

## Proposed Code Changes made to 2014 PBAM for 2016 PBAM – Effective 7/1/17

Code	Code #	Description	Change	Reason	Pages
		Committee Member List	Edit	Update list for 2016 edition	iv
		Table of Contents	Edit	Update list for 2016 edition	vi
Source	<b>1414</b>	Transportation Fees for Foster Children	Add	New code – Identifies revenue from DHS for transporting foster children.	8
Source	<b>1414</b>	Transportation Fees for Foster Children	Add	New code – Identifies revenue from DHS for transporting foster children.	33
Function	<b>1271</b>	Remediation	Edit	Add to definition – Use only for instructional expenses related to homeless and students in poverty.	42
Function	<b>1290</b>	English Language Learner	Edit	Change English Second Language to English Language Learner.	43
Function	<b>1291</b>	English Language Learner	Edit	Change English Second Language to English Language Learner – Direct Program Costs.	11
Function	<b>1291</b>	English Language Learner	Edit	Change English Second Language to English Language Learner – Direct Program Costs. Add to definition – Direct Program Costs. Direct programs-related instructional... (For additional guidance, see Appendix E.)	43
Function	<b>1295</b>	English Language Learner	Add	New code – English Language Learner – Indirect Program Costs.	11
Function	<b>1295</b>	English Language Learner	Add	New code – English Language Learner (ELL) – Indirect Program Costs. Supporting services not directly attributable to ELL program costs as identified under ORS 336.079: Approved costs would include instructional services identified in the ELL program guide published by the Oregon Department of Education. Approved costs must be in support of ELL students and the acquisition of academic English proficiency. Examples of approved costs would include Transitional Bilingual Educational (TBE) programs and Two-Way Immersion programs. An example of an unapproved cost would be translation services used for non-ELL students. Translation service object codes (319, 389) should only be included in ELL costs if they are in direct support of an ELL student. (For additional guidance, see Appendix E.)	43

Function	<b>2680</b>	Interpretation and Translation Services	Add	New code – Interpretation and Translation Services	14
Function	<b>2680</b>	Interpretation and Translation Services	Add	New code – Interpretation and Translation Services. Use for non-ELL interpretation and translation services. If the interpretation or translation service is in support of English language-development curriculum and instruction, use function code 1295. (For additional guidance, see Appendix E.)	55
Function	<b>3300</b>	Community Services	Edit	Add to definition – Use for non-instructional expenses related to homeless and students in poverty.	56
Object	318	Professional and Improvement Costs for Non Instructional Staff	Delete	Use object code 340	62
Object	319	Other Instructional, Professional and Technical Services	Edit	Add to definition – language interpreters and (See Appendix E for additional guidance.)	62
Object	331	Reimbursable Student Transportation	Edit	Add to definition – State School Fund Reimbursable Student Transportation.	63
Object	332	Non-reimbursable Student Transportation	Edit	Add to definition – State School Fund Non-reimbursable Student Transportation	63
Object	389	Other Non-instructional Professional and Technical Services	Edit	Add to definition – sign language interpretation, language interpretation and (See Appendix E for additional guidance).	65
<b>Code</b>	<b>Code #</b>	<b>Description</b>	<b>Change</b>	<b>Reason</b>	<b>Pages</b>
Area of Responsibility		Account Classification Descriptions	Edit	Add to definition – except for Area of Responsibility. Remove – where required codes are identified with an *	7
Area of Responsibility	280	ELL Programs	Edit	Change English as a Second Language to English Language Learner.	19,
Area of Responsibility		Accounting Program Structure	Edit	Add to definition – except for Area of Responsibility.	22
Area of Responsibility		Areas of Responsibility	Edit	Change “The asterisk (*) indicates required codes” to “Bold type does not indicate required roll up codes; Bold type does identify required codes.”	70
Area of Responsibility	100 110 120 130 180 210 320	Identification of required codes	Edit	Removes asterisks (*) and returns bold type to identify the required AoR codes.	71-72

Area of Responsibility	280	ELL Programs	Edit	Change English as a Second Language to English Language Learner; Add – and 1295; Delete – ESL and Limited English Proficiency (LEP).	72
Appendix A		Terminology	Edit	Overhead – changed produce to product	85
Appendix D	1291	Account Code Structure Charts	Edit	Change ESL to ELL Direct	D/1
Appendix D	1295	Account Code Structure Charts	Add	Add 1295 ELL Indirect	D/1
Appendix D	2680	Account Code Structure Charts	Add	Add 2680 Interpretation and Translation Services	D/3
Appendix D	331	Account Code Structure Charts	Edit	Add – State School Fund	D/5
Appendix D	332	Account Code Structure Charts	Edit	Add – State School Fund	D/5
Appendix E		Guidelines for ADMr and ELL ADMs Spending	Add	New appendix.	E/1-5
Appendix F		Guidelines for Coding Technology	Add	New appendix	F/1-2

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