

## Amendment No. 148

Assembly Amendment to Assembly Bill No. 100 (BDR 34-424)

**Proposed by:** Assembly Committee on Education**Amendment Box:** Replaces Amendment No. 30**Amends:** Summary: No Title: No Preamble: No Joint Sponsorship: No Digest: No

ASSEMBLY ACTION				Initial and Date	SENATE ACTION				Initial and Date	
Adopted	<input type="checkbox"/>	Lost	<input type="checkbox"/>	_____		Adopted	<input type="checkbox"/>	Lost	<input type="checkbox"/>	_____
Concurred In	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____		Concurred In	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____
Receded	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____		Receded	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____

EXPLANATION: Matter in (1) *blue bold italics* is new language in the original bill; (2) *green bold italic underlining* is new language proposed in this amendment; (3) ~~red strikethrough~~ is deleted language in the original bill; (4) ~~purple double strikethrough~~ is language proposed to be deleted in this amendment; (5) orange double underlining is deleted language in the original bill that is proposed to be retained in this amendment; and (6) green bold dashed underlining is newly added transitory language.

CLP/KCR



Date: 3/30/2009

A.B. No. 100—Revises provisions governing education. (BDR 34-424)



## ASSEMBLY BILL NO. 100—COMMITTEE ON EDUCATION

(ON BEHALF OF THE DEPARTMENT OF EDUCATION)

PREFILED DECEMBER 15, 2008

Referred to Committee on Education

SUMMARY—Revises provisions governing education. (BDR 34-424)

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 education; revising the duties of the Deputy Superintendent for Administrative and Fiscal Services in the Department of Education relating to charter schools; revising provisions governing charter schools and university schools for profoundly gifted pupils; revising provisions governing the annual reports of school districts and charter schools; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

The Deputy Superintendent for Administrative and Fiscal Services in the Department of Education investigates, inspects and reports on the funds and accounts of school districts. (NRS 385.315) **Section 1** of this bill requires the Deputy Superintendent to perform similar duties for the funds and accounts of charter schools and university schools for profoundly gifted pupils.

The governing body of a charter school is required to appoint a trustee upon closure of the school. (NRS 386.536) **Section 2** of this bill provides that the trustee appointed by the governing body is subject to the approval of the sponsor and requires the sponsor to make the appointment if the governing body is not able to do so. **Section 2 also provides that if the sponsor of a charter school provides financial compensation to the administrator or person appointed by the governing body, the sponsor may receive reimbursement from the charter school for the costs incurred by the sponsor in providing the financial compensation for a period not to exceed 6 months.**

A charter school that meets certain requirements, including certain financial and performance standards, is eligible for an exemption from an annual performance audit and must instead undergo a performance audit every 3 years. (NRS 386.5515) **Section 3** of this bill provides that if such a charter school no longer satisfies the requirements for an exemption or if ~~good cause~~ **reasonable evidence of noncompliance concerning the educational progress** exists, the charter school shall submit to an annual performance audit.

**Existing law provides that upon the request of a parent or legal guardian of a pupil enrolled in a charter school, the board of trustees of the school district in which the charter school is located shall authorize the pupil to participate in a class, extracurricular activity and sports within the school district under certain circumstances. Section 4 of this bill amends existing law to provide for such participation in the school district in which the pupil resides rather than the school district in which the charter school is located. (NRS 386.560)**

The sponsor of a charter school may request, upon completion of each school year, reimbursement from the governing body of the school for the administrative costs associated with sponsorship. The total amount of such administrative costs must not exceed a specified percentage of the total amount of money apportioned to the charter school during the year. (NRS 386.570) ~~Section 44 5~~ of this bill revises the schedule of payments for reimbursement of administrative costs from yearly to quarterly. ~~Section 44 5~~ also provides that to determine the maximum amount of administrative costs, the total amount apportioned to the charter school during the year must be adjusted by the final computation of apportionment for the school.

