The Menino/Johnson Plan: The Unintended Consequence of Disruption and Harm

by Richard Stutman

With the blessing of School Superintendent Carol Johnson, the mayor has filed legislation that would take our 40+ level 3 schools and turn them into Level 4 (Turnaround) Schools. The stated reason: Both the mayor and the superintendent want to extend the school day so 1) improve our schools by providing more learning time; 2) allow them to compete better with charter schools. All of this could have been accomplished through the negotiations process just concluded. But it was not. Why? On the one hand, our membership wants to be compensated for an extended day, and the degree of (non) compensation could not be worked out with the city and the school district. On the other hand, the school superintendent did not have any idea as to how much or how little of an extended day she wanted. Nor did the superintendent offer any plan for the use of the time.

If the mayor/superintendent’s plan, which affects the entire state, ultimately becomes law, then school officials would have the unilateral authority to dictate the length of the school day as well as the compensation, if any, for the extended time.

A lot of time and energy has been focused on the above and how it played out during negotiations. While both sides spent many hours on this topic, there were so many loose ends on the scope of the superintendent’s proposal that we could not get to agreement. The amount of extended time, the schools to be affected, what would actually be done with the time—these were all loose ends. By now, everyone knows that the plans offered by the district called for an extended day of anywhere from 30 minutes to three hours and everything in between, before settling at the last minute on a proposal for a 45 minutes extension. By going to 45 minutes at the last hour, the school district knew it was throwing a monkey wrench into the process. The money the district had to offer was probably double for 30 minutes—but not for 45 minutes—and this ultimately insured the inability to reach agreement.

But let’s switch gears to what will be an unintended (unintended, we hope) consequence of the mayor/superintendent proposal should it be passed. What will happen to the displaced staff currently in the level 3 schools? This concern ought to be of far greater consequence to school department officials than the issue of the extended day. First a little history.

With Turnaround status comes a range of authorities for school administrators far beyond the ability to set the length and compensation of an extended school day. Chief among these new authorities is the ability to exceed or evict those unwanted at their current assignment. So how might this play out?

When the first batch of 12 Turnaround Schools (now 11 as the Agassiz has been closed) were created almost three years ago, hundreds of teachers either didn’t want to stay or weren’t invited to stay, resulting in a mass exodus of staff from the 12 Turnaround schools. Hundreds of teachers left their schools and had to find new positions, most of which were to be found in our level 3 schools, the most prevalent type in the BPS. Should the mayor/superintendent’s proposal go forward as planned, this scenario will play out again only magnified. And it gets worse.

Consider that the ability to move to these level 3 schools, which are now Turnaround, might no longer be an option for those seeking vacancies. Now add to that list of other schools that are an option but also have the autonomy to say no to any applicant. These would be current Turnaround, Innovation, Horace Mann charters, and pilot schools. It’s easy to see that vacancies for excessed teachers might well be very tight or even nonexistent.

On the supply side of the equation there’d be even more teachers from the newly-created Turnaround schools competing for even fewer assignments. This all adds up to a logistical nightmare as well as a disruption and harm to countless schools and hundreds—if not thousands—of teachers.

From a policy standpoint, one has to ask whether this disruption is worth the effort to get an extended day. Regrettably, it appears that the superintendent wants the extra time even if it means resultant chaos and school disruption. She certainly has the right to plow ahead on this ill-advised course. But the superintendent also should be held accountable for her failure to develop even a rudimentary plan for the size and scope of her proposal. How much time do our schoolneed? What schools would be affected? Most importantly, what would the time be used for? These are questions that ought to have been answered well before the legislation was filed. Bluntly, we are not sure that they can be answered even today.

As of this writing we have reached out to our friends at the MTA and our parent union, the AFTMA, to get the help we need in pushing back on this legislation, which affects all MA districts—all urban or gateway cities—that have level 3 schools. We insist that our district leadership be held accountable for proposing a ‘solution’ that will create disruption more than anything else in its quest to solve a problem of its own creation. We will need your help in contacting our legislators and reaching out to community partners and allies as this ill-advised proposal goes forward.

Bob Ryan: The Changing Nature of Sport

by Michael J. Maguire

On Wednesday, February 13, Bob Ryan came to the Boston Teachers Union hall as part of an ongoing guest lecture series. Mr. Ryan’s topic was the changing nature of sport.

