UTAH STATE BOARD OF EDUCATION

Internal Audit Department

Audit Brief
School Fees (18-02)

Scope, Objective, and Methodology

The Utah State Board of Education (Board) approved an audit of school fees in its June 15, 2017, meeting to inform policy and rulemaking. The Board directed Internal Audit (IA) to conduct a comparative analysis of school fees statewide, consider the impact of school fees on access and equity, and review and analyze the implementation and application of fees and fee waivers.

To provide relevant and reliable information, IA identified a total population of local education agencies (LEAs) and schools to be reviewed. Where possible, IA reviewed the total population; however, when reviewing the total population was not feasible due to time and resource constraints, random samples were determined and reviewed.

Findings and Observations

In conducting the school fees audit, we referenced Utah Code Annotated (multiple sections), the Permanent Injunction Civil No. 920903376, and Utah Administrative Code (i.e., Board rule). We identified fourteen findings, which were compiled into three categories: 1) Fee System, 2) Fees, and 3) Fee Waivers. We also identified two observations related to taxable transactions and accounting practices.

We identified a reoccurring lack of governance and administration at the state and LEA levels related to the fourteen findings and two observations. Based on our findings, we believe there is a high level of non-compliance with current school fee and fee waiver policy resulting in an unreasonable system of fees, which jeopardizes equal opportunity for all students by limiting access to school programs, both curricular and extracurricular, based on a student's ability to pay.

Recommendations

The Board and the Utah State Board of Education administration (USBE) should ensure internal controls related to fees are properly designed and implemented. The USBE should also include a monitoring process to ensure operational effectiveness and compliance at the state, LEA, and school levels. For currently non-compliant LEAs and schools, the Board should consider employing remedies and sanctions as outlined in the Permanent Injunction, Doe Vs. Utah State Board of Education, Civil No 920903376 Section IV subparagraph J.2 (pp. 49-50).

ADA Compliant: 4/11/2018

Data Analysis

IA conducted an analysis of secondary school fee data from 2012 to 2017, as provided by 145 LEAs and staff of the Board. The analysis attributes all reported fees that were collected to secondary schools and, while there may be an immaterial amount within the reported fees attributable to elementary schools, we do not believe such an amount would impact the overall analysis or trends identified.

We made the following observations:

- The dollar amount of fees collected has risen $16 million, an increase of 29%.
- The total number of fees has risen by approximately 18%.
- The number of students (i.e., parents/guardians) paying fees has increased.
    - The enrollment at secondary schools has increased by 20% or 55,000.
    - The percentage of students who participated in waivers (i.e., receiving waivers, worked in lieu of, or other alternatives) decreased by 4%.
- The average amount of fees collected per student has increased by 2%, while the average amount of fees waived per student on waiver has increased by 12%.
- The average dollar amount of fees paid by students is double the average dollar amount of fees waived for students on fee waivers; respectively $250 vs. $125 in 2017.
- Finally, based on an analysis of fees in 1994 and 2017, changes in fee amounts are not reflective of changes in the inflation rate.

Board and USBE Response

The Board and the USBE initially concur with the audit's findings, observations, causes, and effects. In the March 2018 Board meeting, the Board directed the USBE to form a Task Force on School Fees. The Task Force will advise the USBE on 1) a workable timeline for implementation of its recommendations and 2) necessary resources (i.e. additional manpower, funds, supplies, and/or systems).

Utah State Board of Education

Internal Audit Department

School Fees Audit

18-02

Report No. 18-02

School Fees

April 12, 2018

Audit Performed by:

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April 12, 2018

Chair Mark Huntsman
Utah State Board of Education
250 East 500 South
Salt Lake City, UT 84111

Dear Chair Huntsman,

On June 15, 2017, in accordance with Utah Administrative Code R277-116 Audit Procedure, the Utah State Board of Education (Board) authorized the Internal Audit Department (IA) to perform an audit of school fees. As directed by the Board, the purpose of the audit is to inform policy development and assess compliance with applicable laws, rules, and regulations. IA identified local education agencies (LEAs) for review, obtained relevant documentation from staff of the Utah State Board of Education administration (USBE) and LEAs with their associated schools, and performed the following procedures:

1. Gained an understanding, through research and inquiry, of applicable state code, administrative code, and LEA policy.
2. Reviewed and analyzed the USBE's internal control environment.
3. Analyzed the LEAs' and schools' fee and fee waiver processes.
4. Conducted a data analysis of school fees.

We have identified the procedures performed during the audit above and the conclusions from those procedures are included in this report with suggestions for improvement.

Internal audits are conducted in accordance with the current International Standards for the Professional Practice of Internal Auditing, consistent with Utah Code Annotated § and Utah Administrative Code.

By its nature, this report focuses on exceptions, weaknesses, and non-compliance. This focus should not be understood to mean the audited entities do not demonstrate various strengths and accomplishments. We appreciate the courtesy and assistance extended to us by staff of the USBE and LEAs during the audit. The response to the audit is included as Appendix A.

This report is intended solely for the information and use of the Utah State Board of Education as well as the governing boards and administration of LEAs; it is neither intended to be, nor should be, used by anyone other than these specified parties. If you have any questions, please contact me at (801) 538-7639.

Sincerely,

Deborah Davis, CPA
Internal Audit Director, Utah State Board of Education

cc. Members of the Utah State Board of Education
Sydnee Dickson, State Superintendent of Public Instruction, Utah State Board of Education
Scott Jones, Deputy Superintendent of Operations, Utah State Board of Education

Contents

I. Scope, Objective, and Methodology 1
Scope 1
Objective 1
Methodology 1
II. Findings and Observations 1
Fee System 2
a. Maximum Amounts 2
b. Internal Control, State Oversight of the System of Fees 2
c. Internal Control, Local Administration of the System of Fees 3
d. Balancing of Financial Inequities 6
e. Alternatives and Provisions in Lieu of Fee Waivers 7
Fees 8
f. LEAs, Adopted Fees 8
g. Secondary Schools, School-Sponsored Activities 9
h. Secondary Schools, Project-Related Courses 9
i. Elementary School Fees, Regular School Day 10
j. Elementary School Fees, Activities Outside the Regular School Day 11
k. Elementary School Fees, School Donations 12
l. Charter School Fees 13
Fee Waivers 14
m. Waivable vs. Non-waivable, Fees 14
n. Implementation of Alternatives and Provisions in Lieu of 16
Observations 17
o. Taxable Transactions 17
p. Accounting Practices 18
III. Recommendations 18
Recommendations, State Level 18

Recommendations, Local Level 19
IV. Data Analysis 20
Purpose and Methodology 20
Fees Collected 21
Participation 22
Average Per Student Costs 24
Number of Fees 25
Fees and Inflation 26
V. Appendix 27
Appendix A – Board Response
Appendix B – Fee Category Detail
Appendix C – Permanent Injunction, Civil No. 920903376
Appendix D – Utah State Board of Education, Principles Governing School Fees
Appendix E – Sample Extrapolation Results

I. Scope, Objective, and Methodology

Scope

In the June 15, 2017 Utah State Board of Education (Board) meeting, the Board approved an audit of school fees, directing the Internal Audit Department (IA) to conduct a comparative analysis of school fees statewide, consider the impact of school fees on student access and equity, and review and analyze the implementation and application of fees and fee waivers. The data analysis was conducted using school fee data from 1994 and 2012-2017. School fees and fee waivers were analyzed for school year 2016-2017, with a single exception: schools claiming to charge no fees were analyzed for school year 2017-2018.

Objective

IA analyzed the current state of school fees throughout Utah and verified compliance with applicable laws, rules, and regulations to inform policy and rulemaking by the Board through meaningful information.

Methodology

To provide relevant and reliable information to inform policy and rulemaking that will affect stakeholders of public education statewide (i.e., local education agencies (LEAs), schools, parents, students, taxpayers, etc.), IA identified a total population of LEAs and schools to be tested. Where possible, IA tested the total population; however, in the event it wasn't feasible to test the total population due to time and resource constraints, random samples were determined and tested. Random samples of LEAs and schools utilized sample sizes sufficient to be able to extrapolate the results statewide per the objective of the audit. See Appendix E, Sample Extrapolation Results, for additional information regarding samples and the extrapolated data.

II. Findings and Observations

Findings were identified in three categories: Fee System, Fees, and Fee Waivers. Within each category, findings are prioritized by significance. Findings are considered more significant than observations and are presented using four finding elements, which are:

1. **Criteria:** What should happen (e.g., code, statute, best practices)?
2. **Condition:** What is happening?
3. **Cause:** Why did the Condition happen?
4. **Effect:** What is the impact, or why should you care?

Fee System

a. Maximum Amounts

Criteria: Permanent Injunction, Doe vs. Utah State Board of Education, Civil No. 920903376 Section IV subparagraph L.1.c states:

> The Board shall adopt rules, in consultation with local school officials, establishing limitations on the maximum amount that a student or family can be charged for school fees.

Condition: The Board, in consultation with local school officials, has not established limitations on the maximum amount that a student or family can be charged for school fees.

Cause: Lack of oversight by the Board and by local school officials.

Effect: Potential destabilization of the system of public schools intended to provide reasonable uniformity and equality of opportunity for all students throughout the state. Additionally, there is specific probability of student exclusion from activities due to an inability to pay fees, which may lead those students to "become disillusioned, gradually disassociate from the school, and eventually drop out entirely." See Appendix C, Permanent Injunction p. 25. Also see findings g. – l. for specific examples.

b. Internal Control, State Oversight of the System of Fees

Criteria: Permanent Injunction, Doe vs. Utah State Board of Education, Civil No. 920903376 Section IV subparagraph J.1 states:

> Monitoring. The … Utah State Board of Education shall continue to monitor compliance by local school officials through the compliance reports… and other reasonable means.

Utah Admin. Code R277-407-7 Fee Waiver Reporting Requirements (effective August 2013 – September 2017) states:

> Beginning with fiscal year 1990-91, each LEA shall attach to its annual S-3 statistical report for inclusion in the State Superintendent of Public Instruction's annual report the following:
>
> (1) a summary of the number of students in the LEA given fee waivers, the number of students who worked in lieu of a waiver, and the total dollar value of student fees waived by the LEA;
>
> (2) a copy of the LEA's fee and fee waiver policies;
>
> (3) a copy of the LEA's fee schedule for students;

(4) the notice of fee waiver criteria provided by the LEA to a student's parent or guardian;

(5) consistent fee waiver compliance forms provided by the Utah State Office of Education and required by Doe vs. Utah State Board of Education, Civil No. 920903376.

Condition: The Utah State Board of Education administration (USBE) is not adequately monitoring school fee compliance of LEAs through compliance reports or other means as evident by a of review 147 LEAs for school year 2016- 2017, which noted that of the LEAs reviewed:

- 100% did not provide the USBE with a summary of the number of students in the LEA given fee waivers, the number of students who worked in lieu of a waiver, and the total dollar value of student fees waived by the LEA.
- 67% did not provide a Policy on Fees or Fee Waivers.
- 54% did not provide the applicable District Certificate of Compliance or the Charter School Certificate of Compliance.
- 66% did not provide a Fee Schedule.
- 90% did not provide a copy of the Notice to Parent or Guardian that they provided to parents or guardians.

Additionally, 33% of 937 schools reviewed did not provide the School Certificate of Compliance to the USBE for monitoring purposes.

Cause: A lack of ongoing administrative oversight by the USBE, exacerbated by changes to the education paradigm, that include:

- the addition of charter schools and charter schools with multiple campuses,
- changes in statute,
- the addition of "no fee" LEAs, and
- potentially insufficient compliance forms (i.e., District Certificate of Compliance does not list the Notice to Parent or Guardian as a document that must be attached).

Also, an indifference to compliance regarding school fee reporting requirements by LEA officials.

Effect: An increased risk in LEA and school non-compliance with school fee policy resulting in increased risk that access to school classes, programs, and activities which are relevant to student success, before, during, and after K-12 education, will be based upon an ability to pay.

c. Internal Control, Local Administration of the System of Fees

Criteria: Utah Admin. Code R277-407-5 (effective August 2013 – September 2017) states:

(C) Each LEA shall adopt procedures to reasonably ensure that the parent or guardian of each child who attends school within the LEA receives written notice of all current and applicable fee schedules and fee waiver policies, including easily understandable procedures for obtaining waivers and for appealing a denial of waiver, as soon as possible prior to the time when fees become due. Copies of the schedules and waiver policies shall be included with all registration materials provided to potential or continuing students.

(E) To preserve equal opportunity for all students and to limit diversion of money and school and staff resources from the basic school program, each LEA's fee policies shall be designed to limit student expenditures for school-sponsored activities, including expenditures for activities, uniforms, clubs, clinics, travel, and subject area and vocational leadership organizations, whether local, state, or national.

