

2007/08 ANNUAL BUDGET INSTRUCTIONS

For British Columbia School Boards

SECTION A: SUMMARY OF INFORMATION REQUIRED BY THE MINISTRY	1
1. Completion of Forms	1
2. Annual Budget Submission	1
SECTION B: GAAP CONSIDERATIONS	3
SECTION C: GAAP IMPLEMENTATION FUNDING ALLOCATION	4
SECTION D: BALANCED BUDGET DEFINITION	4
SECTION E: CHANGES FROM PREVIOUS REPORTS	5
SECTION F: OPERATING FUND ACCOUNT DESCRIPTIONS	5
SECTION G: BUDGET CONSIDERATIONS	5
1. Ministry Funded Student Full Time Equivalent (FTE) Enrolment Reporting	5
2. Revenue	5
3. Expenditure	7
4. Operating Surpluses/Deficits 2006/07	9
SECTION H: OTHER CONSIDERATIONS	9
1. FREDS Functionality	9
Appendices	
1. Annual Budget Bylaw	
2. Budget and School Referendum Tax Rate Bylaw	
3. GAAP Implementation Funding Allocation Form	
4. Budgeted FTE Employees by Function and Program	

SECTION A: SUMMARY OF INFORMATION REQUIRED BY THE MINISTRY

1. Completion of Forms

Pursuant to section 156 of the *School Act* (Accounting Practices), School Boards are required to prepare and submit budgets to the Minister, in the form, with the information, and at the time required by the Minister. Pursuant to section 111 (Preparation of Annual Budget) the annual budget of the Board of a school district **must be in the form specified by the Minister**. The Ministry's financial reporting system (FREDS) **must** be used to prepare the 2007/08 annual budget reports.

For 2007/08, Boards must prepare an annual budget and have it adopted by bylaw on or before **June 30, 2007** as per section 113 of the *School Act* – Adoption of Budget, and submitted to the Ministry by this date. This budget is the Board's financial plan for the next school year.

2. Annual Budget Submission

DUE DATE: June 30, 2007

MINISTRY SPECIFIED FORMAT

Three (3) hard copies of:

- **Annual Budget Bylaw, certified**
- **Annual Budget - FREDS hard copy version is required as version numbers (generated at the bottom of each page) are control mechanisms which ensure continuity between data electronically submitted to the Ministry and that signed by the Board**
 - Declaration and Signatures cover sheet
 - Schedule A1: Revenue and Expenditure
 - Schedule A2: Revenue by Source
 - Schedule A3: Expense by Object
 - Schedule A4.1: Expense by Function and Program
 - Schedule A4.2: Expense by Function and Program
 - Schedule A5: FTE Employees by Function and Program

One (1) electronic submission of:

Annual Budget reports must be submitted electronically using the Financial Reporting and Electronic Data System (FREDS) by the submission due date.

- **FREDS System**
 - https://www.bced.gov.bc.ca/apps/freds/pls/freds/frd_sd_main_pkg.freds
 - Set to "Final Submission"

SECTION A: SUMMARY OF INFORMATION REQUIRED BY THE MINISTRY

2. Annual Budget Submission (continued)

- The email address for questions on the FREDS application is:
educ.freds@gov.bc.ca
- For suggested changes to FREDS, the link is:
<http://www.bced.gov.bc.ca/accountability/district/freds/suggestion.htm>

Hard copy submissions should be couriered, (mail may take up to 10 days):

COURIER

Accounting and Reporting Unit
Resource Management Division
Ministry of Education
4th Floor, 620 Superior Street
Victoria BC V8W 9H1

MAIL

Accounting and Reporting Unit
Resource Management Division
Ministry of Education
PO Box 9151 STN PROV GOVT
Victoria BC V8W 9H1

Ministry Contact: Colleen Michelsen
Dianne Lyngard

Telephone: 250-387-4322
Telephone: 250-356-1682

Referendum (if required)

There is no change to the referendum process. Referendums may be held in April for the next fiscal year. Boards are responsible for forecasting referendum tax revenues based on the referendum tax rates approved and the school district's assessed residential property values. Boards planning a referendum should refer to Section 112 of the *School Act*, or contact Colleen Michelsen for information on procedures, assessments and taxation.

