

ASSEMBLY BILL NO. 2—COMMITTEE OF THE WHOLE

JULY 9, 2020

Referred to Committee of the Whole

SUMMARY—Temporarily removes a requirement for year-end balances of certain local school precincts to be carried forward as restricted fund balances. (BDR S-17)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: No.

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to large school districts; temporarily removing a requirement for the year-end balances of local school precincts in a large school district to be carried forward as a restricted fund balance; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law requires: (1) each local school precinct in a large school district to carry forward its year-end balance for use in the next school year; and (2) each large school district to account for such amounts as a restricted fund balance. (NRS 388G.650) This bill authorizes a large school district to treat the year-end balances of local school precincts as unrestricted fund balances for the fiscal year beginning July 1, 2020, for the purpose of providing instructional services and programs to local school precincts.

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

Section 1. 1. Notwithstanding the provisions of NRS 388G.650 to the contrary, for the fiscal year beginning on July 1, 2020, a large school district may treat any year-end balance carried forward by a local school precinct as an unrestricted fund balance for the purpose of providing instructional services and programs to local school precincts.



1 2. A large school district may not use any money treated as an
2 unrestricted fund balance pursuant to subsection 1 to carry out:

3 (a) Any of the responsibilities described in paragraphs (a) to (f),
4 inclusive, (j) to (m), inclusive, (o) to (r), inclusive, (t) or (u) of
5 subsection 3 of NRS 388G.610; or

6 (b) Any other administrative function unrelated to the direct
7 provision of instructional services and supports to local school
8 precincts.

9 3. As used in this section:

10 (a) "Large school district" has the meaning ascribed to it in
11 NRS 388G.530.

12 (b) "Local school precinct" has the meaning ascribed to it in
13 NRS 388G.535.

14 **Sec. 2.** This act becomes effective upon passage and approval.