Utah Admin. Code R277-407-6 Waivers (effective August 2013 – September 2017) states:

(A) …The LEA fee waiver policy shall include procedures to ensure that:

(1) at least one person at an appropriate level is designated in each school to administer the policy and grant waivers;

(2) the process for obtaining waivers or pursuing alternatives is administered fairly, objectively, and without delay, and avoids stigma and unreasonable burdens on students and parents;

(3) students who have been granted waivers or provisions in lieu of fee waivers are not treated differently from other students or identified to persons who do not need to know;

(4) fee waivers or other provisions in lieu of fee waivers are available to any student whose parent is unable to pay the fee in question; fee waivers shall be verified by a school or LEA administrator consistent with requirements of Section 53A-12-103(5);

(5) the LEA requires documentation of fee waivers consistent with Section 53A-12-103(5).

(7) the LEA does not retain required fee waiver verification documentation for protection of privacy and confidentiality of family income records consistent with 53A-12-103(6).

(8) textbook fees are waived for all eligible students in accordance with Sections 53A-12-201 and 53A-12-204 of the Utah Code and this Section.

(9) parents are given the opportunity to review proposed alternatives to fee waivers.

(10) a timely appeal process is available, including the opportunity to appeal to the LEA or its designee.

(11) any requirement that a given student pay a fee is suspended during any period during which the student's eligibility for waiver is being determined or during which a denial of waiver is being appealed;

(12) the LEA provides for balancing of financial inequities among schools so that the granting of waivers and provisions in lieu of fee waivers do not produce significant inequities through unequal impact on individual schools

(B) A student is eligible for fee waiver as follows:

(1) income verification consistent with Section 53A-12-103(5);

(2) the student receives (SSI) Supplemental Security Income (ONLY THE STUDENT WHO RECEIVES THE SSI BENEFIT QUALIFIES FOR FEE WAIVERS);

(3) the family receives TANF (currently qualified for financial assistance or food stamps);

(4) the student is in foster care (under Utah or local government supervision);

(5) the student is in state custody.

Condition: 86% of 22 LEA policies did not have sufficient, comprehensive policies and/or procedures; in many cases they simply copied Utah Admin. Code verbatim. Examples of deficiencies regarding the LEAs' policies and procedures include:

- 23% did not indicate who would have access to fee waiver information, nor did they mention how they would limit exposure to others to maintain confidentiality.
- 18% did not adequately ensure students on fee waivers would be treated fairly, objectively, and the same as students who are not using waivers.
- 23% did not include information in their fee waiver policy about alternatives or provisions in lieu of fee waivers for students and parents.
- 27% did not include the criteria that is needed to determine eligibility for fee waivers.
- 73% did not include that confidential information obtained when applying for fee waivers will not be retained once eligibility has been determined.
- 32% did not include that textbook fees are waived for students on fee waivers.
- 86% did not include how parents can review alternatives to fee waivers.
- 14% did not include information about an appeal process if fee waiver eligibility is not met.
- 45% did not include information about fees being suspended during the eligibility and appeal processes.

Additionally, 64% of LEAs' policies were not designed to limit student expenditures for school activities.

Finally, from a sample of four LEAs, selected to consider the policy requirement to balance financial inequities between schools, we noted that 100% did not have adequately documented procedures regarding how they would balance financial inequities due to waivers. The sample size of four LEAs is not sufficient to extrapolate to all LEAs; however, the information is pertinent when considering policy development. Also see finding d. for additional concerns in this area.

Cause: Lack of LEA governance and administrative oversight.

Effect: An inability to properly implement and monitor school fees and fee waivers associated with school-sponsored and supported programs, classes, and activities, whether designated as "mandatory," "optional," or "extracurricular". This could potentially create a fundamentally unfair practice of labeling students because of their financial circumstances, over which they have little, if any, control. See Appendix C, Permanent Injunction p. 38.

Specific effects were also noted in 35 out of 35 (100%) secondary schools, which included:

- 100% of secondary schools reviewed, which stated they charged fees, did provide notification of fee schedules and waivers at the beginning of the school year; however, 94% did not provide required notice of additional fees that arose throughout the school year. See also finding g. for additional information.
- 17% of secondary schools reviewed treated the students and parents differently from others and/or identified them to people who did not need to know they were on a waiver.
    - Schools inform coaches and teachers which students were on waivers without sufficient purpose;
    - Schools retain class projects only from students on fee waivers; and
    - Schools retain funds earned through fundraising by fee waiver students, giving it to other students who participate, if the student on waiver failed to raise the total amount for the activity.
- 6% of secondary schools reviewed did not obtain documentation to determine eligibility for fee waivers.
- 9% of secondary schools reviewed did not discard confidential documentation after fee waiver eligibility was determined.

d. Balancing of Financial Inequities

Criteria: Utah Admin. Code R277-407-6 Waivers (effective August 2013 – September 2017) states:

> (A)(12) the LEA provides for balancing of financial inequities among schools so that the granting of waivers and provisions in lieu of fee waivers do not produce significant inequities through unequal impact on individual schools.

Condition: Three out of four (75%) LEAs with multiple secondary campuses are not distributing the burden of fee waivers equally among their schools.

Cause: Lack of oversight at the administrative and governance level. Furthermore, the balancing of inequities is innately difficult when maximum activity fees are being established and approved at the LEA level, but unequally applied at the school level. This creates a situation wherein the LEA does not know how to accurately measure inequity in order to subsequently balance it between schools later. Finally, LEAs lack comprehensive policies and procedures on how to effectively balance inequities, see finding c. Internal Controls, Local Administration of the System of Fees.

Effect: Potential to compromise equal protection regarding educational opportunity for students. "As a result, schools serving low-income neighborhoods [may be] forced to eliminate programs … while children in affluent neighborhoods continue to receive a smorgasbord of programs subsidized in whole or in part by tax-derived public education funds." See Appendix C, Permanent Injunction p. 27.

e. Alternatives and Provisions in Lieu of Fee Waivers

Criteria: Utah Code Ann. § 53A-12-103 Waiver of Fees (effective 2008 – January 2018) states:

> (2)(a) The board shall require each school in the district that charges a fee under this chapter to provide a variety of alternatives for satisfying the fee requirement to those who qualify for fee waivers, in addition to the outright waiver of the fee.
>
> (b) The board shall develop and provide a list of alternatives for the schools, including such options as allowing the student to provide:
>
> (i) tutorial assistance to other students;
>
> (ii) assistance before or after school to teachers and other school personnel on school related matters, and
>
> (iii) general community or home service.
>
> (c) Each school may add to the list of alternatives provided by the board, subject to approval by the board.

Condition: The Board has neither provided a list of alternatives or provisions in lieu of fee waivers, nor have they specified a process whereby LEAs can obtain approval to add to the list of alternatives they provide.

Cause: Lack of governance by the Board.

Effect: An overreliance on fee waivers resulting in an abandonment of alternatives and provisions in lieu of fee waivers. See finding n. Implementation of Alternatives and Provisions in Lieu of. Overreliance on fee waivers contradicts the Board's, Principles Governing School Fees, referenced in Utah Admin. Code R277-407-2(A) (effective August 2013 – September 2017), which states, "7. All students should be encouraged to work for the resources necessary to pay for all school fees; parents, businesses, schools, and the community should cooperate in providing work opportunities for students" (See Appendix D, Principles Governing School Fees).

Fees

f. LEAs, Adopted Fees

Criteria: Utah Admin. Code R277-407-5 General Provisions (effective August 2013 – September 2017) states:

> (A) No fee may be charged or assessed in connection with any class or school-sponsored or supported activity, including extracurricular activities, unless the fee has been set and approved by the LEA and distributed in an approved fee schedule or notice in accordance with this rule.
>
> (B) Fee schedules and policies for the entire LEA shall be adopted at least once each year by the LEA in a regularly scheduled public meeting of the LEA. Provision shall be made for broad public notice and participation in the development of fee schedules and waiver policies.

Condition: 32% of 114 LEAs who reported charging fees did not adopt their fee schedule in a public meeting, resulting in a reported $3.8 million in fees collected in school year 2016-2017 without prior fee adoption by the local board.

21% of 145 LEAs claim to charge no fees; however, of the eight LEAs reviewed who claim to have no fees for school years 2017-2018, 88% assess fees that were not publicly approved and included on a fee schedule.

Cause: Lack of administrative oversight and governance. Furthermore, a lack of understanding regarding what constitutes a fee and the associated requirements to establish an approved and properly noticed fee.

Effect: Parents, guardians, and students are being assessed fees without an opportunity for public input. This also results in funds collected but not reported as fees. Furthermore, there is an increased likelihood that "optional" fees are not being properly identified, noticed, and waived (See finding m. Waivable vs. Non-waivable, Fees), potentially barring students from low-income families an opportunity to participate in an essential part of an efficient educational system as addressed in the Permanent Injunction (see Appendix C, Permanent Injunction p. 36).

g. Secondary Schools, School-Sponsored Activities

Criteria: Utah Admin. Code R277-407-5 General Provisions (effective August 2013 – September 2017) states:

> (A) No fee may be charged or assessed in connection with any class or school-sponsored or supported activity, including extracurricular activities, unless the fee has been set and approved by the LEA and distributed in an approved fee schedule or notice in accordance with this rule.

Condition: 94% of 34 secondary schools with fee schedules, inappropriately charged additional fees that were not included on their fee schedules, such as:

- After school programs,
- Camps/clinics,
- Field trips,
- Dances, and
- Student travel.

Cause: A lack of understanding of what constitutes a fee, specifically around the term "mandatory" within the Utah Admin. Code R277-407-1(A) definition of "Fee". In many cases, the current practice is to apply the word "mandatory" to the activity or function, not the payment. Additionally, there may be a lack of understanding regarding what constitutes a "school-sponsored or supported activity." Lack of understanding is likely the result of a lack of administrative oversight at the LEA and school level.

Furthermore, the Condition may be due to an attempt by LEAs to meet the demand of parents, guardians, and students to provide a broad extracurricular program throughout the year.

Effect: An increased risk of an unreasonable system of fees, which may contribute to a deficiency in equal opportunity for all students and which may divert money, school, and staff resources from the basic program (i.e., programs that support the day-to-day operations of LEAs for students).

h. Secondary Schools, Project-Related Courses

Criteria: Utah Admin. Code R277-407-3 Classes and Activities During the Regular School Day (effective August 2013 – September 2017) states**:**

> (E) Students of all grade levels may be required to provide materials for their optional projects, but a student may not be required to select an optional project as a condition for enrolling in or completing a course. Project-related courses must be based upon projects and experiences that are free to all students.

Condition: 100% of the 34 secondary schools that offered project-related courses (i.e., woodshop, ceramics, etc.), charged course fees to cover project-related expenses. This does not include additional charges for optional projects.

Cause: Confusion regarding what a "project-related course" is and what "experiences that are free to all students" includes.

Effect: Parents/guardians are being required to pay potentially unallowable fees.

i. Elementary School Fees, Regular School Day

Criteria: Utah Admin. Code R277-407-3 Classes and Activities During the Regular School Day (effective August 2013 – September 2017) states:

> (A) No fee may be charged in kindergarten through sixth grades for materials, textbooks, supplies, or for any class or regular school day activity, including assemblies and field trips.

Condition: 35 of 65 (54%) elementary schools charged fees to parents or guardians for student participation in activities held during the regular school day. Specifically, we noted:

- 22 of the 35 (63%) elementary schools required parents or guardians to provide school materials/supplies or money for projects (e.g., flat fees, tri-fold boards, poster boards, holiday supplies, musical instruments, etc.).
- 3 of the 35 (9%) elementary schools charged parents or guardians for activities (e.g., field trip fees, "dress-down" days, "break-the-rule" days, etc.).
- 10 of the 35 (29%) elementary schools required both supplies or materials and activity fees.

Cause: Potentially a lack of understanding regarding what constitutes a fee, or a difference in perception by those asking for the fee and those paying the fee. Many costs associated with regular school day activities/projects in elementary schools are viewed as "optional" by the teachers or administrators and therefore not a fee consistent with Utah Admin. Code R277-407-3(E) which states that "Students of all grade levels may be required to provide materials for their optional projects." However, without communicating to the parents and guardians that the "optional project" is meant to replace another "meaningful and productive project otherwise available" (see Utah Admin. Code R277-407-1(C)) we question how parents and guardians would know that the project was "optional," and not actually required.

Furthermore, use of the word "optional" to activities being completed during the regular elementary school day (i.e., 180 days and 990 instructional hours) by the class is misaligned, especially given compulsory education requirements.

