



**WHITEHALL CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED JUNE 30, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**WHITEHALL CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

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**WHITEHALL CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2001**

Federal Grantor/ Pass through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non- Cash Receipts	Expenditures	Non-Cash Expenditures
U.S. Department Of Agriculture						
<i>Passed through Ohio Department of Education:</i>						
Food Distribution		10.550		\$51,174		\$51,174
Nutrition Cluster:						
School Breakfast Program	05-PU	10.553	\$33,244	-	\$33,244	-
National School Lunch Program	LL-P1 & LL-P4	10.555	328,426	-	328,426	-
Total - Nutrition Cluster			361,670	51,174	361,670	51,174
Total U.S. Department of Agriculture			<u>361,670</u>	<u>51,174</u>	<u>361,670</u>	<u>51,174</u>
U.S. Department of Education						
<i>Passed through Ohio Department of Education:</i>						
Title 1, Part A, IASA	C1-S1	84.010	452,091	-	455,228	-
Special Education Cluster:						
Special Education-Grants to States	6B-SF	84.027	238,693	-	253,208	-
Special Education-Preschool Grants	PG-S1	84.173	12,263	-	12,968	-
Total - Special Education Cluster			250,956	-	266,176	-
Immigrant Education	EI-S1	84.162	2,800	-	2,800	-
Safe and Drug Free Schools - State Grants Title IV, Part A, Subpart 1 of ESEA (aka State Grants for Drug & Violence Prevention Programs)	DR-S1	84.186	12,395	-	15,033	-
Goals 2000-State and Local Education Systemic Improvement Grants	G2-S2	84.276	35,000	-	22,858	-
Eisenhower Professional Development State Grants, Title II, Part B	MS-S1	84.281	18,615	-	20,770	-
Innovation Education Program Strategies	C2-S1	84.298	11,683	-	19,692	-
Comprehensive School Reform Program	RF-S1	84.332	-	-	54,501	-
Class Size Reduction	CR-S1	84.340	84,688	-	81,742	-
Total U.S. Department of Education			<u>868,228</u>	<u>-</u>	<u>938,800</u>	<u>-</u>
U.S. Department of Health and Human Services						
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities</i>						
Refugee School Impact		93.576	1,800	-	-	-
Medical Assistance Program (Medicaid, Title XIX)		93.778	24,379	-	24,379	-
Total U.S. Department of Human Services			<u>26,179</u>	<u>-</u>	<u>24,379</u>	<u>-</u>
Total Federal Awards Receipts and Expenditures			<u>\$1,256,077</u>	<u>\$51,174</u>	<u>\$1,324,849</u>	<u>\$51,174</u>

**WHITEHALL CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
JUNE 30, 2001**

(A) SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of federal awards expenditures and receipts is a summary of the activity of the District's federal award programs. The schedule has been prepared on the cash basis of accounting.

(B) FOOD DISTRIBUTION

Non-monetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. Monies are commingled with State Grants. It is assumed federal monies are expended first. At June 30, 2001, the District had no significant food commodities in inventory.



**STATE OF OHIO
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

Whitehall City School District
Franklin County
625 South Yearling Road
Whitehall, Ohio 43213

To the Board of Education:

We have audited the general-purpose financial statements of Whitehall City School District, Franklin County, Ohio (the District) as of and for the year ended June 30, 2001, and have issued our report thereon dated December 10, 2001, in which we noted the District adopted GASB Statements No. 33 and 36. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information and use of the audit committee, management, Board of Education, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

JIM PETRO
Auditor of State

December 10, 2001



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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
FEDERAL PROGRAM, INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133 AND SCHEDULE OF
FEDERAL AWARDS RECEIPTS AND EXPENDITURES**

Whitehall City School District
Franklin County
625 South Yearling Road
Whitehall, Ohio 43213

To the Board of Education:

Compliance

We have audited the compliance of Whitehall City School District, Franklin County, Ohio, (the District) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2001. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the District's compliance with those requirements.

In our opinion, the District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2001.

Internal Control Over Compliance

The management of the District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Federal Awards Receipts and Expenditures

We have audited the general-purpose financial statements of the Whitehall City School District, Franklin County, Ohio, as of and for the year ended June 30, 2001, and have issued our report thereon dated December 10, 2001, in which we noted the District adopted GASB Statements No. 33 and 36. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards receipts and expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended for the information and use of the audit committee, management, Board of Education, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

JIM PETRO
Auditor of State

December 10, 2001

**WHITEHALL CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505**

JUNE 30, 2001

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Nutrition Cluster - CFDA # 10.550, 10.553, 10.555 Comprehensive School Reform - CFDA # 84.332
(d)(1)(viii)	Dollar Threshold: Type AIB Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

Whitehall City School District

Whitehall, Ohio

Comprehensive Annual Financial Report

For Fiscal Year Ended June 30, 2001

Issued by:

Office of the Treasurer

Timothy J. Penton
Treasurer

INTRODUCTORY SECTION

WHITEHALL CITY SCHOOL DISTRICT

COMPREHENSIVE ANNUAL FINANCIAL REPORT

June 30, 2001

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WHITEHALL CITY SCHOOL DISTRICT

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Whitehall City School District

625 South Yearling Road

Whitehall, Ohio 43213

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December 18, 2001

To the Board of Education and the Citizens of the Whitehall City School District:

As the Superintendent and the Treasurer of the Whitehall City School District (the District), we are pleased to submit to you the Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2001. This CAFR is prepared in accordance with generally accepted accounting principles (GAAP) and in conformance with standards of financial reporting established by the Governmental Accounting Standards Board (GASB) using guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

This CAFR has three sections: introductory, financial, and statistical. The introductory section includes this transmittal letter, the District's organizational chart, and a list of principal officials. The financial section includes the general-purpose financial statements and the supplemental data, as well as the independent auditors' report on the financial statements and schedules. The statistical section provides pertinent financial, economic, and demographic information indicating ten-year historical trends.

The Office of the Treasurer is responsible for the accuracy of the data presented and the completeness and fairness of this presentation. We believe the data presented are accurate in all material respects and that all disclosures necessary to enable the reader to acquire the maximum understanding of the District's financial activity are included herein.

Reporting Entity

The District is an independent political subdivision of the State of Ohio and operates subject to the provisions of the Ohio Constitution and various sections of the Revised

Code. Under such laws, there is no authority for the District to have a charter or adopt local laws. The District is not a part of, nor under the control of, the City of Whitehall.

The District encompasses approximately five (5) square miles. The District's boundaries all are within the City of Whitehall and include the Baltimore & Ohio Railroad to the north, the New York Central Railroad on the west, Main Street/Mound Street on the south and Big Walnut Creek on the east.

The accompanying general-purpose financial statements comply with the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, in that the financial statements include all organizations, activities and functions for which the District is financially accountable. Financial accountability is defined as the appointment of a voting majority of a component unit's board and either (i) the District's ability to impose its will over a component unit, or (ii) the possibility that the component unit will provide a financial benefit or impose a financial burden on the District. On that basis, the reporting entity of the District includes the services of the school district only (i.e. there are no component units).

Organization of the School District

An elected five-member Board of Education serves as the taxing authority and policy maker for the District. The Board adopts an annual tax budget and an annual appropriations resolution which serves as the basis for control over the authorization for all expenditures of District tax monies. The Board directly approves all personnel-related expenditures.

The Superintendent is the chief executive officer of the District, responsible to the Board for total educational and support operations. The Treasurer is the chief financial officer of the District, responsible to the Board for maintaining all financial records, issuing warrants in payment of liabilities incurred by the District, acting as custodian of all District funds, and investing idle funds as permitted by Ohio law. Other administrative personnel reporting to the Superintendent include the Assistant Superintendent, the Director of Administrative Services, the Director of Business Affairs, and the school principals.

Economic Outlook

The present financial integrity of the Whitehall City School District remains sound through June 30, 2006, per the District's current 5-year forecast. The forecast assumes a steady, or slightly declining, student enrollment, no major building initiatives, and

maintaining existing staffing levels. Barring all unforeseen disruptions of established revenue streams (i.e., reduction of state foundation funding, loss of major manufacturing tax base, or national economic crisis, etc.), there is no need at this time to seek additional tax revenue from district property owners.

In June of 2000, the District approved 3-year labor agreements (7/01/00-6/30/03) with the Whitehall Education Association (WEA) and the Ohio Association of Public School Employees (OAPSE). This was made possible, in part, based on a 5-year financial forecast which showed a positive year-end general fund balance through FY03. All factors of anticipated revenues and expenditures, be they contractual or otherwise, were included in developing the 5-year forecast.

Fully realizing the impact on the community tax payers of the 1995 13-mill operating levy, the current administration remains committed to conservative, planned spending in hopes of extending the “life” of the levy as far as possible. Major budget initiatives such as curriculum adoptions, computer network upgrades, all-day kindergarten, and building construction of any sort, continue to be assessed on a cost/benefit basis.

TECHNOLOGY INITIATIVES 2000 - 2001: OVERVIEW

The focus of the Technology Department during the 2000 – 2001 school year was to ensure that our students receive the maximum benefit from the technology implemented by the district by enhancing data network stability. As reported in the CAFR for the Fiscal Year ended June 30, 2000, the district had been experiencing data network problems resulting from the rapid increase in the size of the network, the expansion of network-delivered services and application software, and the growing dependence on these services and application software. We are pleased to report that the network upgrades and enhancements implemented during the 2000 – 2001 school year have resolved all inherent network instability issues.

Resolving the network dependability issues has allowed us to focus our attention on further developing services delivered and user utilization of those services.

Network Hardware Upgrade

The first, and largest, technology project in Whitehall City Schools during the 2000 – 2001 school year was the complete data network upgrade that took place during the summer of 2000, at a cost of approximately \$350,000. After a great deal of network planning, design, and revision to ensure the greatest benefit to the district at the lowest

cost, the Board approved a sweeping network upgrade. The hardware manufacturer, Cisco Systems, worked closely with the district during the implementation process.

During this upgrade, all legacy network hardware was replaced with Cisco Systems switching equipment; a buyback agreement on the legacy network hardware was a part of the negotiated upgrade project and reduced cost-to-district expense by \$100,000.00. To maximize the return on our hardware investment, the technology department installed over 4 miles of new CAT 5 network cabling 2 kilometers of fiber optic cabling, using existing technology department staff only. Every computer lab in the district was rewired, resulting in a drastic increase in the speed with which student computers send and receive data.

The newly-implemented network is meeting our existing needs admirably, and was designed to be able to handle anticipated future needs *without a further infrastructure upgrade for the near future.*

Network Power Security

A critical ongoing problem we had been experiencing with both our telephone and data networks was electrical power fluctuation and outages in the District. In some cases, these problems resulted in a simple temporary loss of network or telephone access, in more severe cases these outages resulted in data corruption on the servers that required an extensive rebuild and prolonged down time. After consultation with AEP, power monitors were placed on our electrical services and it was determined that these problems were real and not traceable to a single source on the AEP grid so that the problems could not be easily remedied.

The existing Uninterruptable Power Supply (UPS) design could only keep the main server room running without external power for only 3 – 4 minutes. We added a new high-capacity UPS in the main server room that can keep the district servers functioning for well over an hour with no power from AEP. The UPS equipment that had been utilized in the server was reassigned to important but lower-demand equipment in other buildings that previously had no backup power at all. Although we are still not completely protected in all important areas in the event of a power failure, we are in a vastly improved situation over last year.

Network Backup Capabilities

One additional artifact of the phenomenal network growth in the District was that we had outgrown our capacity to make backups of our data network. Not only could we

not effectively back up user data on a regular basis, we could not even effectively back up the critical system files that make our network function.

To remedy this situation, as well as to prepare for large data moves that would be required as part of our network upgrade, we added an ADIC 100 tape backup device. This new device allows us to perform routine daily, weekly, monthly, and annual backups of all servers on the entire network, protecting both the network functionality and the data that users have spent thousands of hours creating. This new system functioned admirably during the network upgrade, when we were required to move huge amounts of data to the newly-rebuilt servers covered in the next section.

Network Server Upgrade

After a careful review of network technology as a component of our District Continuous Improvement Plan, it was determined that a 3-year replacement cycle on servers offered the best performance/cost ratio to the district. During the 2000 – 2001 Fiscal Year, the three elementary school servers were replaced as a part of that replacement cycle; the replaced servers were retained but reconfigured to be utilized in less critical roles. A new server was added to provide Web services. All operating system and application software on all 12 district servers was completely reinstalled and reconfigured – using the newest software versions available – so that we could maximize the benefits the new network infrastructure. All existing user data on the servers was backed up and restored to the individual user directories after the server rebuilds were completed.

Internet Traffic Management

To better meet both existing and anticipated expanding District Internet needs, a Dell PowerApp cache 200 Internet caching appliance was added to the district network. This allows us to store frequently accessed web pages and sites locally, reducing the exponentially growing data traffic from district network computers to the Internet. Planning for the addition of a second T1 to MEC, our Internet connection point, was also conducted and grants written to offset the majority of the implementation and ongoing costs associated with this T1 connectivity.

Future Projects

Technology is a rapidly advancing field, so it is necessary to continually plan for the inclusion and expansion of technologies that provide benefits to the district. Included in this review during the 2000 – 2001 items such as ways to effectively protect the

network from increasing security threats and viruses, and evaluations of potentially applicable developing technologies.

We have also started planning for an anticipated change to the nationwide telephone dialing plan. Currently, there are three major changes under consideration, any or all of which may be adopted. First, and most likely, is a potential change to 10 digit dialing that would require telephone users to dial the area code for every call, including local calls. Additionally, the PUCO is considering adding a new area code which, if adopted, would bisect the City of Whitehall. Alternately, this additional area code may come in the form of an overlay in which all newly-activated telephone service would receive the new area code, regardless of geographic location within Whitehall. These changes may occur as early as December, and would require significant reprogramming of every district telephone switch. We are developing various contingency plans in an attempt to proactively prepare for whatever alternatives are ultimately implemented by the telephone companies.

CURRICULUM INITIATIVES 2000-2001

The following goals, established by the curriculum department, continue to be developed and aligned with the District's Continuous Improvement Plan (CIP):

GOAL A: Coordinate K-12 Proficiency efforts.

1. *Coordinate a K-12 assessment and intervention plan.*
 - Coordinate Proficiency efforts K-12;
 - Coordinate a K-12 assessment plan and use of its data
 - Articulate a K-12 intervention plan.

2. *Increase Math Proficiency to 75% proficiency in grades 4,6,8/9.*
 - Map and align K-12 expectations
 - Implement course options at the middle school and high school
 - In-service effective instructional strategies that increase achievement
 - Coordinate effective use of resources
 - Develop a series of benchmark assessments for grades K-4.

3. *Increase Reading and Writing to 75% proficiency in grades 4,6,8/9.*
 - Study and develop a plan of K-12 Language Arts expectations
 - Recruit coordinators for the Literacy Collaborative K-2 Program
 - Recruit coordinators for the Literacy Collaborative 3-5 Program

- Develop a plan of in-service of Reading and Writing in the Content Areas
- Develop a series of reading benchmark assessments for grades K-4
- Participate with the CORPDC in SIRI training opportunities.
- Map K-12 expectations and coordinate resources
- Develop reading in-service integrating reading and writing for grades 3-5.

NEED: Senate Bill 55 specifies State of Ohio Performance Standards, such as proficiency assessment:

- 75% of our students at 4th grade must be proficient in mathematics, reading, writing, citizenship, and science
- 75% of our students at the 6th grade level must be proficient in mathematics, reading, writing, citizenship, and science
- 75% of our 8th/9th grade students must be proficient in mathematics, reading, writing, citizenship, and science
- 60% of our 12th grade students must be proficient in the twelfth grade tests
- High School curriculum standards (3313.603; Section 5):
 - 21 high school graduation credits, specifying 4 units of English; 3 Mathematics, 3 Science, 3 Social Studies and 7 electives.

NEED: Whitehall 2000-2001 proficiency results indicate priority needs for this year:

- 47.2% of our 4th grade students passed reading
- 36.1% of our 4th grade students passed mathematics
- 51.2% of our 9th grade students passed the 9th grade math proficiency test
- 44% of our 12th grade students passed all five sections of the proficiency test.

GOAL B: Focus instruction on increasing engaged student learning.

1. *In-service strategies that increase student motivation to learn.*
 - Map K-12 curriculum expectations and develop a plan to coordinate thematic unit implementation.
2. *Study effective technology and software tools.*
 - Research tools which support K-12 curriculum needs;
 - Develop a plan of software implementation based on curriculum needs.
 - Implement the JOSTENS Mathematics and Writing Expedition Proficiency Programs in K-8 classrooms and labs.
3. *In-service the use of technology to support performance based learning and alternative assessments.*
 - Promote strategies which use technology for problem based learning;

- In-service staff on how to develop rubrics for assessment of projects;
- Recruit teachers to develop virtual high school courses and provide assistance in recruiting students.

4. *Restructure the role of the library to accommodate information technology and reaming tools.*

- In-service librarians on changing role and tools of information specialists;
- Implement a long-range plan for information media services in the schools.
- Implement Library Media Course of Study.

5. *Recommend a district intervention plan to increase graduate rate.*

- Review Safe and Drug Free Schools plan and recommend improvement based on district needs.
- Added in-school suspension teacher at Rosemore and Whitehall-Yearling High School.
- Implement district-wide Safety Plan as specified in Senate Bill 1.

NEED: Senate Bill 55 specifies Standards for Ohio Schools, Performance Accountability, indicating an expectation of a 90% Graduation Rate.

NEED: Research indicates that schools which increase attendance and decrease drop out are those which implement successful strategies to motivate students through engaged learning which is meaningful in the real world.

GOAL C: Develop an improvement performance plan for the district Title I program.

1. *Coordinate school-wide improvement plans for each K-5 building.*

- create district guidelines for the systematic collection of:
 - student performance data
 - needs assessment which includes staff, students and parents
 - program evaluation and review
- recruit parents for participation in literacy initiatives
- write building improvement goals based on student performance and needs assessment data.

