

PATTONVILLE SCHOOL DISTRICT

EPS Code: DI/DIA

District Code: B401, B406

FISCAL ACCOUNTING AND REPORTING/ACCOUNTING SYSTEM

The superintendent shall be responsible for receiving and properly accounting for all funds of the District.

The District's accounting system will provide an accurate record of all financial transactions completed by the District. The accounting system shall conform to requirements established by state statutes and regulations of the Department of Elementary and Secondary Education, as based on Handbook II, Revised, and as modified by the Missouri Financial Accounting Manual, Publication III.

The Board shall receive monthly financial statements from the superintendent showing the financial condition of the District. In addition, other financial statements as may be determined necessary by either the Board or the administration shall be presented to the Board for review.

The District administration shall also be responsible for pupil-related accounting, and shall report enrollment, attendance, food service, and transportation reports as required by the Department of Elementary and Secondary Education.

Adopted: June 30, 1981
Reviewed: March 21, 2000