~~Sections 44 6 and 44 9~~ of this bill revise provisions governing the annual reports of charter schools and school districts. (NRS 386.600, 387.303)

The Department of Education is required to develop a formula for determining the minimum amount of money that each school district is required to expend each fiscal year for textbooks, instructional supplies and instructional hardware. (NRS 387.206) ~~Section 44 8~~ of this bill requires the development of such a formula and minimum expenditures for charter schools.

Existing law requires the board of trustees of a school district and a college or university within the Nevada System of Higher Education which sponsors a charter school to submit an annual report to the State Board of Education on the evaluation of the progress made by the charter school in achieving its educational goals and objectives. (NRS 386.610) Section 7 of this bill requires an annual report to be made by the Department for each charter school sponsored by the State Board.

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

**Section 1.** NRS 385.315 is hereby amended to read as follows:

385.315 In addition to his other duties, the Deputy Superintendent for Administrative and Fiscal Services, under the direction of the Superintendent of Public Instruction, shall:

1. Investigate any claim against any school fund or ~~separate~~ *an* account established under NRS 354.603 , *386.570 or 392A.083, as applicable*, whenever a written protest against the drawing of a warrant, check or order in payment of the claim is filed with the county auditor ~~44~~ , *the sponsor of the charter school or the Department*. If, upon investigation, the Deputy Superintendent finds that any such claim is unearned, illegal or unreasonably excessive, he shall notify the county auditor and the clerk of the board of trustees , *the governing body of the charter school or the governing body of the university school for profoundly gifted pupils* who drew *or authorized* the order for the claim, stating the reasons in writing why the order is unearned, illegal or excessive. If so notified, the county auditor shall not draw his warrant in payment of the claim nor shall the board of trustees , *governing body of the charter school or governing body of the university school for profoundly gifted pupils* draw a check or order in payment of the claim from ~~44 separate~~ *an* account established under NRS 354.603 ~~44~~ , *386.570 or 392A.083, as applicable*. If the Deputy Superintendent finds that any protested claim is legal and actually due the claimant, he shall authorize the county auditor , ~~44~~ the board of trustees , *the governing body of the charter school or the governing body of the university school for profoundly gifted pupils, as applicable*, to draw his warrant or its check or order on an account established under NRS 354.603 , *386.570 or 392A.083, as applicable*, for the claim, and the county auditor , ~~44~~ the board of trustees *or the appropriate governing body* shall immediately draw his warrant or its check or order in payment of the claim.

2. Inspect the record books and accounts of boards of trustees, *governing bodies of charter schools and governing bodies of university schools for profoundly gifted pupils* and enforce the uniform method of keeping the financial records and accounts of school districts ~~{}~~, *charter schools and university schools for profoundly gifted pupils*.

3. Inspect the school fund accounts of the county auditors of the several counties ~~{}~~ and report the condition of the funds of any school district to the board of trustees thereof.

4. Inspect the ~~{separate}~~ accounts established by :

(a) *The boards of trustees under NRS 354.603* ~~{}~~ and report the condition of the accounts to the respective boards of county commissioners and county treasurers.

(b) *The governing bodies of charter schools under NRS 386.570 and report the condition of the accounts to the respective sponsors of the charter schools and governing bodies of the charter schools.*

(c) *The governing bodies of university schools for profoundly gifted pupils under NRS 392A.083 and report the condition of the accounts to the Board of Regents of the University of Nevada and the respective governing bodies of the university schools.*

**Sec. 2.** NRS 386.536 is hereby amended to read as follows:

386.536 1. Except as otherwise provided in ~~{subsection 2,}~~ *subsections 2 and 3*, if a charter school ceases to operate voluntarily or upon revocation of its written charter, the governing body of the charter school shall appoint an administrator of the charter school, *subject to the approval of the sponsor of the charter school*, to act as a trustee during the process of the closure of the charter school and for 1 year after the date of closure. The administrator shall assume the responsibility for the records of the:

- (a) Charter school;
- (b) Employees of the charter school; and
- (c) Pupils enrolled in the charter school.

2. If an administrator for the charter school is no longer available to carry out the duties set forth in subsection 1, the governing body of the charter school shall appoint a qualified person to assume those duties.

