

# SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2009

## HIGH SCHOOL SUPPORT FUND

	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$9,355.06	10,270.86	7,116.60
<b>REVENUE ACCOUNTS:</b>			
LOCAL SOURCES	12,469.89	14,494.88	17,000.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	0.00	0.00	0.00
TRANSFERS AND ADVANCES IN	0.00	0.00	0.00
TOTAL REVENUE ACCOUNTS	12,469.89	14,494.88	17,000.00
<b>BUDGET ACCOUNTS:</b>			
100 SALARIES	0.00	0.00	0.00
200 FRINGE BENEFITS	0.00	0.00	0.00
400 PURCHASED SERVICES	6,237.21	9,404.24	14,920.32
500 SUPPLIES	5,316.88	68.35	3,500.00
600 EQUIPMENT	0.00	0.00	0.00
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	0.00	0.00	0.00
TOTAL BUDGET ACCOUNTS	11,554.09	9,472.59	18,420.32
CASH BALANCE JUNE 30	10,270.86	15,293.15	5,696.28
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	8,176.55	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$10,270.86	7,116.60	5,696.28

Board Policy #6670 defines the Public School Support Funds. These are intended to function like small general funds for each school entity. They account for receipts from the sale of goods and services including but not limited to student pictures, vending machines, assemblies, student recognition, meals and carnivals. Disbursements of support funds for the purchase of goods and services are to support individual building curricular, co-curricular and extracurricular programs. Disbursements include awards, assemblies, caps & gowns, banquets, tests, flowers, charitable donations, field trips, and landscaping materials. A separate accounting is maintained for Support Fund activities for each building and for the superintendent.

[Grandview High School Artist in Residence and High Schools That Work revenues and expenditures are also included in the table above.](#)

(Fund #018)

# SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2009

## MIDDLE SCHOOL SUPPORT FUND

	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$5,107.52	4,665.75	2,508.79
<b>REVENUE ACCOUNTS:</b>			
LOCAL SOURCES	5,115.38	13,145.85	13,500.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	0.00	0.00	0.00
TRANSFERS AND ADVANCES IN	0.00	0.00	0.00
TOTAL REVENUE ACCOUNTS	5,115.38	13,145.85	13,500.00
<b>BUDGET ACCOUNTS:</b>			
100 SALARIES	0.00	0.00	0.00
200 FRINGE BENEFITS	0.00	0.00	0.00
400 PURCHASED SERVICES	2,765.25	11,665.80	9,000.00
500 SUPPLIES	2,791.90	3,314.40	3,300.00
600 EQUIPMENT	0.00	164.52	1,200.00
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	0.00	0.00	0.00
TOTAL BUDGET ACCOUNTS	5,557.15	15,144.72	13,500.00
CASH BALANCE JUNE 30	4,665.75	2,666.88	2,508.79
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	158.09	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$4,665.75	2,508.79	2,508.79

Board Policy #6670 defines the Public School Support Funds. These are intended to function like small general funds for each school entity. They account for receipts from the sale of goods and services including but not limited to student pictures, vending machines, assemblies, student recognition, meals and carnivals. Disbursements of support funds for the purchase of goods and services are to support individual building curricular, co-curricular and extracurricular programs. Disbursements include awards, assemblies, caps & gowns, banquets, tests, flowers, charitable donations, field trips, and landscaping materials. A separate accounting is maintained for Support Fund activities for each building and for the superintendent. [Middle School Arts Council and MS Youth Ready to Respond revenues and expenditures are also included here.](#) (Fund #018)

# SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2009

<b>EDISON ELEM. SUPPORT FUND</b>			
	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$5,352.17	3,011.81	753.75
<b>REVENUE ACCOUNTS:</b>			
LOCAL SOURCES	532.00	3,166.07	1,000.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	0.00	0.00	0.00
TRANSFERS AND ADVANCES IN	0.00	0.00	0.00
TOTAL REVENUE ACCOUNTS	532.00	3,166.07	1,000.00
<b>BUDGET ACCOUNTS:</b>			
100 SALARIES	0.00	0.00	0.00
200 FRINGE BENEFITS	0.00	0.00	0.00
400 PURCHASED SERVICES	1,087.57	4,177.60	1,000.00
500 SUPPLIES	1,784.79	646.53	500.00
600 EQUIPMENT	0.00	0.00	200.00
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	0.00	0.00	0.00
TOTAL BUDGET ACCOUNTS	2,872.36	4,824.13	1,700.00
CASH BALANCE JUNE 30	3,011.81	1,353.75	53.75
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	600.00	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$3,011.81	753.75	53.75
<p>Board Policy #6670 defines the Public School Support Funds. These are intended to function like small general funds for each school entity. They account for receipts from the sale of goods and services including but not limited to student pictures, vending machines, assemblies, student recognition, meals and carnivals. Disbursements of support funds for the purchase of goods and services are to support individual building curricular, co-curricular and extracurricular programs. Disbursements include awards, assemblies, caps &amp; gowns, banquets, tests, flowers, charitable donations, field trips, and landscaping materials. A separate accounting is maintained for Support Fund activities for each building and for the superintendent. (Fund #018)</p>			

# SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2009

<b>STEVENSON ELEM. SUPPORT FUND</b>			
	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$3,488.27	3,929.56	4,957.32
<b>REVENUE ACCOUNTS:</b>			
LOCAL SOURCES	2,572.47	2,916.60	0.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	0.00	0.00	0.00
TRANSFERS AND ADVANCES IN	0.00	0.00	0.00
TOTAL REVENUE ACCOUNTS	2,572.47	2,916.60	0.00
<b>BUDGET ACCOUNTS:</b>			
100 SALARIES	0.00	0.00	0.00
200 FRINGE BENEFITS	0.00	0.00	0.00
400 PURCHASED SERVICES	1,347.89	1,125.15	3,000.00
500 SUPPLIES	783.29	613.79	1,500.00
600 EQUIPMENT	0.00	56.00	457.32
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	0.00	0.00	0.00
TOTAL BUDGET ACCOUNTS	2,131.18	1,794.94	4,957.32
CASH BALANCE JUNE 30	3,929.56	5,051.22	0.00
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	93.90	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$3,929.56	4,957.32	0.00
<p>Board Policy #6670 defines the Public School Support Funds. These are intended to function like small general funds for each school entity. They account for receipts from the sale of goods and services including but not limited to student pictures, vending machines, assemblies, student recognition, meals and carnivals. Disbursements of support funds for the purchase of goods and services are to support individual building curricular, co-curricular and extracurricular programs. Disbursements include awards, assemblies, caps &amp; gowns, banquets, tests, flowers, charitable donations, field trips, and landscaping materials. A separate accounting is maintained for Support Fund activities for each building and for the superintendent. (Fund #018)</p>			

# SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2009

<b>SUPERINTENDENT SUPPORT FUND</b>			
	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$0.00	7,497.00	6,736.91
<b>REVENUE ACCOUNTS:</b>			
LOCAL SOURCES	12,810.00	10,164.48	0.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	0.00	0.00	0.00
TRANSFERS AND ADVANCES IN	0.00	0.00	0.00
TOTAL REVENUE ACCOUNTS	12,810.00	10,164.48	0.00
<b>BUDGET ACCOUNTS:</b>			
100 SALARIES	0.00	0.00	0.00
200 FRINGE BENEFITS	0.00	0.00	0.00
400 PURCHASED SERVICES	2,633.00	4,524.57	4,000.00
500 SUPPLIES	2,680.00	0.00	2,000.00
600 EQUIPMENT	0.00	6,400.00	736.91
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	0.00	0.00	0.00
TOTAL BUDGET ACCOUNTS	5,313.00	10,924.57	6,736.91
CASH BALANCE JUNE 30	7,497.00	6,736.91	0.00
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	0.00	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$7,497.00	6,736.91	0.00
<p>Board Policy #6670 defines the Public School Support Funds. These are intended to function like small general funds for each school entity. The Superintendent Support Fund revenue is primarily from commercial sponsorships on signage throughout the District's athletic event areas. Disbursements from the Superintendent Support Fund are for special projects identified by the Superintendent of Schools. (Fund #018)</p>			

# SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2009

<b>DISTRICT MANAGED ACTIVITY FUND</b>			
	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$41,010.81	33,620.10	39,340.65
<b>REVENUE ACCOUNTS:</b>			
LOCAL SOURCES	132,029.21	150,894.63	167,250.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	0.00	0.00	0.00
TRANSFERS AND ADVANCES IN	0.00	0.00	0.00
TOTAL REVENUE ACCOUNTS	132,029.21	150,894.63	167,250.00
<b>BUDGET ACCOUNTS:</b>			
100 SALARIES	0.00	0.00	0.00
200 FRINGE BENEFITS	0.00	0.00	0.00
400 PURCHASED SERVICES	85,223.95	80,985.20	99,550.00
500 SUPPLIES	20,980.42	30,093.11	38,375.00
600 EQUIPMENT	21,322.12	12,261.10	26,150.00
800 OTHER EXPENSES	11,893.43	11,469.29	12,050.00
900 TRANSFERS/ADVANCES	0.00	0.00	0.00
TOTAL BUDGET ACCOUNTS	139,419.92	134,808.70	176,125.00
CASH BALANCE JUNE 30	33,620.10	49,706.03	30,465.65
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	10,365.38	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$33,620.10	39,340.65	30,465.65
<p>Board Policy #6610 authorizes "student activity funds" for the school district. The District Managed Activity Fund is provided to account for those student activity programs that have student participation in the activity but do not have student management of the program. The largest portion of the District Managed Activity Fund is the athletic program. Other programs included here are the High School Football Activities, High School Cheerleaders, High School Band, High School Musical, High School Girls Soccer Activities, High School Track Activities, High School Volleyball Activities, High School Golf Activities, Middle School Boys Soccer Activities, Wrestling Activities, Softball Activities, Boys Basketball Activities, Girls Basketball Activities, Outdoor Education, Middle School Band, Middle School Cheerleaders, and Middle School Girls Soccer Activities. (Fund #300)</p>			

# SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2009

<b>EDUCATION MGT. INFO. SYSTEM (EMIS)</b>			
	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$0.00	0.00	0.00
<b>REVENUE ACCOUNTS:</b>			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	5,000.00	5,000.00	5,000.00
FEDERAL SOURCES (INDIRECT)	0.00	0.00	0.00
TRANSFERS AND ADVANCES IN	0.00	0.00	0.00
TOTAL REVENUE ACCOUNTS	5,000.00	5,000.00	5,000.00
<b>BUDGET ACCOUNTS:</b>			
100 SALARIES	0.00	3,237.21	0.00
200 FRINGE BENEFITS	0.00	532.52	0.00
400 PURCHASED SERVICES	1,074.00	1,230.27	0.00
500 SUPPLIES	0.00	0.00	0.00
600 EQUIPMENT	3,926.00	0.00	5,000.00
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	0.00	0.00	0.00
TOTAL BUDGET ACCOUNTS	5,000.00	5,000.00	5,000.00
CASH BALANCE JUNE 30	0.00	0.00	0.00
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	0.00	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$0.00	0.00	0.00
<p>This fund is used to account for the Education Management Information System (EMIS) money from the state. It can be used for any purpose connected with the operation of the computerized management information system mandated by Senate Bill 140 (1989), the "Education Reform" bill. Current monies are used to purchase services and equipment used in connection with the creation and submission of EMIS information to the state. Money may also be used to pay for a portion of the secretary who is primarily responsible for the preparation and submission of EMIS data to the state. EMIS is a state grant allocated on a per pupil basis (\$5,000 minimum). (Fund #432)</p>			

# SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2009

## ENTRY YEAR GRANT

	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$1,429.91	1,429.91	1,429.91
<b>REVENUE ACCOUNTS:</b>			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	0.00	1,400.00	0.00
FEDERAL SOURCES (INDIRECT)	0.00	0.00	0.00
TRANSFERS AND ADVANCES IN	0.00	0.00	0.00
TOTAL REVENUE ACCOUNTS	0.00	1,400.00	0.00
<b>BUDGET ACCOUNTS:</b>			
100 SALARIES	0.00	1,400.00	0.00
200 FRINGE BENEFITS	0.00	0.00	0.00
400 PURCHASED SERVICES	0.00	0.00	0.00
500 SUPPLIES	0.00	0.00	0.00
600 EQUIPMENT	0.00	0.00	0.00
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	0.00	0.00	1,429.91
TOTAL BUDGET ACCOUNTS	0.00	1,400.00	1,429.91
CASH BALANCE JUNE 30	1,429.91	1,429.91	0.00
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	0.00	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$1,429.91	1,429.91	0.00

