

HEBA: System of Accounts

The Business Manager shall prepare a monthly statement of budget appropriations expenditures, encumbrances, and balances of each account classification, as well as a statement of actual receipts and estimated receipts for the information of the administrators and the Board. The status of the records shall be current and available at all times to the Board and administrators for planning and evaluating the operation of the school system. The Business Manager shall file all fiscal reports with the county, state, or federal agencies, as required.

Complementing NDSBA

HCAE, Disbursement of Monies

HEBD, Audits