



# **Participating Entity Handbook**

**Administered by  
Nevada State Treasurer Dan Schwartz**



*The purpose of this Handbook is to help vendors (referred to as Participating Entities) better understand their role with the Nevada Education Savings Account (ESA) program offered by the State Treasurer's Office. For additional information, please visit [www.nevadatreasurer.gov](http://www.nevadatreasurer.gov).*

## Frequently Asked Question – Participating Entities

---

### Do I Qualify as a Participating Entity?

You must be a: private school, eligible institution\*, tutor, tutoring agency, or distance education provider (not an online charter school).

### What documents will I need in order to complete the application to become a participating entity?

#### Private Schools

- Employee Identification Number (EIN)
- State School ID Number (for exempt private schools, a state ID is not required)
- Business License
- Nevada Private School License
- Surety Bond (required if assumed more than 10 students will utilize the ESA program OR 2 years of audited financials\*\*)

#### Eligible Institutions

- Employee Identification Number (EIN)
- Business License
- Accreditation Documents
- Surety Bond (required if assumed more than 10 students will utilize the ESA program OR 2 years of audited financials\*\*)

#### Tutors

- Driver License or State ID
- Tax ID Number OR SSN
- Teaching License (for Fully Credentialed Tutors)
- Bachelor's Degree w/ Specific Field of Endorsement OR Transcript OR Teaching Certificate with endorsement in field of study (for Subject Specific Tutors)
- Associate Degree OR Transcript displaying 16 credits in specific field of study OR Substitute Teaching License (for Paraprofessional Tutor)

#### Tutoring Agencies

- Employee Identification Number (EIN)
- Business License
- Accreditation Documents
- Surety Bond (required if assumed more than 10 students will utilize the ESA program OR 2 years of audited financials\*\*)

#### Distance Education

- Employer Identification Number (EIN)
- Business License
- Accreditation Documents
- Surety Bond (required if assumed more than 10 students will utilize the ESA program OR 2 years of audited financials\*\*)

\*An eligible institution is defined as: a university, state college or community college within the Nevada System of Higher Education; or any other college or university that: a. Was originally established in, and is organized under the law of, this State; b. Is exempt from taxation pursuant to 26 U.S.C. § 501(c)(3); and c. Is accredited by a regional accrediting agency recognized by the United States Department of Education.

\*\* Surety Bonds - Section 11 of SB 302, Chapter 332, states: "if a participating entity is reasonably expected to receive more than \$50,000 in payments from during any school year; or if at the beginning of the school year receive 10 or more agreements authorizing the participating entity to receive money from an education saving account, they must: post a surety bond in an amount equal to the amount the entity receives from education savings accounts; or provide evidence that the entity has unencumbered assets sufficient to pay an amount equal to the amount that it receives from education savings accounts."

## Introduction

---

### History of Education Savings Account in the United States

Since the early 1990s, lawmakers in states across the country have contemplated ways to provide alternatives to parents who are not satisfied with their current public school options. Until recently, these options – charter schools, private school scholarships, full-time virtual schools – have all created *school* choice options. For decades, however, innovative thinkers from all political backgrounds have proposed concepts that turn school choice into *educational* choice – the ability for parents to truly control their child’s K-12 education.

In the 1970s, liberal law professors Jack Coons and Stephen Sugarman proposed giving parents the power to create a “personally tailored education” for children using their public education dollars. In their 1978 book, *Education by Choice*, the UC Berkeley professors noted that a quality education may not have to exist under one school roof: “Reading in the morning at Ms. Kay’s house, spending two afternoons a week learning a foreign language in Mr. Buxbaum’s electronic laboratory, and going on nature walks and playing tennis the other afternoons under the direction of Mr. Phillips could be a rich package for a ten-year-old.”

Milton Friedman – conservative economist, professor, Nobel laureate, and school choice pioneer – had similar ideas. While supporting school choice more broadly, Friedman noted that merely giving parents options between schools was not the end goal, saying the purpose is “to enable parents to have free choice, and the purpose of having free choice is to provide competition and allow the educational industry to get out of the 17<sup>th</sup> century and into the 21<sup>st</sup> century.” Friedman asked, “why not let [parents] spend part of [their education funds] for math in one place and English or science somewhere else?”

