1	STATE OF OKLAHOMA
2	2nd Session of the 56th Legislature (2018)
3	COMMITTEE SUBSTITUTE FOR ENGROSSED
4	HOUSE BILL NO. 2860 By: West (Tammy) of the House
5	and
6	Stanislawski of the Senate
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9	COMMITTEE SUBSTITUTE
10	An Act relating to schools; amending 70 O.S. 2011, Section 5-135.4, as amended by Section 1, Chapter
11	133, O.S.L. 2017 (70 O.S. Supp. 2017, Section 5- 135.4), which relates to the School District
12	Transparency Act; modifying the type of data to be made available on certain website; requiring a school
13	district to provide on its website certain link to certain website or provide certain financial
14	information on its website prior to certain school year; modifying certain expenditure data to be
15	included in database; requiring database to include information about certain compensation package;
16	directing the State Department of Education to undertake certain activities to inform the public
17	about the availability of certain information on its website; and providing an effective date.
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20	BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:
21	SECTION 1. AMENDATORY 70 O.S. 2011, Section 5-135.4, as
22	amended by Section 1, Chapter 133, O.S.L. 2017 (70 O.S. Supp. 2017,
23	Section 5-135.4), is amended to read as follows:
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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 The State Department of Education shall make school district and school site 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. Prior to the beginning of the 2019-2020 school year, if a school district has a website, the district shall provide a link on its home page to the State Department of Education's Oklahoma Cost Accounting System and School District Financial Information website, or the district shall provide the information required by subsection C of this section within one click of the home page of the school district's website.
- C. The database website shall provide information on school district and school site expenditures of state, federal, and local funds, whether appropriated or nonappropriated, excluding payments of voluntary payroll deductions for employees to receiving parties. The database website shall further provide information, including, but not limited to, the following:
 - 1. Identification of the school district;
- 2. The Oklahoma Cost Accounting System (OCAS) code designation for 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. 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
- 8. The per-pupil spending figure, derived by dividing total current expenditures by the total number of students enrolled for each school year expenditure as defined in Section 1-124 of this title; and
- 9. The total compensation package of the superintendent as defined by the requirements of the OCAS including a listing of the base salary, insurance, retirement and other fringe benefits including exempted nonadministrative services such as teaching in the classroom or serving as a principal, counselor or library media specialist pursuant to subsection E of Section 18-124 of this title.
- 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. Nothing in this section shall require the disclosure of information which is required to be kept confidential by state or federal law.
- H. 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.
- I. The Department shall undertake activities annually to inform parents, schools and other stakeholders about the availability of school district and school site expenditure data on its website and how to use the website.
- 19 SECTION 2. This act shall become effective November 1, 2018.

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