

The template was designed as a means to demonstrate the segregation of funds through an allocation of expenditures based on student population.

Instructions:

Part I:

- This section of the spreadsheet allocates expenditures for employee salaries and benefits based on the proportion of scholarship to non-scholarship students in the classroom.
1. Column 1 – Enter the name of the school employee(s)
 2. Column 2 – Enter the job title of the school employee(s) listed in Column 1
 3. Column 3 – Enter the number of SSEE students in the respective employee’s classroom
 4. Column 4 – Enter the total number of students in the respective employee’s classroom (SSEE and Non-SSEE)
 5. Column 5 – This column contains a formula and will auto calculate the percentage of SSEE students in the respective employee’s classroom based on the data entered in Column 3 and Column 4
 6. Column 6 – Enter the base salary for each employee listed in Column 1
 7. Column 7 – This column contains a formula and will auto calculate FICA contributions based on the salary entered in Column 6; the FICA percentage in the shaded box may be changed as necessary
 8. Column 8 – This column contains a formula and will auto calculate Medicare contributions based on the salary entered in Column 6; the Medicare percentage in the shaded box may be changed as necessary
 9. Column 9 – Enter the amount of life insurance paid for each employee listed in Column 1, if applicable. If no life insurance is paid, enter 0.
 10. Column 10 - Enter the amount of health insurance paid for each employee listed in Column 1, if applicable. If no life insurance is paid, enter 0.
 11. Column 11 – This column contains a formula and will auto calculate Retirement contributions based on the salary entered in Column 6; the percentage entered in the template in the shaded box is a placeholder and may be updated as necessary
 12. Column 12 – This column contains a formula and will auto calculate the benefit amounts entered in Column 7 through Column 11 (FICA + Medicare + Life Insurance + Retirement) for a Total Benefits amount
 13. Column 13 – This column contains a formula and will auto calculate the salary entered in Column 6 plus the Total Benefits calculated in Column 12
 14. Column 14 – This column contains a formula and will auto calculate the amount allocable to SSEE. It will apply the percentage of SSEE students in Column 5 and multiply that percentage by total salary and benefits in Column 13 to determine the amount of salary and benefits allocable to SSEE.

NOTES:

- The percentages entered in the spreadsheet are examples (Col. 7, Col. 8 & Col. 11). The percentages in the shaded areas are placeholders and may be amended as necessary. The formula will auto calculate based on the amended percentage(s).

- If there are additional benefits that should be considered, a column(s) may be inserted before Column 12 and the formula should pick up the insertion. As a precaution, check the formulas in the Total Benefits Column to assure that the formula has captured all benefits.

Part II:

- This section of the spreadsheet is for any employee that serves all students. This section uses the overall SSEEP percentage in Column 5 of Part I of the template. The value in Column 5, Part II is linked to the value in Column 5, Part I. This percentage is applied to the salaries and benefits of all employees entered in Part II.

NOTES:

- The same instructions apply as in Part I with the exception of employees listed. Employees listed in this section serve all students (SSEP and Non-SSEP) and may include but are not limited to:
 - i) Principals
 - ii) Guidance Counselors
 - iii) Secretaries
 - iv) Bookkeepers
 - v) PE Instructors
 - vi) Art Instructors

Part III:

- This section is for non-salary expenditures. The value in Column 5, Part III is linked to the value in Column 5, Part I.
 1. Column 1 – Enter the date of the expense
 2. Column 2 – Enter the check number that was used to pay the expense
 3. Column 3 – Enter the name of the Payee
 4. Column 4 – Enter the amount of the total charges
 5. Column 5 – Percentage of SSEEP students; this percentage auto populates; it is linked to Column 5, Part I
 6. Column 6 – This column will auto calculate the amount allocable to SSEEP based on the percentage in Column 5
 7. Column 7 – Enter a description of the expense

NOTES:

- Formulas have been inserted into the template that auto calculate sub-totals for Part I, Part II and Part III as well as and Total of all expenses allocated in the template.