



*North Attleborough Public Schools Review*  
*Executive Order 393*

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*Education Management Accountability Board Report*  
*December 1999*

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*The Division of Local Services would like to acknowledge the professional cooperation extended to the audit team by The Department of Education, North Attleborough Public Schools Superintendent Dr. Richard J. Hoffman and the school department staff.*

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## **I. Introduction**

The Massachusetts Education Reform Act (MERA) of 1993 has three major goals: to increase student achievement; to achieve adequate funding for all local and regional school districts over a seven-year period; and to bring equity to local taxation efforts based on a community's ability to pay. 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 North Attleborough Public Schools (NAPS) is the sixteenth school district reviewed under Executive Order 393. The audit team began the review of NAPS in August 1999, and completed it in September 1999. As part of this review, the audit team conducted a confidential survey of employees of the school district and included the results in this report. School officials cooperated fully with the audit team.

The Executive Summary includes some of the more significant observations and findings of the review of NAPS'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**

### **SUMMARY**

North Attleborough made limited progress in reaching some of the key goals of education reform until 1998. Coping with major staffing changes including five superintendents since 1988 and three business managers over the past 3 years clearly has had an adverse impact on the general management of the school district. Basic business operating functions deteriorated to the point where financial forecasts could not be done with reasonable accuracy. This resulted in the district's credibility being questioned by local officials in the press as well as a strained working relationship with town officials.

Some progress has been made since the current Superintendent was hired in 1998. He has addressed three key areas of education reform. A formalized school improvement planning process was introduced, pay raises for principals were linked to performance and a formalized professional development program for teachers was instituted. The district is still in the process of aligning its curriculum to the state frameworks.

However, despite slow progress in implementing key education reform provisions, student test scores have been better than one might expect based on certain demographic characteristics of the district. Dr. Robert Gaudet, in association with the University of Massachusetts, has undertaken a study of school districts to determine how students performed on tests compared to results that might be expected from the economic and educational background of the community. Based on the results of the 1998 MCAS tests, North Attleborough is a community that has achieved better test scores than might be expected.

In FY98 NAPS had a student population of 4,453 that had increased at more than twice the statewide rate since 1989. Net school spending of \$21.7 million in FY98 resulted in a relatively low \$4,873 per student spending figure and stagnant student to teacher ratios over the past ten years. Net school spending has been greater than the minimum required amount in all fiscal years since FY94. However, the district has not year reached the overall foundation budget target set by the Department of Education for North Attleborough.

NAPS business operations have been the subject of public controversy for several years. In the spring of 1998 the school district forecasted a budget deficit of nearly \$300,000 and sought additional funds from the town only to correct its forecast two months later to a surplus. The town hired the accounting firm Powers and Sullivan to review the school district's business practices and make recommendations to correct any deficiencies. The report was issued in March 1999. Our review of the report indicates that most of the findings have been addressed and corrective steps have been taken but certain key issues remain open. They include the timely reconciliation of the school's accounting records to the town's accounting records and the full implementation of the school's accounting software package to include payroll

expenditures. These are two key areas that the school district must address successfully to put its financial house in order and regain public credibility.

### **NET SCHOOL SPENDING AND THE FOUNDATION BUDGET**

- NAPS has exceeded the net school spending requirements as determined by the Department of Education (DOE) for FY94 through FY98. In FY98, the district's \$21.7 million in NSS consisted of 56.2 percent in local funds and 43.8 percent in state aid. [See Section 5]
- Spending on special education increased by \$1.8 million or 81.8 percent from FY93 to FY98 when SPED accounted for \$4.0 million or 14.9 percent of the total school district expenditures. [See Section 22]
- The foundation budget does not mandate spending in any specific category. 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. Although NAPS did not meet these levels from FY94 to FY98, it did not file such a report nor did DOE direct it to do so. [See Section 7 and Appendix B1]

### **STUDENT ACHIEVEMENT**

- NAPS test scores are generally at or slightly above state averages. MCAS scores for 1998 show that NAPS scored slightly above state average scaled scores for all grades in all areas except grade 10 mathematics. SAT scores for 1998 were also slightly above the state average by 4 points. MEAP scores for 1996 exceeded state averages in all areas. The 1998 statewide Iowa tests indicated that 84 percent of NAPS grade 3 students scored at the higher reading skill levels of "proficient" and "advanced" while 15 percent of students tested as pre- or basic readers. [See Section 16 and Appendices C and D]

### **GOVERNANCE AND MANAGEMENT POWERS**

- NAPS has had a high turnover of Superintendents and business administrators over the past several years. In June of 1998 the current Superintendent was appointed, the fifth Superintendent since 1988. One of his first personnel decisions was to hire a business administrator, the second in two years, who subsequently left within the year. During the course of the audit a new business administrator was hired. [See Section 17]
- Starting salaries for school principals are based on a salary survey of principals of other communities. Although principals had different salaries, a review of seven of

eight principals' contracts for FY98 through FY99 revealed that principals received the same percentage increase in salary. All eight principals had two-year contracts ending on the same day. Contracts did not contain any provision for termination for cause. Contracts for the period beginning July 1, 1999 had not been signed as of October 1999. Seven contracts are written for three years in length and two are one-year contracts. All nine principals will receive the same percentage raise in year one according to these contracts. Salary increases for years two and three will be based solely on performance. [See Section 17]

## **STUDENT/FTE TEACHER STAFFING**

- Between FY93 and FY98 the total number of FTE teachers increased by 67.5 or 29.4 percent, from 229.2 to 296.6. The all students/all FTE teachers ratio went from 16.7:1 in FY93 to 15.0:1 in FY98. This ratio is higher than the state average of 14.2:1. This decrease in the all students/all FTE teachers ratio during this period occurred in light of a 16.3 percent increase in enrollment or 622 students from FY93 to FY98. [See Section 8]

## **TEACHER COMPENSATION**

- Between FY93 and FY98, expenditures for salaries rose \$6.4 million or 65.3 percent. Total teaching salaries rose \$4.3 million or 63.2 percent, reflecting additional spending for new staff as well as pay raises in teachers' contracts. Union contract annual increases plus step increases for teachers have averaged 8.2 percent for the five-year period. The district FY98 average teacher salary reported to DOE of \$38,144 was \$5,907 or 15.5 percent lower than the state average of \$44,051. [See Section 9]

## **PROFESSIONAL DEVELOPMENT**

- NAPS has not met the professional development legal minimum spending requirements for FY94 to FY98 nor the foundation budget targets for FY94 to FY98. Expenditures in FY94 represented 28.3 percent of the foundation budget for professional development and 92.1 percent in FY98. [See Sections 7 and 10]

## **TIME AND LEARNING**

- NAPS meets DOE's requirements for time and learning hours for the school year. The high school and middle school requirement of 990 hours per year for the 1998/99 school year are exceeded with a schedule of 1005 hours. The elementary school standard of 900 hours is exceeded by 39 hours and kindergarten exceeds the standard by 15 hours. [See Section 12]

## **DISTRICT ISSUES**

- It was noted that the business office does not utilize an accounting manual. Such a manual should detail procedures to be followed in the payroll and invoice

processing and accounting for expenditures. Written methodologies for reporting various types of revenue and expenditures are required under DOE regulations but there was no evidence of such written methodologies. In view of the management turnover in the school district, such a manual and/or written methodologies would have been particularly helpful to new staff.

- In verifying the accuracy of the enrollment numbers, the audit team noted a variance between numbers in the Individual School Reports and the numbers reported to DOE on the October 1 Foundation Enrollment Reports for all the years 1993 through 1998. NAPS overstated its total enrollment reported to DOE by a combined 239 students for this period. The school district could not provide an explanation for the variance between its detailed reports and the October 1 summary reports.
- The audit team traced a sample of expenditures reported to DOE to the NAPS accounting records. The audit team also met separately with several members of NAPS staff and the town accountant. The audit team noted that certain expenditures were classified improperly and as a result could have been reported incorrectly in previous year's End of Year Reports submitted to DOE. In one case the FY98 End of Year Report reflects a total expenditure amount for an account which was not found in NAPS accounting records. Textbook expenditures were misclassified to the 2300 account instead of the proper account 2400. This account was subsequently set up during the course of our audit and pertained to textbooks and instructional equipment. Prior to this all amounts for textbooks and instructional equipment were included under salaries in the NAPS accounting system. This also prohibited the audit team from obtaining a detailed breakdown of expenditures for textbooks and instructional equipment for years prior to FY98.

*Also noted in the FY98 End of Year Report was \$325,932 of professional salaries, which was posted to Guidance (2700) instead of Psychological (2800).*

## Auditee's Response

*The audit team held an exit conference with the Superintendent and the assistant superintendent on November 18, 1999. The team invited NAPS to suggest specific technical corrections and make a formal written response. Comments were received, changes were made as a result of these comments, and a revised report was provided to the Superintendent. The Superintendent provided further comments which are contained in Appendix G.*

## Review Scope

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



published reports on educational and financial issues to prepare for the school district reviews.

DOE provided data including the end-of-year reports, foundation budgets and statewide comparative data. 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, chairman of the board of selectmen, the school committee chairman, the school Superintendent, the assistant superintendent, the director of computer services, curriculum directors and principals. Documents reviewed included both vendor and personnel contracts, invoices, payroll data, statistics on students and teachers as well as test results and reports submitted to DOE.

In keeping with the goals set out by the EMAB, the school district review was designed to determine whether or not basic financial goals related to education reform have been met. The audit team gathered data related to performance such as test scores, student to teacher ratios and class sizes to show results and operational trends. However, this report does not intend to present a definitive opinion regarding the quality of education in NAPS, 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 test scores and other measures of achievement. This report is intended for the information and use of EMAB and NAPS. However, this report is a matter of public record and its distribution is not limited.

### **III. General Conditions and Findings**

#### **1. North Attleborough Overview**

North Attleborough, incorporated as a town in 1887, is a middle income rural community conveniently located at the junctions of Routes 295, 495, and 95 approximately 30 miles southwest of Boston and 15 miles north of Providence, RI. A population growth of 21 percent during the years 1980 through 1996 saw the community increase from approximately 21,000 residents to the current population of approximately 25,500. Selectmen, a town administrator, and a representative town meeting make up the governing body of North Attleborough. A rural economic center, North Attleborough derives 41 percent of its revenues from tax levies of which 74 percent is from the residential base. The unemployment rate is 4.2 percent with per capita income of \$17,535, slightly above the state average of \$17,200

From October 1988 to October 1998 the school district has seen enrollment increase yearly from 3,499 students to 4,581 an increase of 30.9 percent. This increase in student population has been absorbed into the district with the addition of portable classrooms until the opening of a new middle school in 1998. Town funded renovations on three schools have also allowed for the expansion of classroom space.

*Chart 1-1* shows some key economic statistics for the Town of North Attleborough.

*Chart 1-1*

### **Town of North Attleborough Demographic Data**

1996 Population (est)	25,550
FY99 Residential Tax Rate	\$14.51
FY99 Average Single Family Tax	\$2,217
FY99 Avg. Assessed Value Per Single Family	\$152,821
FY99 Tax Levy	\$22,090,599
FY99 Levy Limit	\$22,235,508
FY99 Levy Ceiling	\$38,060,989
FY99 State Aid	\$15,708,360
FY99 State Aid as % of Revenue	29.1%
1989 Per Capita Income	\$17,535
1996 Average Unemployment Rate	4.2%

Note: Data provided by DLS (At A Glance 03/01/99)

The Superintendent of schools has been in the NAPS system for one year being appointed to the position of Superintendent in June 1998. This is the fifth Superintendent of schools for NAPS during the period of 1988 to 1998. The administrative staff includes an assistant superintendent, a business administrator, and a special projects coordinator. The district hired its third business administrator in three years during the final stages of this audit. All school principals report directly to the Superintendent of schools.

*Chart 1-2* shows some key demographic data for NAPS.

*Chart 1-2*

**North Attleborough Public Schools**  
**Demographic Data**  
**School Year 1997/98**

	<b>NAPS</b>	<b>State Average</b>
Enrollment: Race / Ethnicity		
White	96.7%	77.5%
African American	0.7%	8.5%
Hispanic	0.9%	9.7%
Asian	1.5%	4.1%
Native American	0.1%	0.2%
Limited English Proficiency	0.0%	4.8%
Special Education	14.9%	16.6%
Percentage Attending Private School - 96/97	7.9%	10.6%
High School Drop-Out Rate 96/97	4.7%	3.4%
Plan of Graduates Class of 1997		
4 Year College	61.3%	53.4%
2 Year College	9.0%	18.5%
2 or 4 Year College	70.3%	71.9%
Work	15.1%	16.8%

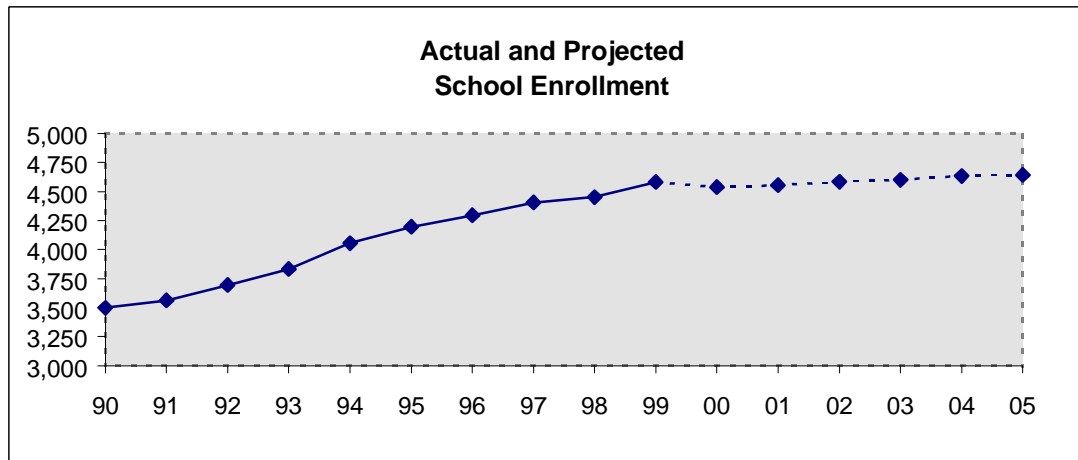
Note: Data provided by DOE. Special Education data as of June 1998.

The NAPS District consists of one high school, one middle school, six elementary schools, and one Early Learning Center. The graduating class of 1997 indicated that 70.3 percent plan on attending a 2 or 4 year college, below the state average of 71.9 percent. Those graduates who are planning to work after graduation represent 15.1 percent of the graduating class, also below the state average of 16.8 percent.

*Chart 1-3* illustrates NAPS enrollment trend from October 1988, the 1988/89 school year, to October 1998, the 1998/99 school year. Enrollment during this period has increased 30.1 percent with yearly increases of over 100 students from 1990 to 1998. Projected enrollment shows small increases year to year.