This fund was used to account for Entry Year state grant money. The School District paid for teacher mentor salaries, fringes and other services and supplies associated with the indoctrination of new teachers. This grant was subsequently discontinued by the State of Ohio. Expired funds are expected to be returned to the State of Ohio upon request. (Fund #440)

# SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2009

## SCHOOL NET PLUS

	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$0.00	0.00	0.00
<b>REVENUE ACCOUNTS:</b>			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	8,118.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	0.00	0.00	0.00
TRANSFERS AND ADVANCES IN	0.00	0.00	0.00
TOTAL REVENUE ACCOUNTS	8,118.00	0.00	0.00
<b>BUDGET ACCOUNTS:</b>			
100 SALARIES	0.00	0.00	0.00
200 FRINGE BENEFITS	0.00	0.00	0.00
400 PURCHASED SERVICES	0.00	0.00	0.00
500 SUPPLIES	0.00	0.00	0.00
600 EQUIPMENT	8,118.00	0.00	0.00
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	0.00	0.00	0.00
TOTAL BUDGET ACCOUNTS	8,118.00	0.00	0.00
CASH BALANCE JUNE 30	0.00	0.00	0.00
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	0.00	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$0.00	0.00	0.00

This fund represents a state grant to pay for technology equipment for use in the Middle School. (Fund #450)

# SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2009

## OHIO K-12 NETWORK

	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$0.00	0.00	0.00
<b>REVENUE ACCOUNTS:</b>			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	12,000.00	12,000.00	0.00
FEDERAL SOURCES (INDIRECT)	0.00	0.00	0.00
TRANSFERS AND ADVANCES IN	0.00	0.00	0.00
TOTAL REVENUE ACCOUNTS	12,000.00	12,000.00	0.00
<b>BUDGET ACCOUNTS:</b>			
100 SALARIES	0.00	0.00	0.00
200 FRINGE BENEFITS	0.00	0.00	0.00
400 PURCHASED SERVICES	12,000.00	12,000.00	0.00
500 SUPPLIES	0.00	0.00	0.00
600 EQUIPMENT	0.00	0.00	0.00
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	0.00	0.00	0.00
TOTAL BUDGET ACCOUNTS	12,000.00	12,000.00	0.00
CASH BALANCE JUNE 30	0.00	0.00	0.00
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	0.00	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$0.00	0.00	0.00

This fund represents a state grant to pay for network connectivity to the Ohio K-12 Network. The funding is used to offset the cost of T-1 connectivity, management or ISP charges, maintenance fees for WAN/LAN equipment, or for the purchase of new equipment. The payment to the School District is based upon \$3,000 for each eligible building with network connectivity equal to or greater than 1.5 mbs of bandwidth (i.e. the T-1 standard). (Fund #451)

# SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2009

<b>E-TECH PROFESSIONAL DEVELOPMENT</b>			
	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$0.00	0.00	0.00
<b>REVENUE ACCOUNTS:</b>			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	2,430.00	2,430.00	0.00
FEDERAL SOURCES (INDIRECT)	0.00	0.00	0.00
TRANSFERS AND ADVANCES IN	0.00	0.00	0.00
TOTAL REVENUE ACCOUNTS	2,430.00	2,430.00	0.00
<b>BUDGET ACCOUNTS:</b>			
100 SALARIES	0.00	0.00	0.00
200 FRINGE BENEFITS	0.00	0.00	0.00
400 PURCHASED SERVICES	2,430.00	2,430.00	0.00
500 SUPPLIES	0.00	0.00	0.00
600 EQUIPMENT	0.00	0.00	0.00
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	0.00	0.00	0.00
TOTAL BUDGET ACCOUNTS	2,430.00	2,430.00	0.00
CASH BALANCE JUNE 30	0.00	0.00	0.00
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	0.00	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$0.00	0.00	0.00
<p>This fund represents a state grant provided to every Ohio school district for technology-training opportunities to classroom teachers and administrators. (Fund #452)</p>			

# SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2009

<b>OHIO READS, EDISON ELEMENTARY</b>			
	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$58.62	58.62	58.62
<b>REVENUE ACCOUNTS:</b>			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	0.00	0.00	0.00
TRANSFERS AND ADVANCES IN	0.00	0.00	0.00
TOTAL REVENUE ACCOUNTS	0.00	0.00	0.00
<b>BUDGET ACCOUNTS:</b>			
100 SALARIES	0.00	0.00	0.00
200 FRINGE BENEFITS	0.00	0.00	0.00
400 PURCHASED SERVICES	0.00	0.00	0.00
500 SUPPLIES	0.00	0.00	0.00
600 EQUIPMENT	0.00	0.00	0.00
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	0.00	0.00	58.62
TOTAL BUDGET ACCOUNTS	0.00	0.00	58.62
CASH BALANCE JUNE 30	58.62	58.62	0.00
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	0.00	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$58.62	58.62	0.00
<p>This fund represents a state grant that was used to employ a coordinator to help recruit, manage and train Ohio Reads volunteers or to purchase reading materials at Edison Elementary School. The grant was intended to improve reading outcomes, especially on the fourth grade reading proficiency test. This grant was subsequently discontinued by the State of Ohio. Expired funds are expected to be returned to the State of Ohio upon request. (Fund #459)</p>			

# SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2009

## SAFE SCHOOL HELP LINE

	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$26.69	26.69	26.69
<b>REVENUE ACCOUNTS:</b>			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	0.00	0.00	0.00
TRANSFERS AND ADVANCES IN	0.00	0.00	0.00
TOTAL REVENUE ACCOUNTS	0.00	0.00	0.00
<b>BUDGET ACCOUNTS:</b>			
100 SALARIES	0.00	0.00	0.00
200 FRINGE BENEFITS	0.00	0.00	0.00
400 PURCHASED SERVICES	0.00	0.00	0.00
500 SUPPLIES	0.00	0.00	0.00
600 EQUIPMENT	0.00	0.00	0.00
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	0.00	0.00	26.69
TOTAL BUDGET ACCOUNTS	0.00	0.00	26.69
CASH BALANCE JUNE 30	26.69	26.69	0.00
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	0.00	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$26.69	26.69	0.00

This fund represented a state grant provided to local school districts to pay for an emergency telephone hot-line for students. This grant was subsequently discontinued by the State of Ohio. Expired funds are expected to be returned to the State of Ohio upon request. (Fund #499)

# SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2009

<b>CORE IMPLEMENTATION</b>			
	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$2,000.00	2,000.00	0.00
<b>REVENUE ACCOUNTS:</b>			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	0.00	0.00	0.00
TRANSFERS AND ADVANCES IN	0.00	0.00	0.00
TOTAL REVENUE ACCOUNTS	0.00	0.00	0.00
<b>BUDGET ACCOUNTS:</b>			
100 SALARIES	0.00	0.00	0.00
200 FRINGE BENEFITS	0.00	0.00	0.00
400 PURCHASED SERVICES	0.00	0.00	0.00
500 SUPPLIES	0.00	0.00	0.00
600 EQUIPMENT	0.00	0.00	0.00
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	0.00	2,000.00	0.00
TOTAL BUDGET ACCOUNTS	0.00	2,000.00	0.00
CASH BALANCE JUNE 30	2,000.00	0.00	0.00
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	0.00	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$2,000.00	0.00	0.00
<p>This fund represented a state grant that was provided to pay for a level of performance that had already been achieved by Grandview Heights School District Students. Expired funds are expected to be returned to the State of Ohio upon request. (Fund #499)</p>			

# SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2009

## SCHOOL AGE CHILD CARE

	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$1,429.46	1,429.46	1,429.46
<b>REVENUE ACCOUNTS:</b>			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	0.00	0.00	0.00
TRANSFERS AND ADVANCES IN	0.00	0.00	0.00
TOTAL REVENUE ACCOUNTS	0.00	0.00	0.00
<b>BUDGET ACCOUNTS:</b>			
100 SALARIES	0.00	0.00	0.00
200 FRINGE BENEFITS	0.00	0.00	0.00
400 PURCHASED SERVICES	0.00	0.00	0.00
500 SUPPLIES	0.00	0.00	0.00
600 EQUIPMENT	0.00	0.00	0.00
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	0.00	0.00	1,429.46
TOTAL BUDGET ACCOUNTS	0.00	0.00	1,429.46
CASH BALANCE JUNE 30	1,429.46	1,429.46	0.00
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	0.00	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$1,429.46	1,429.46	0.00

