

# School Fees - 2021 Fall Training

- September 24, 2021

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# Agenda

- School Fees Performance Metrics - *July 1, 2021 submission*
- SY2021-2022 Certificate of Compliance Reporting
- Fee Schedules
- Textbooks
- School Fee Funding Uses
- Monitoring
- Q&A Session

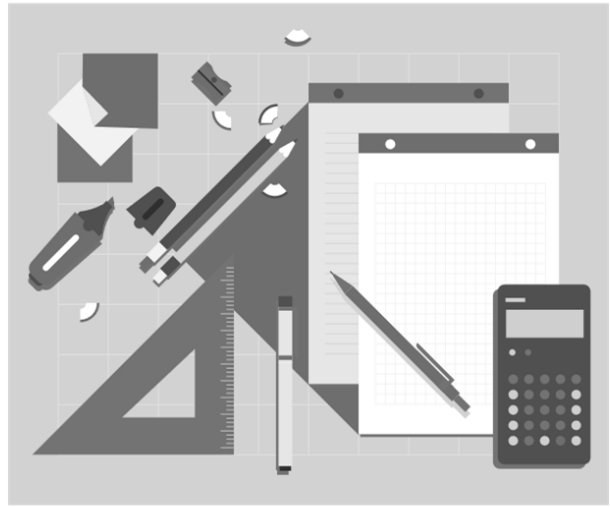
*(Please interrupt with questions or ask in the chat)*

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# School Fees

## SY2021 Performance Metrics



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## SY 2021 School Fees

- For SY 2021, LEAs charged \$83 million
  - Growth of \$4.4 million or 5.6%
  - 39 LEAs or 25% reported not charging school fees
- Of the 117 LEAs that charged school fees
  - 110 charged curricular fees
  - 70 charged co-curricular fees
  - 94 charged extracurricular fees



### SCHOOL FEES - SY2021

	Curricular		Co-Curricular		Extra-Curricular		Total Charged Fees (as Reported)	
	\$	%	\$	%	\$	%	\$	%
CHARTER	\$ 4,427,348	67%	\$ 771,970	12%	\$ 1,412,956	21%	\$ 6,604,324	8%
DISTRICT	\$ 42,986,371	56%	\$ 5,611,028	7%	\$ 27,772,858	36%	\$ 76,374,345	92%
<b>Grand Total</b>	<b>\$ 47,413,719</b>	<b>57%</b>	<b>\$ 6,382,998</b>	<b>8%</b>	<b>\$ 29,185,814</b>	<b>35%</b>	<b>\$ 82,978,669</b>	

Table #1

**\$ 54 million**

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The total Curricular and Co-Curricular equal \$54 million or 65% of the total charged fees.

This is the number given to Lexi Cunningham, Utah School Superintendent Association and the Utah School Board Association, for the Legislative Business Case to ask legislatures to fund curricular and co-curricular school fees.

Lexi Cunningham  
 Executive Director, USSA  
 Associate Executive Director, USBA

## SCHOOL FEE WAIVERS - SY2021

	Curricular	Co-Curricular	Extra-Curricular	Total Waived
<b>CHARTER</b>	\$ 618,975	\$ 42,963	\$ 125,424	\$ 785,559
Waivers % of Fees	14%	6%	9%	12%
<b>DISTRICT</b>	\$ 4,257,159	\$ 223,921	\$ 972,806	\$ 5,413,245
Waivers % of Fees	10%	4%	4%	7%
<b>Grand Total</b>	\$ 4,876,134	\$ 266,884	\$ 1,098,230	\$ 6,198,804
Waivers % of Fees	10%	4%	4%	7%

Table #2

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We want to emphasize here that R277-407 is about setting boundaries around school fees and the musts or regulations for school fee waivers. In the next slide we compare the average fees charged and fee waivers granted to the prior school year.

Overall waivers in SY2020 were \$6.9 million or 9% compared to the SY2021 of \$6.2 million or 7% of fees charged.

**STUDENTS GRANTED FEE WAIVERS AND AVERAGE FEE WAIVER AMOUNTS - SY2021**

	School Year 2021	School Year 2020	Change	% Change
Estimate # Secondary Students Eligible	74,862	81,834	(6,972)	-8.5%
Count of Fee WaiverS Granted	36,975	50,823	(13,848)	-27.2%
% Participating in Fee Waivers	49%	62%	-13%	
Average Fees Charged Per Student	\$ 263	\$ 258	\$ 5	1.9%
Average Fee Waived Per Student	\$ 168	\$ 137	\$ 31	22.6%
Average Fee Waived vs Charged	64%	53%	11%	

Table #3

“If you cannot measure it, you cannot improve it.”

-Lord Kelvin



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There is a saying “If you cannot measure it, you cannot improve it.”

The School Fee Performance reports look at estimated student participation in fee waivers so that they can be improved. The “estimated” student eligible count is the count of economically disadvantage students for each LEA. This is not a one-to-one match of fee eligible students but it is the closest metric we have to measure, to see if we are improving. This chart shows that for SY2021, 49% of eligible students received waivers.

From the previous slide, the \$6.2 million in fee waivers is a drop from 9% in 2020 to 7% in 2021 when comparing the number of fee waivers granted to charged fees.

We have heard, anecdotally, this is due to fees just not being collected rather than waived. The drop in students receiving waivers may be an anomaly of the pandemic. We will continue to look forward to future data to measure improvements.

**School Year 2021**

**Estimated # of Students eligible for Fee Waivers**

	<b>State</b>	<b>Charter</b>	<b>District</b>
(a) K-12 Count <i>Fall Enrollment</i>	649,562	64,159	585,403
(b) Economically Disadvantaged Students all grades <i>Fall Enrollment</i>	156,210	13,982	142,228
(c) Economically Disadvantaged % all grades <i>(b) divided by (a)</i>	24%	22%	24%
(d) Secondary Student Enrollment <i>Fall Enrollment Demographics by Grade</i>	311,923	26,628	285,295
(e) Estimated Secondary Students Eligible for Fee Waivers <i>(d) multiplied by (c)</i>	74,862	5,858	68,471
(f) Students Granted Waivers <i>Certificate of Compliance Statistical Data</i>	36,975	3,809	33,166
(i) Secondary Students on Fee Waivers <i>(f) divided by (d)</i>	12%	14%	12%
(h) Estimated Eligible Students NOT Participating in Waivers <i>(e) minus (f)</i>	37,887	2,049	35,305
(j) Estimated Eligible Students NOT on Fee Waivers <i>(h) divided by (e)</i>	51%	35%	52%



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F:\School Fees\III - SCHOOL FEE TEAM PROJECT FILES\Z - REPORTS PUBLISHED\State Performance Matrix

Permanent Injunction page 27 (II.C.4) "If the programs which are at risk from fee waiver compliance requirements are of value, they are of value for all, not simply for those whose families have higher incomes"





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## School Fees

### Certificate of Compliance Updates

- Links distributed through Qualtrics:  
[noreply@gemailserver.com](mailto:noreply@gemailserver.com)
- Links sent to:
  - Superintendent/Charter Director
  - Board Chair
  - School Principals
- Notification of distribution of links sent to:
  - School Fees Contact
  - Business Administrators

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Please let IT departments know of the link through Qualtrics so that all emails that are distributed by Qualtrics will be allowed through.

