

## FISCAL ACCOUNTING AND REPORTING

The District's accounting system shall conform to the New Hampshire Financial Accounting Handbook published by the State Department of Education. An adequate system of encumbrance accounting will be maintained.

The Board shall receive financial reports and statements regularly showing the financial condition of the School District. These statements/reports shall contain estimates which shall contain estimates to project cost for the full year including actual encumbered expenses. The School Board may ask for a statement or report at any time.

First Reading: August 18, 2010  
Second Reading: September 1, 2010  
**Adopted: September 1, 2010**