

Massachusetts Department of Revenue Division of Local Services

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Gardner Public Schools Review

Executive Order 393

*Education Management Accountability Board Report
July 1999*

EDUCATIONAL MANAGEMENT ACCOUNTABILITY BOARD

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I. Introduction

The Massachusetts Education Reform Act (MERA) of 1993 has three major goals: to increase student achievement; to achieve adequate funding for all local and regional school districts over a seven-year period; and to bring equity to local taxation efforts based on a community's ability to pay for education. In February 1997, the Governor issued Executive Order 393 to evaluate the education reform program that was nearing the end of its fourth year. In FY98, Massachusetts General Laws (M.G.L.) Ch. 70 state aid for education reached \$2.3 billion. With an investment of this magnitude in the Commonwealth's schools, it is critical to "review, investigate and report on the expenditures of funds by school districts, including regional school districts, consistent with the goals of improving student achievement." To that end, Executive Order 393 established the Education Management Accountability Board (EMAB).

The Secretary of Administration and Finance, serving as chief of staff to the EMAB, selected a team of auditors from the Department of Revenue's (DOR) Division of Local Services (DLS) to conduct the school district reviews. DOR's Director of Accounts is the chief investigator with authority to examine municipal and school department accounts and transactions pursuant to M.G.L. Ch. 44, §§45 and 46A. The reviews are conducted in consultation with the State Auditor and the Commissioner of Education.

The Gardner Public Schools (GPS) is the ninth school district reviewed under Executive Order 393. The audit team began the review of GPS in December 1998, and completed it in February 1999. As part of this review, the audit team conducted a confidential survey of employees of the school district and included the results in this report. School officials cooperated fully with the audit team.

The Executive Summary includes some of the more significant observations and findings of the review of GPS's operations. When possible, the audit team has identified and presented best practices that may be adapted by other school districts. The report discusses all results, best practices and deficiencies, if any, in greater detail in the "General Conditions and Findings" section.

II. Executive Summary

The Gardner Public School system has made limited progress in achieving the goals of education reform. With a student population of about 3,100 and a budget of \$16.1 million in FY98, GPS' education reform related spending has improved from 74 percent of the foundation budget target in FY94 to 93.6 percent in FY98. The increase in spending has been largely financed by substantial increases in state education aid. The local share of the school district's budget has also increased to meet minimum legal requirements under education reform.

The Superintendent has indicated that the minimum local spending contribution has resulted in the delay in funding certain areas, such as textbooks, professional development and technology. Spending for professional development has, in fact, not met legal requirements. Although a technology plan was prepared and approved by the Department of Education, little progress was made in implementing the plan due to funding being allocated to other areas. However, progress is made this year as the computer system is being linked. While the City only provides the bare minimum as required by the Commonwealth to fund operational school costs, it has provided funding to build a new middle school two years ago.

GPS did not have a Director of Curriculum until this school year, and the superintendent and principals took on various tasks as collateral responsibilities for several years. This has resulted in a significant delay in aligning the curriculum with the state frameworks. Progress has been made in the current fiscal year.

Test scores have shown mixed results. MCAS scores are at or below state averages; but MEAP scores between 1988 and 1996 showed significant increases in grade 4 reading, mathematics, science and social studies and grade 8 science. Gardner showed progress in reducing fourth graders in the lowest level of reading achievement from 55 percent in 1992 to 38 percent in 1996. Nevertheless, 91 percent of fourth graders taking the 1998 MCAS either failed or needed improvement in the English Language Arts section of the test.

An evaluation process is in place for both principals and teachers. In accordance with this process the Superintendent has taken administrative action against certain employees and a number of teachers have been terminated. Salary increases for principals, however, are not based on performance; rather they are based on collective bargaining increases for teachers.

THE FOUNDATION BUDGET

- GPS has met, but not exceeded, net school spending requirements as determined by the Department of Education (DOE) from FY94 through FY98. Also, GPS has not met the foundation budget in total. The district received \$7.1 million in state aid in FY94 and \$10.7 million in FY98 as a result of Massachusetts' investment in education. [See Section 5]
- The foundation budget does not mandate spending in specific categories. However, to encourage appropriate levels of spending, M.G.L. Ch. 70 Sec. 9 requires that a school district report to the Commissioner of Education when it has failed to meet foundation budget spending levels for professional development, books and instructional equipment, extended/expanded programs and extraordinary maintenance. Although GPS did not meet these levels from FY94 through FY98, it did not file a report as required by law nor did DOE direct it to do so. [See Section 7]

STUDENT ACHIEVEMENT

- GPS test scores have shown mixed results. Recently released MCAS scores show that GPS scored at or below the state average scaled scores for grades four, eight, and ten. SAT scores have generally been higher than the state average over recent years. While MEAP scores remain below the state averages encouraging improvement has been shown, especially in the area of grade four proficiency scores. [See Section 16]

GOVERNANCE AND MANAGEMENT POWERS

GPS contracted with the New England School Development Council (NESDEC) for school facilities strategic planning assistance. The report was submitted on January 11, 1999 and included enrollment forecasts, current operational capacities of the school buildings and a report of the results of four strategic planning focus groups. [See Section 17]

- In May 1996 the GPS developed a five-year action plan. The plan was the product of an effort by school committee members, principals, administrators, teachers and other interested parties. This plan has been implemented in an informal manner. [See Section 17]

GPS uses individual contracts for school principals that are generally for three years. They include the salary for first year of the contract with each additional year to be negotiated. Annual salary increases are typically based on the same percentage raise given to teachers and are not merit based. Principals are evaluated in writing at the

end of the year. Contracts include a “just cause” termination clause, which is not in conformance with education reform laws. These clauses should be eliminated in future contracts. GPS has hired five new principals since education reform. [See Section 17]

- The Superintendent conducts monthly meetings with administrators and principals. In addition, he visits each school weekly and meets with the principal at that time. A Director of Curriculum was hired in August 1998 to integrate the GPS curriculum with the state frameworks.
- The hiring process for teachers allows the Superintendent to make hiring decisions based on the recommendation of the principals rather than principals making the decisions. [See Section 17]

STUDENT/FTE TEACHER STAFFING

- Between FY93 and FY97, the total number of teacher FTE’s by 46, or 21.4 percent, from 215 to 261. The all students/all FTE teachers ratio dropped during this same period from 19.0 to 18.3. However, these ratios are significantly higher than the FY93 and FY97 state averages of 15.1 and 14.5 respectively. [See Section 8]

TEACHER COMPENSATION

- GPS increased its expenditures for salaries by \$2.7 million between FY93 and FY97, an increase of 43.5 percent. This increase is 11.4 percentage points above the 32.1 percent increase in total school district expenditures during the same period. Total salaries made up 55.4 percent of these expenditures and increased to 60.1 percent in FY97. The GPS average teacher salary for FY97 is \$36,916, significantly below the state average of \$42,874. [See Section 9]

PROFESSIONAL DEVELOPMENT

- GPS has not met either the professional development legal minimum spending requirements for FY95 to FY97 or the foundation budget targets for FY94 to FY97. Expenditures in FY95 represented only 54 percent of the minimum spending requirement and 81 percent in FY97. [See Section 10]

TIME AND LEARNING

- GPS met DOE’S time requirement of 990 hours a year for high schools, 990 hours a year for middle schools and 900 for elementary schools. [See Section 12]

DISTRICT ISSUES

- DOE approved GPS's technology plan on August 25, 1997. However, GPS is over 2 years behind in implementing the plan due to other funding priorities. [See Section 14]
- In FY97 and FY98 GPS's End of Year (EOY) report, Schedule 1 overstated expenditures by \$88,969 and \$88,386 respectively. This was done by classifying purchase requisitions as expended even though purchase orders had not been issued and goods had not been received. [See Section 18]
- M.G.L. Chapter 71, Sec. 59C mandates that each school has a school council that must develop a school improvement plan. GPS has met the requirements of the law, but it is evident that there is little coordination of the planning effort. The mission statements were vague. School improvement plans did not have guidelines or district wide goals incorporated in them until the FY98/99 school year. [See Section 11]
- There is no long-range plan or planning process in place to upgrade the City's infrastructure. Departments submit requests to the Mayor and City Council, who, if requests are approved, fund the project. The Facility Sub-Committee of the School Committee makes recommendations each year. [See Section 24]

BEST PRACTICE

- GPS uses an ability based reading program called the Accelerated Reader Program at the Elm Street and Sauter Schools. This program involves evaluating each student's reading level and providing a program for the student to read books from within that reading level at a pace chosen by the students. Individual computerized tests track the results of each student's reading and comprehension progress. The program is structured in a manner that allows for reading to be both fun and rewarding for the students.

Auditee's Response

The audit team held an exit conference with the Superintendent and his staff on March 30, 1999. The team invited GPS to suggest specific technical corrections and submit a formal written response to the report by April 5, 1999 which is included in Appendix G. The audit team met with the Superintendent again to discuss each item included in the response but did not make changes to the report at that time. The audit team recognizes that these areas are now being addressed by GPS but is also of the opinion that the relevant sections of the report are accurate. The Superintendent was invited to attend the EMAB meeting on April 8, 1999, but was unable to attend. He requested to be invited and did attend the EMAB meeting on May 5, 1999. He raised nine

areas of concern and subsequently submitted a letter on May 12, 1999 listing twelve areas for possible changes to the report. Most of these items have been either changed or addressed in the report. The letter and the audit team's treatment of issues raised in the letter are included in Appendix G.

Review Scope

In preparation for the school district reviews, the audit team held meetings with officials from DOE, the State Auditor's Office and other statewide organizations such as the Massachusetts Taxpayers Foundation, the Massachusetts Municipal Association and the Massachusetts Association of School Superintendents. The audit team also read published reports on educational and financial issues to prepare for the school district reviews.

The audit team met with the private audit firm that conducts financial audits of GPS. In addition, DOE provided data including the EOY reports, foundation budgets, and summary of test results for GPS students, as well as, statewide comparative data. The DOR's Division of Local Services Municipal Data Bank provided demographic information, community profiles and overall state aid data. While on site, the audit team interviewed officials including, but not limited to, the Mayor, who is also the ex-officio chairman of the school committee, the school Superintendent, the Business Administrator, the Director of Technology, the Curriculum Director and all principals. Documents reviewed included vendor and personnel contracts, invoices, payroll data, statistics on students and teachers, as well as, test results and reports submitted to DOE.

In keeping with the goals set out by the EMAB, the school district review was designed to determine whether or not basic financial goals related to education reform have been met. The audit team gathered data related to performance such as test scores, student to teacher ratios and class sizes to show results and operational trends. However, this report does not intend to present a definitive opinion regarding the quality of education in GPS, or its successes or failures in meeting particular education reform goals. Rather, it is intended to present a relevant summary of data to the EMAB for evaluation and comparison purposes.

The focus of this review was on operational issues. It did not encompass all of the tests that are normally part of a year-end financial audit such as: review of internal controls; cash reconciliation of accounts; testing compliance with purchasing and expenditure laws and regulations; and generally accepted accounting practices. The audit team tested financial transactions on a limited basis only. The audit team also excluded federal grants, revolving accounts and student activity accounts. The audit team did not test statistical data relating to enrollment, test scores and other measures of achievement.

This report is intended for the information and use of EMAB and GPS. However, this report is a matter of public record and its distribution is not limited.

III. General Conditions and Findings

I. Gardner Overview

The Division of Local Services classifies the City of Gardner as an urbanized center. It has a 1996 population of 20,155, up 12.6 percent from 1980 and up 0.15 percent from 1990. The population of Gardner is 94.3 percent white, according to 1990 US Census information. Also in 1990, of the 20,125 residents of Gardner, 9,349 were between 15 and 44 years old. Almost half of the households at that time were married couple households.

Historically, Gardner was known for its chair manufacturing industry. Currently, the largest employer in Gardner is Heywood Memorial Hospital, employing approximately five hundred people. The second largest employer is the Simplex Time Recording Company, employing 1,500 people between its Westminster and Gardner plants. Only four hundred of those people are employed in the Gardner plant, and by the year 2000, Simplex has announced it will move all of its operations to the Westminster facility. Although in 1998 Simplex paid about \$158,000 in taxes to the City of Gardner, this is only 0.79 percent of the total tax levy. Taxes from the top ten largest taxpayers total 3.78 percent of the total tax levy.

In 1997, the tax levy in Gardner accounted for 30.7 percent of its revenue source (state aid made up another 40.7 percent of those revenues). According to 1990 US census information, 55.7 percent of the dwellings in Gardner were multiple-family units. Of the total number of structures at that time, 48.8 percent were built prior to 1939.

Chart 1-1

City of Gardner Demographic Data	
1996 Population	20,155
FY98 Residential Tax Rate	\$18.30
FY98 Average Single Family Tax	\$1,623.00
FY98 Avg. Assessed Value Per Single Family	\$88,712
FY98 Tax Levy	\$10,756,170
FY98 Levy Limit	\$10,867,542
FY98 Levy Ceiling	\$14,694,221
FY98 State Aid	\$14,128,909
FY98 State Aid as % of Total Revenue	41.2%
1989 Per Capita Income	\$13,207
1996 Average Unemployment Rate	5.6%

Note: Data provided by DLS

A Mayor who is in his eleventh year, and an eleven-member city council governs the City of Gardner. The GPS Superintendent has been in the GPS district for the past sixteen years, serving eight years as the high school principal and the last eight years as the Superintendent. The GPS Business Administrator was hired on August 4, 1997. As of the audit date, GPS consists of two elementary schools (grades 1-3), one elementary school (grades 1-3, pre-K and K), one elementary school (grades 4 and 5), one middle school (grades 6-8), and one high school (grades 9-12). The October 1998 total school enrollment was 3,102. The middle school was built in 1997 and changed the junior high school program to a middle school program.

Of the GPS high school graduating class of 1997, 40.9 percent of students indicated they intended to attend a four-year college. This is 12.5 percent below the statewide average. However, 39.8 percent indicated an intention to go on to a two-year college. This is 21.3 percent above the statewide average, bringing the overall percentage of students who intend to continue their education to 80.7 percent, 8.8 percent above the state average. In 1997, the high school dropout rate was 2.4 percent, 1 percent below the state average.

Chart 1-2

**Gardner Public Schools
Demographic Data
School Year 1997/98**

	<u>GPS</u>	<u>State Average</u>
Enrollment Race / Ethnicity		
White	91.3%	77.5%
Minority	8.7%	22.5%
First Language not English		
Limited English Proficiency	0.1%	4.8%
Special Education	16.7%	16.6%
Percentage Attending Private School (1996/97)	8.8%	10.6%
High School Drop-Out Rate (1996/97)	2.4%	3.4%
Plans of Graduates - Class of '97		
4 Year College	40.9%	53.4%
2 Year College	39.8%	18.5%
<u>2 or 4 Year College</u>	<u>80.7%</u>	<u>71.9%</u>

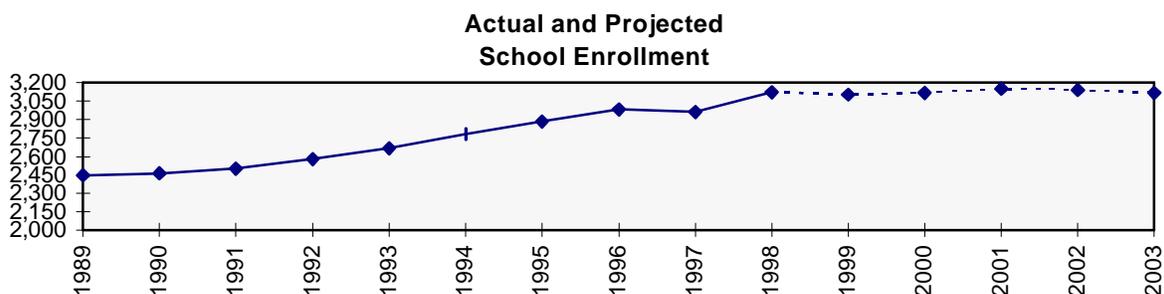
Note: Data provided by DOE

Consistent with the city demographics, the white enrollment at GPS is 91.3 percent, with only 0.1 percent of students being limited English proficient. Therefore, GPS does not incur any significant expense related to bilingual education.

Chart 1-3 illustrates the GPS enrollment trend from October 1988, the 1988/89 school year, to October 1997, the 1997/98 school year. Enrollments projected by the district are shown from October 1998 to October 2003. All enrollments are as of October 1 of each year.

Chart 1-3

**Gardner Public Schools
Actual and Projected Student Enrollment
School Years 1988/89 to 2002/03**



Note: Enrollment as of October 1st. Years are in fiscal years. Data obtained from GPS
A solid line represents actual enrollment; a dotted line represents projected enrollment

As shown in *Chart 1-3a*, enrollment has increased from 2,449 in October of the 1988/89 school year, to 3,123 in October of the 1997/98 school year. Total GPS enrollment increased 27.5 percent during this time period, a higher rate of increase than the state increase of 15.1 percent. The chart shows a total enrollment increase in each year, except for the 1996/97 and 1998/99 school years. Total enrollment projections show slightly decreasing enrollments. The New England School Development Council (NESDEC) in its report dated January 11, 1999 provided the projections. This firm was commissioned by the Gardner School Committee to examine two issues:

- adequacy of school facilities in terms of capacity and educational programs, and
- educational priorities of parents, educators, community representatives, and city officials in Gardner.

