FUNCTION CODES

CURRENT OPERATING FUND

Revenues
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

Expenditures
10 Instruction

School Mgmt
15 School Management/School Services

Student
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

40 School Operations
41 School Maintenance

Pupil Accommodation
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

Assets
65 Assets

Liabilities
66 Liabilities

CAPITAL FUND

Revenues
70 Capital Fund Revenue

Expenditures
71 Direct Capital
72 School Renewal - Capital Fund Expenditures
73 New Pupil Places - Capital Fund Expenditures
74 Non-Instructional - Capital Fund Expenditures

Assets
75 Assets - Capital Fund

Liabilities
76 Liabilities - Capital Fund

TRUST FUND

Revenues
80 Revenue - Trust Fund

Expenditures
82 Expenditures - Trust Fund

Assets
85 Assets - Trust Fund

Liabilities
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.
<table>
<thead>
<tr>
<th>OBJECT CODES</th>
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</thead>
<tbody>
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<td><strong>REVENUE OBJECTS</strong></td>
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<td>011 Other Operating Grants - Other</td>
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<td>013 Grants in Aid of Education Research</td>
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<td>015 Other Capital Grants</td>
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<td>022 Tuition Fees - Day School - Other</td>
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<td>042 Rental of Non-Instructional Accommodation &amp; Sites</td>
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<td>044 Other Rental</td>
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<td>051 Municipal Taxes</td>
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<td>052 Supplementary Taxes</td>
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<td>053 Tax Writeoffs</td>
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<tr>
<td><strong>Transportation Recoveries</strong></td>
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<td>061 Transportation Recoveries</td>
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<td><strong>Insurance Recoveries</strong></td>
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<td>072 Insurance Claim Proceeds - Other</td>
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<td><strong>Other Revenue</strong></td>
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<td>081 Interest</td>
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<tr>
<td>082 Accrued Interest on Debentures</td>
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<td>083 Interest earned on Capital Funds</td>
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<td>085 Donations - Other</td>
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<td>087 Other Revenue</td>
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<td>088 Education Development Charges</td>
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<td>091 Transfer from Reserve for Working Funds</td>
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<tr>
<td>092 Transfer from Reserve for Special Education</td>
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<tr>
<td>093 Transfer from Reserve for Pupil Accomodation</td>
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<tr>
<td>094 Transfer from Reserve for Education Development Charges</td>
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<tr>
<td>095 Transfer from Reserve for Strike Savings</td>
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<tr>
<td>096 Transfer from Reserve Other - Capital</td>
</tr>
<tr>
<td>097 Transfer from Reserve Other - Non-Capital</td>
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<tr>
<td>098 Transfer from Reserve for Proceeds of Disposition</td>
</tr>
<tr>
<td>099 Transfer from Classroom Reserve</td>
</tr>
</tbody>
</table>
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

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

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>301</td>
<td>Ontario Municipal Employees Retirement System</td>
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<td>302</td>
<td>Canada Pension Plan</td>
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<td>303</td>
<td>Other Pension Plans</td>
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<td>Employment Insurance</td>
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<td>Employer Health Tax</td>
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<td>306</td>
<td>Group Life Insurance</td>
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<td>307</td>
<td>Medical &amp; Health Insurance</td>
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<td>308</td>
<td>Dental Insurance</td>
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<td>309</td>
<td>Long Term Disability Insurance</td>
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<td>310</td>
<td>Worker’s Compensation</td>
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<td>311</td>
<td>Other Benefits</td>
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<td>312</td>
<td>Retirement Gratuities - TPP eligible</td>
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<td>313</td>
<td>Retirement Gratuities - other</td>
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</tbody>
</table>
## OBJECT CODES

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- 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 Accommodation
- 611 Rental/Lease - Non-Instructional Accommodation
- 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 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

