

Reporting Requirements

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[160.066, RSMo](#), was passed during the 2018 legislative session and mandates public school districts and charter schools report revenue, expenditure, and disbursements and update the reports at least quarterly.

Districts and charter schools must post a searchable expenditure and revenue document or database detailing actual income, expenditures, and disbursements for the current calendar or fiscal year on the district or school website or other form of social media.

- This information could be provided by posting a year-to-date general ledger and monthly bills.
- 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.
- 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.
- Nothing in this section shall direct or require a school district or charter school to post online any personal information relating to payroll including, but not limited to, payroll deductions, payroll contributions, or any other information that is confidential or otherwise protected from public disclosure under state or federal law.

Specifications of the Posted Documents

Documents posted must be searchable and be a Word, Excel, or PDF document, or provide a link to a database the district or charter school may have.

Documents must be posted and searchable for ten years.

The document must be updated at least quarterly with the first document being posted no later than September 1, 2019. Each district or charter school will need to determine their own cycle and frequency of updating the information within these guidelines. Examples of possible schedules include:

Posting Date	Information as of Date	Posting Date	Information as of Date
Example 1		Example 2	
September 1, 2019	July – August 2019	September 1, 2019	July – August 2019
October 2019	July – September 2019	October 2019	July – September 2019
January 2020	July – December 2019	November 2019	July – October 2019
March 2020	July – March 2020	December 2019	July – November 2019
July 2020	July – June 2020	Continuing monthly	July – previous month 201x

Template of Documents to Post

Template of what must be included is as follows:

Income
Report generated from the financial accounting software detailing actual year-to-date income.
Expenditures
Report generated from the financial accounting software detailing actual year-to-date expenditures.
Disbursements
Report generated from the financial accounting software detailing the year-to-date check register.

Ensure that the district or charter school is not posting online any personal information relating to payroll including, but not limited to, payroll deductions, payroll contributions, or any other information that is confidential or otherwise protected from public disclosure under state or federal law.