NESDEC is a non-profit educational agency that has provided consulting services on school facility issues for the past sixty years. The three NESDEC consultants visiting the GPS were former school superintendents.

NESDEC concluded that the elementary school facilities are not only outdated and inadequate, but also not suited for use by elementary students. Also, according to NESDEC, the middle school operating capacity is 648 students, with a projected enrollment in 2002/03 of 814 students.

Chart 1-3a

**Gardner Public Schools
Actual and Projected Student Enrollment
School Years 1988/89 to 2002/03**

School Year	Elementary School		Middle School	High School	Tuitioned Out	Total
	Pre K & K	1 - 5	6 - 8	9 - 12	Ungraded	Enrollment
88-89	255	969	535	669	21	2,449
89-90	284	993	539	628	19	2,463
90-91	300	1,010	520	618	53	2,501
91-92	263	1,027	604	622	60	2,576
92-93	296	1,093	595	638	43	2,665
93-94	328	1,113	617	706	17	2,781
94-95	328	1,185	620	748	5	2,886
95-96	326	1,202	663	784	6	2,981
96-97	323	1,193	686	755	5	2,962
97-98	306	1,255	758	804	0	3,123
98-99	299	1,239	722	842	0	3,102
99-00	220	1,210	749	898	41	3,118
00-01	220	1,169	790	931	41	3,151
01-02	211	1,136	805	948	41	3,141
02-03	217	1,087	814	957	41	3,116
GPS 89-98						
% Change	20.0%	29.5%	41.7%	20.2%		27.5%
State 89-98						
% Change	20.7%	22.1%	21.8%	2.8%		15.1%
GPS 98-03						
% Change	-29.1%	-13.4%	7.4%	19.0%		-0.2%

Note: Data obtained from GPS. Projections for grades 1-5 include Pre K & ungraded students shown as reported

The following *Chart 1-4* illustrates the relative growth in the high school and middle school in contrast to the elementary schools, expressed in terms of percentage of total enrollment.

Chart 1-4

**Gardner Public Schools
Distribution of Enrollment by Type of School**

School Year	Elementary School		Middle School	High School	Tuitioned Out	Total Enrollment
	Pre K & K	1 - 5	6 - 8	9 - 12	Ungraded	
88-89	10.4%	39.6%	21.8%	27.3%	0.9%	100.0%
89-90	11.5%	40.3%	21.9%	25.5%	0.8%	100.0%
90-91	12.0%	40.4%	20.8%	24.7%	2.1%	100.0%
91-92	10.2%	39.9%	23.4%	24.1%	2.3%	100.0%
92-93	11.1%	41.0%	22.3%	23.9%	1.6%	100.0%
93-94	11.8%	40.0%	22.2%	25.4%	0.6%	100.0%
94-95	11.4%	41.1%	21.5%	25.9%	0.2%	100.0%
95-96	10.9%	40.3%	22.2%	26.3%	0.2%	100.0%
96-97	10.9%	40.3%	23.2%	25.5%	0.2%	100.0%
97-98	9.8%	40.2%	24.3%	25.7%	0.0%	100.0%
98-99	9.6%	39.9%	23.3%	27.1%	0.0%	100.0%
99-00	7.1%	38.8%	24.0%	28.8%	1.3%	100.0%
00-01	7.0%	37.1%	25.1%	29.5%	1.3%	100.0%
01-02	6.7%	36.2%	25.6%	30.2%	1.3%	100.0%
02-03	7.0%	34.9%	26.1%	30.7%	1.3%	100.0%
Percentage Point Change SY88/89 to SY 97/98						
	-0.6	-0.6	-2.4	1.6		
Percentage Point Change SY 88/89 to SY 02/03						
	-3.4	-4.7	0.2	3.4		

Note: Data obtained from GPS.

2. School Finances

Overall, GPS has benefited from additional funds available due to education reform. As state aid increased from \$7.1 million in FY94 to \$10.7 million in FY98.

School district funding and financial reporting requirements are generally complex and become especially complicated in the context of education reform. A school district annually determines how much money it will spend on education programs subject to

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available funding. However, DOE counts only certain types of expenditures and funding when determining whether or not a district has met education reform spending requirements.

This audit examines school funding primarily from three perspectives: the school committee budget; net school spending and the foundation budget.

Generally, the audit team examines the school committee budget in some detail as a matter of practice because it reflects basic financial and educational decisions, provides an overview of financial operations and indicates how the community expects to meet the goals and objectives of education reform. We did not examine the budget in detail during this review, due to GPS management being unable to provide detailed budget documents to the auditors.

Net school spending, the sum of the required minimum contribution from local revenues plus state chapter 70 education aid, is a figure issued annually by DOE that must be met by school districts under education reform.

The foundation budget is a school spending target under education reform which the school district should meet. Calculated on the basis of pupil characteristics and community demographics, it is designed to insure that a minimum level of educational resources is available per student in each school district. Under education reform, all school districts are expected to meet their foundation budget targets by the year 2000.

3. School Committee Budget Trend

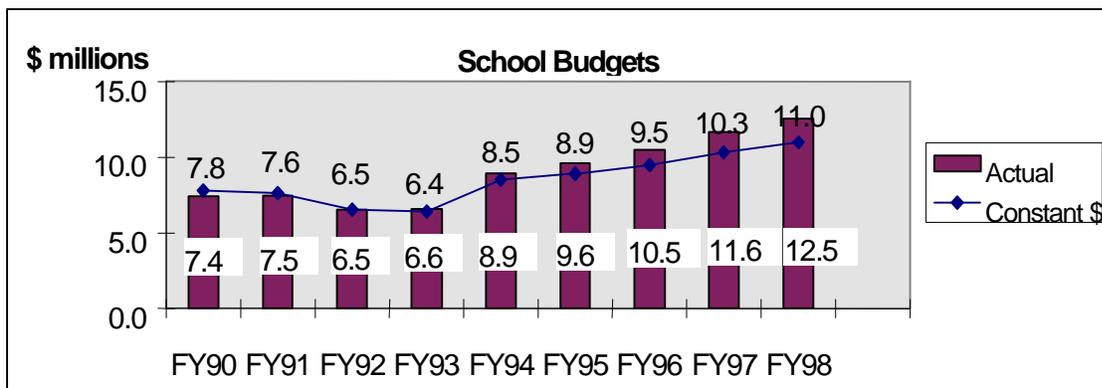
Chart 3-1 illustrates the school committee budget trend from FY90 to FY98. This information was obtained from schedule 19 of the district and DOE EOY reports, as approved budget packages were not available from GPS. Also, GPS was unable to provide the FY87/88 EOY report. Therefore, *Chart 3-1* will not include FY89 budget information and base-year comparisons will be made to FY90.

The total school committee budget decreased by \$838,739 or 11.3% between FY90 and FY93. The FY92 budget of \$6.5 million increased to \$6.6 million in FY93. With education reform aid, the budget increased between FY93 and FY97 by \$5.0 million or 77.1 percent. The FY98 budget further increased over FY97 by \$0.8 million or 7.5 percent.

In constant dollars, where FY92 is set at 100, the chart illustrates how the school committee budget fared with respect to inflation over time. From FY90 to FY97, the school committee budget as defined above increased from \$7.8 million to \$10.3 million, a 31.9 percent increase in constant dollars. From FY93 to FY97, it increased \$3.9 million or 60.7 percent in constant dollars, from \$6.4 million to \$10.3 million. In constant dollars, GPS experienced net budget decreases in three of the last eight years.

Chart 3-1

**Gardner Public Schools
School Budgets in Actual and Constant Dollars
FY90 - FY98**



Note: Data obtained from GPS and the City of Gardner

4. Total School District Expenditures

Total school district expenditures include expenditures by the school committee and expenditures by the city for school purposes as reported in the DOE EOY report. FY93 includes state per pupil aid. Total school district expenditures increased between FY89 and FY93 by \$100,000 or 1 percent. Expenditures increased between FY93 and FY97 by \$5.2 million or 54 percent.

Expenditures paid for by the city for school purposes were \$3 million in FY93 and increased to \$3.1 million in FY97. In FY97, the major components were \$1.2 million for employee insurance, \$568,000 for pupil transportation, \$447,000 for the regional school assessment, \$307,000 for general administration services, \$272,000 for employer retirement contributions, and \$210,000 for health services.

Chart 4-1

**Gardner Public Schools
Total School District Expenditures
(in millions of dollars)**

	FY89	FY93	FY94	FY95	FY96	FY97	FY98
School Committee	\$7.8	\$8.1	\$8.3	\$9.6	\$10.5	\$11.6	\$12.5
City	\$2.4	\$2.4	\$2.4	\$2.5	\$3.2	\$3.2	\$3.6
Total	\$10.2	\$11.2	\$10.7	\$12.1	\$13.6	\$14.8	\$16.1

Note: Data obtained from GPS. FY93 excludes a \$600,000 allocation of city overhead to GPS.

Spending on a per student basis has remained under \$5,000 both in actual and constant dollars as shown in Chart 4-2.

Chart 4-2

**Gardner Public Schools
Net School Spending Per Student
Actual and Constant (1992=100) Dollars**

	FY94	FY95	FY96	FY97	FY94-FY97 Change	FY98
Expenditures / Student in Actual \$	\$3.704	\$4.054	\$4.227	\$4.659	25.8%	\$4.675
Expenditures / Student in Constant \$	\$3.531	\$3.750	\$3.825	\$4.123	16.8%	\$4.101

Note: Data obtained from GPS

5. Net School Spending Requirements

Pursuant to the education reform law, DOE develops annual spending requirements and budget targets for each school district. The requirements are based on a formula which is used to set specific minimum spending requirements and, in combination with other factors, is also used to set "foundation" budget targets, as well as, determining the amount of state aid for each district. Each school district must meet a net spending requirement.

Expenditures which count towards a district's "net school spending" generally include all education related expenditures paid for with state aid under Chapter

70 and municipal appropriations used for that purpose. Excluded from the net school spending definition are expenditures for school transportation, school lunch, school construction and certain capital expenditures. Expenditures from federal funds and from school revolving accounts are also excluded.

As indicated in *Chart 5-1*, during FY94 to FY98 required net school spending, the amount the district must spend to move towards the foundation budget target, increased by 42 percent, from \$10.3 million to \$14.6 million. Actual net school spending met this requirement in all years. Both required and net school spending amounts are below the foundation for each fiscal year shown. To date, actual net school spending has not exceeded the minimum requirement.

Chart 5-1

**Gardner Public Schools
Foundation Budget and Net School Spending (NSS)
(in millions of dollars)**

	FY94	FY95	FY96	FY97	FY98
Foundation Budget Target	\$13.8	\$14.8	\$14.9	\$15.4	\$15.6
Required NSS as % of Foundation	74.6%	79.1%	84.6%	89.6%	93.6%
Required Net School Spending	\$10.3	11.7	12.6	13.8	14.6
Actual Net School Spending	\$10.3	11.7	12.6	13.8	14.6
Variance \$	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Variance %	0.0%	0.0%	0.0%	0.0%	0.0%
Actual NSS as % of Foundation	74.6%	79.1%	84.6%	89.6%	93.6%

Note: Data obtained from DOE

Chart 5-2 indicates the state aid, as a percent of actual net school spending, has increased from 68.5 percent in FY94 to 73.2 percent in FY98, while the local share has decreased from 31.5 percent in FY94 to 26.8 percent in FY98.

Chart 5-2

Gardner Public Schools
Net School Spending
(in millions of dollars)

	FY94	FY95	FY96	FY97	FY98
Required Local Contribution	\$3.2	\$3.4	\$3.5	\$3.6	\$3.9
Actual Local Contribution	\$3.2	\$3.4	\$3.5	\$3.6	\$3.9
Variance \$	\$0.0	\$0.0	(\$0.0)	\$0.0	\$0.0
Variance %	0.0%	0.0%	-0.0%	0.0%	0.0
Required Net School Spending	\$10.3	\$11.7	\$12.6	\$13.8	\$14.6
Actual Net School Spending	\$10.3	\$11.7	\$12.6	\$13.8	\$14.6
Local Share \$	\$3.2	\$3.4	\$3.4	\$3.6	\$3.9
State Aid	\$7.1	\$8.3	\$9.2	\$10.2	\$10.7
Local Share %	31.5%	29.2%	27.2%	26.4%	26.8%
State Aid %	68.5%	70.8%	72.8%	73.6%	73.2%

Note: Data obtained from DOE

6. School Committee Program Budget

Within the context of education reform and improving student achievement, the audit team attempts to establish amounts that a school district budgets and spends on academic courses such as English and science versus other subjects or programs. Program budgets are generally intended to show the total financial resources for a particular program or activity. Well-developed program budgets include goal statements, planned actions and expected outcomes, along with the total amount of resources required to achieve the objectives. In the school environment, a program budget for mathematics, for example, would show salaries for mathematics teachers and related costs such as supplies, textbooks, etc. It would indicate the expected outcomes for the budget year.

GPS produces a budget by school and has not, in the past, developed a program budget. In fact, as noted previously in Section 3 of this report, budget packages were not available for review for previous years. After discussion with the city auditor, it was learned that in many years she received no detailed budget information, loading only a total budget dollar amount into the accounting system on the Superintendent's budget

line. In some years, this did not allow for monitoring of actual versus budgeted expenditures either by account or by school. GPS management has stated that budget versus actual expenditures are monitored mainly on a bottom line basis for the district.

The audit team performed an analysis of budgeted versus actual expenditures. Budget versus actual expenditures are monitored only in total and not by budget line item. Large line item variances such as those in FY95 regarding "Payments to Other Districts" and "Payments to Collaboratives", and that in FY97 for "Employer Retirement Contributions" indicate that GPS is not using the budget process as a management tool.

Although GPS is preparing its budget by school and by major program for FY00, no revision to the municipal accounting system is being made so that actual expenditures can be compared to budget by such programs. GPS management has indicated that they may attempt to perform some internal monitoring of actual to budgeted expenses.

In order to develop *Chart 6-1*, we used the budget information available from schedule 19 of the EOY report.

Chart 6-1

**Gardner Public Schools
School Committee Budget
(in thousands of dollars)**

	FY93	FY95	FY97	FY93 - FY97		% of Total	FY98
				\$ Diff	% Diff		
Instructional Services	\$4,575	\$7,813	\$8,724	\$4,149	90.7%	81.9%	\$9,679
Pupil Support Services	\$0	\$69	\$40	\$40	100.0%	0.8%	\$0
Administration	\$229	\$773	\$405	\$175	76.6%	3.5%	\$533
Operations & Maintenance	\$561	\$837	\$1,192	\$631	112.4%	12.5%	\$1,281
Employer Retirement Contributions	\$0	\$0	\$172	\$172	100.0%	3.4%	\$53
Employee Benefits	\$195	\$107	\$0	(\$195)	-100.0%	-3.8%	\$0
Pupil Transportation	\$400	\$0	\$0	(\$400)	-100.0%	-7.9%	\$0
Student Body Activities	\$0	\$9	\$211	\$211	100.0%	4.2%	\$61
Non-Public Transportation	\$61	\$0	\$0	(\$61)	-100.0%	-1.2%	\$0
Fixed Assets	\$0	\$0	\$0	(\$0)	0.0%	0.0%	\$0
Payments to Other Districts	\$240	\$0	\$500	\$260	108.1%	5.1%	\$500
Payments to Collaboratives	\$303	\$0	\$385	\$83	27.3%	1.6%	\$395
Insurance Except Retired School Employees	\$0	\$13	\$0	\$0	0.0%	0.0%	\$0
Total	\$6,565	\$9,620	\$11,629	\$5,064	77.1%	100.0%	\$12,502

Note: Data obtained from GPS EOY reports.

Chart 6-1a shows the same budget data on a percentage distribution basis to illustrate how particular budget items have changed since FY93 in certain areas.

Chart 6-1a

**Gardner Public Schools
School Committee Budget**

	FY93	FY95	FY97	% Point Incr / Decr.	
				FY93 - FY97	FY98
Instructional Services	69.7%	81.2%	75.0%	5.3%	77.4%
Pupil Support Services	0.0%	0.7%	0.3%	0.3%	0.0%
Administration	3.5%	8.0%	3.5%	0.0%	4.3%
Operations & Maintenance	8.5%	8.7%	10.2%	1.7%	10.2%
Employer Retirement Contributions	0.0%	0.0%	1.5%	1.5%	0.4%
Employee Benefits	3.0%	1.1%	0.0%	-3.0%	0.0%
Pupil Transportation	6.1%	0.0%	0.0%	-6.1%	0.0%
Student Body Activities	0.0%	0.1%	1.8%	1.8%	0.5%
Non-Public Transportation	0.9%	0.0%	0.0%	-0.9%	0.0%
Fixed Assets	0.0%	0.0%	0.0%	0.0%	0.0%
Payments to Other Districts	3.7%	0.0%	4.3%	0.6%	4.0%
Payments to Collaboratives	4.6%	0.0%	3.3%	-1.3%	3.2%
Insurance Except Retired School Employees	0.0%	0.1%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	0.0%	100.0%

Note: Data obtained from GPS EOY reports.

