

Fund Classification and Fund Type Definition

GOVERNMENTAL FUND TYPES

General Fund: The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the school district for any purpose provided it is disbursed or transferred in accordance with Ohio law.

001 General

Special Revenue Funds: Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

006 Food Services (also see enterprise funds)

007 Special Trust (also see permanent funds)

008 Endowment (also see private purpose trust funds)

018 Public School Support

034 Classroom Facilities Maintenance

300 District Managed Student Activity (Athletics)

432 Management Information System

451 Data Communications for School Buildings

504 Education Jobs

506 Race to the Top

516 IDEA, Part B Special Education, Education of Handicapped Children

572 Title I - Disadvantaged Children/Targeted Assistance

587 IDEA Preschool Grant for the Handicapped

590 Improving Teacher Quality

599 Miscellaneous Federal Grants

Debt Service Fund: Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

002 Bond Retirement

Capital Projects Funds: Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

003 Permanent Improvement

010 Classroom Facilities

PROPRIETARY FUND TYPES

Enterprise Funds: Enterprise funds account for any activity for which a fee is charged to external users for goods or services.

006 Food Services

FIDUCIARY FUND TYPES

Fiduciary funds account for assets held by the School District in a trustee capacity or as an agent for individuals, private organizations, or other governmental units. The fiduciary fund category is split into four classifications: pension trusts funds, investment trust funds, private-purpose trust funds and agency funds.

Private-Purpose Trust Funds: To report all other trust arrangements under which the principal and income benefit individuals, private organizations, or other governments. These trust funds do not support the school district's own programs.

007 Special Trust

Agency Funds: To report resources held by the reporting government in a purely custodial capacity (assets equal liabilities).

200 Student Managed Activity