

1 STATE OF OKLAHOMA

2 1st Session of the 58th Legislature (2021)

3 HOUSE BILL 1802

By: Miller

4  
5  
6 AS INTRODUCED

7 An Act relating to schools; amending 70 O.S. 2011,  
8 Section 5-135.4, as last amended by Section 1,  
9 Chapter 282, O.S.L. 2018 (70 O.S. Supp. 2020, Section  
10 5-135.4), which relates to the School District  
11 Transparency Act; mandating inclusion of school  
12 district revenue sources on the State Department of  
13 Education website; requiring revenue sources to be  
14 reported and organized by category; mandating report  
15 of percentage breakdown by category; directing annual  
16 dissemination of availability of revenue data; and  
17 providing an effective date.

18 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

19 SECTION 1. AMENDATORY 70 O.S. 2011, Section 5-135.4, as  
20 last amended by Section 1, Chapter 282, O.S.L. 2018 (70 O.S. Supp.  
21 2020, Section 5-135.4), is amended to read as follows:

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

24 B. The State Department of Education shall make school district  
revenue sources and school district and school site expenditure data  
available on its website. Data shall be made available in an open-  
structured data format that may be downloaded by the public and that

1 allows the user to systematically sort, search, and access all data  
2 without any fee or charge for access. Prior to the beginning of the  
3 2019-2020 school year, if a school district has a website, the  
4 district shall provide a link on its home page to the State  
5 Department of Education's Oklahoma Cost Accounting System and School  
6 District Financial Information website, or the district shall  
7 provide the information required by subsection C of this section  
8 within one click of the home page of the school district's website.

9 C. The website shall provide information on school district  
10 revenue sources and school district and school site expenditures of  
11 state, federal, and local funds, whether appropriated or  
12 nonappropriated, excluding payments of voluntary payroll deductions  
13 for employees to receiving parties. The website shall further  
14 provide information, including, but not limited to, the following:

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

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

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

5 8. The per-pupil expenditure as defined in Section 1-124 of  
6 this title; ~~and~~

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

14 10. A list of all revenue sources of the school district,  
15 organized by category including, but not limited to, the categories  
16 of local funds, county funds, state funds, federal funds and other  
17 revenue sources. The list shall include percentages for each  
18 category to show the total revenue of the school district.

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

22 E. School districts shall provide information requested by the  
23 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. Nothing in this section shall require the disclosure of  
6 information which is required to be kept confidential by state or  
7 federal law.

8 H. The disclosure of information required by this section shall  
9 create no liability whatsoever, civil or criminal, to the State of  
10 Oklahoma, the State Department of Education, school districts, or  
11 any employee thereof for disclosure of required information or for  
12 any error or omission in the disclosure.

13 I. The Department shall undertake activities annually to inform  
14 parents, schools and other stakeholders about the availability of  
15 school district revenue sources and school district and school site  
16 expenditure data on its website and how to use the website.

17 SECTION 2. This act shall become effective November 1, 2021.

18

19 58-1-5693 EK 01/12/21

20

21

22

23

24