Mr. Ryan began with stories of how sport changed from a regional fascinations to a national pastime with the rise first of Sport Magazine and later on with Sport Illustrated. Eventually New York City’s WFAN sports talk radio led the way for others to follow in a never-ending conversation. ESPN started out as a local Connecticut station and then slowly and steadily took over the nation and world.

Ryan quipped that Disney purchased ABC just to acquire ESPN.

Today “talk” is the dominant format on the radio. Sports talk is everywhere. But Bob doubts that 24/7 sports is a healthy thing.

Mr. Ryan lamented that the obsession with fantasy sports has run amuck.

“Are we now forgetting about the aesthetics (of sports)?” he asked the audience. “All this focus on numbers, numbers, numbers. The numbers should never be the point.”

Mr. Ryan then moved into a question-and-answer session ranging from the rising popularity of basketball around the world to concussions in youth sports. Commenting upon his own profession, Mr. Ryan lamented the impact that performance-enhancing drugs (PEDs) is having on the baseball Hall of Fame.

“Don’t want sports writers to be judge, jury and executioner of (Baseball) Hall of Fame candidates,” he explained. “The Hall should just come out and, say, ‘In this time period PEDs were used’ and then let writers vote for the best candidates.”

The audience enjoyed Bob Ryan’s talk after the BTU Membership Meeting in February.
Commentary: Dave Russell

Why Do I Teach?

"Why don't you quit, Mr. Russell?" Henry asked me in exasperation some time ago. In my teaching since 1986 I've never really considered it.

A lot of new teachers quit within five years, and my school might seem to be one where quitting could be epidemic. McLean County is a very public school in Boston for students with behavior problems. They enter through a metal detector. A large percentage have psychological diagnoses and many have related hospitalizations. Most students have experienced some kind of trauma. Many run afoul of the law. Many never get a full sense of what we do from a classroom, "Let us not seek the pinnacle of it all, but keep from succumbing to despair when we know that a student who had been making progress2 curses me out again? Organizationalally: How do I keep track of everything and how can I best use the precious period when I am not on stage to record keeping, plan, clean, and communicate? Of my 25 minute lunch! I am buoyed by my students’ hope and resilience. This fall one boy, who uses his fingers to count, would walk out of class and start to cry. Recently he had started writing "I love Math" on his homework. With our assistance he has begun to see that he doesn’t have to be stuck in immaturity. We are in the midst right now of our annual writing for the Max Warburg Courage Essay Contest. I am moved as I observe my students pouring out their stories of loss and trauma, and how they have persevered.

In the morning my steps hasten as I walk from the train station to my school, music pumping from my iPod. I have a few favori

Commentary: Melanie Allen

Uploading Artifacts

Waste of Nothing, Especially Paper, Time, and Space

I am not one generally to hop on board with new district policies. Neither, however, am I one to decree a policy simply because it didn’t come from teachers. I am reminded of a quote from JFK, one my college keeps posted on the door to his classroom. "Let us not seek the Republican answer or the Democratic answer, but the right answer." I could easily rewrite this to be about “not the district answer or the teacher answer, but the right answer.”

So it is with consideration that I actually support the new evaluation system in place for teachers. Of course we should consider new options for increasing the quality of our teaching better than ourselves. And of course we should set our own goals, however they are arrived at, by our administrators, who often expected the moon and stars, but never gave us the rocket ship to get there – and often didn’t even give us enough paper!

I am in favor of uploading artifacts to demonstrate the good work we are doing in classrooms each day. No administrator can get a full sense of what we do from a brief snapshot of observations. We know best how to show our painstaking planning, how to explain the gains in our students’ understanding, even if their test scores are still below the benchmark.

Most of all, I want to conserve the resources most precious in my teaching. As Steyer points out in his book, "...especially that of the young. He argues that campaign donations from large technology firms have an especially negative impact on young people who are not physically near them. Bristol is one of the leading cause of teenage accidents.

Book Review: Michael J. Maguire

Talking Back to Facebook: The Common Sense Guide to Raising Kids in the Digital Age

In 2012 James P. Steyer, a former elementary school teacher, wrote the book Talking Back to Facebook. Steyer works with Common Sense Media (which he founded) and features an introduction from Chelsea Clinton.

In under 200 pages, Steyer tells his story in two parts where he gives us an in terms of electronic media in America, and advice to parents. The book is full of data, analysis, and resources for parents (most of which tells the reader to turn towards commonsensemedia.org).

