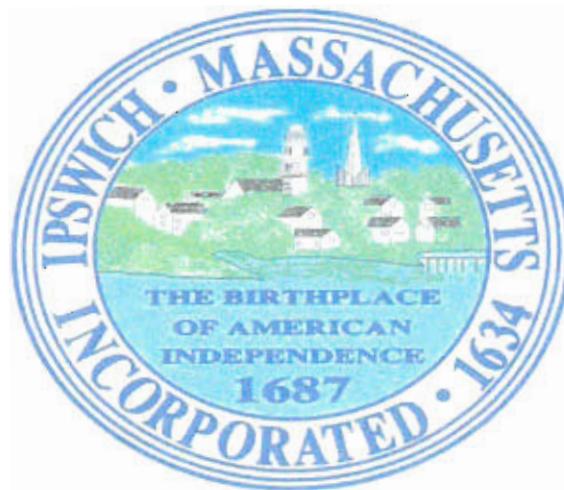


*Town of Ipswich*

*Technical Proposal to Conduct an  
Operational and Efficiency Evaluation  
for the Ipswich Public Schools*



*The Abrahams Group*

*October 2014*



# THE ABRAHAMS GROUP

FOR BETTER GOVERNMENTS

October 4, 2014

Mr. Frank Antonucci  
Purchasing Director  
Town Hall  
25 Green Street  
Ipswich, MA 01938

Dear Mr. Antonucci:

I am pleased to submit the attached technical proposal to conduct an operational and efficiency evaluation for the Ipswich Public Schools. A price proposal has been submitted under separate cover.

You have requested the proposers to state why the applicant is the best candidate to complete the operational review in a timely manner. The short answer is that The Abrahams Group has:

- Completed several similar Massachusetts' studies on time and on budget including operational and efficiency evaluations of the Andover, Ashland, Barnstable, Concord, Hanover, Hopkinton, Hull, Longmeadow, Watertown, Wayland, and Westfield school departments. In fact, we have performed twelve (12) operational school studies since 2007 (Andover, Ashland, Beverly, Braintree, Concord, Hanover, Lexington, Longmeadow, Needham, Plymouth, Springfield, and Wayland).
- Conducted school/town consolidation studies for the towns of Andover, Ashland, Barnstable, Braintree, Concord, Framingham, Hanover, Plymouth, and Wayland Public Schools. In addition, we have conducted the financial analysis of school district regionalization studies including Ayer-Shirley, Somerset-Berkley, Chatham-Harwich (Monomoy), and Provincetown-Nauset, all approving regionalization, all consolidating school instructional and non instructional functions.
- Developed integrated chart of accounts and School/Municipal budget, accounting and reporting systems on various software for the cities of Attleboro, Brockton, Chelsea, and Lowell, and the towns of Ashland, Hopkinton, Holliston, Lexington, Reading, Rockland, Provincetown, Shrewsbury, Spencer, and Weymouth. We have also reviewed and streamlined several town/school accounting, accounts payable, payroll and other systems for several Massachusetts communities.
- A multi-disciplined team that has operational experience in all functional area contained in the project scope.

The longer answer is presented in our qualifications section of the attached proposal. Thus we meet and exceed your minimum qualifications:

52 FLANAGAN DRIVE • FRAMINGHAM, MA 01701

BETTERGOV@AOL.COM • WWW.THEABRAHAMSGROUP.COM • PHONE (508) 788-9172 • FAX (508) 788-6217



Mr. Frank Antonucci  
Purchasing Director  
Town Hall  
25 Green Street  
Ipswich, MA 01938

1. The Abrahams Group has at least five (5) years' experience performing similar such audits and also having significant, direct experience conducting such audits in the Commonwealth of Massachusetts. We have 20 years' experience.
2. The Abrahams Group has knowledge of and demonstrated experience in evaluating: educational program requirements, best practices in public education, and accounting practices and procedures. Many of the operational and efficiency evaluations include evaluations of educational programs and best education and practices.
3. The Abrahams Group possesses the knowledge of and demonstrated experience in working with Massachusetts Department of Elementary & Secondary Education standards and requirements. We have been asked by DESE to develop the Compliance Supplement used by independent auditors to audit the EOYR. We assisted the State Legislature to co-author the Foundation Budget Review Commission's Report on the Chapter 70 program. We have also assisted the Department of Revenue to rewrite the municipal accounting system (UMAS). Further, we have conducted training programs in conjunction with DESE and DOR.

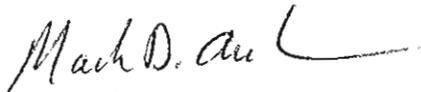
In addition, we are local. Our principal team members live in Framingham, Franklin, and Waltham.

I certify under the penalties of perjury that the information contained in this proposal is correct. I certify that I have read, understand, and will comply with the requirements and conditions contained in the Request for Proposals. This proposal will not be withdrawn within sixty (60) days after the opening thereof. I acknowledge receipt of Addendum 1 and Addendum 2 of the RFP. I am authorized to sign this letter, negotiate for, and contractually bind the firm.

\* \* \* \* \*

We are pleased to propose assistance to the Town of Ipswich on this important and challenging project. I will be pleased to discuss this proposal with you at your earliest convenience.

Sincerely yours,



Mark D. Abrahams, CPA  
President

Attachment

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## 1. BACKGROUND AND OBJECTIVES

The Ipswich Public Schools serve the North Shore Massachusetts Town of Ipswich, located approximately 25 miles north of Boston and having a population of approximately 13,175 residents. The Ipswich Public Schools provides educational services to the towns' school age children, comprising approximately 2,050 students, including approximately 85 school choice students and 23 tuitioned out/collaborative students. The schools include Ipswich High School (9-12), Middle School (6-8), Doyon School (K-5), Winthrop School (K-5), and Lord Sq. administrative offices housing the Superintendent and other central administrative functions.

The Town of Ipswich, Massachusetts, acting through an Ad Hoc School Audit Committee (Committee), seeks to conduct an Operational Review of the Ipswich Public Schools. The Town is seeking an external review, of the adequacy of the educational and non-educational services delivered and the efficiency with which they are delivered and supported, and to identify short- and long- term costs that should be expended and/or savings that can be gained through the implementation of best practices, including potential collaboration with other municipal departments. Any cost savings opportunities that are identified must be accompanied by a reasonable, proposed alternative.

The Town has compiled a significant amount of data that will serve as a basis to evaluate the efficiency and effectiveness of School Operations. This includes many exhibits that are contained in the Request for Proposals (RFP). The data are critical to developing recommendations to improve the efficiency and or effectiveness of School operations.

The Town is seeking a qualified and experienced firm who will assist the Committee search for common solutions.

### **Scope**

The operational audit will be performed in the following areas and disciplines within the Ipswich School System. The following areas are to be reviewed for efficiency and effectiveness with efficiencies highlighted and potential cost savings identified.

1. Salaries and Staffing
2. Curriculum Management
3. Information Technology (IT)
4. Purchasing
5. Transportation
6. Collaboration
7. Elementary Grade Configuration
8. Outside Funding
9. Professional Development
10. Purchased Services
11. Feoffee Funding

## 2. WORKPLAN

This section proposes the method of organizing and executing the work for the project, including a detailed methodology by which the audit will be conducted, with a detailed schedule and a schedule for planned meetings or conference calls with the Committee.

In order to meet the Town's objectives, the following workplan will be completed. We have proposed a phased approach for this project.

### **PHASE 1 – PLANNING AND DATA GATHERING**

#### **Task 1 – Conduct Planning Meeting**

The objective of this task is to conduct a planning meeting with our project team and the Ad Hoc School Audit Committee. This meeting will be conducted within the first week of project start-up at a mutually convenient time. The objectives of the meeting are to:

- Introduce project team members
- Confirm project scope and our approach and workplan
- Confirm the project's timetable and schedule
- Discuss up-front concerns and issues to be addressed in the study, including how to approach benchmark community data gathering
- Identify the positions to be included in the study and those to be interviewed
- Agree to a process to interview Town and School personnel
- Agree to a process for the Job Analysis Questionnaire.
- Agree to a schedule for feedback with the Committee to resolve issues and to provide progress updates and scheduling plans.
- Agree to a schedule for planned meetings or conference calls with the Committee

In addition to the above items, we strongly recommend that the Ad Hoc School Audit Committee designate a person as the project liaison to coordinate our efforts. This person would serve as our primary contact and assist the project team in coordinating interviews, assembling relevant data and documents, and the like and provide periodic feedback to the Committee.

We commit to a high level of communication with the Committee during the study. We plan to attend work and review meetings or conference calls as necessary, an average of one per week with the Committee to resolve issues and to provide progress updates and scheduling plans. We also commit to a public face to face meeting, midway through the performance of the contract, at a mutually agreeable date, to allow for public input.

#### **Task 2 – Assemble and Review Relevant Data and Reports**

Following the initial planning meeting, we will focus our efforts in assembling and reviewing available reports and materials relevant to the project. Our intent is to obtain and review materials that document the organization, management approaches, staffing, financial policies

and procedures, budgeting practices, personnel policies and the like. The Committee has provided a significant amount of data that will be critical to the analysis, as follows:

1. Ipswich Public Schools FY2015 School Department Budget
  - a. Override Budget (Exhibit 1a)
  - b. 3.65% Budget (Exhibit 1b)
2. Finance Committee Annual Report For the Town Meeting Tuesday, May 13, 2014
3. Ipswich School Department, Review of Facilities Department Operations, February 24, 2014
4. Analysis of the Administration of Human Services, October, 2010
5. Energy Audit Reports, Part I & II, January 19, 2010
6. Clinical & Educational Services (Special Education) Analysis
7. District Food Service Operation Review, May 2013
8. Current teacher salary schedule,
9. Current contractual salaries, by position, for, clerical, teacher assistants, bus and van drivers, food service, custodians, athletic coaching and administrators, including the Superintendent,
10. Staffing levels at each school, plus the central office, showing position title and quantity at each position
11. Curriculum Development Policy, Policy IF, showing structure of curriculum committees
12. Sample class schedules for students at each grade level including elementary, middle and high school
13. List of last purchase date for new textbooks, at all grade levels in all core subjects
14. Recent IT consultant recommendations, current purchases and status of implementation.
15. Age and condition of all classroom technology equipment,
16. IT staffing by school and central office, including quantity and position title
17. Time with Joanne Cuff, School System Director of Finance and Operations to discuss purchasing practices
18. FY15 budget and FY14 actual costs for regular and special education transportation.
19. Current enrollment chart
20. Currently expected grant listing showing description and amount,
21. Community Use of School Facilities, Policy KG & KG-A, showing how rentals and associated fees are tracked
22. FY15 planned and FY14 actual listing of professional development activities including description, funding level and level of participation
23. FY15 budgeted and FY14 actual listing of outside purchased services including description and funded amount, \$20K and above
24. Feoffee Settlement Agreement, Dec 23, 2009.
25. Principle Elements for Future Feoffee Distributions, Policy DDA
26. List of FY14 and FY15 Feoffee Trust funded projects
27. Draft Contract for Services
28. Transportation Contract

We will review these exhibits with the Committee and discuss the accuracy of the data and whether some of these exhibits will need to be updated.