This fund was used to account for monies from the state for various child care programs conducted outside of the regular school hours for school age children. This grant was subsequently discontinued by the State of Ohio. Expired funds are expected to be returned to the State of Ohio upon request. (Fund #499)

# SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2009

<b>SPECIAL EDUCATION PART B-IDEA</b>			
	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$28,035.09	29,077.69	(5,805.20)
<b>REVENUE ACCOUNTS:</b>			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	272,838.48	274,504.73	340,755.26
TRANSFERS AND ADVANCES IN	664.36	0.00	0.00
TOTAL REVENUE ACCOUNTS	273,502.84	274,504.73	340,755.26
<b>BUDGET ACCOUNTS:</b>			
100 SALARIES	189,685.55	187,884.30	205,559.96
200 FRINGE BENEFITS	43,481.29	30,821.65	52,488.63
400 PURCHASED SERVICES	18,721.04	25,644.72	24,808.25
500 SUPPLIES	18,380.26	14,320.04	23,221.59
600 EQUIPMENT	1,527.74	15,219.18	28,871.63
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	664.36	0.00	0.00
TOTAL BUDGET ACCOUNTS	272,460.24	273,889.89	334,950.06
CASH BALANCE JUNE 30	29,077.69	29,692.53	0.00
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	35,497.73	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$29,077.69	(5,805.20)	0.00
<p>This is a federal grant to help states with the identification of handicapped children, development of procedural safeguards, implementation of least restrictive alternative service patterns, and provision of full educational opportunities to handicapped children at the preschool, elementary and secondary levels. The Grandview Heights School District uses this fund to provide a variety of special education services including school psychology, speech &amp; hearing therapy, occupational therapy, and intervention coordinator services. A portion of the school psychologist's secretary is paid here along with supplies and equipment as approved in the grant. (Fund #516)</p>			

# SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2009

## CAREER AND TECHNICAL DEVELOPMENT

	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$1,545.43	999.69	1,251.21
<b>REVENUE ACCOUNTS:</b>			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	9,963.00	6,845.00	0.00
TRANSFERS AND ADVANCES IN	0.00	0.00	0.00
TOTAL REVENUE ACCOUNTS	9,963.00	6,845.00	0.00
<b>BUDGET ACCOUNTS:</b>			
100 SALARIES	7,300.00	4,647.83	0.00
200 FRINGE BENEFITS	1,095.00	697.17	0.00
400 PURCHASED SERVICES	0.00	0.00	0.00
500 SUPPLIES	2,113.74	1,248.48	1,251.21
600 EQUIPMENT	0.00	0.00	0.00
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	0.00	0.00	0.00
TOTAL BUDGET ACCOUNTS	10,508.74	6,593.48	1,251.21
CASH BALANCE JUNE 30	999.69	1,251.21	0.00
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	0.00	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$999.69	1,251.21	0.00

This federal grant funding is received through the career education program from the Columbus Public School District. The purpose is to help students, many of whom have been identified as handicapped, with career guidance. The Grandview Heights School District uses this fund to pay for a portion of the High School guidance counselor's salary, substitute teacher salary, professional meeting expenses, field trips, and supplies all related to career guidance. The supplemental salary of the service learning coordinator is also paid here. (Fund #524)

# SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2009

<b>TARGETED ASSISTANCE TITLE I</b>			
	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$3,361.06	1,680.90	7,486.94
<b>REVENUE ACCOUNTS:</b>			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	89,167.60	89,215.90	99,429.64
TRANSFERS AND ADVANCES IN	1,161.44	1,352.50	0.00
TOTAL REVENUE ACCOUNTS	90,329.04	90,568.40	99,429.64
<b>BUDGET ACCOUNTS:</b>			
100 SALARIES	76,338.80	72,244.74	78,869.41
200 FRINGE BENEFITS	11,450.83	10,836.72	12,941.46
400 PURCHASED SERVICES	235.00	0.00	9,705.71
500 SUPPLIES	2,823.13	328.40	400.00
600 EQUIPMENT	0.00	0.00	5,000.00
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	1,161.44	1,352.50	0.00
TOTAL BUDGET ACCOUNTS	92,009.20	84,762.36	106,916.58
CASH BALANCE JUNE 30	1,680.90	7,486.94	0.00
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	0.00	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$1,680.90	7,486.94	0.00
<p>This fund is used to account for the federal grant to provide financial assistance to state and local educational agencies to meet the special needs of educationally deprived children. At present, the Grandview Heights City School District uses this money to pay for a portion of its remedial reading teachers and limited supervision. (Fund #572)</p>			

# SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2009

<b>INNOVATIVE PROGRAMS TITLE V</b>			
	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$382.26	532.06	104.12
<b>REVENUE ACCOUNTS:</b>			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	149.80	2,368.27	670.26
TRANSFERS AND ADVANCES IN	382.26	0.00	0.00
TOTAL REVENUE ACCOUNTS	532.06	2,368.27	670.26
<b>BUDGET ACCOUNTS:</b>			
100 SALARIES	0.00	0.00	500.00
200 FRINGE BENEFITS	0.00	0.00	82.25
400 PURCHASED SERVICES	0.00	2,796.21	192.13
500 SUPPLIES	0.00	0.00	0.00
600 EQUIPMENT	0.00	0.00	0.00
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	382.26	0.00	0.00
TOTAL BUDGET ACCOUNTS	382.26	2,796.21	774.38
CASH BALANCE JUNE 30	532.06	104.12	0.00
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	0.00	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$532.06	104.12	0.00
<p>This fund accounts for the federal grant provided to assist state and local educational agencies in the reform of elementary and secondary education. Funds may be used for various materials, technology, and projects implementing school improvement and parental involvement activities authorized under ESEA, Title I. The Grandview Heights School District uses this money to pay teachers to attend a variety of professional development activities. (Formerly Chapter II Block Grant and Title VI-IEP) (Fund #573)</p>			

# SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2009

## SAFE & DRUG-FREE SCHOOLS TITLE IV-A

	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$172.65	435.38	201.37
<b>REVENUE ACCOUNTS:</b>			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	3,156.15	2,445.98	2,933.02
TRANSFERS AND ADVANCES IN	0.65	0.00	0.00
TOTAL REVENUE ACCOUNTS	3,156.80	2,445.98	2,933.02
<b>BUDGET ACCOUNTS:</b>			
100 SALARIES	180.00	0.00	720.00
200 FRINGE BENEFITS	27.00	0.00	108.00
400 PURCHASED SERVICES	2,686.42	2,073.30	1,545.99
500 SUPPLIES	0.00	606.69	760.40
600 EQUIPMENT	0.00	0.00	0.00
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	0.65	0.00	0.00
TOTAL BUDGET ACCOUNTS	2,894.07	2,679.99	3,134.39
CASH BALANCE JUNE 30	435.38	201.37	0.00
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	0.00	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$435.38	201.37	0.00

The purpose of this federal grant is to offer a disciplined environment conducive to learning by preventing violence in and around schools and strengthen programs that prevent the illegal use of alcohol, tobacco, and drugs, involve parents, and coordinated with related federal, state, and community efforts and resources.  
(Fund #584)

# SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2009

## IMPROVING TEACHER QUALITY TITLE II-A

	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$0.78	2,096.10	1,978.52
<b>REVENUE ACCOUNTS:</b>			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	37,387.50	37,554.11	38,446.54
TRANSFERS AND ADVANCES IN	0.78	2,096.10	0.00
TOTAL REVENUE ACCOUNTS	37,388.28	39,650.21	38,446.54
<b>BUDGET ACCOUNTS:</b>			
100 SALARIES	30,329.94	32,350.11	34,711.81
200 FRINGE BENEFITS	4,962.24	5,321.58	5,713.25
400 PURCHASED SERVICES	0.00	0.00	0.00
500 SUPPLIES	0.00	0.00	0.00
600 EQUIPMENT	0.00	0.00	0.00
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	0.78	2,096.10	0.00
TOTAL BUDGET ACCOUNTS	35,292.96	39,767.79	40,425.06
CASH BALANCE JUNE 30	2,096.10	1,978.52	0.00
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	0.00	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$2,096.10	1,978.52	0.00

