



Adams/Cheshire Regional School District Review

Executive Order 393

*Education Management Accountability Board Report
July 2000*

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Gerard D. Perry, Associate Deputy Commissioner

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

Education Audit Bureau

Dieter H. Wahl, Director

Project Team

F. Ellis Fitzpatrick,
Auditor-In-Charge

Adam K. Burt,
Auditor

Deborah A. Wagner,
Auditor

Department of Education

Juliane Dow
Associate Commissioner

George Haile, Chairperson

Jack Conlon

Lynda Foisy

George Marshall

Technical and administrative support provided by

Debbie Diamond

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TABLE OF CONTENTS

I. INTRODUCTION.....	1
II. EXECUTIVE SUMMARY.....	2
III. GENERAL CONDITIONS AND FINDINGS.....	7
1. ADAMS/CHESHIRE OVERVIEW.....	7
2. SCHOOL FINANCES.....	12
3. SCHOOL COMMITTEE BUDGET TREND.....	13
4. TOTAL SCHOOL DISTRICT EXPENDITURES.....	14
5. NET SCHOOL SPENDING REQUIREMENTS.....	15
6. SCHOOL COMMITTEE PROGRAM BUDGET.....	17
7. FOUNDATION BUDGET.....	20
8. STAFFING - FULL TIME EQUIVALENT (FTE) TRENDS.....	23
9. PAYROLL - SALARY LEVELS, UNION CONTRACTS.....	25
10. COURSES AND CLASS SIZES.....	29
11. TECHNOLOGY.....	30
12. TEXTBOOKS AND INSTRUCTIONAL EQUIPMENT.....	30
13. TEST SCORES.....	32
14. MANAGEMENT AND PERSONNEL PRACTICES.....	36
15. ACCOUNTING AND REPORTING.....	38
16. REVIEW OF EXPENDITURES.....	38
17. HIGH SCHOOL ACCREDITATION.....	40
18. SPECIAL EDUCATION AND TRANSITIONAL BILINGUAL EDUCATION..	42
19. DROPOUT AND TRUANCY.....	43
20. MAINTENANCE AND CAPITAL IMPROVEMENT.....	44
21. SCHOOL IMPROVEMENT PLANNING.....	45
22. STUDENT LEARNING TIME.....	46
23. PERSONNEL EVALUATIONS.....	46
24. PROFESSIONAL DEVELOPMENT.....	47
25. CURRICULUM ALIGNMENT.....	48
IV. EMPLOYEE SURVEY.....	49
V. SUPERINTENDENT'S STATEMENT - EDUCATION REFORM.....	50
VI. APPENDIX.....	51

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. 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 audit team began the review of the Adams/Cheshire Regional School District (ACRSD) in November 1999, and completed it in January 2000. 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 ACRSD's operations. When possible, the audit team has identified and presented best practices, which 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 Adams/Cheshire Regional School District (ACRSD) has made progress in implementing the objectives of education reform. During the past two years, ACRSD has increased spending on textbooks, which are aligned with the curriculum. School councils appear to be well organized and meeting the elements required by the law. The district has a systemic, comprehensive plan for implementing the curriculum frameworks, and is focused on implementing these frameworks in the classroom. These efforts have resulted in ACRSD's MCAS scores being generally near state average in all subject areas, except tenth grade English and science, which was slightly above state average. The district has exceeded the time on learning requirements of the law for the past several years. The district's professional development plan also meets the requirements of the law as well as taking into consideration the needs of the individual, the school, and the district.

ACRSD has a student population of about 1900 students, a budget of \$11.6 million and has experienced a decrease in enrollment. Actual net school spending has been at or greater than the required net school spending since FY94. Since 1994, net school spending has ranged from 84 percent to 98 percent of foundation budget in FY98. Per pupil spending has increased 21.8 percent during this time.

ACRSD has invested during the past three years in technology for all of the schools. Fifty percent of the computers in the district are less than three years old. Despite the expenditure for new technology, ACRSD has not met the goals of its technology plan. Currently the district has about 35 percent fewer computers than projected in their technology plan. At the high school, many classrooms do not have Internet access, and several rooms do not have computers.

Salary increases for school principals are not merit based. All contracts allow for termination with "good cause."

ACRSD faces significant challenges in the near future. A significant number of teachers are expected to retire and it may prove difficult to replace them at current salary rates. Fifty-four percent of tenth graders failed the mathematics portion of the 1999 MCAS test. The district needs some capital improvements that may be delayed due to issues in the regional school agreement as to how such projects are funded. The ability to overcome these challenges may depend largely on the cooperation between the towns of Adams and Cheshire, and the ability of community leaders to bring all parties together for the benefit of all students.

Despite the above-noted MCAS test statistics, in 1999 the combined percentage of students falling into the needs improvement and failing categories were 70 percent and 69 percent for grades 8 and 10, respectively. This is a 9 and 4.3 percentage point increase in these categories from FY98. For FY01, these statistics indicate high levels of grade 10 students who will not be eligible for graduation. The auditors note that ACRSD is currently

involved in a series of grant-funded initiatives to provide remediation for these students. We encourage these efforts and further encourage parental and community support of these efforts.

Of the approximately 150 teachers in the ACRSD, 46 percent are between the ages of 51 and 60. Another 29 percent are between the ages of 41 and 50. The average length of service of these teachers is 19.5 years. Legislation is currently pending that would allow for an early retirement option for teachers. These two factors indicate that ACRSD will need to replace over half of its teacher workforce in the immediate future due to teacher retirement. Average teacher salaries have ranged anywhere from 10 to 20 percent below state average. Intense recruitment efforts should be undertaken which might include more attractive salaries for teachers and coordination of recruiting efforts with area colleges. Again, the community must support these efforts.

Finally, ACRSD has undertaken significant capital improvement projects, mainly out of necessity in order to comply with legal requirements, some to accommodate larger class sizes at a particular grade level, and some in order to provide long overdue structural improvements to aging and deteriorating buildings. Other recent capital expenditures involve the technology needs of the district. Shifting the burden of these expenditures from the communities who own these buildings to the school district has taken funds that would have otherwise been use for the education of the students of Adams and Cheshire. The regional school district agreement does provide that capital improvements to school buildings be at the cost of the town in ownership of the building or divided between member towns based on enrollment. The establishment of building committees by ACRSD is a step in the right direction; however, it is imperative that these committees work for the common good of ACRSD and that the member towns view themselves as responsible for this process and not separate from it.

THE FOUNDATION BUDGET

- ACRSD has met or exceeded net school spending requirements as determined by the Department of Education (DOE) from FY94 through FY98. ACRSD has not met the foundation budget in total for FY98. The district received \$6.1 million in state aid in FY94 and \$7.3 million in FY98 as a result of Massachusetts' investment in education. [See Section 5]
- The foundation budget does not mandate spending in specific category. 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 ACRSD did not meet these levels from FY94 through FY98 in all areas except professional development in FY98, it did not file a report as required by law nor did DOE direct it to do so. [See Section 7]

STUDENT ACHIEVEMENT

- ACRSD test scores are generally near the state average. MCAS scores for 1999 improved for grade 4, but decreased in grades 8 and 10 when compared to 1998 scores. When comparing 1999 state average scores to ACRSD 1999 scores, the district only scored higher in tenth grade English and science. SAT scores have generally been just below the state average over recent years. Fourth grade MEAP scores in 1996 were significantly below the state average. While grade 8 MEAP scores were above the state average in 1996 except for mathematics which was slightly below the state average. [See Section 13]

GOVERNANCE AND MANAGEMENT POWERS

- ACRSD has a superintendent and a business manager. The Superintendent is in his second year at ACRSD. [See Section 14]
- ACRSD uses individual contracts for school principals. The contracts are generally for three years in length and state the salary amount for each year. The Superintendent evaluates principals in writing at the end of the year. [See Section 14]
- The Superintendent meets weekly with administrators and principals. In addition, he visits each school often and may meet informally with the principal at that time. [See Section 14]

STUDENT/FTE TEACHER STAFFING

- Between FY93 and FY98, the total number of teaching FTE's decreased by 5.3, or 1.8 percent, from 299.9 to 294.6. The all students/all FTE teachers ratio decreased during this same period from 13.8 to 13.6. The 1993 and 1998 ratios were lower than the State average of 15.1 and 14.2, respectively. [See Section 8]

TEACHER COMPENSATION

- ACRSD increased its expenditures for salaries by \$1.1 million between FY93 and FY98, an increase of 19.6 percent. This increase is 7.5 percentage points below the 27.1 percent increase in total school district expenditures during the same period. Total salaries made up 63.8 percent of these expenditures in FY93 and decreased to 60 percent in FY98. The ACRSD average teacher salary for FY98 was \$35,997, below the state average of \$44,051. [See Section 9]

PROFESSIONAL DEVELOPMENT

- ACRSD has met the professional development legal minimum spending requirements for FY96 through FY98. Expenditures in FY95 represented 39 percent of the minimum legal spending requirement and increased to 137.3 percent in FY98. [See Section 24]

STUDENT LEARNING TIME

- ACRSD met DOE'S time requirement of 990 hours per year for high schools, 900 hours per year for junior high, middle, and elementary schools. [See Section 22]

DISTRICT ISSUES

- ACRSD's technology plan indicates that the district will have a total of 425 computers by 2001, currently the district only has 273 computers. ACRSD does not have an accurate perpetual inventory system for computers. The FY99 technology expenditure worksheet submitted to the DOE was incorrect. [See Section 11]
- ACRSD submitted the FY99 end of year report to DOE that contained accounting errors. The districts total expenditures for FY99 did not agree with the revised end of year report, expenditures were overstated by \$17,151. ACRSD reported the district attendance rate of 83 percent for FY99 that was incorrect, after several changes the district is reporting an attendance rate of 94.5 percent. [See Sections 15 & 19]
- ACRSD did not appropriately solicit bids on \$50,718.56 in maintenance projects for FY99. [See Section 16]
- Although the audit team found no improprieties in the disbursement of cash, the functions of accounting and treasury management should be the responsibility of separate offices. [See Section 15]

BEST PRACTICE

- The elementary schools in ACRSD have incorporated technology into the educational program. The elementary schools have grade level technology standards, starting from kindergarten through the fifth grade. Each grade level standard addresses keyboarding, writing tools, multimedia tools, information tools, numeric tools, reading tools, and curriculum tools. In the third grade students are introduced to two-hand typing. Students are learning basic computer skills at an earlier age, which is enhancing their overall learning. [See Section 14]

Auditee's Response

The audit team held an exit conference with the Superintendent and his staff on May 31, 2000. The team invited ACRSD to suggest specific technical corrections and make a formal written response to the report by June 6, 2000.

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 ACRSD. In addition, DOE provided data including the EOY reports, foundation budgets, and evaluations of test results for ACRSD 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 school committee chairman, the Superintendent, the Business Manager, and all principals. Documents reviewed included vendor and personnel contracts, invoices, payroll data, and 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 ACRSD, 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 ACRSD. However, this report is a matter of public record and its distribution is not limited.

III. General Conditions and Findings

1. Adams/Cheshire Overview

The Division of Local Services classifies the Town of Adams as a rural economic center. The Town of Adams has a 1996 population of 8,945, down 13.8 percent from 1980 and down 5.3 percent from 1990. The population of Adams is 99.1 percent white, according to 1990 US Census information. Also in 1990, of the 9,445 residents of Adams, 3,805 were between 15 and 44 years old. Fifty-two percent of the households at that time were married couple households.

Historically, Adams has been an industrial community. Currently, the largest employers in Adams, exclusive of the school district are Specialty Minerals, Inc. and James River Rochester.

In 1999, the tax levy in Adams accounted for 56.2 percent of its revenue source (state aid made up another 19.6 percent of those revenues). According to 1990 US census information, 46 percent of the dwellings in Adams were single-family units. Of the total number of structures at that time, 62.2 percent were built prior to 1939.

The Division of Local Services also classifies the Town of Cheshire as a rural economic center. The Town of Cheshire has a 1996 population of 3,445, up 10.3 percent from 1980 and down 1.0 percent from 1990. The population of Cheshire is 98.8 percent white, according to 1990 US census information. Also in 1990, of the 3,445 residents of Cheshire, 1,603 were between 15 and 44 years old. Sixty-four percent of the households at that time were married couple households.

Historically, Cheshire has been an agricultural and manufacturing community, specializing in cheese manufacturing and manufacturing cotton textile-making machinery. Currently, the largest employer in Cheshire, exclusive of the school district, is Bedard Brothers Auto Sales, Incorporated.

In 1999, the tax levy in Cheshire accounted for 55.1 percent of its revenue source (state aid made up another 20.1 percent of those revenues). According to 1990 US census information, 70.9 percent of the dwellings in Cheshire were single-family units. Of the total number of structures at that time, 34.8 percent were built prior to 1939.

Charts 1-1 and 1-2 show some key demographic and economic statistics for Adams and Cheshire.

*Chart 1-1***Towns of Adams/Cheshire
Demographic Data**

	Adams	Cheshire
1996 Population	8,945	3,445
FY99 Residential Tax Rate	\$17.32	\$11.50
FY99 Average Single Family Tax	\$1,509	\$1,229
FY99 Avg. Assessed Value Per Single Family	\$87,122	\$106,898
FY99 Tax Levy	\$5,511,291	\$1,693,497
FY99 State Aid	\$1,916,514	\$618,894
FY99 State Aid as % of Total Revenue	19.6%	20.1%
1989 Per Capita Income	\$12,790	\$14,298
1996 Average Unemployment Rate	7.3%	5.6%

Note: Data provided by DLS

A Town Administrator and Board of Selectmen govern the Town of Adams. The Town has representative town meetings. A Board of Selectmen governs the Town of Cheshire. The Town has open town meetings.