## **PHASE 2 – OPERATIONAL AND ORGANIZATIONAL ASSESSMENT**

The objective of this phase is to develop a thorough understanding of the background, processes, workload and results impacting the efficiency and effectiveness of the Ipswich Public Schools.

Some of the scope items involve support services for information technology, purchasing, purchased services, payroll, human resources, transportation, buildings and grounds, food services, vehicles and finance. For these functions, we will conduct an operational review of each function with a focus to potential systems or organizational consolidation with the town (Information Technology, Purchasing, and Finance) or alternative service delivery options (Transportation and Food Services). Note that several of these functions are not specifically included in the scope of services but may provide cost savings through an operational review.

Some of the functions to be reviewed will focus on education including Curriculum Management, Professional Development, and Elementary Grade Configurations. These functions will be reviewed with a focus on the District's major goals as identified in the RFP:

1. To prepare students for college acceptance and completion
2. To provide a current, well defined, and comprehensive K-12 curriculum delivered by well trained, highly competent instructors
3. To limit class sizes such that goals (1) and (2) can be reasonably accomplished given the diversity of student capabilities within each classroom
4. To offer and provide a superior fine and performing art program within the curriculum
5. To offer a diverse program of extra-curricular and athletic programs

Some of the scope items focus on comparative data for Staff and Salary comparisons and Outside Funding. These tasks will provide information for many of the functional reviews.

Thus our workplan includes an organizational and operational review of all the aforementioned functions. The objective of this phase is to:

- Conduct an analysis of potentially redundant non-educational operational and administrative service delivery structures within the School department and like areas within Town operations.
- Review of the administrative structure throughout the Ipswich Public Schools to determine where opportunities for improvement can be created.
- Review the operational relationships between administration officials, principals and department heads and make recommendations for operational efficiencies and empowerment of staff.
- Benchmark 10 - 12 comparable School Departments for staffing and salary levels and funding levels plus comparative data in several of the functional areas to be analyzed.

### **Task 2.1 - Town and School Functions**

We will identify efficiencies within the School department and like areas within Town operations, including recommendations for areas for potential alternative service delivery

methods and cost saving strategies. These methods and strategies may include consolidation of Town and School departments, systems, shared service agreements with other towns and school districts, outsourcing, expanded regional purchasing collaborative, consolidation of contracted services with a single vendor, and using temporary workers in lieu of permanent hires. The RFP is not clear as to how many functions are directly included in the scope.

School department non-educational functions to be reviewed may include:

- Information Technology
- Purchasing
- Purchased Services
- Payroll
- Personnel (Human Services)
- Finance
- Custodial and Building Maintenance
- Student Transportation;
- Information Technology Maintenance and Support Services
- Food Services
- Grounds Maintenance
- Vehicle Maintenance

Thus we will work with the Committee to identify functions that would lead to greater efficiencies and develop a more detailed and streamlined workplan based on selected functions and the fiscal constraints of the RFP.

### **Task 2.2 – Conduct Operational Review**

We will conduct an operational evaluation of the various agreed-upon functions. We will meet with the Committee to identify School and Town individuals to interview. The interviews will focus on their understanding of the mission, goals and objectives of their department and the organizational, administrative, operational and staffing capabilities of their department to deliver services. We plan to interview many but not all of the positions. We will discuss the number of positions to be interviewed with the Committee as well as individual and group interviews. We will also discuss with the Committee the use of our Job Analysis Questionnaire (JAQ).

This task is vital to the depth of the findings and recommendations of this study. We believe the interviews are critical to get objective results. The JAQs are integral to this process; to understand actual duties and time spent performing them. The JAQs also provide the foundation for the Town and School department to update or revise position job descriptions.

This task will include reviews of the following:

#### **1. Salaries and Staffing**

The Committee desires a comparative review salaries and staffing to peer communities and school systems. In this task we will review the FY 15 Salary and wage schedules of Ipswich to

identify for entry-level positions, mid-point in the range and teachers at the maximum of the range how the compensation compares to others. We will compare salary schedules for teachers, teacher assistants, clerical, custodians, drivers, food services and coaches to peer communities. We will also review the level of personal services costs related to seniority or the number of teachers and aides at the top steps/lanes of the pay classification plan.

In this task we will review the district's 280.79 FTES (full time equivalent positions) by each classification (i.e. teachers, behavior specialists, guidance, speech pathologists, teacher aides, secretaries etc.) for Doyon and Winthrop Elementary Schools, the Middle School, the High School as well as the Central Office compared to peer communities. This will provide a basis to assess the appropriateness of the 63 FTEs at Doyon, the 67 FTEs at Winthrop, the 69.9 FTEs at the High School and the 58 FTES at the Middle School as well as the 17 FTES at the Central Office. We will provide information on the total number of pupils at comparative schools, the number of regular education students and the number of special education students.

## **2. Curriculum Management**

The objective of this task is to consider the cost and effectiveness of existing curriculum management practices and compare with those of peer communities. We will review the adequacy of instruction facilities, tools and training and adequacy of class offerings as compared to peer communities, including the use of curriculum coordinator vs. curriculum teams (Ipswich model). We will review the School Department's process for keeping textbooks current and the cost and methods for curriculum development at each level. We would need to meet with Subject Area Committee members and Curriculum Committees members to gather data on practices and methods used to purchase textbooks and transitional planning for a seamless curriculum.

In addition, we will review the cost and effectiveness of current student class schedules vs. potential alternative scheduling systems, also considering time allotted to core subject areas (science, math, language arts, social studies, foreign language) vs. non-core areas (physical education, fine arts, performing arts, etc.). We will need to review time spent on core subjects and in non-core subjects and discuss with Principals as to the effectiveness of the schedules. They would best be able to define the "effectiveness" as measured in Ipswich. We will look at personnel that may be shared by schools in the non-core areas. If the middle and high school both have students select courses, we will need to look a scheduling issues that arise and solutions.

We will also evaluate if athletic and fine arts offerings are reasonable as compared to peer communities. Principals, Athletic Director, Physical Education Staff, students and/ or parents can determine the reasonability of the athletic offerings. If current offerings are not meeting the need and wants of the students, the data used to determine this should be reviewed.

We will also review SPED costs with the objective to understand the number of students in outside placements, the costs of outside placements, the need for in house programs, the use of collaboratives and the like, with the goal of identifying cost savings and or improved service delivery. We will need to obtain SPED data for this task.

We will review the data provided by the Committee including: (1) Curriculum Development Policy, Policy IF, showing structure of curriculum committees, (2) sample class schedules for students at each grade level including elementary, middle and high school, and (3) last purchase date for new textbooks, at all grade levels in all core subjects.

### **3. Information Technology (IT)**

Using Feoffee grant monies, the Ipswich Public Schools are currently investing in new IT network infrastructures including classroom technology at all school buildings. We will evaluate current staffing levels, policies and procedures in relation to current MA public school standards including refresh rates to properly maintain or timely replace equipment. This will include collaboration opportunities with Town or Town utility IT departments. We will review the data provided by the Committee including: (1) Recent IT consultant recommendations, current purchases and status of implementation. (2) Age and condition of classroom technology equipment, and (3) IT staffing by school and central office, including quantity and position title.

### **4. Purchasing**

We will review the district's procurement manuals, practices and procedures for supplies, equipment and services. We will review whether the school district is participating in cooperative purchasing arrangements with area consortiums, utilizing the state bid list, issuing bids for major equipment and services consistent with state guidelines, the extent to which the district is coordinating with the town's procurement office. We will also identify the extent to which the school district is procuring annual supplies from annually bid open orders for all schools in the district. This task will confirm that the district is conducting procurements to optimize cost savings or it will provide recommendations for improvement.

### **5. Transportation**

We will review regular and special education transportation costs for in and out of district students for reasonableness and comparison with peer communities. We will review the use of collaboratives, scheduling and how the district use tier bus scheduling. We will review the data provided by the Committee: (1) FY15 budget and FY14 actual costs for regular and special education transportation and (2) Transportation contracts.

### **6. Collaboration**

The objective of this task is to develop a thorough understanding of the background, processes, and workload data impacting the Town and the School's Central Office and the administrative and support functions at each school site. In this task we will conduct an analysis of potentially redundant non-educational operational and administrative service delivery structures within the School department and like areas within Town operations, and a review of the administrative structure throughout the Ipswich Public Schools. We will also review of the administrative structure throughout the Ipswich Public Schools to determine where opportunities for improvement and consolidation can be created. This review may include:

- **Human Resources:** Staffing, policies, procedures and systems: benefits administration
- **Accounting System:** Staffing, policies, practices, and procedures, accounts payable, and accounts receivable. Overall budget administration and associated budget controls.
- **Payroll and time and attendance:** Staffing, policies, procedures and systems.
- **Buildings and Grounds Maintenance:** Staffing, policies, procedures, and management.
- **Vehicle Maintenance:** Systems, staffing, procedures, and controls.
- **Food Services:** Systems, staffing, procedures, controls, financial statements, meals per labor hour, participation rates and other relevant data.

We will identify efficiencies within the School department and like areas within Town operations, including recommendations for areas for potential alternative service delivery methods and cost saving strategies. These methods and strategies may include consolidation of Town and school departments, shared service agreements with other towns and school districts, outsourcing, insourcing, expanded regional purchasing collaborative, consolidation of contracted services with a single vendor, and using temporary workers in lieu of permanent hires.