3. *If the governing body of the charter school ceases to exist or is otherwise unable to appoint an administrator pursuant to subsection 1 or a qualified person pursuant to subsection 2, the sponsor of the charter school shall appoint an administrator or a qualified person to carry out the duties set forth in subsection 1.*

4. The governing body of the charter school *or the sponsor of the charter school* may, to the extent practicable, provide financial compensation to the administrator or person appointed ~~{pursuant to subsection 2}~~ to carry out the provisions of this section. *If the sponsor of the charter school provides such financial compensation, the sponsor is entitled to receive reimbursement from the charter school for the costs incurred by the sponsor in providing the financial compensation. Such reimbursement must not exceed costs incurred for a period longer than 6 months.*

**Sec. 3.** NRS 386.5515 is hereby amended to read as follows:

386.5515 1. To the extent money is available from legislative appropriation or otherwise, a charter school may apply to the Department for money for facilities if:

- (a) The charter school has been operating in this State for at least 5 consecutive years and is in good financial standing;

(b) Each financial audit and each performance audit of the charter school required by the Department contains no major notations, corrections or errors concerning the charter school for at least 5 consecutive years;

(c) The charter school has met or exceeded adequate yearly progress as determined pursuant to NRS 385.3613 or has demonstrated improvement in the achievement of pupils enrolled in the charter school, as indicated by annual measurable objectives determined by the State Board, for the majority of the years of its operation;

(d) The charter school offers instruction on a daily basis during the school week of the charter school on the campus of the charter school; and

(e) At least 75 percent of the pupils enrolled in the charter school who are required to take the high school proficiency examination have passed that examination, if the charter school enrolls pupils at a high school grade level.

2. A charter school that satisfies the requirements of subsection 1 shall submit to a performance audit as required by the Department one time every 3 years. The sponsor of the charter school and the Department shall not request a performance audit of the charter school more frequently than every 3 years without ~~showing good cause for such a request.~~ reasonable evidence of noncompliance concerning the educational progress of the charter school based upon the annual report submitted to the State Board pursuant to NRS 386.610. If the charter school no longer satisfies the requirements of subsection 1 or ~~good cause~~ if reasonable evidence of noncompliance concerning the educational progress of the charter school exists based upon the annual report, ~~for an annual performance audit,~~ the charter school shall, upon written notice from the sponsor, submit to an annual performance audit. Such a charter school:

(a) *May, after undergoing the annual performance audit, reapply to the sponsor to determine whether the charter school satisfies the requirements of subsection 1.*

(b) *Is not eligible for any available money pursuant to subsection 1 until the sponsor determines that the charter school satisfies the requirements of that subsection.*

3. A charter school that does not satisfy the requirements of subsection 1 shall submit a quarterly report of the financial status of the charter school if requested by the sponsor of the charter school.

**Sec. 4. NRS 386.560 is hereby amended to read as follows:**

386.560 1. The governing body of a charter school may contract with the board of trustees of the school district in which the charter school is located or the Nevada System of Higher Education for the provision of facilities to operate the charter school or to perform any service relating to the operation of the charter school, including, without limitation, transportation, the provision of health services for the pupils who are enrolled in the charter school and the provision of school police officers.

2. A charter school may use any public facility located within the school district in which the charter school is located. A charter school may use school buildings owned by the school district only upon approval of the board of trustees of the school district and during times that are not regular school hours.

3. The board of trustees of a school district may donate surplus personal property of the school district to a charter school that is located within the school district.

4. Except as otherwise provided in this subsection, upon the request of a parent or legal guardian of a pupil who is enrolled in a charter school, the board of trustees of the school district in which the ~~charter school is located~~ pupil resides shall authorize the pupil to participate in a class that is not available to the pupil at

the charter school or participate in an extracurricular activity, excluding sports, at a public school within the school district if:

(a) Space for the pupil in the class or extracurricular activity is available; and

(b) The parent or legal guardian demonstrates to the satisfaction of the board of trustees that the pupil is qualified to participate in the class or extracurricular activity.

