

**School LAND Trust Program
Appropriate Expenditures
Effective May 2014**

It has been suggested that a list of appropriate expenditures be made available to School Community Councils. The list included here is not complete but are suggested expenditures included in the State Board Rule R277-477-4 as passed by the Board in May 2014.

Plans are to focus on the school's most critical academic needs consistent with Section 53A-1a-108.5. Funds are to be used to directly impact instruction and enhance academic excellence. Plans shall include specific academic goals, steps to meet those goals, measurements to assess improvement and specific expenditures to implement plans that may include:

- credit recovery courses and programs
- study skills classes
- college entrance exam preparation classes
- academic field trips
- classroom equipment and materials such as flashcards, math manipulatives, calculators, microscopes, maps, or books
- teachers, teacher aides, and student tutors
- professional development directly tied to school academic goals
- student focused educational technology, including hardware and software, computer carts and work stations
- books, textbooks, workbooks, library books, bookcases, and audio-visual materials
- student planners
- nominal student incentives that are academic in nature or of marginal total cost

Examples of programs or activities ineligible for funding using School LAND Trust Program funds include:

- security
- phone, cell phone, electric, and other utility costs
- sports and playground equipment
- athletic or intermural programs
- extra-curricular non-academic expenditures
- audio-visual systems in non-classroom locations
- non-academic field trips
- food and drink for council meetings or parent nights
- printing and mailing costs for notices to parents
- accreditation, administrative, clerical or secretarial costs
- cash or cash equivalent incentives for students
- other furniture
- staff bonuses
- similar non-instructional items or programs

Councils may budget and spend no more than \$5,000 (or 20% of the annual School LAND Trust allocation, whichever is less) for in-school civic and character education including student leadership skills training and positive behavior intervention. A school may designate funds for these programs/activities ONLY if the plan clearly describes how they directly affect student academic achievement.