Prior to the creation of a regional school district, the Towns of Adams and Cheshire operated their school districts independently, each with a school committee and superintendent. In Cheshire, students attended the Cheshire School from K-6. Students in Adams attended four neighborhood schools for grades K-6. Students from both communities attended the C.T. Plunkett Junior High School for grades 7-9 and Adams Memorial High School for grades 10-12. The students from Cheshire attended on a tuition basis. In 1963, the Adams Superintendent formed a School Building Needs Committee, due to the increasing inadequacy of the school buildings throughout the district. In 1964, this committee recommended the formation of a Regional School District Planning Committee. In 1965, an agreement was signed between the towns of Adams and Cheshire with respect to the formation of a regional school district. This agreement provided for the building of a new regional high school within a two-mile radius of the Adams-Cheshire town line at route 116, and one or more elementary schools to be constructed in the town of Adams. Until the fall of 1970 when the new high school was finished, each town retained control of its schools. A regional district school committee was formed in 1965; however, it functioned somewhat as a building committee during its first five years. Four of the members were from Adams and three were from Cheshire. These members were elected for three-year terms at annual town meetings. This structure continues today. The superintendents from each town continued in their positions as superintendents until all financial matters relative to the operation of school systems within each town were resolved. A regional school district superintendent oversaw the operations of the regional school district when the regional school committee assumed jurisdiction. Teachers from both towns had to reapply for their positions. Rehired teachers who previously had tenure maintained that status. The establishment of

a regional school district was a highly political and emotionally charged issue in both towns. Early operations of the district were difficult. These problems cease to exist today.

Currently, a superintendent and a business manager head the Adams/Cheshire Regional School District. A teacher assumes the role of curriculum specialist on a full-time basis. As of our audit date, ACRSD consists of an elementary school in Cheshire (grades K-6), an elementary school in Adams (grades K-5), a middle school (grades 6-8), and a high school (grades 9-12).

Of the ACRSD high school graduating class of 1998, 49.6 percent of students indicated that they intend to attend a four-year college. This is 3.6 percent below the statewide average. Also, 29.8 percent indicated an intention to go to a two-year college. This is 11.2 percent above the statewide average, bringing the overall percentage of students who intend to continue their education to 79.4 percent, 7.6 percent above the state average. In 1998, the high school dropout rate was 4.1 percent, 0.7 percent above the state average.

Chart 1-2

**Adams/Cheshire Regional School District
Demographic Data
School Year 1998/99**

	<u>ACRSD</u>	<u>State Average</u>
Enrollment Race / Ethnicity		
White	97.6%	77.5%
Minority	2.4%	22.5%
First Language not English		
Limited English Proficiency	0.0%	4.8%
Special Education	16.0%	16.6%
Percentage Attending Private School	n/a	10.6%
High School Drop-Out Rate (1997/98)	4.1%	3.4%
Plans of Graduates - Class of '98		
4 Year College	49.6%	53.2%
2 Year College	29.8%	18.6%
2 or 4 Year College	79.4%	71.8%
Work	3.1%	16.2%

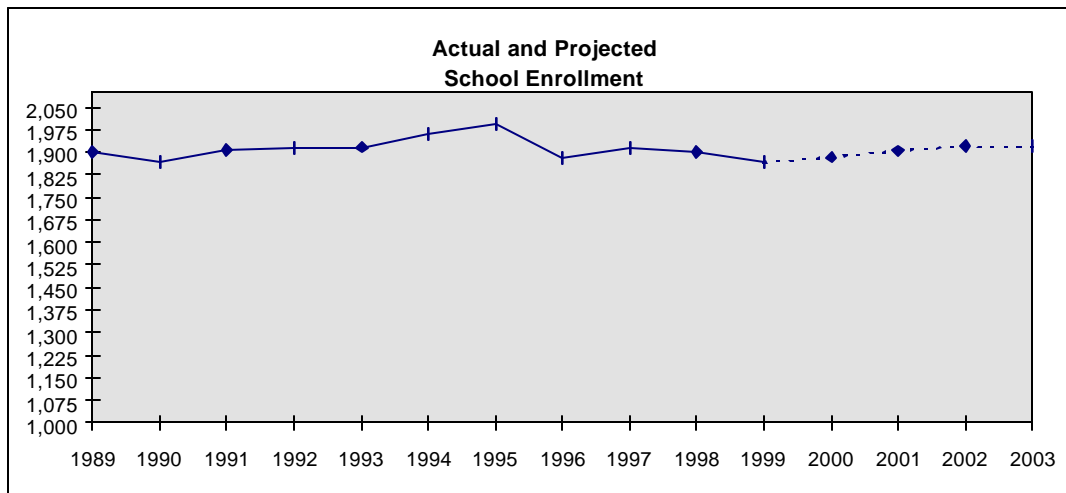
Note: Data provided by DOE

Consistent with the town demographics, the white enrollment at ACRSD is 97.6 percent, with none of the students being limited English proficient.

Chart 1-3 illustrates the ACRSD enrollment trend from October 1988, the 1988/89-school year, to October 1998, the 1998/99 school year. Enrollments projected by the district are shown from October 2000 to October 2003. All enrollments are as of October 1 of each year.

Chart 1-3

**Adams/Cheshire Regional School District
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 ACRSD.

A solid line represents actual enrollment; a dotted line represents projected enrollment.

As shown in *Chart 1-3a*, enrollment has decrease from 1,962 in October of the 1993/94 school year, to 1,900 in October of the 1997/98 school year. Total ACRSD enrollment decrease 3.2 percent during this period, a complete contrast to the state increase of 15.1 percent. Enrollments further decreased during the 1999/00 school year to 1,883 students. Overall, the chart shows a general trend toward relatively stable enrollments. The decreases in enrollments in the past seven years are due to the closing of major employers in the Adams/Cheshire and surrounding areas.

Chart 1-3a

**Adams/Cheshire Regional School District
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	212	730	448	505	4	1,899
89-90	197	771	412	485	4	1,869
90-91	212	770	462	464	0	1,908
91-92	187	782	461	482	4	1,916
92-93	173	781	470	492	1	1,917
93-94	205	754	507	496	0	1,962
94-95	223	736	496	539	0	1,994
95-96	184	725	489	482	0	1,880
96-97	202	723	475	516	0	1,916
97-98	177	727	480	516	0	1,900
98-99	197	712	456	501	0	1,866
99-00	184	734	435	530		1,883
00-01	190	703	432	579		1,904
01-02	190	703	434	593		1,920
02-03	197	685	464	572		1,918
ACRSD 94-98						
% Change	-13.7%	-3.6%	-5.3%	4.0%		-3.2%
State 94-98						
% Change	20.7%	22.1%	21.8%	2.8%		15.1%
ACRSD 98-03						
% Change	11.3%	-5.8%	-3.3%	10.9%		0.9%

Note: Data obtained from ACRSD. Tuitioned out/ungraded students shown as reported by the district.

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

Chart 1-4

**Adams/Cheshire Regional School District
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	11.2%	38.4%	23.6%	26.6%	0.2%	100.0%
89-90	10.5%	41.3%	22.0%	25.9%	0.2%	100.0%
90-91	11.1%	40.4%	24.2%	24.3%	0.0%	100.0%
91-92	9.8%	40.8%	24.1%	25.2%	0.2%	100.0%
92-93	9.0%	40.7%	24.5%	25.7%	0.1%	100.0%
93-94	10.4%	38.4%	25.8%	25.3%	0.0%	100.0%
94-95	11.2%	36.9%	24.9%	27.0%	0.0%	100.0%
95-96	9.8%	38.6%	26.0%	25.6%	0.0%	100.0%
96-97	10.5%	37.7%	24.8%	26.9%	0.0%	100.0%
97-98	9.3%	38.3%	25.3%	27.2%	0.0%	100.0%
98-99	10.6%	38.2%	24.4%	26.8%	0.0%	100.0%
99-00	9.8%	39.0%	23.1%	28.1%	0.0%	100.0%
00-01	10.0%	36.9%	22.7%	30.4%	0.0%	100.0%
01-02	9.9%	36.6%	22.6%	30.9%	0.0%	100.0%
02-03	10.3%	35.7%	24.2%	29.8%	0.0%	100.0%

Percentage Point

Change SY88-89

to SY97-98	-0.2%	1.7%	0.6%
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Percentage Point

Change SY88-89

to SY02-03	-2.7%	0.6%	3.2%
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Note: Data obtained from ACRSD.

2. School Finances

At ACRSD state aid composed 73 percent of district funding in FY98. ACRSD has benefited from additional funds available due to education reform. As state aid increased from \$6.1 million in FY94 to \$7.3 million in FY98, the combination of state aid and the local share allowed the district to increase teaching salaries and significantly increase spending on textbooks and technology.

School district funding and financial reporting requirements are generally complex and become especially complicated in the context of education reform. A district annually

determines how much money it will spend on education. However, DOE considers only certain expenditures and funding when determining whether or not a district meets education reform 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 examined the budget in detail during this review.

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 that 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

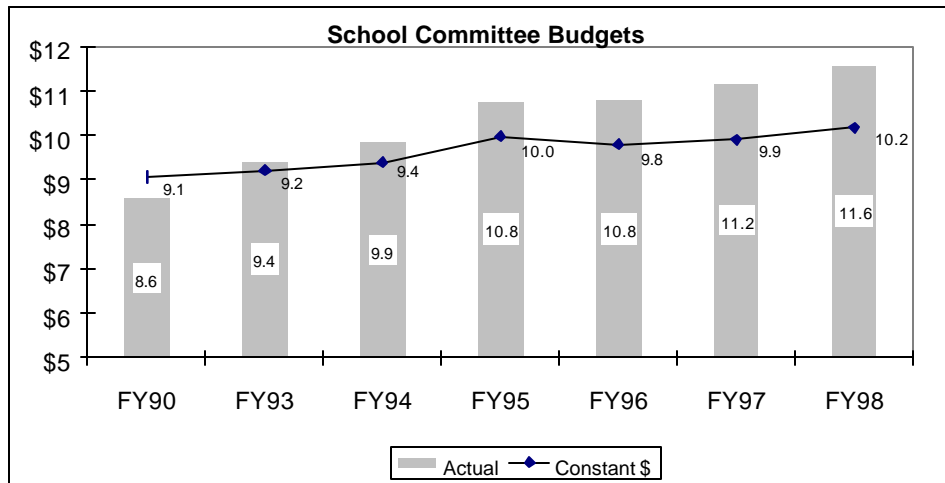
Chart 3-1 illustrates the school committee budget trend from FY89 to FY98. This information was obtained from ACRSD budget packages. Due to turnover in business office personnel, budget packages from FY89 and FY91 to FY92 were not available.

The total school committee budget increased by \$0.8 million or 9.8 percent between FY90 and FY93. With education reform aid, the budget increased between FY93 and FY97 by \$1.8 million or 8.6 percent. The FY98 budget further increased over FY97 by \$0.4 million or 3.6 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 FY89 to FY97, the school committee budget as defined above increased from \$9.1 million to \$9.9 million, a 9.4 percent increase in constant dollars. From FY93 to FY97, it increased \$0.7 million or 7.6 percent in constant dollars, from \$9.2 million to \$9.9 million. In constant dollars, ACRSD has not experienced net budget decreases in the last five years.

Chart 3-1

**Adams/Cheshire Regional School District
School Committee Budgets in Actual and Constant Dollars
(in millions)
FY90 - FY98**



Note: Data obtained from ACRSD. Budgets for FY89, FY91-FY92 were not available from the district.

4. Total School District Expenditures

Total school district expenditures include expenditures by the school committee 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 \$1.4 million or 18 percent. Expenditures increased between FY93 and FY98 by \$2.5 million or 27 percent.

Chart 4-1 illustrates Adams/Cheshire's total school district expenditures from FY89 to FY98.

Chart 4-1

**Adams/Cheshire Regional School District
Total School District Expenditures
(in millions of dollars)**

	FY89	FY93	FY94	FY95	FY96	FY97	FY98
School Committee	\$7.8	\$9.1	\$10.6	\$10.8	\$11.0	\$11.3	\$11.6
City	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total	\$7.8	\$9.1	\$10.6	\$10.8	\$11.0	\$11.3	\$11.6

Note: Data obtained from ACRSD

Chart 4-2

**Adams/Cheshire Regional School District
Net School Spending Per Student
Actual and Constant (1992=100) Dollars**

	FY94	FY95	FY96	FY97	FY98	FY94-FY98 Change
Expenditures / Student in Actual \$	\$4,335	\$4,673	\$5,034	\$5,257	\$5,280	21.8%
Expenditures / Student in 1992 \$	\$4,132	\$4,323	\$4,556	\$4,652	\$4,631	12.1%

Note: Data obtained from ACRSD

Chart 4-2 shows the FY94 to FY98 trend in net school spending per student. It indicates that actual net school spending per student has increased from \$4,335 in FY94 to \$5,280 in FY98, or 21.8 percent. The inflation-adjusted figures have also increased from \$4,132 in FY94 to \$4,631 in FY98, or 12.1 percent in 1992 dollars.

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 15.3 percent, from \$8.5 million to \$9.8 million. Actual net school spending exceeded this requirement in all years except FY94 when the minimum requirement was met. While the required net school spending amounts are below the foundation for each fiscal year shown, actual net school spending amounts have been between 84.3 and 98.0 percent of foundation in all years except FY97 when actual net school spending was at 101.9 percent of foundation. To date, actual net school spending has consistently met or exceeded the minimum requirement.

Chart 5-1

**Adams/Cheshire Regional School District
Foundation Budget and Net School Spending (NSS)
(in millions of dollars)**

	FY94	FY95	FY96	FY97	FY98
Foundation Budget Target	\$10.1	\$10.5	\$10.1	\$9.9	\$10.2
Required NSS as % of Foundation	83.9%	86.1%	91.5%	97.2%	95.5%
Required Net School Spending	\$8.5	\$ 9.1	\$ 9.3	\$ 9.6	\$ 9.8
Actual Net School Spending	\$8.5	\$ 9.3	\$ 9.5	\$ 10.1	\$ 10.0
Variance \$	\$0.0	\$0.2	\$0.2	\$0.5	\$0.3
Variance %	0.6%	2.6%	2.2%	4.8%	2.6%
Actual NSS as % of Foundation	84.3%	88.4%	93.5%	101.9%	98.0%

Note: Data obtained from DOE

Chart 5-2 indicates the state aid, as a percent of actual net school spending, has increased from 71.7 percent in FY94 to 73 percent in FY98, while the local share has decreased from 28.3 percent in FY94 to 27 percent in FY98.

