What Fees May School Districts Charge?

School districts may charge fees if they are specifically allowed by statute. The following statutes, while not all-inclusive, cover some of the more common fees charged by school districts, as well as the requirements for waivers from those fees. Search for text of Kansas law on the Kansas Office of Revisor of Statutes website: http://ksrevisor.org/.

**Textbook rental plan; fees.** K.S.A. 72-3346.
The board of education of any school district may establish a school textbook rental plan for such grades as are maintained by the district whereby such board shall purchase school textbooks to be used by the pupils upon the payment by such pupils of a rental fee. Moneys received by the board of education under this section shall be deposited in the textbook and student materials revolving fund of the school district.

**Boards of education; authorization to purchase certain items for use of pupils.** K.S.A. 72-3352.
The board of education of any school district may purchase, for the use of the pupils of the district, any of the following:
(a) Workbooks and materials which are supplemental to textbooks used in specific courses;
(b) specialized clothing and towels for use in physical education, shop, and science courses;
(c) musical instruments for use in band or orchestra;
(d) instructional materials for the use of technology in specific courses; and
(e) materials or supplies which are consumed in specific courses or projects or in which the pupil may retain ownership upon completion of such courses or projects.

**Fees; supplemental charges authorized to be prescribed and collected; disposition of moneys.** K.S.A. 72-3353.
(a) The board of education of any school district may prescribe, assess and collect fees and supplemental charges for:
   (1) The use, rental or purchase by pupils of any of the items designated in K.S.A. 2018 Supp. 72-3352, and amendments thereto, to offset, in part or in total, the expense of purchasing such items; and
   (2) participation in activities, or the use of facilities, materials and equipment, which participation or use is not mandatory, but optional to pupils, whether incidental to curricular, extracurricular or other school-related activities.
(b) Moneys received by a board of education under this section shall be deposited in the textbook and student materials revolving fund of the school district.

**Textbook and student materials revolving fund; use of money.** K.S.A. 72-3355. Table below
(a) There is hereby established in every school district a textbook and student materials revolving fund. Moneys in such fund shall be used to:
   (1) Purchase any items designated in K.S.A. 72-3352, and amendments thereto;
   (2) pay the cost of materials or other items used in curricular, extracurricular or other school-related activities; and
   (3) purchase textbooks as authorized by K.S.A. 72-3346, and amendments thereto.

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(b) Any balance remaining in the textbook and student materials revolving fund at the end of the budget year shall be carried forward into that fund for succeeding budget years. Such fund shall not be subject to the provisions of K.S.A. 79-2925 through 79-2937, and amendments thereto. In preparing the budget of such school district, the amounts credited to and the amount on hand in the textbook and student materials revolving fund, and the amount expended therefrom shall be included in the annual budget for the information of the residents of the school district.

**Textbook & Student Materials Revolving Fund** K.S.A. 72-3355

Deposit fees in the following funds:

<table>
<thead>
<tr>
<th>Textbook and Student Materials Revolving Fund</th>
<th>Building Level Activity Fund(s)</th>
<th>Fees and Supplemental Charges</th>
</tr>
</thead>
<tbody>
<tr>
<td>✓</td>
<td></td>
<td>Textbooks</td>
</tr>
<tr>
<td>✓</td>
<td></td>
<td>Workbook/Materials supplemental to textbooks</td>
</tr>
<tr>
<td>✓</td>
<td></td>
<td>Specialized clothing and towels for use in physical education, shop and science classes</td>
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<tr>
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<td>Instructional materials for the use of technology in courses</td>
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<tr>
<td>✓</td>
<td>✓**</td>
<td>Materials/supplies consumed in courses or projects, or in which pupil retains ownership</td>
</tr>
<tr>
<td>✓</td>
<td>✓**</td>
<td>Participation in activities or the use of facilities, materials and equipment, which participation or use is not mandatory whether incidental to curricular, extra-curricular or other school-related activities</td>
</tr>
</tbody>
</table>

** Sale of admissions to activities may be placed at the building level, but must be authorized by the local Board of Education per K.S.A. 72-1178.

