AN ACT

To amend chapter 160, RSMo, by adding thereto one new section relating to financial accountability of school districts.

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

Section A. Chapter 160, RSMo, is amended by adding thereto one new section, to be known as section 160.066, to read as follows:

160.066. 1. By September 1, 2016, each public school district or charter school shall develop, maintain, and make publicly available, at a minimum, a searchable budget and detail of actual income and expenditure and disbursements database for the current calendar or fiscal year on its district or school website. The site shall contain only information that is a public record or that is not confidential or otherwise protected from public disclosure under state or federal law.

2. The public school district or charter school shall, to the extent practicable, update the financial data contained on the site no less frequently than every quarter and provide the data in a structured format. The public school district or charter school shall archive the financial data, which shall remain accessible and searchable for a minimum of ten years.

3. By January 1, 2016, the department of elementary and secondary education shall create a template for voluntary use by school districts needing assistance with the online posting of the information specified in subsection 1 of this section. The template may include both the type of electronic file posted as well as the information to be included in the posting. The department may take into consideration any existing templates or reports developed by the department for purposes of financial reporting. In the event that a school

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.
district or charter school does not maintain a website, this information shall be accessible through the department.

4. Nothing in this section shall direct or require a school district to post online any personal information relating to payroll including, but not limited to, payroll deductions or contributions, or any other information that is confidential or otherwise protected from public disclosure under state or federal law.