Chart 5-2

Adams/Cheshire Regional School District
Net School Spending
(in millions of dollars)

	FY94	FY95	FY96	FY97	FY98
Required Local Contribution	\$2.4	\$2.5	\$2.4	\$2.5	\$2.5
Actual Local Contribution	\$2.4	\$2.7	\$2.6	\$3.0	\$2.7
Variance \$	\$0.0	\$0.2	\$0.2	\$0.5	\$0.3
Variance %	2.0%	9.8%	8.3%	18.2%	10.4%
Required Net School Spending	\$8.5	\$9.1	\$9.3	\$9.6	\$9.8
Actual Net School Spending	\$8.5	\$9.3	\$9.5	\$10.1	\$10.0
Local Share \$	\$2.4	\$2.7	\$2.6	\$3.0	\$2.7
State Aid	\$6.1	\$6.6	\$6.8	\$7.1	\$7.3
Local Share %	28.3%	28.9%	27.8%	29.8%	27.0%
State Aid %	71.7%	71.1%	72.2%	70.2%	73.0%

Note: Data obtained from DOE. Amounts may not add due to rounding.

6. School Committee Program Budget

Within the context of education reform and improving student achievement, the audit team tries to establish what 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.

ACRSD currently prepares its budgets on a somewhat program basis. The budget process begins in about October or November. The Business Administrator prepares the salary budgets for the district. He prepares all of the district-wide maintenance and facility budgets as well and does all of the district revenue projections. He sends letters to each of the building principals, the Director of Special Services, and the Curriculum and Reading Specialists requesting that they submit to him their school program budgets by

Christmas vacation. This process includes the involvement of the team leaders in the schools and the school councils. Once the Business Administrator receives the budgets, he rolls up the budget for the district. The school committee requires that the budget be submitted to them already balanced, so the Business Administrator meets with each of the principals about twice to discuss their individual budgets. He also makes any necessary revisions to the budget to get it to balance. This whole process is also done with the input of the Superintendent.

Once balanced, the budget is presented to the school committee at a series of meetings where each of the major components of the budget is presented individually. Summaries of items, which had to be removed or not included in the budget, are also presented with possible financing sources discussed. Once the School Committee has heard all of the presentations, a public forum is held and the School Committee votes formally to accept the budget. The public may ask questions about the budget at that time, but generally this meeting is not very well attended by the public. Copies of the budget are sent to the Selectmen and Town Administrator of Adams and Cheshire. Also, each town's finance board votes to approve the budget and send the budget to the town meetings. Once the budget is approved at the town meeting the budget is finally approved and final.

Chart 6-1 shows the ACRSD school committee budgets for FY93, FY95, and FY98. Note that line items included one year may have been consolidated into another line in a subsequent year, as indicated beneath the chart.

Chart 6-1

**Adams/Cheshire Regional School District
School Committee Budget
(in thousands of dollars)**

	FY93	FY95	FY98	FY93 - FY98		%
				\$ Diff	% Diff	of Total
Regular Instruction						
Building Administration	\$304	\$388	\$567	\$263	100.0%	12.1%
Kindergarten	\$142	\$142	\$207	\$65	45.9%	3.0%
Elementary Classroom	\$1,713	\$1,401	\$1,464	(\$249)	-14.5%	-11.5%
Art	\$77	\$223	\$207	\$130	100.0%	6.0%
Business Education	\$63	\$162	\$120	\$57	90.5%	2.6%
Computer	\$41	\$0	\$0	(\$41)	-100.0%	-1.9%
English/Language Arts	\$361	\$475	\$433	\$72	100.0%	3.3%
Foreign Language	\$95	\$134	\$120	\$25	26.2%	1.1%
Health Education	\$22	\$30	\$72	\$50	232.1%	2.3%
Home Economics	\$22	\$69	\$71	\$49	217.2%	2.2%
Industrial Arts	\$106	\$134	\$143	\$37	34.8%	1.7%
Mathematics	\$308	\$452	\$446	\$138	44.6%	6.4%
Music	\$30	\$141	\$167	\$138	467.4%	6.4%
Physical Education	\$96	\$295	\$209	\$113	117.6%	5.2%
Reading	\$120	\$134	\$144	\$24	20.1%	1.1%
Science	\$262	\$431	\$440	\$177	67.6%	8.2%
Social Studies	\$256	\$432	\$423	\$167	65.5%	7.7%
Secondary Classroom (Supplies/Substitutes)	\$27	\$65	\$0	(\$27)	-100.0%	-1.3%
Early Childhood	\$65	\$0	\$0	(\$65)	-100.0%	-3.0%
Enrichment Program	\$0	\$1	\$0			
Alternative Program	\$0	\$57	\$0			
Special Education	\$986	\$1,594	\$1,434	\$448	45.5%	20.7%
Instructional Support	\$1,581	\$890	\$1,013	(\$568)	-35.9%	-26.3%
Maintenance Services	\$1,019	\$988	\$904	(\$116)	-11.3%	-5.3%
Operational Services	\$1,609	\$805	\$1,562	(\$47)	-2.9%	-2.2%
Transportation	\$0	\$595	\$593			
Capital Services	\$140	\$743	\$870	\$730	521.4%	33.7%
Total	\$9,445	\$10,782	\$11,608	\$2,163	22.9%	72.6%

Note: Data obtained from ACRSD EOY reports. In FY95, the Computer budget was combined with the Business Education budget. Also, Early Childhood under Regular Instruction in FY93 is included in Special Education, Pre-School in FY95. In FY93, Transportation was included in Instructional Support. In FY93, Substitutes were included in Instructional Support. In FY98, Substitutes were included in Building Administration.

Chart 6-1a shows the same budget data on a percentage distribution basis.

Chart 6-1a

**Adams/Cheshire Regional School District
School Committee Budget
(by percentage distribution)**

	FY93	FY95	FY98	% Point Incr / Decr. FY93 - FY98
Regular Instruction				
Building Administration	3.2%	3.6%	4.9%	1.7%
Kindergarten	1.5%	1.3%	1.8%	0.3%
Elementary Classroom	18.1%	13.0%	12.6%	-5.5%
Art	0.8%	2.1%	1.8%	1.0%
Business Education	0.7%	1.5%	1.0%	0.4%
Computer	0.4%	0.0%	0.0%	-0.4%
English/Language Arts	3.8%	4.4%	3.7%	-0.1%
Foreign Language	1.0%	1.2%	1.0%	0.0%
Health Education	0.2%	0.3%	0.6%	0.4%
Home Economics	0.2%	0.6%	0.6%	0.4%
Industrial Arts	1.1%	1.2%	1.2%	0.1%
Mathematics	3.3%	4.2%	3.8%	0.6%
Music	0.3%	1.3%	1.4%	1.1%
Physical Education	1.0%	2.7%	1.8%	0.8%
Reading	1.3%	1.2%	1.2%	0.0%
Science	2.8%	4.0%	3.8%	1.0%
Social Studies	2.7%	4.0%	3.6%	0.9%
Secondary Classroom (Supplies/Substitutes)	0.3%	0.6%	0.0%	-0.3%
Early Childhood	0.7%	0.0%	0.0%	-0.7%
Enrichment Program	0.0%	0.0%	0.0%	0.0%
Alternative Program	0.0%	0.5%	0.0%	0.0%
Special Education	10.4%	14.8%	12.4%	1.9%
Instructional Support	16.7%	8.3%	8.7%	-8.0%
Maintenance Services	10.8%	9.2%	7.8%	-3.0%
Operational Services	17.0%	7.5%	13.5%	-3.6%
Transportation	0.0%	5.5%	5.1%	5.1%
Capital Services	1.5%	6.9%	7.5%	6.0%
Total	100.0%	100.0%	100.0%	0.0%

Note: Data obtained from ACRSD EOY reports. In FY95, the Computer budget was combined with the Business Education budget. Also, Early Childhood under Regular Instruction in FY93 is included in Special Education, Pre-School in FY95. In FY93, Transportation was included in Instructional Support. In FY93, Substitutes were included in Instructional Support. In FY98, Substitutes were included in Building Adminis

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. ACRSD reached 101.9 percent of its foundation target as of FY97. FY98 spending was at 98 percent of foundation. *Appendix A1* details foundation spending.

Chart 7-0

Adams/Cheshire Regional School District
Actual NSS as Percent of the Foundation Budget Target
(in millions of dollars)

	FY94	FY95	FY96	FY97	FY98
Foundation Budget Target	\$10.1	\$10.5	\$10.1	\$9.9	\$10.2
Actual NSS as % of Foundation	84.3%	88.4%	93.5%	101.9%	98.0%

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 why 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, except in the area of professional development in FY98 when spending was at 118.5 percent of foundation. ACRSD did not file a report with the Commissioner's office as required by Ch. 70, §9 for these fiscal years, nor did DOE direct ACRSD to submit such report.

Chart 7-1

**Adams/Cheshire Regional School District
Net School Spending
Foundation Budget
(in thousands of dollars)**

	FY94		FY96		FY98	
	Actual	Budget	Actual	Budget	Actual	Budget
Professional Development	\$0	\$161	\$66	\$158	\$189	\$160
Books and Equipment	\$420	\$547	\$557	\$596	\$564	\$606
Expanded Program	\$0	\$122	\$0	\$146	\$0	\$142
Extraordinary Maintenance	\$51	\$310	\$8	\$337	\$65	\$341

Expenditures As Percentage of Foundation Budget

	FY94	FY96	FY98
	NSS/FND	NSS/FND	NSS/FND
Professional Development	0.0%	41.9%	118.5%
Books and Equipment	76.9%	93.6%	93.2%
Expanded Program	0.0%	0.0%	0.0%
Extraordinary Maintenance	16.3%	2.4%	19.1%

Note: Data obtained from DOE

Appendix A1 shows the ACRSD foundation budget for FY94, FY96 and FY98. For each year, the chart shows expenditures and variances from the foundation budgets as well as how expenditures compare with the foundation budgets. Although ACRSD did not meet the foundation budgets in the required categories for these fiscal years, total spending was at or between 84.3 and 98 percent of the foundation budget target from FY94 to FY98. ACRSD was at 98 percent of foundation in FY98.

Chart 7-2 shows that ACRSD did not meet the legal spending requirement in FY95, but has exceeded its minimum legal spending requirements for professional development for FY96 through FY98.

Chart 7-2

**Adams/Cheshire Regional School District
Expenditures for Professional Development
(in whole dollars)**

	Professional Development	Minimum Spending Requirement	Total Spent as % of Requirement
FY94	N/A	N/A	N/A
FY95	\$18,171	46,575	39.0%
FY96	\$66,100	47,375	139.5%
FY97	\$118,057	90,550	130.4%
FY98	\$189,145	137,775	137.3%

Note: Data obtained from ACRSD and DOE

8. Staffing - Full Time Equivalent (FTE) Trends

Since salaries comprise approximately 58 percent of FY98 total school district expenditures, budget changes closely reflect changes in staffing or FTE's.

In FY93 the district had a total of 299.9 FTE's including 139.2 teachers. According to the information provided to DOE on the October 1 reports, FY98 total FTE's decreased to 294.6 FTE's, with 139.7 teaching FTE's. This represents an approximately 0.36 percent decrease in FTE's. In this context, teachers exclude instructional assistants.

Teacher FTE's are different in section 8 and 9 of this report. This is because School System Summary Reports (October 1 Reports) were used to calculate FTE staff in section 8 and the EOY Reports (Schedule 13) were used to calculate FTE teachers and average teacher salary in section 9. The data for each report is reported at two different times during the year.

As *Chart 8-1* indicates, ACRSD slightly increased teaching FTE's between FY89 and FY93 by 6.7. Staffing decreased by 1.8 percent between FY93 and FY98, as 5.3 FTE's were eliminated during this period. However, 0.5 teaching FTE's were added during this same time period. This compares to a total student enrollment decrease of 0.89 percent during this time period. During the FY89 to FY98 period, schools in the district were able to add staff by 7.9 percent, with the number of teachers rising by 5.4 percent, higher than the enrollment increase of 0.05 percent.

Chart 8-1

**Adams/Cheshire Regional School District
Staffing Trends
Full Time Equivalent (FTE)**

	Total FTEs	Teachers	Teachers as % Instruct.			Administrators	All Others
			of FTEs	Assists	Principals		
FY89	273.0	132.5	48.5%	71.0	6.0	4.0	59.5
FY93	299.9	139.2	46.4%	67.0	5.0	2.9	85.8
FY98	294.6	139.7	47.4%	84.0	5.0	4.0	61.9
FY89-98	21.6	7.2		13.0	-1.0	0.0	2.4
Incr. / Decr.	7.9%	5.4%		18.3%	-16.7%	0.0%	4.0%

Note: Data obtained from ACRSD.

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 elementary level.

Chart 8-2

**Adams/Cheshire Regional School District
Teachers By Program
Full Time Equivalents
(excluding teaching aides)**

	FY89	FY93	FY98	FY89 - FY98	
				Increase	% Incr / Decr
Elementary	58.5	60.0	61.5	1.5	2.5%
Middle/Secondary	74.0	79.2	78.2	-1.0	-1.3%
Systemwide	0.0	0.0	0.0	0.0	N/A
Subtotal	132.5	139.2	139.7	0.5	0.4%
Special Education	13.8	14.2	12.8	-1.4	-9.9%
Subtotal	13.8	14.2	12.8	-1.4	-9.9%
Total	146.3	153.4	152.5	-0.9	-0.6%

Note: Data obtained from ACRSD.

Student/teacher ratios follow a similar trend in all areas. They decreased between FY93 and FY98, as shown in Chart 8-3. The overall ratio for students to teachers was 13.8:1 in FY93. It decreased to 13.6:1 in FY98. When adjusted for the number of SPED teachers, using the same total population for illustration purposes, the resulting ratios would be slightly higher as illustrated in the chart. The student/teacher ratios are generally lower than the state average.

Chart 8-3

**Adams/Cheshire Regional School District
Students Per Teacher**

	<u>FY89</u>	<u>FY93</u>	<u>FY98</u>
All Students / All Teachers - ACRSD	14.3	13.8	13.6
All Students / All Teachers - State Average	13.8	15.1	14.2
All Students / Non-SPED, ESL & Bilingual - ACRSD	16.0	15.3	15.0
All Students / Non-SPED, ESL & Bilingual - State Average	17.2	19.2	18.1
<u>All Students / All Teachers</u>			
Elementary	12.7	15.9	14.7
Middle/Secondary	12.9	12.1	12.7

Note: Data obtained from ACRSD.

Teaching staff decreased between FY93 and FY98 in most core subjects such as English, Mathematics, Science, and Social Studies as shown in *Chart 8-4*.

