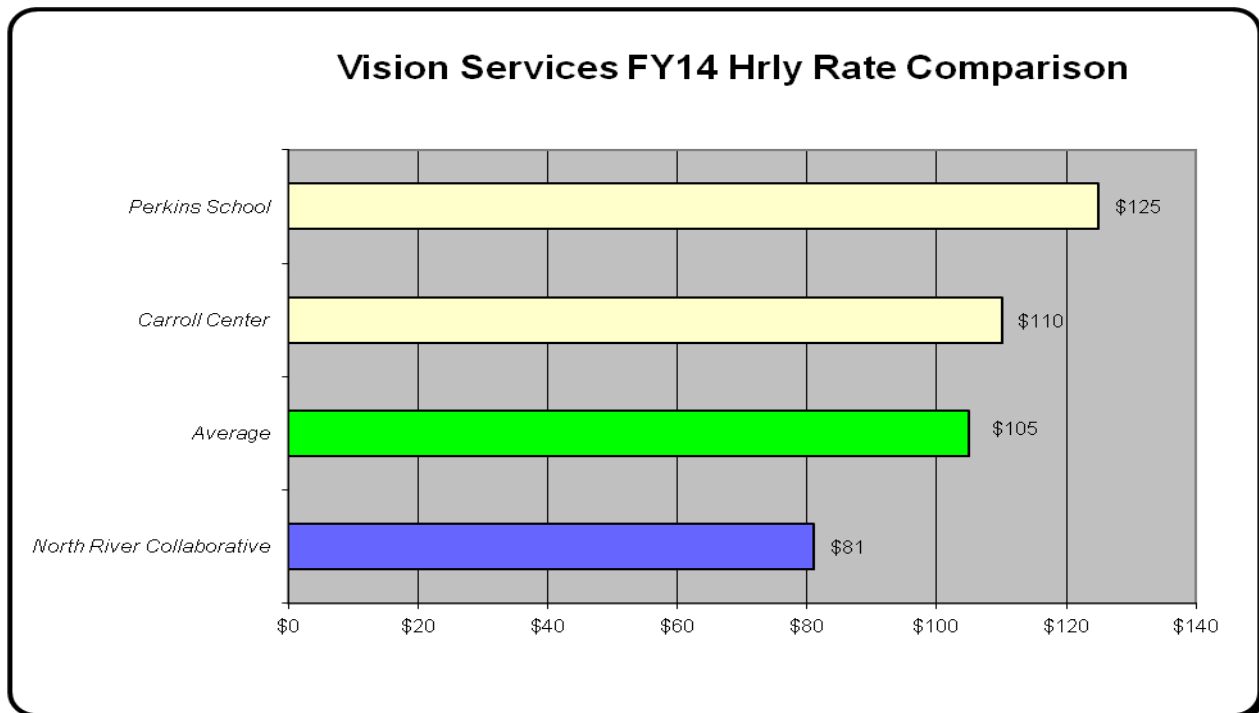
#### Speech Therapy Services

The Speech Therapy Services hourly rate is \$9.01 less than the average private agency rate which member districts typically use for a similar student profile.



#### Vision Services

The hourly rate comparisons include private agencies that provide services in the geographic region of North River Collaborative. The hourly rate for vision services is considerably below that of the average of other providers. The Vision Services hourly rate is \$24.00 less than the average private agency rate which member districts typically use for a similar student profile.



### ***Social Work Internship Program***

North River's Social Work Internship Program provides school districts with low-cost counseling services for students who are at-risk. By pooling resources to provide an LICSW for supervision of school based graduate level interns, the schools are able to offer counseling to students who would otherwise not be able to receive it. Coordination and interface with colleges and universities, families and school staff are all included in the program.

### ***Teachers of English Language Learners***

Many school districts in North River Collaborative have low numbers of students for whom English is not their first language. Additionally, the population is often transient, with students moving in and out of districts on a frequent basis. It is difficult for districts to maintain qualified teachers on their staff to address these less than predictable needs when there is no reasonable assurance of a job from year to year due to this fluidity of need. Because the North River staff is shared in an itinerant nature, school districts can be relieved of the costs of staff if needs change through the year(s). By contracting this service through North River, the districts can maintain that year-to-year fluidity and do not incur unneeded costs. In addition, the cohort of teachers who work through the Collaborative, along with their program coordinator, provide combined oversight and administrative support saving the districts some of the administration and coordination costs for these services.

### ***NRC Family Network***

North River Collaborative provides services to families with children birth through age four, at no cost. The NRC Family Network is funded by the Massachusetts Department of Early Education and Care's Coordinated Family and Community Engagement grant program through a sub-contract with Self Help Inc.

### ***Professional Development***

Professional development offered through the Collaborative is cost effective for districts.

- Grant funding supports PD for district and NRC staff. During FY14 a total of 347 hours of training were offered; 34.6% of the hours were supported through grant funding (e.g., PPI, Title III, and STRIDE).
- High-quality programs are offered that would be cost prohibitive for districts to offer individually. NRC programs allow districts to share the expense and enroll the number of staff they need to send, thus controlling their costs.
- Specific needs of local districts are addressed through the design and selection of programs (e.g., mental health, technology integration, educator evaluation).
- District capacity is expanded by NRC organizing appropriate and responsive training that is easily accessible for their staff members, usually at a lower rate than other public offerings.

### ***Collaborative Grant Applications***

North River Collaborative has a history of successfully implementing major federal/state programs to expand the capacity of member school districts at no cost. During FY14, the Collaborative was awarded funding from US Department of Education; the Massachusetts Departments of Public Health, Early Education and Care, Elementary and Secondary Education, and private foundations. The total amount awarded on behalf of districts equals \$836,298. Specific grants include: Carol

### Section 3: Cost Effectiveness of Programs and Services

White Physical Education Grant (STRIDE), Recovery High School (Independence Academy), Family Network, Mass Commission for the Blind, Professional Practice Innovation Grant, Title III Consortium Grant, and the Children's Trust Fund.

## ***Municipal Medicaid Reimbursement***

NRC coordinates the School Based Municipal Medicaid Reimbursement Program for member districts and many non-member school districts. Since the Collaborative began providing this service in 1994, more than \$26 million has been returned to the participating cities and towns. In FY 14, approximately \$1.2 million dollars were returned to 18 districts.

## ***Southeast Transportation Network***

The Southeast Transportation Network provides transportation for special needs and other students as a cost effective service for districts. In most cases, NRC's prices are given to districts on individual routes, and the districts choose to contract for only the routes which are cost effective when compared with prices from other providers. In other cases, North River has provided entire portions of districts' transportation programs such as all in-district special education services, or all pre-school services. Thus, consolidated administrative and other supports are provided for the districts, resulting in efficiencies within their administration. For example, when North River Collaborative assumed responsibility for in-district special needs transportation in Whitman-Hanson, the district reported a savings of over \$100,000 which continues each year. Overall, North River's average cost per vehicle per day for in-district and out-of-district is \$168.80 for FY14, compared with the \$215 state-wide average<sup>1</sup>. By providing appropriate ridership on vehicles (average 6.0 students per day), economies of scale are achieved. North River's enrollment has continued to increase each and every year since inception in 2007, providing solid market driven evidence that school districts find its transportation cost efficient and highly reliable.

## ***General Education Supports and Services***

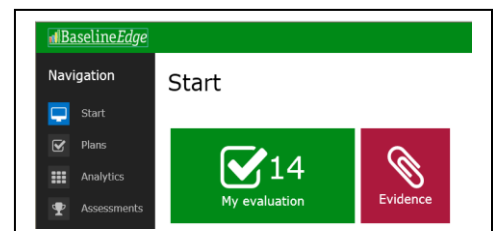
### **Virtual High School**

Educational benefits and economies of scale were realized by districts in the cooperative purchasing of courses (seats) from Virtual High School. Due to funding limitations, it is not feasible for districts to purchase single seats from VHS. The Collaborative has the ability to purchase seats based on combined needs of member districts. The Collaborative incurs the cost of employing the mandated VHS site coordinator and teacher for the districts. Due to the purchasing capability of the Collaborative, districts are able to purchase seats from the Collaborative in order to maintain and enhance curricula/course offerings for their students.



### **Baseline Edge**

Economies of scale were realized by districts in the cooperative purchasing of technology items this year. Student data analysis software and educator evaluation software tool were procured collectively for school districts. A 25% discount was achieved for the school districts for the start-up implementation of *Baseline Edge/Longleaf* (the chosen software product) and a 15% discount on the annual rate per student for data analysis. The talent management component was reduced by 25% for annual fees.



<sup>1</sup> Cavanaugh, Colleen A., Pupil Transportation Consulting, Inc., "Special Education Transportation Report 2012-13"

## ***Section 4: Progress Toward Achieving NRC's Purpose and Objectives***

### ***Purpose***

The purpose of the Collaborative is to provide intensive educational programs and services for students with disabilities; to provide professional development to educators; to provide related services to students with disabilities in member and non-member districts, and to provide other high quality cost effective services to meet the changing needs of member districts. **North River Collaborative has been successful in achieving this purpose during FY14 as outlined below.**

Intensive educational programs and services for students with disabilities	NRC continued to provide <u>specialized programs</u> as noted in the sections of this report describing programs beginning on page 6. Student enrollment in programs is provided on page 4.
Professional development to educators	NRC continued to provide <u>professional development</u> to member and non-member districts (see pages 13, 23 and 39).
Related services to students with disabilities in member and non-member districts	<p>NRC provided <u>therapy</u> services to over 688 students from 7 member and 3 nonmember districts (see pages 10, 21, and 35).</p> <p>NRC provided <u>vision</u> services to 27 students from 6 member and 5 non-member districts (see pages 11, 22, and 37).</p> <p>NRC provided <u>behavior consultation and education services</u> to 103 educators and 76 families, in 6 member and 5 non-member districts (see pages 10, 20, and 37).</p> <p>NRC provided <u>transportation</u> services for over 350 students in 23 districts (see pages 16, 24, and 48).</p>
Other high quality cost effective services to meet the changing needs of member districts	<p>NRC provided teachers of <u>English Language Learners</u> (ELL) services to 87 students in 4 districts (see pages 12, 23, and 43).</p> <p>NRC provided an LICSW who supervised 12 masters-level <u>social work interns</u> to 4 districts, supporting 394 students (see pages 11, 23, and 47).</p> <p>NRC provided a <u>recovery high school</u> (Independence Academy) for 20 students with diagnosed substance abuse and dependence (see pages 8, 19, and 45).</p> <p>NRC continued to seek <u>grant-funding</u> on behalf of NRC and member districts. NRC received federal, state, and private funding in the amount of \$896,198 to serve the districts and \$12,360 in support of NRC programs (see pages 14, 23, and 42).</p> <p>NRC continued to provide <u>Municipal Medicaid Reimbursement</u> billing for 18 school districts, returning approximately \$1.2 million (see pages 15, 24, and 48).</p>

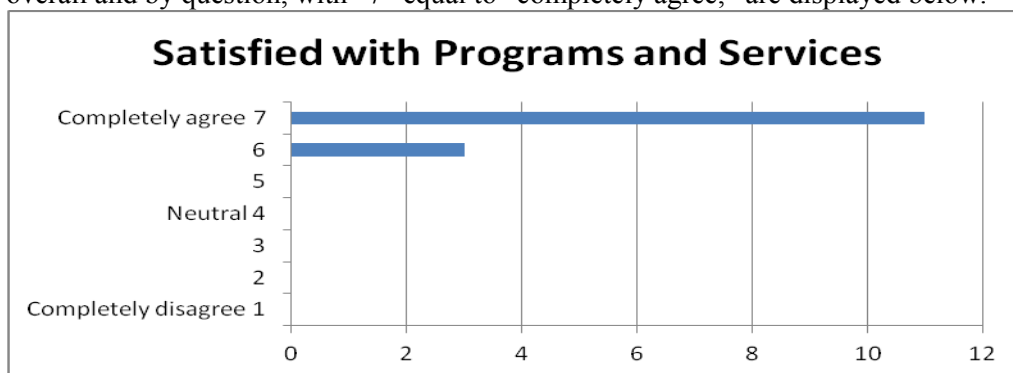
## *North River Collaborative Satisfaction Survey Results 2014*

### *Overview*

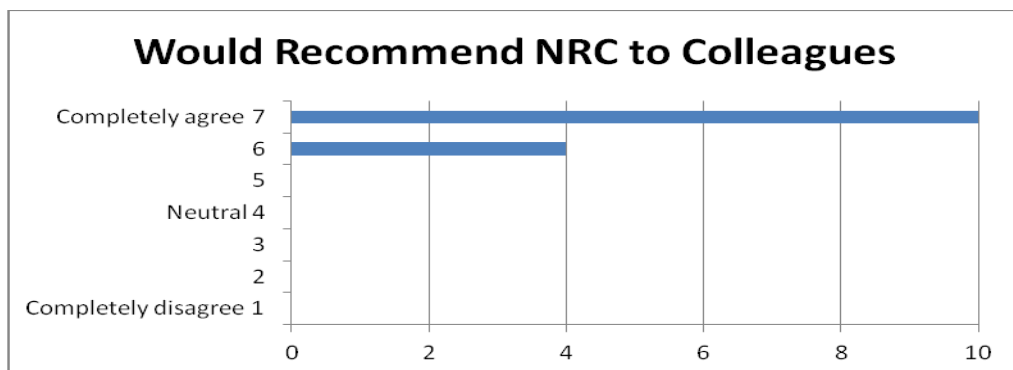
North River Collaborative surveyed member District Administrators, including: Superintendents, Assistant Superintendents, Special Education Directors, Curriculum Coordinators, and the Board of Directors about their satisfaction with NRC programs. Fifteen (15) members responded to the survey representing seven of NRC's eight districts.

### **Are our member districts satisfied?**

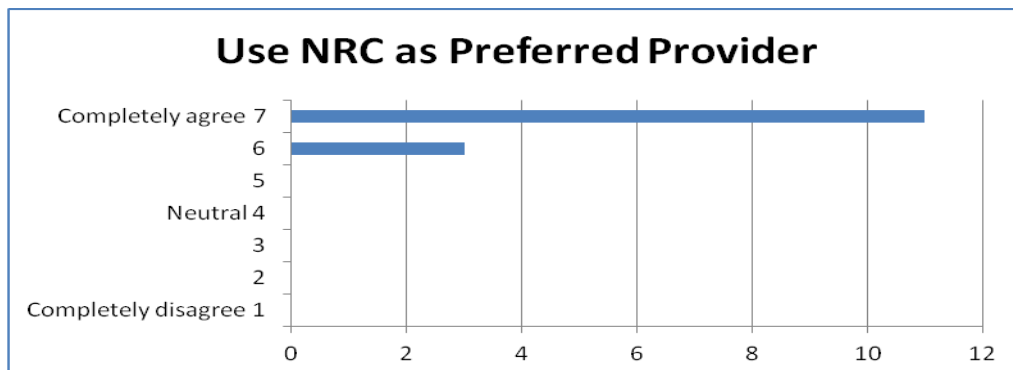
Overall satisfaction was assessed by combining responses to three questions: overall satisfaction, intention to recommend NRC to others, and continuing to use of NRC as a preferred provider. District ratings overall and by question, with "7" equal to "completely agree," are displayed below.



Of 14 respondents, 100% rated NRC at either 6 or 7 points. The average rating is 6.79 points.



Of 14 respondents, 100% rated NRC at either 6 or 7 points. The average rating is 6.71 points.



Of 14 respondents, 100% rated NRC at either 6 or 7 points. The average rating is 6.79 points.

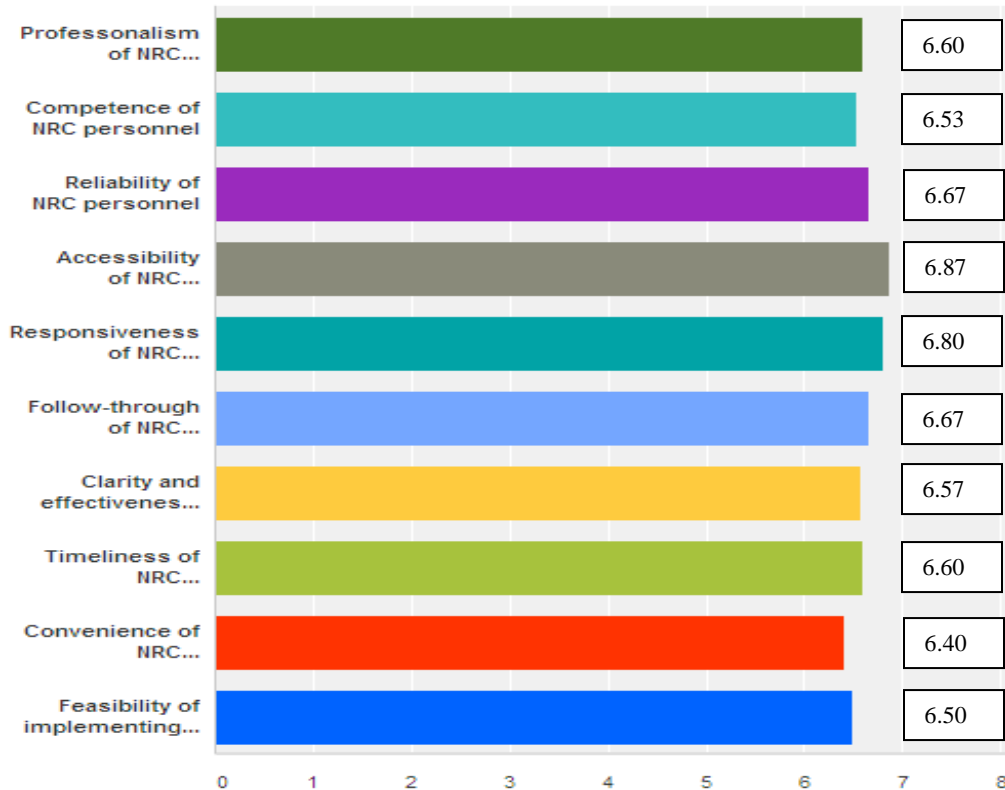


## How satisfied are districts with NRC quality?

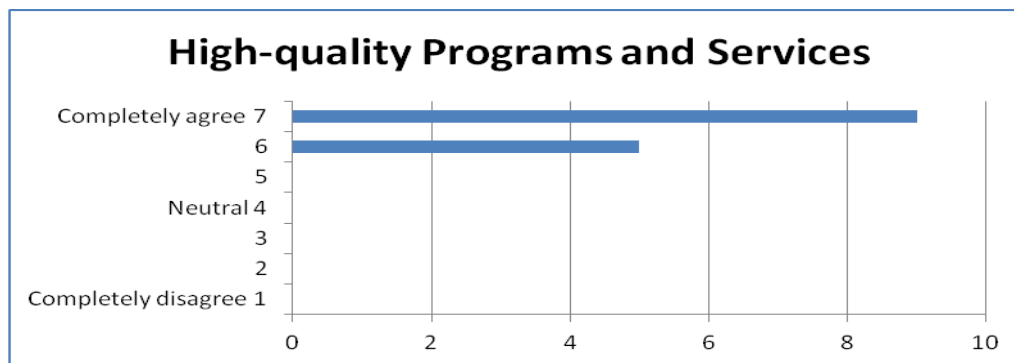
In a series of questions, member districts were asked to rate NRC in three broad areas of quality: responsiveness to districts’ needs, receiving the anticipated end result, and overall quality of programs and services.