## **7. Elementary Grade Configuration**

We will review the elementary grade configuration with the Doyon and Winthrop elementary schools and report on the potential cost savings and the pros and cons of consolidating Pre- K to grade 2 into one school and grade 3 to 5 into the other, or any other grade consolidation configuration that would generate program efficiencies and cost savings. We will consider the impact of any proposed changes on increased transportation costs and the possible loss of Title 1 funding. We would need to look at overall costs now vs. the costs if configuration changes, including transportation costs and Title 1. Title 1 data needed would be eligibility information and grade of students currently receiving services. The educational effectiveness may be looking at information that would show if the change in configuration provide greater benefit to Ipswich's initiatives for the 21st Century Skills and strengthen their professional learning community. We would have information from the Principals on "effectiveness" as defined by Ipswich to use. We will review the current enrollment chart provided by the Committee.

## **8. Outside Funding**

We will compare the level of all non-general fund spending (state and federal grants, special revenue funds, revolving funds) as a percent of total spending to peer communities as an indicator of the district's reliance on the general fund appropriation vs. supplemental sources of education funding

We will review the current roles of staff in applying for grants, private grants and or gifts/donations as well as the option for a part time grant writer for the district.

With respect to school facility rental revolving fund we will review the fee structure for soundness and fairness. We will test 20 to 25% of the fee payments to determine if various users are being charged according to user policies and fee structures. For other revolving funds: transportation fees, parking fees, lunch fees and athletic fees we will compare the fees and fee

structure to peer communities to determine if there are any opportunities to optimize fees consistent with the cost of services.

## **9. Professional Development**

Effective professional development should be focused on the improvement of student learning through the improvement of the skill and knowledge of educators. In a school or school system, specific professional development activities would follow from a well-articulated vision. It should be evaluated continuously and primarily on the basis of the value it adds to student learning, as well as on the basis of how well educators think it supports their practice. Teachers should be informed as to how the professional development activities are expected to raise their capacity and improve their practice and performance.

We will evaluate professional development effectiveness with discussions with teachers and funding and compare with peer communities. We will review the data provided by the Committee including: (1) FY15 planned and FY14 actual listing of professional development activities including description, funding level and level of participation.

## **10. Purchased Services**

We will review the reasonableness of outside purchased services such as legal, grounds & buildings maintenance, security & virtual high school reasonable and are these services being procured using best practices, policies and procedures. We will compare expenses comparable with peer communities. We will review the data provided by the Committee including: (1) FY15 budgeted and FY14 actual listing of outside purchased services including description and funded amount, \$20K and above. This task may overlap with Task 6 above.

## **11. Feoffee Funding**

In this task we will review the Feoffee Settlement Agreement and the trust fund balances. We will review the school district's guidelines for funding requests; the decision-making process and criteria for grant awards and the consistency of awarded projects to the needs of the school system. We will also review if the awarded funds are being expended on a timely basis.

## **12. Assess the Organizational Structure and Operations**

The organizational structure and operations will be reviewed with respect to:

- *Maintenance of Functional Integrity* - The internal operating structures should reflect a formal and consistent effort to consolidate compatible programs and activities. Functional compatibility should be determined using several inter relate criteria including similarities in program structure and objectives, number and characteristics of program participant, and use of comparable resources and delivery mechanism. The distribution and alignment of program authority and resources amount operating and administrative functions should reflect the practical application of priorities and documented public interests. Functional responsibilities and lines of accountability should be clearly

described in the goals and objectives established for each department and operating unit. Key administrators should maintain final accountability. Delegated responsibilities and expectations should clearly be defined and documented.

- *Staffing* – Are current staffing levels appropriate for proper internal controls?
- *Other Budgeted Resources* – Are the budgeted resources (other than staffing) effectively planned and applied in light of service delivery requirements? Are computer systems, purchase of services and other support systems effectively utilized and properly controlled?
- *Communications* – Do the functions possess practical communication avenues and methods, both within and between units and interfacing agencies, vendors, agents, the public and the like?
- *Job to be Done* – What work should each function perform? Are the units performing work consistent with their mission? Are procedures as implemented consistent with policy, requirements and law?
- *Appropriate Division/Grouping of Work* – Is work divided or grouped appropriately considering the technical skills required, the similarities and dissimilarities of work, the amount of work to be accomplished, and the constraints of time and space? Are the outputs logically grouped? Do the outputs support related outcomes? Are controls in place? Are redundant tasks being performed within or between units?
- *Effects on Coordination of Work* - Does the structure consider the coordination and relationships required for efficient process flows, the complexity of responsibilities, the amount of interaction required between individuals and units? When work crosses two units, are there inherent limitations in effectiveness and smooth flow?

### **Task 2.3 – Benchmarking**

The objective of this task is to benchmark up to four comparable school districts in Massachusetts, as determined in consultation with Town and School officials to help analyze staffing levels and operational practices and for spending trends and level of Town funding. Benchmarking selection criteria for comparative communities may include:

- Combined effort yield
- Foundation budgets
- Foundation enrollments
- Per pupil expenditures to indicate the efficiency of school operations
- Outcome comparisons (MCAS results, AYP, Percent of graduates accepted by a two or four year college, and the like) to indicate the effectiveness of school operations
- Compensation and benefits
- Staffing levels
- Number of students receiving Special Education Services

We will work with the Committee to select communities for benchmarking. Candidate communities may be based on DART and MCAS data, neighboring communities or other criteria. The benchmarking will help answer the questions dealing with new practices that might have worked in other communities with similar demographics and might improve

Ipswich's school system as well as how does the quality of education in the Ipswich school system rank vs. neighboring towns?

We will work with the Committee to select benchmark communities, to establish the description of the comparative data, the procedures to reach out to the communities, the process to collect the data and the process to follow up with the communities when they do not submit the data. Based on other projects, the collection of data from the communities is a challenge and needs to be discussed with the Committee.

### **PHASE 3 - PREPARE AND DELIVER FINAL REPORT**

We will prepare a draft report and make a formal presentation to the Committee on March 25, 2015 of the findings and recommendations with supporting data. The presentation will be open to the public and attendees, along with the Committee, and may include the Ipswich School Committee, the Ipswich Board of Selectmen and the Ipswich Finance Committee.

Once the Committee has completed their review of the report and submitted written comments to us, we will prepare the final report. A final report will be submitted to the Towns' representative no later than April 10, 2015 which documents the findings, recommendations, supporting rationale, and projected costs or cost savings associated with the recommendations.

We will deliver a camera-ready copy of the final report suitable for photocopying will be submitted, together with an electronic version suitable for electronic distribution in a format agreeable to the Committee. Twelve (12) copies of the final report will also be provided.

### 3. FIRM AND SUB CONSULTANT STAFFING

This section presents our qualifications and staffing, including names, resumes, and qualifications of the project manager within the firm and names, qualifications, and experience of all sub-consultants, by discipline, and proposed to be used in this Project. Resumes are attached to this document.

The Abrahams Group has assembled a project team experienced in all facets of the study areas. Our key personnel have a minimum of twenty (20) years of experience in consulting services provided to school districts in Massachusetts. We believe we are a recognized firm that regularly provides consulting services to government entities in general and school districts in particular.

The Abrahams Group is a group of independent consultants who work with Mark D. Abrahams, President of The Abrahams Group, that have worked together for over 20 years. The Abrahams Group is duly licensed, registered or otherwise qualified to perform the services described in this RFP. The Abrahams Group is a sole proprietorship, located at 52 Flanagan Drive, Framingham, MA. As such The Abrahams Group does not have a business information report or business profile from a credit-reporting agency. We can make other arrangements to satisfy this request.

Our project team is experienced in the key areas of this project, including:

- **School/Town Efficiency/Consolidations** – we have conducted school/town consolidation studies for the towns of Andover, Ashland, Barnstable, Braintree, Concord, Framingham, Hanover, Norwood, Plymouth, and Wayland Public Schools. In addition, we have conducted the financial analysis of school district regionalization studies including Ayer-Shirley, Somerset-Berkley, Chatham-Harwich (Monomoy), and Provincetown-Nauset, all approving regionalization.
- **Knowledge of School/Town Financial Systems** – we have developed integrated chart of accounts and general ledger accounting systems for the cities of Attleboro, Brockton, Chelsea, and Lowell, and the towns of Ashland, Hopkinton, Holliston, Lexington, Reading, Rockland, Provincetown, Shrewsbury, Spencer, and Weymouth to develop integrated School/Municipal budget, accounting and reporting systems on various software. We have also reviewed and streamlined several town/school accounting, accounts payable, payroll and other systems for several Massachusetts communities.
- **Assessing the School Business Functions** – we have conducted financial management reviews for the Andover, Ashland, Barnstable, Concord, Hanover, Hopkinton, Hull, Longmeadow, Norwood, Watertown, Wayland, and Westfield school business functions.
- **Benchmarking** – we have conducted benchmarking studies for the Amherst, Amherst Pelham, Barnstable, Concord, Framingham, Hanover, Norwood, Truro, Wayland, and Westfield Public Schools.
- **School Budgets** – we have developed a number of school budgets or budget formats including Hanover, Hull, Lawrence, and Longmeadow, Revere, Springfield, Waltham, Wayland, and Westfield Public School budgets.
- **Financial Reporting** – Collectively, our staff has prepared over 50 EOYRs for the

Department of Elementary and Secondary Education. We have also developed the Compliance Supplement for DESE, the tool used by independent auditors to audit the EOYRs.

- **Transportation and Food Services** – Our staff has administered school transportation and food service operations.
- **Multi-Dimensional Team** – Our staff has operational and consulting expertise in educational and non-educational functions of a school department.
- **Public Presentations** – Our staff has participated in numerous public presentations to school committees, boards of selectmen, finance committees, town meetings, city councils and other public groups and has organized and or participated in public outreach presentations.

Mr. **Mark D. Abrahams** will serve as the project manager and be responsible for the successful completion of the project. Mr. Abrahams has over 30 years of experience in related projects. Mr. Abrahams has conducted financial reviews of the administration and business offices for the Ashland, Barnstable, Concord, Hanover, Hopkinton, Hull, Longmeadow, Norwood, Revere and Watertown, Wayland and Westfield public schools. He has also reviewed administrative and financial functions of cities and towns and has worked on the streamlining of municipal and school systems for the cities of Chelsea and Revere and the Towns of Andover, Ashland, Barnstable, Concord, Framingham, Hanover, Plymouth, and Wayland. Mr. Abrahams has previously assisted the cities of Attleboro, Brockton, Chelsea, Lowell, Malden, and Newton, and the towns of Ashland, Hopkinton, Reading, Rockland, Provincetown, Shrewsbury, Spencer, and Weymouth to develop integrated School/Municipal budget, accounting and reporting systems.

