

Classification for Expenditure Reporting

Step 1 Exclude by fund	Step 2 Exclude by object	Step 3 Exclude by function	Step 4 Classify by fund	Step 5 Classify by object	Step 6 Classify by function	Step 7 Classify by OPU	If Elementary-Secondary Expenditure is...		Then the Expenditure is treated as...		
Exclude funds 017, 021, 022, 023, 024, 026, 027, 028, 200	Exclude objects 470-479, 810-819, 881, 891, 900-969	Exclude functions 7000-7990			1000-1390, 1900-1990, 4100-4390, 4600-4690		Instruction	II.1	Included - Classroom instructional		
					2100-2190 (except 2110, 2121, 2131, 2141, 2151, 2171)		Pupil Support Services	II.2			
					2200-2290 (except 2211, 2221, 2231)		Instructional Staff Support Services	II.3			
							2300-2419	2110, 2121, 2131, 2141, 2151, 2171, 2211, 2221, 2231 and 2490 if OPU = central	General Administration	II.4	Included - Non-classroom
							2420-2429	2110, 2121, 2131, 2141, 2151, 2171, 2211, 2221, 2231 and 2490 if any other OPU	School Administration	II.5	
							2700-2790		Operation and Maintenance of Plant	II.6	
							2800-2890		Pupil Transportation	II.7	
							2500-2690, 2900-2990		Other and Non-specified Support Services	II.8	
							3100-3190		Elem-Sec Noninstructional Food Service	II.9	
					All fund 011, 014, 020		3300, 3400-3431		Elem-Sec Noninstructional - Enterprise Operations	II.10	
							3900, 4500-4590		Elem-Sec Noninstructional - Other	II.11	
					All fund 013		3200-3250, 3290		Nonelem-sec Programs - Community Svcs	II.12	
					All fund 012, 413, 414, 426, 501, 535		1400-1490		Nonelem-sec Programs - Adult Ed	II.13	
					All fund 025, 401		3260		Nonelem-sec Programs - Other	II.14	
							5200-5900		Construction	III.1	Non-Operating (Excluded)
							5100		Land and Existing Structures	III.2	
						645 (when function = instruction)			Equipment - Instructional	III.3	
						645 (any other function), 650, 660			Equipment - Other	III.4	
									Payments to Other Governments	IV.3-5	
				6000-6100		Interest on Debt	IV.6				