



**JIM PETRO**  
**AUDITOR OF STATE**

STATE OF OHIO  
www.auditor.state.oh.us

Date: September 18, 2002  
Bulletin 2002-006

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## AUDITOR OF STATE BULLETIN

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TO: ALL SCHOOL DISTRICT TREASURERS  
ALL EDUCATIONAL SERVICE CENTERS  
ALL JVSD TREASURERS  
ALL COMMUNITY SCHOOLS  
ALL IPA'S

SUBJECT: FEDERAL FUNDS

The purpose of this Bulletin is to reiterate information that was recently sent to all school district treasurers via e-mail regarding the proper fund classification for federal grants.

Recent federal legislation has created new federal grants for schools and has renamed and revised some of the existing grants. Working with the Department of Education, the Auditor of State's Office has identified the appropriate funds for recording the grants you will be receiving in fiscal year 2003.

Title I will remain in fund 572. The Office recently received a question about the need to split Title I Targeted Assistance and School Wide into separate special cost centers within fund 572. Federal reporting requirements do require separate reporting by the State for these components; however, information currently provided through EMIS is adequate to allow the State to satisfy these reporting requirements. Special cost centers are therefore not required.

Title II-A, State grants for Improving Teacher Quality (formerly known as Eisenhower Math Science and Class Size Reduction), will use fund 590.

Title II-D, Technology Fund (formerly Technology Literacy Challenge Grant distributed through School Net), will use fund 599 with a unique Special Cost Center.

Title III, Limited English Proficiency (formerly Bilingual Education and Immigrant Education), will use fund 551.

Title IV-B, 21st Century Learning Centers, is a new grant that will be recorded in fund 599 with a unique Special Cost Center.

Title IV-SDFSC and the Preschool Disability Grant are ongoing. They will continue to be recorded in fund 584 and fund 587, respectively.

Title V, Innovative Programs, used to be Title VI. As part of the Elementary and Secondary Education Act (ESEA) reauthorization, it was renamed Title V and will remain in fund 573.

Title VI-A, State Assessments, is also new but the money will be going to the State and not to the districts, so no fund is required.



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Title VI-B, Rural and Low Income, is another new grant. It will use fund 599 with a unique Special Cost Center.

Title VI-R, Reducing Class Size, is being rolled into Title II -A and will continue to be reported in fund 590.

IDEA Part B is a grant whose purpose is to assist local education agencies with educating special education students. This grant was formerly known as Title VI-B, Special Education Program. It will be recorded in fund 516.

Federal grant funds not mentioned will remain the same. The Uniform School Accounting System manual available on the Auditor of State's web site will be updated for the new names and descriptions shortly, including Catalog of Federal Domestic Assistance numbers.

Questions concerning this Bulletin may be addressed to the Local Government Services Division at 800-345-2519 or 614-466-4717.