2. *Pursue strategies to strengthen the Reading Recovery and Early Literacy Program.*

- study and recommend summer school options;
- collect data on longitudinal effects of Reading Recovery;

3. *Develop formal procedures for increased parent and community involvement*

NEED: Federal assurances of the Improving America's Schools Act of 1994 (P.L.103-382) mandate:

- policy and procedures for placement and services to disadvantaged students;
- collection of two forms of student performance achievement data
- school based needs assessment
- involvement of parents in decision making
- annual performance review and recommendations for improvement

NEED: Our district needs to systematically document and submit each of the above.

GOAL D: Develop an annual performance plan for our district's gifted education program.

1. *Establish a comprehensive identification plan.*

- write formal procedures for the identification and notification of superior cognitive, specific academic, visual and performing arts and creative thinking gifted students;
- implement in-service on the new standards and identification of gifted students;

2. *Coordinate program services K- 12.*

- document current services for K-12 gifted students
- implement a committee study, comprised of parents and staff, to recommend expanded services, after school or summer enrichment, primary grade services, and distance learning services.

3. *Design a 2-year In-service plan on differentiated curriculum in the regular classroom.*

- develop a plan of improvement based on data
- implement a teacher consultant model for the promotion of technology tools and distance learning.

NEED: Standards for Ohio Schools, Rule # 3301-35-021, mandate that each funded district:

- clearly define policy and procedures for the identification of gifted;
- document how it serves gifted learners, and
- ensure that the parent(s) and regular classroom teachers receive written notice of such identification.

NEED: Our district needs to formally document each of the above.

GOAL E: Develop a Limited English Proficient Program.

1. *Pursue sources of support for a district-wide program*
 - Seek grants and federal and state funding
 - Provide adaptive guidelines within current federally funded programs
 - Develop a plan for parent and community involvement, as stipulated in the district continuous improvement plan.
2. *In-service staff on adaptations for curriculum, instruction, assessment, and intervention.*
3. *Develop guidelines for a plan of operation and continued improved performance.*

NEED: Standards for the State of Ohio, Rule # 3301-35-04, establishes that the district shall adopt a written curriculum to "{g} provide the flexibility for adaptations and/or extensions to address the breadth, depth, and pace of learning and language development; and to meet the diverse educational needs of learners including learners from varied cultural and language backgrounds..."

NEED: Data collected, September 2001, indicates an enrollment of 90 English as a Second Language students in need of adaptive curriculum support.

GOAL F: Create a District Professional Development Plan

1. *Develop a plan for professional licensure.*
 - Implement a Local Professional Development Committee to study and recommend district standards in licensure.
2. *Develop an Entry-Year plan.*
 - Study effective entry year plans
 - Recommend an effective plan as a part of the district licensure plan of action.
 - Provide Pathwise training to mentors.
 - Provide Vanderbilt training to mentors.
3. *Develop a results driven Professional Development Plan.*
 - In-service staff on the use of classroom data to develop instructional improvement plans

- Develop procedures for personal improvement plans, based on the collection and review of student performance data;
- Develop a long range plan based on district Continuous Improvement Plan goals and instructional needs.

4. *Develop Teacher Leader Cadre Grant*

- Study effective curriculum instruction, and assessment models.
- Study effective staff development models
- Create a district-wide articulation and in-service plan

NEED: Senate Bill 230 specifies procedures for Rules # 3301-24-04, Teacher Education and Licensure Standards, and mandates that by September 1998, the district have in place a Local Professional Development Committee for the purpose of reviewing coursework and other professional development activities completed by educators for renewal of certificates or licenses.

NEED: National research indicates that successful districts tie the improvement of classroom performance to the licensure process.

GOAL G: Develop performance review procedures for district curriculum, based on state standards.

1. *Collect data and chart improvement for each annual goal.*
2. *Document and present an annual district curriculum improvement plan.*
3. *Develop a consolidated plan for district grant application.*

NEED: Senate Bill 55 requires that "Effective school districts meet 94% of the state standards." Districts not at this level are required to:

- develop three-year continuous improvement plans which
 - a) must contain an analysis of the reasons for the district's failure to meet the performance standards and
 - b) must specify strategies and resources to address the problem.
- Set monthly meetings for the writing of the Continuous Improvement Plan
 - Development of Governance, organization and Resource Leveraging, Student Services, Teaching, Learning and Assessment, Professional Development and Family, Business and Community Involvement teams.
 - Used Technical Assistance from the Ohio Department of Education for the development of the CIP.

- Used the CORPDC for Baldrige Level I, Level II, and Teacher Tool Training..
- Participated in Data Analysis Training provided to Academic Watch/ Academic Emergency districts from the MVESC.
- Created the Continuous Improvement Advisory Board.
- Continuous Improvement Plan Executive Summaries filed for the 2000-2001 implementation year..

NEED: According to 1996 national research on “results driven” improved performance, districts which utilize data to monitor and set goals, accomplish successful and continuous improvements.

BUILDING INITIATIVES AND DEVELOPMENTS

Beechwood Elementary School

Beechwood Elementary School currently has approximately 440 students enrolled in kindergarten through grade five. Thirty-four teaching professionals guide the children through the learning process here. Besides classroom teachers, Beechwood also has certificated professionals for art, music, physical education, special education and Title I reading. Other staff includes a library media specialist, library media center aide, part-time nurse, part-time nurse’s aide, speech therapist, psychologist, and guidance/intervention specialist. We are proud of our continuing efforts in:

- **Comprehensive School Reform Grant** - We were awarded a \$62,000 grant last year to improve our proficiency test scores. We’re putting our efforts into teacher in-service to improve our instructional techniques.
- **Literacy Collaborative** - Primary teachers use methods such as interactive writing and guided reading to assist students in their reading and language skills.
- **Technology** - We have an established computer lab. Now entire classes can utilize software programs at the same time. In addition, all classrooms house three to four computers for use as a learning center.

Etna Road Elementary School

Etna Road Elementary School serves approximately 500 students in grades kindergarten through fifth grade. The elementary school is staffed with twenty-four classroom teachers, three Title I reading teachers, five special education teachers, and

five special education aides. The school serves a diverse community of special needs students from those with learning disabilities, developmental handicaps, severe emotional disturbances and/or multiple handicaps.

The school community is privileged to have three full-time custodians, one secretary, four cooks, and a certified library media specialist. Our music, art, and physical education teachers are shared with another school. Coupled with a full-time intervention specialist, principal, and building instructional aide, the faculty is complete to provide services to the children in the Etna Road Elementary School community.

Despite limited resources, our faculty and staff have successfully implemented the following programs and improvements to the school:

- **Technology** - Three computers and a printer equip each classroom of students grades kindergarten through second, and four computers and a printer in each classroom of fourth and fifth graders. A computer lab has been installed with thirty-two machines connected to the Internet and the building server for access to computer aided instruction through Josten's software. Coupled to the computer lab, the school's library media center was completely remodeled and enlarged three-fold during the summer of 2000! It is now air conditioned and fully carpeted. Both the lab and enhanced library media center have supported teaching and learning continually.
- **Literacy Collaborative** - The Literacy Collaborative was implemented to assist and aid our young readers in reading and writing in the primary grades. Because of programmatic successes, our school is investigating and participating in the planning phase of implementing the Literacy Collaborative in the intermediate grades three through five. The program continues to evolve and consistently brings challenging strategies and learning opportunities into the classroom for the students.
- **Accreditation** - Etna Road Elementary School is accredited through the North Central Association Commission of Schools. By participating in this rigorous and highly esteemed accreditation process, children are insured a quality educational experience as the school operates a specific data-driven school improvement process for teaching and learning. By constantly revisiting and challenging the status quo, our school is working to improve test scores and overall achievement on Ohio State Proficiency Tests. The plan is constantly under revision and drives all decisions regarding teaching and learning.

- **Recognition** - Etna Road Elementary School operates a very extensive student recognition program. From quarterly awards ceremonies to bimonthly pizza with the principal. By encouraging and developing a supportive and kind environment, tardy rates have declined considerably and student behavior throughout the building is improving constantly. It is our mission to celebrate children and cherish their uniqueness.

- **Basic School** - Etna Road is also a Basic School. Our school embraces the model to help all children succeed in school. By building a sense of community, creating meaningful and coherent curriculum, establishing a positive climate for learning, and committing to developing character in students, our children experience a quality education.

By committing ourselves to continuous improvement of teaching, learning to increase academic achievement for all students, and working to establish a positive climate where all students are cherished, our mission has become to Educate A Generation for Lifelong Educational Success.....EAGLES!

Kae Avenue Elementary School

Kae Avenue Elementary School's mission is to prepare children to live and work in the 21st century with a commitment and capacity for life-long learning. The learning process is the shared responsibility of children, family, teachers, and the community. Children will take pride in themselves, pride in learning, and pride in service to their community.

Goals for the 2000-2001 school year were to increase student achievement and parent/community involvement.

- **Ohio Reads Grant**
 1. Implemented a diagnostic, intervention, and enrichment computer program.
 2. Established a volunteer reading program with twenty-four volunteers serving over 500 hours.
 3. Implemented an after-school tutoring program which served eighty-one at-risk students grades K-5.
 4. Purchased books for classroom libraries and a parent library.

- **Literacy Collaborative**
 1. Completed the training year for a primary literacy collaborative trainer.

2. Established an intermediate literacy collaborative team with training beginning in the fall of 2000.

- **Team Process Skills**

1. Used force-field analysis to determine the best option for serving primary students. Through consensus the team decided to move from a multiage delivery option to a looping option in grade 1 and grade 2.
2. Trained the majority of staff members in the Malcolm Baldrige Process for continuous improvement.
3. Used a variety of process tools to develop and implement a school-wide discipline plan.

Rosemore Middle School

Rosemore Middle School is a sixth, seventh, and eighth grade building with many programs available to promote student success. In addition to core classes, modular technology, computer skills, family and consumer science, Quest, career exploration and work experience, physical education, health, a variety of music programs, art, Title I, and special education services are available to students. Other special activities include the annual musical, pep band, band and choir concerts, student recognition breakfast, Youth to Youth, Student Council, many interscholastic sports, Adventure Club, and Team Challenge.

Rosemore's staff focuses on preparing students and parents for the proficiency test:

- **Proficiency Preparation-** Rosemore provides many activities in order to help students and parents prepare for the proficiency test. Tutoring in the WOW lab and coaching are continually available to help students who struggle with various proficiency concepts. In addition, a quarterly newsletter and a Parent Proficiency night are offered to assist parents in helping their children do well on the test. An off-grade proficiency test is administered to ensure the mastery of basic concepts. Many activities are provided during proficiency week as an incentive for attendance, and a daily breakfast, sponsored by the PTA, helps students be physically prepared to take the test.
- **Technology-** Rosemore offers keyboarding and software application programs for all students. Rosemore has continued the implementation of the modular technology classes, a new library media computer lab, and four computers with Internet-access, proficiency software and printer in every classroom.

- **Curriculum** - Algebra and Spanish continue to be offered for high school credit.

Whitehall-Yearling High School

Whitehall-Yearling High School is a four-year comprehensive high school accredited by the North Central Association of Secondary Schools and Colleges and the Ohio Department of Education. Enrollment for the 2000-2001 school year is 833 in grades 9-12. By having fifty-eight faculty members, the school is able to offer an optimal student-teacher ratio of 14:4 in most classrooms. The following are some of the programs that enrich student learning:

- **Modular Tech** - This program is an integrated technology program, which allows students to work in pairs in problem-solving situations. Each unit requires students to research information and then use the information to perform or complete an activity. Modules include a wind tunnel, graphic communications, aerodynamics, CAD and many more.
- **Vocational Education** - Students attend Eastland Vocational School District to learn trades or may attend vocational classes at the high school. In addition, extended vocational options are available through collaboration with adjoining school districts, as well as within the high school.
- **Comprehensive Fine Arts, Music, and Drama Programs** -- Students are able to explore their own creativity through the many offerings in the arts. The art department offers courses ranging from fundamental art and design to theatre set design and virtual studio, an integrated art and technology course. Theatre students are involved in two major productions each year, a drama/comedy in the fall and a spring musical. The State of Ohio has honored each on numerous occasions as showing exemplary technical and artistic talent. The Whitehall-Yearling High School Rams Band is an integral part of the high school experience. Consisting of nearly 100 musicians plus a dance team and flag corps auxiliary, the band is well known for its show-stopping style and tremendous musical accomplishments.
- **Computer Technology** – Computers are in every classroom at WHYS. In addition, students have access to computer, software, business, and keyboarding classes as part of their curriculum. They may work on research at a separate computer bank in the high school library, or may utilize the computers in the writing laboratory, located in the English wing.

- **Intervention Services** – In addition to an extensive special education department, WYHS offers a wide variety of resources for students who need help in a particular subject area. The PAL lab consists of upper class students helping other students in an academic tutoring environment. Students may also choose to visit the Proficiency Lab where they can be tutored and prepared for the upcoming proficiency tests. Our Power Reading Class enables students to become better readers, utilizing such fun activities as Closed Captioning, reading games, and interesting paperback books.
- **Extra Curricular Activities and Athletics** – Whitehall-Yearling High School has a full array of interscholastic sports including golf, football, soccer, tennis, volleyball, cross country, wrestling, basketball, track and field, baseball, cheerleading, and softball. In addition, many clubs meet during our monthly activity period during the school day. Teachers sponsor groups such as Kick Boxing, Crafting, Foreign Travel, Reading Club, Spanish Club, and many more.
- **The RAMS Card Program** – A unique incentive by which we reward students is our RAMS card program. Students who earn RAMS cards through high academic achievement, exemplary attendance, and behavior, earn prizes and school rewards for their efforts.
- **Freshman Academy** - Ninth grade students are a part of an interdisciplinary flexible scheduled team. Four teachers work together to provide a smoother transition to high school life. Freshman Academy students learn in a thematic, hands-on approach.

EDUCATIONAL PROGRAMS AND SERVICES

C. Ray Williams Early Childhood Center

The C. Ray Williams Early Childhood Center is in its eleventh year of operation. It is an exciting place for young children in Whitehall. The curriculum is play-based and developmentally appropriate. Teachers prepare the classrooms daily for hands-on learning experiences. Children have opportunities for individual, small, and large group activities throughout the day. Teachers provide the youngsters with many diverse and engaging activities throughout the day.

The center operates with grant funding from the Ohio Department of Education Early Childhood Division, Title XX and Champion of Children, grant funds from CDC Head-

Start Partnership, parent tuition and donations. The center also serves as a placement site for education students from The Ohio State University, Ohio Dominican College, Capital University, and Columbus State Community College.

In the 2000-2001 school year, 105 students participated in classes at the center. The Center has five classrooms: One (1) LEAPP special education class, one (1) Child Development Council Head Start Classroom, and three (3) public preschool classrooms.

Gifted & Talented Services 1999-2000 Overview

Whitehall City School District services for gifted and talented students have evolved over a period of twenty-three years. During this time, a wide range of individuals from the school district and community, have been closely involved in the process. A director administers the programs and two gifted intervention specialists and numerous essential classroom and specific content area teachers instruct students within a variety of available programs and/or special classes. The director and the gifted specialists are funded through our two and one-half gifted foundation units granted through the Ohio Department of Education. The funding is meant to serve identified gifted and talented students according to *Identification And Services For Children Who Are Gifted* (Ohio Administrative Code 3301-51-15).

Whitehall City School District's services for gifted include several strands. They represent a continuum of services designed to meet the diverse learning needs of children who are gifted. Services are provided within the content areas of mathematics, science, social studies, language arts, and the visual and performing arts. Gifted services were initiated at the primary level (grades 1-3) during the 1998-99 school year. The emphasis is intervention within the regular classroom through collaboration with cluster teachers, as well as some work outside of the regular classroom. The specialist assists teachers with the use of alternative strategies and materials. Two Gifted Intervention Specialists serve grades 1-6 within the three elementary buildings and one middle school. There are also programs for grades 4 and 5 in the visual and performing arts. The elementary services are referred to as the EACH Program (Enrichment and Acceleration for Children). Likewise, a program is available for grades 7 and 8 called the Depth and Development (D & D) Program. The D & D classes are available in language arts, mathematics, science, and social studies. Sixth graders are served in a cluster group setting.

EACH Academic

The EACH Academic Program has always emphasized the development of thinking skills as its top priority. From its beginning, the curriculum focused upon critical and creative thinking. Other components are creative problem solving, research methods, interpersonal relationships, and oral and written communication. The needs of gifted learners are represented within each district course of study developed by teacher committees. Per state guidelines, each identified student who is served by one of our state funded gifted specialists has a written education plan.

The EACH Academic Program includes grades one through six, as well as grades nine and ten. In grades 1-6, identification is conducted in three phases, including pre-assessment followed by possible assessment and identification. The process involves referrals from teachers, staff, students and/or parents. Students are screened for additional testing on the basis of performance levels on nationally-normed standardized ability and/or achievement test scores, classroom performance assessments, portfolios, and behavioral checklists. Our gifted specialists are able to work with intellectually/academically gifted children in cluster classrooms on a limited basis. They are also responsible for assisting cluster teachers with differentiation efforts.

At Rosemore Junior High School, Depth and Development (D & D) classes (homogeneously grouped classes of seventh and eighth graders) are open to all high ability students and continue the development of thinking skills through enriched and accelerated courses in content areas including mathematics, science, social studies, and language arts. We also offer two courses at Whitehall-Yearling High School designed for academically able students. The ninth and tenth grade courses involve collaboration between the history and literature teachers in a humanities approach. In these classes, teachers and students pose questions encouraging higher levels of thinking. An exploration of connections between the subjects is encouraged.

A number of Advanced Placement classes are also available for high school juniors and seniors. These classes offer an opportunity for students to acquire college credit for coursework completed at Whitehall-Yearling High School. Likewise, high school students are encouraged to consider Post Secondary Enrollment within area colleges, universities, and specialized programs such as the arts satellite provided through Reynoldsburg City Schools.

