



MEETING OF: June 9, 2015

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TITLE: Approve the Extracurricular Activities Fees Schedule Including Authorization for Principals to Waive the Fees in Case of Hardship - Last Approved on December 9, 2014

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ITEM #: 16

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Information:

Study:

Action: X

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PURPOSE:

Approve the revised Extracurricular Activities Fees Schedule including authorization for Principals to waive the fees in case of hardship - Last approved on December 9, 2014.

No new programs are being added at this time.

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DESCRIPTION AND JUSTIFICATION:

State law requires that the Governing Board approve the participation fees in order for the extracurricular activity to be tax credit eligible.

According to Statute (ARS 43-1089.01) and the Arizona Department of Education guidance dated June 2, 2011, "Extracurricular Activities" means school sponsored activities that require enrolled students to pay a fee in order to participate, including fees for:

- Band uniforms
- Equipment or uniforms for varsity athletic activities
- Scientific laboratory materials
- In-state or out-of-state trips that are solely for competitive events.

Extracurricular activities do not include any senior trips or events that are recreational, amusement, or tourist activities.

State law also requires that the Governing Board authorize principals to waive the fees in case of financial hardship. However, principals must find another source of funds to cover the fees. Historically, principals used M&O, Educational Enrichment Foundation scholarships, Tax Credit funds, and other contributions to pay for the waived fees.

These fees are eligible for tax credit reimbursement dollar for dollar as follows: Single individuals (or married, filing separately) can receive a credit up to \$200. Married couples filing a joint return can receive a credit of up to \$400.

Karla Soto will be available to answer questions.

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BOARD POLICY CONSIDERATIONS:

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LEGAL CONSIDERATIONS:

For all Intergovernmental Agreements (IGAs), Initiator of Agenda Item provides the name of the agency responsible for recording the Agreement after approval:

For amendments to current IGAs, Initiator provides original IGA recording number:

\_\_\_\_\_  
Legal Advisor Signature (if applicable)

BUDGET CONSIDERATIONS:

_____	District Budget
_____	State/Federal Funds
_____	Other _____
<u>Budget Cost</u>	<u>Budget Code</u>


Budget Certification (for use by Office of Financial Services only):

Date \_\_\_\_\_  
I certify that funds for this expenditure in the amount of \$ are available and may be:  
Authorized from current year budget  
Authorized with School Board approval  
Code:      Fund:

INITIATOR(S):

Karla Soto, Chief Financial Officer		06/01/2015
Name	Title	Date

DOCUMENTS ATTACHED/ ON FILE IN BOARD OFFICE:

<b>ATTACHMENTS:</b>
Click to download
 <a href="#">Activity Fee Schedule</a>

TUCSON UNIFIED SCHOOL DISTRICT

BOARD AGENDA ITEM  
CONTINUATION SHEET