

Document Information
Object and Function Code Changes Made
Release 10
2020-21

<u>Function Code</u>	<u>Function Code Description</u>	<u>Change</u>	<u>Reason</u>
72	School Renewal - Capital	Changed: Updated function code definition as follows: 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	To add clarity and align the description with the function code 42 School Renewal - Operating
<u>Object Code</u>	<u>Object Code Description</u>	<u>Change</u>	<u>Reason</u>
781-798	Amortization	Changed: Updated definition for object codes from 781 to 798. '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	To align descriptions with EFIS reporting forms
586	"buildings and other non-moveable type assets" line and "capital priorities- land" column	Updated: opened the cell on schedule 3 in COA and added object code 586	Cell is available in EFIS reporting forms but the corresponding cell is not open in the COA
580, 586, 588, 591	"buildings and other non-moveable type assets" line and "EDC Funding Source" column	Updated: opened the cell on schedule 3 in COA and added object codes 580, 586, 588, 591	To align COA with changes to EFIS forms. Per 2019:B20, spending on lower cost alternatives to site acquisition is now eligible to be covered by the EDC funding. Examples of Alternate Projects a school board could consider as a solution to pupil accommodation needs are: -Alternative parking arrangements such as underground parking garages or off-site parking; -Additional construction costs attributed to vertical construction; -Purpose built space within a larger development; -Alternative play area enhancements; and -Pedestrian access improvements.

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Schedule 10	all lines for Amortization	Changed: added “and Write Downs” to all the lines for “Amortization”	To align account name with description in EFIS reporting forms
Schedule 10	all lines for Net Loss on Disposal of TCA	Changed: updated the “Net Loss on Disposal of TCA” to “Loss on Disposal of TCA and Assets Held for Sale”	To align account name with description in EFIS reporting forms
Schedule 3	POD- Exempted and Other	Updated: split "POD- Exempted and Other" column into two columns to separate Exempted and Other costs	To align COA with changes to EFIS forms
<u>Special Education Funding</u>	Special Education Expense Reporting Instructions for DSBs	Updated: Special Education Expense Reporting Instructions for DSBs wording	To update terminology referenced and provide up to date instructions to boards
<u>Special Education Appendix</u>	Special Education Enveloping	Updated: Special Education Enveloping table	To update Treatment by Type of Class information and include Foundation Grant Deduction amounts