The links will be distributed on Oct. 1, 2021 to Superintendents and Charter Directors, LEA Board Chairs, and all School Principals.

A notification will also be sent to the designated School Fees Contacts and Business Administrators.

## Certificate of Compliance Updates - *continued*:

- Questions consolidated and revised based on compliance risk.
  - 15 questions or less:
    - Verification – Name and LEA/School is correct
    - Code & Rule Assurance
    - Attestation of Charging fees or not
    - Board Approval (1)
    - Fee Schedule (3)
    - Fee Waivers (2)
    - Fundraising & Donations (2)
    - Training (1)
    - Elementary (1)

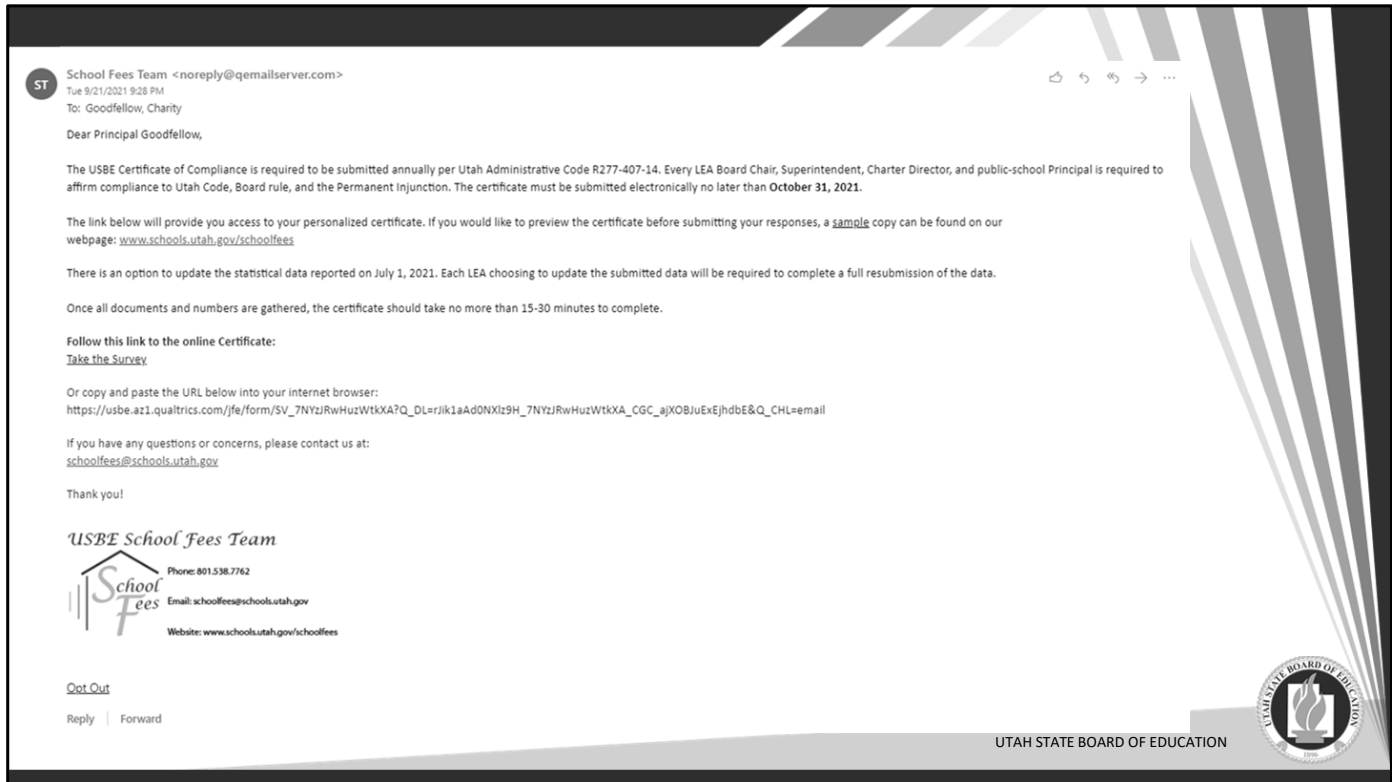


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The Certificate of Compliance questions were reviewed for risk. We took into consideration what is being looked at in our new Metrics & Risk ratings sent in March to each LEA. In addition, there have been changes to the CPA Financial Audits (State Compliance Guide) where LEAs will be providing documents to their CPA's.

We have therefore condensed and shorten the number of questions asked on the Certificate of Compliance. For those that charge school fees, there will be about 15 questions. The Certificate should take no more than 10-30 minutes to complete.



This is a sample screenshot of the email that will be sent out with the link.



This is a sample of the Certificate of Compliance and what will be seen when you click on the link. There is also a sample of the Certificate posted on our webpage: [www.schools.utah.gov/schoolfees](http://www.schools.utah.gov/schoolfees)

## Statistical Report Updates

- **Superintendents & Charter Directors:**

- Utah Code 53G-7-503(5) required that the Statistical Data for the 2020-2021 school year be submitted July 1, 2021. Do you have any updates to the Statistical Data submitted on the July 1st report? **(If you select yes, you must provide a full resubmission of all the required data.)**
- Additional Required Documents:
  - Fee Schedule
  - Fee Policy
  - Fee Waiver Policy
- Name files using LEA name, year, and document type (i.e.; LEAName\_2022FeeSchedule)

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Changes to the Statistical Report may be submitted if there is a material significance. This information may be used for LEA purposes, CPA audits.