With changing technological and political circumstances, this concept of *educational* choice has been able to take shape through the creation of education savings accounts (ESAs). These programs utilize an account controlled by parents that can be used to direct their child’s education funding towards the schools, courses, programs, and services of their choice. This allows parents to create a truly customized education for their child. Under a robust system of oversight, parents can direct funds in an ESA to any combination of state-authorized uses, including (but not limited to): school tuition, tutoring, online courses, testing, curriculum for home instruction, educational therapies for students with special needs, and many other uses.

Through an ESA, parents are still able to choose a whole-school option for their child, but they are no longer required to. A child can attend a private school and receive speech therapy on the side, or learn math and science online, English and history at home, be tutored twice a week, and have leftover money for future education costs. Through an ESA, education is no longer “use it or lose it.” Parents decide where the best values are and have the ability to direct their child’s funds in the most efficient way.

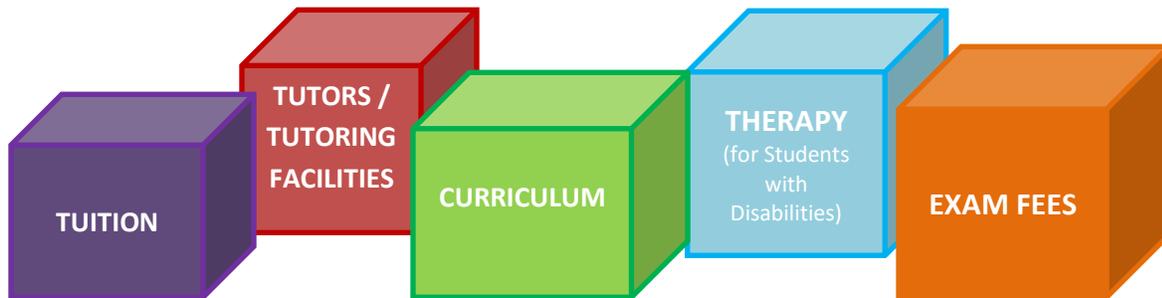
First created in 2011, ESAs are growing in popularity. As of 2015, programs exist in Arizona, Florida, Mississippi, Tennessee, and Nevada. An additional 16 states have filed bills to create an ESA program, making it one of the fastest growing choice policies in America.

*Introduction Contributed  
by Adam Peshek  
Director of Choice & Impact  
Foundation for Excellence in  
Education*

The Nevada Education Savings Account program made history by creating the most expansive program to-date: giving access to all public school students in the state, more than 450,000 K-12 students. Now, parents in the state will have choice among public, charter, private, and customized education. Through their actions, Nevada leaders have embraced freedom in education, placing their trust in parents to pursue the education that best suits the unique needs of their child.

**Overview**

As noted above, an ESA offers a customizable education where the money a child would have received for a public school education can be used for an education that a parent chooses to be the best fit for their child. ESA funds can be used for: private school tuition, distance education, tutors, curriculum, exam fees, therapy for students with disabilities, and account management fees (for administration).



**Understanding the Difference**

There is a lot of confusion between a voucher, a tax-credit scholarship, and an education savings account (ESA). The following describes the difference between the three types of education reform.

Voucher	Tax-Credit Scholarship	Education Savings Account (ESA)
First form of private school choice— money that would have been spent in a public school allows parents to allocate the funds to any eligible school of their choice.	Rather than using public funds, individuals and businesses donate private funds to a non-profit organization to provide tuition scholarships for eligible students and donors receive a tax credit.	A grant deposited into an account for a child and controlled by parents for multiple educational uses; a customizable education for each child.

## How Does a Nevada Child Qualify for an ESA?

---

**PLEASE NOTE A COURT ORDERED INJUNCTION HAS TEMPORARILY PAUSED THE ESA PROGRAM, THE NEXT FUNDING DATE IS SUBJECT TO THE NEVADA SUPREME COURT'S RULING.**

### **Eligibility**

Students between the ages of 5 to 18 years old are eligible to apply for an ESA as long as they are a Nevada resident, and have attended a Nevada public school for 100 days immediately prior to applying.