Chart 6-2 provides a further look at teachers' salaries by selected disciplines. This chart indicates that the elementary, core subjects, and SPED teachers' salary budgets increased most in dollar terms of the selected disciplines shown from FY93 to FY97. This trend continued into FY98 for SPED and core subjects. However, there was an approximately \$152,000 decline in elementary teachers' salaries from FY97 to FY98.

Chart 6-2

**Gardner Public Schools
Budgeted Teaching Salaries - Selected Disciplines
(in thousands of dollars)**

Discipline	FY93	FY95	FY97	FY93 - FY97		% of Total	FY98
				\$ Incr / Decr	% Incr / Decr		
Core Subjects	\$1,082	\$1,323	\$1,418	\$336	31.1%	16.9%	\$1,753
Art and Music	\$151	\$220	\$337	\$186	123.2%	9.3%	\$376
Kindergarten	\$167	\$192	\$251	\$84	50.3%	4.2%	\$268
Physical Education	\$185	\$218	\$250	\$65	35.1%	3.3%	\$268
SPED	\$528	\$673	\$798	\$270	51.1%	13.6%	\$896
Elementary	\$1,839	\$2,324	\$2,706	\$867	47.1%	43.5%	\$2,554
Reading	\$35	\$60	\$68	\$33	94.3%	1.7%	\$25
Foreign Language	\$95	\$136	\$246	\$151	158.9%	7.6%	\$261
Total Selected	\$4,082	\$5,146	\$6,074	\$1,992	48.8%	100.0%	\$6,401

Note: Data obtained from GPS. Core subjects are English, math, science and social studies.

Chart 6-2a shows the same budget data on a percentage of distribution basis to illustrate how budgeted teaching salaries in selected disciplines have changed since FY93. In FY97, sixth grade was moved to the middle school from the elementary schools.

Chart 6-2a

**Gardner Public Schools
Distribution of Teachers' Salaries - Selected Disciplines**

Discipline	FY93	FY95	FY97	% Point Change	
				FY93 - FY97	FY98
Core Subjects	26.5%	25.7%	23.3%	-3.2%	27.4%
Art and Music	3.7%	4.3%	5.5%	1.8%	5.9%
Kindergarten	4.1%	3.7%	4.1%	0.0%	4.2%
Physical Education	4.5%	4.2%	4.1%	-0.4%	4.2%
SPED	12.9%	13.1%	13.1%	0.2%	14.0%
Elementary	45.1%	45.2%	44.6%	-0.5%	39.9%
Reading	0.9%	1.2%	1.1%	0.3%	0.4%
Foreign Language	2.3%	2.6%	4.1%	1.7%	4.1%
Total All Selected	100%	100%	100%		100%

Note: Data obtained from GPS. Core subjects are English, math, science and social studies.

7. Foundation Budget

The foundation budget is a target level of spending designed to insure that school districts either reach or maintain a certain level of school spending. That level of spending is deemed to be a reasonable minimum amount to ensure that basic educational services and reasonable student to teacher ratios are funded. The financial goal of education reform is that all school districts should reach at least the 100 percent level of foundation spending by FY00. The foundation budget target is set by DOE for each school district and is updated annually to account for changes in key formula factors such as student enrollment and inflation. *Appendix A1* details foundation spending.

Chart 7-0

Gardner Public Schools
Actual NSS as Percent of the Foundation Budget Target
 (in millions of dollars)

	FY94	FY95	FY96	FY97	FY98
Foundation Budget Target	\$13.8	\$14.8	\$14.9	\$15.4	\$15.6
Actual NSS as % of Foundation	74.6%	79.1%	84.6%	89.6%	93.6%

Note: Data obtained from DOE

The foundation budget establishes spending targets by grade (pre-school, kindergarten, elementary, junior high and high school) and program (special education, bilingual, vocational and expanded or after-school activities). Grade and program spending targets are intended to serve as guidelines only and are not binding on local school districts. However, to encourage appropriate levels of spending, M.G.L. Ch. 70, §9 requires that a school district report to the Commissioner of Education when it has failed to meet foundation budget spending levels for professional development, books and instructional equipment, extended/expanded programs and extraordinary maintenance. According to *Chart 7-1*, expenditures did not reach foundation budget in any of these categories for the fiscal years shown as well as for FY95. GPS did not file a report with the Commissioner's office as required by Ch. 70, §9 for these fiscal years, nor did DOE direct GPS to submit such report.

Chart 7-1

**Gardner Public Schools
Net School Spending
Foundation Budget
(in thousands of dollars)**

	FY94		FY96		FY97	
	Actual	Budget	Actual	Budget	Actual	Budget
Professional Development	\$20	\$221	\$68	\$233	\$127	\$242
Books and Equipment	\$318	\$747	\$456	\$856	\$587	\$881
Expanded Program	\$0	\$166	\$0	\$221	\$0	\$231
Extraordinary Maintenance	\$38	\$426	\$0	\$484	\$0	\$501

Expenditures As Percentage of Foundation Budget

	FY94	FY96	FY97
	NSS/FND	NSS/FND	NSS/FND
Professional Development	9.0%	29.4%	52.5%
Books and Equipment	42.6%	53.3%	66.6%
Expanded Program	0.0%	0.0%	0.0%
Extraordinary Maintenance	8.9%	0.0%	0.0%

Note: Data obtained from DOE

Appendix A1 shows the GPS foundation budget spending for FY94, FY96 and FY97 in detail.

8. Staffing - Full Time Equivalent (FTE) Trends

Since salaries comprise approximately 60.1 percent of FY97 total school district expenditures, budget changes closely reflect changes in staffing or FTE's.

In FY89 the district had a total of 229.7 FTE's including 141.7 teachers. By FY93, these numbers had dropped to 215 and 138 respectively, as budget pressures forced reductions in staff. With the assistance of education reform, staffing has increased and by FY97 total FTE's reached 261, with 162 teaching FTE's. In this context, teachers exclude instructional assistants.

Teacher FTE's are different in section 8 and in section 9 of this report. This is because School System Summary Reports (October 1 Reports) were used to calculate FTE staff in section 8 since only that report provides the necessary detail by job title. EOY Reports (Schedule 13) were used to calculate FTE teachers and average teacher salary in section 9 to reflect financial information available only in that report. The data for each report is reported at two different times during the year. However, this difference is also due to school system personnel unable to agree on FTE numbers which were reported

on the October 1 Reports. It was determined that the FTE counts from subsidiary ledgers are not accurately represented in the October 1 Reports.

As *Chart 8-1* indicates, GPS went through a period of slight staff reductions between FY89 and FY93, reducing FTE's by 14.7 including 3.7 teaching positions. Due to increased state aid, staffing increased by 21.4 percent, between FY93 and FY97, as 46 FTE's including 24 teaching FTE's were added during this period. This addition of 24 teaching FTE's represented an increase of 17.4 percent from FY93 to FY97. This compares to a total student enrollment increase of 11.1 percent during this same time period.

During the FY89 to FY97 period, schools in the district were able to increase staff by 13.7 percent, with the number of teachers rising by 14.4 percent, much lower than the enrollment increase of 20.9 percent.

Chart 8-1

**Gardner Public Schools
Staffing Trends
Full Time Equivalent (FTE)**

	Total FTEs	Teachers	Teachers as % of FTEs	Instruct. Assists.	Administrators	All Others
FY89	229.7	141.7	61.7%	6.0	10.0	72.0
FY93	215.0	138.0	64.2%	5.0	10.0	62.0
FY97	261.0	162.0	62.1%	5.0	11.0	83.0
FY89-93	-14.65	-3.65		-1.0	0.0	-10.0
Incr./ Decr.	-6.4%	-2.6%		-16.7%	0.0%	-13.9%
FY93-97	46	24		0	1	21
Incr. / Decr.	21.4%	17.4%		0.0%	10.0%	33.9%
FY89-97	31.35	20.4		-1	1	11
Incr. / Decr.	13.7%	14.4%		-16.7%	10.0%	15.3%

Note: Data obtained from GPS.

Chart 8-2 shows changes in teaching FTE's by type of school or program. It indicates that the largest increase in teachers occurred at the early childhood level between FY93 and FY97, when 5 FTE's were added, a 100 percent increase. Middle school teacher FTE's increased by 6, or 33.3 percent. In FY97 a new middle school opened for grades 6 through 8 which caused this 33 percent increase in teachers. Prior to that the junior high school included only grades 7 and 8. Elementary school and high school teacher FTE's increased by only 4 and 2 FTE's respectively, or 6.7 and 5.3 percent.

Chart 8-2

**Gardner Public Schools
Teachers By Program
Full Time Equivalent
(excluding teaching aides)**

	FY89	FY93	FY97	FY93 - FY97	
				Increase	% Incr / Decr
Early Childhood	5.0	5.0	10.0	5.0	100.0%
Elementary	62.7	60.0	64.0	4.0	6.7%
Middle/Junior H.S.	20.0	18.0	24.0	6.0	33.3%
High School	42.0	38.0	40.0	2.0	5.3%
Systemwide	0.0	0.0	0.0	0.0	0.0%
Subtotal	129.7	121.0	138.0	17.0	14.0%
Bilingual	0.0	0.0	0.0	0.0	0%
ESL	0.0	0.0	0.0	0.0	0%
Special Education	12.0	17.0	24.0	7.0	41.2%
Subtotal	12.0	17.0	24.0	7.0	41.2%
Total	141.7	138.0	162.0	24.0	17.4%

Note: Data obtained from GPS.

Student/teacher ratios follow a similar trend in all areas. They increased between FY89 and FY93, but then decreased between FY93 and FY97 as shown in *Chart 8-3*. The overall ratio for students to teachers was 17.1:1 in FY89. It increased to 19.0:1 in FY93, but dropped to 18.3:1 in FY97. When adjusted for the number of SPED teachers, using the same total student population for illustration purposes, the resulting ratios would be slightly higher as illustrated in the chart. The student/teacher ratios are also significantly higher than the state average.

Chart 8-3

**Gardner Public Schools
Students Per Teacher**

	FY89	FY93	FY97
All Students / All Teachers - Gardner	17.1	19.0	18.3
All Students / All Teachers - State Average	13.8	15.1	14.5
All Students / Non-SPED, ESL & Bilingual - Gardner	18.7	21.7	21.4
All Students / Non-SPED, ESL & Bilingual - State Average	17.2	19.2	18.4
<u>All Students / All Teachers</u>			
Early Childhood	51.0	59.2	32.3
Elementary	15.5	18.2	18.6
Middle	26.8	33.1	28.6
High	15.9	16.8	18.9

Note: Data obtained from GPS, state average data obtained from DOE

Teaching staff increased between FY93 and FY97 in most core subjects such as English, mathematics and science with a decrease in social studies as shown in *Chart 8-4*.

Chart 8-4

**Gardner Public Schools
Teachers - Certain Core Subjects
High and Middle School FTEs**

	FY89	FY93	FY97	FY93 - FY97	
				Increase	% Incr / Decr
English	10.5	9.0	9.2	0.2	2.2%
Mathematics	7.5	6.0	9.0	3.0	50.0%
Science	8.0	9.0	11.0	2.0	22.2%
Social Studies	9.0	8.0	6.0	-2.0	-25.0%
Total	35.0	32.0	35.2	3.2	10.0%

Note: Data obtained from GPS

9. Payroll - Salary Levels, Union Contracts

GPS increased its expenditures for salaries by \$2.7 million between FY93 and FY97, an increase of 43.5 percent. (*Chart 9-1*). This increase is 11.4 percentage points above the 32.1 percent increase in total school district expenditures during the same period. Total salaries made up 55.4 percent of these expenditures in FY93 and increased to 60.1 percent in FY97. This chart includes fringe benefits.

Of the \$3.6 million total school expenditure increase from FY93 to FY97, \$2.7 million is attributable to salaries. Of this \$2.7 million salary increase, \$2.0 million or 73.1 percent, applied to teaching salaries and \$0.7 million, or 26.9 percent, applied to non-teaching salaries. The latter group includes administrators, para-professionals, clerical staff, custodial staff, etc.

Chart 9-1

Gardner Public Schools Salary Expenditures Compared to Total School Expenditures (in millions of dollars)

	FY89	FY93	FY94	FY95	FY96	FY97	FY93 - FY97	
							\$ Incr.	% Incr.
Total School Expenditures	\$10.2	\$11.2	\$10.7	\$12.1	\$13.6	\$14.8	\$3.6	32.1%
Total Salaries as % of Total Expenditures	\$5.1 50.0%	\$6.2 55.4%	\$6.9 64.5%	\$7.4 61.2%	\$8.1 59.6%	\$8.9 60.1%	\$2.7 75.0%	43.5%
Teaching Salaries as % of Total Salaries	\$3.7 72.4%	\$4.6 74.2%	\$5.1 74.5%	\$5.6 75.2%	\$6.0 74.1%	\$6.6 73.8%	\$2.0 73.1%	42.9%
Non-Teaching Salaries as % of Total Salaries	\$1.4 27.6%	\$1.6 25.8%	\$1.8 25.5%	\$1.8 24.8%	\$2.1 25.9%	\$2.3 26.2%	\$0.7 26.9%	45.4%

Note: Data obtained from GPS

Average teacher's salary increased from \$31,893 to \$36,916 between FY93 and FY97. The FY97 average teacher's salary of \$36,916 is below the state average salary of \$42,874 reported by DOE.

Chart 9-2a indicates that increases due to annual contracts and steps ranged between 8.5 percent and 9.5 percent per year from the 1993 to 1997 time period.

Chart 9-2a

**Gardner Public Schools
Teachers Salaries - Step and Contract Percent**

Period	1993	1994	1995	1996	1997	Total
Annual Contract Increase	5.0%	5.0%	5.0%	6.0%	6.0%	27.0%
Step Increase	3.5%	3.5%	3.5%	3.5%	3.5%	17.5%
Total	8.5%	8.5%	8.5%	9.5%	9.5%	44.5%

Note: Data obtained from

As shown in *Chart 9-3*, a review of salary changes over the FY93 to FY97 period indicates that the step 14 salary levels increased 23.9 percent without including step increases or lane (degree level) changes. This represents the minimum increase a full-time teacher would receive exclusive of raises due to step changes or obtaining an advanced academic degree. In contrast, the state and local government implicit price deflator indicates about a 10.2 percent inflationary trend for the FY93 to FY97 period.

Chart 9-3 shows how GPS salary schedules might apply to a particular teacher for the period of FY93 to FY97 depending on the step and academic degree. Various examples outline different situations. The chart illustrates so-called lane changes due to credit hours taken or degree earned such as BA to BA+18 and MA to MA+18.

For example, as of FY93, teacher A was on the maximum step 14 and had a BA. By FY97, this teacher on step 14 has received salary increases that total 23.9 percent. If this teacher had earned 18 additional credits and changed salary lanes to B+18 during this period, the increase would have amounted to 26.2 percent.

Teacher B had a BA, step 10, in FY93. In FY97, this teacher is on step 14 and has received a salary increase of 45.8 percent. Had this teacher earned 18 additional credits and changed to salary lane B+18 during this period, the increase would have amounted to 48.6 percent.

Teacher C entered GPS with a BA at step 1 in FY93. By FY97, this teacher had reached step 5 and had received 43.1 percent increase in pay. By earning 18 additional credits and changing salary lanes to B+18, the percent increase would have amounted to 46.9 percent.

Chart 9-3

Gardner Public Schools
Teaching Staff
Step/Degree Summary - Selected Years

	FY93 Base Pay		FY97 Base Pay			FY93-97 % Change	
	Step	Base Pay	Step	Base Pay		BA	BA+18
		BA		BA	BA+18		
Teacher A	14	\$35,784	14	\$44,328	\$45,166	23.9%	26.2%
Teacher B	10	\$30,402	14	\$44,328	\$45,166	45.8%	48.6%
Teacher C	1	\$22,520	5	\$32,236	\$33,075	43.1%	46.9%
	MA		MA		MA + 18	MA	MA + 18
Teacher A	14	\$37,284	14	\$46,187	\$47,026	23.9%	26.1%
Teacher B	10	\$31,904	14	\$46,187	\$47,026	44.8%	47.4%
Teacher C	1	\$24,023	5	\$34,098	\$34,937	41.9%	45.4%

Note: BA - Bachelor of Arts Degree, MA - Master of Arts Degree

Data obtained from GPS

10. Professional Development Program

In its year-end reports to DOE, GPS reported professional development expenditures below the minimum spending requirements for FY's 95, 96 and 97. However, it was determined during the audit that GPS does not adhere to DOE's reporting procedures by not accounting for and reporting salary expenditures for teachers' time spent in professional development.

