

SENATE NO. 344

AN ACT TO REFORM THE ACCOUNTABILITY AND OVERSIGHT OF SCHOOL BUDGETING AND FINANCES

*Be it enacted by the Senate and House of Representatives in General Court assembled,
And by the authority of the same, as follows:*

1 SECTION 1. Chapter 72 of the general laws as most recently appearing in the 2004 Official
2 Edition, is hereby amended, by inserting after section 2A, the following new section:
3 Section 2B. Financial Reports of the School District.

4 The superintendent of schools of each district shall file quarterly financial reports on or before
5 the fifteenth of October, January, and April for the preceding three month period, and an annual
6 financial report for the preceding fiscal year on, or before, the fifteenth of August with the
7 commissioner of education, on forms provided by the department of education, including a sworn
8 statement relative to the accuracy of the reports. Said reports shall be in compliance with all
9 applicable standards of the Governmental Accounting Standards Board, including Statement No.
10 34; the Association of School Business Officials International, including the Certificate of
11 Excellence in Reporting Program and Meritorious Budget Awards Program; the American Institute
12 of Certified Public Accountants; and the Massachusetts Department of Education. The reports shall

13 bear the endorsement of the chair of the district school committee, certifying that the report has
14 been presented to the school committee.

15 The commissioner of the department of education shall provide for the electronic posting of the
16 financial reports of each school district on the department's web site for access by the general
17 public.

18 SECTION 2. Section 89 of chapter 71 of the general laws, as most recently appearing in the 2004
19 Official Edition, is hereby amended by inserting after subsection rr, the following new subsection:

20 ss. The board of trustees of each charter school shall file quarterly financial reports on or before
21 the fifteenth of October, January, and April for the preceding three month period, and an annual
22 financial report for the preceding fiscal year on, or before, the fifteenth of August with the
23 commissioner of education, on forms provided by the department of education, including a sworn
24 statement relative to the accuracy of the reports. Said reports shall be in compliance with all
25 applicable standards of the Governmental Accounting Standards Board, including Statement No.
26 34; the Association of School Business Officials International, including the Certificate of
27 Excellence in Reporting Program and Meritorious Budget Awards Program; the American Institute
28 of Certified Public Accountants; and the Massachusetts Department of Education. The reports shall
29 bear the endorsement of the chair of the board of trustees, certifying that the report has been
30 presented to the board of trustees.

31 The commissioner of the department of education shall provide for the electronic posting of the
32 financial reports of each charter school on the department's web site for access by the general
33 public.

34 SECTION 3. Chapter 72 of the general laws as most recently appearing in the 2004 Official
35 Edition, is hereby amended, by inserting after section 2B as provided in section 1 of this act, the
36 following new section:

37 Section 2B. Other reports of the superintendent.

38 The superintendent of schools of each district shall annually prepare and publish, in a format
39 prescribed by the department of education, and in a manner generally accessible by the residents of
40 the district a report card for each school in the district including, but not limited to:

- 41 • Academic achievement including the Adequate Yearly Progress (AYP) status for each
42 subgroup of students for math and reading as required under the No Child Left Behind Act.
43 Schools will receive a rating from one to five stars based on the AYP status and how they
44 compare to similar schools in the state.
- 45 • Academic opportunity showing the opportunities outside the regular classroom for students
46 to grow and excel, including, but not limited to, academic opportunities for gifted and
47 talented students, science fairs, on-line learning, and Advanced Placement classes.
- 48 • School safety including incidents involving discipline deemed most serious including, but
49 not limited to, possession of firearms or other dangerous weapons, illicit drugs, assaults, as
50 well as efforts by the school to promote safety.
- 51 • Student participation including attendance, tardiness, hours of instruction, drop out and
52 graduation rate.
- 53 • Staff characteristics including number of licensed professionals (teachers, paraprofessionals,
54 support specialists, library/media specialists) their educational level (Masters, Doctorate),
55 years of experience, and average salaries.

- 56 • Student demographics by ethnic group, Limited English Proficiency status, special
57 education, and free/reduced price meals.
- 58 • Parent satisfaction and open enrollment including the ratio of students transferring in or out
59 of the district under school choice and whether or not a school surveys parents and students
60 on their satisfaction with the school.
- 61 • Report to Taxpayers providing a breakdown of revenues and spending at the school district
62 level, along with the current debt level of the district.

63 All information contained in the report card shall be submitted to the commissioner of education
64 not later than August fifteenth of each year and be published on the department of education web
65 site prior to the beginning of the school year. In the event that data is not readily available for any
66 of the elements of the report card, the superintendent shall report those items for which data is
67 available and shall take steps to collect and report all required data as soon as practicable in
68 accordance with directives from the commissioner of education.