Chart 8-4

**Adams/Cheshire Regional School District
Teachers - Certain Core Subjects
High and Middle School FTEs**

	<u>FY89</u>	<u>FY93</u>	<u>FY98</u>	<u>FY93 - FY98</u>	
				<u>Increase</u>	<u>% Incr / Decr</u>
English	11.0	9.0	7.0	-2.0	-22.2%
Mathematics	9.0	9.0	7.0	-2.0	-22.2%
Science	8.0	8.0	6.8	-1.2	-15.0%
Social Studies	0.0	8.0	6.0	-2.0	-25.0%
Total	28.0	34.0	26.8	-7.2	-21.2%

Note: Data obtained from ACRSD.

9. Payroll - Salary Levels, Union Contracts

Expenditures for salaries are reviewed to determine how the school district has increased expenditures for teachers and how teaching salaries have increased as a result of union contract agreements.

Chart 9-1 indicates how school salaries have increased in comparison to total school district expenditures. ACRSD increased its expenditures for salaries by \$1.1 million

between FY93 and FY98, an increase of 19.6 percent. This increase is 7.5 percentage points below the 27.1 percent increase in total school district expenditures during the same period. Total salaries made up 63.8 percent of these expenditures in FY93 and decreased to 60 percent in FY98. This chart includes fringe benefits.

Of the \$2.5 million total school expenditure increase from FY93 to FY98, \$1.1 million is attributable to salaries. Of this \$1.1 million salary increase, \$0.8 million or 17.7 percent, applied to teaching salaries and \$0.4 million, or 24.8 percent, applied to non-teaching salaries. The latter group includes administrators, para-professionals, clerical staff, custodial staff, etc.

Chart 9-1

Adams/Cheshire Regional School District
Salary Expenditures Compared to Total Sch. Comm. and Mun. Expenditures
 (in millions of dollars)

	FY89	FY93	FY94	FY97	FY98	FY93 - FY98	
						\$ Incr. / Decr.	% Incr. / Decr.
Total School Committee and Municipal Expenditures	\$7.8	\$9.1	\$10.6	\$11.3	\$11.6	\$2.5	27.1%
Total Salaries	\$4.8	\$5.8	\$6.2	\$6.8	\$7.0	\$1.1	19.6%
as % of Total Expenditures	61.4%	63.8%	58.8%	60.2%	60.0%	46.1%	
Teaching Salaries	\$3.2	\$4.3	\$4.5	\$5.1	\$5.0	\$0.8	17.7%
as % of Total Salaries	67.6%	73.4%	71.8%	74.7%	72.2%	66.4%	
Non-Teaching Salaries	\$1.5	\$1.6	\$1.8	\$1.7	\$1.9	\$0.4	24.8%
as % of Total Salaries	32.4%	26.6%	28.2%	25.3%	27.8%	33.6%	

Note: Data obtained from ACRSD

Chart 9-2 shows that the average teacher's salary increased from \$33,974 to \$35,997 between FY93 and FY98. The FY98 average teacher's salary of \$35,997 is well below the state average salary of \$44,051 reported by DOE.

Chart 9-2

Adams/Cheshire Regional School District
Teaching Salaries and Teachers (FTE)
Average Salary Comparison

	FY89	FY93	FY94	FY95	FY96	FY97	FY98
Teaching Salaries (\$ in mil)	\$3.2	\$4.3	\$4.5	\$4.9	\$4.9	\$5.1	\$5.0
FTE - Teachers	135	126	126	138	134	134	140
FTE Incr. / Decr. from Previous Year	N/A	N/A	0	12	-4	0	6
Average Salary per FTE	\$ 23,915	\$33,974	\$ 35,463	\$ 35,167	\$ 36,828	\$ 38,033	\$35,997
DOE Reported Statewide Average	N/A	\$38,681	\$39,012	\$40,718	\$41,760	\$42,874	\$44,051

Note: FTE excludes adult education teachers. Average salary per FTE consists of all salaries (i.e. assistant principals, advisors, coaches etc.), step increases, longevity and differentials. Data obtained from ACRSD and DOE end-of-year reports.

Chart 9-2a shows increases due to annual contracts and steps for the 1993 to 1998 time period.

Chart 9-2a

Adams/Cheshire Regional School District
Teachers Salaries - Step and Contract Percent Increases

Period	1993	1994	1995	1996	1997	1998	Total
Annual Contract Increase	4.0%	4.0%	5.0%	3.0%	3.5%	3.0%	22.5%
Step Increase	4.3%	4.6%	4.5%	4.5%	4.5%	3.7%	26.2%
Total	8.3%	8.6%	9.5%	7.5%	8.0%	6.7%	42.0%

Note: Data obtained from ACRSD

As shown in *Chart 9-3*, a review of salary changes over the FY93 to FY98 period indicates that the step 12 salary levels increased 18 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. 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 ACRSD salary schedules might apply to a particular teacher for the period of FY93 to FY98 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 B to B+18 and M to M+12.

For example, as of FY93, teacher A was on the maximum step 12 and had a B. By FY98, this teacher on step 12 has received salary increases that total 18 percent. If this teacher had earned a B+18 and changed salary lanes to B+18 during this period, the increase would have amounted to 24.5 percent.

Teacher B had a B, step 7, in FY93. In FY98, this teacher is on step 12 (the maximum step for a B) and has received a salary increase of 48.7 percent. Had this teacher earned a B+18 and changed to salary lane B+18 during this period, the increase would have amounted to 56.9 percent.

Teacher C entered ACRSD with a B at step 1 in FY93. By FY98, this teacher had reached step 6 and had received a 31.3 percent increase in pay. By earning a B+18 and changing salary lanes to B+18, the percent increase would have amounted to 32.5 percent.

Chart 9-4 shows the salary schedule for all lanes for steps 1 and 12 from FY93 to FY98.

Chart 9-3

**Adams/Cheshire Regional School District
Teaching Staff
Step/Degree Summary - Selected Years**

	FY93 Base Pay		FY98 Base Pay			FY93-98 % Change	
	Step	Base Pay	Step	Base Pay			
	B		B		B + 18	B	B + 18
Teacher A	12	\$28,488	12	\$33,609	\$35,463	18.0%	24.5%
Teacher B	7	\$22,599	12	\$33,609	\$35,463	48.7%	56.9%
Teacher C	1	\$20,500	6	\$26,913	\$27,164	31.3%	32.5%
	M		M		M + 12	M	M + 12
	Step	Base Pay	Step	Base Pay			
Teacher A	12	\$34,977	12	\$41,264	\$42,274	18.0%	20.9%
Teacher B	7	\$23,628	12	\$41,264	\$42,274	74.6%	78.9%
Teacher C	1	\$20,910	6	\$28,964	\$29,861	38.5%	42.8%

Note: ACRSD has 7 salary lanes: B - Bachelor degree; B + 18; M - Master degree; M + 12; M + 24; CAGS/M + 48.

For B and B + 18, there are 12 steps. For B + 36 there are 13 steps. For M to CAGS/M + 48, there are 14 steps.

Chart 9-4

Adams/Cheshire Regional School District
Teaching Salary Schedules
Comparison of FY93 and FY98 Salary Schedules - Steps 1 and 12

Salary		Initial Entry Level - Step 1				
Lane	FY93	FY94	FY95	FY96	FY97	FY98
B	\$20,500	\$20,500	\$23,304	\$24,061	\$24,903	\$25,655
B + 18	\$20,705	\$20,705	\$23,532	\$24,297	\$25,148	\$25,907
B + 36	\$20,808	\$20,808	\$23,647	\$24,415	\$25,270	\$26,033
M	\$20,910	\$20,910	\$23,761	\$24,533	\$25,392	\$26,159
M + 12	\$21,115	\$21,115	\$23,989	\$24,768	\$25,635	\$26,409
M + 24	\$21,320	\$21,320	\$24,217	\$25,004	\$25,880	\$26,662
CAGS/M + 48	\$21,525	\$21,525	\$24,560	\$25,359	\$26,246	\$27,039

Salary		Highest Level - Step 12				
Lane	FY93	FY94	FY95	FY96	FY97	FY98
B	\$28,488	\$29,639	\$30,528	\$31,520	\$32,624	\$33,609
B + 18	\$30,059	\$31,274	\$32,212	\$33,259	\$34,423	\$35,463
B + 36	\$32,518	\$33,831	\$34,846	\$35,978	\$37,238	\$38,363
M	\$34,977	\$36,390	\$37,482	\$38,700	\$40,054	\$41,264
M + 12	\$35,833	\$37,281	\$38,399	\$39,647	\$41,035	\$42,274
M + 24	\$36,691	\$38,174	\$39,319	\$40,597	\$42,018	\$43,287
CAGS/M + 48	\$37,548	\$39,065	\$40,237	\$41,545	\$42,999	\$44,298

Note: ACRSD has 7 salary lanes: B - Bachelor degree; B + 18; M - Master degree; M + 12; M + 24; CAGS/M + 48.

For B and B + 18, there are 12 steps. For B + 36 there are 13 steps. For M to CAGS/M + 48, there are 14 steps.

For purposes of comparison between B and M, the highest step for a B was used. Data obtained from ACRSD.

To be eligible to receive steps 13 and 14, the teacher must have taught in the ACRSD system for 15 and 20 years respectively. Data obtained from ACRSD.

10. Courses and Class Sizes

Chart 10-1 summarizes selected high school class sizes for FY99. The school's average enrollment in core subject sections consisted of 15.5 students per class. English had the smallest average class size with 14 students, while Mathematics had the largest average with 16.5 students. ACRSD had no sections with 30 or more students. There were only 4 sections that had between 25 and 30 students, of which science had 2 sections; Mathematics and English had 1 section each.

Chart 10-1

**Adams/Cheshire Regional School District
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	24	336	14.0	1	0	0.0%
Math	30	496	16.5	1	0	0.0%
Science	39	585	15.0	2	0	0.0%
Social Studies	35	569	16.3	0	0	0.0%

Note: Data obtained from ACRSD

11. Technology

ACRSD has developed a technology plan, approved by DOE; but ACRSD has not kept pace with the timetable in the plan. A technology committee was established and this committee prepared a five-year plan for FY's96-01. DOE approved the plan on August 21, 1997. However, development of the technological infrastructure was assumed to be funded by a grant from a local industry. This industry was acquired by another company, which abruptly cancelled the grant. As a result ACRSD funding for the technology plan was reduced. As of FY98, there were 35 percent fewer computers than proposed by the plan. At the high school there is only one computer assigned to students for access to the Internet. ACRSD has 7.7 students per computer, higher than the state average of 6.3 students per computer.

ACRSD should develop a perpetual inventory control system. In December 1999 an inventory was taken by ACRSD in conjunction with this audit. The December 1999 inventory indicated that the total number of computers was 42 less than the total reported to DOE as of October 1, 1999. The discrepancy was caused by a reporting error made during the December inventory.

12. Textbooks and Instructional Equipment

The audit team reviewed the status of supplies and textbooks by several methods:

- by reviewing expenditures in both ACRSD budget and in DOE end-of-year report as detailed in *Chart 12-1*
- by conducting on-site inspections of textbooks
- by interviewing several ACRSD staff, and
- by examining FY98 & 99 invoices from major publishing houses.

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. *Chart 12-1* shows total expenditures for textbooks and instructional supplies for selected years and yearly per student amount. The chart reveals a fairly consistent pattern in each of these categories except for FY95, where spending on supplies rose due to grants. During mid nineties the district was level funding its budgets. By FY98 the district increased spending on textbooks in order to change its curriculum. Also, the amount of spending on textbooks dramatically increased in FY98. Textbook spending was at \$98 per pupil in FY99, up from \$39 per pupil in FY94.

Chart 12-1

**Adams/Cheshire Regional School District
Textbooks and Instructional Equipment
(in thousands of dollars)**

	FY89	FY93	FY94	FY95	FY96	FY97	FY98	FY99	FY94 - FY99	
									\$ Incr	% Incr
High School	\$167	\$115	\$129	\$184	\$128	\$109	\$119	\$127	(\$2)	-2%
Junior High School	\$54	\$37	\$41	\$59	\$56	\$44	\$55	\$118	\$77	188%
Middle School	\$45	\$53	\$60	\$86	\$62	\$63	\$90	\$118	\$58	97%
Elementary	\$33	\$16	\$19	\$18	\$8	\$10	\$7	\$12	(\$7)	-37%
SPED										
Bilingual										
Systemwide										
Total	\$299	\$221	\$249	\$347	\$254	\$226	\$271	\$375	\$126	51%
Textbooks Only	\$46	\$48	\$39	\$44	\$59	\$43	\$82	\$98	\$59	151%
Supplies	\$252	\$173	\$210	\$304	\$194	\$183	\$190	\$276	\$66	31%
Textbooks/Student	\$24	\$25	\$20	\$22	\$31	\$22	\$43	\$52	\$32	159%
Supplies/Student	\$133	\$90	\$107	\$152	\$103	\$96	\$100	\$145	\$38	36%

Note: Data obtained from ACRSD. Figures may not agree due to rounding.

Site visits as well as book listings revealed that some students are not using current textbooks in the classroom. Auditors did notice that ACRSD is using older mathematics books and the district is planning on purchasing new mathematics books in the near future. At the School Committee meeting on January 10, 2000, the committee approved spending \$84,000 for mathematics textbooks, from the current budget. ACRSD does not have a formal district wide textbook evaluation and replacement plan; currently individual schools develop replacement plans. ACRSD is spending just above the foundation budget for books and instructional equipment for FY99. The teachers' surveys revealed that 61 percent of the teachers felt that they have received sufficient and appropriate supplies to do their job. Further 62 percent of the teachers felt that there are an adequate number of current textbooks. Forty-one percent of the teachers felt that they are adequately supplied with sufficient ancillary curriculum materials. Fifty-nine percent felt that the process for obtaining supplies and materials is effective, time sensitive and responsive to classroom needs.

13. Test Scores

Test Scores are generally at state averages. SAT scores for 1999 were 988, slightly below the state average of 1009. The Massachusetts Educational Assessment Program (MEAP), the state's educational testing program from 1988 to 1996, showed that ACRSD scores increased in grade 4 reading, mathematics, science, and social studies. Results from the 1999 statewide Iowa Tests of Basic Skills (ITBS) indicate that 66 percent of ACRSD third graders scored at the higher reading skill levels of "proficient" and "advanced", which is below the statewide average of 75 percent for these skill levels.

