

FUNCTION CODES

CURRENT OPERATING FUND

| | |
|-------------------------------|--|
| <u>Revenues</u> | 01 Ministry of Education Grants 02 Other Provincial Grants 03 Government of Canada 04 Local Government 05 Other Boards 06 Other Agencies 07 Individuals 08 Other Revenue |
| <u>Expenditures</u> | 10 Instruction |
| School Mgmt | 15 School Management/School Services |
| Student Support | { 21 Student Support Services - General 22 Computer & Other Technical Student Support Services 23 Library Services 24 Guidance Services |
| Teacher Support | 25 Teacher Support Services |
| Administration and Governance | { 31 Governance/Trustees 32 Director and Supervisory Officers (including Chief Financial Officer) 33 General and Business Administration 34 Human Resource Administration 35 Information Technology Administration |
| Pupil Accommodation | { 40 School Operations 41 School Maintenance 42 School Renewal 43 New Pupil Places 44 Operations & Maintenance/ Capital - Non-Instructional 45 Other Capital & Approved Debt |
| Transportation | { 50 Transportation - General 51 Transportation - Home to School 52 Transportation - School to School 53 Transportation - Board, Lodging & Weekly Transportation 54 Transportation - Ontario Schools for the Blind & Deaf |
| Other | { 55 Continuing Education, Summer School & International Languages 59 Other Non-operating 60 Provision for Reserve Funds |
| <u>Assets</u> | 65 Assets |
| <u>Liabilities</u> | 66 Liabilities |

CAPITAL FUND

| | |
|---------------------|---|
| <u>Revenues</u> | 70 Capital Fund Revenue |
| <u>Expenditures</u> | 71 Direct Capital 72 School Renewal - Capital Fund Expenditures 73 New Pupil Places - Capital Fund Expenditures 74 Non-Instructional - Capital Fund Expenditures |
| <u>Assets</u> | 75 Assets - Capital Fund |
| <u>Liabilities</u> | 76 Liabilities - Capital Fund |

TRUST FUND

| | |
|---------------------|------------------------------|
| <u>Revenues</u> | 80 Revenue - Trust Fund |
| <u>Expenditures</u> | 82 Expenditures - Trust Fund |
| <u>Assets</u> | 85 Assets - Trust Fund |
| <u>Liabilities</u> | 86 Liabilities - Trust Fund |

The function codes listed above are the mandatory set of codes for this account segment. Function code numbers not utilized or reserved may be used for further detail if required but must be summarized into the above for reporting to the Ministry.

OBJECT CODES

REVENUE OBJECTS

Grants

001 Legislative Grants
002 *Reserved*
003 Grant to Isolate Boards
004 Grants to Treatment Centre Boards
005 Other Legislative Grants
006 Prior Year Grant Adjustments
010 Other Operating Grants - Classroom
011 Other Operating Grants - Other
012 Employment Assistance Programs
013 Grants in Aid of Education Research
015 Other Capital Grants

Fees

021 Tuition Fees - Day School - Ontario Residents
022 Tuition Fees - Day School - Other
023 Deposit Fees
024 Continuing Education Fees
026 Other Fees

Sales

031 Cafeteria Income
032 Sale of Materials
033 Sale of Furniture & Equipment
034 Sale of School Site/Building
035 Sale of Other Site/Building
036 Sale of Transportation Vehicles
037 Other Capital Recoveries

Lease & Rentals

041 Rental of Instructional Accommodation & School Sites
042 Rental of Non-Instructional Accommodation & Sites
043 Community Use Rental Revenue
044 Other Rental

Municipal Taxes

051 Municipal Taxes
052 Supplementary Taxes
053 Tax Writeoffs

Transportation Recoveries

061 Transportation Recoveries

Insurance Recoveries

071 Insurance Claim Proceeds - Capital appurtenances
072 Insurance Claim Proceeds - Other

Other Revenue

081 Interest
082 Accrued Interest on Debentures
083 Interest earned on Capital Funds
084 Donations - Classroom
085 Donations - Other
086 Reimbursement D.N.D.
087 Other Revenue
088 Education Development Charges

Transfers from Reserves

090 Transfer from Capital Fund
091 Transfer from Reserve for Working Funds
092 Transfer from Reserve for Special Education
093 Transfer from Reserve for Pupil Accommodation
094 Transfer from Reserve for Education Development Charges
095 Transfer from Reserve for Strike Savings
096 Transfer from Reserve Other - Capital
097 Transfer from Reserve Other - Non-Capital
098 Transfer from Reserve for Proceeds of Disposition
099 Transfer from Classroom Reserve

OBJECT CODES

EXPENDITURE OBJECTS

Salaries and Wages

- 101 Trustees Honorarium
- 102 Supervisory Officers (including Chief Financial Officer)
- 103 Department Managers & Supervisory Personnel
- 108 *Reserved*
- 109 *Reserved*
- 110 Technical & Specialized-Non-Instructional
- 112 Clerical & Secretarial
- 114 Student Help
- 115 Temporary Assistance - Clerical/Technical & Specialized
- 116 Overtime- Clerical/Technical & Specialized
- 121 Noon Hour Supervisors
- 122 *Transportation Assistants***
- 131 Attendance Counselors - Professionals & Para-professionals
- 132 Psychological Services - Professionals & Para-professionals
- 133 Speech Services - Professionals & Para-professionals
- 134 Social Services - Professionals & Para-professionals
- 135 Technicians - Student Support
- 136 Other Professionals & Para-professionals
- 137 *Reserved*
- 138 Temporary Assistance - Student Support
- 139 Overtime - Student Support
- 151 Principals
- 152 Vice-Principals
- 153 Dept. Head Allowance
- 154 Dept Head Release
- 161 Coordinators/Consultants - Teacher Support
- 162 *Reserved*
- 163 *Reserved*
- 170 Teachers
- 171 Learning Resource Teachers/Other School Based Teachers
- 172 Preparation Time
- 173 Home Instruction
- 174 *Reserved*
- 175 *Reserved*
- 176 *Reserved*
- 182 Supply Teachers - Other
- 183 Supply - Short Term
- 184 Supply - Long Term
- 185 Supply - Prof. Dev.
- 186 Supply - School Programs
- 191 Educational Assistant
- 192 Instructors - Non-certified
- 193 Continuing Education Teachers

