

## **2025-26 Instructions for Summary of Student Fee Exemptions and Waivers**

### **General**

The Summary of Student Fee Exemptions and Waivers provides a summary of fees exempted or waived during the year in accordance with various statutes as cited on the form. The year is defined as Summer 2025, Fall 2025, and Winter/Spring 2026 in order to coincide with the Community College and Technical Center Management Information Systems (CCTCMIS) database reporting year cycle. Although the statutes sometimes refer to transactions that would be classified as exemptions for accounting purposes as waivers and vice versa, for purposes of this schedule they have been classified as "exemptions" for those transactions for which no fees are recorded and "waivers" for transactions for which fees are recorded.

The Summary of Student Fee Exemptions and Waivers Report forms and instructions are being provided by the Department of Education, Florida College System (FCS) Budget Office to Florida College System institutions. Additionally, the forms have been posted on the [Florida College System Finance Publication website](#).

The report spreadsheet has been programmed for data entry using Excel. The completed reports should be returned via e-mail to [collegereporting@fldoe.org](mailto:collegereporting@fldoe.org) no later than **Friday, October 16, 2026**.

If you have any questions, please contact Yolanda Hart at 850-245-9385 or [Yolanda.Hart@fldoe.org](mailto:Yolanda.Hart@fldoe.org).

### **Specific Instructions**

The template has been pre-formatted for presentation and printing. Please do not alter the print layouts. The form has also been programmed to allow typing or changes only in those cells necessary to complete the report. This prevents the accidental altering of any critical formulas or data links. In general, any cells color-coded **light yellow** or **orange** can be altered and/or require data entry. Only make entries where user input is needed, as any attempt to alter the worksheets will result in a reminder pop-up that no changes may be made to the template. Note: If you copy cells from another Excel worksheet, make sure those cells are first "unlocked" under the protection settings in the cell format. Otherwise, if you copy a locked cell into an unlocked cell, you will lose the ability to change the copied cell.

The College Budget Office has pre-filled data where possible from each college's student database submission. First, select your institution's name in cell A1. This will activate the pre-filled functionality built into the form. Please consult your institution's reports coordinator if you have any questions on this pre-filled data. Report the unduplicated headcount, credit hours and actual dollar amount exempted or waived based on the reporting year of Summer, Fall and, Winter/Spring Terms. The headcount and credit hours data must align with waivers and exemptions data reported to the state through the student database, or an explanation must be provided for any difference. Note: "Unduplicated Headcount" is determined based upon an individual's social security number or student identification.

To ensure reporting accuracy and statewide consistency, amounts for the following exemptions and waivers must be calculated and reported using resident or in-state tuition and fee rates:

- Dual Enrollment
- Custody of DCF
- Custody of a Relative
- Adopted from DCF
- Homeless
- Children of Law Enforcement Officers
- Children of Firefighters
- Dependents or Spouses of Teachers or School Administrators
- Wrongfully Incarcerated Persons

All other categories should be reported based upon the actual residency classification of each student. Please refer to Florida Statutes and State Board of Education Rules, which can be found at:

[Residency for Tuition Purposes](#)

#### **Additional Notes:**

Report dual enrollment using the same methodology for determining the exemption amount as was used in previous years. The standard tuition being charged to school districts does not impact the amount exempted for the student. For dual enrollment exemptions, the actual dollar amount exempted must be calculated using the in-state tuition rate for Florida residents. **In the workspace for “Explanation of Dual Enrollment Reimbursements Amount from”, please provide the amount reimbursed to your institution from each school category for dual enrollment courses and brief additional information corresponding to each amount.** Charter schools are described as public schools that operate under a performance contract, or a “charter”. A private school is defined as an individual, association, co-partnership, or corporation or department, division, or section of such organizations, that designates itself as an education center that includes kindergarten or a higher grade and is below the college level.

- Report all information based on Summer ’25, Fall ’25, and Winter/Spring ’26 terms.
- Report actual credit hours or convert to credit hour equivalents. Do not report contact hours.
- Be sure to report unduplicated headcount and not FTE.
- Report all categories highlighted in orange as residents for tuition calculation purposes per the residency guidelines referenced above.
- Compare your reported dollars per credit hour in each category with your published tuition and fee rates as a method of data validation.
- Provide detailed explanations where indicated for any “Other Exemptions” or “Other Waivers” reported. In the explanation, provide breakdowns of headcounts, credit hours, and dollar amounts for each category.