If a referendum is approved, the Board must adopt a School Referendum Tax Rate Bylaw by April 27, 2007 and send a certified copy of the adopted bylaw to the council of each municipality in the school district and the Surveyor of Taxes with respect to the rural area of the school district.

SECTION B: GAAP CONSIDERATIONS

Implementation of generally accepted accounting principles (GAAP) was effective July 1, 2004. The accounting principles are those set out in the *not-for-profit* model, using the deferral method as defined by the Canadian Institute of Chartered Accountants (CICA Handbook, sections 4400 to 4460). GAAP requires the full accrual of all liabilities, amortization of capital assets, and reporting of school-generated funds and controlled/related entities in the financial statements.

School district representatives and Ministry staff agreed that School Board budgets should be meaningful for school district staff, board members and the public, provide accountability, and be comparable to the financial statements. Impacts of GAAP implementation on budget requirements were assessed. The budget will also include, in addition to the operating fund, provisions for:

- the full cost of capital assets purchased from operating funds, consistent with past practice before GAAP implementation,
- retirement of unfunded liabilities for employee future benefits and vacation pay, and
- GAAP implementation funding.

Consistent with 2006/07 reporting, the following will not be included in the budget:

- capital asset and deferred capital contribution amortization (will be reported in the financial statements).
- school-generated funds (will be reported as part of the special purpose fund in the financial statements).
- controlled/related entities (will be reported as part of the special purpose fund in financial statements).
- other special purpose funds (will be reported in the financial statements).

SECTION C: GAAP IMPLEMENTATION FUNDING ALLOCATION

The Ministry's operating grant includes \$35 million GAAP implementation funding to school districts for GAAP related accounting issues, including the additional annual expense for employee future benefits incurred under the new accounting policies and reduction of unfunded employee liabilities. This funding is allocated based on actual student enrolment per school district by dividing \$35 million by the September 30, 2006 provincial student FTEs. This funding is fixed for budget years 2007/08 through 2009/10.

Once the Board fully retires the unfunded liability for employee future benefits and vacation pay, they will continue to receive their annual allocation of the \$35 million. Use of this funding will be at the Board's discretion.

The budget should reflect the GAAP implementation funding, annual GAAP expense and if applicable, school district funds applied to reduce the unfunded liability.

GAAP Implementation Funding Allocation Form

Working Form A blank form (Appendix 3) is provided for your convenience in preparing the 2007/08 annual budget. **Do not submit this form to the Ministry.** It is provided for school district use only. Please refer to the Excel worksheet posted on the District Financial Accountability website at: <http://www.bced.gov.bc.ca/accountability/district>. This is located in the "Reference" section under the "School District Budget Reporting" heading.

Final 2006/07 and Preliminary 2007/08 Forms Consistent with last year's reporting, these forms will be required to provide information for the June 30, 2007 GRE and audited Financial Statements. Formats and instructions will be provided in May with the 2006/07 Financial Statement Instructions. This will include the spreadsheet tool for financial statement disclosure of the Employee Future Benefit liability (EFB), the unfunded EFB and vacation pay, and the applicable notes to the Financial Statements.

Ministry Contact: Dianne Lyngard

Telephone: 250-356-1682

SECTION D: BALANCED BUDGET DEFINITION

Consistent with 2006/07, Boards are required to prepare a balanced budget where Board operating fund revenues plus any appropriated surpluses fully fund the following:

- annual operating expenses,
- interfund transfers for capital acquisition or other purposes,
- planned reduction of unfunded liability for employee future benefits and vacation pay, and
- any planned reduction of previous years' deficits.

SECTION E: CHANGES FROM PREVIOUS REPORTS

The 2007/08 Annual Budget report formats are the same as those used in 2006/07.

