

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 2210
99TH GENERAL ASSEMBLY

5764H.02C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 165.111 and 165.121, RSMo, and to enact in lieu thereof three new sections relating to elementary and secondary education.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 165.111 and 165.121, RSMo, are repealed and three new sections
2 enacted in lieu thereof, to be known as sections 162.1321, 165.111, and 165.121, to read as
3 follows:

**162.1321. 1. Each school district and charter school shall make the following
2 information available through a visible link on its website homepage in an easy-to-find tab
3 or dropdown box:**

4 **(1) The annual operating budget for the current school year and the two previous
5 school years and, within fifteen days of adopting the annual operating budget for the
6 following fiscal year, the budget for the following fiscal year along with any subsequent
7 revisions to such budget;**

8 **(2) The annual audit report for the current school year and the two previous school
9 years;**

10 **(3) The current collective bargaining agreement for each bargaining unit, if
11 applicable;**

12 **(4) The board policy covering each health care benefits plan including, but not
13 limited to, a medical, dental, vision, disability, or long-term care plan, or any other type of
14 plan that provides benefits that would constitute health care services, offered to any
15 bargaining unit or employee;**

16 **(5) The contract for each administrator and salaried central office staff member,
17 including the compensation, fringe benefits, health benefits, dental benefits, vision benefits,**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 vacation, sick leave, annuity payments, life insurance, general expenses, relocation
19 expenses, storage expenses, automobile expenses, travel expenses, civic and professional
20 dues, professional liability costs, and any other benefits of monetary value provided to such
21 administrator and salaried central office staff member;

22 (6) The certified teacher salary schedule;

23 (7) The noncertified employee salary schedule;

24 (8) The annual secretary of the board report required under section 162.821 for the
25 current year and the two previous years;

26 (9) The annual amount spent on lobbying or the services of any lobbyist, as defined
27 in section 105.470, for the current year and the two previous years; and

28 (10) Identification of each credit card maintained by the district or charter school,
29 the identity of each individual authorized to use each such credit card, the credit card limit
30 of each such credit card, and the limit, if any, for each individual's authorized use of each
31 such credit card, for the current year and the two previous years.

32 2. The department of elementary and secondary education shall include in the Core
33 Data reporting portal a statement by the superintendent or chief administrator of each
34 school district or charter school indicating that the information required under subsection
35 1 of this section is available through a visible link on the school's website homepage in an
36 easy-to-find tab or dropdown box for each school year beginning in the 2018-19 school
37 year.

165.111. 1. The school board of each district, for any year for which it does not cause
2 an audit to be performed by October thirty-first after the close of the school year, [~~shall make and~~
3 ~~publish,~~]not later than September first, **shall make available through a visible link on its**
4 **website homepage in an easy-to-find tab or dropdown box, or shall make and publish** in
5 some newspaper as described in section 493.050 published in the school district, and if there is
6 none then in some newspaper of general circulation within the district, a statement of all receipts
7 of school moneys, when and from what source derived, and all expenditures, and on what
8 account; also, the present indebtedness of the district and its nature, and the rate of taxation for
9 all purposes for the year. The statement shall be duly attested by the president and secretary of
10 the board, and the secretary shall forward a copy to the state board of education on forms
11 prescribed by the board.

12 2. The state board of education shall not release the state aid apportioned to the district
13 for the next ensuing school year until a copy of the required statement has been received at its
14 office in Jefferson City and has been approved by it. Any school board which fails, refuses or
15 neglects to order the statement to be made, and any officer of the board who fails, refuses, or
16 neglects to prepare, publish and forward the statement, as required by this section, when ordered

17 by the board, is guilty of a misdemeanor and punishable by a fine not to exceed one hundred
18 dollars. Annual or biennial audit summaries shall be published according to section 165.121.

165.121. 1. The school board of each seven-director district shall cause an audit
2 examination to be made at least biennially of all financial, transportation and attendance records
3 of the districts. Such examination shall be made in accordance with generally accepted auditing
4 standards applicable in the circumstances, including such reviews and tests of the system of
5 internal check and control and of the books, records and other underlying data as are necessary
6 to enable the independent accountant performing the audit to come to an informed opinion as to
7 the financial affairs (including attendance and transportation transactions) of the district. An
8 independent auditor who is not regularly engaged as an employee of the school board shall
9 perform the audit and make a written report of his findings.

10 2. The board shall supply each member thereof with a copy of the report and in addition
11 shall furnish one copy each to the state department of elementary and secondary education and
12 to the superintendent of schools of the county in which the district is located. The cost of the
13 audit and report shall be paid for out of the incidental fund of the district.

14 3. The report shall contain the following information:

15 (1) A statement of the scope of examination;

16 (2) The auditor's opinion as to whether the audit was made in accordance with generally
17 accepted auditing standards applicable in the circumstances;

18 (3) The auditor's opinion as to whether the financial statements included in the audit
19 report present fairly the results of the operations during the period audited;

20 (4) The auditor's opinion as to whether the financial statements accompanying the audit
21 report were prepared in accordance with generally accepted accounting principles applicable to
22 school districts;

23 (5) The reason or reasons an opinion is not rendered with respect to items (3) and (4) in
24 the event the auditor is unable to express an opinion with respect thereto;

25 (6) The auditor's opinion as to whether the district's budgetary and disbursement
26 procedures conform to the requirements of chapter 67;

27 (7) The auditor's opinion as to whether attendance and transportation records are so
28 maintained by the district as to disclose accurately average daily attendance and average daily
29 transportation of pupils during the period of the audit;

30 (8) Financial statements presented in such form as to disclose the operations of each fund
31 of the school district and a statement of the operations of all funds.

32 4. The school board shall furnish the state department of elementary and secondary
33 education with its copy of the audit report not later than October thirty-first following the close
34 of the fiscal period covered by the audit unless, for good cause shown prior to such date, the

35 commissioner of education or some officer of the department of elementary and secondary
36 education designated by him for this purpose grants an extension of time, not to exceed sixty
37 additional days, for the filing of the report. In the event the report in the approved form is not
38 filed within the period or extension thereof, further state aid to the district shall thereafter be
39 withheld until the audit report has been received by the department of elementary and secondary
40 education.

41 5. Within thirty days of the receipt of the audit report the school board shall cause a
42 summary of the report to be prepared which shall include, together with any other matter the
43 board deems appropriate, the following:

44 (1) A summary statement of fund balances and receipts and disbursements by major
45 classifications of each fund and all funds;

46 (2) A summary statement of the scope of the audit examination;

47 (3) The auditor's opinion on the financial statements included in the audit report.

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49 Immediately upon the completion of the summary, the school board shall **make it available**
50 **through a visible link on its website homepage in an easy-to-find tab or dropdown box, or**
51 cause it to be published once in a newspaper within the county in which all or a part of the
52 district is located which has general circulation within the district or, if there is none, then the
53 board shall cause the summary to be posted in at least five public places within the district. The
54 publication shall contain information as to where the audit report is available for inspection and
55 examination. The report shall be kept available for such purposes thereafter.

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