OBJECT CODES

Benefits

OPTIONAL TREATMENT OF BENEFITS

If Board's wish they may track benefits in aggregate by type of benefit expense (see codes 301-313) and then allocate the expenditure to the appropriate benefit accounts (201-293) before reporting to MET. Alternatively, benefit expenses may be charged directly to accounts using the following code segments. The allocation of benefit expenses will be required before reporting to MET. **Separate information on benefits by type of expense on a board wide basis will also be required as supplementary information.**

- 201 Benefits - Trustees
- 202 Benefits - Supervisory Officers
- 203 Benefits - Department Managers & Supervisory Personnel
- 208 *Reserved*
- 209 *Reserved*
- 210 Benefits - Technical & Specialized-Non-Instructional
- 212 Benefits - Clerical & Secretarial
- 214 Benefits - Student Help
- 215 Benefits - Temporary Assistance - Clerical/Technical & Specialized
- 216 Benefits - Overtime- Clerical/Technical & Specialized
- 221 Benefits - Noon Hour Supervisors
- 222 Benefits - Transportation Attendants
- 231 Benefits - Attendance Counselors - Professionals & Para-professionals
- 232 Benefits - Psychological Services - Professionals & Para-professionals
- 233 Benefits - Speech Services - Professionals & Para-professionals
- 234 Benefits - Social Services - Professionals & Para-professionals
- 235 Benefits - Technicians - Student Support
- 236 Benefits - Other Professionals & Para-professionals
- 237 *Reserved*
- 238 Benefits - Temporary Assistance - Student Support
- 239 Benefits - Overtime - Student Support
- 251 Benefits - Principals
- 252 Benefits - Vice-Principals
- 253 Benefits - Dept. Head Allowance
- 254 Benefits - Dept Head Release
- 261 Benefits - Coordinators/Consultants - Teacher Support
- 262 *Reserved*
- 263 *Reserved*
- 270 Benefits - Teachers
- 271 Benefits - Learning Resource Teacher/Other School Based Teachers
- 272 Benefits - Preparation Time
- 273 Benefits - Home Instruction
- 274 *Reserved*
- 275 *Reserved*
- 276 *Reserved*
- 282 Benefits - Supply Teachers - Other
- 283 Benefits - Supply - Short Term
- 284 Benefits - Supply - Long Term
- 285 Benefits - Supply - Prof. Dev.
- 286 Benefits - Supply - School Programs
- 291 Benefits - Educational Assistant
- 292 Benefits - Instructors - Non-certified
- 293 Benefits - Continuing Education Teachers

The following codes are suggested if a Board wishes to track by type of expense and then allocate to the above accounts.

Optional Benefit
Codes

Allocate to
200 series
Objects.

- 301 Ontario Municipal Employees Retirement System
- 302 Canada Pension Plan
- 303 Other Pension Plans
- 304 Employment Insurance
- 305 Employer Health Tax
- 306 Group Life Insurance
- 307 Medical & Health Insurance
- 308 Dental Insurance
- 309 Long Term Disability Insurance
- 310 Worker's Compensation
- 311 Other Benefits
- 312 Retirement Gratuities - TPP eligible
- 313 Retirement Gratuities - other

OBJECT CODES

Professional Development

- 315 Professional Development - Academic
- 316 Professional Memberships - Academic
- 317 Professional Development - Non Teaching
- 318 Professional Memberships - Non Teaching

Supplies & Services

- 320 Textbooks & Learning Materials - GST Exempt**
- 321 Textbooks & Learning Materials - Not GST Exempt**
- 330 Instructional Supplies
- 331 Application Software
- 335 Printing & Photocopying - Instructional
- 336 Printing & Photocopying - Non-instructional
- 340 Plant Operations Supplies
- 341 Electricity
- 342 Heating - Oil
- 343 Heating - Gas
- 344 Heating - Coal
- 345 Heating - Other
- 346 Water & Sewage
- 350 Cafeteria/Food Supplies & Services
- 361 Automobile Reimbursement
- 362 Travel and/or Expense Allowance
- 363 Other Travel Expense
- 370 Vehicle Fuel
- 401 Repairs - Furniture & Equipment
- 402 Repairs - Computer Technology
- 403 Repairs - Network Connectivity
- 405 Telephone - Voice
- 406 Telephone or Data Communications Services
- 410 Office Supplies & Services
- 415 School Council Supplies
- 421 Recruitment of Staff
- 430 Maintenance Supplies & Services
- 440 Vehicle Maintenance & Supplies
- 450 Field Trips

Replacement of F & E

- 501 Replacement of Furniture & Equipment - General
- 502 Replacement of Furniture & Equipment - Computer Technology
- 503 Replacement of Furniture & Equipment - Network Connectivity

OBJECT CODES

Additional F & E

551 Additional Furniture & Equipment - General
552 Additional Furniture & Equipment - Computer Technology
553 Additional Furniture & Equipment - Network Connectivity
554 Additional Equipment - Vehicles

Rentals/Leases

601 Rental/Lease - Furniture & Equipment - General
602 Rental/Lease - Furniture & Equipment - Computer Technology
603 Rental/Lease - Furniture & Equipment - Network Connectivity
610 Rental/Lease - Instructional Accomodation
611 Rental/Lease - Non-Instructional Accomodation
621 Rental/Lease - Photocopier
625 Rental/Lease - Vehicles
630 Rental/Lease - Other

Fees & Contractual Services

651 Audit Fees
652 Legal Fees
653 Other Professional Fees
654 Other Contractual Services
655 Employment Agency Fees
661 Software Fees & Licenses
662 Maintenance Fees - Computer Technology
671 Property Insurance
672 Liability Insurance
673 Vehicle Insurance
681 Moving of Portables
682 Public Transit Fares

