| 1   | STATE OF OKLAHOMA  |
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| 2   | 2nd Session of the 56th Legislature (2018)   |
| 3   | SENATE BILL 1199 By: Stanislawski  |
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| 6   | AS INTRODUCED  |
| 7   | An Act relating to school district expenditures;   |
| 8   | amending 70 O.S. 2011, Section 5-135.4, as amended by Section 1, Chapter 133, O.S.L. 2017 (70 O.S. Supp. 2017, Section 5-135.4), which relates to the School |
| 9   | District Transparency Act; allowing the State  Department of Education to consult with certain   |
| LO  | agency to incorporate certain data on certain website; directing the Department to undertake   |
| L1  | certain activities to inform the public about the availability of certain information on its website;  |
| L2  | directing the Department to identify and update certain list of expenditure activities by certain  |
| L3  | date; directing the Department to consider certain criteria; providing an effective date; and declaring  |
| L 4 | an emergency.  |
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| L7  | BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:  |
| L8  | SECTION 1. AMENDATORY 70 O.S. 2011, Section 5-135.4, as  |
| L 9 | amended by Section 1, Chapter 133, O.S.L. 2017 (70 O.S. Supp. 2017,  |
| 20  | Section 5-135.4), is amended to read as follows:   |
| 21  | Section 5-135.4. A. This section shall be known and may be   |
| 22  | cited as the "School District Transparency Act".   |
| 23  | B. By January 30, 2011, the State Department of Education shall  |
| 24  | make school district expenditure data available on its website.  |

- 1 Data shall be made available in an open-structured data format that
- 2 | may be downloaded by the public and that allows the user to
- 3 | systematically sort, search, and access all data without any fee or
- 4 | charge for access. The Department may consult with the Office of
- 5 | Management and Enterprise Services to incorporate the school
- 6 district expenditure data on the Open Books website.
- 7 | C. The database shall provide information on school district
- 8 expenditures of state, federal, and local funds, whether
- 9 appropriated or nonappropriated, excluding payments of voluntary
- 10 payroll deductions for employees to receiving parties. The database
- 11 | shall further provide information, including, but not limited to,
- 12 | the following:

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- 13 1. Identification of the school district;
- 14 2. The Oklahoma Cost Accounting System (OCAS) code designation
- 15 | for each expenditure;
- 3. The name and principal location of the entity or recipient
- 17 of the funds, excluding release of information relating to an
- 18 | individual's place of residence and release of information
- 19 prohibited by subsection D of Section 24A.7 of Title 51 of the
- 20 Oklahoma Statutes or by federal law relating to privacy rights;
- 21 4. The amount of funds expended;
- 22 5. The type of transaction;
- 23 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 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 expenditure data on its website and how to use the website.

- J. By December 31, 2018, the Department shall identify and annually update a list of expenditure activities that each school district shall report. For each activity, the school district shall report the actual per-pupil expenditures, including actual salaries and benefits. The number of expenditure activities identified initially shall be no fewer than ten.
- 1. In identifying an expenditure activity for initial and continued inclusion on the list, the Department shall consider the following criteria:
  - <u>a.</u> the extent to which the activity has a significant impact on student learning,
  - <u>the extent to which having expenditure comparisons on</u>
    <u>the activity will produce actionable information</u>, and
  - c. the amount of effort needed to calculate the expenditure activity with accuracy and uniformity statewide.
- 2. For at least the first year in which an activity is included on the list, the Department shall provide guidance and support to school districts, including but not limited to an examination of

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    data in a representative sample of schools for accuracy and
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    uniformity.
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        3. The Department shall consider modifications to the list of
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    expenditures to facilitate calculation of expenditure activities.
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        SECTION 2. This act shall become effective July 1, 2018.
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        SECTION 3. It being immediately necessary for the preservation
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    of the public peace, health or safety, an emergency is hereby
    declared to exist, by reason whereof this act shall take effect and
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    be in full force from and after its passage and approval.
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