

2008-09 Workforce Education Fee Revenue Reporting Worksheet



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This worksheet is designed to assist in the accurate reporting of program revenue account codes in the Annual Financial Report for workforce education programs. In the past, there has been some confusion as to what revenue account codes should be used for certain program course fees.

Revenue Account	Red Book Description	What does this mean?
3461- Adult General Education Course Fees	Fees charged to adult students for enrollment in Adult General Education courses as authorized by section 239.117, F.S., and annual appropriations provisions.	<p>This is revenue received from the standard tuition per contact hour from non-fee exempt or non-fee waived students enrolled in Adult General Education courses. Most students enrolled in Adult General Education are fee exempt. See sections 1009.22(2), and 1009.25(1), F.S., for specific statutory requirements.</p> <p>Note: Testing fees associated with GED exams and TABE (Test of Adult Basic Education) tests should NOT be reported in this revenue code.</p> <ul style="list-style-type: none"> • For GED testing fees, see Revenue Account code 3467. • For TABE testing fees, see Revenue Account code 3469. <p>Definition according to section 1004.02(3), F.S. :</p> <p>“Adult General Education” means comprehensive instructional programs designed to improve the employability of the state’s workforce through adult basic education, adult secondary education, English for Speakers of Other Languages, vocational-preparatory instruction, and instruction for adults with disabilities.</p>

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Revenue Account	Red Book Description	What does this mean?
3461- Adult General Education Course Fees (Continued)		<p>Related Cost Reporting Codes:</p> <p>401 – Literacy/Adult Basic Education (ABE)</p> <p>402 – Adult High School (Adult Secondary)</p> <p>403 – GED Preparatory</p> <p>404 – ESOL</p> <p>405 – Vocational Preparatory Instruction</p> <p>409 – Other Adult General Education</p>
3462 – Postsecondary Vocational Course Fees	Fees charged to adult students enrolled in adult vocational courses as authorized by appropriations proviso and section 239.117, F.S.	<p>This is revenue received from the standard tuition per contact hour from non-exempt or non-fee waived students enrolled in career certificate or applied technology diploma programs. See sections 1009.22(2), 1009.22(3)(a) and 1009.25(2), F.S., for specific statutory requirements.</p> <p>Definition according to section 1004.02(21), F.S. :</p> <p>“Career certificate program” means a course of study that leads to at least one occupational completion point. The program may also confer credit that may articulate with a diploma or career degree education program, if authorized by rules of the State Board of Education. Any credit instruction designed to articulate to a degree program is subject to guidelines and standards adopted by the Department of Education pursuant to chapter 1007, F.S. The term is interchangeable with the term “certificate career education program”.</p>

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Revenue Account	Red Book Description	What does this mean?
3462 – Postsecondary Vocational Course Fees (Continued)		<p>Related Cost Reporting Codes:</p> <ul style="list-style-type: none"> 351 – Agriscience and Natural Resources 352 – Business Education 353 – Family and Consumer Science 354 – Health Science 355 – Industrial 356 – Marketing (Distributive) 357 – Public Service 359 – Other CTE
3463 – Continuing Workforce Education Course Fees	Fees charged pursuant to section 239.117, F.S.	<p>This is revenue received from the standard tuition per contact hour from non-exempt or non-fee waived students enrolled in any Continuing Workforce Education course that meets the requirements as found in the definition listed below.</p> <p>See section 1009.22(3)(b), F.S., for specific statutory requirements.</p> <p>Definition according to section 1004.02(13), F.S. :</p> <p>“Continuing workforce education” means instruction that does not result in a technical certificate, diploma, associate in applied science degree, or associate in science degree. Continuing workforce education is for:</p> <ul style="list-style-type: none"> (a) Individuals who are required to have training for licensure renewal or certification renewal by a regulatory agency or credentialing body; (b) New or expanding businesses as described in chapter 288, F.S.;

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3463 – Continuing Workforce Education Course Fees (Continued)		<p>(c) Business, industry, and government agencies whose products or services are changing so that retraining of employees is necessary or whose employees need training in specific skills to increase efficiency and productivity; or</p> <p>(d) Individuals who are enhancing occupational skills necessary to maintain current employment, to cross train, or to upgrade employment.</p> <p>Related Cost Reporting Code: 341 – Continuing Workforce Education</p>
3464 –Capital Improvement Fees	Capital improvement fees charged to students enrolled in postsecondary adult vocational or adult general courses pursuant to section 239.117, F.S.	This is revenue received from an optional fee charged to students enrolled in Career Certificate, Applied Technology Diploma and Adult General Education courses. See section 1009.22(6)(a), F.S., for specific statutory requirements.
3465 – Postsecondary Lab Fees	Lab fees charged to students enrolled in postsecondary adult vocational or adult general courses pursuant to section 239.117, F.S.	This is revenue received from a user fee charged to students enrolled in laboratory courses as part of adult and postsecondary programs. See section 1009.22(9), F.S., for specific statutory requirements.