SECTION F: OPERATING FUND ACCOUNT DESCRIPTIONS

The 2003/04 Supplement to the Budget Instructions issued in April 2003, is applicable to the budget reports. School districts must comply with the revenue and expenditure classifications and cost allocation guidelines. Please refer to the document posted on the District Financial Accountability website at: <http://www.bced.gov.bc.ca/accountability/district>. This is located in the “Reference” section under the heading “Accounting and Reporting Guidelines” under the name “Operating Fund Account Descriptions.”

SECTION G: BUDGET CONSIDERATIONS

1. Ministry Funded Student Full Time Equivalent (FTE) Enrolment Reporting

The Funding Allocation System distributes the General Operating Grants based on School-Aged FTEs (as of 2006/07 Distributed Learning students are included) and Adult Education Funded FTEs. Refer to the 2007/08 Operating Grants Manual at <http://www.bced.gov.bc.ca/k12funding/funding/07-08/estimates/welcome.htm> for definitions and funding levels.

2. Revenue

a) Operating Grants, Ministry of Education (Object 621)

The estimated amount reported as Operating Grant revenue is shown in Table 1A of the 2007/08 Operating Grant Manual. This is located on the Ministry website at: <http://www.bced.gov.bc.ca/k12funding/funding/07-08/estimates/welcome.htm>.

The GAAP implementation portion of the operating grant should be disclosed separately (see item (b) below).

b) GAAP Implementation Funding (Object 628)

This allocation is included in the total Ministry of Education operating grant in Table 1A (refer also to Section C - GAAP IMPLEMENTATION FUNDING ALLOCATION).

c) OLEP, 1st, 2nd, and Minority Language Funding

This language funding is a Ministry of Education grant and therefore should be reported in Other Ministry of Education Grants (Object 629) on one of the district entered lines and not in Federal Grants (Object 610).

SECTION G: BUDGET CONSIDERATIONS

(Continued)

2. Revenue (continued)

d) Other Revenue

Other revenue can be used to finance expenditures beyond operating grant revenue and should be recorded in the appropriate accounts. School boards are reminded that any amounts budgeted under revenue account “*Other Ministry of Education Grants*” or “*Miscellaneous*” require a description in the space provided under “(specify)”.

e) Local Education Agreements (LEA)

School boards are to report the full amount of anticipated LEA/Direct Funding revenues from First Nations on Schedule A2 – Budgeted Revenue by Source under account 648 (LEA/Direct Funding From First Nations). This will ensure that the source of funding is shown accurately.

The amount of LEA/Direct Funding for Aboriginal students will be provided as part of the Operating Grants Manual. As in prior years, this amount will be recovered by the Ministry. The offset of LEA/Direct Funding revenue should be reported as a negative amount on Schedule A2 – Budgeted Revenue by Source under account 629 (Other Ministry of Education Grants).

The Ministry will holdback the estimated amount of LEA/Direct Funding revenue from the operating grant until the final grant amount is calculated and the Nominal Roll review is complete (target date: March 2008). Payments or recoveries will be adjusted in grant payments before June 30, 2008.

Example:

*Anticipated LEA/Direct funding included
in operating grant* *\$ 100,000*

Reporting on Schedule A2 –Budgeted Revenue by Source

629	Other Ministry of Education Grant (LEA Holdback)	(100,000)
648	LEA/Direct Funding From First Nations	100,000

SECTION G: BUDGET CONSIDERATIONS

(Continued)

3. Expenditure

a) Aboriginal Education Programs

Aboriginal Education Programs are targeted in 2007/08.

The minimum spending level for program 1.31 Aboriginal Education has been established as the total amount of supplemental funding for these programs. Descriptions of these programs are in “Accounting and Reporting Guidelines” (see SECTION F: OPERATING FUND ACCOUNT DESCRIPTIONS). School Boards should only budget for the additional costs as described in these Guidelines. **The budget must not be less than the target amount.** District’s target amounts are included in Table 3B of the Operating Grant Manual. Any under-spending in 2006/07 should be added to the current year target.

b) Public Liability and Property Loss Coverage

An estimate of the total premiums for all School Boards for Public Liability and Property Loss Coverage for 2007/08 has not yet been finalized by the Risk Management Branch.