He has worked with the School Services and Accountability Divisions of the Department of Elementary and Secondary Education (DESE) to review district year-end reporting requirements, to revise the End-of-Year Student and Finance Report, and to develop the Compliance Supplement, used by independent certified public accounting firms to audit the End-of-Year Report. He has worked with the Foundation Budget Review Commission and co-authored the Commission's report with Roger Hatch of DESE.

He has also assisted many Massachusetts communities analyze their organization or finances including the cities of Chelsea, Everett, Holyoke, Lawrence, and Pittsfield. He has also assisted the Hull, Revere, Springfield, and Worcester public schools, and the City of Lawrence and the Berlin-Boylston Regional School District develop budgets or financial plans.

He has assisted several regions develop public awareness workshops on Chapter 70 and net school spending and regional assessments, including the Martha's Vineyard Regional High School District, the Up Island, Northeast Metropolitan, Wachusett, Dennis Yarmouth, and the Dighton Rehoboth regional school districts. He has also conducted several regionalization studies including the Ayer, Lunenburg, and Shirley; the Ayer and Shirley; the Peabody/Essex Agriculture and North Shore Technical High School; the Provincetown – Nauset; the Somerset – Berkley; and the Chatham – Harwich (Monomoy) regions, all of which have voted to regionalize.

Mr. Abrahams has a Bachelor's Degree in Political Science from Lake Forest College, a Master's Degree in Political Science from the Urban Studies Institute of the University of Toledo and an MBA from Suffolk University. He is a Certified Public Accountant and a Certified Government Financial Manager.

Dr. **Susan I. Parrella** will be the lead consultant on the Educational aspects of this project. Dr. Parrella previously served as the Superintendent of Waltham Public Schools for 10 years. During that time she worked to restructure the school system both academically (curriculum and instruction) and via the facilities by taking on a massive building project of 8 new schools. As schools were constructed the school department was reorganized to make the district function in a stronger more cohesive manner. The Office of Educational Quality and Accountability (EQA) noted that the district had a strong rating in overall district management, which was measured by 67 indicators in six areas: leadership, governance, and communication; curriculum and instruction; assessment and program evaluation; human resource management and professional development; access, participation, and student academic support; and financial and asset management effectiveness and efficiency.

As Superintendent, Dr. Parrella worked to realign the curriculum to the frameworks and provide benchmarks for parents; expand the pre-school program; establish an administrative institute to provide collaboration and enhance skills among all administrators; develop and implement a program review cycle for all departments; provide professional development on a regular basis for all staff; maintain an educational sound school district budget; secure 90% state funding for 8 new buildings; among other aspects that brought change and improvement to the school district. She spent 35 years in the Waltham School System beginning as an English Teacher, then moving into the Special Education Department, to Director of Title One, returning to the Special Education Department as the Director before becoming Superintendent.

She has assisted Mr. Abrahams on the Hanover Public Schools. She has worked with David King for over 10 years in the Waltham Public Schools. Upon her retirement from her position of Superintendent of Schools, Dr. Parrella sought to continue to work with administrators and teachers by teaching and supervising students pursuing advanced degrees at American International College and Bridgewater State University. She received her Doctorate in Curriculum, Instruction and Administration at Boston College and her Masters in Special Education from Regis College.

Mr. **David A. King** will be the lead consultant on the Information Technology, Transportation, Buildings and Grounds, Vehicles, and Food Service portions on this project. Mr. King previously served as the chief fiscal officer of the Waltham Schools for 28 years. He is trained in government and non-profit systems analysis as well as educational finance and administration. He also served as the School Building Committee Chairman for 9 years. In these capacities, Mr. King has implemented computerized accounting and record keeping systems in the Waltham Public Schools (WPS), first with mainframe computers, then personal computers and client server networks, developed a \$180 million facilities renewal project, completed over 35 Massachusetts Department of Education End of Year Pupil and Financial Reports and developed data collection and reporting systems to support this document, designed and redesigned Waltham Public Schools chart of accounts to be compatible with UMAS, DESE requirements

and reporting, City of Waltham Auditor's requirements and several computerized accounting packages, provided School Department liaison to City implementation of Burroughs payroll system, SCI fiscal software and MUNIS payroll system, and managed school bus transportation in Waltham for over 30 years. In this role he developed, prepared, and managed the School Department's section of the integrated City of Waltham budget. He also developed and managed the School Department's accounting system, in compliance with DOE standards, when it was required to be integrated with the City's financial system.

As School Business Manager he was the fiscal manager of the School Lunch Department for 28 years and the executive in charge of the department for eight of those years. In addition, one of Mr. King's main roles for his entire career was to advise the Superintendent on information technology. He worked closely with the City's IT department, frequently providing advice on how to integrate the School and City IT departments to minimize duplication of services and maximize the efficient delivery of services. As interim Business Manager of the Southbridge Public Schools he advised the Superintendent on redesigning the School Department budget.

He has assisted Mr. Abrahams on several educational management studies, including developing the Westfield Public School's budget and conducting a review of the Needham and Beverly Public Schools transportation services, and the review of the Concord, Hanover, Norwood, and Wayland Public Schools.

He is a certified School Business Official, has an A.B. in Economics (minor in Mathematics) from Hobart College, an M.S. in Business Administration from the University of Rochester, Simon School of Management and a MEd in Educational Administration from the University of Massachusetts (Boston).

**Ms. Kathryn M. Griffin** will serve as a consultant on the Financial and Administrative aspects of the project. Ms. Griffin has worked with Mr. Abrahams for the past twenty years performing similar studies. She has worked as a senior consultant with KPMG Peat Marwick, Boston, Whitman & Howard, Inc. of Wellesley, Massachusetts and as a Consultant with The Abrahams Group. Her experience includes Developing/validating budgets and budget reporting for the Wayland, Springfield and Longmeadow Public Schools; conducting financial and business function reviews for the Ashland, Barnstable, Hopkinton, Longmeadow, Norwood, and Wayland school departments; conducting EOYR Audit Reviews for the Hopkinton and Truro school departments; documenting accounting, budgeting, financial reporting, billing, receipting and internal control procedures for the Town of Nantucket, Town of Weymouth, City of Somerville, Town of West Boylston, Wakefield Gas and Electric, and other local governments; conducting a staffing and organization study for the Springfield Water and Sewer Commission, Brookline Housing Authority, and others; and conducting management reviews of Nantucket, Fall River, West Boylston, Wellesley, Weymouth, Marion, and Somerville finance functions.

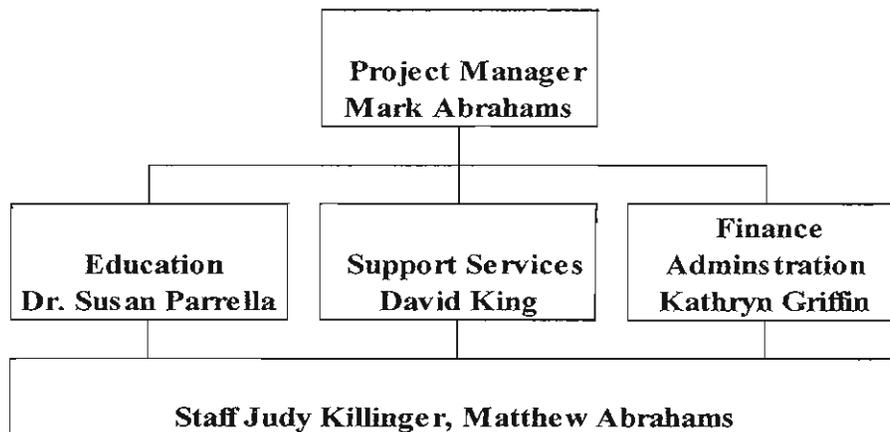
Ms. Griffin is a cum laude graduate of Central Connecticut State University with a Bachelor's Degree in Political Science and has gained her MBA from Boston College Graduate School of Management. She is a member of the Government Finance Officers Association (GFOA). She has served on a charter review commission and on a local finance committee. She has experience in MUNIS, DataNational and SoftRight accounting and financial management

systems. She is serving as financial advisor and management analyst to the City Council, Beverly, Massachusetts.

Ms. **Judith A. Killinger** may assist Mr. Abrahams on this project for the accounting tasks. Ms. Killinger served as the School Business Administrator for the Rockland Public Schools where she was responsible for developing and managing the school department budget and preparing the End-of-Year and all other financial and non-financial reports and worked with Mr. Abrahams to develop the district's chart of accounts. She has assisted Mr. Abrahams on the Hull Public School project, the Lexington and Reading school chart of accounts projects, the Dennis Yarmouth Regional School District study, the development of a financial reporting and budgeting system for the Hull and Westfield Public School's budget, and the Wayland Public School review. She holds a Bachelor of Science Degree from Marietta College and is a certified teacher in secondary mathematics.

Mr. **Matthew A. Abrahams** may serve as staff on this project. Matthew has assisted his father on several related projects including the Dennis/Dennis Yarmouth study, the Wayland Public Schools review, and the accounting systems review for the Dighton Rehoboth Region and Nantucket Public Schools. He holds a Bachelor of Science Degree from Colgate University.

An organization chart of the project team is presented below.



Our consulting team does not have competing projects that would prevent us from conducting this project in a timely manner.

Resumes are attached.

#### 4. RELATED CONSULTING PROJECTS

This section presents a list of similar projects and contact information for projects undertaken in the Commonwealth of Massachusetts including descriptive information for projects comparable to this effort, including the contact information for each reference listed, project team members participating in the project, cost and year of completion. Please note that The Abrahams Group consults to governments, not the private sector.

##### **Acton Boxborough Regional School District**

###### **Chart of Accounts**

**Don Aicardi, Former Business Manager, 978 580-0121**

\$30,000, 2014, Mark Abrahams, Matt Abrahams

The Acton Boxborough Regional School District retained The Abrahams Group to develop a revised chart of accounts to address the expansion of the region to a full pre K to 12 regional district to include the addition of Boxborough's elementary schools.

