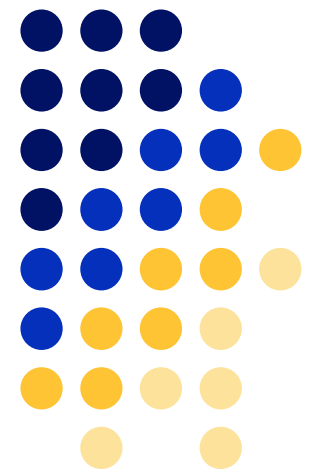
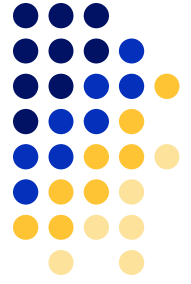


Charitable Tax Receipting Review

Tim Williams
SCSBC
March 2016



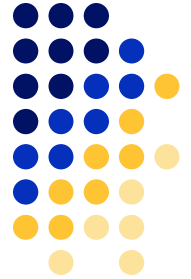
Methodology



- Sheet 1

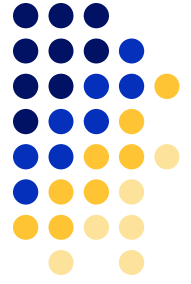
Determine total school days in year including teaching, professional development, retreats, course development and parent teacher interviews

Sheet 1



Sheet 1 - TOTAL DAYS IN A YEAR																								
School Name:	Example Elementary School																							
School Year:	20XX - 20XX																							
SHEET 1 DAYS IN YEAR SUMMARY																								
School Name:	Example Elementary School																							
School Year:	20XX - 20XX																							
<u>TYPE</u>	<u># OF DAYS</u>	<u>DESCRIPTION</u>	<u>SOURCE</u>																					
Instructional (Numbered)	180	Students in class	Annual calender - See page 25																					
Professional Development (PD)	6	Teachers Convention, Prov. Curriculum day, in-housePD.	Annual calender																					
Retreat (R)	1	Staff retreat	Annual calender																					
Course Development & Review (C)	8	Days worked, usually at start and end of summer, with no students	Annual calender																					
Parent/ Teacher (PT)	1.25	Parent /Teacher interviews	Annual calender																					
Total Days in Year		196.25																						
# of instructional days used automatically	180																							
<table border="1" style="background-color: yellow; width: 100%;"> <thead> <tr> <th><u>Average</u></th> <th><u>Median</u></th> <th><u>Low</u></th> <th><u>High</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>178.1</td> <td>178.0</td> <td>173.0</td> <td>188.0</td> <td>Instructional</td> </tr> <tr> <td>18.0</td> <td>17.0</td> <td>10.0</td> <td>36.0</td> <td>Non-Instructional</td> </tr> <tr> <td><u>196.8</u></td> <td><u>195.0</u></td> <td><u>187.0</u></td> <td><u>212.0</u></td> <td>Total Teacher Days</td> </tr> </tbody> </table>					<u>Average</u>	<u>Median</u>	<u>Low</u>	<u>High</u>		178.1	178.0	173.0	188.0	Instructional	18.0	17.0	10.0	36.0	Non-Instructional	<u>196.8</u>	<u>195.0</u>	<u>187.0</u>	<u>212.0</u>	Total Teacher Days
<u>Average</u>	<u>Median</u>	<u>Low</u>	<u>High</u>																					
178.1	178.0	173.0	188.0	Instructional																				
18.0	17.0	10.0	36.0	Non-Instructional																				
<u>196.8</u>	<u>195.0</u>	<u>187.0</u>	<u>212.0</u>	Total Teacher Days																				

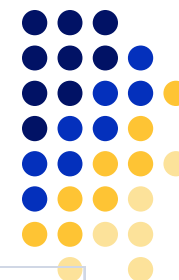
Methodology



- Sheet 2

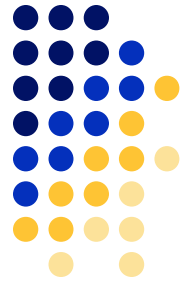
Determine basis for school's chronological worksheet for a typical school day