EACH Art

The elementary EACH Art Program includes grades 4 and 5. Students are identified as artistically gifted in accordance with state guidelines. Review of students' art portfolios, behavioral checklists, and drawing tests, are all a part of the process. Eligible students are served in the art room for thirty to forty minutes each week. They meet with the art instructor in their home school. The goals include the development of technical skills, increased ability to utilize various media, artistic sensitivity, knowledge of art history and its translation to the creative act, and the interrelationship of the arts.

Students entering high school who have been identified for EACH Art are encouraged to pursue advanced level courses within the art department, and enroll in the Advanced Placement Art class, and participate in the existing art program.

EACH Music

EACH Music students receive specialized instruction with the music faculty approximately one half hour to forty minutes per week. Students in grades 4 and 5 participate on the basis of eligible scores on approved instruments as well as observed demonstrated musical excellence through auditions. The instructional program provides students with opportunities to explore and develop their capacities in the field of music by stimulating their imagination and expanding their creative activities in composition, instrumental experimentation, rhythmic combinations and ear training. The concentrated instruction of the theory and history of music provides opportunities to develop a greater musical appreciation, skill, and knowledge. EACH Music students entering the high school are encouraged to pursue advanced courses, enroll in the Advanced Placement Music class, and participate in the extensive music program.

Art Education

All children of Whitehall are introduced to art history. In addition, they develop creative and technical skills throughout their elementary and junior high school years. This foundation in the visual arts enables the high school student to experiment with advanced concepts. Graduating seniors who choose to major in art are competitive scholastically. Highlights of the Whitehall art program include:

- Whitehall graduates enrolled in art education departments of local universities have expressed a desire to return to Whitehall-Yearling for their student teaching experience.

- Art students in grades 1-12 have excelled in local, state and national art exhibitions such as the Cultural Arts Festival, Governors Youth Art Competition, The Ohio Art Education Association Young Peoples' Exhibition, and the National Scholastic Art Competition.
- Graduating seniors participate in the Ohio Capital Conference Academic League Art Exhibition and donate their selected art work to the high school for permanent display.
- Five pieces of art are donated to the Board of Education for permanent display annually. One selection is donated from each school.

Music Education

Whitehall City Schools are fortunate to have a strong, varied, vibrant and active music program. Eighty-three percent of all Whitehall students are involved in a music program. All the music programs have active performance schedules both within school and in the community. Highlights of the Whitehall K- 12 music programs are:

- **Elementary & Junior High School** - Students participate in general music, choir, band, and perform at community events.
- **High School** - Courses offered include mixed choir, show choir, acapella choir, vocal ensembles, piano, marching band, concert band, symphonic band, stage band and Advanced Placement music. High school band and choir students also perform at local churches and community events.

Title I

The purpose of Title I is to enable schools to provide opportunities for disadvantaged children served to acquire the knowledge and skills contained in the states challenging content and student performance standards that all children are expected to meet. The Title I program in Whitehall City Schools embraces fundamental strategies to address the needs of the children served through schoolwide projects that focus on teaching and learning.

Reading Recovery

Reading Recovery is an early intervention program for young readers who are experiencing difficulty in their first year of reading instruction. By intervening early on, Reading recovery can enable children to become independent readers and writers who can fully participate with other first grade students in their classroom instruction. In the Reading Recovery program, children receive individual daily lessons from a specially trained Title I teacher.

Literacy Collaborative

The Literacy Collaborative (LC) is a collaborative effort between Whitehall City Schools and The Ohio State University. The overall goal of the LC is to raise the level of literacy achievement of kindergarten, first, and second grade students. The project provides long-term professional development and systematic support for educators in components related to literacy learning and teaching, assessment and research.

Teams from each elementary school in grades 3-5 attended Team Building Training for Literacy Collaborative for grades 3, 4, and 5.

Special Education

Whitehall City School District currently serves 475 special education students, which is 15.85% of the district's population. Pupil expenditure for each special education student is \$8,762. Total annual expenditure, including federal funding, is \$2,996,639, per FY01 4502 Report.

In the district, Whitehall City Schools provides the following programs: Multi-Handicapped, Developmentally Handicapped, Specific Learning Disability, Emotional Disturbance (formerly Severe Behavior Handicap), Vision Handicapped, Orthopedically Handicapped, Speech and Language Handicapped, Health Impaired, and Preschooler Disability.

We also provide services for Whitehall students in out-of-district placements for those students who are Multi-Handicapped, Deaf, Blind, Emotional Disturbance, and Orthopedic Handicapped. These services are contracted out with expenses paid by Whitehall City Schools. Related services are provided for students who are serviced both in-district and out-of-district. These services are: Speech and Language Therapy, Occupational Therapy, Work-Study, Physical Therapy, Nursing Services, Adaptive Physical Education, and Transportation.

Whitehall City Schools also provides a special education staff of 32.5 full-time teachers, 11.5 classroom aides, two psychologists, two speech therapists, one nurse, one nurse's aide, six bus drivers, three hourly bus aides, one occupational therapist, and one physical therapist.

2000-2001 Facility Improvements

The following facility improvements were completed during the 2000-2001 school year:

Beechwood Elementary School

1. Replace roof areas 2 & 5
2. Repair fencing
3. Replace fire-rated boiler room door
4. Replace sidewalk area
5. Paint selected interior areas
6. Install AC in computer lab
7. Install new playground equipment
8. Install eyewash units
9. Install new exhaust fan in kitchen
10. Edge and mulch plant beds and trees

Etna Road Elementary School

1. Install floor tile in hallways
2. Install exterior lighting
3. Renovate two restrooms
4. Repair roof areas
5. Replace concrete driveway
6. Paint selected interior areas
7. Install new exhaust fans in kitchen
8. Edge and mulch plant beds and trees
9. Install eyewash units

Kae Avenue Elementary School

1. Install HVAC system in east quad area
2. Repair roof areas
3. Install new exterior lighting
4. Install new lockers
5. Install locks on classroom doors

6. Replace areas of concrete sidewalks and curbs
7. Paint selected interior areas
8. Replace main AC unit for office
9. Install eyewash units
10. Install new exhaust fans in kitchen
11. Edge and mulch plant beds and trees

Rosemore Middle School

1. Renovate north wing restroom
2. Replace concrete curbing
3. Repair roof areas
4. Replace music area floor covering
5. Replace old carpet with tile in two classrooms
6. Replace gym roof
7. Paint selected interior areas
8. Install eyewash units
9. Install additional heating units in classrooms
10. Install egress lighting in locker rooms
11. Replace air compressor for heating system
12. Enlarge classroom area
13. Edge and mulch plant beds and trees

Whitehall-Yearling High School

1. Replace curbing around parking lots
2. Install exterior lighting
3. Upgrade auditorium lighting system
4. Complete renovation of two restrooms
5. Install floor covering in choir room
6. Replace floor covering in business education lab
7. Install eyewash units
8. Paint selected interior areas
9. Repair fencing around athletic field
10. Repair exhaust system for the activity gym
11. Edge and mulch plant beds and trees
12. Renovate football field
13. Concession building constructed by booster club

Austin E. Peel Administration Building

1. Install HVAC system for technology
2. Install security fence around AC unit
3. Edge and mulch plant beds and trees

Bus Garage

1. Crack-fill and seal parking lot

2. Replace bus garage overhead doors
3. Replace bus garage entrance doors
4. Replace exterior security cameras
5. Install shelving in storage building

Little Brown School

1. Install exterior handicap access ramp
2. Replace entrance doors
3. Install new exterior lights
4. Paint exterior of building
5. Repair gutters and downspouts

FINANCIAL INFORMATION

The District's accounting system is organized on a "fund" basis. Each fund is a separate self-balancing accounting entity. Records for all District funds, except Proprietary, are maintained on a modified accrual basis whereby revenues are recognized when measurable and available, and expenditures are recognized when the related liability is incurred, except for interest on long-term debt which is recorded when due. Proprietary funds are accounted for on the full-accrual basis of accounting. Both basis of accounting are in accordance with generally accepted accounting principles (GAAP) as applied to governmental units and consistent with GASB Cod. Sec. 1600; "Basis of Accounting."

Sections 3315.17 and 3315.18 of the Ohio Revised Code (as amended by Sub. Am. HB412) requires school districts to spend a certain portion of their revenues on specific categories of expenditures as specified in the law. In the event that the District does not meet the required expenditure level, the shortfall would be reserved and carried forward to the next fiscal year and would be expected to be spent in addition to any requirement for that fiscal year.

The two categories of "set-aside" or reserves which are pertinent to the District include the textbook and instructional materials fund and the capital and maintenance fund. (The budget reserve fund requirement was eliminated in April 2001 with passage of S.B. 345.) For the two required categories, 3% of the subject revenue is to be spent in each of the funds. The required expenditure level in each fund for FY01 was \$504,802 with *actual* expenditures for the year being \$730,802 and \$590,536 respectively. Therefore, as actual expenditures exceeded the required expenditures the District will not have to carry forward reserves to FY02.

Senate Bill 345 eliminated the budgetary reserve set-aside in its entirety. However, several restrictions were placed on the disillusionment of the existing reserve fund. Any BWC rebates placed in this fund cannot be removed and must be used solely to offset future deficits, purchase textbook and instructional supplies, maintain facilities, purchase school buses, or provide staff development. Under S.B. 345, districts have the option of transferring prior general fund contributions back to the general fund or establishing an optional budget reserve fund allowed by O.R.C. 5705.13. In June 2001, the District Board of Education acted to establish the optional reserve fund. It is their desire to maintain the existing reserve balance of \$497,896 using fund 001-9993 (\$158,536) and fund 001-9994 (\$339,359).

Internal Control

In developing and revising the District's accounting and internal control system, the Treasurer has considered the adequacy of internal controls to provide reasonable, but not absolute, assurance regarding:

1. the safeguarding of assets against loss from unauthorized use or disposition;
2. the reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that:

1. the cost of a control should not exceed the benefits likely to be derived; and
2. the evaluation of costs and benefits requires estimates and judgments by management.

Management believes that the internal controls adequately meet the above objectives.

Budgetary Controls

All governmental, proprietary, expendable trust and non-expendable trust fund types are subject to annual expenditures budgets. The procedures below outline the District's budgetary procedures:

1. A Tax Budget of estimated cash receipts and disbursements is submitted to the County Auditor, as secretary of the County Budget Commission, by

January 20 of each year, for the fiscal year commencing the following July 1. The Whitehall Board of Education normally adopts the Tax Budget at its organization meeting in early January.

2. The County Budget Commission certifies its actions to the District prior to March 1. As part of this certification, the District receives the official certificate of estimated resources which states the projected receipts of each fund. On or about July 1, this certificate is amended to include any unencumbered balances from the preceding year.
3. An annual appropriation measure must be passed by October 1 of each year for the period July 1 to June 30. Unencumbered appropriations lapse at year-end. Encumbered appropriations are reported as expenditures in the current year budget basis statement of revenue, expenditures and changes in fund balance. The Board of Education adopted a temporary appropriation measure to allow the District to operate until its annual appropriations were adopted. The legal level of budgetary control is at the function and object level. The appropriation measure may be amended or supplemented during the year as new information becomes available. Management controls the budget at their building or department level and may transfer funds within their individual budgets throughout the year. Supplemental appropriations are presented during the year and include the transfers requested by management and any amendments to fund unanticipated expenditures. Appropriations for advances-in/advances-out are not required by law and are not budgeted. Appropriations may not exceed estimated resources and expenditures may not exceed appropriations in any fund at the function and object level. Appropriations did not exceed estimated resources and expenditures did not exceed appropriations in any fund at the function and object level except as indicated below.

Additionally, the District maintains an encumbrance accounting system as a useful technique of accomplishing budgetary control. Under encumbrance accounting, purchase orders, contracts, and other commitments for expenditures of funds are recorded in order to reserve that portion of the applicable appropriation.

The District prepares its budget on a basis of accounting that differs from generally accepted accounting principles (GAAP). The actual results of operations are presented in the Combined Statement of Revenues, Expenditures, and Changes in Fund Balances--Budget and Actual--All Governmental Fund Types in accordance with the budget basis of accounting.

As noted in the District's budgetary procedures above, expenditures may not exceed appropriations at the function and object level. This "level of expenditure detail" is defined by the Auditor of State of Ohio Uniform School Accounting System User Manual. The object identifies the service or commodity obtained as the result of a specific expenditure (e.g. salaries and wages, purchased services, supplies and materials). The function describes the activity a person performs or the purpose for which an expenditure is made. The following is a summary of the definitions used when categorizing governmental expenditures by function:

Regular Instructional Services - Instructional activities designed primarily to prepare pupils for the necessary activities as citizens, family members, and workers. Regular instructional services include those instructional services that are not otherwise categorized as special, vocational or continuing instructional services.

Special Instructional Services - Instructional activities designed primarily to deal with pupil exceptionalities. The special instruction service areas include Pre-primary, Elementary, and Secondary services for the: i) academically gifted; ii) handicapped; iii) culturally different; iv) disadvantaged; and v) other special.

Vocational Instructional Services - Instructional activities designed to prepare youths and adults, in an efficient and timely fashion, to make informed career choices and to successfully enter, complete, and advance in a changing work environment.

Continuing Instructional Services - Instructional activities designed to develop knowledge and skills to meet immediate and long-range educational objectives for pupils who have completed or interrupted formal schooling and have accepted adult roles and responsibilities.

Operation and Maintenance of Plant Support Services - Those activities concerned with keeping the physical facilities open, comfortable and safe for use. This includes activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

School Administration Support Services - Those activities concerned with overall administrative responsibilities for a single school, group of schools, or the entire District.

Pupils Support Services - Those activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process (e.g. guidance services, health services, psychological services).

Instructional Staff Support Services - Activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils (e.g. instructional staff training services, educational media services).

Business Operations Support Services - Those fiscal services activities related to the financial operations of the District. This includes budgeting, accounting, payroll and other fiscal services provided by the treasurer's office. In addition, the business operations function comprises those activities related to the business manager's operational unit including, purchasing, receiving, transporting, exchanging and maintaining goods and services for the District.

Student Transportation Support Services - Those activities concerned with the conveyance of individuals to and from school, as provided by state law. It includes transportation to school and school-related activities.

Central Support Services - Those activities, other than general administration, which support each of the other instructional and supporting services programs, including planning, research, development, evaluation, information staff, statistical, and data processing services.

General Administration Support Services - Activities concerned with establishing and administering policy in connection with the operation of the District.

Facilities Acquisitions and Construction Services - Those activities concerned with acquiring land and buildings, remodeling or constructing buildings, making additions to buildings, and initially installing or extending service systems and other built-up equipment, and improvement sites.

Co-curricular Activities - Student activities, which are supervised by qualified adults, designed to provide opportunities for pupils to participate in such experiences on an individual basis, in small groups, or in large groups - at school events, public events, or a combination of these - for the purposes such as motivation, enjoyment and skill improvement. In practice, participation usually is not required and credit usually is not given. When participation is required, or credit given, the activity generally is considered to be a curricular course.

Community Services - Payments made by the District to support activities that do not directly relate to providing education for pupils in the District. These include services, such as community recreation programs, civic activities, and community welfare activities, provided to the District for the community as a whole or for some segment of it.

General Government Functions

Revenue Narrative

Revenues for all governmental fund types approximated \$24,450,000 in 2001, as compared to \$22,459,000 in 2000. The following table summarizes the composition of the 2001 and 2000 revenues by source:

Revenue by Source	2001	2000	%Increase/ (Decrease)
Property Taxes	\$12,260,691	11,547,140	6.18%
Intergovernmental	10,756,493	9,819,312	9.54%
Investment Income	750,829	590,694	27.11%
Other	682,076	501,546	35.99%
Total	<u>\$24,450,089</u>	<u>22,458,692</u>	8.87%

The District continues to benefit from the new calculation method of the State foundation funding formula initiated in FY99. (Special education funding was switched from unit funding to weighted ADM.) The 9.54% increase in intergovernmental revenue for FY01 is based primarily on increased foundation monies.

Investment income continues to soar as a result of unprecedented growth in the national economy and gains in the stock market. On June 30, 2001, the District's average return on investment in the portfolio was 5.5%! This level of investment income on such large budget reserves is truly unprecedented in the history of the District.

Other revenue sources were enhanced this year by a \$52,000 BWC refund, \$34,000 collected for the 8th grade Washington D.C. trip, \$30,000 for an elementary fundraiser, and \$22,500 in additional preschool tuition income.

Expenditure Narrative

Expenditures for all governmental fund types approximated \$23,900,000 in 2001, as compared to \$22,100,000 in 2000. The following table summarizes the composition of the 2001 and 2000 expenditure by major function:

Expenditure by Function	2001	2000	%Increase/ (Decrease)
<i>Current:</i>			
Instructional services	\$14,031,935	12,537,322	11.93%
Support services	7,822,900	7,347,275	6.48%
Co-curricular student activities	475,330	396,374	19.92%
Community Service	187,029	175,463	6.60 %
<i>Capital Outlay</i>	168,828	281,038	(39.93%)
<i>Debt Service:</i>			
Principal retirement	898,765	970,437	7.39%
Interest	319,364	347,404	(8.07 %)
Total	<u>\$23,904,151</u>	<u>22,055,313</u>	8.39%

Several factors contributed to the 11.9% increase in instructional services expended for FY01. The District spent \$350,000 on a one-time computer network upgrade this year. At the same time, annual instructional supply and material monies expended on technology (approximately \$200,000) were coded to the 1100 function rather than the 2900 function as in previous fiscal years. Instructional wage and benefit increases for FY01 averaged 6.5% with little to no change in staffing levels.

The 20% increase reflected in student activities was due in part to a new 8th grade Washington D.C. trip and the middle school adventure club project co-sponsored by Borden's and Children's Hospital. The large decrease in capital outlay was caused by the "echo" effect of the FY00 reclassification of expenditures from the 2000 function code to the 5000 function code.

The debt service principal and interest expenditures are solely a reflection of the debt service repayment schedule. Payments are fully anticipated, but are not consistent from one year to the next.

