## IN THE HOUSE OF REPRESENTATIVES

## HOUSE BILL NO. 650

## BY EDUCATION COMMITTEE

| 1 | AN ACT  |
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| 2 | RELATING TO SCHOOL DISTRICTS; PROVIDING LEGISLATIVE INTENT; AMENDING      |
| 3 | CHAPTER 3, TITLE 33, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 33-357, |
| 4 | IDAHO CODE, TO DEFINE TERMS AND TO PROVIDE FOR SCHOOL DISTRICTS AND       |
| 5 | OTHER EDUCATION PROVIDERS TO CREATE A WEB BASED SEARCHABLE EXPENDITURE    |
| 6 | AND REVENUE DATABASE.   |

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. LEGISLATIVE INTENT. The Legislature finds that taxpayers should have easy access to the details of how our public schools are spending both taxpayer dollars and revenue raised from all other sources and easy access and proper storage of financial data in an electronic database should facilitate increasing transparency in public school financial matters. Therefore, it is the intent of the Legislature to direct each Idaho school district to create a web based searchable database to detail financial activities including revenue and expenditures.

- SECTION 2. That Chapter 3, Title 33, Idaho Code, be, and the same is hereby amended by the addition thereto of a <u>NEW SECTION</u>, to be known and designated as Section 33-357, Idaho Code, and to read as follows:
- 33-357. CREATION OF WEB BASED SEARCHABLE EXPENDITURE AND REVENUE DATABASES. (1) As used in this section, unless otherwise required:
  - (a) "Education provider" means:
    - (i) A school district, including a specially chartered district organized and existing pursuant to law;
    - (ii) A board of a cooperative services agency or intermediate school district;
    - (iii) A publicly funded agency established by the state for the express purpose of authorizing charter schools;
    - (iv) A public charter school authorized pursuant to state law.
  - (b) "Entity" means a corporation, association, union, limited liability company, limited liability partnership, grantee, contractor, local government or other legal entity, including a nonprofit corporation or an employee of the education provider.
  - (c) "Public record" shall have the same meaning as set forth in chapter 3, title 9, Idaho Code.
  - (2) (a) No later than December 31, 2010, each school district with more than three hundred (300) students shall develop and maintain a publicly available website where school district expenditures are posed in a nonsearchable PDF format.
  - (b) No later than December 31, 2011, and in lieu of the requirements of subsection (2)(a) of this section, each public school district with more than three hundred (300) students shall develop, maintain, and

make publicly available a single searchable expenditure and revenue website database that allows the public at no cost to review information concerning moneys collected and expended by the education provider.

- (c) The web based database shall include the following data concerning all expenditures made by the education provider:
  - (i) The name and location or address of the entity receiving moneys, except that information concerning payment to an employee of the education provider shall identify the individual employee by job title and business or location only;
  - (ii) The amount of expended moneys;
  - (iii) The date of the expenditure;
  - (iv) The name of the budget program, activity or category supporting the expenditure;
  - (v) A description of the purpose of the expenditure;
  - (vi) Supporting contracts and performance reports upon which the expenditure is related when these documents already exist; and
  - (vii) To the extent possible, a unique identifier for each expenditure.
- (d) The expenditure data shall be provided in an open structured data format that may be downloaded by the user and allows the user to systematically sort, search and access all data.
- (e) The web based database shall contain only information that is a public record or that is not confidential or otherwise exempt from public disclosure pursuant to state or federal law.
- (3) The education provider shall:

- (a) Update the financial data contained in the web based database at least monthly;
- (b) Archive all financial data, which shall remain accessible and searchable on the web through the database for a number of years, consistent with state law regarding keeping and retention of records;
- (c) Make the web based database easily accessible from the main page of the education provider's website; and
- (d) Create and make easily accessible an automated rich site summary (RSS) feed to which users of the website database may subscribe for notification of updates to the financial database.