### 2022 Regular Session

#### HOUSE BILL NO. 526

# BY REPRESENTATIVES EDMONDS, AMEDEE, BACALA, CARRIER, WILFORD CARTER, DEVILLIER, EMERSON, FISHER, FREEMAN, GAROFALO, HARRIS, HUGHES, LAFLEUR, LARVADAIN, MIGUEZ, NEWELL, CHARLES OWEN, SCHAMERHORN, SCHLEGEL, AND SELDERS

SCHOOLS/FINANCE: Requires school boards to post certain fiscal information on their websites

1	AN ACT
2	To enact R.S. 17:88.1 and 3996(B)(67), relative to school board fiscal information; to
3	require each city, parish, and other local public school board to post certain fiscal
4	information on its website; to provide deadlines; to require the treasurer to post
5	certain fiscal information relative to school boards on the website of the Department
6	of the Treasury; to provide relative to charter schools; and to provide for related
7	matters.
8	Be it enacted by the Legislature of Louisiana:
9	Section 1. The legislature finds that city, parish, and other local public school boards
10	play a critical role in financial oversight of public schools and school districts; that taxpayers
11	should have easy access to details regarding how public schools are spending public funds;
12	that easy access to electronic financial data increases transparency in public school financial
13	matters and increases community and parent involvement; and that the availability of certain
14	fiscal information online would make it possible for citizens to accurately compare school
15	budgets in both traditional public schools and public charter schools.
16	Section 2. R.S. 17:88.1 and 3996(B)(67) are hereby enacted to read as follows:
17	§88.1. Posting of school board fiscal information
18	A. No later than September thirtieth each year, each city, parish, and other
19	local public school board shall post on its website the budget and general summary
20	required pursuant to R.S. 17:88.

#### Page 1 of 4

CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

1	B. After approval and acceptance by the legislative auditor but no later than	
2	September thirtieth each year, each city, parish, and other local public school board	
3	shall post on its website its annual independent audit.	
4	C. Each city, parish, and other local public school board shall post on its	
5	website reports detailing actual revenue, receipts, expenditures, and disbursements	
6	for each quarter. The reports shall also include information concerning the school	
7	board's contracts for each quarter, including without limitation the identity of each	
8	vendor, the purpose of each contract, and payments associated with each contract.	
9	The report for the first quarter shall be posted no later than October thirty-first; the	
10	report for the second quarter shall be posted no later than January thirty-first; the	
11	report for the third quarter shall be posted no later than April thirtieth; and the report	
12	for the fourth quarter shall be posted no later than July thirty-first.	
13	D. Each city, parish, and other local public school board shall furnish to the	
14	Department of the Treasury, subject to the deadlines and in the manner prescribed	
15	by the treasurer, the information posted by the school board pursuant to the	
16	provisions of this Section. The treasurer shall post the information on the website	
17	of the Department of the Treasury. Subject to the availability of funds, the	
18	department shall provide an online tool for comparison of school board budgets and	
19	expenditures, in total and on a per pupil basis.	
20	E. For purposes of this Section, "contract" means all types of agreements,	
21	regardless of what an agreement may be called, of a school board, including orders,	
22	grants, and documents purporting to represent grants which are for the purchase or	
23	disposal of supplies, services, major repairs, or any other item. "Contract" includes	
24	to the extent applicable awards and notices of award, contracts of a fixed-price, cost,	
25	cost-plus-a-fixed-fee, or incentive type; contracts providing for the issuance of job	
26	or task orders; leases; letter contracts; purchase orders; memoranda of understanding;	
27	cooperative endeavor agreements; incentive expenditure documentation; and	
28	personal, professional, consulting, and social services contracts.	
29	* * *	

Edmonds

1	§3996. Charter schools; exemptions; requirements
2	* * *
3	B. Notwithstanding any state law, rule, or regulation to the contrary and
4	except as may be otherwise specifically provided for in an approved charter, a
5	charter school established and operated in accordance with the provisions of this
6	Chapter and its approved charter and the school's officers and employees shall be
7	exempt from all statutory mandates or other statutory requirements that are
8	applicable to public schools and to public school officers and employees except for
9	the following laws otherwise applicable to public schools with the same grades:
10	* * *
11	(67) Posting of school board fiscal information, R.S. 17:88.1.
12	* * *

# DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 526 Reengrossed	2022 Regular Session	

Abstract: Requires each city, parish, and other local public school board and each charter school governing authority to post on its website certain fiscal information and requires the treasurer to post the information on the website of the Dept. of the Treasury.

<u>Present law</u> (R.S. 17:88(A)) requires each city and parish school board to adopt, no later than Sept. 15th of each year, a budget for the general fund and each special revenue fund for the fiscal year. Specifies that the revenue/receipts shall be those normally expected from constitutional, statutory, and regular sources and shall not include probable revenues/receipts that may arise from doubtful or contingent sources.

<u>Present law</u> (R.S. 17:88(C)) requires each school board to submit to the state superintendent of education a copy of its adopted budget no later than Sept. 30th of each year. Requires that such budget include the same line items as prescribed by the State Bd. of Elementary and Secondary Education (BESE) for inclusion in the financial and statistical report as well as a general summary of the adopted budget. Further requires that the general summary include projected revenues and receipts, expenditures and disbursements, beginning fund and cash balances.

<u>Present law</u> (R.S. 17:3996(G)) requires all charter schools to comply with <u>present law</u> (R.S. 39:1301-1315–La. Local Government Budget Act). Requires each Type 1, 3, 3B, and 4 charter school annually to submit its budget to the local school board that approved its charter, and requires the board to submit the charter school's budget to the state superintendent of education in accordance with <u>present law</u> (R.S. 17:88). Requires each

Type 2 and Type 5 charter school annually to submit its budget directly to the state superintendent of education.

<u>Proposed law</u> retains <u>present law</u> and additionally requires each city, parish, and other local school board, no later than Sept. 30th each year, to post on its website the budget and general summary required pursuant to <u>present law</u> (R.S. 17:88).

<u>Proposed law</u> additionally requires each city, parish, and other local public school board to post on its website reports detailing actual revenue, receipts, expenditures, and disbursements for each quarter. Requires the reports to also include information concerning the school board's contracts for each quarter, including without limitation the identity of each vendor, the purpose of each contract, and payments associated with each contract.

<u>Present law</u> (R.S. 24:513 and R.S. 17:3996(F)) authorizes the legislative auditor to audit, under certain circumstances, and to receive reports and audits from certain local agencies, including school boards.

<u>Proposed law</u> retains <u>present law</u> and provides that after approval and acceptance by the legislative auditor, but no later than Sept. 30th each year, each city, parish, and other local public school board is required to post on its website its annual independent audit.

<u>Proposed law</u> requires each city, parish, and other local public school board to furnish to the Dept. of the Treasury, subject to the deadlines and in the manner prescribed by the treasurer, the information posted by the school board pursuant to the provisions of <u>proposed law</u>. Requires the treasurer to post the information on the website of the Dept. of the Treasury. Subject to the availability of funds, requires the department to provide an online tool for comparison of school board budgets and expenditures, in total and on a per pupil basis.

<u>Present law</u> (R.S. 17:3996) exempts charter schools from certain provisions of law that apply to public schools and specifies that certain provisions of law apply to charter schools. <u>Proposed law</u> retains <u>present law</u> and adds <u>proposed law</u> to the list of provisions that apply to charter schools.

(Adds R.S. 17:88.1 and 3996(B)(67))