Chart 1-3

**North Attleborough Public Schools  
Actual and Projected Student Enrollment  
School Years 1989/90 to 2004/05**



Note: Enrollment as of October 1st. Data obtained from NAPS.

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

Chart 1-4 shows historical growth levels and projected growth levels.

Chart 1-4

**North Attleborough Public Schools  
Actual and Projected Student Enrollment**

School Year	Elementary School		Middle School	High School	Ungraded 89-93	Total
	Pre K & K	1 - 5	6 - 8	9 - 12	SPED	Enrollment
88-89	309	1,420	855	868	47	3,499
89-90	312	1,421	850	858	58	3,499
90-91	333	1,459	870	845	55	3,562
91-92	321	1,517	895	911	49	3,693
92-93	356	1,610	914	897	54	3,831
93-94	457	1,782	913	904	0	4,056
94-95	435	1,846	944	970	0	4,195
95-96	486	1,841	1,014	954	0	4,295
96-97	445	1,929	1,069	962	0	4,405
97-98	435	1,917	1,080	1,021	0	4,453
98-99	490	1,930	1,085	1,076	0	4,581
99-00	409	1,904	1,118	1,106	0	4,537
00-01	-	2,213	1,102	1,175	63	4,553
01-02	-	2,206	1,131	1,183	63	4,583
02-03	-	2,202	1,142	1,193	63	4,600
03-04	-	2,208	1,163	1,199	63	4,633
04-05	-	2,247	1,114	1,219	63	4,643
NAPS 89-98						
% Change	58.6%	35.9%	26.9%	24.0%		30.9%
State 89-98						
% Change	20.7%	22.1%	21.8%	2.8%		15.1%
NAPS 98-05						
% Change	N/A	16.4%	2.7%	13.3%		1.4%

Note: Data obtained from NAPS. Projections for grades 1-5 include Pre K & K.  
Ungraded students shown as reported by district. SPED students are estimated.

Finally, *Chart 1-4a* shows the actual and projected student enrollment amounts as a percentage of the yearly totals.

*Chart 1-4a*

**North Attleborough Public Schools  
Distribution of Enrollment by Type of School**

School Year	Elementary School		Middle School	High School	Ungraded 89-93	Total
	Pre K & K	1 - 5	6 - 8	9 - 12	SPED	Enrollment
88-89	8.8%	40.6%	24.4%	24.8%	1.3%	100.0%
89-90	8.9%	40.6%	24.3%	24.5%	1.7%	100.0%
90-91	9.3%	41.0%	24.4%	23.7%	1.5%	100.0%
91-92	8.7%	41.1%	24.2%	24.7%	1.3%	100.0%
92-93	9.3%	42.0%	23.9%	23.4%	1.4%	100.0%
93-94	11.3%	43.9%	22.5%	22.3%	0.0%	100.0%
94-95	10.4%	44.0%	22.5%	23.1%	0.0%	100.0%
95-96	11.3%	42.9%	23.6%	22.2%	0.0%	100.0%
96-97	10.1%	43.8%	24.3%	21.8%	0.0%	100.0%
97-98	9.8%	43.0%	24.3%	22.9%	0.0%	100.0%
98-99	10.7%	42.1%	23.7%	23.5%	0.0%	100.0%
99-00	9.0%	42.0%	24.6%	24.4%	0.0%	100.0%
00-01	-	48.6%	24.2%	25.8%	1.4%	100.0%
01-02	-	48.1%	24.7%	25.8%	1.4%	100.0%
02-03	-	47.9%	24.8%	25.9%	1.4%	100.0%
03-04	-	48.4%	24.0%	26.3%	1.4%	100.0%
04-05	-	48.4%	24.0%	26.3%	1.4%	100.0%
Percentage Point Change 88/89 to 04/05						
			7.8	-0.4	1.4	0.0

Note: Data obtained from NAPS. Projections for grades 1-5 include pre K and K. Tuitioned out ungraded students shown as reported by district. SPED students are estimated.

## 2. School Finances

Overall, NAPS has benefited from additional funds available due to education reform. State aid increased from \$5.9 million in FY94 to \$9.5 million in FY98. The combination of state education aid and the local share allowed the district to hire more teachers, to fund additional SPED costs and to increase salaries.

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.

The audit team examined 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.

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

The foundation budget is a spending target under education reform, which the school district should meet. Calculated on the basis of pupil characteristics and community demographics, it is designed to ensure 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

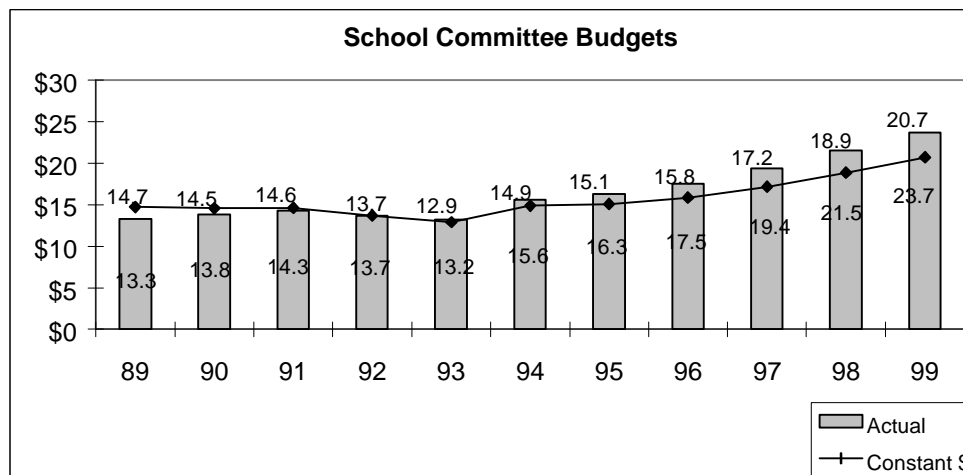
*Chart 3-1* illustrates the school committee budget trend from FY89 to FY98. For this purpose, the budget includes annual and special town meeting appropriations for support of the schools, plus annual appropriation in support of the regional vocational school district.

The total school committee budget decreased by approximately \$100,000 from FY89 to FY93. With education reform aid, the budget increased during the FY93 to FY98 period by \$8.2 million or 61.7 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 FY98, the school committee budget as defined above increased from \$14.7 million to \$18.9 million, a 28.6 percent increase in constant dollars. From FY93 to FY98, it also increased \$6.0 million or 46.5 percent increase in constant dollars, \$12.9 million to \$18.9 million. In constant dollars NAPS experienced a budget decrease from FY89 to FY93 and a budget increase in every year from FY93 to FY98.

Chart 3-1

**North Attleborough Public Schools  
School Budgets in Actual and Constant Dollars  
FY89 - FY99**



Note: Data obtained from NAPS and Town of NA. Years are fiscal years.

#### 4. Total School District Expenditures

Total school district expenditures include expenditures by the school committee and expenditures by the town for school purposes as reported in the DOE end-of-year report. FY93 expenditures include state per pupil aid. Total school district expenditures increased from FY89 to FY93 by \$0.9 million or 5.7 percent. Expenditures increased from FY93 to FY98 by \$10.3 million or 62.0 percent.

Expenditures paid by the town of North Attleborough for school purposes were \$3.0 million in FY93 and increased to \$6.7 million in FY98. In FY98, the major components were \$3.1 million for long-term debt for school construction, \$1.2 million for employee insurance, \$1.1 million for the regional school assessment and \$0.8 million for retirement contributions.

*Chart 4-1* illustrates North Attleborough's total school district expenditures from FY89 to FY98.



*Chart 4-1*

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

	<u>FY89</u>	<u>FY93</u>	<u>FY94</u>	<u>FY95</u>	<u>FY96</u>	<u>FY97</u>	<u>FY98</u>
School Committee	\$13.4	\$13.6	\$14.2	\$14.7	\$15.4	\$17.3	\$20.2
Town	\$2.3	\$3.0	\$3.8	\$4.1	\$4.9	\$3.3	\$6.7
Total	\$15.7	\$16.6	\$18.0	\$18.8	\$20.3	\$20.6	\$26.9

Note: Data obtained from NAPS EOY Reports

*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 \$3,821 in FY94 to \$4,873 in FY98, or 27.5 percent. The inflation-adjusted figures have increased slightly from \$3,643 in FY94 to \$3,855 in FY98, or 5.8 percent in 1992 dollars.

*Chart 4-2*

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

	<u>FY94</u>	<u>FY95</u>	<u>FY96</u>	<u>FY97</u>	<u>FY98</u>	<u>FY94-FY98</u> <u>Change</u>
Expenditures / Student in Actual \$	\$3,821	\$4,195	\$4,051	\$4,404	\$4,873	27.5%
Expenditures / Student in 1992 \$	\$3,643	\$3,881	\$3,666	\$3,897	\$3,855	5.8%

Note: Data obtained from NAPS

## 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 school-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 shown in *Chart 5-1*, the recommended foundation budget target which is the ultimate spending goal for the district, has been increased from \$18.2 million in FY94 to \$22.2 million in FY98, a 22 percent increase. During this same time period, required net school spending, the amount the district must spend to move towards the foundation budget target increased by 41 percent, from \$14.4 million to \$20.3 million. Actual net school spending increased by 40 percent, from \$15.5 million to \$21.7 million. Both the required and actual net school spending amounts are below the foundation for each fiscal year shown. Actual net school spending exceeds the required net school-spending amount for each fiscal year shown.

*Chart 5-1*

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

	<b>FY94</b>	<b>FY95</b>	<b>FY96</b>	<b>FY97</b>	<b>FY98</b>
Foundation Budget Target	\$18.2	\$19.1	\$20.3	\$21.0	\$22.2
Required NSS as % of Foundation	79.1%	85.3%	85.2%	88.6%	91.4%
Required Net School Spending	\$14.4	\$16.3	\$17.3	\$18.6	\$20.3
Actual Net School Spending	\$15.5	\$17.6	\$17.4	\$19.4	\$21.7
Variance \$	\$1.1	\$1.3	\$0.1	\$0.8	\$1.4
Variance %	7.6%	8.0%	0.6%	4.3%	6.9%
<b>Actual NSS as % of Foundation</b>	<b>85.2%</b>	<b>92.1%</b>	<b>85.7%</b>	<b>92.4%</b>	<b>97.7%</b>

Note: Data obtained from DOE

Chart 5-2 shows that state aid, as a percent of actual net school spending, has increased from 38.1 percent in FY94 to 43.8 percent in FY98, while local share has decreased from 61.9 percent in FY94 to 56.2 percent in FY98.

Chart 5-2

**North Attleborough Public Schools**  
**Net School Spending**  
**(in millions of dollars)**

	<b>FY94</b>	<b>FY95</b>	<b>FY96</b>	<b>FY97</b>	<b>FY98</b>
Required Local Contribution	\$9.7	\$9.8	\$10.0	\$10.2	\$10.8
Actual Local Contribution	\$9.6	\$11.1	\$10.0	\$11.0	\$12.2
Variance \$	(\$0.1)	\$1.3	\$0.0	\$0.8	\$1.4
Variance %	-1.0%	13.3%	0.0%	7.8%	13.0%
Required Net School Spending	\$14.4	\$16.3	\$17.3	\$18.6	\$20.3
Actual Net School Spending	\$15.5	\$17.6	\$17.4	\$19.4	\$21.7
Local Share \$	\$9.6	\$11.1	\$10.0	\$11.0	\$12.2
State Aid \$	\$5.9	\$6.5	\$7.4	\$8.4	\$9.5
Local Share %	61.9%	63.1%	57.5%	56.7%	56.2%
State Aid %	38.1%	36.9%	42.5%	43.3%	43.8%

Note: Data obtained from DOE

## 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. 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 also indicate the expected outcomes for the budget year.

NAPS produces a detailed chart of accounts that follows DOE's spending categories (1000 series for administration, 2000 series for instruction, etc.). Although the chart of accounts is detailed enough to show expenditures by program, subject matter, and school, the largest expenditure category, payroll, is not detailed in the same manner.

All salaries are grouped into general categories such as teachers, paraprofessionals, etc.

*Chart 6-1* shows the major components of the North Attleborough School Committee program budget, while *Appendix A1* summarizes the line item budget. The largest budget items are teacher salaries and SPED costs, which also show the largest dollar, and percentage increases.

*Chart 6-1*

**North Attleborough Public Schools  
School Committee Program Budget  
(in thousands of dollars)**

	FY94	FY95	FY97	FY98	FY94 - FY98	
					\$ Diff	% Diff
Salary - Teachers	\$7,078	\$7,643	\$8,709	\$9,518	\$2,440	34.5%
Central Office Admin.	\$337	\$247	\$321	\$356	\$19	5.6%
School Admin.	\$1,015	\$1,109	\$1,133	\$1,238	\$223	22.0%
Computer Services	\$0	\$0	\$32	\$115	\$115	-
Maint. And Custodial	\$991	\$1,015	\$1,069	\$1,074	\$83	8.4%
Tri-county Regional	\$946	\$946	\$1,162	\$1,069	\$123	13.0%
SPED	\$2,293	\$2,408	\$2,850	\$3,086	\$793	34.6%
Utilities	\$475	\$466	\$538	\$566	\$91	19.2%
All Other (incl trans)	\$2,500	\$2,500	\$3,600	\$4,400	\$1,900	76.0%
<b>Total</b>	<b>\$15,635</b>	<b>\$16,334</b>	<b>\$19,414</b>	<b>\$21,422</b>	<b>\$5,787</b>	<b>37.0%</b>

Note: Data obtained from NAPS and Town of NA.

*Chart 6-1a* shows the same program budget data on a percentage distribution basis to illustrate how particular budget items have changed since FY94 in certain areas.

Chart 6-1a

**North Attleborough Public Schools  
School Committee Program Budget  
Percentage Distribution**

	FY94	FY95	FY97	FY98	% Point Incr / Decr. FY94 - FY98
Salary - Teachers	45.3%	46.8%	44.9%	44.4%	-0.8%
Central Office Admin.	2.2%	1.5%	1.7%	1.7%	-0.5%
School Admin.	6.5%	6.8%	5.8%	5.8%	-0.7%
Computer Services	0.0%	0.0%	0.2%	0.5%	0.5%
Maint. And Custodial	6.3%	6.2%	5.5%	5.0%	-1.3%
Tri-county Regional	6.1%	5.8%	6.0%	5.0%	-1.1%
SPED	14.7%	14.7%	14.7%	14.4%	-0.3%
Utilities	3.0%	2.9%	2.8%	2.6%	-0.4%
All Others (incl trans)	16.0%	15.3%	18.5%	20.5%	4.5%
Total	100.0%	100.0%	100.0%	100.0%	0.0%

Note: Data obtained from NAPS and Town of NA . Percentages may not add due to rounding.