Other Expenditure

701 Association & Membership Fees - Board
702 Association & Membership Fees - Individuals
705 Student Bursaries/Awards
706 Scholarships
710 Interest
715 Municipal Taxes
720 Transfers to Other Boards
722 Claims & Settlements
725 Miscellaneous

Provisions for Reserves

731 Provision for Reserve for Working Funds
732 Provision for Reserve for Special Education
733 Provision for Reserve for Pupil Accomodation
734 Provision for Reserve for Education Development Charges
735 Provision for Reserve for Strike Savings
736 Provision for Reserve for Other Capital
737 Provision for Reserve for Other Non-Capital
738 Provision for Reserve for Proceeds of Disposition
739 Provision for Classroom Reserve

Other Capital

751 Debenture Principal - pre May 15, 1998
752 Debenture Interest - pre May 15, 1998
753 Debenture Principal - post May 14, 1998
754 Debenture Interest - post May 14, 1998
755 Debenture Sinking Fund - pre May 15, 1998
756 Debenture Sinking Fund - post May 14, 1998
757 Cost of Issuing Debenture
758 Site Purchases
759 Buildings
760 Local Improvements
761 Capital Loan Interest
762 Other Capital Expenditure
763 EDC Expenditures

OBJECT CODES

Assets

- 810 Cash
- 820 Short-term Investments
- 830 Accounts Receivable - Government of Ontario
- 841 Accounts Receivable - Government of Canada
- 842 Accounts Receivable - Local Government
- 851 Accounts Receivable - Other Boards
- 858 Accounts Receivable - Individuals
- 859 Accounts Receivable - Other
- 860 Prepaid Expenses
- 865 Other Current Assets
- 871 Due from Other Funds - Capital
- 872 Due from Other Funds - Reserve
- 873 Due from Other Funds - Revenue
- 880 Other Assets
- 885 Capital Outlay to be Recovered in Future Years
- 899 Surplus

Liabilities

- 905 Bank or Short-term Borrowing
- 911 Accounts Payable - Government of Ontario
- 912 Accounts Payable - Government of Canada
- 913 Accounts Payable - Local Government
- 914 Accounts Payable - Other Boards
- 915 Accounts Payable - Individuals
- 916 Accounts Payable - Other
- 917 Accounts Payable - Trade
- 918 Accrued Liabilities
- 961 Other Current Liabilities (Deferred Income)
- 966 Debt Charges Due and Unpaid
- 971 Due to Other Funds - Capital
- 972 Due to Other Funds - Reserve
- 973 Due to Other Funds - Revenue
- 980 Long term debt
- 981 Sinking Fund Assets
- 985 Capital Loans
- 986 Other Long Term Liabilities
- 989 Unexpended Capital Funds
- 990 Reserve for Classroom Expenditure**
- 991 Reserve for Working Funds
- 992 Reserve for Special Education
- 993 Reserve for Pupil Accomodation
- 994 Reserve for Education Development Charges
- 995 Reserve for Strike Savings
- 996 Reserve for Other Capital
- 997 Reserve for Other Non-Capital
- 998 Reserve for Proceeds of Disposition**
- 999 Deficit

The object codes listed above are the mandatory set of codes for this account segment. Object code numbers not utilized or reserved may be used for further detail if required but must be summarized into the above for reporting to the Ministry.

Panel

- 1 Elementary
- 2 *Reserved*
- 3 *Reserved*
- 4 Secondary
- 5 Other Schools - Continuing Education
- 6 Central

The panel codes listed above are the mandatory set of codes for this account segment. Panel code numbers not utilized or reserved may be used for further detail if required but must be summarized into the above for reporting to the Ministry.

PROGRAM

000 Regular Day School & General

301 Special Education

302 I.S.A. 1 - Personal Special Equipment

305 I.S.A. 4 - Care & Treatment Facility Expenditures

402 English as a Second Language (ESL)

405 Actualisation Linguistique en Francais (ALF)

406 Perfectionnement du Francais (PDF)

501 Continuing Education - General

502 Continuing Education - Credit Courses/Correspondence/Self-Study

503 Continuing Education - Citizenship

504 Continuing Education - General Interest

505 Continuing Education - English as a Second Language

506 Continuing Education - Adult Basic Literacy

507 Continuing Education - Native as a Second Language

508 Continuing Education - Summer School

509 Continuing Education - International Languages

600 Learning Opportunities

900 External Agency Programs

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| <p>The program codes listed above are the mandatory set of codes for this account segment. Program code numbers not utilized or reserved may be used for further detail if required but must be summarized into the above for reporting to the Ministry.</p> |
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Function Definitions

It is important to note that although there is a similarity between the Code of Accounts and the expenditure grid used for Ministry reporting purposes, they are not the same. Refer to instructions for the Schedule of Expenditure in the Ministry grant forms.

Current Operating Fund - Revenues

- 01 Ministry of Education & Training Grants**
- 02 Other Provincial Grants**
- 03 Government of Canada**
- 04 Local Government**
- includes Tax write-offs as a "negative revenue"
- 05 Other Boards**
- 06 Other Agencies**
- 07 Individuals**
- 08 Other Revenue**
- for recording revenue from various sources. May be combined with any object 001 - 097 as applicable.

Current Operating Fund - Expenditures

Function Codes 10 through 25 group expenditures related to Day School Programs, and do not include continuing education or summer school classes or courses.

10 Instruction

- includes all current salary, benefits, supply and service expenses relating to direct instruction of day school pupils such as classroom and school based teachers, supply teachers, educational assistants, field trip costs, textbooks, learning materials, supplies, services and equipment, including instructional computer hardware and related software and the associated network costs.

. Principals, vice-principals (except for direct teaching time), department head allowances and release time, school secretaries and related expenses are coded in function 15.

NOTE:

- 1) includes preparation time which is subsequently mapped to non-classroom

15 School Management/School Services

- includes all expenditures relating to the management and administration of schools, including for example principal, vice-principal and secretarial salaries, benefits and related supplies & services, department head allowances and release time.