Styer begins by telling us “Kids use social networks differently from adults.” “Adults tend to use Facebook socially with their friends, whereas kids “meet” people online. The concern with the youngster is that Facebook lacks important social cues like tone and facial expression. The result may be that we are raising a generation which has less empathy and reduced impulse control.

While the 21st century lends more connectedness than ever before, we are also more isolated. People, especially teenagers, use electronics as a way to “chat” with other people who are not physically near them.

Steyer also raises great concern over female body image and cyber-bullying on Facebook. He does an excellent job of explaining how social media companies for the bullying and social ill, but he does ask that the media companies take more responsibility for the medium they offer. If they won’t voluntarily resign themselves in, as some online video game companies have done, and not only in the wake of the tragedy.

Specifically professor Steyer calls for a national discussion on using social media. Facebook et al. won’t go away, but children need guidance. The caution, or outright danger, with social media is that the prefrontal cortex (or logic center of the brain) does not fully develop until 25 years of age. Social media, however, stimulates the impulse center of the brain. The underdevelopment of the former plus the over stimulation of the latter can equal trouble for children.

Even more troubling, a trend of teens use social media after “lights out” resulting in sleep deprivation, especially since social media is a stimulus when the human mind needs relaxation at night.

Steyer goes on to expose multi-tasking as a dangerous myth. “Humans can’t effectively process two streams of information at once.” When students have Facebook open while doing homework, they are only concentrating on one item at a time. Worse is distracted driving, with texting being a leading cause of teenage accidents.

The problem with so-called multi-tasking, Steyer explains, is that our short-term memory becomes overloaded with information. Our short-term memory holds only so much information, and if we are listening to music or looking at text on our phones, it is far more likely that the oldest items. Electronics have sped up the pace like a conveyor belt turned up too high. The result is poorer transfer to our long-term memories resulting in poorer grades for teenagers.

As both parents and teachers, Steyer helps us to create models for our children by cutting away our media devices for long stretches of time.

A major focus of Talking Back to Facebook is privacy or the lack thereof. Once materials are posted on the internet, they can live on forever. Thus even one regrettable action online can haunt a person forever. What’s more, children do not get the same protection. For example, children who are not physically near their parents. The book is full of data, analysis, and resources for parents (most of which tells the reader to turn towards commonsensemedia.org).

Steyer criticizes our elected leaders for not doing more to protect our privacy, especially that of the young. He argues that campaign donations from large technology companies are influencing legislative action. Remember, social media outlets get their money from advertisers. And advertisers pay richly for the data gathered by social media providers.

“A privacy of millions of kids and many adults put at risk with so little public discussion and outcry?” asks Steyer rhetorically.1

Steyer points out that the Internet is a digital wild west. Laws on the creation of an “eraser button” to obliterate digital data and images. Steyer argues that the technology exists or could be engineered and that it must occur in order to safeguard the privacy of our minors.

Sex and violence dominate our culture and that it must occur in order to safeguard the privacy of our minors. More and more people use our culture and the Internet is no exception. Movies have ratings and televisions have a violence gate which can be turned off. Unfortunately, children do not know how to turn it off.

Common Sense Media is lobbying for the passage of the Do Not Track Kids bill, which would exempt all minors from “behavioral marketing” and would call for the creation of an “eraser button” to obliterate digital data and images. Steyer argues that the technology exists or could be engineered and that it must occur in order to safeguard the privacy of our minors. More and more people use our culture and the Internet is no exception. Movies have ratings and televisions have a violence gate which can be turned off. Unfortunately, children do not know how to turn it off.

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What is the Role of the School Site Council’s Personnel Subcommittee in Hiring?

The role of the Personnel Subcommittee of the SSC is to:
1. appoint people that they choose. It is up to BTU teachers’ bargaining unit staff, the in-transfer of BTU teachers’ bargaining unit staff from other schools in the system through the transfer and Open Posting lists, as well as teachers applying through the Post Transfer Placement Process for new open positions or those comprising of teachers who would participate in the excess pools process.
2. approve the selection of Lead Teachers/Lead Teachers at BPS [or parents] as a whole. The Personnel Subcommittee is comprised of the Principal/Headmaster, two teachers and one parent as well as one student on the high school level [who are elected members of the SSC]. Decisions are made by a simple majority. Decisions need to be formalized by majority vote with the Principal/Headmaster voting with the majority. The decisions of the Personnel Subcommittee are not subject to the approval of the School Site Council as a whole. The Personnel Subcommittee is required to meet for all lies made from the beginning of one school year through the last day of the same school year.