## 7. Foundation Budget

The foundation budget is a target level of spending developed to ensure that a minimum level of education resources is available per student in each school district. The foundation budget shown in *Appendix B1* is determined by a number of factors including enrollment, staffing and salary levels. The key items in the foundation budget include payroll; non-salary expenses; professional development; expanded programs; extraordinary maintenance; and books and instructional equipment. DOE calculates each of these budget items using the previous year's end-of-year pupil enrollment with adjustments for special education, bilingual and low-income students. Certain salary levels and full time equivalent (FTE) standards are used to calculate salary budgets, which also include annual adjustments for inflation.

The foundation budget establishes spending targets by grade (pre-school, kindergarten, elementary, junior high and high school) and program (special education, bilingual, vocational and expanded or after-school activities). Grade and program spending targets are intended to serve as guidelines only and are not binding on local school districts. However, to encourage appropriate levels of spending, M.G.L. Ch.70, §9 requires that a school district report to the Commissioner of Education when it has failed to meet foundation budget spending levels for professional development, books and instructional equipment, extended/expanded programs and extraordinary maintenance. According to *Chart 7-1*, expenditures were below foundation budget in all categories for the fiscal years shown. NAPS foundation spending increased from 85.2 percent in FY94 to 97.6 percent in FY98 as shown in *Chart 7-0*. NAPS did not file a report with the Commissioner's office as required by Ch.70, §9 for these fiscal years nor did DOE direct NAPS to submit such report.

Chart 7-0

**North Attleborough Public Schools**  
**Foundation Spending**  
(in millions of dollars)

	FY94	FY97	FY98
Foundation Budget Target	\$ 18.2	\$ 21.0	\$ 22.2
Actual NSS	\$ 15.5	\$ 19.4	\$ 21.7
Actual NSS as % of Foundation	85.2%	92.4%	97.6%

Note: Data obtained from

Chart 7-1

**North Attleborough Public Schools**  
**Net School Spending According to**  
**Foundation Budget**  
(in thousands of dollars)

	FY94		FY97		FY98	
	Actual	Budget	Actual	Budget	Actual	Budget
Professional Development	\$80	\$283	\$87	\$325	\$316	\$343
Books and Equipment	\$836	\$1,108	\$798	\$1,270	\$1,022	\$1,339
Expanded Program	\$0	\$74	\$0	\$134	\$0	\$138
Extraordinary Maintenance	\$74	\$588	\$0	\$687	\$171	\$726

**Expenditures As Percentage of Foundation Budget**

	FY94	FY97	FY98
	NSS/FND	NSS/FND	NSS/FND
Professional Development	28.3%	26.8%	92.1%
Books and Equipment	75.5%	62.8%	76.3%
Expanded Program	0.0%	0.0%	0.0%
Extraordinary Maintenance	12.6%	0.0%	23.6%

Note: Data obtained from EOY reports on file with DOE

*Appendix B1* shows the NAPS foundation budget for FY94, FY96, FY97, 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 total spending levels were not met for foundation budget targets for FY94 to FY98, spending was greater than the foundation budget target for teaching salaries by \$7.4 million, but was less than the foundation budget target for support salaries by \$7.6 million.

## 8. Staffing – Full Time Equivalent (FTE) Trends

Salaries comprise approximately 60.2 percent of FY98 total school district expenditures and budget changes closely reflect changes in staffing or FTEs. One of NAPS's major priorities is to keep the student/teacher ratio as low as possible within fiscal constraints. It appears that NAPS is successful in this area with the aid of the teachers' contract, which limits class size to 25 students.

According to *Chart 8-1*, NAPS had a total of 313.5 FTEs including 223.1 teachers in FY89. By FY93, these numbers had increased to 327.8 and 229.2 respectively. With the assistance of education reform, staffing has increased each year and by FY98, total FTEs reached 457.5 with 296.6 teaching FTEs. In this context, teachers exclude instructional assistants. Para-professionals, guidance counselors, psychologists, occupational and physical therapists, cafeteria, custodians and maintenance personnel are included as all others in *Chart 8-1*. As *Chart 8-1* indicates, increases in community spending and state aid, have led to an increase in staffing by 39.6 percent during the period FY93 to FY98, as 130 FTEs including 68 teaching FTEs were added. This addition of 68 teaching FTEs represents an increase of 29.4 percent from FY93 to FY98. This compares to a total student enrollment increase of 16.2 percent during this same time period.

During the period of FY89 to FY98, schools in the district experienced an increase in staff of 45.9 percent while teachers rose by 32.9 percent, higher than the enrollment increase of 27.3 percent from FY89 to FY98.

## Chart 8-1

**North Attleborough Public Schools**  
**Staffing Trends**  
**Full Time Equivalent (FTE)**

	Total FTEs	Teachers	Teachers as % of FTEs	Instruct. Assists	Administrators	All Others
FY89	313.5	223.1	71.2%	46.8	16.1	27.5
FY93	327.8	229.2	69.9%	42.0	12.1	44.5
FY97	441.8	280.0	63.4%	76.5	17.6	67.7
FY98	457.5	296.6	64.8%	71.0	19.8	70.1
FY89-93	14.25	6.1		-4.8	-4.0	17.0
Incr./ Decr.	4.5%	2.7%		-10.3%	-24.8%	61.8%
FY93-98	129.8	67.5		29.0	7.7	25.6
Incr. / Decr.	39.6%	29.4%		69.0%	63.6%	57.5%
FY89-98	144.0	73.5		24.2	3.7	42.6
Incr. / Decr.	45.9%	32.9%		51.7%	23.0%	154.9%

Note: Data obtained from NAPS

## Chart 8-2

**North Attleborough Public Schools**  
**Teachers By Program**  
**Full Time Equivalents**  
**(excluding teaching aides)**

	FY89	FY93	FY97	FY98	FY93 - FY98 Increase	% Incr / Decr
Early Childhood	0.0	0.0	8.0	8.0	8.0	-
Elementary (K-5)	87.7	86.5	99.0	100.8	14.3	16.5%
Secondary (6-12)	109.6	108.3	128.8	135.4	27.1	25.0%
Systemwide	0.0	0.0	0.0	0.0	0.0	-
Subtotal	197.3	194.8	235.8	244.2	49.4	25.4%
Bilingual	0.0	0.0	0.0	0.0	0.0	-
ESL	1.3	0.0	0.0	0.0	0.0	-
Special Education	24.5	34.4	44.4	52.4	10.1	29.3%
Subtotal	25.8	34.4	44.4	52.4	18.1	52.5%
Total	223.1	229.2	280.2	296.6	67.5	29.4%

Note: Data obtained from NAPS



Student/teacher ratios increased slightly between FY89 and FY93 and remained constant between FY93 and FY98 as shown in *Chart 8-3*. The overall ratio for students and teachers was 15.7:1 in FY89. It increased slightly to 16.7:1 in FY93 and then declined to 15.0:1 FY98. When adjusted for the number of SPED and ESL teachers, using the same total student population for illustration purposes, the resulting all student ratios would be slightly higher as illustrated in *Chart 8-3*.

*Chart 8-3*

**North Attleborough Public Schools  
Students Per Teacher**

	FY89	FY93	FY97	FY98
All Students / All FTE Teachers	15.7	16.7	15.7	15.0
<b>All Students / All FTE Teachers - State Average</b>	<b>13.8</b>	<b>15.1</b>	<b>14.5</b>	<b>14.2</b>
All Students / Non-SPED FTE Teachers	17.6	19.7	18.7	18.2
<b>All Students / Non-SPED FTE Teachers - State Avg.</b>	<b>17.2</b>	<b>19.2</b>	<b>18.4</b>	<b>18.1</b>
<u>All Students / All Teachers</u>				
Kindergarten	20.4	22.8	21.8	21.8
Elementary	14.9	17.3	16.7	16.7
Middle	14.5	17.3	14.3	14.3
High	16.1	16.0	16.1	16.1

Note: Data obtained from NAPS

Teaching staff increased only slightly in all core subject areas such as English, science, social studies and mathematics as shown in *Chart 8-4*. These increases are generally in line with enrollments. FY98 staffing levels are again only slightly higher than they were in FY89 in all but one of the subjects shown.

*Chart 8-4*

**North Attleborough Public Schools  
Teacher FTEs - Core Subjects  
High and Middle School**

	FY89	FY93	FY97	FY98	FY93 - FY98	
					Increase	% Incr / Decr
English	14.3	15.2	16.3	16.3	1.1	7.2%
Mathematics	13.0	13.4	15.4	15.4	2.0	14.9%
Science	14.3	14.8	16.0	17.0	2.2	14.9%
Social Studies	12.4	11.0	12.0	12.0	1.0	9.1%
<b>Total</b>	<b>54.0</b>	<b>54.4</b>	<b>59.7</b>	<b>60.7</b>	<b>6.3</b>	<b>11.6%</b>

Note: Data obtained from NAPS

## 9. Payroll – Salary Levels, Union Contracts

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

*Chart 9-1* shows salary increases in comparison to total district expenditures. NAPS increased its expenditures for salaries by \$6.4 million between FY93 and FY98, an increase of 65.3 percent. This increase is 3.3 percentage points more than the 62.0 percent increase in total school district expenditures during the same period. Total salaries made up 59.0 percent of these expenditures in FY93 and increased slightly to 60.2 percent in FY98. The salary expenditures include fringe benefits while total district expenditures include all other municipal expenditures relating to schools including debt services, municipal administrative costs and regional school assessment.

Of the \$10.3 million total school expenditure increase from FY93 to FY98, and the \$6.4 million increase in salaries, \$4.3 million or 67.2 percent is attributable to teaching salaries and \$2.1 million or 32.8 percent applies to non-teaching salaries. The latter group includes administrators, para-professionals, clerical staff, custodial staff, etc.

### *Chart 9-1*

**North Attleborough Public Schools  
Salary Expenditures Compared to Total School District Expenditures  
(in millions of dollars)**

	FY89					FY93 - FY98 Incr./Decr	
		FY93	FY94	FY97	FY98	\$	%
Total School District Expenditures	\$15.7	\$16.6	\$18.0	\$20.6	\$26.9	\$10.3	62.0%
Total Salaries	\$9.1	\$9.8	\$11.4	\$14.3	\$16.2	\$6.4	65.3%
as % of Total Expenditures	58.0%	59.0%	63.3%	69.4%	60.2%	62.1%	
Teaching Salaries	\$6.5	\$6.8	\$8.0	\$10.2	\$11.1	\$4.3	63.2%
as % of Total Salaries	71.4%	69.4%	70.2%	71.3%	68.5%	67.2%	
Non-Teaching Salaries	\$2.6	\$3.0	\$3.4	\$4.1	\$5.1	\$2.1	70.0%
as % of Total Salaries	28.6%	30.6%	29.8%	28.7%	31.5%	32.8%	

Note: Data obtained from NAPS

*Chart 9-2* shows that the average teacher's salary increased from \$32,106 in FY93 to \$38,144 in FY98. The FY98 average teacher's salary of \$38,144 is significantly below the state average of \$44,051.

*Chart 9-2*

**North Attleborough Public Schools**  
**Teaching Salaries and Teachers (FTE)**  
**Average Salary Comparison**

	FY89	FY93	FY94	FY95	FY96	FY97	FY98
Teaching Salaries ( \$ in mil )	\$6.5	\$6.8	\$8.0	\$8.9	\$9.3	\$10.2	\$11.1
FTE - Teachers	215.5	211.8	229.2	233.4	240.3	273	291
FTE Incr. / Decr. from Previous Year	n/a	-3.7	17.4	4.2	7.9	32.7	18
Average Salary per FTE	\$ 30,162	\$32,106	\$34,904	\$38,132	\$38,702	\$37,363	\$38,144
DOE Reported State Average		\$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 NAPS and DOE end-of-year reports

Of the additional \$4.4 million spent for teaching salaries between FY93 and FY98 as shown in *Chart 9-2a*, \$2.4 million or 54.5 percent represents cost of new positions and \$0.9 million or 20.5 percent represents salary increases for existing staff.

*Chart 9-2a*

**North Attleborough Public Schools**  
**Salary Expenditures**  
**Estimated Cost of New Positions and Salary Increases**  
**(in millions of dollars)**

	FY93	FY98	% of Cum. Incr
Total Teaching Salary Exp.	\$6.9	\$11.3	
Cumulative Increase from FY93		\$4.4	100%
Est. Cost of 3% Inflationary Increase		\$1.1	25.0%
Est. FY94-FY98 Cost of New Positions		\$2.4	54.5%
Subtotal		\$3.5	79.5%
Amount above 3% Annual Increase		\$0.9	20.5%

Note: Analysis based on data obtained from NAPS

*Chart 9-2b* indicates that increases due to annual and step raises due to contract provision range between 6.8 percent and 9.8 percent.

*Chart 9-2b*

**North Attleborough Public Schools**

**Teachers Salaries - Step and Contract Percent Increases**

**1993 - 1998**

Period (FY)	1993	1994	1994	1995	1995	1996	1997	1997	1998	Total
Annual Contract	2.5%	2.5%	2.5%	1.0%	2.0%	3.0%	1.0%	3.0%	4.0%	21.5
Step Increase(AVE. ALL	5.8%	5.8%	5.8%	5.8%	5.6%	5.8%	5.8%	5.9%	5.8%	52.1
Total	8.3%	8.3%	8.3%	6.8%	7.6%	8.8%	6.8%	8.9%	9.8%	73.6

Note: Data obtained from NAPS. Two increases in FY94, FY95

As shown in *Chart 9-3*, a review of salary changes over the FY93 to FY98 period indicates that Teacher B received the highest step increase in the salary chart of 73.0 percent without any lane changes.

*Chart 9-3* shows how NAPS 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 academic credit hours or degree earned such as BA to MA and an MA to MA+30.

For example, as of FY93, teacher A was on the maximum step 10 and had a BA. By FY98, this teacher, on step 10 has received salary increases totaling to 25.8 percent. If this teacher had earned an MA during this period, the increase would have amounted to 34.8 percent.

Teacher B had a BA, step 5, in FY93. In FY98, this teacher is on step 10 and has received a salary increase of 73.0 percent. Had this teacher earned an MA and changed salary lanes during this period, the increase would have amounted to 76.0 percent.

Teacher C entered NAPS with a BA at step 1 in FY93. By FY98, this teacher had reached step 6 and had received a 70.2 percent increase in pay. By earning an MA Teacher C could have jumped two salary lanes and could have received an 80.9 percent increase in salary.

