

2023 Regular Session

HOUSE BILL NO. 462

BY REPRESENTATIVES EDMONDS, AMEDEE, CARRIER, WILFORD CARTER, DEVILLIER, EMERSON, FISHER, FREEMAN, FREIBERG, GAROFALO, HARRIS, HUGHES, JEFFERSON, MIGUEZ, CHARLES OWEN, SCHAMERHORN, SCHLEGEL, AND ST. BLANC

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

SCHOOLS/FINANCE: Requires public school governing authorities to post certain fiscal information on their websites

1 AN ACT

2 To enact R.S. 17:88.1 and 3996(B)(75), relative to public school governing authority fiscal
3 information; to require each public school governing authority to post certain fiscal
4 information on its website; to provide deadlines; to require the treasurer to post
5 certain fiscal information relative to public school governing authorities on the
6 website of the Department of the Treasury; to provide relative to charter schools; and
7 to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. The legislature finds that public school governing authorities play a
10 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.

1 Section 2. R.S. 17:88.1 and 3996(B)(75) are hereby enacted to read as follows:

2 §88.1. Posting of public school governing authority fiscal information

3 A. No later than September thirtieth each year, each public school governing
4 authority shall post on its website the budget and general summary required pursuant
5 to R.S. 17:88.

6 B. After approval and acceptance by the legislative auditor but no later than
7 September thirtieth each year, each public school governing authority shall post on
8 its website its annual independent audit.

9 C. Each public school governing authority shall post on its website reports
10 detailing actual revenue, receipts, expenditures, and disbursements for each quarter.
11 The reports shall also include information concerning the governing authority's
12 contracts for each quarter, including without limitation the identity of each vendor,
13 the purpose of each contract, and payments associated with each contract. The report
14 for the first quarter shall be posted no later than October thirty-first; the report for the
15 second quarter shall be posted no later than January thirty-first; the report for the
16 third quarter shall be posted no later than April thirtieth; and the report for the fourth
17 quarter shall be posted no later than July thirty-first.

18 D. Each public school governing authority shall furnish to the Department
19 of the Treasury, subject to the deadlines and in the manner prescribed by the
20 treasurer, the information posted by the governing authority pursuant to the
21 provisions of this Section. The treasurer shall post the information on the website
22 of the Department of the Treasury. Subject to the availability of funds, the
23 department shall provide an online tool for comparison of public school governing
24 authority budgets and expenditures, in total and on a per-pupil basis.

25 E. For purposes of this Section, "contract" means all types of agreements,
26 regardless of what an agreement may be called, of a public school governing
27 authority, including orders, grants, and documents purporting to represent grants
28 which are for the purchase or disposal of supplies, services, major repairs, or any
29 other item. "Contract" includes to the extent applicable awards and notices of award,

1 contracts of a fixed-price, cost, cost-plus-a-fixed-fee, or incentive type; contracts
2 providing for the issuance of job or task orders; leases; letter contracts; purchase
3 orders; memoranda of understanding; cooperative endeavor agreements; and
4 personal, professional, consulting, and social services contracts.

5 * * *

6 §3996. Charter schools; exemptions; requirements

7 * * *

8 B. Notwithstanding any state law, rule, or regulation to the contrary and
9 except as may be otherwise specifically provided for in an approved charter, a
10 charter school established and operated in accordance with the provisions of this
11 Chapter and its approved charter and the school's officers and employees shall be
12 exempt from all statutory mandates or other statutory requirements that are
13 applicable to public schools and to public school officers and employees except for
14 the following laws otherwise applicable to public schools with the same grades:

15 * * *

16 (75) Posting of public school governing authority fiscal information, R.S.
17 17:88.1.

18 * * *

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 462 Engrossed

2023 Regular Session

Edmonds

Abstract: Requires each public 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.

Present law (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.

Present law (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, and ending fund and cash balances.

Present law (R.S. 17:3996(G)) requires all charter schools to comply with present law (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 present law (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.

Proposed law retains present law and additionally requires each public school governing authority, no later than Sept. 30th each year, to post on its website the budget and general summary required pursuant to present law (R.S. 17:88).

Proposed law additionally requires each public school governing authority 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 governing authority's contracts for each quarter, including without limitation the identity of each vendor, the purpose of each contract, and payments associated with each contract.

Present law (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 public school governing authorities.

Proposed law retains present law and provides that after approval and acceptance by the legislative auditor, but no later than Sept. 30th each year, each public school governing authority is required to post on its website its annual independent audit.

Proposed law requires each public school governing authority 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 governing authority pursuant to the provisions of proposed law. Requires the treasurer to post the information on the website of the Dept. of the Treasury. Subject to the availability of funds, requires the dept. to provide an online tool for comparison of public school governing authority budgets and expenditures, in total and on a per-pupil basis.

Proposed law is applicable to all public schools, including charter schools.

(Adds R.S. 17:88.1 and 3996(B)(75))