AN ACT relating to school financial administration; providing that
the uncommitted money remaining in the State
Distributive School Account does not revert to the State
General Fund; requiring that such money be distributed to
the school districts biennially; and providing other matters
properly relating thereto.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. NRS 387.030 is hereby amended to read as follows:
387.030 1. All money derived from interest on the State
Permanent School Fund, together with all money derived from other
sources provided by law, must:

   [ ] (a) Be placed in the State Distributive School Account
   which is hereby created in the State General Fund; and

   [ ] (b) Except as otherwise provided in NRS 387.528, be
   apportioned among the several school districts and charter schools
   of this State at the times and in the manner provided by law.

2. Any balance remaining in the State Distributive School
Account at the end of a fiscal year does not revert to the State
General Fund and must be carried forward in that Account until
the apportionments are made pursuant to this section. On or
before September 25 of each odd-numbered year, the
Superintendent of Public Instruction shall apportion to each
school district the amount remaining in the State Distributive
School Account at the end of the preceding fiscal year, including
any amount carried forward, that is not committed for
expenditure. The apportionment must be:

(a) Based upon the uncommitted balance remaining in the
Account after the final computation of apportionment is made
pursuant to subsection 5 of NRS 387.1243.

(b) Distributed to a school district in the same proportion that
the amount received by that school district in the preceding fiscal
year pursuant to NRS 387.124 bears to the total amount that was
apportioned to all school districts pursuant to that section during
that fiscal year.

Sec. 2. NRS 387.124 is hereby amended to read as follows:

387.124 Except as otherwise provided in this section, NRS
387.030 and [NRS] 387.528:

1. On or before August 1, November 1, February 1 and May 1
of each year, the Superintendent of Public Instruction shall
apportion the State Distributive School Account in the State General
Fund among the several county school districts and charter schools
in amounts approximating one-fourth of their respective yearly
apportionments less any amount set aside as a reserve. The
apportionment to a school district, computed on a yearly basis,
equals the difference between the basic support and the local funds
available pursuant to NRS 387.1235, minus all the funds attributable
to pupils who reside in the county but attend a charter school and all
the funds attributable to pupils who reside in the county and are
enrolled full time or part time in a program of distance education
provided by another school district or a charter school. No
apportionment may be made to a school district if the amount of the
local funds exceeds the amount of basic support. If an agreement is
not filed for a pupil who is enrolled in a program of distance
education as required by NRS 388.854, the Superintendent of Public
Instruction shall not apportion money for that pupil to the board of
trustees of the school district in which the pupil resides, or the board
of trustees or governing body that provides the program of distance
education.

2. Except as otherwise provided in subsection 3, the
apportionment to a charter school, computed on a yearly basis, is
equal to the sum of the basic support per pupil in the county in
which the pupil resides plus the amount of local funds available per
pupil pursuant to NRS 387.1235 and all other funds available for
public schools in the county in which the pupil resides minus all the
funds attributable to pupils who are enrolled in the charter school
but are concurrently enrolled part time in a program of distance
education provided by a school district or another charter school. If
the apportionment per pupil to a charter school is more than the amount to be apportioned to the school district in which a pupil who is enrolled in the charter school resides, the school district in which the pupil resides shall pay the difference directly to the charter school.

3. Except as otherwise provided in this subsection, the apportionment to a charter school that is sponsored by the State Board, computed on a yearly basis, is equal to:

(a) The sum of the basic support per pupil in the county in which the pupil resides plus the amount of local funds available per pupil pursuant to NRS 387.1235 and all other funds available for public schools in the county in which the pupil resides; or

(b) The statewide average per pupil amount for pupils who are enrolled full-time, whichever is greater. If the calculation set forth in paragraph (a) is less than the calculation pursuant to paragraph (b), the school district in which the charter school is located shall pay the difference directly to the charter school. If a charter school provides a program of distance education pursuant to NRS 388.820 to 388.874, inclusive, the apportionment to the charter school for pupils who are enrolled in the program of distance education must be calculated as set forth in subsection 2 or 4, as applicable.

