

Connecticut Association of School Business Officials

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While the objective of this publication is to provide accurate information regarding its subject matter, the reader is reminded that the publisher is not engaged in providing legal or any other professional service. Given the rapidly changing nature of the law, the information in this manual may also become outdated. Therefore, readers are encouraged to also research original and current sources of authority and/or seek the legal advice of a qualified Connecticut attorney.

This document will be regularly review, at least bi-annually, to ensure that it is accurate and current.

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I. Roles and Responsibilities

This document has been developed to assist school business officials who are entering into the field with some basic information regarding the roles and responsibilities of the school committee and the school district administration, as defined by Connecticut General Law. It also will serve to communicate how a school organization may function in practice. This is particularly important because in all non-profit environments, there is more work than actually can be accomplished with the limited resources available. This makes it increasingly important to understand who is doing what, as well as where, when and why, so that the administration and committee can work in concert to accomplish the vision, mission, and goals of the organization efficiently and effectively for the benefit of the students.

A. The School Board

Governmental and other non-profit boards differ from private sector boards in form and in function. Private sector boards generally evaluate the performance of a CEO and offer guidance in the area of strategy implementation. They do not get involved with the day to day operation of the organization and typically meet quarterly. In non-profit organizations, the board or committee plays a much more active role in providing overall direction to the organization and as a result, they often meet more regularly. Local public sector boards (School Board), are elected by the voters in the community to perform very specific tasks as defined by law and meet at least once per month to conduct their business. Below is a summary of School Board responsibilities.

Official rights of boards of education are laid out in Section 10-220 of the General Statutes, as follows:

“Duties of boards of education. *Each local or regional board of education shall maintain good public elementary and secondary schools, implement the educational interests of the state as defined in section 10-4a and provide such other educational activities as in its judgment will best serve the interest of the school district;..

The Statute goes on in considerable detail to outline the rights and responsibilities of the board of education. Thomas B. Mooney, Esq. and author of “Connecticut School Law” is quoted:

“Everyone has an opinion on how to run the schools, and local municipal officials are no exception. Towns have tried various ways to dictate how local boards of education should expend funds appropriated to them, but the principle that school boards may exercise their independent discretion in deciding upon school expenditures remains intact.”

In general, the School Board areas of responsibility are as follows:

- System-wide goals
- Policy development
- Community relations
- Budget review and approval
- Health and safety
- Curriculum approval (changing school textbooks)
- Collective bargaining
- Hire and evaluate the school superintendent

A School Board approves:

- Budgets
- Grants, gifts & other donations
- Revolving funds (as allowed by law)
- Change in curriculum and school textbooks

School Boards are vested with the responsibility to:

- Negotiate all employment contracts
- Establish district goals and a long-range plan
- Develop policies
- Review the budget
- Review school improvement plans
- Oversight of student activity accounts
- School safety plans

School Boards may work as a “committee of the whole,” or may establish subcommittees to focus on specific areas of responsibility. The most common subcommittees are; Communications, Finance, Personnel, and Policy. There may be additional subcommittees established to aid in the conduct of School Board business including Facility or Building Committees, Curriculum Committees established to review changes in school textbooks and curriculum, Student Safety Committees, etc. If a subcommittee structure is employed, the number of members assigned to the subcommittee should not constitute a quorum of the full board. In addition, a chairperson for each subcommittee should be determined annually. The subcommittee chairperson is responsible for scheduling meetings, running the meeting, and taking/submitting minutes to the full committee regarding the topics, major points of discussion, and any recommendations that transpired during the meeting.

Typical subcommittee charges are as follows:

Communications

The Communications subcommittee develops a communication network within the community, develops a communication plan, prepares and publishes written or multi-media material to keep the community informed regarding school district events and affairs, and provides other marketing and public relations materials for external communication about district matters related to School Board affairs.

Fiscal Management

The Fiscal Management subcommittee reviews and recommends policies related to the operational management of the organization, serves as a study group for issues that involve finances and may require policy decisions, and reviews the auditors' reports and management's response. The Fiscal Management Committee reviews budget transfers and significant vendor contracts.

Personnel

The Personnel subcommittee negotiates employment contracts and addresses personnel issues that fall within the School Board's jurisdiction.

Policy

The Policy subcommittee periodically reviews, and recommends changes to, District policies and recommends new policies to the full committee as the need arises.

The School Boards may also decide to set up ad hoc committees or taskforces to address a specific issue. Examples of ad hoc committees and/or taskforces include a Technology Committee, a Superintendent Search Committee, a Capital Improvement Taskforce, a Use of Facility Taskforce, and/or an Outsourcing Taskforce.

B. Overview of Management Responsibilities

Management is responsible for planning, organizing and controlling the affairs of the school district. The School Board is responsible for establishing the long-range plan and policies of the District. The School Board develops policies in two ways; 1) directly, by developing written guidelines, and 2) indirectly, by approving plans and agreements (budgets, employment contracts, etc.). Executive level administrators provide leadership in the form of recommendations and support to the School Board in establishing long-range plans and policies. Once established, the administration is responsible for ensuring that the policies and plans are implemented. This is accomplished by preparing strategic plans as well as organizing, directing, and controlling the affairs of the organization in conformance with all applicable laws.

In order to direct, organize, and control the affairs of an organization, a clear mission and vision statement are needed. Once these statements are established, goals to realize the vision are prepared. These goals, and the means to accomplish them, are outlined in a strategic plan. In order to establish goals, an assessment of current conditions may need to be performed. Once an assessment is complete, a plan outlining the actions necessary to move the organization forward from its present state to its desired state can be developed. These plans provide a blueprint for making and measuring progress as well as a context for decision-making and communication.

Once the plan is complete, the organizational structure and systems to support and accomplish the goals of the organization can be established. Structures and systems need to be developed for accounting functions which vary depending on type of district- regional or municipal (General Ledger, Accounts Payable, Accounts Receivable, Payroll), finance (cash flow, banking, credit

management), purchasing, invoicing/collections, inventory management, delivering instruction, personnel administration, benefits administration, marketing, and public relations. Each function has its own goals, roles, responsibilities, and requirements, and is reliant on information flowing to and from other areas. When designing systems, the interrelationships between the functions are important to define so that cohesive procedures can be established. The structure defines the various departments/functions of the organization, while the system defines the means and methods of operating within the organization. With the systems and structure defined, management focuses its attention on controlling the organization. An organization is controlled by:

- 1) Observing, analyzing, and summarizing facts to assist in making good decisions;
- 2) Communicating with, motivating, supporting, and providing leadership to employees;
- 3) Resolving problems, making adjustments, and providing the resources necessary to perform the required tasks; and
- 4) Monitoring performance of the systems, employees, resources, and attainment of goals.

There are a variety of tools that managers use to perform various control functions. Examples include employee review and evaluations, performance reports, and cost accounting.

II. Financial Management

Effective financial management is achieved through accurate forecasting and planning. In order to accurately forecast and plan, an organization must first define its purpose, values, and goals.

