

**Policy DI**  
**Fiscal Accounting and Reporting**  
**School Board Approved: October 3, 2005**



The District's accounting system will be in conformance with 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 showing the financial condition of the School District. These statements/reports 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.

**Legal References:**

*NH Code of Administrative Rules Section Ed. 302.02 (e), (j) Substantive Duties of the Superintendent*  
*RSA 197:22, Treasurer's Bond*