Proprietary Operations

Enterprise Funds

The District's Enterprise Funds consist of two separate distinct activities: the Food Service Fund and the Uniform School Supplies Fund. The Food Service Fund

operates cafeterias at each of the District's schools and provides catering services for various school functions and other community social events. The Uniform School Supplies Fund is a fund provided to account for the purchase and sale of school supplies.

Internal Service Funds

The District's Internal Service Fund consists of the Employee Benefit Self-Insurance Fund. The Employee Benefit Self-Insurance Fund is a fund used to account for the transactions related to the District's self-insured employee benefit programs.

Fiduciary Funds

Agency Funds

The District's Agency Fund is comprised of Student Activities Fund. The Student Activities Fund is comprised of assets held by the co-curricular activities that are controlled directly by the students.

Debt Administration

On June 30, 2001, the District had \$2,900,000 in general obligation bonds and \$1,827,000 in general obligation long-term notes outstanding. The bonds consist of a 1993 20-year issue used for the improvement of facilities. The notes consist of a 1996 10-year energy-conservation project issue and a 1997 5-year computer/technology improvement issue. The general obligation bonds and notes are accounted for in the general long-term debt account group with repayments to be made from the Debt Service Fund with money allocated from property tax revenues.

Cash Management

The District maintains a cash management program whereby it expedites the receipt of revenues and prudently invests available cash. Temporarily idle cash during the year was invested in State Treasury Asset Reserve of Ohio (STAR Ohio) and KeyBank Money Market Mutual Funds for the Public Sector (repurchase agreement arrangement). The District earned \$766,171 on all investments for the year ended June 30, 2001. The Treasurer, as custodian of all District money, is responsible for investing idle funds and directing the investment policies of the District.

The District's investment policy establishes the following objectives:

- Liquidity: Funds shall be available to meet immediate payment requirements including payroll, accounts payable, and debt service.
- Safety: Investments shall be consistent with the requirements of the Ohio Revised Code, shall seek the preservation of public funds, and speculation is prohibited.
- Income: The investment portfolio shall be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account investment risk constraints and the cash flow characteristics of the portfolio.

The District continues to invest all liquid funds in Star Ohio and a KeyBank Money Market Sweep Account. Deposits with financial institutions were either insured by federal depository insurance or collateralized in accordance with the requirement of the State of Ohio. Substantially all collateral on deposits was held either by the District's agent or a financial institution's trust department, not in the District's name.

STAR Ohio is an investment pool managed by the Treasurer of the State of Ohio and is similar in concept to a registered investment company issuing redeemable securities, of the type commonly called a "money market mutual fund." The investment objective of STAR Ohio is to seek as high a level of current income as is consistent with prudent investment management, the preservation of capital and maintenance of liquidity. STAR Ohio's investments are prescribed in the Ohio Revised Code and include U.S. Treasury and government agency securities, certificates of deposit, repurchase agreements, commercial paper, and bankers' acceptances.

Risk Management

The District is part of a state-wide plan for workers' compensation insurance coverage. Additionally, the District carries all-risk property insurance, liability and excess liability insurance, as well as officers' liability insurance. The District provides medical coverage for its employees on a self-insurance basis. The District pays into the Employee Benefit Self-Insurance Internal Service Fund at various rates based on the coverage selected by the employee. Claims are reviewed by a claims administrator and then paid by the District. A claims liability of approximately \$229,000 at June 30, 2001, in the Internal Service Fund reflects an estimate of incurred but unpaid claims liability. This liability

was determined in accordance with acceptable reserving standards and was certified by an accredited actuary, as required by state statute.

Independent Auditors

The general purpose financial statements of the District for the year ended June 30, 2001, were audited by the Auditor of State, of Ohio, whose unqualified opinion thereon is included at the beginning of the Financial Section of this report.

Notes to the General Purpose Financial Statements

The notes to the general purpose financial statements, which follow the general purpose financial statements in the Financial Section of this report, contain additional information and are an integral part of such statements.

OTHER INFORMATION

Awards

GFOA Certificate of Excellence

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Whitehall City School District for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2000.

The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. The CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

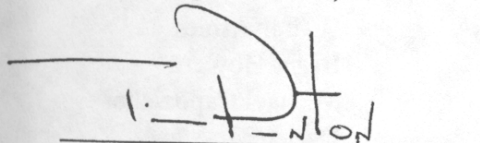
A Certificate of Achievement is valid for a period of one year only. Whitehall City School District has received a Certificate of Achievement for the last five consecutive years (fiscal years ended 1996-2000). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

Acknowledgments

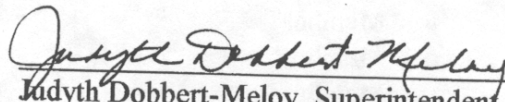
The publication of the sixth Comprehensive Annual Financial Report on a timely basis was made possible by the diligence of the Treasurer's office staff and Patricia Bridges, Secretary to the Superintendent. Their initiative and conscientious work ensured the integrity of the information contained herein and guaranteed this report's successful completion.

In closing, we would like to thank the Board of Education for their support without which the preparation of this report would not have been possible.

Respectfully submitted,



Timothy J. Penton, Treasurer



Judyth Dobbert-Meloy, Superintendent

ELECTED OFFICIALS AND ADMINISTRATIVE STAFF

June 30, 2001

Board of Education Members

President	Walter Armes
Vice-President	Brent Howard
Member	Michael Capozziello
Member	Darlene Jessup
Member	Kimberly Maggard

Appointed Officials

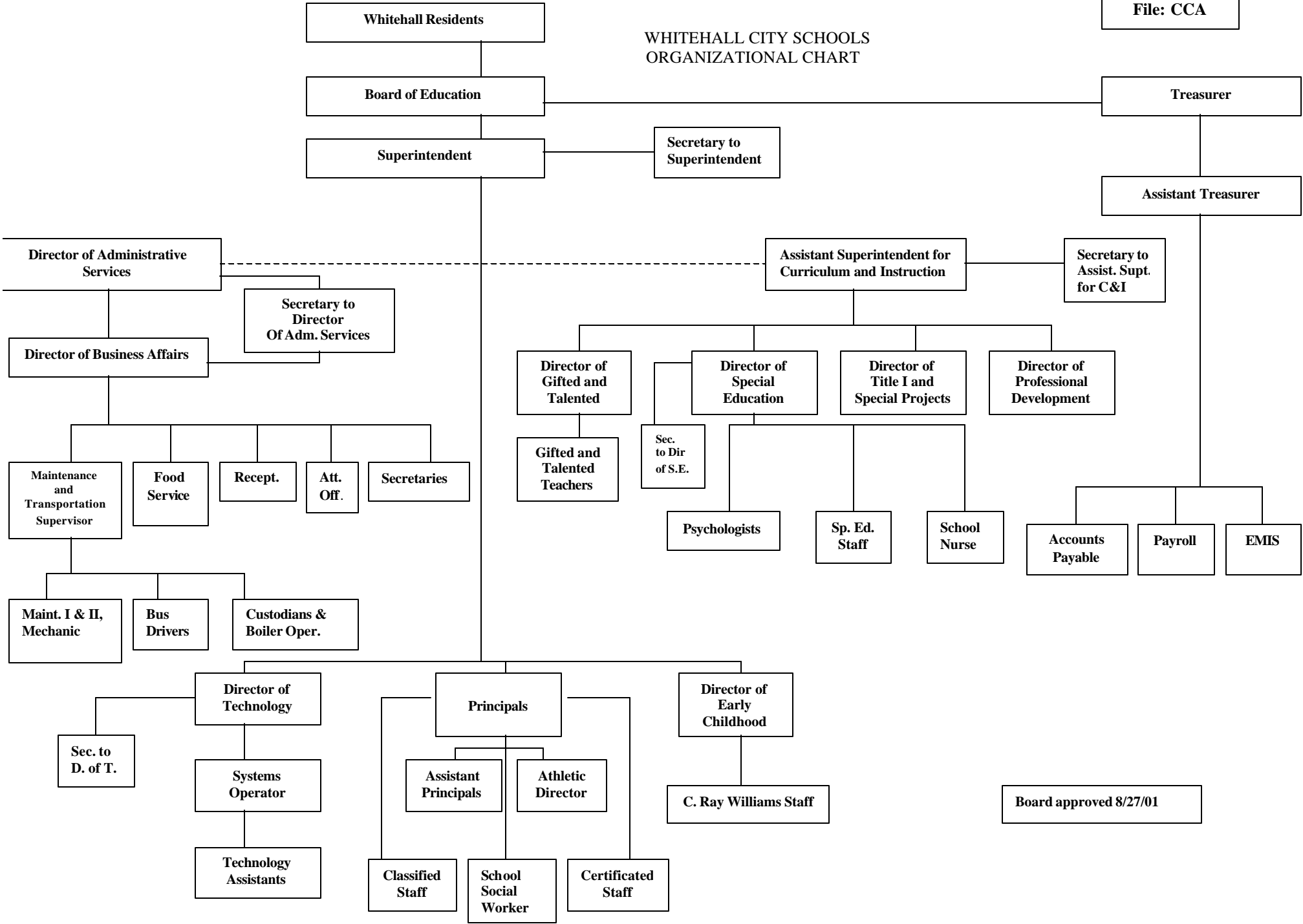
Superintendent	Judyth Dobbert-Meloy
Treasurer	Timothy J. Penton

Administrative Staff

Director of Administrative Services	Robert Wallace
Ass't Supt. of Curriculum & Instruction	Susie J. Carr
Director of Business Affairs	Roger D. Wolfe
Director of Gifted & Talented	Gwendolyn Boylan
Director of Special Education Services	H. Scott Lockett
Director of Technology	Joseph Schiska

WHITEHALL CITY SCHOOLS
ORGANIZATIONAL CHART

File: CCA



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Whitehall City School District,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2000

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Imelda Arave
President

Jeffrey L. Essler
Executive Director

FINANCIAL SECTION



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

35 North Fourth Street
Columbus, Ohio 43215
Telephone 614-466-3402
800-443-9275
Facsimile 614-728-7199
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Whitehall City School District
Franklin County
625 South Yearling Road
Whitehall, Ohio 43213

To the Board of Education:

We have audited the accompanying general-purpose financial statements of the Whitehall City School District, Franklin County, Ohio (the District) as of and for the year ended June 30, 2001, as listed in the table of contents. These general-purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Whitehall City School District, Franklin County, as of June 30, 2001, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 18 to the general purpose financial statements, the District adopted *Governmental Accounting Standards Board Statements 33 and 36* as of and for the year ended June 30, 2001.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2001 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the District, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general-purpose financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.

JIM PETRO
Auditor of State

December 10, 2001

WHITEHALL CITY SCHOOL DISTRICT
 COMBINED BALANCE SHEET--
 ALL FUND TYPES AND ACCOUNT GROUPS
 June 30, 2001

GOVERNMENTAL FUND TYPES

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>
ASSETS AND OTHER DEBITS:				
Cash and investments	\$ 8,563,816	541,247	296,924	-
Restricted cash	158,536	-	-	-
Receivables	10,476,894	1,408	1,245,000	-
Due from other:				
Governments	7,097	47,007	-	-
Funds	-	-	-	-
Inventory	-	-	-	-
Prepaid assets	43,386	-	-	-
Property, plant and equipment	-	-	-	-
Amount available in debt service fund	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS	\$ 19,249,729	589,662	1,541,924	-
LIABILITIES:				
Accounts payable	\$ 36,127	1,329	-	-
Due to other:				
Governments	344,796	26,907	1,936	-
Funds	109,591	3,944	-	-
Other	-	2,953	-	-
Deferred revenue	10,308,000	-	1,245,000	-
Accrued liabilities	1,715,017	107,346	-	-
General obligation notes payable	-	-	-	-
General obligation bonds payable	-	-	-	-
TOTAL LIABILITIES	12,513,531	142,479	1,246,936	-
FUND EQUITY AND OTHER CREDITS:				
Investment in general fixed assets	-	-	-	-
Retained earnings	-	-	-	-
Fund balances:				
Reserved for encumbrances	268,183	51,376	-	-
Reserved for prepaid assets	43,386	-	-	-
Reserved for future appropriations	1,488,583	-	61,417	-
Reserved for textbooks	-	-	-	-
Reserved for capital maintenance	-	-	-	-
Reserved for budget stabilization	158,536	-	-	-
Unreserved	4,777,510	395,807	233,571	-
TOTAL RETAINED EARNINGS/FUND BALANCES	6,736,198	447,183	294,988	-
TOTAL EQUITY AND OTHER CREDITS	6,736,198	447,183	294,988	-
Commitments and contingencies				
TOTAL LIABILITIES, FUND EQUITY, AND OTHER CREDITS	\$ 19,249,729	589,662	1,541,924	-

See accompanying notes to the general purpose financial statements.

WHITEHALL CITY SCHOOL DISTRICT

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		Totals (MEMORANDUM ONLY)	
ENTERPRISE (note 14)	INTERNAL SERVICE	AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	2001	2000
229,757	907,708	33,899			10,573,351	9,451,100
-	-	-			158,536	730,754
6,189	-	-	-	-	11,729,491	14,736,895
56,002	-	-	-	-	110,106	82,756
-	119,322	-	-	-	119,322	97,959
24,732	-	-	-	-	24,732	27,883
-	-	-	-	-	43,386	38,569
28,030	-	-	21,951,333	-	21,979,363	20,698,374
-	-	-	-	294,988	294,988	267,047
-	-	-	-	5,675,031	5,675,031	6,548,259
<u>344,710</u>	<u>1,027,030</u>	<u>33,899</u>	<u>21,951,333</u>	<u>5,970,019</u>	<u>50,708,306</u>	<u>52,679,596</u>
-	-	-	-	-	37,456	296,573
6,556	-	-	-	163,451	543,646	520,128
5,787	-	-	-	-	119,322	97,959
-	-	33,899	-	-	36,852	60,893
19,634	-	-	-	-	11,572,634	14,650,673
87,564	229,000	-	-	1,079,568	3,218,495	3,151,728
-	-	-	-	1,827,000	1,827,000	2,440,765
-	-	-	-	2,900,000	2,900,000	3,185,000
<u>119,541</u>	<u>229,000</u>	<u>33,899</u>	<u>-</u>	<u>5,970,019</u>	<u>20,255,405</u>	<u>24,403,719</u>
-	-	-	21,951,333	-	21,951,333	20,678,446
225,169	798,030	-	-	-	1,023,199	665,000
-	-	-	-	-	319,559	550,810
-	-	-	-	-	43,386	38,569
-	-	-	-	-	1,550,000	1,310,000
-	-	-	-	-	-	215,048
-	-	-	-	-	-	17,810
-	-	-	-	-	158,536	497,896
-	-	-	-	-	5,406,888	4,302,298
<u>225,169</u>	<u>798,030</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,501,568</u>	<u>7,597,431</u>
225,169	798,030	-	21,951,333	-	30,452,901	28,275,877
<u>344,710</u>	<u>1,027,030</u>	<u>33,899</u>	<u>21,951,333</u>	<u>5,970,019</u>	<u>50,708,306</u>	<u>52,679,596</u>

**WHITEHALL CITY SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--ALL GOVERNMENTAL FUND TYPES
YEAR ENDED JUNE 30, 2001**

	<u>GOVERNMENTAL FUND TYPES</u>			
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>
REVENUES:				
Property taxes	\$11,053,278	-	1,207,413	-
Intergovernmental:				
Federal Restricted Grants-in-aid	24,379	862,708	-	-
State:				
Unrestricted Grants-in-aid	8,812,320	87,064	43,222	-
Restricted Grants-in-aid	15,311	783,987	-	127,502
Investment income	747,010	3,819	-	-
Co-curricular activities	5,024	119,299	-	-
Tuition fees	135,334	224,483	-	-
Other	139,635	58,301	-	-
TOTAL REVENUES	20,932,291	2,139,661	1,250,635	127,502
EXPENDITURES:				
Current:				
Instructional services:				
Regular	9,755,842	565,147	-	123,502
Special	2,335,714	690,494	-	-
Vocational	554,170	-	-	-
Continuing	7,066	-	-	-
TOTAL INSTRUCTIONAL SERVICES	12,652,792	1,255,641	-	123,502
Support services:				
Operation and maintenance of plant	2,062,462	31,643	-	-
School administration	1,866,580	89,750	-	-
Pupils	1,053,010	284,926	-	-
Business operations	447,951	5,340	4,565	-
Instructional staff	568,183	162,460	-	4,000
Student transportation	759,271	-	-	-
Central services	361,027	16,219	-	-
General administration	105,513	-	-	-
TOTAL SUPPORT SERVICES	7,223,997	590,338	4,565	4,000
Co-curricular student activities	352,357	122,973	-	-
Community services	-	187,029	-	-
Capital outlay	124,450	29,440	-	14,938
Debt service:				
Principal retirement	-	-	898,765	-
Interest	-	-	319,364	-
TOTAL EXPENDITURES	20,353,596	2,185,421	1,222,694	142,440
Excess (deficiency) of revenues over expenditures	578,695	(45,760)	27,941	(14,938)
OTHER FINANCING SOURCES (USES):				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	578,695	(45,760)	27,941	(14,938)
FUND BALANCES AT BEGINNING OF YEAR, AS RESTATED (See note 18)	6,157,503	492,943	267,047	14,938
FUND BALANCE AT END OF YEAR	\$ 6,736,198	447,183	294,988	-

See accompanying notes to the general purpose financial statements.

