

AMENDMENTS TO LB306

Introduced by Dover, 19.

1           1. Insert the following new section:

2           **Sec. 9.**    (1) The Department of Administrative Services shall  
3 develop, maintain, and make available for public inspection on its  
4 website a database of financial information from all school districts in  
5 the state. The information required shall include, but not be limited to,  
6 revenue sources, expenditures, and a balance sheet that contains all  
7 assets and liabilities for each school district from the most recent  
8 audit reports filed with the Commissioner of Education pursuant to  
9 section 79-1089. The budget administrator of the budget division of the  
10 Department of Administrative Services shall designate an implementation  
11 date for such database which date is on or before January 1, 2026.

12           (2)(a) School districts shall provide to the Department of  
13 Administrative Services such information from the school district's most  
14 recent audit report filed with the Commissioner of Education pursuant to  
15 section 79-1089 as is necessary to develop and maintain the database.  
16 School districts shall provide updated information to the department on  
17 an annual basis, and the department shall update the database no later  
18 than thirty days after receiving any such information.

19           (b) School districts shall provide historical financial information  
20 beginning with calendar year 2005 to the department. Such information  
21 shall be collected and added to the database if available as soon as  
22 practicable.

23           (3) Nothing in this section requires the disclosure of information  
24 which is considered confidential under state or federal law or is not a  
25 public record under section 84-712.05.

26           2. Renumber the remaining section accordingly.