

**BARNSTEAD SCHOOL DISTRICT
Fiscal Accounting & Reporting**

The Barnstead School 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 Barnstead School District. These statements/reports shall be prepared on a scheduled basis during the school year, two of which will 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.

(Adopted:)