TOTALS
(MEMORANDUM ONLY)

<u>2001</u>	<u>2000</u>
12,260,691	11,547,140
887,087	927,449
8,942,606	8,289,157
926,800	602,706
750,829	590,694
124,323	73,132
359,817	303,939
197,936	124,475
<u>24,450,089</u>	<u>22,458,692</u>
10,444,491	9,343,285
3,026,208	2,787,818
554,170	402,146
7,066	4,073
<u>14,031,935</u>	<u>12,537,322</u>
2,094,105	1,933,302
1,956,330	1,603,758
1,337,936	1,423,514
457,856	503,055
734,643	523,403
759,271	578,795
377,246	648,484
105,513	132,964
<u>7,822,900</u>	<u>7,347,275</u>
475,330	396,374
187,029	175,463
168,828	281,038
898,765	970,437
319,364	347,404
<u>23,904,151</u>	<u>22,055,313</u>
545,938	403,379
-	11,642
-	(11,642)
-	-
<u>545,938</u>	<u>403,379</u>
6,932,431	6,529,052
<u>7,478,369</u>	<u>6,932,431</u>

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES -- BUDGET AND ACTUAL --
ALL GOVERNMENTAL FUND TYPES -- BUDGET BASIS
YEAR ENDED JUNE 30, 2001**

	GENERAL FUND		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Property taxes	\$ 10,779,585	11,371,607	592,022
Investment income	506,156	689,945	183,789
Tuition fees	132,959	137,006	4,047
Co-curricular	3,999	5,024	1,025
Miscellaneous	34,607	53,130	18,523
State sources	8,145,511	8,833,465	687,954
Federal sources	39,488	24,379	(15,109)
TOTAL REVENUES	19,642,305	21,114,556	1,472,251
EXPENDITURES:			
Instructional services:			
Regular	10,019,013	9,929,711	89,302
Special	2,383,027	2,241,397	141,630
Vocational	556,561	539,749	16,812
Continuing	7,054	7,017	37
TOTAL INSTRUCTIONAL SERVICES	12,965,655	12,717,874	247,781
Support services:			
Pupils	1,053,140	1,047,944	5,196
Instructional staff	572,033	566,841	5,192
Board of Education	118,780	114,151	4,629
School administration	1,963,141	1,867,762	95,379
Fiscal services	525,618	479,258	46,360
Business operations	36,312	33,309	3,003
Operation and maintenance of plant	2,077,621	2,048,183	29,438
Student transportation	764,057	756,558	7,499
Central services	370,781	356,765	14,016
TOTAL SUPPORT SERVICES	7,481,483	7,270,771	210,712
Facilities acquisition and construction services	561,659	496,659	65,000
Co-curricular activities	367,884	352,447	15,437
Community services	-	-	-
Repayment of debt	-	-	-
TOTAL EXPENDITURES	21,376,681	20,837,751	538,930
Excess (deficiency) of revenues over expenditures	(1,734,376)	276,805	2,011,181
OTHER FINANCING SOURCES (USES):			
Other	-	600	600
Advances in	-	-	-
Advances out	-	-	-
Refund of prior year expenditures (receipts)	8,503	62,328	53,825
TOTAL OTHER FINANCING SOURCES (USES)	8,503	62,928	54,425
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(1,725,873)	339,733	2,065,606
Prior year encumbrances appropriated	985,503	985,503	-
FUND BALANCES AT BEGINNING OF YEAR	7,044,210	7,044,210	-
FUND BALANCES (DEFICIT) AT END OF YEAR	\$ 6,303,840	8,369,446	2,065,606

See accompanying notes to the general purpose financial statements.

WHITEHALL CITY SCHOOL DISTRICT

SPECIAL REVENUE FUNDS			DEBT SERVICE FUND		
REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
-	-	-	1,193,734	1,218,267	24,533
-	3,820	3,820	-	-	-
160,785	183,569	22,784	-	-	-
138,100	119,298	(18,802)	-	-	-
61,860	61,470	(390)	-	-	-
852,360	845,687	(6,673)	42,917	43,222	305
891,417	870,027	(21,390)	-	-	-
<u>2,104,522</u>	<u>2,083,871</u>	<u>(20,651)</u>	<u>1,236,651</u>	<u>1,261,489</u>	<u>24,838</u>
675,728	556,904	118,824	-	-	-
777,561	712,404	65,157	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,453,289</u>	<u>1,269,308</u>	<u>183,981</u>	-	-	-
238,735	236,749	1,986	-	-	-
304,154	194,474	109,680	-	-	-
-	-	-	-	-	-
141,986	121,479	20,507	-	-	-
5,390	5,340	50	3,000	2,629	371
-	-	-	-	-	-
42,878	31,926	10,952	-	-	-
-	-	-	-	-	-
31,219	16,219	15,000	-	-	-
<u>764,362</u>	<u>606,187</u>	<u>158,175</u>	<u>3,000</u>	<u>2,629</u>	<u>371</u>
45,000	34,440	10,560	-	-	-
118,688	92,673	26,015	-	-	-
272,959	248,008	24,951	-	-	-
-	-	-	1,218,129	1,218,129	-
<u>2,654,298</u>	<u>2,250,616</u>	<u>403,682</u>	<u>1,221,129</u>	<u>1,220,758</u>	<u>371</u>
(549,776)	(166,745)	383,031	15,522	40,731	25,209
-	-	-	-	-	-
6,500	-	6,500	-	-	-
-	-	-	-	-	-
26	334	(308)	-	-	-
<u>6,526</u>	<u>334</u>	<u>6,192</u>	-	-	-
(543,250)	(166,411)	376,839	15,522	40,731	25,209
32,124	32,124	-	-	-	-
621,811	621,811	-	256,193	256,193	-
<u>110,685</u>	<u>487,524</u>	<u>376,839</u>	<u>271,715</u>	<u>296,924</u>	<u>25,209</u>

(continued)

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES -- BUDGET AND ACTUAL --
ALL GOVERNMENTAL FUND TYPES -- BUDGET BASIS
YEAR ENDED JUNE 30, 2001**

	CAPITAL PROJECT FUND		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Property taxes	\$ -	-	-
Investment income	-	-	-
Tuition fees	-	-	-
Co-curricular	-	-	-
Miscellaneous	-	-	-
State sources	126,502	126,502	-
Federal sources	-	-	-
TOTAL REVENUES	126,502	126,502	-
EXPENDITURES:			
Instructional services:			
Regular	123,502	123,502	-
Special	-	-	-
Vocational	-	-	-
Continuing	-	-	-
TOTAL INSTRUCTIONAL SERVICES	123,502	123,502	-
Support services:			
Pupils	-	-	-
Instructional staff	4,000	4,000	-
Board of Education	-	-	-
School administration	-	-	-
Fiscal services	-	-	-
Business operations	-	-	-
Operation and maintenance of plant	-	-	-
Student transportation	-	-	-
Central services	-	-	-
TOTAL SUPPORT SERVICES	4,000	4,000	-
Facilities acquisition and construction services	20,316	20,316	-
Co-curricular activities	-	-	-
Community services	-	-	-
Repayment of debt	-	-	-
TOTAL EXPENDITURES	147,818	147,818	-
Excess (deficiency) of revenues over expenditures	(21,316)	(21,316)	-
OTHER FINANCING SOURCES (USES):			
Other	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Refund of prior year expenditures (receipts)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(21,316)	(21,316)	-
Prior year encumbrances appropriated	20,316	20,316	-
FUND BALANCES AT BEGINNING OF YEAR	1,000	1,000	-
FUND BALANCES (DEFICIT) AT END OF YEAR	\$ -	-	-

See accompanying notes to the general purpose financial statements.

WHITEHALL CITY SCHOOL DISTRICT

(TOTALS MEMORANDUM ONLY)		
REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
11,973,319	12,589,874	616,555
506,156	693,765	187,609
293,744	320,575	26,831
142,099	124,322	(17,777)
96,467	114,600	18,133
9,167,290	9,848,876	681,586
930,905	894,406	(36,499)
<u>23,109,980</u>	<u>24,586,418</u>	<u>1,476,438</u>
10,818,243	10,610,117	208,126
3,160,588	2,953,801	206,787
556,561	539,749	16,812
7,054	7,017	37
<u>14,542,446</u>	<u>14,110,684</u>	<u>431,762</u>
1,291,875	1,284,693	7,182
880,187	765,315	114,872
118,780	114,151	4,629
2,105,127	1,989,241	115,886
534,008	487,227	46,781
36,312	33,309	3,003
2,120,499	2,080,109	40,390
764,057	756,558	7,499
402,000	372,984	29,016
<u>8,252,845</u>	<u>7,883,587</u>	<u>369,258</u>
626,975	551,415	75,560
486,572	445,120	41,452
272,959	248,008	24,951
1,218,129	1,218,129	-
<u>25,399,926</u>	<u>24,456,943</u>	<u>942,983</u>
(2,289,946)	129,475	2,419,421
-	600	600
6,500	-	6,500
-	-	-
8,529	62,662	53,517
<u>15,029</u>	<u>63,262</u>	<u>60,617</u>
(2,274,917)	192,737	2,467,654
1,037,943	1,037,943	-
7,923,214	7,923,214	-
<u>6,686,240</u>	<u>9,153,894</u>	<u>2,467,654</u>

**WHITEHALL CITY SCHOOL DISTRICT
 COMBINED STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN RETAINED EARNINGS -
 ALL PROPRIETARY FUND TYPES
 YEAR ENDED JUNE 30, 2001**

	ENTERPRISE (note 14)	INTERNAL SERVICE	TOTALS (MEMORANDUM ONLY)	
			2001	2000
OPERATING REVENUES:				
Food service sales	\$ 359,164	-	359,164	351,459
Charges for services	-	1,373,017	1,373,017	1,003,075
Class fees	42,417	-	42,417	36,349
Other	4,635	2,324	6,959	17,720
TOTAL OPERATING REVENUES	406,216	1,375,341	1,781,557	1,408,603
OPERATING EXPENSES:				
Supplies and materials	323,646	-	323,646	293,272
Personal services	443,178	-	443,178	391,479
Purchased services	39,508	1,009,941	1,049,449	1,177,176
Depreciation	3,080	-	3,080	1,311
Other	564	-	564	75
TOTAL OPERATING EXPENSES	809,976	1,009,941	1,819,917	1,863,313
OPERATING INCOME (LOSS)	(403,760)	365,400	(38,360)	(454,710)
NON-OPERATING REVENUES (EXPENSES):				
State sources	15,956	-	15,956	22,092
Federal sources	365,261	-	365,261	333,434
Investment income	15,342	-	15,342	11,432
TOTAL NON-OPERATING REVENUES (EXPENSES)	396,559	-	396,559	366,958
NET INCOME (LOSS)	(7,201)	365,400	358,199	(87,752)
BEGINNING RETAINED EARNINGS	232,370	432,630	665,000	752,752
ENDING RETAINED EARNINGS	\$ 225,169	798,030	1,023,199	665,000

See accompanying notes to the general purpose financial statements.

**WHITEHALL CITY SCHOOL DISTRICT
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
YEAR ENDED JUNE 30, 2001**

	ENTERPRISE	INTERNAL	TOTALS	
	(Note 14)	SERVICE	(MEMORANDUM ONLY)	
			2001	2000
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$ (403,760)	365,400	(38,360)	(454,710)
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:				
Depreciation	3,080	-	3,080	1,311
Change in:				
Receivables	(5,779)	(16,735)	(22,514)	29,631
Inventory	(2,343)	-	(2,343)	4,998
Accounts payable	(223)	-	(223)	(1,447)
Due to other governments	(700)	-	(700)	889
Due to other funds	1,190	-	1,190	231
Deferred revenue	2,806	-	2,806	(5,354)
Accrued liabilities	8,173	(18,000)	(9,827)	38,431
NET ADJUSTMENTS	<u>6,204</u>	<u>(34,735)</u>	<u>(28,531)</u>	<u>68,690</u>
Net cash provided by (used in) operating activities	(397,556)	330,665	(66,891)	(386,020)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Investment income	15,342		15,342	11,432
NET CASH FLOWS FROM INVESTING ACTIVITIES	<u>15,342</u>	<u>-</u>	<u>15,342</u>	<u>11,432</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
State sources	15,956	-	15,956	21,933
Federal sources	365,261	-	365,261	330,295
NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	<u>381,217</u>	<u>-</u>	<u>381,217</u>	<u>352,228</u>
CASH FLOWS USED IN CAPITAL FINANCING ACTIVITIES:				
Acquisition of Property, plant and equipment	(11,182)		(11,182)	(8,396)
NET CASH FLOWS USED IN CAPITAL FINANCING ACTIVITIES	<u>(11,182)</u>	<u>-</u>	<u>(11,182)</u>	<u>(8,396)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(12,179)	330,665	318,486	(30,756)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	241,936	577,043	818,979	849,735
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 229,757</u>	<u>907,708</u>	<u>1,137,465</u>	<u>818,979</u>
<u>Supplemental Information</u>				
Noncash activities-				
Donated commodities	\$ 51,174	-	51,174	16,828

See accompanying notes to the general purpose financial statements.

WHITEHALL CITY SCHOOL DISTRICT
Notes to the General Purpose Financial Statements
June 30, 2001

(1) Reporting Entity

The Whitehall City School District (the District) was organized on June 10, 1968 and is a fiscally independent political subdivision of the State of Ohio. The District is governed by a five-member board of education (the Board) elected by the citizens of the District.

The accompanying general purpose financial statements comply with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, in that the financial statements include all organizations, activities, and functions for which the District is financially accountable. Financial accountability is defined as the appointment of a voting majority of a component unit's board and either (i) the District's ability to impose its will over a component unit, or (ii) the possibility that the component unit will provide a financial benefit or impose a financial burden on the District. On that basis, the reporting entity of the District includes the services of the District only (i.e., there are no component units).

Jointly Governed Organizations:

The District is a participant among 120 educational-focused entities in a jointly governed organization to operate the Metropolitan Educational Council (MEC). MEC was formed for the purpose of applying modern technology, with the aid of computers and other electronic equipment, to administrative and instructional functions among member districts. MEC is governed by a board of directors consisting of a member of the board of education and a member of the administrative staff from each of the participating members. The District does not have an ongoing financial interest in or ongoing financial responsibility for MEC. Financial statements for MEC can be obtained from MEC administrative offices at 6100 Channingway Boulevard, Suite 604, Columbus, Ohio 43232-2986.

The Eastland Joint Vocational School District (EJVS) is a jointly governed organization of the District. The District's Board of Education appoints one member of the nine-member Board of Education of EJVS. However, the financial statements of EJVS are not included within the District's reporting entity, as the District cannot impose its will and there are no financial benefit or financial burden relationships or related-party transactions between the District and EJVS.

(2) Summary of Significant Accounting Policies

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The GASB is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The District's significant accounting policies are described below.

WHITEHALL CITY SCHOOL DISTRICT
Notes to the General Purpose Financial Statements
June 30, 2001

(a) Fund Accounting

The District uses funds and account groups to report its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain school district activities or functions. Funds are classified into three categories governmental, proprietary, and fiduciary. Each category is divided into separate fund types.

Governmental Funds

Governmental funds are those through which most governmental functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The following are the District's governmental fund types:

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

Special Revenue Funds-Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Fund-The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Funds-The Capital Projects Funds are used to account for financial resources to be used for the acquisition and/or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Proprietary Funds

Proprietary funds are used to account for the District's ongoing activities which are similar to those often found in the private sector where the determination of net income is necessary or useful for sound financial administration. The following is the District's proprietary fund type:

Enterprise Funds-Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability, or other purposes.

WHITEHALL CITY SCHOOL DISTRICT
Notes to the General Purpose Financial Statements
June 30, 2001

Internal Service Fund-The Internal Service Fund is used to account for the financing of goods or services provided by one department or agency to other departments or, agencies of the government generally on a cost-reimbursement basis. The District has one such fund, a Self-Insurance Fund.

Fiduciary Funds

Fiduciary funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. This includes Agency Funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Groups

General Fixed Assets Account Group-This group of accounts is established to account for all fixed assets of the District, other than those accounted for in the proprietary funds.

General Long-Term Obligations Account Group-This group of accounts is established to account for all long-term obligations of the District except those accounted for in the proprietary funds.

(b) Measurement Focus/Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases and decreases (i.e., revenues and other financing sources and expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations of these funds are included on the balance sheet. Proprietary fund-type operating statements present increases and decreases (e.g., revenues and expenses) in net total assets.

The modified accrual basis of accounting is followed for Governmental and Agency Funds. Under the modified accrual basis of accounting, revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measureable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay the liabilities of the current fiscal year. For the District, available means expected to be received within sixty days of year end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from

WHITEHALL CITY SCHOOL DISTRICT
Notes to the General Purpose Financial Statements
June 30, 2001

property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements are satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the District must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must be available before it can be recognized.

Revenue accrued at the end of the year includes interest, tuition, grants and entitlements, taxes, and accounts. Property taxes are recognized as revenue in the fiscal year for which taxes have been levied provided they are collected by the county auditor by fiscal year-end. Property tax revenue that is recognized for GAAP purposes but is intended for future year's appropriations appear as a reservation of fund balance.

The District reports deferred revenue on its combined balance sheet. Deferred revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the District before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Expenditures are recognized in the period in which the fund liability is incurred with the following exceptions:(i) principal and interest on long-term obligations which are reported only when due; (ii) the noncurrent portion of accumulated unpaid vacation and sick leave which is reported in the general long-term obligation account group; and (iii) the portion of pension obligations payable which will not utilize available revenues is also recorded in the general long-term obligation account group.

The proprietary funds are accounted for on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

(c) Budgets

The budgetary process is prescribed by provisions of the Ohio Revised Code (ORC) and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriation resolution are subject to amendments throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated, the primary level of budgetary control is at the object level within each function. Any budgetary modifications at this level may only be made by resolution of the Board of Education. The specific timetable for fiscal year 2001 is as follows:

WHITEHALL CITY SCHOOL DISTRICT
Notes to the General Purpose Financial Statements
June 30, 2001

Tax Budget

1. Prior to January 15 of the preceding year, the Superintendent and the Treasurer submit to the Board of Education a proposed operating budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing for all funds. Public hearings are publicized and conducted to obtain taxpayers comments. The expressed purpose of this budget document is to reflect the need for existing (or increased) tax rates.
2. By no later than January 20, the Board-adopted budget is filed with the Franklin County Budget Commission for tax rate determination.

