



Administrative Regulation 3361

REIMBURSEMENT PROCEDURES FOR TEACHER PURCHASE OF SCHOOL SUPPLIES

Responsible Office: Office of Business & Financial Services

PURPOSE

The Superintendent has adopted this administrative regulation to establish procedures for reimbursement of teachers in the Washoe County School District ("District" or "WCSD") for school supplies in accordance with state law.

DEFINITIONS

1. For the purpose of this document, "teacher" is defined as a licensed employee who devotes a majority of their working time to providing direct educational service to students. It does not include guest or substitute teachers.
2. The Teachers School Supplies Assistance Account is an allocation from the Nevada Department of Education to reimburse teachers for certain out-of-pocket expenses incurred in connection with purchasing necessary school supplies for students they instruct.

REGULATION

1. General Provisions
 - a. The amount of funds available to any one teacher shall not exceed the maximum amount established by the State for each fiscal year.
 - b. The District shall not use money allocated for this program to pay any administrative costs.
 - c. State law establishes the responsibilities of:
 - i. Each teacher receiving funds pursuant to the reimbursement program; and,
 - ii. The District to administer the program in accordance with program regulations and District procedures.
2. Disbursement of funds to teachers
 - a. Upon receiving the annual direction from the Nevada Department of Education ("NDE"), the District's Office of Human Resources ("Human Resources") will prepare and submit to the NDE a list of eligible teachers.
 - b. After receiving notification from the NDE of the total allocation of monies and the amount per teacher, Human Resources will provide instructions to teachers on how to request to receive monies pursuant to this program.
 - iii. Each teacher must request to opt-in to the program in order to receive monies.

- iv. Each teacher will need to read and sign an assurance form to opt-in and request monies. This form will document potential issues related to personal taxes and other matters.
 - v. Each teacher can opt-out of the program by either marking the form where indicated or not submitting the form.
 - c. Human Resources will finalize the list of teachers, removing those from the list who have opted-out.
 - d. The list of eligible teachers who have opted-in and requested to receive monies will be forwarded by Human Resources to the District's Office of Business and Financial Services ("Business") for processing.
 - e. Business will process accounts payable disbursements for all teachers at the same time via either of the following two methods:
 - i. Direct deposit to the current financial institution account designated in the Employee Online system by the teacher for those who receive their pay by direct deposit; or,
 - ii. Check mailed to the teachers' address of record for teachers who receive their pay by check.
- 3. Participation for those hired after the start of the school year
 - a. Should a balance of unspent reimbursement funds remain following the initial distribution of monies to teachers, the District shall make available for distribution such funds to teachers who were not included in the original distribution.
 - b. Unspent reimbursement funds are a result of:
 - i. Teachers who are otherwise eligible to receive the reimbursement who choose to opt-out of the program; or
 - ii. Teachers who receive the reimbursement but must return the monies to the District (see Section 4 below).
 - c. Unspent monies will be distributed to teachers hired after the start of the school year who were not included in the original distribution, by a date determined by Human Resources, on a first-come basis until such funds are depleted. In the same manner as previously described:
 - i. Each teacher hired after the original distribution must request to opt-in to the program in order to receive monies.

- ii. Each teacher will need to read and sign an assurance form to opt-in / request monies.
 - iii. Business will process accounts payable disbursements.
- 4. Teacher accountability and return of unspent funds.
 - a. Each teacher is responsible for repaying to Business any funds received but not spent in accordance with this program before the last day of the fiscal year in which the money was received.
 - b. Teachers must repay:
 - i. Any amount that was not used;
 - ii. Any amount that was used to purchase something other than school supplies; and/or
 - iii. Any amount that exceeds the maximum amount authorized in any fiscal year.
 - c. Items purchased through this program must be compliant with applicable District policies.
- 5. District accountability and return of unspent funds
 - a. The District will account for all receipts of monies from NDE and disbursements of monies to teachers for school supplies in a segregated account within an existing special revenue fund.
 - b. All funds remaining at the end of each fiscal year will be returned by the Grants Department to the State in accordance with instructions provided by the NDE.

LEGAL REQUIREMENTS AND ASSOCIATED DOCUMENTS

- 1. This regulation aligns with the District's Strategic Plan and aligns/complies with the governing documents of the District, to include:
 - a. Board Policy 3360, Teacher Reimbursement for School Supplies
- 2. This Administrative Regulation complies with Nevada Revised Statutes (NRS) and Nevada Administrative Code (NAC), and specifically:
 - a. Chapter 387, Financial Support of School System, and specifically:
 - i. NRS 387.1251 – 387.1257, inclusive, Teachers' School Supplies Assistance Account

REVISION HISTORY

Date	Revision	Modification
5/26/2020	1.0	Adopted: In accordance with Senate Bill 324 (2019)