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3466 – Lifelong Learning Fees	Fees for adult noncredit courses defined by section 239.105, F.S., and charged pursuant to appropriations proviso.	<p>This is revenue received from a course fee charged to students enrolled in any type of non-credit course that meets the requirements as found in the definition listed below.</p> <p>Note: This fee is not used in calculating funding for Workforce Education programs.</p> <p>Definition according to section 1004.02(18), F.S.:</p> <p>“Lifelong learning” means a noncredit or activity offered by a school district or community college that seeks to address community social and economic issues related to health and human relations, government, parenting, consumer economics, and senior citizens.</p>
3467 – GED Testing Fees *	Testing fees charged to candidates who take the General Educational Development (GED) test battery or individual exams including retesting as authorized in section 1004.93(4)(a), F.S., and as provided in Rule 6A-6.021, F.A.C.	This is revenue received from a testing fee charged to candidates (as defined by Section 1003.435, F.S.) for high school equivalency diplomas. See section 1003.435(1), F.S. and Rule 6A-6.021(1), F.A.C., for specific statutory requirements.
3468 – Financial Aid Fees	Fees charged to adult students enrolled in Adult Vocational and Adult General Education courses authorized by section 239.117, F.S., and appropriations proviso.	This is revenue received from an optional fee charged to students enrolled in Career Certificate (Postsecondary Adult Vocational), Applied Technology Diploma, and Adult General Education courses. See section 1009.22(5), F.S., for specific statutory requirements.

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Revenue Account	Red Book Description	What does this mean?
3469 – Other Student Fees	Other student fees authorized by statute and not specified above.	<p>Revenue received from other user fees and fines. See section 1009.22(9), F.S. for specific statutory requirements. Other user fees and fines include the following:</p> <ul style="list-style-type: none"> Laboratory Fees Parking Fees & Fines Library Fees & Fines Fees & Fines for facilities & equipment use or damage Access or Identification Card Fees Duplicating, Photocopying, Binding or Microfilming Fees Standardized Testing Fees (including TABE) Diploma Replacement Fees Transcript Fees Application Fees Graduation Fees Late Fees for Registration and Payment

* The cost reporting code for GED Testing Fees (3467) was recently added and should be used for the 2008-09 reporting year.

Section 1009.22, F.S. is the fee statute which was amended by SB 8-C.

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Statutory References for Workforce Education Fees

- 1003.435(1), F.S. “The State Board of Education shall adopt rules that prescribe performance standards and provide for comprehensive examinations to be administered to candidates for high school equivalency diplomas. Such rules shall include, but are not limited to, provisions for fees, frequency of examinations, and procedures for retaking an examination upon unsatisfactory performance.”
- 1009.22(2), F.S. “All students shall be charged fees except students who are exempt from fees or students whose fees are waived.”
- 1009.22(3)(a), F.S. “...Fee-nonexempt students enrolled in vocational-preparatory instruction shall be charged fees equal to the fees charged for certificate career education instruction...”
- 1009.22(3)(b), F.S. “Fees for continuing workforce education shall be locally determined by the district school board or community college board. However, at least 50 percent of the expenditures for the continuing workforce education program provided by the community college or school district must be derived from fees.”
- 1009.22(5), F.S. “Each district school board and community college board of trustees may establish a separate fee for financial aid purposes in an additional amount of up to 10 percent of the student fees collected for workforce education programs....”
- 1009.22(6)(a), F.S. “Each district school board and community college board of trustees may establish a separate fee for capital improvements, technology enhancements, or equipping buildings which may not exceed 5 percent of tuition for resident students or 5 percent of tuition and out-of-state fees for nonresident students...”
- 1009.22(9), F.S. “Community college boards of trustees and district school boards are not authorized to charge students enrolled in workforce development programs any fee that is not specifically authorized by statute. In addition to tuition, out-of-state, financial aid, capital improvement, and technology fees, as authorized in this section, community college boards of trustees and district school boards are authorized to establish fee schedules for the following user fees and fines: laboratory fees; 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.”

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Statutory References for Workforce Education Fees (Continued)

- 1009.25(1), F.S. “The following students are exempt from any requirement for the payment of tuition and fees, including lab fees, for adult basic, adult secondary, or career-preparatory instruction:
- (a) A student who does not have a high school diploma or its equivalent.
 - (b) A student who has a high school diploma or its equivalent and who has academic skills at or below the eighth grade level pursuant to state board rule. A student is eligible for this exemption from fees if the student’s skills are at or below the eighth grade level as measured by a test administered in the English language and approved by the Department of Education, even if the student has skills above that level when tested in the student’s native language.”
- 1009.25(2), F.S. “The following students are exempt from the payment of tuition and fees, including lab fees, at a school district that provides postsecondary career programs, community college, or state university:
- (a) A student enrolled in a dual enrollment or early admission program pursuant to s. 1007.27 or s. 1007.271...”
- SBE 6A-6.021(1) “The Department shall designate official testing centers in the state which are authorized to act as agents of the state in administering the GED Tests. The Department shall provide tests and test materials annually to the official testing centers, provide test scoring and reporting services, maintain a perpetual record of individual test results, and issue state of Florida high school diplomas to successful candidates.”
- SBE 6A-6.021(3) “Each district shall establish a fee of not less than the total national and state required fees nor more than seventy (70) dollars for each candidate taking the entire test battery consisting of the five (5) GED Tests. This fee shall be paid at the time the application is filed...”