

7.11 EXTENDED DAY ENRICHMENT PROGRAM OVERHEAD ASSESSMENT

Purpose:

The purpose of this policy is to outline the importance of Florida State University School's commitment to providing Extended Day Enrichment Programs to students and the need to guidelines with regards to funding received and expended through these programs.

Funding Outline:

The operating budget for Extended Day Enrichment Programs (EDEP) is generated through the fees assessed to participants. The fees are collected at the program level and deposited in an FSU Auxiliary Account. These funds are deposited in **Extended Day Auxiliary Account**. All fees should be allocated as follows:

A. Funding Category I

Eighty percent (80%) of funds collected should be spent exclusively to cover expenses necessary to operate the EDEP.

B. Funding Category II

Twenty percent (20%) of funds collected will be used to cover general school-wide expenses that enhance the overall school mission.

Finance documentation for both categories shall reflect the segregation of funds and documented expenditures

Additional details related to each funding category are detailed below.

Funding Category I

Expenditures included in this category must cover program expenses including, but not limited to, administrative cost, staff salaries, enrichment activities, and supplies. Fee collected should be sufficient to cover operating expenses associated with the program. If the EDEP includes sub programs (i.e., before-school, weekend extended care, summer camp), fees derived from each sub program should be adequate to cover expenses of that sub program.

Annually, the EDEP Manager should compare fees collected to actual program expenditures to determine whether fees are appropriate given actual expenditures. The annual comparison should be used to aid in projection of future program fees and expenditures.

Every effort should be made to spend fees during the actual program year in which they were collected. Fees should be spent to benefit the group of students who actually paid the fees. EDEP staff will work to create a program budget to account for revenue and expenses of fees collected during a program year. EDEP Budget will maintained for reporting with school administration. If the program needs to make an amendment to the fiscal year budget, a written

explanation should be provided to the Principal that explains the variance and includes a plan of action to more closely align fees and expenditures.

Funding Category II

Expenditures included in this category should be used to enhance the overall school/district mission. These funds are treated in the same manner as auxiliary funds as defined by FSU since EDEP does not pay overhead costs for use of facilities (i.e., building, electric, water).

The Director or designee is authorized to request transfer from the EDEP Director of up to twenty percent (20%) of overall EDEP fee collections for use as Category II funding. The request must take into consideration the current EDEP financial position and the Director or designee may opt not to request Category II funding or to request a lower percentage.

Appropriate expenditures, include but are not limited to, equipment, supplies, staffing, student enrichment activities, uniform items, workshops, training including meals for all-day training events, and purchases to promote and enhance safety of staff and students. These funds may not be utilized to purchase items for personal benefit, which may include but are not limited to, monetary rewards, other gifts, meals (not associated with a professional training), or entertainment.

Funding Category I & II - Split Purchases

Given that twenty percent (20%) of the overall program fees are available to support school-wide purchases, split purchases should only be initiated in rare extenuating circumstances. When it has been determined by the Director or designee and EDEP Manager that significant benefit would be gained from jointly funding the purchase of shared items adherence to the following criteria is required.

- A. The portion of the expense charged to **Funding Category I** shall be proportionate to the EDEP usage of the purchased item(s).
- B. The Director or designee and EDEP Manager should prepare and provide written documentation for approval by the Director which:
 - details the overall benefit provided to the EDEP;
 - outlines the proportion of the expense charged to **Funding Category I**; and
 - documents the absence of available funding in **Funding Category II** or other alternate funding sources to cover the entire costs of the purchase.