ENGROSSED SENATE AMENDMENT
TO
ENGROSSED HOUSE
BILL NO. 3130 By: Nelson of the House

and

Stanislawski of the Senate

An Act relating to schools; amending 70 O.S. 2011, Section 5-135.2, which relates to the Oklahoma Cost Accounting System; deleting obsolete language; directing that the Oklahoma Cost Accounting System require certain reporting by school districts; requiring the State Department of Education to make certain code designations and descriptions public as provided for in certain law; amending 70 O.S. 2011, Section 5-135.4, which relates to the School District Transparency Act; modifying content of certain information; requiring the Department to make all Oklahoma Cost Accounting System code designations and descriptions available on its website; and requiring information to be updated within certain time period.

AMENDMENT NO. 1. Page 1, strike the title to read

"[schools - Oklahoma Cost Accounting System - reporting - code designations and descriptions]"

Passed the Senate the 25th day of April, 2012.

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Presiding Officer of the Senate

Passed the House of Representatives the ____ day of _____, 2012.

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Presiding Officer of the House
of Representatives

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

SECTION 1. AMENDATORY 70 O.S. 2011, Section 5-135.2, is amended to read as follows:

Section 5-135.2 A. ~~For the 1991-92 school year, school districts shall report financial transactions for all funds, except for the school activity fund, using the Oklahoma Cost Accounting System, as adopted by the State Board of Education pursuant to Section 5-135 of this title. Costs shall be reported by curricular subject area where applicable. For the 1992-93 school year and in~~

~~each subsequent school year, school~~ School districts shall report financial transactions for all funds using the Oklahoma Cost Accounting System as adopted by the State Board of Education. Costs shall be reported by curricular subject area where applicable.

B. ~~Beginning July 1, 1991, and in each subsequent~~ Each school year, the State Department of Education shall reduce the monthly payment of a district's State Aid funds if, at the time of ~~such~~ the payment, the district is not operating pursuant to the Oklahoma Cost Accounting System. The amount of the reduction shall be one percent (1%) for the first payment, two percent (2%) for the second payment, three percent (3%) for the third payment, four percent (4%) for the fourth payment, and five percent (5%) for each subsequent payment. The reduction may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to ~~such~~ the system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to ~~such~~ the system as quickly as possible.

C. No later than September 1 each year, every district board of education shall prepare a statement of actual income and expenditures of the district for the fiscal year that ended on the preceding June 30. The statement of expenditures shall include functional categories as defined in rules adopted by the State Board of Education to implement the Oklahoma Cost Accounting System pursuant to Section 5-135 of this title.

D. No later than September 1 each year, every school district shall transmit a copy of the income and expenditures data required pursuant to subsection C of this section to the State Department of Education. The Department shall post the income and expenditure data on the Internet web site for the Department in a form that is accessible to the public.

E. The Oklahoma Cost Accounting System adopted by the State Board of Education shall require school districts to report revenue and expenditures using program codes, revenue codes, expenditure function codes, subcodes and object codes, project codes and level of instruction codes. The State Department of Education shall make all Oklahoma Cost Accounting System code designations and descriptions and all procedures for code usage available to the public as provided for in the School District Transparency Act.

SECTION 2. AMENDATORY 70 O.S. 2011, Section 5-135.4, is amended to read as follows:

Section 5-135.4 A. This section shall be known and may be cited as the "School District Transparency Act".

B. By January 30, 2011, the State Department of Education shall make school district expenditure data available on its website. Data shall be made available in an open-structured data format that may be downloaded by the public and that allows the user to systematically sort, search, and access all data without any fee or charge for access.

C. The database shall provide information on school district expenditures of state, federal, and local funds, whether appropriated or nonappropriated, excluding payments of voluntary payroll deductions for employees to receiving parties. The database shall further provide information, including, but not limited to, the following:

1. Identification of the school district;

2. The Oklahoma Cost Accounting System (OCAS) program code, revenue code, expenditure function code, subcode, object code, project code and level-of-instruction code designation for all revenue and each expenditure;

3. The name and principal location of the entity or recipient of the funds, excluding release of information relating to an individual's place of residence and release of information prohibited by subsection D of Section 24A.7 of Title 51 of the Oklahoma Statutes or by federal law relating to privacy rights;

4. The amount of funds expended;

5. The type of transaction;

6. A descriptive purpose of the funding action or expenditure;

7. Copies of all credit card statements, identified by department responsible for each credit card;

8. The budgeted and audited actual expenditure figures for each fiscal year, ensuring each set of figures can be identified as budgeted or audited figures; and

9. The per-pupil spending figure, derived by dividing total expenditures by the total number of students enrolled for each school year.

D. The Department shall make the data available on its website within one hundred twenty (120) days of transmission of the expenditures to the Department by the school district.

E. School districts shall provide information requested by the Department to accomplish the purposes of this section.

F. If a school district maintains a website, the district shall provide the information required in subsection C of this section in the manner prescribed in subsection B of this section on the district website.

G. The Department shall make all Oklahoma Cost Accounting System program codes, revenue codes, expenditure function codes, subcodes and object codes, project codes and level-of-instruction codes designations and descriptions, as well as a description of the procedures for code usage available on its website. The information shall be updated within thirty (30) days of any change to or any addition or deletion of a code, subcode, or object code designation or description.

H. Nothing in this section shall require the disclosure of information which is required to be kept confidential by state or federal law.

~~H.~~ I. The disclosure of information required by this section shall create no liability whatsoever, civil or criminal, to the State of Oklahoma, the State Department of Education, school districts, or any employee thereof for disclosure of required information or for any error or omission in the disclosure.

Passed the House of Representatives the 15th day of March, 2012.

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Presiding Officer of the House of Representatives

Passed the Senate the ____ day of _____, 2012.

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Presiding Officer of the Senate