Sheet 2



SHEET 2		CHRONOLOGICAL WORKSHEET									
School Name:		Example Elementary School									
School Year:		20XX - 20XX									
Analysis of a Typical day											
Time			Activity Category in minutes								
From	To	Total	Instruction	Devotions	Student Contact	Preparation					
8:00	8:30	0:30			30						
8:30	8:45	0:15		15							
8:45	10:30	1:45	105				Average	Median	Low	High	
10:30	10:50	0:20			20		477.2	475.0	430.0	540.0	Minutes
10:50	12:20	1:30	90								
12:20	13:10	0:50			50						
13:10	14:40	1:30	90				7:57	7:55	7:10	9:00	Hours
14:40	14:45	0:05		5							
14:45	15:10	0:25			25						
					90						
	Total	7:10	285	20	125	90	Total mins.				520
Teachers Available to students:		8:00 to		15:10		7:10 per day					
Teachers Minimum Additional Prep. Time							1:30 per day				
TOTAL							8:40 per day				
Number of instructional days		180		X		8:40		Equals		1560 Hours/year	
Activity Headings and Total Hours											
INSTRUCTIONAL DAYS			Mins/day	X	# of days	OR	Occasional Events(min per day)	<u>EQUALS</u> Total minutes per year	<u>EQUALS</u> Total Hours per year	Reference to Annual Summary Sheet 3	
HOMEROOM DEVOTIONS			20		180			3600	60.00	A	
STUDENT CONTACT TIME			125		180			22500	375.00	G	
STUDENT CLASS TIME			285		180			51300	855.00		
LESS CHAPEL					38		40	1520	-25.33	B	
ACTUAL CLASS INSTRUCTIONAL TIME									829.67	C	
TEACHER PREPARATION TIME.			90		180				270.00	H	
TOTAL FOR INSTRUCTIONAL DAYS									1509.33		
NON INSTRUCTIONAL DAYS											
Professional development					6		450		45.00	D	
Retreat					1		450		7.50	E	
Course Development/review					8		450		60.00	F	
Parent teacher days					1.25		450		9.38	I	
TOTAL For Non Instructional Days					16.25				121.88		
									1681.88		

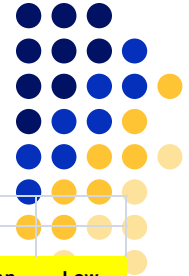
Methodology



- Sheet 3

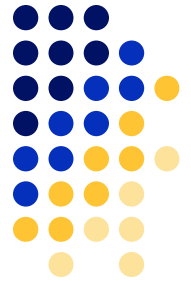
Determine the annual percentage of religious time for the school year. This percentage is determined at beginning of school year and does not change for additions or deletions of staff or programs during the year.