Boards should budget in program 5.41 for these premiums based on the amount billed in 2006/2007 adjusted for inflation and for significant changes in enrolment at September 30, 2006.

c) Interfund Transfer - Capital Asset Purchases

Effective July 1, 2004 the purchase of capital assets will be reported in accordance with GAAP. Replacements of furniture and equipment, computer equipment and computer software are not considered operating expenses. These amounts will be **capitalized** where costs exceed capital threshold amounts established by the district. Appropriate threshold amounts should be confirmed with the applicable school district auditor. Threshold amounts must not be established at more than \$5,000.

The amount budgeted from the operating fund for capital purchases will be reported on Schedule A1 – “Revenue and Expenditure Budget” as “Interfund Transfers - Capital Asset Purchases.”

SECTION G: BUDGET CONSIDERATIONS

(Continued)

3. Expenditure (Continued)

d) Interfund Transfers – Other

Amounts budgeted from the operating fund for other purposes, such as capital lease payments, will be reported on Schedule A1 – “Revenue and Expenditure Budget” as “Interfund Transfers.” Two lines are provided on the FREDS report for district specific explanations.

e) BCPSEA

B.C. Public School Employers’ Association fees will be fully funded by the province. The Board will not receive the funds. The Ministry will forward the payment to BCPSEA directly.

f) Employee Future Benefits and Vacation Pay

Consistent with 2006/07, include the applicable GAAP expense as identified on the GAAP Implementation Allocation form (see Appendix 3).

SECTION G: BUDGET CONSIDERATIONS

(Continued)

4. Operating Surpluses/Deficits 2006/07

The 2006/07 operating surplus and previous year's accumulated surpluses can be appropriated to finance expenditures for 2007/08. Any budgeted appropriation of an operating surplus must be recorded on Schedule A1 – "Revenue and Expenditure" as "Budgeted Prior Year Operating Surplus Appropriation."

Boards must budget in 2007/08 to retire 2006/07 operating or prior year operating deficits. School boards incurring a local capital deficit in 2006/07 must also budget to retire this deficit in 2007/08. **In accordance with the *School Act*, Boards are required to seek deficit approval from the Minister prior to incurring a deficit.**

SECTION H: OTHER CONSIDERATIONS

1. FREDS Functionality

Preloads

Consistent with 2006/07, ministry staff **will not** be pre-loading operating grants in FREDS for 2007/08. Instead, school district staff must enter these figures from information provided by the Ministry.

Suggested Order of Entry

- A5 – FTE Employees by Function and Program
- A4.2 – Expense by Function and Program
- A4.1 – Expense by Function and Program
- A3 – Expense by Object
- A2 – Revenue by Source
- A1 – Revenue and Expenditure

Annual Budget Bylaw Form

The bylaw form is now available through FREDS. FREDS will populate the bylaw document with all relevant data from entries obtained through the 2007/08 Annual Budget package. To finalize the form only the **reading dates, corporate seal and appropriate signatures will be required.**

The bylaw form can be printed as part of the entire budget package by selecting REPORTS, then through the FINANCIAL DOCUMENT PACKAGES window, select the relevant Financial Document (i.e. 2007/08 ANNUAL BUDGET) from the drop down menu as shown below.

Financial Document Packages		Print
Financial Document	2007/2008 Annual Budget	▼
School District	00 - Sample District	▼

