

PBAM Code Changes for 2019 Edition

Effective 07/01/2020

Code Description	Code #	Description of Changes	Change	Reason	Pages
Medicaid Reimbursement for Eligible K-12 Expenses (ages 5-21)	Source #4202	Add new code for revenue received from Oregon Health Authority (OHA) for Medicaid Reimbursements	*NEW*	To standardize accounting infrastructure to support sustainable school Medicaid billing	52
Medicaid Reimbursement for Eligible Early Intervention (EI) Services (ages 0-3)	Source #4501	Add new code for revenue received from Oregon Health Authority (OHA) for Medicaid Reimbursements	*NEW*	To standardize accounting infrastructure to support sustainable school Medicaid billing	53
Medicaid Reimbursement for Eligible Early Childhood Special Education (ECSE) Services (ages 3-5)	Source #4502	Add new code for revenue received from Oregon Health Authority (OHA) for Medicaid Reimbursements	*NEW*	To standardize accounting infrastructure to support sustainable school Medicaid billing	53
Special Revenue Fund	Fund guidance	Add guidance " *Strictly for reporting purposes within ODE’s data collections: 201 Federal Revenue Sources and Expenditures 250 State, Local, and Other Revenue Sources and Expenditures 251 Student Investment Account 252 Measure 98: High School Success 299 Child Nutrition Programs – Food Service Sources and Expenditures Section 1111(h)(1)(C)(x) of the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act (ESSA) requires the reporting of: “the per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual non-personnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local educational agency and each school in the State for the preceding fiscal year.”	Language	Add guidance for reporting purposes only within ODE’s data collections to disaggregate Special Revenue Funds by source of funds for ESSA reporting guidelines. Best option to leave a range of fund numbers available for future use on specific federal or non-federal grant sourced expenditures.	44

PBAM Code Changes for 2019 Edition

Effective 07/01/2020

Code Description	Code #	Description of Changes	Change	Reason	Pages
Restricted Revenue from the Federal Government through the State	Source #4500	Edit list of examples to remove “Handicapped Programs, Handicapped (PL 89-313) and JTPA” and update the IDEA public law reference to PL 108-446	Language	Update list of examples to current programs	53
Improvement of Instruction Services	Function #2210	Edit language to remove last sentence “Use for internal training attended by instruction staff.”	Language	To clarify that this function is not for internal trainings, but for curriculum development	62
Instructional Staff Development	Function #2240	Edit language to remove last sentence “Use this function for external training attended by instruction staff.”	Language	To clarify that this function is not for external trainings, but for staff professional development	62
Apportionment of Funds by ESD or LEA	Function #5300	Edit language to include "or other agencies" in definition for transits/flow-through dollars	Language	To include non-district parties for distribution of funds	70
Social Studies	AOR #110	Edit language to remove “man’s” from the definition	Language	Modify terminology for equity purposes	83
Coordinating Early Intervening Services (CEIS)	AOR #340	Edit language to add "This AOR code is to be used only for CEIS. Do not code Section 504 expenses here."	Language	To clarify this AOR is only to be used for CEIS and MOE purposes, not for Section 504 expenses	85
The Individuals with Disabilities Education Act (IDEA) Maintenance of Effort (MOE)	AOR guidance	Edit guidance to include: "The Individuals with Disabilities Education Act (IDEA) grant program requires Local Education Agencies (LEAs) to meet maintenance of effort (MOE) as a condition of receiving these federal funds This means that LEAs may not reduce the amount of local, or State and local, general funds they spend for the education of children with disabilities below the amount they spent for the preceding fiscal year in which they met MOE. (34 CFR 300.203) Charge special education expenditures to the appropriate function with an Operational Unit code. Attach area code 320 when reporting special education expenditures in all funds. However, only General Fund 100 is used in the MOE baseline calculations."	Language	To clarify use of AOR codes with IDEA MOE and reporting SPED services	40

PBAM Code Changes for 2019 Edition

Effective 07/01/2020

Code Description	Code #	Description of Changes	Change	Reason	Pages
School Medicaid Billing and IDEA MOE	AOR guidance	Edit language to include: "According to 34 CFR 300.154(g)(2), reimbursements from federal funds, e.g. Medicaid, will not be considered State/local for the purposes of MOE. However, per the Office of Special Education Programs (OSEP), the State/local match payments that are used to draw down the federal Medicaid reimbursement must be included in the MOE calculation."	Language	To clarify use of AOR codes with IDEA MOE and reporting SPED services for Medicaid billing	40
English Language Learner Programs	Chart Description	Edit language from "English Second Language Programs" to "English Language Learner Programs"	Language	Modify terminology to current program titles	Appendix H