Sheet 3



SHEET 3		ANNUAL SUMMARY OF RELIGIOUS TIME													Average	Median	Low	
School N Example Elementary School School Y 20XX - 20XX															1,553.2	1,545.4	1,403.5	
Reference to Sheet 2:		A	B	C	D	E	F	G	H	I	TOTAL Religious hours	TOTAL All hours	Ind. Rel %					
Activity Headings	Religious %	Home room Devotions	Chapel	Actual Class Inst. Time	Teacher Religious %	Instructional Religious Time	Professional Development	Retreat	Course Development & Review	Total of Religious "Objective" Hours	Total of all "objective" hours	Student Contact	Teacher Preparation	Parent/Teacher Days				
	Hours	60.0	25.3	829.7	(See Ref. C)	(Col. E* F)	50%	100%	30%		1027.5	375.00	270.00	9.38				
LAST NAME	FIRST	FTE																
Primary Staff																		
Alberts	Greta	0.5	30.0	12.7	414.8	12.0%	49.8	22.5	7.5	18.0	140.4	513.8	49.7	35.8	1.2	227.1	840.9	27%
Bertrand	Hilda	1	60.0	25.3	829.7	12.0%	99.6	22.5	7.5	18.0	232.9	1027.5	99.4	71.5	2.5	406.3	1681.9	24%
Champion	Annette	1	60.0	25.3	829.7	12.0%	99.6	22.5	7.5	18.0	232.9	1027.5	99.4	71.5	2.5	406.3	1681.9	24%
Didcott	Nancy	1	60.0	25.3	829.7	12.0%	99.6	22.5	7.5	18.0	232.9	1027.5	99.4	71.5	2.5	406.3	1681.9	24%
Elias	Lisa	1	60.0	25.3	829.7	12.0%	99.6	22.5	7.5	18.0	232.9	1027.5	99.4	71.5	2.5	406.3	1681.9	24%
Ferns	Matthew	1	60.0	25.3	829.7	12.0%	99.6	22.5	7.5	18.0	232.9	1027.5	99.4	71.5	2.5	406.3	1681.9	24%
Goddard	Elaine	1	60.0	25.3	829.7	12.0%	99.6	22.5	7.5	18.0	232.9	1027.5	99.4	71.5	2.5	406.3	1681.9	24%
Hamersmith	Dean	1	60.0	25.3	829.7	12.0%	99.6	22.5	7.5	18.0	232.9	1027.5	99.4	71.5	2.5	406.3	1681.9	24%
Intermediate																		
Ingle	Irma	1	60.0	25.3	829.7	13.0%	107.9	22.5	7.5	18.0	241.2	1027.5	99.4	71.5	2.5	414.6	1681.9	25%
Johns	Jean	1	60.0	25.3	829.7	13.0%	107.9	22.5	7.5	18.0	241.2	1027.5	99.4	71.5	2.5	414.6	1681.9	25%
Kampman	Paul	1	60.0	25.3	829.7	13.0%	107.9	22.5	7.5	18.0	241.2	1027.5	99.4	71.5	2.5	414.6	1681.9	25%
Liddy	Sharon	1	60.0	25.3	829.7	13.0%	107.9	22.5	7.5	18.0	241.2	1027.5	99.4	71.5	2.5	414.6	1681.9	25%
MacKay	Kim	1	60.0	25.3	829.7	13.0%	107.9	22.5	7.5	18.0	241.2	1027.5	99.4	71.5	2.5	414.6	1681.9	25%
Nolte	Mick	1	60.0	25.3	829.7	13.0%	107.9	22.5	7.5	18.0	241.2	1027.5	99.4	71.5	2.5	414.6	1681.9	25%
Oddman	Bill	1	60.0	25.3	829.7	13.0%	107.9	22.5	7.5	18.0	241.2	1027.5	99.4	71.5	2.5	414.6	1681.9	25%
Administration/Other																		
Principal	Kiim	1	60.0	25.3	829.7	55.0%	456.3	22.5	7.5	18.0	589.7	1027.5	206.3	71.5	5.2	872.6	1681.9	52%
V. Principal	Fred	1	60.0	25.3	829.7	40.0%	331.9	22.5	7.5	18.0	465.2	1027.5	150.0	71.5	3.8	690.5	1681.9	41%
Librarian	Susan	0.6	0.0	25.3	497.8	25.0%	124.5	22.5	7.5	18.0	197.8	616.5	93.8	42.9	2.3	336.8	1009.1	33%
LA Aide	Jean	1	60.0	25.3	829.7	10.0%	83.0	22.5	7.5	18.0	216.3	1027.5	37.5	71.5	0.9	326.3	1681.9	19%
TOTAL		18.1	1050.0	468.6			2497.3	427.5	142.5	342.0	4927.9	18597.8	1928.3	1294.9	48.2	8199.4	30441.9	
															Overall Religious %			
											"Objective" Religious % calc. =			26.50%				
															24.60% Average all			
															Low = 17%			
															High = 30%			