*Chart 9-3*

**North Attleborough Public Schools**  
**Teaching Staff**  
**Step/Degree Summary - Selected Years**

	FY93 Base Pay		FY98 Base Pay			FY93-98 % Change	
	Step	Base Pay	Step	Base Pay	Base Pay		
		BA		BA	MA	BA	MA
Teacher A	10	\$34,795	BA10-MA11	\$43,761	\$46,920	25.8%	34.8%
Teacher B	5	\$25,290	10	\$43,761	\$44,503	73.0%	76.0%
Teacher C	1	\$20,125	6	\$34,249	\$36,401	70.2%	80.9%
		MA		MA	MA + 30	MA	MA + 30
Teacher A	11	\$37,320	11	\$46,920	\$47,904	25.7%	28.4%
Teacher B	7	\$30,175	11	\$46,920	\$47,904	55.5%	58.8%
Teacher C	1	\$21,560	6	\$36,401	\$37,326	68.8%	73.1%

Note: NAPS has 6 salary lanes: BA, BA+30; MA, MA+30, CAGS, PhD.  
 Data obtained from NAPS.

*Chart 9-4*

**North Attleborough Public Schools**  
**Teaching Salary Schedules**  
**Comparison of FY93 through FY98 Salary Schedules - Steps 1 and 11**

Salary Lane	Initial Entry Level - Step 1					
	FY93	FY94	FY95	FY96	FY97	FY98
BA	\$20,125	\$21,145	\$21,780	\$22,435	\$23,340	\$24,274
BA+30	\$20,350	\$21,300	\$22,025	\$22,685	\$23,595	\$24,539
MA	\$21,560	\$22,655	\$23,340	\$24,040	\$25,010	\$26,010
MA+30	\$22,250	\$23,380	\$24,085	\$24,810	\$25,810	\$26,842
CAGS	\$22,965	\$24,130	\$24,855	\$25,600	\$26,630	\$27,695
PhD.	N/A	N/A	N/A	N/A	N/A	\$28,695
Salary Lane	Highest Level - Step 10 FOR BA, TO STEP 11 FOR MA & PhD					
	FY93	FY94	FY95	FY96	FY97	FY98
BA	\$34,795	\$36,555	\$37,660	\$38,790	\$40,460	\$42,078
BA+30	\$35,000	\$36,770	\$37,885	\$39,020	\$40,695	\$42,323
MA	\$37,320	\$39,210	\$40,390	\$41,600	\$43,380	\$45,115
MA+30	\$38,100	\$40,030	\$41,240	\$42,475	\$44,290	\$46,062
CAGS	\$39,110	\$41,090	\$42,330	\$43,600	\$45,460	\$47,278
PhD.	N/A	N/A	N/A	N/A	N/A	\$48,278

Note: NAPS has 6 salary lanes: BA, BA+30; MA, MA+30, CAGS, Ph.D.  
 Data obtained from NAPS.

## 10. Professional Development Program

DOE requires school systems to prepare a professional development plan and to meet minimum spending requirements for professional development. During FY95 and FY96, DOE required school districts to spend \$25 per pupil for professional

development. This requirement increased to \$50 per pupil for FY97 and \$75 in FY98. As can be seen in *Chart 10-1*, NAPS has not met the minimum spending requirements for FY95, FY96, FY97 and FY98. NAPS management informed the audit team that not all teachers' salaries were accounted for or reported for teachers' time spent in professional development.

*Chart 10-1*

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

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	Professional Development	Minimum Spending Requirement	Total Spent as % of Requirement
FY94	\$79,933	N/A	N/A
FY95	\$53,609	\$104,875	51.1%
FY96	\$31,795	\$107,375	29.6%
FY97	\$86,846	\$220,250	39.4%
FY98	\$315,551	\$333,975	94.5%

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Note: Data obtained from NAPS and DOE

In FY98, 168 employees attended professional development workshops. This number rose to 236 in FY99. As stated in the professional development plan, "the specific intent of professional development in North Attleborough is to create and foster an environment that values excellence and supports the ongoing education of all staff thus enabling teachers to better address the evolving multitude needs of their students." North Attleborough is providing professional growth opportunities through such means as in-service workshops and membership on curriculum development committees drawing personnel from inside and outside the system. In addition, NAPS also provides released time for visits to other classrooms and schools as well as for attendance at conferences, workshops, and other professional meetings. Leaves of absence are granted for graduate studies; research, travel and partial payment of tuition is granted for approved courses as provided by contract. The NAPS professional development program is open to all staff and school committee members.

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

*Chart 10-2*

**North Attleborough Public Schools  
Selected Professional Development Offerings 1998/99**

<u>Title</u>	<u>PDPs</u>	<u>Attendance</u>
Occupational Therapy	4	16
It's All In Your Head	4	10
Math Their Way	2	8
Using A Running Record To Inform Instruction	4	8
Know Nothing Net Session 1	4	8
Know Nothing Net Session 2	4	8
Reading and Writing: Early Literacy In-Service Course	62	7
Microsoft Excel for the Classroom Teacher	10	7
Internet: Finding Online Projects and Lesson Plans	12	6
Anchor Papers for English/Language Arts, Middle School Level	6	5

Note: Information obtained from NAPS

## 11. School Improvement Plans

M.G.L. Chapter 71, §59C mandates that each school have a school council which must develop a school improvement plan and update it annually. For the purpose of this audit, the audit team attempted to review current plans for all schools. The results of this effort disclosed that in past years school improvement plans have been prepared on an inconsistent basis. This was typified by the audit team's attempt to review the 1998/99 school year improvement plans where it was noted that the schools did not have formal plans based on the Education Reform Act criteria.

The Superintendent dedicated a number of principal meetings to developing quality school improvement plans. In March 1999 he distributed instructions to all principals regarding the preparation of school improvement plans for the 1999/00 school year. These instructions included areas required by law to be addressed in the plans such as:

- assessment of the impact of class size on student performance;
- assessment of student to teacher ratio;
- parent/community involvement;
- school climate issues;
- staff professional development; and
- enhancement of parental involvement.

District requirements were also added pertaining to the analysis of student assessment data and a report on the school facility and grounds. The instructions also required the preparation of school improvement plans for all schools in the district by August 1999. These plans were submitted to the school committee in

September 1999 for review and approval. A review of these draft plans showed they contained the information required by the Education Reform Act.

## 12. Time and Learning

Time and learning standards refer to the amount of time students are expected to spend in school, measured by the number of minutes or hours in a school day and the number of days in the school year. As of September 1997, DOE requires 990 instruction hours per year for the high schools. For junior high and middle schools, the requirement is either 990 hours or 900 hours based on the decision of the school committee. For the elementary schools, the requirement is 900 hours. The kindergarten requirement is 425 hours. The school year remains at 180 days per year.

As shown in *Chart 12-1*, NAPS time and learning plan exceeds these standards by 15 hours for the high school and middle school and 39 hours for the elementary schools. The number of hours for time and learning for the kindergarten was also above DOE standards by 15 hours. When negotiating the recent three-year contract for teachers, which became effective in the 1997/98 school year, teachers were given a 4%, 4% and 5.5% pay raise with the stipulation that the school day be extended by 14 minutes or 42 hours per year.

*Chart 12-1*

### North Attleborough Public Schools Time and Learning Standards

	1995/96	1998/99	
	NAPS Standard Hours Per Year	DOE Req. Hours Per Year	NAPS Standard Hours Per Year
High School	950	990	1005
Middle School	985.5	990	1005
Elementary School	890	900	939
Kindergarten	440	425	440

Note: Data obtained from NAPS

## 13. Courses and Class Sizes

*Chart 13-1* summarizes selected high school class sizes for FY99. The school's average enrollment in core subject sections consisted of less than 20 students per class. Science had the smallest average class size with 18.1 students, while social studies had the largest average with 21.8 students. No sections had 30 or more students.



Chart 13-1

**North Attleborough Public Schools**  
**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	42	805	19.2	9	0	0.0%
Math	41	879	21.4	9	0	0.0%
Science	74	1343	18.1	10	0	0.0%
Social Studies	37	806	21.8	11	0	0.0%

Note: Data obtained from NAPS

#### 14. Technology and Computers

DOE approved the NAPS five-year technology plan in September of 1996. The plan was prepared by an 18 member Technology Team which includes the assistant superintendent, the computer coordinator, the technology specialist, the media specialist, teachers, community and parent representatives, a local cable company representative, one librarian and one principal. Funding for the plan was to be provided by a combination of an appropriation in the school budget, capital grants through DOE and both private and corporate donations.

The plan projected that full implementation would cost \$3.9 million over five years. As of FY98, the second year of the five year plan, \$1.4 million or 35 percent has been expended.

There are currently 1,184 computers in the district. Each school except for the Early Learning Center has at least one computer lab and additional computers in the classrooms. According to DOE's Educational Technology in Massachusetts Schools 1998 report, NAPS has 23.3 students per type A/B computer. This report also states that the district has 10.5 students per computer of any type, higher than the state average of 7.2.

In FY99 NAPS installed computer clusters in all grade 2 and grade 3 classrooms. Every cluster contains 4 computers with Internet access. NAPS plans to install the clusters in all grade 1 and grade 4 classrooms in FY00 and in FY01 all kindergarten and grade 5 classrooms will have clusters.

The schools in the district are connected to a Wide Area Network (WAN), and each school has its own Local Area Network (LAN). All buildings have Internet access, which is provided to NAPS by Winstar. The district monitors and controls access to

unauthorized sites on the Internet with the use of the software package Cyber Patrol. There is a formal inventory system in place for both hardware and software.

#### Year 2000 Compliance (Y2K)

The basis of the Y2K issue is that some computer programs that do not have four digits in the date field may read the year 00 as 1900 rather than 2000. NAPS officials indicated to the audit team that Y2K testing is in progress. A hardware check of all servers, office, administrative and lab computers has been completed using a BIOS date verification test. Patches have been downloaded from the Internet to upgrade noncompliant software. NAPS anticipates to be Y2K compliant.

NAPS has been contacting vendors and manufacturers of items that contain computer chips in other hardware such as phones, elevators, boilers, alarm systems, clocks, etc. for letters of Y2K compliance. NAPS officials attend monthly town Y2K committee meetings and report to the town MIS Director the steps the school system is taking.

### 15. Supplies and Textbooks

The audit team attempted to quantify the amount expended by NAPS for supplies and textbooks. However, the amounts as reported per the end of year reports did not agree to the school system's accounting records. Detail by school could not be reconciled from the school system's records to the end of year report mainly due to the fact that the current accounting system used by the school (CompuSense) has only been in place since FY98. In addition, the system has had several superintendents and business managers since education reform. The audit team was not successful in obtaining an explanation of the variances from NAPS management. *Chart 15-1* is presented on a qualified basis for informational purposes. NAPS could not provide FY89 and FY93 expenditure amounts.

*Chart 15-1*

**North Attleborough Public Schools**  
**Textbooks and Other Instructional Expenditures**  
(in thousands of dollars)

	FY94	FY95	FY96	FY97	FY98	FY94 - FY98	
						\$ Incr.	% Incr.
High School	\$287	\$75	\$100	\$131	\$139	(\$148)	-51.7%
Middle School	\$34	\$44	\$64	\$88	\$153	\$118	344.2%
Elementary	\$97	\$166	\$208	\$207	\$155	\$58	59.7%
SPED	\$16	\$9	\$11	\$15	\$10	(\$6)	-39.5%
Systemwide	\$0.3	\$0	\$0	\$0	\$20	\$20	-
<b>Total</b>	<b>\$434</b>	<b>\$293</b>	<b>\$383</b>	<b>\$440</b>	<b>\$476</b>	<b>\$41</b>	<b>9.5%</b>
Textbooks Only	\$197	\$34	\$153	\$132	\$233	\$36	18.1%
Equipment & Supplies	\$237	\$259	\$230	\$308	\$243	\$6	2.4%
Textbooks / Student	\$49	\$8	\$36	\$30	\$52	\$3	6.1%
Equipment / Student	\$58	\$62	\$53	\$70	\$55	(\$3)	-5.2%

Note: Data obtained from NAPS. Pre K and kindergarten in elementary. Totals may not agree due to rounding.

The textbook selection process for NAPS starts with the teachers. Teachers volunteer to research textbooks and use parts of different texts in their classrooms. When a teacher decides on a textbook to recommend, a recommendation report is prepared and presented to Curriculum Coordinators and other teachers at Grade Level Meetings. As a group they will decide on purchases, however Curriculum Coordinators give final approval.

An updated system-wide textbook inventory was provided to the audit team. During site visits the audit team noted that in some classrooms textbooks with copyright dates from the early 1980's are being used.

## 16. Test Scores

NAPS test scores are generally at or slightly above state averages. MCAS scores for 1998 show that NAPS scored above the state average scaled scores for grades 4, 8 and 10 in most areas. MEAP, the state's educational testing program from 1988 to 1996, showed that NAPS scores increased in all four subject areas for grades 4 and 8 between 1988 and 1996. Results from the 1998 Iowa Tests of Educational Development (ITED) indicate that 84 percent of NAPS grade 3 students demonstrated a high degree of proficiency in fundamental skills of reading.

### Scholastic Aptitude Test (SAT)

SAT scores are generally above or close to the state average as shown in *Chart 16-1*. Scores from 1994 and 1995 cannot be compared to 1996 and 1997 scores since SAT scores were "recentered" in 1996 resulting in a higher score for those years for all schools and consequently a higher state average.

Chart 16-1

**North Attleborough Public Schools  
Scholastic Aptitude Test (SAT) Results**

SAT Content Areas	1994		1995		1996		1997		1998	
	NAPS	State Avg.	NAPS	State Avg.	NAPS	State Avg.	NAPS	State Avg.	NAPS	State Avg.
Verbal	440	426	438	430	514	507	522	508	510	502
Math	482	475	465	477	489	504	513	508	498	502
Total	922	901	903	907	1003	1011	1035	1016	1008	1004
NAPS - % of State Avg.	102.3%		99.6%		99.2%		101.9%		100.4%	

Note: Data obtained from NAPS and DOE

**Massachusetts Educational Assessment Program (MEAP)**

An overview of NAPS MEAP scores is shown in *Appendix C*. MEAP scores are reported in two ways: scaled scores, which range from 1000 to 1600, and proficiency levels which are reported as a 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 for 1992 and 1996 shown in *Chart 16-2* indicate that scores for NAPS grade 4 students decreased in all four subject areas for level 1 or below and increased in three subject areas for level 2. The scores for grade 8 students also show a decrease in level 1 or below and an increase in level 2 in all four subject areas during this same time period.

Chart 16-2

**North Attleborough Public Schools  
MEAP Proficiency Scores  
1992 and 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	35%	42%	24%	31%	41%	28%
Mathematics	34%	50%	17%	31%	57%	12%
Science	35%	44%	21%	26%	55%	19%
Social Studies	39%	38%	23%	26%	55%	19%
Eighth Grade	1992			1996		
	Level 1 or Below	Level 2	Levels 3 & 4	Level 1 or Below	Level 2	Levels 3 & 4
Reading	45%	27%	28%	30%	38%	33%
Mathematics	42%	39%	19%	36%	42%	23%
Science	35%	30%	35%	31%	51%	18%
Social Studies	42%	30%	29%	38%	39%	24%

Note: Data provided by DOE and NAPS

According to *Appendix C*, between 1988 and 1996, MEAP scores for students in grades 4 and 8 improved in all four subject areas.

