

# **MINISTRY OF EDUCATION**

This worksheet contains the basic instructions for the remainder of the workbook. Links have been added starting in cell B2 and placed horizontally across row 2 that link to specific topics.

## **UNIFORM CODE OF ACCOUNTS**

### **(Manual for Ontario School Boards)**

**Revised April 2020**

Includes up to release No. 10

# **Uniform Code of Accounts and Financial Data Requirements For Ontario School Boards**

## **Introduction**

This document is provided to outline the Ministry of Education's detailed financial data requirements for Ontario School Boards.

The purpose of this manual is:

- To outline the specific financial data and "mandatory accounts" that are required for reporting to the Ministry of Education;
- To provide definitions for recording of specific types of revenues and expenditures;
- To provide definitions regarding which accounts will be considered classroom and non-classroom; and
- To define administration and governance, pupil accommodation and special education expenditures for enveloping purposes.

Boards are required to report detailed financial data using the mandatory accounts provided in this manual. In many instances, school boards may wish to collect and capture information in more detail than the level required by the Ministry. Therefore it is expected that a Board's actual chart of accounts will vary from the mandatory requirement. Boards are free to expand or change the accounts utilized for its own purposes but must be able to summarize and report the mandatory accounts.

## **Structure of the Uniform Code of Accounts**

The Uniform Code of Accounts is structured such that account segments are grouped together to form unique account codes. The groupings of accounts, as set forth in the Manual, reflect the range of services now offered by the districts and school authorities and the level of detail that the Ministry of Education requires from school boards.

The Mandatory Account Segments are as follows:

Function: 2 digit code which reflects the minimal broad revenue and expenditures categories required for reporting revenues and expenditures to the Ministry of Education

Object: 3 digit code reflects the specific accounts within the above broad revenue and expenditure category required for reporting to the Ministry of Education

Panel: 1 digit code which assigns expenditures to a panel, where applicable.

Location: Board Defined

Program: 3 digit code which allows for accumulating specific program costs

(School boards may wish to expand any/or all of the segments for internal reporting.)

The order of the account segments has no particular importance or significance and a Board may structure its account number in any order that suits its various reporting purposes, as long as the data can be reported in the prescribed format. However, this document will use the following structure for examples:

XX – XXX – X – XXX – XXX

Function Object Panel Location Program

Location information will be Board specific and will not be reported to the Ministry of Education. The mandatory accounts to be reported will therefore be in the following format:

XX – XXX – X – XXX

Function - Object - Panel - Program

This Manual includes two sections.

Section 1: Code & Description Listing with definitions. This section includes a simple listing of the mandatory codes and related descriptions and definitions for each account segment. The definitions and descriptions will explain the types of expenditures that would be coded to each account segment or combinations of segments. Examples will be included as appropriate to clarify the definitions.

Section 2: Listing of Accounts– sorted by Object Code, Function Code. This section includes a complete listing of all valid combinations of account segments and the mapping reference for inclusion in the various expenditure categories, and indicates how accounts are categorized for enveloping.

The Ministry of Education will provide clarifications for this manual from time to time as the need arises.

## **Relationships: Code of Accounts and the Grants for Student Needs Funding Model**

The Code of Accounts defines the smallest building block of data that is necessary to produce financial information for the Ministry of Education.

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

Example: A bursary provided by the Board of Trustees would be coded as function “Governance/Trustees” as follows:

31 - 705 - 1 - xxx - 000

Governance/Trustees –Student Bursaries/ Awards Elem - General Program

This, however would be mapped to “Texts, Classroom Supplies & Equipment” (Classroom envelope) in the expense schedule in the ministry reporting forms.

For further information or clarification regarding the Code of Accounts, please contact the Finance Officer assigned to your board, or any of the following:

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## **Special Education Expense Reporting Instructions for DSBs**

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This section provides guidance to district school boards (DSBs) on the ministry's expectations regarding appropriate expense reporting on boards' use of the Special Education Grant allocation. This refers to special education expenses only, and does not relate to the reporting of expenses on remedial or Learning Opportunity Grant programs. These instructions supplement existing ministry documentation in the Uniform Code of Accounts, Technical

The instructions provide clarification and explicit direction to boards, and do not represent a change to the ministry's policy on reporting requirements. As such, these instructions do not diminish the ministry's commitment to supporting boards' choice in the range and scope of programming and placements they wish to provide for students with special education needs.

In some areas, the instructions describe best practices that boards will be expected to follow if they have systems in place to provide appropriate information. Where an item is not described

### **Reporting Special Education Expenses**

The allocation for special education under the Grants for Students Needs (GSN) funding model is intended to cover the incremental costs of providing special education programs, services and equipment. This means that only the additional costs associated with meeting the needs of special education students are considered to be special education expenses for the

The Special Education Grant establishes the level of funding that each school board may spend on special education; however, school boards may spend more on special education programs, services and/or equipment. School boards must take into account any funding through the PPF that applies to special education programs in the determination of their

The Special Education Grant was not intended to cover all board expenses related to providing special education programs and services. Specifically, the grant was not intended to cover the additional costs of board administration, transportation and school operational costs. These expenses were taken into account when other grants within the Grants for Student Needs

Since other grants, such as the Foundation Grant, Transportation Grant, and the Administration and Governance Grant, provide funding for all students, these grants generate revenue that is expected to be used to support the infrastructure and basic direct service costs of serving a boards' student population. This includes costs associated with transportation, secretarial support to administrators and coordinators, and librarians or guidance counsellors.

As is already outlined in the Uniform Code of Accounts, expenses in respect of other program categories, such as English as a Second Language (ESL) and learning opportunities, are not

Only those expenses related to expense categories 111 to 223 (which are equivalent to the enveloping codes 50 to 62 under the Instruction category) are to be included as special

## **Reporting on Integrated and Resource Withdrawal Programs**

For integrated and resource-withdrawal programs, only incremental costs associated with serving students with special education needs are to be reported. Expenses related to regular classroom teachers, supplies, classroom computers and other standard classroom expenses are not to be included as they are not incremental to the cost of providing programs and service to a class. For example, expenses for a teacher's assistant who supports three students with special education needs in an integrated class would be an incremental cost and

## **Reporting on Self Contained Classes**

Boards are to report the entire cost of some expense categories for self contained classes. As part of the enveloping calculation, the financial reports contain an adjustment for self contained classes, so that a portion of the Pupil Foundation Grant, French as First Language Grant and Teachers' Qualification and Experience Grant for students in these classes is deducted from reported expenses, because it covers the basic costs of these classes. This portion includes the Pupil Foundation Grant allocation for teachers, and preparation time. This allows the

Costs associated with library/guidance and in-school administration, which includes the cost of principals, vice-principals, and secretaries, will generally NOT be reported as a special education expense because these costs are not incremental to the cost of operating a school. However, in certain exceptional situations, boards may charge certain costs associated with library/guidance and in-school administration where additional resources have been specifically and clearly assigned to schools to meet the needs of a very high concentration of students with special education needs. Boards will be required to demonstrate that any charges for in school administration or library/guidance to the special education envelope is incremental to the standard board allotment of administrative resources to individual schools, and are due to the

## **Average Class Size Calculation**

Self contained special education classes are to be excluded from the calculation of average class size. Where this occurs, the expenses for the classroom teacher and preparation time are to be reported as special education expenses.

Where a small, special purpose class (for example, vocational high school, remediation program) is not considered to be a special education self contained class, the class may be included in the calculation of average class size, and the expenses are to be reported as part of the board's regular program and are **not** to be reported as special education

## **Reporting Staff Costs**

Since all boards do not have information systems that provide details on staff assignments, it is necessary to propose a best practice approach. To report staff costs (salaries, benefits, and retirement gratuities), boards will:

- use the most accurate approach, as noted below, given their current systems;
- be consistent on the treatment of an item within a report (for example, Estimates or Financial
- disclose the approach used in each report to local Special Education Advisory Committees
- use the board average for retirement gratuities throughout all reports.

In Estimates, it is acceptable for boards to use average staff costs for all staff categories, as specific staff assignments are not yet known for the coming school year. In some boards, the use of actual staff costs may be known, where core staff are expected to remain in place. In all

In Financial Statements, boards should report actual staff costs for teachers and teachers' assistants wherever possible.

For reporting on supply and occasional teachers, the best practice is to use actual days of staff assignments to replace special education teachers, multiplied by average per diem salary and benefit costs. This is preferable to using the average numbers of days that all teachers throughout the board are replaced, as this may be high (due to non-replacement) or low (due to above average absences). Where a board is unable to track actual replacements, any types of teachers that are not replaced (such as special education resource teachers) should be

Expenses are to be recorded on an adjusted compliance basis only – not on a PSAB basis. This means that expenses would be recorded in a manner consistent to the recording of expenses on Schedule 10 ADJ. Therefore, boards should not include the additional expenses for (and do not have to make the adjusting entries by program for):

- (i) Interest accrual
- (ii) Employee benefits (however, boards must include any changes to the Employee Benefit Expense resulting from plan or benefit changes)
- (iii) School generated funds

For detailed reporting instructions, please refer to the most recent version of the Financial Statements Instructions in EFIS - Schedule 10A&B, Data Form A.2 Enveloping - Special

## **Expense Categories**

The following section provides descriptions of the specific types of items boards may report as special education expenses, for the purpose of meeting the enveloping requirement. Items are considered inclusive and exhaustive; if an item does not fit within the characterization given below, it is not to be considered a special education expense.

### Classroom Teachers

- Teachers of self-contained classes;
- Special education resource teachers (SERTs);
- Itinerant special education teachers supporting classroom teachers (to do educational assessments, develop special education student programs) and providing direct instruction.

### Occasional /Supply Teachers

- Supply and occasional teachers replacing special education teachers in self- contained classes or resource withdrawal settings.

### Teacher Assistants

- Special education teachers' assistants in integrated, resource withdrawal, and self contained
- Supply teachers' assistants replacing special education assistants.

### Textbooks, Learning Materials, Classroom Supplies and Equipment

- Incremental cost of additional supplies, textbooks, learning materials for integrated and self contained classes, **excluding** costs for materials for special education classes that are purchased as part of the board's normal, regular day school, school-based textbook and supply
- Actual cost of purchasing and maintaining specialized or adapted materials or equipment, including computer software;
- Testing materials for specialized assessments;
- classroom supplies related to Care, Treatment, Custody and Correctional (CTCC) Amount
- For field trips: total cost of transportation and bus monitor costs for field trips for self contained classes and incremental costs for transportation and bus monitor costs for field trips for students with special education needs in integrated classes. (This **excludes** costs of transportation for co-op and job placements, and any other trips that are part of the regular school program, such as alternative physical education programming. These are to be reported

### Classroom Computers

- Incremental cost of specialized computer hardware for students with special education needs in integrated and self-contained classrooms, **excluding** costs for computers for special education classes that are purchased as part of the board's normal, regular day school

### Professionals, Paraprofessionals and Technicians

- Costs for professionals and para-professionals working with students receiving special education programs and services, and technicians working on specialized special education equipment, prorated on a rational, defensible basis to reflect the proportion of staff time spent in services and supports for students with special education needs; different rates for different types of staff may be used to reflect board experience with the demands on staff resources to
- Heads of professional departments, such as psychology and social work, prorated to reflect the proportion of staff time spent in services and supports for students with special education
- costs for professionals and para-professionals working with students receiving special education programs and services such as psychologists, behavioural specialists, speech-language pathologists, registered social workers ;
- costs of Applied Behaviour Analysis (ABA) expertise professionals providing and coordinating ABA coaching, training and resources; facilitating, school boards' collaboration with community service providers, parents and schools; and supporting the transitions, collaboration and information sharing between community-based autism service providers, school staff and
- Proportion of early identification and assessment costs associated with work conducted by professionals and para-professionals, based on board experience with the proportion of students found to have special education needs;
- **Excludes** secretaries supporting professionals, para-professionals, and technicians, as these are to be included in board administration.

