

ATHLETIC FUNDS (300)

The Athletic Funds of the District are used to account for the financial activity of the athletic programs.

Revenues:

- Admissions
- Supplement from General Fund

Expenses:

- Salaries and Benefits
- Purchased Services
- Supplies and Materials

STATE GRANT FUNDS (400)

The State Grant Funds of the District are restricted funds that are received from the State of Ohio to be used for a certain purpose. Examples of these grants are the School Safety Grant that is received from the Ohio Attorney General Office or the Ohio School Safety and Security Grant that is received from the Ohio Bureau of Workers' Compensation.

FEDERAL GRANT FUNDS (500)

The Federal Grant Funds of the District are restricted funds that flows through the Ohio Department of Education from the Federal Government. These grants have federal restrictions as specified by federal laws and guidelines. Examples of these grants are Elementary and Secondary School Emergency Relief (ESSER), Title I, IDEA-B Special Education, etc.

MISSION & VIKING VALUES

MISSION STATEMENT:

EMPOWERING ALL STUDENTS TO REACH THEIR FULLEST POTENTIAL

VIKING VALUES:

TRUST, LEADERSHIP, COMMUNICATION, COLLABORATION, ACCOUNTABILITY, INTEGRITY, RESPECT

WE ADHERE TO:

*SEE SOMETHING, SAY SOMETHING
SAFETY CAMPAIGN*

DISTRICT OFFICE

6097 JOHNSTOWN-UTICA ROAD
JOHNSTOWN, OHIO 43031
740-967-6631

FAX: 740-967-5022

MONDAY - FRIDAY 7:30AM - 4:00PM

NORTHRIDGE LOCAL SCHOOLS



IT'S A GREAT DAY TO BE A VIKING!
DISTRICT FUNDS



SCHOOL DISTRICT FUNDS

GENERAL FUND (001)

The General Fund of the School District is used to account for all financial resources except those required to be accounted for in another fund.

Revenues:

- Property Tax Operating Levies (Including Homestead and Rollback) - Current Operating and Emergency Operating)
- State Foundation Revenue
- Tuition and Fees Revenues
- Rental Revenue
- Interest Revenue
- Miscellaneous Revenues

Expenses:

- District Operating Expenses:
 - Salaries and Benefits
 - Purchased Services
 - Transportation
 - Utilities
 - Contracted Services for Operating
 - Supplies and Materials
 - Educational Supplies
 - Curriculum
 - Technology Equipment
 - Custodial Supplies
 - Maintenance Supplies
 - Maintenance Equipment
- The General Fund also supplements the Student Activity Funds (including operating costs of Athletics) when needed. These are shown as transfers out in the General Fund.

The General Fund is the Operating Fund of the School District. All other School District Funds are restricted by law to be only used for the purpose of those funds. They are as follows:

BOND RETIREMENT FUND (002)

The Bond Retirement Fund of the District is used to account for the accumulation of resources for, and the payments of, debt principal and interest.

Revenues:

- Bond Levy (Including Homestead) - Approved by Voters in May 2019 for the construction of the new Elementary School Building.

Expenses:

- Principal and Interest Payments to be paid through 2045 (Fiscal Year 2046).

CAPITAL PROJECTS FUND (003)

The Capital Projects Fund of the District is used to account for the accumulation of resources used for capital acquisitions (assets with a life greater than five years) or for the maintenance of capital assets (equipment, buildings and facilities).

Revenues:

- 0.50% Income Tax - Approved by Voters in May 2019. Collected yearly for 27 years.

Expenses:

- Capital assets
- Maintenance of capital assets
- Principal and Interest payments for Lease-Purchases

DISTRICT STADIUM FUND (004)

The District Stadium (DS) Fund of the District is used to account for the proceeds from sale of Certificates of Participation (COPS), which is a lease-purchase, to be used for the construction of the District Stadium.

Revenues:

- Proceeds from Lease Purchase
- Interest Revenue

Expenses:

- Construction of District Stadium

FOOD SERVICE FUND (006)

The Food Service Fund of the District is used to account for all financial transactions related to food service operations.

Revenues:

- Federal and State Reimbursements
- Lunchroom Sales
- Interest Revenue

Expenses:

- Salaries and Benefits
- Purchased Services
- Supplies and Materials

STUDENT ACTIVITY FUNDS (200)

The Student Activity Funds of the District are used to account for the financial activity of the student activity programs. These programs generate revenues through fundraisers, sales, donations.