

<b>Eagle Butte School District</b>	<b>NEPN Code: DI</b>
<b>Policy Manual</b>	

### **FISCAL ACCOUNTING AND REPORTING**

The Business Manager is designated by the Board to be responsible for receiving and properly accounting for all funds of the district.

The District will follow the Governmental Accounting Standards Board (GASB) requirements for recording receipts and disbursements of the District.

The Business Manager will report all financial information to the SD Department of Education as required. The Board will receive monthly financial reports from the Business Manager that will include a statement of operating receipts and expenditures, and balance on hand in the several funds, a budget position report, and any other financial information that should be brought to the Board's attention.

Adopted: April 14, 2014

Revised: May 10, 2021