

**Administrative list of appropriate and inappropriate School LAND Trust Expenditures
Implementing State Board Rule R277-477
Effective September 2015**

"A school **may not** use School LAND Trust Program funds for the following:"

"To cover the fixed costs of doing business,"

- mailing costs
- accreditation costs
- staff bonuses
- administrative, clerical, or secretarial costs, technical support
- phone, cell phone, electric, HVAC, or other utility;
- furniture

"For construction, maintenance, facilities, overhead, security, or athletics;"

- security costs
- a facility, building, or maintenance costs
- repairs
- an audio-visual system in a non-classroom location
- maintenance

"To pay for non-academic in-school, co-curricular, or extracurricular activities."

- sports and playground equipment;
- an athletic or intramural program;
- gift cards or cash incentives;
- an extra-curricular non-academic expenditure;
- a non-academic field trip;
- an expense for a council meeting

Councils **may** budget and spend no more than \$5,000 (or 20% of the annual School LAND Trust allocation, whichever is less) for an in-school civic and character education program or activity if the plan clearly describes how the program or activity will directly affect student academic achievement. Included within this limit are any funds used to provide digital citizenship training as described in 53A-1a-108.

Councils may spend funds on items such as:

- student focused educational technology, including hardware, software, and access points
- a credit recovery course or program, study skills class
- a college entrance exam preparation class
- an academic field trip
- classroom equipment or materials, including flashcards, math manipulatives, a calculator, microscope, map
- a teacher, teacher aide, tutor, or other personnel if an employee paid out of School LAND Trust funds spends at least 75% of the employee's time interacting with, instructing, or preparing to instruct a student in an approved academic area
- professional development directly tied to a school's academic goals, including a faculty meal, per diem, and travel required as a part of a professional development program
- a computer cart, work station, projector, and smart board
- a book, magazine, audio-visual material, and bookcase
- a student planner
- a nominal student incentive that is academic in nature or of nominal total cost