Scholastic Aptitude Test (SAT)

SAT scores are somewhat consistent with the state average as shown in *Chart 13-1*. SAT scores for 1997 were above the state average by one percent. 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 13-1

Adams/Cheshire Regional School District Scholastic Aptitude Test (SAT) Results

	1994		1995		1996		1997		1998		1999	
SAT Scores	ACR	State Avg.	ACR	State Avg.	ACR	State Avg.	ACR	State Avg.	ACR	State Avg.	ACR	State Avg.
Verbal	395	426	431	430	500	507	511	508	504	502	495	504
Math	477	475	479	477	485	504	517	508	498	502	493	505
Total	872	901	910	907	985	1011	1028	1016	1002	1004	988	1009
ACRSD - % of State Avg.	96.8%		100%		97.4%		101%		99.8%		97.9%	

Note: Data obtained from ACRSD and DOE

Massachusetts Educational Assessment Program (MEAP)

MEAP reports scores in two ways: scaled scores, which range from 1000 to 1600, and proficiency levels, which 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 13-2* indicate that ACRSD fourth graders increased in all level 2 scores, when comparing 1992 to 1996 except for reading. However, their scores all decreased in levels 3 and four scores. Grade 8 proficiency scores also

increased in level 2 scores. Yet, Grade 8 scores decreased in level 1 and below for all subjects, while decreasing in level 3 and 4 except in reading.

Chart 13-2

**Adams/Cheshire Regional School District
MEAP Proficiency Scores
1992 - 1996 Fourth and Eighth Grades**

Fourth Grade	1992			1996		
	Level 1 or Below	Level 2	Levels 3 & 4	Level 1 or Below	Level 2	Levels 3 & 4
Reading	44%	38%	18%	42%	36%	12%
Mathematics	50%	36%	15%	46%	51%	3%
Science	47%	36%	17%	47%	42%	12%
Social Studies	54%	33%	13%	55%	37%	8%
Eighth Grade	1992			1996		
	Level 1 or Below	Level 2	Levels 3 & 4	Level 1 or Below	Level 2	Levels 3 & 4
Reading	50%	24%	27%	26%	42%	31%
Mathematics	53%	27%	21%	40%	46%	14%
Science	37%	26%	37%	33%	43%	24%
Social Studies	50%	24%	26%	43%	39%	18%

Note: Data provided by DOE and ACRSD. percentages may not add up to 100% due to rounding.

Between 1988 and 1996 MEAP scores for students in grade 4 decreased in all four subject areas, while scores for students in grade 8 increased. Furthermore, between 1992 to 1996 reading scores decreased for grade 4. Variations of 50 points or more are considered statistically significant. When 1996 grade 4 scores are compared to the state average, all scores are significantly below the state average for all subjects. The MEAP scores for all grades tested are shown in *Appendix B*.

Chart 13-3 shows reading scores for the fourth grade for selected school districts whose scores in 1988 fell between 1270 and 1320 as compared to ACRSD's 1300 score. From 1992 ACRSD decreased significantly in fourth grade reading and scores were significantly below the state average by 1996. 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 13-3

MEAP READING SCORES - 4TH GRADE
Selected Communities with 1988 Scores from 1270-1320

						1992-1996
	1988	1990	1992	1994	1996	CHANGE
Gardner	1270	1280	1280	1320	1330	60
Athol Royalston	1270	1200	1300	1280	1270	0
Southern Berkshire	1270	1360	1280	1350	1270	0
Rockland	1280	1320	1340	1350	1360	80
Orange	1280	1280	1290	1350	1350	70
Belchertown	1280	1360	1310	1330	1340	60
Gloucester	1280	1330	1390	1380	1330	50
Lakeville	1280	1330	1310	1300	1330	50
Pittsfield	1290	1370	1370	1400	1370	80
Hull	1290	1320	1320	1360	1360	70
Clinton	1290	1280	1260	1290	1320	30
Leominster	1290	1270	1260	1320	1310	20
Woburn	1300	1320	1350	1410	1420	120
Sandwich	1300	1380	1350	1410	1410	110
Dracut	1300	1310	1350	1400	1400	100
Douglas	1300	1310	1410	1400	1390	90
Milford	1300	1270	1310	1330	1330	30
Palmer	1300	1260	1330	1340	1330	30
Adams Cheshire	1300	1350	1300	1330	1230	-70
Braintree	1310	1360	1380	1410	1430	120
Central Berkshire	1310	1410	1350	1390	1410	100
Hudson	1310	1330	1390	1390	1390	80
Rochester	1310	1380	1340	1360	1390	80
Bourne	1310	1320	1390	1370	1370	60
West Bridgewater	1310	1340	1320	1380	1370	60
Marlborough	1310	1310	1400	1400	1360	50
Pioneer Valley	1310	1260	1260	280	1350	40
Fairhaven	1310	1270	1260	1320	1330	20
Shirley	1310	1300	1500	1380	1300	-10
Amesbury	1310	1350	1360	1350	1290	-20
Easthampton	1310	1240	1300	1290	1260	-50
Auburn	1320	1370	1420	1410	1420	100
Northampton	1320	1300	1360	1350	1390	70
Stoneham	1320	1330	1390	1390	1370	50
Plymouth	1320	1360	1380	1420	1360	40
South Hadley	1320	1350	1350	1360	1350	30
State Average	1300	1310	1330	1300	1350	20

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

Iowa Tests

The Iowa Test of Basic Skills (Iowa tests) for the third grade was administered throughout Massachusetts in the spring 1999. ACRSD's overall total percentile rank in reading for all students tested under routine conditions was 58 – 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 34 percent of tested students while proficient and advanced readers made up 66 percent of all students who were tested in ACRSD. The district had 1 percent with no results. About 96 percent of the tested students have attended ACRSD since the first grade.

The Iowa Test of Educational Development, also referred to as the Massachusetts Grade 10 Achievement Test, was administered in the spring of 1997. It tested seven different areas of skills including reading, quantitative thinking, social studies, etc. Scores were based on a national sample of students who took the test. ACRSD's 10th graders scored at the 63rd percentile compared to the national sample. ACRSD's performance compares to scores as high as the 89th percentile and as low as the 28th percentile for other Massachusetts school districts.

Massachusetts Comprehensive Assessment System (MCAS) Tests

The 1999 ACRSD MCAS scores showed improvement in only grade 4 scores as compared to the districts 1998 scores. 1999 tenth grade English and Science scores were the only scores above the state average scaled scores for 1999.

MCAS is the 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 13-4* shows a comparison of both districts and state scores for 1998 and 1999. *Appendix E* shows performance level percentages for all ACRSD students in tested grades for 1998 and 1999.

Chart 13-4

Adams/Cheshire Regional School District
MCAS Test Scores
Percentage of Students at Each Performance Level

All Students	1998 District	1998 State	Point Diff.	1999 District	1999 State	Point Diff.	1998 - 1999 Inc./Dec. District	State
Grade 4:								
English Language Arts	226	230	-4	228	231	-3	2	1
Mathematics	225	234	-9	231	235	-4	6	1
Science & Technology	234	238	-4	238	240	-2	4	2
Grade 8:								
English Language Arts	237	237	0	235	238	-3	-2	1
Mathematics	227	227	0	224	226	-2	-3	-1
Science & Technology	228	225	3	222	224	-2	-6	-1
History	N/A	N/A	N/A	218	221	-3	N/A	N/A
Grade 10:								
English Language Arts	234	230	4	231	229	2	-3	-1
Mathematics	224	222	2	219	222	-3	-5	0
Science & Technology	230	225	5	228	226	2	-2	1

Note: Data provided by DOE

The audit team asked the ACRSD Superintendent if the district has a plan to deal with the tenth grade students who do not pass this test in FY01. ACRSD currently identifies students at all levels who fail the MCAS test or whom they believe are in danger of failing the MCAS test. These students are assisted in grant-funded programs for summer school, after school programs, and tutoring. Additionally, ACRSD is in the process of reviewing their promotion policy at the middle school level to enforce stricter promotion standards.

14. Management and Personnel Practices

Management Practices

ACRSD recently hired a curriculum specialist and a reading specialist, who work closely to align the ACRSD curriculum with the state frameworks. Progress has been made and continues in this area.

The following administrators report directly to the superintendent: the director of special services, the business administrator/treasurer, the curriculum specialist, the reading specialist, and the principals. This group meets weekly at "cabinet" meetings. The

Superintendent also visits the district schools routinely. Principals submit written reports to the superintendent monthly. These reports are used in the principal evaluation process.

Management is somewhat school centered, meaning that the principals have control over issues such as curriculum delivery in their schools, and have control over some parts of the budget process. The business office handles other components of the budget, and the curriculum specialist, with the support of the superintendent handles the curriculum revision process.

The school committee meets twice monthly. Sub-committees of the school committee set their own meeting schedules, some meeting more frequently than others on an as-needed basis.

There is no long-term strategic plan for the district. Goals are set annually for the superintendent and the school committee.

Hiring Process

ACRSD fills teaching positions internally according to a contractually determined process. For positions to be filled from outside the school system, ACRSD advertises in two local newspapers. For more difficult to fill positions, sometimes an advertisement is placed in the Springfield newspaper. A website called Berkshiregrowth.com is also used to post teacher vacancies. An interview committee is established which consists of the principal, team leader, and a school council member. Once candidates are interviewed, the principal makes a selection. The principal recommends this person to the superintendent who makes the final decision. The superintendent may opt to interview the candidate personally.

The process to fill principal vacancies is similar to the teacher hiring process. In addition to the above-noted resources, the posting for the principal position may also be placed in the Boston Globe. Once applications are screened, the interviews are conducted by a committee composed of the Superintendent, a school council member, other principals, a school committee member, a teacher, and a community member. The committee makes a selection and the superintendent makes the final decision.

The audit team reviewed contracts for all principals, the superintendent, and the business administrator. All of the principals negotiate individual contracts. All of the contracts expire on the same date. Salary increases are specifically stated in the contracts and are not tied to performance. All principal contracts contain a provision for dismissal for “good cause”, except for the principal of the Cheshire Elementary School whose contract indicates that dismissal may be for “...incompetency, incapacity, inefficiency, or insubordination....” This principal’s contract is going to be revised to contain the same criteria as the other contracts.

15. Accounting and Reporting

The audit team traced a sample of expenditures reported to DOE to ACRSD accounting and budget records of the business manager. The audit team also met separately with several ACRSD staff, and spoke with a representative of the CPA firm, which audits the district annually. The district has been using an outdated policy and procedures manual for some time. The independent auditor's report has cited the need for a new policy and procedures manual. The district hired the Massachusetts Association of School Committees, Inc. to create a new policy and procedures manual on May 24, 1999. At the time of the audit the district did not have a final draft.

The CPA audit for FY99 noted that the majority of the school committee was not signing warrants for accounts payable before the district treasurer released checks. The audit team noted that as of the start of the FY00 school year, the school committee's sub committee of audit and evaluations has three people who are signing payroll warrants and the majority of the school committee is signing accounts payable warrants, for FY00. This meets the requirements of M.G.L. Ch.41, although this contradicts the district policy that was adopted in 1991. The policy states that a majority of school committee members must sign payroll warrants, meaning that 4 school committee members' signatures are needed.

In verifying the accuracy of year-end accounting records to the end of year report submitted to the DOE the audit team found some discrepancies. During the review, auditors noted that the district did not submit a technology expenditure worksheet for FY98 and the FY99 worksheet that was submitted to DOE was incorrect. The FY99 worksheet did not reflect a true picture of technology expenditures and significantly understated these expenditures. The district's total expenditures for FY99 did not agree with the revised end of year report, which was submitted to DOE. The expenditures are overstated by \$17,151. When auditors checked certain line items in the end-of-year report, some variances were found. On the FY99 revised end of year report, textbooks, line item 965, was reported at \$106,076. Instructional supplies, line item 966, were reported at \$8,900. The business administrator was unable to provide a crosswalk between the accounting records and the end-of-year report for these line items. According to the documentation provided by the business administrator, textbook expenditures appear to have been overstated by \$8,054, and instructional supply expenditures were understated by \$7,259.

16. Review of Expenditures

The audit team completed a review of ACRSD expenditures and purchasing controls. They analyzed expense account classification and selected accounts from the General Ledger for FY99 for review and testing. There should be a separation of these functions.

Although the audit team found no improprieties in the disbursement of cash, the functions of accounting and treasury management should be the responsibility of separate offices.

During the review of expenditures the auditors selected three general ledger accounts for detailed review. These accounts were the major projects account, professional development account, and athletics account. During the review of the major projects account the auditors noted several amounts paid to a consultant. Upon inquiry, the auditors learned that the consultant's services were retained by the district in response to their posting for "...a maintenance person to perform a variety of tasks for four buildings. Duties will include primarily carpentry work, with some skills in masonry work, and other day-to-day maintenance and preventative maintenance needs. In addition, the maintenance person will work with contractors hired by the District, and communicate with the building principals and superintendent. The position will be contracted at \$19,300 for 193 days between September and June."

Discussion with the district Superintendent indicated that the intent of the district was, to appoint a maintenance person to address identified needs in the district, similar to the contracted electrician, plumber and engineer. This position was established to fill a need left by the maintenance person who retired in 1992 and was never replaced due to budget constraints. Three individuals responded to the posting, two were interviewed, and one candidate was appointed.

For FY 99, the total paid to the consultant was \$50,718.56. A review of these invoices showed that the consultant used his building company to perform major projects in the school district. Some of these projects were:

- Window repairs totaling \$9,997.16 paid to the consultant before he was appointed as the district maintenance consultant
- Bathroom repairs totaling \$6,606.00
- Work done in the Hoosac Valley High School office totaling \$6,162.98.

For none of these projects were quotes obtained from other vendors.

For FY00, the district solicited for bids to perform carpentry services. Included in the scope of work was:

1. Routine and preventive maintenance as authorized
2. Emergency Services as authorized by the Superintendent, Business Administrator or Principal of the facility *only*
3. Document carpentry changes into the buildings' blueprints and informing the principal of the facility of any changes.

The only bid for these services that could be documented by the district was from the same consultant. As of January 13, 2000, payments to the consultant totaled \$35, 695.00. Some of the projects included the following:

- \$15,820.00 to refurbish windows at Adams Memorial Middle School
- \$11,850.00 for roof repairs to Hoosac Valley High School.

The above noted events appear to be in violation of M.G.L. Chapter 30B. In addition, there may be tax issues regarding whether the consultant was actually an independent contractor or an employee of the district, especially for FY99.