In other instances, it appears school officials have attempted to circumvent the prohibition of fees by using terms other than "fee," such as "donation." As identified in Utah Admin. Rule

R277-407-5(F), "Donations or contributions may be solicited and accepted in accordance with LEA policies, but all such requests must clearly state that donations and contributions are voluntary. A donation is a fee if a student is required to donate to participate in the activity" See finding k. Elementary School Fees, Donations.

Effect: Elementary school fees, either in the form of money or goods, associated with regular school day activities may encourage student exclusion from participation, potentially discouraging and segregating students, parents, and guardians and promoting inequality in elementary school classrooms.

j. Elementary School Fees, Activities Outside the Regular School Day

Criteria: Utah Admin. Code R277-407-4 School Activities Outside of the Regular School Day (effective August 2013 – September 2017) states:

> (A) Fees may be charged, subject to the provisions of Section R277-407-6, in connection with any school-sponsored activity, which does not take place during the regular school day, regardless of the age or grade level of the student, if participation is voluntary and does not affect a student's grade or ability to participate fully in any course taught during the regular school day.

Utah Admin. Code R277-407-5 General Provisions (effective August 2013 – September 2017) states:

> (A) No fee may be charged or assessed in connection with any class or school-sponsored or supported activity, including extracurricular activities, unless the fee has been set and approved by the LEA and distributed in an approved fee schedule or notice in accordance with this rule.

Utah Code Ann. § 53A-1a-513(10)(b) Funding for charter schools (effective July 2016 – July 2017) states:

> It is unlawful for any person affiliated with a charter school to demand or request any gift, donation, or contribution from a parent … as a condition for … enrollment at the school or continued attendance at the school.

Condition: 38% of the 65 elementary schools had before or after school programs requiring a fee (i.e., money, goods, or service requirement) that was not approved, adopted, or noticed by the local board and administration, such as:

- Overnight activities (e.g., school night/day activity),
- Clubs (e.g., drama, art, chess, coding, STEM, yearbook, glee, technology, math, science),
- Fine Arts (e.g., music, orchestra, choir, ballroom dance, theater),
- Sports (e.g., football, running/track),

- Astro camp, Lego league, Lego robotics, robotics,
- Daycare, extended day,
- School-sponsored activities (e.g., carnivals, festivals, parties, fundraisers, 5k), Requiring entry fee, and
- Travel.

Cause: In almost every case, the principal assumed that the activity fees had been approved by their local school board. This may be due to historical practice within the schools or a lack of understanding regarding the administration of regulations governing school fees. Furthermore, an increasing demand from parents, guardians, and students for the school to provide a broad extracurricular program may be an influencing factor.

Effect: Parents, guardians, and students are being charged fees without the opportunity to provide input and without appropriate notice, as required. Furthermore, there is an increased likelihood that "optional" fees are not being properly identified, noticed, and waived, potentially barring students from low-income families an opportunity to participate in an essential part of the educational system. See finding m. Waivable vs. Non-waivable, Fees

k. Elementary School Fees, School Donations

Criteria: Utah Code Ann. § 53A-12-102 State Policy on Student Fees, Deposits, or Other Charges (effective 2015 – January 2018) states:

> (4)(b) An elementary school or elementary school teacher may compile and provide to a student's parent or guardian a suggested list of supplies for use during the regular school day so that a parent or guardian may furnish on a voluntary basis those supplies for student use.
>
> (c) A list provided to a student's parent or guardian pursuant to Subsection (4)(b) shall include and be proceeded by the following language: "NOTICE: THE ITEMS ON THIS LIST WILL BE USED DURING THE REGULAR SCHOOL DAY. THEY MAY BE BROUGHT FROM HOME ON A VOLUNTARY BASIS, OTHERWISE, THEY WILL BE FURNISHED BY THE SCHOOL."

Utah Admin. Code R277-407-5 General Provisions (effective August 2013 – September 2017) states:

> (F) Donations or contributions may be solicited and accepted in accordance with LEA policies, but all such requests must clearly state that donations and contributions are voluntary. A donation is a fee if a student is required to make a donation in order to participate in an activity.

Condition: 37 out of 65 (57%) of elementary schools reviewed for first grade supply or donations lists, provided supply lists to parents and guardians at the beginning of school year 2016-2017. However, of the 37 who provided first grade supply or donation lists:

- 28 (76%) elementary schools did not include the statutorily required language on the list.
    - 20 of the 28 (71%) elementary schools that did not include the statutorily required language on the list, also did not include that the request for supplies (i.e., donation) was "voluntary".
- Nine of the 37 elementary schools included the statutorily required language; however, four of the nine schools (44%) did not precede the supply list with the required language.

Cause: Teachers and administrators who prepare and provide school supply lists are unaware of the requirement to include the required wording and ensure it precedes all supply lists.

Effect: Purchasing items on elementary school supply lists may be perceived by parents or guardians as a requirement, further financially burdening families with expenses that are funded by taxpayers as part of the basic program (i.e., programs that support the day-to-day operations of LEAs for students).

I. Charter School Fees

Criteria: Utah Code Ann. § 53A-1a-507 Requirements for Charter Schools (effective 2014 – January 2018) states:

> (2) A charter school may not charge tuition or fee, except those fees normally charged by other public schools.

Utah Code Ann. § 53A-1a-513(10)(b) Funding for Charter Schools (effective July 2016 – July 2017) states:

> It is unlawful for any person affiliated with a charter school to demand or request any gift, donation, or contribution from a parent, teacher, employee, or other person affiliated with the charter school as a condition for employment or enrollment at the school or continued attendance at the school.

Condition: While reviewing 34 secondary schools and 65 elementary schools for compliance, we noted the following:

- One school charged a non-refundable application fee of $50, indicating the fee will be applied to the student's fees if they are accepted into the school.
- One school charged students, parents, and guardians a fee for transportation to school.
- One school required parental service hours in the form of fundraising for a student trip.

Cause: Lack of oversight and understanding of applicable regulations by charter school boards and administration. Lack of monitoring for compliance by charter school authorizers.

Effect: Fees may discourage enrollment or student participation, potentially segregating students, parents, and guardians and promoting inequality in or between schools. Unallowable fees may result in schools being assessed penalties or other corrective action by the charter school authorizer.

Fee Waivers

m. Waivable vs. Non-waivable, Fees

Criteria: Utah Admin. Code R277-407-3 Classes and Activities During the Regular School Day (effective August 2013 – September 2017) states:

> (D) If a class is established or approved which requires payment of fees or purchase of materials, tickets to events, etc., in order for student to participate fully and to have the opportunity to acquire all skills and knowledge required for full credit and highest grades, the class shall be subject to the fee waiver provisions of R277-407-6.

Utah Admin. Code R277-407-4 School Activities Outside of the Regular School Day (effective August 2013 – September 2017) states:

> (A) Fees may be charged, subject to the provisions of Section R277-407-6 (Waivers), in connection with any school-sponsored activity which does not take place during the regular school day, regardless of the age or grade level of the student, if participation is voluntary and does not affect a student's grade or ability to participate fully in any course taught during the regular school day.

Utah Admin. Code R277-407-6 Waivers (effective August 2013 – September 2017) states:

> (A) An LEA shall provide, as part of any fee policy or schedule, for adequate waivers or other provisions in lieu of fee waivers to ensure that no student is denied the opportunity to participate in a class or school-sponsored or supported activity because of an inability to pay a fee.
>
> (E) Expenditures for uniforms, costumes, clothing, and accessories (other than items of typical student dress) which are required for school attendance, participation in choirs, pep clubs, drill teams, athletic teams, bands, orchestras, and other student groups, and expenditures for student travel as part of a school team, student group, or other school-approved trip, are fees requiring approval of the LEA, and are subject to the provisions of this section, consistent with Doe v. Utah State Board of Education, Civil No. 920903376, p. 43.

(G) Charges for class rings, letter jackets, school photos, school yearbooks, and similar articles not required for participation in a class or activity are not fees and are not subject to the waiver requirements.

Utah Code Ann. § 53A-12-103 Waiver of Fees (effective 2008 – January 2018) states:

(1)(a) A local school board shall require, as part of an authorization granted under Section 53A-12-102, that adequate waivers or other provisions are available to ensure that no student is denied the opportunity to participate because of an inability to pay the required fee, deposit, or charge.

(b)(i) If, however, a student must repeat a course or requires remediation to advance or graduate and a fee is associated with the course or the remediation program, it is presumed that the student will pay the fee.

(ii) If the student or the student's parent or guardian is financially unable to pay the fee, the board shall provide for alternatives to waiving the fee, which may include installment payments and school or community service or work projects for the student.

(iii) In cases of extreme financial hardship or where the student has suffered a long-term illness, or death in the family, or other major emergency and where installment payments and the imposition of a service or work requirement would not be reasonable, the student may receive a partial or full waiver of the fee required under Subsection (1)(b)(i).

(iv) The waiver provisions in Subsections (2) and (3) apply to all other fees, deposits, and charges made in the secondary schools.

Utah Code Ann. § 53A-12-204 Purchase of Textbooks by Local School Board—Sale to Pupils—Free Textbook (effective 2002 – January 2018) states:

(2) Each local school board, however, shall provide, free of charge, textbooks and workbooks required for courses of instruction for each child attending public schools whose parent or guardian is financially unable to purchase them.

Condition: 15 LEAs were selected for a review of their fee schedules; 50% of the 12 that indicated they charged school fees incorrectly categorized fees as non-waivable or waivable. Examples include:

- Camps and clinics,
- Graduation caps and gowns,
- After-hour programs, and
- Summer school programs.

Additionally, five of the 15 (33%) LEAs listed school credit remediation or recovery on their fee schedule. Four of the five (80%) LEAs categorized it as waivable; however, per the criteria cited above, credit remediation by default would be considered non-waivable and subject to additional scrutiny prior to offering waivers based on the standard application of waivers.

Cause: A lack of understanding of what constitutes a fee and therefore what is waivable. 68% of 19 secondary schools interviewed indicated that waivers do not apply to "optional" after school activities.

Effect: Students who may be most in need of the experiences or offerings made available through public schools funded by taxpayers are often discouraged from participating or are completely excluded.

n. Implementation of Alternatives and Provisions in Lieu of

Criteria: Utah Code Ann. § 53A-12-103 Waiver of Fees (effective 2008 – January 2018) states:

> 2(a) The board shall require each school in the district that charges a fee under this chapter to provide a variety of alternatives for satisfying the fee requirement to those who qualify for fee waivers, in addition to the outright waiver of the fee.

Utah Admin. Code R277-407-6 Waivers (effective August 2013 – September 2017) states:

> (A) An LEA shall provide, as part of any fee policy or schedule, for adequate waivers or other provisions in lieu of fee waivers to ensure that no student is denied the opportunity to participate in a class or school-sponsored or supported activity because of an inability to pay a fee. The LEA fee waiver policy shall include procedures to ensure that:
>
> > (4) fee waivers or other provisions in lieu of fee waivers are available to any student whose parent is unable to pay the fee in question; fee waivers shall be verified by a school or LEA administrator consistent with requirements of Section 53A-12-103(5);
> >
> > (8) textbook fees are waived for all eligible students in accordance with Sections 53A-12-201 and 53A-12-204 of the Utah Code and this Section;
> >
> > (9) parents are given the opportunity to review proposed alternatives to fee waivers.

Permanent Injunction Civil No. 920903376 IV.D Community Service Requirements states:

> 1. When community service may be required: Community service requirements may be instituted in connection with any fee waiver other than a waiver of a textbook fee, in grades 7 through 12.
>
> 2. Additional Regulatory Requirements:

a. community service assignments are appropriate to the age, physical condition, and maturity of the student, and consistent with Utah Code Annotated § 53A-12-103, the Federal Fair Labor Standards Act, 29 U.S.C § 201, and other applicable state and federal law;

e. students who have been given community service alternatives are not treated differently from other students or identified to persons who do not need to know;

g. the community service assignment is not of such a nature (e.g., limited to "dirty jobs") that it demeans or stigmatizes the student;

i. students who perform community service receive credit at least equal to the minimum wage for each hour of service given, and adequate records are maintained by the school to ensure each student receives proper credit for services;

k. students under the age of 14 who are required to perform community service are not permitted to perform tasks which would not be permissible for those students under the Federal Fair Labor Standards Act, such as manual labor or tasks involving the use of machinery, dangerous tools, or equipment.

Condition: 69% of 35 secondary schools did not provide fee waiver alternatives or provisions in lieu of fee waivers to students and parents. Of the remaining 31% of secondary schools, 64% offered alternatives to fee waivers which were neither approved nor reviewed by parents or guardians and/or they required students to work off textbook fees.

Cause: Providing alternatives in lieu of waivers requires more effort and resources, given the amount of applicable regulation (e.g., Permanent Injunction, Federal Fair Labor Standards Act), than simply providing a waiver. In some instances, school administration is not properly equipped with the knowledge or resources to ensure compliance.

