

3-0730.10 OPERATING STATEMENT – EXPENDITURE FUNCTION MATRIX

EXPENDITURE FUNCTION	GOVERNMENTAL FUNDS							
	General Fund 01	SPECIAL REVENUE FUNDS						
		Transportation Fund 10	Bus Depreciation Fund 11	School Food Fund 12	Tuition Fund 13	Retirement Fund 14	Miscellaneous Programs Fund 15	Adult Education Fund 17
YES INDICATES THIS FUNCTION IS FREQUENTLY USED IN THIS FUND								
1XXX Instruction	Yes				Yes	Yes	Yes	Yes
21XX Support Services – Students	Yes					Yes	Yes	Yes
221X Support Services – Instructional Staff	Yes					Yes	Yes	Yes
222X Support Services – Educational Media Services	Yes					Yes	Yes	Yes
23XX Support Services – General Administration	Yes	Yes				Yes	Yes	
24XX Support Services – School Administration	Yes	Yes				Yes	Yes	
25XX Support Services – Business Services	Yes	Yes				Yes	Yes	
26XX Support Services – Operation & Maintenance of Plant	Yes	Yes				Yes	Yes	
27XX Support Services – Student Transportation	Yes	Yes	Yes			Yes	Yes	
31XX Non-Educational Services – Food Services	Yes			Yes		Yes		
32XX Non-Educational Services – Other Enterprise Services	Yes							
33XX Non-Educational Services – Community Services	Yes	Yes						
34XX Non-Educational Services – Extracurricular Activities	Yes		Yes			Yes		
35XX Non-Educational Services – Extracurricular Athletics	Yes		Yes			Yes		
4XXX Facilities Acquisitions	Yes							
5XXX Debt Service	Yes							
6XXX Other Financing Uses (see definitions for additional functions)	Yes							

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EXPENDITURE FUNCTION	GOVERNMENTAL FUNDS								
	SPECIAL REVENUE FUNDS								
	Traffic Education Fund 18	Non-Operating Fund 19	Lease Rental Fund 20	Comp Absences Fund 21	Metal Mines Fund 24	Impact Aid Fund 26	Technology Fund 28	Flexibility Fund 29	Permanent Endowment Fund 45
1XXX Instruction	Yes			Yes	Yes	Yes	Yes	Yes	Yes
21XX Support Services – Students				Yes	Yes	Yes			
221X Support Services – Instructional Staff				Yes	Yes	Yes			
2213 Support Services – Instructional Staff Development	Yes				Yes	Yes	Yes	Yes	Yes
222X Support Services – Educational Media Services				Yes	Yes	Yes			
23XX Support Services – General Administration				Yes	Yes	Yes			
24XX Support Services – School Administration				Yes	Yes	Yes			
25XX Support Services – Business Services		Yes		Yes	Yes	Yes			
26XX Support Services – Operation & Maintenance of Plant	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
27XX Support Services – Student Transportation		Yes		Yes	Yes	Yes			
31XX Non-Educational Services – Food Services				Yes	Yes	Yes			
32XX Non-Educational Services – Other Enterprise Services					Yes	Yes			
33XX Non-Educational Services – Community Services					Yes	Yes			
34XX Non-Educational Services – Extracurricular Activities				Yes	Yes	Yes			
35XX Non-Educational Services – Extracurricular Athletics				Yes	Yes	Yes			
4XXX Facilities Acquisitions					Yes				
5XXX Debt Service									
6XXX Other Financing Uses (see definitions for additional functions)									

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EXPENDITURE FUNCTION	GOV'TL FUNDS		PROPRIETARY TYPE FUNDS							
	CAPITAL PROJECT FUNDS		ENTERPRISE FUNDS			INTERNAL SERVICE FUNDS				
	Building Fund 60	Building Reserve Fund 61	Day Care Fund 70	Industrial Arts Fund 71	Misc. Enterprise Fund 72	Data Processing Fund 73	Purchasing Fund 74	Internal Service Fund 77	Self Ins Health 78	Self Ins Liab 79
1XXX Instruction	Yes	Yes								
21XX Support Services – Students										
221X Support Services – Instructional Staff										
222X Support Services – Educational Media Services										
23XX Support Services – General Administration										
24XX Support Services – School Administration										
25XX Support Services – Business Services										
26XX Support Services – Operation & Maintenance of Plant										
27XX Support Services – Student Transportation	Yes									
31XX Non-Educational Services – Food Services										
32XX Non-Educational Services – Other Enterprise Services			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
33XX Non-Educational Services – Community Services										
34XX Non-Educational Services – Extracurricular Activities										
35XX Non-Educational Services – Extracurricular Athletics										
4XXX Facilities Acquisitions	Yes	Yes								
5XXX Debt Service										
6XXX Other Financing Uses (see definitions for additional functions)										

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EXPENDITURE FUNCTION	FIDUCIARY TYPES FUNDS			
	TRUST FUNDS			
	Private Purpose Trust Fund 81	Inter-Local Agreement Fund 82	Student Activity Fund 84	Misc. Private Purpose Trust Fund 85
YES INDICATES THIS FUNCTION IS FREQUENTLY USED IN THIS FUND				
1XXX Instruction	Yes	Yes		
21XX Support Services – Students	Yes	Yes		
221X Support Services – Instructional Staff		Yes		
222X Support Services – Educational Media Services		Yes		
23XX Support Services – General Administration		Yes		
24XX Support Services – School Administration		Yes		
25XX Support Services – Business Services		Yes		
26XX Support Services – Operation & Maintenance of Plant		Yes		
27XX Support Services – Student Transportation		Yes		
31XX Non-Educational Services – Food Services		Yes		
32XX Non-Educational Services – Other Enterprise Services		Yes		
33XX Non-Educational Services – Community Services	Yes	Yes		Yes
34XX Non-Educational Services – Extracurricular Activities	Yes	Yes	Yes	
35XX Non-Educational Services – Extracurricular Athletics	Yes	Yes	Yes	
4XXX Facilities Acquisitions	Yes			
5XXX Debt Service				
6XXX Other Financing Uses (see definitions for additional functions)				