➤ If the board of trustees of a school district authorizes a pupil to participate in a class or extracurricular activity, excluding sports, pursuant to this subsection, the board of trustees is not required to provide transportation for the pupil to attend the class or activity. The provisions of this subsection do not apply to a pupil who is enrolled in a charter school and who desires to participate on a part-time basis in a program of distance education provided by the board of trustees of a school district pursuant to NRS 388.820 to 388.874, inclusive. Such a pupil must comply with NRS 388.858.

5. Upon the request of a parent or legal guardian of a pupil who is enrolled in a charter school, the board of trustees of the school district in which the ~~charter school is located~~ pupil resides shall authorize the pupil to participate in sports at the public school that he would otherwise be required to attend within the school district, or upon approval of the board of trustees, any public school within the same zone of attendance as the charter school if:

(a) Space is available for the pupil to participate; and

(b) The parent or legal guardian demonstrates to the satisfaction of the board of trustees that the pupil is qualified to participate.

➤ If the board of trustees of a school district authorizes a pupil to participate in sports pursuant to this subsection, the board of trustees is not required to provide transportation for the pupil to participate.

6. The board of trustees of a school district may revoke its approval for a pupil to participate in a class, extracurricular activity or sports at a public school pursuant to subsections 4 and 5 if the board of trustees or the public school determines that the pupil has failed to comply with applicable statutes, or applicable rules and regulations of the board of trustees, the public school or the Nevada Interscholastic Activities Association. If the board of trustees so revokes its approval, neither the board of trustees nor the public school is liable for any damages relating to the denial of services to the pupil.

~~Sec. 4.~~ **Sec. 5.** NRS 386.570 is hereby amended to read as follows:

386.570 1. Each pupil who is enrolled in a charter school, including, without limitation, a pupil who is enrolled in a program of special education in a charter school, must be included in the count of pupils in the school district for the purposes of apportionments and allowances from the State Distributive School Account pursuant to NRS 387.121 to 387.126, inclusive, unless the pupil is exempt from compulsory attendance pursuant to NRS 392.070. A charter school is entitled to receive its proportionate share of any other money available from federal, state or local sources that the school or the pupils who are enrolled in the school are eligible to receive. If a charter school receives special education program units directly from this State, the amount of money for special education that the school district pays to the charter school may be reduced proportionately by the amount of money the charter school received from this State for that purpose.

2. All money received by the charter school from this State or from the board of trustees of a school district must be deposited in an account with a bank, credit union or other financial institution in this State. The governing body of a charter school may negotiate with the board of trustees of the school district and the State Board for additional money to pay for services which the governing body wishes to offer.

3. Upon completion of ~~the~~ *each* school ~~year~~ *quarter*, the sponsor of a charter school may request reimbursement from the governing body of the charter school for the administrative costs associated with sponsorship for that school ~~year~~ *quarter* if the sponsor provided administrative services during that school ~~year~~ *quarter*. The request must include an itemized list of those costs. Upon receipt of such a request, the governing body shall pay the reimbursement to the board of trustees of the school district if the board of trustees sponsors the charter school, to the Department if the State Board sponsors the charter school or to the college or university within the Nevada System of Higher Education if that institution sponsors the charter school. If a governing body fails to pay the reimbursement, the charter school shall be deemed to have violated its written charter and the sponsor may take such action to revoke the written charter pursuant to NRS 386.535 as it deems necessary. If the board of trustees of a school district is the sponsor of a charter school, the amount of money that may be paid to the sponsor pursuant to this subsection for administrative expenses in 1 school year must not exceed:

(a) For the first year of operation of the charter school, 2 percent of the total amount of money apportioned to the charter school during the year pursuant to NRS 387.124 ~~is~~ *, as adjusted by the final computation of apportionment pursuant to subsection 4 of NRS 387.1243.*

(b) For any year after the first year of operation of the charter school, 1 percent of the total amount of money apportioned to the charter school during the year pursuant to NRS 387.124 ~~is~~ *, as adjusted by the final computation of apportionment pursuant to subsection 4 of NRS 387.1243.*

