

SENATE BILL NO. 38—COMMITTEE ON EDUCATION

(ON BEHALF OF THE DEPARTMENT OF EDUCATION)

PREFILED DECEMBER 14, 2010

Referred to Committee on Education

SUMMARY—Revises provisions governing apportionments to school districts, charter schools and university schools for profoundly gifted pupils. (BDR 34-507)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.  
Effect on the State: Yes.

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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; authorizing the Superintendent of Public Instruction to deduct from, withhold from or otherwise make adjustments to the quarterly apportionments paid to a school district, charter school or university school for profoundly gifted pupils under certain circumstances; revising provisions governing the calculation of apportionments which take into account the effect of the declining enrollment of pupils in a school district or charter school; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

1 Under existing law, the Superintendent of Public Instruction apportions, on a  
2 quarterly basis, the State Distributive School Account in the State General Fund  
3 among the school districts, charter schools and university schools for profoundly  
4 gifted pupils. (NRS 387.124) **Section 2** of this bill authorizes the Superintendent to  
5 deduct from a quarterly apportionment if a school district, charter school or  
6 university school for profoundly gifted pupils fails to repay certain amounts due the  
7 Department of Education or pays a claim determined to be unearned, illegal or  
8 unreasonably excessive. The amount deducted must correspond to the amount due  
9 or the amount of the claim. **Section 2** also authorizes the Superintendent to  
10 withhold the full amount of a quarterly apportionment or a portion thereof if a  
11 school district, charter school or university school for profoundly gifted pupils fails  
12 to submit a report or other information that is required to be submitted to the  
13 Superintendent, State Board of Education or Department pursuant to a statute. If the



1 required report or information is subsequently provided, the amount withheld must  
2 be immediately paid.

3 Under existing law, the sponsor of a charter school may submit a request to the  
4 charter school for reimbursement of the administrative costs associated with the  
5 sponsorship for each school quarter. (NRS 386.570) If the charter school does not  
6 pay the reimbursement, **section 2** of this bill authorizes the Superintendent to  
7 withhold the amount due from the quarterly apportionment of the charter school  
8 and transfer that amount to the sponsor as payment on the claim. Finally, **section 2**  
9 authorizes an appeal to the State Board of a decision of the Superintendent to  
10 deduct or withhold from a quarterly apportionment.

11 Under existing law, the amount of the quarterly apportionments paid to a school  
12 district or charter school is based upon the enrollment of pupils. If a school district  
13 or charter school experiences declining enrollment in the current school year, the  
14 higher enrollment number from a preceding school year is used to calculate the  
15 quarterly apportionment, which is commonly referred to as the "hold harmless"  
16 provision. (NRS 387.1233) **Section 3** of this bill provides that the enrollment  
17 number from the current school year must be used if the Department determines  
18 that a school district or charter school deliberately causes a decline in the  
19 enrollment of pupils to receive the higher apportionment.

20 **Section 5** of this bill allows for adjustments to the quarterly apportionments if  
21 the Department determines as a result of an audit that a pupil is not properly  
22 enrolled in or attending a public school.

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

1 **Section 1.** NRS 386.570 is hereby amended to read as follows:

2 386.570 1. Each pupil who is enrolled in a charter school,  
3 including, without limitation, a pupil who is enrolled in a program  
4 of special education in a charter school, must be included in the  
5 count of pupils in the school district for the purposes of  
6 apportionments and allowances from the State Distributive School  
7 Account pursuant to NRS 387.121 to 387.126, inclusive, unless the  
8 pupil is exempt from compulsory attendance pursuant to NRS  
9 392.070. A charter school is entitled to receive its proportionate  
10 share of any other money available from federal, state or local  
11 sources that the school or the pupils who are enrolled in the school  
12 are eligible to receive. If a charter school receives special education  
13 program units directly from this State, the amount of money for  
14 special education that the school district pays to the charter school  
15 may be reduced proportionately by the amount of money the charter  
16 school received from this State for that purpose.

17 2. All money received by the charter school from this State or  
18 from the board of trustees of a school district must be deposited in  
19 an account with a bank, credit union or other financial institution in  
20 this State. The governing body of a charter school may negotiate  
21 with the board of trustees of the school district and the State Board



1 for additional money to pay for services which the governing body  
2 wishes to offer.

