

**PATTONVILLE SCHOOL DISTRICT**

**EPS Code: DIC**

**District Code: B406**

**FINANCIAL REPORTS AND STATEMENTS**

The financial records of the District shall be kept in accordance with generally-accepted accounting principles as expressed in the statutes and guidelines of the Missouri Department of Elementary and Secondary Education. All financial transactions shall be recorded in the revenue and expenditure records, and appropriate entries from the adopted budget shall be made in the records for the respective funds.

The District shall make and publish annually not later than the first day of December, in a legal newspaper published in the School District, a statement of all receipts of school monies, when and from what source such monies were derived, and all expenditures and the accounts such monies were expended upon.

The report shall also set forth the present indebtedness of the District, the nature thereof, and the rate of taxation for all purposes for the year. The statement shall be duly attested by the president and secretary of the Board of Education, and the secretary shall forward a copy of such published report on prescribed forms to the Missouri Department of Elementary and Secondary Education.

Adopted: June 30, 1981

Revised: June 13, 2000

Legal Refs.: §165.111, RSMo. 1999