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There is a way to involve others on the Personnel Subcommittee who possess expertise in a particular position to be filled. Teacher and parent representatives on the SSC may designate temporary replacement representatives on the Personnel Subcommittee according to the positions filled being held. These temporary replacements do not need to be members of the SSC. For example, a special education teacher may replace a teacher on the Personnel Subcommittee when a special education position is being filled, only if the elected SSC BTU members or parents choose to do so. The administrator cannot appoint people that they choose. It is up to the BTU elected SSC members to caucus on their own to elect the two that will be BTU Personnel Subcommittee members. It is prudent to also elect an alternate in case the BTU members are unable to participate in a particular day/time. BTU members are not obligated to select someone that poses a particular expertise that is a BTU member to serve on the Personnel Subcommittee. It is entirely up to the BTU SSC members as a whole to decide this option on their own. They cannot be compelled to select someone that is un-administrative. The same is true of the parent members. SSC parents select their own member to serve on the Personnel Subcommittee as their representative by caucus on their own to do so. On the high school level, the two elected SSC students members also select which one of them will serve as a member of the Personnel Subcommittee.

The BTU SSC members shall select the BTU representatives to serve on any screening committee convened to make recommendations for permanent appointment to administrative positions within the school consistent with screening committee guidelines and policies distributed by the school department.

What is the Difference Between the Transfer List, the Open Posting List and Rolling Postings?

The Transfer and Open Posting lists are posted on the same date. The transfer list is for BPS permanent BTU teacher bargaining unit members only. They are what we call rolling postings. Eligible BTU members may apply for open to five positions. The transfer list is the first list of positions known to be available for the upcoming year which will be posted for internal BTU permanent candidates in the teachers’ bargaining unit only. The transfer list is posted on the School Department’s website for 10 school days. "All applications for vacant positions must be submitted no later than 10 school days after posting on the website.” This school year, the transfer list is scheduled to be posted in early mid-March (date listed is March 15th, but may be subject to postpone ment). The Personnel Subcommittee of each school’s SSC shall screen, interview, and select the candidate for each position on the transfer list and submit same to Human Resources for processing.

Open Postings are posted on the same date that the transfer list is put up. These positions are open to the entire world to compete for the internal BTU candidates. Open postings are not given preference in hiring. This is an opportunity for permanent, provisional, substitutes as well as those outside of the BHS. The Open Postings and transfer positions are clearly labeled at the top of each position posting to identify which type of list the BTU members as a whole to decide this option on their own. They cannot be compelled to select someone that is un-administrative. The same is true of the parent members. SSC parents select their own member to serve on the Personnel Subcommittee as their representative by caucus on their own to do so. On the high school level, the two elected SSC students members also select which one of them will serve as a member of the Personnel Subcommittee.

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The contract reads, "The Boston School Department will provide release time without loss of pay for court appearances on matters involving job-related teacher assigned.”

If you are being brought to court by someone non-related to school business, or if you are appearing at court for an appeal of a moving violation, and the like, that is not covered under court leave and will be required to make recommenda tions to districts, charter schools are governed by the school's secretary. Once you have successfully completed the jury duty service, give a copy of the certificate/letter you receive from the court indicating same. You will then have that time properly ceded by the school secretary so it will not be deducted from your sick/personal days. Make sure you carefully scrutinize your pay stub to determine if that has occurred.

When Does the Principal Make Recommendations to Grant Permanent Status to Provisional Teachers?

A new Office of Tractors of Teachers (AFT), the BTU’s national organization which we are members of, has developed an online teacher resource platform to guide teachers through this process at www.btu.org. Share My Lesson provides free resources where thousands of educators connect inspire and share. Found at www.sharemylesson.com.

Know Your Rights: Caren Carew, BTU Secondary Field Representative
Setting boundaries (like a time limit) is imperative. Keeping a constant open dialogue with kids this age enticed by "virtual worlds" and need to be reminded role models for their children. At this age children mend the best thing parents can do is be positive advertisements for commercial products.