4. If the State Board or a college or university within the Nevada System of Higher Education is the sponsor of a charter school, the amount of money that may be paid to the Department or to the institution, as applicable, pursuant to subsection 3 for administrative expenses in 1 school year must not exceed:

(a) For the first year of operation of the charter school, 2 percent of the total amount of money apportioned to the charter school during the year pursuant to NRS 387.124 ~~is~~ *, as adjusted by the final computation of apportionment pursuant to subsection 4 of NRS 387.1243.*

(b) For any year after the first year of operation of the charter school, 1.5 percent of the total amount of money apportioned to the charter school during the year pursuant to NRS 387.124 ~~is~~ *, as adjusted by the final computation of apportionment pursuant to subsection 4 of NRS 387.1243.*

5. To determine the amount of money for distribution to a charter school in its first year of operation, the count of pupils who are enrolled in the charter school must initially be determined 30 days before the beginning of the school year of the school district, based on the number of pupils whose applications for enrollment have been approved by the charter school. The count of pupils who are enrolled in the charter school must be revised on the last day of the first school month of the school district in which the charter school is located for the school year, based on the actual number of pupils who are enrolled in the charter school. Pursuant to subsection 5 of NRS 387.124, the governing body of a charter school may request that the apportionments made to the charter school in its first year of operation be paid to the charter school 30 days before the apportionments are otherwise required to be made.

6. If a charter school ceases to operate as a charter school during a school year, the remaining apportionments that would have been made to the charter school pursuant to NRS 387.124 for that year must be paid on a proportionate basis to the school districts where the pupils who were enrolled in the charter school reside.



7. The governing body of a charter school may solicit and accept donations, money, grants, property, loans, personal services or other assistance for purposes relating to education from members of the general public, corporations or agencies. The governing body may comply with applicable federal laws and regulations governing the provision of federal grants for charter schools. The State Board may assist a charter school that operates exclusively for the enrollment of pupils who receive special education in identifying sources of money that may be available from the Federal Government or this State for the provision of educational programs and services to such pupils.

8. If a charter school uses money received from this State to purchase real property, buildings, equipment or facilities, the governing body of the charter school shall assign a security interest in the property, buildings, equipment and facilities to the State of Nevada.

~~Sec. 5~~ **Sec. 6.** NRS 386.600 is hereby amended to read as follows:

386.600 1. On or before November 15 of each year, the governing body of each charter school shall submit to the sponsor of the charter school, the Superintendent of Public Instruction and the Director of the Legislative Counsel Bureau for transmission to the Majority Leader of the Senate and the Speaker of the Assembly a report that includes:

(a) A written description of the progress of the charter school in achieving the mission and goals of the charter school set forth in its application.

~~(b) For each licensed employee and nonlicensed teacher employed by the charter school on October 1 of that year:~~

~~— (1) The amount of salary of the employee; and~~

~~— (2) The designated assignment, as that term is defined by the Department, of the employee.~~

~~— (e)~~ For each fund maintained by the charter school, including, without limitation, the general fund of the charter school and any special revenue fund which receives state money, the total number and salaries of licensed and nonlicensed persons whose salaries are paid from the fund and who are employed by the governing body in full-time positions or in part-time positions added together to represent full-time positions. Information must be provided for the current school year based upon the final budget of the charter school, including any amendments and augmentations thereto, and for the preceding school year. An employee must be categorized as filling an instructional, administrative, instructional support or other position.

~~(d) The count of pupils who are enrolled in a charter school in:~~

~~— (1) Kindergarten;~~

~~— (2) Grades 1 to 12, inclusive; and~~

~~— (3) Special education pursuant to NRS 388.440 to 388.520, inclusive.~~

~~— (e)~~ (c) The actual expenditures of the charter school in the fiscal year immediately preceding the report.

~~(f)~~ (d) The proposed expenditures of the charter school for the current fiscal year.

