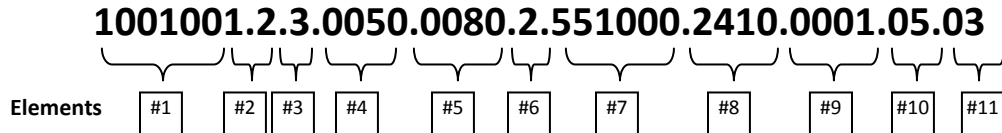


Understanding the North Andover School Department Budget Codes

Budget reports usually contain lines with codes and descriptions. Each line item in the budget contains a code which consists of eleven (11) distinct elements. Using the attached charts will allow you to interpret the purpose of each line by identifying the distinct elements of each budget code.

For example, the following code consists of 11 distinct elements and represents the operating budget code for textbooks at the Atkinson Elementary School:



Using the Expense Account Structure Chart this is how it breaks down...

<u>Element #</u>	<u>Element Description</u>	<u>Budget Code</u>	<u>Element Description</u>
1	Fund	1001001	General Fund
2	Entity [School or Town]	2	School
3	Function	3	Education
4	Dept or Location	0050	Atkinson Elementary
5	Internal Project	0080	Elementary
6	Budget Control	2	Non-Salary Expense
7	Object	551000	Textbooks
8	DESE Code	2410	Materials, Textbooks [Code for DESE]
9	DESE Program	0001	Regular Day [Code for DESE]
10	DESE Object	05	Supplies [Code for DESE]
11	DESE Level	03	Elementary Grades 1-5 [Code for DESE]

Note: DESE = MA Department of Elementary and Secondary Instruction [formerly DOE]

If you have any questions regarding the budget please send them to Jim Mealey at mealeyj@northandover.k12.ma.us