### Library & Guidance

- Generally **not** to be reported; however, costs may be reported related to library and guidance staff in schools where it can be demonstrated that additional resources have been allocated to a school due to a very high concentration of students with special education needs; **excludes** any additional resources assigned due to support LOG programs.

### Staff Development



- All special education related professional development for all special education staff, including teachers' assistants, supply teachers and professionals;
- Supply teachers backfilling for teachers of self-contained special education classes and special education resource teachers (SERTs) on any training or for teachers of regular classes attending special education related professional development.
- autism training; professional development ; procurement or development of resources/programs; and release time/supply costs for staff on training (EAs/Educators/school

#### Preparation Time

- Portion of teachers' salary (including home instruction teachers working with students with special education needs) that does not relate to instructional time, such as preparation time and on-call time not used to cover teacher absences; exclude release time for department heads (as per Code of Accounts) OR cost of providing additional staff to cover for special education teachers or SERTs when they are replaced in a class for preparation time;
- Include a portion of any teachers' time, (for example, 10% of salary and benefit costs, according to number of minutes referenced in collective agreements), where teachers are not replaced in a class as they do not have a class responsibility for this portion of the day.

#### Principals, Vice-Principals

- Generally **not** to be reported; however, costs may be reported related only to schools where it can be demonstrated that additional resources have been allocated to a school due to a very high concentration of students with special education needs; **excludes** any additional resources assigned due to support LOG programs.

#### Department Heads

- School based special education department head allowances.

#### School Office - Secretarial and Supplies

- Generally **not** to be reported; however, costs may be reported related to secretaries in schools where it can be demonstrated that additional resources have been allocated to a school due to a very high concentration of students with special education needs;
- **Excludes** any additional resources assigned due to support LOG programs.

#### Coordinators & Consultants

- Special education consultants and coordinators;
- Any principal or vice principal without a school that provides special education program supervision (excluding supervision of remedial programs);
- **Excludes** secretaries supporting consultants and coordinators, as these are to be included in board administration.

**Appendix: Special Education Enveloping**

The following table provides a summary of the expected treatment of expenses for different types of classes. Adjustments to remove the appropriate portions of the Foundation Grant and other Special Purpose Grants (e.g. Teacher Qualifications and Experience Grant, French as a First Language portion of the Language Grant and Early Learning Grant) are made within the Enveloping schedule of the financial forms.

**Treatment of Special Education Expenses by Type of Class**

Expense Category	Costs Associated with Type of Class		Foundation Grant Deduction for Students in Self Contained Classes
	Integrated	Self Contained	
<b>Instruction- JK to SK</b>			
Classroom Teachers	0	100% of total cost	\$3,292
Occasional/Supply Teachers	0	100% of total cost	\$146
Preparation Time	0	100% of total cost	\$645
<b>Instruction- Grades 1 to 3</b>			
Classroom Teachers	0	100% of total cost	\$4,251
Occasional/Supply Teachers	0	100% of total cost	\$146
Preparation Time	0	100% of total cost	\$814
<b>Instruction- Grades 4 to 8</b>			
Classroom Teachers	0	100% of total cost	\$3,531
Occasional/Supply Teachers	0	100% of total cost	\$146
Preparation Time	0	100% of total cost	\$687
<b>Instruction- Secondary</b>			
Classroom Teachers	0	100% of total cost	\$3,586
Occasional/Supply Teachers	0	100% of total cost	\$107
Preparation Time/Secondary Programming	0	100% of total cost	\$1,361
<b>Other Direct Costs</b>			
Special Education Resource Teachers (SERTs)	100% of cost of SERTs, including supply teachers and preparation time		No
Teachers' Assistants	100% of cost of special education teachers' assistants		No
Professionals, Para-professionals & Technicians	Portion related to special education		No
Coordinators and Consultants	100% of cost of special education coordinators and consultants		No
Staff Development	Portion related to special education		No
Department Heads	100% of special education department head allowances		No
<b>Indirect Costs</b>			
Textbooks, Learning Materials, Supplies and Equipment	Incremental special education costs		No
Classroom Computers	Incremental special education costs		No
Library/Guidance	Generally not permitted, but allowable where allocation of additional resources can be documented, due to very high concentration of students with special education needs.		No
Principals, Vice Principals	Generally not permitted, but allowable where allocation of additional resources can be documented, due to very high concentration of students with special education needs.		No
School Office - Secretarial & Supplies	Generally not permitted, but allowable where allocation of additional resources can be documented, due to very high concentration of students with special education needs.		No

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REVENUES

Ministry of Education Grants

Other Pr Government of Canada

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

Please note that the examples that are provided are for illustration purposes. These examples are not all encompassing. There are other possibilities.

## REVENUES

### Code Account Name

#### 01 Ministry of Education Grants

For funding provided by the Ministry of Education.

#### 02 Other Provincial Grants

For funding provided by other Provincial bodies other than the Ministry of Education.

#### 03 Government of Canada

For fees and grants from the Federal Government.

#### 04 Local Government

For revenues from Municipal Government bodies.

#### 05 Other Boards

For fees from other school boards.

#### 06 DCC Amortization

Account is used to record amortization of capital contributions. Capital contributions are recognized to revenue in proportion to how the related TCAs are recognized into expense through amortization.

#### 07 Individuals

For fees from individuals.

#### 08 Other Revenue

For recording revenue from various sources. May be combined with any object 001 - 099 as applicable.

#### 09 Inter-entity Revenue

Include revenues for other entities that are being consolidated into the board's financial statements.

### Examples

Legislative Grants

Grants in Aid of Education Research, Literacy and Basic Skills, OYAP, Tutors in the Classroom, Textbooks/Early Learning Materials, Teacher Training, Managing Information for Student Achievement (MISA), Provincial Employment Assistance Programs, ESL/FSL from the Ministry of Citizenship and Immigration, Literacy and Basic Skills from the Ministry of Training Colleges and Universities

Tuition Fees-Recoveries from indigenous groups, Transportation Recoveries, Employment Assistance, Canadian Citizenship and Immigration (CIC) Programs

Tax Revenue from Municipalities, Tax Write Offs

Transportation Recoveries, Rental Revenue

Tuition Fees for International Students/VISA programs

Interest Income, Donations, The Council of Ontario Directors of Education (CODE)

School Generated Funds, Transportation Consortium, Other Consolidated Entities

## EXPENSES

Function Codes 10 through 25 group expenses related to Day School Programs and do not include Continuing Education or Summer School classes or courses.

#### 10 Instruction

Includes all current salaries, benefits, and 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.

2) Instructional computers are mapped to the appropriate expenditure category. Any non personnel related computer expenditures that are not specific to one function - such as network costs, network servers, or line charges are allocated between functions in proportion to the number of computers connected to the network. See also Function 22.

- 15 School Management/School Services**  
Includes all expenses relating to the management and administration of schools, including principal, vice-principal and secretarial salaries, benefits and related supplies and services, department head allowances and release time.  
Note:  
1) Includes other school based personnel such as school office managers.  
2) Includes all school based secretarial and clerical salaries, benefits and related supplies and services such as guidance, library, and attendance.  
3) School based secretarial and clerical staff using and inputting information into the student administration systems are charged here.  
4) Includes computer hardware and related software which are then mapped to this expenditure category. Any non personnel related computer expenditures that are not specific to one function, such as network costs, network servers, or line charges are allocated between functions in proportion to the number of computers connected to the network.
- 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 and other support personnel such as lunchroom supervisors.  
Note:  
1) Map to the Professional and Para-professional expenditure category.
- 22 Computer and Other Technical Student Support Services**  
Includes expenses relating to the operation of instructional computers and other school based computers and other technical services for students. Traditionally would include school based technicians and expenses relating to the support and training for student administration systems.  
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, school office under 15, school operations under Function 40 and transportation under 50.  
2) Non personnel related expenses 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 or devices on 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 and will be mapped to the Professionals and Para-professional expenditure category. 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 and supervisory personnel, secretarial and clerical staff salaries, benefits and related supplies and services) are to be reported under Information Technology Administration, Function 35.
- 23 Library Services**  
Includes expenses 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 and services are to be reported under School Management/School Services.
- 24 Guidance Services**  
Includes expenses relating to guidance services within schools, including salaries of teachers and/or other guidance related staff.  
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 and services are to be reported under School Management/School Services.

25	<p><b>Teacher Support Services</b></p> <p>Includes expenses relating to coordinators and consultants, curriculum development or program support.</p> <p>Note:</p> <p>1) Includes program coordinators for educational assistants.</p> <p>2) Map to coordinators and consultants category.</p>	
31	<p><b>Governance/Trustees</b></p> <p>Includes expenses related to the governance function of the Board. For example, honoraria, travel and professional development for trustees as well as secretarial and office expenses relating to this function.</p> <p>Note: Secretarial and office expenses relating to this function are mapped under Board Administration.</p>	
32	<p><b>Senior Administration</b></p> <p>Includes direct expense for staff assigned duties outlined in Section 286 of The Education Act; also includes costs to support these functions such as travel, supplies, services, etc.</p> <p>Includes directors and supervisory officers including chief financial officer/senior administration.</p> <p>Note: Travel, supplies and services relating to this function are subsequently mapped to Board Administration.</p>	
33	<p><b>Administration and Other Support</b></p> <p>Includes research, communications, community and government relations, public relations, office services, reception, and so forth, which are not captured under any of the other core functions. Also, includes non-staff expenditures with the exception of IT. In addition, this function covers the costs of dues to stakeholder organizations, including trustee associations.</p> <p>Notes:</p> <p>1) Costs such as warehousing or printing are charged back to other functions such as instructional supplies, based on charges for goods supplied.</p> <p>2) Unless specifically provided for in another function, all department managers and supervisory personnel, secretarial and clerical staff salaries, benefits and related supplies and services are to be reported under Administration and Other Support.</p>	Internal Audit
34	<p><b>Human Resource Administration</b></p> <p>Includes the management of the employee files, recruitment, determining employee wages, labour relations, performance management, benefits, learning and development, attendance management and staffing allocation.</p> <p>Note: Would include any central administrative support for coordination of professional development throughout the board.</p>	Health and safety costs related to general staffing.
35	<p><b>Information Technology Administration</b></p> <p>Includes expenses relating to the provision and management of administrative information technology throughout the board, including general support to school secretaries and principals. Expenses 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.</p> <p>Note: Includes the initial purchase and implementation of administrative software, including student administration systems (timetabling, report 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.</p>	Include costs related to Managing Information for Student Achievement (MISA) activities.
36	<p><b>Director's Office</b></p> <p>Includes direct administrative support for the director and any other senior executives, superintendents or supervisory officers.</p>	
37	<p><b>Payroll Administration</b></p> <p>Includes processing periodic pay cheques, reconciliation, withholding taxes, updating vacation and sick pay.</p>	
38	<p><b>Finance</b></p> <p>Includes budgeting and planning, accounting, financial reporting and analysis, treasury management, non-grant revenue/receivables, transaction processing and support for boards' capital planning responsibilities.</p> <p>Note: Short term operating interest costs should be charged to 33-710 and mapped to the Board Administration expenditure category under Column 10 "Other" on Schedule 10.</p>	
39	<p><b>Purchasing and Procurement</b></p> <p>Includes determining purchasing needs, selecting suppliers, ensuring compliance with procurement directives, negotiating prices and follow-up.</p>	
40	<p><b>School Operations</b></p> <p>Includes all expenses 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, computer hardware and related software, and property and related liability insurance. These functions would normally be performed by caretaking and food services staff.</p> <p>Note:</p> <p>1) Includes department managers and supervisory personnel, secretarial and clerical staff salaries, benefits and related supplies and services not recorded in Functions 41 through 44.</p> <p>2) Includes computer hardware and related software which is subsequently mapped to this expenditure category. Any non personnel related computer expenditures that are not specific to one function - such as network costs, network servers, or line charges are allocated between functions in proportion to the number of computers connected to the network.</p>	Health and safety costs related to school operations.
41	<p><b>School Maintenance</b></p> <p>Includes all expenses 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).</p>	Health and safety costs related to school operations.
42	<p><b>School Renewal - Operating</b></p>	

Includes all non capital expenses related to school renewal projects as described in Regulation 193/10, paragraph 6.2(2).2 to 6.2(2).6, plus improvements to school sites.