Note:

- 1) includes other school based personnel such as school office manager.
- 2) includes all school based secretarial and clerical salaries, benefits and related supplies and services, ie. guidance, library, attendance.

21 Student Support Services - General

- includes expenditures relating to the provision of psychological, speech, social and community services. Traditionally would include the salaries of the professionals and para-professionals in these areas, including teachers, plus other support personnel such as lunchroom supervisors.

Note:

- 1) Department Managers & Supervisory Personnel, secretarial and clerical staff salaries, benefits and related supplies & services are to be reported under General and Business Administration.

22 Computer & Other Technical Student Support Services

- includes expenditures relating to the operation of instructional computers and other school based computers and other technical services for students. Traditionally would include school based technicians.

Notes:

1) computer hardware and software and the associated network costs are to be reported under the appropriate functions according to their use (e.g. school office, library, guidance, school operations, etc). Instructional computers are reported under function 10. Computers for student administration systems (e.g. timetabling, report cards) are to be reported under function 15.

2) Non personnel related expenditures for local or wide area networks, such as network servers and line charges, are to be allocated between functions in proportion to the computers connected to the network.

3) salaries, benefits and related expenses for computer technicians and other personnel providing technical support associated with school based functions (e.g. 10, 15, 23, 24) are to be reported under function 22. Others are to be reported under function 35. School based secretarial and clerical staff and related expenses involved in student administration systems are to be reported under function 15.

4) The administration of personnel reported under function 22 (e.g. Department Managers & Supervisory Personnel, secretarial and clerical staff salaries, benefits and related supplies & services) are to be reported under Information Technology Administration, function 35.

23 Library Services

- includes expenditures relating to library services within schools, including salaries of teachers, library technicians and/or other library staff

Note:

1) includes preparation time, if any, for library services staff

2) Secretarial and clerical staff salaries, benefits and related supplies & services are to be reported under School Management/School Services.

24 Guidance Services

- includes expenditures relating to guidance services within schools, including salaries of teachers and/or other guidance related staff if any.

Note:

1) includes preparation time, if any, for guidance services staff

2) excludes costs related to teaching courses assigned a guidance credit

3) Secretarial and clerical staff salaries, benefits and related supplies & services are to be reported under School Management/School Services.

25 Teacher Support Services

- includes expenditures relating to coordinators & consultants, curriculum development or program support.

Note:

1) includes program coordinators for educational assistants

2) Department Managers & Supervisory Personnel, secretarial and clerical staff salaries, benefits and related supplies & services are to be reported under General and Business Administration.

31 Governance/Trustees

- includes expenditures related to the governance function of the Board. It includes honoraria, travel and professional development for trustees as well as trustee association fees and secretarial and office expenditures relating to this function.

Note: Secretarial and office expenditures relating to this function are subsequently mapped to Board Administration.

32 Directors and Supervisory Officers (including Chief Financial Officer)

- includes direct expenditure for staff assigned duties outlined in section 286 of The Education Act; also includes costs to support these functions such as secretarial support, travel, supplies, services, etc.

Note: Secretarial support, travel, supplies and services relating to this function are subsequently mapped to Board Administration.

33 General and Business Administration

- includes public relations, corporate planning, and all business functions including finance (treasury), budget, audit, payroll, purchasing, non-plant related warehousing and administrative services.

Notes:

1) Costs such as warehousing or printing are charged back to other functions such as instructional supplies based on charges for goods supplied.

2) Unless specifically provided for in another function, all Department Managers & Supervisory Personnel, secretarial and clerical staff salaries, benefits and related supplies & services are to be reported under General and Business Administration.

- 34 Human Resources Administration**
 - includes expenditures relating to the human resource management function of the board including staffing, benefits, contract negotiations or dealings with various unions.
 Notes:
 1) would include any central administrative support for coordination of professional development throughout the board.
- 35 Information Technology Administration**
 - includes expenditures relating to the provision and management of administrative information technology throughout the board, including general support to school secretaries and principals. Expenditures for the operation of local or wide area networks, such as network servers and line charges, are to be allocated between functions in proportion to the computers connected to the network.
 Note: includes the initial purchase and implementation of administrative software, including student administration systems (timetabling, repc cards, etc); however, salaries, benefits and related expenses of personnel providing support for student administration systems are not included in this function but rather under function 22.
- 40 School Operations**
 - includes all expenditures related to the daily operation of instructional buildings and sites, such as custodial services, food services, security services, building systems, building and grounds maintenance, utilities and property and related liability insurance. These functions would normally be performed by caretaking and food services staff.
 Note:
 1) Includes Department Managers & Supervisory Personnel, secretarial and clerical staff salaries, benefits and related supplies & services not recorded in functions 41 through 44.
- 41 School Maintenance**
 - includes all expenditures related to the periodic work performed to maintain instructional buildings and sites in a good state of repair. These functions would normally be performed by building professionals (e.g. maintenance electrician, mechanic, plumber, carpenter, locksmith). A repair performed under this function would normally costs less than \$10,000.
- 42 School Renewal**
 - includes all expenditures related to school renewal projects as described in Regulation 446/98, section 1 or section 2.1.a. A project would normally cost more than \$10,000 and convey a benefit over more than one year (i.e. extends the previously assessed useful life of the building structure and/or installed component/systems; decreases operating costs; increases building or system capacity and/or quality).
- 43 New Pupil Places**
 - includes all expenditures related to the provision of new pupil places as described in Regulation 446/98, section 1 or section 2.1.a.
- 44 Operations & Maintenance/Capital - Non-Instructional**
 - includes expenditures related to the operation and maintenance of non-school buildings and property. Also includes capital renovations, repair or replacement of administrative buildings.
 NOTE:
 1) mapped to General and Business Administration
- 45 Other Capital & Approved Debt**
 - includes expenditures related to site purchases (except those eligible for New Pupil Places or School Renewal under Regulation 446/98 or administrative sites) and approved debt charges under Section 37 of O. Reg 156/02