**Preschool programs; interlocal agreements; contracts to provide programs; fees** K.S.A. 72-3215.

(a) The board of education of any school district may:

1. Offer and teach courses and conduct preschool programs for children under the age of eligibility to attend kindergarten.
2. Enter into cooperative or interlocal agreements with one or more other boards for the establishment, operation and maintenance of such preschool programs.
3. Contract with private, nonprofit corporations or associations or with any public or private agency or institution, whether located within or outside the state, for the establishment, operation and maintenance of such preschool programs.
4. Prescribe and collect fees for providing such preschool programs.

(b) Fees for providing preschool programs shall be prescribed and collected only to recover the costs incurred as a result of and directly attributable to the establishment, operation and maintenance of the preschool programs. Revenues from fees collected by a board under this section shall be deposited in the general fund of the school district and shall be considered reimbursements to the district for the purpose of the Kansas school equity and enhancement act, K.S.A. 2018 72-5131 et seq., and amendments thereto, and may be expended whether the same have been budgeted or not and amounts so expended shall not be considered operating expenses.

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Summer programs; establishment; fees, limitation; summer program fund; use of money. K.S.A. 72-3238.

(a) The board of education of any school district may:

1. Establish, operate and maintain a summer program for pupils;
2. Enter into cooperative or interlocal agreements with one or more other boards of education for the establishment, operation and maintenance of a summer program for pupils; and
3. Prescribe and collect fees for providing a summer program for pupils or provide such program without charge.

(b) Fees for providing a summer program for pupils shall be prescribed and collected only to recover the costs incurred as a result of and directly attributable to the establishment, operation and maintenance of the program.

(c) No school district may collect fees for providing a summer program for pupils required to attend such a program in accordance with the provisions of law, rules and regulations of the state board of education, policy of the board of education, or an individualized education plan developed for an exceptional child.

(d) There is hereby established in every district which establishes, operates and maintains a summer program a fund which shall be called the summer program fund, which fund shall consist of all moneys deposited therein or transferred thereto according to law. All moneys received by a district from fees collected under this section or from any other source for summer programs shall be credited to the summer program fund. Amounts deposited in the summer program fund may be used for the payment of expenses directly attributable to the program or may be transferred to the general fund of the school district as approved by the board of education.

(e) As used in this section, the term "summer program" means a program which is established by the board of education of a school district and operated during the summer months for the purpose of giving remedial instruction to pupils or for the purpose of conducting special projects and activities designed to enrich and enhance the educational experience of pupils, or for both such purposes.

Waiver required. K.S.A. 72-3354.
Whenever the parents or guardian of any pupil of the school district are unable to provide the fees and supplemental charges assessed and collected under authority of subsection (a) of K.S.A. 2018 Supp. 72-3353, the board of education shall, if written application is made and said board finds the application meritorious, waive said fees and supplemental charges if the items for which said fees and supplemental charges are assessed and collected are necessary for the completion of the basic requirements of courses of study offered in the school district.

Waiver of tuition or fees (eligible foster child); reimbursement of other qualified expenses. K.S.A. 75-53,114.

(a) No eligible foster child who is enrolled at a Kansas educational institution and who is participating in the program shall be charged the amount of tuition or required fees charged by the Kansas educational institution for enrollment in courses necessary to satisfy the requirements of an educational program.

(b) Notwithstanding the provisions of subsection (a) an eligible foster child shall not have waived the amount of tuition or required fees waived for any course repeated or taken in excess of the requirements for completion of the educational program in which such foster child is enrolled.

(c) Within the limits of appropriations available therefor, the secretary may make expenditures to reimburse each eligible foster child who is enrolled in a Kansas educational institution and who is participating in the program for room and board, technical equipment and course required books.
(d) Each eligible foster child who is enrolled in a Kansas educational institution and who is participating in the program shall be responsible for all fees charged by the Kansas educational institution that are not directly related to and required for the courses in the educational program of the eligible foster child.

**Tuition, fees, charges; policy providing for payment by credit or debit cards; Internet usage authorized.**

K.S.A. 72-1176.
The board of education of any school district, pursuant to a policy developed and adopted by the board, may provide for the acceptance of payment in the form of a credit or debit card of fees, tuition or other charges imposed by the school district. The policy may provide for imposition of an additional fee to recover the actual amount of any costs incurred by the school district by reason of the method of payment used. The policy also may provide for establishment by the school district of secure internet sockets that will allow payment by a credit or debit card via the internet. Any transactions involving payment by credit card pursuant to this section shall not be subject to the provisions of K.S.A. 16a-2-403, and amendments thereto.

