

1 B. By January 30, 2011, the State Department of Education shall
2 make school district and school site expenditure data available on
3 its website. Data shall be made available in an open-structured
4 data format that may be downloaded by the public and that allows the
5 user to systematically sort, search, and access all data without any
6 fee or charge for access. Prior to the beginning of the 2019-2020
7 school year, if a school district has a website, the district shall
8 provide a link on its home page to the State Department of
9 Education's Oklahoma Cost Accounting System and School District
10 Financial Information website, or the district shall provide the
11 information required by subsection C of this section within one
12 click of the home page of the school district's website.

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

- 19 1. Identification of the school district;
- 20 2. The Oklahoma Cost Accounting System (OCAS) code designation
21 for each expenditure;
- 22 3. The name and principal location of the entity or recipient
23 of the funds, excluding release of information relating to an
24 individual's place of residence and release of information

1 prohibited by subsection D of Section 24A.7 of Title 51 of the
2 Oklahoma Statutes or by federal law relating to privacy rights;

3 4. The amount of funds expended;

4 5. The type of transaction;

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

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

9 8. The per-pupil spending figure, derived by dividing total
10 current expenditures by the total number of students enrolled for
11 each school year.

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

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

17 F. If a school district maintains a website, the district shall
18 provide the information required in subsection C of this section in
19 the manner prescribed in subsection B of this section on the
20 district website.

21 G. Nothing in this section shall require the disclosure of
22 information which is required to be kept confidential by state or
23 federal law.

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1 H. The disclosure of information required by this section shall
2 create no liability whatsoever, civil or criminal, to the State of
3 Oklahoma, the State Department of Education, school districts, or
4 any employee thereof for disclosure of required information or for
5 any error or omission in the disclosure.

6 I. The Department shall undertake activities annually to inform
7 parents, schools and other stakeholders about the availability of
8 school district and school site expenditure data on its website and
9 how to use the website.

10 SECTION 2. This act shall become effective November 1, 2018.

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12 COMMITTEE REPORT BY: COMMITTEE ON COMMON EDUCATION, dated 03/26/2018
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