- 50 Transportation - General**
 - includes expenditures related to transportation that are not specifically included in functions 10 (field trips) or 51 through 54.
 NOTE:
 1) Includes Department Managers & Supervisory Personnel, secretarial and clerical staff salaries, benefits and related supplies & services not recorded in functions 51 through 54.
- 51 Transportation - Home to School**
- 52 Transportation - School to School**
- 53 Transportation - Board, Lodging & Weekly Transportation**
- 54 Transportation - Ontario Schools for the Blind/Deaf**
- 55 Continuing Education, Summer School & International Language**
 - includes all current salary, benefits, supply and service expenses relating to the delivery of continuing education, summer school and international languages programs (non-day school program).
 NOTE:
 1) includes federally funded LINC program, and subsequently reported as an external agency program. The revenue is offset against the expenditure for enveloping purposes.
- 59 Other Non-Operating**
 - includes expenditures for material claims or settlements. May also include programs that are non-educational, ie child care centres.
- 60 Provision for Reserve Funds**

Current Operating Fund - Assets & Liabilities

- 65 Assets**
- 66 Liabilities**

Capital Fund

- 70 Revenues**
- 71 Direct Capital**
- 72 School Renewal - Capital Fund Expenditures**
- 73 New Pupil Places - Capital Fund Expenditures**
- 74 Non-Instructional - Capital Fund Expenditures**
- 75 Assets - Capital Fund**
- 76 Liabilities - Capital Fund**

Trust Fund

- 80 Revenue - Trust Fund**
- 82 Expenditures - Trust Fund**
- 85 Assets - Trust Fund**
- 86 Liabilities - Trust Fund**

Object Definitions

The following objects may be combined with the other various segments as applicable. Section 3 outlines the valid function/object combinations and the associated expenditure category applicable to each one. Some examples may be shown within these definitions but these are not the only possibilities.

Revenue Objects

| | |
|-----|--|
| 001 | Legislative Grants |
| 002 | <i>Reserved</i> |
| 003 | Grant to Isolate Boards |
| 004 | Grants to Treatment Centre Boards |
| 005 | Other Legislative Grants |
| 006 | Prior Year Grant Adjustments |
| 010 | Other Operating Grants - Classroom |
| 011 | Other Operating Grants - Other |
| 012 | Employment Assistance Programs |
| 013 | Grants in Aid of Education Research |
| 015 | Other Capital Grants |
| 021 | Tuition Fees - Day School - Ontario Residents |
| 022 | Tuition Fees - Day School - Other |
| 023 | Deposit Fees |
| 024 | Continuing Education Fees |
| 026 | Other Fees |
| 031 | Cafeteria Income |
| 032 | Sale of Materials |
| 033 | Sale of Furniture & Equipment |
| 034 | Sale of School Site/Building |
| 035 | Sale of Other Site/Building |
| 036 | Sale of Transportation Vehicles |
| 037 | Other Capital Recoveries |
| 041 | Rental of Instructional Accommodation & School Sites |
| 042 | Rental of Non-Instructional Accommodation & Sites |
| 043 | Community Use Rental Revenue |
| 044 | Other Rental |
| 051 | Municipal Taxes |
| 052 | Supplementary Taxes |
| 052 | Tax Write-offs |
| 061 | Transportation Recoveries |
| 071 | Insurance Claim Proceeds - Capital appurtenances |
| 072 | Insurance Claim Proceeds - Other |
| 081 | Interest |
| 082 | Accrued Interest on Debentures |
| 083 | Interest earned on Capital Funds |
| 084 | Donations - Classroom |
| 085 | Donations - Other |
| 086 | Reimbursement D.N.D. |
| 087 | Other Revenue |
| 088 | Education Development Charges |
| 090 | Transfer from Capital Fund |
| 091 | Transfer from Reserve for Working Funds |
| 092 | Transfer from Reserve for Special Education |
| 093 | Transfer from Reserve for Pupil Accommodation |
| 094 | Transfer from Reserve for Education Development Charges |
| 095 | Transfer from Reserve for Strike Savings |
| 096 | Transfer from Reserve Other - Capital |
| 097 | Transfer from Reserve Other - Non-Capital |
| 098 | <i>Transfer from Reserve for Proceeds of Disposition</i> |
| 099 | <i>Transfer from Classroom Reserve</i> |

Expenditure Objects

Salaries & Wages

Object codes 101-193 are to be used to record all salaries & wages to the applicable employee group as identified in the description. Payments to agencies or companies are recorded under Fees.

101 Trustees Honorarium

102 Director and Supervisory Officers (including Chief Financial Officer)

Director, all supervisory officers and the chief financial officer, *assigned duties outlined in section 286 of The Education Act*. All accounts will be mapped to Directors & Supervisory Officers. **Where the board leader/coordinator for students at risk is a supervisory officer - the salary should be charged to object 161 - Coordinators & Consultants.**

103 Department Managers & Supervisory Personnel

All management and supervisory personnel other than supervisory officers, principals, vice-principals or teachers in supervisory roles. Includes supervisory staff not included in object 102. All accounts will be mapped to general and business administration unless specifically provided for in another function.

110 Technical & Specialized-Non-Instructional

Includes security staff, couriers, drivers, staff related to administrative computers and personnel in plant operations and maintenance areas.

Where a board courier is predominately involved with transporting instructional supplies and equipment they may be charged to 21-110 Student Support - Prof. & Para. Where the courier is predominately delivering mail and associated administrative materials they should be charged to 33-110 Business Admin. An appropriate allocation shall be made for courier with combined functions.

112 Clerical & Secretarial

Includes all clerical and secretarial staff; costs are to be distributed to the appropriate Function code.

114 Student Help

Students enrolled in a school of the board who are paid for specified duties such as helping in the library or grounds pickup.

115 Temporary Assistance - Clerical/Technical & Specialized

116 Overtime- Clerical/Technical & Specialized

121 Noon Hour Supervisors

Personnel hired specifically to oversee lunchroom activities including monitoring of cafeterias or school grounds.