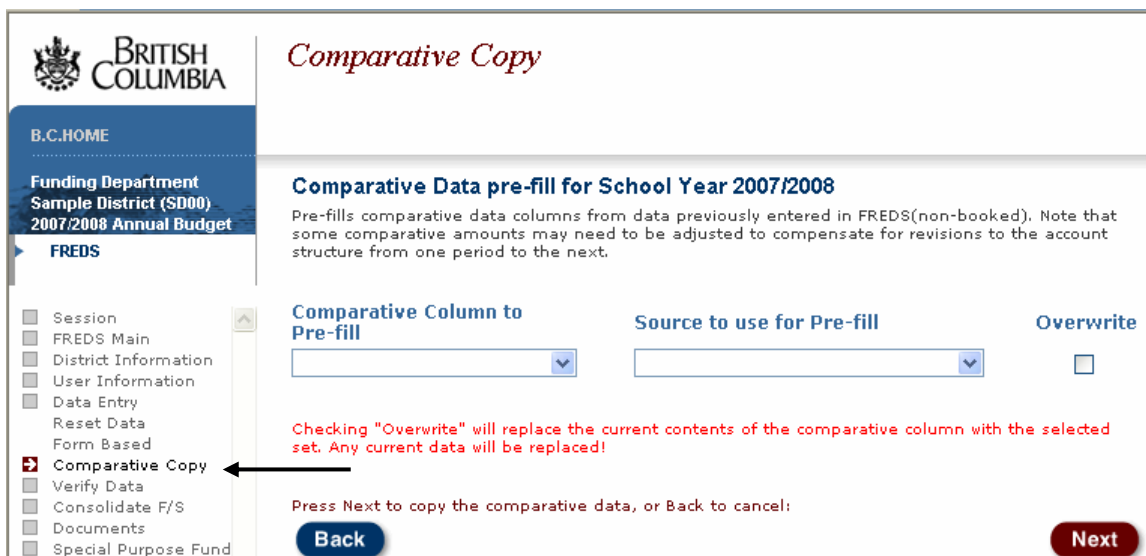
This form is also available in WORD format at: <http://www.bced.gov.bc.ca/accountability/district/>

Comparative Amounts for 2006/07

For the 2007/08 Annual Budget, the comparative amount for 2006/07 can be either the annual budget or the amended annual budget. FREDS now provides functionality to choose either.

Comparative Amounts					
Amended Budget Reporting for 2006/07			Amended Budget Reporting for 2007/08		
<i>Example:</i>	Current Year	Prior Year	<i>Example:</i>	Current Year	Prior Year
Reporting Period:	2006/07	2005/06	Reporting Period:	2007/08	2006/07
Vision 2008 Conference(District Entered A)	66,790	0	District Entered A NOTE: Line Descriptor is not carried forward	74,211	66,790

Please assess the current school district situation to revise explanations and reallocate comparatives if necessary.



BRITISH COLUMBIA

Comparative Copy

B.C.HOME

Funding Department
Sample District (SD00)
2007/2008 Annual Budget

FREDs

- Session
- FREDs Main
- District Information
- User Information
- Data Entry
- Reset Data
- Form Based
- Comparative Copy**
- Verify Data
- Consolidate F/S
- Documents
- Special Purpose Fund

Comparative Data pre-fill for School Year 2007/2008

Pre-fills comparative data columns from data previously entered in FREDs(non-booked). Note that some comparative amounts may need to be adjusted to compensate for revisions to the account structure from one period to the next.

Comparative Column to Pre-fill:

Source to use for Pre-fill:

Overwrite:

Checking "Overwrite" will replace the current contents of the comparative column with the selected set. Any current data will be replaced!

Press Next to copy the comparative data, or Back to cancel:

Back **Next**

To access the Comparative Copy function in FREDs select *Data Entry*, then select *Comparative Copy*.

NOTE: Refer to FREDs Online Help link to access the District User Manual for further assistance.

School District Entered Lines

Lines have been provided for school district specific explanations. On schedule A1, two lines have been provided under Interfund Transfers.

On schedule A2, accounts 629 Other Ministry of Education Grants and 649 Miscellaneous (Other Revenue) provide up to 7 lines.

District Entered (school district specific) values set up in 2006/07 will automatically populate in 2007/08 with comparative amounts. However, the associated 2006/07 line explanations will not be regenerated in FREDs.

APPENDICES

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF SCHOOL TRUSTEES OF SCHOOL DISTRICT NO. _____ (_____) (called the "Board") to adopt the annual budget of the Board for the fiscal year 2007/08 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "*Act*").

