

ASSEMBLY BILL NO. 319—ASSEMBLYMEN MOORE, JONES;  
DICKMAN, ELLISON, FIORE AND TROWBRIDGE

MARCH 16, 2015

Referred to Committee on Education

SUMMARY—Requires the board of trustees of each school district to prepare and submit to the Legislature quarterly financial reports. (BDR 34-823)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.  
Effect on the State: No.

CONTAINS UNFUNDED MANDATE (§ 1)  
(NOT REQUESTED BY AFFECTED LOCAL GOVERNMENT)

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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; requiring the board of trustees of each school district to prepare and submit to the Legislature quarterly financial reports; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

1 Existing law provides for the creation, duties and powers of boards of trustees  
2 of school districts in this State. (NRS 386.110-386.415) This bill requires the board  
3 of trustees of each school district, within a certain time, to prepare quarterly  
4 financial reports and submit the reports to the Director of the Legislative Counsel  
5 Bureau for transmittal to the Legislature, if the Legislature is in session, or to the  
6 Legislative Committee on Education, if the Legislature is not in session. A  
7 quarterly financial report must include a line item for each expenditure, obligation  
8 and source of revenue of the school district for the immediately preceding fiscal  
9 quarter.

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

1 **Section 1.** Chapter 386 of NRS is hereby amended by adding  
2 thereto a new section to read as follows:

3 *1. The board of trustees of each school district shall, not later*  
4 *than 30 days after the close of each fiscal quarter, prepare a report*



1 *of the expenditures, obligations and revenues of the school district*  
2 *for the immediately preceding fiscal quarter, including, without*  
3 *limitation, any gifts, bequests or other donations accepted by the*  
4 *board of trustees pursuant to NRS 386.390. Each expenditure,*  
5 *obligation and source of revenue must be specified as a separate*  
6 *line item in the report.*

7 **2.** *The board of trustees shall, not later than 10 days after*  
8 *preparing a report pursuant to subsection 1, submit the report to*  
9 *the Director of the Legislative Counsel Bureau for transmittal to*  
10 *the Legislature, if the Legislature is in session, or to the*  
11 *Legislative Committee on Education created pursuant to NRS*  
12 *218E.605, if the Legislature is not in session.*

13 **Sec. 2.** The provisions of subsection 1 of NRS 218D.380 do  
14 not apply to any provision of this act which adds or revises a  
15 requirement to submit a report to the Legislature.

16 **Sec. 3.** The provisions of NRS 354.599 do not apply to any  
17 additional expenses of a local government that are related to the  
18 provisions of this act.

19 **Sec. 4.** This act becomes effective on July 1, 2015.

