

# 2008/09 ANNUAL BUDGET INSTRUCTIONS

**For British Columbia School Districts**

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## SECTION A: SUMMARY OF INFORMATION REQUIRED BY THE MINISTRY

### 1. Completion of Forms

Pursuant to section 156 of the *School Act* (Accounting Practices), Boards of Education (the “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 of the *School Act* (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 2008/09 annual budget reports.

For 2008/09, Boards must prepare an annual budget and have it adopted by bylaw on or before **June 30, 2008** 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, 2008**

#### MINISTRY SPECIFIED FORMAT

Two (2) hard copies of:

- **Annual Budget Bylaw, certified (one copy must have original signatures)**
- **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 (one copy must have original signatures)
  - 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](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](mailto: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: Dianne Lyngard

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 Dianne Lyngard (250-356-1682) at the Ministry 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, 2008 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 Board of Education 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

Consistent with 2007/08 reporting, the following will not be included in the budget:

- capital asset and deferred capital contribution amortization (will be reported in the financial statements capital fund).
- 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: BALANCED BUDGET DEFINITION**

Consistent with 2007/08, 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 acquisitions, local capital or other purposes,
- planned reduction of unfunded liability for employee future benefits and vacation pay, and
- any planned reduction of prior years' deficits.

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## SECTION D: CHANGES FROM PREVIOUS REPORTS

The 2008/09 Annual Budget report formats are the same as those used in 2007/08 except for the following:

- Schedule A1 – changed a “district entered” line in interfund transfers to “local capital”
- Schedule A2 – line “628 GAAP Implementation” has been removed
- Schedule A2 – line “627 INAC Recovery” has been added
- Schedule A2 – 4 additional district entered lines have been added under “629 Other Ministry of Education Grants”

## SECTION E: OPERATING FUND ACCOUNT DESCRIPTIONS

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 and Resources” section under the heading “Accounting and Reporting Guidelines” under the name “Operating Fund Account Descriptions.”

## SECTION F: 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. Please refer to the 2008/09 Operating Grants Manual available at <http://www.bced.gov.bc.ca/k12funding/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 2008/09 Operating Grant Manual. This is located on the Ministry website at: <http://www.bced.gov.bc.ca/k12funding/welcome.htm>.

#### b) OLEP, 1<sup>st</sup>, 2<sup>nd</sup>, 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).

#### c) Other Revenue

Other revenue can be used to finance expenditures beyond operating grant revenue and should be recorded in the appropriate accounts. Boards of Education 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)”.

**SECTION F: BUDGET CONSIDERATIONS (Continued)**

**2. Revenue (continued)**

**d) Local Education Agreements (LEA)**

Boards of Education 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 627 INAC Recovery. As account “627 INAC Recovery” is new for this reporting period, please reclassify any comparative amounts reported on district entered lines relating to INAC recoveries to line “627 INAC Recovery”.

The Ministry will holdback the estimated amount of LEA/Direct Funding revenue from the operating grant until the grant amount is recalculated and the Nominal Roll review is complete (target date: March 2009). Payments or recoveries will be adjusted in grant payments before June 30, 2009.

Example:		
	<i>Anticipated LEA/Direct funding included in operating grant</i>	<i>\$ 100,000</i>
<b>Reporting on Schedule A2 –Budgeted Revenue by Source</b>		
<b>627</b>	INAC Recovery	(100,000)
<b>648</b>	LEA/Direct Funding From First Nations	100,000

**3. Expenditure**

**a) Aboriginal Education Programs**

Aboriginal Education Programs are targeted in 2008/09.

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). Boards of Education 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 2007/08 should be added to the current year target.

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**SECTION F: BUDGET CONSIDERATIONS (Continued)**

**3. Expenditure (continued)**

**b) Public Liability and Property Loss Coverage**

An estimate of the total premiums for all Boards of Education for Public Liability and Property Loss Coverage for 2008/09 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 2007/2008 adjusted for inflation and for significant changes in enrolment at September 30, 2007.

**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. The suggested capitalization threshold is \$5,000.

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

**d) Interfund Transfers – Local Capital**

Budgeted transfers to local capital for the year should be reported on Schedule A1 "Annual Budget - Revenue and Expenditure" as "Interfund Transfers – Local Capital."

**e) Interfund Transfers – Other**

Amounts budgeted from the operating fund for other purposes, such as capital lease payments, will be reported on Schedule A1 "Annual Budget - Revenue and Expenditure" as "Interfund Transfers." A line is provided on the FREDS report for district specific explanations.

