

Coding 101

Use of Budget Codes

- Every expenditure needs a budget code
- Select the codes that identify the expenditure, rather than where money is available
- Budget codes can be created by:
 - Gwyn Andersen
 - Delia Biangone
 - Rocky Journey

WHY?

- Codes are prescribed by State of Montana for annual reporting
- Creates a road map for next year's budget
- Accurately reflects expenditures

Purchasing in General

- Use Purchase Order FIRST
 - Quick turn around time
 - Can create new vendors
 - Some online vendors will use purchase orders
 - Eliminates duplicate payments
- Credit Card
 - Travel Arrangements
 - Online Purchasing

Expenditure Accounts

XXX-XX-XXX-XXXX-XXXX

Budget Unit

XXX

Account

XXX

District/Fund

XX

Operational Unit (Location)

XXX

Program

XXXX

Function

XXXX

Project Reporter

XXX

Account (Object) Code

District/Fund

XXX-XX-XXX-XXXX XXX

First Digit:

- 1XX - Elementary District
- 2XX - High School District
 - Exception Grants - Fund 15

Last Two Digits Identify Fund

- X01 - General Fund (very broad)
- X10 - Transportation (very narrow)
- X15 - Miscellaneous Programs Fund

27 Funds in Total

Location Unit

XXX-**XX**-XXX-XXXX XXX

Track Costs By:

- **Building**

- 01 Edgerton
- 08 Kalispell Middle School

- **Department**

- 06 Health Services

49 Location Codes for KPS

Program Code

XXX-XX-**XXX**-XXXX XXX

1XX Regular Programs

100 Regular

150 Elementary

160 Administration

Long List of Local Grants Fund15

2XX Special Programs (280 Sp Ed)

3XX State Grants (State Voed)

4XX Federal Grants (Title, Perkins)

5XX Non-Public School Programs

Program Code

XXX-XX-**XXX**-XXXX XXX

6XX Adult Education Programs

7XX Extracurricular Programs

710 - 3400 Activities

720-3500 Athletics

8XX Community Services Programs

9XX Enterprise Programs

910 - Food Service

125 Different Programs at KPS

Function Code

XXX-XX-XXX-XXXX XXX

1XXX Instruction

MS & HS more specific for each curriculum area

1440 Math

2XXX Support Services

2213 Professional Development

2225 Library Media

2400 Administration

3XXX Non-Educational

3100 Food Service

34XX Activities

35XX Athletics

Function Code

XXX-XX-XXX-XXXXXXX XXX

4XXX Facilities Acquisitions

5XXX Debt Service

6XXX Other Financing Uses

248 Function Codes at KPS

Project Reporter Code

XXX-XX-XXX-XXXX-XXXX XXX

1XXX Student Activities

4XXX Federal Programs

end in 1 - Odd Fiscal Year

end in 2 - Even Fiscal Year

5019 Curriculum

5020 Maintenance Acquisitions

9XXX Fixed Assets

250 Project Reporter Codes at KPS

Account (Object) Code

XXX-XX-XXX-XXXX-XXXX **XXX**

- 1XX Personal Ser. - Salaries
- 2XX Personal Ser. - Employee Benefits
- 3XX Purchased Prof & Technical Ser.
 - 320 Professional Education
 - 330 Professional Technical
- 4XX Purchased Property Services - Utilities
 - 440 Repair and Maintenance

Object Code

XXX-XX-XXX-XXXX-XXXX

XXX

5XX Other Purchased Ser.

550 Printing

582 Travel Out of District

Motel, Meals, Registration, Flights

6XX Supplies and Materials

610 Supplies (consumable)

Food for Instruction

612 Food for Meetings

630 Food For Food Service Only

640 Textbooks and Library Books

660 Small Equipment

680 Software

681 Media Software - DVD's etc.

Object Code

XXX-XX-XXX-XXXX-XXXX **XXX**

7XX Property & Equip Acquisition

730 Equipment over \$5,000 (for a single item)

8XX Other Expenditures

810 Dues

157 Object Codes at KPS