District ratings averages by question, with “7” equal to “completely agree,” are displayed below. *Comments are shown in indented, italics text.*

**NRC member districts’ ratings on their satisfaction related to the responsiveness of NRC to district needs:**



**NRC member districts’ ratings on the quality of NRC programs and services:**

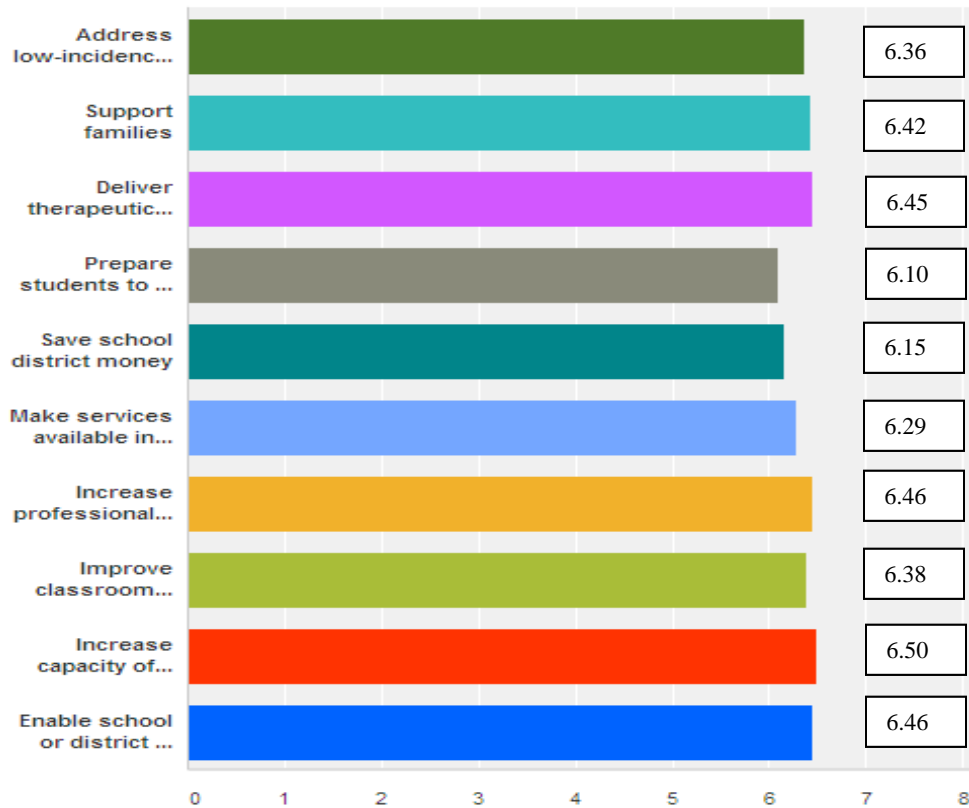


Of the 14 respondents, 100% rated NRC at 6 or 7 points. The average rating is 6.64 points.

- *The quality of the programs and services offered by NRC is very good. Because NRC administrators meet regularly with District leaders, programs and services are developed and adapted to our needs.*

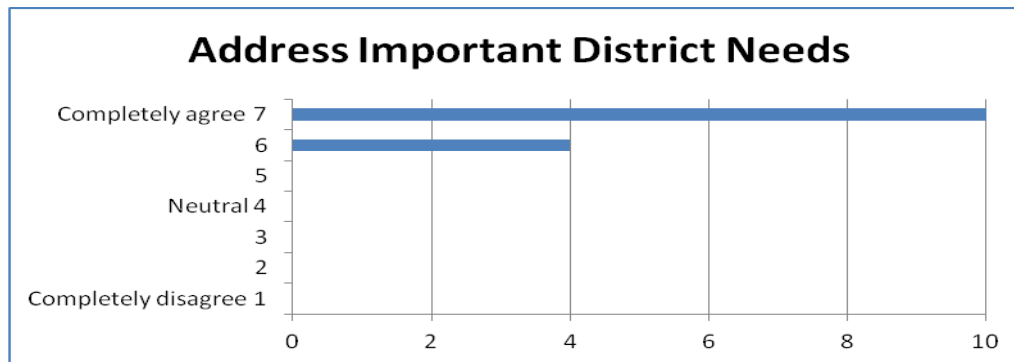
## Section 4: Progress Toward Achieving NRC's Purpose and Objectives

**NRC member districts' ratings on their satisfaction in receiving the anticipated end result of the NRC programs and/or services:**



### How do NRC programs and services address district needs?

**NRC member districts' ratings on NRC programs and services addressing important district needs:**

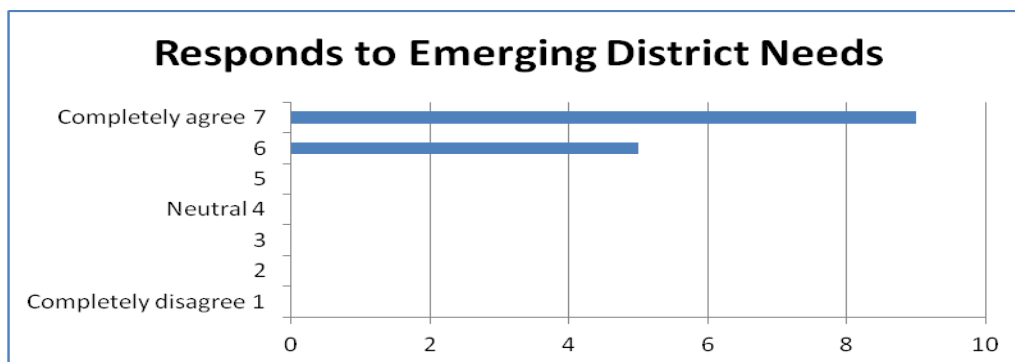


Of the 14 respondents, 100% rated NRC at 6 or 7 points. The average rating is 6.71 points.

- *NRC is willing to gather input and feedback. This information is used to ensure that their services match our needs.*

## Section 4: Progress Toward Achieving NRC's Purpose and Objectives

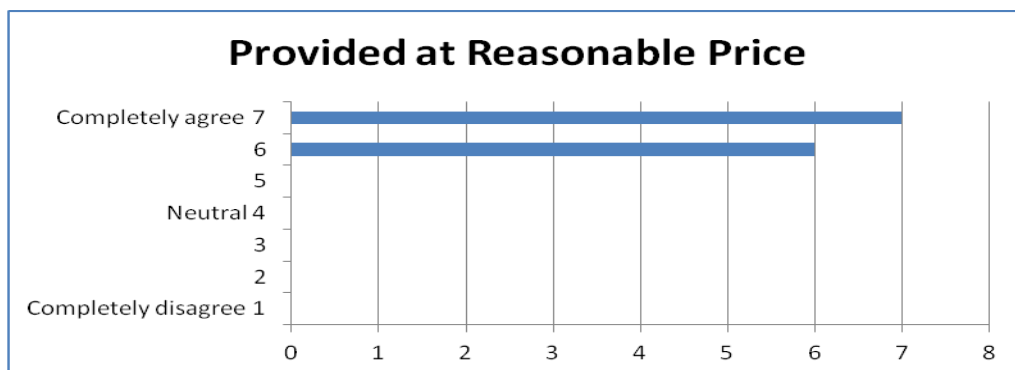
NRC member districts' ratings that NRC responds to emerging needs with new programs and services:



Of the 14 respondents, 100% rated NRC at 6 or 7 points. The average rating is 6.64 points.

- *Worked well with therapy services when need arose to cover a maternity for a district SLP.*

NRC member districts' ratings on whether NRC programs and services are provided at a reasonable price:



Of the 14 respondents, 100% rated NRC at 6 or 7 points. The average rating is 6.54 points.

- *Because NRC actively seeks and obtains grant funding, program costs are kept at reasonable costs to the greatest extent possible.*

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### What can NRC do to improve?

Member districts responded to the open-ended question: **What is the single-most important action NRC should take to increase your satisfaction with the programs and/or services offered?**

- *NRC is already doing everything possible*
- *Maintain accessibility and keep cost down*
- *Finding grant opportunities in this area*
- *At this point, one of my largest priorities is mental health/psychiatric issues particularly at the middle and high school level. Continuing to address this would be beneficial for my district.*
- *Continue the high level of communication with districts*
- *Gain trust of parents with respect to transportation*
- *Continue to ensure multiple opportunities for collaboration and problem-solving of professionals*
- *Affordability for the PD opportunities*
- *Continue with excellent responsiveness and creative problem-solving for districts, while maintaining and supporting high quality, but fiscally responsible existing NRC programming.*

## *Objectives*

The overall objectives of North River Collaborative Agreement include to:

1. Provide programs for students with low-incidence disabilities in the least restrictive environment;
2. Offer a variety of quality professional development opportunities to general and special education teachers and administrators, and related service providers;
3. Provide programs and services in a cost-effective manner;
4. Explore and pursue grant and other funding to support identified needs of the districts; and
5. Offer cooperative programs and/or services to help districts maximize cost efficiency and program effectiveness through a collaborative effort.



### *Objective 1: Provide programs for students with low-incidence disabilities in the least restrictive environment*

North River Collaborative provides programs for students with low-incidence disabilities in the least restrictive environment including: social-emotional, multiple disabilities, and autism. These programs are provided in age-appropriate public school buildings with inclusion opportunities provided. North River School is an alternative setting within the local district and works closely with school districts to align curriculum with that of sending districts to allow students to transition back to local schools when appropriate.

North River Collaborative provides services in member and non-member school districts that allow students to remain in their local community schools while receiving essential services to enhance access to the curriculum. In this way, instead of students leaving their districts, the services are brought to them and the educators that support their learning. These services include: occupational, physical and speech therapy; behavior consultation; and vision services including orientation and mobility, teacher of the visually impaired, and Braille-trained aides.

For transition-age students, North River Collaborative provides supports for students within community-based job sites through the Community Based Vocational program and Summer Work and Learning program.

Each of these programs strives for continuous improvement in meeting student needs. This section includes a discussion of the progress of North River Collaborative through program enhancements made throughout the school year. Also included is data from Parent Satisfaction Surveys that were conducted by North River Collaborative during the Spring of 2014.

## ***NRC Programs***

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### ***North River School***

#### **Program Enhancements**

- Graduated 14 students successfully earning high school diplomas.
- Supported the successful return of 4 students to their sending school districts.
- Enrolled students from 21 school districts.
- Piloted the Northwest Evaluation Association (NWEA), Measures of Academic Progress (MAP) Assessment in math and English for grades 5-12. MAP results connect teachers with the power of growth data based on national norms, and provides scores and *DesCartes Continuum of Learning* goals and knowledge/skill statements to guide decisions about their students' instruction.
- Continued the successful Transition Skills Enhancement Program with newly designed assessments including rubrics-based report card, in-depth narrative assessment, and individual student competency profile. The program is designed for students who have completed their senior year, but for a variety of reasons are deferring their diploma. This program enhances and develops transition skills necessary for life after high school. One student completed and received a diploma.
- Enhanced the curriculum to accommodate students who have a wider range of cognitive abilities.
- Involved students with the Brockton Area Workforce Investment Board's (BAWIB) Future Entrepreneurs Series, Youth Business Plan Competition. One student was a finalist.
- Expanded professional development of educators to address the educator evaluation system, implementation of project based learning, and using assessment and data to guide student instruction.
- Successfully implemented the DESE National School Lunch Program.
- Implemented a new credit recovery program to help struggling students.
- Implemented new therapeutic process intervention to reduce suspensions for behaviors at school.

#### **Parent Survey Results**

North River School surveyed parents about their satisfaction with the program. Ten percent (6) of the parents responded to the survey. *Comments are shown in indented, italics text.*

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#### **Are parents satisfied with their interactions with NRS staff?**

Satisfaction with staff was assessed by combining responses to three questions: effective communication, problem solving, and promoting the social/emotional well being of students.

- 83% reported that there is a clear and effective system for ongoing communication between the staff (teachers, counselor, and nurse) and the parent, and 17% said it was mostly true.
  - *The staff is great with my child and me.*
- 100% reported that staff (teachers, counselor, nurse) is willing to work together with me to solve problems when difficulties arise.
  - *All of my son's teachers have gone above and beyond to help. They have helped my son more than any other teacher/counselor in ALL of the schools he has attended. The Coordinator has been very patient and fair in dealing with my son and his issues. I couldn't ask for a better team of people to work with him. We are very blessed and grateful.*
  - *They are always there for us and do everything they can to make my child succeed!*
- 67% reported that all program staff members are involved in promoting the social and emotional well being of my child, and 33% said it was mostly true.
  - *Not all staff. The ones that are involved do a very good job.*

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#### **Are parents satisfied with the IEP process at NRS?**

Satisfaction with the IEP Team Process was assessed by combining responses to five questions: individualized IEP's, effective progress, assessments, parent participation, and helpful exchange of information.



## Section 4: Progress Toward Achieving NRC's Purpose and Objectives

- 67% reported that their child's Individual Education Program is based on his/her individual needs, and 33% said it was mostly true.
- 67% reported that I feel my child is making effective progress toward the goal of his/her IEP, 18% said it was mostly true, and 33% (one respondent) said mostly not true.
  - *I know is not the staff if he did not get it. But they make a good effort with him to [learn] the best.*
- 83% reported that they understand the results of their child's assessment(s), and 17% said mostly true.
- 100% reported that at the TEAM meeting they are treated as an integral member of the TEAM and I am made to feel comfortable to ask questions.
- 67% reported that the TEAM meeting is a helpful exchange of information and ideas about my child that leads to a clear understating on the plan for my son/daughter, and 33% said mostly true.

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### Are parents satisfied with the NRS Program?

Satisfaction with the NRS program was assessed by combining responses to four questions about climate, school environment, time in academics, and transition skills.

- 100% reported the climate of the program is positive, respectful and supportive.
- 83% reported the school site and equipment are maintained to ensure an environment that is healthy and safe, and 17% said it was mostly true.
- 83% reported that they are satisfied with the amount of time my child spends in the academic setting, and 17% said it was mostly true.
- 100% reported that they are satisfied with the transition skills learned through the vocational setting.

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### General Comments/Suggestions

- *The most significant difference between North River School and my son's last experience in public school, is the humanity and quality of the teachers and staff. North River principal and all staff work to increase student confidence. They are more in touch with the real world than public school conformity and focus on helping the student want to succeed and believe in themselves again...in spite of challenges in their life. I cannot speak highly enough of the principal and ALL of the teachers and staff my son has been involved with during his time at North River.*
- *I have seen my son do a complete turnaround since he came to NRS. And I have to thank the counselor for he has helped my son in so many ways. He has helped him mature into a fine young man and I couldn't be happier :). The teachers are great!*

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## Learning Centers

### Program Enhancements

- The Parent Support Group for Learning Center programs continues partnership with the BAMSI Director of Family Support Services, and meets monthly at their Family Support Center located in Hanover, MA. Some of the activities provided to parents this year have included an in-service on American Sign Language and CPR training. Kenna Liaitos, NRC Social Worker for Learning Center programs is working directly with families to provide support and resources.
- Technology upgrades have been provided for Learning Center programs. These include:
  - Additional iPad 3 with TouchChat Suite for all LCT programs.
  - Tap-It (Touch Accessible Platform Technology) for LCT programs at Maquan.
  - Mimeo, ENO and/or SMART Boards for LCT/Autism programs.
  - Computer upgrades for all LCT classroom computers, including enlarged Touch LCD monitors, Extended Monitor Arm Mounts, and purchase of classroom laptop computers.
  - Upgrade of Boardmaker version 6 to Boardmaker Studio for all Learning Center programs.
  - Learning Center teachers and therapy staff participated in Professional Development training with focus on specific technology (ie. iPad applications, Boardmaker Studio and BoardMaker Share/Achieve); training was provided by Linda Cullen, SLP/South Coast Collaborative.

## Section 4: Progress Toward Achieving NRC's Purpose and Objectives

### Parent Survey Results

The Learning Center Programs surveyed parents about their satisfaction with the program. Fourteen parents responded to the survey. *Comments are shown in indented, italics text.*

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#### **Are parents satisfied with their interactions with staff at NRC Learning Centers?**

Satisfaction with staff was assessed by combining responses to three questions: effective communication, problem solving, and promoting the social/emotional well being of students.

- 70% reported that there is a clear and effective system for ongoing communication between the staff (teachers, therapist, nurse) and the parent, 30% said it was mostly true.
  - *I always know how to reach everyone! They are all fantastic!*
  - *Teacher and nurse are always available. Some therapists are a bit harder to touch base with.*
- 85% reported that staff (teachers, therapist, nurse) is willing to work together with me to solve problems when difficulties arise. 15% said it was mostly true.
- 85% reported all program staff is involved in promoting their child's social and emotional well being. 15% said it was mostly true.
  - *They do a swinging good job. My child is very happy with all their efforts.*

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#### **Are parents satisfied with the IEP process at NRC Learning Centers?**

Satisfaction with the IEP Team Process was assessed by combining responses to five questions: individualized IEP's, effective progress, assessments, parent participation, and helpful exchange of information.