~~(g)~~ (e) The salary schedule for licensed employees and nonlicensed teachers in the current school year and a statement of whether salary negotiations for the current school year have been completed. If salary negotiations have not been completed at the time the salary schedule is submitted, the governing body shall submit a supplemental report to the Superintendent of Public Instruction upon completion of negotiations.

~~(h)~~ (f) The number of employees eligible for health insurance within the charter school for the current and preceding fiscal years and the amount paid for health insurance for each such employee during those years.



~~(g)~~ (g) The rates for fringe benefits, excluding health insurance, paid by the charter school for its licensed employees in the preceding and current fiscal years.

~~(h)~~ (h) The amount paid for extra duties, supervision of extracurricular activities and supplemental pay ~~and~~ and the number of employees receiving that pay in the preceding and current fiscal years.

2. On or before November 25 of each year, the Superintendent of Public Instruction shall submit to the Department of Administration and the Fiscal Analysis Division of the Legislative Counsel Bureau, in a format approved by the Director of the Department of Administration, a compilation of the reports made by each governing body pursuant to subsection 1.

3. The Superintendent of Public Instruction shall, in the compilation required by subsection 2, reconcile the revenues and expenditures of the charter schools with the apportionment received by those schools from the State Distributive School Account for the preceding year.

**Sec. 7. NRS 386.610 is hereby amended to read as follows:**

386.610 1. On or before August 15 of each year, if the State Board, board of trustees of a school district or a college or university within the Nevada System of Higher Education sponsors a charter school, the Department, the board of trustees or the institution, as applicable, shall submit a written report to the State Board. The written report must include:

(a) An evaluation of the progress of each charter school sponsored by the State Board, the board of trustees or the institution, as applicable, in achieving its educational goals and objectives.

(b) A description of all administrative support and services provided by the Department, the school district or the institution, as applicable, to the charter school.

2. The governing body of a charter school shall, after 3 years of operation under its initial charter, submit a written report to the sponsor of the charter school. The written report must include a description of the progress of the charter school in achieving its educational goals and objectives. If the charter school submits an application for renewal in accordance with the regulations of the Department, the sponsor may renew the written charter of the school pursuant to subsection 2 of NRS 386.530.

~~(Sec. 6.)~~ **Sec. 8. NRS 387.206 is hereby amended to read as follows:**

387.206 1. On or before July 1 of each year, the Department, in consultation with the Budget Division of the Department of Administration and the Fiscal Analysis Division of the Legislative Counsel Bureau, shall develop or revise, as applicable, a formula for each school district and a formula for each charter school for determining the minimum amount of money that each school district and each charter school is required to expend each fiscal year for textbooks, instructional supplies and instructional hardware. The formula must be used only to develop expenditure requirements and must not be used to alter the distribution of money for basic support to school districts ~~and~~ and charter schools.

2. Upon approval of the formula pursuant to subsection 1, the Department shall provide written notice to each school district and each charter school within the first 30 days of each fiscal year that sets forth the required minimum combined amount of money that the school district or charter school must expend for textbooks, instructional supplies and instructional hardware for that fiscal year.

3. On or before January 1 of each year, the Department shall determine whether each school district and each charter school has expended, during the immediately preceding fiscal year, the required minimum amount of money set forth in the notice provided pursuant to subsection 2. In making this determination,

the Department shall use the report submitted by the school district pursuant to NRS 387.303 ~~and the charter school pursuant to NRS 386.600.~~

4. Except as otherwise provided in subsection 5, if the Department determines that a school district *or charter school* has not expended the required minimum amount of money set forth in the notice provided pursuant to subsection 2, a reduction must be made from the basic support allocation otherwise payable to that school district *or charter school* in an amount that is equal to the difference between the actual combined expenditure for textbooks, instructional supplies and instructional hardware and the minimum required combined expenditure set forth in the notice provided pursuant to subsection 2. A reduction in the amount of the basic support allocation pursuant to this subsection:

(a) Does not reduce the amount that the school district *or charter school* is required to expend on textbooks, instructional supplies and instructional hardware in the current fiscal year; and

(b) Must not exceed the amount of basic support that was provided to the school district *or charter school* for the fiscal year in which the minimum expenditure amount was not satisfied.