3 3. Upon completion of each school quarter, the sponsor of a  
4 charter school may request reimbursement from the governing body  
5 of the charter school for the administrative costs associated with  
6 sponsorship for that school quarter if the sponsor provided  
7 administrative services during that school quarter. The request must  
8 include an itemized list of those costs. Unless a delay is granted  
9 pursuant to subsection ~~9~~ 10, upon receipt of such a request, the  
10 governing body shall pay the reimbursement to the board of trustees  
11 of the school district if the board of trustees sponsors the charter  
12 school, to the Department if the State Board sponsors the charter  
13 school or to the college or university within the Nevada System of  
14 Higher Education if that institution sponsors the charter school. If a  
15 governing body fails to pay the reimbursement pursuant to this  
16 subsection or pursuant to a plan approved by the Superintendent of  
17 Public Instruction in accordance with subsection ~~9, the~~ 10:

18 (a) *The* charter school shall be deemed to have violated its  
19 written charter and the sponsor may take such action to revoke the  
20 written charter pursuant to NRS 386.535 as it deems necessary ~~;~~ ;  
21 *and*

22 (b) *The Superintendent of Public Instruction may, pursuant to*  
23 *section 2 of this act, deduct the amount due the sponsor from the*  
24 *quarterly apportionment otherwise payable to the charter school*  
25 *pursuant to NRS 387.124 and transfer that amount to the sponsor.*

26 4. If the board of trustees of a school district is the sponsor of a  
27 charter school, the amount of money that may be paid to the sponsor  
28 pursuant to ~~this~~ subsection 3 for administrative expenses in 1  
29 school year must not exceed:

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

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

40 ~~4~~ 5. If the State Board or a college or university within the  
41 Nevada System of Higher Education is the sponsor of a charter  
42 school, the amount of money that may be paid to the Department or  
43 to the institution, as applicable, pursuant to subsection 3 for  
44 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, 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, as adjusted by the final computation of apportionment pursuant to subsection 4 of NRS 387.1243.

~~[5-]~~ 6. 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-]~~ 7. 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-]~~ 8. 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-]~~ 9. 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.



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~~9-1~~ 10. The governing body of a charter school may submit to the Superintendent of Public Instruction a written request to delay a quarterly payment of a reimbursement for the administrative costs that a charter school owes pursuant to this section. The written request must be in the form prescribed by the Superintendent and must include, without limitation, documentation that a financial hardship exists for the charter school and a plan for the payment of the reimbursement. The Superintendent may approve or deny the request and shall notify the governing body and the sponsor of the charter school of the approval or denial of the request.

**Sec. 2.** Chapter 387 of NRS is hereby amended by adding thereto a new section to read as follows:

*1. The Superintendent of Public Instruction may deduct from an apportionment otherwise payable to a school district, charter school or university school for profoundly gifted pupils pursuant to NRS 387.124 if the school district, charter school or university school:*

*(a) Fails to repay an amount due pursuant to subsection 5 of NRS 387.1243. The amount of the deduction from the quarterly apportionment must correspond to the amount due.*

*(b) Fails to repay an amount due the Department as a result of a determination that an expenditure was made which violates the terms of a grant administered by the Department. The amount of the deduction from the quarterly apportionment must correspond to the amount due.*

*(c) Pays a claim determined to be unearned, illegal or unreasonably excessive as a result of an investigation conducted pursuant to NRS 385.315. The amount of the deduction from the quarterly apportionment must correspond to the amount of the claim which is determined to be unearned, illegal or unreasonably excessive.*

*➡ More than one deduction from a quarterly apportionment otherwise payable to a school district, charter school or university school for profoundly gifted pupils may be made pursuant to this subsection if grounds exist for each such deduction.*

*2. In addition to a deduction from an apportionment to a charter school authorized by subsection 1, the Superintendent of Public Instruction may deduct from an apportionment otherwise payable to the charter school pursuant to NRS 387.124 if the charter school fails to pay an amount due the sponsor of the charter school for the administrative costs associated with sponsorship, as required by NRS 386.570, including, without limitation, failure to make delayed payments approved by the Superintendent pursuant to subsection 10 of NRS 386.570. The amount of the deduction from the quarterly apportionment must*



