

SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2010

HIGH SCHOOL SUPPORT FUND			
	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$10,270.86	15,293.15	8,972.71
REVENUE ACCOUNTS:			
LOCAL SOURCES	14,494.88	31,073.05	52,000.00
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	14,494.88	31,073.05	52,000.00
BUDGET ACCOUNTS:			
100 SALARIES	0.00	0.00	0.00
200 FRINGE BENEFITS	0.00	0.00	0.00
400 PURCHASED SERVICES	9,404.24	20,917.04	45,000.00
500 SUPPLIES	68.35	10,465.00	4,500.00
600 EQUIPMENT	0.00	5,800.00	7,000.00
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	0.00	0.00	0.00
TOTAL BUDGET ACCOUNTS	9,472.59	37,182.04	56,500.00
CASH BALANCE JUNE 30	15,293.15	9,184.16	4,472.71
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	211.45	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$15,293.15	8,972.71	4,472.71
<p>Board Policy #DFG 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 Schools That Work revenues and expenditures are also included in the table above.</p> <p>(Fund #018)</p>			

SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2010

MIDDLE SCHOOL SUPPORT FUND

	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$4,665.75	2,666.88	5,410.81
REVENUE ACCOUNTS:			
LOCAL SOURCES	13,145.85	11,964.12	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	13,145.85	11,964.12	13,500.00
BUDGET ACCOUNTS:			
100 SALARIES	0.00	0.00	0.00
200 FRINGE BENEFITS	0.00	0.00	0.00
400 PURCHASED SERVICES	11,665.80	6,998.50	10,000.00
500 SUPPLIES	3,314.40	1,376.83	4,300.00
600 EQUIPMENT	164.52	725.86	1,200.00
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	0.00	0.00	0.00
TOTAL BUDGET ACCOUNTS	15,144.72	9,101.19	15,500.00
CASH BALANCE JUNE 30	2,666.88	5,529.81	3,410.81
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	119.00	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$2,666.88	5,410.81	3,410.81

Board Policy #DFG 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 revenues and expenditures are also included here.](#)

(Fund #018)

SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2010

EDISON ELEM. SUPPORT FUND

	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$3,011.81	1,353.75	8.95
REVENUE ACCOUNTS:			
LOCAL SOURCES	3,166.07	0.00	2,500.00
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	3,166.07	0.00	2,500.00
BUDGET ACCOUNTS:			
100 SALARIES	0.00	0.00	0.00
200 FRINGE BENEFITS	0.00	0.00	0.00
400 PURCHASED SERVICES	4,177.60	1,040.00	500.00
500 SUPPLIES	646.53	154.80	1,500.00
600 EQUIPMENT	0.00	0.00	500.00
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	0.00	0.00	0.00
TOTAL BUDGET ACCOUNTS	4,824.13	1,194.80	2,500.00
CASH BALANCE JUNE 30	1,353.75	158.95	8.95
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	150.00	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$1,353.75	8.95	8.95

Board Policy #DFG 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. (Fund #018)

SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2010

STEVENSON ELEM. SUPPORT FUND			
	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$3,929.56	5,051.22	5,822.69
REVENUE ACCOUNTS:			
LOCAL SOURCES	2,916.60	3,077.60	2,500.00
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	2,916.60	3,077.60	2,500.00
BUDGET ACCOUNTS:			
100 SALARIES	0.00	0.00	0.00
200 FRINGE BENEFITS	0.00	0.00	0.00
400 PURCHASED SERVICES	1,125.15	570.05	2,000.00
500 SUPPLIES	613.79	1,372.43	1,250.00
600 EQUIPMENT	56.00	286.85	500.00
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	0.00	0.00	0.00
TOTAL BUDGET ACCOUNTS	1,794.94	2,229.33	3,750.00
CASH BALANCE JUNE 30	5,051.22	5,899.49	4,572.69
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	76.80	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$5,051.22	5,822.69	4,572.69
<p>Board Policy #DFG 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. (Fund #018)</p>			

SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2010

SUPERINTENDENT SUPPORT FUND			
	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$7,497.00	6,736.91	11,272.91
REVENUE ACCOUNTS:			
LOCAL SOURCES	10,164.48	14,260.00	10,000.00
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	10,164.48	14,260.00	10,000.00
BUDGET ACCOUNTS:			
100 SALARIES	0.00	0.00	0.00
200 FRINGE BENEFITS	0.00	0.00	0.00
400 PURCHASED SERVICES	4,524.57	9,724.00	6,000.00
500 SUPPLIES	0.00	0.00	3,000.00
600 EQUIPMENT	6,400.00	0.00	1,000.00
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	0.00	0.00	0.00
TOTAL BUDGET ACCOUNTS	10,924.57	9,724.00	10,000.00
CASH BALANCE JUNE 30	6,736.91	11,272.91	11,272.91
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	0.00	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$6,736.91	11,272.91	11,272.91
<p>Board Policy #DFG 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, 2010

DISTRICT MANAGED ACTIVITY FUND

	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$33,620.10	49,706.03	43,532.75
REVENUE ACCOUNTS:			
LOCAL SOURCES	150,894.63	149,032.62	185,800.00
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	150,894.63	149,032.62	185,800.00
BUDGET ACCOUNTS:			
100 SALARIES	0.00	0.00	0.00
200 FRINGE BENEFITS	0.00	0.00	0.00
400 PURCHASED SERVICES	80,985.20	76,882.79	110,275.96
500 SUPPLIES	30,093.11	27,938.36	49,755.00
600 EQUIPMENT	12,261.10	16,940.99	28,085.00
800 OTHER EXPENSES	11,469.29	12,340.37	13,575.00
900 TRANSFERS/ADVANCES	0.00	0.00	0.00
TOTAL BUDGET ACCOUNTS	134,808.70	134,102.51	201,690.96
CASH BALANCE JUNE 30	49,706.03	64,636.14	27,641.79
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	21,103.39	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$49,706.03	43,532.75	27,641.79

Board Policy #IGDG 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)

SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2010

EDUCATION MGT. INFO. SYSTEM (EMIS)			
	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$0.00	0.00	0.00
REVENUE ACCOUNTS:			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	5,000.00	5,000.00	0.00
FEDERAL SOURCES (INDIRECT)	0.00	0.00	0.00
TRANSFERS AND ADVANCES IN	0.00	0.00	0.00
TOTAL REVENUE ACCOUNTS	5,000.00	5,000.00	0.00
BUDGET ACCOUNTS:			
100 SALARIES	3,237.21	2,060.73	0.00
200 FRINGE BENEFITS	532.52	0.00	0.00
400 PURCHASED SERVICES	1,230.27	1,230.27	0.00
500 SUPPLIES	0.00	0.00	0.00
600 EQUIPMENT	0.00	1,709.00	0.00
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	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 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, 2010

ENTRY YEAR GRANT

	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$1,429.91	1,429.91	1,429.91
REVENUE ACCOUNTS:			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	1,400.00	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	1,400.00	0.00	0.00
BUDGET ACCOUNTS:			
100 SALARIES	1,400.00	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	1,429.91
TOTAL BUDGET ACCOUNTS	1,400.00	0.00	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, 2010

OHIO K-12 NETWORK

	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$0.00	0.00	0.00
REVENUE ACCOUNTS:			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	12,000.00	9,145.30	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	9,145.30	0.00
BUDGET ACCOUNTS:			
100 SALARIES	0.00	0.00	0.00
200 FRINGE BENEFITS	0.00	0.00	0.00
400 PURCHASED SERVICES	12,000.00	4,492.30	0.00
500 SUPPLIES	0.00	0.00	0.00
600 EQUIPMENT	0.00	4,653.00	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	9,145.30	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, 2010

E-TECH PROFESSIONAL DEVELOPMENT			
	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$0.00	0.00	0.00
REVENUE ACCOUNTS:			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	2,430.00	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	2,430.00	0.00	0.00
BUDGET ACCOUNTS:			
100 SALARIES	0.00	0.00	0.00
200 FRINGE BENEFITS	0.00	0.00	0.00
400 PURCHASED SERVICES	2,430.00	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	0.00
TOTAL BUDGET ACCOUNTS	2,430.00	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
<p>This fund represents a state grant provided to every Ohio school district for technology-training opportunities to classroom teachers and administrators. This grant was subsequently discontinued by the State of Ohio. (Fund #452)</p>			

SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2010

OHIO READS, EDISON ELEMENTARY			
	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$58.62	58.62	58.62
REVENUE ACCOUNTS:			
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
BUDGET ACCOUNTS:			
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, 2010

SAFE SCHOOL HELP LINE

	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$26.69	26.69	26.69
REVENUE ACCOUNTS:			
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
BUDGET ACCOUNTS:			
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, 2010