### **Why 100 days?**

Many parents want to know why their child must be enrolled in the public school system for 100 consecutive days prior to applying for the ESA program. This was a stipulation put into place by the 78<sup>th</sup> Legislature because an enrollment count is executed during that timeframe for the Distributive School Account (DSA) to determine the number of students that are enrolled at each public school, which determines the amount of money the school will receive. This count is crucial because it sets the budget for education based on the total number of pupils. It determines whether or not a student has been calculated (or budgeted) for within that time frame.

Children who are enrolled in private schools or are home schooled are not eligible, because they are not accounted for in the Distributive School Account (DSA) budget as mentioned above. A *homeschooled* student by our definition means that the parent has signed a waiver with the Department of Education opting to pull them out of the public school system and agreeing to educate the child on their own. This is not to be confused with a *home educated* student who may be enrolled in a virtual charter school. Should a student in a private school or who is homeschooled wish to apply to receive ESA funds, they would need to enroll in a public school for 100 consecutive days prior to applying.

### **Exemptions to the 100 Day Rule**

There are two exemptions to the 100 day rule, they are as follows:

- The first exemption is for children of active duty military parents who are serving at a base in the state of Nevada. The Interstate Compact on Educational Opportunity for Military Children (S.B. 303, 2009) protects these students since they are often subject to frequent geographical moves; therefore it “removes barriers to educational success imposed on children of military families because of frequent moves and deployment of their parents.”
- The second exemption allows children over age 5 and under age 7 (kindergarten) to apply to the ESA program without obtaining 100 days in a public school. S.B.302 stated that the law covered children ages 7-18 (who are required to attend public school under NRS 392.040). It did not address how the law should treat children over the age of 5 and under the age of 7, who were allowed to attend public school. These children are budgeted in the state’s education funding formula, based on the possibility that they will attend kindergarten. The child must be older than five years old or under seven years old by September 30 of the school year in which they intend to enroll the child in the program.

### **How Does a Child Qualify as a Non-Traditional Public School Student?**

If a child is in kindergarten through the 12<sup>th</sup> grade and enrolled in at least one class in the public school system, than that child is eligible to meet the requirement for enrollment in a public school system, as long as there have been 100 consecutive days enrolled. However, the ESA funding amount you receive

will be a pro-rated to 1/6 of your calculated ESA amount. If your child was enrolled in two classes, they would receive 2/6 (or 1/3) of the full ESA amount. If a child left the public school system altogether, the ESA would increase to a full amount, but could take up to 24 months.

**How Do I Apply to Become a Participating Entity?**

To apply to become a participating entity for the Nevada ESA program, you must create a login and apply online at [esa.nevadatreasurer.gov](http://esa.nevadatreasurer.gov). You will need to complete the application and provide the required supporting documentation.

<b>Responsibilities for Participating Entities</b>	
Nationally Standardized Norm-Referenced Tests	If chosen by the parent to be the participating entity responsible for administering the standardized norm-referenced tests, you must provide test results to the Nevada Department of Education according to Statute, along with certain collected demographic information.
Surety Bonds <sup>1</sup> / or Two Years of Audited Financials <sup>2</sup>	Once a participating entity has confirmation that there are more 10 or more students with an ESA that have enrolled their school, than they must obtain a surety bond in the amount equal to the amount reasonably expected to receive from ESA funds; <b>OR</b> they must provide 2 years of audited financials to demonstrate that there are sufficient unencumbered assets to pay back the State Treasurer should the circumstance arise. Because a participating entity may not know if they will have 10 or more students enrolled at the initial application process it is not <i>required</i> when submitting the application. Once 10 or more students have officially enrolled and demonstrated that they will be using ESA funds; then it is the responsibility of the participating entity to obtain the surety bond and inform the State Treasurer’s Office to provide a copy. If the State Treasurer’s Office becomes aware that 10 or more students have signed up with a participating entity, then we will request a copy of the surety bond.
State’s Payment Portal	Participating entities must accept payment formally through the State’s program as their way of approving a parent’s payment.
Proper Invoicing	Receipts or invoices must be provided to a parent.