1 *correspond to the amount of the administrative costs which have*  
2 *not been paid. The Department shall transfer the amount deducted*  
3 *to the sponsor of the charter school as payment on the claim.*

4 *3. The Superintendent of Public Instruction may authorize*  
5 *the withholding of the entire amount of an apportionment*  
6 *otherwise payable to a school district, charter school or university*  
7 *school for profoundly gifted pupils pursuant to NRS 387.124, or a*  
8 *portion thereof, if the school district, charter school or university*  
9 *school for profoundly gifted pupils fails to submit a report or other*  
10 *information that is required to be submitted to the Superintendent,*  
11 *State Board or Department pursuant to a statute. If a charter*  
12 *school fails to submit a report or other information that is*  
13 *required to be submitted to the Superintendent, State Board or*  
14 *Department through the sponsor of the charter school pursuant to*  
15 *a statute, the Superintendent may only authorize the withholding*  
16 *of the apportionment otherwise payable to the charter school and*  
17 *may not authorize the withholding of the apportionment otherwise*  
18 *payable to the sponsor of the charter school. Before authorizing a*  
19 *withholding pursuant to this subsection, the Superintendent of*  
20 *Public Instruction shall provide notice to the school district,*  
21 *charter school or university school for profoundly gifted pupils of*  
22 *the report or other information that is due and provide the school*  
23 *district, charter school or university school with an opportunity to*  
24 *comply with the statute. Any amount withheld pursuant to this*  
25 *subsection must be accounted for separately in the State*  
26 *Distributive School Account, does not revert to the State General*  
27 *Fund at the end of a fiscal year and must be carried forward to the*  
28 *next fiscal year.*

29 *4. If, after an amount is withheld pursuant to subsection 3,*  
30 *the school district, charter school or university school for*  
31 *profoundly gifted pupils subsequently submits the report or other*  
32 *information required by a statute for which the withholding was*  
33 *made, the Superintendent of Public Instruction shall immediately*  
34 *authorize the payment of the amount withheld to the school*  
35 *district, charter school or university school for profoundly gifted*  
36 *pupils.*

37 *5. A school district, charter school or university school for*  
38 *profoundly gifted pupils may appeal to the State Board a decision*  
39 *of the Superintendent of Public Instruction to deduct or withhold*  
40 *from a quarterly apportionment pursuant to this section. The*  
41 *Secretary of the State Board shall place the subject of the appeal*  
42 *on the agenda of the next meeting for consideration by the State*  
43 *Board.*



**Sec. 3.** NRS 387.1233 is hereby amended to read as follows:

387.1233 1. Except as otherwise provided in subsection 2, basic support of each school district must be computed by:

(a) Multiplying the basic support guarantee per pupil established for that school district for that school year by the sum of:

(1) Six-tenths the count of pupils enrolled in the kindergarten department on the last day of the first school month of the school district for the school year, including, without limitation, the count of pupils who reside in the county and are enrolled in any charter school on the last day of the first school month of the school district for the school year.

(2) The count of pupils enrolled in grades 1 to 12, inclusive, on the last day of the first school month of the school district for the school year, including, without limitation, the count of pupils who reside in the county and are enrolled in any charter school on the last day of the first school month of the school district for the school year and the count of pupils who are enrolled in a university school for profoundly gifted pupils located in the county.

(3) The count of pupils not included under subparagraph (1) or (2) who are enrolled full-time in a program of distance education provided by that school district or a charter school located within that school district on the last day of the first school month of the school district for the school year.

(4) The count of pupils who reside in the county and are enrolled:

(I) In a public school of the school district and are concurrently enrolled part-time in a program of distance education provided by another school district or a charter school on the last day of the first school month of the school district for the school year, expressed as a percentage of the total time services are provided to those pupils 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).

(II) In a charter school and are concurrently enrolled part-time in a program of distance education provided by a school district or another charter school on the last day of the first school month of the school district for the school year, expressed as a percentage of the total time services are provided to those pupils 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).

(5) The count of pupils not included under subparagraph (1), (2), (3) or (4), who are receiving special education pursuant to the provisions of NRS 388.440 to 388.520, inclusive, on the last day of the first school month of the school district for the school year, excluding the count of pupils who have not attained the age of 5



1 years and who are receiving special education pursuant to  
2 subsection 1 of NRS 388.490 on that day.

