

Document Information
Object and Function Code Changes Made
Release 16
2024-25

<u>Introduction</u>		<u>Change</u>	<u>Reason</u>
		Revised: Funding model from "Grants for Student Needs" to "Core Education Funding"	Due to new funding model release
<u>Special Education</u>		<u>Change</u>	<u>Reason</u>
		Revised: Special Education and Special Education Appendix tabs to align with the new Core Education Funding model	Due to new funding model release
<u>Function Code</u>	<u>Function Code Description</u>	<u>Change</u>	<u>Reason</u>
01	Ministry of Education Grants	Added: "including funding for ARO abatement" to examples column	To clarify the coding for asset retirement obligations
08	Other Revenue	Added: "amount related to an ARO revenue recovery to reverse excess amortization taken on TCA-ARO in prior periods due to changes in estimates, disposal, or abatement" to examples column	To clarify the coding for asset retirement obligations
41	School Maintenance	Revised: Changed example column from "Health and safety costs related to school operations." to "Health and safety costs related to school maintenance."	To clarify the appropriate use of the function code
43	Pupil Accommodation	Revised: Changed example column from "Health and safety costs related to school operations" to "health and safety costs related to pupil accommodations."	To clarify the appropriate use of the function code
81	Experiential Learning	Removed: function code	To align with changes due to the new funding model release

<u>Object Code</u>	<u>Object Code Description</u>	<u>Change</u>	<u>Reason</u>
011, 102, 161, 950, 951, 955		Revised: Updated object code descriptions/examples to align with name changes under the new CEF model release	Change of naming due to new funding model release
183	Supply - Short Term	Added: "With this object code, original staff would still be paid via normal payroll."	Added clarification of how original staff would be treated when this code in use to clarify the difference between Supply categories
184	Supply - Long Term	Added: "With this object code, the original teacher would still be paid but has transitioned off of normal payroll, to another category."	Added clarification of how original staff would be treated when this code in use to clarify the difference between Supply categories
880	Buildings (40 yrs.)	Removed: "Includes land improvements with infinite lives"	Correction of error
887	Land	Added: "Includes land improvements with infinite lives"	Correction of error
961	Other Current Liabilities	Added: "Includes ARO liability, dependant on expected abatement timeline."	To clarify the use of liability codes for asset retirement obligations
986	Other Long Term Liabilities	Added: "Includes ARO liability, dependant on expected abatement timeline."	To clarify the use of liability codes for asset retirement obligations
975	A/S- Unavailable for Compliance Asset Retirement Obligations	Added: Object code to capture accumulated surplus related to asset retirement obligations, which is unavailable for compliance	To add missed code required for asset retirement obligation reporting in Schedule 5
979	A/S - Unavailable for Compliance- Employee Future Benefits	Added: New object code to allow recording of amounts transferred to unavailable for compliance	To correct omission related to implementation of changes to the compliance calculation
991	A/S - Unavailable for Compliance - Committed Capital Projects	Added: New object code to allow recording of amounts transferred to unavailable for compliance	To correct omission related to implementation of changes to the compliance calculation

999	A/S- Unavailable for Compliance - Interest Earned on Sinking Fund Assets	Added: New object code to allow recording of amounts transferred to unavailable for compliance	To correct omission related to implementation of changes to the compliance calculation
<u>ARO Coding</u>		<u>Change</u>	
	New tab added	Added: New tab to help explain the coding of different entries related to Asset Retirement Obligations	To assist boards in their journal entries
<u>Program Code</u>		<u>Change</u>	
	<u>Program Code Description</u>		<u>Reason</u>
600	Student Success Programs - formerly known as Learning Opportunities	Revised: Changed program code name to align with new funding model	Change due to new funding model release and program grouping name change
		Revised: Updated paragraph describing special education to align with new funding model release	Change due to new funding model release
<u>Schedule 10</u>		<u>Change</u>	
			<u>Reason</u>
66	Board Administration	Removed: Closed Interest Charges on Capital cell	Object code was removed in 2019-20 however cell was not closed. Correcting in this release.
75.1	Pupil Accom. - Loss on Disposal of TCA, TCA-ARO, PI and Assets Held for Sale	Revised: Change code point from 80.1 to 75.1 to align with coding used for this expense in other categories	To aid in consistency across the form