5. If the actual enrollment of pupils in a school district is less than the enrollment included in the projections used in the school district's biennial budget submitted pursuant to NRS 387.303, the required expenditure for textbooks, instructional supplies and instructional hardware pursuant to this section must be reduced proportionately.

*6. If the actual enrollment of pupils in a charter school is less than the enrollment included in the projections used in the charter school's final budget required pursuant to NRS 386.550, the required expenditure for textbooks, instructional supplies and instructional hardware pursuant to this section must be reduced proportionately.*

~~Sec. 7.~~ **Sec. 9.** NRS 387.303 is hereby amended to read as follows:

387.303 1. Not later than November 10 of each year, the board of trustees of each school district shall submit to the Superintendent of Public Instruction and the Department of Taxation a report which includes the following information:

(a) For each fund within the school district, including, without limitation, the school district's general fund and any special revenue fund which receives state money, the total number and salaries of licensed and nonlicensed persons whose salaries are paid from the fund and who are employed by the school district in full-time positions or in part-time positions added together to represent full-time positions. Information must be provided for the current school year based upon the school district's final budget, including any amendments and augmentations thereto, and for the preceding school year. An employee must be categorized as filling an instructional, administrative, instructional support or other position.

(b) ~~The count of pupils computed pursuant to paragraph (a) of subsection 1 of NRS 387.1233.~~

~~(e)~~ The school district's actual expenditures in the fiscal year immediately preceding the report.

~~(d)~~ (c) The school district's proposed expenditures for the current fiscal year.

~~(e)~~ (d) The schedule of salaries for licensed employees in the current school year and a statement of whether the negotiations regarding salaries for the current school year have been completed. If the negotiations have not been completed at the time the schedule of salaries is submitted, the board of trustees shall submit a supplemental report to the Superintendent of Public Instruction upon completion of negotiations or the determination of an arbitrator concerning the negotiations that includes the schedule of salaries agreed to or required by the arbitrator.

~~(e)~~ (e) The number of employees who received an increase in salary pursuant to subsection 2, 3 or 4 of NRS 391.160 for the current and preceding fiscal years. If the board of trustees is required to pay an increase in salary retroactively pursuant to subsection 2 of NRS 391.160, the board of trustees shall submit a supplemental report to the Superintendent of Public Instruction not later than February 15 of the year in which the retroactive payment was made that includes the number of teachers to whom an increase in salary was paid retroactively.

~~(f)~~ (f) The number of employees eligible for health insurance within the school district for the current and preceding fiscal years and the amount paid for health insurance for each such employee during those years.

~~(g)~~ (g) The rates for fringe benefits, excluding health insurance, paid by the school district for its licensed employees in the preceding and current fiscal years.

~~(h)~~ (h) The amount paid for extra duties, supervision of extracurricular activities and supplemental pay and the number of employees receiving that pay in the preceding and current fiscal years.

~~(i)~~ (i) The expenditures from the account created pursuant to subsection ~~4~~ 4 of NRS 179.1187. The report must indicate the total amount received by the district in the preceding fiscal year ~~4~~ and the specific amount spent on books and computer hardware and software for each grade level in the district.

2. On or before November 25 of each year, the Superintendent of Public Instruction shall submit to the Department of Administration and the Fiscal Analysis Division of the Legislative Counsel Bureau, in a format approved by the Director of the Department of Administration, a compilation of the reports made by each school district pursuant to subsection 1.

3. In preparing the agency biennial budget request for the State Distributive School Account for submission to the Department of Administration, the Superintendent of Public Instruction:

(a) Shall compile the information from the most recent compilation of reports submitted pursuant to subsection 2;

(b) May increase the line items of expenditures or revenues based on merit salary increases and cost of living adjustments or inflation, as deemed credible and reliable based upon published indexes and research relevant to the specific line item of expenditure or revenue;

(c) May adjust expenditures and revenues pursuant to paragraph (b) for any year remaining before the biennium for which the budget is being prepared and for the 2 years of the biennium covered by the biennial budget request to project the cost of expenditures or the receipt of revenues for the specific line items;

(d) May consider the cost of enhancements to existing programs or the projected cost of proposed new educational programs, regardless of whether those enhancements or new programs are included in the per pupil basic support guarantee for inclusion in the biennial budget request to the Department of Administration; and

(e) Shall obtain approval from the State Board for any inflationary increase, enhancement to an existing program or addition of a new program included in the agency biennial budget request.

