

GENERAL REVENUE FUND

GRF 420-100 PERSONAL SERVICES

| FY 1994 | FY 1995 | FY 1996 | FY 1997 | FY 1998 | FY 1999 |
|-------------|-------------|-------------|-----------|---------|---------|
| \$5,774,544 | \$6,096,607 | \$2,796,648 | \$780,713 | \$0 | \$0 |
| | 5.6% | -54.1% | -72.1% | -100.0% | N/A |

Source: GRF

Legal Basis: ORC 5909.

Purpose: The funds in this line item were used for expenses associated with payroll and fringe benefits. The OVCH was sold to the Board of Greene County Commissioners effective June 6, 1997.

GRF 420-200 MAINTENANCE

| FY 1994 | FY 1995 | FY 1996 | FY 1997 | FY 1998 | FY 1999 |
|-------------|-------------|-----------|-----------|---------|---------|
| \$1,186,766 | \$1,106,450 | \$749,979 | \$536,694 | \$0 | \$0 |
| | -6.8% | -32.2% | -28.4% | -100.0% | N/A |

Source: GRF

Legal Basis: ORC 5909.

Purpose: The funds in this line item were for expenses associated with maintenance. The OVCH was sold to the Board of Greene County Commissioners effective June 6, 1997.

GRF 420-300 EQUIPMENT

| FY 1994 | FY 1995 | FY 1996 | FY 1997 | FY 1998 | FY 1999 |
|----------|----------|---------|---------|---------|---------|
| \$36,222 | \$38,477 | \$3,434 | \$0 | \$0 | \$0 |
| | 6.2% | -91.1% | -100.0% | N/A | N/A |

Source: GRF

Legal Basis: ORC 5909.

Purpose: The funds in this line item were for expenses associated with equipment. The OVCH was sold to the Board of Greene County Commissioners effective June 6, 1997.

GRF 420-501 LOCAL TRANSITION FUNDING

| FY 1994 | FY 1995 | FY 1996 | FY 1997 | FY 1998 | FY 1999 |
|---------|---------|-----------|-----------|---------|---------|
| \$0 | \$0 | \$525,373 | \$206,913 | \$0 | \$0 |
| | N/A | N/A | -60.6% | -100.0% | N/A |

Source: GRF

Legal Basis: ORC 5909.

Purpose: To provide community placements and services for children leaving the Home. The OVCH was sold to the Board of Greene County Commissioners effective June 6, 1997.

GENERAL SERVICES FUND GROUP

4H7 420-601 SPECIAL EDUCATION

| FY 1994 | FY 1995 | FY 1996 | FY 1997 | FY 1998 | FY 1999 |
|-----------|----------|----------|----------|---------|---------|
| \$141,044 | \$54,275 | \$12,056 | \$59,838 | \$0 | \$0 |
| | -61.5% | -77.8% | 396.3% | -100.0% | N/A |

Source: Ohio Department of Education

Legal Basis: originally established by Controlling Board in February 1993

Purpose: The education of children with learning disabilities. The OVCH was sold to the Board of Greene County Commissioners effective June 6, 1997.

FEDERAL SPECIAL REVENUE FUND GROUP

318 420-602 EDUCATION

| FY 1994 | FY 1995 | FY 1996 | FY 1997 | FY 1998 | FY 1999 |
|-----------|-----------|----------|---------|---------|---------|
| \$132,801 | \$135,526 | \$30,326 | \$0 | \$0 | \$0 |
| | 2.1% | -77.6% | -100.0% | N/A | N/A |

Source: CFDA 84.013, Title I Program for Neglected and Delinquent Children; CFDA 84.151, Chapter 2, State Block Grants

Legal Basis: originally established by Controlling Board in 1967

Purpose: These moneys were used for special education programs to provide remedial math and reading education to orphaned, neglected, and delinquent children in state-operated institutions. The moneys were used to pay the salaries of special education teachers and other personnel of the Home, and to buy education supplies and materials.