## Statistical Report Data Definitions

No.	Name	Description:	Code or Rule
A	Count of Fees on FS	Count of the # of individual fees on the fee schedule	R277-407-14(6)
B	Fee Max per Student	A per student annual maximum fee amount that the LEA's schools may charge a student for the student's participation in all courses, programs, and activities provided, sponsored, or supported by a school for the year.	R277-407-6(4)(a)
C	# Students	# of Students "charged" a school fee. A student is counted only once. Includes students on fee waivers.	
D	Charged Grand Total	Total \$ amount of ALL fees charged/assessed to All students. For ALL categories; general, curricular, co-curricular, and extra-curricular fees. (D=E+F+G+H) The charged amount includes paid, waived, credit for work in lieu, and fees charged but not paid.	R277-407-14(7)
E	Charged General	Total \$ amount charged/assessed to all students for General Fees	
F	Charged Curricular	Total \$ amount charged/assessed to all students for Curricular Fees	
G	Charged Co-Curricular	Total \$ amount charged/assessed to all students for Co-Curricular Fees	
H	Charged Extra-Curricular	Total \$ amount charged/assessed to all students for Extra-Curricular Fees	
I	Money Received Grand Total	Total \$ amount of money received for school fees for all categories (I=J+K+L+M)	
J	Money Received General	Total \$ amount of money received for school fees for General Fees	
K	Money Received Curricular	Total \$ amount of money received for school fees for Curricular Fees	53G-7-503(5)(a)(iii)(B)
L	Money Received Co-Curricular	Total \$ amount of money received for school fees for Co-Curricular Fees	53G-7-503(5)(a)(ii)(B)
M	Money Received Extra-Curricular	Total \$ amount of money received for school fees for Extra-Curricular Fees	53G-7-503(5)(a)(ii)(B)
N	# Students Fee Waivers	# of Students granted a fee waiver and students who work in-lieu	R277-407-14(1)(a)
O	Waived Grand Total	Total \$ amount of money waived for school fees for all categories. Include amounts credited for work in-lieu (O=P+Q+R+S)	R277-407-14(1)(d)
P	Waived General	Total \$ amount of money waived for school fees for General Fees. Include amounts credited for work in-lieu	
Q	Waived Curricular	Total \$ amount of money waived for school fees for Curricular Fees. Include amounts credited for work in-lieu	53G-7-503(5)(a)(iii)(B)
R	Waived Co-Curricular	Total \$ amount of money waived for school fees for Co-Curricular Fees. Include amounts credited for work in-lieu	53G-7-503(5)(a)(iii)(B)
S	Waived Extra-Curricular	Total \$ amount of money waived for school fees for Extra-Curricular Fees. Include amounts credited for work in-lieu	53G-7-503(5)(a)(iii)(B)
T	# Students Worked In-Lieu	# of students worked in lieu of fee waiver. This amount is a sub-set of the # of Students granted Fee Waivers not in addition to.	R277-407-14(1)(b)
U	Amount Credited in Lieu	Total \$ amount credited for work in lieu provision, all categories. This amount is a sub-set of the Waiver Grand Total amount not in addition to.	
V	# Students Denied Waivers	# of students who were denied a fee waiver	R277-407-14(1)(c)

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This is a copy of the Data Definitions of the Statistical Report that are found on our website: [www.schools.utah.gov/schoolfees](http://www.schools.utah.gov/schoolfees)



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# School Fees

## Fee Schedules

### Utah Code 53G-7-505

(3)(a) The fee schedule shall include the following:

- (i) a **specific amount** for each fee on the fee schedule;
- (ii) if a student is responsible for multiple fees related to one activity, class, or program, a clear and **easy to understand delineation of each fee** and the **fee total** for each activity, class, or program;
- (iii) the LEA's **fee waiver policy**, including an easily understandable statement informing a parent that a student:
  - (A) may be eligible to have one or more fees waived; and
  - (B) may appeal the LEA's decision if the LEA denies a request for a fee waiver; and
- (iv) a **corresponding spending plan** for each fee.



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53G-7-505 states what shall be included in a fee schedule.

1. Specific amount for each fee
2. Multiple fees related to one activity must have an easy to understand representation of the fees, including the fee total for the activity.
3. Fee Waiver policy and
4. Spend plan for each fee

Also keep in mind that R277-407-6 states that an LEA, school, or school employee may not charge a fee or request or require something of monetary value unless the fee has been

Set and approved by the LEA board  
= < maximum amount set by the board  
Included on approved fee schedule

R277-407-6 (2)(a) requires that the Fee Schedule be approved annually on or before April 1.

An LEA may amend a fee schedule but must follow the same approval process.

# Maximum Fee Amount per Activity

Soccer.....	\$305	Required Group Fundraiser.....	\$250
		Out of Pocket Maximum	.....\$55
Participation Fee	\$35		
<small>Salaries, Officials, Trophy/Recognition</small>			
Uniform	\$40		
<small>Shirt, Shorts, Socks</small>			
Safety Equipment	\$30		
<small>Shin Guards</small>			
Shoes	\$50		
<small>Soccer Cleats</small>			
Travel	\$150		
<small>Transportation, Meals</small>			



Multiple fees related to one activity. Clear and easy to understand delineation of each fee and the total for each activity, class or program.



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The fee schedule is required to have the maximum amount per student per activity. Again multiple fees related to one activity must be clearly stated.

R277-407-6(4)(d) requires an LEA to include the total per student amount expected to be received through required group fundraising as part of the maximum fee amount for an activity.

R277-407-6(4)(c) states: “The amount of revenue raised by a student through an individual fundraiser shall be included as part of the maximum fee amount per student for the activity and maximum total aggregate fee amount per student.

The key concept is Clear and Easy to Understand, we can’t stress this enough.

## Easily understandable statement to inform parents that...

- A student may be eligible to have one or more fees waived.
- May appeal the LEA's decision if the LEA denies a request for a fee waiver

**INFORMATION**

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53G-7-503 also requires that the fee schedule includes an easily understandable statement to inform parents that

1. A Student may be eligible for fee waivers..
2. If the student is denied a fee waiver that they have the right to appeal.

We suggest providing a statement of where to obtain further INFORMATION such as a website or a contact.

# Fee Schedule Examples



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At the beginning of the school year, we receive several calls from parents concerning their students' fees. We have a couple of examples of the concerns we are receiving.

# Fee Schedule

## Exercise #1

### Debts

Item No.	Description	Original	Paid	Balance Due
SC_INTG_LAB	Science Fee - Lab Matl	15.00	0.00	15.00
STBD_BASIC	<u>Studentbody Fee - Basic</u>	49.00	0.00	49.00
MV_MXPG_CLFY	ZZDNU Mixed Chorus Course Fee	10.00	0.00	10.00
CT_DLIT_CLSM	Digital Literacy Fee Semester	5.00	0.00	5.00
CT_MKTG_CLSM	Business Marketing	5.00	0.00	5.00
<b>Total</b>		<b>\$84.00</b>	<b>\$0.00</b>	<b>\$84.00</b>

Make it easy to understand and easy to find

### 2021-2022 Junior High School Fee Schedule

**Fee Amounts and Spend Plans** - All fees listed on this schedule are the maximum amounts approved by the Board of Education that a school may charge per pupil for participation in the named activity, class, group, or team. The types of expenditures funded with student fees include auxiliary personnel costs, educational services, employee training, professional services, technical services, student travel, advertising services, printing services, activity and student supplies, student food, technology supplies, equipment and facility enhancements, and club dues. Planned expenditures vary by program and school due to the unique needs and specific plans made at each school. Prior to registration, the fee amounts and associated spend plans approved by the principal for each program at each school are published online at [redacted]. Parents are encouraged to refer to their school's fee schedule for detailed fee and spend plan information. For school activities that involve tryouts, participants must be selected before fees are assessed.