Effect: Potential overreliance on fee waivers by LEAs, rather than providing students with the opportunity to work for the resources necessary to pay for participation in school programs, classes, etc. Overreliance on fee waivers may also result in the need for additional taxpayer contribution if funds and resources are diverted from the basic program (i.e., programs that support the day-to-day operations of LEAs for students).

Observations

o. Taxable Transactions

In the process of interviewing elementary and secondary schools, we noted several schools (i.e., five elementary, sixteen secondary) that acknowledged selling items that were "optional" and

likely taxable according to Utah law, such as non-waivable yearbooks, hats, shirts, tri-fold boards, etc.

The Tax Commission Publication 35 "Sales Tax Information for Public and Private Elementary and Secondary Schools" provides examples of transactions subject to sales tax, such as:

- Yearbooks,
- Student directories,
- Atlases,
- Day planners,
- Spirit packs (optional socks, warm-ups, shirts, shorts, jackets, etc.),
- School supplies, and
- Concession stand items.

It also states, "Participation or sign up fees for drill team, cheerleading, band, athletics and other student activities" are non-taxable transactions; "however, if the fee includes purchase or rental of non-exempt clothing or equipment, those sales and rentals are subject to sales tax."

p. Accounting Practices

Several schools indicated a donation process that may not be in accordance with cash handling best practices, as they do not individually track and record donations. (See also Utah Admin. Code R277-113-6(2) Required LEA Fiscal Policies). Depending on the size of the donation, there may also be tax consequences for such practices if a school cannot provide the donor with a receipt. Additionally, one LEA indicated that they do not do school-level accounting, which may violate federal ESSA and state accounting requirements.

III. Recommendations

Recommendations are provided by IA based on the Cause identified for each Finding. Although recommendations have been provided, it is management's responsibility, under the direction of their governing board, to verify the findings and take appropriate corrective action. Recommendations should not be misconstrued as an audit requirement; they are suggestions to help promote continuous improvement that will mitigate the risk of future noncompliance and, above all, ensure the State's interests in the education of its children are being met in the schools of the "public education system."

Recommendations, State Level

In consideration of the Causes listed within each Finding, and to preserve equal opportunity for students within the public education system, the Board and the USBE should:

- Establish, in consultation with local school officials, maximum fee amounts that a student or family can be charged;
- Identify and provide a comprehensive list of alternatives in lieu of fee waivers with a process whereby LEAs and schools can seek approval for additional fee waiver alternatives;
- Identify and clarify areas within Utah Admin. Code that have led to confusion and misunderstanding (e.g., project-related courses, optional projects, fees, donations, etc.);
- Direct the USBE to evaluate and analyze the effectiveness of its current internal control environment over school fees based on the findings of the audit, ensuring that internal controls are properly developed in Utah Admin. Code and internal policies and procedures, and are properly implemented; and
- Establish a monitoring process to ensure operational effectiveness of internal controls, including ongoing school fee compliance reviews for all LEAs and schools.

Additionally, for currently non-compliant LEAs and schools, the Board should consider employing remedies and sanctions outlined in the Permanent Injunction, Doe vs. Utah State Board of Education, Civil No. 920903376 Section IV subparagraph J.2 (pp. 49-50), which include "withholding of monthly disbursements of Minimum School Program funds until such a time as [an LEA comes] into full compliance and return[s] improperly collected funds to eligible students and their families."

Recommendations, Local Level

Supplementary to the audit's objective, IA has identified several suggestions for LEAs interested in reviewing their operations, with regards to fees, to ensure compliance with regulations to facilitate equal opportunity for all students.

In addition to considering each Cause as identified within the Findings above, continuous improvement actions may include the establishment of effective internal controls to ensure:

- Policies and procedures are comprehensive, implemented, and monitored;
- All school-sponsored or supported activities, classes, and programs with their associated fees are identified, discussed in a public meeting, annually adopted, and noticed in accordance with Utah Admin. Code;
- Staff responsible for implementing fee collection and fee waivers, including alternatives and provisions in lieu of fee waivers, have the proper resources and training to carry out their responsibilities in accordance with applicable regulations;
- Inequities within the LEA's fee and fee waiver system are adequately balanced between schools;

- Elementary school staff are trained on school fee and donation regulations applicable to projects, activities, and fees in K-6 – giving specific consideration regarding perceived “optional projects”, including differences between regular day and before and after school projects, activities, and fees;
- Compliance with applicable tax law, cash handling best practices, and accounting standards;
- Consideration, in consultation with state officials, is given to determine the extent to which public education can and should satisfy a growing parental and student demand for taxpayer-subsidized extracurricular activities; and
- Equal opportunity is preserved and the diversion of funds, school, and staff resources from the basic school program is limited.

IV. Data Analysis

Purpose and Methodology

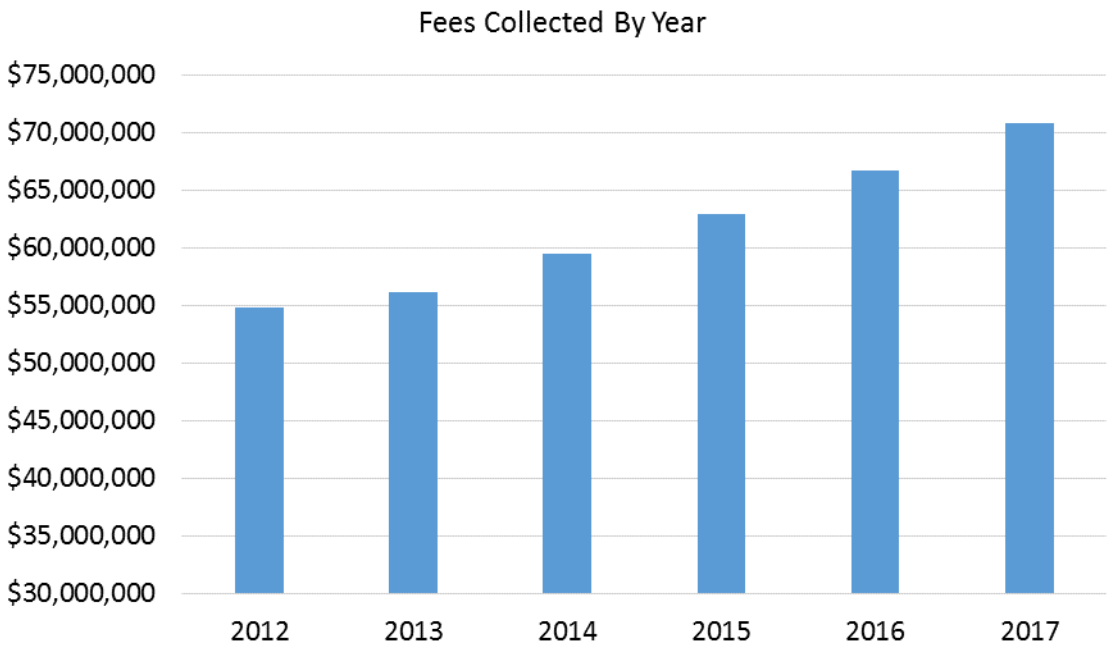
The purpose of this data analysis is to report on collected school fee and fee waiver data, allowing decision-makers to develop and implement comprehensive policy. The analysis herein is based upon data provided by the USBE and LEAs. Where necessary, data was normalized to provide a comparable data set for an analysis of LEAs.

The following information was identified by analyzing school fee and demographic data as provided by the USBE and 145 LEAs specific to secondary students. The analysis below attributes all reported fees that were collected to secondary schools, and, while there may be an immaterial amount within the reported fees attributable to elementary schools, we do not believe such an amount would impact the overall analysis or trends shown.

Fees Collected

The dollar amount of fees collected is increasing over time. For school year 2012, LEAs reportedly collected approximately $55 million in fees. By 2017, LEAs reportedly collected approximately $71 million in fees, an increase of nearly $16 million (29%) within a five-year timeframe. **Figure A** illustrates the increase in fees collected over the last five years with an average increase of fees collected of more than $3 million per year. Although, based on findings f, g, i, j, k, and l, we question if the amounts of fees reported is materially understated.

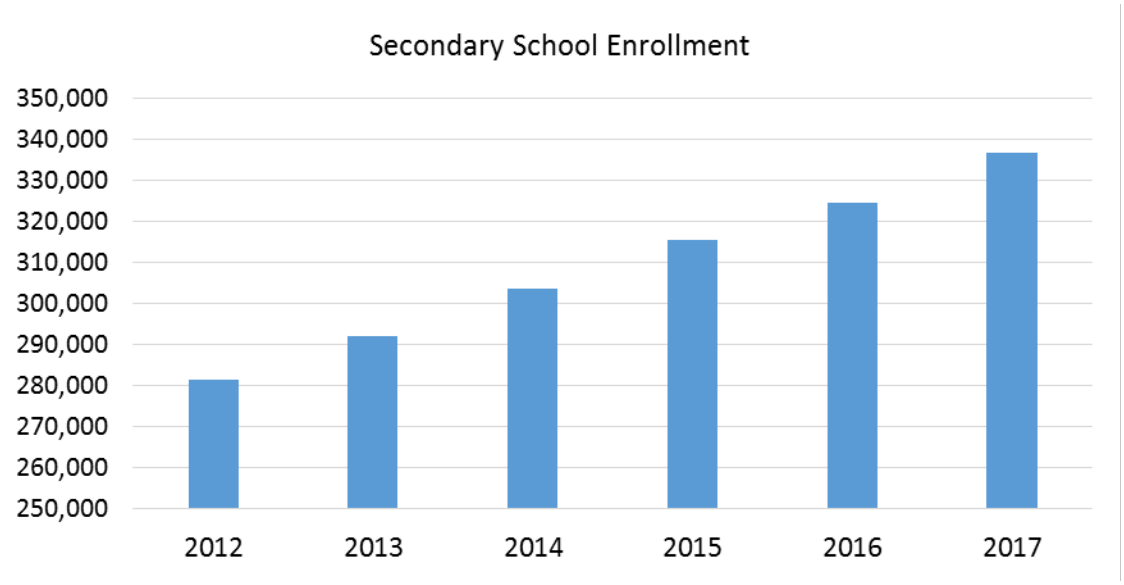
Figure A



Participation

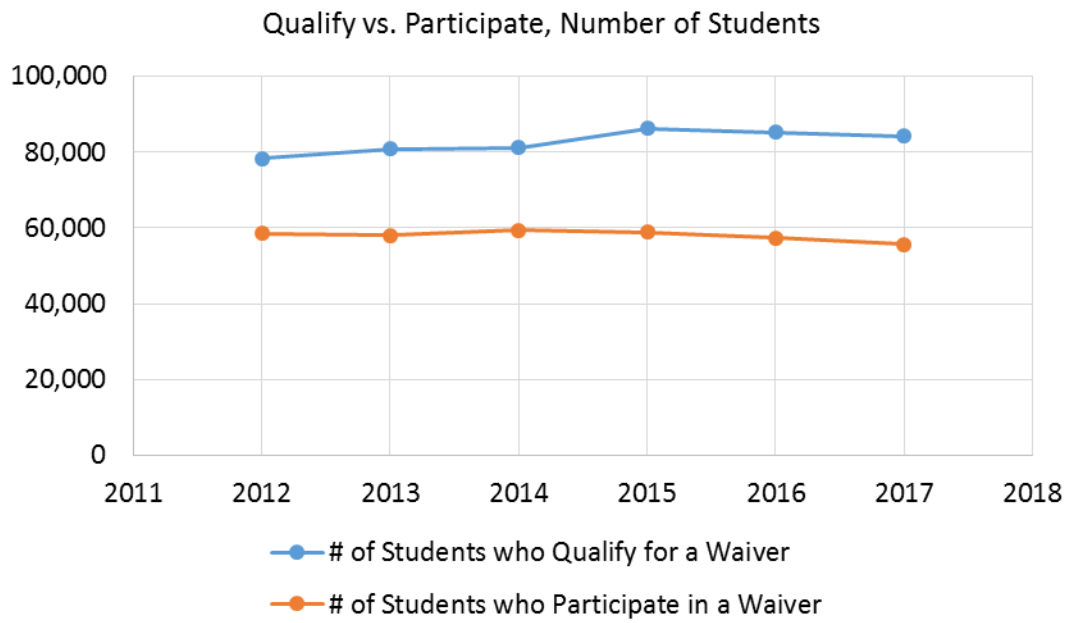
The number of students paying fees is also increasing. Since school year 2012, enrollment in regular secondary public schools has risen from approximately 281,000 to over 336,000 in school year 2017, an increase of approximately 20% or 55,000 students, see **Figure B**.