*Chart 16-3* shows MEAP grade 4 reading scores for selected school districts whose scores in 1988 ranged from 1310 to 1320 as compared to NAPS's score of 1320. The scores for grade 4 students are particularly significant because, by 1996, the greatest impact of education reform should initially be seen in the performance of these students. The reading scores for grade 4 students showed an increase of 50 points from 1988 to 1996.

Chart 16-3

**MEAP Reading Scores - 4th Grade- 1988 Scores from 1310-1320**

	1988	1990	1992	1994	1996	1992 - 1996 Change
Blackstone Millville	1310	1330	1340	1450	1450	110
Braintree	1310	1360	1380	1410	1430	50
Central Berkshire	1310	1410	1350	1390	1410	60
Hudson	1310	1330	1390	1390	1390	0
Marion *	1310	1380	1340	1360	1390	50
Mattapoisett	1310	1380	1340	1360	1390	50
Rochester	1310	1380	1340	1360	1390	50
Weymouth	1310	1330	1330	1370	1380	50
Ashburnham Westminster	1310	1350	1360	1380	1370	10
Bourne	1310	1320	1390	1370	1370	-20
West Bridgewater	1310	1340	1320	1380	1370	50
Dudley Charlton	1310	1340	1340	1370	1360	20
Marlborough	1310	1310	1400	1400	1360	-40
Pioneer Valley	1310	1260	1260	1280	1350	90
Fairhaven	1310	1270	1260	1320	1330	70
Whitman Hanson	1310	1315	1345	1360	1330	-15
Shirley	1310	1300	1500	1380	1300	-200
Amesbury	1310	1350	1360	1350	1290	-70
Easthampton	1310	1240	1300	1290	1260	-40
Conway *	1320	1330	1350	1380	1430	80
Deerfield *	1320	1330	1350	1380	1430	80
Sunderland *	1320	1330	1350	1380	1430	80
Whately *	1320	1330	1350	1380	1430	80
Auburn	1320	1370	1420	1410	1420	0
Bellingham	1320	1360	1350	1400	1390	40
Dighton Rehoboth	1320	1380	1340	1380	1390	50
Nahant *	1320	1320	1350	1430	1390	40
Northampton	1320	1300	1360	1350	1390	30
Ipswich	1320	1420	1370	1450	1380	10
Stoughton	1320	1340	1360	1450	1380	20
<b>North Attleborough</b>	<b>1320</b>	<b>1370</b>	<b>1390</b>	<b>1400</b>	<b>1370</b>	-20
Stoneham	1320	1330	1390	1390	1370	-20
Plymouth	1320	1360	1380	1420	1360	-20
Middleborough	1320	1300	1320	1310	1350	30
South Hadley	1320	1350	1350	1360	1350	0
West Springfield	1320	1310	1300	1310	1330	30
Maynard	1320	1300	1290	1330	1290	0
<b>State Average</b>	<b>1300</b>	<b>1310</b>	<b>1330</b>	<b>1300</b>	<b>1350</b>	<b>20</b>

Note: A significant change in a score is considered to be 50 points in either direction. An asterisk signifies a small school district whose scores may vary significantly and are not reliable due to the size of the test sample.

### Iowa Tests

The Iowa Tests of Basic Skills (Iowa tests) for grade 3 students was administered throughout Massachusetts in the Spring of 1998. Results were categorized by students tested under routine conditions, students with disabilities tested under non-routine conditions and students with limited English proficiency. NAPS was at the 71<sup>st</sup> percentile in reading for all students tested under routine conditions. The state score was at the 64<sup>th</sup> percentile. The test defines four different levels of reading comprehension: pre-reader, basic reader, proficient reader and advanced reader. In 1998, 15 percent of students tested as pre- or basic readers while 84 percent of students tested as proficient or advanced. In 1998, 28 percent of NAPS students were advanced readers, which is above the state average of 23 percent for that same category. About 82 percent of the tested students have attended NAPS since the first grade.

The Iowa Tests 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 and social studies. Scores were based on a national sample of students who took the test. NAPS grade 10 students scored at the 70<sup>th</sup> percentile compared to the national sample. NAPS's performance compares to scores as high as the 89<sup>th</sup> percentile and as low as the 28<sup>th</sup> percentile for other Massachusetts school districts.

### Terra Nova

NAPS reviewed various achievement tests and determined that the Terra Nova was the best achievement test for their needs. They viewed it as a multiple assessment test with open ended questions that most closely approached the state MCAS. Terra Nova tests are given to third, fifth, sixth and seventh graders in April. Total scores, consisting of reading, language and math for grade 3 in FY98 showed NAPS with a national percentile score of 73.8. Grades 5, 6 and 7 showed national percentile scores for FY98 of 71.2, 70, and 75.3 respectively.

### Massachusetts Comprehensive Assessment System (MCAS)

MCAS scores for 1998 show that NAPS students generally scored above the state average scaled scores for all students. Students attending the district for three years or more also scored above the state average except for grade 10 students who scored slightly below the state average scaled scores.

MCAS is the new statewide assessment program administered annually 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:

- Measures performance of students and schools against established state standards; and
- improves 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 or failing based on their total scaled score for each test completed. There is no overall classification of student performance across content areas. School, district and state levels are reported by performance levels. *Chart 16-4* reflects performance level percentages for all NAPS students in tested grades. *Appendix D* provides additional detail for students who have attended schools in the district for at least three years.

*Chart 16-4*

**North Attleborough Public Schools  
1998 MCAS Test Scores  
Percentage of Students at Each Performance Level**

All Students	Advanced	Proficient	Needs Improvement	Failing (Tested)	Failing (Absent)	Average Scaled Score	State Avg. Scaled Score
<b>Grade 4:</b>							
English Language Arts	1	28	65	6	0	235	230
Mathematics	11	31	45	13	0	238	234
Science & Technology	10	57	30	3	0	243	238
<b>Grade 8:</b>							
English Language Arts	3	62	30	4	1	240	237
Mathematics	9	28	31	31	1	231	227
Science & Technology	1	31	40	28	1	229	225
<b>Grade 10:</b>							
English Language Arts	1	34	47	18	0	232	230
Mathematics	1	13	31	55	0	219	222
Science & Technology	0	19	55	27	0	227	225

Note: Data provided by DOE and NAPS

## 17. Management and Personnel Practices

### Management Practices

NAPS has had a high turnover of Superintendents and business administrators over the past several years. In June of 1998 the current Superintendent was appointed, the fifth Superintendent since 1988. One of his first personnel decisions was to hire a business administrator, the second in two years, who subsequently left within the year. During the course of the audit a new business administrator was hired. Upon his arrival, the Superintendent communicated his main goals to all staff. These goals were to improve students' academic skills and performance, continue the implementation of the district's strategic plan, to create a long range facilities plan, and to coordinate the school



administration. He also formalized the hiring process and developed a new evaluation instrument.

The Superintendent conducts monthly meetings with administrators covering a broad range of topics. During the month topic specific meetings are also held. The overall management style of the Superintendent is an active, hands-on approach. All principals report directly to the Superintendent and keep him informed by submitting to him agendas of their own faculty meetings. Principals are in control of the budget and purchases for their school and within the constraints of the teacher contract hire their own staff with the Superintendent's approval.

### **Hiring Process**

All teaching vacancies are first posted internally and then advertised in the local and state wide newspapers in both Massachusetts and Rhode Island. NAPS also notifies area colleges with teaching programs of vacancies. The principal reviews resumes and selects candidates for interviews. The principal will then conduct interviews, check references and recommend a candidate to the Superintendent. The Superintendent conducts an interview and sends a letter offering the position to the chosen candidate. Due to the union contract, preference will be given to qualified teachers already employed by the school district.

The principal selection process includes a search committee consisting of teachers, parents, the human resources director and the Superintendent. Through screening, interviewing and site visits at the candidate's present job, three candidates are chosen for public interviews. The Superintendent selects the finalist with approval from the school committee.

The audit team examined contracts of the Superintendent, assistant superintendent and principals. Starting salaries for school principals are based on a salary survey of principals of local communities. Although the principals had different salaries, seven of eight principal contracts reviewed for FY98 through FY99 received the same percentage increase in salary and all eight had two year contracts ending on the same day. The contracts did not contain termination language. Contracts for the period beginning 7/1/99 have not been signed as of October 1999. Seven are three years in length and two are one-year contracts. All nine will receive the same percentage raise in year one. Salary increases for years two and three will be based solely on performance.

### **Evaluation Process**

#### **Principals and Administrators**

According to M.G.L. Chapter 71, principals are to be evaluated annually by the Superintendent. However, for school year 1998/99 NAPS principals were not evaluated. Each principal contract has an evaluation section. A new principal evaluation instrument will be in effect for the 1999/00 school year. The Principles of Effective Administrative

Leadership as defined by DOE have been incorporated into the new evaluation procedure. The new contracts state that “the principal shall be evaluated annually based upon the duties and responsibilities contained in the principal’s job description, in accordance with M.G.L. Chapter 71, as contained in the policies of the School Committee and in directives of the Superintendent, and the annual school improvement goals mutually agreed upon by the principal and Superintendent.”

Principals received professional development training in teacher evaluation from a program called Research for Better Teaching (RBT). Most teachers are also trained in RBT. Four principals and one assistant principal have been appointed since education reform went into effect and one principal, hired prior to education reform has been removed.

## **Teachers**

The evaluation process for teachers was negotiated as part of the union contract. This process was conducted in accordance with DOE’s Seven Principles of Effective Teaching and North Attleborough’s Evaluation Instrument.

North Attleborough teachers with professional status are to be evaluated a minimum of once every 2 years per the teacher contract. The evaluation is to be completed no later than April 1. Teachers without professional status are evaluated twice annually with the first evaluation completed no later than November 15 and the second no later than April 1. Evaluations are usually done with prior notice to the teacher but may be done without notice. When prior notice is given, either the evaluator or the teacher may request a pre-observation conference. Following the pre-observation conference, both parties complete a Pre-Conference Report which states the objective of the selected lesson. The evaluator then observes the teacher for one full class period and completes an Evaluation Report to be submitted to the teacher within five days of the observation. A post-conference is held between both parties for the signing and acknowledgement of the Evaluation Report. Copies of all evaluations are provided to the Superintendent.

The evaluator recommends one course of action on the evaluation report: continued employment, continued employment conditioned upon the teacher making satisfactory progress in the specific areas cited in an Improvement Plan, other disciplinary action to be specified by the evaluator, or discharge or nonrenewal of the teacher.

If an evaluator deems an Improvement Plan necessary, the Improvement Plan shall state the areas of a teacher’s performance which are expected to be improved upon, what corrective action should be implemented, and what personnel actions might be taken if sufficient improvement is not noted during the course of follow-up. The follow-up process generally will require a minimum of two months during the school year and a minimum of three additional conferences between the evaluator and the teacher to discuss the teacher’s progress.

For the 1998/99 school year, 191 teachers were evaluated. Of these, 81 were teachers without professional status.

Under education reform, NAPS has used this process to remove 1 teacher without professional status.

## 18. Accounting and Reporting

The audit team traced a sample of expenditures reported to DOE to the NAPS accounting records. The audit team also met separately with several members of NAPS staff and the town accountant. The audit team noted that certain expenditures were classified improperly and as a result could have been reported incorrectly in previous year's End of Year Reports submitted to DOE. In one case the FY98 End of Year Report reflects a total expenditure amount for an account which was not found in NAPS accounting records. Textbook expenditures were misclassified to the 2300 account instead of the proper account 2400. This account was subsequently set up during the course of our audit and pertained to textbooks and instructional equipment. Prior to this all amounts for textbooks and instructional equipment were included under salaries in the NAPS accounting system. This also prohibited the audit team from obtaining a detailed breakdown of expenditures for textbooks and instructional equipment for years prior to FY98.

Also noted in the FY98 End of Year Report was \$325,932 of professional salaries, which was posted to Guidance (2700) instead of Psychological (2800).

An audit of the school district's business office was completed in March 1999 by the CPA firm Powers and Sullivan. The audit team reviewed their audit report and met separately with NAPS officials to discuss the findings reported by Powers and Sullivan. Most issues have been addressed and corrected but certain issues remain outstanding. For example, the reconciliation process between the school's accounting records and the town's accounting records is not being performed efficiently or on a timely basis. This is mainly due to the fact that the school department and town's respective accounting software packages are not completely compatible.

In addition to the above the Powers and Sullivan report suggested full implementation of the school department's CompuSense accounting software. NAPS has integrated the accounting software CompuSense for accounts payable and general ledger functions. Most payroll and personnel tasks remain manual until full implementation of the CompuSense system is complete. This is expected by the end of 1999. Presently total labor costs for such personnel as teachers are allocated in lump sum to an account versus breaking the expense down by individual cost centers (e.g. schools). When this methodology is implemented NAPS should have a complete cost accounting of each individual school location. This will enhance the accounting process and identify areas of overspending in a more detailed way. Also by implementing the payroll and personnel portion of the CompuSense system NAPS will have the ability to forecast their costs earlier in a fiscal year. Labor costs are the main expense of the school budget.

Adjustments can be made to the budgets and overspending or freezes can be prevented.

Full implementation of the CompuSense system will enhance the accounting procedures and eliminate duplication of effort in payroll processing.

Finally, it was also noted that an accounting manual has not been developed by the business office. Such a manual should detail procedures to be followed in the payroll and invoice processing as well as the proper accounting methodologies for various classes of revenue and expenditures. This would allow for changes in personnel to be quickly adjusted for and the normal day to day operations of the business office to continue with the least bit of interruption.

## 19. Review of Expenditures

The audit team completed a review of NAPS expenditures and purchasing controls, analyzed the accounting system and reviewed all FY98 and FY99 invoices for examination. The review showed that purchasing procedures and controls are in place and that signoffs and authorizations are being utilized. While no inappropriate expenditures were noted, the audit team did observe the following:

- The district has been utilizing a temporary personnel agency for substitute teachers. Our review showed that the total expenditure amount for this agency for the period of July 1997 to September 1999 was \$21,008. The rate charged per teacher was \$105 per day versus the public placement rate of \$60 per day. The Superintendent explained to the audit team that this agency is used as a last resort when the school district list of substitutes has been exhausted.
- Secondly, the audit team noted \$40,043 in stamp purchases incurred by the school department for the period of July 1997 to September 1999. Stamps were purchased in bulk and distributed to staff in all school buildings. Presently there is no control of the proper purchasing and usage of stamps. It is strongly recommended that the school system utilize a centrally located and monitored postage machine.
- Finally, the audit team noted an employee in the school district was reimbursed \$16,886 for computer related purchases during the July 1997 to September 1999 period. Such purchases should normally go through the procurement process to assure best prices are obtained along with proper approval.