Budget Development is integral to achieving the goals of the organization. Having established an overall plan or roadmap, the organization then quantifies its priorities in a fiscal plan. During this process, each entity states the fiscal requirements for achieving its individual, departmental, and organizational goals.

The **Chart of Accounts** provides the mechanism with which to track all financial transactions. An understanding of **Funding** sources and their characteristics allows the organization to maximize the allocation of resources available to support the goals and objectives. **Financial Reporting** is a monitoring tool used to evaluate plan implementation. **Line Item Transfers** provide the mechanism whereby the plan can be adjusted to reflect changes that occur during the implementation process.

By using these simple tools, each entity within the organization does its part to manage and record the actual financial history of the organization. This history provides a benchmark by which each group within the organization can measure its performance. This informational hindsight enhances the organizational forecasting of successive budgets by providing real data based on actual occurrences and expenditures.

In short, Financial Management is the task and responsibility of every member of an organization. It is through the use of recognized plans, adherence to the approved budget, and the use of the tools provided that enables the organization to achieve its goals. The School Business Official leads in this area by setting the expectations for all and taking corrective actions when needed.

A. Budget Cycle - Budget Development & Implementation Process

An LEA (Local Educational Authority) budget cycle is usually one year in duration. It starts with planning and ends by analyzing the results of implementation. The budget cycle begins in July of the prior year and will end on June 30th following the completion of the fiscal year. The annual ED001 Financial Report is due September 1st and the annual audit must be complete by December 31st with any audit adjustments made. There are six phases in a budget cycle: planning, preparation, marketing, approval, implementation and monitoring, and review and assessment. Each phase is discussed below following a summary of the roles of the School Board and administration, and the process or cycle.

The School Board plays its most significant role in the planning stages, as noted in the prior section on “Roles and Responsibilities.” The administration is responsible for preparing the budget in accordance with the goals, plans, and policies adopted by the School Board and requirements imposed by Federal, State, and local agencies. The School Board reviews the budget to ensure that the goals, plans, and policies it established have been funded. If there is any deviation, i.e., priorities and/or initiatives were not funded, the administration provides an explanation as to why they were not included in the budget. The School Board may elect to shift priorities and re-direct the administration to make adjustments. The Board then approves the budget and the budget is submitted to the city/town for funding. Throughout the process, the Board informs the city/town(s) and public about the budget in conjunction with the administration. After the funding has been approved by the Towns, the administration implements and monitors the spending plan. During this phase, the administration prepares periodic progress reports. Once the year closes, the spending plan is reviewed internally and independently by outside auditors. The results are used to assess progress and identify areas that need to be adjusted based on situational changes.

1. Planning:

Once goals and plans are established, formal review occurs during late summer for the next fiscal year. The review process culminates in the establishment of annual goals and school improvement plans. The school improvement plans are submitted to the Superintendent for approval and the School Board for review. These plans provide the direction necessary to prepare the budget. The budget is simply the restatement of the plans in dollar form.

2. Preparation:

In early fall, the data from the previous fiscal year is entered into budget worksheets. This information and other forms are compiled into a budget preparation packet that is distributed to administrators in the fall or early winter. Based upon school, district, and state level goals and initiatives, administrators develop a budget proposal for submission to the central office. In many school districts this submission is done at a meeting with the Principal/Department Head and the Superintendent and the School Business Official. The superintendent and school business official review these proposals. Once the school business official has compiled all of the data, a meeting(s) is held with the District

leadership team. At these meetings, the administration seeks to clarify requests, evaluate goals and initiatives, discuss potential issues, prioritize funding requests, and develop a budget proposal to submit to the School Board and community for review and approval. Generally, the budget proposal is published by the administration sometime during the winter months. Most often, the Superintendent provides a formal presentation to the School Board followed by one or more budget workshop sessions/meetings.

In the fall, a budget development calendar is prepared and disseminated internally and externally. The budget calendar includes the dates for the budget submission, all budget meetings, the public hearing, and a tentative date for the budget adoption. The budget process, and the calendar, tends to begin a month or two later for municipal school districts than for their regional counterparts. Timelines are dictated by town/city bylaws, the regional agreement, and Connecticut General Laws.

3. Public Relations:

All budget meetings are open to the public and should be so noted in the budget calendar published in the budget document and on the District's website. In addition, the administration should send out a letter to town officials notifying them of the upcoming schedule. It is suggested that a hard copy of the budget document be distributed to the Town Administrator/Mayor, the Town Finance Committee Chair, the Board of Selectmen, the School Board members, all District Administrators, and each School Administrative Office. It is highly recommended that the proposed budget is also posted on the District's website. The Budget Calendar is included in the budget document, as well as posted in the town/city hall.

At the first School Board budget review meeting, the Superintendent and School Business Official present a general overview of goals, enrollment, staffing, revenue and expenses. This is followed by more in depth workshop(s) designed to review the budget detail by cost center and program. Note: There must be a public hearing held for public input and comment two weeks prior to the budget adoption. Subsequent meetings are devoted to discussing issues raised at the hearings, revisiting priorities and finalizing the budget in preparation for the adoption of the budget.

Once the School Board adopts the budget, city/town officials are notified in writing of the actions taken by the committee. Though no additional formal action is required by the school committee, follow-up meetings should be scheduled with town officials to review the adopted budget and answer questions. In addition, the School Board can publish articles and newsletters during the entire budget process to convey important information regarding district plans, goals, accomplishments and budget data. It is also helpful to prepare a one page handout summarizing important points that can be disseminated at the town meeting and/or to distribute to other stakeholders.

4. School District Approval:

In a school district that is a department of the city/town, once the School Board adopts the budget, the school department's budget becomes a line item in the overall city/town budget. In a city form of government the city budget is approved by the city council. In a town form of government the town budget is approved at an annual town meeting. It may go to referendum, depending on the municipality's policy.

Connecticut General Statutes outline the process for the approval of a regional school district budget. A regional school district must also consider any process or budgetary requirements delineated in the regional agreement between the cities/towns and the district. In all cases, the laws of the State supersede that of any other agreement. However, in some cases the school district agrees to a stricter standard than that provided for by law. The State mandate also affirms that the School Committee must determine the amount of money needed to operate the district and must apportion the amounts to the municipalities, according to the terms of the regional agreement.

5. Implementation & Monitoring

All funds and accounts are assigned to an administrator or department head to monitor and control during the year. Site based administrators control accounts associated with their building. The administrator may request to transfer funds between operating accounts to make adjustments for minor purchasing fluctuations. The School Business Official maintains control over salary, utility, Business and Support Services accounts and revolving funds. The Director of Special Education is responsible for all special education funds and should work very closely with the School Business Official to ensure student services are provided within available resources. The Superintendent and/or the central office administrator in charge of academic programs is responsible for all district-wide instructional services. This may include professional development, grants, curriculum development, 504 services, etc. Typically the Superintendent is responsible for the general administrative (superintendent and school committee) services budgets. Even though the operational administrator in each school/department is managing their budget, ultimate responsibility for spending lies with the School Business Official and the Superintendent of Schools. It is highly recommended that there be a formal approval process in place for each purchase made, that all purchases require an approved purchase order before the goods or services can be purchased, and that all budget transfers be approved by the SBO/business office. The Board of Education approved an original budget and any changes to that should be reviewed and approved properly.