1. The Board has complied with the provisions of the *Act* respecting the annual budget adopted by this bylaw.
2. This bylaw may be cited as School District No. _____ (_____) Annual Budget Bylaw for fiscal year 2007/08.
3. The attached Schedule "A1" showing the estimated revenue and expenditure for the 2007/08 fiscal year and the total budget bylaw amount of \$ _____ for the 2007/08 fiscal year was prepared in accordance with the *Act*.
4. The "A" Schedules are adopted as the annual budget of the Board for the fiscal year 2007/08.

READ A FIRST TIME THE _____ DAY OF _____, 200__;

READ A SECOND TIME THE _____ DAY OF _____, 200__;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 200__.

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. _____

(_____) Annual Budget Bylaw 2007/08, adopted by

the Board the _____ day of _____, 200__.

Secretary Treasurer

BUDGET AND SCHOOL REFERENDUM TAX RATE BYLAW

A Bylaw of the Board of School Trustees of School District No. ____ (_____) (called the "Board") to adopt the budget of the Board for the fiscal year 2007/08 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 (called the "*Act*") and set out the information related to the School Referendum Tax required under section 129 of the *Act*.

1. The Board has complied with the provisions of the *Act* respecting the budget and school referendum tax rate adopted by this bylaw.
2. This bylaw may be cited as School District No. ____ (_____) 2007/08 Budget and 2007 School Referendum Tax Rate Bylaw.
3. The attached Schedule "A1" showing the estimated revenue and expenditure for the 2007/08 fiscal year and the total budget bylaw amount of \$_____ for the 2007/08 fiscal year was prepared in accordance with the *Act*.
4. The "A" Schedules are adopted as the annual budget of the Board for the fiscal year 2007/08.
5. On _____, 200____, the Board held a referendum (called the "Referendum") approving the raising of money under sections 128 and 129 of the *Act*.
6. The amount of the taxes to be raised within School District No. ____ (_____) (called the "School District") in the calendar year 2007, as a result of the Referendum is \$_____.
7. The following table sets out, in accordance with the requirements of section 112.1(1)(b) of the *Act*, the apportionment of the total amount required by the Referendum to be raised in taxes on residential property in the School District, between the constituent parts of the School District.

<u>Constituent Part of the School District</u>	<u>Dollar Amount Per Constituent Part</u>
1.	1.
2.	2.
3.	3.

8. _____ is the rate to be applied to the net taxable value of residential land and improvements in the School District for the calendar year 2007 so as to raise the amount of school referendum taxes approved by the Referendum.
9. The amounts set forth in this Bylaw are hereby requisitioned from each constituent part of the School District in accordance with section 113 of the *Act*.

READ A FIRST TIME THE _____ DAY OF _____, 200____;
 READ A SECOND TIME THE _____ DAY OF _____, 200____;
 READ A THIRD TIME, PASSED AND ADOPTED THE ____ DAY OF _____, 200____.

(Corporate Seal)

 Chairperson of the Board

 Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. ____ (_____) 2007/08 Budget and 2007 School Referendum Tax Rate Bylaw, adopted by the Board the ____ day of _____ 200____.

 Secretary Treasurer

SD Name:

SD #:

