

REFERENCE TITLE: school districts; online database; transactions

State of Arizona
House of Representatives
Fifty-sixth Legislature
First Regular Session
2023

HB 2690

Introduced by
Representative Heap

AN ACT

AMENDING TITLE 15, CHAPTER 7, ARTICLE 3, ARIZONA REVISED STATUTES, BY
ADDING SECTION 15-744; RELATING TO ASSESSMENT AND ACCOUNTABILITY.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:
2 Section 1. Title 15, chapter 7, article 3, Arizona Revised
3 Statutes, is amended by adding section 15-744, to read:
4 15-744. School districts; comprehensive database of receipts
5 and expenditures; required information
6 A. BEGINNING JULY 1, 2024, EACH SCHOOL DISTRICT SHALL MAINTAIN AN
7 ONLINE COMPREHENSIVE DATABASE OF RECEIPTS AND EXPENDITURES BY THE SCHOOL
8 DISTRICT AND BY EACH INDIVIDUAL SCHOOL OPERATED BY THE SCHOOL DISTRICT.
9 THE SCHOOL DISTRICT SHALL MAKE THE DATABASE ACCESSIBLE AND ELECTRONICALLY
10 SEARCHABLE THROUGH THE SCHOOL DISTRICT'S WEBSITE BY THE PUBLIC AT NO COST.
11 B. THE DATABASE PRESCRIBED BY SUBSECTION A OF THIS SECTION SHALL
12 INCLUDE EACH ENTRY INTO THE SCHOOL DISTRICT'S GENERAL LEDGER, INCLUDING
13 RECEIPTS OF REVENUES, EXPENDITURES AND DISBURSEMENTS. THE EXPENDITURE
14 DATA PRESCRIBED IN THIS SUBSECTION SHALL LIST ALL OF THE FOLLOWING:
15 1. THE DATE AND AMOUNT OF EACH TRANSACTION, INCLUDING EXPENSES,
16 DISBURSEMENTS OR LIABILITIES INCURRED.
17 2. A DETAILED DESCRIPTION OF THE GOOD OR SERVICE RECEIVED FOR EACH
18 TRANSACTION.
19 3. A DETAILED DESCRIPTION OF THE PURPOSE OF EACH TRANSACTION.
20 4. THE NAME OF THE INDIVIDUAL OR ENTITY RECEIVING PAYMENT FROM THE
21 SCHOOL DISTRICT, INCLUDING, TO THE EXTENT PRACTICABLE, A PARENT ENTITY OF
22 THE RECIPIENT IF THE RECIPIENT IS OWNED BY ANOTHER ENTITY.
23 5. THE DEPARTMENT OF THE SCHOOL DISTRICT OR INDIVIDUAL SCHOOL THAT
24 REQUESTED EACH TRANSACTION OR FOR WHOSE BENEFIT THE TRANSACTION OCCURRED.
25 6. THE TITLE OF THE EMPLOYEE WHO REQUESTED EACH TRANSACTION.
26 7. THE TITLE OF THE EMPLOYEE WHO AUTHORIZED EACH TRANSACTION.
27 C. THE DATABASE PRESCRIBED BY SUBSECTION A OF THIS SECTION MUST
28 ALLOW USERS TO SEARCH AND AGGREGATE PAYMENTS BY EACH FIELD OR COMBINATION
29 OF FIELDS PRESCRIBED IN SUBSECTION B, PARAGRAPHS 1, 4, 5, 6 AND 7 OF THIS
30 SECTION.
31 D. EACH SCHOOL DISTRICT SHALL UPDATE THE DATABASE PRESCRIBED BY
32 SUBSECTION A OF THIS SECTION NOT LATER THAN FIVE BUSINESS DAYS AFTER ANY
33 NEW TRANSACTION OCCURS.
34 Sec. 2. Short title
35 Section 15-744, Arizona Revised Statutes, as added by this act, may
36 be cited as the "Transparency in School District Finances Act".