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**MEMORANDUM**

**TO:** Florida College System Presidents  
District Boards of Trustees Chairs

**FROM:** Richard Corcoran

**DATE:** March 21, 2019

**SUBJECT:** Student Fees

In June 2016, the State Board of Education modified Rule 6A-14.054, F.A.C., *Student Fees*, to include additional definitions pursuant to changes over time to section 1009.23, Florida Statutes (F.S.). During the last three-year cycle of college system institution audits by the Auditor General, three of the twenty-eight institutions received findings related to student fees as described in this section of law. This memorandum is issued to remind colleges of the requirements in sections 1009.22 and 1009.23, F.S., and Rule 6A-14.054, F.A.C., and to provide notice that this rule will be reopened soon for development intended to clarify applicable processes.

Allowable Fees

Sections 1009.22(9) and 1009.23(12)(a), F.S., are among the sections pertaining to allowable student fees that are pertinent to the focus of this memo. Similarly worded, s. 1009.23(12)(a), F.S., reads, in part:

“In addition to tuition, out-of-state, financial aid, capital improvement, student activity and service, and technology fees authorized in this section, each Florida College System institution board of trustees is authorized to establish fee schedules for the following user fees and fines: laboratory fees, which do not apply to a distance learning course; parking fees and fines; library fees and fines; fees and fines relating to facilities and equipment use or damage; access or identification card fees; duplicating, photocopying, binding, or microfilming fees; standardized testing fees; diploma replacement fees; transcript fees; application fees; graduation fees; and late fees related to registration and payment.

Such user fees and fines shall not exceed the cost of the services provided and shall only be charged to persons receiving the service. A Florida College System institution may not charge any fee except as authorized by law.”

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Institutions should review their fee assessment policies and procedures and make any necessary adjustments to ensure that each fee is only assessed to the students who benefit from that fee. In addition, fees termed “access” fees or other fees that are bundled together under other names or titles should be reviewed to determine whether students are being assessed who are not benefitting from those fees. Lastly, institutions should review their accounting standards as set forth in the Accounting Manual For Florida’s College System to ensure that amounts for each fee type are deposited in such a manner as to be clear to the institution and auditors how fees are collected, recorded, and expended in the appropriate categories under the law. The Manual is reviewed annually for updating and is available online at [https://www.floridacollegesystem.com/Default.aspx?page=resources%2fpublications%2ffcs\\_finance%2faccounting\\_manual](https://www.floridacollegesystem.com/Default.aspx?page=resources%2fpublications%2ffcs_finance%2faccounting_manual).

### Retention of Parking Fees

Section 1009.23(12)(a), F.S., reads, in part:

“Parking fee revenues may be pledged by a Florida College System institution board of trustees as a dedicated revenue source for the repayment of debt, including lease-purchase agreements, with an overall term of not more than 7 years, including renewals, extensions, and refundings, and revenue bonds with a term not exceeding 20 years and not exceeding the useful life of the asset being financed. Florida College System institutions shall use the services of the Division of Bond Finance of the State Board of Administration to issue any revenue bonds authorized by this subsection.”

Institutions are reminded to carefully account for parking fees retained under this section to ensure that those fees are accounted for and expended on projects related to student parking.

The Department will begin rule development on Rule 6A-14.054, F.A.C., by April 1, and will notify college presidents and business officers of all opportunities for input into the rule revisions. If you have any questions in the meantime, please do not hesitate to contact Kathy Hebda at 850-245-0891 or [Kathy.Hebda@fldoe.org](mailto:Kathy.Hebda@fldoe.org) or Scott Kittel at 850-245-9467 at [Scott.Kittel@fldoe.org](mailto:Scott.Kittel@fldoe.org).

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