Maximum amounts that may be charged	Maximum amounts that may be charged
<b>School Program Fees</b>	
Basic Registration (All students)	\$45.00
Online Course (Charge per .25 units of credit)	\$10.00
<b>School Sponsored Admission Fees (per student / per event)</b>	
School Dances	\$5.00
School Plays, Concerts and Musicals	\$10.00
Other Admissions to Off Campus Events (Not including applicable sales tax)	\$60.00
<b>Curricular Course Fees (Per semester course)</b>	
<b>General Course Fees</b>	
Visual Art	\$40.00
English	\$10.00
Includes Craft, Drawing, Painting, Photography, Sculpture, Art History, etc.	
Music (Non performing groups)	\$25.00
Instrument Rental (1st instrument)	\$75.00
Instrument Rental (Per additional instrument)	\$10.00
Career & Technical Education Intro Class	\$15.00
Physical Education	\$40.00
Other Career & Technical Education	\$40.00
Includes areas of Agriculture, Business, FACS, Health Sciences, Info Tech, Skilled & Technical, and Technology & Engineering	
On-campus course	\$10.00
Off-campus course	\$30.00
Intergraded Science	\$15.00
Dance	\$15.00
Includes Biology, Chemistry, Earth Science, Physics, etc.	
Drama / Stage Crew	\$15.00
<b>Specific Item Course Fees</b> - In addition to the course fees above, the following fees may be charged for specific items as applicable.	
Equipment Rental (Other than musical instrument)	\$25.00
Workbook/Lesson Fee	\$25.00
<b>Co-curricular / Extracurricular Course and Activities Fees (Per school year, includes all potential fundraising and course fees.)</b>	
<b>Sports Fees</b>	
Basketball	\$100.00
College Readiness	\$60.00
Cheer (includes certified camp run by 3rd party)	\$600.00
Cross Country	\$60.00
Debate	\$60.00
Debate	\$60.00
Track	\$60.00
Volleyball	\$60.00
Wrestling	\$100.00
School Intramural - not listed above	\$20.00
<b>Coach / Advisor Run District Camps</b>	
School Clubs	\$30.00
Additional State / National Membership (Cost of membership)	\$35.00
<b>Overnight Student Travel (Per trip)</b>	
Overnight Student Travel (Within approved geographical region)	\$1,200.00
(Maximum fee includes all potential fundraising)	
All requests for Overnight Student Travel must be approved by the Principal, Director and Assistant Superintendent.	
<b>Maximum Fee Cap</b>	<b>\$1,250.00</b>
This amount is the maximum a student will be required to pay or voluntarily individually fundraise for each school year. This maximum fee cap applies to up to 3 co-curricular / extra curricular activities. Students who participate in activities beyond this limit may be subject to the full fee amount for these additional activities. The maximum fee cap does not apply to Overnight Student Travel, School Sponsored Admission Fees and required group fundraising.	

Science Fee – Lab Matl ≠ Integraded Science  
 Studentbody Fee - Basic ≠ Basic Registration

Mixed Chorus, Digital Literacy, Business Marketing; can't find on the fee schedule

All fees must be easy to find on the fee schedule but also, it must be easy to find the fee schedule on the schools and LEA's website.

The Fee Schedule must be publicly available, which means that a student login isn't required to access the fee schedule.

We've had issues finding fee schedules, we know what to look for and where to look so if we are having issues then we can only imagine the frustration of parents.

# Fee Schedule

## Exercise #2

Item Expense	JUNIOR HIGH SCHOOLS & ONLINE DUAL ENROLLED TUITION - REQUIRED
\$18.00	STUDENT ACTIVITY (supplement district funds for school-wide student activities)
\$35.00	INSTRUCTIONAL SUPPLIES (supplement district funds for the purchase of materials to deliver student instruction)
\$18.00	COMPUTERS & TECHNOLOGY (computer upkeep, Wi-Fi, computer programs, instructional equipment)
\$71.00	Total Fee

Make it easy to understand  
Receipt should correspond to fee schedule

Item	Price
COMPFEE001 Computer Tech Fee REQUIRED REGISTRATION FEE 2021-22	14.00
STUACTFEE01 Student Activity Fees REQUIRED REGISTRATION FEE 2021-22	15.00
INSTSUPFEE1 Instructional Supplies Fee REQUIRED REGISTRATION FEE 2021-22	35.00
COMPFEE002 Computer Fee District REQUIRED REGISTRATION FEE 2021-22	4.00
CCACLF0002 CCA Class Fee REQUIRED REGISTRATION FEE 2021-22	7.00
CCACLF0001 CCA Class Fee REQUIRED REGISTRATION FEE 2021-22	7.00
STUACTDIS01 District Student Activity Fee REQUIRED REGISTRATION FEE 2021-22	3.00
YRBKGS0001 Yearbook General Sales OPTIONAL FEE	20.00
GATEACCLF01 GATEWAY AC PECLF000001 PE Class Fees	10.00
SCICLF00001 Science Class Fees	5.00
GATEDMSTCLF Gateway DM-ST	8.00
CONVFEE TRANSACTION FEE	10.00
	1.00
	SubTotal: 139.00
	Tax: 0.00
	Total: 139.00

The parent was concerned that the district was charging a fee. The spend plan states that the Student Activity Fee would supplement district funds. The invoice or receipt should match the fee schedule.

# Corresponding spending plan

Item Expense	FOOTBALL - all fees waivable	FUNDING SOURCES	
		Out-of-pocket	Fundraising
\$65.00	Participation Fee (game uniforms (if purchased on a rotation basis), salaries, officials)	\$65.00	
\$50.00	Additional Fee (equipment, safety equipment, storage items, work out rentals, staffing, (HUDL), recognitions, team pictures)	\$50.00	
up to \$25.00	Physical (physician)	100%	
up to \$75.00	Spirit Packs (team gear, practice uniforms)		x
\$50.00	Helmet Safety (reconditioning, certification)		x
up to \$10.00	Intramurals (camp gear, teaching materials, staffing)		x
up to \$25.00	Pre-Season On Campus Clinic - Skills Camp (camp gear, teaching materials, staffing)		x
up to \$25.00	Pre-game Activities (team building activities, meals)		x
\$10.00	Transportation (bussing)	\$10.00	
up to \$25.00	Team Banquet (meals)		x
up to \$360.00	<b>Total Fee</b>		

Multiple fees for one activity

Fee Amount

Fee Total

Spend Plan

Required Group Fundraising

This is an excerpt from a fee schedule. You can see that they have listed the activity (Football), multiple fees (participation, spirit pack, team banquet), each fee also has the spend plan-list of anticipated expenditures. And the fee total (up to \$360).