DOE requires school systems to prepare a professional development plan and to meet minimum spending requirements for professional development. During FY95 and FY96, DOE required school districts to spend at a rate equivalent to \$25 per pupil for professional development. This requirement increased to \$50 per pupil for FY97. As can be seen in *Chart 10-1*, GPS tracks professional development points (PDP's) for individual teachers to monitor progress in their recertification process.

Chart 10-1

**Gardner Public Schools
Expenditures for Professional Development
(in whole dollars)**

	Staff	Minimum Spending	Total Spent As % of Requirement
FY 94	\$19,823	NA	
FY 95	\$40,516	\$72,150	56%
FY 96	\$68,497	\$74,525	92%
FY 97	\$127,025	\$148,100	86%

Note: Data obtained from GPS and DOE

Chart 10-2 shows a sample of available courses, the numbers of professional development points (PDP's) earned for each course and the number of attendees.

Chart 10-2

**Gardner Public Schools
Selected Professional Development Offerings 97/99**

	PDP's	Attendance
Integrating SPED Students into the Regular Classroom	3	75
Educational Practices and Role of the Paraprofessional	0	45
Claris Works	3	32
Student Learning Styles	3	30
K-5 Student Writing Assessment	3	30
Integrating Art/Music into Elementary Education	3	28
Middle School Clustering	3	25
Industrial History of North Central Mass.	1	16
Evaluating Teachers based on "Skillful Teacher Techniques"	60	12

Note: Information Obtained from GPS

11. School Improvement Plans

M.G.L. Chapter 71, §59C mandates that each school has a school council that must develop a school improvement plan and update it annually. For the purpose of this audit, the audit team reviewed GPS's school improvement plans. This review included plans for the high school, the middle school and the elementary schools.

GPS has met the requirements of the law, but it is evident that there is little coordination of the planning. The mission statements were vague. School improvement plans do not have guidelines or district wide goals incorporated in them. As a result, plans vary widely in scope, content and quality as well as structure. Plans for FY98 average 5 pages and tend to be more of an annual report rather than used as a management document. Measurable objectives and timetables are used sporadically or not at all. None of the plans included provisions for assignment of task completion or how progress would be monitored or evaluated during the year. GPS has developed a template for the school improvement plans for implementation in the 1998/99 school year.

12. Time and Learning

Time and learning standards refer to the amount of time students are expected to spend in school, measured by the number of minutes or hours in a school day and the number of days in the school year. As of September 1997, DOE requires 990 instruction hours per year for the high schools. For junior high and middle schools, the requirement is either 990 hours or 900 hours based on the decision of the school committee. For the elementary schools, the requirement is 900 hours. The school year remains at 180 days per year. As shown in *Chart 12-1*, GPS time and learning plan exceeds these standards by 30 hours for the high school, 33 hours for the middle school, and 30 hours for the elementary schools.

Chart 12-1

Gardner Public Schools Time and Learning Standards

	1995/96	1997/98	
	GPS Standard Hours Per Year	DOE Req. Hours Per Year	GPS Standard Hours Per Year
High School	1023	990	1023
Middle School	1023	990	1023
Elementary School	930	900	930

Note: Data obtained from GPS

13. Courses and Class Sizes

Chart 13-1 summarizes selected high school class sizes for FY99. The school's average enrollment in core subject sections consisted of less than 20 students per class. English had the smallest average class size with 17.8 students, while math had the largest average with 21.9 students. Math, English and social studies had two sections with 30 or more students. Science had no classes with more than 30 students.

Chart 13-1

**Gardner Public Schols
High School Classes
1998/99 School Year**

Subject	Number of Sections	Total Enrollment	Avg. Enroll. Per Section	Sect. w/ 25-29	Sect. w/ 30 or more	30+ %
English	47	838	17.8	7	2	4.3%
Math	35	768	21.9	13	2	5.7%
Science	40	740	18.5	4	0	0.0%
Social Studies	46	1006	21.9	12	2	4.3%

Note: Analysis based on data obtained from GPS

14. Technology and Computers

DOE approved GPS's technology plan on August 25, 1997. The plan was a work product of "community stakeholders" consisting of staff, administrators, students, school committee, community college, and local business representatives. GPS developed a five-year implementation plan to improve technology for the years 1996-2001.

GPS is over 2 years behind its technology plan timetable mainly due to other funding priorities. Two and a half years ago the full-time position of Technology Director was created. Prior to fulfilling this position a teacher had to divide their time between teaching and working on technology.

GPS had a ratio of 23 students per computer in 1996; now the ratio is 7.6 students per instructional computer, which is above the state average of 7.2 students. There are a total of 475 computers of which 407 are instructional and 68 are administrative. Two hundred and forty one computers are less than three years old; 234 computers, or 49 percent, are older than three years. There is only one Internet connection for the whole district located at the high school. Currently, access to the Internet is only for teachers. There is no student access to computers and the Internet after school hours.

The teachers' surveys revealed that 72 percent of the teachers felt that they are inadequately provided with computers. Sixty-eight percent of the teachers felt that the number of computers available to students is inadequate. Fifty-three percent felt that computers and other technological tools are not a significant part of the instructional practices. During tours of the schools, the auditors noticed that not every classroom had a computer, and in some classrooms the teacher's own computer is used.

As of December 22, 1998, the City of Gardner approved a \$586,000 borrowing for the district's voice and data communications system. This voice/data network will allow for Internet access to all buildings, as well as communications among schools and the central business office. It has taken the district over a year and half to secure funding for this vital improvement in the infrastructure, which should be completed by late spring. In the fall of 1999, the district expects to have over 230 computers Internet accessible and be on target with that component of its technology plan.

The City of Gardner has addressed Y2K and will be Y2K compliant along with the school department's business office. The school district as a whole is starting to address Y2K issues. GPS is currently taking inventories of hardware, operating systems, and application software. There is no remediation plan to have the district Y2K compliant. Physical plant functions such as heat, alarms, and phones remain questionable.

15. Textbooks and Instructional Equipment

The school district's annual budget provides an amount for materials including textbooks, instructional supplies, library collections and periodicals, workshops to enhance staff instructional effectiveness, certain components of the technology plan and capital acquisition. This budget item has an individual school allocation of \$63 per pupil in FY98, up from \$49 per pupil in FY95, up from \$51 in FY96 and up from \$60 in FY97.

Chart 15-1 shows total expenditures for textbooks and instructional equipment for selected years. The chart reveals a fairly consistent pattern in each of these categories except for FY95, which reflected large grants and increased district spending.

Chart 15-1

Gardner Public Schools
Textbooks and Instructional Equipment
(in thousands of dollars)

	FY89	FY93	FY94	FY95	FY96	FY97	FY98	FY94 - FY98	
								\$ Incr.	% Incr.
High School			\$43	\$75	\$63	\$93	\$108	\$65	151%
Middle School			\$33	\$51	\$40	\$41	\$95	\$62	188%
Elementary			\$47	\$122	\$94	\$124	\$97	\$50	106%
SPED	\$7			\$7	\$14	\$14	\$28	\$28	
Bilingual									
Systemwide	\$117	\$150							
Total	\$124	\$150	\$123	\$255	\$211	\$272	\$328	\$205	167%
Textbooks Only	\$62	\$72	\$51	\$114	\$60	\$95	\$132	\$81	159%
Supplies	\$62	\$78	\$72	\$141	\$151	\$178	\$196	\$124	172%
Textbooks / Student	\$25	\$27	\$18	\$40	\$20	\$32	\$42	\$24	130%
Supplies / Student	\$25	\$29	\$26	\$49	\$51	\$60	\$63	\$37	142%

Note: Data obtained from GPS.

Site visits as well as book listings revealed that students are not using current textbooks in all subjects. GPS did not have adequate books and supplies for the opening of the FY98 school year. The problem was two-fold; the GPS business office was not processing purchase requisitions in a timely manner and the city's purchasing department had staffing problems, which compounded the delay in receiving books and supplies. Since 1994 GPS has been below the foundation budget for books and instructional equipment. For FY98 GPS spent \$300,000 below foundation budget for books and instructional equipment.

The teachers' surveys revealed that 49 percent of the teachers felt that they did not receive sufficient and appropriate supplies to do their job. Further, 43 percent of the teachers felt that there are an inadequate number of current textbooks. Sixty-five percent of the teachers felt that they are inadequately supplied with sufficient ancillary curriculum materials. Fifty-one percent felt that the process for obtaining supplies and materials is not effective, time sensitive and responsive to classroom needs.

16. Test Scores

Test Scores are generally at or below state averages. In September of 1998 GPS hired a Director of Curriculum to formulate and coordinate district-wide curriculum to include

the state's curriculum frameworks. GPS plans to use 1998 MCAS test results as a diagnostic for student remediation.

SAT scores for 1997 were 1021, slightly above the state average of 1016. The Massachusetts Educational Assessment Program (MEAP), the state's educational testing program from 1988 to 1996, showed that GPS scores increased significantly in grade 4 reading, math, science, and social studies and grade 8 science. Results from the 1997 statewide Iowa Tests of Basic Skills (ITBS) indicate that 74 percent of GPS third graders scored at the higher reading skill levels of "proficient" and "advanced", which is slightly below the statewide average of 75 percent for these skill levels. The district received an exemption from the administration of the ITBS for tenth graders.

Scholastic Aptitude Test (SAT)

SAT scores have exceeded the state average in 1994 and 1995 and were at the state average in 1996 and 1997 as shown in *Chart 16-1*. Scores from 1994 and 1995 cannot be compared to 1996 scores since SAT scores were "recentered" in 1996 resulting in a higher score for that year for all schools and consequently, a higher state average.

Chart 16-1

Gardner Public Schools Scholastic Aptitude Test (SAT) Results

SAT Scores	1994		1995		1996		1997	
	GPS	State Avg.	GPS	State Avg.	GPS	State Avg.	GPS	State Avg.
Verbal	455	426	509	430	509	507	518	508
Math	491	475	449	477	482	504	503	508
Total	946	901	958	907	991	1011	1021	1016
GPS - % of State Avg.	105.0%		105.6%		98.0%		100.5%	

Note: Data obtained from GPS and DOE

Massachusetts Educational Assessment Program (MEAP)

An analysis of Gardner's MEAP scores is in *Appendix C*. MEAP reports scores in two ways: scaled scores, which range from 1000 to 1600, and proficiency levels that are reported as percentage of students in each proficiency. Level 1 is the lowest, level 2 is considered the "passing grade" level, while levels 3 and 4 constitute the more advanced levels of skills.

Proficiency scores shown in *Chart 16-2* indicate that GPS fourth graders increased in all levels 2, 3 & 4 when comparing 1992 to 1996. Grade 8 proficiency scores also showed increase in levels 3 & 4 reading and mathematics, but decreases in levels 3 & 4 science and social studies. From 1992 to 1996 all fourth and eighth grade level 1 or below proficiency scores decreased except for eighth grade science which remained the same.

Chart 16-2

**Gardner Public Schools
MEAP Proficiency Scores
1992 - 1996 Fourth and Eighth Grade**

Fourth Grade	1992			1996		
	Level 1 Or Below	Level 2	Levels 3 & 4	Level 1 or Below	Level 2	Levels 3 & 4
Reading	55%	28%	18%	38%	38%	24%
Mathematics	53%	35%	11%	36%	52%	12%
Science	49%	39%	12%	39%	47%	15%
Social Studies	49%	41%	10%	36%	51%	14%

Eighth Grade	1992			1996		
	Level 1 Or Below	Level 2	Levels 3 & 4	Level 1 or Below	Level 2	Levels 3 & 4
Reading	41%	30%	28%	38%	35%	27%
Mathematics	49%	32%	19%	46%	37%	18%
Science	40%	28%	32%	43%	40%	18%
Social Studies	45%	26%	29%	43%	37%	20%

Note: Data provided by DOE and GPS

Between 1988 and 1996 MEAP scores for students in grade 4 increased significantly in all four subject areas, while scores for students in grade 8 were mixed. Furthermore, for 1992 to 1996 reading scores increased significantly for grade 4, and math and social studies showed significant decreases for grade 8 students. Variations of 50 points or more are considered statistically significant. The MEAP scores for all grades tested are shown in *Appendix B*.

Chart 16-3 shows reading scores for the fourth grade for selected school districts whose scores in 1988 fell between 1240 and 1300 as compared to Gardner's 1270 score. From 1992 to 1996 Gardner increased significantly in fourth grade reading. The scores for the fourth grade students are particularly significant, because by 1996, these students had experienced education reform initiatives in the early stages of formal education. The greatest impact of education reform should initially be seen in the performance of these students.

Chart 16-3

MEAP Reading Scores - 4th Grade- 1988 Scores from 1240-1300

	1988	1990	1992	1994	1996	1992 - 1996 Change
Dartmouth	1240	1330	1320	1300	1360	40
Wareham	1250	1280	1320	1360	1350	30
Holbrook	1250	1260	1280	1300	1330	50
North Adams	1250	1240	1290	1280	1310	20
Fitchburg	1250	1270	1250	1260	1220	-30
Kingston	1260	1380	1410	1390	1420	10
Tewksbury	1260	1310	1330	1320	1380	50
Methuen	1260	1230	1260	1300	1370	110
Acushnet	1260	1280	1280	1320	1310	30
Ludlow	1260	1310	1320	1330	1300	-20
Webster	1260	1270	1290	1320	1300	10
Greenfield	1260	1310	1290	1290	1290	0
Winchendon	1260	1230	1290	1310	1230	-60
Everett	1270	1270	1270	1270	1440	170
Oxford	1270	1250	1280	1290	1420	140
East Bridgewater	1270	1300	1360	1360	1330	-30
Gardner	1270	1280	1280	1320	1330	50
Swansea	1270	1310	1350	1370	1330	-20
Athol Royalston	1270	1200	1300	1280	1270	-30
Northbridge	1270	1330	1280	1300	1270	-10
Rockland	1280	1320	1340	1350	1360	20
Orange	1280	1280	1290	1350	1350	60
Belchertown	1280	1360	1310	1330	1340	30
Gloucester	1280	1330	1390	1380	1330	-60
Revere	1280	1280	1260	1300	1310	50
Hull	1290	1320	1320	1360	1360	40
Carver	1290	1310	1300	1250	1320	20
Clinton	1290	1280	1260	1290	1320	60
Leominster	1290	1270	1260	1320	1310	50
Woburn	1300	1320	1350	1410	1420	70
Norwood	1300	1360	1360	1440	1410	50
Sandwich	1300	1380	1350	1410	1410	60
Dracut	1300	1310	1350	1400	1400	50
Millbury	1300	1300	1350	1310	1340	-10
Milford	1300	1270	1310	1330	1330	20
Palmer	1300	1260	1330	1340	1330	0
Randolph	1300	1300	1290	1320	1320	30
State Average	1300	1310	1330	1300	1350	20

Note: A significant change in a score is considered to be 50 points in either direction.

Iowa Tests

The Iowa Test of Basic Skills (Iowa tests) for the third grade was administered throughout Massachusetts in the spring 1998. GPS's overall total percentile rank in reading for all students tested under routine conditions was 60 – below the statewide score of 64. The test defines four different levels of reading comprehension: pre-reader, basic reader, proficient reader and advanced reader. Pre-readers and basic readers made up 27 percent of tested students while proficient and advanced readers made up 71 percent of all students who were tested in GPS. About 85 percent of the tested students have attended GPS since the first grade.

GPS utilizes the Standardized Test for Assessment of Reading (S.T.A.R.) as a diagnostic tool in assessing individual student's reading and language art skills. The S.T.A.R. test provides each student with an individual account which tracks the student's historical S.T.A.R. test results over time. The S.T.A.R. test provides teachers with individual student strength and weakness reports in the areas of reading and language arts. A student can take the S.T.A.R. test up to four times per year.

Massachusetts Comprehensive Assessment System (MCAS) Tests

Recently released MCAS scores show that GPS scored below the state average scaled scores for all students in grades 4 and 8, and scores are at or slightly above the state average scaled scores for all students in grade 10. All scores for students attending the district for three years or more were below the state average scaled scores except for grade 10 mathematics.

MCAS is the new statewide assessment program given yearly to grades 4, 8, and 10. It measures performance of students, schools, and districts on learning standards contained in the Massachusetts Curriculum Frameworks and fulfills the requirements of education reform. This assessment program serves two purposes:

- measuring performance of students and schools against established state standards; and
- improving effective classroom instruction by providing feedback about instruction and modeling assessment approaches for classroom use

MCAS tests are reported according to performance levels that describe student performance in relation to established state standards. Students earn a separate performance level of Advanced, Proficient, Needs Improvement, and failing based on their total scaled score for each test completed. There is no overall classification of student performance across content areas. However, school, district, and state levels are reported by performance levels. *Chart 16-4* shows performance level percentages for all GPS students in tested grades. *Appendix F* provides additional detail for students who have attended schools in the district for at least three years.