##### **Town of Andover**

###### **Buzz Stapinski, Town Manager**

**Anthony Torissi, Former Finance Director, 978 771-3031**

\$5,000, 2013, Mark Abrahams

There is a long history of cooperation between the Andover School Department and the municipal side of Andover town government that has facilitated the consolidation of various duplicative functions. During the mid-1990s, under Mark Abrahams' direction, plant and facilities maintenance was consolidated into a single, town-wide department serving both the schools and town government. Andover's foundation enrollment is 5,994 and is generally increasing.

The plant and facilities department is comprised of eight divisions. It is responsible for the routine and scheduled maintenance of town buildings (except custodial care of school buildings), equipment, vehicles, parks, fields, cemetery, other municipal grounds, traffic signals and street lights. The department operates a central fuel depot, manages the rental of all building and outdoor spaces, and oversees repairs, capital improvement and construction projects. All costs are charged to the plant and facilities budget, but are tracked in detail so that a monthly breakout of project costs, labor and materials by department is reported to town and school officials.

The plant and facilities director is funded in the municipal budget, but reports to both the town manager and the superintendent of schools. By all accounts, this effort has been effective in keeping facilities in good condition and equitable in meeting the needs of all town departments.

The human resources function has also been consolidated into a town-wide department of human resources (HR). The department's core services are provided by the HR director and a staff of four and include staff recruitment, compensation and benefits management, staff training and development, employee relations and human resources information management.

The Town is now considering consolidating its town and school payroll, vendor payments and purchasing systems. We recently conducted an operational review of the town and school payroll systems with the objective to reduce cost.

### **Town of Ashland**

#### **Consolidation of Town/School Financial Processes**

**John Petrin, Former Town Manager, 781-270-1850**

\$20,000, 2007, Mark Abrahams, Kathryn Griffin

The objective of this project was to conduct an operational review of the financial management functions of General Government and the School Department to improve the efficiency and effectiveness of business functions. The Town was operating on the MUNIS system; the School Department on IMG software. Ashland has about 2,500 foundation enrollment students, which has been generally increasing over the past few years. The focus of the study was to:

- Review the current financial management procedures of General Government and the School Department in order to streamline processes, eliminate duplication of activities, and reduce the need for reconciliations.
- Recommend changes to enhance the effectiveness and efficiency of General Government and School Department business practices in the areas of general ledger, accounts payable, cash receipts, accounts receivable, procurement, payroll, grant management, capital projects, student activity accounts and financial reporting.

The School transferred over to MUNIS two years ago, which has made payroll, accounts payable, and reporting more efficient and effective. All payrolls are bi-weekly, which allows the payroll clerk time to work on other things during the off weeks. The Town has automated leave accruals for a while now, and they appear on the checks each week. The School is in the final phase of doing the same. In short, the consolidation of Town and the School on to MUNIS has greatly improved the efficiency and effectiveness of Town and School operations, and therefore those related recommendations have been implemented.

### **Town of Barnstable**

**Mark Milne, Finance Director, 508 862 4654**

#### **Town/School Consolidation of the School Business Function, Integrated MUNIS System, Benchmarking**

\$50,000, 2005, Mark Abrahams, Kathryn Griffin

We were retained by the Town of Barnstable to review the policies, procedures, practices and systems of the School Department with the goal of recommending changes to enhance the effectiveness and efficiency of School Department business, administrative and finance functions. As a second component of our review, we also analyzed activities for potential reorganization and consolidation with the Town Department of Finance and Town Department of Human Resources. We also reviewed school business activities that may be transferred from the School Business Office (SBO) to the various school sites or responsibility centers (SPED, athletics etc.). In addition, we developed an integrated Town/School MUNIS chart of accounts and general ledger system and conducted a benchmarking study.

According to Barnstable's finance director, essential ingredients to a successful consolidation include unequivocal support from elected and administrative town and school officials, mutual trust between municipal and school leadership and a formal agreement to share revenues. Barnstable uses a budget allocation model designed to divide available revenue among fixed costs and departmental budgets.

In Barnstable, the finance director oversees all finance department operations (accounting, treasury, collections, assessing and purchasing) and plays a lead role in budget development and financial analysis. The school department has a dedicated person, the assistant finance director, who focuses solely on school finance, prepares the school budget and oversees all school accounting. She is a certified school business manager, but reports to the town's finance director.

Finance department policy is to present all financial information in an open, transparent manner, but to remain strictly neutral in budget or other conflicts that may arise between school and town officials or administrators. Town and school offices are physically located in the same building and the superintendent and town manager meet weekly with the finance director to foster good communication and working relationships.

Another contributing factor to the town's success cited by the finance director was decentralizing the processing of payroll and payables. Rather than have the accounting department key-in payroll and vendor payment information that is originally collected at the department, building or program level, this responsibility was shifted to each department, or building/program with the schools. Entering this data on a decentralized basis forced each department or program to take ownership of their data, freeing up the finance department to perform higher-level audit functions rather than data entry.

**Town of Bellingham/Bellingham Public Schools**  
**Finance Director/School Business Functions**  
**Marilyn Mathieu, Former Finance Director, 508 294-2080**  
2012, \$5,000, Mark Abrahams, Kathryn Griffin

The Abrahams Group was retained to review town/school finance functions and to develop a new position description for the Finance Director.

**Beverly Public Schools**  
**Transportation Study**  
**Jean Sherburne, Director of Finance and Operations, 978-921-6100**  
2011, \$15,000, Mark Abrahams, David King

The Beverly Public Schools retained The Abrahams Group to conduct an operational review of their transportation system including (1) preparing a cost analysis of the Beverly Public School's in-house regular student transportation system with the goal to determine if it would be more economical and efficient to hire a private contractor to provide these services and (2) preparing an efficiency study of the Beverly School Transportation Department in order to determine if the system can be improved and cost savings generated while still providing these services in-house.

Our report presents our findings and recommendation on outsourcing regular day transportation and our recommendations for improving the transportation system under the current model.

**Braintree Public Schools**

**Review of the Efficiency of Various Departments and Operations within the Braintree Public School District**

**Shannon Hume, Former School Committee Chair, 339 235-0481**

2013, \$40,000, Mark Abrahams, David King, Kathryn Griffin

We were retained to Review the School Department's Budgeting and Financial Reporting and the efficiency of various departments and operations within the Braintree Public Schools. We developed over 80 recommendations in the following areas to improve the efficiency and effectiveness of School operations.

- Current District Administration
- Accounting and Financial Management
- Review of Procurements and Contracts
- Revolving Funds
- Student Activity Funds
- Recommended District Administration, Staffing and Benefits
- Food Services
- Transportation
- Technology
- Building Maintenance

**Town of Dennis/Dennis Yarmouth**

**De Regionalization Study**

**Richard White, Town Manager, 508 760-6149**

2010, \$30,000, Mark Abrahams, Matt Abrahams, Judy Killinger, David King

The Town of Dennis is considering withdrawing its K – 8 students from the Dennis Yarmouth Region to form its own K – 8 district. The Abrahams Group was retained to evaluate the costs and benefits of withdrawing from the region, and the costs to provide a new K – 8 district. In addition, we provided the Towns of Dennis and Yarmouth and the Dennis Yarmouth Region several net school spending and local district contribution simulations over the past several years.

**Department of Education**

**Compliance Supplement**

**Jay Sullivan, Department of Elementary and Secondary Education, 781 338-6594**

2000, \$20,000 Mark Abrahams, David King

The Abrahams Group was retained by the Department of Education (Jay Sullivan) to review data collected by DOE and determine the extent to which DOE should require districts to submit such data, modify the end of year report, and to write the Compliance Supplement. This document is used by independent auditors to audit the End of Year Report for compliance.

### **Dighton Rehoboth Region**

#### **Chart of Accounts and Organization Review**

**Kathleen Montagano, Superintendent, 508 252-5000 x133**

2010, \$15,000, Mark Abrahams, Matt Abrahams, Judy Killinger, David King

The Abrahams Group has been retained to review and update the District's chart of accounts, prepare several net school spending analyses, and review the organization and controls within the business office.

### **Framingham Public Schools**

#### **Review of Chapter 70 Program**

#### **Review of Indirect Costs**

**Mary Ellen Kelley, Finance Director, 508 532-5425**

2010, \$10,000, Mark Abrahams, Matt Abrahams

The Abrahams Group was retained by the Framingham Public Schools to review Town costs incurred on behalf of the schools for both Schedule 1 and 19 costs reported to the Department of Elementary and Secondary Education and to provide counsel to the Town and School Department to simulate FY 2014 Chapter 70 aid distributions.

### **Framingham Public Schools**

#### **Benchmarking Study**

**Chris Martes, Former Superintendent, 508 380-1580**

2007 Mark Abrahams

Framingham Public Schools contracted with The Abrahams Group to answer the question: "Do our schools operate in a cost-effective manner?" The Abrahams Group worked closely with a Working Group consisting of School Committee members and representatives from various Town Committees and Town Meeting members to identify performance (effectiveness), cost, and demographic indicators of interest to serve as the basis for the comparison. The benchmarking process as defined by the Town consists of four tasks:

1. **Define the overall service objectives for each department.** The School department's mission and goals for 2003-04 and 2004-05 were utilized in this study.
2. **Define effectiveness (i.e., quality/outcomes) and cost measures.** The School Department defined effectiveness as grade 4 and 10 MCAS scores – proficient and above proficient, and percentage of seniors planning to enter four-year colleges. Three-year averages were used for each of these outcome indicators and cost per pupil as the cost measure.
3. **Identify "comparable" communities in Massachusetts that have achieved the highest levels of cost/effectiveness by:**
  - a. **Defining the major demographic factors that affect comparability of effectiveness measures across communities.** Three demographic variables (median family income, percent of low-income students, and percent English Language Learners) were chosen to assess the impact of demographic characteristics on performance. They were chosen based on prior research that

suggested that these demographic characteristics strongly influenced performance outcome levels (Appendix E), and community interest and experience. Analysis performed by The Abrahams group and accepted by the Working group and the School Committee suggested that two of the variables (median family income and percent low-income students) were highly correlated to educational outcomes (i.e. effectiveness), while the third demographic variable, percentage limited English proficient (LEP) students, correlated only modestly with effectiveness.