Estimated Resources

3. Prior to March 15, the Board of Education accepts by formal resolution, the tax rates as determined by the Budget Commission and receives the Commission's Certificate of Estimated Resources (the Certificate) which states the projected revenue for each fund. Prior to June 30, the District must revise its budget so that total contemplated expenditures from any fund during the ensuing year will not exceed the amount stated in the certificate. The revised budget then serves as a basis for the appropriation measure. On or about July 1, the Certificate is amended to include any unencumbered balances from the preceding year as reported by the District Treasurer. The Certificate may be further amended during the year if projected increases or decreases in revenue are identified by the School District Treasurer. The amounts reported in the budgetary statement reflect the amounts set forth in the final amended Certificate issued for fiscal year 2001.

Appropriations

4. By July 1, the annual appropriation resolution is legally enacted by the Board of Education by fund at the object level of expenditure, which is the legal level of budgetary control. State statute permits a temporary appropriation to be effective until no later than October 1 of each year. Resolution appropriations by fund must be within the estimated resources as certified by the County Budget Commission and the total of expenditures and encumbrances may not exceed the appropriation totals.
5. Any revisions that alter the total of any fund appropriation at the object level must be approved by the Board of Education.
6. Formal budgetary integration is employed as a management control device during the year for all funds consistent with the general obligation bond indenture and other statutory provisions. All funds at the object level completed the year within the amount of their legally authorized appropriation.
7. Appropriation amounts are as originally adopted, or as amended by the Board of Education through the year by supplemental appropriations which either are reallocated or increased to the originally appropriated amounts. All supplemental appropriations were legally enacted by the Board during fiscal 2001 in the following amounts:

WHITEHALL CITY SCHOOL DISTRICT
Notes to the General Purpose Financial Statements
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Fund	Original Appropriation and Carryover	Revisions	Revised Appropriation and Carryover
General fund	\$ 20,391,181	985,500	21,376,681
Special revenue	2,622,173	32,125	2,654,298
Debt service	1,221,129	-	1,221,129
Capital projects	127,502	20,316	147,818
Enterprise funds	894,980	3,402	898,382
Internal Service fund	1,134,841	7,357	1,142,198
Agency funds	125,926	2,068	127,994
	\$ 26,517,732	1,050,768	27,568,500

Lapsing of Appropriations

8. Unencumbered appropriations lapse at year-end. Encumbered appropriations are carried forward to the succeeding fiscal year and need not be reappropriated. Expenditures plus encumbrances may not legally exceed budgeted appropriations at the fund, function, and object level.

Encumbrances

9. Encumbrance accounting is utilized by District funds in the normal course of operations for purchase orders and contract-related expenditures. An encumbrance is a reserve on the available spending authority due to a commitment for a future expenditure and does not represent a liability. The governmental fund type encumbrances outstanding at year-end appear as reservations to the fund balance on a GAAP basis and as the equivalent to expenditures on a non-GAAP budgetary basis in order to demonstrate legal compliance. Note 15 provides a reconciliation of the budgetary and GAAP basis of accounting. There were no outstanding encumbrances for proprietary funds at June 30, 2001.

Budgetary Data

10. The District prepares its budget on a basis of accounting that differs from generally accepted accounting principles (GAAP). The actual results of operations are presented in the Combined Statement of Revenues, Expenditures, and Changes in Fund Balances-Budget and Actual -All Governmental Fund Types in accordance with the budget basis of accounting.

WHITEHALL CITY SCHOOL DISTRICT
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The major differences between the budgetary basis of accounting and GAAP are that:

- A. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
- B. Expenditures are recorded when encumbered (budget basis) as opposed to when the liability is incurred (GAAP basis);
- C. Encumbrances are recorded as the equivalent of expenditures (budget basis) as opposed to a reservation of fund balance (GAAP basis); and
- D. Investments are recorded at cost (budget basis) as opposed to fair value (GAAP basis).

(d) Cash and Investments

Monies received by the District are pooled in a central bank account with individual fund balance integrity retained throughout. In 1998, the District adopted GASB Statement No. 31 (GASB 31), *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, and records all its investments at fair value.

(e) Inventory

Inventories of the agency funds are stated at cost while the inventories of the proprietary funds are valued at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis and inventories are determined by physical count. Proprietary fund type inventories are expensed when consumed.

(f) Fixed Assets and Depreciation

General Fixed Asset Account Group-General fixed assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements (during the year in the General Fixed Assets Account Group. Donated fixed assets are recorded at the fair market values as of the date donated. The District follows the policy of not capitalizing asset with a cost of less than \$100 or a useful life of less than one year. No depreciation is recognized for assets in the General Fixed Assets Account Group. The District does not possess any infrastructure in the General Fixed Asset Account Group.

Upon approval by the Board of Education, fixed assets that are no longer in service are retired. A retired general fixed asset is deleted from the property, plant, and equipment balance in the general fixed asset account group at its original cost.

Proprietary Funds-Equipment reflected in proprietary funds is stated at historical cost (or estimated historical cost) and updated for the cost of additions and retirements during the year. Donated equipment is recorded at its fair market value as of the date donated. Depreciation has been provided, where appropriate, on a straight-line basis over the estimated useful lives ranging from 8 to 20 years for equipment. Depreciation on assets acquired through contributions is charged to contributed capital.

Upon approval by the Board of Education, fixed assets that are no longer in service are retired. A retired fixed asset that was utilized in a proprietary fund is deleted from the property, plant, and equipment balance in its respective fund at its net depreciated value. Gains or losses on disposal are recognized.

WHITEHALL CITY SCHOOL DISTRICT
Notes to the General Purpose Financial Statements
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(g) Compensated Absences

Vested and accumulated vacation and sick leave that is expected to be liquidated with expendable available financial resources is reported as expenditure and a fund liability of its respective governmental fund. Amounts of vested and accumulated vacation and sick leave that are not expected to be liquidated with expendable available financial resources are reported in the General Long-Term Obligation Account Group. No expenditure is reported for these amounts. Vested and accumulated vacation leave and sick leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees.

The District follows GASB Statement No. 16, *Accounting for Compensated Absences*, which requires that a liability be accrued for sick leave if it is probable that the employee will be compensated through cash payment. Upon retirement, the District employees are paid 25% of their accumulated balances to a fixed number of days. This number is determined by negotiated agreements or board policy depending on the employee's classification.

(h) Long-Term Obligations

Long-term debt is recognized as a liability of a governmental fund when due. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a government fund. The remaining portion of such obligations is reported in the General Long-Term Obligation Account Group.

(i) Restricted Assets

Restricted assets in the general fund represent cash and cash equivalents whose use is limited by legal requirements. Restricted assets include amounts required by statute to be set-aside by the District for the purchase of textbooks, for the acquisition or construction of capital assets and to create a reserve for budget stabilization. See Note 16 for calculation of the year end restricted asset balance and the corresponding fund balance reserve.

(j) Fund Balance Reserves

The District records reservations for portions of fund equity which are legally segregated for specific future use or which do not represent available spendable resources and therefore are not available for appropriation for expenditures. Fund equity reserves have been established for encumbrances, prepaid expenditures, property tax revenue reserved by the Board for future year's appropriations and reserves for textbooks, capital maintenance and budget stabilization, as required by state statute (see Note 16).

(k) Interfund Transactions

Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions are reported as transfers.

WHITEHALL CITY SCHOOL DISTRICT
Notes to the General Purpose Financial Statements
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(l) Proprietary Funds

Pursuant to GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting*, the District follows guidance as applicable to proprietary funds, and Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989 that do not conflict with or contradict GASB Pronouncements. The District does not apply FASB Statements or interpretations issued after November 30, 1989.

(m) Memorandum Only-Total Columns

Total columns on the general purpose financial statements are captioned (Memorandum Only) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with GAAP. Such data is not comparable to a consolidation because interfund eliminations have not been made.

(n) Comparative Data

Comparative total data for the prior year have been presented in the accompanying general purpose financial statements in order to provide an understanding of overall changes in the District's financial position and operations. However, comparative data (i.e., presentation of prior year totals by fund type) have not been presented in the general purpose financial statements, since their inclusion would make the statements unduly complex and difficult to read.

(o) Statement of Cash Flows

For purposes of the statement of cash flows, the proprietary funds consider all highly liquid investments, with a maturity of three months or less when purchased, to be cash equivalents. In addition, all cash and investments are also considered to be cash equivalents, since they are available to the proprietary funds on demand.

(p) Management Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

(q) New Accounting Pronouncements

For fiscal year 2001, the District implemented GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions* and GASB Statement No. 36, *Reporting for Certain Shared Nonexchange Revenues*. These statements requires the recognition of nonexchange transactions in the

WHITEHALL CITY SCHOOL DISTRICT
Notes to the General Purpose Financial Statements
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financial statements unless the transactions are not measurable (reasonably estimable) nor probable of collection. See Note 18.

In June, 1999, the GASB issued Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. This statement represents a significant change in the way state and local governments present basic financial information. This statement is effective for periods beginning after June 15, 2002, and the District has not adopted the provisions of this statement in the accompanying financial statements. Management has not completed the process of evaluating the impact that will result from adopting this statement, and, therefore, is unable to disclose the impact that adopting the statement will have on its financial position and results of operations when such statement is adopted.

(3) Cash and Investments

(a) Cash

In 1998, the District adopted GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, and records all its investments at fair value.

The investment and deposit of the District's monies is governed by the provisions of the ORC. In accordance with these statutes, the District is authorized to invest in United States and State of Ohio bonds, notes, and other obligations; bank certificates of deposit; banker acceptances; commercial paper notes rated prime and issued by United States corporations; repurchase agreements secured by United States obligations; and STAROhio. During fiscal year 2001, investments were limited to STAROhio, repurchase agreements, banker's acceptances, CDS, and federal agency securities. However, the District did not hold banker's acceptances as of June 30, 2001. Earnings on investments are credited to the General Fund except earnings specifically related to the Capital Projects Fund, Enterprise Fund, and Special Revenue Fund - Auxiliary Services, which is in compliance with ORC Section 3315.01. In fiscal 2001 Investment income of \$747,010 was recorded in the General Fund.

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the Securities Exchange Commission as an investment company, but does not operate in a manner similar to Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on June 30, 2001

According to state law, public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by the FDIC, or may pledge a pool of government securities valued at least 110% of the total value of public monies on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within 5 years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the District's name.

WHITEHALL CITY SCHOOL DISTRICT
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During 2001, the District and public depositories complied with the provisions of these statutes.

(b) Deposits with Financial Institutions

At year-end, the District carried account balances at two banks. The carrying amount of all District deposits was \$1,656,714, including \$2,000,000 in a non-negotiable certificate of deposit. The combined bank balance was \$1,774,833 of which \$200,000 was covered by the FDIC insurance and \$1,574,833 was uncollateralized as defined by the GASB. These uncollateralized deposits were, however, covered by a pledged collateral pool as discussed above.

(c) Investments

The District's investments are categorized to give an indication of the level of risk assumed by the District at June 30, 2001. Category 1 includes investments that are insured or registered or for which the securities are held by the District or its agent in the District's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the District's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty or its trust department or agent, but not in the District's name. The investment with STAROhio is not required to be categorized due to its nature.

	1	Category 2	3	Fair Value
Repurchase Agreement	\$ -	-	166,225	166,225
U.S. Treasury and agency obligations	-	3,003,040		3,003,040
STAROhio				<u>5,905,908</u>
Total investments				<u>9,075,173</u>
Deposits:				
Cash deposits				(343,286)
Certificates of Deposits				<u>2,000,000</u>
Total deposits				1,656,714
Total cash and investments				<u><u>\$ 10,731,887</u></u>

WHITEHALL CITY SCHOOL DISTRICT
Notes to the General Purpose Financial Statements
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(4) Property Taxes

Property taxes are levied and assessed on a calendar-year basis. Distributions from the second half of the calendar year occur in a new fiscal year and are intended to finance the operations of that year, except monies available to be advanced against such distributions which may be appropriated and used in the current fiscal year. Property taxes include amounts levied against all real, public and tangible (i.e., used in business) property located in the District.

Real property taxes and public utility taxes are levied after April against the assessed value listed as of the prior January 1, the lien date. Assessed values are established by State law at 35% of appraised value.

Public utility property taxes are assessed on tangible personal property as well as land and improvements. Real property is assessed at market value and personal property is assessed at true value (normally 50% of cost).

Tangible personal property taxes attach as a lien and are levied January 1 of the current year. Tangible personal property assessments are 25% of true value. The assessed values for collection in 2001, upon which the 2000 levies were based, were as follows:

Agricultural/Residential Real Estate	\$ 130,576,980
Commercial/Industrial Real Estate	94,918,050
Public Utility Real Estate	41,480
Public Utility Tangible	15,687,990
General Tangible Property	39,688,116
<hr/>	
Total	\$ 280,912,616
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Real property taxes are payable annually or semiannually. If paid annually, the payment is due January 30; if paid semiannually, the payment is due January 30 with the remainder payable by June 30.

The Franklin County Treasurer collects property taxes on behalf of the District. The County Auditor periodically remits to the District its portion of the taxes collected. These tax "advances" are based on historical cash flow collection rates. Final "settlements" are made each February and August.

Accrued property taxes receivables represent real property, personal property and public utility taxes which were measurable but not available as of June 30, 2001. However, monies legally available as an advance to the District as of June 30, 2001 are recognized as revenue as they are both measurable and available. The property tax amount recognized as revenue, is reflected as a reservation of fund balance

WHITEHALL CITY SCHOOL DISTRICT
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(reserve for future appropriations) as the District is prohibited by law from appropriating this amount in accordance with Ohio Revised Code Section 5705.35.

(5) Receivables

Receivables at June 30, 2001 consisted of taxes, accounts and other principally intergovernmental grants and entitlements. A summary of the principal items of receivables follows:

Fund	Taxes	Other	Total
General	\$ 10,308,000	168,894	10,476,894
Special revenue		1,408	1,408
Debt service	1,245,000	-	1,245,000
Enterprise		6,189	6,189
Total	\$ 11,553,000	176,491	11,729,491

(6) Due From Other Governments

Intergovernmental receivables at June 30, 2001 consist of the following:

	Due from			Total
	Federal government	State government	Local government	
General	-	7,097	-	7,097
Special revenue	-	-	47,007	47,007
Enterprise	56,002	-	-	56,002
Total	56,002	7,097	47,007	110,106

WHITEHALL CITY SCHOOL DISTRICT
Notes to the General Purpose Financial Statements
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(7) Interfund Receivables and Payables

Interfund balances at June 30, 2001 consist of the following individual fund receivables and payables:

Fund	Receivable	Payable
General	\$ -	109,591
Special revenue:		
Auxiliary Service	-	145
Title 1 Grant	-	3,047
Comprehensive Grant	-	752
Enterprise-		
Food Service	-	5,787
Internal Service-		
Employee benefit self-insurance	119,322	-
Total	\$119,322	119,322

(8) Property, Plant and Equipment

A summary of the changes in the General Fixed Asset Account Group for the fiscal year follows:

	Balance June 30, 2000	Additions	Disposals	Balance June 30, 2001
Land	\$ 2,523,807	14,925	-	2,538,732
Building/improvement	9,892,955	254,498	-	10,147,453
Furniture, fixtures and equipment	8,261,684	1,063,793	60,329	9,265,148
	\$ 20,678,446	1,333,216	60,329	21,951,333

WHITEHALL CITY SCHOOL DISTRICT
Notes to the General Purpose Financial Statements
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A summary of the proprietary fund property, plant and equipment at June 30, 2001 follows:

Furniture and equipment	\$ 331,115
Less accumulated depreciation	(303,085)
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Net fixed assets	\$ 28,030
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(9) General Long-Term Obligations

All current obligation bonds outstanding, issued to provide funds for the acquisition and construction of equipment and facilities, are general obligations of the District for which the full faith and credit of the District is pledged for repayment. Accordingly, unmatured obligations of the District are accounted for in the General Long-Term Obligation Account Group. Payments of principal and interest relating to these liabilities are recorded as expenditures in the Debt Service Fund. The source of payment is derived from a current 4.73 mill bonded debt tax levy.

As of June 30, 2001, the District had one general obligation bond and two general obligation long-term note issues outstanding. This debt was issued for general government activities, specifically, the construction and renovation of school buildings and the purchase of technology equipment. General obligations currently outstanding are:

Purpose	Date Issued	Interest Rate	Final Maturity	Balance at June 30, 2001
Building improvements bonds	04/15/93	5.310%	12/01/13	\$ 2,900,000
Energy conservation notes	05/01/96	5.600%	05/01/06	1,377,000
Technology note	03/24/97	5.750%	07/01/01	450,000
				<hr/> \$ 4,727,000 <hr/>

WHITEHALL CITY SCHOOL DISTRICT
Notes to the General Purpose Financial Statements
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The following is a summary of the District's future annual debt service requirements to maturity for general obligation bonds and notes:

Year ending June 30,	Interest rates	Principal	Interest
2002	4.250-6.612	\$ 974,130	244,411
2003	4.250-6.612	278,355	497,267
2004	4.250-6.612	289,821	479,129
2005	4.250-6.612	304,632	461,918
2006	4.250-6.612	318,860	441,562
2007 and thereafter	4.250-6.612	2,561,202	931,604
Total		\$4,727,000	3,055,891

The ORC provides that voted net general obligation debt of the District shall never exceed 9% of the total assessed valuation of the District. The ORC further provides that unvoted indebtedness shall not exceed 1/10 of 1% of the property valuation of the District.

The effects of these debt limitations at June 30, 2001 are a voted debt margin of \$21,005,135 and an unvoted debt margin of \$280,913. The Technology note is excluded from the legal debt margin calculations. The aggregate amount of the District's unvoted debt is also subject to overlapping debt restrictions with Franklin County and the City of Whitehall. As of June 30, 2001, these entities have complied with the requirement that unvoted overlapping debt must not exceed 1% (10 mills) of the assessed property value. Management believes that the District has complied with all bond covenants.