- 79% reported that their child's Individual Education Program is based on his/her individual needs, and 21% said it was mostly true.
- 47% reported that they feel their child is making effective progress toward the goal of his/her IEP. 53% said it was mostly true.
- 69% reported that they understand the results of their child's assessment(s). 31% said it was mostly true.
- 92% reported that at the TEAM meeting they are treated as an integral member of the TEAM and they are made to feel comfortable to ask questions. 8% said it was mostly true.
- 100% reported that the TEAM meeting is a helpful exchange of information and ideas about their child that leads to a clear understating on the plan for their son/daughter.

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#### **Are parents satisfied with the NRC Learning Centers Program?**

Satisfaction with the NRS program was assessed by combining responses to three questions about climate, school environment, time in academics, and transition skills.

- 85% reported the climate of the program is positive, respectful and supportive. 15% said mostly true.
- 85% reported the school site and equipment are maintained to ensure an environment that is healthy and safe, 8% said it was mostly true, one person (8%) did not know.
  - *If this includes the playground, it would be nice if the broken swing could be fixed for the kids.*
- 70% reported that they are satisfied with the amount of time my child spends in the general education setting, 23% said it was mostly true, and 7% said it was mostly not true.
  - *My child enjoys being in a middle school and getting to eat in the cafeteria.*
  - *The other students are getting a true education with this classroom.*

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#### **General Comments/Suggestions**

- *Staff is very caring. Always informing home with any problems. Very pleased.*
- *Could not be happier with our child's placement. The classroom is so nurturing. She is wonderful!*
- *The make-up of the classroom should be considered to foster social skills for all of the students.*
- *I have only positive things to say. They give 150% of their time and energy and it does not go unnoticed.*
- *He has made amazing progress since entering the program.*



## *Community Based Vocational*

### Program Enhancements

- Updated Vocational/Transitional Assessments; include self determination and informal assessment tools.
- Two new touch screen computers added to the classroom.
- Piloted Boston University Transition Curriculum.
- New Job Sites included: a Horse Farm, Council on Aging (dining room services and Bingo prep), a coffee shop and a new supermarket location.

The following activities were also incorporated as of September 2013:

- Students and families provided assistance with medical appointments, obtaining flu and other immunizations
- Travel training included airport travel; electronic tickets; travel preparation, and processes for safety were explored
- Tours and informational interviews arranged with a local car dealership and two local banks which offer trainings to youth enabling them to better financial and investment decisions
- Old Navy invited CBV to return as part of a community partnership grant they received earlier this year.

## *Summer Work and Learning*

### Program Enhancements

- DESE 'Essential Competencies for Workplace Readiness' and 'Life and Career Skills' were embedded across curriculum and job experiences. Prior to job site and community trip visits, there was a group review of 'Workplace Readiness Skills.'
- Parents received daily communication regarding the experiences of their child.
- Job site performances were assessed daily.
- Final academic and job site performance assessments were forwarded to each district's Special Education Director.
- Fitness for Life Programming introduced



## *NRC Services*

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### *Therapy Services*

#### Program Enhancements

- The Educator Evaluation System was successfully implemented including use of BaselineEdge.
- District-determined measures were developed for all therapy areas with input from staff.
- Speech Therapists reviewed Assistive Technology inventory and made recommendations for purchases. Upgraded Touch Chat app on iPads to include WordPower, a special version of TouchChat designed to create sentences more quickly for those using an iPad as an AAC device.
- Speech Therapists worked with teachers to enhance lesson plans by blending use of AAC devices with use of Smart board technology and iPads.
- Occupational Therapists were issued and received training about iPad minis which will be used for data collection and to enhance service when appropriate.
- Several new therapy assessments were purchased. Physical Therapists previewed new functionally-based assessments that better align with school function and made purchase decisions for the next fiscal year.
- Three Occupational Therapy graduate students from UNH, Quinnipiac, McGill University in Canada spent a fieldwork semester training with Occupational Therapy staff.
- Occupational and Physical Therapists contributed to OT/PT Resource to Support ESE Model system Rubric for Specialized Instructional Support Personnel (SISP).

#### Parent Survey Results

Parents of students receiving OT and/or PT services were surveyed about their satisfaction with the quality of school-based services and communication about those services. Nine parents responded regarding PT services, and thirty parents responded related to OT services. *Comments are shown in indented, italics text.*

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#### **Are parents satisfied with the quality of NRC Therapy services?**

Satisfaction with the services was assessed by combining responses to three questions: impact of therapy on school success, overall satisfaction and student enjoyment of sessions.

- 83% of respondents felt that **OT facilitated their child's success in school**. 17% mostly true.
  - *School and home have been dramatic improvements.*
  - *Has begun to button, fasten, and zip.*
- 100% of respondents felt that **PT facilitated their child's success in school**.
  - *Absolutely. My child is not very confident with getting from place to place in the school, and both therapists have helped her to remember how to get places in the school.*
- 83% of respondents were very satisfied with the **quality of OT services**, 17 % were satisfied.
  - *What a lovely warm, caring and nurturing person. My child was strongly resistant to any help using her hands prior to this OT - but she took to her immediately.*
  - *It took awhile for my son to transition into a separate classroom to focus on his sessions, but I am happy with the results and he is enjoying tackling on the challenges.*
  - *OT is amazing!!! My son has made so much progress with her. Her desire to show his teachers and aides what she's doing with him and have them follow through has been so important to him.*
- 100% were very satisfied with the **quality of NRC PT services**.
  - *She works well with my child, breaking down tasks so that they're manageable and repeatable.*
- 79% of respondents reported that **their son/daughter enjoyed the OT sessions**, 7% said it was mostly true, and 14% don't know.
  - *n/a since he is non-verbal, but I am seeing him enjoying doing some of the physical and occupational activities at home (i.e. jumping, jumping of higher grounds)..*

#### Section 4: Progress Toward Achieving NRC's Purpose and Objectives

- *My son is verbal. He doesn't talk about session (or school in general) but when he is asked about session, he gets very excited and smiles a lot. When we do some of his activities at home that he does with OT, there is a sense of pride that shows on his face. That says it all!!!.*
- 86% of respondents reported that **their son/daughter enjoys the PT session**, 14% did not know.
  - *She always tells me how she had fun with her "special teacher" on PT day!*
  - *Son is working on his verbal skills but he is always happy going to school.*

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#### Are parents satisfied with the communication from NRC OT and PT services?

Satisfaction with the communication from therapists was assessed by combining responses to three questions: whether the communication from the therapist was sufficient, whether home suggestions for reinforcement were provided, and whether the IEP goals were understandable and reasonable.

- 93% of respondents felt that OT **communicated sufficiently about their son/daughter's progress**.
  - *OT is prompt to respond when I request updates*
  - *Regular updates during team meetings with other school staff.*
  - *Unfortunately the only communication that we have is thru IEP meetings, and report cards.... I believe we should receive a weekly note telling us about our child's progress or/and difficulties.*
  - *We know when our son received therapy during the week but would find it beneficial if we received weekly updates on his progress. We only received an update when we requested a meeting.*
  - *OT sends home progress notes. I feel I am aware of his progress at all times. His work proves it.*
  - *Always available via email, phone or in person*
  - *Get some progress weekly notes, not all consistent*
- 100% of respondents felt that PT **communicated sufficiently about their son/daughter's progress in therapy**.
- 100% of respondents felt that the OTs **IEP goals were understandable and reasonable**.
- 100% of respondents felt that the PTs **IEP goals were understandable and reasonable**.
- 97% of respondents said that the OTs **provided home suggestions to reinforce progress**.
  - *Her suggestions seem to be well thought out and focused. They work.*
  - *We regularly receive helpful things to help augment what our son is learning in his school sessions.*
  - *After our requested meeting, we received wonderful information to help us to help when he is home.*
  - *OT sends home suggestions/ideas often. We try to follow them as much as our son allows.*
- 78% of respondents said the PTs **provide home suggestions to reinforce progress**. 22% mostly true.

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#### How have the OT/PT services been most helpful?

- Ways OT services have been helpful:
  - *Her handwriting and coloring and pictures have improved dramatically - but more than that she actually wants to do it at home now too. Before we had a large and completely unused craft box!*
  - *My son has a stronger grasp when holding his pencil and is able to write his name now which he was not able to do at the beginning of school year.*
  - *There has been some progress in fine and gross motor skills, though still behind.*
  - *In my son's coordination. He can build blocks, balance items. He now lines up dominoes. His finger control is awesome.*
  - *Helpful in building fine & gross motor skills and self-esteem while having fun. Enjoyable sessions.*
  - *Helping my daughter to adjust to the classroom and work on building strength.*
  - *Helping with muscle tone, stress management, and coordination (handwriting)*
  - *My son has been able to develop his upper body skills - this was made possible thru OT.*
  - *OT has given me great suggestions for home. I also feel she understands what motivates my son.*
  - *OT has helped with a specialized focus on areas where our son needed a bit more work. This is done in an environment where he has felt safe and comfortable and able to grow at his own pace.*
  - *I have taken opportunities to go to individual sessions with my son and the OT, and also for group sessions in the classroom. I know my son is benefitting from his progress at home. OT always listens to what we struggle with and works on these things at school.*



## Section 4: Progress Toward Achieving NRC's Purpose and Objectives

- *It helped our child, to focus, being more calm and relaxed. Also helped with sensory issues, a lot.*
- *After he settled and was getting good feedbacks from PT & OT report, we noticed he started to explore more at the playground. Before, he would just stick with the swing during our entire visit. Now, he walks around and try different things such as the "big kids" area.*
- *Helping our son and us to understand sensory issues and how to address them when they arise.*
- *Our son is writing!!!! We thought that was years to come and in one year, OT has given our son the tools to write. It's simply remarkable!!!*
- Ways PT services have been helpful:
  - *She has learned to do things like hop and dribble - so she can participate in group play activities and isn't sidelined. To be left behind is a very difficult thing for kids of that age to understand.*
  - *My child can play independently in the playground now. He is legally blind and a little too fearless for his own good. The structure of the physical activities he does with the PT have helped him both learn how to adapt to new challenges and how to be more thoughtful before he 'leaps. The sessions he has with her and another student have been especially helpful since it's hard to work together when you can't see your teammate well. I see much improvement to his playing with neighborhood children and siblings that I credit in part to this teamwork model in PT sessions.*

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## Vision Services

### Program Enhancements

- Hired an additional Teacher of the Visually Impaired to meet increasing need from both member/non-member districts for TVI services

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## Behavioral Consult and Educational Services (BCES)

### Parent Survey Results

The Behavior Consultation and Education Program surveyed involved parents, about their satisfaction with the BCES program. Eight parents responded. *Comments are shown in indented, italics text.*

Questions were asked about the whether the Behavior Consultation and Education Program staff were knowledgeable and practical, whether assessments were thorough informative, and about the effectiveness of the staff in family support roles.

- 90% of respondents reported it is very true that **BCES staff is a knowledgeable resource and able to give practical recommendations**, 10% said that is mostly true.
  - *Consultant knows what she is doing and comes up with the right solution.*
  - *Have had help with behavior issues with at-home visits that have been very helpful.*
- 100% of respondents reported it is very true that the **BCES evaluations and assessments are thorough and offer valuable information.**
- 100% of respondents reported it is very true that the **BCES staff is effective in family support roles.**

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### Are schools teams satisfied with the service delivery of the BCES?

Questions were asked about whether ABA programs related to assessments and IEPs were in place for students, whether consultation is available in a timely manner, and about the effectiveness of communication, and willingness to problem solve when difficulties arise.

- 100% of respondents reported it is very true that **ABA programs are in place for students related to IEP or behavioral assessments** through the Behavior Consultation and Education Program.
- 100% of respondents reported that **consultation** through the Behavior Consultation and Education Program is available in a timely manner.
- 100% of respondents reported that there is a **clear and effective communication system** with the Behavior Consultation and Education staff and the respondent.

#### Section 4: Progress Toward Achieving NRC's Purpose and Objectives

- 100% of respondents reported that program staff works together with the respondent to **solve problems when difficulties arise.**
- **Respondents were asked to cite specific ways in which the BCES staff has been helpful.**
  - *They have helped me through many difficult situations. I do not know what shape our family would be in without all the help we receive.*
  - *Very pleased with our son's BCES team! They are always there to listen and offer help when needed. They have a great behavior plan in place for our son as well!*
  - *When my daughter started in October of 2013, she had limited to almost no speech. Today, I have a daughter that can convey basic needs, and finally calls me "Mom."*
  - *The BCBA is always on top of every little thing happening at school, keeping us informed and aware of services and programs in and out of school. She is a dedicated professional and we are so fortunate to have her on our team.*
  - *Communication every step.*
  - *Keeping me updated with programs, progress, and any issues in school.*
  - *Communicating with and training teachers & paras involved in my daughter's education.*

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**Respondents were asked to cite further areas of need where the BCES staff could be more helpful.**

- *When my daughter started in October of 2013, she had limited to almost no speech. Today, I have a daughter that can convey basic needs, and finally calls me "Mom."*
- *I really don't have any suggestions. They've been the best resource for our family. I would be lost without their help.*
- *I would like copies (monthly) of the weekly service she provides at school. Home visits are always documented and a copy given to me. Why not school services?*



***Objective 2: Offer a variety of quality professional development opportunities to general and special education teachers and administrators, and related service providers***

***Professional Development Program Offerings***

A wide variety of professional development was scheduled during FY14 from workshops through graduate-level courses. Major initiatives included educational leadership and evaluation, curriculum content and pedagogy, behavior management, instructional technology integration, mental health and safe schools. A total of 859 educators participated in one or more training sessions. There were a total of 347 hours of instruction over 69 individual sessions. This calculates to a total of 8,811 hours of training received. In addition, the Behavior and Education Consultation staff provided training to 103 staff, and Assistive Technology Consultation was provided to 132 staff across multiple districts.

**Administration, Leadership, & Evaluation**

- Analyzing Teaching for Student Results
- Moving from OAT1 to ATSR for Educator Evaluation
- Unleashing the Power of Collaborative Inquiry: PD for Data Coaches
- Administrator Overview of Data Coaching
- Responding to Chapter 222 – Revisions to Chapter 37H ½ (*sponsored through SCRO*)
- Educator Evaluation Mandated Training
- Edwin Analytics (*with Southeast DSAC*)
- Marshall Memo Discussion Group
- Introduction to BaselineEdge

**Instructional Strategies, Pedagogy & Curriculum**

- Studying Skillful Teaching (SST): Using Data Day-to-Day
- NRS/IA Curriculum and Assessment Project
- Curriculum-Based Assessment Development Teams (DDMs) (*funded through PPI Grant*)

**English Language Learning** (*funded through Title III Grant*)

- WIDA Basics & Curriculum Integration (Grades 1-12)

**Behavior Management**

- Crisis Prevention Institute (CPI) – Train-the-Trainer National Certification Course
- CPI - Initial Certification and Refresher Certification
- Applied Behavior Analysis (ABA) Series: Introduction to Discrete Trial Teaching (DTT) and Descriptive Analysis (ABC) Data Collection

**Health and Physical Education**

- Assessment Strategies K-12 in Physical Education (*funded through STRIDE Grant*)

**Instructional Technology Integration**

- Technology Applications for Teaching Students with Multiple Disabilities (*funded by 274 Grant*)
- Introduction to itsLearning Instructional Platform

**Wellness & Mental Health**

- Recognizing Depression and Other Risk Factors for Suicide
- “I’m Positive I Want to be Happy” – Positive Psychology
- “I Don’t Want to be an Addict When I Grow Up” – Substance Abuse
- CPR & First Aid (Child & Adult)
- Nursing Topics

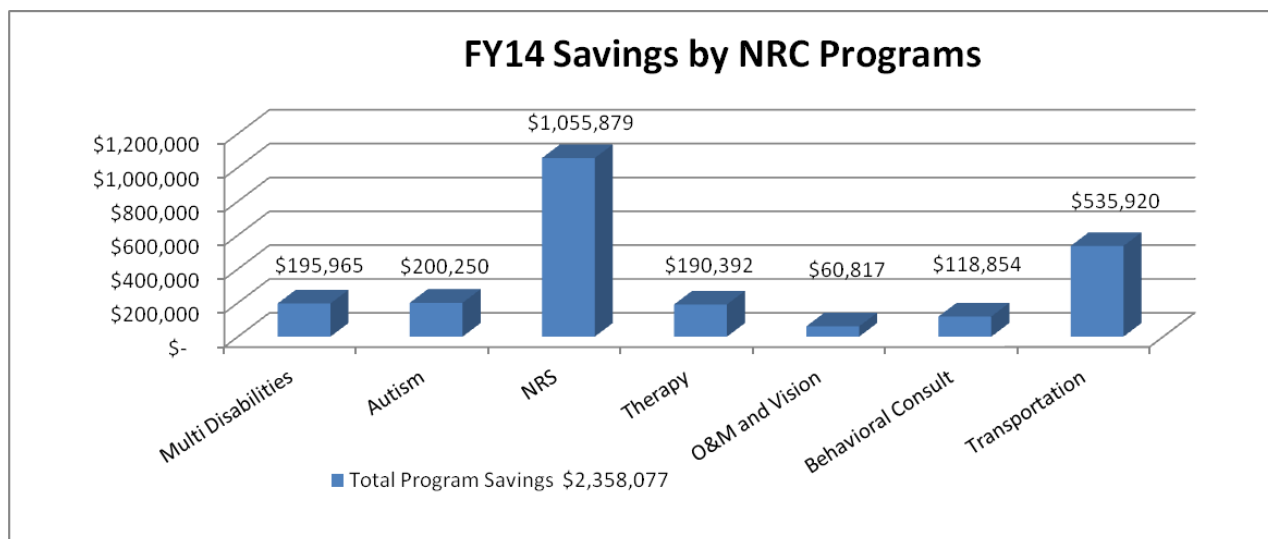
Satisfaction Survey data from district administrators specific to increasing professional knowledge and application in the classroom. Of the 14 respondents, 100% rated NRC at 6 or 7 points (out of 7), indicating that districts are very satisfied with the Collaborative’s support to:

- increase professional knowledge and skills for district staff (6.5 points)
- improve instructional practices to increase student learning (6.4 points)