All purchase orders are authorized by the principals and forwarded to central administration for approval by the Superintendent or business manager. The request is then ordered and upon receipt of the order the requesting party signs the purchase order verifying receipt. The receiving report, purchase order and invoice are matched for verification. However, these three items are filed separately thus not providing a sufficient audit trail to support expenditures. During the course of our audit this was

brought to the attention of the Superintendent and business manager whereby it was decided that in the future these items will be filed together as one voucher package.

## 20. High School Accreditation

North Attleborough High School received a ten-year accreditation from the New England Association of Schools and Colleges (NEASC) in March 1995 after an accreditation visit October 30 to November 2, 1994. The Commission's awards letter made special note of 14 positive aspects of the evaluation report. The letter also requested NAHS submit a routine Two-Year Progress Report on all report recommendations specifically highlighting 12 recommendations. The report listed a total of 97 commendations and 169 recommendations.

The Two-Year Progress Report addressed the twelve recommendations in the first pages of the report. Two have been completed, one was rejected, five are in progress, and four are planned for the future.

The Five-Year Progress Report again addressed the twelve recommendations with nine completed, one planned for the future, one in process, and one rejected.

## 21. Grade 3 Transiency

Student transiency is generally defined as the percentage of students who enter and/or leave a district after the first day of school. Transiency poses an educational problem because students may lose the benefit of a sequential and coherent school program as they move from school to school within the district. North Attleborough has a relatively stable student population in the lower grades as measured by the 1997-1998 3<sup>rd</sup> grade Iowa reading test. Students who have taken the test under routine conditions categorize results from that test. Students who did not take the test or were given extra time to finish the test are excluded.

Of fifteen communities with similar populations, shown in *Chart 21-1*, North Attleborough is in the middle at number eight with a transiency rate of 17.8 percent, below the state average of 19.6 percent. The district's stable population rate of 85.3 percent is above the state average of 80.4 percent.

## Chart 21-1

**Transiency and Stability - 3rd Grade****Selected Communities by 1996 Population****Student Population Participating in the 1998 Iowa 3rd Grade Reading Test**

Community	Stable Population	Total Population	Stable Population Percent	Transiency Percent
Dedham	205	224	91.5%	8.5%
Belmont	211	255	82.7%	17.3%
North Andover	285	375	76.0%	24.0%
Danvers	250	297	84.2%	15.8%
Wakefield	206	262	78.6%	21.4%
Milford	129	262	49.2%	50.8%
<b>North Attleborough</b>	<b>287</b>	<b>349</b>	<b>82.2%</b>	<b>17.8%</b>
Milton	256	300	85.3%	14.7%
West Springfield	217	285	76.1%	23.9%
Saugus	208	236	88.1%	11.9%
Franklin	298	392	76.0%	24.0%
Agawam	247	296	83.4%	16.6%
Shrewsbury	269	338	79.6%	20.4%
Melrose	213	250	85.2%	14.8%
Stoughton	244	318	76.7%	23.3%
<b>Statewide</b>	<b>54057</b>	<b>67233</b>	<b>80.4%</b>	<b>19.6%</b>

Note: Student population includes only students tested under "routine" conditions.

Data obtained from DOE's 1998 Iowa Grade 3 reading test summary results.

## 22. Special Education

During the school year ending 1998, North Attleborough had a special education participation rate of 14.9 percent, 1.7 percent lower than the state average of 16.6 percent reported to DOE. Total SPED enrollment in the 1990's has averaged 666 students each year. As a percentage of the total enrollment, the SPED enrollment has averaged 16.3 percent during the 1990's but has shown an increase of enrolled students from a low of 622 students to the current level of 677 students during 1998/99. Even though total numbers have increased, the percent of enrolled students has remained steady between 14.2 percent to 14.9 percent since the school year 1994/95. The number of students who fall into the substantially separate categories has increased from a low of 14.7 percent of total SPED students to 20.9 percent for the school year 1997/98.

*Chart 22-1*

**North Attleborough Public Schools**  
**SPED Enrollment**  
**Based on October 1 Reports**

School Year Ending	Total Enrollment	Total SPED	SPED as % of Total Enrollment	Substantially Separated	Substantially Separated as % of SPED
1991	3,562	626	17.6%	102	16.3%
1992	3,693	672	18.2%	99	14.7%
1993	3,831	721	18.8%	108	15.0%
1994	4,024	749	18.6%	121	16.2%
1995	4,195	622	14.8%	119	19.1%
1996	4,295	633	14.7%	109	17.2%
1997	4,405	626	14.2%	111	17.7%
1998	4,453	665	14.9%	139	20.9%
1999	4,581	677	14.8%	128	18.9%

Note: Data obtained from NAPS Oct 1 Reports

SPED costs increased \$1.8 million or 81.8 percent, from FY93 to FY98 while the increase in total school spending as reported to DOE for the same period was \$26.9 million or 62.0 percent. During FY98, SPED expenditures were \$4.0 million or 14.9 percent of the total school expenditures reported to DOE as compared to FY93, when SPED expenditures were \$2.2 million or 13.3 percent of the total school expenditures. Payments to other districts were \$0.5 million in FY89 and increased to \$0.9 in FY98.

*Chart 22-2*

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

	FY89	FY93	FY98	FY93-FY98	
				\$ Incr. / Decr.	% Incr. / Decr.
School Committee	\$1.1	\$1.4	\$2.8	\$1.4	100.0%
Payments to other Districts	\$0.5	\$0.6	\$0.9	\$0.3	50.0%
Transportation	\$0.2	\$0.2	\$0.3	\$0.1	50.0%
Total	\$1.8	\$2.2	\$4.0	\$1.8	81.8%

Note: Data obtained from NAPS EOY reports

## 23. Dropout and Truancy

NAHS dropout rate of 4.7 percent for school year 1996/97 is above the state average of 3.4 percent, and over twice the 2.1 percent average of the fourteen communities of similar population to North Attleborough. The dropout rate has doubled since the

FY96 rate of 2.3 percent, which was the district's lowest rate for the five years shown in *Chart 23-1*. NAHS has the highest dropout rate of the fifteen communities shown in *Chart 23-1*. Even though the district does not have a formal program to reduce dropout rates, four programs are available to those at risk students. The district relies on teachers and guidance counselors to identify the at risk student, provide counseling and offer them the opportunity to enroll in one of the above mentioned programs. The dropout rate compiled by NAHS for FY98 was 3.7 percent and for FY99 it is 2.7 percent.

All students absent without parental approval are considered truant and notification to the parent is made by phone or letter. This responsibility belongs to the truant officer at NAHS. Serious truancy problems, those students with seven or more days of truancy, are addressed by personal visits with the parent.

*Chart 23-1*

**High School Dropout Rates  
Selected Communities by 1996 Population  
FY93 - FY97**

Community	FY93	FY94	FY95	FY96	FY97
Dedham	0.8	3.0	3.8	1.3	3.8
Belmont	0.5	0.5	0.7	1.4	0.8
North Andover	1.0	1.2	1.1	3.2	1.7
Danvers	0.9	2.1	1.7	2.9	1.4
Wakefield	2.9	2.3	1.2	3.3	0.5
Milford	2.1	3.7	3.2	2.0	2.8
<b>North Attleborough</b>	<b>2.9</b>	<b>2.6</b>	<b>4.3</b>	<b>2.3</b>	<b>4.7</b>
Milton	0.1	1.1	0.9	1.0	1.1
West Springfield	4.2	3.9	3.8	3.5	3.7
Saugus	1.1	3.1	3.0	3.0	2.8
Franklin	1.0	1.1	2.0	2.2	1.3
Agawam	3.1	3.3	3.7	3.2	2.4
Shrewsbury	2.3	3.4	2.0	2.0	2.7
Melrose	0.6	0.9	0.7	1.4	1.2
Stoughton	2.4	3.1	3.1	1.3	1.2
Average These Communities	1.7%	2.4%	2.5%	2.3%	2.1%
Median These Communities	1.1%	2.6%	1.9%	2.2%	1.7%
State Average	3.5%	3.7%	3.6%	3.4%	3.4%

Note: Data provided by DOE

## 24. Maintenance and Capital Improvement

The audit team toured all schools and noted that these buildings are clean and well maintained. NAPS developed a five-year capital improvement plan for FY01 to FY05



proposing \$7,403,767 to the town in capital improvements. Capital improvement requests are submitted by principals to the Superintendent, business manager and special projects coordinator who will review and prioritize. The Superintendent will make recommendations to the school committee. The school committee will submit the capital improvement plan to the Town Administrator who will then submit it to the board of selectmen for approval at the Town meetings in October and April. The school department is requesting \$623,000 in capital improvements for FY00 at the October 1999 Town meeting. School building assistance currently authorizes a 72 percent reimbursement rate to the town.

Strekalovsky and Hoit, Inc. conducted an architectural study of the school district in July 1999. Costs for repairs and renovations for the next five years were estimated at \$17 million.

In September of 1998 a new middle school opened and the building that served as the junior high was converted to an elementary school. Prior to the middle school, grade 6 students were housed in the elementary schools throughout the district. Four of the elementary schools have modular classrooms due to increasing enrollment. NAPS is currently devising long range plans to meet the future school enrollment needs.

## 25. Curriculum Development

In 1996 the Assistant Superintendent initiated the process to revise the curriculum. A broad-based Strategic Planning Committee was formed to develop goals to align the curriculum with the state frameworks. The Core Leadership Committee was developed to oversee the process. NAPS uses the software program Curriculum Designer as a guide for curriculum alignment at all grade levels.

Every two weeks Grade Level Meetings are held. Curriculum Coordinators meet with teachers from three grades at a time to review and revise curriculum for one of the grade levels. For example, if the grade 3 curriculum is being updated, teachers from grades two, three and four attend the meeting. These meetings offer a forum for discussing new activities, management styles, cooperative learning, assessment methods and other techniques that have proven to be useful in the classroom.

Beginning in school year 1999 a curriculum summary of what every K-8 student should learn in reading and language arts during the school year will be distributed to parents. NAPS plans to distribute curriculum summaries for math, science and social studies in future school years.

In the fall of 1992 a leadership change team convened in the district through Project PALMS (Partnerships Advancing the Learning of Mathematics and Science) to develop new math and science initiatives. NAPS is a PALMS district, blending this statewide effort with the district efforts through the Grade Level Meetings.

## IV. Employee Survey

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

Approximately 530 questionnaires were delivered to school staff and 141 responses were received and tabulated, a response rate of 26 percent. Areas covered by the survey include:

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

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

The survey results indicate that education reform is a priority in North Attleborough. Seventy-four percent of teachers think that education reform issues are considered when their own school plans are made and 72 percent think that also applies to districtwide plans. Seventy-nine percent believe that the school district is taking positive steps to improve education and 66 percent state that their job has changed because of education reform.

Eighty percent of teachers are clear about the school district's goals and objectives as and 78 percent are clear about how the school district's goals and objectives relate to their own jobs. Fifty-seven percent feel that they have a role in developing these goals and objectives and 48 percent confirm that there are indicators used to measure their progress toward their goals and objectives.

The survey also indicates that 17 percent of the teachers do think that an increase in school funding is tied directly to improvements in education. Forty-eight percent of teachers think that improvements in education at the school would have occurred without education reform.

Seventy-one percent believe that the curriculum is coherent and sequential. Sixty-two percent believe that the curriculum now in use in their school will improve student test scores. Seventy-eight percent of the teachers felt that there is a coherent, ongoing effort within the district to keep curriculum current and 78 percent feel that teachers play

an important role in reviewing and revising curriculum. Fifty-eight percent feel that the curriculum does not impact test scores as much as how a subject is taught by a teacher.

## **V. Superintendent's Statement – Education Reform**

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

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

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

## **VI. Appendix**

Appendix A1	School Committee Budgets
Appendix B1	Foundation Budget Line Items Targets and Expenditures FY94, FY96- FY98 - Table
Appendix B2 - 3	Foundation Budget Line Items Targets and Expenditures FY94, FY96-FY98 - Graph
Appendix C	Mass. Educational Assessment Program (MEAP) Summary prepared by DOE
Appendix D	Comparison of MCAS Average Scaled Scores
Appendix E	Employee Survey Results
Appendix F	Superintendent's Statement on Education Reform Accomplishments, Barriers and Goals
Appendix G	Auditee's Response

**N. Attleborough Public Schools  
School Committee Budgets**

Function Code	Description	FY89 - FY93				FY93 - FY98		
		FY89	FY93	\$ Incr.	% Incr.	FY98	\$ Incr.	% Incr.
1100	School Committee	\$22,125	\$30,300	\$8,175	36.9%	\$59,110	\$28,810	95.1%
1200	Superintendent's Office	\$264,580	\$286,475	\$21,895	8.3%	\$356,076	\$69,601	24.3%
2100	Directors	\$136,100	\$259,000	\$122,900	90.3%	\$270,633	\$11,633	4.5%
2200	Principals	\$537,190	\$647,017	\$109,827	20.4%	\$967,424	\$320,407	49.5%
2300	Teaching	\$6,205,455	\$7,363,592	\$1,158,137	18.7%	\$12,887,899	\$5,524,307	75.0%
2400	Textbooks	\$149,235	\$158,780	\$9,545	6.4%	\$282,993	\$124,213	78.2%
2450	Technology	\$0	\$0	\$0	0.0%	\$114,734	\$114,734	n/a
2500	Library	\$117,905	\$115,640	(\$2,265)	-1.9%	\$245,563	\$129,923	112.4%
2600	Audio-Visual	\$20,630	\$9,790	(\$10,840)	-52.5%	\$0	(\$9,790)	-100.0%
2700	Guidance	\$244,135	\$375,600	\$131,465	53.8%	\$683,264	\$307,664	81.9%
2800 & 9100	*Special Needs	\$1,831,460	\$654,185	(\$1,177,275)	-64.3%	\$1,007,163	\$352,978	54.0%
3100	Attendance	\$4,690	\$7,400	\$2,710	57.8%	\$7,595	\$195	2.6%
3200	Health	\$90,080	\$125,260	\$35,180	39.1%	\$207,029	\$81,769	65.3%
3300	Transportation	\$560,900	\$622,477	\$61,577	11.0%	\$840,000	\$217,523	34.9%
3500	Student Body Activities	\$213,995	\$120,135	(\$93,860)	-43.9%	\$300,708	\$180,573	150.3%
4100	Custodial Services-Utilities	\$1,195,245	\$1,235,260	\$40,015	3.3%	\$1,455,741	\$220,481	17.8%
4200	Maintenance of Plant/Equipment	\$472,590	\$161,800	(\$310,790)	-65.8%	\$195,912	\$34,112	21.1%
5200	Insurance	\$2,500	\$2,500	\$0	0.0%	\$4,700	\$2,200	88.0%
6200	Civic Activities	\$9,000	\$1,833	(\$7,167)	-79.6%	\$0	(\$1,833)	-100.0%
7200	Acquisition & Improvement of Buildings	\$5,000	\$20,340	\$15,340	306.8%	\$29,916	\$9,576	47.1%
7300	Acquisition of Equipment	\$0	0	\$0	0.0%	\$75,765	\$75,765	0.0%
7400	Replacement of Equipement	\$195,235	\$0	(\$195,235)	-100.0%	\$55,366	\$55,366	0.0%
7600	Replacement of Motor Vehicles	\$13,000	\$0	(\$13,000)	-100.0%	\$0	\$0	0.0%
9100	Vocational Tuition	\$37,780	\$16,917	(\$20,863)	-55.2%	\$33,000	\$16,083	95.1%
Grand Total:		\$12,328,830	\$12,214,301	(\$114,529)	-0.9%	\$20,080,591	\$5,617,852	46.0%