**43 Pupil Accommodation**

Includes operating type expenses regarding pupil accommodation.

Interest on debt for capital programs, site costs for land which is not purchased (i.e. it is rented), health and safety costs related to school operations.

**44 Operations and Maintenance/Capital - Non-Instructional**

Includes expenses 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

**50 Transportation - General**

Includes expenses related to transportation that are not specifically included in Functions 10 (field trips) or 51 through 54.

NOTE:

1) Includes department managers and supervisory personnel, secretarial and clerical staff salaries, benefits and related supplies and services not recorded in Functions 51 through 54.

2) Includes computer hardware and related software which is then mapped to the applicable expenditure category. Any non personnel related computer expenditures that are not specific to one function - such as network costs, network servers, or line charges are allocated between functions in proportion to the number of computers connected to the network.

**51 Transportation - Home to School**

**52 Transportation - School to School**

**53 Transportation - Board, Lodging and Weekly Transportation**

**54 Transportation - Ontario Schools for the Blind/Deaf**

**55 Continuing Education, Summer School and 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 expense for enveloping purposes.

LINC, international student recruitment costs

**57 Provision for Contingencies**

An unallocated expense that the board may not have distributed or allocated to a specific cost center. This may also be used to set aside a specific amount for potential cost pressures. To be used for budgeting only. Not to be used in Financial Statements.

**59 Other Non-Operating**

Includes expenses for material claims or settlements. May also include programs that are non-educational.

NOTE:

Boards should not include EPO funding here. EPO funding should be allocated according to the area to which it relates.

55 School Board Trust, child Care Centre programs, expenses related to foundations, salary related to staff seconded to a non teaching position

**62 School Generated Funds**

School Generated Funds are funds that are raised and collected in the school or broader community in the name of the school or by a school-or parent-administered group, including school councils. These funds, which are administered by the school, are raised or collected from sources other than the school board's operating and capital budgets.

Note:

Please note that fundraising proceeds should not be used for:

•Items that are funded through the allocated budget of a school board including, but not limited to, core learning materials and textbooks.

•Infrastructure improvements which increase the per pupil capacity of a school (e.g. classrooms).

•Facility renewal normally funded through the school renewal grants such as structural repairs, sanitation or emergency repairs; and

•Administrative expenses.

Please see memoranda 2011:B2 and 2010: B11 for additional details.

For example, cheques written in support of external charities, school council or student council, costs associated with field trips/excursions, student activities and/or resources, conducting fundraising events, etc.

**ASSETS, LIABILITIES and EQUITY**

**63 Accumulated Amortization**

Includes the accumulated amortization for all classes of tangible capital assets.

**64 Non-Financial Assets**

Non-financial assets of the government are assets that are, by nature, normally for use in service provision and include purchased, constructed, contributed, developed or leased tangible capital assets, inventories of supplies, and prepaid expenses.

**65 Financial Assets**

Financial assets would include (a) cash and cash equivalents; (b) temporary investments; (c) revenues receivable; (d) inventories for resale and other assets held for sale that meet the requirements of paragraph PS 120.055 of the PSAB Handbook; (e) loans to other governments; (f) other loans; (g) portfolio investments; (h) investments in government business enterprises; and (i) investments in government business partnerships.

**66 Liabilities**

**67 Deferred Capital Contributions**

Used to record capital contributions. The amount in this account is recognized in revenue in proportion to how the related tangible capital assets are recognized in expense through amortization.

**68 Accumulated Surplus (Deficit)**

The sum of the net debt of the government and its non-financial assets. This indicator represents the net assets of the government.

**Capital Additions**

**70 School Generated Funds - Capital**

Note:

Please note that capital fundraising proceeds should not be used for:

•Infrastructure improvements which increase the per pupil capacity of a school (e.g. classrooms);

•Facility renewal normally funded through the school renewal grants such as structural repairs, sanitation or emergency repairs; and

•Administrative capital

Please see 2011:B2 and 2010: B11 for additional details.

**72 School Renewal - Capital**

Includes all capital expenditures related to school renewal projects as described in Regulation 193/10, paragraph 6.2(2).2 to 6.2(2).6, plus improvements to school sites. Boards can use program codes to identify spending related to this funding.

- 74 **Temporary Accommodation**  
Spending related to funding under the Temporary Accommodation allocation. Includes portable acquisitions. Note that this funding along with the FDK funding also provides for operating expenses such as leases and portable relocation costs. Boards should use program codes to track these operating expenses.
- 75 **Minor TCA**  
Capital spending related to capital funding under the Minor Tangible Capital Asset allocation.
- 76 **School Condition Improvement**  
Capital Spending related to the new funding announced in memorandum 2011:B03.
- 77 **Early Learning**  
Spending related to facilities under the Early Learning (Full Day Kindergarten) program.  
Note:  
  
This funding also provides for operating expenses such as the lease of permanent and non-permanent instructional spaces and portable relocation costs. Boards should use the appropriate object code to track these operating expenses and they will be mapped to Operations and Maintenance - Schools or Other Pupil Accommodation on Schedule 10.
- 78 **Rural and Northern Education**  
Capital Spending related to the new Rural and Northern Education funding announced in memorandum 2017:B09.  
  
Capital spending related to capital funding not described in Function codes 70 to 78 and 90 to 96.
- 88 **Community Hubs Replacement**  
Capital spending related to community hubs replacement funding announced in memorandum 2017: B7
- 90 **Capital Priorities - Major Capital Programs**  
Capital spending related to capital funding under Capital Priorities - Major Capital Programs funding discussed in 2012: B7.
- 91 **Capital Priorities - Land**  
Capital spending related to capital funding under Capital Priorities - Land funding discussed in 2012: B7.
- 92 **School Consolidation - Capital**  
Capital spending related to capital funding under School Consolidation funding announced in 2014: B08.
- 93 **Child Care - Retrofitting of Space**  
Capital spending related to the Retrofitting of Space for Child Care capital funding as outlined in 2012 EL Memorandum 4.
- 94 **Education Development Charges**  
Spending related to Education Development Charges (EDCs).  
  
Operating expenses relating to EDC's may use this function or Function 43 - Other Pupil Accommodation. Boards should use appropriate object codes to track these operating expenses and they will be mapped to Other Pupil Accommodation on Schedule 10.
- 95 **Proceeds of Disposition**  
Capital spending related to proceeds of disposition.
- 97 **Child Care Capital**  
Capital spending related to child care for new construction of child care, including 100,000 new spaces
- 98 **EarlyON Child and Family Center Capital**  
Capital spending related to school-based child and family support programs as per memorandum 2016: B11
- 99 **PSAB Adjustments**

**Trust Fund**

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



**Object Definitions**

The following objects may be combined with the other segments as applicable.  
Schedules 10 and 14 outline the valid function/object combinations and the associated expense category applicable to each one.  
Examples may be shown within these definitions for illustration purposes.

Please note that the examples that are provided are for illustration purposes.  
These examples are not all encompassing. There are other possibilities.

**Revenue Objects**

**Code Account Name**

**Examples**

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; EPOs	
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 and Equipment	
034	Reserved	
035	Reserved	
036	Reserved	
037	Reserved	
038	Proceeds on Sale of Capital Assets	
039	Cost of Asset Sold	
040	Accumulated Amortization Of Assets Sold	
041	Rental of Instructional Accommodation and School Sites	
042	Rental of Non-Instructional Accommodation and Sites	
043	Community Use Rental Revenue	
044	Other Rental	
051	Municipal Taxes	
052	Supplementary Taxes	
053	Tax Write-offs	
061	Transportation Recoveries	
065	School Generated Funds (SGF) - Field Trips/Excursions	
	Includes all amounts raised/received to support the costs of in province or out of country excursions or field trips.	Trips to Science Centre, farm visit, museum trip, trip to U.S.A.
066	School Generated Funds (SGF) - Fundraising for external charities	
	Amounts raised/received in support of an external charity where the school provides the administrative process for collecting the funds. The charity would be registered with the Canada Revenue Agency (CRA).	Terry Fox Run, Cancer Society, United Way
067	School Generated Funds (SGF) - Student Activities and Resources	
	Monies raised/received related to student activities and resources such as activity fees, support for student council/governments, and extracurricular activities including sports.	Student activity fees, athletic fees, yearbooks, student clubs
068	School Generated Funds (SGF) - Other Funds	
	Includes all items that do not fit under the other SGF categories (object codes 065-067).	General fundraising by the school or school council, interest on accounts
071	Insurance Claim Proceeds - Capital Appurtenances	
072	Insurance Claim Proceeds - Other	
075	Revenue Recovery	
081	Interest	
082	Interest on Sinking Funds	
083	Reserved	
084	Reserved	

- 085 **Donations**  
Includes donations received at the board-level.
- 086 **Reserved**
- 087 **Other Revenue**
- 088 **Education Development Charges Revenue**
- 090 **Amounts from Deferred Revenue**  
Includes the recognition of deferred revenue.
- 091 **Amortization of Deferred Capital Contributions**  
Recognition of deferred capital contributions in revenue in proportion to how the related tangible capital assets (TCA) are recognized in expense through amortization. Only the supported portion of the TCA amortization expense is to be included.
- 092 **Reserved**
- 093 **Reserved**
- 094 **Reserved**
- 095 **Reserved**
- 096 **Reserved**
- 097 **Reserved**
- 098 **Reserved**
- 099 **Reserved**

**Expense Objects**

**Salaries and Wages**

Object codes 101-195 are to be used to record all salaries and wages to the applicable employee group as identified in the description. Payments to agencies or companies are recorded under Fees.