**f) 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.

## SECTION F: BUDGET CONSIDERATIONS (Continued)

### 3. Expenditure (continued)

#### g) Employee Future Benefits and Vacation Pay

Consistent with 2007/08, include the applicable GAAP expense as identified on the EFB Actuarial Tool's Estimate of 2008/09 expenses (Actuarial tool Tab 1 – available late April 2008)

#### h) Reduction of Unfunded Employee Future Benefits and Vacation Pay

The GAAP funding allocation form is no longer required due to the absorption of the GAAP funding into the Operating Grants. The Ministry will however be monitoring the reduction of School District's unfunded liability for employee future benefits and vacation pay as reported on Schedule A1.

### 4. Operating Surpluses/Deficits 2007/08

The 2007/08 operating surplus and prior years' accumulated surpluses can be appropriated to finance expenditures for 2008/09. Any budgeted appropriation of an operating surplus must be recorded on Schedule A1 – "Revenue and Expenditure" as "Budgeted Prior Year Operating Surplus Appropriation" Appropriations should not include prior years' surpluses that will not be spent in 2008/09. If, after an appropriation, a surplus remains, this balance should represent amounts received in 2008/09 not yet spent (annual surplus) and not the "accumulated" surplus of prior years (those amounts are reflected in the annual financial statements of the District).

Boards must budget in 2008/09 to retire 2007/08 operating or prior years' operating deficits. Boards of Education incurring a local capital deficit in 2007/08 must also budget to retire this deficit in 2008/09. **In accordance with the *School Act*, Boards are required to seek deficit approval from the Minister prior to incurring a deficit.**

## SECTION G: OTHER CONSIDERATIONS

### 1. FREDS Functionality

#### Preloads

Consistent with 2007/08, ministry staff **will not** be pre-loading operating grants in FREDS for 2008/09. Instead, school district staff must enter these figures from information provided by the Ministry.

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## SECTION G: OTHER CONSIDERATIONS (Continued)

### 1. FREDS Functionality (continued)

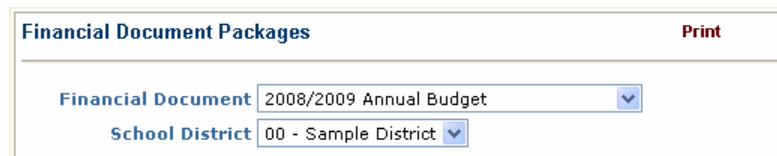
#### Suggested Order of Entry

- 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 2008/09 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. 2008/09 ANNUAL BUDGET) from the drop down menu as shown below.



Financial Document Packages		Print
Financial Document	2008/2009 Annual Budget	
School District	00 - Sample District	

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

#### Comparative Amounts for 2007/08

For the 2008/09 Annual Budget, the comparative amounts can be either the 2007/08 Annual Budget or the 2007/08 Amended Annual Budget. FREDS now provides functionality to choose either. Please ensure that these amounts agree with original documents submitted to the Ministry. You must **also indicate the source of the comparative amounts** by completing the column headings provided on the various schedules in FREDS. These headings are direct-entry cells.

*District Entered* (school district specific) values set up in 2007/08 will automatically populate in 2008/09 with comparative amounts with the exception of “interfund transfers – local capital” and “interfund transfers – district entered” (see below).

