## 1 STATE OF OKLAHOMA 2 2nd Session of the 56th Legislature (2018) 3 COMMITTEE SUBSTITUTE SENATE BILL NO. 1199 4 By: Stanislawski 5 6 7 COMMITTEE SUBSTITUTE An Act relating to schools; amending 70 O.S. 2011, 8 Section 5-135.4, as amended by Section 1, Chapter 9 133, O.S.L. 2017 (70 O.S. Supp. 2017, Section 5-135.4), which relates to the School District Transparency Act; modifying the type of data to be 10 made available on certain website; requiring a school district to provide on its website certain link to 11 certain website or provide certain financial 12 information on its website; directing the State Department of Education to undertake certain activities to inform the public about the 13 availability of certain information on its website; providing an effective date; and declaring an 14 emergency. 15 16 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA: 17 SECTION 1. AMENDATORY 70 O.S. 2011, Section 5-135.4, as 18 amended by Section 1, Chapter 133, O.S.L. 2017 (70 O.S. Supp. 2017, 19 Section 5-135.4), is amended to read as follows: 20 Section 5-135.4. A. This section shall be known and may be 21 cited as the "School District Transparency Act". 22 23 B. By January 30, 2011, the State Department of Education shall make school district and school site revenue and expenditure data 24

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available on its website. Data shall be made available in an openstructured 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. 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 revenue and 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;

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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.
- 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

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    any employee thereof for disclosure of required information or for
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    any error or omission in the disclosure.
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        I. The Department shall undertake activities annually to inform
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    parents, schools and other stakeholders about the availability of
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    school district and school site revenue and expenditure data on its
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    website and how to use the website.
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        SECTION 2. This act shall become effective July 1, 2018.
        SECTION 3. It being immediately necessary for the preservation
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    of the public peace, health or safety, an emergency is hereby
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    declared to exist, by reason whereof this act shall take effect and
    be in full force from and after its passage and approval.
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