

Calcasieu Parish School System
 Memo on Changes to Budget Code Structure
 For Year End June 30, 2011 and Subsequent Years

June 28, 2010

RE: Budget Code structure changes.

Please distribute this memo to all personnel in your department that use budget codes.

Please note that for the fiscal year 2010-2011 the budget unit structure has changed for all fund expenditure codes:

Example of <i>Old</i> Budget Code (2009-10)	Example of <i>New</i> Budget Codes (2010-11)
1110 1130 38 LOC -611211	1110 1130 AH 000 LOC – 611211
(13 places in budget unit, 6 in account)	(16 places in budget unit, 6 in account)

Below is a detailed explanation of the components of the budget code and the changes for the upcoming 2010-2011 fiscal year. First of all the [department codes](#) for the general fund have changed. This part of the budget unit still uses 2 fields and still occupies the 9th and 10 digits. General Fund department codes are now to use [alphabetic codes](#). Numeric codes are used by those federal funds (currently Title and IDEA) that have “EIC” codes developed last year by the state department. I have attached a cross-reference of the old department codes and the new department codes at the end of this document. See [EIC-2](#) below for the explanation of the other significant change to the budget unit.

The Budget Unit, Account and Budget Code

All expenditure components make up the expenditure budget unit. The budget unit together with the account is the budget code. The account code is entered in a separate field and is a required entry when dealing with budget codes. The following are the expenditure budget code components:

BUDGET UNIT:

Fund – first four (4) places in the code. Denotes funding source. Above example shows 1110.

Function – places 5 through 8. These denote activity area expenditure (regular instructional, special education, vocational, transportation for example). Places 7 and 8 can denote subfunctions. The above example shows 1130, regular instruction - high school. The State publishes a Local Accounting and Uniform Governmental Handbook

(LAUGH) that lists available functions used on the Annual Financial Report (AFR) all school districts are required to submit to the State. They are based on National Council of Educational Statistics requirements. See also the object explanation below to further understand the importance of the function code.

Department – places 9 through 10. Tracks managerial areas in general fund and first portion of EIC codes in federal funds that require them. Managerial department codes now use letters. If used for EIC, numbers are used here (and that is why we had to change the old managerial department codes). The above example reflects AH, the new High School department code. Attached is a cross referenced listing of old department codes and new department codes.

EIC 2 – places 11 to 13. This is used by some federal funds to track components within the federal program. Most funds will show 000 in those fields. In the above example, since this is not used in the general fund, 000 is used. The next three digits in our example, 000, are for “EIC-2” coding. Since only Title funds and IDEA funds currently require this, the 000 fills the place for those fields. When used, these may be numeric or alpha. Note that if the EIC-2 code is only two places then a zero is used as a placeholder for the last field as all fields have to have something in them. This is convention we created.

LOC – The location code. All expenditures should be tied to locations to the greatest practical extent! This includes administrative expenditures. This greatly facilitates reporting accuracy and is particularly important when budgets are tight. Also, the relationship between the location and the function needs to be taken into consideration. For example, an administrative location code should not be used for a regular instructional function in most circumstances.

Note that Calcasieu Parish Schools uses a parent–child budget. This means that the budget is entered into the system at the 000 location. All budget codes with locations are linked back to that 000 location budget code, however, to allow budget monitoring. Some funds and grants are exceptions as revenue and budgets may require tracking to the locations.

ACCOUNT:

Expenditure digit - The first digit for expenditures is always a 6. That is how efinance works.

Object – The second through fourth digit is the object. In the above example the object is 112. This denotes a teacher in most cases. This again comes from the LAUGH guide and is coordinated with the function code mentioned above. Please understand that personnel reporting and grant reporting requirements make this a very important aspect of the account code.

Subject – This allows for more detail regarding the object. The above example shows 11, which has been assigned to regular classroom teachers with the 112 object.

Balance Sheet and Revenue budget codes:

Most do not deal with these codes so I will not go into that here. I will mention that reporting divides the revenue areas into local, state and federal amounts.

The link to the Louisiana Department of Education LAUGH guide is <http://www.doe.state.la.us/lde/uploads/13986.pdf>. It is NOT, however, as of the date of the creation of this narrative, the most recently approved document. I can get you that if you need it.

If you have any further questions let us know.

Dennis Bent
Accounting

DEPARTMENT CODE CROSS REFERENCE:

FY10 dept code	Title	new FY11 dept/eic1 code
00	NO DEPARTMENT	00
21	SCHOOL BOARD	AA
22	SUPERINTENDENT	AB
23	INTERNAL AUDIT	AC
24	MAINTENANCE	BL
25	PLANNING AND CONSTRUCTION	BM
26	CONSTRUCTION SERVICES	BN
31	CURRICULUM & INSTRUCTION	AD
32	ELEMENTARY	AE
33	ELEMENTARY INSTRUCTIONAL	AF
36	MIDDLE SCHOOL	AG
37	VOCATIONAL EDUCATION	AI
38	HIGH SCHOOL	AH
39	ADULT EDUCATION	AJ
41	PRINT SHOP	AX
43	CHILD WELFARE/ATTENDANCE	AT
44	LIBRARY/TEXTBOOKS	AW
51	SPECIAL EDUCATION	AK
52	GIFTED	AL
54	PUPIL APPRAISAL	AR
55	SPEECH/LANGUAGE THERAPY	AS
56	NURSING	AU
57	TESTING	AV
61	PERSONNEL	BA
62	WAREHOUSE	BJ
65	SCHOOL LUNCH	BS
69	TRANSPORTATION	BK
70	OTHER MISC GRANTS	GA
71	GF GRANTS-TCHR CERT FEDPR	GB
72	GRANTS GENERAL FUND	GC

73	2010	GD
74	GF IN KIND FUNDING	GE
75	SPEC ED ARTS FEST GRANT	GF
76	AMERICORP GRANT	GH
77	G/F IDEA PROJECT GATEWAY	GI
78	TAP PROGRAM	GJ
79	REGION V GRANT	GK
81	FINANCE	BB
82	INSURANCE	BF
83	ACCOUNTING	BC
84	ACCOUNTS PAYABLE	BD
85	PAYROLL	BE
86	SALES TAX	BI
87	TECHNOLOGY	BH
88	DATA PROCESSING	BG
89	UTILITIES	BP
91	EMPLOYEE BENEFITS	BR

other FY11 depts not in FY10

none	-	DE
none	DREW #5	DF
none	DREW #6	DG
none	DREW #7	