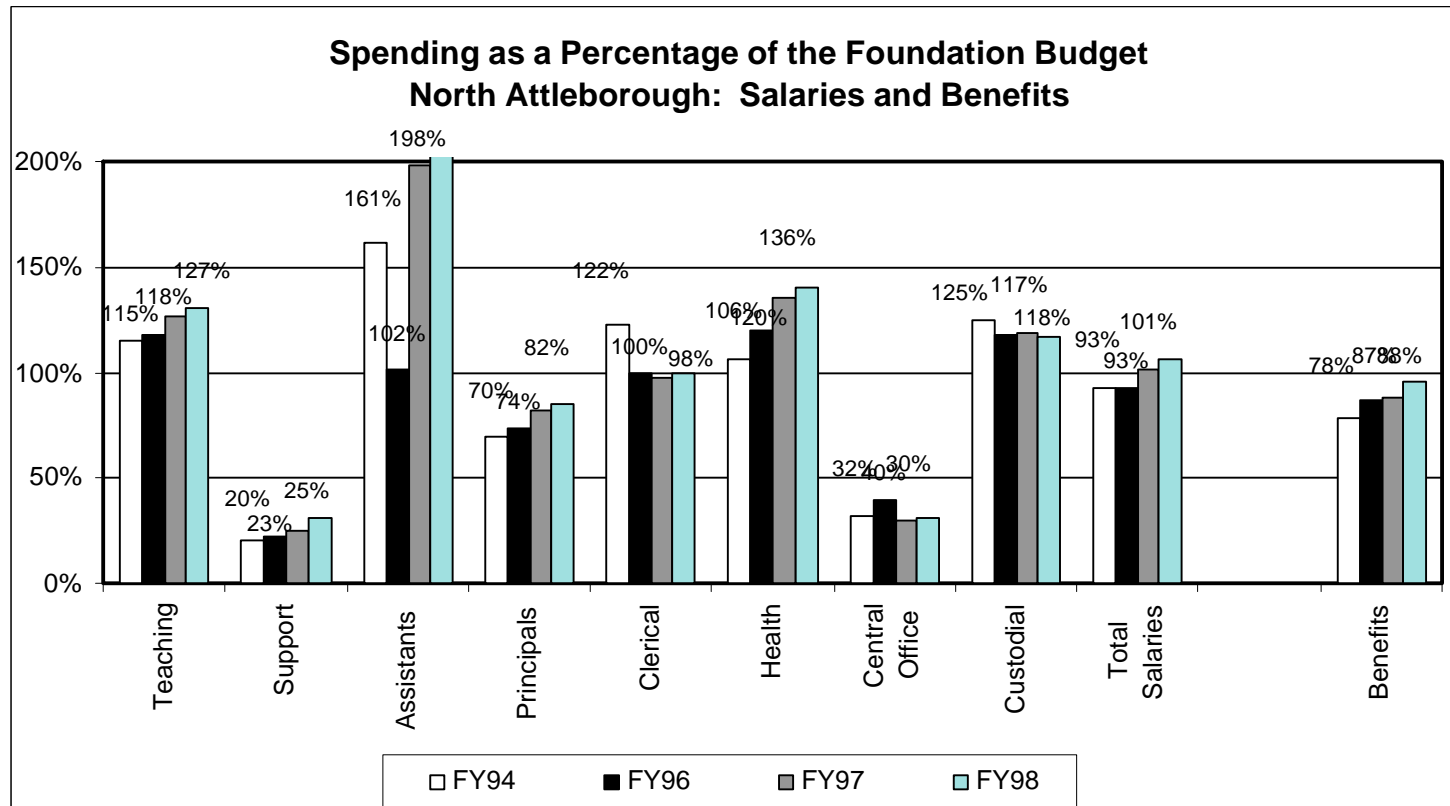
Note: Data obtained from NAPS and town of N. Attleborough. SPED is in '93 and '98 has been categorized among in appropriate functions.

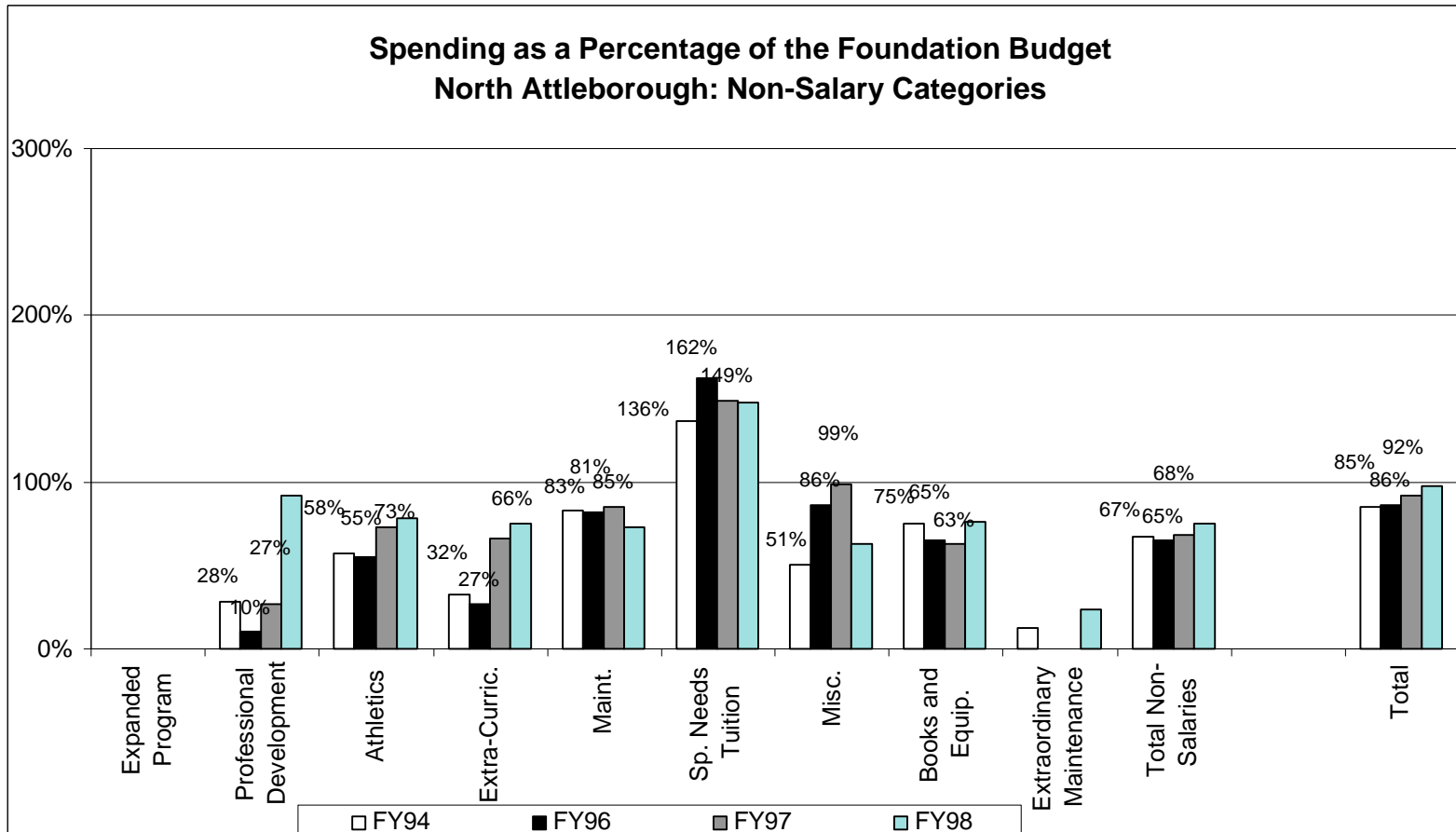
Totals do not include regional assessments.

**N. Attleborough Public Schools**  
**Net School Spending According to Foundation Budget Categories**  
(in thousands of dollars)

	Reported Expenditures				Foundation Budget				Variance Expend. over(under) Foundation			
	FY94	FY96	FY97	FY98	FY94	FY96	FY97	FY98	FY94	FY96	FY97	FY98
Teaching Salaries	\$8,271	\$9,391	\$10,420	\$11,321	\$7,175	\$7,975	\$8,230	\$8,662	\$1,096	\$1,416	\$2,190	\$2,659
Support Salaries	\$460	\$563	\$667	\$870	\$2,257	\$2,497	\$2,617	\$2,779	(\$1,797)	(\$1,934)	(\$1,950)	(\$1,909)
Assistants' Salaries	\$547	\$394	\$794	\$1,050	\$339	\$388	\$401	\$423	\$208	\$6	\$393	\$627
Principals' Salaries	\$491	\$568	\$658	\$713	\$701	\$771	\$798	\$843	(\$210)	(\$203)	(\$140)	(\$130)
Clerical Salaries	\$503	\$454	\$460	\$494	\$411	\$454	\$470	\$496	\$92	\$0	(\$10)	(\$2)
Health Salaries	\$160	\$202	\$236	\$258	\$151	\$169	\$174	\$184	\$9	\$33	\$62	\$74
Central Office Salaries	\$213	\$291	\$224	\$250	\$661	\$730	\$756	\$798	(\$448)	(\$439)	(\$532)	(\$548)
Custodial Salaries	\$772	\$809	\$846	\$879	\$620	\$689	\$714	\$753	\$152	\$120	\$132	\$126
Total Salaries	\$11,417	\$12,672	\$14,305	\$15,835	\$12,315	\$13,673	\$14,160	\$14,938	(\$898)	(\$1,001)	\$145	\$897
Benefits	\$1,356	\$1,669	\$1,751	\$2,016	\$1,731	\$1,929	\$1,999	\$2,109	(\$375)	(\$260)	(\$248)	(\$93)
Expanded Program					\$74	\$133	\$134	\$138	(\$74)	(\$133)	(\$134)	(\$138)
Professional Development	\$80	\$32	\$87	\$316	\$283	\$314	\$325	\$343	(\$203)	(\$282)	(\$238)	(\$27)
Athletics	\$141	\$138	\$189	\$212	\$245	\$253	\$259	\$270	(\$104)	(\$115)	(\$70)	(\$58)
Extra-Curricular	\$38	\$35	\$88	\$106	\$118	\$129	\$133	\$142	(\$80)	(\$94)	(\$45)	(\$36)
Maintenance	\$734	\$804	\$876	\$797	\$882	\$987	\$1,031	\$1,089	(\$148)	(\$183)	(\$155)	(\$292)
Special Needs Tuition	\$687	\$894	\$860	\$918	\$504	\$552	\$578	\$623	\$183	\$342	\$282	\$295
Miscellaneous	\$182	\$343	\$412	\$275	\$359	\$400	\$417	\$441	(\$177)	(\$57)	(\$5)	(\$166)
Books and Equipment	\$836	\$795	\$798	\$1,022	\$1,108	\$1,224	\$1,270	\$1,339	(\$272)	(\$429)	(\$472)	(\$317)
Extraordinary Maintenance	\$74	\$0	\$0	\$171	\$588	\$658	\$687	\$726	(\$514)	(\$658)	(\$687)	(\$555)
Total Non-Salaries	\$2,772	\$3,041	\$3,310	\$3,817	\$4,161	\$4,650	\$4,834	\$5,111	(\$1,389)	(\$1,609)	(\$1,524)	(\$1,294)
<b>Total</b>	\$15,545	\$17,382	\$19,366	\$21,668	\$18,207	\$20,252	\$20,993	\$22,158	(\$2,662)	(\$2,870)	(\$1,627)	(\$490)
Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net School Spending</b>	\$15,545	\$17,382	\$19,366	\$21,668	\$18,207	\$20,252	\$20,993	\$22,158	(\$2,662)	(\$2,870)	(\$1,627)	(\$490)

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







**North Attleborough Public Schools  
Massachusetts Educational Assessment Program (MEAP) Scores**

	Grade	1988	1990	1992	1994	1996	1988-96 Change	1996 State Average	1996 NAPS Over/(Under) State Avg.
Reading									
	4	1320	1370	1390	1400	1370	50	1350	20
	8	1320	1320	1320	1420	1390	70	1380	10
	10	N/A	N/A	N/A	1370	1390		1310	80
Math									
	4	1310	1340	1370	1370	1340	30	1330	10
	8	1320	1290	1330	1360	1350	30	1330	20
	10	N/A	N/A	N/A	1350	1380		1310	70
Science									
	4	1310	1380	1370	1380	1380	70	1360	20
	8	1340	1340	1360	1370	1350	10	1330	20
	10	N/A	N/A	N/A	1360	1400		1310	90
Social Studies									
	4	1330	1380	1370	1410	1390	60	1340	50
	8	1310	1310	1340	1350	1350	40	1320	30
	10	N/A	N/A	N/A	1360	1350		1300	50

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

## Comparison of 1998 MCAS Average Scaled Scores

All Students	North Attleborough Average Scaled Scores	State Average Scaled Scores	Point Difference
<b>Grade 4:</b>			
English Language Arts	235	230	5
Mathematics	238	234	4
Science & Technology	243	238	5
<b>Grade 8:</b>			
English Language Arts	240	237	3
Mathematics	231	227	4
Science & Technology	229	225	4
<b>Grade 10:</b>			
English Language Arts	232	230	2
Mathematics	219	222	-3
Science & Technology	227	225	2
<u>All students attending this district for three years or more</u>			
<b>Grade 4:</b>			
English Language Arts	236	232	4
Mathematics	239	235	4
Science & Technology	244	239	5
<b>Grade 8:</b>			
English Language Arts	242	238	4
Mathematics	232	228	4
Science & Technology	230	227	3
<b>Grade 10:</b>			
English Language Arts	233	234	-1
Mathematics	219	225	-6
Science & Technology	227	228	-1