Chart 16-4

Gardner Public Schools
MCAS Test Scores
Percentage of Students at Each Performance Level

All Students	Advanced	Proficient	Needs Improvement	Failing (Tested)	Failing (Absent)	Average Scaled Score	State Avg. Scaled Score
Grade 4:							
English Language Arts	0	8	71	20	0	227	230
Mathematics	4	16	51	29	0	227	234
Science & Technology	1	35	47	17	0	234	238
Grade 8:							
English Language Arts	0	42	38	19	0	233	237
Mathematics	5	14	26	55	0	220	227
Science & Technology	1	16	38	45	0	222	225
Grade 10:							
English Language Arts	5	26	42	27	0	230	230
Mathematics	8	19	26	48	0	224	222
Science & Technology	1	18	43	38	0	225	225

Note: Data provided by DOE

17. Management and Personnel Practices

Management Practices

The Superintendent believes that his highest priority is to be the educational leader of the district. He believes in making decisions through the building of consensus among faculty, parents, elected officials and community leaders. There is no long term planning. The planning is done on an annual basis. Each year the school committee identifies four or five objectives it wants to accomplish. The Superintendent then develops a plan based on these areas. A mission statement has been developed for GPS and is disseminated throughout the system.

The school committee meets once a month. All school administrators and principals, as well as the Superintendent attend these meetings. In addition, the facilities, policy, transportation, and finance subcommittees meet at another meeting. At the end of each school year, the Superintendent presents an annual report in which he describes the progress made toward the goals established by the school committee.

The following administrators report directly to the Superintendent: the SPED Director, Director of Technology, Business Administrator, Director of Curriculum and Professional Development (new position in FY 99), and the principals. This group meets once a month. The Superintendent visits each school weekly and meets with the principal during these visits.

The new Director of Curriculum has been directed to integrate the state frameworks into GPS's curriculum. Different elementary schools use different books and methods; but the Superintendent believes that as long as the outcome is the same there is no problem.

Management is school centered. Principals determine priorities and develop a budget based on input from teachers. School councils are considered advisors to the principals, and perform tasks as assigned by the principal. Principals prepare their budgets and submit them to the Superintendent and Business Administrator. The budgets are sent to the school committee, city council and Mayor. The committee, Mayor (ex officio, chairman of the school committee) and council approve a "bottom line" budget. The Superintendent then portions out the "bottom line" to the principals who make reductions they determine. Teacher salaries and keeping class sizes small have been the highest priorities according to the Superintendent. Other items, such as professional development and supplies, receive what funds remain as determined by the principal.

GPS contracted with the New England School Development Council (NESDEC) for school facilities strategic planning assistance. The report submitted on January 11, 1999, consisted of enrollment forecasts, current operational capacities of the school buildings and a report of the results of the four strategic planning focus group sessions. The four focus groups were: a parent leadership group, staff group, an elected/appointed city officials group, and group of community leaders.

In May, 1996, the GPS developed a five-year Action Plan. The plan was the product of an effort by school committee members, principals, administrators, GEA president and school councils, department heads, city councilors, and city department heads and schools union presidents. The plan has been implemented in an informal manner.

Hiring Process

GPS uses a contractual transfer policy to fill projected teaching vacancies. All teachers properly certified have a right to apply for a vacant teaching position. For positions to be filled from outside the school system, GPS posts a notice of vacancy for any available teaching positions in local and statewide newspapers, as well as notifying 15 to 20 area colleges with teaching programs. Qualified candidates interview with the school principal and appropriate department head, if applicable. The principal submits the top two or three choices in ranked order to the Superintendent. The Superintendent performs the necessary background check(s), conduct his own interview(s) and then offers the position to the chosen candidate. Based on interviews with the staff and principals, the audit team drew the conclusion that the final hiring decision is made by the Superintendent. The Superintendent stated that he almost always accepts the recommendations of the principals in the hiring of all staff and that he reserves the right to conduct final interviews and reference checks on prospective teachers.

Vacancies for the position of principal in GPS are posted in local and statewide newspapers and at colleges with graduate degree programs for principals. A selection committee, made-up of the Superintendent, principal(s), teacher(s), school committee member(s), and parent(s), screens qualified candidates in stages. The first stage is a paper screening utilizing resumes and written recommendations. The second phase involves individual interviews between the committee and the selected candidates. The committee is then pared down and second interviews are given to the top candidates. When a particular candidate has been selected, the Superintendent will offer the position to the individual. The Superintendent has the final decision in the selection process regardless of the committee recommendation. A similar process is used for the hiring of school administrators.

The audit team examined managerial staff contracts for the positions of superintendent and school building principals. Starting salaries for school principals are based on the type of school, the school enrollment level and their professional experience. Although the principals had different salaries, three of the four principals in their current position over the past two years received the same percentage raise and three of the six principals have contracts ending on the same date. Four of the six principals' contracts are three year contracts, with only the salary for year one of the contract stated and years two and three to be negotiated. Principal salaries are not based on performance, but are generally given at the same percentage increase that GPS teachers receive annually.

Contracts include a "just cause" termination clause, which is not in conformance with education reform laws. They should be eliminated in future contracts.

The dismissal section for five of the six principals' contracts states, "A principal who has served in that position in the public schools of the district for three (3) consecutive years shall not be dismissed or demoted except for just cause. Only a superintendent may dismiss a principal. A principal shall not be dismissed unless he/she has been furnished with a written notice of intent to dismiss with an explanation of the grounds for the dismissal, and, if requested, has been given a reasonable opportunity within seven (7) days after receiving such notice to review the decision with the Superintendent at which meeting such employee may be represented by an attorney or other representative to present information pertaining to the basis for decision and to such employee's status. A principal may seek review of dismissal or demotion decision by filing a petition for arbitration." The sixth principal's contract involves a first year GPS principal and states, "The principal may be discharged if serious breeches of the job description occur based upon the annual review. Any controversy or claim rising out of or related to the sums due on termination shall be settled and determined by arbitration in accordance with the provisions of Article 13 (Arbitration) hereunder."

Evaluation Process

Principals and Administrators

Each principal's contract contains an evaluation section. GPS principals are evaluated by Massachusetts Board of Education's *Principles of Effective Administrative Leadership*. For principal evaluations in GPS the Superintendent meets informally with each principal every month, and gives suggestions for focus throughout the remainder of the year. The Superintendent writes the first draft of his year-end evaluation in February, and asks the individual principals for comments on their evaluation. The Superintendent provides a final written evaluation on each principal at the end of the school year.

Prior to education reform, the principals in GPS were part of an administrators' union. Principal evaluations were done in a similar fashion at that time. GPS has appointed five new principals since education reform went into effect. In that same time period three principals have left GPS, including one of the five hired since education reform.

- Teachers

The current union contract defined an outline for an evaluation process for teachers, but also established a committee to be comprised of four teachers, two principals, two school committee members, and the Superintendent to examine the process in place at that time. The committee was to report their findings and recommendations to the school committee and the teachers association by December 31, 1996. The current evaluation procedures were developed by the committee and the union accepted *Massachusetts Principles of Effective Teaching* as the basis for their evaluations. This new evaluation method was adopted for school year 1997/98.

Under the current evaluation system teachers with professional status are evaluated every other year. In a teacher's year of review, one observation will take place during the school year with a pre- and post-observation meeting between the principal and teacher. Also, at the end of the year, there is a written evaluation based on the *Massachusetts Principles of Effective Teaching* for all teachers reviewed during that year.

Teachers without professional status are to be evaluated every year until professional status is attained. Non-professional status teachers are observed two times each year with pre- and post-observation meetings conducted each time. A written evaluation is completed at the end of each year based on the *Massachusetts Principles of Effective Teaching*. The Superintendent does all evaluations for first and third-year non-professional status teachers.

For the 1997/98 school year, 107 teachers were evaluated. Of these, 36 were teachers without professional status. Since education reform, GPS has removed 13 teachers without professional status and one teacher with professional status.

18. Accounting and Reporting

The audit team traced a sample of expenditures reported on DOE EOY reports to the GPS Business Administrator's accounting and budget records. The audit team examined the last two years of invoices. The audit team also met separately with several GPS staff, the City Purchasing Agent, the City Auditor and a representative of the CPA firm, which audits the city.

An annual audit of the school district is included in the citywide audit. The school district does not have a separate financial audit. There appears to be a good working relationship between the city and school offices. However, in verifying the accuracy of budgeted records to expenditure reports submitted to DOE, the audit team found that purchase requisitions were included in the EOY report. Specifically, FY97 was overstated by \$88,969 and FY98 was overstated by \$88,386.

The audit team noted that the school committee has not been approving bills and payrolls before the city auditor's office receives them. GPS informed the audit team that this process has been the same for years. The DLS has issued the opinion that even after the passage of education reform, the school committee remains the head of the school department for approving bills and payrolls under M.G.L. Ch.41, §§41 and 56. These sections may arguably be superseded by city charter, but our inquiry into the city's law department found no such charter language. The audit team found sufficient offsetting controls to mitigate the potential of inappropriate expenditure of funds including the city auditor's expenditure review, monthly school committee reports on expenditures and weekly reports to the Superintendent toward the end of the fiscal year. By law, the school committee has fiscal oversight responsibility.

19. Review of Expenditures

The audit team completed a review of GPS expenditures and purchasing controls and analyzed the account system and selected accounts from the general ledger for FY97 and FY98. The review showed that purchasing procedures and controls are being developed and are in the draft stage. The City Auditor addressed the issues of not having signed packing slips for use as a primary source document with the school's Business Administrator. The result was a memorandum that explained the appropriate procedures for handling packing slips. At the time of the audit these procedures were not being fully followed. Separation of duties and responsibilities is maintained throughout the school system and the city auditor and accountant provide general

oversight and audit review. The Gardner treasurer's office issues payroll and vendor checks.

20. High School Accreditation

The Gardner High School was visited by a team from the New England Association of Schools and Colleges (NEASC) from May 4 to May 7, 1997. As a result of this visit GHS was placed on warning status; but its accreditation was continued. NEASC required a Special Progress Report, which was submitted on June 24, 1998. The Special Progress Report was only required to address the status of 32 of the 91 recommendations as identified in *Chart 20-1*. The next report required by the NEASC is the two-year Progress Report due on October 1, 1999. In this report GHS will be required to report on the status of all recommendations contained in the report. NEASC will then review GHS's status. An Accreditation Follow-up Committee has been established and is currently developing the two-year Progress Report.

Chart 20-1

Gardner Public Schools Status of High School Accreditation

	NEASC Recomm.	Completed	In Progress	Rejected	Not Addressed
Statement of Purpose	8		1	1	6
Curriculum & Instruction	15	3	6		6
Student Support Services	9				9
Library Technology & Media Services	7				7
Administration, Faculty and Support Service:	11		2		9
School Facilities	17	7	2		8
Community Support & Involvement	3		1		2
Financial Support	8		4		4
School Climate	5				5
Assessment of Student Learning and School Performance	8	1	4		3
Total	91	11	20	1	59

Note: Data provided by GPS

21. Grade 3 Transiency

Student transiency is generally defined as the percentage of students who enter and/or leave the system after the first day of school. Transiency poses an educational problem because students may lose the benefit of a sequential and coherent school program as they move from school to school. Gardner has a relatively stable student population in the lower grades as measured by the 1998 third grade Iowa Reading Test. Results from that test are categorized by students who have taken the test under routine conditions. Students who did not take the test or were given extra time are excluded.

Of a selected number of school districts by population shown in *Chart 21-1*, it is evident that Gardner has the fifth highest percentage of third graders who attended GPS in grades 1, 2 and 3. Gardner's stable population of 84.5 percent is above the statewide average of 80.4 percent. Gardner's transiency percentage of 15.5 percent is below the statewide average of 19.6 percent.

Chart 21-1

**Transiency and Stability - 3rd Grade
Selected Communities
Student Population Participating in the 1998 Iowa 3rd Grade Reading Test**

Community	Stable Population	Total Population	Stable Population Percent	Transiency Percent
Walpole	278	307	90.6%	9.4%
Mansfield	291	328	88.7%	11.3%
Canton	209	242	86.4%	13.6%
Stoneham	202	234	86.3%	13.7%
Gardner	197	233	84.5%	15.5%
Hingham	251	299	83.9%	16.1%
Easton	234	279	83.9%	16.1%
Marshfield	279	335	83.3%	16.7%
Wareham	221	267	82.8%	17.2%
Marblehead	200	244	82.0%	18.0%
Westford	259	317	81.7%	18.3%
Middleborough	219	269	81.4%	18.6%
Wilmington	221	273	81.0%	19.0%
Ludlow	149	185	80.5%	19.5%
Winchester	187	267	70.0%	30.0%
Statewide	54,057	67,233	80.4%	19.6%

Note: Student population includes only students tested under "routine" conditions.
Data obtained from DOE's 1998 Iowa Grade 3 reading test summary results.

22. Special Education and Transitional Bilingual Education

Special Education (SPED)

In 1998, Gardner had a special education participation rate of 16.7 percent, 0.1 percent higher than the state average of 16.6 percent reported by DOE. Total SPED enrollment in the 1990's has averaged around 472 students. As a percentage of the total enrollment, the SPED enrollment has averaged around 16.8 percent during the 1990's but has shown a decrease this last school year. However, the number of students who fall into the substantially separate categories has increased in 1998. The Director of Special Education states that children moving into the district are accounting for

increases in substantially separated SPED enrollment. The state's inclusion program has been implemented in GPS through grade six for FY99, and next year will be extended through grade seven.

Chart 22-1

**Gardner Public Schools
SPED Enrollment
Based on October 1 Reports**

School Year Ending	Total Enrollment	Total SPED	SPED as % of Total Enrollment	Substantially Separated	Substantially Separated as % of SPED
1991	2,501	400	16.0%	49	12.3%
1992	2,576	400	15.5%	47	11.8%
1993	2,665	426	16.0%	43	10.1%
1994	2,781	486	17.5%	44	9.1%
1995	2,886	492	17.0%	48	9.8%
1996	2,981	526	17.6%	62	11.8%
1997	2,962	520	17.6%	50	9.6%
1998	3,123	523	16.7%	56	10.7%

Note: Data obtained from GPS

The increase in SPED costs from FY93 to FY97 was \$844,526, or 55.5 percent, while the increase in total school spending as reported to DOE for the same was 53.8 percent. SPED expenditures for FY93 increased from 13.6 percent of the total school district expenditures to 15.9 percent for FY97.

Chart 22-2

**Gardner Public Schools
Total Expenditures as Reported to DOE
(in millions of dollars)**

	FY89	FY93	FY97	FY93-FY97	
				\$ Incr. / Decr.	% Incr. / Decr.
Special Education	\$1,297,799	\$1,521,343	\$2,365,869	\$844,526	55.5%

Note: Data obtained from GPS

Transitional Bilingual Education (TBE)

GPS does not have a bilingual program. GPS has an informal English as a Second Language (ESL) program that involves 20 K-12 students for the 1998-99 school year.

23. Dropout and Truancy

GPS's dropout rate for FY97 was 2.4 percent, which is below the state average of 3.4 percent. As shown in *Chart 23-1*, GPS has the fifth highest dropout rate of the 15 communities with similar populations to Gardner. An academic support center and a liaison with the Gardner Police Department aid in keeping the dropout rate below the state average.

The Academic Support Center is a site for high school students to do homework, get extra help or to obtain guidance. Two para-professionals and two tutors run the center. The students may be self-referred, parent-referred, or teacher-referred. Between 140-150 students participate each week during study periods.

Gardner High School has a policy for students wishing to drop out. The policy requires the student to contact all of their teachers, the librarian, and the guidance counselor, return their textbooks, and meet with the principal. The hope is that, by requiring the student to have contact with these individuals, the student may encounter someone with whom they have developed a relationship. This person may then be able to convince the student to remain in school.

The assistant principal is responsible for contacting the homes of all absent high school students. A letter is also sent home to the parents when a student is absent. The punishment for truancy is in-school suspension.

A Gardner police officer serves as a liaison between GPS and the Gardner Police Department. This person also provides classes for D.A.R.E. and acts as attendance officer.