**SECTION G: OTHER CONSIDERATIONS (Continued)**

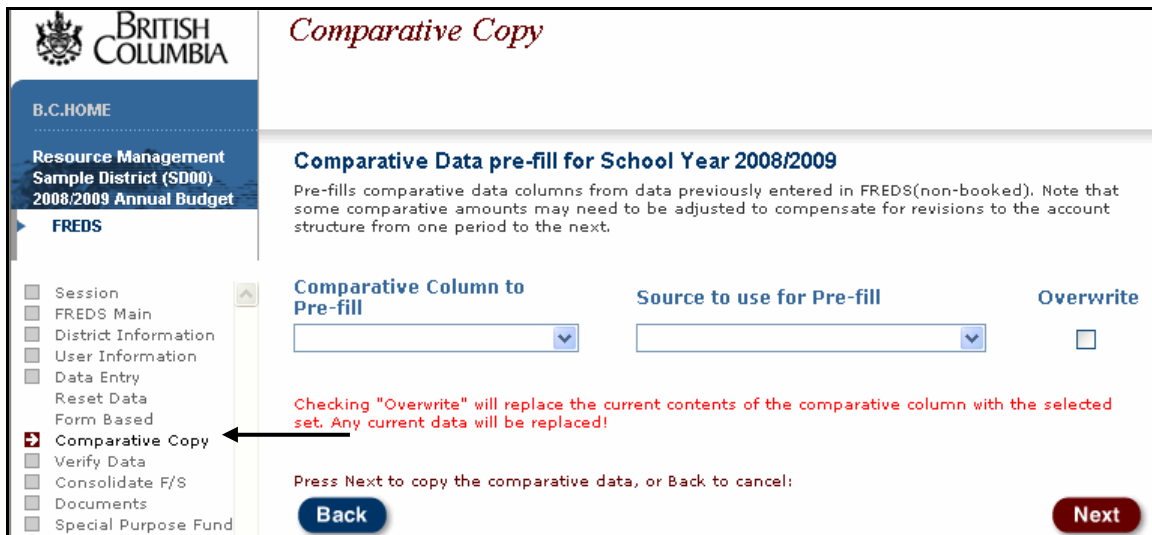
**1. FREDS Functionality (continued)**

**Comparative Amounts for 2007/08 (continued)**

The associated 2007/08 line explanations relating to the comparative amounts **will not** be regenerated in FREDs. FREDs will, however, automatically regenerate the line explanations used in the 2007/08 (previous) Annual Budget.

The 2007/08 AAB and AB included a line to report the **GAAP funding** component of the operating grant on Schedule A2. Beginning in 2007/08, this grant has been absorbed into the operating block and this line has now been removed. The comparative function will automatically net this amount (if reported in 2007/08) with operating grants (621) on Schedule A2 for consistency in reporting the comparative figures.

Schedule A1 of the 2008/09 AB now includes a hard-coded line for **“Interfund Transfers – Local Capital”** where previous these transfers were reported on a “district entered” line. The comparative function will **NOT** populate the “Interfund Transfers – Local Capital” or the “Interfund Transfers – District Entered” lines for the comparatives to allow districts to reclassify these amounts to the appropriate line for 2008/09 reporting (ie local capital transfers reclassified to the new “local capital” line).



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 at <https://www.bced.gov.bc.ca/apps/freds/html/help.html>

## SECTION G: OTHER CONSIDERATIONS (Continued)

### 1. FREDS Functionality (continued)

#### School District Entered Lines

Lines have been provided for school district specific explanations. On schedule A1, one line has been provided under Interfund Transfers.

On schedule A2, there are now 11 district entered lines provided for account 629 Other Ministry of Education Grants and 7 for 649 Miscellaneous (Other Revenue).

As account “627 INAC Recovery” is new for this reporting period, please reclassify any comparative amounts reported on district entered lines relating to INAC recoveries to line “627 INAC Recovery”.

***District Entered*** (school district specific) values set up in 2007/08 will automatically populate in 2008/09 with comparative amounts with the exception of “interfund transfers – local capital” and “interfund transfers – district entered” (see “comparative amounts” above). The associated 2007/08 line explanations relating to the comparative amounts **will not** be regenerated in FREDS. FREDS will, however, automatically regenerate the line explanations used in the 2007/08 (previous) Annual Budget

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



# APPENDICES

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. \_\_\_\_\_ (\_\_\_\_\_) (called the "Board") to adopt the annual budget of the Board for the fiscal year 2008/09 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 2008/09.
3. The attached Schedule "A1" showing the estimated revenue and expenditure for the 2008/09 fiscal year and the total budget bylaw amount of \$ \_\_\_\_\_ for the 2008/09 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 2008/09.

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 2008/09, adopted by  
the Board the \_\_\_\_\_ day of \_\_\_\_\_, 200\_\_.

\_\_\_\_\_  
Secretary Treasurer

**BUDGET AND SCHOOL REFERENDUM TAX RATE BYLAW**

A Bylaw of the Board of Education of School District No. \_\_\_\_ (\_\_\_\_\_) (called the "Board") to adopt the budget of the Board for the fiscal year 2008/09 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. \_\_\_\_ (\_\_\_\_\_) 2008/09 Budget and 2008 School Referendum Tax Rate Bylaw.
3. The attached Schedule "A1" showing the estimated revenue and expenditure for the 2008/09 fiscal year and the total budget bylaw amount of \$\_\_\_\_\_ for the 2008/09 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 2008/09.
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 2008, 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 2008 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. \_\_\_\_ (\_\_\_\_\_) 2008/09 Budget and 2008 School Referendum Tax Rate Bylaw, adopted by the Board the \_\_\_\_ day of \_\_\_\_\_ 200\_\_\_\_.

\_\_\_\_\_  
 Secretary Treasurer

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**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 Boards of Education in various programs. Reports from this information will enable Boards of Education 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 Board of Education budgeted for in the 2008/09 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 Board of Education 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 Board of Education 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 Board of Education 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, Board of Education should identify only the additional staffing resources for students in this program. This means that for those students, the FTE staffing that is comparable to staff support normally received by a regular student should be coded to Regular Instruction (1.02).

Descriptions of the programs are contained in the "Accounting and Reporting Guidelines" (see SECTION E: 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 2008/09 budget.**

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