- b. Develop a list of comparable Massachusetts' school districts.** Based on the two demographic factors that we found to be highly correlated to effectiveness, The Abrahams group and the Working Group selected nineteen peer communities that have demographic characteristics similar to Framingham's.
- 4. Identify those communities with the highest levels of cost/effectiveness.** We identified the relative cost-effectiveness of peer communities, and identified other communities that appeared to have high levels of effectiveness, given demographic characteristics.

#### **Foundation Budget Review Commission**

2000, \$20,000 Mark Abrahams

Mark Abrahams has worked with the Foundation Budget Review Commission and co-authored the Commission's report with Roger Hatch of DESE. The report addressed changes to the Chapter 70 and foundation formula including:

- Equity and Predicability
- Adequacy
- Regional School Financing

#### **Greater New Bedford Regional Vocational School District Chart of Accounts Review**

**Paula Gendreau, Business Manager, 508 998-4699**

2010, \$30,000, Mark Abrahams, Matthew Abrahams

The Abrahams Group was retained to review and update the District's chart of accounts.

#### **Hanover Public Schools**

##### **Operational Efficiency Study**

**Matt Ferron, Superintendent, 781878-0796 x11**

2013, \$40,000, Mark Abrahams, Matt Abrahams, David King, Sue Parrella, Judy Killinger

The Abrahams Group conducted an operational and efficiency review of the Hanover Public Schools. The Focus on Finance presented over 30 recommendations to strengthen school budgeting, accounting and financial reporting. Our Review of the School Administrative & Staffing Structure and Educational Performance recommended improvements to

- Leadership and governance
- Curriculum and instruction
- Assessment
- Human resources and professional development

- Student support

### **Holbrook Public Schools**

#### **Alternative District Scenarios**

**Joseph Baeta, Superintendent, 781 767-1226 x1681**

2012, \$18,000, Mark Abrahams, David King

The Holbrook Public Schools retained The Abrahams Group to assess the fiscal impact of alternatives for the Holbrook Public Schools. This analysis includes five options:

1. Forming a regional high school (grades 9 – 12) district with Abington.
2. Entering into a tuition agreement with Abington for the 9 – 12 high school students.
3. Assessing the fiscal impact of Holbrook constructing a grade 6 – 12 building with no regional partners. Part 3 was expanded by the School Committee to assessing the fiscal impact of Holbrook constructing a K – 12 building with no regional partners by redirecting certain Task 1 steps to Task 3.
4. Constructing a K - 8 building.
5. Constructing a 6 – 12 building

MSBA awarded Holbrook 69.12% reimbursement for a new K – 12 complex, the first K -12 complex in Massachusetts.

### **Lexington Public Schools**

#### **Redesign of MUNIS Chart of Accounts and Reporting Systems**

**Mary Ellen Dunn, Assistant Superintendent for Finance, 781 861 2563 x215**

2011, \$15,000, Mark Abrahams, Judith Killinger

The Abrahams Group developed a School Department chart of accounts on the MUNIS system. The project included developing all MUNIS tables including segment, org, character code, account master, fund attribute and other tables. In addition, we redesigned School Department MUNIS reports.

### **Millis Public Schools**

#### **Review of Town Indirect Costs**

**Deb Brown, Business Manager, 508 376-7000**

2012, \$5,000, Mark Abrahams

The Abrahams Group was retained by the Millis Public Schools to review Town costs incurred on behalf of the schools for both Schedule 1 and 19 costs reported to the Department of Elementary and Secondary Education.

### **Minuteman Regional School District**

#### **Audit of the Procurement Process**

**David Majjerrez, School Committee, 978 821-1022**

2013, \$12,500, Mark Abrahams, David King

The Abrahams Group was retained by the Minuteman School Committee to conduct a thorough review of:

- Procurement practices and procedures\
- Hiring of staff in excess of authorized positions and budget transfers
- Control over receipts from ancillary programs (automotive) in FY 2009-2012
- Any directly related issues.

#### **Nantucket Public Schools**

##### **Redesign of MUNIS Chart of Accounts and Reporting Systems**

**Glenn Field, Business Manager, 508 22/8-7285 x1155**

2012, \$15,000, Mark Abrahams, Matt Abrahams

The Abrahams Group developed a School Department chart of accounts on the MUNIS system. The project included developing all MUNIS tables including segment, org, character code, account master, fund attribute and other tables. In addition, we redesigned School Department MUNIS reports.

#### **Needham Public Schools**

##### **Policy Manual**

**Ann Gulati, Director of Financial Operations, 781 455-0400 x206**

2013, \$10,000, Mark Abrahams

The Abrahams Group was retained by the Needham Public Schools to develop a school committee financial policy manual.

#### **Needham Public Schools**

##### **SPED Transportation Review**

**Ann Gulati, Director of Financial Operations, 781 455-0400 x206**

2011, \$10,000, Mark Abrahams, Dave King

The Abrahams Group was retained by the Needham Public Schools to conduct an operational review of SPED transportation costs with the goal to provide a more efficient and effective service delivery system. Our report presented findings and recommendation for cost savings or revenue enhancement opportunities.

#### **Peabody Public Schools**

##### **Vocational School Analysis**

**Patricia Schaefer, Finance Director, 978 538 5710**

**Roger Burgerois, Former Superintendent, Essex Agricultural Regional School District, 978-441-4800**

2010, \$10,000, Mark Abrahams

The Abrahams Group was retained to assess the financial feasibility for Peabody to merge several of its vocational programs with the proposed North Shore – Essex Agricultural Regional School District. Specifically, this project determined the:

- Cost to the City to merge some or all of the vocational programs
- Loss in Chapter 70 aid for the City to merge some or all of the vocational programs.
- Identify the costs of the existing vocational programs for Peabody and the required district contribution to Essex Agriculture
- Identify the number of vocational programs and corresponding students to be merged with Essex Agriculture
- Estimate the impact on the foundation budget, and project foundation shares for the proposed merger with Essex Agriculture
- Project contribution shares and estimate the impact on the required district contribution for the proposed merger with Essex Agriculture
- Estimate the impact on the Chapter 70 aid distribution for the proposed merger with Essex Agriculture
- Determine the difference between today's gross and net cost and the proposed merger gross and net costs for the merger

### **Plymouth Town/School Consolidation**

**Gary Costin, School Business Manager, 508 830 4300 x315**

2010, \$5,000, Mark Abrahams

The Town of Plymouth formed a Consolidation Committee made up of Selectmen, Finance Committee members, School Committee members, and Town Meeting members. The general mission of the Committee is to review services provided by the Town and School Department to identify those that have overlap and may benefit from consolidation. The review is to include the financial, legal, and service delivery implications of that consolidation and then prioritize recommendations for implementation. The Abrahams Group was requested to serve as an advisor to the Consolidation Committee.

### **Reading Public Schools**

#### **Redesign of Chart of Accounts and Reporting Systems**

**Mary Delai, Former Business Manager, 978 694-6000**

2010, \$15,000, Mark Abrahams, Judy Killinger, Matt Abrahams

The Abrahams Group developed a School Department chart of accounts on a new system. The project included developing all systems tables including segment, org, character code, account master, fund attribute and other tables. In addition, we redesigned School Department reports.

### **Regional School Consolidations/Regionalizations**

**Ayer – Shirley, Evan Katz, Business Manager, 978 425-2630, 2009, \$20,000**

**Chatham – Harwich, Carolyn Cragin, Superintendent, 508 430-7200, 2010, \$20,000**

**Somerset – Berkley, Rich Mederios, Superintendent, 508 324 3113, 2009, \$20,000**

**Provincetown – Nausett, Beth Singer, Superintendent, 508 487-5000, 2011, \$7,000**

Mark Abrahams

The Abrahams Group was retained by the above organizations/regional planning committees to assess the financial impact of the two towns to regionalize their K-12 public school systems.

These studies involved cost analyses to consolidate similar functions, simulations of Chapter 70 and local required district contributions, development of consolidated budgets, analysis of cost savings, and other related matters. Each of the four projects received approval from their respective towns at town meetings.

### **Training Programs**

Mark Abrahams

The Abrahams Group has provided continuing educational programs for school districts including School Fund Accounting, Combined Balance Sheet/Financial Reporting, Student Activity Accounts, Performance Management, Basic Net School Spending, Advanced Net School Spending, Uniform Massachusetts Accounting System, and other courses.

### **Truro Public Schools**

#### **Benchmarking Study, Compliance Supplement**

**Brian Davis, Superintendent, 508 487-1558 x201**

2012, \$12,000, Mark Abrahams, Judy Killinger, Matt Abrahams

The Abrahams Group was retained to conduct a benchmarking study of the Truro Public Schools in comparison to several Massachusetts' districts. We have also conducted the Compliance Supplement reviews for the last 10 years.

### **Wareham Public Schools**

#### **Student Activity Account Reconciliation and Policies**

**Anna Miranda, Former Business Manager, 978 884-2612**

2010, \$10,000, Mark Abrahams, Judy Killinger'

The Abrahams Group was retained to reconcile the middle and high school student activity cash accounts and to develop student activity policies and procedures.

### **Town of Wayland/Wayland Public Schools**

#### **Budget and Reporting Review**

#### **Evaluate Non-Educational Service Delivery and School Administrative Structure**

#### **Restate Balances**

**Donna Bouchard, School Committee, 508 358-4780**

2012, \$54,000, Mark Abrahams, Matt Abrahams, David King, Kathryn Griffin

The Town of Wayland through its Operational Review Committee retained The Abrahams Group to review the budget and expenditure reporting format of the Town of Wayland and the Wayland Public Schools, to evaluate the non-educational service delivery structure, and to review school administrative structure. We recommended several suggestions to consolidate town/school services, restate general and special revenue fund balances, and enhance the efficiency and effectiveness of school operations.

### **Westfield Public Schools**

#### **Accounting, Reporting, and Budget Redesign**

**Dr. Shirley Alvira, Former Superintendent, 413 572-6403**  
2010, \$30,000, Mark Abrahams, David King, Judith Killinger

The Abrahams Group was retained by the Westfield Public Schools to conduct an operational review including:

- Establish and/or identify the current financial status of the school districts appropriated and grant funds. This status shall include: total expenditures, total encumbrances and remaining balances. Scope of funds included LEA budget, grants and revolving and special revenue accounts.
- In conjunction with the superintendent of schools, develop and present the fiscal plan (budget) leading to school committee approval.
- Where and when appropriate, to complete and/or amend the End Of Year Financial and Statistical Report for submittal to the Department of Education
- Using industry standards, to continue to close out the annual finances; clearly and specifically identifying expenditures and carryovers (encumbrances). Determinations of the closeout thereby created historical data.
- Assist the School District in developing a management structure for delivery of financial services.
- Develop and implement a set of user-friendly financial reports for the district utilizing the MUNIS financial system.