122 Transportation Assistants

Personnel hired as an additional adult on school vehicles used to transport special needs students.

131 Attendance Counselors - Professionals & Para-professionals

Includes any staff involved with the activities involved in attendance counseling excluding teachers (170) or educational assistants (191).

132 Psychological Services - Professionals & Para-professionals

Includes any staff involved with the activities involved in psychological services to students excluding teachers (21-170) or educational assistants (21-191).

133 Speech Services - Professionals & Para-professionals

Includes any staff involved with the activities involved in speech services to students excluding teachers (21-170) or educational assistants (21-191).

134 Social Services - Professionals & Para-professionals

Includes any staff involved with the activities involved in social services to students excluding teachers (21-170) or educational assistants (21-191).

135 Technicians - Student Support

Includes computer or library technicians. Media technicians would be coded to this object and either function 22 - Computer & Other or 23 - Library Services according to which is most appropriate to that board's situation.

136 Other Professionals & Para-professionals

Includes any other Professionals or Para-professionals not covered by objects 121 - 135.

138 Temporary Assistance - Student Support

Temporary Assistance covering object codes 121-136.

139 Overtime - Student Support

Overtime covering object codes 121-136.

151 Principals

Include salaries relating to Principals. Direct teaching would be charged to 10-151. Any duties encompassing central responsibilities rather than school management are to be coded to the applicable function. Curriculum/program responsibilities (25-151) or general administration (32-151)

152 Vice-Principals

See Principals (151)

153 Dept. Head Allowance

Includes the department head allowance only.

154 Dept Head Release

Includes the percentage of salary (excluding the department head allowance) that relates to release time. Do not include teaching time or preparation/on-call time.

161 Coordinators/Consultants - Teacher Support

Include any teachers assigned to support program or curriculum including special education and other specialized programs. (Includes the board leader/coordinator for students at risk programs. The board leader for students at risk programs charged here may be a supervisory officer.)

170 Teachers

Include proportion of salaries of teachers that are not specifically included in other object codes. For school based teachers, include only that portion of the teachers' time that relates to instructional time as defined in section 170.2 of The Education Act. Excludes on-call time.

171 Learning Resource Teachers/Other School Based Teachers

Include salaries relating to teachers within a school that are not specifically assigned a **CLASS**. Is combined only with function 10. Does not include Librarians and Guidance teachers who are coded under functions 23 and 24 respectively with object code 170 - Teachers.

172 PreparationTime

Include the portion of school based teachers salary (including home instruction teachers) that does not relate to instructional time, such as preparation time and on-call time not used to cover teacher absences (Supply Teachers). Excludes release time of department heads.

173 Home Instruction

Salaries related to Home Instruction. Instructional time portion only.

Supply teachers

Object codes 182 to 186 relate to charges for supply teachers. Codes 182 to 184 also include the portion of a teacher's on call time which is used to replace teachers in the classroom for instructional purposes. Actual on call time used to cover for teacher absences may be charged to these object codes; **on call time not used for instructional purposes is to be charged to object code 172.**

182 Supply Teachers - Other

Charges for supply teachers not covered in objects 183-185.

Example: A supply teacher for release of a teacher to write/develop curriculum would be charged to 25-182.

Any supply teachers hired to replace teachers that are not currently receiving a salary (ex. Maternity leave) should be charged to the appropriate salary account (ex. 10-170 - Instruction - Teachers).

183 Supply - Short Term

Charges for supply teachers hired as a result of short-term absence of a teacher.

184 Supply - Long Term

Charges for supply teachers hired as a result of longer-term absence of a teacher. If the original teacher is no longer being paid a salary the long term replacement salary should be charged to regular teacher account.

185 Supply - Prof. Dev.

Charges for supply teachers hired in order to provide release time for a teacher to participate in professional development or in-service activities.

186 Supply - School Programs

Charges for supply teachers hired in order to provide release time for teachers assisting with school programs. (Examples: field trips, student sports activities)

191 Educational Assistant

Includes salaries of educational assistants, teacher assistants, or early childhood educators.

192 Instructors - Non-certified

Includes salaries paid to instructors not requiring a teaching certificate. (Example: International Language instructors.)

193 Continuing Education Teachers

Include salaries for teachers specifically related to Continuing Education.

Benefits

Object codes 201-293 are to be used to record all benefits relating to the salaries charged in codes 101-193. Benefits include statutory deductions, pension contributions and other benefit plans such as dental, health or life insurance. Benefit costs also include retirement or sick leave gratuity expenses. Please note that if benefits costs are charged to a summary account they will be required to be allocated to the following object codes for reporting to the Ministry of Education. The allocation for benefits for preparation time and on-call time should be done on the same basis as salaries allocation.

201 Benefits - Trustees

202 Benefits - Supervisory Officers

203 Benefits - Department Managers & Supervisory Personnel

210 Benefits - Technical & Specialized-Non-Instructional

212 Benefits - Clerical & Secretarial

214 Benefits - Student Help

215 Benefits - Temporary Assistance - Clerical/Technical & Specialized

216 Benefits - Overtime- Clerical/Technical & Specialized

221 Benefits - Noon Hour Supervisors

222 Benefits - Transportation Assistants

231 Benefits - Attendance Counselors - Professionals & Para-professionals

232 Benefits - Psychological Services - Professionals & Para-professionals

233 Benefits - Speech Services - Professionals & Para-professionals

234 Benefits - Social Services - Professionals & Para-professionals

235 Benefits - Technicians - Student Support

236 Benefits - Other Professionals & Para-professionals

238 Benefits - Temporary Assistance - Student Support

239 Benefits - Overtime - Student Support

251 Benefits - Principals

252 Benefits - Vice-Principals

253 Benefits - Dept. Head Allowance

254 Benefits - Dept Head Release

261 Benefits - Coordinators/Consultants - Teacher Support

270 Benefits - Teachers

271 Benefits - Learning Resource Teacher/Other School Based Teachers

272 Benefits - PreparationTime

273 Benefits - Home Instruction

282 Benefits - Supply Teachers - Other

283 Benefits - Supply - Short Term

284 Benefits - Supply - Long Term

285 Benefits - Supply - Prof. Dev.

286 Benefits - Supply - School Programs

291 Benefits - Educational Assistant

292 Benefits - Instructors - Non-certified

293 Benefits - Continuing Education Teachers

Supplies & Services

315 Professional Development - Academic & S.O.'s

Includes professional development expenses for all teaching personnel and all supervisory officers (academic & business). This would include expenditures such as registration or tuition fees, transportation, accommodation and meal expenses relating to the professional development. It does not include professional or other membership fees

