

Statutory Deadlines

February 15	Calendar Year-End Balances: Date for reporting to the Department of Elementary and Secondary Education the district's December 31 unrestricted fund balance in the General (Incidental) and Special Revenue (Teachers) Funds, the amount of tax anticipation borrowed funds in the General (Incidental) and Special Revenue (Teachers) Funds since the beginning of the year, and the net amount of transfer from the General (Incidental) and Special Revenues (Teachers) funds to the Capital Projects and Debt Service funds since the beginning of the year. (Section 165.012, RSMo).
March 15	Assessed Valuation: Effective January 1, 2009, for all counties with a charter form of government and St. Louis City, the latest date for county clerk to send estimated assessed valuation amounts to the school districts that are at least partially located within the county as required by Section 137.180 RSMo. Effective January 1, 2011, for all other counties the county clerk, the latest date for county clerk to send estimated assessed valuation amounts to the school districts that are at least partially located within the county as required by Section 137.180 RSMo.
April 8	Estimated Tax Rate: Statutory deadline to submit an estimated non-binding property tax rate to the county clerk's office as required by section 137.243, RSMo.
May 31	Assessed Valuation: Latest date for assessor's book to be returned to the county governing body (Section 137.245, RSMo).
June 30	School District Budget: Latest date for adoption of school district budget for the ensuing year (Section 67.030, RSMo).
June 30	MOSIS/Core Data Submission of Attendance and Membership Data (June Cycle): Date for reporting all necessary student data for calculating the amounts of state aid that each district is to receive for the following school year (Section 163.081, RSMo).
July 15	Annual Secretary of the Board Report (ASBR): Due date for the ASBR in order for a district expecting to be designated financially stressed, to be able to forego the Proposition C rollback. This only applies to districts without a waiver of Proposition C whose combined ending fund balance in the General (Incidental) and Special Revenue (Teachers) Funds at the close of the fiscal year is less than one percent (1%) of the combined expenditures in the two funds for that fiscal year. (Section 161.527, RSMo).
July 20	Assessed Valuation: Latest date for county clerks to certify assessed valuation to school districts (not including St. Louis City) (Section 137.245, RSMo).
At Least 7 Days Prior to Hearing	Tax Rate Hearing: Latest date for publishing or posting notice of public hearing prior to setting tax rate (Section 67.110, RSMo).
August 15	Annual Secretary of the Board Report (ASBR): Deadline for filing financial report for school district for the preceding fiscal year (Section 162.821, RSMo).
August 15	Assessed Valuation: Latest date for St. Louis city to certify assessed valuation to school districts (Section 137.245, RSMo).

September 1	Tax Levy: Statutory deadline for filing Estimate of Required Local Taxes with county clerk(s) (Section 67.110, RSMo) (Authority for county clerk(s) to extend taxes on tax books, Section 164.011, RSMo) for all school districts except all counties with a Charter form of government and St. Louis City.
October 1	Tax Levy: Statutory deadline for filing Estimate of Required Local Taxes with county clerk(s) (Section 67.110, RSMo) (Authority for county clerk(s) to extend taxes on tax books, Section 164.011, RSMo) for each school district located at least partially within a county with a charter form of government or within a city not within a county (Jackson, St. Louis City, St. Charles, and St. Louis Counties),
December 31	Audit: Deadline for filing required district audit report (5CSR 30-4.030 Audit Policy and Requirements).
Within 30 Days of Receipt of Audit Report	Audit Summary: Deadline for publishing the required summary report reflecting fund balances, receipts, and disbursements by major classifications of each and all funds, summary statement of the scope of audit examination, and auditor's opinion on the financial statements included in the audit report (Section 165.121, RSMo).