- 101 **Trustees Honorarium**
- 102 **Directors and Supervisory Officers (including Chief Financial Officer)**  
  
Directors, 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 and Supervisory Officers. The salary for any the board leader/coordinator for students at risk that is a supervisory officer - the salary should be charged to object 161 - Coordinators & Consultants-Teacher Support. **In all other cases** where the board leader/coordinator is a supervisory officer - the salary should be charged to object 102.  
  
Supervisory Officers (SOs) related to Education Program Other (EPOs) Leads under the Program Leadership Allocation (PLA), that are at an SO level. For all leads, they are included as Coordinators/Consultants under Function Code 25.
- 103 **Department Managers and 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.  
  
Internal Audit Manager
- 110 **Technical and 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 - Professionals and Para-professionals. Where the courier is predominately delivering mail and associated administrative materials they should be charged to 33-110 Administration and Other Support. An appropriate allocation shall be made for courier with combined functions.
- 112 **Administrative Support Staff**  
  
Includes all administrative support staff; costs are to be distributed to the appropriate function code.  
  
Internal Audit Support Staff
- 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 and Specialized**
- 116 **Overtime - Clerical/Technical and Specialized**
- 121 **Noon Hour Supervisors**  
Personnel hired specifically to oversee lunchroom activities including monitoring of cafeterias or school grounds.

122	<b>Transportation Assistants</b>	Personnel hired as an additional adult on school vehicles used to transport special needs students.	
131	<b>Attendance Counselors - Professionals and Para-professionals</b>	Includes any staff involved with the activities involved in attendance counseling excluding teachers (170) or educational assistants (191).	
132	<b>Psychological Services - Professionals and Para-professionals</b>	Includes any staff involved with the activities involved in psychological services to students excluding teachers (21-170) or educational assistants (21-191).	
133	<b>Speech Services - Professionals and Para-professionals</b>	Includes any staff involved with the activities involved in speech services to students excluding teachers (21-170) or educational assistants (21-191).	
134	<b>Social Services - Professionals and Para-professionals</b>	Includes any staff involved with the activities involved in social services to students excluding teachers (21-170) or educational assistants (21-191).	Child and youth care workers (CYWs)
135	<b>Technicians - Student Support</b>	Includes computer or library technicians. Media technicians would be coded to this object and either Function 22 - Computer and Other, or 23 - Library Services according to the function which is most appropriate to that board's situation.	
136	<b>Other Professionals and Para-professionals</b>	Includes any other professionals or para-professionals not covered by Objects 121 to 135.	
138	<b>Temporary Assistance - Student Support</b>	Temporary assistance covering Object codes 121 to 136.	
139	<b>Overtime - Student Support</b>	Overtime covering Object codes 121 to 136.	
151	<b>Principals</b>	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), Senior Administration (32-151) or Administration and Other Support (33-151).	
152	<b>Vice-Principals</b>	Include salaries relating to vice-principals. Direct teaching would be charged to 10-152. Any duties encompassing central responsibilities rather than school management are to be coded to the applicable function. Curriculum/program responsibilities (25-152), Senior Administration (32-151) or Administration and Other Support (33-151).	
153	<b>Department Head Allowance</b>	Includes the department head allowance only.	
154	<b>Department Head Release</b>	Includes the percentage of salary (excluding the department head allowance) that relates to release time. Does not include teaching time or preparation/on-call time.	
161	<b>Coordinators/Consultants - Teacher Support</b>	Include any teachers assigned to support program or curriculum including special education and other specialized programs. Any board leader for students at risk programs charged here may be a supervisory officer. <u>All other leads</u> that are supervisory officers should be charged to object code 102.)	Leads under the Program Leadership Allocation (PLA), that are not at an SO level.
170	<b>Teachers</b>	Include proportion of salaries of teachers that are not specifically included in other object codes such as 161. For school based teachers, include only that portion of the teacher time that relates to instructional time as defined in Section 170.2 of the Education Act.	Assessment lead supporting teachers (25-170)
171	<b>Learning Resource Teachers/Other School Based Teachers</b>	Include salaries relating to teachers within a school that are not specifically assigned a class. 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.	Learning resource teacher
172	<b>PreparationTime (Optional)</b>	Include the portion of school based teachers salary (including home instruction teachers) that does not relate to instructional time. For instance, preparation time and on-call time not used to cover teacher absences (Supply Teachers). Excludes release time of department heads.	
173	<b>Home Instruction</b>	Salaries related to home instruction. Instructional time portion only.	
<b>Supply teachers</b>			
		Object codes 182 to 186 relate to charges for supply teachers. Codes 182 to 184 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	<b>Supply Teachers - Other</b>	Charges for supply teachers not covered in Objects 183 to 185.  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).	A supply teacher for release of a teacher to write/develop curriculum would be charged to 25-182.
183	<b>Supply - Short Term</b>	Charges for supply teachers hired as a result of the short-term absence of a teacher.	
184	<b>Supply - Long Term</b>	Charges for supply teachers hired as a result of a 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 the regular teacher's account.	
185	<b>Supply - Professional Development Teachers</b>	Charges for supply teachers hired in order to provide release time for a teacher to participate in professional development or in-service activities.	
186	<b>Supply - School Programs Teachers</b>	Charges for supply teachers hired in order to provide release time for teachers assisting with school programs such as field trips and student sports activities.	
187	<b>Supply - Professional Development Educational Assistant (EA)</b>		

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

**188 Supply - Professional Development Early Childhood Educator (ECE)**

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

**189 Early Childhood Educator (ECE) Supply**

Charges for supply ECEs hired as a result of the absence of an ECE.

**190 Educational Assistant (EA) Supply**

Charges for supply EAs hired as a result of the absence of an EA.

**191 Educational Assistant**

Includes salaries of educational and teacher assistants.

**192 Instructors - Non-certified**

Includes salaries paid to instructors not requiring a teaching certificate.

International Language instructors

**193 Continuing Education Teachers**

Include salaries for teachers specifically related to Continuing Education.

**194 Early Childhood Educator**

Includes salaries and wages related to those designated and non designated ECEs who are employed in Early Learning (Full Day Kindergarten) programs as well as those employed in before and after school child care centres. This code should be mapped to Function 59 for before and after school childcare centres.

**195 Early Childhood Educational Assistant**

Includes salaries, wages and supply costs related to those who are employed in Early Learning (FDK) Programs as well as those employed in before and after school child care centres. This does not include assistants in the Special Education program. This code should be mapped to Function 59 for before and after school childcare centres.

**Benefits**

Object codes 201 to 295 are to be used to record all benefits relating to the salaries charged in codes 101 to 195. 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.  
Note: "Stop-loss" or "catastrophic" insurance related to Worker Compensation claims should be allocated across expenditure categories as appropriate.

**201 Benefits - Trustees**

**202 Benefits - Directors and Supervisory Officers**

**203 Benefits - Department Managers and Supervisory Personnel**

**210 Benefits - Technical and Specialized-Non-Instructional**

**212 Benefits - Administrative and Support Staff**

**214 Benefits - Student Help**

**215 Benefits - Temporary Assistance - Clerical/Technical and Specialized**

**216 Benefits - Overtime- Clerical/Technical and Specialized**

**221 Benefits - Noon Hour Supervisors**

**222 Benefits - Transportation Assistants**

**231 Benefits - Attendance Counselors - Professionals and Para-professionals**

**232 Benefits - Psychological Services - Professionals and Para-professionals**

**233 Benefits - Speech Services - Professionals and Para-professionals**

**234 Benefits - Social Services - Professionals and Para-professionals**

**235 Benefits - Technicians - Student Support**

**236 Benefits - Other Professionals and Para-professionals**

**238 Benefits - Temporary Assistance - Student Support**

**239 Benefits - Overtime - Student Support**

**251 Benefits - Principals**

**252 Benefits - Vice-Principals**

**253 Benefits - Department Head Allowance**

**254 Benefits - Department Head Release**

**261 Benefits - Coordinators/Consultants - Teacher Support**

**270 Benefits - Teachers**

**271 Benefits - Learning Resource Teacher/Other School Based Teachers**

**272 Benefits - PreparationTime (Optional)**

**273 Benefits - Home Instruction**

**282 Benefits - Supply Teachers - Other**

**283 Benefits - Supply - Short Term**

- 284 **Benefits - Supply - Long Term**
- 285 **Benefits - Supply - Professional Development Teachers**
- 286 **Benefits - Supply - School Programs**
- 287 **Benefits - Supply - Professional Development EAs**
- 288 **Benefits - Supply - Professional Development ECEs**
- 289 **Benefits - Supply - Early Childhood Educator Supply**
- 290 **Benefits - Supply - Educational Assistant Supply**
- 291 **Benefits - Educational Assistant**
- 292 **Benefits - Instructors - Non-certified**
- 293 **Benefits - Continuing Education Teachers**
- 294 **Benefits - Early Childhood Educator**
- 295 **Benefits - Early Childhood Educational Assistant**

**Supplies and Services**

- 315 **Professional Development - Academic and SOs**  
 Includes professional development expenses for all teaching personnel and all supervisory officers (academic and 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 and Sos**  
 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.

For **Codes 320 and 321**: The differentiation between Object Codes 320 and 321 is optional. The accounts are available for boards that wish to use it for tax reporting purposes. This is not a Ministry of Education requirement.

- 320 **Textbooks and Learning Materials - HST 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.

Electronic textbooks

**321 Textbooks and Learning Materials - Not HST Exempt**

See 320 - applicable to materials not Harmonized Sales Tax (HST) Exempt

Electronic textbooks

For Codes 330 and 551: With the implementation of capital assets, Object codes 330 and 551 are redundant. As a result, boards are not required to differentiate between these accounts. Boards have the option of choosing the reporting in either 330 or 551; however, if boards wish, they can continue to use both codes.

**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.

Note: Amounts spent from school generated funds should be to complement, not replace, funding provided from the Ministry and should not be used for items that are funded through the allocated budget of a school board including, but not limited to learning materials and textbooks. For more information see memoranda 2010:B10 and 2011:B2.

For Codes 331 and 661: Where it is difficult to differentiate between the cost of software and the associated license or the cost of the license is nominal, boards can include these amounts in either 331 or 661. Allocating between these object codes is not necessary.

**331 Application Software**

Includes all expenses 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 and 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 and 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 and Sewage**

**350 Cafeteria/Food Supplies and Services**

Includes expenses 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.

Non capitalized small equipment related to the cafeteria

For Codes 361 - 363: The Ministry does not require a breakdown between 361 to 363. Boards can use one or all of these object codes to meet the reporting policies of their board.

**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 expenses 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. For example: If an itinerant teacher in the north was provided with a vehicle instead of automobile reimbursement, the charge would go to 10-370.

For Codes 401-403: The use of codes 401 to 403 is optional. Boards may find Object Codes 551 to 553 more relevant if furniture and equipment, computers, and computer networks are being replaced instead of being repaired due to cost efficiency. This is an internal reporting decision of the board and not a Ministry reporting requirement.

**401 Repairs - Furniture and Equipment** Includes the cost of repairs and servicing of furniture and equipment excluding those related to computer technology hardware.