<sup>1</sup> *What is a Surety Bond? – A contractual agreement between a project owner and a business guaranteeing that business regulations will be followed. They guarantee that specific tasks are fulfilled by bringing three parties together in a mutual, legally binding contract.*

1. *Principal – the business that purchases the bond to guarantee future work performance*
2. *Obligee- the entity the requires the bond (govt. agencies working to regulate industries and reduce likelihood of financial loss)*
3. *Surety – the insurance company that backs the bond. Provides a line of credit in case the principal fails to fulfil the task.*

<sup>2</sup> *What are audited financials? It is recommended that you talk to your CPA about audited financials, if you opt not to get a surety bond.*

### **Treasurer's Office Responsibilities**

It is the responsibility of the State Treasurer's office to facilitate program applications, maintain operation of the accounts, perform random audits, and ensure that policies and procedures are being followed according to statute.

Based on the results of the standardized norm-referenced tests, if the State Treasurer's office determines that a participating entity who accepts payments from ESA funds may have failed to provide an educational service required by law, the State Treasurer will conduct an investigation. If, after conducting an investigation, the State Treasurer determines that the participating entity has failed to provide an educational service require by law to the child, the State Treasurer may, after providing notice and the opportunity for a hearing, refuse to allow the entity to continue as a participating entity.

## **ESA Allowable Expenses**

---

### **How is an ESA Funded?**

Participating students will receive an amount equal to 90% or 100% of the formulaic number based upon the Distributive School Account (DSA) amount per pupil for that school year:

- 100% (An estimate of \$5,774 for the 2016-17 school year) for students with a disability or students with a household income less than 185% of the federal poverty line
- 90% (An estimate of \$5,196 for the 2016-17 school year) for all other students meeting the 100 day requirement

ESA accounts will be funded on a quarterly basis during the months of: February, May, August and November. When a parent sets up an account, they are able to select any one of the above mentioned months to begin funding. It is important to note that **once the account is funded a child can no longer be enrolled in the public school system; a parent must pull them out at least one day prior to their account funding.** Once the funds are in the designated ESA account, a family is ready to begin a customizable educational of choice for their child.

Money deposited in an ESA account can be used for tuition, fees, required textbooks, transportation, educational therapies and services (for students with a disability), tutors, tutoring facilities, curriculum, supplies, distance education and other teaching services provided by a participating entity in a non-public school environment. The funds can also be utilized for any nationally norm-referenced achievement examinations, advanced placement tests, or examinations required for admission to a college or university.

While many ESA students may choose to attend a private school, those that choose to be educated at home are referred as *home educated* or an *opt-in student*. These students can enroll in distance education, be taught by a tutor, attend a tutoring facility, or develop another customizable form of education.

### **Tuition**

Tuition is charged by private schools, distance education programs and eligible institutions. Tuition is generally where a majority of a student's ESA funds will more than likely be spent. Eligible institutions are defined as a university, state college or community college within the Nevada System of Higher Education; or any other college or university that: was originally established in, and is organized under the law of this State, is exempt from taxation and is accredited by a regional accrediting agency

recognized by the United States Department of Education. A student is only allowed to spend ESA funds at an eligible institution as long as the student has not already graduated from high school. They are allowed to be enrolled in a dual credit program.



Fees



### Fees

Fees are not always as straightforward as tuition, and many schools charge separate fees for things such as application or registration fees, computer or science lab fees, graduation fees, parking fees, etc. Some of these items are reimbursable by the ESA program, while others are not. For this reason, fees that are not included in the overall tuition amount must be paid for by the parent and then submitted through the web portal for staff to review for potential reimbursement. It has been requested through the participating entities that they itemize these fees on a receipt or invoice. Reimbursable fees are education related. For example: computer and science lab fees. Fees that would not be covered are more operational, extracurricular or optional. For example: registration, sports, or parking fees.

### Textbooks

Textbooks required for courses at a private school, distance education program, curriculum or postsecondary courses are eligible for reimbursement. Account holders will need to save receipts and provide a scanned copy for reimbursement.