Additionally, social media can be a powerful tool for social change. The 2012 Arab Spring could not have originated long before electricity was harnessed, but sociales media played a vital role in its success. Social media is here to stay. The tween years are tricky because children at this stage lack impulse control. Legally tweens can’t join Facebook (13 is the youngest age). Sadly many parents allow their children to lie about their age.

Professor Steyer points out that most parents would never think of purchasing an X-rated movie for their teenager, but buying M-rated videogames is just as disturbing. Teens face enormous problems with Facebook. Cyber-bullying is an issue, isolation and depression is but another. Facebook ‘friends’ are no substitute for real human interaction. Disturbingly, about 4% of teens develop a dependency to their computer life where relationships are easier and anonymous.

Lastly, Steyer points out that most parents would never think of purchasing an X-rated movie for their teenager, but buying M-rated videogames is just as bad and shockingly quite common. Professor Steyer at the end stressed that name of the game is “talking back” to facebook, not banning it. He implores us to teach our children how to use social media wisely, especially around issues of privacy.

Interestingly, he also stressed how important it was to share stories of social media post pictures of their young children online and that no one can “friend” Mark Zuckerberg. Something to think about.

Nicole Talbot, new NBCT and teacher at EBHS, is pictured with Headmaster Michael Rubin and students Linda Ogismowoni, Dysi Pacheco and Giariel Lora.

BOOK REVIEW: TALKING BACK TO FACEBOOK: THE COMMON SENSE GUIDE TO RAISING KIDS IN THE DIGITAL AGE

(continued from page 2)

make whatever they want, but he objects to their selling/marketing materials to minors. Bullying originated long before electricity was harnessed, but today’s media makes bullying and sexting too easy for today’s youth. Steyer argues that companies cannot be excused for their participation in these matters. Additionally, social media can be a powerful tool for social change.

As children start to do homework online, parents ought to investigate the intended sites first. Placing the computer in a public room is a good idea. Check the computer search history is not snooping, it’s parenting. When improper material is found, Steyer suggests an interactive conversation with the child instead of scolding.

The tween years are tricky because children at this stage lack impulse control. Legally tweens can’t join Facebook (13 is the youngest age). Sadly many parents allow their children to lie about their age. Steyer warns that such identity fraud will lead to bigger problems later in life, like fake IDs and the fostering of the concept of identity doesn’t apply.

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**Jenna to Retire**

At the February membership meeting, Jenna Fitzgerald made a surprise announcement. Jenna said: “I have made a decision that I want to share with you. After 34 years with the BTU as Para/Sub Field Rep I have decided I will not seek re-election to the position. It’s time to smell the roses. Also, you know, I am a contemporary of the Pope; and if he can retire, so can I.” The room erupted into a standing ovation. We wish Jenna good luck on her future endeavors. – Michael J. Maguire

Garret Virchick

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**Councilor Baker Seeks Hybrid School Committee**

At the City Council meeting last month, Frank Baker (District 3) filed a Home Rule Petition (docket #0155) seeking to change the Boston School Committee to a hybrid of mayoral appointees and elected representatives. Here are reactions of other city councilors and some civic leaders. **Mike Ross** (District 8) is undecided, but he seems to be leaning towards the hybrid model. Mr. Ross requested more information on the matter. Councillor Ross did point out, however, that the School Committee has voted in favor of a superintendent’s policies and initiatives 98% of the time since 1993. **John Connolly** (At-Large and a mayoral candidate) will support either an appointed or an elected school committee. In his words, he’ll support “whatever’s best for the city.”

**Charles Yancey** (District 4) says it’s an insult to the citizens of Boston that they can’t elect school committee members as all other cities and towns in Massachusetts do. **Tito Jackson** (District 7), in his support of the hybrid model, mentioned the Latin Academy Hyde Park High fiasco and the school committee’s ineffectiveness in managing the situation. **Felis Arroyo** (At-Large) sees the benefits of an appointed committee, and has questions about the process of electing member. **Bill Linehan** (District 2) favors an appointed committee.

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**Arts Faculty Dinner Party**

By Denise Berkley

The second annual Arts Dinner Party will take place on March 20th starting at 5:30 p.m. This dinner party is a wonderful opportunity to reconnect and re-energize with other arts educators. The evening will feature musicians, dancers, visual artists and actors. The evening will include a full course dinner and jazz music by Different Shades Trio Plus One.