<b>402 Repairs - Computer Technology</b>	Includes the cost of repairs to computer equipment and peripherals. This does not include items such as computer desks or other related furniture.	
<b>403 Repairs - Network Connectivity</b>	Includes the cost of repairs to computer networks.	
	For Codes 405 to 406 and 410: The use of 406 is optional. The Ministry does not require this breakdown. Boards may opt to combine 405 to 406 and 410 (for boards that report cell phone costs here) depending on their reporting requirements.	
<b>405 Telephone - Voice</b>	Includes the cost of telephone used for voice communication and data related to mobile communication devices.	Cell phone, tablets
<b>406 Data Communications Services</b>	Includes the cost of computer networking and communications.	Internet networking cost
<b>410 Office Supplies and Services</b>	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	
<b>415 School Council Supplies</b>	Includes any costs related to school councils.	
<b>421 Recruitment of Staff</b>	Includes costs related to staff recruitment including advertising, employment agency fees, meals, and accommodation and travelling expenses incurred during the hiring of new personnel.	
<b>430 Maintenance Supplies and Services</b>	Includes costs relating to repairs and services for buildings and grounds excluding capital funding. Costs are usually one off items for which there is not a contract in place. Also included are the cost of cleaning supplies to clean and operate schools and admin buildings.	
<b>440 Vehicle Maintenance and Supplies</b>	Includes costs related to vehicle maintenance including repair supplies and operating expenses. Vehicle fuel is included under Object 370.	Tires, paint, spare parts, oil, grease, licences, cleaning
<b>450 Field Trips/Excursions</b>	Includes any net costs related to field trips including transportation, entrance fees or parking. Includes out of province and out of country trips.	
<b>460 Donations for external charities</b>	Applicable to school generated funds. Includes expenses in support of an external charity where the school provides the administrative process for collecting the funds. This charity would be registerd with the Canada Revenue Agency (CRA).	Cheques provided to the Cancer Society or United Way
<b>501 Reserved</b>		
<b>502 Reserved</b>		
<b>503 Reserved</b>		
<b>Furniture and Equipment Expenses (can optionally be included in Supplies and Services)</b>	Object codes 551 through 553 includes costs related to the acquisition of all furniture, computer hardware and peripherals, and equipment that do not fall within the criteria for asset capitalization as stated in the "District School Board and School Authority Tangible Capital Assets: Provincial Accounting Policies and Implementation Guide."	
<b>551 Furniture and Equipment - General</b>		
<b>552 Furniture and Equipment - Computer Technology</b>		
<b>553 Furniture and Equipment - Network Connectivity</b>		
<b>554 Reserved</b>		
<b>Capital Asset Additions</b>	Object codes 560 through 599 include costs related to tangible capital assets that will be reallocated to either: (i) Assets if they meet the criteria for asset capitalization as stated in the "District School Board and School Authority Tangible Capital Assets: Provincial Accounting Policies and Implementation Guide" (Object codes 861 to 872, 880 to 882, 886 to 893) or, (ii) Expense in Furniture and Equipment if they do not meet the criteria for asset capitalization as stated in the "District School Board and School Authority Tangible Capital Assets: Provincial Accounting Policies and Implementation Guide." (Object codes 551 to 553)	
	Note: Use of these accounts are optional. These accounts have been provided for boards that wish to keep track of the funding source of capital additions. Boards could record expenses directly in codes 551 to 553 or the capital assets code as appropriate. If the asset addition codes are used, boards should review these accounts monthly to reallocate the expenses/tangible capital assets to the appropriate accounts. These accounts should have a zero balance at year end.	
	Note: Capital projects supported by fundraising proceeds should not result an increase in the student capacity of a school (as defined by the Ministry of Education per pupil capacity) or a significant increase in school or board operating or capital costs. For more information see memoranda 2010:B10 and 2011:B2.	
	Note: Please refer to the "District School Board and School Authority Tangible Capital Assets: Provincial Accounting Policies and Implementation Guide" for additional details related to the various asset categories below.	
<b>561 TCA Addition - Furniture (10 yrs)</b>	Includes all furniture whether it is at a school, board office or other location.	Bleachers, drapes and blinds, library shelving
<b>562 TCA Addition - Equipment (5 yrs)</b>		



	Includes delivery equipment, office equipment, machinery, furniture and fixtures, furnishings, school equipment and similar assets. Includes equipment that would have an estimated useful life of approximately 5 years.	Secondary school gym equipment exceeding \$5,000 per unit value, photocopier
563	<b>TCA Addition - Equipment (10 yrs)</b>  Includes delivery equipment, office equipment, machinery, furniture and fixtures, furnishings, school equipment and similar assets. Includes equipment that would have an estimated useful life of approximately 10 years.	Telephone system and equipment, public announcement (PA) system and equipment, snow blowers, shop equipment, hoists, musical instruments
564	<b>TCA Addition - Equipment (15 yrs)</b>  Includes delivery equipment, office equipment, machinery, furniture and fixtures, furnishings, school equipment and similar assets. Includes equipment that would have an estimated useful life of approximately 15 years.	Forklift, warehouse platform trucks, tractor and attachments, backhoe, other heavy construction equipment
565	<b>TCA Addition - Computer Hardware (5 yrs)</b>  Comprises of all the physical parts of the computer.	Computer workstation including laptops, monitors, and central processing units
566	<b>TCA Addition - Computer Software (5 yrs)</b>  Includes the programs, routines, and symbolic languages that control the functioning of the hardware and direct its operation.	Computer software with unit value exceeding \$5,000 for example, student information system software, license for the use or distribution of software where the license unit value exceeds \$5,000 – this should be amortized over the term of the license, consulting costs to customize a software application
567	<b>TCA Addition - Vehicles GVWR &lt; 10,000 pounds (5 yrs)</b> Includes self-propelled wheeled conveyances that do not run on rails with a gross vehicle weight rating (GVWR) of less than 10,000 pounds.	Passenger vehicles such as cars, vans or minivans
568	<b>TCA Addition - Vehicles GVWR &gt;= 10,000 pounds (10 yrs)</b>  Includes self-propelled wheeled conveyances that do not run on rails with a GVWR of great than or equal to 10,000 pounds.	Trucks – 1 ton or greater, cube vans, school buses
569	<b>TCA Addition - Furniture and Equipment: First Time Equiping (10 yrs)</b> Includes most items of an enduring nature to furnish and equip: a) new building assets – schools, administrative buildings, etc. or, b) existing building assets where gross floor area has been added (e.g. an addition), c) existing space with a DISTINCT change in purpose and physical appearance of the space.	Desks, tables, chairs, seating, computer hardware and software, tote boxes and racks, drapes and blinds, musical instruments
570	<b>TCA Addition - Construction in Progress</b>  Refers to new tangible capital asset construction projects that are not completed and not ready to be put into service.	New school construction, addition of a gym to an existing school and similar expenditures would qualify as construction in progress.
571	<b>TCA Addition - Pre-Acquisition/Pre-Construction Costs - Building</b> Constructed tangible capital assets such as schools may extend over one or more accounting periods, and certain pre-construction costs may be incurred prior to commencing construction of the tangible capital asset. Pre-construction costs should be capitalized to the related tangible asset class.	
572	<b>TCA Addition - Pre-Acquisition - Land</b>  Costs incurred prior to the purchase of land.	Engineering costs, site assessment costs
580	<b>TCA Addition - Buildings (40 yrs)</b>  Include structures that have roofs and walls.	Elementary schools, secondary schools, board office buildings
581	<b>TCA Addition - Buildings (20 yrs)</b>  Includes other building structures that have a typical useful life of less than 40 years and that do not meet the criteria for inclusion in the Portable Structures class.	Domes, bus barns, salt and sand storage buildings, residential homes, teacherages
582	<b>TCA Addition - Portable Structures (20 yrs)</b>  This class is limited to relocatable classroom modules, portables and portapaks.	Portables, portapaks, relocatable classroom modules, initial set up costs on portables and portapaks
585	<b>TCA Addition - Land</b>  Includes land improvements with infinite lives	Vacant land, land under buildings, land improvements with infinite lives (such as ponds, grading, drainage, trees)
586	<b>TCA Addition - Land Improvements (15 yrs)</b>  Includes improvements to land assets with finite lives.	Driveways, walkways, fences, light posts
587	<b>TCA Addition - Capital Leased Assets - Land</b> Includes land tangible capital assets as well as betterments to land tangible capital assets under capital leases with a capitalization threshold of \$10,000 or greater.	
588	<b>TCA Addition - Capital Leased Assets - Buildings</b> Includes buildings as well as betterments to buildings under capital leases with a capitalization threshold of \$10,000 or greater.	
589	<b>TCA Addition - Capital Leased Assets - Other</b>  Includes other tangible capital assets under capital leases with a capitalization threshold of \$5,000 or greater.	
590	<b>TCA Addition - Leasehold Improvements - Land</b> Includes betterments made to land operating leases that have enduring nature (more than one year) where the improvement is \$10,000 or greater.	
591	<b>TCA Addition - Leasehold Improvements - Buildings</b>	

Includes betterments made to building operating leases that have enduring nature (more than one year) where the improvement is \$10,000 or greater.

**592 TCA Addition - Leasehold Improvements - Other**

Includes betterments made to operating leases (other than buildings and land) that have an enduring nature (more than one year) where the improvement is \$5,000 or greater.

**Rental/Leases**

Object codes 601 through 630 are rental/leases that would not meet the definition of a leased tangible capital asset per Public Sector Accounting Board (PSAB) accounting guideline PSG-2. If all the benefits and risks of ownership have been transferred to the board then the lease would be considered a capital lease and should not be included. The benefits and risks of ownership would be transferred to the board at the inception of the lease, if one or more of the following conditions are present:

(a) There is reasonable assurance that the government will obtain ownership of the leased property by the end of the lease term. Reasonable assurance that the government will obtain ownership of the leased property would be present when the terms of the lease would result in ownership being transferred to the government by the end of the lease term or when the lease provides for a **bargain purchase option**.

(b) The lease term is of such a duration that the government will receive substantially all of the economic benefits expected to be derived from the use of the leased property over its life span. Although the lease term may not be equal to the economic life of the leased property in terms of years, the government would normally be **expected to receive substantially all of the economic benefits related to the leased property** if the lease term is equal to a major portion (**usually 75 percent or more of the economic life of the leased property**). This is due to the fact that new equipment, reflecting later technology and in prime condition, may be assumed to be more efficient than old equipment which has been subject to obsolescence and wear.

(c) The lessor would be assured of recovering the investment in the leased property and of earning a return on the investment as a result of the lease agreement. This condition would exist if the **present value, at the beginning of the lease term, of the minimum lease payments, excluding any portion thereof relating to executory costs, is equal to substantially all (usually 90 percent or more) of the fair value of the leased property, at the inception of the lease.**

**601 Rental/Lease - Furniture and Equipment - General**

**602 Rental/Lease - Furniture and Equipment - Computer Technology**

Computers under an operating lease

**603 Rental/Lease - Furniture and Equipment - Network Connectivity**

**610 Rental/Lease - Instructional Accommodation**

Includes 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 for instructional or non-instructional printing.

Note: See note in Objects 335 and 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 and Contractual Services (654)."

**630 Rental/Lease - Other**

**Fees and Contractual Services**

**651 Audit Fees**

**652 Legal Fees**

Includes external legal fees.

Legal Fees related to salary negotiations, grievances, property matters and student suspensions.

