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## Technical Assistance Advisement 2020-003

### Student Fee Letters

Question	Response														
1. What is a student fee letter?	A student fee letter is a written document that is distributed to students and parents that outlines the fees that will be assessed in exchange for consumable items that will become fully consumed or become the personal property of the student paying said fees. Fees can also be assessed for field trips and expenses associated with participation in specific curricular and co-curricular activities.														
2. When is a student fee letter required?	Fee letters are required any time funds will be collected from students including funds collected for class fees, field trips, items purchased such as t-shirts, weekly readers, yearbooks, etc.														
3. What information must be included in a student fee letter?	<p>All fee letters must include specific details regarding the fees being assessed. The fee letter should be itemized by category and identify the fee being assessed for each component of the activity. For illustrative purposes, a fee letter for a 5<sup>th</sup> grade trip to Wild Adventures should include language detailing the fee similar to the language included in the table below:</p> <table><tr><th colspan="2">5<sup>th</sup> Grade Wild Adventures Field Trip Fee:</th></tr><tr><td>Transportation:</td><td>\$20</td></tr><tr><td>Ticket:</td><td>\$30</td></tr><tr><td>Food:</td><td>\$15</td></tr><tr><td>T-shirts:</td><td>\$10</td></tr><tr><td>Tips, Supplies, Subs, etc.</td><td>\$ 5</td></tr><tr><td><b>Total</b></td><td><b>\$80</b></td></tr></table>	5 <sup>th</sup> Grade Wild Adventures Field Trip Fee:		Transportation:	\$20	Ticket:	\$30	Food:	\$15	T-shirts:	\$10	Tips, Supplies, Subs, etc.	\$ 5	<b>Total</b>	<b>\$80</b>
5 <sup>th</sup> Grade Wild Adventures Field Trip Fee:															
Transportation:	\$20														
Ticket:	\$30														
Food:	\$15														
T-shirts:	\$10														
Tips, Supplies, Subs, etc.	\$ 5														
<b>Total</b>	<b>\$80</b>														
4. How should information about fees remaining after all expenses have been paid be documented?	<p>Student fees must be spent on the students who paid the fee.</p> <p><i>If excessive funds remain after all expenses have been paid</i>, the funds should be refunded to the students who paid the fees.</p>														

*If minimal funds remain after all expenses have been paid, the funds may be spent on the students who initially paid the fee only if the language listed below is included in the fee letter.*

***Any remaining funds will be spent on miscellaneous end of year activities that directly benefit your child.***

With regard to whether remaining funds are excessive or minimal, this determination can be made at the school site. Consideration should be given to the following factors when making this determination:

- budgeted verses actual expenses,
- specific refund amount that would be due to each student, and
- the intended purpose of collection of funds.

In an effort to avoid the need to issue refunds, LCS employees assessing fees should research anticipated expenses and budget carefully to minimize the potential for excessive amounts of remaining funds.

If it is determined that multiple refunds will be necessary due to significant reductions in anticipated expenses or trip/activity cancellations, it is allowable to issue cash refunds to students in lieu of issuing checks to each student/parent. The school bookkeeper should ensure that any cash refunds are issued in accordance with guidance provided in the *Leon County Schools Internal Accounts Procedures Manual*.

5. How should non-refundable portions of student fees paid be documented in the student fee letter?

Given that fees can only be assessed for items that will be consumed by the student, ***it is prohibited to assess fees and indicate verbally or in the itemized fee letter that the entire fee will be nonrefundable.*** In the event that the student does not receive the benefit as outlined in the itemized fee letter, ***the portion of the funds remaining in the school district's control or funds that can be reasonably recovered from the vendor/supplier on behalf of the student, MUST be refunded to the student.***

During activity planning for activities where fees will be assessed, the following should be determined:

- expenses that will be non-refundable
- dollar amount of non-refundable expenses
- date by which the funds will become non-refundable

Refunds are not required for funds that have already been paid on behalf of the student and cannot be reasonably recovered by

the school district. If it is determined that a portion of the student fee will be non-refundable the fee letter should include the following language:

***(Insert dollar amount) of this student fee will be non-refundable after (insert date). After payment of deposit and associated expenses, this non-refundable amount cannot be recovered by the district to issue refunds to students. In the event that the non-refundable portion of the student fee was used to purchase tangible items (T-shirts, tickets, etc.) on behalf of your student, those items will be provided to your child.***

6. What is the approval process for student fee letters?

Before distribution to parents, all fee letters should be submitted to the school bookkeeper and principal for final approval. The fee letters should be submitted with the corresponding budget and/or estimates or quotes for each purchase or activity so that the school bookkeeper and principal can make informed decisions about the appropriateness of the fees assessed. The principal and school bookkeeper should review the draft fee letter to ensure that fees are only being assessed for allowable expenses. Fees cannot be assessed in the following situations:

- items which are deemed the responsibility of the school district
- items that will not be fully consumed by the student
- items that will not become the personal property of the student

Relevant Governing Authorities:

- LCS Policy 6610 – Internal Accounts
- LCS Policy 6152.01 – Waiver of School Fees
- LCS Policy 2340 – Field Trips
- LCS Internal Accounts Procedures Manual
- LCS Policy 6152 – Student Fees, Fines, and Charges
- LCS Policy 9211 – Parent Organizations, Booster Clubs & Other Fund-Raising Activities

**Office of Internal Auditing Technical Assistance Advisement 2020-03:**

The Leon County School Board's Office of Internal Auditing in response to frequently asked questions from district management, school management, teachers, parents and other interested parties, issued this Technical Assistance Advisement. Responses are based on guidance provided in the aforementioned governing authorities. Questions regarding responses provided can be directed to the Office of Internal Auditing at [internalauditors@leonschools.net](mailto:internalauditors@leonschools.net).