4. The Superintendent of Public Instruction shall, in the compilation required by subsection 2, reconcile the revenues of the school districts with the apportionment received by those districts from the State Distributive School Account for the preceding year.

5. The request prepared pursuant to subsection 3 must:

(a) Be presented by the Superintendent of Public Instruction to such standing committees of the Legislature as requested by the standing committees for the

1 purposes of developing educational programs and providing appropriations for  
2 those programs; and

3 (b) Provide for a direct comparison of appropriations to the proposed budget of  
4 the Governor submitted pursuant to subsection 4 of NRS 353.230.

5 ~~Sec. 8.~~ **Sec. 10.** NRS 392A.083 is hereby amended to read as follows:

6 392A.083 1. Each pupil who is enrolled in a university school for  
7 profoundly gifted pupils, including, without limitation, a pupil who is enrolled in a  
8 program of special education in a university school for profoundly gifted pupils,  
9 must be included in the count of pupils in the school district in which the school is  
10 located for the purposes of apportionments and allowances from the State  
11 Distributive School Account pursuant to NRS 387.121 to 387.126, inclusive, unless  
12 the pupil is exempt from compulsory school attendance pursuant to NRS 392.070.

13 2. A university school for profoundly gifted pupils is entitled to receive its  
14 proportionate share of any other money available from federal, state or local  
15 sources that the school or the pupils who are enrolled in the school are eligible to  
16 receive.

17 3. If a university school for profoundly gifted pupils receives money for  
18 special education program units directly from this State, the amount of money for  
19 special education that the school district pays to the university school for  
20 profoundly gifted pupils may be reduced proportionately by the amount of money  
21 the university school received from this State for that purpose.

22 4. All money received by a university school for profoundly gifted pupils  
23 from this State or from the board of trustees of a school district must be deposited  
24 in **an account with** a bank, credit union or other financial institution in this State.

25 5. The governing body of a university school for profoundly gifted pupils  
26 may negotiate with the board of trustees of the school district in which the school is  
27 located or the State Board for additional money to pay for services that the  
28 governing body wishes to offer.

29 6. To determine the amount of money for distribution to a university school  
30 for profoundly gifted pupils in its first year of operation in which state funding is  
31 provided, the count of pupils who are enrolled in the university school must initially  
32 be determined 30 days before the beginning of the school year of the school district  
33 in which the university school is located, based upon the number of pupils whose  
34 applications for enrollment have been approved by the university school. The count  
35 of pupils who are enrolled in a university school for profoundly gifted pupils must  
36 be revised on the last day of the first school month of the school district in which  
37 the university school is located for the school year, based upon the actual number of  
38 pupils who are enrolled in the university school.

39 7. Pursuant to subsection 6 of NRS 387.124, the governing body of a  
40 university school for profoundly gifted pupils may request that the apportionments  
41 made to the university school in its first year of operation be paid to the university  
42 school 30 days before the apportionments are otherwise required to be made.

43 8. If a university school for profoundly gifted pupils ceases to operate  
44 pursuant to this chapter during a school year, the remaining apportionments that  
45 would have been made to the university school pursuant to NRS 387.124 for that  
46 school year must be paid on a proportionate basis to the school districts where the  
47 pupils who were enrolled in the university school reside.

48 9. If the governing body of a university school for profoundly gifted pupils  
49 uses money received from this State to purchase real property, buildings, equipment  
50 or facilities, the governing body of the university school shall assign a security  
51 interest in the property, buildings, equipment and facilities to the State of Nevada.

52 ~~Sec. 9.~~ **Sec. 11.** This act becomes effective on July 1, 2009.