***Objective 3: Provide programs and services  
in a cost-effective manner***

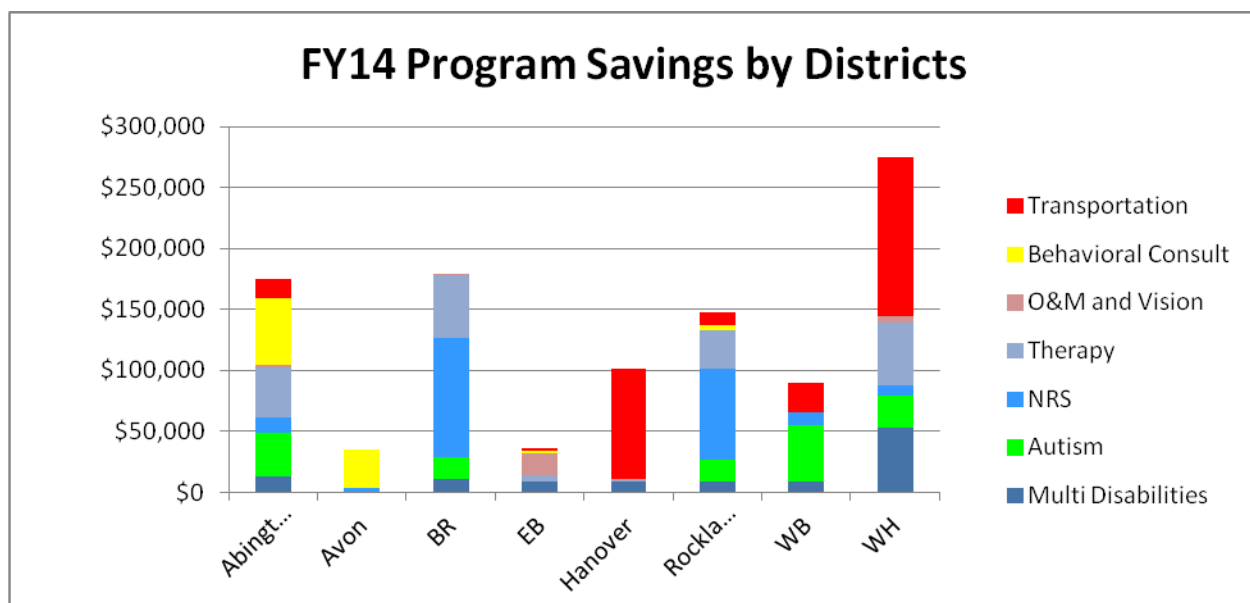
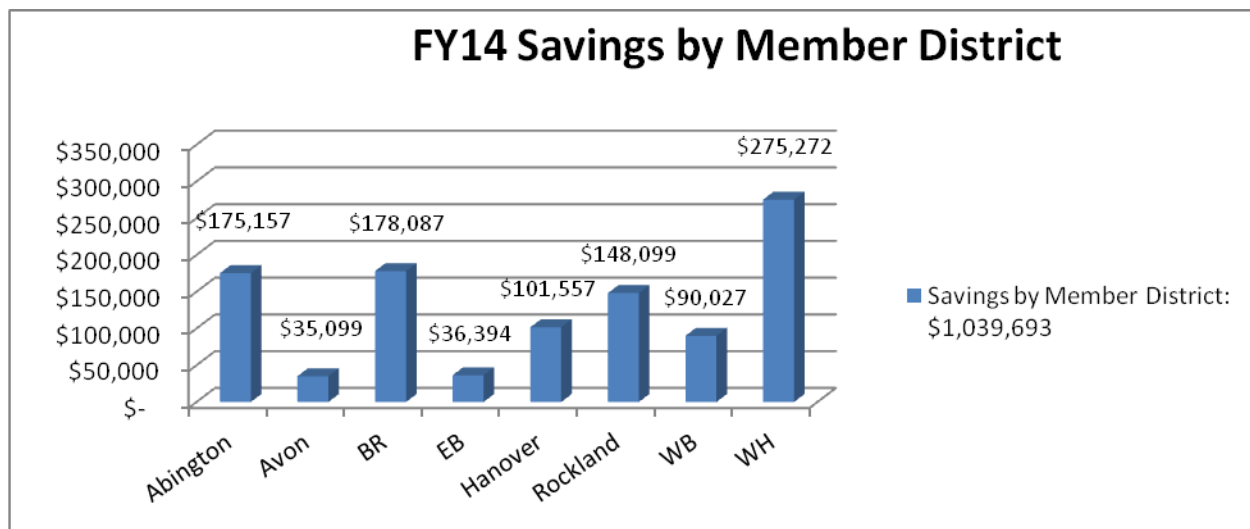
***Savings by NRC Programs Compared to Others***

The chart below shows the savings by program to all districts by using NRC programs compared to other programs for which comparable rates were available. A discussion of how the savings were determined for each program begins on page 17 through page 24. For the analysis represented below, the amount saved per student or per hour was multiplied by the number of students served or hours contracted to determine the total savings for each NRC program. The total savings from NRC programs is \$2,358,077.



## Program Savings by Member District

The chart below shows the savings to member districts by using NRC programs compared to other programs for which comparable rates were available. A discussion of how the savings were determined for each program begins on page 17 through page 24. For the analysis represented below, the amount saved per student or per hour, was multiplied by the number of students enrolled or hours contracted by each district, to determine the total savings for each member district. The total savings from NRC programs to member districts is \$1,039,693.





***Objective 4: Explore and pursue grant and other funding to support identified needs of the districts***

In NRC's Satisfaction Survey, a member-district administrator commented, "NRC programs and services benefit our district. The word, collaborative, describes the grants and programs that are available to us. In many cases, our district would not be able to access this level of funding and program depth."

The following chart details the grant funding received by North River Collaborative on behalf of school districts in FY14. Please see specific details of these grants on pages 14-15.

***Funded Grants and Contracts***

<b>Grants on Behalf of Districts:</b>	<b>FY 14</b>	<b>Grant continues through...</b>
Carol White Physical Education Grant (STRIDE)	\$179,899	
Recovery High School (Independence Academy)	\$500,000	June 2016
DSAC	\$59,900	
Family Network	\$50,423	
Mass Commission for the Blind	\$35,928	
Professional Practice Innovation Grant	\$35,000	August 2014
Title III Consortium Grant	\$30,048	August 2014
Children's Trust Fund	\$5,000	
<b>Total Grants for Districts</b>	<b>\$896,198</b>	
<b>Grants to support NRC programs:</b>	<b>FY 14</b>	<b>Grant continues through...</b>
WIA Title One Youth (BAWIB)	\$7,852	
Special Ed Program Grant	\$1,450	
Mass Mechanics	\$3,058	
<b>Total Grants for NRC</b>	<b>\$12,360</b>	



### ***Objective 5: Offer cooperative programs and/or services to help districts maximize cost efficiency and program effectiveness through a collaborative effort***

North River Collaborative provides a variety of cooperative programs to support low-incidence needs of students including: English language learners, behavioral health, and substance abuse. North River Collaborative provides ELL and social work services in member and non-member school districts that allow students to remain in their local community schools while receiving essential services to enhance access to the curriculum. Independence Academy is an alternative setting for students with diagnosed substance abuse disorders, which works closely with school districts to align curriculum with that of sending districts to allow students to transition back to local schools when appropriate.

North River Collaborative also provides cooperative services to school districts including municipal Medicaid reimbursement and transportation.

Each of these programs strives for continuous improvement in meeting student or district needs. This section includes a discussion of the progress of North River Collaborative through program enhancements made throughout the school year. Also included is data from Parent and District Satisfaction Surveys that were conducted by North River Collaborative during the Spring of 2014.

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## ***English Language Learners (ELL)***

### **Program Enhancements**

- A new ELL teacher was hired mid-year for Abington and Avon.
- ELL teachers previewed and evaluated various curriculum materials from National Geographic/Centage and Pearson Longman Publishers. Additional items were purchased based on their recommendations.
- With support from Title III ELL Grant, ELL teachers participated in a Parent Outreach Committee to develop a parent presentation outline and materials. Parent nights are being held this Spring and will be again in late Summer to facilitate parent involvement in their children's educational development.
- With support from Title III ELL Grant, ELL teachers were able to offer after school tutoring for ELL students.



### **Parent Surveys**

The ELL program surveyed parents about their satisfaction. Ten of the parents responded to the survey. *Comments are shown in indented, italics text.*

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#### **Are parents satisfied with their interactions with ELL teachers?**

Satisfaction with staff was assessed by combining responses to three questions: effective communication, problem solving, and promoting the social/emotional well being of students. It should be noted that the survey was translated for those parents who speak Portuguese.

- 70% reported that there is **sufficient communication with parents**, and 20% said it was mostly true, and 20% said they do not know.
- 30% of respondents said that the teachers **provided home suggestions to reinforce progress in learning English**. 30% said it was mostly true, and 10% said it was not at all true

**Are parents satisfied with their quality of instruction from ELL teachers?**

- 66% of respondents reported that **their son/daughter enjoyed the ELL sessions**, 22% said it was mostly true, and 11% (one) said mostly not true.
  - *I have seen a huge advancement in reading*
  - *My daughter is very happy with her own progress. At the beginning it was difficult, but now she is teaching me.*
  - *He does not say much, sometimes complains that the class can be boring*
- 60% of respondents felt that **ELL support facilitated their child's progress in school**, 40% said it was mostly true.
  - *Making progress in reading. The rest of the studies are easier.*
  - *Without ELL it would be very difficult. ELL instruction is very important. What would happen to all the children that to this country without speaking English?*
- 60% of respondents felt that **satisfied overall with the ELL program**, 40% said it was mostly true.
  - *Without ELL it would be very difficult. ELL instruction is very important. What would happen to all the children that to this country without speaking English?*
  - *She is more confident in her progress and happier as well.*
  - *I'm very satisfied because I can see my daughter's progress. She is speaking and writing in English beautifully.*
  - *In reading speaking, but not that much.*
  - *The teacher was amazing in helping him get used to his new school, get comfortable with other children and teachers and make new friends. He loves everything about his school, and the ELL teacher's contribution to this is huge in my opinion. She helped my son a lot with understanding other subjects (such as math, science, etc.), and I feel like his English has improved very significantly over the course of the last year.*
  - *With homework, school things and some places.*
  - *Because it is one classroom with few students, she has more help and time to do the work. Helping with memorizing.*
  - *All the services were equally helpful and important.*
  - *I thing the class should focus more on the kid's level. My son was bringing home a backpack full of books every Friday. He would get home and say he would not waste his time reading baby's books. The level of the books he was bringing home we're much lower than what he can read.*
  - *In reading speaking, but not that much.*
  - *The teacher was amazing in helping him get used to his new school, get comfortable with other children and teachers and make new friends. He loves everything about his school, and the ELL teacher's contribution to this is huge in my opinion. She helped my son a lot with understanding other subjects (such as math, science, etc.), and I feel like his English has improved very significantly over the course of the last year.*
  - *With homework, school things and some places.*
  - *Because it is one classroom with few students, she has more help and time to do the work. Helping with memorizing.*
  - *All the services were equally helpful and important.*
  - *I thing the class should focus more on the kid's level. My son was bringing home a backpack full of books every Friday. He would get home and say he would not waste his time reading baby's books. The level of the books he was bringing home we're much lower than what he can read.*

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**How have the ELL services been most helpful?**

- Ways ELL services have been helpful:
  - *The teacher was amazing in helping him get used to his new school, get comfortable with other children and teachers and make new friends. He loves everything about his school, and the ELL teacher's contribution to this is huge in my opinion. She helped my son a lot with understanding other subjects (such as math, science, etc.), and I feel like his English has improved very significantly over the course of the last year.*

## Section 4: Progress Toward Achieving NRC's Purpose and Objectives

- *Reading speaking, but not that much.*
- *With homework, school things and some places.*
- *Because it is one classroom with few students, she has more help and time to do the work. Helping with memorizing.*
- *All the services were equally helpful and important.*
- *I think the class should focus more on the kid's level. My son was bringing home a backpack full of books every Friday. He would get home and say he would not waste his time reading baby's books. The level of the books he was bringing home we're much lower than what he can read*

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### General Comments/Suggestions

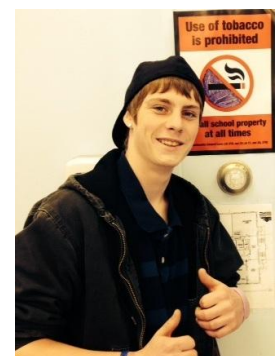
- *I would like to get a little more communication about his English language proficiency. I am trying to encourage him to treat his English language learning very seriously, and it would help to know how his teacher sees his knowledge gaps and what we can do at home to help him bridge them.*
- *Right now I only have thanks. Everyone is very positive with my daughter. Keep the good work. Thanks!*
- *Make the class more interesting to the kids*
- *For me the work is great... My suggestion is that you continue to help our children, don't stop this work because it is very important for our children and for us, parents... thank you.*

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## Independence Academy

### Program Enhancements

- Four students from Rockland, Freetown-Lakeville, Carver, and Brockton received their High School Diplomas in June 2014.
- Ten students from five districts participated in and completed the new Suspension Program that responds to upcoming Chapter 222 legislation.
- Sixteen students enrolled during 2013-2014.
- Students of Independence Academy are highlighted in the feature film "Anonymous People."
- Piloted the Northwest Evaluation Association (NWEA), Measures of Academic Progress (MAP) Assessment in math and English for grades 5-12. MAP results connect teachers with the power of growth data based on national norms, and provides scores and *DesCartes Continuum of Learning* goals and knowledge/skill statements to guide decisions about their students' instruction.
- Expanded professional development of educators to address the educator evaluation system, implementation of project based learning, and using assessment and data to guide student instruction.
- Developed an Independence Academy Newsletter with the Enterprise through project based learning.
- Five students took the ACCUPLACER test in 2014 at Massasoit Community College.



### Parent Survey Results

Independence Academy surveyed parents about their satisfaction with the program. Three of the parents responded to the survey. *Comments are shown in indented, italics text.*

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#### Are parents satisfied with their interactions with IA staff?

Satisfaction with staff was assessed by combining responses to three questions: effective communication, problem solving, and promoting the social/emotional well being of students.

- 100% reported that there is a clear and effective system for ongoing communication between the staff (teachers, counselors, principal) and the parent.
  - *I received phone calls from intern on a regular basis asking me if I have concerns and updating me on progress.*
  - *They go above and beyond.*
- 100% reported that staff (teachers, counselor, principal) is willing to work together with me to solve problems when difficulties arise.

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- *I had concerns about graduation when my child enrolled; they were addressed quickly and effectively.*
- *Teachers and staff have done everything to find ways for my son to succeed.*
- 67% reported that all program staff members are involved in promoting the social and emotional well being of my child, and 33% (one) said they did not know.
  - *I didn't interact with all program staff but the feedback I received from my child leads me to believe that is true.*

---

### Are parents satisfied with the Recovery Counseling and Supports at IA?

Satisfaction with the recovery counseling and supports was assessed by combining responses to five questions: individualized counseling program, effective progress, appropriate recovery supports, resilience skills, and helpful exchange of information.

- 100% reported their child's instruction and counseling programs are based on his/her individual needs.
  - *Individual help with on-line classes, was taught strategies, Recovery Counselor - regular meetings.*
- 100% reported that their child is making effective progress towards the goals of his/her instruction and counseling program.
  - *My child improved grades and her attitude improved almost immediately after entering the school.*
  - *My son's progress is slow but no one has given up. That gives him hope.*
- 100% reported that IA staff and program provides appropriate supports for their child to move toward success in their recovery from addiction.
  - *Every opportunity was given for my child to succeed.*
  - *Always*
- 100% reported they are satisfied with the recovery and resilience skills their child learns through counseling experiences.
  - *Her success was directly related to the support received, I believe it was key to her attitude change.*
  - *Even though he has had difficulties with sobriety, he strives to achieve because of IA.*
- 100% reported that communications and meetings with IA staff provide a helpful exchange of information and ideas about my child that leads to a clear understanding on the plan for my son/daughter.,
  - *When issues arose they were addressed promptly to help her stay on course.*

---

### Are parents satisfied with the academic program at IA?

Satisfaction with the academic instruction and programs was assessed by combining responses to four questions: potential for achievement, preparation for graduation, time in academics, and assessments.

- 100% reported that they feel their child has the opportunity and support to reach his/her potential for academic achievement.
  - *Due to the support she received, my child now has clear long term goals for success.*
  - *His only hope.*
- 67% reported that they feel their child is making effective progress in his/her academic preparation for high school graduation, 33% said it was mostly true.
  - *My child is graduating June 2014.*
  - *It is slow but their encouragement is never ending.*
- 67% reported that they are satisfied with the amount of time my child spends in academic coursework, and 33% said it was mostly true.
- 100% reported that the assessments completed by IA staff for their child are appropriate and clear (e.g., Progress Reports and Report Cards).

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### Are parents satisfied with the IA Program?

Satisfaction with the IA program was assessed by combining responses to four questions about climate, school environment, independent living skills, and life-long learning.

- 100% reported the climate of the program is positive, respectful and supportive.



## Section 4: Progress Toward Achieving NRC's Purpose and Objectives

- 100% reported the school site and equipment are maintained to ensure a healthy and safe environment.
- 67% reported that they feel their child is provided with the opportunity and support to reach his/her potential for independent living, 33% said it was mostly true.
- 100% reported that at IA their child learns in an environment that values life-long learning and prepares students to be successful citizens.
  - *Small class sizes, individual attention, and focus on recovery from addiction issues lead to success.*

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### General Comments/Suggestions

- *We are very pleased with our experience and would recommend this program to other parents. This type of education is very important and I hope the State continues to support it so more children have a chance for success.*
- *The staff at IA has given our son hope to his darkest time. He is determined to graduate because of the support and encouragement of the IA program.*

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## Social Work Internship Program

### Program Enhancements

- Twelve interns were placed in 11 schools in four districts; two schools are new to the program. Six new school psychologists were successfully introduced to the program.
- Interns were from Bridgewater State University, Boston College, Boston University and Simmons College that provides competency based education. Interns are in placement from mid-September to mid-May completing a 34 week commitment to their placement resulting in a range of 472-720 hours of field work per intern.
- Interns received a total of 401 referrals for services. This reflects an increase of 132 referrals averaging 33 referrals per intern.
- Interns continued to increase the visibility of their role and moved into the classroom to implement whole classroom activities including Second Step and character building wellness classes. In addition interns spent time in classrooms providing assistance with students who benefited from the support.
- Interns developed and implemented transition groups for students entering middle school.
- Interns focused on goal setting and attainment with the students in order to increase treatment successes and empower students. Data was obtained for closed cases that reflected treatment successes.
- Increased outside collaboration with outside providers to coordinate treatment plans.
- Interns provided 2,542 documented individual, group and whole classroom interventions and 2,484 parent, teacher and outside collateral contacts for 2013-14.