316 Professional Memberships - Academic & S. O.'s

Applicability: see 315. Fees paid by the board that are required by employees to maintain their professional status. Examples would include fees for accounting associations, professional engineers or the college of teachers. Fees to organizations that the board or employee belongs to because of their position with the board but are not professional requirements are included in objects 701 or 702.

317 Professional Development - Non Teaching

See 315 - applicable to expenses of other staff.

318 Professional Memberships - Non Teaching

See 316 - applicable to expenses of other staff.

320 Textbooks & Learning Materials - GST Exempt

Includes expenditures for "Textbooks and Learning Materials" for use within the classroom. "Textbooks and Learning Materials" are defined as a single resource or collection of resources that contain materials directly related to the curriculum of a grade or course and that is used in the classroom. Where this object is combined with functions other than Instruction it may only cover items used directly by or for the students. Examples might include items such as science kits that are prepared by curriculum coordinators and circulated to schools. These could be charged to 25-320. Library texts, books and learning materials should be coded to 23-320.

321 Textbooks & Learning Materials - Not GST Exempt

See 320 - applicable to materials not GST Exempt

330 Instructional Supplies

Includes other classroom supplies including paper, pens, pencils and other classroom materials. Where this object is combined with functions other than Instruction it may only cover items used directly by or for the students.

331 Application Software

Includes all expenditures for computer software. If software is included with the purchase of a piece of computer hardware it is not necessary to break out that portion of the expense and charge it here.

335 Printing & Photocopying - Instructional

Includes all printing and photocopying expenditures for instructional materials and use by the students or their parents. Generally, a school based photocopier where a high percentage of the copies made are for instructional purposes may be charged to this object. Costs for copies made on centralized machines or where a material proportion of copies are made for non-instructional uses will have to be allocated to the appropriate accounts based on use.

336 Printing & Photocopying - Non-instructional

Includes all printing and photocopying expenditures for non-instructional materials. Generally, a photocopier based in an administrative building or office where a high percentage of the copies made are for non-instructional purposes should be charged to this object. Costs may be allocated to object 335 based on use.

340 Plant Operations Supplies

341 Electricity

342 Heating - Oil

343 Heating - Gas

344 Heating - Coal

345 Heating - Other

346 Water & Sewage

350 Cafeteria/Food Supplies & Services

Includes expenditures for cafeterias. If used to provide an instructional program or school based meal program, combine with Function 10. Otherwise use functions 41 for school cafeterias or 44 for cafeterias in administrative facilities.

- 361 Automobile Reimbursement**
Includes travel reimbursement based on actual kilometers traveled, excluding those for professional development, conventions or conferences which are included under object 315 Professional Development.
- 362 Travel and/or Expense Allowance**
Includes any flat rate allowances to cover travel or other expenses.
- 363 Other Travel Expense**
Includes travel expenses other than automobile reimbursement or allowances, excluding those for professional development.
- 370 Vehicle Fuel**
Includes expenditures for vehicle fuel of board owned/leased vehicles.
- Note: May be combined with any function based on the position of the person with use of the vehicle and would then be mapped in a similar manner to automobile reimbursement. Example: If an itinerant teacher in the north was provided with a vehicle instead of automobile reimbursement, the charge would go to 10-370.
- 401 Repairs - Furniture & Equipment**
Includes the cost of repairs and servicing of furniture and equipment excluding those related to computer technology hardware.
- 402 Repairs - Computer Technology**
Includes the cost of repairs to computer equipment and peripherals. This does not include items such as computer desks or other related furniture.
- 403 Repairs - Network Connectivity**
Includes the cost of repairs to computer networks.
- 405 Telephone - Voice**
Includes the cost of telephone used for voice communication.
- 406 Telephone or Data Communications Services**
Include the cost of telephone services used for fax or telephone/leased lines used for computer networking and communications.
- Note: Items such as internet service provider fees should be charged to supplies rather than here.
- 410 Office Supplies & Services**
Include the costs of supplies and services related to offices. Examples would include postage, external courier charges, office supplies and advertising that is not related to staff recruitment
- 415 School Council Supplies**
Includes any costs related to school councils.
- 421 Recruitment of Staff**
Includes costs related to staff recruitment including advertising, employment agency fees, meals, accommodation and travelling expenses incurred during the hiring of new personnel.
- 430 Maintenance Supplies & Services**
Includes costs relating to repairs and services for buildings and grounds excluding School Renewal or New Pupil Places.
- 440 Vehicle Maintenance & Supplies**
Includes costs related to vehicle maintenance including repair supplies such as tires, paint, spare parts and operating expenses such as oil, grease, licences and cleaning. Vehicle fuel is included under object 370.
- 450 Field Trips**
Includes any net costs related to field trips including transportation, entrance fees or parking.
- Furniture & Equipment**
Object codes 501 through 603 includes costs related to the acquisition of all furniture, computer hardware and peripherals, and equipment over \$500.
- 501 Replacement of Furniture & Equipment - General**
Where the replacement serves a purpose significantly beyond replacement or represents a major upgrade in functionality it should be considered as Additional Equipment.