The Home was sold to the Board of Greene County Commissioners effective June 6, 1997.

386 420-606 SPECIAL NEEDS

| FY 1994 | FY 1995 | FY 1996 | FY 1997 | FY 1998 | FY 1999 |
|----------|----------|----------|---------|---------|---------|
| \$29,901 | \$32,727 | \$17,813 | \$0 | \$0 | \$0 |
| | 9.5% | -45.6% | -100.0% | N/A | N/A |

Source: CFDA 84.048

Legal Basis: originally established by Controlling Board on September 23, 1985

Purpose: This line item was used to fund a remedial program which teaches reading and job-specific vocabulary and testing for students in the vocational education programs at OVCH. Funds were used for a portion of the reading teacher's salary, supplies, and equipment. The OVCH was sold to the Board of Greene County Commissioners effective June 6, 1997.

3H0 420-608 NATIONAL SCHOOL LUNCH PROGRAM

| FY 1994 | FY 1995 | FY 1996 | FY 1997 | FY 1998 | FY 1999 |
|----------|----------|---------|----------|---------|---------|
| \$97,747 | \$43,230 | \$0 | \$86,780 | \$0 | \$0 |
| | -55.8% | -100.0% | N/A | -100.0% | N/A |

Source: CFDA 10.553 -- School Breakfast Program; CFDA 10.555 -- National School Lunch Program

Legal Basis: originally established by Controlling Board on February 20, 1990

Purpose: To pay the salaries of dietary staff and to purchase dietary supplies and kitchen equipment. The OVCH was sold to the Board of Greene County Commissioners effective June 6, 1997.

STATE SPECIAL REVENUE FUND GROUP

4N3 420-603 GENERAL OPERATIONS

| FY 1994 | FY 1995 | FY 1996 | FY 1997 | FY 1998 | FY 1999 |
|---------|----------|----------|-----------|---------|---------|
| \$0 | \$29,573 | \$44,826 | \$205,015 | \$0 | \$0 |
| | N/A | 51.6% | 357.4% | -100.0% | N/A |

Source: private donations as well as moneys for various goods and services, such as rent on the farmland owned by OVCH and payments from guests for lunches; in addition, 75 percent of the fees from the parents of youth placed at OVCH.

Legal Basis: originally established by Controlling Board in August 1993

Purpose: The line item was used to supplement operation and maintenance appropriations. The OVCH was sold to the Board of Greene County Commissioners effective June 6, 1997.

141 420-605 VOCATIONAL EDUCATION

| FY 1994 | FY 1995 | FY 1996 | FY 1997 | FY 1998 | FY 1999 |
|-----------|-----------|-----------|-----------|---------|---------|
| \$263,546 | \$180,801 | \$179,962 | \$110,249 | \$0 | \$0 |
| | -31.4% | -0.5% | -38.7% | -100.0% | N/A |

Source: Ohio Department of Education's 507 Vocational Education subsidy
Legal Basis: originally established by Controlling Board in FY 1984
Purpose: The funds were used to purchase vocational program equipment and to remodel the Home's facilities. The OVCH was sold to the Board of Greene County Commissioners effective June 6, 1997.

684 420-607 TUITION REIMBURSEMENT PROGRAM

| FY 1994 | FY 1995 | FY 1996 | FY 1997 | FY 1998 | FY 1999 |
|-----------|-----------|----------|-----------|---------|---------|
| \$293,378 | \$117,965 | \$42,536 | \$382,046 | \$0 | \$0 |
| | -59.8% | -63.9% | 798.2% | -100.0% | N/A |

Source: tuition reimbursement payments secured from the school district of residence for institutionalized youth receiving educational services
Legal Basis: originally established by Am. Sub. H.B. 111 of the 118th G.A.
Purpose: The moneys were used to develop and operate education programs. The OVCH was sold to the Board of Greene County Commissioners effective June 6, 1997.