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## NRC Family Network

### Program Enhancements

- Staff developed curriculum for parent/child activities that are specifically linked to the *Massachusetts Early Learning Guidelines for Infants and Toddlers* and the *Guidelines for Preschool Learning Experiences*.
- Offered a monthly evening early literacy program at the Conley School in Whitman for children ages 3-6 and their parents.
- Offered two 8-week series of a parenting education program through a grant from the Children's Trust.



## ***Municipal Medicaid Reimbursement***

North River Collaborative uses an internet based Medicaid billing enhancement that reduces the burden on districts' administrative and direct care staff, and provides the potential to increase Medicaid reimbursement. The software allows easy access for direct care staff to assess student history and keep up-to-date with student caseloads. Additionally, administrative staff can monitor services and ensure reimbursement is maximized. Currently 14 districts are utilizing this software.

NRC currently serves 18 school districts through NRC's dedicated School Based Medicaid staff in the Business Services Division.

North River Collaborative:

- Coordinates enrollment agreements
- Identifies eligible students
- Helps obtain parental permission
- Enters attendance data
- Reconciles paid and unpaid claims
- Submits electronic claims
- Verifies amounts paid to towns
- Trains and works closely with your staff
- Ensures program compliance

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## ***Southeast Transportation Network***

### **Program Enhancements**

- In-Service training: 8 hours per year for all Staff
  - First Aid / CPR
  - Defensive Driving
  - Securing Wheel Chairs
  - Bus Evacuation
  - Winter Driving
- System developed for replacing aging vehicles
  - Bids
  - Direct fleet purchase from factory



### **Survey Results**

In March 2014, Transportation Network Survey responses were received from 110 parents (31% of 350 surveyed), 13 school districts (45% of 29 surveyed), and 16 private schools (43% of 37 surveyed). Feedback was overwhelmingly positive and revealed the professional, conscientious, and compassionate consideration of the drivers, monitors, and office staff in responding to needs of more than 350 students, and the schools'/districts' staff.

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### **Were the pickup and drop off times consistent and on time?**

- 94% of parents said it was very true or mostly true.
  - **Consistent** (3 comments): • 7:34 every day!! • Our driver always checks in with any changes and reminds us of half days. • It was not the drivers fault the roads were icy.
  - **Some variation** (7 comments): • Pick up times do vary and the drop off times are consistent. • The pickup time was always on time until the last two weeks before vacation. • When the regular driver is off (Thursdays and Fridays), pm pickup is about 15 minutes late. • Pickups consistent in am and pm, schedule changed occasionally and we were not notified or no van there. • The pickup times have been hopefully a work in progress. The van goes to two different homes during the week for my son and the times have been inconsistent. This frustrates because

## Section 4: Progress Toward Achieving NRC's Purpose and Objectives

*our son over heats so cannot be fully dressed waiting for the van. • The bus is late every morning.  
• At times, the bus is at our house at 2:30 school gets out at 2:30.*

- 92% of districts said it was very true or mostly true.
  - *Students have been inconsistent with their drop off times up to this point in the school year.*
- 94% of private schools said it was very true or mostly true.
  - *Some problems with afternoon pick-up*
  - *Van is on-time for pick-up; consistently late for drop-off.*

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### Was the exterior and interior of the vehicle clean?

- 98% of parents said it was very true or mostly true.
  - *The bus is always very clean. • On occasion, it is an older van. • Bus needs a washing on the outside, Inside good*
- 100% of private schools said it was very true or mostly true.

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### Was the driver neat, courteous and helpful?

- 98% of parents said it was very true or mostly true.
  - **Great with the kids** (5 comments): *• The driver is great with the kids. He is the perfect bus driver for these students. • Our driver is very good with our son. • Our driver is wonderful with our son and all the children in the van. • Driver has been great for years-always tells us if something goes on with our son on the bus. • Our driver is the best. The kids love her ☺*
  - **Wonderful drivers and monitors** (8 comments): *• The driver is great. • She is wonderful. • We love both of my daughter's drivers they are awesome. • My daughter's driver is wonderful. • My daughter and I love the driver. • Yes, our regular and substitute drivers • Love our driver. • We are pleased with the driver and any other attendants assisting ☺*
  - **Pleasant and helpful** (6 comments): *• The driver is always pleasant. • Driver is extremely helpful and understanding. • The driver is extremely helpful and understanding. • Each morning my child receives cheerful and pleasant greeting. • Never seen driver out of the van, all seem very friendly with a wave. [one concern] • One driver is less than friendly and borders on grumpy.*
- 100% of private schools said it was very true or mostly true.

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### Did the driver make sure your son/daughter was securely fastened?

- 99% of parents said it was very true or mostly true.
  - **Helpful and patient** (4 comments): *• The driver is very helpful and patient. • My son may try to unbuckle his seat belt he thinks it is not cool to use one. • I talked to the office to make the driver aware. They were very understanding. • Our driver went out of her way to assure seat belt/booster seat regulations.*
  - **Parent responsibility to buckle** (4 comments): *• That has always been my responsibility since I buckle my child in. • Parents are responsible for all fastening but the driver does watch as fasten belt. • I make sure my child is then I tell the driver. • I made sure my son/daughter fastened in their seat properly not the driver.*
  - **Concern** (2 comments): *• Driver backs into driveway sometimes cannot see but the van does not move for a minute or so. • Unless there is a sub-driver and sometimes there is no clip for the belt.*
- 100% of private schools said it was very true or mostly true.

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### Did the transportation dispatch office let you know if there was a delay of more than 10 minutes?

- 87% of parents said it was very true or mostly true.
  - **No late issues** (6 comments): *• Everything is good. • We never had an issue. • I never received a call because there were no delays. • I do not think the van was ever late. • We have never received any late calls. • This type of situation has not happened yet.*

*The office and the driver were extremely helpful on one instance when I was running late stuck in traffic.*

#### Section 4: Progress Toward Achieving NRC's Purpose and Objectives

- **Notification is timely** (5 comments): • *There is a lot of traffic and they let us know if there is an unforeseen delay.* • *Only happened once but yes they called.* • *Can only recall the van being late for our son once, when the driver was sick.* • *Sometimes they have called* • *2 X's they have called.* • *We had a little trouble at the beginning of the year, but not so much since late October.*
- **Notification issues** (4 comments): • *There have been two or three times where the driver has been 30/45 minutes late and I am the one who calls to see why.* • *Sometimes van no show and no notification.* • *I had to call.* • *Sometimes I have to call to find out.*
- 87% of private schools said it was very true or mostly true.
  - *When bus will be late, students are left waiting and we call to inquire.*
  - *When one driver realized she would be running late on most days, she notified us in advance.*

---

#### Did you feel that your son/daughter was of utmost importance to the driver?

- 100% of parents said it was very true or mostly true.
  - **My child is important** (8 comments): • *My son really likes his driver.* • *100 %* • *My daughter only spoke highly of her driver. The driver has been nothing but thoughtful and considerate.* • *The driver is always aware of the child and their needs.* • *My daughter's driver is very loving and interacts with her every day.* • *Love her.* • *My daughter's driver is awesome she is her friend.* • *It eases my mind that our son is safe with a wonderful caring driver*

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#### Did you feel that the driver responded to your son/daughter's needs?

- 100% of parents said it was very true or mostly true.
  - **Great driver** (6 comments): • *Our driver is outstanding. It takes a wonderful person to listen to Sponge Bob.* • *Yes, they do especially when my son was having a difficult morning.* • *The staffs who take calls in the a.m. of student's not attending school have always been very pleasant.* • *Sometimes it can be difficult to understand their needs but she will always attempt to communicate.* • *Our driver has been great with our son.* • *The driver definitely does...dispatch can be extremely inflexible at times.*

#### Questions specifically for districts and private schools:

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#### Are you satisfied with the quality of transportation service provided by NRC?

- 92% of districts said it was very true, and 8% did not know.

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#### Are your district's parents satisfied with the quality of service?

- 85% of districts said it was very true or mostly true, and 15% did not know.

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#### Did you feel that students from your district were safe?

- 100% of districts said it was very true or mostly true.
  - *We did have one major safety incident re: child not seat belted in. Hopefully, safety measures are in place to prevent this from happening again.*
- 100% of private schools said it was very true or mostly true.

---

#### Is your district satisfied with the communication provided by NRC?

- 100% of districts said it was very true or mostly true.
  - *Pleasant staff, very responsive, someone always answers the phone*
  - *Communication could use some improvement when there are issues.*
  - *This is sometimes an area of concern when trying to get information for billing purposes/quotes.*

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#### Did the driver maintain confidentiality?

- 54% of districts said it was very true or mostly true, and 46% did not know.
- 100% of private schools said it was very true or mostly true.



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**Did the driver follow appropriate driving standards?**

- 100% of private schools said it was very true or mostly true.

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**Other feedback or recommendations from Parents**

*We have had the same driver for the past couple of years. Over the years, it has not always been a pleasant experience with bus drivers. Our driver exemplifies what I want my child to have to and from school. She has taken care and concern to know my child, takes interest in his activities and always encourages him to speak and share information-not always an easy task. As my son will soon be aging out of the school and on to the next venture, I can only hope he will meet people as kind and caring as our driver and monitor. He will miss them and I too will miss seeing their cheerful faces each morning. Thank you for keeping my child safe and being a concerned and caring company. -- Parent of older student about Transportation staff*

- **Very satisfied** (24 comments): • We are very happy with the service... • I am very pleased with the service provided. Thank You • We have had a rotation of drivers (EBHS); my son really likes the driver that is in place now. • This was by far our best transportation experience. All the drivers are wonderful! • The driver is very patient with our son. • Thank you to our driver for caring for our son. • Both our driver and monitor are wonderful. • We have been very pleased working with our driver and monitor....couldn't ask for more. • My son's driver is great he adores her. • We are very satisfied with the driver and the company. • I think you are doing a great job and have wonderful drivers. • Excellent • Our driver is amazing. • We have been happy with our driver and your service in general. • I have no issues this year-going great so far! • I cannot say enough great things about my daughters driver and monitor and the main office. I hope I can keep our driver and monitor and driver for a very long time. • We have no complaints about NRC since Whitman-Hanson started using them for transportation, Thank you. • We are very pleased with our driver and service. • We are very pleased. • Great driver • We are very satisfied with the service provided. • We are very happy with our daughter's driver. • I am overly satisfied with your transportation service. You have done a fine job with the employment decisions of your drivers. I have (2) kids utilizing your services and I am pleased with all the drivers. Thank you. • Our driver is an excellent person/driver! I am very comfortable with her driving my child to and from school. Thank you!
- **Considers my child's needs** (5 comments): • I am very pleased with your service our driver shows up on time and a big smile every morning. I appreciate how much he cares about my daughter and his attentiveness to making her happy. • Feel very lucky to have both driver and monitor considering my sons needs so diligently. Thank you • Our driver does a great job with the large number of kids on the bus. They go to school for social and emotional disabilities and there is a variety of ages. He is excellent at helping them all get along. • Our son is autistic we appreciate the patience and tolerance the drivers have shown. Thank you so much. • Our daughter's new driver has been friendly and accommodating. We appreciate that Ann attended a team meeting at our daughter's school and has been available to work through challenges. We appreciate that NRC is mindful of our wishes for a female driver...it is a complicated matter for us given that our daughter is 16 and non-verbal/not conversational. Thank you for getting our daughter to school safely every day.
- **Very friendly and caring** (8 comments): • Thank You for taking care of my daughter the driver is very friendly and caring. • We have had no problems this year. Everything is great. I love your staff they are all very pleasant even at 6:30 or 7:00 in the morning! I think overall, this year has been better than a few years ago. • We are very pleased with our driver she is always friendly, professional and lovely with the children. • Our driver is a credit to your company! She is always



## Section 4: Progress Toward Achieving NRC's Purpose and Objectives

*smiling and very pleasant. I feel very fortunate that she drives my son to school. • The driver is very punctual and conscientious. My son is only 4 years old so having her as our driver makes me feel very comfortable. The other driver is also nice. I do not know her as well because she comes on the day I am working. She has been very nice though. • Our driver is wonderful. As hesitant as we were to put our son on a van, she has made us feel less nervous about it. We saw her at a store and our son was very excited, so obviously he loves her too 😊. • Both of our drivers are fabulous! My daughter gets more excited about just going to school on the bus with them. We are very lucky to have them as our drivers and feel they are safe driving our daughter. Just cannot say enough about how wonderful they both are. • My daughter and I just adore her driver. One of the many things that has stuck with me is we are so far into the school year and there has only been one day she was not the driver. She also informed me the day before she would not be picking up the following day. There are many reasons why, she is very caring. 😊*

- **Safe and helpful** (4 comments): *• She is a very safe. I trust her with my child's life she is always very caring. • The driver we have has been wonderful. We would highly recommend her she is always there to help. • We have no complaints and are extremely fortunate to have our driver caring for the safety of our students. She has been very professional in relaying messages from school to home. • She is a wonderful driver we have never worried about our son's care or safety.*
- **Good communication my child** (1 comment): *• The driver would be a good candidate to speak to other drivers about effective ways to communicate with children with social and emotional disorders. Issues arise with substitute drivers due to inexperience in the area.*
- **Makes a difference in my child's day** (2 comments): *• Thanks for understanding that our child's day starts with the driver. • You are very lucky to have this driver on your staff. She makes such a difference in my son's day and his experience with his van ride. Please acknowledge her and if applicable she is worthy of a bonus. It is not often that folks and employers take the time to acknowledge, thank, and reward exceptional employees. Thank you*
- **Pick-up and drop-off concerns** (4 comments): *• Have seen a few drivers-if they beep the horn the sooner my son can get out the door. We have other things going on, getting another child ready as well. My son is usually ready just not looking out the window at all times waiting for the bus. • Our driver always toots the horn to let us know she is there. She knows our son and the way he behaves; he is quick to get up and off the bus (before bus has stopped) told us. We told our son not to do this and I do not think there has been a problem for a while now. I completely trust both my kid's drivers think they provide a great service to my children. • Late pickups were consistent, for parents that leave to be to work at a certain time. The consistent lateness of pickups was frustrating. • The time for pickup is at 3:00, the bus did not arrive sometimes until 4:00 without any notice.*
- **Parent suggestions** (3 comments): *• Send a text if there is going to be a delay or cancellation of transportation or if there is going to be a substitute driver. I would be hesitant to put my children on a bus with a different driver even if they say they are subbing. I would want confirmation from the main office via a phone call and text. This has not been an issue yet.  
• I think in case parents are stuck somewhere outside the house, the company should allow the parents an emergency drop off point where the child can be dropped off. • The hazard red lights should to be cleaned daily so that they can be seen, some drivers do not even use them!*
- **Other parent concerns** (5 comments): *• Sometimes worry there is just a driver with two children with no monitor. • Better communication needed between the office and the driver. In the past there has been mix ups when my child was suppose to be picked up (or I had called him in sick) and the van didn't come or came when he wasn't going to school. • My daughter was late 9 out of 10 times until recently. Now she is on time for school because she is not picking up the second student but the driver has been showing up later which in my opinion is defeating the purpose of not picking up the second student. • At times, my child's nurses (they travel to and from school on the North River bus) have told me that the driver has a tendency to hit the brakes a little harder*

## Section 4: Progress Toward Achieving NRC's Purpose and Objectives

*than usual. On a few occasions, one nurse has mentioned feeling very ill during transport because of the driving. • In an ideal world, we would be able to employ people who enjoyed their work and enjoyed performing their duties. This does not seem the case here. However, for the most part the aides in the back seem friendly and talk to my son. There seems to be either a shortage of staff a lot or shortage of buses. Your Coordinator has always listened to my feedback or "complaint/requests" and I have appreciated that. I think she has done pretty well trying to accommodate my needs. There could be more consistency on times and in staff for better continuity, and perhaps drivers who like their job and are friendly to the families who have just moved mountains getting their (handicapped) child ready for school. We are not always sure of the vans arrival time in order to prevent overheating and seizures we have to keep his shirt off until the last minute. Thank you for allowing my feedback.*

---

### Other feedback or recommendations from School Districts

- **Accommodating student and district needs** (4 comments): • *The transportation staff always works hard to meet my demands with new students or changing situations. Professional!* • *The Transportation Coordinator is amazing – goes above and beyond for specific student needs.* • *Given the uncertain nature of the project and the student population, it has been an excellent relationship. The Co-coordinator has responded to any thoughts, questions, or concerns expressed by the school or parents in a timely and professional manner.* • *NRC provides safe transportation. The vehicles are in excellent condition. The transportation coordinator and office staff are always available. The only concern is some of the runs have been consistently late without timely resolution. The steady, rapid growth of NRC and the willingness to meet district's requests efforts service of some runs. In other words, "Growing Pains"!*
- **Communication** (2 comments): • *North River Collaborative has transported students for most part of the 2013-2014 school year. We have had conversation in regards to arriving late many times. NRC has been excellent with the communication aspect of their transportation.* • *It needs to be re-enforced that van drivers should not give personal cell phone numbers to parents. That crosses the line of professionalism and could deter confidentiality. Parents should be contacting our transportation department or NRC directly not the van drivers.*

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### Other feedback or recommendations from Private Schools

- **Great drivers and monitors** (7 comments): • *Our driver and monitor are just the best. There is not another set of bus drivers that I deal with that are better. I truly believe they should be the standard to achieve for all drivers and monitors.* • *Classroom staff feels that the drivers and the monitors are all great!* • *The driver and monitor are both very caring and pleasant with our students.* • *Great drivers! Great monitors!* • *Thanks for all that you do! Everyone has been amazing!* • *No problems noted. All is well!* • *I have daily/weekly contact with transportation and LOVE dealing with everyone I have contact with. We also use NRC for field trips. They are extremely wonderful to work with and always accommodate us.*
- **Recommendation** (1 comment): • *On-going training regarding [student] population and their behaviors.*





**North River Collaborative**  
**198 Spring Street, Rockland, MA 02370**  
*December, 2014*

**NORTH RIVER COLLABORATIVE**  
**BASIC FINANCIAL STATEMENTS AND**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**WITH INDEPENDENT AUDITORS' REPORT**  
**FOR THE YEAR ENDING JUNE 30, 2014**

**NORTH RIVER COLLABORATIVE**  
**BASIC FINANCIAL STATEMENTS AND**  
**MANAGEMENT’S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDING JUNE 30, 2014**

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**Lynch, Malloy, Marini, LLP**

*Certified Public Accountants & Advisors*

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## **INDEPENDENT AUDITORS' REPORT**

To the Honorable Board of Directors  
North River Collaborative

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of North River Collaborative, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the North River 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.