### Transportation

Transportation is a reimbursable expense if required for a student to travel to and from a participating entity or multiple participating entities in the form of mileage. A parent is able to be reimbursed up to \$750 per academic year for transportation. This comes out of the total amount of the ESA funds—it is not in addition to. The mileage rate is .54 per mile for fiscal year 2016-2017 (based on the Federal GSA rates). Parents must submit a mileage reimbursement form as available online, in addition to a print out of Google maps showing distance between starting and ending destinations.

### Educational Therapies and/or Services

Therapy is a reimbursable expense for an ESA account holder, but it must be for the benefit of a child with a disability. The term “pupil with a disability” was amended in SB 13 in the 78<sup>th</sup> Legislative session to “child with a disability” to match the federal law. SB 13 defines a child with a disability as having “intellectual disabilities, hearing impairments (including deafness), speech or language impairments, visual impairments (including blindness), serious emotional disturbance, orthopedic impairments, autism, traumatic brain injury, other health impairments, or specific learning disabilities; and who by reason thereof, needs special education and related services.” Therapy must be provided from a licensed or accredited practitioner or provider. To qualify for educational therapy services, a student must have a current Individual Education Plan (IEP) or provide a doctor’s note. The following credentials accepted: State License, Board Certification and National Accreditation.



Approved Therapies
Physical Therapy
Occupational Therapy
Speech Therapy
Vision Therapy (Visually Impaired Student Only)
Hand Therapy
Music Therapy
Equine Therapy; Hippotherapy, Therapeutic Riding
Aquatic Therapy
Martial Arts Therapy
Gymnastics therapy
Applied behavior Analysis and Verbal Behavior Analysis

### Tutors, Tutoring Facilities and Para-Professionals

All services must be delivered by an individual or provider who is accredited by a state, regional or national accrediting organization. The tutor must apply to become a participating entity and submit proper documentation in order to get on the ESA pre-approved list. Should a tutoring agency not have accreditation documents, they may submit either a teaching license, substitute teaching license, copy of a degree or a transcript for each teaching professional they employ. The requirements for tutoring professionals are described below. The ESA program requires such credentials in order to demonstrate that an individual or facility is qualified to instruct a student.



**Fully Credentialed Tutors** must have a State Teaching Certificate in either: Elementary Education, Secondary Education, or Special Education, or have a National Board Certification, or have completed a Teacher Prep Program in another state and is certified by the National Council for Accreditation of Teacher Education (NCATE).

**Subject Specific Credentialed Tutors** must have a Bachelor's Degree or higher in a specific subject area being taught from an accredited university. Subject specific credentialed instructors are non-certified professionals who hold significant documented knowledge in an approved subject area. While they are not certified teachers, they are capable of educating students in a specific field of study.

### Subject Areas for Tutoring:

Anthropology	Environmental Science	Physical Education/ Phys Science
Art	Foreign Languages*	Physics
Biology	General Science	Physiology
Botany	Geography	Political Science
Chemistry	Geology	Psychology
Composition and Rhetoric	Health	Reading
Computer Science	History or US and World	Science
Dance	Journalism	Social Science
Dramatic or Theatrical Arts	Linguistics	Sociology
Earth Science	Literacy	Speech
Economics	Mathematics	Zoology
English / Language Arts	Music**	*Please see NAC 391.131. **Please see NAC 391.13105.

**Para-Professional Tutors** are eligible to tutor a student. A para-professional is not a credentialed teacher, tutor, or instructor—but can qualify to tutor by showing a certain level or knowledge in a particular field of study. A para-professional needs:

1. Sixteen college credit hours in a specific area of study by submitting either an official or unofficial transcript.
2. Associate’s degree or higher by submitting a copy of official or unofficial transcript.

**A family member of an ESA account holder may not provide tutoring services to the child in the family who has an ESA account.** However, if a family member qualifies as one of the above mentioned tutors and becomes a participating entity, then they may tutor other ESA account holders. Parents can not hire friends to tutor their child or other parents of ESA account holders, unless they are approved and registered as a participating entity. A participating entity by these standards means applied and approved through the participating entity web application to become either a: fully credentialed tutor, subject specific tutor, or paraprofessional tutor. Parents who check the box (I wish to become a participating entity) when registering for their child’s account only means they are activating themselves to become eligible for reimbursable expenses; it does not mean they are applying to becoming a tutoring participating entity.