CORE IMPLEMENTATION

	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$2,000.00	0.00	0.00
REVENUE ACCOUNTS:			
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
BUDGET ACCOUNTS:			
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	2,000.00	0.00	0.00
TOTAL BUDGET ACCOUNTS	2,000.00	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 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 were returned to the State of Ohio.
(Fund #499)

SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2010

SCHOOL AGE CHILD CARE

	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$1,429.46	1,429.46	1,429.46
REVENUE ACCOUNTS:			
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
BUDGET ACCOUNTS:			
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, 2010

SPECIAL EDUCATION PART B-IDEA

	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$29,077.69	29,692.53	19,639.10
REVENUE ACCOUNTS:			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	274,504.73	261,163.31	334,513.23
TRANSFERS AND ADVANCES IN	0.00	0.00	0.00
TOTAL REVENUE ACCOUNTS	274,504.73	261,163.31	334,513.23
BUDGET ACCOUNTS:			
100 SALARIES	187,884.30	189,152.52	192,833.16
200 FRINGE BENEFITS	30,821.65	31,010.17	30,919.61
400 PURCHASED SERVICES	25,644.72	19,904.76	36,883.56
500 SUPPLIES	14,320.04	12,103.37	9,363.19
600 EQUIPMENT	15,219.18	10,206.48	84,152.81
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	0.00	0.00	0.00
TOTAL BUDGET ACCOUNTS	273,889.89	262,377.30	354,152.33
CASH BALANCE JUNE 30	29,692.53	28,478.54	0.00
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	8,839.44	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$29,692.53	19,639.10	0.00

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 & 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)

SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2010

ARRA - SPECIAL EDUCATION PART B-IDEA

	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$0.00	0.00	0.00
REVENUE ACCOUNTS:			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	0.00	0.00	285,931.25
TRANSFERS AND ADVANCES IN	0.00	0.00	0.00
TOTAL REVENUE ACCOUNTS	0.00	0.00	285,931.25
BUDGET ACCOUNTS:			
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	285,931.25
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	0.00	0.00	0.00
TOTAL BUDGET ACCOUNTS	0.00	0.00	285,931.25
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

A creation of the American Recovery and Reinvestment Act passed on February 13, 2009 by the Democratic Congress and signed into law four days later by then President Barak Obama, these temporary grants are intended to help stimulate the national economy out of recession. Uses of these funds are severely restricted in accordance with other Federal funds. The Grandview Heights School District intends to use these funds to construct a pre-school room addition to Stevenson Elementary School. (Fund #516)

SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2010

CAREER AND TECHNICAL DEVELOPMENT			
	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$999.69	1,251.21	923.81
REVENUE ACCOUNTS:			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	6,845.00	7,033.97	0.00
TRANSFERS AND ADVANCES IN	0.00	0.00	0.00
TOTAL REVENUE ACCOUNTS	6,845.00	7,033.97	0.00
BUDGET ACCOUNTS:			
100 SALARIES	4,647.83	5,312.15	0.00
200 FRINGE BENEFITS	697.17	796.82	0.00
400 PURCHASED SERVICES	0.00	0.00	868.41
500 SUPPLIES	1,248.48	1,252.40	55.40
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	6,593.48	7,361.37	923.81
CASH BALANCE JUNE 30	1,251.21	923.81	0.00
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	0.00	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$1,251.21	923.81	0.00
<p>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)</p>			

SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2010

ARRA - STATE FISCAL STABILIZATION			
	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$0.00	0.00	0.00
REVENUE ACCOUNTS:			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	0.00	106,674.40	1.00
TRANSFERS AND ADVANCES IN	0.00	0.00	0.00
TOTAL REVENUE ACCOUNTS	0.00	106,674.40	1.00
BUDGET ACCOUNTS:			
100 SALARIES	0.00	0.00	0.00
200 FRINGE BENEFITS	0.00	104,229.54	1.00
400 PURCHASED SERVICES	0.00	2,444.86	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	0.00	106,674.40	1.00
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>A creation of the American Recovery and Reinvestment Act passed on February 13, 2009 by the Democratic Congress and signed into law four days later by then President Barak Obama, these temporary grants are intended to help stimulate the national economy out of recession. Uses of these funds are restricted in accordance with other Federal funds. ARRA - State Fiscal Stabilization Funds displaced a portion of funding that would otherwise have been received from the State of Ohio as part of the School District's State School Foundation revenue in the General Fund. This is similar to the displacement of the State's general revenue funding for the School District by Ohio Lottery revenues. The receipt of this grant fund represents no additional funding for the School District. The Grandview Heights School District is using this grant to pay for a portion of employee health care expenses and for fees withheld by the Ohio Department of Education. (Fund #532)</p>			

SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2010

TECHNOLOGY TITLE II-D			
	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$0.00	0.00	0.00
REVENUE ACCOUNTS:			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	835.57	889.72	357.94
TRANSFERS AND ADVANCES IN	0.00	0.00	0.00
TOTAL REVENUE ACCOUNTS	835.57	889.72	357.94
BUDGET ACCOUNTS:			
100 SALARIES	732.60	764.71	310.88
200 FRINGE BENEFITS	102.97	125.01	47.06
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	0.00
TOTAL BUDGET ACCOUNTS	835.57	889.72	357.94
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 #533)</p>			

SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2010

TARGETED ASSISTANCE TITLE I			
	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$1,680.90	7,486.94	(6,503.32)
REVENUE ACCOUNTS:			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	89,215.90	85,898.64	112,324.86
TRANSFERS AND ADVANCES IN	1,352.50	7,486.94	0.00
TOTAL REVENUE ACCOUNTS	90,568.40	93,385.58	112,324.86
BUDGET ACCOUNTS:			
100 SALARIES	72,244.74	71,624.85	85,672.00
200 FRINGE BENEFITS	10,836.72	10,743.73	15,131.60
400 PURCHASED SERVICES	0.00	0.00	796.28
500 SUPPLIES	328.40	0.00	795.66
600 EQUIPMENT	0.00	0.00	3,426.00
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	1,352.50	7,486.94	0.00
TOTAL BUDGET ACCOUNTS	84,762.36	89,855.52	105,821.54
CASH BALANCE JUNE 30	7,486.94	11,017.00	0.00
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	17,520.32	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$7,486.94	(6,503.32)	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, 2010

ARRA - TARGETED ASSISTANCE TITLE I			
	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$0.00	0.00	0.00
REVENUE ACCOUNTS:			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	0.00	0.00	62,304.45
TRANSFERS AND ADVANCES IN	0.00	0.00	0.00
TOTAL REVENUE ACCOUNTS	0.00	0.00	62,304.45
BUDGET ACCOUNTS:			
100 SALARIES	0.00	0.00	12,000.00
200 FRINGE BENEFITS	0.00	0.00	2,400.00
400 PURCHASED SERVICES	0.00	0.00	15,000.00
500 SUPPLIES	0.00	0.00	22,904.45
600 EQUIPMENT	0.00	0.00	10,000.00
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	0.00	0.00	0.00
TOTAL BUDGET ACCOUNTS	0.00	0.00	62,304.45
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>A creation of the American Recovery and Reinvestment Act passed on February 13, 2009 by the Democratic Congress and signed into law four days later by then President Barak Obama, these temporary grants are intended to help stimulate the national economy out of recession. Uses of these funds are severely restricted in accordance with other Federal funds. The Grandview Heights School District use of these funds is to be determined. (Fund #572)</p>			

SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2010

INNOVATIVE PROGRAMS TITLE V

	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$532.06	104.12	(0.00)
REVENUE ACCOUNTS:			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	2,368.27	0.00	0.00
TRANSFERS AND ADVANCES IN	0.00	0.00	0.00
TOTAL REVENUE ACCOUNTS	2,368.27	0.00	0.00
BUDGET ACCOUNTS:			
100 SALARIES	0.00	0.00	0.00
200 FRINGE BENEFITS	0.00	0.00	0.00
400 PURCHASED SERVICES	2,796.21	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	104.12	0.00
TOTAL BUDGET ACCOUNTS	2,796.21	104.12	0.00
CASH BALANCE JUNE 30	104.12	(0.00)	(0.00)
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	0.00	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$104.12	(0.00)	(0.00)

This fund accounts for the federal grant provided to assist state and local educational agencies in the reform of elementary and secondary education. Funds were used for various materials, technology, and projects implementing school improvement and parental involvement activities authorized under ESEA, Title I. The Grandview Heights School District used this money to pay teachers to attend a variety of professional development activities. This grant was discontinued by the federal government in 2009. (Formerly Chapter II Block Grant and Title VI-IEP) (Fund #573)

SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2010

SAFE & DRUG-FREE SCHOOLS TITLE IV-A

	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$435.38	201.37	(435.15)
REVENUE ACCOUNTS:			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	2,445.98	1,936.11	996.91
TRANSFERS AND ADVANCES IN	0.00	201.37	0.00
TOTAL REVENUE ACCOUNTS	2,445.98	2,137.48	996.91
BUDGET ACCOUNTS:			
100 SALARIES	0.00	500.00	0.00
200 FRINGE BENEFITS	0.00	82.25	0.00
400 PURCHASED SERVICES	2,073.30	1,340.45	542.69
500 SUPPLIES	606.69	0.00	19.07
600 EQUIPMENT	0.00	0.00	0.00
800 OTHER EXPENSES	0.00	0.00	0.00
900 TRANSFERS/ADVANCES	0.00	201.37	0.00
TOTAL BUDGET ACCOUNTS	2,679.99	2,124.07	561.76
CASH BALANCE JUNE 30	201.37	214.78	0.00
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	649.93	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$201.37	(435.15)	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, 2010

IMPROVING TEACHER QUALITY TITLE II-A			
	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$2,096.10	1,978.52	0.00
REVENUE ACCOUNTS:			
LOCAL SOURCES	0.00	0.00	0.00
STATE SOURCES	0.00	0.00	0.00
FEDERAL SOURCES (INDIRECT)	37,554.11	37,668.02	38,000.85
TRANSFERS AND ADVANCES IN	2,096.10	1,978.52	0.00
TOTAL REVENUE ACCOUNTS	39,650.21	39,646.54	38,000.85
BUDGET ACCOUNTS:			
100 SALARIES	32,350.11	33,015.49	31,884.76
200 FRINGE BENEFITS	5,321.58	5,431.05	5,245.04
400 PURCHASED SERVICES	0.00	1,200.00	871.05
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	2,096.10	1,978.52	0.00
TOTAL BUDGET ACCOUNTS	39,767.79	41,625.06	38,000.85
CASH BALANCE JUNE 30	1,978.52	0.00	0.00
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	0.00	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$1,978.52	0.00	0.00
<p>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)</p>			

SPECIAL REVENUE FUNDS

UPDATED SEPTEMBER 1, 2010

SERVICE LEARNING

	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$2,337.61	159.99	915.71
REVENUE ACCOUNTS:			
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
BUDGET ACCOUNTS:			
100 SALARIES	0.00	0.00	0.00
200 FRINGE BENEFITS	0.00	0.00	0.00
400 PURCHASED SERVICES	2,621.94	0.35	663.67
500 SUPPLIES	805.68	493.93	252.04
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	3,427.62	494.28	915.71
CASH BALANCE JUNE 30	159.99	915.71	0.00
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	0.00	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$159.99	915.71	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, 2010

TOTAL SPECIAL REVENUE FUNDS			
	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET
BEGINNING UNENCUMBERED CASH JULY 1	\$105,099.19	124,627.30	92,505.65
REVENUE ACCOUNTS:			
LOCAL SOURCES	194,782.51	209,407.39	266,300.00
STATE SOURCES	20,830.00	14,145.30	0.00
FEDERAL SOURCES (INDIRECT)	415,019.56	502,514.17	834,430.49
TRANSFERS AND ADVANCES IN	3,448.60	9,666.83	0.00
TOTAL REVENUE ACCOUNTS	634,080.67	735,733.69	1,100,730.49
BUDGET ACCOUNTS:			
100 SALARIES	302,496.79	302,430.45	322,700.80
200 FRINGE BENEFITS	48,312.61	152,418.57	53,744.31
400 PURCHASED SERVICES	160,679.00	146,745.37	229,401.62
500 SUPPLIES	52,045.47	55,157.12	97,694.81
600 EQUIPMENT	34,100.80	40,322.18	421,795.06
800 OTHER EXPENSES	11,469.29	12,340.37	13,575.00
900 TRANSFERS/ADVANCES	5,448.60	9,770.95	2,944.68
TOTAL BUDGET ACCOUNTS	614,552.56	719,185.01	1,141,856.28
CASH BALANCE JUNE 30	124,627.30	141,175.98	51,379.86
OUTSTANDING ENCUMBRANCES JUNE 30	0.00	48,670.33	0.00
UNENCUMBERED CASH BALANCE JUNE 30	\$124,627.30	92,505.65	51,379.86