### **Auditors' Responsibility**

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

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

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

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the North River Collaborative, as of June 30, 2014, and the respective changes in financial position 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 on pages v-viii, and the schedule of funding progress and budgetary comparison schedule on pages 25 – 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise North River Collaborative's basic financial statements. The other information and components presented, in accordance with Massachusetts General Law, Chapter 40, sec. 4E, and regulations 603 CMR 50.00, on page 28 is presented for additional analysis and is not a required part of the basic financial statements. These components have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2014, on our consideration of the North River Collaborative's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering North River Collaborative's internal control over financial reporting and compliance.

*Lynch, Malloy, Marini, LLP*

Norwell, MA  
October 31, 2014





**Lynch, Malloy, Marini, LLP**

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**INDEPENDENT AUDITORS' 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 Honorable Board of Directors  
North River Collaborative

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of North River Collaborative, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise North River Collaborative's basic financial statements, and have issued our report thereon dated October 31, 2014.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered North River 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 North River Collaborative's internal control. Accordingly, we do not express an opinion on the effectiveness of North River 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 North River 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.

*Lynch, Malloy Marini, LLP*

Norwell, MA  
October 31, 2014

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**



## NORTH RIVER COLLABORATIVE

### Management's Discussion & Analysis

Year Ended June 30, 2014

As management of the North River Collaborative (Collaborative), we offer readers of these financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2014.

#### **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Collaborative's basic financial statements. These basic financial statements consist of four components: 1) Fund basis financial statements, 2) Government-wide financial statements, 3) Fiduciary fund financial statements, and 4) Notes to the financial statements.

**Government-wide financial statements** are designed to provide readers with a broad overview of finances, in a manner similar to private-sector business.

The *statement of net position* presents information on all assets plus deferred outflows of resources, less liabilities, less deferred inflows of resources resulting in the aggregate net position of the Collaborative. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Collaborative is improving or deteriorating. The reader should also consider other non-financial factors, such as the condition of the Collaborative's capital assets, to assess the overall health of the Collaborative.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to 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 only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave). This statement also presents a comparison between direct expenses and program revenues for each function of the Collaborative.

Both of the government-wide financial statements distinguish functions that are principally supported by intergovernmental revenues (*governmental activities*) from other material functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Collaborative include Administration, Instructional Services, Support Services, and Student Activities, among others. The Collaborative has not classified any activity as a business-type activity.

**Fund financial statements** present financial information using funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

*Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund statements focus on *near-term inflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

## NORTH RIVER COLLABORATIVE

### Management's Discussion & Analysis

Year Ended June 30, 2014

The Collaborative has several governmental funds; the general fund, capital fund, and capital projects fund are considered major funds for presentation purposes. Each major fund is presented in a separate column in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances. The remaining governmental funds are aggregated and shown as other governmental funds.

*Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the Collaborative's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

*Notes to the basic financial statements* provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

#### **Government-wide financial analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As indicated in the following chart, governmental assets exceeded liabilities by \$3,173,555 at the close of fiscal year 2014.

A portion of the net position, \$334,337 (10.5%) represents resources that are subject to external restrictions on how they may be used and \$1,309,471 (41.3%) has been categorized as invested in capital assets. The remaining net assets, \$1,529,747 (48.2%), are unrestricted and may be used to meet the government's ongoing obligations to its participants and creditors.

	<b><u>Primary Government/ Governmental Activities/Totals</u></b>	
	<b><u>June 30, 2014</u></b>	<b><u>June 30, 2013</u></b>
Current assets	\$ 2,916,416	\$ 2,332,650
Capital assets	<u>3,208,777</u>	<u>3,119,753</u>
Total assets	<u>\$ 6,125,193</u>	<u>\$ 5,452,403</u>
Current liabilities	\$ 1,030,980	\$ 1,040,662
Non current liabilities	<u>1,666,388</u>	<u>1,649,719</u>
Total liabilities	2,697,368	2,690,381
Deferred inflows of resources	<u>254,270</u>	<u>-</u>
Net assets:		
Net Investment in Capital Assets	1,309,471	1,264,141
Restricted	334,337	296,732
Unrestricted	<u>1,529,747</u>	<u>1,201,148</u>
Total net position	<u>\$ 3,173,555</u>	<u>\$ 2,762,021</u>

As indicated in the following chart, governmental activities net assets increased by \$411,534 during the current fiscal year, which reflects the general fund's fund based results of operation plus a net increase from programs classified as special revenue funds.

# NORTH RIVER COLLABORATIVE

## Management's Discussion & Analysis

Year Ended June 30, 2014

### Primary Government/ Governmental Activities/Totals

	<u>FY 2014</u>	<u>FY 2013</u>	<u>% Change</u>
Revenues:			
Operating Grants & Contributions	\$ 1,290,280	\$1,910,341	(32.46%)
Tuition income	4,777,048	5,540,289	(13.78%)
Charges for services	170,475	61,049	179.24%
Departmental and other	72,634	4,088	1676.76%
Interest and investment income	19,891	1,330	1395.56%
Program service fee	4,397,008	3,138,584	28.62%
Assessments and other fees	174,957	165,261	5.54%
Non-member tuition surcharge	<u>1,557,985</u>	<u>1,495,796</u>	3.99%
Total revenues	12,460,278	12,316,738	1.17%
Expenditures/expenses:			
Administration	1,059,254	950,673	11.42%
Instruction	6,277,830	4,542,727	38.20%
Other education services	2,332,284	3,698,386	(36.94%)
Operations and maintenance	334,542	710,977	(52.95%)
Fixed charges	1,709,288	1,773,024	(3.59%)
Depreciation expense	279,381	299,697	(6.78%)
Debt service	47,379	53,075	(10.73%)
Capital outlay	<u>18,057</u>	<u>94,660</u>	(80.92%)
Total expenditures/expenses	12,058,015	12,123,219	(0.54%)
Other changes:			
Gain (loss) on sale of asset	35,232	-	100.00%
Refund to member school districts	<u>(25,961)</u>	<u>(8,577)</u>	202.68%
Change in net position	<u>\$ 411,534</u>	<u>\$ 184,942</u>	

The grant funding received for the Independence Academy in 2013 was the reason for the decrease in operating grants and contributions as well as capital outlay from 2013 to 2014. In addition, the interest and investment income increased in 2014 due to unrealized gains in the current year when 2013 had unrealized losses. In 2014 the Collaborative sold transportation vehicles that were fully depreciated, resulting in a gain on sale of assets. Overall, the total change in revenues, 1.17%, and total change in expenditures, (0.54%), is minor and immaterial.

### **Governmental funds financial analysis**

As noted earlier, the Collaborative uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

## **NORTH RIVER COLLABORATIVE**

### **Management's Discussion & Analysis**

**Year Ended June 30, 2014**

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$1,866,317 an increase of \$366,196 from the prior year.

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$1,490,713. As a measure of the general fund's liquidity, it may be useful to compare the fund balance to total fund expenditures. Unassigned fund balance represents 13.6% of total general fund expenditures.

#### **Capital Asset and Debt Administration**

At the end of fiscal year 2014, the Collaborative had \$3.2 million in capital assets, net of accumulated depreciation of \$1.6 million. All current year increases relate to the procurement of transportation vehicles.

#### **Requests for Information**

This financial report is designed to provide a general overview of the Collaborative's finances for all those with an interest in the Collaborative's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Michael LaLiberte, North River Collaborative, 198 Spring Street, Rockland, Massachusetts.

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## **BASIC FINANCIAL STATEMENTS**



**NORTH RIVER COLLABORATIVE**

## Statement of Net Position

June 30, 2014

	<b>Primary Government Total Governmental Activities/Totals</b>
<b><u>ASSETS</u></b>	
Cash and equivalents	\$ 703,915
Investments	1,853,212
Receivables	358,567
Prepaid expenses	722
Capital assets, net of accumulated depreciation	3,208,777
Total assets	<u>\$ 6,125,193</u>
<b><u>LIABILITIES</u></b>	
Accounts and salary payables and withholdings	\$ 795,829
Accrued interest	2,233
Non-current liabilities:	
Due within one year	232,918
Due in more than one year	1,666,388
Total liabilities	<u>2,697,368</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>	
Deferred revenue	254,270
Total deferred inflows of resources	<u>254,270</u>
<b><u>NET POSITION</u></b>	
Net investment in capital assets	1,309,471
Restricted	334,337
Unrestricted	1,529,747
Total net position	<u>3,173,555</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 6,125,193</u>

The accompanying notes are an integral part of these financial statements.

**NORTH RIVER COLLABORATIVE**

Statement of Activities

For the Year Ended June 30, 2014

<u>Functions/Programs</u>	Expenses	Program Revenue			Net (Expense) Revenue and Changes in Net Position
		Charge for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government
					Governmental Activities
<b>Primary government</b>					
Governmental activities					
Administration	\$ 1,059,254	\$	\$	\$	\$ (1,059,254)
Instruction	6,277,830	170,475	862,070		(5,245,285)
Other school services	2,332,284	-			(2,332,284)
Operations and maintenance	334,542				(334,542)
Fixed charges	1,709,288		428,210		(1,281,078)
Debt service	47,379				(47,379)
Capital outlay	18,057				(18,057)
Depreciation	279,381				(279,381)
Total governmental activities/primary government	<u>\$ 12,058,015</u>	<u>\$ 170,475</u>	<u>\$ 1,290,280</u>	<u>\$</u>	<u>\$ (10,597,260)</u>
<b>General revenues:</b>					
					4,777,048
					4,397,008
					174,957
					1,557,985
					19,891
					72,634
					<u>10,999,523</u>
<b>Special items and transfers:</b>					
					(25,961)
					35,232
					<u>9,271</u>
					11,008,794
					411,534
					2,762,021
					<u>\$ 3,173,555</u>

The accompanying notes are an integral part of these financial statements.

**NORTH RIVER COLLABORATIVE**

Balance Sheet  
Governmental Funds  
June 30, 2014

	<b>General Fund</b>	<b>Capital Fund</b>	<b>Capital Projects Funds</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b><u>ASSETS</u></b>					
Cash and cash equivalents	\$ 703,915	\$	\$	\$	\$ 703,915
Investments	1,853,212				1,853,212
Program/Intergovernmental receivables	230,774			127,793	358,567
Due from other funds		329,467			329,467
Prepaid expenses	722				722
Total assets	<u>\$ 2,788,623</u>	<u>\$ 329,467</u>	<u>\$ -</u>	<u>\$ 127,793</u>	<u>\$ 3,245,883</u>
<b><u>LIABILITIES</u></b>					
Accounts and salary payables and withholdings	\$ 757,556	\$ -	\$ -	\$ 38,273	\$ 795,829
Due to other funds	286,384			43,083	329,467
Total liabilities	<u>1,043,940</u>	<u>-</u>	<u>-</u>	<u>81,357</u>	<u>1,125,297</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>					
Deferred revenue	253,970	-	-	300	254,270
Total deferred inflows of resources	<u>253,970</u>	<u>-</u>	<u>-</u>	<u>300</u>	<u>254,270</u>
<b><u>FUND BALANCES</u></b>					
Restricted		329,467		46,137	375,604
Unassigned	1,490,713				1,490,713
Total fund balances	<u>1,490,713</u>	<u>329,467</u>	<u></u>	<u>46,137</u>	<u>1,866,317</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,788,623</u>	<u>\$ 329,467</u>	<u>\$ -</u>	<u>\$ 127,793</u>	<u>\$ 3,245,883</u>

The accompanying notes are an integral part of these financial statements.

**NORTH RIVER COLLABORATIVE**  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2014

	<b>General Fund</b>	<b>Capital Fund</b>	<b>Capital Projects Funds</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>REVENUES</b>					
Tuition income	\$ 4,777,048	\$ -	\$ -	\$ 846,356	\$ 5,623,404
Program service fees	5,998,011				5,998,011
Intergovernmental	512,637			170,475	683,112
Assessments and other fees	24,000				24,000
Interest/investment income (includes \$2,091 unrealized gains)	19,891				19,891
Departmental and other	107,866			59,825	167,691
Total revenues	<u>11,439,453</u>	<u>-</u>	<u>-</u>	<u>1,076,656</u>	<u>12,516,109</u>
<b>EXPENDITURES</b>					
Current:					
Administration	990,517			60,602	1,051,119
Instruction	5,510,400			799,947	6,310,347
Other school services	2,299,577			33,523	2,333,100
Operations and maintenance	317,203			11,742	328,945
Fixed charges	1,533,756			176,532	1,710,288
Debt service	298,968				298,968
Capital outlay	2,985	14,850	368,405	222	386,462
Total expenditures	<u>10,953,406</u>	<u>14,850</u>	<u>368,405</u>	<u>1,082,568</u>	<u>12,419,229</u>
Revenue over (under) expenditures	486,047	(14,850)	(368,405)	(5,912)	96,880
<b>OTHER FINANCING SOURCES (USES)</b>					
Refunds to school districts	(25,961)				(25,961)
Proceeds from long term debt			295,276		295,276
Transfers in		50,000	73,129		123,129
Transfers out	(123,129)				(123,129)
Total other financing sources (uses)	<u>(149,090)</u>	<u>50,000</u>	<u>368,405</u>		<u>269,315</u>
Revenues and other financing sources over (under) expenditures and other financing uses	336,957	35,150	-	(5,912)	366,195
Fund balances - beginning	1,153,756	294,317		52,049	1,500,122
Fund balances - ending	<u>\$ 1,490,713</u>	<u>\$ 329,467</u>	<u>\$</u>	<u>\$ 46,137</u>	<u>\$ 1,866,317</u>

The accompanying notes are an integral part of these financial statements.

**NORTH RIVER COLLABORATIVE**  
Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Position  
June 30, 2014

Total fund balance, governmental funds	\$ 1,866,317
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.	3,208,777
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Some liabilities, (such as Notes Payable, Capital Lease Contract Payable, Long-term Compensated Absences, and Bonds Payable ), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.	(1,899,306)
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Accrued interest	(2,233)
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Net Position of Governmental Activities in the Statement of Net Position	<u>\$ 3,173,555</u>
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The accompanying notes are an integral part of these financial statements.



## NORTH RIVER 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

Net change in fund balances - total governmental funds:	\$	366,195
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Amounts reported for Governmental Activities in the Statement of Activities are different because:

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

Capital outlays during the fiscal year	368,405
Depreciation expense recorded for the fiscal year	(279,381)

Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which repayments exceeded proceeds.

Principal and other payments on long-term debt	251,591
Issuance of long-term debt	(295,276)

Change in net assets of governmental activities	<u>\$</u>	<u>411,534</u>
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The accompanying notes are an integral part of these financial statements.

**NORTH RIVER COLLABORATIVE**

Statement of Fiduciary Net Position

Fiduciary Funds

June 30, 2014

	<b>Retiree Health Insurance Plan</b>
<b>ASSETS</b>	
Investments	<u>\$ 1,286,771</u>
Total assets	<u><u>\$ 1,286,771</u></u>
<b>LIABILITIES</b>	
Other post employment liability	\$ 561,485
<b>NET POSITION</b>	
Held in trust for benefits and other purposes	<u>725,286</u>
Total liabilities and net position	<u><u>\$ 1,286,771</u></u>

The accompanying notes are an integral part of these financial statements.

**NORTH RIVER COLLABORATIVE**  
Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
For the Year Ended June 30, 2014

	<b><u>Retiree Health Insurance Plan</u></b>
<b>ADDITIONS</b>	
Contributions:	
Contributions from employer	\$ 122,172
Contributions from plan members	<u>40,252</u>
Total contributions	162,424
Investment earnings:	
Realized investment gain (loss)	73,602
Unrealized investment gain (loss)	86,326
Interest	<u>22,042</u>
Total net investment earnings	<u>181,970</u>
Total additions	344,394
 <b>DEDUCTIONS</b>	
Administrative expenses	9,649
Benefits to plan members and beneficiaries	<u>207,642</u>
Total deductions	<u>217,291</u>
Change in net position	127,103
Net position - beginning	<u>598,183</u>
Net position - ending	<u><u>\$ 725,286</u></u>

The accompanying notes are an integral part of these financial statements,

# **NORTH RIVER COLLABORATIVE**

## **Notes to Financial Statements**

**June 30, 2014**

### **Note 1. Organization and Reporting Entity**

#### **A. Organization**

The North River Collaborative, Rockland, Massachusetts (the Collaborative) is a public entity formed as an Education Collaborative Trust Fund by agreement between the towns of Abington, Avon, East Bridgewater, West Bridgewater, Hanover, Rockland, the Bridgewater-Raynham and Whitman-Hanson Regional School Collaborative, as provided for under Massachusetts General Law Chapter 40, Section 4E. The goal of the Collaborative is to function as an extension of the member school districts to cooperatively develop and deliver quality educational programs and services more effectively and efficiently. The Collaborative is a municipal entity, and as such, is exempt from income taxation.

#### **B. Reporting Entity**

The Collaborative is governed by an eight-member Board of Directors consisting of one representative from each member's School Committee. In addition, the Massachusetts Department of Elementary and Secondary Education also appoints a representative to the Collaborative Board.

As required by accounting principles generally accepted in the United States of America (GAAP) and in accordance with the Governmental Accounting Standards Board, the accompanying financial statements present the North River Collaborative (the primary government) and its component units. Component units are included in the reporting entity if their operational and financial relationships with the Collaborative are significant. Pursuant to these criteria, the Collaborative did not identify any component units requiring inclusion in the accompanying financial statements.