### Curriculum

Curriculum is a type of lesson plan that can be written in print, audio, or online and is provided in a number of units, chapters, by month, quarters, semester, or yearly. It is often utilized by home educated students, or can be used in conjunction with other educational choice options for your child. ESA funds may be used for a complete course of study for a particular content area or grade level. However, because there is not a defined list of approved curriculum, differentiating what is approved and prohibited may be difficult. Please see the table below for examples of allowed curriculum. If you have any doubt, you may fill out and submit a preauthorization form prior to your purchase, to ensure if it will be a reimbursable expense.

Examples of Companies Offering Curriculum
Big Ideas Learning
Discovery Education
Houghton Mifflin Harcourt Publishers
Time4Learning

*The named curriculum are merely examples, the State Treasurer’s Office does not endorse or approve any particular curriculum and it is the role of the parent to decide, of chosen, which is the best for their child.*

Educational field trips to museums within Nevada will be considered a reimbursable expense. If there is a question on whether or not a field trip will be considered reimbursable, or any other type of reimbursable expenses, it is encouraged that a Pre-Authorization form (available on our website) be submitted for ESA staff to review and process in order to ensure that the request is compliant with our guidelines.

### Supplies

Supplies are reimbursable if they are required to administer curriculum. For example, if a science experiment requires certain materials to complete a project, then supplies will be reimbursed. Calculators would be a covered reimbursable expense. However, general supplies such a pencils, paper, binders, scissors, glue and backpacks would not be reimbursable items. The general rule of thumb to

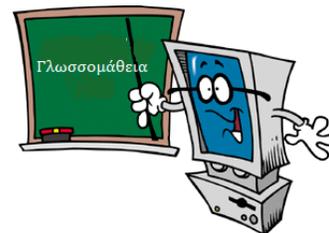
follow for supplies is that if a family would have had to purchase these items on their own for a child to attend public school, then they must also provide them for a child outside of ESA funding as well.

Allowed Educational Supplies	Disallowed Supplies
Educational flashcards	Pencils, pens, crayons, markers
Educational workbooks (math, reading, language arts, science, social studies)	Paper, scissors, glue
Educational maps (social studies)	Tablets
Periodic table (science)	Cell phones
Science projects	Office space for rent
Money to teach students about bills and coins/ Time-Telling educational clocks	Office equipment: desks, chairs, bookshelves, white boards
Counting / Pattern blocks (math)	Uniforms
Books (must be appropriate content)	Backpacks

Should a parent wish to purchase a computer for an ESA student, they may do so if it is needed for the success of the child’s educational choice options such as distance education learning or being able to administer online curriculum. A preselected computer will be available on our website with our preferred vendor. Parents will not be required to pay for it in advance, as we are aware this kind of expense could pose a financial hardship on a family. Therefore, when the computer is ordered with our designated vendor, parents will be able to provide their ESA number and the vendor can submit an invoice to our office referencing the ESA account. Each ESA member can purchase on computer every four years.

### Distance Education Programs

Distance education is defined by NRS 388.826 as “instruction delivered by means of video, computer, television, or the internet or other electronic means of communication, or any combination thereof; in such a manner that the person supervising or providing the instruction and the pupil receiving the instruction are separated geographically for a majority of the time during which the instruction is delivered.” Distance education programs may often be the best option for a student’s situation. Therefore, ESA funds may be used for distance education tuition, (some) fees and required textbooks for the purposes of home education.



Charter schools are publicly funded and are included in the Distributive School Account (DSA); therefore they are classified as a public school. It is important to note that most charter schools within the state offer distance education programs virtually; if a student is currently enrolled in one of these programs to meet the 100 consecutive public school day enrollment rule, they will no longer be able to remain within that same distance education learning program (virtual charter school); unless that school has been approved as a participating entity by our office and also operates under the terms of a private school.

