

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

3 B. The State Department of Education shall make school district
4 and school site expenditure data available on its website. Data
5 shall be made available in an open-structured data format that may
6 be downloaded by the public and that allows the user to
7 systematically sort, search, and access all data without any fee or
8 charge for access. Prior to the beginning of the 2019-2020 school
9 year, if a school district has a website, the district shall provide
10 a link on its home page to the State Department of Education's
11 Oklahoma Cost Accounting System and School District Financial
12 Information website, or the district shall provide the information
13 required by subsection C of this section within one click of the
14 home page of the school district's website.

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

- 21 1. Identification of the school district;
- 22 2. The Oklahoma Cost Accounting System (OCAS) code designation
23 for each expenditure;

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

6 4. The amount of funds expended;

7 5. The type of transaction;

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

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

12 8. The per-pupil expenditure as defined in Section 1-124 of
13 this title; and

14 9. The total compensation package of the superintendent as
15 defined by the requirements of the OCAS including a listing of the
16 base salary, insurance, retirement and other fringe benefits
17 including exempted nonadministrative services such as teaching in
18 the classroom or serving as a principal, counselor or library media
19 specialist pursuant to subsection E of Section 18-124 of this title.

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

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

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

5 G. In addition to the requirements of this section, if a school
6 district maintains a website, the district shall provide the
7 percentage of total district expenditures that were allocated to
8 instructional expenses in the last fiscal year on the home page of
9 its website. "Instructional expenditures" means instruction
10 expenditures as defined by the National Center for Education
11 Statistics, a federal entity within the United States Department of
12 Education. If the National Center for Education Statistics ceases
13 to exist, then instructional expenditures shall have the same
14 meaning as provided by an equivalent entity to the National Center
15 for Education Statistics. Instructional expenditures shall not
16 include administrative services as defined in Section 18-124 of this
17 title or for equipment or materials for administrative staff.

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

3 ± J. The Department shall undertake activities annually to
4 inform parents, schools and other stakeholders about the
5 availability of school district and school site expenditure data on
6 its website and how to use the website.

7 SECTION 2. AMENDATORY Section 1, Chapter 157, O.S.L.
8 2023 (70 O.S. Supp. 2025, Section 15-110), is amended to read as
9 follows:

10 Section 15-110. A. When a school district board of education
11 calls an election for the purpose of issuing bonds pursuant to
12 Section 15-102 of ~~Title 70 of the Oklahoma Statutes~~ this title, the
13 school district shall, at least thirty (30) days prior to the
14 election, post on its website a copy of the bond proposal, including
15 each project to be funded by the bond proceeds, a description of
16 each project, ~~and~~ the estimated cost for each project, and the
17 percentage of total district expenditures that were allocated to
18 instructional expenses in the last fiscal year. "Instructional
19 expenditures" means instruction expenditures as defined by the
20 National Center for Education Statistics, a federal entity within
21 the United States Department of Education. If the National Center
22 for Education Statistics ceases to exist, then instructional
23 expenditures shall have the same meaning as provided by an
24 equivalent entity to the National Center for Education Statistics.

1 Instructional expenditures shall not include administrative services
2 as defined in Section 18-124 of this title or for equipment or
3 materials for administrative staff.

4 B. If electors approve the issuing of bonds at an election, the
5 school district shall continue to post on its website the bond
6 information required by subsection A of this section for the
7 duration of the bond and one (1) year after completion of all bond
8 projects. The information posted on the school district website
9 shall also include updates when there is a material change in the
10 scope of the projects and their purpose as stated at the time the
11 board of education calls the bond election. The updated information
12 shall be posted online within thirty (30) days following approval of
13 the project changes by the board of education.

14 C. ~~This act~~ The provisions of this section, excluding the
15 instructional expenses requirement, shall not apply to any bond
16 projects approved by electors prior to ~~the effective date of this~~
17 ~~act~~ November 1, 2023. The instructional expenses requirement
18 provided in this section shall not apply to any bond projects
19 approved by electors prior to the effective date of this act.

20 SECTION 3. AMENDATORY 70 O.S. 2021, Section 15-204, is
21 amended to read as follows:

22 Section 15-204. A school district seeking the guarantee of
23 eligible bonds shall apply to the Commissioners on an application
24 which ~~must~~ shall include:

1 1. The name of the school district and the principal amount of
2 the bonds to be issued;

3 2. The maturity schedule, estimated interest rate and date of
4 the bonds; and

5 3. The percentage of total district expenditures that were
6 allocated to instructional expenses in the last fiscal year.

7 "Instructional expenditures" means instruction expenditures as
8 defined by the National Center for Education Statistics, a federal
9 entity within the United States Department of Education. If the
10 National Center for Education Statistics ceases to exist, then
11 instructional expenditures shall have the same meaning as provided
12 by an equivalent entity to the National Center for Education
13 Statistics. Instructional expenditures shall not include
14 administrative services as defined in Section 18-124 of this title
15 or for equipment or materials for administrative staff; and

16 4. Any other information as deemed necessary and appropriate by
17 the Commissioners of the Land Office.

18 The application must be accompanied by a fee set by the
19 Commissioners in an amount to cover costs of administering the
20 guarantee program. The Commissioners and the State Bond Advisor
21 shall enter into an interagency agreement in order to administer
22 their responsibilities pursuant to the provisions of this act.

23 From the fees collected, the Commissioners shall enter into a
24 cooperative agreement with the State Bond Advisor to defray any

1 administrative costs of his office in carrying out the provisions of
2 this act.

3 SECTION 4. This act shall become effective July 1, 2026.

4 SECTION 5. It being immediately necessary for the preservation
5 of the public peace, health or safety, an emergency is hereby
6 declared to exist, by reason whereof this act shall take effect and
7 be in full force from and after its passage and approval.

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9 COMMITTEE REPORT BY: COMMITTEE ON EDUCATION OVERSIGHT, dated
10 03/02/2026 - DO PASS, As Coauthored.

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