



**Responsible Office:** Office of Business & Financial Services

## **BOARD POLICY 3360**

### **TEACHER REIMBURSEMENT FOR SCHOOL SUPPLIES**

#### **PURPOSE**

The Board of Trustees (Board) establishes this policy pursuant to SB 324 of the 80th (2019) Session of the Nevada Legislature, regarding how the Washoe County School District (District) accounts for reimbursements or disbursements of money to teachers for the purchase of school supplies.

#### **POLICY**

1. For the purposes of this policy, “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 District’s teachers’ school supplies disbursement and reimbursement practices are governed by state laws and regulations with oversight from the Nevada Department of Education.
3. The Board shall use a special revenue fund to account for such monies. In accordance with state law, the money in the special revenue fund shall not be commingled with money from other sources.
4. After the State allocates monies to school districts for the purpose of providing monies to teachers for the purchase of school supplies and / or reimbursing teachers for school supplies, the District shall distribute those monies to teachers as expeditiously as possible. The amount of monies received by any teacher shall not exceed the maximum amount per teacher set in state law.
5. Monies will be disbursed to teachers in one of two manners:
  - a. Direct deposit to the current financial institution account designated by the teacher for those who receive their pay by direct deposit.
  - b. Check mailed to the teachers’ address of record for teachers who receive their pay by check.
6. Monies disbursed to teachers will be treated by the District as reimbursements. Teachers are responsible for maintaining receipts for the purposes of annually preparing their taxes. Teachers will not submit receipts to the school nor District.
7. The Superintendent shall adopt administrative regulations as necessary to implement the provisions of this policy. This may include, but is not limited to:

- a. Timelines necessary for submission of a claim by a teacher;
  - b. The method by which a teacher who receives money to directly purchase school supplies to repay to the special revenue fund:
    - i. Any amount that was not used;
    - ii. Any amount that was used to purchase something other than school supplies; and
    - iii. Any amount that exceeds the maximum amount authorized in any fiscal year.
  - c. The method by which teachers who are hired mid-year after the initial distribution of these funds may receive monies.
8. The District shall not use money in the special revenue fund to pay any administrative costs. All monies will be disbursed to qualifying teachers.
9. Any money remaining in the special revenue fund at the end of the fiscal year and/or biennium reverts to the Teachers' School Supplies Assistance Account held by the Nevada Department of Education, with the due dates provided by the Nevada Department of Education.

#### **LEGAL REQUIREMENTS & ASSOCIATED DOCUMENTS**

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

#### **REVISION HISTORY**

Date	Revision	Modification
10/15/2019	1.0	Adopted: In accordance with Senate Bill 324 (2019)