## 5. COPIES OF SIMILAR REPORTS

We are pleased to submit several similar reports. These reports cover many of the functions to be studied as part of this scope of work.

- **Town of Ashland**, Financial Management Review of School and General Government Business Functions
- **Barnstable Public Schools**, Management Audit including the School Finance Review Report, School Business Function Report, Consolidation Study, and Financial System Report
- **Braintree Public Schools**, Operational and Review
- **Hanover Public Schools**, Operational Review
- **Longmeadow Public Schools**, Review of Past and Current Policies, Practices and Procedures and Verification of Account Balances
- **Wayland Public Schools**
  - Part 1 – Town and School Budgeting and Reporting
  - Part 2 – Evaluate the non-educational service delivery structure and to review school administrative structure
  - Restatement of the general fund and special revenue funds

Due to the number and size of these reports, we are submitting these documents on a flash drive.

## 6. TIMING

We understand the Town would like this project to commence on November 12, 2014 with site visits through January 23, 2015, with the submission of findings and recommendation with supporting data by March 4, 2015, with the Committee formal review on March 25, 2015 and the final report due April 10, 2014. We commit to this schedule.

**Resumes**

Mark D. Abrahams, CPA

Dr. Susan Parrella

Kathryn M. Griffin

David A. King

Judith A. Killinger

Matthew A. Abrahams

## **MARK D. ABRAHAMS, CPA**

Mr. Abrahams, President of *The Abrahams Group*, is an independent management consultant specializing in governmental and not for profit financial, performance and operations management. Mr. Abrahams has participated in and/or directed the following projects:

### **School Based Performance and Operations Management**

- Conducting a consolidation study of the Wayland Public Schools and the Town of Wayland to enhance the efficiency and effectiveness of finance, human resources, informational technology, transportation, facilities and other areas.
- Conducting a project to restate the Wayland Public School's FY 2011 financials.
- Conducting a review of the Braintree Public Schools to enhance the efficiency and effectiveness of the School Department and to identify consolidations with the Town and cost savings.
- Conducting a review of the Hanover Public Schools to enhance the efficiency and effectiveness of the School Department and to identify improved educational effectiveness.
- Conducting a review of the Needham Public Schools transportation operations to determine the cost and benefits to bring this service in-house and to explore the establishment of a transportation enterprise fund for financing.
- Conducting a cost benefit analysis of the bus operations of the Cranston Public Schools.
- Serving as consultant to the Foundation budget Review Commission to analyze and report on the adequacy, equity and regional financing of the foundation formula. Co-authored the Commission's report with Roger Hatch of the Department of Education.
- Assisting the Massachusetts Department of Education, Division of Accountability to develop a Compliance Supplement that is used by audit and accounting firms to audit the End-of-Year Report.
- Developing an Education Reform financing training program for the cities of Chelsea, Everett, Lowell, and Waltham and the towns of Ashland, Dennis, Douglas, Framingham, Holden, Millis, Walpole, Watertown, Westford, and West Boylston.
- Conducting a cost analysis of the Silver Lake Regional Vocational School District to determine the costs to educate a vocational student.
- Conducting net school spending analyses for the Chelsea, Framingham, Lowell, Lawrence, New Bedford and Springfield Public Schools to determine the costs incurred by the municipality on behalf of the Schools.
- Conducting a cost effectiveness benchmarking study for the Framingham Public Schools to identify districts that achieve greater outcomes at less cost.
- Conducting per pupil expenditure analyses for the Hull, Amherst Pelham, Amherst, Truro, Barnstable, and Tynngsborough Public Schools
- Conducting a financial analysis and training program for the Northeast Regional, Wachuset, Dennis Yarmouth, Dighton Rehoboth, Up Island, Martha's Vineyard, and the South Middlesex Regional Vocational School District to determine and explain member foundation budgets, local contributions, Chapter 70 distributions, and required net school spending.
- Conducting a capital financial analysis for the Town of Dennis to determine the impact of withdrawing from the Dennis Yarmouth Regional District.
- Conducting Compliance Supplement reviews of the Hopkinton and Truro School Districts.

for the Department of Revenue.

**Publications**

Mr. Abrahams is the author of *"How the City of Milwaukee Measures Results"* and *"How to Increase Revenues in Difficult Times,"* published by City & State, and *"The Futility of Utility Accounting in Massachusetts,"* published by the MGFOA, *"Activity Based Costing: Illustrations from the State of Iowa,"* published by the GFOA, and the *"Nuts and Bolts of Capital Budgeting,"* published by the Massachusetts Municipal Association. He is the author of the Department of Housing and Urban Development's *Community Development Block Grant Program*, *Small Cities Financial Management Manual*, the Environmental Protection Agency's *Wastewater Management Manual*, and the New England States Water Pollution Control Commission's *New England Wastewater Management Guide*. He has written extensively on GASB Statement No. 34. He is also the co-author of a Performance Management Training Course published by Bisk CPEasy & Bisk CPA Review.

**Education and Affiliations**

Mr. Abrahams has a Bachelors Degree in Political Science from Lake Forest College, a Masters Degree in Political Science from the Urban Studies Institute of the University of Toledo and an MBA from Suffolk University. He is a Certified Public Accountant and a member of the Massachusetts, New England States and National Government Finance Officers Associations, the American Institute of Certified Public Accountants and the Massachusetts Society of Certified Public Accountants. He is a member of the Governmental Accounting Standards Board's Task Force on Service Efforts and Accomplishments Reporting and GASB's Q&A Committee on Statement No. 34. He is also a member of the Massachusetts Society of Certified Public Accountants Government Audit and Accounting Committee. Mr. Abrahams teaches governmental and non profit accounting and Education Reform Financing at for the past 29 and 18 years respectively, and is a frequent speaker at seminars and meetings. He is also a contributor to the Governmental Accounting Standards Board Special Report on Reporting Performance Information: Suggested Criteria for Effective Communication.

## **SUSAN I. PARRELLA, Ed.D**

Dr. Susan Parrella is the retired Superintendent of the Waltham Public Schools. As superintendent, she:

- Developed an Equity Plan that secured 90% reimbursement for the City of Waltham for 8 new school buildings.
- Provided training for all administrators on a regular basis to enhance their skills and allowed for the group to collaborate on issues in the system.
- Worked to maintain small class sizes from grade K -12.
- Worked with EDC in Newton to become one of five middle schools in the country in “Taking AIM: At Middle –Grades Results” grant. We were awarded the honor and were part of this grant for three year.
- Worked with Community members to develop a School Crisis Plan.
- Worked to develop and implement professional development for staff on a regular basis.
- Enhanced partnerships with Bentley College and Brandeis University.
- Established a Mentor Program.
- Established Literacy and Math Coaching positions on the elementary level.
- Worked to develop a central registration place for families at all levels to register their children for school.
- Established translation services within the school system.
- Worked with a committee of administrators and kindergarten teachers to choose a standardized test for a kindergarten screening tool.
- Launched a partnership with Lesley College regarding English Language Learners.
- Developed a new teacher orientation program which takes place prior to the opening of school.
- Worked with Curriculum Directors to develop “An Outline of Curriculum Benchmarks” for grades K-8.
- Wrote an Even Start grant with the Director of the Partnership for Youth. We were awarded this grant.
- Wrote a 21<sup>st</sup> Century Grant with the Director of the Partnership for Youth for an after-school program at the middle school level. We were awarded this grant.
- Worked with principals to provide them training on writing a school improvement plan that uses data and drives their professional development.
- Worked with principals and directors within the system to attend college and university recruitment fairs.
- Wrote job descriptions for all the administrative, teaching and instructional positions within the school department by sitting with staff and going over all responsibilities.
- Worked to maintain no fees for after school activities including sports within the school system.
- Worked with the police department to have SRO (School Resource Officers) in the two middle schools and high school.
- Worked with the police department to implement school evacuation training.
- Brought public speaking into the elementary drama program.
- Worked to expand the Fine Arts Wing at the High School.
- Worked to renovate the High School Athletics Fields – new football, track and baseball facilities as well as new practice fields.
- Worked with the High School Principal and two program directors to redefine course requirements in English and Mathematics.
- Brought full time nurses into all the schools.
- Provided all teachers with study and organization training and guides to assist their students.
- Developed a program review cycle for all departments within the school system.
- Instituted Curriculum and Instruction presentation as a part of every School Committee Meeting.
- Develop and maintain the School Department Budget.

She also served as the Director of Special Education, Director of the Title I Program, and Acting Superintendent for the Waltham Public Schools. She also taught English for several years. She holds a BA in English, an MA in SPED from Regis College, and an Ed.D in Curriculum, Instruction, and Administration from Boston College.

## DAVID A. KING

Mr. King retired as the chief fiscal officer of the Waltham Schools after 28 years in the position. He is trained in government and non-profit systems analysis as well as educational finance and administration. Mr. King has participated in or directed the following projects.

- Served as Interim Business Manager for the Southbridge Public Schools, replacing the previous manager on a temporary basis, assisted in hiring the permanent replacement and mentored the replacement.
- Implemented computerized accounting and record keeping systems in the Waltham Public Schools, first with mainframe computers, then personal computers and currently client server networks.
- Consulted to the Massachusetts Department of Education on audit standards for the End of Year Pupil and Financial Report. Developed data collection and reporting systems to support this document.
- Designed and redesigned Waltham Public Schools chart of accounts to be compatible with UMAS, DOE requirements and reporting, City of Waltham Auditor's requirements and several computerized accounting packages.
- Designed a DOE compliant accounting system based on UMAS when the Waltham Schools were required, by the City, to be part of the City's financial reporting system.
- Provided School Department liaison to City implementation of Burroughs payroll system, SCI fiscal software and MUNIS payroll system.
- Advised the Waltham Superintendent of Schools on computer education and business computer systems prior to establishment of a Computer Education/Technology Department. Worked closely with the City's IT department, frequently providing advice on how to integrate the School and City IT departments to minimize duplication of services and maximize the efficient delivery of services.
- Managed school bus transportation in Waltham for 34 years. Analyzed frequently how to reduce transportation costs by making the system more efficient and/or cutting service.
- Managed the finances of the Waltham School Lunch program for my 28 years. Responsible for the design of the department's accounting system. Analyze the cost effectiveness of the program and determined the need for rate increases. Worked with the school lunch director to cut program costs so that revenues would support the program without budget subsidies. Conducted two extensive studies on the practicality of privatizing the School Lunch function.
- Prepared 36 EOY Pupil and Financial reports.
- Developed the Waltham School Department's section of the City of Waltham's integrated budget document. Managed and prepared this budget for 34 years.
- Conducted extensive work on redesigning and improving the School budget for the Westfield and Southbridge School Departments.
- Conducted a cost benefit analysis to bring SPED transportation in-house for the Needham Public Schools.
- Developed a three-year financial forecast for the Berlin Boylston Regional School District.
- Conducted operational reviews of the Wayland, Braintree, Concord, and Hanover Public Schools.