This fund is used to account for monies to hire an additional classroom teacher in grades 1 through 3 so that the number of students per teacher will be reduced. Additionally, the Grandview Heights School District uses a portion of this fund to pay for the supplemental contract of the Local Professional Development Committee (LPDC) coordinator and mentor leaders. (Fund #590)

# SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2009

<b>TECHNOLOGY TITLE II-D</b>			
	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$13.92	0.00	0.00
<b>REVENUE ACCOUNTS:</b>			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	902.28	835.57	890.50
TRANSFERS AND ADVANCES IN	13.92	0.00	0.00
TOTAL REVENUE ACCOUNTS	916.20	835.57	890.50
<b>BUDGET ACCOUNTS:</b>			
100 SALARIES	791.13	732.60	764.71
200 FRINGE BENEFITS	124.74	102.97	125.79
400 PURCHASED SERVICES	0.00	0.00	0.00
500 SUPPLIES	0.33	0.00	0.00
600 EQUIPMENT	0.00	0.00	0.00
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	13.92	0.00	0.00
TOTAL BUDGET ACCOUNTS	930.12	835.57	890.50
CASH BALANCE JUNE 30	0.00	0.00	0.00
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	0.00	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$0.00	0.00	0.00
<p>The purpose of this federal grant is to enhance the use of technology in the classroom. The Grandview Heights School District uses this grant to pay for a portion of the teachers to attend a variety of professional development activities. (Fund #599)</p>			

# SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2009

## SERVICE LEARNING

	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$1,736.93	2,337.61	74.19
<b>REVENUE ACCOUNTS:</b>			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	1,250.00	1,250.00	0.00
TRANSFERS AND ADVANCES IN	0.00	0.00	0.00
TOTAL REVENUE ACCOUNTS	1,250.00	1,250.00	0.00
<b>BUDGET ACCOUNTS:</b>			
100 SALARIES	0.00	0.00	0.00
200 FRINGE BENEFITS	0.00	0.00	0.00
400 PURCHASED SERVICES	165.00	2,621.94	38.67
500 SUPPLIES	484.32	805.68	35.52
600 EQUIPMENT	0.00	0.00	0.00
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	0.00	0.00	0.00
TOTAL BUDGET ACCOUNTS	649.32	3,427.62	74.19
CASH BALANCE JUNE 30	2,337.61	159.99	0.00
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	85.80	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$2,337.61	74.19	0.00

This is a federal grant to pay for service learning projects associated with vocational education. The Grandview Heights School District receives this money from the federal government through the Westerville City School District, our partner in obtaining the grant. The District uses this grant to pay for field trips and supplies related to community service projects performed by students. (Fund #599)

# SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2009

<b>TOTAL SPECIAL REVENUE FUNDS</b>			
	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$104,506.63	105,099.19	69,649.85
<b>REVENUE ACCOUNTS:</b>			
LOCAL SOURCES	165,528.95	194,782.51	198,750.00
STATE SOURCES	27,548.00	20,830.00	5,000.00
FEDERAL SOURCES (INDIRECT)	414,814.81	415,019.56	483,125.22
TRANSFERS AND ADVANCES IN	2,223.41	3,448.60	0.00
TOTAL REVENUE ACCOUNTS	610,115.17	634,080.67	686,875.22
<b>BUDGET ACCOUNTS:</b>			
100 SALARIES	304,625.42	302,496.79	321,125.89
200 FRINGE BENEFITS	61,141.10	48,312.61	71,459.38
400 PURCHASED SERVICES	136,606.33	160,679.00	167,761.07
500 SUPPLIES	58,139.06	52,045.47	74,843.72
600 EQUIPMENT	34,893.86	34,100.80	67,615.86
800 OTHER EXPENSES	11,893.43	11,469.29	12,050.00
900 TRANSFERS/ADVANCES	2,223.41	5,448.60	2,944.68
TOTAL BUDGET ACCOUNTS	609,522.61	614,552.56	717,800.60
CASH BALANCE JUNE 30	105,099.19	124,627.30	38,724.47
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	54,977.45	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$105,099.19	69,649.85	38,724.47