



School LAND Trust Program

Plan Development, Academic Areas, and Expenditures

When developing the School LAND Trust (SLT) plan, the council can use this list as a resource to help determine academic focus areas and identify allowable and unallowable expenditures. For comprehensive program requirements, please refer to the Code & Rule for the School LAND Trust Program.

Identifying Students' Needs

1. **Analyze Data:** Review test scores, grades, etc., to see where students need the most support.
2. **Align with your TSSP:** Make sure your plan supports the goals in your school's Teacher Student Success Plan (TSSP).
3. **Consider Board Priorities:** Incorporate your governing board's academic priorities.

Academic Area

- **Elementary Schools:** Choose first from Math, Science, or English/Language Arts.
- **Secondary Schools:** Choose first from Math, Science, English/Language Arts, College and Career Readiness, Graduation Rate Increase.
- **Other Goals:** If your school is already doing well in the priority areas above, you can request approval from your LEA's governing board to address other academic areas.

Allowable Expenditures

Make sure your action steps and expenditures are specific and clearly show how they will directly improve instruction in the chosen academic area to help achieve your goal. Allowable expenditures are subject to your local board's approval and may include:

- **Attendance:** Support for attendance initiatives when the activity or person is clearly connected to the school's academic goal and measurable student outcomes. This may include attendance tracking systems, incentives within allowable limits, or personnel time dedicated to implementing the strategy.
- **Books & Technology:** Books, ebooks, online curriculum, hardware, software, technology rentals, technology supplies (cables, etc.), video communication services for instruction.



- **People & Professional Development:** Contracted services (counseling, etc.), professional development, salaries and benefits (teachers, aides, etc.).
- **Repair & Maintenance:** Repair and maintenance for items bought with SLT funds.
- **Student Transportation/Field Trips:** Costs for field trips that directly support academic goals.
- **Supplies:** Supplies directly used for instruction.
- **Other:** *Other evidence-based, data-driven purchases that have a direct impact on student academic instruction, are not unallowable (see list below), and are approved by your local board.*

Unallowable Expenditures

Do not include any of the following unallowable expenditures in your SLT plan, and ensure all action steps and associated expenditures are clearly and specifically described:

- **Athletics**
- **Construction**
- **Costs related to administration, including accreditation:** Administrative costs for personnel may be allowable when the duties are directly related to implementing an attendance strategy that is tied to the school's academic goal and measurable academic outcomes. See "Attendance" under [Allowable Expenditures](#).
- **Facilities**
- **Food:** Food expenses are generally unallowable under School LAND Trust funding, except when included in the district's approved travel policy, when used as a direct instructional material (ingredients for a cooking class), or otherwise approved by the local school board. For questions regarding food programs and funding, please consult [Child Nutrition](#).
- **Furniture** (unless the furniture's main function is instruction, such as a kindergarten sensory table or a science dissection table)
- **Maintenance** (other than Repair and Maintenance listed in Allowable Expenditures)
- **Non-academic in-school, co-curricular, or extracurricular activities**
- **Overhead costs** (office staff, office equipment)
- **Teacher or mini-grants** (without a plan amendment)
- **Storage of Personal Student Property**
- **Security**
- **Student incentives exceeding \$4/student/plan:** Instructional materials provided to students as a part of achieving an academic goal are not considered incentives and not subject to the limit. Examples include books, workbooks, or learning materials given to students as part of meeting reading, math, or other academic benchmarks.

Questions? Email schoollandtrust@schools.utah.gov