We had a terrific time last year and we appreciate that the BTU sponsors this event to foster our collegiality and enthusiasm for arts in our public schools. Please see the accompanying flyer for details.

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**The Boston Teachers Union Women’s Rights Breakfast 2013**

**The Glass Ceiling Award**

Honoring State Representative Marjorie Becker

Saturday, March 23, 2013

Florian Hall

Dorchester

9:30 – 11:30 a.m.

Tickets $15.00

BTU Arts Faculty and Retired Arts Faculty checks will be returned at check-in.

BTU Arts Teachers and Retired Arts Teachers may attend free. Send a check for $10.00 payable to the BTU for the Arts Faculty Revival Dinner (to reserve a seat).

(BTU Arts Faculty and Retired Arts Faculty checks will be returned at check-in.)

Please see the accompanying flyer for details.

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**Commentary: Cheryl Kelly**

**Mike Contompasis,** former BPS superintendent, stated that the present format should be switched to a hybrid. **Profesor Kenneth Long** (of Brown University) offered a power point presentation. It was difficult to see, but it can be seen along with the entire meeting on Boston Neighbor Network (www.bnn.org)

**Mike Ruben,** 30 year headmaster of East Boston High School, heavily favors an appointed school committee. Mr. Ruben pointed several instances where the school committee interfered with the school’s operations. He favors an elected committee would be more intrusive. **Marchelle Raynor,** former school committee member, heavily favors keeping the current appointed school committee. Ms. Raynor sees nothing wrong with the way business is presently being conducted.

**Angela Cristiani,** BTU Political Director, participated in a panel discussing the pros and cons of a hybrid model. In parting, let me stress to all reading this newspaper that we BPS employees are governed by the Boston School Committee. The type of school committee we have is an extremely important issue for all of us. Please tell your friends and families about Councilor Baker’s proposal.

**Cheryl Kelly** is a nurse at the Edwards Middle School.

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**The Boston Teachers Union**

**March, 2013**

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**BOSTON UNION TEACHER**

March, 2013

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BOSTON TEACHERS UNION
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2012 AND 2011

1. Summary of Significant Accounting Policies

Organization and Nature of Activities

Boston Teachers Union is a labor union organized, funded and managed by current and retired school teachers and paraprofessionals working in the Boston area. Support is primarily derived from dues of members and contributions from collective bargaining agreements, state labor council, affiliates and the United States of America. Such data has been subjected to the procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The accompanying data presented in Schedule I is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such data has been subjected to the procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Method of Accounting

The financial statements of Boston Teachers Union have been prepared in accordance with generally accepted accounting principles for not-for-profit organizations. Under this guidance, the Union is required to report information regarding financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Union is required to present a statement of cash flows.

Contributions

Under generally accepted accounting principles for not-for-profit organizations, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. For the years ended August 31, 2012 and 2011, Boston Teachers Union did not receive any contributions with donor-imposed restrictions that would result in temporarily or permanently restricted net assets.

Financial Statement Preparation

The Union has presented its financial statements in accordance with generally accepted accounting principles for not-for-profit organizations. Under this guidance, the Union is required to report information regarding financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Union is required to present a statement of cash flows.

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Income Tax

The Union is a not-for-profit organization that is exempt from both federal and state income taxes under Section 501 (c) (5) of the Internal Revenue Code.

The Union’s policy is to record interest expense and penalties in administrative expenses. For the years ended August 31, 2012 and 2011, there were no interest and penalties expense recorded on the Union’s financial statements.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. Investments

The Union's investments are recorded at fair value. Fair value is determined using the straight-line method over the expected useful lives of the assets.

Independent Auditor’s Report

We have audited the accompanying statements of financial position of Boston Teachers Union (the Union), a not-for-profit organization, as of August 31, 2012 and 2011, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the Union’s management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

The CPA firm of Joseph B. Cohan and Associates has examined the financial statements of Boston Teachers Union at August 31, 2012 and 2011 and the changes in its net assets and its cash flows for the years then ended in conformity with generally accepted accounting principles.