Mr. King is a certified School Business Official, has an A.B. in Economics (minor in Mathematics) from Hobart College, an M.S. in Business Administration from the University of Rochester, Simon School of Management and a MEd. in Educational Administration from the University of Massachusetts (Boston).

## **Kathryn M. Griffin**

Kathryn Griffin has over twenty years of experience in consulting to municipal and state governments in the areas of state and local finance, organization, management and staffing studies, internal controls, grants management and water and sewer rate studies.

She has worked as a senior consultant with KPMG Peat Marwick, Boston; Whitman & Howard, Inc. of Wellesley, Massachusetts and currently consults in the government and healthcare sectors. Her experience includes the following:

- Conducting a consolidation study of the Wayland Public Schools and the Town of Wayland to enhance the efficiency and effectiveness of finance, human resources, informational technology, transportation, facilities and other areas.
- Conducting a project to restate the Wayland Public School's FY 2011 financials.
- Conducting a review of the Braintree Public Schools to enhance the efficiency and effectiveness of the School Department and to identify consolidations with the Town and cost savings.
- Conducting a review of the School Business Office and administration functions of the Barnstable School Department.
- Conducting an operations review and implementing a revised Student Activity Accounting and Reporting system of the Hopkinton School Department.
- Conducting an organization and operations review to consolidate the business function of the Revere Public Schools and the City financial functions.
- Assisted in the design of a program budget and chart of accounts and in the development of a financial management policies and procedures manual for the Town of Weymouth.
- Conducted an operations review of the Town of Ashland and Ashland Public Schools to consolidate financial and payroll functions.
- Co-authored MWRA's Municipal Water and Sewer Ratemaking Manual - A Guide for Local Officials.
- Conducted a comprehensive study of the management, operations, and staffing of the Maine State Legislature.
- Conducted an organization, staffing and operations study of the Massachusetts Department of Environmental Protection's Bureau of Municipal Assistance.
- Conducted a management and operations study of the Connecticut Department of Transportation and of the Connecticut Department of Environmental Protection.
- Conducted a review of financial management, administrative practices and organizational support needs of the Massachusetts Chiefs of Police Association.
- Assisted several communities in writing and submitting HUD, EOCD, EPA and DEP community development, sewer construction, wastewater treatment, and economic development grants. Assisted municipalities in the financial management and public participation requirements of various grant programs.
- Conducted a comprehensive program review and evaluation for the Board of Directors of the Massachusetts Council on the Arts and Humanities.
- Reviewing the State of Connecticut's budgeting and management system and recommending a performance management structure.

**Kathryn M. Griffin**

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- Conducting an organization and organizational review of the Maine Department of Environmental Protection. The objective of this study was to develop an organization, operations and staffing patterns for the Department to effectively and efficiently administer environmental programs in the future.
- Conducting a review of the management structure of the Rhode Island Department of Environmental Protection as part of a statewide management study of Rhode Island state government operations.
- Performing an organizational and operations review of the Connecticut Department of Environmental Protection to decrease costs, increase revenues and enhance service delivery.
- Conducting two management studies for the Massachusetts Department of Environmental Protection.
- Conducting organization and operations reviews of ten (10) Connecticut State agencies to reduce costs, increase revenues and enhance service delivery.
- Documenting accounting, billing and receipting procedures for the Town of Weymouth, City of Somerville, Town of West Boylston, Wakefield Electric & Gas, and other local governments.
- Conducting an organization and internal control review of the Finance Department of the Town of Nantucket.
- Conducting a comprehensive reorganization study of all State grant programs and SRF loan programs of the Massachusetts Department of Environmental Protection. This study provided organization, management, staffing, and systems recommendations to support the creation of a central Bureau responsible for both municipal assistance engineering functions and grant/loan administration functions.
- Conducting a management and operational review of the Maine Department of Environmental Protection. The project involved developing alternative organizational structures, performing a staffing analysis and conducting an operations review.
- Developed financial projections for the City of Pittsfield to meet Massachusetts Financial Control Board requirements.

Ms. Griffin is a cum laude graduate of Central Connecticut State University with a Bachelors Degree in Political Science and has gained her MBA from Boston College Graduate School of Management. She is a member of the *Government Finance Officers Association (GFOA)*.

## **JUDITH A. KILLINGER**

Ms. Killinger retired as the School Business Administrator of the Rockland Public Schools after 20 years in the position, where she was responsible for developing and managing the school department budget and preparing the End-of-Year and all other financial and non-financial reports. She is trained in government and non-profit systems analysis as well as educational finance and administration. Ms. Killinger has participated in or directed the following projects.

- Designed and redesigned Rockland Public Schools MUNIS chart of accounts to be compatible with UMAS, DOE requirements and reporting, Town of Rockland's requirements.
- Prepared several EOY Pupil and Financial reports.
- Developed the Rockland School Department's section of the Town's integrated budget document.
- Conducted extensive work on redesigning and improving the School budget for the Westfield School Department.
- Conducted a financial management and reporting review of the Hull Public School including a redesign of the budget.
- Developing a MUNIS chart of accounts and revised reporting system for the Lexington Public Schools
- Developing an integrated Town/School MUNIS chart of accounts for the Reading Public Schools
- Developing an integrated Town/School MUNIS chart of accounts for the Provincetown Public Schools
- Conducted a financial analysis for the Dennis Yarmouth Regional School District
- Conducted EOYR compliance supplement reviews for the Truro Public Schools.
- Conducted EOYR compliance supplement reviews for the Hopkinton Public Schools
- Developed an indirect cost methodology (Schedule 19) for the Truro Public Schools
- Conducted a benchmarking study for the Truro Public Schools
- Reconciling grants for the Ashland Public Schools
- Conducting a student activity analysis for the Wareham Public Schools
- Developing a MUNIS chart of accounts and accounting system for the Tri Town South Shore Development Corporation.
- Conducted operational reviews of the Wayland and Hanover Public Schools.

She holds a Bachelor of Science Degree from Marietta College and is a certified teacher in secondary mathematics.

## MATTHEW A. ABRAHAMS

Mr. Abrahams is an independent consultant specializing in financial analysis and information systems. Mr. Abrahams has participated in and/or directed the following projects:

- Conducting operational audit of the Hanover school system.
- Conducting a K-8 de regionalization study for the Town of Dennis.
- Conducting a financial restatement project for the Wayland Public Schools, restating the FY 2011 financials on MUNIS software.
- Developing a chart of accounts and control system for the Acton Boxborough, Greater New Bedford and Lincoln Sudbury regional school districts on the MUNIS financial system.
- Developing a chart of accounts and control system for the Dighton Rehoboth regional school district on the Fundware financial system.
- Conducting a cost analysis to consolidate dispatching functions for the towns of Ashland, Hopkinton, and Southborough.
- Implementing the MUNIS payroll system for the Hopkinton Public Schools.
- Conducting a water and sewer rate study and controls for the Town of Winchester.
- Developing a water and sewer activity model for the Town of Framingham on the MUNIS system.
- Developing a sewer activity model for the Town of Nantucket.
- Developing a water and sewer rates and controls for the Town of Hopkinton.
- Developing a water betterment program for the Town of Charlton.
- Developing a financing plan for the Town of Eastham's new water system.
- Conducting a water and sewer rate study and controls for the Dighton Water District, and the Towns of Norton, Seabrook, and Wayland.
- Developing a water, sewer and trash rate model for the Town of Bellingham.
- Developing a chart of accounts and controls for the Town of Wareham.
- Developing a water and sewer rate study and a five year pro forma for the Town of Wayland.
- Developing a water and sewer cost accounting system for the Town of Provincetown on the MUNIS software.
- Developing an ARRA Grant Accounting system for the Town of Provincetown's \$30 million capital program.
- Conducting a management audit of the Town of Avon and City of Brockton's water billing system.
- Conducting a water and sewer rate study for the Town of Medway on the MUNIS system.
- Conducting a true-up analysis of the Dudley - Webster Wastewater Treatment Plant on the MUNIS system.
- Conducting a solar energy analysis for the Town of Dennis.

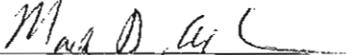
Mr. Abrahams holds a BS in computer science/mathematics from Colgate University with a minor in Economics. Prior to being an independent consultant, Mr. Abrahams worked for Computer Sciences Corporation where he led a team responsible for supporting, developing, and implementing healthcare administrative software. **Skills:** Excel, Excel with VBA, C++, C#, .NET, ASP.NET, SQL, SQL Server, HTML, javascript

**Non-Collusion Statement**

The undersigned certifies under penalties of perjury that this bid is in all respects bona fide, fair and made without collusion or fraud with any other person. (The word *person* shall mean any natural person, joint venture, partnership, corporation or other business or legal entity.)

COMPANY NAME The Abrahams Group

COMPANY ADDRESS 52 Flanagan Drive, Framingham, MA ZIP01701

AUTHORIZED SIGNATURE 

TELEPHONE NUMBER 508 788-9172

DATE OF BID October 4, 2014

**Tax Certification Affidavit**

I Mark D. Abrahams certify under the pains of perjury that to the best of my knowledge the proposed below bidder has complied with all pertaining tax laws under local, State of Massachusetts and Federal jurisdiction.

The Abrahams Group  
Name of Bidder

Mark D. Abrahams  
Authorized Signature