### Testing Fees

As mandated by S.B.302, a parent will need to select a participating entity to administer a nationally standardized norm-reference achievement test in both: mathematics and English / language arts. ESA funds may be utilized for these tests. These tests are taken to help ascertain the student’s ability to show mastery of appropriate grade level material. Renewal of ESA funding is not based upon passing or

failing of these tests. The tests can be any nationally standardized norm-referenced achievement test pertaining to the student’s grade level. The ESA program follows the same guidelines of acceptable tests for the Nevada Education Choice Scholarship Program (AB 165). They are listed below:

<b>Standardized Norm-Referenced Achievement Tests</b>			
ACT	IOWA	NWEA Map	Star360
Aimsweb	I-Ready Reading	PSAT/NMSQT	Terra Nova
AP Exams	MAPS- Measurement of Academic Progress	SAT	Terra Nova – Common Core
Aspire	NMSQT	Stanford 10 On-line	Terra Nova 3
ERB Gr 3 and up ONLY	NWEA	Stanford Achievement	TN Common Core Edition

Advanced placement tests and college prep examinations such as the ones listed below are also considered a reimbursable expense for ESA account holders.

<b>Examples of College Prep Tests Covered by ESA Funds</b>
Stanford Achievement Test (SAT)
American College Test (ACT)
Advanced Placement Exams (AP)
National Merit Scholarship Qualifying Test

**Contract Services from a Public School (Individual Classes)**

Students may enroll in an individual class (or up to three classes) or extracurricular programs in a public school for a reduced ESA amount. This is up to each individual school district and not a guarantee that will agree to participate, please check with your designated school district to see if this is something they allow.

If a parent chooses to enroll their student in a public school course, the ESA amount will be reduced by 1/6 of the total amount. A student may enroll in up to three classes at a public school, for each class enrolled in the ESA amount will be reduced by 1/6. For example, if a child enrolled in physical education, band, and another class of choice (a total of three classes); they would receive one half of the ESA amount designated for the student.

Should a parent choose to enroll their child in a public school (one to three classes), the Treasurer’s Office requests that a parent inform us 30 days prior to the chosen funding date so we may coordinate with the Department of Education to properly prepare for the funding of that ESA account.

**Participating in Sports or Interscholastic Activities**

Should a child wish to participate in a class, activity, program, sports or interscholastic activity and events at a public school or through a school district, or through the Nevada Interscholastic Activities Associate, the family will need to file a current notice of intent to participate with the resident school district. The student



will need to participate in the zoned school district the child would be required to attend.

### **Nevada Youth Legislature**

A student participating in the ESA program is able to apply to participate in the Nevada Youth Legislature. For more information, please visit: <http://www.leg.state.nv.us/Division/Research/NYL/>

### **Account Fees**

Pursuant to statute, the State Treasurer's office will deduct an administrative charge of not more than 3% of each account for the administrative costs of the program. There will also be a monthly fee of not more than \$2.50 deducted from the account for the program's third party claims processing vendor. These fees will be deducted from the quarterly installment payments prior to funding the account. Parents will be notified of the amounts deducted on a quarterly basis.

### **Refunds**

A participating entity is only able to issue a refund to a parent if an item is being returned or if an item or service has not been provided. If the account holder has received any type of refund for any good or service purchased with ESA funds, the money must be deposited back into the student's ESA account. If for any reason, a parent receives a refund to their personal account, credit card, cash, or check—a check must be sent to the Treasurer's Office, referencing the student's ESA account number and it will then be deposited back into the student's ESA account by the Treasurer's Office.

### **Misuse of Funds**

If for any reason the State Treasurer's Office determines that any ESA funds have been substantially misused, the Treasurer's Office may freeze or dissolve the account, subject to any regulations adopted by the Treasurer's Office, provided that notice for such action has been given to the account holder and appropriate time for a response has occurred. The Treasurer's Office may also give notice to the Attorney General or district attorney of the county in which the parent resides if appropriate.

### **Appeals Process**

It is the aim of the State Treasurer's Office to help make a family's customized educational choice as streamlined as possible. We do not want to cause any further hindrances to the success of our children; therefore parents may fill out a Letter of Appeal or submit a letter to our office if they have been denied a particular reimbursement or have encountered any other kind of problems with throughout the process. Appeal forms may be submitted online or mailed to our office.