3 (6) Six-tenths the count of pupils who have not attained the  
4 age of 5 years and who are receiving special education pursuant to  
5 subsection 1 of NRS 388.490 on the last day of the first school  
6 month of the school district for the school year.

7 (7) The count of children detained in facilities for the  
8 detention of children, alternative programs and juvenile forestry  
9 camps receiving instruction pursuant to the provisions of  
10 NRS 388.550, 388.560 and 388.570 on the last day of the first  
11 school month of the school district for the school year.

12 (8) The count of pupils who are enrolled in classes for at  
13 least one semester pursuant to subsection 4 of NRS 386.560,  
14 subsection 5 of NRS 386.580 or subsection 3 of NRS 392.070,  
15 expressed as a percentage of the total time services are provided to  
16 those pupils per school day in proportion to the total time services  
17 are provided during a school day to pupils who are counted pursuant  
18 to subparagraph (2).

19 (b) Multiplying the number of special education program units  
20 maintained and operated by the amount per program established for  
21 that school year.

22 (c) Adding the amounts computed in paragraphs (a) and (b).

23 2. ~~HH~~ *Except as otherwise provided in subsection 4, if* the  
24 enrollment of pupils in a school district or a charter school that is  
25 located within the school district on the last day of the first school  
26 month of the school district for the school year is less than or equal  
27 to 95 percent of the enrollment of pupils in the same school district  
28 or charter school on the last day of the first school month of the  
29 school district for the immediately preceding school year, the largest  
30 number from among the immediately preceding 2 school years must  
31 be used for purposes of apportioning money from the State  
32 Distributive School Account to that school district or charter school  
33 pursuant to NRS 387.124.

34 3. ~~HH~~ *Except as otherwise provided in subsection 4, if* the  
35 enrollment of pupils in a school district or a charter school that is  
36 located within the school district on the last day of the first school  
37 month of the school district for the school year is more than 95  
38 percent of the enrollment of pupils in the same school district or  
39 charter school on the last day of the first school month of the school  
40 district for the immediately preceding school year, the larger  
41 enrollment number from the current year or the immediately  
42 preceding school year must be used for purposes of apportioning  
43 money from the State Distributive School Account to that school  
44 district or charter school pursuant to NRS 387.124.





4. *If the Department determines that a school district or charter school deliberately causes a decline in the enrollment of pupils in the school district or charter school to receive a higher apportionment pursuant to subsection 2 or 3, including, without limitation, by eliminating grades or moving into smaller facilities, the enrollment number from the current school year must be used for purposes of apportioning money from the State Distributive School Account to that school district or charter school pursuant to NRS 387.124.*

5. Pupils who are excused from attendance at examinations or have completed their work in accordance with the rules of the board of trustees must be credited with attendance during that period.

~~5-1~~ 6. Pupils who are incarcerated in a facility or institution operated by the Department of Corrections must not be counted for the purpose of computing basic support pursuant to this section. The average daily attendance for such pupils must be reported to the Department of Education.

~~6-1~~ 7. Pupils who are enrolled in courses which are approved by the Department as meeting the requirements for an adult to earn a high school diploma must not be counted for the purpose of computing basic support pursuant to this section.

**Sec. 4.** NRS 387.124 is hereby amended to read as follows:

387.124 Except as otherwise provided in this section 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, charter schools and university schools for profoundly gifted pupils in amounts approximating one-fourth of their respective yearly apportionments less any amount set aside as a reserve. ~~The~~ *Except as otherwise provided in section 2 of this act, 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, 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 and all the funds attributable to pupils who are enrolled in a university school for profoundly gifted pupils located in the county. No apportionment may be made to a school district if the amount of the local funds exceeds the amount of basic support.

2. Except as otherwise provided in subsection 3 ~~and~~ *and section 2 of this act*, the apportionment to a charter school, computed on a



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1 yearly basis, is equal to the sum of the basic support per pupil in the  
2 county in which the pupil resides plus the amount of local funds  
3 available per pupil pursuant to NRS 387.1235 and all other funds  
4 available for public schools in the county in which the pupil resides  
5 minus all the funds attributable to pupils who are enrolled in the  
6 charter school but are concurrently enrolled part-time in a program  
7 of distance education provided by a school district or another charter  
8 school. If the apportionment per pupil to a charter school is more  
9 than the amount to be apportioned to the school district in which a  
10 pupil who is enrolled in the charter school resides, the school district  
11 in which the pupil resides shall pay the difference directly to the  
12 charter school.