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying data presented in Schedule I is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The accompanying data presented in Schedule I is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such data has been subjected to the procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.
3. Fair Value Measurement

The fair value hierarchy and levels within the fair value hierarchy of those measurements for the assets reported at fair value on a recurring basis at August 31, 2011 are as follows:

- **Quoted Prices In Active Market for Identical Assets**
  - Description
  - Fair Value
  - Putnam U.S. Gov't Income Trust – A
  - $2,730,411
- **Level 2**
  - Description
  - Fair Value
  - Putnam U.S. Gov't Income Trust – A
  - $2,730,411

The fair value levels and measurements within the fair value hierarchy of those measurements for the assets reported at fair value on a recurring basis at August 31, 2012 are as follows:

- **Quoted Prices In Active Market for Identical Assets**
  - Description
  - Fair Value
  - Putnam U.S. Gov't Income Trust – A
  - $2,730,411
- **Level 2**
  - Description
  - Fair Value
  - Putnam U.S. Gov't Income Trust – A
  - $2,730,411

The Union recognizes transfers of assets into and out of levels as of the date of an event or change in circumstances causes the transfer. There were no transfers between levels in the years ended August 31, 2012 and 2011.

Investments are reported at fair value on a recurring basis determined by reference to quoted market prices and other relevant information generated by market transactions.

4. Risks and Uncertainties

The Union invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the nature of investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of financial position.

5. Transactions with Related Entities

The Union rents office and conference room space from a related entity, BTU/H.W. Building Corp. on a tenant-at-will basis under the terms of a lease which ended September 1, 2005. The yearly base rent is adjusted annually on September 1st to correspond to the change in the “Consumer Price Index for all Urban Consumers for Boston, MA, All Items” during the twelve-month period which ended in the previous July. BTU/H.W. Building Corporation is responsible for all utilities, including water and sewer and repairs to the rented space. Payments to BTU/H.W. Building Corporation totaled $104,073 and $101,189, respectively, for the years ended August 31, 2012 and 2011.

In addition, the Boston Teachers Union pays $15 per day for conference room set-up fees to BTU/H.W. Building Corp. under an agreement which ended June 30, 2007. As of December 21, 2011, the agreement has not been modified and continues under the initial terms. Fees paid under this agreement for the fiscal year ended August 31, 2012 and 2011 totaled $340 and $315, respectively.

6. Retired Teachers’ Benefits

Effective July 1, 1967, dues paid to the Union by retired teachers and retired paraprofessionals for two consecutive years qualify them to participate in eye care benefits. Eye glasses will be provided not more frequently than once in any 24-month period. Full details of benefits and limitations are described in “Guidelines for Retirees Eyeglass Benefit.”

7. Retirement Plan Contribution

The retirement plan contribution is defined in a designated retirement plan contribution. The Union’s contributions are equal to 10% of the annual salary of participating employees plus administration fees. The Union’s contributions to the plan totaled $127,939 and $123,740, respectively, for the years ended August 31, 2012 and 2011.

8. Advertising

Advertising costs are charged to expense when incurred. Advertising expense was $66,636 and $54,762 for the years ended August 31, 2012 and 2011, respectively.

9. Per Capita – Working Massachusetts

On September 20, 2009, the executive board voted to join Working Massachusetts, a Massachusetts labor organization which performs public relations, research and communications work on behalf of public sector employees, and to allocate up to $10,000 to join Working Massachusetts. Per capita for members is billed and paid quarterly. For the fiscal years ended August 31, 2012 and 2011, the Union paid $5,300 in each fiscal year in per capita to Working Massachusetts.

10. AFT Innovation Fund Grant / Grant - Boston Educational Development Foundation, Inc.

Boston Teachers Union awarded a $1,500,000 AFT Innovation Fund grant in September 2010 in the amount of $550,000 to “increase students’ engagement in lessons by creating prototypes of high-quality instructional units that can be distributed online.” In September 2010, Boston Teachers Union issued the call for bids. In November 2010, the winning bid was issued to Working Massachusetts. 

11. Evaluation of Subsequent Events

The Union has evaluated subsequent events through January 15, 2013, the date which the financial statements were available for issuance. On October 12, 2012, the membership of the Boston Teachers Union ratified the tentative contract settlement reached by Boston Teachers Union and the Boston School Committee. The three-year settlement is effective September 1, 2012. The settlement includes a 3% across-the-board salary increase, the retirement of a two separate memorandum-of-agreement, with the first memorandum effective for the period September 1, 2010 through August 31, 2013 and the second memorandum effective for the period September 1, 2013 through August 31, 2016.

