

**PATTONVILLE SCHOOL DISTRICT**

**EPS Code: DICA**

**District Code: B406**

### **FINANCIAL RECORDS AND REPORTS**

The District's financial accounting records will provide, but not be limited to, the following information:

1. Each expenditure account in the District's budget will show the accounting code, the appropriation, the current expenditure, the YTD expenditure, the encumbrances, and unencumbered balances.
2. Each receipt account in the District's budget will reflect the estimated budget receipts, the current receipts, the YTD receipts, and the balance of uncollected receipts.
3. Each warrant list is to include the name of the vendor, the budget code, the invoice number, the purchase order number, when applicable, the description of the item, the cost, and the account. A separate warrant list authorized for pre-written checks shall meet these requirements also.
4. Each purchase will be supported by record of receipt and condition of goods, the invoice, and the record of payment. Each purchase of services and satisfactory job completion shall be documented prior to payment.

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