Once the fiscal year begins, the spending plan is partially implemented. Staff can be appointed consistent with the spending plan adopted by the School Board. Purchase orders are issued by cost center administrators for textbooks, materials, and services necessary for opening school if contracts are in place. In public schools most supplies and services are subject to bidding.

The approval process for purchasing non-salary items is as follows. Staff requisition supplies and services through the purchase order system. Requisitions are approved by the appropriate administrator(s). Once approved, they are sent to the business office/accountant who verifies the account number, ensures that the paperwork is in order, and confirms that there are sufficient funds in the line to process the transaction. The accountant converts the requisition into a purchase order if, and when, all requirements have been met. All purchase orders are authorized by the School Business Official who ensures that there is an appropriation and that the procurement complies with Connecticut General Laws and the policies and procedures of the district. The accountant should not permit administrators to process purchase orders which will create a negative balance in an account unless a transfer request accompanies the purchase order requisition. Further, the Business Office, should not process purchase requests with an improper account code (i.e. paper & pens cannot be charged to a textbook account). In either case, the accountant should return the requisition to the administrator with an explanation and instructions for the administrator to follow should they wish to resubmit the request at some point in the future.

All Administrators must review budget to actual financial reports for the cost centers they oversee on a regular basis. These reports reflect all expenditures, transfers, encumbrances and fund balances (if applicable) to date. In addition, the School Business Official should perform a comprehensive review of all accounts and submit a financial report with footnotes and comments regarding the district's financial position to the School Board at least on a quarterly basis. It is also customary for the SBO to prepare a cost-to-complete report after spending has concluded for the year. At that time the SBO, after consultation with the leadership team, may recommend action to address any deficits and/or to request an appropriation for one-time expenditures should there be funds available after the spending plan approved for the year has been fully implemented. All general operating funds that remain after the fiscal year closes revert to the city or town coffers (except in the case of a regional school district).

6. Review and Assess Progress

When the fiscal year closes, all accounts and funds are audited for compliance with the laws and regulations promulgated by the State of Connecticut, the Governmental Accounting Standards Board (GASB), and Generally Accepted Accounting Principles (GAAP). This report is submitted to the City Council or Board of Alderman/Finance in a city, the Board of Selectmen in a town, or the School Board in a regional school district in late summer / fall. In addition, a separate report, The ED001, End of the Year Financial Report, is compiled and submitted to the State by September 1st of each year. When this report is complete, an independent audit is performed to confirm that the information submitted on the State report ties into the information on the accounting and student record keeping systems. If the district receives more than \$500,000 in federal grant money, it must undergo an additional audit that is required by the Single Audit Act. These independent audits must be complete and submitted to the State of Connecticut by December 31st.

Another important task that should occur once a fiscal year closes is an assessment of progress made toward the short, medium and long-range goals and objectives. This review is used to make adjustments to future plans and to establish goals for the next fiscal year.

B. Funds

There are different types of Funds that exist in a municipal environment. Some funds are for a specific purpose and some are to support the general operation of the municipality. There are laws that govern the manner in which the monies are receipted into the district and accessed for spending. This section will provide a brief description of the main properties associated with the fund categories that pertain to the school district. These categories include general fund and warrant articles, special revenue funds (grants, gifts, and revolving), and trust and agency funds.

1. General Fund

All monies received by the District, except as otherwise provided for by statute, are deposited into the General Fund to support general operations. Expenditures from this fund are subject to an appropriation by the School Board. The budget, once approved, serves as the appropriation for expenditures from the General Fund.

2. Special Revenue Funds

Special Revenue Funds, or “Special Funds” as they are often referred to, are established for specific purposes defined by law or a legislative act. There are three types of special revenue funds that the school district encounters; revolving funds, gift accounts, and grants.

Revolving Funds

Revolving Funds can only be established for specific purposes noted by statute. Generally, the revenue generated for these funds are derived from fees charged for a non-mandated service or activity (before and after school programs, athletics, building usage, etc.). The budgets for these funds are not subject to the annual adoption/approval process noted in the general fund section above. However, expenditures from these funds must be specifically related to the purpose for which the fund was established. Any money left in the fund at the end of the year carries forward into the next year, and the fund remains open unless or until the revenue generating activity ceases to exist.

Gift Accounts

Gifts can be accepted by the School Board from charitable foundations, private corporations, or individuals. Money from these accounts can only be expended for the intended fund purpose and are subject to acceptance by the School Board, based on their policy as limits may apply. The account closes when the funds are fully expended or the purpose has been fulfilled.

Grants

State and Federal grants are subject to legislative approval and are either competitive or entitlements. In addition, grants may be received from private sources. Any grant application must be approved by the School Board before being submitted to, and approved by, the appropriate grant awarding agency. Grant funds are intended to supplement funding from local appropriations for specific target areas. Because these funds are awarded on an annual basis, any funds not expended must be returned to the awarding agency unless otherwise stated at the time of the award.

3. Trust and Agency Funds

Trust and Agency Funds are fiduciary funds. Fiduciary funds are those held by the governmental unit for a specific purpose on behalf of a private organization, individual (s), or another agency, with the governmental unit acting in a trustee capacity or as an agent. There are two types of fiduciary funds that the school district encounters; non-expendable trust funds (endowment funds) and agency funds (student activity funds).

Non-expendable Trust Funds (Endowment Funds)

Endowment Funds are often established on behalf of an individual for a specific cause or purpose. Money given for this purpose must be accepted by the School Board and deposited into an interest bearing account under the control of the treasurer. Only the interest earned from investing the money is expended, not the principle. The fund is administered by a committee or individual outlined in the trust agreement.

Student Activity Funds

The student activity funds are primarily for extracurricular student activities. The School Board must sanction these activities. Revenue to support the activities can come from donations, fundraising, or fees charged for participation. All revenue must be deposited into the Student Activity Account. Funds are accessed through a local checking account maintained by the Business Office or the building principal (but overseen by the Business Office).

PTA, PTO, and Booster Clubs

These entities are separate and distinct from the Board of Education. Funds should not be comingled and these organizations cannot use the tax identification number of the district.

C. Financial Reporting

Financial reports are used to monitor the implementation of the budget. The most common reports used to assist management in monitoring implementation are the quarterly financial

report, the expenditure report, and the fund balance report. The quarterly report is prepared at the end of each fiscal quarter and involves reconciliation of all funds and accounts. During the reconciliation process, revenue and expenditure projections are compared to the actual activity that has occurred since the budget was prepared and subsequently adopted. At this time, minor budget adjustments can be made and if necessary, spending for non-essential items may be frozen. Budget adjustments cannot affect the overall spending plan adopted by the School Board without further action from them. No funds can be expended from the general operating budget without an appropriation so if a department head wishes to purchase textbooks or other items that were not originally approved when the budget was adopted, the School Board must take action to approve the “new” expense.