Note: Data provided by DOE

**EMPLOYEE SURVEY - North Attleborough****Teachers**

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

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

1	Education Reform	1&2	4 & 5	3
1.a.	Are you familiar with the issues of Education Reform, the Law passed in 1993?	82%	7%	11%
1.b.	Do you feel you have a good understanding of the purpose and the goals of the law?	74%	12%	14%
1.c.	Do you feel that there is a lot of confusion about what Education Reform is all about?	60%	16%	24%
1.d.	Do you feel the issues of Education Reform are considered when school district plans are made?	72%	9%	19%
1.e.	Do you feel the issues of Education Reform are considered when school-based plans are made?	74%	10%	16%
1.f.	In your opinion is the school district taking positive steps to improve education?	79%	8%	13%
1.g.	Do you feel your job has changed because of Education Reform?	66%	19%	16%
1.h.	Do you think there has been an improvement in student achievement in your school due to Education Reform?	34%	19%	47%
1.i.	Do you think the improvements in education at the school would have happened without Education Reform?	48%	13%	38%
1.j.	Have you perceived an increase in school funding tied directly to improvements in education in your district?	17%	56%	27%

2	Educational Goals and Objectives	1&2	4 & 5	3
2.a.	Are the school administration's goals and objectives generally clear and understandable?	80%	13%	7%
2.b.	Are you clear about the school district's goals and objectives as they relate to your own job?	78%	14%	8%
2.c.	Are there indicators issued to measure progress toward goals and objectives generally?	47%	20%	33%
2.d.	Are there indicators used to measure your progress toward goals and objectives?	48%	24%	28%
2.e.	Do you have a role in developing these goals and objectives?	57%	28%	15%

**EMPLOYEE SURVEY - North Attleborough****Teachers**

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

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

3	Curriculum	1&2		4 & 5		3
3.a.	Do you believe that your district's curriculum is coherent and sequential?	71%		10%		18%
3.b.	Do you believe that your curriculum is challenging and tied to preparing students for life after secondary school?	76%		3%		21%
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?	78%		7%		15%
3.d.	Do teachers play an important role in reviewing and revising curriculum in the district?	78%		7%		15%
3.e.	Will the curriculum now in use in your school improve student test scores?	62%		5%		33%
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?	58%		22%		21%

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?	71%		9%		19%
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?	44%		36%		20%
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?	33%		33%		33%

5	Communications and Mission Statement	1&2		4 & 5		3
5.a.	Is there adequate on-going communication between teachers and district administrators? In other words, do you think that you know what is going on in the district?	47%		27%		25%
5.b.	Is there adequate communication between you and your superiors?	68%		15%		16%
5.c.	Is there a mission statement in place for your school district?	91%		2%		7%
5.d.	Is there a mission statement in place for your school?	73%		7%		19%
5.e.	Does the mission statement define how the school is run, and how students are taught?	66%		14%		20%
5.f.	Are these mission statements applied in the operation of the school and the teaching of students?	62%		13%		25%

**EMPLOYEE SURVEY - North Attleborough****Teachers**

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

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

6	Budget Process	1&2		4 & 5		3
6.a.	Do you understand your school budget process?	49%		35%		16%
6.b.	Do you understand how the budget process impacts your department?	66%		22%		12%
6.c.	Is the school budgeting process fair and equitable?	17%		46%		36%
6.d.	Are budgetary needs solicited and adequately addressed in the budget process?	21%		49%		30%
6.e.	Once the budget is approved and implemented, does the allocation and use of funds match the publicly stated purposes?	31%		24%		45%
6.f.	Given the circumstances, the school department seems to be doing the best it can with in the school budget process.	41%		34%		26%
6.g.	Are there deficiencies in this process?	66%		11%		23%

7	Professional Development	1&2		4 & 5		3
7.a.	Is there an adequate professional development program in your school?	58%		25%		17%
7.b.	Is the program designed to meet school needs and tied to the new frameworks and assessments?	56%		16%		28%
7.c.	Is the program designed to change the content of pedagogy in classrooms?	45%		19%		36%
7.d.	Are there deficiencies in the professional development program?	35%		25%		40%
7.e.	Did you participate in the professional development program in 1998/99?	81%		16%		3%
7.f.	Professional development is making a difference and will improve education in my school district.	50%		18%		32%

8	Supplies	1&2		4 & 5		3
8.a.	Have you generally received sufficient and appropriate supplies to do your job?	58%		32%		10%
8.b.	Have you generally received sufficient and appropriate basic educational supplies (e.g. chalk, paper, pens, pencils, etc.) to do your job?	80%		13%		7%
8.c.	Have you generally been supplied with a sufficient number of a current edition of textbooks?	55%		32%		13%
8.d.	Are students given a copy of these textbooks to keep at home during the year?	3%		94%		3%
8.e.	Have you generally been supplied with sufficient ancillary curriculum materials (e.g. current maps, lab supplies, videos, etc.)?	37%		48%		15%
8.f.	Is the process for obtaining supplies and materials effective, time sensitive and responsive to your classroom needs?	52%		34%		14%

**EMPLOYEE SURVEY - North Attleborough****Teachers**

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

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

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)?	63%		20%		17%
9.b.	How would you rate the overall state of classrooms, labs, and other teaching rooms/areas?	58%		16%		26%
9.c.	How would you rate the overall state of the common areas (e.g. hallways, stairwells, and cafeteria)?	62%		19%		19%
9.d.	How would you rate the overall state of the areas outside of the building (e.g. playgrounds, walk-ways and grounds)?	62%		20%		18%
9.e.	Would you agree with the following statement: "The school administration makes an effort to provide a clean and safe working environment."	77%		12%		11%

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?	65%		14%		21%
10.b.	Are the usage of computers and other technological tools a significant part of the instructional practices at the school?	51%		20%		29%
10.c.	In terms of student usage, are computers generally available only in a computer laboratory setting or library/media center?	53%		41%		6%
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?	35%		62%		3%
10.f.	Is there a school computer provided for and shared by you and other teachers?	81%		10%		9%
10.g.	Are there computers available for and used on a regular basis by students?	78%		12%		11%
10.h.	About how many minutes a week does each student use a computer? (Estimated) _____ min.					
10.i.	Is the number of available computers sufficient for the number of students?	49%		36%		14%
10.j.	Are the computers in good working order?	67%		11%		22%
10.k.	Are the software packages in the computers uniform and consistent with the instructional level to be provided?	62%		13%		25%
10.l.	Is there a policy or program providing for computer training for teachers on software and computers used by students?	56%		26%		18%

SUPERINTENDENT'S STATEMENT ON EDUCATION REFORM IN THE  
NORTH ATTLEBOROUGH PUBLIC SCHOOLS

LOCAL IMPLEMENTATION:

With the passage of the Education Reform Act (ERA) in 1993 came the advent of a number of reform initiatives in the North Attleborough Public Schools. While some of these initiatives were already underway when the ERA was passed, I believe that the Education Reform Act was the catalyst that prompted systemwide change.

One of the major goals of education reform is to set new standards to ensure high levels of student achievement. North Attleborough has implemented many initiatives to achieve this goal. The district has embraced the Massachusetts Common Core of Learning and the Curriculum Frameworks. Groups of teachers led by curriculum coordinators for major subject areas have been meeting over the last few years to develop a local curriculum and scope and sequence for all grade levels that parallels the State's Frameworks on what students should know and be able to do in each subject at each grade level. The process in North Attleborough has been very inclusive of teachers at all grade levels and we believe that this has helped us to formulate a curriculum that not only articulates transitions from grade to grade but more importantly it is a written curriculum designed by and for teachers to use – not just sit on a shelf. To date, work is nearly complete on curriculum for reading/language arts, science, and mathematics. Social studies is slated for review this spring. Our next challenge is to ensure the alignment between the written, taught, and tested curriculum. To that end we are working with our administrators to monitor curriculum implementation in the classroom and are working with groups of teachers to adopt appropriate texts, supplies, and software that compliment our curriculum.

The school district has also embraced State and local testing as a means to use data to drive budgets as well as instruction. MEAP and IOWA scores have been used to gauge student progress over time. Locally, the district has been able to increase testing (Terra Nova test) because of increased funding from the State. But by far the most dramatic impact on our district has come from the MCAS tests. Even though we have only gone through two administrations of the tests and as of this date we have only one set of data; the MCAS has electrified faculty, parents, and students. To our district the most important aspect of MCAS are the detailed data reports. This information has enabled us to identify specific areas of strength and weakness in our curriculum or course sequence as well as to develop individualized approaches to students learning needs.

North Attleborough has also participated in other reform efforts under this goal including time and learning, school to career programs, early childhood education, and safe school environments. For example, we added 14 minutes to the daily schedule in grades PK-12 in 1998-99. This action added the equivalent of 6 more days to our 182-day schedule. Our middle school and high school are active participants in school to career programs as members of the Tri-county Partnership. We expanded our preschool program from a few classes scattered across the district to a renovated, single site with almost 140 preK students. And finally, since the advent of education reform, North Attleborough has instituted a Grade 1-12 health education

program, a violence prevention/conflict resolution program and DARE. Increased funding and "mandates" from the Education Reform Act provided us with the incentive to accomplish so much.

Education reform also emphasized the goal of creating new governance structures in schools. North Attleborough has moved to building-based management and sees the principals as CEO's of their schools and the superintendent as CEO of the district. All of our schools have active school improvement councils that focus on the role of parents and community members as decision-makers in the local school.

In another key area, the Education Reform Act's goal of enhancing the quality and accountability of educational personnel has also been implemented locally. New evaluation processes for teachers that match the State's standards were adopted several years ago. Due to education reform funding, the District has also been able to implement a substantial program of professional development. In a local effort to enhance quality, North Attleborough adopted a long range strategic plan in 1996 that calls for reduced class sizes, more community involvement, and enhanced measurement of outcomes.

#### BARRIERS

While much has been accomplished since 1993, there have also been significant barriers to a more complete implementation of education reform. Perhaps the greatest barrier has been a lack of stable leadership in key administrative positions. Since 1991, the district has had four superintendents and four business administrators. While it is apparent that each superintendent, including myself, has welcomed education reform in general, the fact of the matter is that four different leaders are bound to emphasize the need for change and innovation in potentially four different ways. In addition, change is often hampered by a lack of momentum. Momentum and consistency are difficult to build when new superintendents spend precious time "getting up to speed" in the new district. Inconsistent leadership also creates a "wait and see" attitude in staff. Staffs learn to postpone change if they believe that the leader will not be around to see it through.

Other barriers that have caused North Attleborough to sometimes shift focus from education reform include budget shortfalls, enrollment growth, and aging facilities. Even with millions of dollars from education reform, North Attleborough's per pupil spending ranks among the lowest in the State. Over the last four or five years, funds originally budgeted for things like new texts and equipment were often re-directed to make up for deficits in salary accounts. The Town has also experienced a good deal of enrollment growth since 1993. To compound the issue of growth, many of the Town's schools are in disrepair. These issues not only translated into the need for more classroom space, more staff, and larger operating budgets, but they effectively dictated what the school committee and superintendent would focus time and energy on. It became far more important to have a portable classroom in place for 25 new students than it was to eliminate the general track for example.

#### FUTURE

We have many goals and plans for the next three years. First and foremost, we intend to continue our cycle of curriculum renewal and use the results of MCAS testing to drive instruction. Through our strategic plan, we intend to continue to reduce class size across the



district by hiring more teachers and creating more instructional space. We will also continue our work to improve and enhance how we measure our outcomes for students and the performance of staff at all levels. A complimentary goal is to expand our professional development program. We also want to increase the level and types of parent and community involvement in the schools and do a better job of informing and engaging citizens in the future direction of our school system. And finally, we will be focusing significant time and energy on the development of a long-range facility improvement plan to include renovations to existing schools, increased capacities for enrollment growth and expanded educational programs, and infusion of instructional technology as a critical tool of learning.

The Education Reform Act of 1993 has played a critically important role in improving educational opportunities in North Attleborough. Clearly the increased funding has provided tangible goods and services for our students that they would not have otherwise had. But just as important to our district has been the emphasis on high standards, accountability, and innovation. I thank our legislative leaders for their foresight and their continued commitment to public education and I thank my community, school committee, and staff for their resolve and hard work to provide our students with an excellent education.

Richard J. Hoffmann, Ed.D.  
Superintendent of Schools  
August, 1999



## NORTH ATTLEBOROUGH PUBLIC SCHOOLS

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North Attleborough, Massachusetts 02760

Richard J. Hoffmann, Ed.D.  
Superintendent of Schools  
Tel. 508-643-2100 Fax: 508-643-2110

November 24, 1999

Mr. Dieter Wahl  
Director  
Education Audit Bureau  
Massachusetts Department of Revenue  
P.O. Box 9655  
Boston, MA 02114-9655

Dear Mr. Wahl:

I am writing to thank you and the DOR audit team for the opportunity to meet on November 18, 1999 to review the final draft of the audit of the North Attleborough Public Schools. I found the meeting to be productive especially our focus on the district's recent positive changes and areas that need improvement in the future.

Overall, we believe that the audit findings are presented in a fair and accurate manner. They reflect the district's approach to meeting the initiatives and mandates of the 1993 Education Reform Act for the period FY1993 – FY1998. Your audit team is to be commended for their high professional standards. All three auditors conducted themselves with the utmost personal and professional demeanor and clearly went out of their way to be objective and unobtrusive. The various charts and detailed financial reporting contained in the audit will greatly assist me as a new superintendent in the district. This historical data took much time and effort to prepare and I want you to know that it will be quite helpful in future decision-making.

I believe that there are perhaps a few areas that the audit failed to recognize fully. While the report cites "slow progress in implementing key education reform provisions" our test scores have been better than one might expect. Here are a few reasons for this. The district has reduced class sizes, instituted a comprehensive professional development program, expanded early childhood programs, increased the use of technology as a tool of learning, and engaged classroom teachers in curriculum development and alignment to the Massachusetts Frameworks. With the Frameworks being frequently changed at the state level, all parties must understand that curriculum development will remain a dynamic and continually changing process.

*The North Attleborough School District will educate all students to think critically,  
communicate effectively and to be positive productive contributors to a global society.*

As mentioned in the audit, the unusually high turnover in superintendents and business managers has hurt the school system's efforts to plan and execute education reform initiatives. Also mentioned in the report is the "relatively low \$4,873 per student spending" in FY98. While I fully agree that throwing money at a problem does not solve the problem, significantly higher levels of funding are needed to purchase more textbooks and supplies, to effectively educate our students with special needs, to expand early childhood education, to continue to reduce class size, and to maintain our school facilities which by some accounts are substandard at best. I can only point to our extremely dedicated and talented staff who produce our above state average test scores with far below state average expenditures.

We believe that education reform is working in North Attleborough and sincerely thank our Governor and State Legislators who have worked together to make Massachusetts schools the best in the nation. We welcome public scrutiny and invite all of our constituents to not only hold us accountable but also get involved in our schools to make the dream of education reform a reality.

Thank you again for assisting us and know that the audit report will greatly enhance our efforts in raising the bar and developing goals in the future.

Sincerely,

A handwritten signature in dark ink, appearing to read "Richard J. Hoffmann", written in a cursive style.

Richard J. Hoffmann, Ed.D.  
Superintendent of Schools

