

ENROLLED SENATE
BILL NO. 715

By: Corn of the Senate

and

Miller (Ray) of the House

An Act relating to schools; requiring inclusion of certain information related to salary and benefits in contracts or information worksheets for certain certified personnel; requiring school districts to furnish statement of certain salary and benefits paid to certain employees; requiring school districts to include in certain annual personnel report certain information related to salary and benefits paid; amending 70 O.S. 2001, Section 5-129, as amended by Section 2, Chapter 283, O.S.L. 2002 (70 O.S. Supp. 2002, Section 5-129), which relates to school activity funds; modifying requirements for certain sworn statements; and providing for codification.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 6-101.6 of Title 70, unless there is created a duplication in numbering, reads as follows:

A. All contracts for employment of, or related employee information worksheets for, a teacher or administrator by a district board of education shall include the following categories in a clear and concise format:

1. Employee information including:
 - a. employee's name,
 - b. degree(s) employee holds,
 - c. number of years of teaching credit for salary purposes, and
 - d. step placement on salary schedule;
2. Salary information including:
 - a. pay based on state minimum salary schedule,
 - b. district salary supplement,

- c. extra-duty or extracurricular salary amounts, itemized,
 - d. other salary,
 - e. total salary,
 - f. dollar amount of salary paid in cash, and
 - g. dollar amount of salary paid in fringe benefits, as defined and allowed by Section 18-114.7 of Title 70 of the Oklahoma Statutes, with an itemized list of each benefit and amount paid toward it; and
3. Benefits information including:
- a. state-paid flexible benefit allowance amount,
 - b. district-paid retirement contributions (over any amount for retirement insurance paid as part of salary and excluding any amounts paid pursuant to Section 17-108.1 of Title 70 of the Oklahoma Statutes),
 - c. district-paid health insurance (over any amount paid as part of salary),
 - d. other district-paid benefits, such as life, dental, disability, salary protection, vision, cancer, health supplemental insurance (over any amount paid as part of salary),
 - e. other benefits, with an itemized list of each benefit and dollar amount paid toward it (not including any benefits paid as part of salary), and
 - f. total district-paid benefits (not including any benefits paid as part of salary).

B. Beginning with the school year 2004-05, the State Department of Education shall require in its annual personnel report the amounts paid in each category set out in subparagraphs a through g of paragraph 2 and subparagraphs a through f of paragraph 3 of subsection A of this section, disaggregated by the categories of administrative personnel and certified teaching personnel.

SECTION 2. AMENDATORY 70 O.S. 2001, Section 5-129, as amended by Section 2, Chapter 283, O.S.L. 2002 (70 O.S. Supp. 2002, Section 5-129), is amended to read as follows:

Section 5-129. A. The board of education of each school district shall exercise control over all funds and revenues on hand or hereafter received or collected, as herein provided, from student or other extracurricular activities or other revenue-generating sources listed in subsection B of this section that are conducted in the school district. Such funds shall be deposited to the credit of the account maintained for the benefit of the particular activity within the school activity fund. Deposits of funds subject to the

requirements of this section shall be made daily; however, if the deposit for a day totals less than One Hundred Dollars (\$100.00), a school district may accumulate monies required to be deposited into the fund on a daily basis until the total accumulated balance of deposits equals or exceeds One Hundred Dollars (\$100.00). Provided, a school district shall deposit accumulated monies into the fund not less than one (1) time per week, regardless of whether the monies total One Hundred Dollars (\$100.00). Disbursements from each of the activity accounts shall be by check countersigned by the school activity fund custodian and shall not be used for any purpose other than that for which the account was originally created. The board of education, at the beginning of each fiscal year and as needed during each fiscal year, shall approve all school activity fund subaccounts, all subaccount fund-raising activities and all purposes for which the monies collected in each subaccount can be expended. Provided, the board of education may direct by written resolution that any balance in excess of the amount needed to fulfill the function or purpose for which an account was established may be transferred to another account by the custodian.

B. The board of education of each school district may designate that any of the following revenue be deposited for the use of specific school activity accounts, or to a general activity fund within the school activity fund:

1. Admissions to athletic contests, school or class plays, carnivals, parties, dances and promenades;

2. Sale of student activity tickets;

3. Concession sales, including funds received from vending concession contracts and school picture contracts approved by the district board of education, and cafeteria or luncheon collections;

4. Dues, fees and donations to student clubs or other organizations, provided that membership in such clubs or organizations shall not be mandatory;

5. Income or revenue resulting from the operation of student organizations or club projects, provided, such revenue is not derived from the sale of property, supplies, products or other assets belonging to the school district. When approved by the board of education, student organizations or club projects may include fund-raising activities, the revenues from which may be used for the purpose of purchasing goods or services otherwise considered to be general fund expenditures;