ACRSD has indicated that they will contact the Office of the Inspector General and provide that office with examples of specific maintenance needs and related time constraints. They will do this in order to seek guidance regarding bid requirements for the district, and will abide by that office's advice and guidance. Additionally they will obtain a letter from the Inspector General's office evidencing that advice and will maintain that letter on file in the business office.

17. High School Accreditation

A team visited the Hoosac Valley High School from the New England Association of Schools and Colleges (NEASC) as part of a 5-year progress report. The result of the visit was a report dated March 1, 1998, indicating the high school was still accredited. NEASC required a Special Progress Report, which was submitted on April 1, 1999. The Special Progress Report identified the status of 31 of the 113 recommendations as identified in *Chart 17-1*.

Chart 17-1

**Adams/Cheshire Regional School District
Status of Accreditation Recommendations**

Area	Rec's Completed	In Progress	Planned for the Future	No Rejected Action
Philosophy	3	3		
Curriculum & Instruction	11	11		
Business Education	3	3		
Computer Education	3	2	1	
English	7	6	1	
Foreign Languages	1	1		
Health	1	1		
Home Economics	1	1		
Industrial Arts	5	5		
Mathematics	3	2	1	
Music	3	2	1	
Physical Education	3	3		
Science	4	4		
Social Studies	3	3		
Special Education	3	3		
Student Activities	2	2		
Visual Art	6	6		
Student Services	4	2	1	1
Educ. Media Services	11	10	1	
Admin., Faculty, Staff	8	7	1	
School Facilities	14	13		1
Comm. Support and Involvement	6	6		
School Climate	4	4		
Assm't of Educational Progress	4	4		
Total	113	104	7	0

Note: Data obtained from ACRSD

18. Special Education and Transitional Bilingual Education

Special Education (SPED)

In 1998, ACRSD had a special education participation rate of 16.7 percent, 0.1 percent higher than the state average of 16.6 percent reported by the DOE. Total SPED enrollment in the 1990's has averaged around 290 students. As a percentage of the total enrollment, the SPED enrollment has averaged around 15.1 percent during the 1990's, but has shown an increase from FY97 to FY99. The number of students who fall into the substantially separate category has also increased during this time period.

Chart 18-1

**Adams/Cheshire Regional School District
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	1,908	273	14.3%	41	15.0%
1992	1,916	279	14.6%	32	11.5%
1993	1,917	325	17.0%	37	11.4%
1994	1,962	270	13.8%	11	4.1%
1995	1,994	249	12.5%	8	3.2%
1996	1,880	269	14.3%	11	4.1%
1997	1,916	311	16.2%	13	4.2%
1998	1,900	318	16.7%	24	7.5%
1999	1,866	314	16.8%	23	7.3%

Note: Data obtained from ACRSD

The increase in SPED costs from FY93 to FY98 was \$392,122 or 30.9 percent, while the increase in total school spending as reported to the DOE for the same time period was 27 percent. SPED expenditures for FY93 increased from 13.9 percent of total school district expenditures to 14.3 percent for FY98.

Chart 18-2

**Adams/Cheshire Regional School District
Total Expenditures as Reported to DOE
(in millions of dollars)**

	FY89	FY93	FY97	FY98	FY93-FY98	
					\$ Incr. / Decr.	% Incr. / Decr.
Special Education	\$764,472	\$1,267,648	\$1,483,915	\$1,659,770	\$392,122	30.9%

Note: Data obtained from ACRSD

Transitional Bilingual Education (TBE)

Consistent with the 97.6 percent white enrollment at ACRSD, the district does not have a bilingual program. English as a Second Language services are provided on an as needed basis.

19. Dropout and Truancy

ACRSD's dropout rate for FY97 was 4.8 percent, which is above the state average of 3.4 percent; and the rate has exceeded the state average since FY93. ACRSD has an informal policy regarding student dropout. A formal plan is currently in draft stage and completion and implementation is scheduled for September 2000. The draft includes a letter to the student, list of referrals, and a brochure detailing the student's rights. A review of attendance statistics contained in the DOE EOY reports from FY95 to FY98 indicates that the ACRSD attendance rate has remained fairly constant at about 96.4 percent. The DOE EOY report for FY99 indicates an attendance rate of 82.96 percent. A discussion with the Superintendent indicated that this report is incorrect. The correct attendance rate for FY99 is 94.53 percent, according to the information provided by the Superintendent. An amended report will be issued to the DOE by ACRSD.

Chart 19-1

High School Dropout Rates
Selected Regional Districts by 1997 Enrollment
FY93 - FY97

District	FY93	FY94	FY95	FY96	FY97
Narragansett	2.7%	3.7%	4.1%	4.2%	3.5%
Gill-Montague	3.2%	3.8%	3.7%	5.2%	5.3%
Frontier	0.6%	1.9%	1.4%	0.3%	0.7%
Gateway	2.5%	3.6%	1.3%	2.4%	3.3%
Groton-Dunstable	2.0%	2.7%	1.8%	2.7%	1.2%
Ralph C Mahar	4.3%	3.7%	5.2%	4.8%	6.6%
Hampshire	2.2%	2.8%	2.2%	1.5%	2.3%
Mount Greylock	1.2%	1.5%	1.6%	2.5%	2.8%
Mohawk Trail	2.4%	2.1%	1.7%	4.6%	5.3%
Adams-Cheshire	3.5%	5.3%	3.9%	5.3%	4.8%
Spencer E	2.5%	3.7%	4.3%	5.2%	3.5%
Hamilton-Wenham	0.7%	0.8%	0.9%	0.8%	0.7%
Quabbin	3.5%	2.9%	2.3%	3.9%	3.2%
Triton	3.0%	1.6%	2.2%	2.3%	2.2%
Average These Districts	2.5%	2.9%	2.6%	3.3%	3.2%
Median These Districts	2.5%	2.9%	2.2%	3.3%	3.3%
<u>State Average</u>	<u>3.5%</u>	<u>3.7%</u>	<u>3.6%</u>	<u>3.4%</u>	<u>3.4%</u>

Note: Data provided by DOE

20. Maintenance and Capital Improvement

Maintenance

The audit team made visits to all ACRSD schools. Overall, schools were found to be clean. Custodians employed by ACRSD perform cleaning and light maintenance. At the middle school a private contractor is responsible for the cleaning of one floor of the building. Custodians are under the supervision of the Business Administrator as well as the principal of the school at which the custodian works.

Capital Improvement

For FY99 a total of \$401,523 was spent on capital projects. At the high school \$48,652 was spent to repave the student parking lot. Cheshire Elementary had \$29,700 of work done to the gym and foyer room. Until FY00, capital purchases were budgeted as part of the annual operating budget. ACRSD for FY00 has budgeted \$213,386 for capital projects and has set up a reserve fund for an additional \$300,000 in emergency identified capital projects. The Town of Adams has received \$350,000 from a community block grant for the middle school. Funds from the grant will go toward making the middle school handicapped accessible, with an elevator and handicapped bathrooms. The Town of

Adams has a capital improvement committee of which a representative of ACRSD school committee sits on the capital improvement committee, the last formal capital improvement plan dates back to 1994 and the committee only met once last year. The Town of Cheshire does not have a formal capital improvement committee or formal capital improvement plan. ACRSD does have a capital improvement plan but lacks coordination from the member towns as far as setting priorities and funding projects.

21. School Improvement Planning

School Councils are well organized and focused on the elements outlined in Chapter 71, Section 59C. School Councils have developed a system, which creates a number of subcommittees. Each subcommittee specifically addresses one of the key elements, i.e. one group examines class size and student performance issues, another group focuses on school safety, another looks at tolerance and respect concerns in the school, and so on. Through this model of organization, the school and the district ensure that the critical elements of school council responsibility are consistently covered.

School councils are formed through a representative process and there is parity with respect to parents, faculty and community members. The high school council includes two students. School councils meet monthly and, with the input of their subcommittees, create their annual school improvement plans. These plans are developed with information gathered through budget review and discussion of student needs.

School Improvement Plans are submitted to the Superintendent by February of each school year. The Superintendent reviews each plan and brings it forward to the school committee. Each school principal and/or school council co-chairperson presents the school improvement plan at a school committee meeting. At this time, the Superintendent also reviews his recommendations relative to the plan's goals. The school committee reviews and approves each plan. It is significant to note that the Superintendent and school committee are committed to supporting the school improvement plans and work diligently to provide the reasonable fiscal resources necessary to ensure implementation of each plan. This continuing interest and support sends a clear message to the community and validates the work of the school councils. Progress of implementation of school improvement plans is reviewed at both the school and the district levels. The Superintendent and his cabinet consider the goals of school improvement plans annually as they develop system-wide initiatives.

22. Student Learning Time

In the ACRSD, time on learning requirements at all levels meet or exceed the regulatory requirements of Chapter 69. The 1999-2000 school year calendar reflects 185 days for staff and 180 days for students. Hours of structured student learning time are as follows:

- Kindergarten: 450 hours per school year
- Grades 1-5: 960 hours per school year (Cheshire Elem. School)
945 hours per school year (Plunkett Elem. School)
- Grades 6-8: 1,008 hours per school year
- Grades 9-12: 1,023 hours per school year

The district was not required to make changes in student schedules based on Ed. Reform regulations. The district has a long-standing history of a longer school year / day when compared to other districts in the area.

23. Personnel Evaluations

The Superintendent's evaluation is conducted annually by the school committee. The Audit and Evaluation sub-committee organizes the process. Each school committee member completes an evaluation form and notes specific strengths of the Superintendent along with areas needing improvement. The sub-committee chairperson collects all forms, summarizes comments, and reports results to the whole committee. Upon discussion, these results are made public. The evaluation is based on the Superintendent's written annual goals, in tandem with the school committee's goals for the district.

Evaluations of the Curriculum Specialist and the Reading Specialist are conducted annually by the Superintendent. The narrative report is based on goals that are mutually established for the year.

Principal evaluations are completed annually by the Superintendent and reflect the Principles of Effective Administrative Leadership adopted by the State Board of Education. Areas of strength and recommendations for improvement are included in each principal's evaluation summary and the protocol itself rates the principal in seven specific areas reflected in Chapter 71, Section 38. The district encourages each individual to implement recommendations for improvement and supports individual professional growth plans through the district's professional development plan. The Superintendent specifically encourages the district's principals to expand their leadership roles in the areas of curriculum and instruction.

The evaluation process for teachers in the ACRSD is adequately developed and is aligned with the Principles of Effective Teaching adopted by the State Board of Education. Implementation of the process, as noted in the collective bargaining agreement (ACRSD School Committee and ACRSD Teachers' Association, Sept. 1,

1997 through Aug. 31, 2000) is inconsistent. Teachers holding professional status should be evaluated on an every-other-year cycle and new teachers annually. The schedules for the evaluation cycle in each school do reflect this timeframe, but, in reality, that cycle is not consistently applied.

The evaluation instrument itself is not utilized as noted in the contract. Each principal uses the evaluation forms differently; some use the pre-observation conference form, the classroom observation form, and do not use the teacher summary evaluation form. In addition, these forms do not always have the signatures of both the principal and the teacher. Interviews with principals indicate that the teacher summary evaluation form, the final piece of documentation in the process, is underutilized because it appears to be unnecessary and redundant.

Most teachers have participated in training offered by the district in the Research for Better Teaching (R.B.T.) model. The principals have been trained to perform their supervision and evaluation duties using the same model. According to the Superintendent, principals are expected to work with the agreed-upon evaluation process and infuse the elements of the R.B.T. training as they observe the teacher and generate the narrative evaluation report, including recommendations for improvement. There is wide variation in the degree to which individual principals have incorporated the R.B.T. philosophy into their evaluation protocols.

Interviews with teachers suggest that the R.B.T. training and philosophy is widely supported. Administrators within the district agree that the R.B.T. focus is one, which they would like to institutionalize.

24. Professional Development

The ACRSD has a professional development plan, which covers the 1999-2000 school year. The plan addresses the key areas outlined in Chapter 71, Section 38Q and 59C. A projected budget is included in the plan, indicating specific amounts of money to support specific initiatives. These initiatives are based on needs that are district-based, building-based and individually based. The Superintendent and his cabinet create the professional development plan. The cabinet includes all principals, the Curriculum Specialist, the Reading Specialist and the Business Administrator. Input from teachers and other professional staff is gathered informally at the school level. The Superintendent ensures that the plan reflects school committee goals for the district and incorporates his own annual goals. There is no system-wide professional development committee to manage this process.

The professional development plan does not include planning details for each of the initiatives listed. Indicators of persons responsible for the planning and/or delivery of activities, timelines for activities, indicators of success (evaluative measures to be utilized) are not specified. Resources allowed for activities are noted.

Professional development opportunities in the district are heavily focused on curriculum development and alignment with the frameworks at all levels and in all content areas. Additionally, school-based curricular needs are identified and specific amounts of money are set aside to allow for these activities. Technology training for teachers in the district is also supported. Levels of participation in all professional development activities should be collected, analyzed and used to inform future professional development plans.

25. Curriculum Alignment

The ACRSD has developed a systemic, comprehensive plan for the alignment of the district's curriculum in all content areas and at all levels. To date, the district has completed its effort to map curriculum in the English Language Arts (ELA) content area through all grade levels Pre-K to grade 12. In addition, the high school and middle school level teachers have mapped all remaining subject areas, matching the strands and standards in the frameworks to their existing curricular objectives. Meetings for structured reflection, both group and individual follow these activities. Action plans are then generated based on this analysis and may include decisions about new materials, development of new course objectives and benchmark assessments, recommendations for professional development opportunities, and /or grant applications. The district continues to work on transferring this system-wide alignment process and results to their server. It is important to note that the focus of this work with alignment is on the frameworks. This district is creating a comprehensive curriculum based on the frameworks in every discipline. MCAS results are used as evidence to support and inform the alignment effort.

This work is effectively focused and planned by the Curriculum Specialist and the Reading Specialist in the district. Although recently created, these positions hold very specific responsibilities, which have allowed the district to coordinate efforts and focus on the development of an exemplary procedure through which staff can understand the frameworks and the MCAS. Opportunities for collaboration have been well organized and teachers feel a sense of purpose, fostering growth and a participatory working culture.

IV. Employee Survey

The audit team conducted a confidential survey of all employees of ACRSD to provide a forum for teachers and staff to express their opinions on education in ACRSD.