**Petty cash funds – established by board resolution.**

K.S.A. 72-1177.
(a) The board of education of any school district may authorize, by separate resolutions, the establishment of petty cash funds from which to make needed expenditures for school district purposes in emergencies. Every such resolution shall specify the general purpose for which the petty cash fund is to be established, authorize an employee of the school district to administer the petty cash fund, and designate an amount of moneys, not to exceed $1,500, to be maintained in the petty cash fund.

(b) The employee authorized to administer any petty cash fund established by any resolution provided for in this section shall keep a record of all receipts and expenditures from the fund, and shall, from time to time, and at the end of each school year, prepare a statement for the board of education showing all receipts, expenditures, and the balance in the petty cash fund. The petty cash fund shall be replenished by payment from the appropriate funds of the school shall district to the petty cash fund upon proper claim. If the board of education is satisfied with the report, the board may restore the fund to its original amount. The fund shall be kept separate from all other funds and be used only for authorized expenditures and itemized receipts shall be taken for each expenditure.

**School Activity Funds – established by board resolution.**

K.S.A. 72-1178.
(a) The board of education of any school district may authorize, by separate resolutions, the establishment of school activity funds from which to make needed expenditures for the payment of expenses attributable to activities in which pupils of the district may participate directly or indirectly. Every such resolution shall specify the general purpose for which the fund is to be established and shall authorize an employee of the school district to administer the fund.

(b) The employee authorized to administer any school activity fund established by any resolution provided for in this section shall keep a record of all receipts and expenditures from the fund, and shall, from time to time, and at the end of each school year, prepare a statement for the board of education showing all receipts, expenditures, and the balance in the fund. The fund shall be kept separate from all other funds and be used only for authorized expenditures, and itemized receipts shall be taken for each expenditure.

(c) All moneys received from the sale of admissions to activities which the school district sponsors shall be credited to school activity funds in accordance with policies and procedures adopted by the board of education. Such moneys shall not be considered to be moneys of the school district for the purposes of K.S.A. 72-1136, and amendments thereto.

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(d) The provisions of K.S.A. 12-105b, and amendments thereto, shall not apply to claims against any school activity fund established by any resolution provided for in this section.

(e) As used in this section, the term “activities” means activities, events, and competitions in such fields as athletics, music, forensics, and dramatics, and other interschool or intraschool extracurricular activities in which pupils may participate directly or indirectly.

Transportation – fees subject to limitations. K.S.A. 72-6487.

(e) (1) Subject to the limitations specified in this subsection, the board of education of any school district may prescribe and collect fees to offset, totally or in part, the costs incurred for the provision or furnishing of transportation for students. The limitations which apply to the authorization granted by this subsection are as follows:

(A) Fees for the provision or furnishing of transportation for students shall be prescribed and collected only to recover the costs incurred as a result of and directly attributable to the provision or furnishing of transportation for students and only to the extent that such costs are not reimbursed from any other source provided by law;

(B) fees for the provision or furnishing of transportation may not be assessed against or collected from any student who is counted in determining the transportation weighting of the school district under the Kansas school equity and enhancement act, K.S.A. 72-5131 et seq., and amendments thereto, or any student who is determined to be a child with disabilities under the provisions of the special education for exceptional children act or any student who is eligible for free or reduced price meals under the national school lunch act or any student who is entitled to transportation under the provisions of K.S.A. 72-6491(a), and amendments thereto, and who resides 2 ½ miles or more by the regular route of a school bus from the school attended;

(C) fees for the provision or furnishing of transportation for students in accordance with the provisions of an agreement entered into under authority of K.S.A. 72-13,101 or 72-6492, and amendments thereto, shall be controlled by the provisions of the agreement.

(2) All moneys received by a school district from fees collected under this subsection shall be deposited in the general fund of the district.

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P: Budget/workshops Budget samples/2022 ws pkt/Fees charged by districts statutes

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