

Listing of Valid Accounts for Enveloping Purposes

Mapping references to the expenditure categories required for enveloping purposes are included in the chart on the next page.

The listings following include valid function/object/panel code combinations and the categorization (mapping) of each account combination to an expenditure category. Please note the following important information:

The panel is indicated as "1" - Elementary, "5" - Continuing Education or "6" - Central. **Any account that exists for Panel = "1" will usually exist for Panel = "4" except for school authorities.**

Valid function/object/panel combinations may be combined with any program code as applicable.

All mapping is as indicated EXCEPT any accounts coded with program = "5xx" Continuing Education are to be mapped and included in the expenditure category 251 - Continuing Education.

Allocations between accounts:

All allocations of costs between accounts are to be made on the basis of a reasonable measurement of use unless a specific allocation method is included in this document. (Examples might include # of copies made, # of computer connections or workstations, or charge-outs based on services rendered.)

Definitions of Classroom and Non-Classroom, Administration and Governance, Pupil Accommodation and Special Education

The mapping of the accounts segments in the following pages, together with the information included in the Definitions sections of this document, represent Classroom and Non-Classroom, Administration and Governance, Pupil Accommodation and Special Education expenditures as referenced in Student Focused Funding: Legislative Grants for School Boards.

"Classroom" expenditures are costs included in accounts mapped to expenditure categories 111 to 141.

"Non-classroom" expenditures are costs included in accounts mapped to expenditure categories 211 to 331 in the attached pages and include the sub-category Governance and Administration.

"Governance and Administration" expenditures are costs included in accounts mapped to expenditure category 311 to 331.

"Administration" expenditures are costs included in accounts mapped to expenditure categories 321 and 331 in the attached pages.

"Pupil Accommodation" expenditures are mapped to expenditure categories 411 to 413.

"Special Education" program costs are mapped to expenditure categories 111 to 223.

Costing for Special Education

The allocation for special education under the student focused funding model is intended to cover the

incremental costs of providing special education programs and services.

For the integrated and resource-withdrawal programs, expenditures relating to classroom teachers, supplies and other "regular" expenditures are not to be coded to special education.

For self-contained special education programs however, the teacher and supply teacher salaries are to be reported on a total basis.

For enveloping purposes, the ministry forms adjust the special education expenditures reported by the boards by subtracting regular funding for self-contained special education pupils so that expenditures and allocations can be compared (on an incremental cost basis).

In each case, only those expenditures related to expenditure categories 111 to 223 are to be included as special education expenditures.

In addition to the above, expenditures in respect of other program categories such as ESL or learning opportunities should not be included under special education.

Additional detailed information and explanation is provided in the "Special Education Expenditure Reporting Instructions for DSB's for 2003-04", see attachment below.