### 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

April 25, 2003

Object Codes #5 of 7
### OBJECT CODES

#### Assets

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<td>Cash</td>
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<tr>
<td>820</td>
<td>Short-term Investments</td>
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<tr>
<td>830</td>
<td>Accounts Receivable - Government of Ontario</td>
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<tr>
<td>841</td>
<td>Accounts Receivable - Government of Canada</td>
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<tr>
<td>850</td>
<td>Accounts Receivable - Local Government</td>
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<td>851</td>
<td>Other Receivable - Other Boards</td>
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<td>852</td>
<td>Accounts Receivable - Individuals</td>
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<td>853</td>
<td>Accounts Receivable - Other</td>
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<td>860</td>
<td>Prepaid Expenses</td>
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<td>865</td>
<td>Other Current Assets</td>
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<td>870</td>
<td>Due from Other Funds - Capital</td>
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<td>872</td>
<td>Due from Other Funds - Reserve</td>
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<td>Due from Other Funds - Revenue</td>
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<td>880</td>
<td>Other Assets</td>
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<tr>
<td>885</td>
<td>Capital Outlay to be Recovered in Future Years</td>
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<td>899</td>
<td>Surplus</td>
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#### Liabilities

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<tr>
<td>905</td>
<td>Bank or Short-term Borrowing</td>
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<td>911</td>
<td>Accounts Payable - Government of Ontario</td>
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<td>Accounts Payable - Government of Canada</td>
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<td>913</td>
<td>Accounts Payable - Local Government</td>
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<td>Accounts Payable - Other Boards</td>
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<td>Accounts Payable - Individuals</td>
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<td>Accounts Payable - Other</td>
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<td>Accounts Payable - Trade</td>
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<td>Accrued Liabilities</td>
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<td>Other Current Liabilities (Deferred Income)</td>
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<td>Debt Charges Due and Unpaid</td>
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<td>Due to Other Funds - Capital</td>
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<td>Due to Other Funds - Reserve</td>
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<td>Due to Other Funds - Revenue</td>
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<td>Long term debt</td>
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<td>Sinking Fund Assets</td>
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<td>Other Long Term Liabilities</td>
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<td>Unexpended Capital Funds</td>
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<td>990</td>
<td>Reserve for Classroom Expenditure</td>
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<td>Reserve for Working Funds</td>
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<td>Reserve for Special Education</td>
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<td>Reserve for Pupil Accomodation</td>
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<td>Reserve for Education Development Charges</td>
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<td>Reserve for Proceeds of Disposition</td>
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</tbody>
</table>

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.
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

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.
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, rep 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 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
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 Transfer from Reserve for Proceeds of Disposition
099 Transfer from Classroom Reserve
### 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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>101</td>
<td>Trustees Honorarium</td>
</tr>
<tr>
<td>102</td>
<td>Director and Supervisory Officers (including Chief Financial Officer)</td>
</tr>
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<td>103</td>
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</tr>
<tr>
<td>110</td>
<td>Technical &amp; Specialized-Non-Instructional</td>
</tr>
<tr>
<td>112</td>
<td>Clerical &amp; Secretarial</td>
</tr>
<tr>
<td>114</td>
<td>Student Help</td>
</tr>
<tr>
<td>115</td>
<td>Temporary Assistance - Clerical/Technical &amp; Specialized</td>
</tr>
<tr>
<td>116</td>
<td>Overtime- Clerical/Technical &amp; Specialized</td>
</tr>
<tr>
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<td>Noon Hour Supervisors</td>
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<tr>
<td>122</td>
<td>Transportation Assistants</td>
</tr>
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<td>131</td>
<td>Attendance Counselors - Professionals &amp; Para-professionans</td>
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<tr>
<td>132</td>
<td>Psychological Services - Professionals &amp; Para-professionans</td>
</tr>
<tr>
<td>133</td>
<td>Speech Services - Professionals &amp; Para-professionans</td>
</tr>
<tr>
<td>134</td>
<td>Social Services - Professionals &amp; Para-professionans</td>
</tr>
<tr>
<td>135</td>
<td>Technicians - Student Support</td>
</tr>
<tr>
<td>136</td>
<td>Other Professionals &amp; Para-professionans</td>
</tr>
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**Notes:**
- Where the board leader/Coordinator for students at risk is a supervisory officer - the salary should be charged to object 161 - Coordinators & Consultants.
- 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.
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 Preparation Time
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.
<table>
<thead>
<tr>
<th>Code</th>
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</table>
| 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.*

<table>
<thead>
<tr>
<th>Code</th>
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</table>
| 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