A summary of the changes in the general long-term obligation account group follows:

	Balance June 30, 2000	Additions	Reductions	Balance June 30, 2001
Accrued liabilities (accrued vacation and sick leave)	\$1,044,717	34,851	-	1,079,568
General obligation bonds payable	3,185,000	-	285,000	2,900,000
General obligation notes payable	2,440,765	-	613,765	1,827,000
Due to other governments-pension liability	144,824	163,451	144,824	163,451
	\$ 6,815,306	198,302	1,043,589	5,970,019

WHITEHALL CITY SCHOOL DISTRICT
Notes to the General Purpose Financial Statements
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Additions and deletions of accrued and sick leave are shown net, since it is impracticable for the District to determine these amounts separately. The District employees are granted vacation and sick leave in varying amounts.

(10) Self-Insurance Fund and Risk Management

The District is exposed to various risks of loss-related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters. The District contracts with third-party insurance company for property insurance (including boiler and machinery) and general liability insurance.

Professional liability is protected by another third-party insurance company with a \$1 million single occurrence limit, \$3 million aggregate limit and no deductible. Vehicles are also covered by the same third-party insurer and have no deductible for comprehensive and a \$250 deductible for collision. Automobile liability has a \$2 million combined single limit of liability.

The District pays the Ohio Bureau of Workers' Compensation a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

The District provides life insurance and accidental death and dismemberment insurance to most employees through another third-party insurance carrier in an amount related to the employee's position, ranging from \$30,000 to \$60,000.

The District provides employee medical/surgical benefits through a minimum premium plan, which is a modified self-insurance plan. The District maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. The District offers one PPO medical plan with varied deductibles and coinsurance payments for "In-network" and "Non-network" claims. Claims are reviewed by a third-party claims administrator and then paid by the District. The District pays into the Employee Benefit Self-Insurance Internal Service Fund at a single or family rates based on the coverage selected by the employee. All full-time employees electing family medical coverage are required to make a monthly contribution of \$222.00 to the Employee Benefit Self-Insurance Fund. The District's share of the premium is paid by the fund that pays the salary for the employee and is based on historical cost information.

No changes have occurred with respect to insurance coverage levels between fiscal year 2000 and 2001. Additionally, no payments have been made within the last three years to settle claims in excess of the above-noted insurance coverages.

Dental coverage is contracted through a third-party insurer, not on a self-insurance basis. Monthly premiums for this coverage are \$57.12 per employee as of June 30, 2001, for both single and family coverage. The premium is paid in full by the fund that pays the salary for the employee.

A claims liability of approximately \$229,000 at June 30, 2001, in the internal service fund reflects an estimate of incurred but unpaid claims liability for medical and dental insurance. This liability was

WHITEHALL CITY SCHOOL DISTRICT
Notes to the General Purpose Financial Statements
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determined in accordance with actuarially acceptable reserving standards and was certified by an accredited actuary, as required by state statute.

A summary of the changes in self-insurance and dental claims liability, for the years ended June 30, 2001, 2000 and 1999 follows:

	2001	2000	1999
Claims liability at July 1	\$247,000	231,000	272,000
Incurred claims	1,009,941	1,143,549	1,083,186
Claims paid	(1,027,941)	(1,127,549)	(1,124,186)
Claims liability at June 30	\$229,000	247,000	231,000

(11) Defined Benefit Pension Plans

Certificated District employees are covered by the State Teachers Retirement System of Ohio (STRS). All other District employees are covered by the School Employees Retirement System of Ohio (SERS). STRS and SERS (the Systems) are cost sharing, defined benefit, multiple-employer public employee retirement systems.

STRS has provided the following information to the District to comply with required disclosure pursuant to GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers* (Statement No. 27):

- A. STRS is a cost-sharing, multiple-employer public employee retirement system.
- B. STRS is a statewide retirement plan for certified teachers and other faculty members employed in the public schools of Ohio or any school, college, university, institution or other agency wholly controlled, managed and supported in whole, or in part, by the state or any political subdivision thereof. Any member who has (i) five years of service credit and attained age 60; (ii) 25 years if service credit and attained age 55; or (iii) 30 years of service credit regardless of age may retire. The maximum annual retirement allowance, payable for life, is the greater of the "formula benefit" or the "money-purchase benefit" calculation. Under the

WHITEHALL CITY SCHOOL DISTRICT
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“formula benefit”, the retirement allowance is based on years of credited service and final average salary, which is the average of the member’s three highest years’ salaries. The annual allowance is calculated by using a base percentage of 2.1% multiplied by the total number of years of service credit (including Ohio-valued purchased credit) times the final average salary. The 31st year of earned Ohio service credit is calculated at 2.5%. An additional one-tenth of a percent is added to the calculation for every year of earned Ohio service over 31 years (2.6% for 32 years, 2.7% for 33 years and so on) until 100% of final average salary is reached.

Legislation passed in April 2000 with a July 1999 effective date provided an adjustment for retirees whose benefits have not kept pace with the rate of inflation. The legislation also changed the formula for calculating the formula benefit. The formula benefit increased 2.2% from 2.1% per year for all years up to 30 years. For members with 35 or more years of earned Ohio service, the first 30 years will be calculated at 2.5% instead of 2.2%. For earned Ohio service over 30 years, the formula will remain as current law, which provides an escalating formula of 2.5% for the 31st year, 2.6% for the 32nd year, 2.7% for the 33rd year, etc; until 100% of the final average salary is reached.

Under the “money-purchase benefit” calculation, a member’s lifetime contributions plus interest at specified rates are matched by an equal amount from other STRS funds. This total is then divided by an actuarially determined annuity factor to determine the maximum annual retirement allowance.

A retiree of STRS or other Ohio public retirement system is eligible for reemployment as a teacher following the lapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for a money-purchase benefit or a lump-sum payment in addition to the original retirement allowance.

Retirement benefits are annually increased by the greater of the amount of the change in the Consumer Price Index (CPI) or the cumulative CPI increases since retirement, less previous cost-of-living increases, up to a maximum of 3% of the original base benefit. The plan offers comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physicians’ fees, prescription drugs and partial reimbursement of monthly Medicare premiums. A member with five or more years’ credited service who becomes disabled is entitled to a disability benefit. Survivor benefits are available to eligible spouses and dependents of active members who die before retirement. A death benefit of \$1,000 is payable to the beneficiary of each deceased retired member. Additional death benefit coverage of \$1,000 or \$2,000 can be purchased. Various other benefits are available to members’ beneficiaries.

Benefits are established by Chapter 3307, Revised Code.

- C. Chapter 3307 of the Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board,

WHITEHALL CITY SCHOOL DISTRICT
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upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers.

- D. Contribution requirements and the contributions actually made for the fiscal year ended June 30, 2001, were 9.3% of covered payroll for members and 14% for employers. These were the same contribution rates for 1999 and 2000. Employer contributions for 2001, 2000, and 1999 were approximately \$1,550,800, \$1,459,800, and \$1,192,900, respectively, equal to 100% of the required contribution each year.
- E. STRS Ohio issues a stand-alone financial report. Copies of STRS 2000 Comprehensive Annual Financial Report, will be available after Jan. 1, 2001, and can be requested in writing to STRS, 275 E. Broad St., Columbus, OH 43215-3371, or by calling (614) 227-4090.

SERS has provided the following information to the District to comply with required disclosures pursuant to GASB Statement No. 27.

- A. SERS is a cost-sharing multiple-employer defined benefit pension plan.
- B. SERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. SERS members are eligible for retirement benefits at age 60 with 5 years of service credit, between ages 55 and 60 with at least 25 years of service credit, or at any age with 30 years of service credit. An annual pension will be based upon actual age at retirement, salary (average of best three years) and service credit. At age 65, a member will receive 2.1% of final average salary to 30 years, and 2.5% for each year over 30 years, or a minimum of \$86, for every year of service credit. Members under the age of 65 who retire with less than 30 years of service credit receive reduced benefits.
- C. Authority to establish and amend benefits is provided by Chapter 3309 of the Ohio Revised Code.
- D. Plan members are required to contribute 9% of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 14% of annual covered payroll. The contribution requirements of the plan members and employers are established and may be amended, up to statutory maximum amounts, by the SERS Board. Employer contributions to SERS for the years ended June 30, 2001, 2000, and 1999 were approximately \$446,700, \$406,700 and \$467,700, respectively, equal to 100% of the required contribution for each year.
- E. SERS issues a stand alone financial report. Interested parties may obtain a copy by making a written request to SERS at: 45 N. Fourth Street., Columbus, Ohio 43215 or by calling (614) 222-5853.

WHITEHALL CITY SCHOOL DISTRICT
Notes to the General Purpose Financial Statements
June 30, 2001

(12) Postemployment Benefits Other Than Pension Benefits

STRS has provided the following information (the latest information available) pertaining to other postemployment benefits for health care costs in order to assist the District in complying with GASB Statement No. 12, Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers (Statement No. 12).

- A. STRS provides comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physician fees, prescription drugs and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Ohio Revised Code, the STRS Board has discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium.
- B. The Ohio Revised Code grants authority to STRS to provide health care coverage to benefit recipients, spouses and dependents. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14% of covered payroll.
- C. The STRS Retirement Board currently allocates employer contributions to the Health Care Reserve Fund from which health care benefits are paid. For fiscal year ended June 30, 2000, the STRS Board allocated employer contributions equal to 8% of covered payroll to the Health Care Reserve Fund. The balance in the Health Care Reserve Fund was \$3.419 billion at June 30, 2000. The Health Care Reserve Fund allocation for the year ended June 30, 2001, will be 4.5% of covered payroll. For the District this amount approximated \$498,000 during fiscal year 2001.
- D. For the year ended June 30, 2000, the net health care costs paid by STRS were \$283,137,000. There were 99,011 eligible benefit recipients.

SERS has provided the following information (the latest information available) pertaining to other postemployment benefits for health care costs in order to assist the District in complying with GASB Statement No. 12.

- A. The Ohio Revised Code gives SERS the discretionary authority to provide post-retirement health care to retirees and their dependents. Coverage is made available to service retirees with ten or more years of qualifying service credit, disability and survivor benefit recipients. Members retiring on or after August 1, 1989 with less than twenty-five years of service credit must pay a portion of their premiums for health care. The portion is based on years of service up to a maximum of 75% of the premium.

WHITEHALL CITY SCHOOL DISTRICT
Notes to the General Purpose Financial Statements
June 30, 2001

- B. After the allocation for basic benefits, the remainder of the employer's 14% contributions is allocated to providing health care benefits. At June 30, 2000, the allocation rate was 8.45%. In addition, SERS levies a surcharge to fund health care benefits equal to 14% of the difference between a minimum pay and the member's pay, pro-rated for partial service credit. For fiscal year 2000, the minimum pay was established as \$12,400. The surcharge, added to the unallocated portion of the 14% employer contribution rate, provides for maintenance of the asset target level for the health care fund.
- C. Health care benefits are financed on a pay-as-you-go basis. The target level for the health care reserve is 150% of annual health care expenses. Expenses for healthcare at June 30, 2000 were \$140.7 million and the target level was \$211.0 million. At June 30, 2000, SERS had net assets available for payment of health care benefits of \$252.3 million.
- D. The number of participants currently receiving health care benefits is approximately 50,000.
- E. Employer contributions in the amount of \$269,000 and a surcharge in the amount of \$13,720 were used to fund post-employment benefits for the year ended June 30, 2001.

(13) Contingencies

(a) Grants

The federal and state grants remain subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the District's administration believes such disallowances, if any, would be minimal.

(b) Litigation

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the District's management that resolution of these matters will not have a material adverse effect on the financial condition of the District.

WHITEHALL CITY SCHOOL DISTRICT
Notes to the General Purpose Financial Statements
June 30, 2001

(c) State School Funding Decision

On September 6, 2001, the Ohio Supreme Court issued its latest opinion regarding the State's school funding plan. The decision identified aspects of the current plan that require modification if the plan is to be considered constitutional, including:

- A change in the school districts that are used as the basis for determining the base cost support amount. Any change in the amount of funds distributed to school districts as a result of this change must be retroactive to July 1, 2001, although a time line for distribution is not specified.
- Fully funding parity aid no later than the beginning of fiscal year 2004 rather than fiscal year 2006.

The Supreme Court relinquished jurisdiction over the case based on anticipated compliance with its order.

In general, it is expected that the decision would result in an increase in State funding for most Ohio school districts. However, as of November 19, 2001, the Ohio General Assembly is still analyzing the impact this Supreme Court decision will have on funding for individual school districts. Further, the State of Ohio, in a motion filed September 17, 2001, asked the Court to reconsider and clarify the parts of the decision changing the school districts that are used as the basis for determining the base cost support amount and the requirement that changes be made retroactive to July 1, 2001.

On November 2, 2001, the Court granted this motion for reconsideration. The Court may re-examine and redetermine any issue upon such reconsideration. As of the date of these financial statements, the School District is unable to determine what effect, if any, this decision and the reconsideration will have on its future State funding and on its financial operations.

WHITEHALL CITY SCHOOL DISTRICT
Notes to the General Purpose Financial Statements
June 30, 2001

(14) Segments of Enterprise Activities

Key financial data for the District's enterprise funds for the year ended June 30, 2001, is as follows:

	Food Service	Uniform School Supplies Fund	Total
Operating revenues	\$ 363,799	42,417	406,216
Operating expenses:			
Depreciation	3,080	-	3,080
Other	769,982	36,914	806,896
Total operating expenses	773,062	36,914	809,976
Operating income (loss)	(409,363)	5,503	(403,760)
Nonoperating revenues:			
Grants	381,217	-	381,217
Investment income	15,342	-	15,342
Net income (loss)	\$(12,704)	5,503	(7,201)
Net working capital	\$170,926	26,213	197,139
Total assets	\$318,497	26,213	344,710
Total fund equity	\$198,956	26,213	225,169

WHITEHALL CITY SCHOOL DISTRICT
Notes to the General Purpose Financial Statements
June 30, 2001

(15) Budget Basis of Accounting

The adjustments necessary to convert the results of operations at the end of the year on the GAAP basis to the budget basis are as follows:

	<u>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</u>			
	General	Special Revenue	Debt Service	Capital Projects
GAAP basis	\$ 578,695	(45,760)	27,941	(14,938)
Increase (decrease):				
Due to revenues:				
Received in cash during fiscal year 2001, but accrued at June 30, 2000	12,927,888	14,864	1,854,968	-
Accrued at June 30, 2001, not yet received in cash	(13,947,377)	(48,415)	(1,905,000)	-
Due to encumbrances:				
Recognized as expenditures in budget	(304,310)	(53,720)	-	-
Due to expenditures:				
Paid in cash during fiscal 2001, accrued at June 30, 2000	(15,158,436)	(241,050)	(1,854,968)	(6,378)
Accrued at June 30, 2001	15,933,531	207,670	1,906,936	-
Other	309,742	-	(10,854)	-
Budget basis	\$ 339,733	(166,411)	40,731	(21,316)

(16) Set-Asides

The District is required by State statute to annually set aside in the general fund an amount based on a statutory formula for the purchase of textbooks and other instructional materials and an equal amount for the acquisition and construction of capital improvements. Amounts not spent by year end or offset by similarly restricted resources received during the year must be held in cash at year end and carried forward to be used for the same purposes in future years. The excess reserves as shown below may be carried forward to reduce next years expenditures. The District was also required to set aside money for budget stabilization. The requirement for this set aside changed as result of the passage of Senate Bill 345.

The following information describes the change in year end set-aside amounts for textbooks, capital acquisition, and budget stabilization. Disclosure of this information is required by State statute.

	Textbook Reserve	Capital Maintenance Reserve	Budget Stabilization Reserve
Balance, July 1, 2000	\$215,048	17,810	497,896
Required Set-Aside	504,802	504,802	-
Qualifying Expenditures	(730,130)	(590,536)	-
Senate Bill 345 reduction	-	-	(339,360)
Balance, June 30, 2001	\$(10,280)	(67,924)	158,536

(17) Fund Equity

The Disadvantaged Pupil Impact Aid Fund had a GAAP basis fund deficit of \$51,312. This deficit will be funded by future revenues.