The memorandums extend the terms and provisions of the collective bargaining agreement in effect from September 1, 2006 through August 31, 2010, except as modified by the memorandums of agreement. The memorandum of agreement for the period September 1, 2010 through August 31, 2013 calls for retroactive salary increases of 1% effective November 1, 2011 which have not been paid as of the date of the Independent Auditor’s Report. The estimated amount of this retroactive salary increase is considered immaterial to these financial statements.
Roger Clap Innovation School

The Roger Clap Innovation School has fewer than 150 students. It sits on a tiny one-way street just off Dorchester Avenue. Just two years ago the school was slated for closure when a group of parents proposed opening with “innovation” status – the state’s “pilot” school program. Teachers had to reapply for their positions and only one was rehired.

I spoke with veteran teacher Donna Harris about the changes she thinks have been of most value. She said that the added half hour/day helped, as well as initiatives such as weekly reports and mid-year conferences to increase family involvement. Engaging families as true partners in their children’s school progress is something I know can make a huge difference, and it’s an area in which most schools need to improve.

The first thing I noticed when I walked into the building was that the entrance hallways were painted with whiteboard paint and covered with quotes about the value of reading – even Lemony Snicket had something to say! Later I saw the same paint used on doors and even desks, in a first grade classroom where students practiced writing their spelling words with markers.

I was invited to visit the Clap by P.E. teacher, Angel Scott. Her auditorium classroom was filled with young children enthusiastically doing yoga exercises. I loved seeing charts posted with feeling words and learned that students begin each class by writing about how they and their bodies are feeling. All specialists teach on Thursdays, so I got to visit Chinese and Visual Arts and Science classes as well. Art teacher Connie Cummings was helping K1 students imagine all the things you could draw with a circle, while science teacher Amanda Schrekengaust led her K2 class as they sang and danced to the “Bones” song.

Clearly there is an intense focus on MCAS achievement at the Clap, since goals are posted on large charts in upper elementary classrooms. When I spoke to a group of fourth grade students, I discovered their main purpose for reading was being able to answer reading response questions; only a few said they ever read for pleasure. Sadly, I suspect this may be increasingly true in many BPS classrooms, with the implementation of a prescribed reading program and the pressure of performing well on high-stakes standardized tests. Nevertheless, there is a spirit of confidence and determination among students at the Clap that can only serve them well throughout their schooling. As always, I was inspired by the commitment of teachers giving their hearts to this work.

We were reading Mrs. Frisby and the Rats of Nym and looking for important parts in the text. Ms. Roddy was recording our notes on the board. We’re learning how to respond to reading response questions by finding evidence in the text.

– Grade 4 Students Elias, Gabriela, Brandon, Carmen, Samya, & Dylan

I was drawing a picture to go with my story about unicorns. I am learning to write words that I know.

– Hallie, Grade 1

I was making number lines in math class. We’re learning how to multiply and divide decimals this year.

– Amber Greenway-Henderson, Grade 5

I was making a skeleton on a piece of paper in science class with Ms. Shrekengaust. We’ve been learning about the systems in our bodies. I’ve learned that our respiratory system helps us breathe.

– Lily Murphy, Grade 2

I was doing the 10 Dots activity, thinking of all the things you can do with a dot. We made people and flowers and hearts and bicycles and more! We’re learning about shapes like circles and triangles. Wavy lines and straight lines, too!

– Ms. Park-Carter’s K2 Students

We were reading Mrs. Frisby and the Rats of Nym and looking for important parts in the text. Ms. Roddy was recording our notes on the board. We’re learning how to respond to reading response questions by finding evidence in the text.

– Grade 4 Students Elias, Gabriela, Brandon, Carmen, Samya, & Dylan

I was writing spelling words on my desk. Pyramid was a bonus. I like having a whiteboard at my desk...... we are learning how to make plurals with the letter s or es at the end.

– Andy Tran, Grade 1

I was looking in a book about the Wampanoag. I’ve learned that they used to live in a wettu made from tree bark. They used animal furs from deer and other fuzzy animals in the winter. They were the first Americans who lived here on the east coast.

– Krzysztof Strycharz, Grade 3

I was making number lines in math class. We’re learning how to multiply and divide decimals this year.

– Amber Greenway-Henderson, Grade 5

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– Grade 4 Students Elias, Gabriela, Brandon, Carmen, Samya, & Dylan

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– Lily Murphy, Grade 2

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