

HOUSE BILL NO. 2442

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE COOKSON.

5160H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 165, RSMo, by adding thereto one new section relating to school financial audits.

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

Section A. Chapter 165, RSMo, is amended by adding thereto one new section, to be known as section 165.125, to read as follows:

165.125. 1. Notwithstanding any other provision of law, any time an audit examination of financial, transportation, and attendance records of a school district is conducted, the following information relating to extracurricular activities within the district shall be separately disclosed:

- (1) Standard rent for facilities used;**
- (2) Salaries, benefits, and stipends for athletic directors;**
- (3) Salary stipends for coaches, sponsors, and faculty supervisors;**
- (4) Twenty percent of school administrator salaries;**
- (5) Equipment and uniform costs;**
- (6) Travel expenses and mileage;**
- (7) Dues or fees paid to any statewide organization that supervises extracurricular activities; and**
- (8) Costs associated with game officials, scorekeepers, and timekeepers.**

The information required under subdivisions (1) to (8) of this subsection shall include numerical calculations representing expenditures under each subdivision for all extracurricular activities within a district, numerical calculations representing

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 expenditures under each subdivision that are categorized by specific extracurricular
19 activity, and each activity's corresponding revenue generated. For purposes of this section,
20 "extracurricular activity" means a voluntary activity sponsored by the school including,
21 but not limited to, preparation for and involvement in public performances, contests,
22 athletic competitions, demonstrations, displays, and club activities.

23 2. A public meeting shall be held to present the results of any audit examination
24 performed, with time allocated for public comment. Notice of such meeting shall be
25 published in the newspaper with the largest circulation within the municipality or county
26 in which a school district is located at least two weeks prior to the meeting.

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