They've also included the funding sources: parent out-of-pocket and the items expected to be covered by required group fundraising. The parent can see that the fee for football would be \$150 (\$65 participation, \$50 additional fee, \$25 physical, \$10 transportation) plus the requirement to participate in the group fundraiser.

The Fee Schedule also states that all fees are waivable.

The goal is full transparency.



Fee Waiver Statement

**GENERAL INFORMATION**

1. All fees listed are the maximum amount charged per student for each class or school-sponsored activity. Actual amount charged may be less.
2. The amount specified for uniforms, travel, and clinics in both junior and senior high school is the total which may be spent whether from student contributions, fundraising activities, school subsidy, or donation.
3. Any payment for student participation in a class, program, or activity is a fee and is subject to the fee waiver requirement. For information on fee waivers and other details, contact your school administrator.
4. All students are responsible to pay for any loss, breakage, or damage they cause to school property. Loss, breakage, or damage is not subject to the waiver requirement. These costs are defined as a "fine". Official transcript may be withheld if breakage or damage costs are not paid in accordance with the Utah Code Ann. §53G-8-212.
5. Donations are permissible in both elementary and secondary schools, but all such requests are voluntary. A student may not be excluded from an activity or program because they did not donate.
6. All requests for overnight/out of state travel must be approved and comply with all requirements outlined in the District Student Travel Policy (4600).
7. The max aggregate amount for fees related to Pre-K, Elementary, and Junior High School courses, activities and other miscellaneous fees per student is \$1800.00 (Per student, per year)

For additional information see District Policy 4200

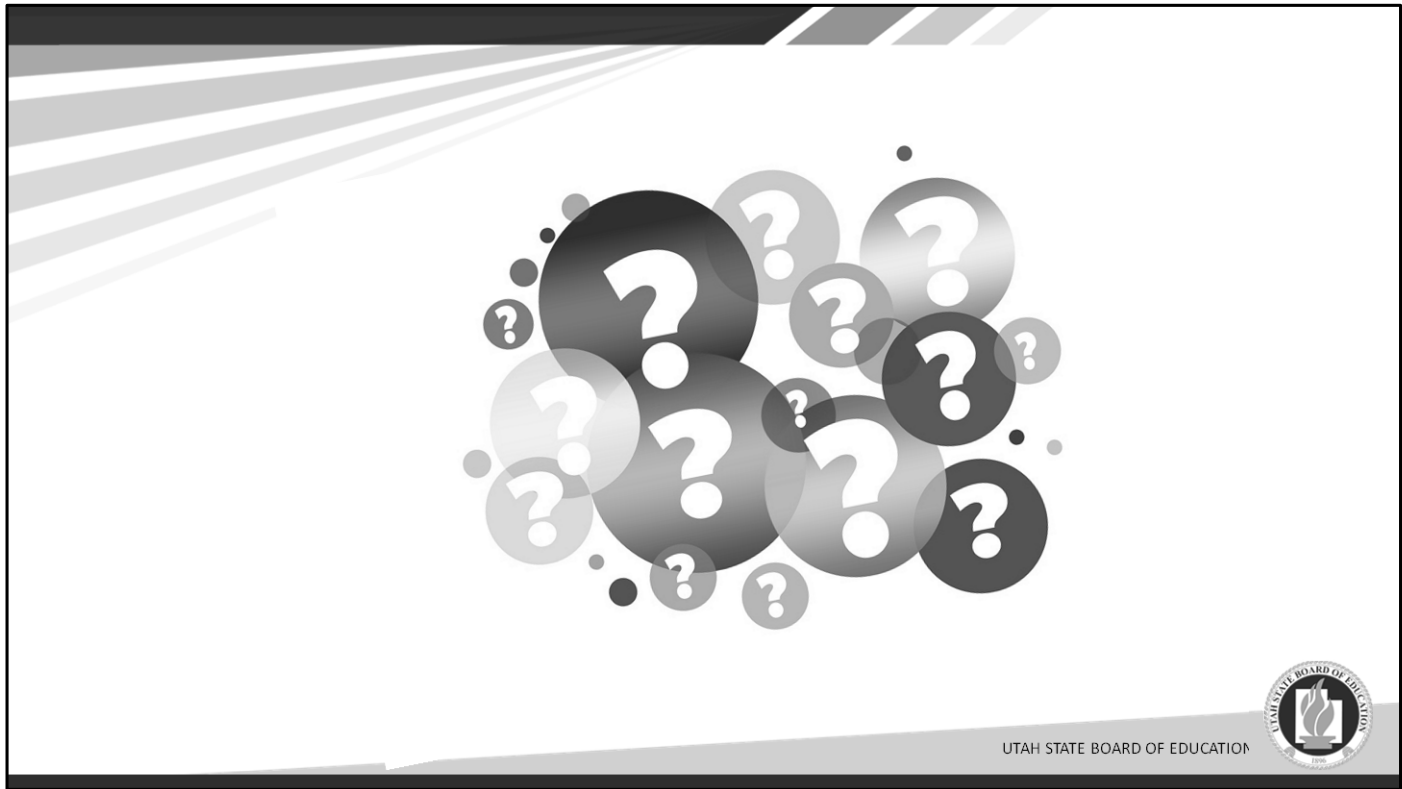
\*Missing information concerning appeals

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This same LEA had a general information section that has the fee waiver statement. However, it is missing information concerning the appeal process should the student be denied a fee waiver.





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# 5 MINUTE BREAK



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# Upcoming Requirements:

## Part 1

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## Utah Code Annotated (UCA) 53G-7-602(3):

- (a) Beginning with the 2022-23 school year, an LEA:(i) except as provided in Subsection (3)(a)(ii), **may not** sell textbooks or otherwise **charge a fee** for **textbooks** or the **maintenance costs** of school equipment; and (ii) may only charge a fee for a textbook required for

an Advanced Placement or, as described in Section 53E-10-302, a concurrent enrollment course.

- (b) The LEA shall waive a fee described in Subsection (3)(a)(ii) in full or in part if a student qualifies for a waiver in accordance with Section 53G-7-504.

## School Fees

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## Textbooks



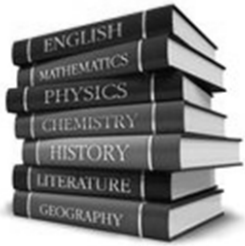
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R277-407-12 Fees for Textbooks and Remediation. (1) Beginning with the 2022-23 school year, an LEA may not charge a fee for a textbook as provided in Section 53G-7-603, except for a textbook used for a concurrent enrollment or advanced placement course as described in Subsection (2).

(2)(a) An LEA **may charge** a fee for a textbook used for a concurrent enrollment or advanced placement.

(b) A fee for a textbook used for a concurrent enrollment or advanced placement course **is fee waivable** as described in Section R277-407-8.