Chart 23-1

**High School Dropout Rates
Selected Communities
FY93 - FY97**

Community	FY93	FY94	FY95	FY96	FY97
Wareham	1.2%	2.4%	2.5%	3.2%	6.0%
Mansfield	2.0%	2.0%	2.9%	0.4%	3.7%
Middleborough	2.3%	3.6%	2.5%	1.8%	2.6%
Ludlow	1.7%	1.8%	2.4%	3.2%	2.4%
Gardner	2.8%	2.3%	2.5%	3.2%	2.4%
Wilmington	2.1%	0.9%	1.9%	2.0%	2.0%
Marshfield	1.3%	1.7%	1.6%	1.3%	1.6%
Canton	1.1%	1.8%	0.9%	0.0%	0.9%
Westford	0.4%	1.6%	0.8%	0.6%	0.8%
Easton	0.6%	0.7%	1.1%	0.8%	0.8%
Stoneham	0.9%	0.8%	0.5%	0.6%	0.6%
Walpole	0.5%	0.4%	1.2%	1.3%	0.5%
Hingham	0.0%	0.4%	0.0%	0.7%	0.4%
Marblehead	0.3%	0.6%	0.1%	0.7%	0.3%
Winchester	0.6%	0.4%	0.4%	0.0%	0.1%
Average These Communities	1.2%	1.4%	1.4%	1.3%	1.7%
Median These Communities	1.1%	1.6%	1.2%	0.8%	0.9%
State Average	3.5%	3.7%	3.6%	3.4%	3.4%

Note: Data provided by DOE

24. Maintenance and Capital Improvement

Maintenance

The audit team made visits to all GPS schools. All schools were found to be clean. Both the high school and the middle school contract with cleaning firms to perform cleaning and light maintenance. However, the school system has been dissatisfied with the cleaning contractor who cleans the middle school, and by mutual consent is terminating the contract. A new contract will be processed through the city's purchasing department and, hopefully, be in place by FY00. The older elementary schools were found to be exceptionally clean. Custodians employed by GPS under the supervision of the director

of facilities, perform cleaning and light maintenance at the elementary schools. Area contractors perform heavy maintenance for all schools.

Capital Improvement

The City does not have a long-term capital improvement plan. However, the Facility Sub-Committee of the school committee makes recommendations each year, both to the school committee as well as to city officials. The city council approved \$2.6 million in capital projects for GPS. In the NESDEC study the age and adequacy of the elementary schools were addressed. These schools are very old; one of them (the Sauter School) is 100 years old. In addition, they were built as secondary schools and the plumbing was designed for older students. These schools will be wired for technology and some capital improvements as part of the \$2.6 million project. GPS needs to review how long these schools can accommodate students in an appropriate manner.

25. Curriculum Development

The Director of Curriculum, who was hired in August 1998, administers GPS curriculum. For the first four years of the Educational Reform Act the superintendent chaired an academic subject area committee each year to develop a K-12 curriculum plan.

Since the arrival of the Curriculum Director, GPS has made significant efforts in developing a systemwide curriculum that corresponds to the state frameworks. Matrices have been developed and completed for the elementary schools, which reference the specific framework corresponding to the prescribed curriculum. At the time of the audit, similar matrices were being developed for both the high school and middle school.

During the audit, the audit team learned about a reading program incorporated into the reading curriculum at the Elm Street School. The team identified this program as a GPS Best Practice. In 1998, GPS started this new ability-based reading program at the Elm Street School (grades four and five) called the Accelerated Reader Program. This program involves students reading books based upon on individual reading ability as determined by the S.T.A.R. (Standardized Test for Reading Assessment) Test. Students take computerized tests on the specific book they have completed and "Accelerated Reader Points" are awarded based on the difficulty of the book from within their reading level and the percentage of correct answers the student provided. Classes compete in a monthly competition for the most total points per classroom. Students are also able to redeem "Accelerated Reader Points" at a student run (operated by the top math class) "store" for school supplies and other rewards. This program incorporates the framework's requirement for silent reading time into the GPS curriculum. Each class devotes 1/2 hour to reading Accelerated Reader books every day.

IV. Employee Survey

The audit team conducted a confidential survey of all employees of GPS to provide a forum for teachers and staff to express their opinions on education in GPS. Approximately 234 questionnaires were delivered to school staff and 120 responses were received and tabulated, a response rate of 51 percent. Areas covered by the survey include:

1. education reform;
2. education goals and objectives;
3. curriculum;
4. planning;
5. communications and mission statements;
6. budget process;
7. professional development;
8. supplies;
9. facilities; and
10. computers and other educational technology.

Appendix D shows the teachers' answers to the survey questions. The Superintendent also received a summary of responses.

The survey results indicated that education reform is a high priority in Gardner. Seventy-two percent of teachers think that education reform issues are considered when their own school plans are made and 65 percent think that that also applies to districtwide plans. Eighty-one percent believe that the school district is taking positive steps to improve education and 78 percent state that their job has changed because of education reform.

Teachers have a clear understanding about the district's goals and objectives (62 percent) and how they relate to their jobs (67 percent). Fifty-four percent feel that they have a role in developing their own goals and objectives and 51 percent confirm that there are indicators used to measure their progress toward their goals and objectives.

The survey also indicates that 58 percent of the teachers do not feel that an increase in school funding is tied directly to improvements in education. Fifty-three percent of teachers think that improvements in education would have occurred without education reform.

Teachers are positive about curriculum development in Gardner. Sixty-one percent believe that the curriculum is coherent and sequential. Seventy-two percent feel that there is a coherent, on-going effort within GPS to keep curriculum current.

Eighty-two percent feel that teachers play an important role in reviewing and revising the curriculum. They are also less positive that the curriculum now in use in their school will improve student test scores. Only 59 percent believe it will, while 29 percent think it will not. A majority of respondents, 54 percent, believe that the curriculum does not impact test scores as much as how a subject is taught by a teacher.

V. Superintendent's Statement - Education Reform

As part of this review, the Superintendent was asked to submit a brief statement expressing his point of view with respect to three areas:

1. school district progress and education reform since 1993;
2. barriers to education reform; and
3. plans over the next three to five years.

The Superintendent's statement is included in *Appendix E*.

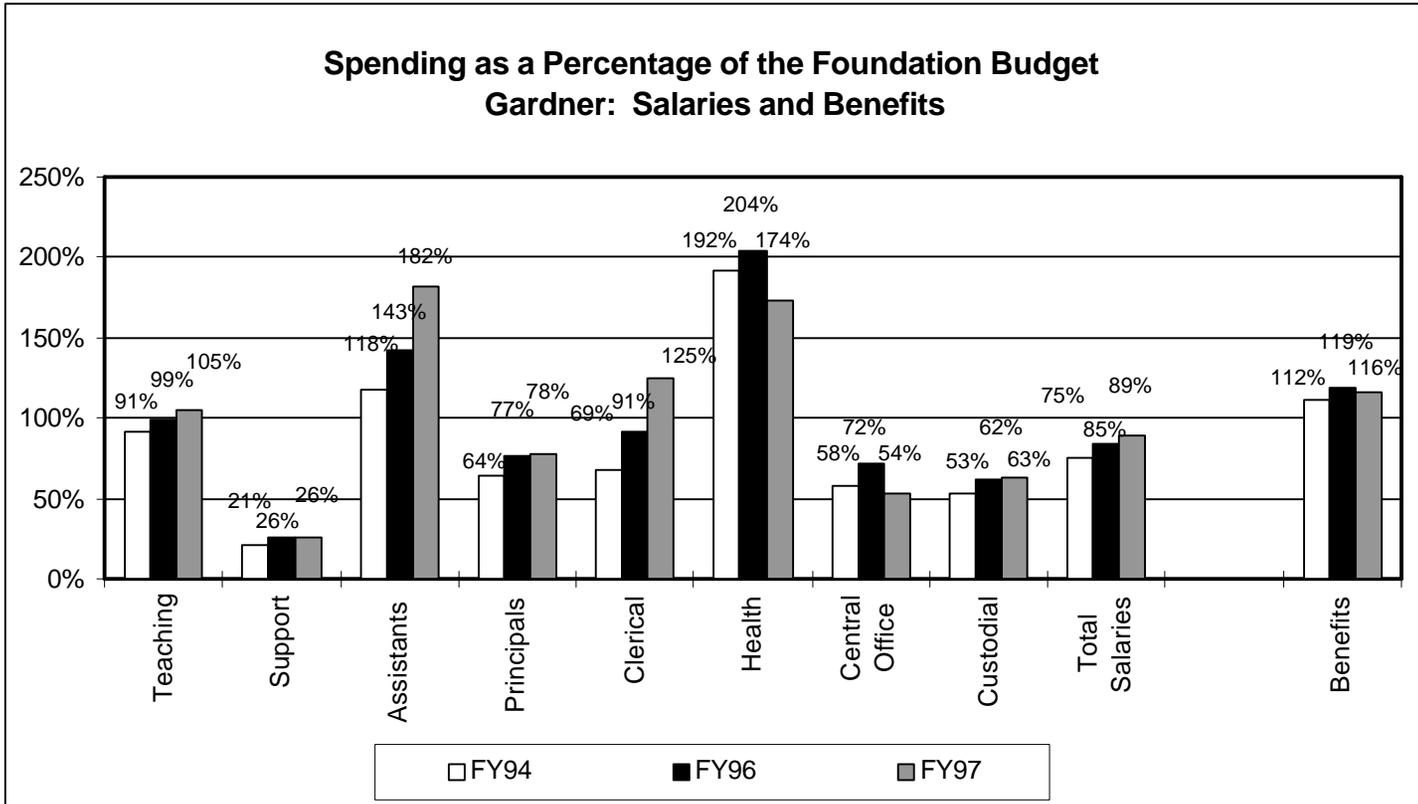
VI. APPENDIX

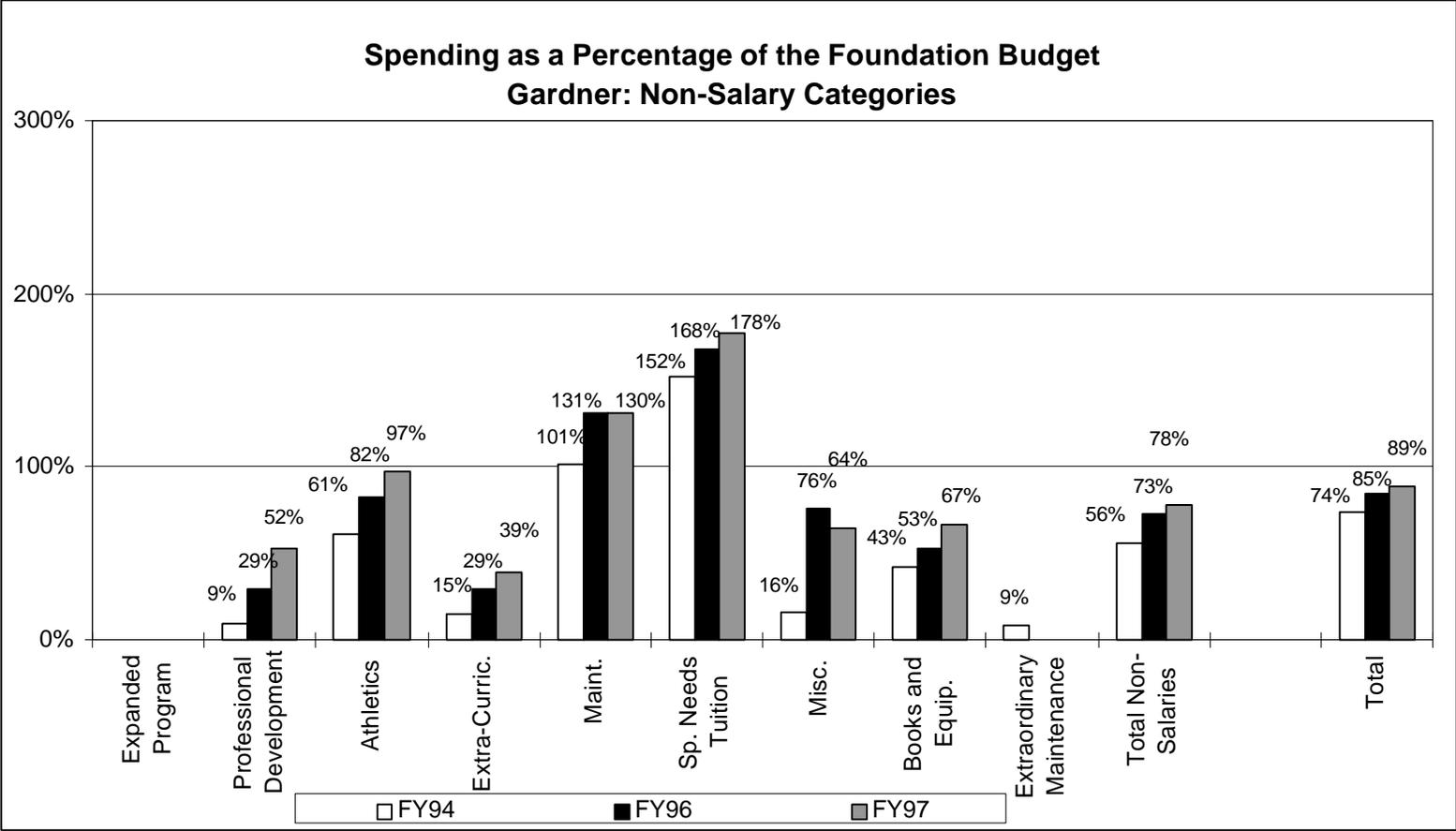
Appendix A1	Foundation Budget line Items Targets and Expenditures FY94, FY96-FY97 Table
Appendix A2 - 3	Foundation Budget line items Targets and Expenditures FY 94, FY96-FY97 Graph
Appendix B	Mass. Educational Assessment Program (MEAP) Summary
Appendix C	Mass. Educational Assessment Program (MEAP) Summary Scores for grades 4, 8 and 10 prepared by DOE
Appendix D	Employee Survey Results
Appendix E	Superintendent's Statement on Education Reform Accomplishments, Barriers and Goals
Appendix F	Comparison of MCAS Average Scaled Scores
Appendix G	Auditee's Response Audit Team's Response

Gardner Public Schools
Net School Spending According to Foundation Budget Categories
(in thousands of dollars)

	Reported Expenditures			Foundation Budget			Variance		
							Expend. over(under) Foundation		
	FY94	FY96	FY97	FY94	FY96	FY97	FY94	FY96	FY97
Teaching Salaries	\$5,191	\$6,037	\$6,629	\$5,701	\$6,084	\$6,290	(\$510)	(\$46)	\$339
Support Salaries	\$341	\$445	\$460	\$1,654	\$1,687	\$1,779	(\$1,313)	(\$1,243)	(\$1,319)
Assistants' Salaries	\$297	\$374	\$496	\$252	\$262	\$273	\$45	\$112	\$223
Principals' Salaries	\$328	\$413	\$435	\$511	\$538	\$558	(\$183)	(\$125)	(\$123)
Clerical Salaries	\$206	\$288	\$408	\$300	\$315	\$327	(\$94)	(\$27)	\$81
Health Salaries	\$213	\$238	\$210	\$111	\$117	\$121	\$102	\$121	\$89
Central Office Salaries	\$281	\$365	\$283	\$482	\$507	\$526	(\$201)	(\$142)	(\$243)
Custodial Salaries	\$255	\$317	\$336	\$484	\$511	\$531	(\$229)	(\$194)	(\$195)
Total Salaries	\$7,112	\$8,477	\$9,257	\$9,495	\$10,021	\$10,405	(\$2,383)	(\$1,544)	(\$1,148)
Benefits	\$1,478	\$1,664	\$1,698	\$1,322	\$1,404	\$1,458	\$156	\$260	\$240
Expanded Program	\$0			\$166	\$221	\$231	(\$166)	(\$221)	(\$231)
Professional Development	\$20	\$68	\$127	\$221	\$233	\$242	(\$201)	(\$165)	(\$115)
Athletics	\$97	\$158	\$187	\$159	\$192	\$193	(\$62)	(\$34)	(\$6)
Extra-Curricular	\$12	\$26	\$36	\$78	\$90	\$93	(\$67)	(\$63)	(\$57)
Maintenance	\$647	\$950	\$981	\$639	\$726	\$752	\$8	\$224	\$229
Special Needs Tuition	\$516	\$641	\$695	\$339	\$382	\$390	\$177	\$259	\$304
Miscellaneous	\$39	\$209	\$184	\$243	\$275	\$285	(\$205)	(\$66)	(\$101)
Books and Equipment	\$318	\$456	\$587	\$747	\$856	\$881	(\$429)	(\$400)	(\$294)
Extraordinary Maintenance	\$38			\$426	\$484	\$501	(\$388)	(\$484)	(\$501)
Total Non-Salaries	\$1,685	\$2,509	\$2,797	\$3,017	\$3,458	\$3,569	(\$1,332)	(\$949)	(\$772)
Total	\$10,274	\$12,650	\$13,752	\$13,834	\$14,883	\$15,432	(\$3,560)	(\$2,233)	(\$1,680)
Revenues	\$57	\$15	\$19				\$0	\$0	\$0
Net School Spending	\$10,217	\$12,635	\$13,733	\$13,834	\$14,883	\$15,432	(\$3,560)	(\$2,233)	(\$1,680)

Note: Data obtained from DOE and GPS. Totals may not add due to rounding.