- 502 Replacement of Furniture & Equipment - Computer Technology**
 Note: Includes only computer hardware and peripherals but not associated furniture such as desks, chairs or storage cabinets.
- 503 Replacement of Furniture & Equipment - Network Connectivity**
- 551 Additional Furniture & Equipment - General**
- 552 Additional Furniture & Equipment - Computer Technology**
- 553 Additional Furniture & Equipment - Network Connectivity**
 Includes expenditures for LAN/WAN connectivity
- 554 Additional Equipment - Vehicles**
 Includes costs of purchasing new vehicles including trucks, cars, vans or buses. All vehicle purchases are considered new and not replacement
- 601 Rental/Lease - Furniture & Equipment - General**
- 602 Rental/Lease - Furniture & Equipment - Computer Technology**
- 603 Rental/Lease - Furniture & Equipment - Network Connectivity**
- 610 Rental/Lease - Instructional Accommodation**
 Include the costs of renting/leasing buildings, school sites or any other facilities for instructional purposes.
- 611 Rental/Lease - Non-Instructional Accommodation**
 Includes the cost of renting/leasing administrative office space, warehouses or other areas to be used for non-instructional purposes.
- 621 Rental/Lease - Photocopier**
 Includes the rental/lease cost of photocopiers. These charges may be charged back based on copies used to instructional or non-instructional printing.
 Note: See note on objects 335 & 336.
- 625 Rental/Lease - Vehicles**
 Includes the costs of leasing vehicles, including school buses, but excludes the costs of transportation contracts which are reported under "Fees & Contractual Services"
- 630 Rental/Lease - Other**
- 651 Audit Fees**
- 652 Legal Fees**
 Fees for external legal fees including: salary negotiations, grievances, property matters and student suspensions.
- 653 Other Professional Fees**
- 654 Other Contractual Services**
- 655 Employment Agency Fees**
 Includes cost of temporary assistance through employment agencies. Contracts for staff recruitment are included under object 421.
- 661 Software Fees & Licenses**
 Include the costs of software fees and licences in excess of \$500.
- 662 Maintenance Fees - Computer Technology**
 Includes fees for hardware & software maintenance contracts.
- 671 Property Insurance**
- 672 Liability Insurance**
- 673 Vehicle Insurance**
- 681 Moving of Portables**
 Includes all costs associated with the moving of portables.
- 682 Public Transit Fares**
- 701 Association & Membership Fees - Board**
 Include costs related to membership fees for the board as a whole as opposed to individuals. Charge trustee organization fees to 31-701 and other board membership fees, such as the local Chamber of Commerce 33-701.
- 702 Association & Membership Fees - Individuals**
 Include costs related to membership fees for individuals in various organizations related to their employment but excluding professional fees included in objects 316 or 318. Any personal memberships not related to a person's employment but included as part of a compensation package should be included in benefit costs.

- 705 Student Bursaries/Awards**
Includes expenditures made by a board to award students for achievement or to cover financial need.
- 706 Scholarships**
For use with the Trust Fund only.
- 710 Interest**
Includes interest charges on short-term borrowing to finance the daily operations of the Board. Use function 33 General and Business Administration.
- 715 Municipal Taxes**
- 720 Transfers to Other Boards**
- 722 Claims & Settlements**
Includes unusual and material payments that occur that are extra-ordinary and not in the normal course of school board operations.
- 725 Miscellaneous**
- 731 Provision for Reserve for Working Funds**
- 732 Provision for Reserve for Special Education**
- 733 Provision for Reserve for Pupil Accommodation**
- 734 Provision for Reserve for Education Development Charges**
- 735 Provision for Reserve for Strike Savings**
- 736 Provision for Reserve for Other Capital**
- 737 Provision for Reserve for Other Non-Capital**
- 738 Provision for Reserve for Proceeds of Disposition**
- 739 Provision for Classroom Reserve**
- 751 Debenture Principal - pre May 15, 1998**
- 752 Debenture Interest - pre May 15, 1998**
- 753 Debenture Principal - post May 14, 1998**
- 754 Debenture Interest - post May 14, 1998**
- 755 Debenture Sinking Fund - pre May 15, 1998**
- 756 Debenture Sinking Fund - post May 14, 1998**
- 757 Cost of Issuing Debenture**
- 758 Site Purchases**
- includes all expenditures related to the purchase of sites, or portions of sites, except those charged to object code 763.
- 759 Buildings**
- 760 Local Improvements**
- 761 Capital Loan Interest**
- 762 Other Capital Expenditure**
- 763 EDC Expenditures**
- includes all costs that are growth-related net education capital cost within the meaning of the Development Charges Act.

810 Cash
820 Short-term Investments
830 Accounts Receivable - Government of Ontario
841 Accounts Receivable - Government of Canada
842 Accounts Receivable - Local Government
851 Accounts Receivable - Other Boards
858 Accounts Receivable - Individuals
859 Accounts Receivable - Other
860 Prepaid Expenses
865 Other Current Assets
871 Due from Other Funds - Capital
872 Due from Other Funds - Reserve
873 Due from Other Funds - Revenue
880 Other Assets
885 Capital Outlay to be Recovered in Future Years
899 Surplus
905 Bank or Short-term Borrowing
911 Accounts Payable - Government of Ontario
912 Accounts Payable - Government of Canada
913 Accounts Payable - Local Government
914 Accounts Payable - Other Boards
915 Accounts Payable - Individuals
916 Accounts Payable - Other
917 Accounts Payable - Trade
918 Accrued Liabilities
961 Other Current Liabilities (Deferred Income)
966 Debt Charges Due and Unpaid
971 Due to Other Funds - Capital
972 Due to Other Funds - Reserve
973 Due to Other Funds - Revenue
980 Long term debt
981 Sinking Fund Assets
985 Capital Loans
986 Other Long Term Liabilities
989 Unexpended Capital Funds
990 Reserve for Classroom
991 Reserve for Working Funds
992 Reserve for Special Education
993 Reserve for Pupil Accommodation
994 Reserve for Education Development Charges
995 Reserve for Strike Savings
996 Reserve for Other Capital
997 Reserve for Other Non-Capital
998 Reserve for Proceeds of Disposition
999 Deficit