The expenditure report is an account status report that provides information on year-to-date expenditures and encumbrances. The report also compares expenditures and encumbrances to the amount budgeted in each account. The fund balance report is a report used to monitor the activity in various funds (general, special revenue, etc.). It provides information on revenues received, expenditures charged against the fund, and the available cash balance for that specific period in time. Staff roles in preparing and analyzing these reports are defined below.

Department Heads and Directors

Department Heads and Directors review an expenditure report relative to their program area on a regular basis. Any additional information that is necessary to fully understand the status of the accounts is directed to the School Business Official or Business Office Accountant.

Cost Center Administrator

Expenditure reports for all funds are provided to the Cost Center Administrators on a regular basis. Any additional information that is necessary to fully understand the status of the financial position of the cost center is requested through the Accountant or School Business Official. Fund balance reports are also reviewed regularly for all special funds that are overseen by the administrator.

Accountant (Smaller districts may not have an accountant)

The Accountant prepares and disseminates financial reports, processes revenue and expenditure transactions, executes line item transfers, and analyzes and reconciles accounts and funds. They also work with Cost Center Administrators to close out and/or adjust encumbrances on a quarterly basis.

Payroll and Benefits Coordinator

The Payroll and Benefits Coordinator processes payroll in accordance with the district staffing plan as prepared by the School Business Official. They process changes that are authorized in writing by the School Business Official, maintain a quarterly file of changes, and reconcile encumbrances with the School Business Official on a quarterly basis. In addition, they perform a cost-to-complete estimate on all employees on April

1st and June 1st, reconcile results with the School Business Official, and adjust the encumbrances when completed.

School Business Official

The School Business Official may temporarily freeze spending every quarter to reconcile all accounts and funds with appropriate business office personnel (accountant, treasurer, payroll, etc.). Encumbrances are adjusted to reflect changes that occurred during that quarter. The staffing plan is updated to reflect the changes that occurred over the quarter. Every effort is made to close out PO's quarterly. Adjustments are reviewed by the cost center administrators to confirm that the changes that were requested were processed, and that the information in the staffing plan reflects the present and future needs of the school system for the present fiscal year. A quarterly report is submitted to the School Board. The report includes explanations of significant variations from the original budget plan. A cost-to-complete should be performed throughout the year and especially early in the fourth quarter to insure that there are sufficient funds for all essential spending through the end of the fiscal year.

School Board

The School Board approves all new funding sources, examines and approves all expenditures, and reviews quarterly and annual financial reports.

D. Line Item Transfers

Policies and practices regarding transfers may vary from district to district depending on how funds in the budget are appropriated. However, the school board maintains authority over transfers that occur within the categories that they approve when they appropriate money during the budget approval process. Transfers should be well documented regardless of local policy and transfers and adjustments should be clearly visible on periodic financial reports provided to the school board.

Transfers are an important part of maintaining financial control over the budget. Expenditures should not be made against an account that does not have a sufficient balance to cover its cost. In order to process a purchase request against an account with an insufficient balance, a transfer must be executed to move money into that line item from another line item that has a "free" balance. A "free" balance is created when the amount budgeted for an item(s) is greater than the actual cost of item(s) when purchased. For example, if 25 math textbooks are budgeted at a cost of \$50 each including shipping and handling and, when the actual order is placed, the publisher is offering a \$5 discount on each book, then a "free" balance of \$125 is created on the math textbook line.

Not all monies remaining on a line item in the budget are a "free" balance. Rather, funds for future purchases, approved in the budget but not yet placed, may be residing on a line, thereby creating a positive available balance.

The Accountant processes line item transfer requests and maintains all documentation related to the transaction. It is always a good idea for the Accountant to initial and date the form, and send a copy back to the originator to confirm the transfer has been processed. Ideally, transfers should be processed on a weekly basis. It is recommended that the SBO be part of the approval process for budget transfers, especially those over a district-determined dollar amount.

III. Definitions

Accounting – The bookkeeping methods involved in processing and recording business transactions and preparing reports.

Advisory/Administrative Council – Advisory/Administrative Council includes the Department Heads, the Assistant Principals, the Principals, and district/central office administration when applicable.

Appropriate – to set aside or assign money for a particular purpose or use. It is the authority to spend money on hand for a specific purpose. Not all money received requires an appropriation for spending.

Budget - A formal plan of action expressed in monetary terms.

Chart of Accounts - The accounts established in the general ledger to track and record financial transactions. The accounts have an alpha title and a numeric code. Detailed reports used for day-to-day operations by supervisors and managers use the numeric code. Reports to boards, committees, banking institutions, and outside organizations use the alpha title. The Chart of Accounts should follow the: *Financial Accounting for Local and State School Systems* <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2015347>

Controlling – The process of ensuring that results agree with plans.

Cost Center – A cost center is created by segregating independent functions within an organization. An administrator oversees each cost center. Examples of cost centers include the following:

<u>Cost Center</u>	<u>Administrator</u>
The Elementary School(s)	Principal (s)
The Middle School (s)	Principal (s)
The High School(s)	Principal (s)
District Special Education	Director of Special Ed
Other Instructional Services	Assistant Superintendent/Superintendent
General Administration	Assistant Superintendent/Superintendent
Business and Other Support Services	School Business Official
Buildings and Grounds	Director of Buildings and Grounds

Cost-to-Complete – A report that is prepared towards the end of a fiscal year that includes estimates for all costs required to complete the year. This report provides a snapshot of what management believes the expenditures will be when the fiscal year closes.

Effectiveness – The concept of getting the job done. Producing the desired response.

Efficiency – Operating with the lowest use of resources possible under the present circumstances. Acting or producing effectively with the minimum of waste, expense or unnecessary effort and resources.

Finance – The science of managing money and other assets.

Fund Transfers – Moving money from one fund to another.

Leadership Team – Leadership Team, also may be known as the Executive Cabinet or by a similar descriptor, includes the Superintendent, Assistant Superintendent(s), School Business Official, the Director of Special Education/Pupil Services and sometimes the Principals.

Line Item Transfers – Reallocating funding from one account line item to another within a fund.