GAAP IMPLEMENTATION FUNDING ALLOCATION		Unfunded
STEP 1 - 2006/07 UNFUNDED LIABILITY FOR VACATION PAY AND EMPLOYEE FUTURE BENEFITS		
Per June 30, 2007 Financial Statements		
BALANCE @ June 30, 2007		
STEP 2 - PROVIDE AMOUNT OF GAAP IMPLEMENTATION FUNDING (2007/08)		
STEP 3 - DETERMINE ALLOCATION OF THE FUNDING FOR:		
(A) EFB - GAAP EXPENSE (2007/08) EXCEEDING CASH PAYMENTS (2007/08)		
Annual GAAP expense		
- service cost (per actuarial study - appendix D)		
- interest cost (per actuarial study - appendix D)		
- amortization of net actuarial (gain)/loss (actuarial calculation tool)		
Annual GAAP expense	0	
Expected cash costs (per actuarial study - appendix D)		
Adjustment to arrive at school district estimated cash payments		
District estimated cash payments	0	
Annual GAAP expense in excess of estimated cash payments	**If negative, revised to 0**	0
BALANCE 3A		0
(B) UNFUNDED VP AND EFB (lesser of BALANCE in Step 1 or 3A)		0
STEP 4 - ANNUAL GAAP FUNDING AVAILABLE FOR USE AT DISCRETION OF SCHOOL DISTRICT:		
		0
PLAN TO RETIRE UNFUNDED LIABILITIES		
Unfunded Liability for VP and EFB before district applied funds		0
Less: School district applied funds to reduce the liability (optional) - enter as a negative		0
Total Unfunded Liability for VP and EFB as at June 30, 2008		0
Estimated number of years to fully retire the unfunded liability		

_____ Date

DO NOT SUBMIT TO THE MINISTRY

FTE EMPLOYEES BY FUNCTION AND PROGRAM

(Page 1 of 2)

Schedule A5 - Completion Instructions

PURPOSE: This school district level report is to provide information about staff employed by school boards in various programs. Reports from this information will enable school boards to compare levels of services that are provided in other school districts and provide information for funding formula reviews.

For each program, fill in the total school district FTE. If an FTE category is not applicable, please leave it blank.

INCLUDE: In calculating FTEs, include all employee positions of the school board budgeted for in the 2007/08 school year. This includes:

EDUCATORS

110 Teachers - include all staff who hold a valid certificate of qualifications or a Letter of Permission and who are employed by a school board to provide an educational program to students, except for principals and vice-principals, directors of instruction, superintendents or assistant superintendents.

105 Principals and Vice-Principals - include all staff who hold a valid certificate of qualifications or a Letter of Permission and who are employed by a school board to provide administrative services under a contract, such as principals, vice-principals and directors of instruction.

SUPPORT

123 Educational Assistants - include teacher assistants and childcare workers.

120 Support Staff - include non-excluded clerical, secretaries, and clerks, and other staff such as accountants, maintenance staff, custodians, and bus drivers. **EXCLUDE:** Do not include temporary employees who are replacing a regular employee whose position is already included in this report. For example, do not include a substitute teacher filling in for a teacher who is on sick leave.

130 Other Professionals - include superintendents, assistant superintendents, secretary-treasurers, assistant secretary-treasurers, trustees, and any other school board employee who is excluded from a union agreement.

FTE: Calculate total district FTE to three decimal places in each category. For example, an FTE of 10 should be reported as "10.000".

For support staff paid on an hourly basis, an FTE should be based on the normal number of hours for each job category as stipulated in your school district agreement.

FTE EMPLOYEES BY FUNCTION AND PROGRAM*(Page 2 of 2)*

PROGRAM ALLOCATION: Employees should be reported in the program(s) which best describe the duties that they carry out. For example, a vice-principal who is teaching 1/3 time and is a school administrator the rest of the time should be recorded as 0.333 in program 1.02 and 0.667 in program 1.41 under column "Principals and Vice-Principals".

A person who works as 2/3 custodian and 1/3 bus driver would be reported as 0.667 in program 5.50 and 0.333 in program 7.70 under column "Support Staff".

In program 1.10, 1.30, and 1.31, school boards should identify only the additional staffing resources for students in this program. This means that for those students, the FTE staffing comparable to staff support that a regular student would normally receive should be coded to Regular Instruction (1.02).

Descriptions of the programs are contained in the "Accounting and Reporting Guidelines" (see SECTION F: OPERATING FUND ACCOUNT DESCRIPTIONS). The allocation of staff between programs must be consistent with the accounting guidelines.

The allocation of staffing to programs should match the allocation of salary costs to programs in the 2007/08 budget.

COMPLETION: Information is entered through the financial reporting and electronic data system (FREDS) format.