
**OPERATING FUND - *Operating Fund Account Descriptions
Functions & Programs (Continued)***

FUNCTIONS & PROGRAMS DEFINITIONS

FUNCTION 1: INSTRUCTION

This function incorporates all programs related to the instruction of students.

Salaries, employee benefits, services, and supplies used in the execution of this function are charged to individual programs as applicable.

02 Regular Instruction (includes old programs 1.02, 1.05, 1.09, 1.11, 1.43, 1.44)

This program comprises all regular instruction costs for Kindergarten to Grade 12.

Adults, Continuing Education, Correspondence and Home Schooling education costs that relate to students who are included on 1701 enrolment forms and receive provincial funding are also included here. In addition, locally developed program costs that do not fall under one of the individually defined programs would also be coded here.

Examples of instructional costs include the following services:

- Noon hour and before and after school supervision
- Department Head functions
- Instruction to students
- Teacher assistants supporting regular instruction
- Telephone and modem costs for services directly in classrooms
- Instructional supplies
- Exam Supervision

Also included in this program is the regular instruction component of all special programs offered in segregated classrooms.

03 Career Preparation

Costs related to providing Career Preparation, Co-op and Apprenticeship courses. Examples are courses relating to the mechanical, commerce and hospitality industries.

Additional costs would include work experience arrangements directly related to this program and clerical support assigned to this program.

07 Library Services

Costs of activities directly relating to the operation of a Library Resource Centre at a school or district level. Costs related to personnel (librarians, aides and clerical support assigned to this program) responsible for circulating, cataloguing, and maintaining resource materials would all be included in this program.

**OPERATING FUND - Operating Fund Account Descriptions
Functions & Programs (Continued)**

08 Counselling

Costs of activities directly related to counselling which would include assisting students in obtaining educational requirements for post secondary and career goals, general counselling of students' emotional needs, and providing advice to parents and teaching staff. Costs related to counselling would be teachers, consultants, assistants, clerical support assigned to this program, telephones and supplies.

10 Special Education (includes old programs 1.04, 1.13, 1.16, 1.17, 1.18, 1.19, 1.32, 1.33 and 1.45) (Revised March 2009)

This program includes costs such as:

- salaries and benefits on an FTE basis for specialist teachers such as resource room teachers, special class teachers, teachers of the Deaf and Hard of hearing, teachers on call, psychometricians, psychologists, learning assistant teachers and itinerant teachers;
- salaries and benefits on an FTE basis for specialist paraprofessionals, such as teacher assistants, child care workers, braillists, and sign or oral interpreters, working directly with special education students;
- salaries and benefits of classroom teachers as determined by class size reduction provisions (see Cost Allocation section);
- salaries and benefits on an FTE basis for Directors of Instruction, Principals and Vice-Principals within a special education school or program;
- specialized learning resources, materials and replacement equipment which are over and above those supplied for regular instruction;
- direct clerical support assigned to this program, travel and phone costs for itinerant personnel;
- costs associated with contracted specialists such as orientation/mobility services;
- additional work experience costs over the costs required for regular career programs.

This program includes costs related to providing additional specialized services to students identified as follows:

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| • Level 3 FTEs (includes students identified as Intensive Behaviour Interventions or Serious Mental Illness) | • Level 1 FTEs (includes students identified as Physically Dependent or Deafblind) |
| • Special Health Services | • Gifted |
| • Learning Assistance Services | • Hospital / Homebound |
| • Students with special needs funded within the Student Base Allocation (Learning Disability, Mild Intellectual Disability, Moderate Behaviour Supports/Mental Illness) | • Level 2 FTEs (includes students identified as moderate to profound Intellectually Disabled, Physically Disabled or chronically Health Impaired, Visually Impaired, Deaf or Hard of Hearing, Autism Spectrum Disorder) |
| • Identification / Planning | |

30 English as a Second Language (E.S.L.)

This program includes the additional costs related to providing educational programs to students whose use of English is sufficiently different from standard English as to prevent that student from reaching his or her potential. Activities may include English skill enhancement and acquisition, cultural integration, academic upgrading, and/or social adjustment.

**OPERATING FUND - *Operating Fund Account Descriptions
Functions & Programs (Continued)***

31 Aboriginal Education

This program includes the additional direct costs related to providing Aboriginal Language and Culture Programs, Aboriginal Support Service Programs, or another Aboriginal Education Program that has the written permission of the Aboriginal community served. In all cases there should be clear demonstration that every funded student receives an enhanced program.

Aboriginal Language and Culture Program

This program will lead to knowledge, understanding and fluency in a student's heritage language and / or culture. This program could involve an overview of the aboriginal cultural mosaic, but should primarily deal with the language and culture of the students served.

Aboriginal Support Service Program

This program is intended to assist Aboriginal students achieve greater success in all school programs by providing personnel who are familiar with and sensitive to the values, beliefs and needs of the aboriginal community from which the student comes, as well as the needs of the school system. Services such as aboriginal tutorial support, elder or peer counselling, and home-school coordination could be provided in this program.

Costs for these Aboriginal Education programs could include:

- salaries and benefits for language and culture teachers and paraprofessionals, home-school coordinators and counsellors;
- honoraria for elders and community experts;
- purchase of materials to support instruction;
- costs of transporting students to instructional sites outside of the school; and
- transportation costs associated with home visits and community liaison.

In addition, a district may charge up to 10% of the Aboriginal Education funding for specific costs associated with administering the Aboriginal Education program. Detailed information on the program is contained in the Form 1701 instructions.

Note: While targeted funds may be used to support an EA, it is important to recognize that the EA is a Board commitment and should not be viewed as the sole responsibility of the Aboriginal education department and limited to targeted funds. An Enhancement Agreement should also be supported through core funding.

41 School Administration (previously 4.46 –School-based Administration)

This program includes costs directly related to administering both instructional and business activities at the school level. Included in this program are all activities by office clerical staff and non-teaching time for Principals and Vice-Principals. Some clerical support costs can be recorded in Instruction programs other than 1.41, if the clerical staff is assigned to those programs.

**OPERATING FUND - Operating Fund Account Descriptions
Functions & Programs (Continued)**

60 Summer School (previously 1.12)

This program includes costs specifically related to the offering of a summer school program.

61 Continuing Education

This program includes the costs related to offering credit courses, non-credit courses and recreational courses for students who have not been included on Form 1701 (Student Data Collection) or have not been funded by the Province. Costs also include additional administrative and operations and maintenance costs resulting from the Continuing Education program.

Costs incurred in renting facilities to other organizations (e.g. colleges) for the purpose of conducting a Continuing Education program are no longer included in program 5.63 Community Use of Facilities as this program has been deleted. Costs should be recorded in an appropriate program.

62 Off-shore Students

This program includes the costs related to offering credit courses, non-credit courses and recreational courses for off-shore students. Costs also include additional administrative and operations and maintenance costs resulting from programs for off-shore students.

64 Other

This program includes the costs incurred for services offered other than those programs already discussed in this function. These other services include: community schools, preschool, supplies for resale to students, municipal health services, a non-instructional cafeteria service, and other miscellaneous services.

65 Conseil Scolaire Francophone de la C-B

This program includes the instruction costs incurred by a school district related to providing education services for students enrolled in Conseil Scolaire Francophone de la C-B where the CSF has contracted with the school district to provide those services. Costs that may be charged to this program include:

- direct instruction and classroom support of offering Programme Francophone;
- additional costs directly associated with delivery of Career programs, English as a Second Language, Aboriginal Education, and Special Education programs;
- proportional school-based costs for such programs as library services, and counselling.