Figure B



During the same time period, the percentage of students participating in fee waivers went down 4%, while the number of students who qualified for a fee waiver only went down *3%, a 1% difference. If applied to all secondary students in our population of 145 LEAs, the estimated gap between students who qualify for waivers and students who participate in waivers has grown from just under 20,000 students to almost 29,000 students within six years, an increase of nearly 9,000 students, see **Figure C**. Although the gap between qualified vs. participate isn't explained, it does raise questions regarding a qualified student's, parents', or guardian's opportunity and/or desire to participate in the waiver program, potentially related to findings e, m, and n.

Figure C



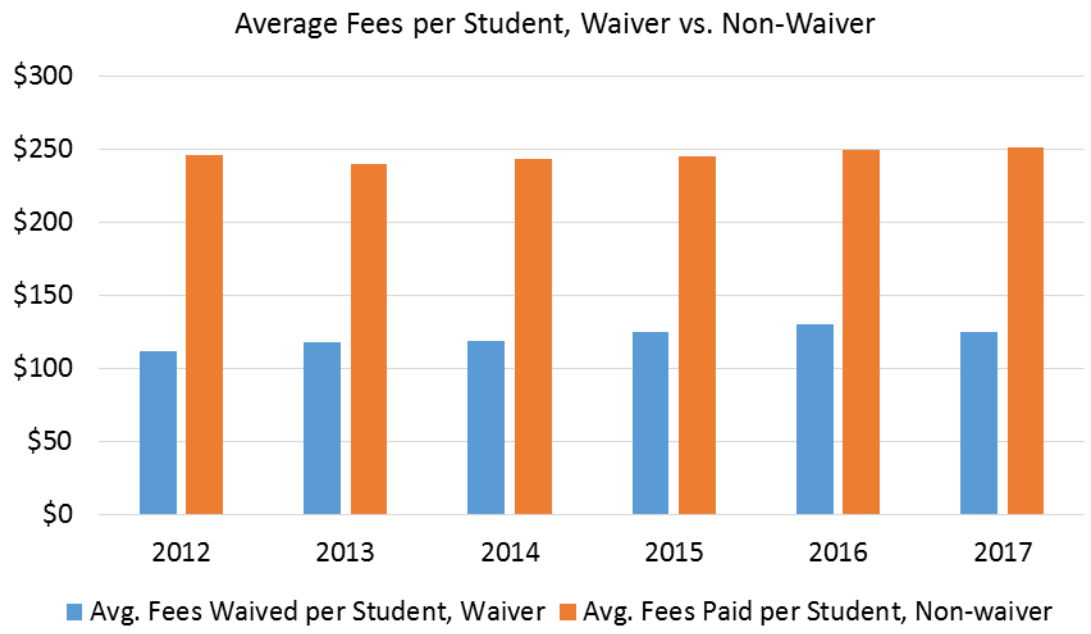
**Note that free lunch data from the 99 participating LEAs (representing 94% of secondary students on average from 2012-2017), was used as the most accurate indicator available of students who qualify for fee waivers.*

Average Per Student Costs

According to **Figure D,** the cost of fees per student are also on the rise. In 2012, the average fee cost per secondary student was less than $250. Fees waived for students on waivers were just over $110. In 2017, the average fee cost for students had increased by over 2%, while the average increase for a student on waivers had increased by nearly 12%.

Although the difference in the rate of increase is over 9%, as illustrated in **Figure D**, the dollar amount paid per student who is non-waiver is still approximately double that of a student on waivers. Again, the difference is not explained; however, it does lead to questions regarding opportunity equality within a "pay-to-learn/play system" and the application of fee waivers to all school-sponsored activities, classes, and/or programs (see finding m).

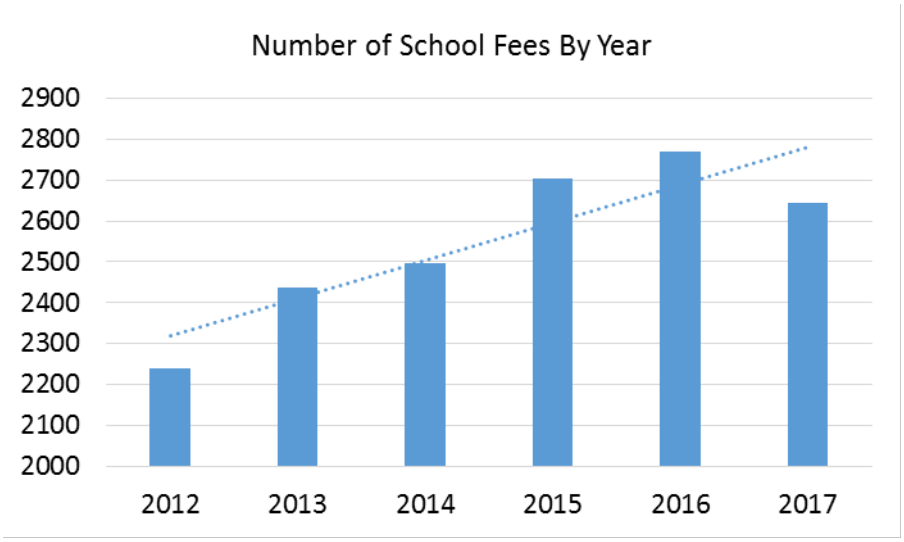
Figure D



Number of Fees

Using data submitted by LEAs that were in operation from 2012 to 2017, eliminating the potential factor of fees created by new LEAs, we calculated the number of fees reported for all regular LEAs combined from school year 2012 to school year 2017. As demonstrated in **Figure E**, the number of fees has also generally increased.

Figure E

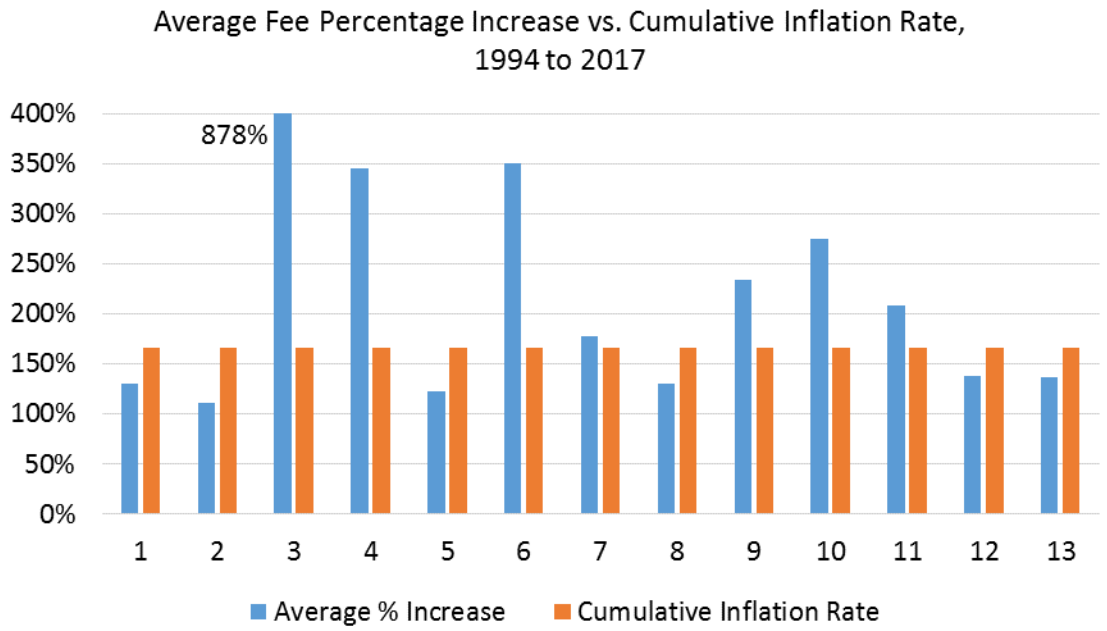


From school year 2012 to 2017, the number of school fees increased from approximately 2,200 fees to 2,600 fees, or 18%. However, it is important to note that not all fees are associated with mandatory activities; instead, many fees are associated with new opportunities within education (see findings g and j). As noted in the Permanent Injunction (see Appendix C, Permanent Injunction pp. 27 & 37), "the scope of public education has gradually expanded over the years." The Injunction further indicates that public education, once limited to the three R's (Reading, Writing, and Arithmetic), has expanded to include a greater variety of optional taxpayer-subsidized programs (i.e., curricular and extracurricular). See Appendix B, Fee Category Detail for a list of all LEA reported fees in school year 2017.

Fees and Inflation

To provide a reliable indicator regarding whether changes in fee amounts are relative to changes in inflation, it was necessary to expand the number of years in the analysis. Using fee schedules from 1994, we calculated the difference of the average of 13 fees (shown by an assigned number) from four different LEAs to their 2017 counterpart averages. We then compared that change to the inflation rate reported by the U.S. Bureau of Labor Statistics, see **Figure F**. Although the illustrated data is not conclusive, it does provide evidence to suggest changes in school fees do not mirror changes in the cumulative inflation rate of 166%. Fees ranged anywhere from 55% below and 712% above the cumulative inflation rate, which raises the question about the factors driving establishment of fees.

Figure F



V. Appendix

Appendix A – Board Response
Appendix B – Fee Category Detail
Appendix C – Permanent Injunction, Civil No. 920903376
Appendix D – Utah State Board of Education, Principles Governing School Fees
Appendix E – Sample Extrapolation Results

UTAH STATE BOARD OF EDUCATION

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April 4, 2018

Debbie Davis, Internal Audit Director
Utah State Board of Education
250 East 500 South
Salt Lake City, UT 84114-4200

Dear Director Davis:

The Utah State Board of Education (USBE) appreciates the work of its internal auditors on this school fees and school fees waiver audit. We are grateful for the opportunity to respond to the findings, observations, and recommendations of the audit.

Following the completion of the 2017 Legislative Session and passage of S.B. 186, *Education Reporting Amendments*, our staff began to analyze USBE's historical school fee compliance monitoring practices. With the elimination of school fee reporting requirements from statute, staff began brainstorming ideas to improve USBE's direction to LEAs and school fee compliance monitoring. Because the reports provided to USBE under the statutory guidelines did not provide staff with sufficient information, staff then made a recommendation to the Board to prioritize an audit of LEA practices in establishing school fees and granting fee waivers.

The USBE directed its internal auditors to conduct this audit on school fees and school fee waivers as a means to evaluate and improve its governance and supervision of public education. We are resolute in the application of the imperatives of Educational Equity, Quality Learning, and System Values in all public education experiences and pathways of our students and families. The Board accepts this school fees audit as an opportunity to clarify rules, improve internal controls and monitoring, and collaborate with and assist districts and charter schools in implementing corrective actions that provide the greatest level of equity in school fees and school fee waivers.

As a proactive measure, the USBE has already responded to many of the findings of this audit. In its March 2018 Board meeting, the USBE directed the formation of a Task Force on School Fees comprised of key representatives from across the public education system and traditionally underserved student populations. This task force will focus on the findings, observations, and recommendations of this audit. We will begin implementation of corrective actions, procedures, processes, and/or solutions based on its recommendations.

The Board has a high sense of urgency to give guidance and ensure compliance with R277-407 *School Fees*. We are confident the actions taken based on the recommendations of this audit and the Task Force on School Fees will enable USBE to improve the rules governing school fees and school fee waivers.

The audit report consists of findings and observations across three categories: Fee Systems, Fees, and Fee Waivers.

USBE Response: We initially concur with the audit's findings, observations, causes, and effects. The Task Force on School Fees may, as it commences work, develop exceptions to the audit that it will articulate.

Corrective Actions:

The USBE will direct the Task Force on School Fees to recommend:

(1) Maximum fee amounts a student or family can be charged;

(2) A list of alternatives in lieu of fee waivers, with a process whereby local education agencies (LEAs) and schools can implement other fee waiver alternatives;

(3) Changes to R277-407 to eliminate confusion and misunderstanding (e.g., project-related courses, optional projects, fees, donations, fundraisers, etc.);

(4) Improvements to the USBE's current internal controls over school fees as contained in R277-407, internal policies, and internal procedures;

(5) An effective monitoring process of USBE's internal controls, including ongoing school fee compliance reviews for all LEAs and schools;

(6) Potential corrective action, remedies, and/or sanctions USBE can employ as outlined in the Permanent Injunction, *Doe vs. Utah State Board of Education*, Civil No. 920903376 Section IV subparagraph J.2 (pp. 49-50), which will include “withholding of monthly disbursements of Minimum School Program funds until such a time as [an LEA comes] into full compliance and return[s] improperly collected funds to eligible students and their families”; and

(7) An effective system of training USBE can provide to LEAs and schools to effectively implement R277-407.

