

**BOARD OF TRUSTEES  
CHURCHILL COUNTY SCHOOL DISTRICT**

**SYSTEM OF ACCOUNTS**

The Churchill County School District will follow the State of Nevada Department of Education's "Nevada Common Elements for Accounting and Reporting K-12 Educational Finances including Standard Chart of Accounts" issued October 14, 2008. This system of accounts was developed following NRS 387.3035 and NRS 387.3037.

ADOPTED: 5/28/92

REVIEWED: 06/12/14

LEGAL REFERENCE: NRS 354, NRS 387.3035 and NRS 387.3037

REVIEW RESPONSIBILITY: Board of Trustees / Superintendent / Director of Business Services