IV. ABBREVIATIONS

ABA Para	Paraeducator with ABA Training
BCBA	Board Certified Behavioral Analyst
ADA	Americans with Disabilities Act
Admin	Administration
AP	Advanced Placement
AV	Audio Visual
BESB	Board of Education Services for the Blind
Bldg	Building
BOE	Board of Education
CABE	CT Assoc. of Boards of Education
CAPSS	CT Assoc. of Public School Superintendents
COACH	Colleagues Observing Assisting Communicating & Helping
CAPT	Connecticut Academic Performance Test
CASBO	CT Assoc of School Business Officials
CEA	CT Educators Association
CCSS	Common Core State Standards
CO	Central Office
CREC	Capitol Region Education Council
DCF	Department of Children and Families
Dept	Department
ECS	Education Cost Sharing
Ed	Education
Elem	Elementary
ELA	English Language Arts
ELL	English Language Learner
Equip	Equipment
Est	Estimate
FERPA	Family Education Rights & Privacy Act
FOIA	Freedom of Information Act
GRR	Gradual Release of Responsibility
HSA	Health Savings Account
IDEA	Individuals with Disabilities Education Act
Instr.	Instruction
JROTC	Junior Naval Reserve Officer Training Candidate
K	Kindergarten
L.A.	Language Arts
MAP	Measure of Academic Performance
NCLB	No Child Left Behind
NGSS	Next Generation Science Standards
Non-Cert	Non-Certified
NVCC	Naugatuck Valley Community College
NWEA	Northwest Evaluation Association
O.T.	Occupational Therapist
OSHA	Occupational Safety Health Act
P.T.	Physical Therapist

Para	Paraeducator
PBIS	Positive Behavioral Interventions & Supports
PD	Professional Development
PLC	Professional Learning Community
Pre-K	Pre-Kindergarten
Psych	Psychologist
RTI	Response to Intervention
SBAC	Smarter Balanced Assessment Consortium
Sci.	Science
SEED	Connecticut System for Educator Evaluation & Development
SRBI	Scientific Research-Based Interventions
STEAM	Science Technology Engineering Art Math
STEM	Science Technology Engineering Math
Sub	Substitute
Supt	Superintendent
Tech Ed	Technical Education
USF	Universal Service Fund
Vo-Ag	Vocational Agriculture
Vo-Tech	Vocational Technical
WCSU	Western CT State University
HDHP	High Deductible Health Plan

V. CASBO Code of Ethics

An educational administrator's professional behavior must conform to an ethical code. The code must be idealistic and at the same time practical so that it can apply reasonably to all educational administrators. The administrator acknowledges that the schools belong to the public they serve for the purpose of providing educational opportunities to all. However, the administrator assumes responsibility for providing professional leadership in the school and community. This responsibility requires the administrator to maintain standards of exemplary professional conduct. It must be recognized that the administrator's actions will be viewed and appraised by the community, professional associates and students. To these ends, the administrator subscribes to the following statements of standards:

- A. Makes the well being of students the fundamental value in all decision making and actions.
- B. Fulfills professional responsibilities with honesty and in-tegrity.
- C. Supports the principle of due process and protects the civil and human rights of all individuals.
- D. Obeys local, state and national laws and does not knowingly join or support organizations that advocate, directly or in-directly, the overthrow of the government.
- E. Implements the governing board of education's policies and administrative rules and regulations.
- F. Pursues appropriate measures to correct those laws, policies and regulations that are not consistent with sound educational goals.
- G. Avoids using positions for personal gain through political, social, religious, economic or other influence.
- H. Accepts academic degrees or professional certification only from duly accredited institutions.
- I. Maintains the standards to seek and improve school business administration through research and continuing education of school business officials.

Vi. Standards of Conduct for Connecticut School Business Officials

In relationships within the school district it is expected that the school business official will:

1. Support the goals and objectives of the employing school system
2. Interpret the policies and practices of the district to subordinates and to the community fairly and objectively
3. Implement, to the best of the official's ability, the policies and administrative regulations of the district
4. Assist fellow administrators as appropriate in fulfilling their obligations
5. Build the best possible image of the school district
6. Refrain from publicly criticizing board members, administrators, or other employees
7. Help subordinates achieve their maximum potential through fair and just treatment

In the conduct of business and the discharge of responsibilities, the school business official will:

1. Conduct business honestly, openly, and with integrity
2. Avoid conflict of interest situations by not conducting business with a company or firm in which the official or any member of the official's family has a vested interest
3. Avoid preferential treatment of one outside interest group, company, or individual over another
4. Uphold the dignity and decorum of the office in every way
5. Avoid using the position for personal gain
6. Never accept or offer illegal payment for services rendered
7. Refrain from accepting gifts, free services, or anything of value for or because of any act performed or withheld
8. Permit the use of school property only for officially authorized activities
9. Refrain from soliciting contributions from subordinates or outside sources for gifts or donations to a superior

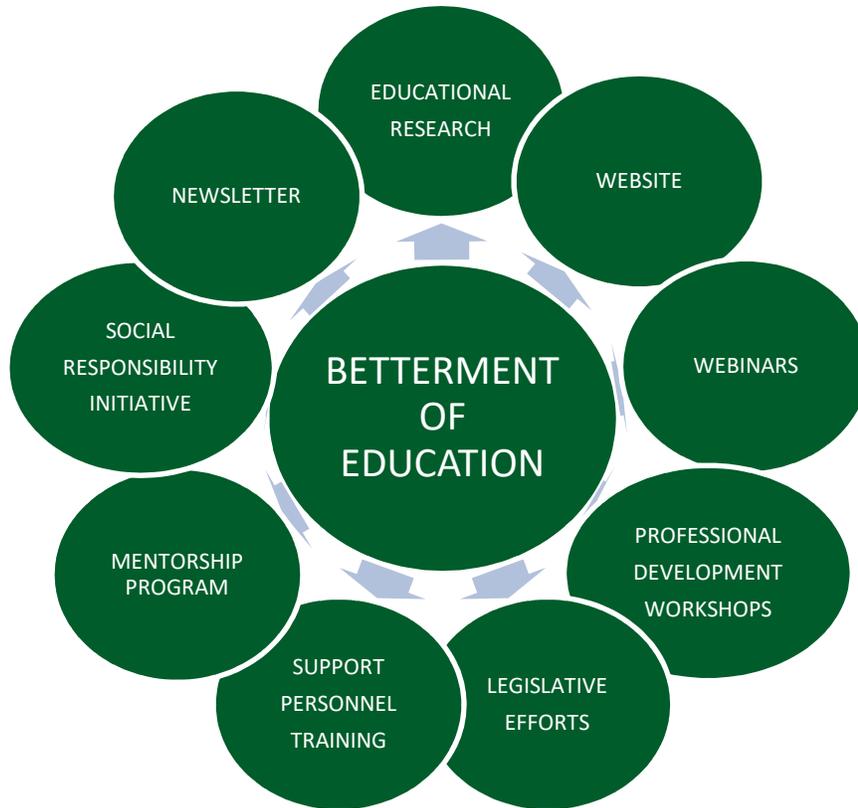
In relationships with colleagues in other districts and professional associations, it is expected that the school business official will:

1. Support the actions of a colleague whenever possible, never publicly criticizing or censuring the official
2. Offer assistance and/or guidance to a colleague when such help is requested or when the need is obvious
3. Actively support appropriate professional associations aimed at improving school business management, and encourage colleagues to do likewise
4. Accept leadership roles and responsibilities when appropriate, but refrain from "taking over" any association
5. Refrain from using any organization or position of leadership in it for personal gain

VII. CASBO Helps the School Business Official Succeed

CASBO is the recognized leader in providing high-quality professional development, resources, and services to Connecticut school business officials.

CASBO's Scope of Services



Professional Development

CASBO provides professional development opportunities that are relevant, timely, accessible, differentiated, and geared toward enhancing members' mastery of the school business profession.