4. In addition to the apportionments made pursuant to this section, an apportionment must be made to a school district or charter school that provides a program of distance education for each pupil who is enrolled part time in the program if an agreement is filed for that pupil pursuant to NRS 388.854 or 388.858, as applicable. The amount of the apportionment must be equal to the percentage of the total time services are provided to the pupil through the program of distance education per school day in proportion to the total time services are provided during a school day to pupils who are counted pursuant to subparagraph (2) of paragraph (a) of subsection 1 of NRS 387.1233 for the school district in which the pupil resides.

5. The governing body of a charter school may submit a written request to the Superintendent of Public Instruction to receive, in the first year of operation of the charter school, an apportionment 30 days before the apportionment is required to be made pursuant to subsection 1. Upon receipt of such a request, the Superintendent of Public Instruction may make the apportionment 30 days before the apportionment is required to be made. A charter school may receive all four apportionments in advance in its first year of operation.

6. If the State Controller finds that such an action is needed to maintain the balance in the State General Fund at a level sufficient
to pay the other appropriations from it, he may pay out the apportionments monthly, each approximately one-twelfth of the yearly apportionment less any amount set aside as a reserve. If such action is needed, the State Controller shall submit a report to the Department of Administration and the Fiscal Analysis Division of the Legislative Counsel Bureau documenting reasons for the action.

Sec. 3. NRS 387.175 is hereby amended to read as follows:

387.175 The county school district fund is composed of:

1. All local taxes for the maintenance and operation of public schools.
2. All money received from the Federal Government for the maintenance and operation of public schools.
3. Apportionments by this State as provided in NRS 387.030 and 387.124.
4. Any other receipts, including gifts, for the operation and maintenance of the public schools in the county school district.

Sec. 4. NRS 387.185 is hereby amended to read as follows:

387.185 1. Except as otherwise provided in subsection 2 and NRS 387.528, all school money due each county school district must be paid over by the State Treasurer to the county treasurer on August 1, November 1, February 1 and May 1 of each year pursuant to NRS 387.124 and on September 25 of each odd-numbered year pursuant to NRS 387.030, or as soon thereafter as the county treasurer may apply for it, upon the warrant of the State Controller drawn in conformity with the apportionment of the Superintendent of Public Instruction as provided in NRS 387.124, as applicable.

2. Except as otherwise provided in NRS 387.528, if the board of trustees of a school district establishes and administers a separate account pursuant to the provisions of NRS 354.603, all school money due that school district must be paid over by the State Treasurer to the school district on August 1, November 1, February 1 and May 1 of each year pursuant to NRS 387.124 and on September 25 of each odd-numbered year pursuant to NRS 387.030, or as soon thereafter as the school district may apply for it, upon the warrant of the State Controller drawn in conformity with the apportionment of the Superintendent of Public Instruction as provided in NRS 387.030 or 387.124, as applicable.

3. No county school district may receive any portion of the public school money unless that school district has complied with the provisions of this title and regulations adopted pursuant thereto.

4. Except as otherwise provided in this subsection, all school money due each charter school must be paid over by the State Treasurer to the governing body of the charter school on August 1, November 1, February 1 and May 1 of each year or as soon
thereafter as the governing body may apply for it, upon the warrant of the State Controller drawn in conformity with the apportionment of the Superintendent of Public Instruction as provided in NRS 387.124. If the Superintendent of Public Instruction has approved, pursuant to subsection 5 of NRS 387.124, a request for payment of an apportionment 30 days before the apportionment is otherwise required to be made, the money due to the charter school must be paid by the State Treasurer to the governing body of the charter school on July 1, October 1, January 1 or April 1, as applicable.

Sec. 5. This act becomes effective upon passage and approval.