Methodology

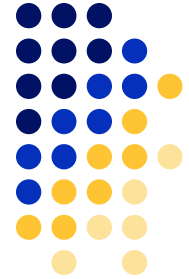


- Sheet 4

This worksheet determines the net cost of secular education per student

This amount is deducted from tuition fees paid and the remainder results in the charitable donation receipt for religious portion of education

Sheet 4



SHEET 4		Net Cost of Secular Training Per Student			
School Name: Example Elementary School		2014-03-08 11:30			
School Year: 20XX - 20XX					
Overall religious % transferred from Sheet 3		27.59%			
Expenses	Total Expense	Total Expense net of International & First Nations students	Religious Segregation	Secular Segregation	
Administrative Salaries and Benefits	800,000	720,000	198,661	521,339	
Audit and Legal	2,500	2,250	621	1,629	
Bank Charges and Revolving Loan Interest	5,000	4,500	1,242	3,258	
Bible	1,000	900	900	-	
Building and grounds	24,000	21,600	5,960	15,640	
Computer Lab capital	40,000	36,000		36,000	
Computer software	16,500	14,850		14,850	
Computer Repairs	1,500	1,350	372	978	
Course Expenses and Text Books	12,000	10,800	2,980	7,820	
Depreciation	55,000	49,500		49,500	
Dues and Fees - SCSBC (excluding FISA)	18,000	16,200	16,200	-	
Dues and Fees	2,000	1,800	497	1,303	
Furniture and Equipment	12,400	11,160		11,160	
Instructional Salaries and Benefits	900,000	810,000	223,494	586,506	
Insurance	10,000	9,000	2,483	6,517	
Interest on Long-term Debt - Buildings	100,000	90,000		90,000	
Interest on Long-term Debt - Land	10,000	9,000	2,483	6,517	
Janitorial Wages and Supplies	60,000	54,000	14,900	39,100	
Library Books	12,000	10,800		10,800	
Office Supplies	7,000	6,300	1,738	4,562	
Photocopiers	9,000	8,100	2,235	5,865	
Professional Development	14,500	13,050	3,601	9,449	
Professional Educational Services	5,000	4,500	1,242	3,258	
Property Taxes	7,800	7,020	1,937	5,083	
Promotion and Appreciation	12,000	10,800	2,980	7,820	
School Supplies	9,000	8,100	2,235	5,865	
Telephone	4,500	4,050	1,117	2,933	
Transportation - to and from schools	50,000	45,000		45,000	
Transportation - educational field trips	5,000	4,500	1,242	3,258	
Utilities	25,000	22,500	6,208	16,292	
Total Expenses per Financial Statement	2,230,700	2,007,630	495,327	1,512,303	
LESS Religious Portion Segregated by Account			495,327		
LESS			Net of First Nations and Intr.		
Computers	40,000		36,000		
Computer Software	16,500		14,850		
Furniture and Equipment	12,400		11,160		
Library	12,000		10,800		
Capital Debt Interest Costs - Building	100,000		90,000		
Capital Debt Interest Costs - Land	10,000		-		
Transportation - to and from schools	50,000		45,000		
Depreciation	55,000		49,500		
		295,900	257,310		
LESS					
Donations	12,000		12,000		
Church Offerings	6,000		6,000		
Rents and Rebates	33,000		33,000		
Government Grants	1,095,100		1,095,100		
		1,146,100	1,146,100		
Net Cost of "Secular" Training			108,893		
DIVIDE BY- Number of Students from QS Audit		324			
Net Cost of Secular Training per Student for 20XX - 20XX			\$ 336.09	\$515 Adjusted Average (High \$2097 and Low \$(976))	
Number of First nations and international FTE student	36	% of All students	10%		
Total Students incl Int'l & FN	360				

Sheet 3 %

Top Section:
Should match your year end financial statements

Bottom Section:
Deduct Expenses →
Deduct Income →

Calculate:
Secular Cost per Pupil