Approximately 176 questionnaires were delivered to school staff and 50 responses were received and tabulated, a response rate of 28.4 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
10. computers and other education technology

Appendix C 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 ACRSD. Seventy-nine percent of teachers' think that education reform issues are considered when their own school plans are made and 82 percent think that that also applies to district wide plans. Eighty percent believe that the school district is taking positive steps to improve education and 63 percent state that their job has changed because of education reform.

Teachers have a clear understanding about the district's goals and objectives (67 percent) and how they relate to their jobs (62 percent). Fifty-six percent feel that they have a role in developing their own goals and objectives and 33 percent confirm that there are indicators used to measure their progress toward their goals and objectives.

The survey also indicates that 55 percent of the teachers feel that an increase in school funding is somewhat tied directly to improvements in education. Thirty-five percent of teachers think that improvements in education would have occurred without education reform. Thirty-one percent of teachers think that improvements in education would not have occurred without education reform.

Teachers are positive about curriculum development in ACRSD. Fifty-seven percent believe that the curriculum is coherent and sequential. Sixty-eight percent feel that there is a coherent, on-going effort within ACRSD to keep curriculum current.

Seventy-four percent feel that teachers play an important role in reviewing and revising the curriculum. Fifty-two percent believe that the curriculum now in use in their school will improve student test scores. A majority of respondents, 50 percent, believe that the curriculum content does not impact test scores as much as how a teacher teaches a subject.

Eighty-two percent of the teachers feel that planning within the district is top-down process. Sixty-seven percent of the teachers are familiar with the content of their school improvement plan. Sixty-nine percent of the teachers indicated that there is a mission statement in place for the school district and 82 percent indicated that there is a mission statement for their school.

Forty-six percent of the teachers feel that they are not sure they understand how the budget process impacts their department. Forty-three percent of the teachers feel that the budgeting process is not fair and equitable. Forty percent of the teachers feel that budgetary needs are not solicited and adequately addressed in the budget process.

Fifty-two percent of the teachers feel that there is an adequate professional development plan, while 34 percent feel that it is inadequate. Fifty-eight percent believe that there are deficiencies in the professional development program. Fifty-seven percent of the teachers feel that the professional development program is designed to meet school needs and is tied to the new frameworks and assessments. Thirty-nine percent of the teachers believe that professional development is not making a difference to improve education in their school.

Sixty-two percent of the teachers indicated that the overall state of the facilities is good. Seventy-six percent of the teachers feel that the school administration makes a good effort to provide a clean and safe working environment.

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
3. plans over the next three to five years.

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

VI. APPENDIX

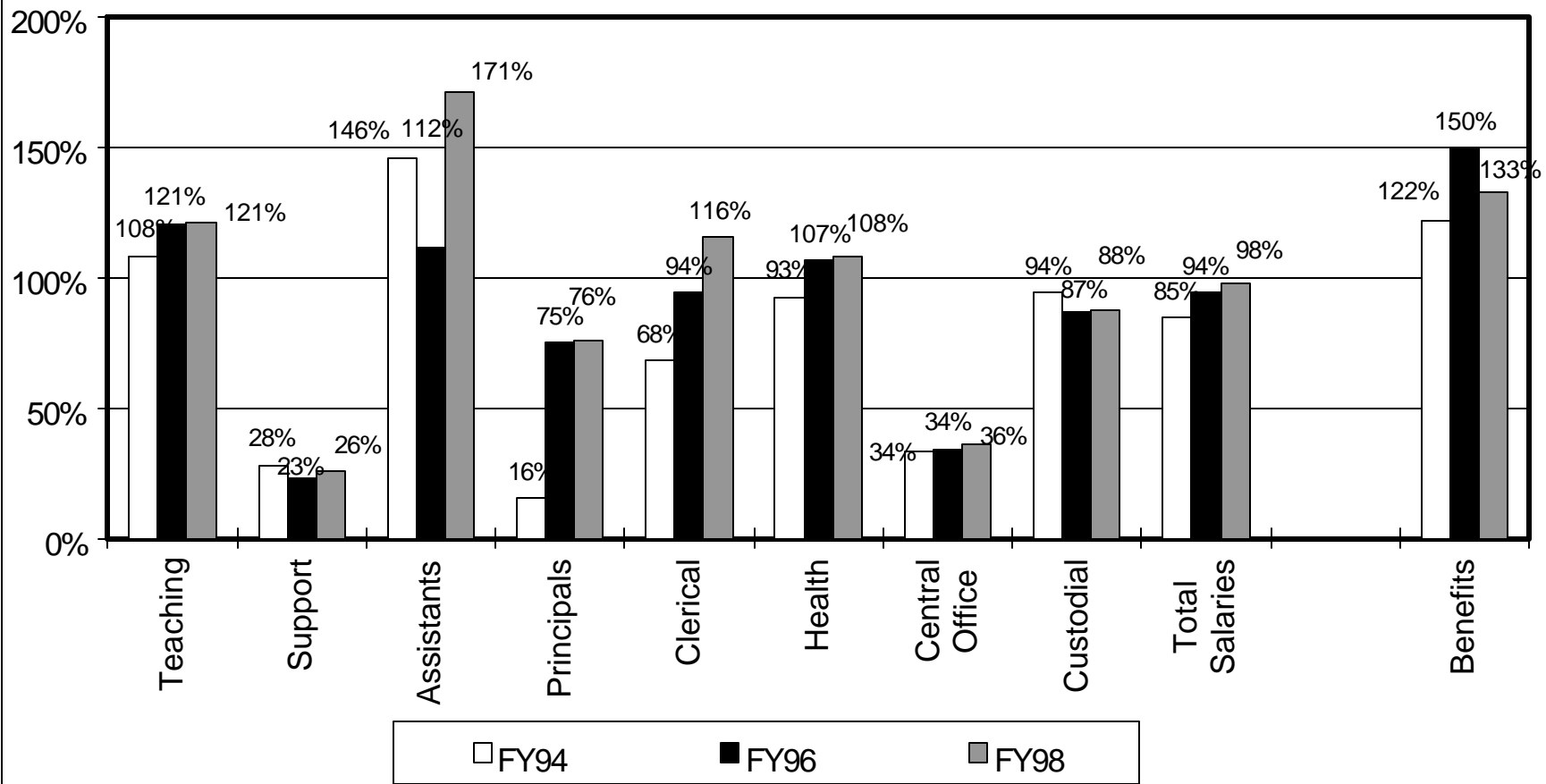
Appendix A1	Foundation Budget line Items Targets and Expenditures FY94, FY96-FY98 - Table
Appendix A2 - 3	Foundation Budget line items Targets and Expenditures FY 94, FY96-FY98 Graph
Appendix B	Mass. Educational Assessment Program (MEAP) Summary
Appendix C	Employee Survey Results
Appendix D	Superintendent's Statement on Education Reform Accomplishments, Barriers and Goals
Appendix E	Comparison of MCAS Average Scaled Scores
Appendix F	Auditee's Response

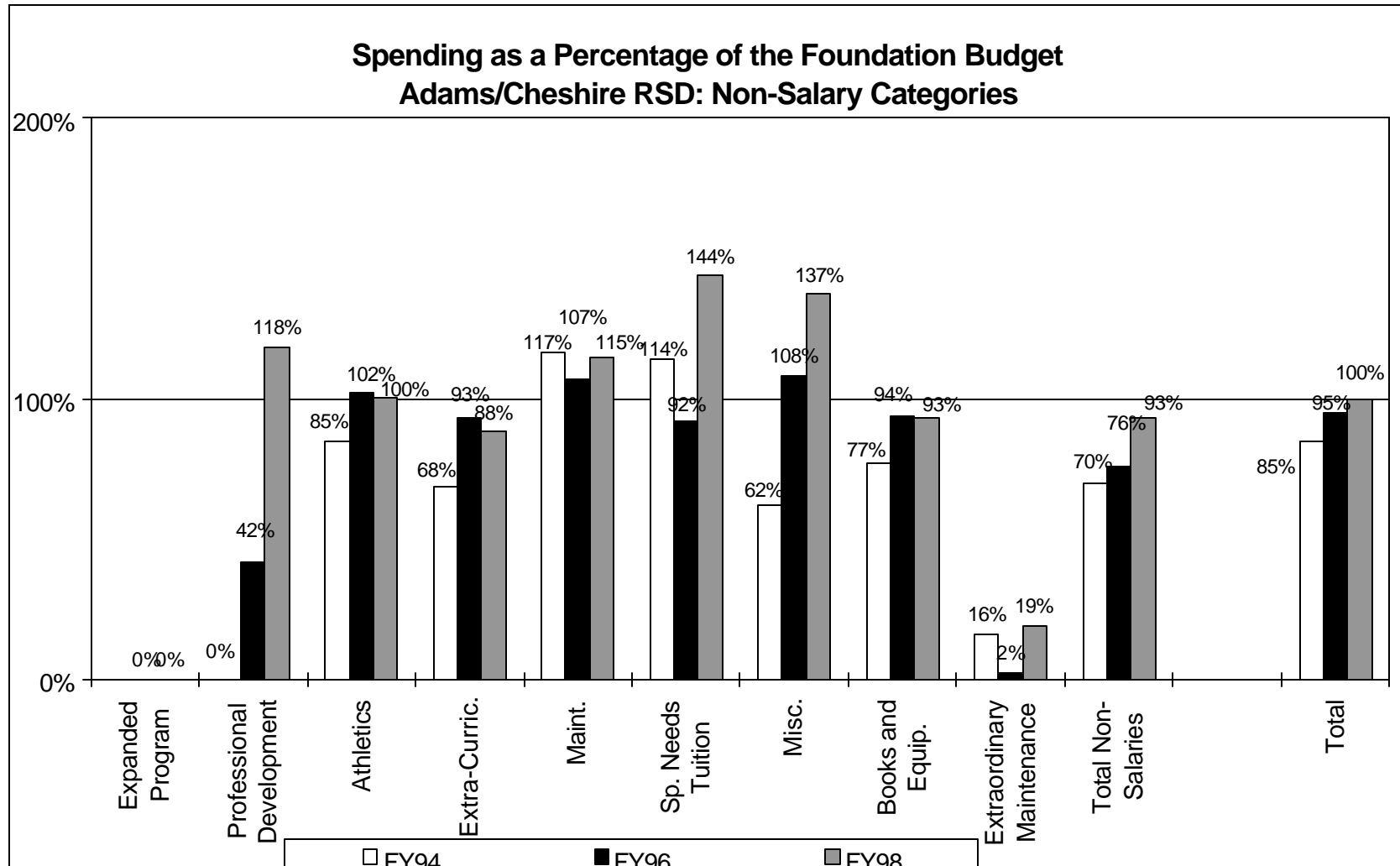
Adams/Cheshire Regional School District
Net School Spending According to Foundation Budget Categories
(in thousands of dollars)

	Reported Expenditures			Foundation Budget			Variance Expend. over(under) Foundation		
	FY94	FY96	FY98	FY94	FY96	FY98	FY94	FY96	FY98
Teaching Salaries	\$4,519	\$4,959	\$5,044	\$4,168	\$4,105	\$4,153	\$351	\$854	\$892
Support Salaries	\$336	\$267	\$303	\$1,195	\$1,155	\$1,168	(\$858)	(\$888)	(\$865)
Assistants' Salaries	\$261	\$189	\$294	\$180	\$169	\$172	\$82	\$20	\$122
Principals' Salaries	\$58	\$275	\$282	\$372	\$365	\$370	(\$314)	(\$90)	(\$89)
Clerical Salaries	\$149	\$200	\$249	\$218	\$212	\$215	(\$69)	(\$13)	\$34
Health Salaries	\$74	\$83	\$85	\$80	\$78	\$79	(\$6)	\$5	\$6
Central Office Salaries	\$118	\$118	\$125	\$351	\$341	\$346	(\$233)	(\$224)	(\$221)
Custodial Salaries	\$333	\$301	\$307	\$353	\$346	\$350	(\$20)	(\$45)	(\$43)
Total Salaries	\$5,849	\$6,392	\$6,689	\$6,916	\$6,772	\$6,853	(\$1,067)	(\$380)	(\$164)
Benefits	\$1,172	\$1,421	\$1,278	\$961	\$948	\$960	\$211	\$473	\$318
Expanded Program	\$0	\$0	\$0	\$122	\$146	\$142	(\$122)	(\$146)	(\$142)
Professional Development	\$0	\$66	\$189	\$161	\$158	\$160	(\$161)	(\$92)	\$30
Athletics	\$103	\$143	\$143	\$121	\$140	\$143	(\$18)	\$3	\$1
Extra-Curricular	\$40	\$59	\$57	\$58	\$63	\$65	(\$18)	(\$4)	(\$8)
Maintenance	\$544	\$538	\$587	\$466	\$505	\$511	\$78	\$33	\$76
Special Needs Tuition	\$281	\$247	\$384	\$246	\$269	\$267	\$34	(\$22)	\$117
Miscellaneous	\$109	\$206	\$265	\$177	\$190	\$193	(\$67)	\$16	\$72
Books and Equipment	\$420	\$557	\$564	\$547	\$596	\$606	(\$127)	(\$38)	(\$41)
Extraordinary Maintenance	\$51	\$8	\$65	\$310	\$337	\$341	(\$260)	(\$329)	(\$276)
Total Non-Salaries	\$1,547	\$1,825	\$2,255	\$2,208	\$2,403	\$2,427	(\$661)	(\$578)	(\$173)
Total	\$8,568	\$9,637	\$10,222	\$10,086	\$10,122	\$10,240	(\$1,518)	(\$485)	(\$19)
Revenues	\$35	\$187					\$0	\$0	\$0
Net School Spending	\$8,533	\$9,450	\$10,222	\$10,086	\$10,122	\$10,240	(\$1,518)	(\$485)	(\$19)

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

**Spending as a Percentage of the Foundation Budget
Adams/Cheshire RSD: Salaries and Benefits**





Adams/Cheshire RSD
Massachusetts Educational Assessment Program (MEAP) Scores

	Grade	1988	1990	1992	1994	1996	1988-96 Change	1996 State Average	1996 ACRSD Over/(Under) State Avg
Reading									
	4	1300	1350	1300	1330	1230	-70	1350	-120
	8	1360	1390	1310	1380	1400	40	1380	20
	10	NA	NA	NA	1320	1350		1310	40
Math									
	4	1320	1330	1310	1310	1260	-60	1330	-70
	8	1300	1310	1320	1310	1310	10	1330	-20
	10	N/A	N/A	N/A	1310	1340		1310	30
Science									
	4	1310	1350	1330	1320	1290	-20	1360	-70
	8	1330	1320	1370	1340	1390	60	1330	60
	10	N/A	N/A	N/A	1330	1340		1310	30
Social Studies									
	4	1300	1340	1300	1310	1240	-60	1340	-100
	8	1280	1320	1320	1320	1330	50	1320	10
	10	N/A	N/A	N/A	1320	1320		1300	20