Note: Legal fees should be charged to functions that map to the Board Administration envelope except when capitalized as part of a capital project. If a board incurs extraordinary legal fees it should still be charged to the Board Administration and Governance envelope and NOT non-operating; however, if this results in overspending, this is a reasonable explanation that can be included in the board plan if requested.

**653 Other Professional Fees**

Architectural fees

**654 Other Contractual Services**

Any costs paid for a service contract with an outside vendor for work that cannot be easily classed under another account code.

Use of an outside company for cabling installations, translators, performers, therapists, waste pick up

**655 Employment Agency Fees**

Includes cost of temporary assistance through employment agencies. Contracts for staff recruitment are included under Object 421.

**For Codes 661 and 662:**  
Where it is difficult to allocate software fee and licenses from maintenance fees, allocate to Code 661 or 662 as the board sees appropriate.

**For Codes 331 and 661:**  
Where it is difficult to differentiate between the cost of software and the associated license or the cost of the license is nominal, boards can include these amounts in either 331 or 661. Allocating between these object codes is not necessary.

**661 Software Fees and Licenses**

	Include the costs of software fees and licences in excess of \$500 and less than \$5,000.	One year license to use a piece of software for \$1,000
<b>662 Maintenance Fees - Computer Technology</b>		
	Includes fees for hardware and software maintenance contracts.	Ongoing annual fees for software support/upgrades such as Xpress voice mail annual maintenance costs
<b>671 Insurance (Property, General Liability and Other)</b>	Includes property and general liability insurance. This does not include any amounts relating to non-instructional buildings that are reported in the board administration and governance expense. This amount should be reallocated using the appropriate function code. Boards should develop a formula to allocate to the board admin portion of insurance on a rational basis. Stop loss insurance goes to employee benefits for catastrophic loss.	Insurance for data privacy
<b>673 Vehicle Insurance</b>		
<b>681 Moving of Portables</b>	Includes all costs associated with the moving of portables.	
<b>682 Public Transit Fares and Taxi Services</b>	This code is not intended for staff travel.	Taxi or public transit costs for children attending school
<b>Other Expense</b>		
<b>701 Association and Membership Fees - Board</b>	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 to 33-701.	
<b>702 Association and Membership Fees - Individuals</b>	Include costs related to membership fees for individuals in various organizations related to their employment but excluding professional fees which are 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.	
<b>705 Student Bursaries/Awards</b>	Includes expenses made by a board to award students for achievement or to cover financial need.	Trophies, plaques, commencement awards and costs.
<b>706 Scholarships</b>	For use with the trust funds only.	
<b>710 Interest and Bank Charges</b>	Includes interest and bank charges on short-term borrowing to finance the daily operations of the board. Note: Short term operating interest costs should be charged to 33-710 and mapped to the Board Administration expenditure category under Column 10 "Other" on Schedule 10.	
<b>715 Municipal Taxes</b>		
<b>720 Transfers to Other Boards</b>		
<b>722 Claims and Settlements</b>	Includes unusual and material payments that occur that are extraordinary and not in the normal course of school board operations.	
<b>725 Miscellaneous</b>		55 School Board Trust, contaminated sites
<b>731 Reserved</b>		
<b>732 Reserved</b>		
<b>733 Reserved</b>		
<b>734 Reserved</b>		
<b>735 Reserved</b>		
<b>736 Reserved</b>		
<b>737 Reserved</b>		
<b>738 Reserved</b>		
<b>739 Reserved</b>		
<b>Other Capital</b>		
<b>751 Reserved</b>		
<b>752 Debenture Interest - Pre May 15, 1998</b>	Note: Long term financing interest costs (whether debenture or not) for capital projects would be charged to Object codes 752 or 754 and mapped to School Renewal or Board Administration as appropriate.	
<b>753 Reserved</b>		
<b>754 Debenture Interest - Post May 14, 1998</b>	Note: Long term financing interest costs (whether debenture or not) for capital projects would be charged to Object codes 752 or 754 and mapped to School Renewal or Board Administration as appropriate.	
<b>755 Reserved</b>		
<b>756 Reserved</b>		
<b>757 Cost of Issuing Debenture</b>	Include any annual debt servicing maintenance fees.	
<b>758 Reserved</b>		
<b>759 Reserved</b>		
<b>760 Local Improvements</b>		
<b>761 Capital Loan Interest</b>		
<b>762 Capital Lease Interest</b>		
<b>763 EDC Operating Expenses</b>	Includes operating related expenses which are allowed under the Education Development Charges (EDC) regulations.	

764 EDC Interest

**Amortization (Pooled Classes)**

Includes amortization expense for specific pooled capital asset classes. Also includes write downs for each asset category from object code 781 to object code 798

781 Amortization - Furniture (10 years)

782 Amortization - Equipment (5 years)

783 Amortization - Equipment (10 years)

784 Amortization - Furniture and Equipment: First Time Equipping (10 years)

785 Amortization - Computer Hardware (5 yrs)

786 Amortization - Computer Software (5 yrs)

787 Amortization - Portable Structures (20 years)

**Amortization (Non-Pooled Classes)**

Includes amortization expense and write downs for specific non-pooled capital asset classes.

788 Amortization - Equipment (15 years)

789 Amortization - Vehicles GVWR < 10,000 pounds (5 yrs)

790 Amortization - Vehicles GVWR >= 10,000 pounds (10 yrs)

791 Amortization - Buildings (40 yrs)

792 Amortization - Buildings (20 yrs)

793 Amortization - Land Improvements (15 yrs)

794 Amortization - Capital Leased Assets - Buildings

795 Amortization - Capital Leased Assets - Other

796 Amortization - Leasehold Improvements - Land Improvements

797 Amortization - Leasehold Improvements - Buildings

798 Amortization - Leasehold Improvements - Other

799 Loss on disposal

**Assets**

810 Cash

820 Temporary Investments

830 Accounts Receivable - Government of Ontario

841 Accounts Receivable - Government of Canada

842 Accounts Receivable - Local Government

843 Accounts Receivable - Other Ministries

844 Accounts Receivable - Colleges

845 Accounts Receivable - Hospitals

846 Accounts Receivable - Other Agencies

847 Accounts Receivable - Inter-Entity

850 Accounts Receivable - Government Ontario - Approved Capital

851 Accounts Receivable - Other Boards

858 Accounts Receivable - Individuals

859 Accounts Receivable - Other

860 Prepaid Expenses

873 Other Current Assets

875 Long-term Investments

876 Assets Held for Sale - Land

877 Assets Held for Sale - Building

878 Assets Held for Sale - Land Improvement

894 Other Assets

**Tangible Capital Assets**

Object codes 861 through 872, 880 through 882, and 884 through 893 are tangible capital assets that meet the criteria for asset capitalization as stated in the "District School Board and School Authority Tangible Capital Assets: Provincial Accounting Policies and Implementation Guide."

Note: The object codes are to be used with Function codes 64 (Non-Financial Assets) and 65 (Accumulated Amortization).

861 Furniture (10 yrs)

Includes all furniture whether it is at a school, board office or other location.

Bleachers, drapes and blinds, library shelving

862 Equipment (5 yrs)

863	<b>Equipment (10 yrs)</b>	Includes delivery equipment, office equipment, machinery, furniture and fixtures, furnishings, school equipment and similar assets. Includes equipment that would have an estimated useful life of approximately 5 years	Secondary school gym equipment exceeding \$5,000 per unit value, photocopier
864	<b>Equipment (15 yrs)</b>	Includes delivery equipment, office equipment, machinery, furniture and fixtures, furnishings, school equipment and similar assets. Includes equipment that would have an estimated useful life of approximately 10 years.	Telephone system and equipment, PA system and equipment, snow blowers, shop equipment, hoists, musical instruments
865	<b>Computer Hardware (5 yrs)</b>	Includes delivery equipment, office equipment, machinery, furniture and fixtures, furnishings, school equipment and similar assets. Includes equipment that would have an estimated useful life of approximately 15 years.	Forklift, warehouse platform trucks, tractor and attachments, backhoe, other heavy construction equipment
866	<b>Computer Software (5 yrs)</b>	Includes delivery equipment, office equipment, machinery, furniture and fixtures, furnishings, school equipment and similar assets. Includes equipment that would have an estimated useful life of approximately 5 years.	Secondary school gym equipment exceeding \$5,000 per unit value, photocopier
867	<b>Vehicle gross vehicle weight rating &lt; 10,000 pounds (5 yrs)</b>	Includes self-propelled wheeled conveyances that do not run on rails with a gross vehicle weight rating (GVWR) of less than 10,000 pounds.	Passenger vehicles such as cars, vans or minivans
868	<b>Vehicle gross vehicle weight rating &gt;= 10,000 pounds (10 yrs)</b>	Includes self-propelled wheeled conveyances that do not run on rails with a GVWR of great than or equal to 10,000 pounds.	Trucks – 1 ton or greater, cube vans, school buses
869	<b>Furniture and Equipment - First time equipping (10 yrs)</b>	Includes most items of an enduring nature to furnish and equip: a) new building assets – schools, administrative buildings, etc. or, b) existing buildings assets where gross floor area has been added (e.g. an addition), c) existing space with a DISTINCT change in purpose and physical appearance of the space.	Desks, tables, chairs, seating, computer hardware and software, tote boxes and racks, drapes and blinds, musical instruments
870	<b>Construction in Progress</b>	Refers to new tangible capital asset construction projects that are not completed and not ready to be put into service.	New school construction, addition of a gym to an existing school and similar expenditures would qualify as construction in progress.
871	<b>Pre-Acquisition/Pre-Construction - Building</b>	Constructed tangible capital assets such as schools may extend over one or more accounting periods, and certain pre-construction costs may be incurred prior to commencing construction of the tangible capital asset. Pre-construction costs should be capitalized to the related tangible asset class.	
872	<b>Pre-Acquisition - Land</b>	Costs incurred prior to the purchase of land.	Engineering costs, site assessment costs
880	<b>Buildings (40 yrs)</b>	Includes land improvements with infinite lives	
881	<b>Buildings (20 yrs)</b>		
882	<b>Portable Structures (20 yrs)</b>		
884	<b>Assets Permanently Removed from Service - Buildings</b>		
886	<b>Land Improvement (15 yrs)</b>		
887	<b>Land</b>		
888	<b>Capital Leased Assets - Land</b>		
889	<b>Capital Leased Assets - Buildings</b>		
890	<b>Capital Leased Assets - Other</b>		
891	<b>Leasehold Improvements - Land Improvements</b>		
892	<b>Leasehold Improvements - Buildings</b>		
893	<b>Leasehold Improvements - Other</b>		
899	<b>Reserved</b>		
<b>Liabilities</b>			
905	<b>Bank or Short-term Borrowing</b>		
911	<b>Accounts Payable - Government of Ontario</b>		
912	<b>Accounts Payable - Government of Canada</b>		
913	<b>Accounts Payable - Local Government</b>		
914	<b>Accounts Payable - Other Boards</b>		
915	<b>Accounts Payable - Individuals</b>		
916	<b>Accounts Payable - Other</b>		

