



3121: ACCOUNTING PRACTICES

The fiscal accounting and reporting practices of the District shall be in conformance with Nebraska Department of Education regulations and all other relevant state and federal laws.

Date of Adoption

April 19, 2010

Reaffirmed

October 2, 2017

Legal Reference

92 NAC 1 (NDE Rule 1 – School Audit Procedures)

92 NAC 1 (NDE Rule 2 – Uniform System of Accounting)

92 NAC 1 (NDE Rule 8 – School Financing & Budgeting)