Meetings and Workshops

Quarterly Workshops. These full-day meetings provide presentations on important current topics as well as opportunities for discussion with other school business officials.

Mentorship Academy. These half-day meetings are focused on the critical information that newer school business officials need to know to be successful.

Annual Institute. This two-day conference is held each spring and features recognized authorities with lectures and discussions on such professional development topics as leadership and best practices.

Webinars. These webinars allow members to learn from the comfort of their offices. Topics have included the Affordable Healthcare Act, technology basics, and data collection.

Associate Member Meetings. These half-day meetings are offered for the IT, payroll and general business professionals in the school districts.

Vendor Day. The CASBO Trade Show, which takes place each spring, features an annual exhibit showcasing the most current products and services available to school business officials.

Career Developments

Mentorship. Those new to the school business profession, or some aspects of it, can enroll in the Mentorship Program whereby, an experienced school business official is assigned to offer guidance during those first critical years.

Wilkes University. CASBO has partnered with Wilkes University in Pennsylvania to offer a Masters in School Business Administration. This unique Masters program is taught by current school business officials for school business officials. It is offered entirely online which fits well with the busy schedule of the school business official.

ASBO International Certified Administrator of School Finance and Operations® (SFO®) Pro-gram. Developed by school business management professionals and supported by ASBO International, the Certified Administrator of School Finance and Operations (SFO) defines the essential skills and knowledge that every effective school business professional should possess. CASBO supports the SFO program by providing training for the SFO exam and encourages CASBO members to obtain their SFO.

Job Assistance. CASBO can help school business officials find employment. CASBO hosts a job board where Connecticut public school districts can post openings. Individual assistance is also provided by CASBO staff. While the association does not guarantee that all open Connecticut school jobs are represented on the job board, it offers a glimpse of the types of job roles that are available and some of the duties required.

Tools and Resources

CASBO provides a variety of tools and resources to help school business officials be more effective professionals.

CASBO Briefs. This bi-monthly newsletter provides cutting-edge information, articles written by practitioners, meeting schedules, announcements, and an ongoing array of information aimed at helping CASBO members succeed.

CASBO Website. The CASBO website (www.ct-asbo.org) provides up-to-date information about what's going on at CASBO and in the world of school business management. Members can find information about CASBO, about upcoming professional development opportunities, and about resources and tools available to help them be more effective.

Research and Data Collection. Members benefit from a variety of research and research-based documents, including budget reports, district demographics, legislative and regulatory impact whitepapers, and shared services report.

Volunteer Opportunities. CASBO offers many ways for members to get involved in the process of improving the state of education through volunteer opportunities on various taskforces such as legislative, data reports, position papers, and social awareness.

Coalition Building. CASBO was a founding member of the What Will Our Children Lose Coalition. Joining with the Connecticut Association of Boards of Education, the Connecticut Association of Public School Superintendents, and the Connecticut Association of Schools, we champion the best education for Connecticut public schools.

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VIII. Additional Resources

CASBO Shared Services White Paper

A taskforce of experienced volunteers surveyed members, analyzed the responses and prepared an informative report of shared services initiatives undertaken by school districts.

<http://www.ct-asbo.org/news/272597/CASBO-Shared-Services-Whitepaper.htm>

CASBO SBO Hiring Guide

This document provides guidance for superintendents and districts regarding the role and responsibilities of the SBO, including sample interview questions, examples of job descriptions and contracts.

https://view.flipdocs.com/html5/?id=10010516_547682&P=0

Electronic Resource Center (ERC or eLibrary)

This cooperative of 9 ASBO Affiliates recognizes the significance of sharing information and resources with peers and have contributed and benefited by this growing repository of practices and sample documents. This database includes specifications, RFPs, handbooks and documented practices to assist those in the business office, student transportation, facilities management, materials management, human resources, food service, public relations, technology and finance.

<http://www.pasboerc.org/>

Connecticut Association of Boards of Education (CABE)

<http://www.cabe.org>

Connecticut Association of Public School Superintendents (CAPSS)

<http://www.capss.org>

Tom Mooney's book, A Practical Guide to Connecticut School Law

<http://www.shipmangoodwin.com/A-Practical-Guide-to-Connecticut-School-Law-7th-Edition>

IX. State of Connecticut Education Statutes of Interest

Below are excerpts from the Connecticut State Statutes. Access to all Statutes can be found at: http://search.cga.state.ct.us/r/statute/dtsearch_form.asp

Sec. 10-47. Powers of regional board. Meetings. Regional boards of education shall have all the powers and duties conferred upon boards of education by the general statutes not inconsistent with the provisions of this part. Such boards may purchase, lease or rent property for school purposes and, as part of the purchase price may assume and agree to pay any bonds or other capital indebtedness issued by a town for any land and buildings so purchased; shall perform all acts required to implement the plan of the committee for the transfer of property from the participating towns to the regional school district and may build, add to or equip schools for the benefit of the towns comprising the district. Such boards may receive gifts of real and personal property for the purposes of the regional school districts. The regional school district annual meeting shall be the district meeting at which the annual budget is first presented for adoption and shall be held the first Monday or the first Tuesday in May. The boards may convene special district meetings when they deem it necessary. District meetings shall be warned and conducted in the same manner as are town meetings. For such purposes, the chairperson of the board shall have the duties of the board of selectmen and the secretary shall have the duties of the town clerk.

Sec. 10-51. Fiscal year. Budget. Payments by member towns; adjustments to payments. Investment of funds. Temporary borrowing. Reserve funds. (a) The fiscal year of a regional school district shall be July first to June thirtieth. Except as otherwise provided in this subsection, not less than two weeks before the annual meeting held pursuant to section 10-47, the board shall hold a public district meeting to present a proposed budget for the next fiscal year. Any person may recommend the inclusion or deletion of expenditures at such time. After the public hearing, the board shall prepare an annual budget for the next fiscal year, make available on request copies thereof and deliver a reasonable number to the town clerk of each of the towns in the district at least five days before the annual meeting. At the annual meeting on the first Monday in May, the board shall present a budget which includes a statement of (1) estimated receipts and expenditures for the next fiscal year, (2) estimated receipts and expenditures for the current fiscal year, (3) estimated surplus or deficit in operating funds at the end of the current fiscal year, (4) bonded or other debt, (5) estimated per pupil expenditure for the current and for the next fiscal year, and (6) such other information as is necessary in the opinion of the board. Persons present and eligible to vote under section 7-6 may accept or reject the proposed budget except as provided below. No person who is eligible to vote in more than one town in the regional school district is eligible to cast more than one vote on any issue considered at a regional school district meeting or referendum held pursuant to this section. Any person who violates this section by fraudulently casting more than one vote or ballot per issue shall be fined not more than three thousand five hundred dollars and shall be imprisoned not more than two years and shall be disenfranchised. The regional board of education may, in the call to the meeting, designate that the vote on the motion to adopt the budget shall be by paper ballots at the district meeting held on the budget or by a "yes" or "no" vote on the voting tabulators in each of the member towns on the day following the district meeting. If submitted to a vote by voting tabulator, questions may be included on the ballot for persons voting "no" to indicate whether the budget is too high or too low, provided the vote on

