Utilized for FY23 indirect cost calculations, based on the FY17 – FY21 expenditures.

|  |
| --- |
| **RESTRICTED** Cost Classification Matrix (Funds 10, 21, 22, 24, 51, 53) |
| Function # | Function Description | Salaries (Object 100) | Benefits (Object 200) | Purchased Services (Object 300) | Supplies (Object 400 except 461, 462) | Property (Object 500) | All Other (Object 461, 462, 600, 800, 900) |
| 1000 | Instruction | Direct | Direct | Direct | Direct | Excluded | Excluded |
| 2100 | Student Services | Direct | Direct | Direct | Direct | Excluded | Excluded |
| 2200 | Staff Services | Direct | Direct | Direct | Direct | Excluded | Excluded |
| 2300 | General Administration | Direct | Direct | Direct | Direct | Excluded | Excluded |
| 2400 | School Administration | Direct | Direct | Direct | Direct | Excluded | Excluded |
| 2520 | Fiscal Services | Indirect | Indirect | Indirect | Indirect | Excluded | Excluded |
| 2530 | Facilities Acquisition & Construction Services | Excluded | Excluded | Excluded | Excluded | Excluded | Excluded |
| 2540 | Operation & Maintenance of Plant | Direct | Direct | Direct | Direct | Excluded | Excluded |
| 2550 | Student Transportation | Direct | Direct | Direct | Direct | Excluded | Excluded |
| 2560 | Food Services | Direct | Direct | Direct | Direct | Excluded | Excluded |
| 2570 | Internal Services | Indirect | Indirect | Indirect | Indirect | Excluded | Excluded |
| 2590 | Other Business Services | Direct | Direct | Direct | Direct | Excluded | Excluded |
| 2600 | Other Central Services | Indirect | Indirect | Indirect | Indirect | Excluded | Excluded |
| 2700 | Special Education Services | Direct | Direct | Direct | Direct | Excluded | Excluded |
| 3000 | Community Services | Direct | Direct | Direct | Direct | Excluded | Excluded |
| 4000 | Non-Programmed Charges | Direct | Direct | Direct | Direct | Excluded | Excluded |
| 5000 | Debt Services | Excluded | Excluded | Excluded | Excluded | Excluded | Excluded |
| 6000 | Cocurricular Activities | Direct | Direct | Direct | Direct | Excluded | Excluded |
| 8000 | Other Financing Uses | Excluded | Excluded | Excluded | Excluded | Excluded | Excluded |
|   |   |   |   |   |   |   |   |
| Food Service (Fund 51) |
| 2560 | Food Service Operation | Direct | Direct | Direct | Direct | Excluded | Excluded |
| Other Enterprise Fund (Fund 53) |
|   | Other Enterprise Operation | Direct | Direct | Direct | Direct | Excluded | Excluded |
|  |  |  |  |  |  |  |  |
| **UNRESTRICTED** Cost Classification Matrix (Funds 10, 21, 22, 24, 51, 53) |
| Function # | Function Description | Salaries (Object 100) | Benefits (Object 200) | Purchased Services (Object 300) | Supplies (Object 400 except 461, 462) | Property (Object 500) | All Other (Object 461, 462, 600, 800, 900) |
| 1000 | Instruction | Direct | Direct | Direct | Direct | Excluded | Excluded |
| 2100 | Student Services | Direct | Direct | Direct | Direct | Excluded | Excluded |
| 2200 | Staff Services | Direct | Direct | Direct | Direct | Excluded | Excluded |
| 2300 | General Administration | Direct | Direct | Direct | Direct | Excluded | Excluded |
| 2400 | School Administration | Direct | Direct | Direct | Direct | Excluded | Excluded |
| 2520 | Fiscal Services | Indirect | Indirect | Indirect | Indirect | Excluded | Excluded |
| 2530 | Facilities Acquisition & Construction Services | Excluded | Excluded | Excluded | Excluded | Excluded | Excluded |
| 2540 | Operation & Maintenance of Plant | Indirect | Indirect | Indirect | Indirect | Excluded | Excluded |
| 2550 | Student Transportation | Direct | Direct | Direct | Direct | Excluded | Excluded |
| 2560 | Food Services | Direct | Direct | Direct | Direct | Excluded | Excluded |
| 2570 | Internal Services | Indirect | Indirect | Indirect | Indirect | Excluded | Excluded |
| 2590 | Other Business Services | Direct | Direct | Direct | Direct | Excluded | Excluded |
| 2600 | Other Central Services | Indirect | Indirect | Indirect | Indirect | Excluded | Excluded |
| 2700 | Special Education Services | Direct | Direct | Direct | Direct | Excluded | Excluded |
| 3000 | Community Services | Direct | Direct | Direct | Direct | Excluded | Excluded |
| 4000 | Non-Programmed Charges | Direct | Direct | Direct | Direct | Excluded | Excluded |
| 5000 | Debt Services | Excluded | Excluded | Excluded | Excluded | Excluded | Excluded |
| 6000 | Cocurricular Activities | Direct | Direct | Direct | Direct | Excluded | Excluded |
| 8000 | Other Financing Uses | Excluded | Excluded | Excluded | Excluded | Excluded | Excluded |
|   |   |   |   |   |   |   |   |
| Food Service (Fund 51) |
| 2560 | Food Service Operation | Direct | Direct | Direct | Direct | Excluded | Excluded |
| Other Enterprise Fund (Fund 53) |
|   | Other Enterprise Operation | Direct | Direct | Direct | Direct | Excluded | Excluded |