

By: Creighton

H.B. No. 882

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the availability of certain school district financial
3 information on certain districts' Internet websites.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Chapter 44, Education Code, is amended by adding
6 Subchapter D to read as follows:

7 SUBCHAPTER D. FINANCIAL DISCLOSURE

8 Sec. 44.101. APPLICABILITY. This subchapter applies only
9 to a school district that is ranked among the 50 highest in student
10 enrollment, as determined by the commissioner.

11 Sec. 44.102. ELECTRONIC CHECKING ACCOUNT TRANSACTION
12 REGISTER. (a) A school district shall maintain the transaction
13 register for the district's checking account in a searchable
14 electronic spreadsheet format, such as a portable document format
15 (PDF) or similar file type, in which the transaction register is
16 readily available for purposes of Subsections (e) and (f). Except
17 as provided by Subsection (c) or (d), the electronic checking
18 account transaction register must include for each check written
19 from a district checking account:

20 (1) the transaction amount;

21 (2) the name of the payee; and

22 (3) either:

23 (A) a statement of the purpose of the expenditure
24 for which the check was written; or

1 (B) identification of the purpose of the
2 expenditure, using the function code assigned to the expenditure
3 for purposes of meeting state reporting requirements.

4 (a-1) Notwithstanding Subsection (a), beginning September
5 1, 2013, a school district's electronic checking account
6 transaction register must contain the information required by
7 Subsections (a)(1) and (2) for each check dated on or after August
8 1, 2013. Beginning September 1, 2014, a district's electronic
9 checking account transaction register must contain the information
10 required by Subsections (a)(1) through (3) for each check dated on
11 or after August 1, 2014. This subsection expires October 1, 2014.

12 (b) If the school district complies with Subsection (a)(3)
13 in the manner provided by Subsection (a)(3)(B), the district shall
14 post on the district's Internet website:

15 (1) a description of each function code used for state
16 reporting requirements; or

17 (2) a link to a page on the agency's Internet website
18 that describes each function code used for state reporting
19 requirements.

20 (c) A school district may not include in the district's
21 electronic checking account transaction register a check issued to
22 a district employee in payment of:

23 (1) salary, wages, or an employment stipend; or

24 (2) a workers' compensation income benefit, medical
25 benefit, death benefit, or burial benefit that is issued by a school
26 district operating as a self-insurer under Chapter 504, Labor Code.

27 (d) This section does not apply to a checking account

1 maintained by a school district or school campus solely for a
2 student activity fund.

3 (e) A school district shall prominently post the electronic
4 checking account transaction register at all times on the
5 district's Internet website for viewing and downloading by
6 interested persons.

7 (f) A school district shall share data from the electronic
8 checking account transaction register with any interested person
9 who requests the data.

10 (g) A school district shall:

11 (1) update the electronic checking account
12 transaction register at least once each month, not later than the
13 30th day after the closing date of the most recent monthly statement
14 for the checking account; and

15 (2) maintain each transaction or listing in the
16 electronic checking account transaction register on the district's
17 Internet website until the second anniversary of the date of the
18 transaction or listing.

19 Sec. 44.103. POSTING OF DISTRICT CREDIT CARD TRANSACTIONS.

20 (a) A school district shall post on the district's Internet website
21 a monthly listing of each transaction made using a credit card
22 issued to:

23 (1) the district; or

24 (2) a district officer or employee for use in
25 connection with district business.

26 (b) The listing of credit card transactions under
27 Subsection (a) must include, for each transaction:

1 (1) the month and year of the transaction;

2 (2) the amount of the transaction; and

3 (3) the name of the payee.

4 (c) A school district may comply with Subsection (a) by
5 posting a credit card statement on the district's Internet website.
6 Before posting a credit card statement as permitted by this
7 subsection, a school district shall remove or obliterate:

8 (1) the name of the credit card issuer;

9 (2) the credit card number;

10 (3) the name of the person to whom the card is issued;

11 (4) the day of the month on which each transaction
12 shown was made; and

13 (5) the expiration date of the credit card.

14 (d) A school district shall:

15 (1) post each credit card transaction not later than
16 the 30th day after the first date the district pays any portion of
17 the balance due shown on the credit card statement that contains the
18 transaction; and

19 (2) maintain the listing of a credit card transaction
20 on the district's Internet website until the second anniversary of
21 the date of the transaction.

22 (e) A school district shall post on the district's Internet
23 website the first monthly listing of credit card transactions by
24 listing each transaction on the first monthly statement the
25 district receives that covers a billing period that ends after
26 August 1, 2013. This subsection expires December 1, 2013.

27 Sec. 44.104. POSTING OF DISTRICT EMPLOYEE COMPENSATION

1 INFORMATION. (a) In this section:

2 (1) "Campus administrator" means an employee whose
3 primary duties relate to the administration of an individual
4 campus. The term includes a principal, counselor, school nurse,
5 librarian, and campus secretary.

6 (2) "Compensation" means salaries, wages, and
7 employment stipends.

8 (3) "District administrator" means an employee whose
9 primary duties relate to the administration of a school district
10 rather than to an individual campus.

11 (4) "Support staff" means an employee whose primary
12 duty is to provide a support role for facility maintenance or
13 service to faculty or students.

14 (5) "Teacher" means an employee whose primary duty is
15 teaching students. The term includes a physical education
16 instructor or a coach of an extracurricular activity.

17 (b) Not later than the 30th day after the date the agency
18 posts the information submitted by the district under the Public
19 Education Information Management System (PEIMS), a school district
20 shall post on the district's Internet website a listing of the total
21 amounts budgeted for district employees' compensation for the
22 school year, grouped by the following employee categories:

23 (1) campus administrator;

24 (2) district administrator;

25 (3) support staff; and

26 (4) teacher.

27 (c) For each employee category under Subsection (b), the

1 district shall post:

2 (1) the number of full-time employees; and

3 (2) the average compensation.

4 (d) A school district shall maintain the employee
5 compensation information for a school year on the district's
6 Internet website until the district posts the information for the
7 following school year.

8 (e) The commissioner shall adopt rules as necessary
9 concerning placing employees in categories under this section.

10 Sec. 44.105. POSTING OF DISTRICT FUND BALANCES. (a) A
11 school district shall post on the district's Internet website a
12 statement of the district's obligated and unobligated fund
13 balances.

14 (b) A school district shall:

15 (1) update the statement of fund balances at least
16 once each month; and

17 (2) maintain each statement of fund balances on the
18 district's Internet website until the second anniversary of the
19 date of the statement.

20 (c) A school district should maintain minimum fund balances
21 equal to at least two months of the district's operating budget.

22 SECTION 2. This Act takes effect immediately if it receives
23 a vote of two-thirds of all the members elected to each house, as
24 provided by Section 39, Article III, Texas Constitution. If this
25 Act does not receive the vote necessary for immediate effect, this
26 Act takes effect September 1, 2013.