Gardner Public Schools
Massachusetts Educational Assessment Program (MEAP) Scores

	Grade	1988	1990	1992	1994	1996	1988-96 Change	1996 State Average	1996 GPS Over/(Under) State Avg.
Reading									
	4	1270	1280	1280	1320	1330	60	1350	-20
	8	1330	1290	1330	1390	1330	0	1380	-50
	10	N/A	N/A	N/A	1310	1280		1310	-30
Math									
	4	1250	1290	1280	1300	1320	70	1330	-10
	8	1310	1300	1340	1290	1280	-30	1330	-50
	10	N/A	N/A	N/A	1300	1290		1310	-20
Science									
	4	1270	1340	1290	1310	1330	60	1360	-30
	8	1270	1340	1290	1310	1320	50	1330	-10
	10	N/A	N/A	N/A	1320	1320		1310	10
Social Studies									
	4	1230	1290	1300	1290	1320	90	1340	-20
	8	1320	1310	1360	1310	1300	-20	1320	-20
	10	N/A	N/A	N/A	1280	1280		1300	-20

Note: N/A indicates that test was not given to all grades in all years. Data obtained from DOE

MEAP SCORES -GARDNER

The Massachusetts Educational Assessment Program was a biennial curriculum assessment that tested reading, mathematics, science and social studies at grades 4, 8 and 12 in 1988; in 1994 the secondary grade tested was moved from grade 12 to grade 10. The last administration of this program was 1996. The purpose of MEAP was twofold: to provide data for comparisons; and to provide schools and districts with information that could be used to improve curriculum and instruction.

MEAP reports scores in two ways: scaled scores that range from 1000 to 1600; and proficiency levels that are reported as percentages of students in each level. In 1988, the state average for the scaled scores was determined to be 1300 in all subjects. In subsequent administrations, the state average has risen. Scaled scores are relative to the state average and allow for longitudinal comparisons as well as comparisons between districts. Open-ended question results account for 30% of the total scaled score; multiple-choice questions account for the remaining 70% of the scaled scores. A change of fifty or more points in a scaled score is considered educationally significant. This means that there is a noticeable difference in the behaviors and responses of students in a classroom.

In 1992, MEAP began to use proficiency levels as another means of reporting test results. Proficiency levels are descriptive statistics based on external absolutes--the proficiency levels are not relative to other proficiency levels in the state, but based on how students perform relative to external criteria. The proficiency levels range from Below Level 1 (which means that the student did not answer the questions so we do not have enough information on which to make a judgment) to Level 4, the highest level.

GRADE 4

Scaled Scores

- The scaled scores for fourth grade reading increased across the five administrations of the test in Gardner starting with 1270 in 1988 and closing with 1330 in 1996. The highest scaled score attained was 1330 in 1996; the lowest was 1270 in 1996.
- The scaled scores for fourth grade mathematics rose over the five administrations starting with 1250 in 1988 and ending with 1320 in

1996. The highest score for mathematics was 1320 in 1996; the lowest score was 1250 in 1988.

- The scaled scores for fourth grade science started at 1270 in 1988 and ended with 1330 in 1996. The highest scaled score was 1340 in 1990; the lowest was 1270 in 1988.
- The scaled scores for fourth grade social studies started at 1230 in 1988 and increased to end at 1320 in 1996. The highest score attained was 1320 in 1996; the lowest was 1230 in 1988.
- In 1996, fourth graders in Gardner scored within their comparison score bands in all subjects. A comparison score band is a range of scores that permits a school to compare its results to what it would have scored if it had scored at the average level for its socioeconomic background. The comparison score band for fourth grade reading was 1300-1360 in 1996. The score bands show a slight variation for different subjects because the state average for each subject is different.

Proficiency Levels

- In reading, the percentage of students scoring at or Below Level 1 decreased from 55% in 1992 to 38% in 1996. Also, the percentage at Level 2 increased from 28% in 1992 to 38% in 1996. The top levels, 3 and 4, increased from 18% in 1992 to 24% in 1996.
- The percentage of fourth graders scoring at or below Level 1 in mathematics decreased from 53% in 1992 to 38% in 1996 while the percentage scoring in Level 2 increased from 35% to 52% between 1992 and 1996. In 1992, 11% of the fourth graders scored at or above Level 3 while in 1996, 12% scored there.
- Forty-nine percent of the Gardner fourth graders scored at or below Level 1 in 1992 in science while 39% scored in the two lowest categories in 1996. In 1992, 39% scored at Level 2 and in 1996, 47% achieved a score of Level 2. Students scoring at levels 3 and 4 increased from 12% in 1992 to 15% in 1996.
- Forty-nine percent of the Gardner fourth graders scored at or below Level 1 in 1992 in social studies while in 1996, 36% fell into the same

categories in social studies. Level 2 increased from 41% in 1992 to 51% in 1996. In 1992, 10% of the fourth graders scored at levels 3 and 4 in social studies while in 1996, 14% scored at levels 3 and 4.

GRADE 8

Scaled Scores

- Reading scores for eighth graders started at 1330 in 1988 and ended at 1330 in 1996. The highest reading score attained by Gardner eighth graders was 1390 which they achieved in 1994. The lowest reading score they received was 1290 in 1990.
- Scaled scores for eighth grade mathematics have decreased from 1310 in 1988 to 1280 in 1996. The highest eighth grade mathematics score was 1340 in 1992 and the lowest was 1280 in 1996.
- Science scaled scores for Gardner eighth graders have dropped starting at 1350 in 1988 and ending with 1320 in 1996. They had a high of 1360 in 1992 and 1992 and a low of 1310 in 1994.
- Social studies scaled scores have dropped from 1320 in 1988 to 1300 in 1996. The lowest social studies scaled score was 1300 in 1996.
- In 1996, eighth graders in Gardner scored within their comparison score bands in all subjects. The comparison score band for reading was 1330-1380.

Proficiency Levels

- In 1992, 41% of the eighth graders scored in the bottom two proficiency levels, e.g. Below Level 1 and Level 1, in reading. In 1996, 38% of the Gardner eighth graders fell into these categories. The percentage of students scoring at Level 2 increased from 30% in 1992 to 35% in 1996. The percentages of Gardner eighth graders at Levels 3 and 4 in reading were 28% in 1992 and 27% in 1996.
- In mathematics, 49% of the eighth graders scored at Level 1 or Below Level 1 in 1992. In 1996, 46% scored in those same categories. The percent of students scoring at Level 2 increased from 32% in 1992 to

37% in 1996. Nineteen percent of the Gardner eighth graders scored at Levels 3 and 4 in 1992 while 18% scored at levels 3 and 4 in 1996.

- Forty percent of the Gardner eighth graders scored at Level 1 or Below Level 1 in science in 1992. In 1996, 38% of the eighth graders scored at the two lowest levels. The percent of students scoring in Level 2 rose from 32% in 1992 to 37% in 1996. At the two highest levels, 3 and 4, the percent decreased from 32% in 1992 to 18% in 1996.
- In 1992, 45% of the eighth graders in Gardner scored at Level 1 or Below Level 1 in social studies; in 1996, 43% of the eighth graders scored there. The percent of students achieving Level 2 in social studies increased from 22% in 1992 to 37% in 1996. In 1992, 29% of the Gardner eighth graders scored in Levels 3 and 4; in 1996, 20% of the eighth graders scored there.

GRADE 10

Scaled Scores

Massachusetts began testing tenth graders in 1994. This report will only deal with tenth grade scores or those scores that have occurred since the Education Reform Law of 1993. Please note that only two years of scores are available so the changes made over five administrations at grades 4 and 8 will not be evident in two administrations.

- Scaled scores for reading at grade 10 dropped from 1310 in 1994 to 1280 in 1996.
- Tenth grade scaled scores for mathematics decreased from 1300 in 1994 and to 1290 in 1996.
- Science scaled scores remained the same for tenth graders. Students scored 1320 in 1994 and 1996.
- In social studies, tenth graders scored 1280 in 1994 and in 1996.

- In 1996, tenth graders at Gardner scored within their comparison score bands in all subjects. The score band for reading was 1270 – 1330.

Proficiency Levels

- Sophomores scoring in Level 1 and Below Level 1 in reading dropped from 53% in 1994 to 42% in 1996. The percent achieving Level 2 increased from 25% in 1994 to 40% in 1996. Seventeen percent of the tenth graders scored in Level 3 or Level 4 in 1994, and 21% of the tenth graders scored in Levels 3 and 4 in 1996.
- In mathematics, 45% of the sophomores scored at Level 1 or Below Level 1 in 1994. In 1996, 43% of the sophomores scored at Level 1 or Below Level 1. In 1994, 25% scored at Level 2 in mathematics; in 1996, 40% scored at Level 2 in mathematics. Eighteen percent of the sophomores scored in the two highest levels in 1994 while 17% of the sophomores scored at Level 3 and Level 4 in 1996.
- In 1994, 42% of the Gardner tenth graders scored at Level 1 or Below Level 1 in Science. In 1996, 41% of the sophomores scored there. Forty percent of the tenth graders achieved Level 2 in 1994 and the same percent (40) achieved Level 2 in 1996. The percentage of students who scored in Level 3 and Level 4 was 18% 1994 and 19% in 1996.
- In social studies, 50% of the tenth graders scored at Level 1 or Below Level 1 in 1994 while in 1996, 41% of the sophomores scored in the two bottom levels. Students scoring in Level 2 increased from 32% in 1994 to 38% 1996. Students achieving the highest levels, Levels 3 and 4, increased from 17% in 1994 to 21% in 1996.

GRADE 4 SCALED SCORES AND COMPARISON SCORE BANDS

Subject	1988 Total Score	1990 Total Score	1992 Total Score	1994 Total Score	1996 Total Score	1996 Score band
READING	1270	1280	1280	1320	1330	1300- 1360
MATHEMATICS	1250	1290	1280	1300	1320	1280- 1330
SCIENCE	1270	1340	1290	1310	1330	1320- 1370
SOCIAL STUDIES	1230	1290	1300	1290	1320	1300- 1350

GRADE 4 PERCENTAGES OF STUDENTS AT EACH PROFICIENCY LEVEL

SUBJECT	92 <1	92 1	92 2	92 3	92 4	94 <1	94 1	94 2	94 3	94 4	96 <1	96 1	96 2	96 3	96 4
READING	11	44	28	16	2	4	39	41	8	7	5	33	38	21	3
MATHEMATICS	7	46	35	10	1	4	40	44	10	2	5	31	52	11	1
SCIENCE	3	46	39	11	1	3	38	44	13	2	4	35	47	12	3
SOCIAL STUDIES	5	44	41	9	1	3	45	40	10	2	3	33	51	12	2

Appendix C

GRADE 8 SCALED SCORES AND COMPARISON SCORE BANDS

Subject	1988 Total Score	1990 Total Score	1992 Total Score	1994 Total Score	1996 Total Score	1996 Score band
READING	1330	1290	1330	1390	1330	1330- 1380
MATHEMATICS	1310	1300	1340	1290	1280	1270- 1320
SCIENCE	1350	1350	1360	1310	1320	1290- 1340
SOCIAL STUDIES	1320	1310	1360	1310	1300	1270- 1320

GRADE 8 PERCENTAGES OF STUDENTS AT EACH PROFICIENCY LEVEL

SUBJECT	92 <1	92 1	92 2	92 3	92 4	94 <1	94 1	94 2	94 3	94 4	96 <1	96 1	96 2	96 3	96 4
READING	12	29	30	22	6	12	23	34	18	14	12	26	35	21	6
MATHEMATICS	6	43	32	12	7	12	33	39	13	4	9	37	37	16	2
SCIENCE	4	36	28	28	4	11	32	33	16	7	12	31	40	12	6
SOCIAL STUDIES	5	40	26	24	5	13	36	28	14	9	11	32	37	13	7

GRADE 10 SCALED SCORES AND COMPARISON SCORE BANDS

Subject	1994 Total Score	1996 Total Score	1996 Score band
READING	1310	1280	1270-1330
MATHEMATICS	1300	1290	1270-1330
SCIENCE	1320	1320	1290-1340
SOCIAL STUDIES	1280	1280	1270-1320

GRADE 10 PERCENTAGES OF STUDENTS AT EACH PROFICIENCY LEVEL

SUBJECT	1994 <1	1994 1	1994 2	1994 3	1994 4	1996 <1	1996 1	1996 2	1996 3	1996 4
READING	14	39	25	13	9	18	24	40	19	3
MATHEMATICS	12	33	37	11	7	12	31	40	13	4
SCIENCE	10	32	40	14	4	10	31	40	13	6
SOCIAL STUDIES	14	36	32	9	8	18	23	38	17	4

Appendix D

EMPLOYEE SURVEY - Gardner Teachers

Rating Scale		
Yes/No Questions		Opinion
yes	1&2	Good to Excellent
No	4 & 5	Not good, inadequate
Not sure, one way or the other	3	OK - could be better, could be worse

Note: Percentages may not add to 100% due to rounding

1 Education Reform		1&2	4 & 5	3
1.a.	Are you familiar with the issues of Education Reform, the Law passed in 1993?	88%	4%	8%
1.b.	Do you feel you have a good understanding of the purpose and the goals of the law?	82%	8%	10%
1.c.	Do you feel that there is a lot of confusion about what Education Reform is all about?	62%	15%	23%
1.d.	Do you feel the issues of Education Reform are considered when school district plans are made?	65%	15%	20%
1.e.	Do you feel the issues of Education Reform are considered when school-based plans are made?	72%	13%	15%
1.f.	In your opinion is the school district taking positive steps to improve education?	81%	11%	8%
1.g.	Do you feel your job has changed because of Education Reform?	78%	15%	6%
1.h.	Do you think there has been an improvement in student achievement in your school due to Education Reform?	29%	35%	35%
1.i.	Do you think the improvements in education at the school would have happened without Education Reform?	47%	16%	37%
1.j.	Have you perceived an increase in school funding tied directly to improvements in education in your district?	42%	35%	23%

2 Educational Goals and Objectives		1&2	4 & 5	3
2.a.	Are the school administration's goals and objectives generally clear and understandable?	62%	20%	18%
2.b.	Are you clear about the school district's goals and objectives as they relate to your own job?	67%	16%	16%
2.c.	Are there indicators issued to measure progress toward goals and objectives generally?	51%	18%	32%
2.d.	Are there indicators used to measure your progress toward goals and objectives?	55%	21%	24%
2.e.	Do you have a role in developing these goals and objectives?	54%	27%	19%

3 Curriculum		1&2	4 & 5	3
3.a.	Do you believe that your district's curriculum is coherent and sequential?	61%	24%	15%
3.b.	Do you believe that your curriculum is challenging and tied to preparing students for life after secondary school?	77%	13%	10%
3.c.	Is there a coherent, on-going effort within the district to keep curriculum current with evolving trends and best practices in pedagogy and educational research?	72%	18%	10%
3.d.	Do teachers play an important role in reviewing and revising curriculum in the district?	82%	9%	9%
3.e.	Will the curriculum now in use in your school improve student test scores?	59%	11%	29%
3.f.	Do you believe that the curriculum content does not impact test scores as much as how a subject is taught by a teacher?	54%	21%	26%

Appendix D

EMPLOYEE SURVEY - Gardner Teachers

Note: Percentages may not add to 100% due to rounding

Rating Scale		
Yes/No Questions		Opinion
yes	1&2	Good to Excellent
No	4 &5	Not good, inadequate
Not sure, one way or the other	3	OK - could be better, could be worse

4 Planning		1&2	4 &5	3
4.a.	Is the planning for important issues (e.g. curriculum, budgetary, etc.) within the district a top-down process?	67%	15%	18%
4.a.1.	If the answer is "Definitely yes" (1) or "Generally yes" (2), is there an important role for teachers and professional staff in the planning process?	68%	18%	14%
4.b.	If staff does not have an important role in developing plans, are decisions made by the central office/school committee explained so that you can understand the basis for the decision/policy?	31%	35%	33%

5 Communications and Mission Statement		1&2	4 &5	3
5.a.	Is there adequate on-going communication between teachers and district administrators? In other words, do you think that you know what is going on in the district?	49%	34%	16%
5.b.	Is there adequate communication between you and your superiors?	58%	23%	18%
5.c.	Is there a mission statement in place for your school district?	80%	4%	16%
5.d.	Is there a mission statement in place for your school?	85%	4%	11%
5.e.	Does the mission statement define how the school is run, and how students are taught?	57%	23%	19%
5.f.	Are these mission statements applied in the operation of the school and the teaching of students?	58%	23%	19%

6 Budget Process		1&2	4 &5	3
6.a.	Do you understand your school budget process?	53%	32%	15%
6.b.	Do you understand how the budget process impacts your department?	62%	23%	15%
6.c.	Is the school budgeting process fair and equitable?	27%	33%	41%
6.d.	Are budgetary needs solicited and adequately addressed in the budget process?	41%	35%	24%
6.e.	Once the budget is approved and implemented, does the allocation and use of funds match the publicly stated purposes?	35%	19%	46%
6.f.	Given the circumstances, the school department seems to be doing the best it can with in the school budget process.	57%	20%	23%
6.g.	Are there deficiencies in this process?	50%	10%	40%