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

EMPLOYEE SURVEY - Adams/Cheshire**Teachers**

(n=50)

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

1 Education Reform		1&2		4 &5		3
1.a.	Are you familiar with the issues of Education Reform, the Law passed in 1993?	86%		6%		8%
1.b.	Do you feel you have a good understanding of the purpose and the goals of the law?	82%		6%		12%
1.c.	Do you feel that there is a lot of confusion about what Education Reform is all about?	58%		20%		22%
1.d.	Do you feel the issues of Education Reform are considered when school district plans are made?	82%		6%		12%
1.e.	Do you feel the issues of Education Reform are considered when school-based plans are made?	79%		6%		15%
1.f.	In your opinion is the school district taking positive steps to improve education?	80%		6%		14%
1.g.	Do you feel your job has changed because of Education Reform?	63%		22%		14%
1.h.	Do you think there has been an improvement in student achievement in your school due to Education Reform?	41%		16%		43%
1.i.	Do you think the improvements in education at the school would have happened without Education Reform?	35%		31%		33%
1.j.	Have you perceived an increase in school funding tied directly to improvements in education in your district?	33%		12%		55%
1.k.	Is there a formalized process in place to analyze student test scores and identify areas of academic weakness?	59%		12%		29%
1.l.	Are there specific programs in place to improve student performance in areas where academic weaknesses have been identified?	68%		12%		20%

EMPLOYEE SURVEY - Adams/Cheshire Teachers

(n=50)

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

2 Educational Goals and Objectives		1 & 2		4 & 5		3
2.a.	Are the school administration's goals and objectives generally clear and understandable?	67%		8%		24%
2.b.	Are you clear about the school district's goals and objectives as they relate to your own job?	62%		8%		30%
2.c.	Are there indicators issued to measure progress toward goals and objectives generally?	44%		21%		35%
2.d.	Are there indicators used to measure your progress toward goals and objectives?	33%		29%		39%
2.e.	Do you have a role in developing these goals and objectives?	56%		24%		20%

3 Curriculum		1 & 2		4 & 5		3
3.a.	Do you believe that your district's curriculum is coherent and sequential?	57%		22%		20%
3.b.	Do you believe that your curriculum is challenging and tied to preparing students for life after secondary school?	69%		10%		20%
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?	68%		18%		14%
3.d.	Do teachers play an important role in reviewing and revising curriculum in the district?	74%		8%		18%
3.e.	Will the curriculum now in use in your school improve student test scores?	52%		6%		42%
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?	50%		21%		29%
3.g.	Is the curriculum in your school aligned with the state frameworks?	76%		8%		16%

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?	82%		6%		12%
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?	31%		25%		44%
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?	20%		34%		46%
4.c.	Are you familiar with the content of your school improvement plan?	67%		19%		14%
4.d.	Does the school improvement plan address the needs of students in your school?	64%		27%		9%
4.e.	Is the plan used to effect important changes in your school?	58%		29%		13%

EMPLOYEE SURVEY - Adams/Cheshire**Teachers**

(n=50)

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

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?	26%		21%		54%
5.b.	Is there adequate communication between you and your superiors?	53%		10%		37%
5.c.	Is there a mission statement in place for your school district?	69%		28%		3%
5.d.	Is there a mission statement in place for your school?	82%		15%		3%
5.e.	Does the mission statement define how the school is run, and how students are taught?	63%		23%		13%
5.f.	Are these mission statements applied in the operation of the school and the teaching of students?	53%		31%		16%

6 Budget Process		1&2		4 & 5		3
6.a.	Do you understand your school budget process?	24%		24%		52%
6.b.	Do you understand how the budget process impacts your department?	34%		21%		46%
6.c.	Is the school budgeting process fair and equitable?	19%		43%		38%
6.d.	Are budgetary needs solicited and adequately addressed in the budget process?	22%		40%		38%
6.e.	Once the budget is approved and implemented, does the allocation and use of funds match the publicly stated purposes?	21%		52%		27%
6.f.	Given the circumstances, the school department seems to be doing the best it can with in the school budget process.	24%		42%		34%
6.g.	Are there deficiencies in this process?	45%		18%		37%

7 Professional Development		1&2		4 & 5		3
7.a.	Is there an adequate professional development program in your school?	52%		34%		14%
7.b.	Is the program designed to meet school needs and tied to the new frameworks and assessments?	57%		26%		17%
7.c.	Is the program designed to change the content of pedagogy in classrooms?	45%		26%		29%
7.d.	Are there deficiencies in the professional development program?	58%		23%		19%
7.e.	Did you participate in the professional development program in 1997/98?	87%		11%		2%
7.f.	Professional development is making a difference and will improve education in my school district.	36%		39%		26%

EMPLOYEE SURVEY - Adams/Cheshire**Teachers**

(n=50)

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

8 Supplies		1&2		4 & 5		3
8.a.	Have you generally received sufficient and appropriate supplies to do your job?	61%		29%		9%
8.b.	Have you generally received sufficient and appropriate basic educational supplies (e.g. chalk, paper, pens, pencils, etc.) to do your job?	71%		22%		8%
8.c.	Have you generally been supplied with a sufficient number of a current edition of textbooks?	62%		29%		10%
8.d.	Are students given a copy of these textbooks to keep at home during the year?	4%		91%		6%
8.e.	Have you generally been supplied with sufficient ancillary curriculum materials (e.g. current maps, lab supplies, videos, etc.)?	41%		35%		24%
8.f.	Is the process for obtaining supplies and materials effective, time sensitive and responsive to your classroom needs?	59%		24%		16%

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)?	62%		14%		24%
9.b.	How would you rate the overall state of classrooms, labs, and other teaching rooms/areas?	62%		16%		22%
9.c.	How would you rate the overall state of the common areas (e.g. hallways, stairwells, and cafeteria)?	51%		20%		30%
9.d.	How would you rate the overall state of the areas outside of the building (e.g. playgrounds, walk-ways and grounds)?	68%		8%		24%
9.e.	Would you agree with the following statement: "The school administration makes an effort to provide a clean and safe working environment."	76%		8%		16%

EMPLOYEE SURVEY - Adams/Cheshire Teachers

(n=50)

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?	61%		8%		31%
10.b.	Are the usage of computers and other technological tools a significant part of the instructional practices at the school?	51%		31%		18%
10.c.	In terms of student usage, are computers generally available only in a computer laboratory setting or library/media center?	38%		49%		13%
10.d.	How many computers are located in your classroom?					
10.e.	Do you have a school computer provided for and dedicated for your usage?	30%		66%		3%
10.f.	Is there a school computer provided for and shared by you and other teachers?	34%		57%		9%
10.g.	Are there computers available for and used on a regular basis by students?	51%		32%		17%
10.h.	Is the number of available computers sufficient for the number of students?	27%		56%		16%
10.i.	Are the computers in good working order?	48%		35%		17%
10.j.	Are the software packages in the computers uniform and consistent with the instructional level to be provided?	42%		30%		28%
10.k.	Is there a policy or program providing for computer training for teachers on software and computers used by students?	50%		28%		22%

ADAMS-CHESHIRE Regional School District

125 Savoy Road
Adams, Massachusetts 01220-9511

ALFRED W. SKROCKI
Superintendent of Schools
Telephone: 413-743-2939

DAVID E. HINKELL
Business Administrator/Treasurer
Telephone: 413-743-8401
Facsimile: 413-743-4135

SUPERINTENDENT'S STATEMENT-EDUCATION REFORM

SCHOOL DISTRICT PROGRESS AND EDUCATION REFORM SINCE 1993

The Adams-Cheshire Regional School District has taken a proactive role in addressing the mandates of the Education Reform Act. In the recent Department of Education Program Review, the district was commended specifically for our process in addressing the curriculum frameworks. A curriculum specialist was hired to coordinate programs and activities to address identified needs in the district related to curriculum review and revision. All curriculum areas have been mapped to show current course offerings and content covered in grades K-12. Reflections have been completed to show what is working and what needs to be improved and action plans have been developed to show how change is going to occur. All of this work is being completed with teachers throughout the grades working in collaboration in K-12 committees. These committees have also researched and recommended appropriate textbooks and materials to implement changes that occur.

The D.O.E. report also commends the district on exceeding the mandated learning time standards set by the state in all grade levels, including elementary, middle school and high school.

School councils were organized in each of the four district schools in 1993 and have operated effectively each year, following the format set by the state. Each council has membership that represents teachers, parents, administration, the general public and students at the high school. School improvement plans are developed each year with recommendations in each category set by the state. Plans are presented to the school committee followed by recommendations by the superintendent. Approved plans are used to set goals for the following year.

Professional development in the district has been thorough, including four full day workshops for teachers built into the calendar. Monies have been used to pay for tuition for approved college courses, attendance to outside conferences, training in technology and stipends for curriculum work outside of school hours in the district. A majority of teachers and administrators have been trained in "Research for Better Teaching" with a process to train new teachers as they enter the district. The evaluation tool has also been modified to follow the RBT approach.



BARRIERS TO EDUCATION REFORM

Barriers to education reform in the Adams-Cheshire Regional School revolve around funding and the funding formulas. The original intent of the Education Reform budget formula was to provide an easy understanding of the process of budget, a consistency of funding from year to year, and an ability to predict and plan budgets each year. Instead, the opposite has occurred. Funding for our district has been completely unpredictable from year to year. Each of the two towns in the district have never been willing to contribute more than the minimum contribution set by the state each year, regardless of the identified needs of the district. Sending aid to the towns instead of directly to the schools results in regional schools having to pay for short term borrowing because of the gap created between spending deadlines and receiving money from the towns.

Other aspects of the formula, including the use of enrollment figures from the previous year to determine the foundation budget, and using a flat percentage to determine special needs costs, result in funding that is misrepresented.

The frustration that districts feel, relates to work that results in the identification of added personnel, materials, textbooks, new programs, etc., that would address identified needs with limited or no resources to fund those needs.

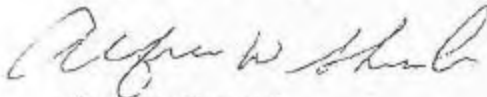
Finally, Education Reform has added additional responsibility, additional work, an increase in accountability and a need for extensive training with limited personnel in our District. The magnitude of duties related to running a Regional School District including budget expenditures, budget revenues, short term borrowing, debt service, payroll, insurance management, facilities management, grant management along with the added responsibilities of Education Reform is done with a Central Office staff consisting of a superintendent, business manager, 2 ½ clerks and a secretary.

PLANS FOR THE NEXT THREE TO FIVE YEARS

Plans for the next three to five years include the following:

- Develop and implement an effective teacher mentoring program in anticipation of extensive teacher retirement in the District during the next five years (80 teachers have over 30 years of experience)
- Develop a study group to address overcrowding and capital improvements at the Memorial Middle School

- Continue the K-12 process of curriculum review and revision as a means to meet the mandates of Education Reform and the needs of our students
- Continue the extensive process of MCAS test analysis that was developed in 1999.
- Provide for cross-training of business office personnel and adjustment of duties of central office staff to address the increase of responsibilities of the central office in the area of Education Reform
- Relocate all central office records and files in one location at the high school, for easy and effective access.
- Develop a process to address the anticipated retirement of three of the four principals in the district during the next five years
- Continue to design annual professional development plans that provide appropriate training to meet the identified needs of teachers in the specific areas of teaching strategies, content understanding, implementation of the frameworks and technology
- Continue to upgrade computer infrastructure, hardware and software to meet the changes in technology
- Provide programs and training for staff and students in the areas of safe schools and crisis intervention



Alfred W. Skrocki
Superintendent of Schools

**Adams/Cheshire Regional School District
1998 and 1999 MCAS Test Scores
Percentage of Students at Each Performance Level**

	Subject	Year	Average Scaled Score	Needs				
				Advanced	Proficient	Improve- ment	Failing (Tested)	Failing (Absent)
Grade 4	English Lang. Arts	1999	228	0	10	74	16	0
		1998	226	0	3	74	23	0
	Mathematics	1999	231	7	17	58	18	0
		1998	225	3	11	52	34	0
	Science and Technology	1999	238	4	45	47	5	0
		1998	234	1	31	59	9	0
Grade 8	English Lang. Arts	1999	235	2	45	36	17	0
		1998	237	1	50	37	11	1
	Mathematics	1999	224	2	20	40	37	1
		1998	227	4	25	32	38	1
	Science and Technology	1999	222	1	19	29	51	1
		1998	228	1	33	31	34	1
	History	1999	218	0	4	40	55	1
		1998	N/A	N/A	N/A	N/A	N/A	N/A
Grade 10	English Lang. Arts	1999	231	6	28	41	25	1
		1998	234	5	42	37	15	2
	Mathematics	1999	219	6	12	24	54	4
		1998	224	3	21	29	45	2
	Science and Technology	1999	228	6	27	37	26	5
		1998	230	2	28	44	24	2

Note: Data provided by DOE

<p>ADAMS - CHESHIRE Regional School District 122 Avery Road Ashland, Massachusetts 01262-0911</p> <p>Attest: I hereby certify that the foregoing is a true and correct copy of the original as the same appears on the records of the District.</p> <p>Secretary 122 Avery Road Ashland, Massachusetts 01262-0911</p>	<p>ADAMS - CHESHIRE Regional School District 122 Avery Road Ashland, Massachusetts 01262-0911</p> <p>Attest: I hereby certify that the foregoing is a true and correct copy of the original as the same appears on the records of the District.</p> <p>Secretary 122 Avery Road Ashland, Massachusetts 01262-0911</p>	<p>ADAMS - CHESHIRE Regional School District 122 Avery Road Ashland, Massachusetts 01262-0911</p> <p>Attest: I hereby certify that the foregoing is a true and correct copy of the original as the same appears on the records of the District.</p> <p>Secretary 122 Avery Road Ashland, Massachusetts 01262-0911</p>
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