## UCA 53G-7-601(5):



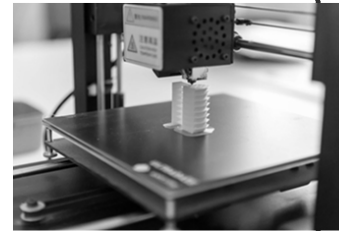
- (a) "Textbook" means **instructional material** necessary for participation in an activity, course, or program, regardless of the format of the material.
- (b) "Textbook" **includes**:
  - (i) a hardcopy book or printed pages of instructional material, including a consumable workbook; or
  - (ii) computer hardware, software, or digital content.
- (c) "Textbook" **does not include** instructional equipment or instructional supplies.



## Textbooks - *continued*

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- **CANNOT CHARGE SCHOOL FEES**
  - Is it *Instructional material?* – goods and services being purchased for the individual student.
    - **Textbook** – cannot charge a fee. *Consumable or durable does not matter.*
  - **School Equipment** – durable item that belongs to the school.
    - Maintenance cost



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School Equipment is not purchased for the individual student – cannot charge a fee. Nor can you charge fees for maintenance of school equipment per definition of section 602.

## Textbooks - *continued*

### • Can CHARGE - School Fees & Fee Waiver\*

- **Instructional Equipment** – durable item that typically will belong to student.
- **Instructional Supply** – consumable item that can be used for a course or activity.
- **Classroom or Student Supply** – Can be used for one or more course activity or at home. Commonly purchased and used.  
R277-407-3(7) or  
UCA 53G-7-501(6)(b)(iv)(B) Included in fee definition.

Pencil	Notebooks	Basic Life-Style
scissors	Crayon Paper	Classes Clothing
		(shorts & T-shirt)

### Non-Waivable –

- Personal discretionary charge or purchase
  - Insurance unless required
  - College credit
  - Personal consumable items: yearbook, class ring, letterman jacket
- Designated not a fee by code: (R277-407-2(12) (53G-7-501(6)(c))
  - School uniform
  - School lunch

\*Cannot charge for in elementary school (UCA 53G-7-503(2))

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We will go into more detail with each of these definitions. Some these items are not Textbooks, you can charge fees and the fees are waivable. In addition, the Code specifically addresses non-waivable items.

Instructional Supply R277-407(2)(9) or UCA 53G-7-601(3)

R277-407(2)(20)(a) "**Student supplies**" means items which are the personal property of a student which, although used in the instructional process, are also commonly purchased and used by persons not enrolled in the class or activity in question and have a high probability of regular use in other than school-sponsored activities.

(b)"Student supplies" include: (i)pencils; (ii)paper; (iii)notebooks; (iv)crayons; (v)scissors; (vi)basic clothing for healthy lifestyle classes; and (vii)similar personal or consumable items over which a student retains ownership. (c) "**Student supplies**" does not include items listed in Subsection (20)(b) if the requirement from the school for the student supply includes specific requirements such as brand, color, or a special imprint in order to create a uniform appearance not related to basic function.

R277-407-3(7)A school may require a secondary student to provide student supplies, subject to the provisions of Section R277-407-8 (Fee Waivers).

# Rule Definitions vs Accounting Definitions

## **Consumable = Supply**

- **Header 600 Supplies & Materials** -Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use;

## **Durable= Equipment**

**M 730 Equipment Code** - items here that individually exceed the capitalization threshold established by the LEA. Examples include machinery such as lathes or drill presses or printing presses etc., school buses, non-bus vehicles, furniture, *technology-related equipment and technology infrastructure such as network equipment, servers, and software used for educational or administrative purposes, etc.*

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You should always record the accounting transaction using the financial chart of accounts for the object code. However, the account coding criteria does not determine if the items can be funded or purchased with student school fees.

The concept of consumable or durable is not the first consideration when determining if it can be funded by school fees or not. The first consideration - are the goods or service defined as textbook or instructional material?



## Object Code 640+ – Books

TEXTBOOKS -although expended to 600 series GL accounts, they are not Instructional supplies.

Instructional Material

**NO** School Fees can be charged

• **M 640 Books** - Expenditures for books, textbooks, and periodicals, whether in physical or electronic form, prescribed and available for general use by students, including any reference books. Includes workbooks or other organized systems or learning packages which constitute the instructional vehicle for a given course, subject, or grade level or a significant portion of a given course, subject, or grade level. This category also includes the cost of textbook binding or repairs, as well as textbooks which are purchased to be resold or rented. Includes expenditures for purchases of library books, whether in physical or electronic form, which are those books provided for enrichment, extension, or study in depth. They may be general or specialized in nature. These are books purchased for general use and not primarily for use in certain classes, grades, or other particular student groups. They include reference sets and dictionaries. Also recorded here are costs of binding or other repairs to school library books

• **641 Textbooks**

• **642 e Textbooks**

• **644 Library Books**

• **650 M Technology Supplies** -Includes supplies that are typically used in conjunction with technology-related hardware or software. Examples include CDs, flash or jump drives, cables, and monitor stands. Also includes E-readers, iPads, computers, etc. that individually costs less than either the amount established by an LEA as their capitalization threshold, or \$5,000, whichever is lower.

• **M 670 Software** This includes software purchases that are less than the LEAs established capitalization threshold, or \$5,000, whichever is lower.



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- No School Fees can be charged for textbooks.

### UCA 53G-7-601(5):

- (a) "Textbook" means **instructional material** necessary for participation in an activity, course, or program, regardless of the format of the material.
- (b) "Textbook" **includes**:
  - (i) a hardcopy book or printed pages of instructional material, including a consumable workbook; or
  - (ii) **computer hardware, software, or digital content.**
- (c) "Textbook" **does not include** instructional equipment or instructional supplies.

600 Header for finance chart of accounts are Supplies – but not “instructional materials” because “instructional materials” meets the definition of textbooks.

# Instructional Equipment

- means an activity-related, course related, or program-related **tool** or instrument that:
  - (i) is required for a student to use as part of an activity, course, or program in a secondary school;
  - (ii) typically becomes the property of the student upon exiting the activity, course, or program; and
  - (iii) is subject to a fee waiver.



53G-7-601(2)(a)

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It doesn't matter if the student keeps it after the school year ends or not, devices are explicitly included in the definition of textbook and the LEA may not charge a fee for the laptop. For novels, sheet music, laptops or chrome books, if the student damages the novel, sheet music or device, the LEA may require the student to pay for the damage or for replacement of the item (just like a student would be required to pay the replacement cost of a lost library book).

In reference to the laptops, as a laptop is not tied to a specific course but is used for all classes and is specifically addressed under the definition of a textbook, it would be considered a textbook, regardless of whether the laptop becomes the property of the student, and no fee may be charged for one beginning with the 2022-2023 school year. This includes any digital device or "computer hardware" that is purchased for a student to access instructional material.

