

**PROPOSED REGULATION OF THE
STATE BOARD OF EDUCATION**

LCB FILE NO. R012-221

**The following document is the initial draft regulation proposed
by the agency submitted on 01/26/2022**

NAC 387.12445

1. For the purpose of NRS 387.12445(9), "Administrative Expense" is defined as the salaries and benefits of General Administration employees plus the amount of Central Service expenses.
2. The maximum amount of money each school district may deduct from its adjusted base per pupil funding amount for administrative expenses is:
 - (a) A district with over 100,000 students: 5 percent;
 - (b) A district with over 7,501 students up to 100,000 students: 7.5 percent;
 - (c) A district with over 1,001 students up to 7,500 students: 10 percent;
 - (d) A district with 500 students up to 1,000 students: 15 percent; and
 - (e) A district with less than 500 students: 25 percent.
3. The following transactional coding, as documented in the Department's Chart of Accounts, will be used to determine the Administrative Expense under this regulation:
 - (a) General Administration, Function code 2300
 - (b) Central Services, Function code 2500
 - (c) Salaries, object codes 100
 - (d) Benefits, object code 200