

FISCAL ACCOUNTING AND REPORTING*Category R*

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 (typically presented in May) 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.

Legal Reference:

NH Code of Administrative Rules Section Ed. 302:02 (e) (j), Substantive Duties of the Superintendent

Appendix: DI-R

Revised: March, 2004

SAU #7 Policy Committee: Recommended for Adoption – March 29, 2018

Clarksville School Board: Adopted – September 19, 2018

Colebrook School Board Adopted: April 17, 2018

Columbia School Board Adopted: May 2, 2018

Pittsburg School Board Adopted: May 14, 2018

Stewartstown School Board Adopted: May 7, 2018