The Task Force on School Fees will advise the USBE on a workable timeline to allow for implementing its recommendations and what resources (i.e. additional manpower, funds, supplies, and/or systems) are necessary to support implementation.

We look forward to receiving the task force's recommendations. The USBE intends to diligently resolve unfavorable conditions that affect our students and their families during their respective journeys through our public education system. We will set conditions that are fair and in the best interest of our students.

Sincerely,

Mark Huntsman, Chair

Brittney Cummins, First Vice Chair

Alisa Ellis, Second Vice Chair
Chair, USBE Audit Committee

Sydnee Dickson, Ed.D.
State Superintendent of Public Instruction

Appendix B – Fee Category Detail

The table below provides details regarding the types of fees on LEA fee schedules. It provides the count, average, minimum, and maximum amount for each category of fee.

Data Limitations:

The Utah State Board of Education Internal Audit Department (IA) obtained grade level fee schedules (e.g., grade 7-8, grade 8-9), from LEAs. To ensure a reliable analysis, IA utilized only schedules that had grade 12 as the highest grade level and assigned each individual fee a category. The category was used to be able to group like fees together for analysis; auditor judgment was used to select the categories.

Fee Category	School Year	# of Fees	Avg Fee Amount	Min Fee Amount	Max Fee Amount
Activity	2012	48	$32.56	$10.00	$75.00
Activity	2013	50	$34.66	$15.00	$100.00
Activity	2014	50	$33.76	$5.00	$100.00
Activity	2015	52	$34.92	$5.00	$100.00
Activity	2016	55	$34.36	$3.00	$120.00
Activity	2017	54	$32.57	$3.00	$120.00
Admin	2012	3	$5.67	$4.00	$8.00
Admin	2013	1	$30.00	$30.00	$30.00
Admin	2014	2	$17.00	$4.00	$30.00
Admin	2015	1	$30.00	$30.00	$30.00
Admin	2016	2	$17.50	$5.00	$30.00
Admin	2017	2	$17.50	$5.00	$30.00
Admission	2012	15	$14.20	$3.00	$33.00
Admission	2013	16	$16.31	$3.00	$35.00
Admission	2014	20	$16.05	$3.00	$36.00
Admission	2015	16	$16.44	$3.00	$38.00
Admission	2016	20	$15.90	$3.00	$38.00
Admission	2017	23	$15.39	$3.00	$36.00
Adult Ed	2012	1	$25.00	$25.00	$25.00
Adult Ed	2013	1	$25.00	$25.00	$25.00
Adult Ed	2014	1	$25.00	$25.00	$25.00
Adult Ed	2015	1	$25.00	$25.00	$25.00
Adult Ed	2016	1	$25.00	$25.00	$25.00
Adult Ed	2017	1	$25.00	$25.00	$25.00
After School	2012	4	$21.25	$15.00	$40.00
After School	2013	5	$21.00	$15.00	$40.00
After School	2014	5	$21.00	$15.00	$40.00
After School	2015	4	$21.25	$15.00	$40.00
After School	2016	5	$27.00	$15.00	$50.00
After School	2017	5	$27.00	$15.00	$50.00
AP Class	2012	24	$28.75	$5.00	$70.00
AP Class	2013	40	$29.48	$5.00	$70.00
AP Class	2014	38	$31.53	$5.00	$90.00
AP Class	2015	43	$36.14	$5.00	$100.00
AP Class	2016	45	$35.20	$5.00	$125.00
AP Class	2017	34	$43.94	$5.00	$93.00
AP Lab	2012	1	$15.00	$15.00	$15.00
AP Lab	2013	1	$15.00	$15.00	$15.00
AP Lab	2014	1	$15.00	$15.00	$15.00

Fee Category	School Year	# of Fees	Avg Fee Amount	Min Fee Amount	Max Fee Amount
Application	2012	2	$5.00	$5.00	$5.00
Application	2013	2	$5.00	$5.00	$5.00
Application	2014	2	$5.00	$5.00	$5.00
Application	2015	2	$5.00	$5.00	$5.00
Application	2016	2	$5.00	$5.00	$5.00
Application	2017	2	$5.00	$5.00	$5.00
Attendance	2012	12	$16.75	$3.00	$50.00
Attendance	2013	13	$17.00	$3.00	$50.00
Attendance	2014	13	$17.00	$3.00	$50.00
Attendance	2015	14	$16.64	$3.00	$50.00
Attendance	2016	17	$16.35	$3.00	$50.00
Attendance	2017	19	$15.03	$2.50	$50.00
Bagpipes	2012	1	$120.00	$120.00	$120.00
Bagpipes	2013	1	$120.00	$120.00	$120.00
Bagpipes	2014	1	$120.00	$120.00	$120.00
Bagpipes	2015	1	$120.00	$120.00	$120.00
Bagpipes	2016	1	$120.00	$120.00	$120.00
Bagpipes	2017	1	$120.00	$120.00	$120.00
Band/Orchestra/Symphony	2012	26	$72.69	$5.00	$350.00
Band/Orchestra/Symphony	2013	33	$74.24	$5.00	$350.00
Band/Orchestra/Symphony	2014	31	$94.68	$5.00	$500.00
Band/Orchestra/Symphony	2015	34	$85.59	$5.00	$500.00
Band/Orchestra/Symphony	2016	37	$81.22	$5.00	$500.00
Band/Orchestra/Symphony	2017	35	$79.86	$5.00	$500.00
Baseball	2012	22	$53.41	$25.00	$150.00
Baseball	2013	21	$61.67	$25.00	$175.00
Baseball	2014	21	$63.10	$25.00	$175.00
Baseball	2015	25	$77.60	$20.00	$300.00
Baseball	2016	27	$91.85	$20.00	$300.00
Baseball	2017	29	$91.10	$20.00	$300.00
Basketball	2012	29	$63.66	$10.00	$300.00
Basketball	2013	30	$69.83	$10.00	$300.00
Basketball	2014	30	$73.50	$10.00	$300.00
Basketball	2015	33	$83.03	$25.00	$300.00
Basketball	2016	36	$89.31	$25.00	$300.00
Basketball	2017	37	$84.86	$25.00	$300.00
Boundary Variance	2012	4	$5.00	$5.00	$5.00
Boundary Variance	2013	4	$5.00	$5.00	$5.00
Boundary Variance	2014	4	$5.00	$5.00	$5.00

Fee Category	School Year	# of Fees	Avg Fee Amount	Min Fee Amount	Max Fee Amount
Boundary Variance	2015	4	$5.00	$5.00	$5.00
Boundary Variance	2016	4	$5.00	$5.00	$5.00
Boundary Variance	2017	4	$5.00	$5.00	$5.00
Bowling	2012	1	$10.00	$10.00	$10.00
Bowling	2013	1	$10.00	$10.00	$10.00
Bowling	2014	2	$15.00	$10.00	$20.00
Bowling	2015	2	$15.00	$10.00	$20.00
Bowling	2016	2	$15.00	$10.00	$20.00
Bowling	2017	2	$15.00	$10.00	$20.00
Camp or Clinic	2012	37	$137.30	$10.00	$600.00
Camp or Clinic	2013	56	$135.52	$10.00	$600.00
Camp or Clinic	2014	60	$160.17	$10.00	$955.00
Camp or Clinic	2015	73	$175.89	$10.00	$955.00
Camp or Clinic	2016	74	$178.04	$10.00	$955.00
Camp or Clinic	2017	69	$182.68	$10.00	$955.00
Cheer	2012	30	$237.00	$15.00	$850.00
Cheer	2013	30	$269.00	$15.00	$850.00
Cheer	2014	29	$276.90	$15.00	$1,100.00
Cheer	2015	30	$223.67	$20.00	$750.00
Cheer	2016	29	$218.62	$20.00	$750.00
Cheer	2017	32	$294.38	$10.00	$1,100.00
Child Care	2012	4	$27.50	$20.00	$50.00
Child Care	2013	4	$27.50	$20.00	$50.00
Child Care	2014	4	$27.50	$20.00	$50.00
Child Care	2015	4	$27.50	$20.00	$50.00
Child Care	2016	4	$27.50	$20.00	$50.00
Child Care	2017	4	$27.50	$20.00	$50.00
Choir	2012	7	$34.29	$15.00	$100.00
Choir	2013	9	$37.22	$15.00	$100.00
Choir	2014	10	$44.00	$15.00	$100.00
Choir	2015	11	$45.45	$15.00	$100.00
Choir	2016	11	$44.55	$15.00	$100.00
Choir	2017	14	$44.50	$15.00	$100.00
Citizenship	2012	4	$8.25	$3.00	$15.00
Citizenship	2013	4	$8.25	$3.00	$15.00
Citizenship	2014	4	$8.25	$3.00	$15.00
Citizenship	2015	4	$8.25	$3.00	$15.00
Citizenship	2016	5	$9.60	$3.00	$15.00
Citizenship	2017	4	$5.75	$3.00	$10.00

Fee Category	School Year	# of Fees	Avg Fee Amount	Min Fee Amount	Max Fee Amount
Class	2012	539	$27.74	$2.00	$500.00
Class	2013	605	$29.48	$2.00	$500.00
Class	2014	615	$29.83	$2.00	$500.00
Class	2015	698	$30.71	$2.00	$570.00
Class	2016	731	$29.54	$2.00	$500.00
Class	2017	686	$32.77	$0.50	$515.00
Class Change	2012	30	$8.53	$3.00	$20.00
Class Change	2013	32	$7.91	$2.00	$15.00
Class Change	2014	35	$8.66	$2.00	$20.00
Class Change	2015	34	$8.47	$2.00	$20.00
Class Change	2016	34	$8.26	$2.00	$20.00
Class Change	2017	34	$8.41	$3.00	$20.00
Club	2012	117	$48.73	$5.00	$800.00
Club	2013	137	$45.04	$5.00	$800.00
Club	2014	135	$44.07	$5.00	$800.00
Club	2015	146	$43.18	$5.00	$800.00
Club	2016	148	$43.45	$5.00	$800.00
Club	2017	148	$47.55	$5.00	$800.00
College	2012	14	$70.07	$5.00	$400.00
College	2013	12	$73.54	$5.00	$400.00
College	2014	17	$57.94	$5.00	$400.00
College	2015	12	$73.08	$5.00	$400.00
College	2016	10	$73.70	$5.00	$400.00
College	2017	16	$193.06	$5.00	$900.00
Color/Winter Guard	2012	8	$95.00	$20.00	$300.00
Color/Winter Guard	2013	12	$112.08	$30.00	$300.00
Color/Winter Guard	2014	16	$103.75	$30.00	$300.00
Color/Winter Guard	2015	14	$108.93	$30.00	$300.00
Color/Winter Guard	2016	14	$108.93	$30.00	$300.00
Color/Winter Guard	2017	13	$130.77	$30.00	$400.00
Copies	2012	2	$1.00	$1.00	$1.00
Copies	2013	3	$1.33	$1.00	$2.00
Copies	2014	4	$1.25	$1.00	$2.00
Copies	2015	3	$1.00	$1.00	$1.00
Copies	2016	3	$1.00	$1.00	$1.00
Copies	2017	4	$1.00	$1.00	$1.00
Credit Remediation	2012	38	$49.47	$10.00	$180.00
Credit Remediation	2013	39	$51.03	$15.00	$180.00
Credit Remediation	2014	37	$49.19	$15.00	$125.00

Fee Category	School Year	# of Fees	Avg Fee Amount	Min Fee Amount	Max Fee Amount
Credit Remediation	2015	42	$48.38	$10.00	$125.00
Credit Remediation	2016	48	$47.13	$10.00	$125.00
Credit Remediation	2017	55	$44.40	$10.00	$125.00
Dance	2012	2	$225.00	$200.00	$250.00
Dance	2013	8	$131.88	$25.00	$250.00
Dance	2014	9	$116.11	$25.00	$250.00
Dance	2015	11	$89.09	$5.00	$250.00
Dance	2016	13	$77.31	$5.00	$250.00
Dance	2017	14	$86.79	$5.00	$250.00
Debate	2012	7	$33.57	$15.00	$60.00
Debate	2013	8	$35.63	$15.00	$60.00
Debate	2014	9	$38.89	$15.00	$60.00
Debate	2015	9	$33.33	$10.00	$60.00
Debate	2016	11	$41.82	$10.00	$85.00
Debate	2017	11	$47.73	$10.00	$125.00
Drama/Theater/Speech	2012	23	$45.33	$7.50	$275.00
Drama/Theater/Speech	2013	24	$46.35	$7.50	$275.00
Drama/Theater/Speech	2014	27	$57.87	$7.50	$400.00
Drama/Theater/Speech	2015	34	$52.13	$7.50	$400.00
Drama/Theater/Speech	2016	34	$68.60	$7.50	$400.00
Drama/Theater/Speech	2017	33	$84.55	$5.00	$400.00
Drill	2012	21	$269.76	$30.00	$850.00
Drill	2013	22	$285.68	$30.00	$850.00
Drill	2014	24	$268.96	$35.00	$850.00
Drill	2015	25	$258.60	$35.00	$750.00
Drill	2016	28	$263.21	$35.00	$750.00
Drill	2017	29	$296.55	$35.00	$950.00
Driver Education	2012	47	$115.00	$10.00	$260.00
Driver Education	2013	49	$118.27	$10.00	$260.00
Driver Education	2014	51	$116.96	$10.00	$260.00
Driver Education	2015	59	$125.34	$10.00	$260.00
Driver Education	2016	57	$124.65	$10.00	$250.00
Driver Education	2017	58	$120.34	$10.00	$250.00
Drum	2014	1	$90.00	$90.00	$90.00
Drum	2015	1	$90.00	$90.00	$90.00
Drum	2016	1	$90.00	$90.00	$90.00
Drum	2017	1	$90.00	$90.00	$90.00
Dual Enrollment	2016	1	$75.00	$75.00	$75.00
Dual Enrollment	2017	1	$75.00	$75.00	$75.00