Appendix D

EMPLOYEE SURVEY - Gardner Teachers

Note: Percentages may not add to 100% due to rounding

Rating Scale		
Yes/No Questions		Opinion
yes	1&2	Good to Excellent
No	4 & 5	Not good, inadequate
Not sure, one way or the other	3	OK - could be better, could be worse

7 Professional Development		1&2		4 & 5		3	
7.a.	Is there an adequate professional development program in your school?	63%		26%		12%	
7.b.	Is the program designed to meet school needs and tied to the new frameworks and assessments?	69%		15%		15%	
7.c.	Is the program designed to change the content of pedagogy in classrooms?	50%		22%		28%	
7.d.	Are there deficiencies in the professional development program?	41%		21%		38%	
7.e.	Did you participate in the professional development program in 1997/98?	83%		16%		1%	
7.f.	Professional development is making a difference and will improve education in my school district.	60%		14%		26%	

8 Supplies		1&2		4 & 5		3	
8.a.	Have you generally received sufficient and appropriate supplies to do your job?	44%		49%		8%	
8.b.	Have you generally received sufficient and appropriate basic educational supplies (e.g. chalk, paper, pens, pencils, etc.) to do your job?	62%		29%		9%	
8.c.	Have you generally been supplied with a sufficient number of a current edition of textbooks?	51%		43%		6%	
8.d.	Are students given a copy of these textbooks to keep at home during the year?	6%		94%		0%	
8.e.	Have you generally been supplied with sufficient ancillary curriculum materials (e.g. current maps, lab supplies, videos, etc.)?	22%		65%		14%	
8.f.	Is the process for obtaining supplies and materials effective, time sensitive and responsive to your classroom needs?	30%		51%		19%	

9 Facilities		1&2		4 & 5		3	
9.a.	How would you rate the overall state of school facilities (e.g. cleanliness, security, maintenance, structural integrity)?	36%		41%		23%	
9.b.	How would you rate the overall state of classrooms, labs, and other teaching rooms/areas?	36%		40%		24%	
9.c.	How would you rate the overall state of the common areas (e.g. hallways, stairwells, and cafeteria)?	40%		36%		24%	
9.d.	How would you rate the overall state of the areas outside of the building (e.g. playgrounds, walk-ways and grounds)?	32%		38%		29%	
9.e.	Would you agree with the following statement: "The school administration makes an effort to provide a clean and safe working environment."	76%		15%		9%	

Appendix D

EMPLOYEE SURVEY - Gardner Teachers

Note: Percentages may not add to 100% due to rounding

Rating Scale		
Yes/No Questions		Opinion
yes	1&2	Good to Excellent
No	4 & 5	Not good, inadequate
Not sure, one way or the other	3	OK - could be better, could be worse

10 Computers and other Educational Technology		1&2	4 & 5	3
10.a.	Are the usage of computers and other technological tools a significant part of the management practices at the school?	48%	27%	25%
10.b.	Are the usage of computers and other technological tools a significant part of the instructional practices at the school?	31%	53%	17%
10.c.	In terms of student usage, are computers generally available only in a computer laboratory setting or library/media center?	78%	21%	1%
10.d.	How many computers are located in your classroom?	Avg. of 1.7		
10.e.	Do you have a school computer provided for and dedicated for your usage?	28%	72%	0%
10.f.	Is there a school computer provided for and shared by you and other teachers?	64%	34%	2%
10.g.	Are there computers available for and used on a regular basis by students?	65%	23%	12%
10.h.	About how many minutes a week does each student use a computer? (Estimated) min.	37 minutes		
10.i.	Is the number of available computers sufficient for the number of students?	28%	68%	4%
10.j.	Are the computers in good working order?	66%	13%	22%
10.k.	Are the software packages in the computers uniform and consistent with the instructional level to be provided?	49%	34%	17%
10.l.	Is there a policy or program providing for computer training for teachers on software and computers used by students?	59%	27%	14%

Gardner Public Schools

Superintendent's Statement on Implementing Education Reform

Submitted by Dr. Michael V. Pregot, Superintendent of Gardner Public Schools

My remarks will center on three distinct aspects connected with implementing "The Massachusetts Education Reform Act of 1993" - viz., 1) Local Program Initiatives, 2) Program Barriers, and 3) Future Steps to Ensure Continuity of Purpose.

I. Local Program Initiatives

The Gardner School Department has aggressively implemented many of the aspects of the Education Reform Act since its inception in 1993. To discuss specific details of programmatic change within our school system, I will cite the following achievements based on newly defined state mandates.

- a) **New Policy Manual-** The Gardner School Department has taken the previous policy manual and redefined each page so that both current procedures and state directed mandates have been carefully stated. This new policy manual consists of over 200 pages that have been professionally printed and disseminated to each of the six school sites.
- b) **School Councils-** A very important component on parental involvement has been added with the acquisition of school council work. Each year, each school has been asked to devise an appropriate action plan to complement the work of the local school building. Parents are viewed as critical to school reform. Frequent assessment documents are given to all parents from each school council to measure perceived effectiveness on education.
- c) **Hiring Procedures-** The process for school principals to hire their professional staff members has been strengthened. A detailed

process of defining job descriptions and matching personnel qualifications with school department needs have been effected. Our employment forms and posting notices have been modified to properly reflect state approved hiring procedures. In addition, CORI (Criminal Records Checks) has been an integral part of our new human resource plan.

- d) **Early Childhood Plan-** As suggested under Massachusetts General Law, a Gardner Early Childhood Council has been established with representation from private and public schools, private state agencies, day care providers, Head Start officials, and Department of Social Service officials. A multi-year community plan has allowed for extensive grant writing and for carefully detailed student entry-level requirements to be developed within our community.
- e) **K-12 Academic Curriculum-** Massachusetts State Curriculum Standards have been developed and released to all of the professional staff in the state. Close adherence to the standards and careful analysis of curriculum content has allowed our school system to align with statewide initiatives. Above the state requirements, our local curriculum committees have also adopted student performance standards, which include the basic state content and adds supplemental grade level expectations. Our current review process for budgetary appropriations includes the state approved curriculum frameworks.
- f) **Professional Development Plan-** Our school system has taken an active role in improving professional development activities for all staff. Teachers are now being asked to define their individual goals. School principals submit an annual professional development plan. A minimum of five district-wide goals is also addressed each year. A committee of educators involving a teacher from every school building meets quarterly to review professional standards and consistently monitor the progress of professional development growth.
- g) **Teacher/Administrative Standards and Evaluation Procedures**
Our teachers have adopted a rigorous set of professional standards that cite professional performance levels in both the classroom as well as the support role that each educator should play. Both teachers and administrators have modified contractual written teacher evaluation practices. Each year, half of the

professional staff receives two formal observations and an end of the year summative evaluative narrative. A teacher evaluation process is based on material from “The Skillful Teacher.”

- h) **Student Expulsion/Suspension-** Based upon new state mandates, our school department’s general policy to suspend and/or expel a student has been significantly toughened for students who consistently and/or flagrantly disrespect the school environment.
- i) **Collegiate Level Programs-** Students at Gardner High School who elect to pursue college level courses are encouraged to receive state-reimbursement funds for their efforts. As a correlated activity, our school system has implemented several ways to gain college credit for work completed within the present high school curriculum. Two by Two Articulation Agreements and other special arrangements with local area colleges allow students to graduate from our high school with as many as 24 credits on their individual transcript.

II. Barriers to Education Reform There are several small and/or large-scale barriers to fully implement education reform movement. Some of the most notable barriers are:

- Financial allocations both in terms of necessary annual appropriations and as well as consistent projections into the future
- Having school facilities that are adequately spaced, sized, and appropriate for specific educational grade levels
- Insisting upon parental involvement to a much higher degree so the educational process can be openly shared
- Recruiting high quality staff members who are well versed both in state defined curriculum content as well as a wide range of student assessment practices
- Garnering strong community based support to expand local services and share available city resources.

III. Future Steps to Ensure Continuity of Purpose

Armed with several years of experience in working with education reform, our school department is now prepared to take a series of carefully timed steps that will take us into the 21st century. The following points are viewed as crucial to the continued improvement of the school reform movement:

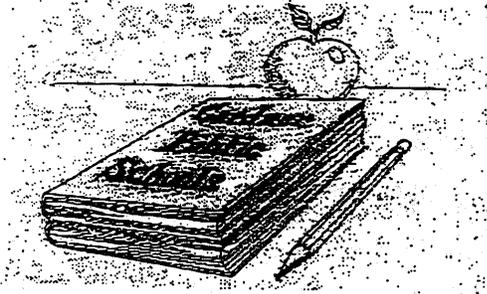
- a) Expand school capacity in each of the four elementary school buildings so that both building equity and appropriate elementary space can be added to our school sites
- b) Develop long range operational strategic plans in the areas of facility improvement, technology growth, and student performance standards with measurable results for annual review
- c) Continue to define staff professional development training programs to meet individual teacher growth, and district level goals
- d) Create a long range strategic vision of city buildings, city technological needs, and city capital improvement plans in the city of Gardner
- e) Develop self-renewal process for continued curriculum improvement and student assessment results, which are measurable and achievable
- f) Establish a school allocation formula for the expenditure of funds based upon predetermined curriculum improvement needs.

With these future steps being designed and implemented, our local educational reform efforts will move with dispatch and efficiency into the next millennium.

Comparison of MCAS Average Scaled Scores

All Students	Gardner Average Scaled Score	State Average Scaled Score	Point Difference
Grade 4:			
English Language Arts	227	230	-3
Mathematics	227	234	-7
Science & Technology	234	238	-4
Grade 8:			
English Language Arts	233	237	-4
Mathematics	220	227	-7
Science & Technology	222	225	-3
Grade 10:			
English Language Arts	230	230	0
Mathematics	224	222	2
Science & Technology	225	225	0
<u>All Students attending this district for Three Years or More</u>			
Grade 4:			
English Language Arts	227	232	-5
Mathematics	228	235	-7
Science & Technology	234	239	-5
Grade 8:			
English Language Arts	235	238	-3
Mathematics	221	228	-7
Science & Technology	223	227	-4
Grade 10:			
English Language Arts	231	234	-3
Mathematics	226	225	1
Science & Technology	226	228	-2

Note: Data provided by DOE



Michael V. Pregot, Ed.D.
Superintendent of Schools
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F. Ellis FitzPatrick
Department of Revenue
Division of Local Services
April 5, 1999

Dear Mr. FitzPatrick:

I very much appreciate your willingness to re-visit the Gardner Public Schools in order to discuss the EMAB Audit Report with school administrators. The work of your committee was very thorough and professional in its approach. Your investigation was never invasive nor slanted in any particular direction but was merely a fact-finding mission.

There is one recurring theme that was mentioned in your exit interview as well as appearing at times in the report with which I take exception. There was a belief that much of the policy work of our school system was informal as compared to being written.

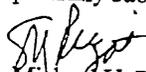
I feel that the following documents were shown to your auditing team and dismissed as being trivial or completely ignored in terms of substance:

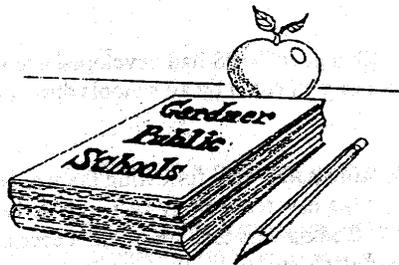
- Detailed Administrative Policy Manual for the District
- Forms on Professional Development for teachers
- Five Year Action Plan (with quantifiable results)
- K-12 Curriculum Plans that were achieved over the past six years
- Memos on Data to School Councils
- Supplemental testing data above MCAS and MEAP
- Form for staff on PDP's achieved each year

Our school system is not an informally conducted school system that has only recently made progress on educational reform. We have made steady advancements in improving our educational system over the past seven years. The fact that 88 % of our staff members feel that they understand the nature of "Education Reform" is a testament to the zealous work of our school staff.

Your gracious willingness to rectify some of these statements is very much appreciated.

Respectfully submitted,


Dr. Michael V. Pregot



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May 12, 1999

Mr. Dieter H. Wahl
Director of Education Audits
Massachusetts Department of Revenue
Division of Local Services
P O Box 9490
Boston, MA 02205-9490

Dear Mr. Wahl:

I appreciated the opportunity of addressing the Educational Management Accountability Board this month. I sensed that the board was very attentive and supportive of the educational reform movement.

In reviewing the document, I would like to suggest that the following revisions be considered for inclusion:

1. Page 2 – Delete “limited” in first sentence. I would recommend that neither a positive nor a negative adjective be added to the statement.
2. Page 4 – Second bullet change to “The Superintendent accepts the recommendations of the principals in the hiring of all staff. He reserves the right to conduct a final interview and conduct supplemental reference checks on prospective teachers.”
3. Page 5 – The second and the fourth bullet seem redundant. I would suggest a statement such as “For the first five years of educational reform, school councils were left to site-based management practices consistent with the spirit of educational reform. As of the 1998/99 school year, each school council report was required to respond to the district mission statement, include a parental assessment interview, and respond to site-based action plans from previous years.”
4. Page 28 – Three different suggestions: a) “Professional Development spending does not meet foundation budget based upon the local district’s accounting methods”. b) Remove the sentence on contract does not allow for teachers to take courses, and c) “Most courses are decided by the school central office based upon reported student test scores, item analysis of student performance, and pre-determined school system’s annual goals.”

5. Page 30 – Last sentence of the second paragraph. Change to “GPS had developed a template for the school council involvement plan, which was implemented by all schools during the 98/99 school year.”
6. Page 32 – Possibly add a sentence to the end of the fifth paragraph, following the words “which should be completed by late spring.” “Once the new technology system is activated in the fall of 99, the school district will have over 230 computers that are Internet accessible and will be in compliance with their 5 Year Technology Plan.”
7. Page 34 – Possibly add a sentence “SAT scores have traditionally exceeded state average during the period of 1993-1996.” Even with re-centering our student scores surpass state average. Possibly add material on Performance Indicators, “In school year 1997/98, sixty-five students from Gardner entered the state college system. Only eight students required remedial writing or mathematics courses. This ratio is significantly lower than the state average of a 35% failure rate.”
8. Page 40 – Hiring Process – “The superintendent supports the decision of the school principal in selecting teachers.” Wording is incorrect here.
9. Page 41 – Correctly written for administrative personnel searches. The superintendent supports the recommendation of the principal’s appointment on teachers. In very rare cases, data from reference checks may create additional discussion on a teaching appointment.
10. Page 44 – Regarding the NEASC chart, “33 items were cited in the two year progress report. Each of the items, except one rejection, is being addressed.”
11. Page 49 – The school department does have a school committee Facility Sub-Committee, that makes recommendations each year, both to the full school committee as well as to city officials. Consequently, 2.5 million and 1.6 million dollars were given in 1993 and 1996 respectively.”
12. Page 49 – Second sentence in Curriculum Development, add: “For the first four years of the Educational Reform Act the superintendent chaired an academic subject area committee each year to develop a K-12 curriculum plan that meets state curricular needs. Remove the sentence “no coordination at the elementary level.”

I very much appreciate your willingness to review these items. Thank you for your kind consideration in preparing our audit report. The professionalism of your audit team is greatly appreciated.

Gratefully yours,



Michael V. Pregot, Ed.D.
Superintendent of Schools

MVP/cas

APPENDIX G

Audit team's responses to issues raised in May 12, 1999 letter:

Item 1 - The audit team is of the opinion that the word "limited" is a fair representation of the progress made by GPS in achieving the goals of education reform.

Item 2 – The report has been changed in the executive summary section and in section 17 to include the Superintendent's statement regarding the hiring process.

Item 3 – Changes have been made to reflect that new school improvement plan guidelines issued for the 1998/99 school year.

Item 4 – Suggested changes regarding professional development spending and union contract languages have been made. The third suggested change has been added as a statement made by the Superintendent.

Item 5 – Statement regarding a template for school improvement plan has been added to the report.

Item 6 - Change has been made in substance to reflect planned action to provide Internet services.

Item 7 – The first suggested change with respect to SAT scores has been made.

Item 8 – Change has been made to reflect the statement made by the Superintendent.

Item 9 - Reference regarding Superintendent's role in hiring process not deemed to requires further changes.

Item 10 – Change has been made to reflect that the special progress report required that only 33 items be addressed and that the Superintendent states that he is working on all recommendations and that all recommendations will be covered in the two year progress report.

Item 11 – Sentence has been added to reflect that facility related projects are proposed on an annual basis.

Item 12 - - Change has been made to reflect Superintendent's statement that he chaired an academic subject area committee to develop a K-12 curriculum plan.

ACKNOWLEDGMENTS

This report was prepared by the staff of the Education Audit Bureau,
Department of Revenue, Division of Local Services.

:

Education Audit Bureau

Dieter Wahl, Director

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Administrative support was provided by
Dawn Mackiewicz and Richard Sirignano

The Division of Local Services would like to acknowledge the professional cooperation extended to the audit team by The Department of Education, Gardner Public Schools Superintendent Dr. Michael Pregot and the school department staff.