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As Amended

By: Nelson of the House

Stanislawski of the Senate

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[ schools - Oklahoma Cost Accounting System -
reporting - code designations and descriptions -
effective date - emergency ]
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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.

1       B. ~~Beginning July 1, 1991, and in each subsequent~~ Each school  
2 year, the State Department of Education shall reduce the monthly  
3 payment of a district's State Aid funds if, at the time of ~~such~~ the  
4 payment, the district is not operating pursuant to the Oklahoma Cost  
5 Accounting System. The amount of the reduction shall be one percent  
6 (1%) for the first payment, two percent (2%) for the second payment,  
7 three percent (3%) for the third payment, four percent (4%) for the  
8 fourth payment, and five percent (5%) for each subsequent payment.  
9 The reduction may be waived by the State Board of Education if the  
10 district can demonstrate that failure to operate pursuant to ~~such~~  
11 the system was due to circumstances beyond the control of the  
12 district and that every effort is being made by the district to  
13 operate pursuant to ~~such~~ the system as quickly as possible.

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

21       D. No later than September 1 each year, every school district  
22 shall transmit a copy of the income and expenditures data required  
23 pursuant to subsection C of this section to the State Department of  
24 Education. The Department shall post the income and expenditure

1 data on the Internet web site for the Department in a form that is  
2 accessible to the public.

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

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

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

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

21 C. The database shall provide information on school district  
22 expenditures of state, federal, and local funds, whether  
23 appropriated or nonappropriated, excluding payments of voluntary  
24 payroll deductions for employees to receiving parties. The database

1 shall further provide information, including, but not limited to,  
2 the following:

3 1. Identification of the school district;

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

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

13 4. The amount of funds expended;

14 5. The type of transaction;

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

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

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

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

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

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

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

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

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

21 ~~H.~~ I. The disclosure of information required by this section  
22 shall create no liability whatsoever, civil or criminal, to the  
23 State of Oklahoma, the State Department of Education, school  
24

1 districts, or any employee thereof for disclosure of required  
2 information or for any error or omission in the disclosure.

3 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS, dated 4-4-12 - DO  
4 PASS, As Amended.

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