13 3. ~~[The]~~ *Except as otherwise provided in section 2 of this act,*  
14 *the* apportionment to a charter school that is sponsored by the State  
15 Board or by a college or university within the Nevada System of  
16 Higher Education, computed on a yearly basis, is equal to the sum  
17 of the basic support per pupil in the county in which the pupil  
18 resides plus the amount of local funds available per pupil pursuant  
19 to NRS 387.1235 and all other funds available for public schools in  
20 the county in which the pupil resides, minus all funds attributable to  
21 pupils who are enrolled in the charter school but are concurrently  
22 enrolled part-time in a program of distance education provided by a  
23 school district or another charter school.

24 4. ~~[The]~~ *Except as otherwise provided in section 2 of this act, in*  
25 addition to the apportionments made pursuant to this section, an  
26 apportionment must be made to a school district or charter school  
27 that provides a program of distance education for each pupil who is  
28 enrolled part-time in the program. The amount of the apportionment  
29 must be equal to the percentage of the total time services are  
30 provided to the pupil through the program of distance education per  
31 school day in proportion to the total time services are provided  
32 during a school day to pupils who are counted pursuant to  
33 subparagraph (2) of paragraph (a) of subsection 1 of NRS 387.1233  
34 for the school district in which the pupil resides.

35 5. The governing body of a charter school may submit a  
36 written request to the Superintendent of Public Instruction to  
37 receive, in the first year of operation of the charter school, an  
38 apportionment 30 days before the apportionment is required to be  
39 made pursuant to subsection 1. Upon receipt of such a request, the  
40 Superintendent of Public Instruction may make the apportionment  
41 30 days before the apportionment is required to be made. A charter  
42 school may receive all four apportionments in advance in its first  
43 year of operation.

44 6. ~~[The]~~ *Except as otherwise provided in section 2 of this act,*  
45 *the* apportionment to a university school for profoundly gifted




pupils, computed on a yearly basis, is equal to the sum of the basic support per pupil in the county in which the university school is located 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 university school is located. If the apportionment per pupil to a university school for profoundly gifted pupils is more than the amount to be apportioned to the school district in which the university school is located, the school district shall pay the difference directly to the university school. The governing body of a university school for profoundly gifted pupils may submit a written request to the Superintendent of Public Instruction to receive, in the first year of operation of the university 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 university school for profoundly gifted pupils may receive all four apportionments in advance in its first year of operation.

7. The Superintendent of Public Instruction shall apportion, on or before August 1 of each year, the money designated as the "Nutrition State Match" pursuant to NRS 387.105 to those school districts that participate in the National School Lunch Program, 42 U.S.C. §§ 1751 et seq. The apportionment to a school district must be directly related to the district's reimbursements for the Program as compared with the total amount of reimbursements for all school districts in this State that participate in the Program.

8. 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, the State Controller 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. 5.** NRS 387.1243 is hereby amended to read as follows:

387.1243 1. The first apportionment based on an estimated number of pupils and special education program units and succeeding apportionments are subject to adjustment from time to time as the need therefor may appear , *including, without limitation, an adjustment made for a pupil who is not properly enrolled in or attending a public school, as determined through an independent audit or other examination conducted pursuant to NRS 387.126 or through an annual audit of the count of pupils conducted pursuant to subsection 1 of NRS 387.304.*



2. The apportionments to a school district may be adjusted during a fiscal year by the Department of Education, upon approval by the State Board of Examiners and the Interim Finance Committee, if the Department of Taxation and the county assessor in the county in which the school district is located certify to the Department of Education that the school district will not receive the tax levied pursuant to subsection 1 of NRS 387.195 on property of the Federal Government located within the county if:

(a) The leasehold interest, possessory interest, beneficial interest or beneficial use of the property is subject to taxation pursuant to NRS 361.157 and 361.159 and one or more lessees or users of the property are delinquent in paying the tax; and

(b) The total amount of tax owed but not paid for the fiscal year by any such lessees and users is at least 5 percent of the proceeds that the school district would have received from the tax levied pursuant to subsection 1 of NRS 387.195.