917	<b>Accounts Payable - Trade</b>	
918	<b>Accrued Liabilities</b>	
919	<b>Accounts Payable - Other Ministries</b>	
920	<b>Accounts Payable - Colleges</b>	
921	<b>Accounts Payable - Hospitals</b>	
922	<b>Accounts Payable - Other Agencies</b>	
923	<b>Accounts Payable - Inter-Entity</b>	
950	<b>Deferred Revenue Operating - Government of Ontario: Legislative Grants</b> For use in situations where the use of the grant allocation is restricted by Grants for Student Needs (GSN) regulation.	Special Education Grant
951	<b>Deferred Revenue Operating - Government of Ontario: Other Ministry of Education (MOE) Grants</b> For use in situations where the Ministry of Education grant is restricted by a project agreement signed with the school board.	Education Program Other (EPO) Grant
952	<b>Deferred Revenue Operating - Government of Ontario: Other Provincial Grants</b> Includes grants from other Ministries (Ministry of Training, Colleges and Universities, etc.)	
953	<b>Deferred Revenue Operating - Other Government Reporting Entities (GREs)</b> Includes grants from GREs (i.e. School boards, colleges, hospitals).	School boards, colleges, hospitals, local health integration networks (LHINs)
954	<b>Deferred Revenue Operating - Other Third Party</b> Includes amounts received from other third parties (ex. Federal Government)	Federal government, school generated funds, tuition fees
955	<b>Deferred Revenue Capital - Government of Ontario: Legislative Grants</b> For use in situations where the capital grant allocation is restricted by Grants for Student Needs (GSN) regulation.	
956	<b>Deferred Revenue Capital - Government of Ontario: Other Ministry of Education (MOE) Grants</b> For use when the Ministry of Education capital grant is restricted by a project agreement signed with the school board.	
957	<b>Deferred Revenue Capital - Government of Ontario: Other Provincial Grants</b> Includes capital grants from other Ministries (Ministry of Training, Colleges and Universities, etc.)	
958	<b>Deferred Revenue Capital - Proceeds of Disposition (POD)</b> Includes POD from School Buildings, Prohibitive to Repair School Buildings, and Other dispositions.	
959	<b>Deferred Revenue Capital - Education Development Charges (EDC)</b> Includes amounts received for EDC.	
960	<b>Deferred Revenue Capital - Inter-Entity</b> Includes amounts received/raised from School Generated Funds for capital purchases.	
962	<b>Deferred Revenue Capital - Other Third Party</b> Includes amounts received from, Federal Government, Board level donations and Other Third Parties for capital.	
961	<b>Other Current Liabilities</b>	
967	<b>Deferred Capital Contributions (DCC)</b> Account is used to record capital contributions once the tangible capital assets (TCAs) has been purchased or are ready for use. The amount in this account is recognized to revenue in proportion to how the related TCAs are recognized into expense through amortization.	
968	<b>Deferred Capital Contributions (DCC) - Other</b> Account is reserved for other DCC items that a board would like to track separately.	
980	<b>Long term debt</b>	
981	<b>Sinking Fund Assets</b>	
982	<b>Debenture Principal - Pre May 15, 1998</b>	
983	<b>Debenture Principal - Post May 14, 1998</b>	
987	<b>Debenture Sinking Fund - Pre May 15, 1998</b>	
988	<b>Debenture Sinking Fund - Post May 14, 1998</b>	
984	<b>Capital Lease - Computers, Photocopiers, Vehicles</b> Account is used to record computer, photocopier, and vehicle capital leases.	
985	<b>Capital Loans</b>	
986	<b>Other Long Term Liabilities</b>	
989	<b>Reserved</b>	
	<b>Accumulated Surplus (Deficit)</b> Accumulated Surplus (Deficit) has been split into 3 main areas:  (i) <b>Available for Compliance – Unappropriated</b> This portion of the surplus, if any, is available to address any in-year deficit, if any, as calculated in the Compliance Report and Balanced Budget determination.  (ii) <b>Available for Compliance – Internally Appropriated</b> This portion of the surplus, if any, is available to address any in-year deficit, if any, as calculated in the Compliance Report and Balanced Budget determination.	
990	<b>A/S - Available for Compliance - Operating</b>	
992	<b>A/S - Available for Compliance: Internally Appropriated - Retirement Gratuities</b>	
993	<b>A/S - Available for Compliance: Internally Appropriated - WSIB</b>	

- 994 A/S - Available for Compliance: Internally Appropriated - School Renewal
- 995 A/S - Available for Compliance: Internally Appropriated - Available Capital
- 996 A/S - Available for Compliance: Internally Appropriated - Other  
Includes internally appropriated capital in accumulated surplus (deficit) which is available to be used in future years.
- 997 A/S - Available for Compliance - Committed Capital Projects
- 998 A/S - Available for Compliance: Internally Appropriated - Interest Earned on Sinking Funds Assets  
Includes revenue earned from interest on sinking funds assets that ends up in accumulated surplus. Boards should track interest for the future redemption of the sinking fund debenture.
- (ii) Unavailable for Compliance*  
This portion of the surplus, if any, is not available to address any in-year deficit, if any, as calculated in the Compliance Report and Balanced Budget determination.
- 977 A/S - Unavailable for Compliance - Retirement Health, Dental and Life Insurance Plans etc.
- 970 A/S - Unavailable for Compliance - Early Retirement Incentive Plan
- 971 A/S - Unavailable for Compliance - Employee Future Benefits - Other
- 973 A/S - Unavailable for Compliance - Retirement Gratuity Liability
- 972 A/S - Unavailable for Compliance - Interest to be accrued
- 974 A/S - Unavailable for Compliance - School Generated Funds
- 976 A/S - Unavailable for Compliance - Revenues Recognized for Land
- 978 A/S - Unavailable for Compliance - Contaminated Sites
- 999 *Reserved*

**PANEL CODES**

Panel Codes	1 Elementary 2 <i>Reserved</i> 3 <i>Reserved</i> 4 Secondary 5 Other Schools - Continuing Education 6 Central
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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 CODES**

<b>Program Codes</b>	000 Regular Day School & General
	301 Special Education
	302 I.S.A. 1 - Personal Special Equipment
	305 I.S.A. 4 - Care and Treatment Facility Expenditures
	402 English as a Second Language (ESL)
	405 Actualisation Linguistique en Francais (ALF)
	406 Programme d'appui aux nouveaux arrivants (PANA) (formerly 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. Special Education program costs represent the incremental spending related to special education. Expenditures relating to classroom teachers, supplies and other “regular” expenditures are not to be coded to this program. On the other hand, for self-contained classes or schools, the expenditures recorded in this program are total expenditures directly related to the self-contained classes or schools. Boards are to ensure that costs are only assigned to one program, i.e. Special Education or Learning Opportunities.

**Mapping References to Expense Categories**

Instruction	111	51	Classroom Teachers
	112	52	Supply Staff
	113	53.1	Teacher Assistants
	114	53.2	Early Childhood Educator
	121	54	Computers
	122	55	Textbooks and Supplies
	131	56	Professional, Para-Professionals and Technicians
	132	57	Library and Guidance
	141	58	Staff Development
	222	67	Department Heads
	211	59	Coordinators and Consultants
	221	61	Principals & Vice-Principals
	223	62	School Office
	251	63	Continuing Education
	260	72	Amortization and Write Downs
	261	72.1	Loss on Disposal of TCA and Assets Held for Sale
Administration	311	64	Trustees
	321	65	Directors and Supervisory Officers
	331	66	Board Administration
	332	73	Amortization and Write Downs
	333	73.1	Loss on Disposal of TCA and Assets Held for Sale
Transportation	231	68	Pupil Transportation
	232	69	Transportation - Provincial Schools
	233	74	Amortization and Write Downs
	234	74.1	Loss on Disposal of TCA and Assets Held for Sale
Pupil Accommodation	411	71	School Renewal Expense
	241	70	School Operations and Maintenance
	412		<i>Reserved</i>
	413		<i>Reserved</i>
	414	77	Other Pupil Accommodations
	415	75	Amortization and Write Downs
	416	80.1	Loss on Disposal of TCA and Assets Held for Sale
Other	511		<i>Reserved</i>
	512	78	Other Non-Operating Expenses
	521		<i>Reserved</i>
	531		<i>Reserved</i>
	532		<i>Reserved</i>
	533		<i>Reserved</i>
	534		<i>Reserved</i>
	535		<i>Reserved</i>
	536		<i>Reserved</i>
	537		<i>Reserved</i>
	538		<i>Reserved</i>
	540	76	Amortization and Write Downs
		76.1	Loss on Disposal of TCA and Assets Held for Sale
	541	80	Provision for Contingencies
	551	79	School Generated Funds Expenses

Column G is from the old Excel reporting format. Column H is from EFIS 1 onward. Column G and H correspond to each other, and are used with tab "Sch 10" to map codes to Schedule 10 in EFIS. Both columns G and H are shown since some boards still use the old reporting format.

**Schedule 3 - Capital Expenditure**

Links to specific topics in this worksheet begin in cell V1 and go across row 1 hor

Funding Source	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20
Full Day Kindergarten																				
Capital Priorities - Major Capital Programs																				
Capital Priorities - Land																				
Child Care Capital																				
EarlyON Child and Family Program																				
Community Hub Replacements																				
School Condition Improvement - Restricted (70%)																				
School Condition Improvement - Unrestricted (30%)																				
Temporary Accommodation																				
Rural and Northern Education																				
Retrofitting School Space for Child Care Funding Source																				
Minor TCA																				
School Generated Funds Funding Source																				
School Renewal Funding Source																				
EDC Funding Source																				
POD - Regular																				
POD - Exempted																				
POD - Other																				
Other Deferred Revenue																				
Other																				
Functions	77	90, 92	91	97	98	88	76	76	74	78	93	75	70	72	94	93	95	95	95	79

**Code Names**

**Capital Expenditures**

1.1	Land	572, 585, 587, 590	572, 585, 587, 590	572, 585, 587, 590	572, 585, 587, 590				585		585		572, 585, 587, 590	572, 585, 587, 590	572, 585, 587, 590		572, 585, 587, 590	572, 585, 587, 590	572, 585, 587, 590	572, 585, 587, 590	
1.2	Buildings and Other Non-Moveable Type Assets	570, 571, 580, 581, 582, 586, 588, 590, 591	570, 571, 580, 581, 582, 586, 588, 590, 591		570, 571, 580, 581, 586, 588, 590, 591	570, 571, 580, 581, 586, 588, 590, 591	580, 581, 586, 588, 590, 591	580, 581, 588, 591			580, 581, 586, 588, 590, 591		570, 571, 580, 581, 582, 586, 588, 590, 591	570, 571, 580, 581, 582, 586, 588, 591		580, 581, 586, 588, 590, 591	580, 581, 586, 588, 590, 591	580, 581, 586, 588, 590, 591	580, 581, 586, 588, 590, 591	570, 571, 580, 581, 582, 586, 587, 588, 590, 591	570, 571, 580, 581, 582, 586, 587, 588, 590, 591
1.3	Moveable Type Assets	561, 562, 563, 564, 569, 589, 592	561, 562, 563, 564, 569, 589, 592		561, 562, 563, 564, 569, 589, 592	561, 562, 563, 564, 569, 589, 592				561, 562, 563, 564, 569, 589, 592	561, 562, 563, 564, 565, 566, 567, 568, 589, 592	561, 562, 563, 564, 565, 566, 567, 568, 589, 592	561, 562, 563, 564, 565, 566, 567, 568, 589, 592	561, 562, 563, 564, 565, 569, 589, 592		561, 562, 563, 564, 569, 589, 592	561, 562, 563, 564, 569, 589, 592	561, 562, 563, 564, 569, 589, 592	561, 562, 563, 564, 569, 589, 592	561, 562, 563, 564, 565, 566, 567, 568, 569, 589, 592	561, 562, 563, 564, 565, 566, 567, 568, 569, 589, 592