Fee Category	School Year	# of Fees	Avg Fee Amount	Min Fee Amount	Max Fee Amount
Equipment	2012	66	$33.73	$3.00	$120.00
Equipment	2013	69	$37.89	$3.00	$120.00
Equipment	2014	70	$37.21	$3.00	$100.00
Equipment	2015	75	$41.99	$3.00	$200.00
Equipment	2016	80	$47.43	$3.00	$370.00
Equipment	2017	82	$47.07	$3.00	$370.00
Extra-Curricular	2012	41	$70.10	$10.00	$200.00
Extra-Curricular	2013	40	$74.10	$10.00	$200.00
Extra-Curricular	2014	42	$76.29	$5.00	$200.00
Extra-Curricular	2015	44	$90.11	$5.00	$900.00
Extra-Curricular	2016	43	$89.77	$5.00	$900.00
Extra-Curricular	2017	44	$103.64	$5.00	$900.00
Field Trip	2012	5	$23.40	$7.00	$70.00
Field Trip	2013	4	$21.75	$7.00	$50.00
Field Trip	2014	6	$22.67	$7.00	$70.00
Field Trip	2015	6	$12.83	$5.00	$20.00
Field Trip	2016	6	$43.17	$9.00	$100.00
Field Trip	2017	7	$42.00	$9.00	$100.00
Fine	2012	15	$11.73	$1.00	$50.00
Fine	2013	15	$11.73	$1.00	$50.00
Fine	2014	16	$12.88	$1.00	$50.00
Fine	2015	24	$17.38	$1.00	$78.00
Fine	2016	25	$18.98	$1.00	$78.00
Fine	2017	23	$21.04	$1.00	$85.00
Football	2012	22	$66.14	$25.00	$140.00
Football	2013	24	$78.75	$25.00	$175.00
Football	2014	24	$81.25	$25.00	$175.00
Football	2015	28	$83.57	$30.00	$175.00
Football	2016	27	$84.63	$30.00	$175.00
Football	2017	31	$77.26	$10.00	$175.00
Golf	2012	25	$59.80	$20.00	$210.00
Golf	2013	26	$66.15	$20.00	$210.00
Golf	2014	25	$66.40	$20.00	$250.00
Golf	2015	27	$68.15	$20.00	$250.00
Golf	2016	28	$68.93	$20.00	$275.00
Golf	2017	26	$57.88	$20.00	$150.00
Graduation	2012	16	$28.78	$5.00	$100.00
Graduation	2013	19	$28.61	$5.00	$100.00
Graduation	2014	21	$29.40	$2.00	$100.00

Fee Category	School Year	# of Fees	Avg Fee Amount	Min Fee Amount	Max Fee Amount
Graduation	2015	25	$31.90	$2.00	$100.00
Graduation	2016	26	$31.25	$2.00	$100.00
Graduation	2017	26	$32.44	$2.00	$100.00
Graduation Memorabilia	2013	1	$15.00	$15.00	$15.00
Graduation Memorabilia	2014	1	$15.00	$15.00	$15.00
Graduation Memorabilia	2015	1	$15.00	$15.00	$15.00
Graduation Memorabilia	2016	1	$15.00	$15.00	$15.00
Graduation Memorabilia	2017	1	$15.00	$15.00	$15.00
Insurance	2012	1	$4.00	$4.00	$4.00
Insurance	2013	1	$240.00	$240.00	$240.00
Internet Connection	2012	2	$100.00	$80.00	$120.00
Internet Connection	2013	2	$112.50	$90.00	$135.00
Internet Connection	2014	2	$112.50	$90.00	$135.00
Internet Connection	2015	2	$112.50	$90.00	$135.00
Internet Connection	2016	2	$112.50	$90.00	$135.00
Internet Connection	2017	2	$112.50	$90.00	$135.00
Lab	2012	96	$17.49	$3.00	$139.00
Lab	2013	93	$17.80	$3.00	$148.00
Lab	2014	91	$17.83	$2.00	$160.00
Lab	2015	98	$17.94	$2.00	$160.00
Lab	2016	99	$17.40	$2.00	$162.00
Lab	2017	90	$20.61	$2.00	$162.00
Lacrosse	2016	1	$50.00	$50.00	$50.00
Lacrosse	2017	1	$50.00	$50.00	$50.00
Library	2012	1	$2.00	$2.00	$2.00
Library	2013	1	$2.00	$2.00	$2.00
Library	2014	1	$2.00	$2.00	$2.00
Library	2015	1	$2.00	$2.00	$2.00
Library	2016	1	$2.00	$2.00	$2.00
Library	2017	1	$2.00	$2.00	$2.00
Library Fine	2012	1	$0.10	$0.10	$0.10
Library Fine	2013	1	$0.25	$0.25	$0.25
Library Fine	2014	1	$0.25	$0.25	$0.25
Library Fine	2015	1	$0.25	$0.25	$0.25
Library Fine	2016	1	$0.25	$0.25	$0.25
Library Fine	2017	1	$0.25	$0.25	$0.25
Locker	2012	23	$4.35	$1.00	$10.00
Locker	2013	26	$5.06	$1.00	$22.50
Locker	2014	23	$4.72	$1.00	$22.50

Fee Category	School Year	# of Fees	Avg Fee Amount	Min Fee Amount	Max Fee Amount
Locker	2015	27	$3.61	$1.00	$10.00
Locker	2016	27	$3.98	$1.00	$10.00
Locker	2017	28	$5.54	$1.00	$25.00
Materials	2012	1	$75.00	$75.00	$75.00
Materials	2013	1	$75.00	$75.00	$75.00
Materials	2014	1	$90.00	$90.00	$90.00
Materials	2015	2	$65.00	$40.00	$90.00
Materials	2016	2	$75.00	$40.00	$110.00
Materials	2017	2	$75.00	$40.00	$110.00
Misc	2012	3	$10.00	$5.00	$15.00
Misc	2013	2	$7.50	$5.00	$10.00
Misc	2014	3	$18.33	$5.00	$40.00
Misc	2015	1	$40.00	$40.00	$40.00
Misc	2016	6	$11.00	$1.00	$40.00
Misc	2017	7	$11.57	$1.00	$40.00
My Access	2012	1	$8.00	$8.00	$8.00
My Access	2013	1	$8.00	$8.00	$8.00
My Access	2014	1	$8.00	$8.00	$8.00
My Access	2015	1	$8.00	$8.00	$8.00
My Access	2016	1	$8.00	$8.00	$8.00
Non-resident Tuition	2012	4	$4,874.25	$600.00	$6,299.00
Non-resident Tuition	2013	4	$6,349.25	$6,299.00	$6,500.00
Non-resident Tuition	2014	4	$6,474.25	$6,299.00	$7,000.00
Non-resident Tuition	2015	6	$5,693.83	$3,200.00	$6,500.00
Non-resident Tuition	2016	5	$5,578.80	$3,092.00	$6,299.00
Non-resident Tuition	2017	5	$5,597.20	$3,184.00	$6,299.00
Online	2012	15	$14.40	$3.00	$65.00
Online	2013	16	$10.34	$3.00	$35.00
Online	2014	17	$12.09	$3.00	$35.00
Online	2015	17	$11.94	$3.00	$35.00
Online	2016	15	$11.37	$3.00	$35.00
Online	2017	15	$12.87	$3.00	$35.00
Parent Organization	2012	1	$6.00	$6.00	$6.00
Parent Organization	2013	4	$10.25	$5.00	$15.00
Parent Organization	2014	4	$10.25	$5.00	$15.00
Parent Organization	2015	5	$10.20	$5.00	$15.00
Parent Organization	2016	6	$9.33	$5.00	$15.00
Parent Organization	2017	2	$5.50	$5.00	$6.00
Parking	2012	22	$18.41	$5.00	$50.00

Fee Category	School Year	# of Fees	Avg Fee Amount	Min Fee Amount	Max Fee Amount
Parking	2013	23	$19.13	$5.00	$50.00
Parking	2014	22	$18.95	$2.00	$50.00
Parking	2015	27	$21.00	$2.00	$100.00
Parking	2016	31	$18.13	$2.00	$50.00
Parking	2017	29	$18.52	$2.00	$50.00
Participation	2012	2	$67.50	$50.00	$85.00
Participation	2013	2	$67.50	$50.00	$85.00
Participation	2014	2	$67.50	$50.00	$85.00
Participation	2015	2	$67.50	$50.00	$85.00
Participation	2016	2	$67.50	$50.00	$85.00
Participation	2017	2	$67.50	$50.00	$85.00
Performing Arts	2012	7	$37.14	$10.00	$50.00
Performing Arts	2013	6	$42.50	$10.00	$50.00
Performing Arts	2014	7	$43.57	$10.00	$50.00
Performing Arts	2015	8	$41.88	$10.00	$60.00
Performing Arts	2016	9	$43.33	$10.00	$60.00
Performing Arts	2017	10	$86.00	$10.00	$350.00
Postage	2012	5	$7.00	$5.00	$10.00
Postage	2013	5	$7.00	$5.00	$10.00
Postage	2014	5	$7.00	$5.00	$10.00
Postage	2015	4	$6.25	$5.00	$8.00
Postage	2016	4	$6.25	$5.00	$8.00
Postage	2017	4	$6.25	$5.00	$8.00
Pre-school	2012	1	$85.00	$85.00	$85.00
Pre-school	2013	1	$85.00	$85.00	$85.00
Pre-school	2014	1	$85.00	$85.00	$85.00
Project	2012	3	$13.33	$10.00	$15.00
Project	2013	3	$15.00	$15.00	$15.00
Project	2014	3	$15.00	$15.00	$15.00
Project	2015	6	$20.00	$15.00	$25.00
Project	2016	4	$17.50	$15.00	$25.00
Project	2017	3	$15.00	$15.00	$15.00
Publication	2012	12	$6.33	$3.00	$20.00
Publication	2013	10	$5.10	$3.00	$15.00
Publication	2014	10	$5.10	$3.00	$15.00
Publication	2015	10	$5.10	$3.00	$15.00
Publication	2016	10	$5.10	$3.00	$15.00
Publication	2017	10	$5.10	$3.00	$15.00
Registration	2012	29	$86.83	$5.00	$250.00

Fee Category	School Year	# of Fees	Avg Fee Amount	Min Fee Amount	Max Fee Amount
Registration	2013	35	$100.99	$7.50	$280.00
Registration	2014	38	$96.17	$7.50	$275.00
Registration	2015	44	$94.23	$7.50	$300.00
Registration	2016	50	$104.34	$7.50	$275.00
Registration	2017	47	$93.46	$1.00	$280.00
Science Fair	2012	4	$9.75	$3.00	$30.00
Science Fair	2013	4	$9.75	$3.00	$30.00
Science Fair	2014	4	$9.75	$3.00	$30.00
Science Fair	2015	3	$3.00	$3.00	$3.00
Science Fair	2016	3	$3.00	$3.00	$3.00
Science Fair	2017	3	$3.00	$3.00	$3.00
Soccer	2012	21	$60.48	$10.00	$210.00
Soccer	2013	19	$69.21	$30.00	$210.00
Soccer	2014	22	$75.23	$30.00	$250.00
Soccer	2015	24	$81.88	$25.00	$250.00
Soccer	2016	28	$86.61	$25.00	$250.00
Soccer	2017	29	$86.48	$20.00	$318.00
Softball	2012	16	$61.88	$25.00	$215.00
Softball	2013	17	$70.59	$25.00	$215.00
Softball	2014	16	$71.88	$25.00	$215.00
Softball	2015	19	$78.16	$25.00	$215.00
Softball	2016	21	$88.57	$25.00	$250.00
Softball	2017	20	$86.00	$20.00	$250.00
Software	2012	4	$12.25	$8.00	$25.00
Software	2013	4	$12.25	$8.00	$25.00
Software	2014	4	$12.75	$8.00	$25.00
Software	2015	6	$15.67	$5.00	$40.00
Software	2016	6	$15.67	$5.00	$40.00
Software	2017	5	$17.80	$6.00	$40.00
Spirit Pack	2012	27	$178.33	$15.00	$250.00
Spirit Pack	2013	38	$166.97	$15.00	$250.00
Spirit Pack	2014	38	$176.71	$15.00	$250.00
Spirit Pack	2015	41	$170.12	$15.00	$250.00
Spirit Pack	2016	44	$176.25	$15.00	$250.00
Spirit Pack	2017	35	$196.71	$15.00	$250.00
Student Government	2012	4	$56.25	$20.00	$150.00
Student Government	2013	6	$53.33	$20.00	$150.00
Student Government	2014	7	$122.14	$25.00	$500.00
Student Government	2015	5	$52.00	$5.00	$150.00

