

**SAU #15**  
**FISCAL ACCOUNTING AND REPORTING**

The SAU #15 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 School Boards shall receive financial reports and statements showing the financial condition of their School District. These statements/reports shall be prepared on a scheduled basis during the school year, two of which shall contain estimates to project cost for the full year including actual encumbered expenses. The School Boards may ask for a statement or report at any time.

Adopted: September 21, 2022