



# 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  
May 5, 2025

**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)