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# FISCAL ACCOUNTING AND REPORTING

 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.

First Reading: December 11, 2001

Second Reading: January 8, 2002

Adopted: January 8, 2002

First Reading: September 26, 2018

Second Reading: October 10, 2018

Revised: October 10, 2018