

Hampton School District Policy	<b>Section:</b> <u>D</u> <b>Code:</b> DI <b>Title:</b> Fiscal Accounting & Reporting <b>Category:</b> R (Recommended) <b>Page:</b> 1 of 1
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**FISCAL ACCOUNTING AND REPORTING**

The District's accounting system shall 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 Board shall receive financial reports and statements, detailing both revenues and expenditures monthly, 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 Reference:**

*NH Code of Administrative Rules, Section Ed 302.02 (e) (j), Substantive Duties of the Superintendent*

<b>Adopted:</b> <b>Reviewed:</b> <b>Revised:</b> <b>Cancellation:</b>	<b>DATE:</b> August 16, 2004, September 14, 2010 August 2010 August 2010
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