

SENATE No. 257

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act Reforming 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 2006
2 Official 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
5 or before the fifteenth of October, January, and April for the preceding three month period, and
6 an annual financial report for the preceding fiscal year on, or before, the fifteenth of August with
7 the commissioner of elementary and secondary education, on forms provided by the department
8 of elementary and secondary education, including a sworn statement relative to the accuracy of
9 the reports. Said reports shall be in compliance with all applicable standards of the
10 Governmental Accounting Standards Board, including Statement No. 34; the Association of
11 School Business Officials International, including the Certificate of Excellence in Reporting
12 Program and Meritorious Budget Awards Program; the American Institute of Certified Public
13 Accountants; and the Massachusetts Department of Elementary and Secondary Education. The

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

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

SECTION 2. Section 89 of chapter 71 of the general laws, as most recently appearing in the 2006 Official Edition, is hereby amended by inserting after subsection rr, the following new subsection:

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

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

SECTION 3. Chapter 72 of the general laws as most recently appearing in the 2006 Official Edition, is hereby amended, by inserting after section 2B as provided in section 1 of this act, the following new section:

Section 2B. Other reports of the superintendent.

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

- Academic achievement including the Adequate Yearly Progress (AYP) status for each subgroup of students for math and reading as required under the No Child Left Behind Act. Schools will receive a rating from one to five stars based on the AYP status and how they compare to similar schools in the state.

- Academic opportunity showing the opportunities outside the regular classroom for students to grow and excel, including, but not limited to, academic opportunities for gifted and talented students, science fairs, on-line learning, and Advanced Placement classes.

- School safety including incidents involving discipline deemed most serious including, but not limited to, possession of firearms or other dangerous weapons, illicit drugs, assaults, as well as efforts by the school to promote safety.

• Student participation including attendance, tardiness, hours of instruction, drop out and graduation rate.

• Staff characteristics including number of licensed professionals (teachers, paraprofessionals, support specialists, library/media specialists) their educational level (Masters, Doctorate), years of experience, and average salaries.

• Student demographics by ethnic group, Limited English Proficiency status, special education, and free/reduced price meals.

• Parent satisfaction and open enrollment including the ratio of students transferring in or out of the district under school choice and whether or not a school surveys parents and students on their satisfaction with the school.

• Report to Taxpayers providing a breakdown of revenues and spending at the school district level, along with the current debt level of the district.

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