## Instructional Equipment includes:

- shears or styling tools;
- a band instrument;
- a camera;
- a stethoscope or
- sports equipment, including a bat, mitt, or tennis racquet.



Does not include school equipment.

R277-407-2(8)(b) & (c)

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## School Equipment

- Means a durable school-owned machine, equipment, or tool used by a student as part of an activity, course, or program in a secondary school.

School Equipment includes a saw or 3D printer.



R277-407-2(18)

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Cannot charge school fee for maintenance costs of school equipment. – Purchased for use by more than the “individual student”.

# Object Code 730+ – Equipment

## School Fees – Utah Code

NO School Fees  
Textbook includes “*computer hardware, software, or digital content*” (see 53G-7-601(5))  
*and*  
for maintenance  
of school equipment. (see 53G-7-602(3))

These are not Instructional  
equipment.

## Finance Chart of accounts

- **M 730 Equipment** Code items here that individually exceed the capitalization threshold established by the LEA. Examples include machinery such as lathes or drill presses or printing presses etc., school buses, non-bus vehicles, furniture, technology-related equipment and technology infrastructure such as network equipment, servers, and software used for educational or administrative purposes, etc.
- **731 Machinery**
- **732 School Buses**
- **733 Furniture and Fixtures**
- **734 Technology Related Hardware**
- **735 Non-Bus Vehicles**
- **736 Technology Software**
- **739 Other Equipment**



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These accounting code items 730+ are not “Instructional equipment” because they are specifically called out in the section of code.

Per school fees definitions First part chart of Accounts – in blue - is school equipment – Cannot charge school fees for or to maintain.

The second ½ of definition highlighted in yellow is defined as textbook or “INSTRUCTIONAL MATERIAL” not “INSTRUCTIONAL EQUIPMENT”

# Instructional Supply

Means a consumable or non-reusable supply that is necessary for a student to use as part of an activity, course, or program in a secondary school.



- Prescriptive footwear
- Brushes or other art supplies, including clay paint, or art canvas;
- Wood for wood shop;
- Legos for Lego robotics;
- Film; or
- Filament used for 3D printing.

R277-407-2(9) or  
UAC 53G-7-601(3)

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Instructional Supply – can charge a fee and subject to fee waivers.

## Current Questions

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1. If students are keeping their literary novels (since they are being annotated), does that fall within the definition of equipment or consumable supplies?
2. Can a deposit fee (refundable) be charged for technology devices?



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1 – No fees for literary novels – they are considered instructional material

2 – Yes a fully refundable deposit can be charged – but \$ only kept for amount of loss or damage, not for maintenance. And cannot impeded use by students. See document on website “Electronic Device Deposits”.

# Upcoming Requirements:

## Part 2



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## School Fees

Equal or Less  
than expense  
incurred

### UCA 53G-7-503(3)

(a) Beginning with or after the 2022-2023 school year, if an LEA imposes a fee, the ***fee shall be equal to or less than the expense incurred*** by the LEA in providing for a student the activity, course, or program for which the LEA imposes the fee.

(b) An LEA may not impose an additional fee or increase a fee to **supplant** or **subsidize** another fee.

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## School Fees Funding Uses

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- Student fees begin with the student as the basis and fees are paid per student as an identifiable individual transaction. Therefore, the costs funded by school fees should also be limited to the individual student participation.



## Funding Uses - *continued*

- Throughout the school fees regulations in Utah Code Annotated (UCA) 53G-7 Part 5 and R277-407 school fees are designated as singular (i.e., “a student” and “an activity”). Therefore, the school fees funds are restricted for a single student’s participation in a single activity, course, or program; this *typically means items such as instructional supplies or instructional equipment a student needs to participate, student travel expenses or student membership costs.*



## Coordinating Spend Plan with Allowable Cost



53G-7-505(3)

- (a) The fee schedule shall include the following:
- (i) a specific amount for each fee on the fee schedule;
  - (ii) *if a student is responsible for multiple fees related to one activity, class, or program, a clear and easy to understand delineation of each fee and the fee total for each activity, class, or program;*
  - (iv) a corresponding spending plan for each fee.



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Earlier we discussed what is required in the Fee Schedules.

## Delineation

- the action of describing or portraying something precisely.



## Spend Plan - *continued*



### **R277-407-13.**

(2)An LEA shall: (a)establish a spend plan for the revenue collected from each fee charged; and

(b)if the LEA has two or more schools within the LEA, share revenue lost due to fee waivers across the LEA.

(3)(a) A spend plan described in Subsection (2)(a) provides students, parents, and employees transparency by identifying a fee's funding uses.

(b)An LEA or school's spend plan shall identify the needs of the activity, course, or program for the fee being charged and shall include a list or description of anticipated types of expenditures, for the current fiscal year or as carryover for use in a future fiscal year, funded by the fee charged.

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Earlier we discussed what is required in the Fee Schedules.

### **R277-407-13:**

(2)An LEA shall: (a)establish a spend plan for the revenue collected from each fee charged; **and**

(b) if the LEA has two or more schools within the LEA, share revenue lost due to fee waivers across the LEA.

(3)(a) A spend plan described in Subsection (2)(a) provides students, parents, and employees transparency by identifying a fee's funding uses.

(b) An LEA or school's spend plan shall identify the needs of the activity, course, or program for the fee being charged and shall include a list or description of anticipated types of expenditures, for the current fiscal year or as carryover for use in a future fiscal year, funded by the fee charged.

(4)(a) Financial inequities or disproportional impact of fee waivers may not fall inequitably on any one school within an LEA.

(b) An LEA that has multiple schools shall establish a procedure to identify and address potential inequities due to the impact of the number of students who receive fee waivers within each of the LEA's schools.

# Corresponding Spending Plan

Item Expense	FOOTBALL - all fees waivable	FUNDING SOURCES	
		Out-of-pocket	Fundraising
\$65.00	Participation Fee (game uniforms (if purchased on a rotation basis), salaries, officials)	\$65.00	
\$50.00	Additional Fee (equipment, safety equipment, storage items, work out rentals, staffing, (HU)DL, recognitions, team pictures)	\$50.00	
up to \$25.00	Physical (physician)	100%	
up to \$75.00	Spirit Packs (team gear, practice uniforms)		x
\$50.00	Helmet Safety (reconditioning, certification)		x
up to \$10.00	Intramurals (camp gear, teaching materials, staffing)		x
up to \$25.00	Pre-Season On Campus Clinic - Skills Camp (camp gear, teaching materials, staffing)		x
up to \$25.00	Pre-game Activities (team building activities, meals)		x
\$10.00	Transportation (bussing)	\$10.00	
up to \$25.00	Team Banquet (meals)		x
up to \$360.00	<b>Total Fee</b>		

Caution - Per tax code, cannot use tax exempt sales for salaries.  
(UCA 59-12-102(52)(a)(iii))

THE SPENDING PLAN DESCRIBES THE TYPE OF EXPENDTURE THE FEES CAN BE USED TO PURCHASE.