Code	Code Name	Function	02	03	04	05	07	08	09	10	11	12
<b>INSTRUCTION</b>												
111	Classroom Teachers	51 10	151, 152, 153, 154, 170,171,172, 173,192	251,252, 253, 254, 270,271, 272, 273,292		361,362,363,370,440		625	673			
112	Supply Staff	52 10	182, 183, 184, 186, 189, 190	282, 283, 284, 286, 289, 290								
113	Teacher Assistants	53.1 10	191	291								
114	Early Childhood Educator	53.2 10	194,195	294, 295								
122	Textbooks/Supplies	55 10				320, 321, 330, 331, 335, 350, 401, 450, 551		601,621,630	654,661	705		
		23				320, 321, 330, 331, 335, 401, 406, 551		601,602,603,621,630	661,662			
		24				320, 321, 330, 331, 335, 401, 406, 551		601,602,603,621,630	661,662			
		25				320,321,330					705	
		31										
		32				330,335						
121	Computers	54 10				402,403,406, 552, 553	761, 762	602,603	662			
131	Student Support - Professional & Para-Prof.	56 21	103,110,112,114, 115,116,121,13, 1,132,133,134,1 36,138,170,191	203,210,212,214, 215,216,221,231, 232,233,234,236, 238,270,291		331,336, 361,362, 363,370,401,40 2,403,405,406,4 10,440, 551, 552, 553		601,602,603,621, 625,630	653,654,655, 661,662	702		
		22	110,114,115,116, 135,138,139	210,214,215,216, 235,238,239		331,336, 361,362, 363,370,401,40 2,403,405,406,4 10,440, 551, 552, 553		601,602,603,621, 625,630	653,654,655, 661,662	702		
132	Library & Guidance	57 23	114,135,136,138, 139,170,172,18 2,183,184,191	214,235,236,238, 239,270,272,282, 283,284,291		361,362,363,370, 410,440			653,654,655	702		
		24	114,135,136,138, 139,170,172,18 2,183,184,191	214,235,236,238, 239,270,272,282, 283,284,291		361,362,363,370, 410,440			653,654,655	702		
141	Staff Development - Instructional	58 10	185, 187, 188	285, 287, 288		315,316,3 17,318					702	
		21				315,316,3 17,318,						
		22				317,318						
		23	185	285		315,316,3 17,318						
		24	185	285		315,316,3 17,318,						
		25	185	285		315,316						
222	Department Heads	67 15	153, 154	253,254								
221	Principals & Vice-Principals	61 15	151,152,170,182, 183,184	251,252,270,282, 283,284	315,316	361,362,363,370, 440					702	
223	School Office	62 15	103,112,114,115, 116	203,212,214,215, 216	317,318	331,336,401,402, 403,405,406,41 0,415, 551, 552,	762	601,602,603,621, 625,630	654,655,661, 662,673			
		23	112,115,116	212,215,216								
		24	112,115,116	212,215,216								
211	Co-ordinators & Consultants/Program Support	59 25	102,103,112,114, 115,116,151,15 2,161,170,182,1 83,184	202,203,212,214, 215,216,251,252, 261,270,282,283, 284	317,318	331,335,336,361, 362,363,370,40 1,402,403,405,4 06,410,440, 551, 552, 553		601,602,603,621, 630	653,654,655, 661,662	702	720	
251	Continuing Education	63 55	103,112,114,115, 116, 151,152,161,170, 172,182,183,18 4,185,192,193	203,212,214,215, 216, 251,252,261,270, 272,282,283,284, 285,292,293	315,316,3 17,318	320,321,330,331, 335,350,361,36 2,363,370,401,4 02,403,406,440, 450, 551, 552, 553	762	601,602,603,621, 625,630, 610	654,661,662, 673	702,705	720	
260	Amortization and Write Downs	72 10 - 25, 55										781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798
261	Loss on Disposal of TCA and Assets Held for Sale	72.1 10 - 25, 55										799
<b>ADMINISTRATION</b>												
311	Trustees	64 31	101	201	317,318	361,362,363,370, 440					702	
321	Directors & Supervisory Officers	65 32	102	202	315,316,3 17,318	361,362,363,370, 440					702	720
331	Board Administration	66 21										720
		31	112,114,115,116	212,214,215,216		336,401,402,403, 405,406,410, 551, 552, 553		601,602,603,621, 630	661,662	701	720	

Code	Code Name	Function	CodePoints					Interest Charges on Capital	Rental Expense	Fees & Contractual Services	Other	Transfer to Other Boards	Amortization
			02	03	04	05	06						
		32	151	251		336,401,402,403,405,406,410,551,552,553		601,602,603,621,625,630	652,653,654,655,661,662,672,673	725	720		
		33	103,110,112,114,115,116,136,151,152,170	203,210,212,214,215,216,236,251,252,270	315,316,317,318	331,336,350,361,362,363,370,401,402,403,405,406,410,440,551,552,553		601,602,603,621,625,630	651,652,653,654,655,661,662,673	701,702,710,725	720		
		34	103,110,112,114,115,116,136,151,152,170	203,210,212,214,215,216,236,251,252,270	315,316,317,318	331,336,350,361,362,363,370,401,402,403,405,406,410,421,440,551,552,553		601,602,603,621,625,630	652,653,654,655,661,662,673	702,725	720		
		35	103,110,112,114,115,116,136,151,152,170	203,210,212,214,215,216,236,251,252,270	315,316,317,318	331,336,350,361,362,363,370,401,402,403,405,406,410,440,551,552,553		601,602,603,621,625,630	#####	702,725	720		
		36	103,112,114,115,116	203,212,214,215,216						725	720		
		37	103,110,112,114,115,116,136,151,152,170	203,210,212,214,215,216,236,251,252,270	315,316,317,318	331,336,350,361,362,363,370,401,402,403,405,406,410,440,551,552,553		601,602,603,621,625,630	651,652,653,654,655,661,662,673	701,702,710,725	720		
		38	103,110,112,114,115,116,136,151,152,170	203,210,212,214,215,216,236,251,252,270	315,316,317,318	331,336,350,361,362,363,370,401,402,403,405,406,410,440,551,552,553		601,602,603,621,625,630	651,652,653,654,655,661,662,673	701,702,710,725	720		
		39	103,110,112,114,115,116,136,151,152,170	203,210,212,214,215,216,236,251,252,270	315,316,317,318	331,336,350,361,362,363,370,401,402,403,405,406,410,421,440,551,552,553		601,602,603,621,625,630	651,652,653,654,655,661,662,673	701,702,710,725	720		
		44	103,110,112,114,115,116	203,210,212,214,215,216	315,316,317,318	331,336,340,341,342,343,344,345,346,350,361,362,363,370,401,402,403,405,406,410,430,440,551,552,553,760	754,757,761	601,602,603,611,621,625,630	653,654,655,661,662,671,673,681	702,715,725	720		
		55	103,112,114,115,116	203,212,214,215,216							720		

This worksheet		CodePoints	Salaries & Wages	Employee Benefits	Staff Development	Supplies & Services	Interest Charges on Capital	Rental Expense	Fees & Contractual Services	Other	Transfer to Other Boards	Amortization
Code	Code Name	Function	02	03	04	05	07	08	09	10	11	12
332	Amortization and Write Downs	31 - 35, 44										781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798
333	Loss on Disposal of TCA and Assets Held for Sale	31 - 35, 44										799
<b>TRANSPORTATION</b>												
231	Transportation	50 - 53	103,110,112,114,115,116,122	203,210,212,214,215,216,222	317,318	331,336,361,362,363,370,401,402,403,405,406,410,440, 551, 552, 553	762	601,602,603,621,625,630	653,654,655,661,662,673,682	702,725	720	
232	Transportation - Provincial Schools	54	103,110,112,114,115,116,122	203,210,212,214,215,216,222	317,318	331,336,361,362,363,370,401,402,403,405,406,410,440, 551, 552, 553		601,602,603,621,625,630	653,654,655,661,662,673,682	702,725	720	
233	Amortization and Write Downs	50 - 54										781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798
234	Loss on Disposal of TCA and Assets Held for Sale	50 - 54										799
<b>PUPIL ACCOMMODATION</b>												
241	Operations & Maintenance - Schools	40 - 41, 75, 77	103,110,112,114,115,116	203,210,212,214,215,216	317,318	331,336,340,341,342,343,344,345,346,350,361,362,363,370,401,402,403,405,406,410,430,440, 551, 552, 553	762	601,602,603,621,625,630	653,654,655,661,662,671,673,681	702,715,725		
411	School Renewal	42					754,757,761		652,653,654			
414	Other Pupil Accommodation	43, 75, 77					754, 757, 761, 764	610	652, 653, 654	725, 763		
415	Amortization and Write Downs	40 - 43										781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798
416	Loss on Disposal of TCA and Assets Held for Sale	40 - 43										799
<b>OTHER</b>												
551	School Generated Funds	62				note 1						
512	Other Non-Operating	59	102, 103,110,112,114,115,116,136,151, 152, 170, 192, 194, 195	202, 203, 210, 212, 214, 215, 216, 236, 251, 252, 270, 292, 294, 295	317,318	331, 336, 430			654	702,725,722	720	
540	Amortization and Write Downs	59, 62										781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 791, 792, 793, 794, 795, 796, 797, 798
541	Loss on Disposal of TCA and Assets Held for Sale	59, 62										799
541	Provision for contingencies	57								725		

Note 1: This cell is greyed out since operating expense codes are mapped from Schedule 14. Please see "Sch 14" tab for code details.

**Schedule 14 - School Generated Funds Expenses/Expenditures**

<b>Expenditure Categories</b>	<b>Function Code</b>	<b>Object Code</b>	<b>Description</b>
Field Trips /Excursions	62	363, 370, 450, 625, 682	363 - Travel Expenses Other 370 - Vehicle Fuel 625 - Rental/Lease Vehicles 682 - Public Transit/Taxi Fares
Donations to External Charities	62	460	460 - Donations to External Charities
Student Activities and Resources	62	330, 331, 336, 401, 552, 553, 601, 602, 603, 630, 661, 705, 706	330 - Instructional Supplies 331 - Application Software 336 - Printing & Photocopying - Non Instructional 401 - Repairs - Furniture & Equipment 552 - Furniture and Equipment - Computer 553 - Furniture and Equipment - Network Connectivity 601 - Rental/Lease Furn & Equip General 602 - Rental/Lease Furn & Equip Computer Technology 603 - Rental/Lease Furn & Equip Network Connectivity 706 - Scholarships 705 - Student Bursaries/Awards 661 - Software Fees & Licenses 630 - Rental/Lease Other
Other	62	350, 410, 551	350 - Cafeteria/Food Supplies 410 - Office Supplies/Service 551 - Furniture and Equipment - General
Capital Assets	62	561, 562, 563, 564, 565, 566, 586	561 - Furniture 562- Equipment (5) 563 - Equipment (10) 564 - Equipment (15) 565 - Computer Hardware 566 - Computer Software 586 - Land Improvements