Municipal joint ventures pool resources to share the costs, risks, and rewards of providing services to their participants, the public, or others. The Collaborative participated in the following joint venture:

Mayflower Municipal Health Group	Provide	\$1,091,062
P.O. Box 3390	employee	
Plymouth, MA 02361	health benefits	

### **Note 2. Summary of Significant Accounting Policies**

#### **A. Basis of Presentation**

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

# NORTH RIVER COLLABORATIVE

## Notes to Financial Statements

June 30, 2014

### Fund Financial Statements

The financial transactions of the Collaborative are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

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

#### Governmental Funds:

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

#### Major Funds:

- General fund is the general operating fund of the Collaborative. It is used to account for all financial resources not accounted for and reported in another fund.
- Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. These funds include the Collaborative's capital assets.
- Capital Fund is a special revenue fund to account for the revenues and expenses specifically associated with the purchase of non-capital supplies per Commonwealth of Massachusetts regulations.

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

- Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. These funds include the Collaborative's grant programs.
- Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Currently, the Collaborative does not utilize a debt service fund.
- Permanent funds are used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs – that is, for the benefit of the government or its citizens.

#### Fiduciary Funds:

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support Collaborative programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds. The following is a description of the fiduciary funds of the Collaborative:

- Retiree Health Insurance Trust Fund is used to report resources that are required to be held in trust for the members and beneficiaries of this other post-employment benefit plan.



## NORTH RIVER COLLABORATIVE

### Notes to Financial Statements

June 30, 2014

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

The Collaborative's fiduciary funds are presented in the fiduciary fund financial statements by type. Since by definition these assets are being held for the benefit of a third party (retirees) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

#### 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, receivables and deferred outflows of resources, as well as long-term liabilities, deferred inflows of resources and other liabilities reported on a full accrual basis. The Collaborative's net position is reported in three parts—net investment in capital assets; restricted; and unrestricted. The Collaborative first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the sources and uses of funds received by the Collaborative. Certain costs, such as employee fringe benefits, property and liability insurance, among others are not allocated among the Collaborative's functions and are included in fixed charges expense in the Statement of Activities. Depreciation, if any, is reported as one amount, in total, on the Statement of Activities. None of these costs are allocated among the respective functions.

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.

#### **B. 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, as are fiduciary fund financial statements. 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.

Governmental fund financial statements are reported using the flow of 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 unmatured 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.

## **NORTH RIVER COLLABORATIVE**

### **Notes to Financial Statements**

**June 30, 2014**

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.

#### **C. Cash, Cash Equivalents, and Investments**

For the purpose of the Statement of Net Position, “cash and equivalents” include all demand, savings accounts, and certificates of deposits of the Collaborative.

Investments are carried at fair value except for short-term U.S. Treasury obligations with a remaining maturity at the time of purchase of one year or less. Those investments are reported at amortized cost. Fair value is based on quoted market price. Additional cash and investment disclosures are presented in the accompanying notes.

#### **D. Interfund Receivables and Payables**

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as “due to/ (from) other funds.” Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

#### **E. Receivables**

Receivables consist of all revenues earned at year-end and not yet received, net of an allowance for uncollectible amounts. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. The Collaborative considers all of its receivables collectible and does not report an allowance for uncollectible accounts.

#### **F. Capital Assets**

The accounting treatment over property, plant, and equipment (capital assets) depends on whether they are reported in the government-wide or fund financial statements.

##### **Government-wide Statements**

All capital assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets’ estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of assets is as follows:

➤ Buildings	40 years
➤ Building Improvements	20 years
➤ Infrastructure	20 years
➤ Machinery, Equipment, and Vehicles	5-10 years

##### **Fund Financial Statements**

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

## NORTH RIVER COLLABORATIVE

### Notes to Financial Statements

June 30, 2014

#### **G. Long-term Obligations**

The accounting treatment of long-term obligations depends on whether they are reported in the government-wide or fund financial statements.

All long-term obligations to be repaid from governmental resources are reported as liabilities in the government-wide statements.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. Debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures.

#### **H. Deferred Outflows and Deferred Inflows**

Deferred outflows of resources, as applicable, represent a consumption of assets by the government that is applicable to a future reporting period. These *deferred outflows of resources* have a positive effect on net position and are reported after assets when applicable. The Collaborative has not reported any deferred outflows of resources as of June 30, 2014. Deferred inflows of resources, as applicable, represent the acquisition of assets by the government that is applicable to a future reporting period. These *deferred inflows of resources* have a negative effect on net position and are reported after liabilities when applicable. These amounts are reported in government-wide and fund financial statements based upon the nature of the items.

#### **I. Compensated Absences**

The Collaborative's policies and provisions of bargaining unit contracts regarding vacation and sick time permit certain employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences, if material, are recorded as long-term obligations in the government-wide statements. The current portion of this debt is estimated based on expected payment dates. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources. At June 30, 2014, there were no material compensated absences and no liability was recorded.

#### **J. Equity Classifications**

##### Government-wide Statements

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

- Net investment in capital assets—this component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position.
- Restricted—this component of net position consists of restricted net assets reduced by liabilities and deferred inflows or resources related to those assets. These assets may be restricted by constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

## NORTH RIVER COLLABORATIVE

### Notes to Financial Statements

June 30, 2014

- Unrestricted—this component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

#### Fund Financial Statements

Governmental fund equity is classified as fund balance. Fund balance is further classified based on the extent to which the government is bound to honor constraints on specific purposes for which amounts in the funds can be spent. Fund balances can be classified in the following components:

- Nonspendable fund balance – consists of amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted fund balance – consists of amounts upon which constraints have been placed on their use whether (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; (b) imposed by law through constitutional provisions or enabling legislation.
- Committed fund balance – consist of amounts which can only be used for specific purposes pursuant to constraints imposed by the Collaborative's highest level of decision making, the Board of Directors. Any modification or rescission must also be made by a vote of the Board of Directors.
- Assigned fund balance – consist of amounts that are constrained by the Collaborative's intent to be used for specific purposes. Intent is expressed by (a) the governing body itself, or (b) a Board of Directors, or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes. Amounts are assigned based upon approval of by the Executive Director and Director of Business Services through the Collaborative's procurement and budgetary process.
- Unassigned fund balance – represents the residual classification for the remaining fund balance. It represents amounts that have not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes.

The Collaborative's spending policy is to spend restricted fund balance first, followed by committed, assigned, and unassigned fund balance. Most governmental funds were designated for one purpose at the time of their creation. Therefore, any expenditure made from the fund will be allocated to the applicable fund balance classifications in accordance with aforementioned spending policy. The general fund and certain other funds may have more than one purpose.

#### **K. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 will differ from those estimates.

# NORTH RIVER COLLABORATIVE

## Notes to Financial Statements

June 30, 2014

### **L. Total Columns**

The total column presented on the fund financial statements is presented only to facilitate financial analysis. Data in this column is not the equivalent of consolidated financial information.

### **Note 3. Stewardship, Compliance and Accountability**

#### **A. Budgets**

Generally Accepted Accounting Principles require the presentation of actual results compared to legally adopted budgets. The Collaborative is required to adopt an annual operating budget for its general fund under MGL, in accordance with the provisions of 603 CMR 50.07. A comparison of actual results to budgeted amounts for the general fund are included as required supplementary information in the accompanying pages of these financial statements. Budgets for various special revenue funds utilized to account for specific grant programs are established in accordance with the requirements of the Commonwealth or other grantor agencies and therefor are not considered legally adopted budgets required to be presented as required supplementary information.

Under the terms of the Collaborative agreement, costs are apportioned and charged to each member, in the form of tuition, based on the number of enrollments from each member in relation to total enrollments. These tuition charges may be reduced by budgeted credits from other sources, or by a portion of any surplus as determined by the Board of Directors.

#### **B. Fund Equities**

Operations of the various Collaborative funds for the fiscal year were funded in accordance with the General Laws of Massachusetts. The Collaborative classifies fund equity in the fund financial statements as either nonspendable, restricted, committed, or assigned for specific purposes. As of June 30, 2014, the Collaborative's fund balance classifications by function can be detailed as follows:

	<b><u>General Funds</u></b>	<b><u>Capital Projects Funds</u></b>	<b><u>Other Governmental Funds</u></b>	<b><u>Total</u></b>
Fund Balances				
Restricted for				
Instruction	\$ -	\$ -	\$ 4,870	\$ 4,870
Scholarships/Donations			41,267	41,267
Capital improvements	<u>-</u>	<u>329,467</u>	<u>-</u>	<u>329,467</u>
Total restricted	-	329,467	46,137	375,604
Unassigned	<u>1,490,713</u>	<u>-</u>	<u>-</u>	<u>1,490,713</u>
Total Fund Balances	<u>\$ 1,490,713</u>	<u>\$ 329,467</u>	<u>\$ 46,137</u>	<u>\$ 1,866,317</u>



# NORTH RIVER COLLABORATIVE

## Notes to Financial Statements

June 30, 2014

### C. Restricted Net Position

Certain special revenue funds in the Collaborative's fund basis Balance Sheet are classified as unrestricted net position because they are available for appropriation to fund the general operations of the Collaborative. Most special revenue funds are classified as restricted net position.

Restricted net position on the government-wide statement of net position consists of the following:

Special revenue fund balances:	
DSAC grant	\$ 4,870
Capital improvement fund	<u>329,467</u>
Total restricted net position	<u>\$ 334,337</u>

### Note 4. Cash and Investments

Massachusetts General Laws, Chapter 44, Section 54 and 55, place certain limitations on cash deposits and investments available to the Collaborative. Authorized deposits include demand deposits, term deposits, and certificates of deposit in trust companies, national banks, savings banks, and certain other financial institutions. Deposits may not exceed certain levels without collateralization of the excess by the financial institution involved. The Collaborative may also invest in securities issued by or unconditionally guaranteed by the U.S. Government or an agency thereof, and having a maturity from date of purchase of one year or less. The Collaborative may also invest in repurchase agreements guaranteed by such government securities with maturity dates of not more than ninety days from date of purchase. The Collaborative may invest in units of the Massachusetts Municipal Depository Trust (MMDT), an external investment pool managed by the Treasurer of the Commonwealth of Massachusetts. Cash deposits are reported at carrying amount, which reasonably approximates fair value.

The Collaborative maintains deposits in authorized financial institutions. In the case of deposits, custodial credit risk is the risk that in the event of a bank failure, the Collaborative's deposits may not be returned. The Collaborative does have a formal deposit policy for custodial credit risk. At June 30, 2014 deposits totaled \$707,184 and had a carrying amount of \$703,915. Of the deposit amounts, \$207,184 was exposed to custodial credit risk at June 30, 2014 because it was uninsured and uncollateralized. The difference between deposit amounts and carrying amounts generally represents outstanding checks and deposits in transit.

The Collaborative's investments, including those of the OPEB plan are as follows:

<u>Investment Type</u>	<u>Fair Market Value</u>	<u>Rating</u>	<u>Maturity</u>			
			<u>1 year or less</u>	<u>1 - 3 years</u>	<u>3 - 5 years</u>	<u>More than 5 years</u>
<b>Governmental Funds:</b>						
Money Market Funds	\$ 17,923	AAA	\$ 17,923	\$ -	\$ -	\$ -
U.S. Treasury Notes	139,176	N/A	-	25,698	69,744	43,734
MMDT	971,352	N/A	971,352	-	-	-
Federal Agency Securities	626,983	N/A	55,729	337,922	194,424	38,908
Fixed Income Mutual Funds	<u>97,778</u>	AAA	<u>-</u>	<u>-</u>	<u>34,066</u>	<u>63,712</u>
Total Governmental Funds	<u>\$ 1,853,212</u>		<u>\$ 1,045,004</u>	<u>\$ 363,620</u>	<u>\$ 298,234</u>	<u>\$ 146,354</u>

# NORTH RIVER COLLABORATIVE

## Notes to Financial Statements

June 30, 2014

### Fiduciary Funds:

Money Market Funds	\$ 11,162	AAA	\$ 11,162	\$ -	\$ -	\$ -
Individual Domestic Equities	605,996	N/A	N/A	N/A	N/A	N/A
Equity Mutual Funds	393,169	N/A	N/A	N/A	N/A	N/A
U.S. Governments & Agencies	176,862	N/A	-	-	106,643	70,219
Fixed Income Mutual Funds	<u>99,582</u>	BBB - B	<u>-</u>	<u>-</u>	<u>-</u>	<u>99,582</u>
Total Fiduciary Funds	<u>\$ 1,286,771</u>		<u>\$ 11,162</u>	<u>\$ -</u>	<u>\$ 106,643</u>	<u>\$ 169,801</u>

*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 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 are covered by Securities Investor Protection Corporation (SIPC) and is otherwise uninsured and uncollateralized.

*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 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. The Collaborative does have an investment policy, which would limit its investment choices.

*Concentration of credit risk* – The Collaborative does have an investment policy which limits the amount that can be invested in any one issuer or security. Excluding U.S. Treasury securities, mutual funds and external investment pools, there are no securities or issuers which represent more than 5% of the total investments of the general fund/governmental activities and fiduciary funds respectively.

### Note 5. Receivables

The Collaborative reports the aggregate amount of receivables in the accompanying Statement of Net Position and Balance Sheet. In addition, governmental funds report, on the Balance Sheet, deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental activities also defer revenue recognition in connection with resources that have been received, but not yet earned in the Statement of Net Position.

As of June 30, 2014 the Collaborative had the following receivables:

Intergovernmental/Grant receivables	\$ 128,555
Member receivables	<u>230,012</u>
Total	<u>\$ 358,567</u>

At June 30, 2014, the Collaborative had deferred revenue of \$254,270 relating to advanced member payments, which is reported as deferred inflow of resources on the Statement of Net Position and Balance Sheet.

**NORTH RIVER COLLABORATIVE**  
Notes to Financial Statements  
June 30, 2014

**Note 6. Interfund Balances and Activity**

As of June 30, 2014 the Collaborative had the following interfund balances:

	<u><b>Due from other funds</b></u>	<u><b>Due to other funds</b></u>
General fund	\$ -	\$ (286,384)
Capital fund	329,467	-
Other governmental funds	-	(43,083)
Total	<u>\$ 329,467</u>	<u>\$ (329,467)</u>

During fiscal year 2014, the Collaborative had the following transfer activity:

	<u><b>Transfer In</b></u>	<u><b>Transfer Out</b></u>
General fund	\$ -	\$ (123,129)
Capital fund	50,000	-
Capital projects fund	73,129	-
Total	<u>\$ 123,129</u>	<u>\$ (123,129)</u>

**Note 7. Capital Assets**

Capital asset activity for the year ended June 30, 2014 was as follows:

	<u><b>Beginning Balances</b></u>	<u><b>Increases</b></u>	<u><b>Decreases</b></u>	<u><b>Ending Balances</b></u>
<b><u>Governmental activities:</u></b>				
Capital assets not being depreciated:				
Land	\$ 575,000	\$ -	\$ -	\$ 575,000
Capital assets being depreciated:				
Buildings and related improvements	2,500,623			2,500,623
Improvements other than buildings	202,471			202,471
Equipment and machinery	32,199			32,199
Vehicles	<u>1,432,060</u>	<u>368,405</u>	<u>(262,767)</u>	<u>1,537,698</u>
Subtotal	4,167,353	368,405	(262,767)	4,272,991
Less accumulated depreciation:				
Buildings and related improvements	375,095	62,516		437,611
Improvements other than buildings	82,915	10,123		93,038
Equipment and machinery	27,600	4,600		32,200
Vehicles	<u>1,136,990</u>	<u>202,142</u>	<u>(262,767)</u>	<u>1,076,365</u>
Subtotal	<u>1,622,600</u>	<u>279,381</u>	<u>(262,767)</u>	<u>1,639,214</u>
Governmental capital assets, net	<u>\$ 3,119,753</u>	<u>\$ 89,024</u>	<u>\$ -</u>	<u>\$ 3,208,777</u>

Depreciation expense was not allocated to governmental functions. It appears unallocated on the statement of activities.

# NORTH RIVER COLLABORATIVE

## Notes to Financial Statements

June 30, 2014

### Note 8. Long-term Obligations

Long-term liability activity for the year ended June 30, 2014 was as follows:

Description	Balance 6/30/2013	Additions	Principal Payments	Balance 6/30/2014	Current Portion
<b>Governmental Activities</b>					
North River School Building Bonds, 2.32%, dtd 3/13/07, due 2/14/2027	\$ 1,620,605	\$ -	\$ (101,749)	\$ 1,518,856	\$ 90,449
Transportation Vehicles, 5.99%, dtd 7/22/09, due 7/22/2013	3,311	-	(3,311)	-	-
Transportation Vehicles, 5.49%, dtd 10/15/09, due 10/15/2013	4,272	-	(4,272)	-	-
Transportation Vehicles, 5.78%, dtd 11/4/09, due 11/4/2013	2,311	-	(2,311)	-	-
Transportation Vehicles, 5.99%, dtd 5/6/10, due 5/6/2014	6,211	-	(6,211)	-	-
Transportation Vehicles, 4.99%, dtd 10/1/2010, due 10/1/2014	52,487	-	(39,079)	13,408	13,407
Transportation Vehicles, 4.46%, dtd 11/15/2010, due 11/15/2014	32,419	-	(22,680)	9,739	9,738
Transportation Vehicles, 5.41%, dtd 12/22/2010, due 12/22/2014	8,160	-	(5,381)	2,779	2,778
Transportation Vehicles, 2.99%, dtd 9/27/2012, due 9/27/2016	17,272	-	(5,294)	11,978	5,452
Transportation Vehicles, 2.99%, dtd 9/27/2012, due 9/27/2016	17,763	-	(5,278)	12,485	5,452
Transportation Vehicles, 2.99%, dtd 10/16/2012, due 10/16/2016	18,214	-	(5,276)	12,938	5,438
Transportation Vehicles, 3.14%, dtd 9/14/2012, due 9/14/2016	54,311	-	(16,127)	38,184	16,622
Transportation Vehicles, 3.85%, dtd 1/2/2013, due 11/1/2016	18,276	-	(4,974)	13,302	5,160
Transportation Vehicles, 2.99%, dtd 4/1/2014, due 4/1/2018	-	143,273	(8,568)	134,705	38,054
Transportation Vehicles, 2.99%, dtd 11/15/2013, due 11/15/2017	-	152,003	(21,071)	130,932	40,368
<b>Governmental activities long-term liabilities</b>	<u>\$ 1,855,612</u>	<u>\$ 295,276</u>	<u>\$ (251,582)</u>	<u>\$ 1,899,306</u>	<u>\$ 232,918</u>
<b>Fiduciary Funds</b>					
Other post-employment benefits	\$ 439,313	\$ 122,172	\$ -	\$ 561,485	\$ -
<b>Fiduciary activities long-term liabilities</b>	<u>\$ 439,313</u>	<u>\$ 122,172</u>	<u>\$ -</u>	<u>\$ 561,485</u>	<u>\$ -</u>

Debt service requirements at June 30, 2014 were as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 232,918	\$ 85,594	\$ 318,512
2016	212,648	77,369	290,017
2017	191,067	69,044	260,111
2018	135,415	61,786	197,201
2019	110,411	55,877	166,288
2020-2024	601,882	188,908	790,790
2025-2029	414,965	29,199	444,164
	<u>\$1,899,306</u>	<u>\$ 567,777</u>	<u>\$ 2,467,083</u>

## **NORTH RIVER COLLABORATIVE**

### **Notes to Financial Statements**

**June 30, 2014**

#### **Note 9. Leases**

The Collaborative leased classroom and administrative space at several locations during fiscal year 2014, as well as space for the Independence Academy. Total rent expense for all operating leases totaled \$217,900 for fiscal year 2014, \$120,000 relating to the Independence Academy. The leases expire on various dates through fiscal year 2014, subject to annual review, however, the lease for the Independence Academy expires on November 30, 2016.