such questions shall be for advisory purposes only and not binding upon the board. Two hundred or more persons qualified to vote in any regional district meeting called to adopt a budget may petition the regional board, in writing, at least three days prior to such meeting, requesting that any item or items on the call of such meeting be submitted to the persons qualified to vote in the meeting for a vote by paper ballot or on the voting tabulators in each of the member towns on the day following the district meeting and in accordance with the appropriate procedures provided in section 7-7. If a majority of such persons voting reject the budget, the board shall, within four weeks thereafter and upon notice of not less than one week, call a district meeting to consider the same or an amended budget. Such meetings shall be convened at such intervals until a budget is approved. If the budget is not approved before the beginning of a fiscal year, the disbursing officer for each member town, or the designee of such officer, shall make necessary expenditures to such district in amounts equal to the total of the town's appropriation to the district for the previous year and the town's proportionate share in any increment in debt service over the previous fiscal year, pursuant to section 7-405 until the budget is approved. The town shall receive credit for such expenditures once the budget is approved for the fiscal year. After the budget is approved, the board shall estimate the share of the net expenses to be paid by each member town in accordance with subsection (b) of this section and notify the treasurer thereof. With respect to adoption of a budget for the period from the organization of the board to the beginning of the first full fiscal year, the board may use the above procedure at any time within such period. If the board needs to submit a supplementary budget, the general procedure specified in this section shall be used.

(b) For the purposes of this section, "net expenses" means estimated expenditures, including estimated capital expenditures, less estimated receipts as presented in a regional school district budget. On the date or dates fixed by the board, each town in the district shall pay a share of the cost of capital outlay, including costs for school building projects under chapter 173, and current expenditures necessary for the operation of the district. The board shall determine the amount to be paid by each member town as follows: (1) In an amount that bears the same ratio to the net expenses of the district as the number of pupils resident in such town in average daily membership in the regional school district during the preceding school year bears to the total number of such pupils in all the member towns, provided that the board may recalculate such amount based on the number of pupils in average daily membership in the regional school district for the current school year and may adjust each member town's payment to the regional school district for the following fiscal year by the difference between the last such payment and the recalculated amount, or (2) in an amount established pursuant to an agreement, approved by the State Board of Education, among such member towns, provided if the payment by any such member town deviates in an amount that is greater than or equal to one per cent of the amount established in such agreement, the state board shall review and may approve or reject such deviation. Until the regional school district has been in operation for one year, such amounts shall be based on the average daily membership of pupils in like grades from each of such towns at any school at which children were in attendance at the expense of such towns during the preceding school year or in accordance with the provisions of the agreement between the member towns described in subdivision (2) of this subsection.

(c) The board shall deposit or invest temporarily any funds which are not needed immediately for the operation of the school district as permitted in section 7-400 or 7-402. Any income derived from such deposits or investments shall be used at least semiannually to reduce the net expenses. The

board shall use any budget appropriation which has not been expended by the end of the fiscal year to reduce the net expenses of the district for the following fiscal year. The board may borrow funds temporarily and issue notes or other obligations, and pay interest thereon, in anticipation of payments to be made to it by a member town or the state, for the operation of its schools. Such notes or obligations shall be authorized by resolution of the board, and shall be general obligations of the regional school district and its member towns. The date, maturity, interest rate, form, manner of sale and other terms of such notes or other obligations shall be determined by the board or any officer or body to whom the board delegates authority to make such determinations. Such notes may be renewed from time to time, provided all such notes shall mature and be payable no later than the end of the fiscal year during which such member town or state payments are payable.

(d) (1) Prior to June 7, 2006, upon the recommendation and the approval of a majority of members on the board, a regional board of education may create a reserve fund to finance a specific capital improvement or the acquisition of any specific piece of equipment. Such fund shall thereafter be termed "reserve fund for specific capital improvements or equipment purchases". No annual appropriation to such fund shall exceed one per cent of the annual district budget. Appropriations to such fund shall be included in the share of net expenses to be paid by each member town until the fund established pursuant to this subdivision is discontinued. The board shall annually submit a complete and detailed report of the condition of such fund to the member towns. Such fund may be discontinued, after recommendation by the board and approval by the board, and any amounts held in the fund shall be transferred to the general fund of the district.

(2) On and after June 7, 2006, a regional board of education, by a majority vote of its members, may create a reserve fund for capital and nonrecurring expenditures. Such fund shall thereafter be termed "reserve fund for capital and nonrecurring expenditures". The aggregate amount of annual and supplemental appropriations by a district to such fund shall not exceed one per cent of the annual district budget for such fiscal year. Annual appropriations to such fund shall be included in the share of net expenses to be paid by each member town. Supplemental appropriations to such fund may be made from estimated fiscal year end surplus in operating funds. Interest and investment earnings received with respect to amounts held in the fund shall be credited to such fund. The board shall annually submit a complete and detailed report of the condition of such fund to the member towns. Upon the recommendation and approval by the regional board of education, any part or the whole of such fund may be used for capital and nonrecurring expenditures, but such use shall be restricted to the funding of all or part of the planning, construction, reconstruction or acquisition of any specific capital improvement or the acquisition of any specific item of equipment. Upon the approval of any such expenditure an appropriation shall be set up, plainly designated for the project or acquisition for which it has been authorized, and such unexpended appropriation may be continued until such project or acquisition is completed. Any unexpended portion of such appropriation remaining after such completion shall revert to said fund. If any authorized appropriation is set up pursuant to the provisions of this subsection and through unforeseen circumstances the completion of the project or acquisition for which such appropriation has been designated is impossible to attain the board, by a majority vote of its members, may terminate such appropriation which then shall no longer be in effect. Such fund may be discontinued, after the recommendation and approval by the regional board of education, and any amounts held in the fund shall be transferred to the general fund of the district.