➤ If a lessee or user pays the tax owed after the school district's apportionment has been increased in accordance with the provisions of this subsection to compensate for the tax owed, the school district shall repay to the State Distributive School Account in the State General Fund an amount equal to the tax received from the lessee or user for the year in which the school district received an increased apportionment, not to exceed the increase in apportionments made to the school district pursuant to this subsection.

3. On or before August 1 of each year, the board of trustees of a school district shall provide to the Department, in a format prescribed by the Department, the count of pupils calculated pursuant to subparagraph (8) of paragraph (a) of subsection 1 of NRS 387.1233 who completed at least one semester during the immediately preceding school year. The count of pupils submitted to the Department must be included in the final adjustment computed pursuant to subsection 4.

4. A final adjustment for each school district, charter school and university school for profoundly gifted pupils must be computed as soon as practicable following the close of the school year, but not later than August 25. The final computation must be based upon the actual counts of pupils required to be made for the computation of basic support and the limits upon the support of special education programs, except that for any year when the total enrollment of pupils and children in a school district, a charter school located within the school district or a university school for profoundly gifted pupils located within the school district described in paragraphs (a), (b), (c) and (e) of subsection 1 of NRS 387.123 is greater on the last day of any school month of the school district



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1 after the second school month of the school district and the increase  
2 in enrollment shows at least:

3 (a) A 3-percent gain, basic support as computed from first-  
4 month enrollment for the school district, charter school or university  
5 school for profoundly gifted pupils must be increased by 2 percent.

6 (b) A 6-percent gain, basic support as computed from first-  
7 month enrollment for the school district, charter school or university  
8 school for profoundly gifted pupils must be increased by an  
9 additional 2 percent.

10 5. If the final computation of apportionment for any school  
11 district, charter school or university school for profoundly gifted  
12 pupils exceeds the actual amount paid to the school district, charter  
13 school or university school for profoundly gifted pupils during the  
14 school year, the additional amount due must be paid before  
15 September 1. If the final computation of apportionment for any  
16 school district, charter school or university school for profoundly  
17 gifted pupils is less than the actual amount paid to the school  
18 district, charter school or university school for profoundly gifted  
19 pupils during the school year, the difference must be repaid to the  
20 State Distributive School Account in the State General Fund by the  
21 school district, charter school or university school for profoundly  
22 gifted pupils before September 25.

23 **Sec. 6.** NRS 387.185 is hereby amended to read as follows:

24 387.185 1. Except as otherwise provided in subsection 2 and  
25 NRS 387.528, *unless the Superintendent of Public Instruction*  
26 *authorizes a withholding pursuant to section 2 of this act*, all  
27 school money due each county school district must be paid over by  
28 the State Treasurer to the county treasurer on August 1,  
29 November 1, February 1 and May 1 of each year or as soon  
30 thereafter as the county treasurer may apply for it, upon the warrant  
31 of the State Controller drawn in conformity with the apportionment  
32 of the Superintendent of Public Instruction as provided in  
33 NRS 387.124.

34 2. Except as otherwise provided in NRS 387.528, *unless the*  
35 *Superintendent of Public Instruction authorizes a withholding*  
36 *pursuant to section 2 of this act*, if the board of trustees of a school  
37 district establishes and administers a separate account pursuant to  
38 the provisions of NRS 354.603, all school money due that school  
39 district must be paid over by the State Treasurer to the school  
40 district on August 1, November 1, February 1 and May 1 of each  
41 year or as soon thereafter as the school district may apply for it,  
42 upon the warrant of the State Controller drawn in conformity with  
43 the apportionment of the Superintendent of Public Instruction as  
44 provided in NRS 387.124.



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, *unless the Superintendent of Public Instruction authorizes a withholding pursuant to section 2 of this act*, 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.

5. Except as otherwise provided in this subsection, *unless the Superintendent of Public Instruction authorizes a withholding pursuant to section 2 of this act*, all school money due each university school for profoundly gifted pupils must be paid over by the State Treasurer to the governing body of the university 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 6 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 university school must be paid by the State Treasurer to the governing body of the university school on July 1, October 1, January 1 or April 1, as applicable.

**Sec. 7.** This act becomes effective on July 1, 2011.