The future lease payments for the Independence Academy are as follows:

FY15	\$ 120,000
FY16	\$ 120,000
FY17	\$ 50,400

#### **Note 10. Due to member school Collaboratives**

During the course of purchasing special education services, participating towns are billed, and pay for services in advance, in accordance with Massachusetts General Laws. Actual costs of services differ from the amounts billed. In addition, the Board of Directors may vote to return surplus earned from prior year operations to its members. These amounts are credited to the account of the participating members and may be used to offset participation in future years or may be returned.

#### **Note 11. Line of Credit**

At June 30, 2014, the Collaborative had a line of credit agreement with a bank that provides for unsecured borrowings of up to \$500,000. The unsecured line of credit is on a revolving basis, and is payable on demand. The principal amount of the loan outstanding will bear interest at an annual rate of the aggregate rate of the prime rate. However, under no circumstances shall the rate of interest payable on the loan be less than 3.25% per annum. The approval of the Board of Directors is required prior to borrowing against the line of credit. As of June 30, 2014, and for the year then ended, there were no borrowings against the line of credit.

#### **Note 12. Employee Benefits**

##### **A. Retirement Benefits**

##### **Plan Description**

The Collaborative contributes for eligible employees, other than teachers, to the Commonwealth of Massachusetts Public Employee Retirement System (the System), a cost-sharing multiple-employer defined benefit pension plan administered by the Commonwealth of Massachusetts. The system provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The System is governed by the applicable provisions of Chapter 32 of the Massachusetts General Law (M.G.L.) and other applicable statutes. 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 (PERAC), One Ashburton Place, Boston, Massachusetts 02108. Teachers are covered by the Commonwealth of Massachusetts, Teachers Retirement System (TRS), to which the Collaborative does not contribute.

## NORTH RIVER COLLABORATIVE

### Notes to Financial Statements

June 30, 2014

#### Funding Policy

Plan members are required to contribute 5-11% of their annual covered salary and the Collaborative is required to contribute at an actuarially determined rate. The contribution requirements of plan members and the Collaborative are established and may be amended by M.G.L. The Collaborative's contributions to the System for the years ending June 30, 2014, 2013 and 2012 were \$210,287, \$208,998 and \$290,560 respectively, which were equal to the required contributions for each year.

As noted above, the Collaborative does not contribute to TRS. Contributions to the TRS are made by the Commonwealth of Massachusetts on behalf of the Collaborative. Accounting principles generally accepted in the United States require the Collaborative to record such "on behalf payments" as revenue and expenditures in the financial statements. Accordingly, \$428,210 of pension benefits paid by the Commonwealth of Massachusetts on behalf of the Collaborative is included in the accompanying statement of revenue, expenditures and changes in fund balance/statement of activities as intergovernmental revenue and fixed charges expense.

#### **B. Compensated Absences**

Employees are granted vacation leave under the terms of their employment contracts or Collaborative policy to a maximum of six (6) weeks. Up to five to ten days of vacation time may be carried forward to the next fiscal year with prior approval of the Executive Director. Employees are entitled to accumulate sick leave up to a maximum of one hundred (100) days. Collaborative policy does not allow for compensation for unused sick leave, if any, when an employee's service is terminated by resignation, death, or retirement.

#### **C. Other Post Employment Benefits**

In addition to the pension benefits described above, 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 North River Collaborative Retirees' Health Insurance Trust as described in Note 14.

#### Annual OPEB Cost and Net OPEB Obligation

The Collaborative's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined. 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 over a period not to exceed thirty years. The following table shows the components of the Collaborative's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Collaborative's net OPEB obligation.

Annual required contribution	\$ 153,975
Interest on OPEB obligation	<u>29,654</u>
Annual OPEB cost (expense)	183,629
Contributions made (includes py catch up)	<u>(61,457)</u>
Increase in net OPEB obligation	122,172
Net OPEB obligation, beginning of year	<u>439,313</u>
Net OPEB obligation, end of year	<u>\$ 561,485</u>

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



# NORTH RIVER COLLABORATIVE

## Notes to Financial Statements

June 30, 2014

<b>Fiscal Year Ended</b>	<b>Annual OPEB Cost</b>	<b>Percentage of Annual OPEB Cost Contributed</b>	<b>Net OPEB Obligation</b>
6/30/2014	\$ 183,629	33.47%	\$ 122,172
6/30/2013	\$ 167,994	30.59%	\$ 116,600
6/30/2012	\$ 144,165	31.93%	\$ 98,133

### Funding Status and Schedule of Funding Progress

The unfunded actuarial liability was determined using the level dollar thirty year open amortization basis.

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) (b)</b>	<b>Unfunded AAL (UAAL) (b)-(a)</b>	<b>Funded Ratio (a)/(b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll [(b)-(a)]/c]</b>
7/1/2011	\$ 717,471	\$ 1,436,145	\$ 718,674	49.96%	\$ 7,636,202	9.41%
7/1/2008	\$ 516,353	\$ 979,859	\$ 463,506	52.70%	\$ 5,128,000	9.04%

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

### Actuarial Methods and Assumptions

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

The following assumptions were utilized in the actuarial valuation as of July 1, 2011:

Actuarial Cost Method: Projected Unit Credit

Investment Rate of Return: 6.75% per annum

Healthcare Trend Rates

<u>Year</u>	<u>Medical</u>
FY 2009	10.0%
FY 2010	9.0%
FY 2011	8.0%
FY 2012	0.0%
FY 2013	6.0%

## NORTH RIVER COLLABORATIVE

### Notes to Financial Statements

June 30, 2014

FY 2014	5.0%
FY 2015	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:	Amortized as level dollar amount over 30 years at transition
Remaining Amortization Period:	26 years at July 1, 2012

#### **Note 13. Risk Management**

The Collaborative is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions, injuries to employees and natural disasters. The Collaborative carries commercial insurance for all risk except health insurance.

The Collaborative participates in the Mayflower Municipal Health Group, a municipal joint-purchase group consisting of 34 governmental units, formed pursuant to Massachusetts General Law Chapter 32B to provide employee insurance benefits. Employees and the Collaborative both contribute to the fund. The Collaborative budgets, annually, in the general fund for its estimated share of contributions.

#### **Note 14. North River Collaborative Retirees' Health Insurance Trust**

On March 20, 2000, the Board of Directors authorized the creation of the North River Collaborative Retirees' Health Insurance Trust (The Trust). The Trust is a separate legal entity, which has received a determination letter from the Internal Revenue Service indicating that it has tax-exempt status under 501 (c) (9) of the Internal Revenue Code. The purpose of the Trust is to provide a funding mechanism to pay the on-going liability associated with providing health insurance premiums of eligible retirees, their dependents and beneficiaries of the Collaborative under MGL Ch 32. In effect the Trust is a single employer defined benefit OPEB plan. The Trust is governed by a Board of Trustees comprised of the Board of Directors of the North River Collaborative.

The Collaborative administers the Trust with benefits provided by the Mayflower Municipal Health Group which administers, assumes and pays all claims. Currently, twelve retirees are eligible to receive such benefits. The Collaborative contributes 55% of the insurance premiums with the remainder funded through pension benefit deductions. During fiscal year 2014, expenditures for other post-employment benefits, net of participant contributions, totaled \$45,217.

Additional funding of the Collaborative's OPEB liability is funded on a discretionary basis by contributions from the unrestricted fund balance of the Collaborative. The Board has the authority to decide when such contributions, if any are to be made. During fiscal year 2014, the Board authorized the funding of \$122,172 to the trust.

Because of the governance and fiscal responsibility of the Collaborative to the Trust, the Trust is reported as a fiduciary fund of the Collaborative.

## NORTH RIVER COLLABORATIVE

### Notes to Financial Statements

June 30, 2014

#### **Note 15. Recently Issued Accounting Standards**

The following pronouncements issued by the Governmental Accounting Standards Board (GASB) are applicable to the Collaborative's financial statements:

##### Current pronouncements

The GASB issued Statement #66, *Technical Corrections – 2012 – an amendment of GASB Statements No. 10 and No. 62*, which was required to be implemented in fiscal year 2014. This statement's objective was to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of pronouncements No. 54 and No. 62. This pronouncement had no effect on the Collaborative in the current year.

The GASB issued Statement #69, *Government Combinations and Disposals of Government Operations*, which was required to be implemented in fiscal year 2014. The pronouncement addresses accounting and financial reporting issues associated with a variety of transactions, such as mergers, acquisitions, disposals and transfer of governmental operations. This pronouncement had no effect on the Collaborative in the current year.

The GASB issued Statement #70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, which was required to be implemented in fiscal year 2014. The pronouncement addresses accounting and financial reporting for financial guarantees extended by a government for the obligations of another government, not-for-profit, or private entity without directly receiving equal or approximately equal value in exchange for the guarantee. This pronouncement had no effect on the Collaborative in the current year.

##### Future pronouncements

The GASB issued Statement #68, *Accounting and Financial Reporting for Pension*, which is required to be implemented in fiscal year 2015. The pronouncement requires governments providing defined benefit pensions to recognize their long term obligation for pension benefits as a liability and to more comprehensively and comparably measure the annual cost of pension benefits. It also enhances accountability and transparency through revised and additional note disclosures and required supplementary information. The Collaborative does anticipate this pronouncement will have a material effect on its financial statements.

The GASB issued Statement #71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*, which is required to be implemented in fiscal year 2015. The pronouncement addresses application of the transition provisions of Statement No. 68, associated with contributions, if any, made by a state or local government employer or non-employer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. The Collaborative will evaluate the effect of the pronouncement with the implementation of Statement No. 68.

#### **Note 16. Subsequent Events**

The Collaborative has evaluated subsequent events through October 31, 2014, which is the date the financial statements were issued. There are no recognized subsequent events, events that provide additional evidence about conditions that existed at the statement of net positions date, or non-recognized subsequent events, or events that provide evidence about conditions that did not exist at the statement of net positions date, which are necessary to disclose to keep the financial statements from being misleading.

**REQUIRED SUPPLEMENTARY INFORMATION**

**NORTH RIVER COLLABORATIVE**  
Required Supplementary Information  
June 30, 2014

**Funding Progress**

The information presented in the required supplementary schedules was determined as part of the actuarial valuation at the date indicated. Additional information as of the latest valuation follows:

**Other Post Employment Benefits**

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Accrued Liability (AAL) (b)</b>	<b>Unfunded AAL (UAAL) (b)-(a)</b>	<b>Funded Ratio (a)/(b)</b>	<b>Covered Payroll (c)</b>	<b>Percentage of Covered Payroll [(b)-(a)]/c]</b>
7/1/2011	\$ 717,471	\$ 1,436,145	\$ 718,674	49.96%	\$ 7,636,202	9.41%
7/1/2008	\$ 516,353	\$ 979,859	\$ 463,506	52.70%	\$ 5,128,000	9.04%

<b>Fiscal Year Ended</b>	<b>Annual OPEB Cost</b>	<b>Percentage of Annual OPEB Cost Contributed</b>	<b>Net OPEB Obligation</b>
6/30/2014	\$ 183,629	33.47%	\$ 122,172
6/30/2013	\$ 167,994	30.59%	\$ 116,600
6/30/2012	\$ 144,165	31.93%	\$ 98,133
6/30/2011	\$ 107,489	-49.88%	\$ 161,102
6/30/2010	\$ 107,489	30.36%	\$ 74,860

**NORTH RIVER COLLABORATIVE**  
 Budgetary Comparison Schedule - General Fund  
 For the Year Ended June 30, 2014

	<b>Budget</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>REVENUES</b>				
Tuition income	\$ 4,872,248	\$ 4,742,950	\$ 4,777,048	\$ 34,098
Intergovernmental	350,000	399,000	512,637	113,637
Program service fees	5,671,790	6,246,960	5,998,011	(248,949)
Assessment and other fees			24,000	24,000
Interest/Investment income	30,000	25,000	19,891	(5,109)
Departmental and other			107,866	107,866
Total revenues	<u>10,924,038</u>	<u>11,413,910</u>	<u>11,439,453</u>	<u>25,543</u>
<b>EXPENDITURES</b>				
Current:				
Operating Expenditures	10,445,262	10,867,173	10,651,453	215,720
Debt service	348,604	348,604	298,968	49,636
Depreciation				-
Capital Outlay Expenditures	298,000	376,517	2,985	373,532
Total expenditures	<u>11,091,866</u>	<u>11,592,294</u>	<u>10,953,406</u>	<u>638,888</u>
Revenue over (under) expenditures	(167,828)	(178,384)	486,047	664,431
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from long-term debt, net	298,000	376,517		(376,517)
Refunds to school districts		(25,961)	(25,961)	-
Transfers in				-
Transfers out	(172,172)	(172,172)	(123,129)	49,043
Total other financing sources (uses)	<u>125,828</u>	<u>178,384</u>	<u>(149,090)</u>	<u>(327,474)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	(42,000)		336,957	<u>\$ 336,957</u>
Fund balances - beginning			1,153,756	
Fund balances - ending			<u>\$ 1,490,713</u>	
<b>OTHER BUDGET ITEMS</b>				
Budgeted use of fund balance	42,000	-		
Net budget	<u>\$ -</u>	<u>\$ -</u>		

The accompanying notes are an integral part of these financial statements.



## **NORTH RIVER COLLABORATIVE**

Notes to RSI

June 30, 2014

### **Note 1. Budget Process**

The Collaborative annually determines the amount necessary to maintain and operate the Collaborative during the next fiscal year in accordance with 603 CMR 50.01. Budgets for grants and certain revenues from revolving funds accounted for in Special Revenue Funds are not required to be prepared under the General Laws of Massachusetts. Accordingly, a comparison of actual to budgeted results of operations for the Special Revenue Funds is not presented in the accompanying financial statements. Budgets for various special revenue funds utilized to account for specific grant programs are established in accordance with the requirements of the Commonwealth or other grantor agencies.

### **Note 2. Budgetary Basis of Accounting**

Often, budgets are prepared on a basis other than accounting principles generally accepted in the United States of America (GAAP). A comparison of the budget to actual amounts on a “budgetary basis” is provided as required supplementary information to provide a meaningful comparison with the budget. For fiscal year 2014, there were no differences between GAAP and budgetary presentation of actual amounts and therefore, no reconciliation is presented.

## **OTHER INFORMATION**

## NORTH RIVER COLLABORATIVE

Other Information

June 30, 2014

In accordance with Massachusetts General Law Chapter 43, Section 4E and under 603 CMR 50, educational collaboratives are required to disclose certain supplemental information and components, as indicated below:

1. The names, duties and total compensation of the 5 most highly compensated employees

<u>Name</u>	<u>Position</u>	<u>FY 14 Compensation</u>
Joanne Haley Sullivan	Executive Director	\$157,247
Michael Laliberte	Business Manager	\$114,741
Clarice Doliber	Itinerant Services Coordinator	\$98,525
Richard Melillo	Independence Academy Program Coordinator	\$97,852
Catherine Stevens	Multi-Disabilities Coordinator	\$93,730

2. Transactions between the collaborative and any related for-profit or non-profit organization, as defined by Massachusetts General Law Chapter 40, Section 4E

As described in the notes to the financial statements, the North River Collaborative contributes to the North River Collaborative Retiree's Health Insurance Trust – an entity operated exclusively to provide for funding the Collaborative other post-employment benefit obligations. This entities financial position and activity is included in the Collaborative financial statements as a fiduciary fund in accordance with generally accepted accounting principles.

3. Amounts expended on services for individuals aged 22 years and older

None

4. Amounts expended on administration and overhead

Expenses classified as administrative totaled \$1,051,119, in accordance with the Massachusetts Department of Elementary and Secondary Education functional classification system.

5. Accounts held by the collaborative that may be spent at the discretion of another person or entity

None

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

The Collaborative has entered into several leases for the use of real property, as follows:

<u>Property</u>	<u>Use</u>	<u>Lessor</u>
Alms House	Administrative offices	Town of Rockland, MA
Independence Academy	School facility	Massachusetts Greyhound Association, Inc.
Whitman classrooms	Instructional classrooms	Whitman-Hanson Regional School District
Abington classrooms	Instructional classrooms	Town of Abington
Bridgewater classrooms	Instructional classrooms	Bridgewater-Raynham Regional School District
East Bridgewater	Instructional classrooms	Town of East Bridgewater, MA
Rockland classrooms	Instructional classrooms	Town of Rockland, MA

## **NORTH RIVER COLLABORATIVE**

Other Information

June 30, 2014

### 7. Accumulated Surplus

As of June 30, 2014, the Collaborative's unassigned Fund Balance of the General Fund is \$1,490,713, which represents 13.61% of the Collaborative's fiscal year 2014 general fund expenditures.