Fee Category	School Year	# of Fees	Avg Fee Amount	Min Fee Amount	Max Fee Amount
Student Government	2016	6	$48.33	$5.00	$150.00
Student Government	2017	7	$145.00	$5.00	$500.00
Student Planner	2012	11	$5.45	$5.00	$7.00
Student Planner	2013	11	$5.45	$5.00	$7.00
Student Planner	2014	10	$5.50	$5.00	$7.00
Student Planner	2015	10	$5.50	$5.00	$7.00
Student Planner	2016	12	$7.83	$5.00	$16.00
Student Planner	2017	14	$6.54	$3.50	$15.00
Summer	2012	15	$88.67	$15.00	$300.00
Summer	2013	17	$87.65	$15.00	$300.00
Summer	2014	17	$91.18	$15.00	$300.00
Summer	2015	17	$91.76	$15.00	$300.00
Summer	2016	19	$77.63	$15.00	$250.00
Summer	2017	23	$93.91	$15.00	$250.00
Supplies	2012	9	$17.22	$5.00	$30.00
Supplies	2013	13	$14.23	$5.00	$30.00
Supplies	2014	14	$16.79	$5.00	$55.00
Supplies	2015	12	$19.58	$5.00	$55.00
Supplies	2016	16	$27.81	$5.00	$160.00
Supplies	2017	25	$30.66	$2.00	$160.00
Swimming	2012	12	$48.33	$25.00	$70.00
Swimming	2013	13	$51.15	$30.00	$75.00
Swimming	2014	13	$58.85	$35.00	$100.00
Swimming	2015	14	$60.36	$35.00	$100.00
Swimming	2016	15	$62.00	$35.00	$100.00
Swimming	2017	14	$57.86	$35.00	$100.00
Technology	2012	10	$31.70	$5.00	$75.00
Technology	2013	10	$33.90	$5.00	$75.00
Technology	2014	13	$35.77	$5.00	$75.00
Technology	2015	14	$37.36	$5.00	$75.00
Technology	2016	21	$35.14	$5.00	$75.00
Technology	2017	22	$34.55	$5.00	$75.00
Tennis	2012	20	$56.75	$20.00	$210.00
Tennis	2013	20	$60.25	$20.00	$210.00
Tennis	2014	20	$64.00	$20.00	$250.00
Tennis	2015	24	$80.63	$20.00	$250.00
Tennis	2016	26	$74.42	$20.00	$250.00
Tennis	2017	23	$65.00	$20.00	$250.00
Testing	2012	45	$52.32	$6.00	$106.00

Fee Category	School Year	# of Fees	Avg Fee Amount	Min Fee Amount	Max Fee Amount
Testing	2013	44	$53.20	$9.50	$106.00
Testing	2014	46	$51.61	$5.00	$90.00
Testing	2015	56	$65.47	$5.00	$380.00
Testing	2016	49	$69.29	$5.00	$380.00
Testing	2017	48	$71.02	$5.00	$380.00
Textbook	2012	75	$37.13	$2.00	$225.00
Textbook	2013	78	$38.16	$2.00	$225.00
Textbook	2014	75	$36.81	$2.00	$180.00
Textbook	2015	74	$38.55	$5.00	$180.00
Textbook	2016	74	$39.24	$5.00	$180.00
Textbook	2017	70	$42.42	$5.00	$180.00
Track/Cross Country	2012	44	$47.39	$5.00	$185.00
Track/Cross Country	2013	44	$51.59	$5.00	$185.00
Track/Cross Country	2014	45	$54.33	$5.00	$200.00
Track/Cross Country	2015	51	$61.27	$5.00	$250.00
Track/Cross Country	2016	53	$61.32	$10.00	$200.00
Track/Cross Country	2017	53	$57.17	$10.00	$185.00
Transcripts	2012	8	$1.26	$0.05	$3.00
Transcripts	2013	10	$1.90	$1.00	$5.00
Transcripts	2014	10	$2.30	$1.00	$5.00
Transcripts	2015	12	$2.00	$1.00	$5.00
Transcripts	2016	11	$2.09	$1.00	$5.00
Transcripts	2017	13	$2.02	$0.25	$5.00
Transportation	2012	11	$78.45	$3.00	$200.00
Transportation	2013	11	$79.82	$3.00	$200.00
Transportation	2014	12	$80.25	$3.00	$200.00
Transportation	2015	13	$73.69	$3.00	$200.00
Transportation	2016	14	$71.93	$3.00	$200.00
Transportation	2017	14	$79.50	$3.00	$200.00
Travel	2012	40	$267.45	$8.00	$2,600.00
Travel	2013	45	$276.24	$15.00	$2,600.00
Travel	2014	42	$308.24	$8.00	$3,200.00
Travel	2015	44	$236.39	$15.00	$1,500.00
Travel	2016	47	$275.34	$15.00	$2,200.00
Travel	2017	49	$399.02	$15.00	$2,300.00
Tuition	2012	7	$987.71	$8.00	$6,506.00
Tuition	2013	6	$1,116.50	$8.00	$6,506.00
Tuition	2014	6	$1,116.50	$8.00	$6,506.00
Tuition	2015	6	$1,116.50	$8.00	$6,506.00

Fee Category	School Year	# of Fees	Avg Fee Amount	Min Fee Amount	Max Fee Amount
Tuition	2016	6	$1,118.17	$8.00	$6,506.00
Tuition	2017	6	$1,118.17	$8.00	$6,506.00
Tutoring	2012	1	$25.00	$25.00	$25.00
Tutoring	2013	1	$25.00	$25.00	$25.00
Tutoring	2014	1	$25.00	$25.00	$25.00
Tutoring	2015	1	$25.00	$25.00	$25.00
Tutoring	2016	1	$25.00	$25.00	$25.00
Tutoring	2017	1	$25.00	$25.00	$25.00
UHSAA Fee	2012	97	$81.13	$15.00	$600.00
UHSAA Fee	2013	97	$81.13	$15.00	$600.00
UHSAA Fee	2014	97	$81.13	$15.00	$600.00
UHSAA Fee	2015	98	$91.22	$50.00	$600.00
UHSAA Fee	2016	98	$91.24	$50.00	$600.00
UHSAA Fee	2017	98	$91.31	$50.00	$600.00
Uniform	2012	113	$155.33	$5.00	$1,000.00
Uniform	2013	108	$166.06	$5.00	$1,000.00
Uniform	2014	121	$157.43	$5.00	$1,000.00
Uniform	2015	138	$151.07	$5.00	$1,000.00
Uniform	2016	155	$152.65	$5.00	$1,000.00
Uniform	2017	163	$158.12	$10.00	$1,000.00
Volleyball	2012	23	$65.87	$25.00	$300.00
Volleyball	2013	23	$70.65	$25.00	$300.00
Volleyball	2014	23	$73.91	$25.00	$300.00
Volleyball	2015	26	$81.35	$25.00	$300.00
Volleyball	2016	26	$79.23	$25.00	$300.00
Volleyball	2017	27	$79.07	$25.00	$300.00
Weight Lifting	2012	7	$8.57	$5.00	$10.00
Weight Lifting	2013	7	$10.71	$5.00	$15.00
Weight Lifting	2014	7	$10.71	$5.00	$15.00
Weight Lifting	2015	7	$10.71	$5.00	$15.00
Weight Lifting	2016	7	$10.71	$5.00	$15.00
Weight Lifting	2017	7	$10.71	$5.00	$15.00
Wrestling	2012	20	$48.75	$25.00	$100.00
Wrestling	2013	20	$54.25	$25.00	$125.00
Wrestling	2014	20	$56.00	$25.00	$125.00
Wrestling	2015	23	$62.61	$25.00	$125.00
Wrestling	2016	24	$65.21	$25.00	$140.00
Wrestling	2017	24	$64.17	$25.00	$140.00
Yearbook	2012	51	$37.74	$4.00	$60.00

Fee Category	School Year	# of Fees	Avg Fee Amount	Min Fee Amount	Max Fee Amount
Yearbook	2013	60	$39.38	$4.00	$70.00
Yearbook	2014	61	$39.79	$4.00	$70.00
Yearbook	2015	58	$41.47	$5.00	$70.00
Yearbook	2016	66	$40.89	$5.00	$70.00
Yearbook	2017	71	$42.21	$5.00	$100.00

Appendix C – Permanent Injunction, Civil No. 920903376

As a courtesy, the following link to the Permanent Injunction Civil No. 920903376 is provided:

https://www.schools.utah.gov/file/268da01d-d436-42ce-8f3d-78e2aa6cde1d

Appendix D – Principles Governing School Fees

Utah State Board of Education
Principles Governing School Fees

1. All public school students will have equal and reasonable access to both required and optional educational programs sponsored by their school and school district.

2. All public school students will have equal and reasonable opportunity for access to participation in extra-curricular activities sponsored by their school, school district, and the Utah High School Activities Association.

3. Schools, school districts and the state should work together to provide maximum opportunities for participation in appropriate educational and extra-curricular activities by all students at the most reasonable cost possible.

4. Extra-curricular activities sponsored by the school, school district, and Utah High School Activities Association will foster and enhance the talents, sportsmanship, cooperation, character building, and educational development objectives for all students.

5. Students at different public schools across the State will have access to equitable educational and activity programs.

6. The economic circumstances of a student's family should not determine the quality of either academic or extra-curricular public school programs nor the student's opportunity for access to them.

7. All students should be encouraged to work for the resources necessary to pay for all school fees; parents, business, schools, and the community should cooperate in providing work opportunities for students.

Appendix E - Sample Extrapolation Results

A sample is a beneficial tool that may be used when a data population is quite large or when there may be time or resource constraints. A sample should be representative of the population it is taken from so results can be appropriately extrapolated back to the population after analysis. Using a sample to project results may result in overstating or understating the true condition of the population; however, this risk may be mitigated somewhat if a large enough sample is taken to statistically give confidence to the results. Given time and resource constraints, Internal Audit applied sample sizes large enough only to show a preponderance of evidence regarding results. The extrapolation data below includes findings only where a sample was used. Additionally, if a finding included an overall sample error rate and a breakout of the overall sample error rate, we included only the overall sample error rate.

Finding	Finding Description	Total Population	Sample Error Rate	Extrapolated # of LEAs or Schools with Errors
c	LEAs that did not have sufficient, comprehensive fee and fee waiver policies.	145	86%	125
d	LEAs with multiple secondary campuses that did not distribute the burden of fee waivers equally among their schools.	50	75%	38
f	LEAS that claimed to charge fees that did not adopt their fee schedule in a public meeting.	114	32%	36
	LEAs that claimed to charge no fees, that actually assessed fees that were not approved in a public meeting or included on a fee schedule.	31	88%	27
g	Secondary schools that charged fees not included on their approved fee schedules.	386	94%	363
h	Secondary schools that charged course fees to cover project-related courses that should have been free to all students.	386	100%	386
i	Elementary schools that charged fees for regular school day activities.	645	54%	348
j	Elementary schools that charged fees for before- or after-school programs that were not approved in a public meeting or noticed.	645	38%	245
k	Elementary schools providing a first-grade supply list that did not include statutorily required language indicating that donations are voluntary.	368	76%	279

Finding	Finding Description	Total Population	Sample Error Rate	Extrapolated # of LEAs or Schools with Errors
m	LEAs that incorrectly categorized fees on their fee schedule as waivable or non-waivable.	116	50%	58
n	Secondary schools that did not provide fee waiver alternatives or provisions in lieu of waivers.	386	69%	266
	Secondary schools that offered fee waiver alternatives or provisions in lieu of fee waivers that were neither approved by the Board nor reviewed by parents/guardians, and/or they required students to work off textbook fees.	120	64%	77