### **Committee to Review Payments – Participating Entities**

If you wish to become a member of the Committee to Review Payments as a participating entity, you may apply as a non-voting member. Two non-voting advisory members will be appointed by the State Treasurer as mandated by S.B 302. These two non-voting members can be either educators or administrators at a participating entity. Members of the committee are comprised of: two parents of children who reside in Clark County will be appointed, one parent from a child in Washoe, and one parent who resides in a county other than Clark or Washoe; in addition to the two non-voting members as mentioned above. Included in the Committee to Review Payments will also be a representative from the Treasurer's Office staff. Members serve a one year term and are able to be reappointed. An application is enclosed in this handbook, or is also available online. We request that you also submit a resume with your application.

## Online Payment Portal

---

### **How Do I Request a Payment from a Parent?**

Payments can either be initiated by a parent or requested by a participating entity through our website at [www.esa.nevadatreasurer.gov](http://www.esa.nevadatreasurer.gov). In order to request a payment from a parent through our website, a representative from your participating entity will need to log in and request a payment. An email will be generated to the parent letting them know that you have requested a payment from them. They will log-in and approve the payment. In this retrospect, the parent may also log in and request to make a payment to a participating entity. The representative from the participating entity will then need to log-in to accept the payment. This system enables a two party sign off for each transaction. This also makes both parties aware that they must accept, approve, and account for each transaction.

### **What if the Parent Pays Out-of-Pocket for My Services?**

For any items that a parent purchases out-of-pocket for a student, they will need to download or make a copy of the ESA Reimbursement Form from our Appendix. In order to expedite their reimbursement request, they can submit a completed form online. They will be required to submit copies of invoices or receipts. As the participating entity, please make sure you provide them with one or the other, so they may seek reimbursement in a timely manner. Parents must have at least \$50 in receipts accumulated, before our office will be able to reimburse them. (This minimum amount is subject to change). Parents are able to submit reimbursement amounts for less than that, but our office may not be able to refund until the parent reaches the \$50 minimum amount. If parents have a balance of less than \$50 in the system at the end of the funding year, they will be reimbursed for any remaining balances at that time. A parent may submit a Pre-Authorization Reimbursement form at any time for our staff to consider you request for a particular item of education. These forms will be available on our website. (There is an example of our form in the back of this handbook.)

It is important that items submitted for reimbursement must occur within 6 months of the receipt date, or our office may not be able to reimburse an ESA account holder for these stale items.

## Planning for the Future

---

At the end of the academic year, each parent will be asked to participate in an annual survey performed by the Treasurer's office. They will be asked about your overall satisfaction with the program and for suggestions on how we may be able to improve the program. The survey results will us to better understand common problems or themes that we may present at the next legislative session. Remember, both parents and participating entities are able to apply to be on the Committee to Review Payments if you wish to be further involved in the ESA program.

### **Renewing an ESA Account for the Next School Year**

Near the end of your funding year, correspondence will be sent from our office reminding account holders that it is time to re-enroll their child in the program for the following year. Once an email is received, a parent will be prompted to log-in and renew their account online. As long as your standardized norm-referenced tests have been uploaded online, a child will be eligible to re-enroll. It is the parent's responsibility to ensure that they reapply on behalf of their child prior to the deadline to ensure funds are received on time. If there are any funds left remaining in the student's ESA account at

the end of the academic year, the money will be carried forward to the next school year as long as you have reapplied.

#### **Withdrawing a Child from the ESA Program**

If a parent decides to pull their child out of the program to return to a public school, the parent must notify the Treasurer's Office in writing. The ESA account will then be closed and any remaining funds will be returned to the State. However, should a parent pull their child out of the program prior to the end of the quarterly funding period ending, they may not re-enroll their child in a public/charter school until the beginning of the next funding period as mandated by statute.

If a family chooses to exit the program for any reason, students will not be penalized should they wish to reapply to the ESA program in the future. The family may reapply as long as the student has reobtained 100 consecutive days within the public/charter school system, applies during an open enrollment period and waits until the beginning of the next available funding period. The contract will also terminate should a child no longer reside in the state of Nevada, and any money left in the ESA account will be returned to the State General Fund.

#### **Graduating from High School**

Upon graduating from high school, any funds remaining in the student's ESA account will be returned to the State General Fund.



