### TOTAL OPERATING EXPENDITURES

#### FUNDS

<table>
<thead>
<tr>
<th>Fund Codes</th>
<th>Description</th>
<th>Fund Codes</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>422</td>
<td>Even Start</td>
<td>540</td>
<td>Children and Youth Coordinating Council</td>
</tr>
<tr>
<td>510</td>
<td>Adult Education</td>
<td>542</td>
<td>Georgia Council for the Arts</td>
</tr>
<tr>
<td>512</td>
<td>Post Secondary Education</td>
<td>544</td>
<td>Georgia Child Care Council</td>
</tr>
<tr>
<td>516</td>
<td>WIA</td>
<td>546</td>
<td>Georgia Department of Community Affairs</td>
</tr>
<tr>
<td>530</td>
<td>GLRS Grant</td>
<td>548</td>
<td>Georgia Department of Human Resources</td>
</tr>
<tr>
<td>534</td>
<td>Migrant Education Agency (MEA)</td>
<td>690</td>
<td>Internal Service Fund</td>
</tr>
<tr>
<td>536</td>
<td>Family Connection</td>
<td>693</td>
<td>Enterprise Funds</td>
</tr>
<tr>
<td>539</td>
<td>Dropout Prevention/Dropout Recovery Grants</td>
<td>700-900</td>
<td>All funds above 699 are excluded</td>
</tr>
</tbody>
</table>

#### FUNCTIONS

<table>
<thead>
<tr>
<th>Function Codes</th>
<th>Description</th>
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<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000</td>
<td>Instruction</td>
<td>2500</td>
<td>Business Services</td>
</tr>
<tr>
<td>2100</td>
<td>Pupil Services</td>
<td>2600</td>
<td>Maintenance and Operation of Plant Services</td>
</tr>
<tr>
<td>2210</td>
<td>Improvement of Instructional Services</td>
<td>2700</td>
<td>Student Transportation Services</td>
</tr>
<tr>
<td>2213</td>
<td>Instructional Staff Training</td>
<td>2800</td>
<td>Support Services - Central</td>
</tr>
<tr>
<td>2220</td>
<td>Media Services</td>
<td>2900</td>
<td>Other Support Services</td>
</tr>
<tr>
<td>2230</td>
<td>Federal Grant Administration</td>
<td>3100</td>
<td>School Nutrition Program</td>
</tr>
<tr>
<td>2300</td>
<td>General Administration</td>
<td>3200</td>
<td>Enterprise Operations</td>
</tr>
<tr>
<td>2400</td>
<td>School Administration</td>
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</table>

#### OBJECTS

<table>
<thead>
<tr>
<th>Object Codes</th>
<th>Description</th>
<th>Object Codes</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>178</td>
<td>Graduation Coaches</td>
<td>742</td>
<td>Depreciation Expense-Buildings</td>
</tr>
<tr>
<td>441</td>
<td>Rental of Land or Buildings</td>
<td>744</td>
<td>Depreciation Expense-Equipment</td>
</tr>
<tr>
<td>442</td>
<td>Rental of Equipment and Vehicles</td>
<td>746</td>
<td>Depreciation Expense-Buses</td>
</tr>
<tr>
<td>443</td>
<td>Rental of Computer Equipment</td>
<td>748</td>
<td>Depreciation Expense-Computers</td>
</tr>
<tr>
<td>444</td>
<td>Other Rentals</td>
<td>750</td>
<td>Purchase of Infrastructure</td>
</tr>
<tr>
<td>591</td>
<td>Commodity Hauling (Outside Contracts)</td>
<td>781</td>
<td>Amortization Expense - Intangible Assets</td>
</tr>
<tr>
<td>592</td>
<td>Services Purchased for LUA within Georgia</td>
<td>830</td>
<td>Interest</td>
</tr>
<tr>
<td>594</td>
<td>Payments to Charter Schools</td>
<td>831</td>
<td>Redemption of Principal</td>
</tr>
<tr>
<td>710</td>
<td>Land Acquisition and Development</td>
<td>833</td>
<td>Amortization of Bond Issuance &amp; Other Debt Related Costs</td>
</tr>
<tr>
<td>715</td>
<td>Land and Improvements</td>
<td>834</td>
<td>Amortization of Premium &amp; Discounts on Issuance of Bonds</td>
</tr>
<tr>
<td>720</td>
<td>Building Acquisition, Construction, and Improvements</td>
<td>880</td>
<td>Federal Indirect Cost Charges</td>
</tr>
<tr>
<td>730</td>
<td>Purchase of Equipment - Other Than Buses and Computers</td>
<td>881</td>
<td>Schoolwide</td>
</tr>
<tr>
<td>732</td>
<td>Purchase or Lease-Purchase of Buses</td>
<td>910</td>
<td>Redemption of Principal</td>
</tr>
<tr>
<td>734</td>
<td>Purchase or Lease-Purchase of Computers</td>
<td>950</td>
<td>Special Items</td>
</tr>
<tr>
<td>735</td>
<td>Purchase of Software to be capitalized</td>
<td>960</td>
<td>Extraordinary Items</td>
</tr>
<tr>
<td>740</td>
<td>Depreciation Expense-Land Improvements</td>
<td>990</td>
<td>Other Uses</td>
</tr>
</tbody>
</table>

Note: Objects 172 and 173 are moved from Function 1000 to Function 2100 for this calculation. Starting in Fiscal Year 2017: Object 594 will be omitted so that charter school expense activity is not double reported.

### TOTAL DIRECT INSTRUCTIONAL EXPENDITURES

Direct Instructional Expenditures only includes Function 1000 expenditures included in the Total All Operating Expenditures. All fund, function, and object exclusions referenced above are excluded from both the numerator and the denominator.

<table>
<thead>
<tr>
<th>Total Direct Instruction Expenditures (Function 1000)</th>
<th>Percent of Direct Instruction to Operating Expenditures</th>
</tr>
</thead>
</table>