6. Deposits for or collections for the purchase of class pictures, rings, pins, announcements, calling cards, annuals, banquets, student insurance and other such personal items; provided the cost of such items shall not be charged against other school funds; and

7. Other income collected for use by school personnel and other school related adult functions.

All other income, revenue, deposits or collections of any nature, including, but not limited to, Indian education support funds, laboratory fees, fees for the use of equipment owned or rented by the school district, deposits or assessments for breakage or supplies used in instructional courses, sale, exchange, lease, or rent of property, supplies or products originally acquired from funds belonging to the school district or through the management, use or production of property belonging to the school district, shall be deposited in accordance with the provisions of Section 335 of Title 62 of the Oklahoma Statutes.

C. The board of education of such district may establish petty cash accounts to be used only for the purpose of making small cash expenditures, such as postage, freight or express charges; provided, no single expenditure from a petty cash account shall be made in excess of Seventy-five Dollars (\$75.00), and the total expenditures during any one (1) fiscal year shall not exceed Two Thousand Five Hundred Dollars (\$2,500.00) per school building. The school activity fund custodian shall initiate petty cash accounts by filing a claim against the general fund of the school district for the authorized amount of each petty cash account which shall not exceed Two Hundred Dollars (\$200.00) per school building. The general fund warrants issued in payment of said claim shall be deposited in a "Petty Cash Account" in the school activity fund.

All disbursements from the petty cash accounts shall be made in the same manner as other disbursements from the school activity fund, except no disbursement shall be made from a petty cash account unless a prenumbered, dated receipt be obtained and signed by the person receiving payment. A school board may designate a petty cash custodian to countersign petty cash checks in place of the activity fund custodian. The school activity fund custodian shall file claims against the general fund of the school district for reimbursement of a petty cash account whenever the need shall arise. Such claims shall be itemized in the same manner as other claims filed against the general fund and shall have attached thereto the receipts covering each of the expenditures claimed for reimbursement. The total of a petty cash account balance and the receipts on hand awaiting reimbursement should equal at all times the authorized amount of a petty cash account.

None of the provisions pertaining to a petty cash account shall be construed to authorize the use of one (1) fiscal year's fund to pay obligations of another fiscal year. Any remaining balance in each petty cash account shall be transferred to the general fund on or before June 30 of each year.

D. The State Board of Education shall adopt appropriate rules and regulations and design standard forms for the proper conduct of the various school activity accounts.

E. The school activity fund custodian and the petty cash custodian shall be appointed by the board of education of the school district. The school activity fund custodian and the petty cash custodian shall give a surety bond in an amount determined by the board of education, but not less than One Thousand Dollars

(\$1,000.00). The premium of the surety bond shall be paid from the school activity fund.

F. The local board of education is hereby authorized to invest activity funds as it determines appropriate. Upon direction of the local board of education, the custodian of the activity fund shall invest activity funds in any or all of the investments permitted and listed in Section 5-115 of this title.

G. The board of education of a school district may establish, by board resolution, a general fund refund subaccount within the school activity fund. The balance in the subaccount shall be determined by need, and it shall be funded by refunds and reimbursements received, including but not limited to, rental income, reimbursements for lost and damaged textbooks, summer school and adult tuition, overpayments and tax refunds, as well as transfers, by treasurer's check, from the school district general fund. The subaccount may be expended only for the refund of revenues previously received and deposited either into the subaccount or directly into the general fund. Any remaining balance in the refund subaccount shall be transferred to the school district general fund on or before June 30 of each year.

H. The board of education of a school district may authorize the custodian of the school activity funds to provide cash advances to the sponsors for travel expenses on behalf of school district students and sponsors of certain school activities. The cash advances may only come from the school activity fund subaccount directly involved in the travel of such students or sponsor and only if the travel is one of the stated functions or purposes for the establishment of the subaccount. Receipts for all expenditures of the cash advances shall be kept and turned in to the custodian of the school activity fund following said trip.

I. Any invoice submitted to a school district which is to be paid from a school activity fund and is for payment of an authorized expenditure ~~of Two Thousand Dollars (\$2,000.00) or less, in an amount equal to or greater than the threshold amount stated in Section 310.9 of Title 62 and Section 3109 of Title 74 of the Oklahoma Statutes shall not be required to have on the invoice the sworn statement conform to the requirements set forth in Section 310.9 of Title 62 and Section 3109 of Title 74 of the Oklahoma Statutes~~ these sections.

Passed the Senate the 14th day of May, 2003.

Presiding Officer of the Senate

Passed the House of Representatives the 20th day of May, 2003.

Presiding Officer of the House
of Representatives