Sec. 10-220. Duties of boards of education. (a) Each local or regional board of education shall maintain good public elementary and secondary schools, implement the educational interests of the state, as defined in section 10-4a, and provide such other educational activities as in its judgment will best serve the interests of the school district; provided any board of education may secure such opportunities in another school district in accordance with provisions of the general statutes and shall give all the children of the school district, including children receiving alternative education, as defined in section 10-74j, as nearly equal advantages as may be practicable; shall provide an appropriate learning environment for all its students which includes (1) adequate instructional books, supplies, materials, equipment, staffing, facilities and technology, (2) equitable allocation of resources among its schools, (3) proper maintenance of facilities, and (4) a safe school setting; shall, in accordance with the provisions of subsection (f) of this section, maintain records of allegations, investigations and reports that a child has been abused or neglected by a school employee, as defined in section 53a-65, employed by the local or regional board of education; shall have charge of the schools of its respective school district; shall make a continuing study of the need for school facilities and of a long-term school building program and from time to time make recommendations based on such study to the town; shall adopt and implement an indoor air quality program that provides for ongoing maintenance and facility reviews necessary for the maintenance and improvement of the indoor air quality of its facilities; shall adopt and implement a green cleaning program, pursuant to section 10-231g, that provides for the procurement and use of environmentally preferable cleaning products in school buildings and facilities; on and after July 1, 2011, and triennially thereafter, shall report to the Commissioner of Administrative Services on the condition of its facilities and the action taken to implement its long-term school building program, indoor air quality program and green cleaning program, which report the Commissioner of Administrative Services shall use to prepare a triennial report that said commissioner shall submit in accordance with section 11-4a to the joint standing committee of the General Assembly having cognizance of matters relating to education; shall advise the Commissioner of Administrative Services of the relationship between any individual school building project pursuant to chapter 173 and such long-term school building program; shall have the care, maintenance and operation of buildings, lands, apparatus and other property used for school purposes and at all times shall insure all such buildings and all capital equipment contained therein against loss in an amount not less than eighty per cent of replacement cost; shall determine the number, age and qualifications of the pupils to be admitted into each school; shall develop and implement a written plan for minority staff recruitment for purposes of subdivision (3) of section 10-4a; shall employ and dismiss the teachers of the schools of such district subject to the provisions of sections 10-151 and 10-158a; shall designate the schools which shall be attended by the various children within the school district; shall make such provisions as will enable each child of school age residing in the district to attend some public day school for the period required by law and provide for the transportation of children wherever transportation is reasonable and desirable, and for such purpose may make contracts covering periods of not more than five years; may provide alternative education, in accordance with the provisions of section 10-74j, or place in another suitable educational program a pupil enrolling in school who is nineteen years of age or older and cannot acquire a sufficient number of credits for graduation by age twenty-one; may arrange with the board of education of an adjacent town for the instruction therein of such children as can attend school in such adjacent town more conveniently; shall cause each child five years of age and over and under eighteen years of age who is not a high school graduate and is living in the school district to attend school in accordance with the provisions of section 10-184, and shall perform all

acts required of it by the town or necessary to carry into effect the powers and duties imposed by law.

(b) The board of education of each local or regional school district shall, with the participation of parents, students, school administrators, teachers, citizens, local elected officials and any other individuals or groups such board shall deem appropriate, prepare a statement of educational goals for such local or regional school district. The statement of goals shall be consistent with state-wide goals pursuant to subsection (c) of section 10-4. Each local or regional board of education shall annually establish student objectives for the school year which relate directly to the statement of educational goals prepared pursuant to this subsection and which identify specific expectations for students in terms of skills, knowledge and competence.

(c) Annually, each local and regional board of education shall submit to the Commissioner of Education a strategic school profile report for each school and school or program of alternative education, as defined in section 10-74j, under its jurisdiction and for the school district as a whole. The superintendent of each local and regional school district shall present the profile report at the next regularly scheduled public meeting of the board of education after each November first. The profile report shall provide information on measures of (1) student needs, (2) school resources, including technological resources and utilization of such resources and infrastructure, (3) student and school performance, including in-school suspensions, out-of-school suspensions and expulsions, the number of truants, as defined in section 10-198a, and chronically absent children, as defined in section 10-198c, (4) the number of students enrolled in an adult high school credit diploma program, pursuant to section 10-69, operated by a local or regional board of education or a regional educational service center, (5) equitable allocation of resources among its schools, (6) reduction of racial, ethnic and economic isolation, (7) special education, and (8) school-based arrests, as defined in section 10-233n. For purposes of this subsection, measures of special education include (A) special education identification rates by disability, (B) rates at which special education students are exempted from mastery testing pursuant to section 10-14q, (C) expenditures for special education, including such expenditures as a percentage of total expenditures, (D) achievement data for special education students, (E) rates at which students identified as requiring special education are no longer identified as requiring special education, (F) the availability of supplemental educational services for students lacking basic educational skills, (G) the amount of special education student instructional time with nondisabled peers, (H) the number of students placed out-of-district, and (I) the actions taken by the school district to improve special education programs, as indicated by analyses of the local data provided in subparagraphs (A) to (H), inclusive, of this subdivision. The superintendent shall include in the narrative portion of the report information about parental involvement and any measures the district has taken to improve parental involvement, including, but not limited to, employment of methods to engage parents in the planning and improvement of school programs and methods to increase support to parents working at home with their children on learning activities. For purposes of this subsection, measures of truancy include the type of data that is required to be collected by the Department of Education regarding attendance and unexcused absences in order for the department to comply with federal reporting requirements and the actions taken by the local or regional board of education to reduce truancy in the school district. Such truancy data shall be considered a public record, as defined in section 1-200.

(d) Prior to January 1, 2008, and every five years thereafter, for every school building that is or has been constructed, extended, renovated or replaced on or after January 1, 2003, a local or regional board of education shall provide for a uniform inspection and evaluation program of the indoor air quality within such buildings, such as the Environmental Protection Agency's Indoor Air Quality Tools for Schools Program. The inspection and evaluation program shall include, but not be limited to, a review, inspection or evaluation of the following: (1) The heating, ventilation and air conditioning systems; (2) radon levels in the air; (3) potential for exposure to microbiological airborne particles, including, but not limited to, fungi, mold and bacteria; (4) chemical compounds of concern to indoor air quality including, but not limited to, volatile organic compounds; (5) the degree of pest infestation, including, but not limited to, insects and rodents; (6) the degree of pesticide usage; (7) the presence of and the plans for removal of any hazardous substances that are contained on the list prepared pursuant to Section 302 of the federal Emergency Planning and Community Right-to-Know Act, 42 USC 9601 et seq.; (8) ventilation systems; (9) plumbing, including water distribution systems, drainage systems and fixtures; (10) moisture incursion; (11) the overall cleanliness of the facilities; (12) building structural elements, including, but not limited to, roofing, basements or slabs; (13) the use of space, particularly areas that were designed to be unoccupied; and (14) the provision of indoor air quality maintenance training for building staff. Local and regional boards of education conducting evaluations pursuant to this subsection shall make available for public inspection the results of the inspection and evaluation at a regularly scheduled board of education meeting and on the board's or each individual school's web site.

(e) Each local and regional board of education shall establish a school district curriculum committee. The committee shall recommend, develop, review and approve all curriculum for the local or regional school district.

(f) Each local and regional board of education shall maintain in a central location all records of allegations, investigations and reports that a child has been abused or neglected by a school employee, as defined in section 53a-65, employed by the local or regional board of education, conducted pursuant to sections 17a-101a to 17a-101d, inclusive, and section 17a-103. Such records shall include any reports made to the Department of Children and Families. The Department of Education shall have access to such records.

Sec. 10-248a. Unexpended education funds account. For the fiscal year ending June 30, 2011, and each fiscal year thereafter, notwithstanding any provision of the general statutes or any special act, municipal charter, home rule ordinance or other ordinance, the board of finance in each town having a board of finance, the board of selectman in each town having no board of finance or the authority making appropriations for the school district for each town may deposit into a nonlapsing account any unexpended funds from the prior fiscal year from the budgeted appropriation for education for the town, provided such amount does not exceed one per cent of the total budgeted appropriation for education for such prior fiscal year.