

Teacher School Supplies Assistance Account Disbursements

The Board of Trustees (“Board”), as the governing body of the Lyon County School District (“District”), is committed to its role of responsible financial stewardship. Additionally, the Board recognizes its responsibility to teachers and other staff to provide the materials necessary to perform their jobs. This policy establishes the manner in which the District accounts for reimbursements or disbursements of money to teachers for the purchase of school supplies, through the form of payment authorized by the Board.

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 and in the case of a request from the Nevada Department of Education. Teachers will not submit receipts to the school nor District.
7. The Superintendent shall adopt administrative regulations and procedures 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.

This policy complies with Nevada Revised Statutes (NRS) and Nevada Administrative Code (NAC) to include Chapter 387, Financial Support of School System, and specifically: NRS 387.1251 – 387.1257, inclusive, Teachers' School Supplies Reimbursement Account.

Policy #GDEA
Adopted 2/25/2020

Teacher School Supplies Assistance Account Disbursements – Administrative Regulations

The Superintendent adopts this administrative regulation to establish procedures for reimbursement of teachers for school supplies in accordance with state law in the Lyon County School District (“District” or “LCSD”).

1. Scope. The State allocates funds from the Teachers School Supplies Account to the District on an annual basis, as available, for the purpose of reimbursing teachers for school supplies. Districts are required to adopt policies and procedures on the administration of this program.
 - 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. 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.
 - c. The District shall not use money allocated for this program to pay any administrative costs.
2. Disbursement of funds to teachers
 - a. Upon receiving the annual direction from the Nevada Department of Education, the Human Resources Department will prepare and submit to the Nevada Department of Education a list of eligible teachers.
 - b. After receiving notification from the Nevada Department of Education of the total allocation of monies and the amount per teacher, the Business Office will provide instructions to teachers on how to request to receive monies pursuant to this program.
 - i. Each teacher must request to opt-out of the program if s/he does not want to receive monies by responding to the email sent from the Business Office.
 - c. The Human Resources Department will finalize the list of teachers, removing those from the list who have opted-out.
 - d. The list of eligible teachers will be forwarded by the Human Resources Department to the Business Office for processing.
 - e. The Business Office will process disbursements for all teachers at the same time, in accordance with Board Policy GDEA Teacher School Supplies Disbursements, via either of the 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.
 - ii. Check mailed to the teachers’ address of record for teachers who receive their pay by check.
3. Participation for mid-year hires

- a. It is anticipated there will be a balance of unspent grant funds during the fiscal year, due to eligible teachers who choose to opt-out of the program and unused funds from teachers who receive funds, who are required to remit those monies to the District.
 - b. Unspent monies will be distributed to teachers hired mid-year by a date determined by the District on a first-come basis until such funds are depleted.
 - i. The Business Office will process disbursements in the same manner previously described, as soon as possible.
4. Teacher accountability and return of unspent funds
 - a. NRS 387.1255(2) establishes the responsibilities of each teacher receiving funds pursuant to this program. Each teacher is responsible for repaying to the Business Office 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. Teachers must repay:
 - 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.
5. District accountability and return of unspent funds
 - a. The District will account for all receipts and disbursements of monies 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 Nevada Department of Education.
6. This regulation aligns with and complies with the governing documents of the District, to include:
 - a. Board Policy GDEA, Teacher School Supplies Disbursements, Nevada Revised Statutes (NRS) and Nevada Administrative Code (NAC), and specifically: Chapter 387, Financial Support of School System, and specifically NRS 387.1251 – 387.1257, inclusive, Teachers' School Supplies Reimbursement Account.