This is an excerpt from a fee schedule. You can see that they have listed the activity (Football), multiple fees (participation, spirit pack, team banquet), each fee also has the spend plan-list of anticipated expenditures. And the fee total (up to \$360).

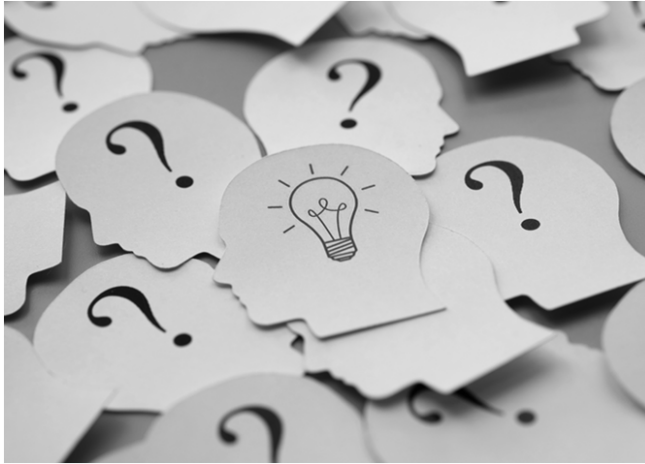
They've also identified the funding sources: parent out-of-pocket and the items expected to be covered by required group fundraising.

The parent can see that the fee for football would be \$150 (\$65 participation, \$50 additional fee, \$25 physical, \$10 transportation) plus the requirement to participate in the group fundraiser. SEE the FUNDRAISING Guidance document on the website.

Full transparency is the goal.



# Questions?



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## School Fees

## Monitoring



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## Review Schedule

### **5-year review cycle**

- Enrollment > 10K
- Visit LEA
  - Administration of school fees
- Visit 5 % of schools
  - Minimum of 2 schools
    - 1 Elementary & 1 Secondary
  - Remaining Secondary

### **10-year review cycle**

- Enrollment < 10K
- Visit LEA
  - Administration of school fees
- 1 school visit

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LEA's with enrollment greater than 10,000 will receive an on-site review once every 5 years. The visit will consist of an on-site visit at the LEA for administrative functions and visiting 5 % of the schools, minimum of 2 schools 1 elementary and 1 secondary. With the remaining school visits at secondary schools if the 5% = 3 or more.

LEA's with enrollment less than 10,000 will receive an on-site review once every 10 years.

Visits will consist of an on-site visit at the LEA for administrative functions and 1 school, unless the LEA and school operate as one.

School sites will be determined by the responses on the certificate of compliance survey.

# Annual Risk Assessment

- Overall risk score greater than 5, LEA will receive an additional on-site review.
  - LEA Average Cost per Student
  - LEAs % Eligible Student NOT Participating
  - Calls from Parents/Guardians
  - Certificate of Compliance Responses
- Exception - LEA on-site review is scheduled

School Fees Risk Assessment			
LEA Name		SY: 20xx	
School Fees Overall Risk Assessment Score			<b>8.8</b>
Range	> 5 =	High Risk	Your Overall Risk is Considered High
	2.5 to 5 =	Moderate Risk	
	0 to 2.49 =	Low Risk	
State Average Cost per Student : \$258    LEA's Average Cost Per Student: \$392 1 point assessed if LEA average cost per student is greater than the state average			Points Assessed for Specific Risk <b>1</b>
Percentage of Estimated Eligible Students NOT participating in Fee Waivers Statewide: 38% LEAs percentage of Estimated Eligible Students NOT on Fee Waivers: 62% 3 points assessed if the LEA's estimated eligible students NOT participating in school fee waivers is 45% or higher.			<b>3</b>
School Fee - Calls Calls received by the School Fees Team from Parents/Guardians > 5 complaints = 5 points 3-5 complaints = 3 points 1-2 complaints = 1 points 0 complaints = 0 points			<b>1</b>
Certificate of Compliance Responses: Superintendent and Board Chair 1 point assessed for each "No" response for higher risk compliance questions from Superintendent and Board Chair			<b>0</b>
Certificate of Compliance Responses: Principals Count of Principals that answered "Yes" their school charges school fees: 40 ~ See Compliance report for specific school responses. .2 points assessed for each "No" response for higher risk compliance questions from school principals			<b>3.8</b>

Annually we conduct a risk assessment. Each LEA is given an overall score based on:

- Average cost per student greater than the state average
- % of estimated eligible student not participating > 45%
- Calls received from parents
- Certificate of compliance response to the 5 questions that were determined to have the most significant risk to students.

Those LEAs that receive a risk score greater than 5 will receive an additional on-site review. The exception is if the LEA is already scheduled for an on-site.

## Areas Reviewed

- School Fee Policies
- Fee Schedule w/Spend Plan
- Fee Schedule/Policies Approval
  - Public meeting notices
- Parental Notice
  - Public meetings
  - Registration Materials
- Publicly available on LEA and school website



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Prior to coming on site we will review the school fee policies to ensure they contain the required components. The fee schedule is easily found on the LEA and schools website, and that it is publicly available.

We will be verifying that the fee policies and fee schedule were submitted with the Certificate of Compliance, properly noticed per the Open and Public Meetings Act, 2 public meetings for public comment were held, and it contains the requirements set forth in Code and rule. Approved by April 1.

Parents are given notice of the public meetings via normal channels for school information. i.e. email, text, etc.

School fee documents are included in the registration materials

If this can't be done before hand we will be reviewing the documents on site.

## Areas Reviewed - *continued*



Elementary  
School Fees



Administration  
of School Fees



Accounting  
Process



Camps and  
Clinics



Annual Staff  
Training

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### Elementary School

- School Supply list contains the appropriate language
- No fees are charged for activities during the regular school day
- Activities outside the regular school day are included on the approved fee schedule.
  - Does not affect a students grade or ability to participate in any course taught during the regular school day.

### Administration of School Fees

- All fees are listed on the fee schedule and are subject to fee waivers
- Appointed school level administration – discuss fee waiver process, denial, appeals, confidentiality.
- Extenuating circumstances

### Accounting Process

- Review the accounting process for school fees

### Camps and Clinics

- Private but public education related. Ensure they are promoted as non-school sponsored otherwise school fee statute and rule apply.

### Annual Staff Training

- Review training material/presentation and who attended. How new hires are trained.

# TIME FOR QUESTIONS



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*Thank you !!!*

*USBE School Fees Team*



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Website: [www.schools.utah.gov/schoolfees](http://www.schools.utah.gov/schoolfees)



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