NOTE 18 - BEGINNING FUND BALANCE RESTATEMENT

In fiscal 2001, the District implemented GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions and GASB Statement No. 36, Reporting for Certain Shared Nonexchange Revenues. These statements requires the recognition of nonexchange transactions in the financial statements unless the transactions are not measurable (reasonably estimable) nor probable of collection. As a result the District has restated beginning fund balances in the Special Revenue Fund as follows:

Fund balance at beginning of the year	Special Revenue \$ 363,593
Restatements for GASBs 33 & 36:	
Grant revenue recognition	129,350
Fund balance at beginning of the year, as restated	\$ 492,943

SUPPLEMENTAL DATA

WHITEHALL CITY SCHOOL DISTRICT

General Fund

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

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND - BUDGET BASIS
YEAR ENDED JUNE 30, 2001

	GENERAL FUND		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Property taxes	\$ 10,779,585	11,371,607	592,022
Investment income	506,156	689,945	183,789
Tuition fees	132,959	137,006	4,047
Co-curricular	3,999	5,024	1,025
Miscellaneous	34,607	53,130	18,523
State sources	8,145,511	8,833,465	687,954
Federal sources	39,488	24,379	(15,109)
TOTAL REVENUES	19,642,305	21,114,556	1,472,251
EXPENDITURES:			
REGULAR INSTRUCTION:			
Salaries and wages	6,773,051	6,733,676	39,375
Employee benefits	1,702,492	1,692,434	10,058
Purchased services	600,359	585,051	15,308
Supplies and materials	534,507	514,200	20,307
Capital Outlay	408,604	404,350	4,254
TOTAL REGULAR INSTRUCTION	10,019,013	9,929,711	89,302
SPECIAL INSTRUCTION:			
Salaries and wages	1,478,420	1,404,555	73,865
Employee benefits	404,411	385,476	18,935
Purchased services	433,099	390,309	42,790
Supplies and materials	56,749	54,535	2,214
Capital Outlay	10,348	6,522	3,826
Other	-	-	-
TOTAL SPECIAL INSTRUCTION	2,383,027	2,241,397	141,630
VOCATIONAL INSTRUCTION:			
Salaries and wages	420,848	406,654	14,194
Employee benefits	91,965	90,998	967
Purchased services	8,964	8,200	764
Supplies and materials	8,984	8,951	33
Capital Outlay	25,800	24,946	854
TOTAL VOCATIONAL INSTRUCTION	556,561	539,749	16,812
CONTINUING INSTRUCTION:			
Salaries and wages	6,068	6,052	16
Employee benefits	986	965	21
TOTAL CONTINUING INSTRUCTION	7,054	7,017	37
PUPIL SERVICES:			
Salaries and wages	714,370	713,520	850
Employee benefits	217,341	214,174	3,167
Purchased services	76,942	76,266	676
Supplies and materials	11,435	11,157	278
Capital Outlay	33,052	32,827	225
TOTAL PUPIL SERVICES	\$ 1,053,140	1,047,944	5,196

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND - BUDGET BASIS, Continued
YEAR ENDED JUNE 30, 2001

	GENERAL FUND		
	REVISED <u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
INSTRUCTIONAL STAFF:			
Salaries and wages	\$ 405,171	405,012	159
Employee benefits	112,804	109,917	2,887
Purchased services	8,706	7,967	739
Supplies and materials	41,667	40,260	1,407
Capital Outlay	3,685	3,685	-
TOTAL INSTRUCTIONAL STAFF	<u>572,033</u>	<u>566,841</u>	<u>5,192</u>
BOARD OF EDUCATION			
Salaries and wages	5,600	5,600	-
Employee benefits	979	753	226
Purchased services	66,318	62,876	3,442
Supplies and materials	1,076	1,050	26
Other	44,807	43,872	935
TOTAL BOARD OF EDUCATION	<u>118,780</u>	<u>114,151</u>	<u>4,629</u>
SCHOOL ADMINISTRATION:			
Salaries and wages	1,251,967	1,199,897	52,070
Employee benefits	356,206	349,791	6,415
Purchased services	293,500	266,279	27,221
Supplies and materials	40,530	33,786	6,744
Capital Outlay	12,754	10,420	2,334
Other	8,184	7,589	595
TOTAL SCHOOL ADMINISTRATION	<u>1,963,141</u>	<u>1,867,762</u>	<u>95,379</u>
FISCAL SERVICES:			
Salaries and wages	215,385	198,891	16,494
Employee benefits	59,500	56,685	2,815
Purchased services	34,674	30,776	3,898
Supplies and materials	6,130	4,092	2,038
Capital outlay	209,929	188,814	21,115
TOTAL FISCAL SERVICES	<u>525,618</u>	<u>479,258</u>	<u>46,360</u>
BUSINESS OPERATIONS			
Salaries and wages	8,486	8,381	105
Employee benefits	2,690	2,453	237
Purchased services	17,250	17,250	-
Supplies and materials	7,886	5,225	2,661
TOTAL BUSINESS OPERATIONS	<u>\$ 36,312</u>	<u>33,309</u>	<u>3,003</u>

(Continued)

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND - BUDGET BASIS, Continued
YEAR ENDED JUNE 30, 2001

	GENERAL FUND		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
OPERATION AND MAINTENANCE OF PLANT:			
Salaries and wages	\$ 929,927	923,782	6,145
Employee benefits	263,838	263,387	451
Purchased services	623,969	603,677	20,292
Supplies and materials	181,473	178,923	2,550
Capital Outlay	78,414	78,414	-
TOTAL OPERATION AND MAINTENANCE OF PLANT	2,077,621	2,048,183	29,438
STUDENT TRANSPORTATION:			
Salaries and wages	447,221	445,495	1,726
Employee benefits	142,160	141,700	460
Purchased services	63,624	62,445	1,179
Supplies and materials	107,921	103,787	4,134
Capital Outlay	3,131	3,131	-
TOTAL STUDENT TRANSPORTATION	764,057	756,558	7,499
CENTRAL SERVICES:			
Salaries and wages	226,355	226,281	74
Employee benefits	59,272	59,217	55
Purchased services	51,332	39,931	11,401
Supplies and materials	16,323	14,265	2,058
Capital Outlay	17,499	17,071	428
TOTAL CENTRAL SERVICES	370,781	356,765	14,016
CO-CURRICULAR ACTIVITIES:			
Salaries and wages	286,025	282,218	3,807
Employee benefits	56,859	52,570	4,289
Purchased services	10,000	8,925	1,075
Supplies and materials	15,000	8,734	6,266
TOTAL CO-CURRICULAR ACTIVITIES	367,884	352,447	15,437
SITE IMPROVEMENT			
Capital outlay	561,659	496,659	65,000
TOTAL EXPENDITURES	21,376,681	20,837,751	538,930
Excess (deficiency) of revenues over (under) expenditures	(1,734,376)	276,805	2,011,181
OTHER FINANCING SOURCES (USES):			
Other	-	600	600
Refund of prior year expenditures	8,503	62,328	53,825
TOTAL OTHER FINANCING SOURCES (USES)	8,503	62,928	54,425
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,725,873)	339,733	2,065,606
Prior year encumbrances appropriated	985,503	985,503	
FUND BALANCES AT BEGINNING OF YEAR	7,044,210	7,044,210	-
FUND BALANCES AT END OF YEAR	\$ 6,303,840	8,369,446	2,065,606

WHITEHALL CITY SCHOOL DISTRICT

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes

Public School Support - A fund provided to account for specific local revenue sources, other than taxes or expendable trusts (i.e., profits from vending machines) that are restricted to expenditures for specified purposes approved by board resolution. Such expenditures may include curricular and extra-curricular related purchases.

Grants - Local Sources - A fund used to account for revenues and expenditures related to grants received from local organizations.

District-Managed Student Activities - A fund provided to account for those student activity programs which have student participation in the activity, but do not have student management of the programs. This fund includes the athletic programs, the drama program, etc.

Auxiliary Services- A special revenue fund used to account for monies which provide services and materials to pupils attending non-public schools within the District.

Professional Development Block Grant - A fund provided to account for receipts and expenditures necessary for providing assistance to school districts for the development of in-service programs.

EMIS Grant (Educational Management Information System) - A fund provided to account for research and demonstration projects and other projects as established by the State of Ohio, Department of Education.

School Improvement Incentive Award - A fund provided to account for incentive grants to individual school building teams for improving performance.

Preschool Grant - A fund to assist school districts in paying the cost of preschool programs for three- and four-year olds.

Disadvantage Pupil Impact Aid - A fund used to account for revenues and expenditures related to monies provided by the state of Ohio Department of Education for disadvantaged pupil impact aid.

Data Communications Support Grant - A fund which accounts for funds used for any expenses associated with the installation and ongoing support of the data communication links connecting public schools to the Data Acquisition Site and the Ohio Education Computer Network.

WHITEHALL CITY SCHOOL DISTRICT

School Net Professional Development - A fund provided to account for a limited number of professional development subsidy grants provided by School Net.

Ohio Reads - A fund provided to account for a grant intended to improve reading outcomes and for volunteer coordinators in public school buildings and related activities.

Summer Intervention - A fund provided to account for summer intervention services satisfying criteria defined in section 3313.608 of the Ohio Revised Code.

Extended Learning Opportunities Grant – A fund which supports extended student learning opportunities including extended day, extended year, Saturday and/or summer school for children in grades kindergarten through third.

Safe School Help Line - A fund provided to account for a grant related to the operating of a help line.

Eisenhower Grant - A fund which accounts for Federal funds used for strengthening instruction in science, mathematics, modern foreign languages, English, the arts, and computer learning.

Title VIB Grant - A fund which accounts for Federal funds used in 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.

Title I Grant - A fund which accounts for Federal funds used to meet the special needs of educationally deprived children.

Title VI Grant - A fund which accounts for Federal funds which consolidates various programs into a single authorization used in accordance with the educational needs and priorities of the District.

Drug-Free Grants - A fund which accounts for Federal funds used to establish, operate, and improve local programs of drug abuse prevention, early intervention, rehabilitation referral, and education in the District.

Preschool Grants for the Handicapped - A fund provided to account for revenues and expenditures related to the Preschool Grant Program which is funded with Federal monies pursuant to the Individuals with Disabilities Education Act.

Comprehensive School Reform - A fund provided to account for monies to hire additional classroom teachers in grades 1-3, so that the number of students per teacher will be reduced.

CIP I Grant – A fund which accounts for Federal funds used to support the implementation of the District's Continuous Improvement Plan (CIP).

WHITEHALL CITY SCHOOL DISTRICT

Refugee Children School Impact Grant – A fund which accounts for Federal funds used to provide supplemental educational services to refugee (i.e. Somalia) students.

Emergency Immigrant Education Program – A fund which accounts for Federal funds used to provide supplemental educational services to immigrant (i.e. Mexico, Ethiopia, Thailand, Sudan, etc.) students.

Goals 2000 - A fund which supports the development and implementation of comprehensive reform plans at the State, local, and school levels to improve the teaching and learning of the children.

WHITEHALL CITY SCHOOL DISTRICT

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**WHITEHALL CITY SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
June 30, 2001**

	PUBLIC SCHOOL SUPPORT	GRANTS- LOCAL SOURCES	DISTRICT- MANAGED STUDENT ACTIVITIES
ASSETS			
Cash and investments	\$ 23,456	204,671	27,760
Receivables	531	-	877
Due from other governments	-	47,007	-
Total assets	\$ 23,987	251,678	28,637
LIABILITIES			
Accounts payable	\$ -	244	-
Due to other governments	-	2,063	-
Due to other funds	-	-	-
Due to other	-	-	-
Deferred revenue	-	-	-
Accrued liabilities	-	-	-
Total liabilities	-	2,307	-
EQUITY AND OTHER CREDITS			
Fund balance (deficit):			
Reserve for encumbrances	4,500	3,372	-
Unreserved	19,487	245,999	28,637
Total fund balance	23,987	249,371	28,637
Total fund equity and other credits	23,987	249,371	28,637
Total liabilities, equity and other credits	\$ 23,987	251,678	28,637

WHITEHALL CITY SCHOOL DISTRICT

AUXILIARY SERVICES	PROFESSIONAL DEVELOPMENT BLOCK GRANT	EMIS GRANT	SCHOOL IMPROVEMENT INCENTIVE AWARD	PRESCHOOL GRANT
33,038	3,429	4,887	12,536	12,913
-	-	-	-	-
-	-	-	-	-
33,038	3,429	4,887	12,536	12,913
166	-	-	-	774
753	96	173	-	1,010
145	-	-	-	-
2,953	-	-	-	-
-	-	-	-	-
-	-	-	-	-
4,017	96	173	-	1,784
29,021	2,334	-	-	11,129
-	999	4,714	12,536	-
29,021	3,333	4,714	12,536	11,129
29,021	3,333	4,714	12,536	11,129
33,038	3,429	4,887	12,536	12,913

(Continued)

**WHITEHALL CITY SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
June 30, 2001**

	DISADVANTAGED PUPIL IMPACT AID	DATA COMMUNICATIONS SUPPORT GRANT	SCHOOL NET PROFESSIONAL DEVELOPMENT
ASSETS			
Cash and investments	\$ -	15,000	4,000
Receivables	-	-	
Due from other governments	-	-	
Total assets	\$ -	15,000	4,000
LIABILITIES			
Accounts payable	\$ -	-	-
Due to other governments	8,511	-	-
Due to other funds	-	-	-
Due to other	-	-	-
Deferred revenue	-	-	-
Accrued liabilities	42,801	-	-
Total liabilities	51,312	-	-
EQUITY AND OTHER CREDITS			
Fund balance (deficit):			
Reserve for encumbrances	-	-	-
Unreserved	(51,312)	15,000	4,000
Total fund balance	(51,312)	15,000	4,000
Total fund equity and other credits	(51,312)	15,000	4,000
Total liabilities, equity and other credits	\$ -	15,000	4,000

WHITEHALL CITY SCHOOL DISTRICT

OHIO READS	SUMMER INTERVENTION	Extended Learning	SAFE SCHOOL HELP LINE	EISENHOWER GRANT	TITLE VIB GRANT
-	9,418	17,862	25,000	5,804	-
-	-	-	-	-	-
-	-	-	-	-	-
-	9,418	17,862	25,000	5,804	-
-	-	-	-	145	-
-	340	81	283	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	340	81	283	145	-
-	-	-	-	105	-
-	9,078	17,781	24,717	5,554	-
-	9,078	17,781	24,717	5,659	-
-	9,078	17,781	24,717	5,659	-
-	9,418	17,862	25,000	5,804	-

(Continued)

**WHITEHALL CITY SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
June 30, 2001**

	TITLE 1 GRANT	TITLE VI GRANT	DRUG-FREE GRANTS
ASSETS			
Cash and investments	\$ 92,538	1,676	-
Receivables	-	-	-
Due from other governments	-	-	-
Total assets	\$ 92,538	1,676	-
LIABILITIES			
Accounts payable	\$ -	-	-
Due to other governments	10,710	-	-
Due to other funds	3,047	-	-
Due to other	-	-	-
Deferred revenue	-	-	-
Accrued liabilities	52,563	-	-
Total liabilities	66,320	-	-
EQUITY AND OTHER CREDITS			
Fund balance (deficit):			
Reserve for encumbrances	-	915	-
Unreserved	26,218	761	-
Total fund balance	26,218	1,676	-
Total fund equity and other credits	26,218	1,676	-
Total liabilities, equity and other credits	\$ 92,538	1,676	-

WHITEHALL CITY SCHOOL DISTRICT

PRESCHOOL GRANTS FOR THE HANDICAPPED	COMPREHENSIVE SCHOOL REFORM	CIPI GRANT	REFUGEE CHILDREN
-	24,534	20,925	1,800
-	-	-	-
-	-	-	-
<hr/>			
-	24,534	20,925	1,800
<hr/>			
-	-	-	-
-	2,737	150	-
-	752	-	-
-	-	-	-
-	-	-	-
-	11,982	-	-
<hr/>			
-	15,471	150	-
<hr/>			
-	-	-	-
-	9,063	20,775	1,800
<hr/>			
-	9,063	20,775	1,800
<hr/>			
-	9,063	20,775	1,800
<hr/>			
-	24,534	20,925	1,800
<hr/>			

(Continued)

**WHITEHALL CITY SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
June 30, 2001**

	IMMIGRANT ED	GOALS 2000	TOTAL
ASSETS			
Cash and investments	-	-	541,247
Receivables	-	-	1,408
Due from other governments	-	-	47,007
Total assets	-	-	589,662
LIABILITIES			
Accounts payable	-	-	1,329
Due to other governments	-	-	26,907
Due to other funds	-	-	3,944
Due to other	-	-	2,953
Deferred revenue	-	-	-
Accrued liabilities	-	-	107,346
Total liabilities	-	-	142,479
EQUITY AND OTHER CREDITS			
Fund balance (deficit):			
Reserve for encumbrances	-	-	51,376
Unreserved	-	-	395,807
Total fund balance	-	-	447,183
Total fund equity and other credits	-	-	447,183
Total liabilities, equity and other credits	-	-	589,662

WHITEHALL CITY SCHOOL DISTRICT

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**WHITEHALL CITY SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2001**

	PUBLIC SCHOOL <u>SUPPORT</u>	GRANTS- LOCAL <u>SOURCES</u>	DISTRICT- MANAGED STUDENT <u>ACTIVITIES</u>
Revenues	\$		
Intergovernmental:			
Federal restricted grants-in-aid	-	-	-
State:			
Unrestricted grants-in-aid	-	-	-
Restricted grants-in-aid	-	4,000	-
Investment income	-	-	-
Co-curricular activities	71,211	-	48,088
Tuition fees	-	224,483	-
Other	38,339	-	19,962
Total Revenues	109,550	228,483	68,050
Expenditures			
Current:			
Instructional services:			
Regular	69,515	90,823	-
Special	-	-	-
Total Instructional Services	69,515	90,823	-
Support services:			
Operation and maintenance of plant	-	31,643	-
School administration	334	87,660	-
Pupils	-	189	-
Business Operations	-	250	-
Instructional Staff	6,791	5,027	-
Central services	-	-	-
Total Support Services	7,125	124,769	-
Co-curricular student activities	25,978	30,735	66,260
Community services	-	-	-
Capital Outlay	-	24,440	-
Total Expenditures	102,618	270,767	66,260
Excess (deficiency) of revenues over expenditures	6,932	(42,284)	1,790
Fund balance (deficit) at beginning of year	17,055	291,655	26,847
Fund balance (deficit) at end of year	\$ 23,987	249,371	28,637

WHITEHALL CITY SCHOOL DISTRICT

<u>AUXILIARY SERVICES</u>	<u>PROFESSIONAL DEVELOPMENT BLOCK GRANT</u>	<u>EMIS GRANT</u>	<u>SCHOOL IMPROVEMENT INCENTIVE AWARD</u>	<u>PRESCHOOL GRANT</u>	<u>DISADVANTAGED PUPIL IMPACT AID</u>
-	-	-	-	-	-
-	-	-	-	-	62,064
199,270	14,456	11,887	-	214,132	199,471
3,819	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>203,089</u>	<u>14,456</u>	<u>11,887</u>	<u>-</u>	<u>214,132</u>	<u>261,535</u>
-	-	-	92	165,663	62,078
-	10,625	-	-	-	-
<u>-</u>	<u>10,625</u>	<u>-</u>	<u>92</u>	<u>165,663</u>	<u>62,078</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	10,106	7,713	-	211,623
-	-	-	-	3,840	-
-	11,027	-	-	34,955	-
-	-	1,965	-	-	-
<u>-</u>	<u>11,027</u>	<u>12,071</u>	<u>7,713</u>	<u>38,795</u>	<u>211,623</u>
-	-	-	-	-	-
174,068	-	-	-	-	-
-	-	-	-	5,000	-
<u>174,068</u>	<u>21,652</u>	<u>12,071</u>	<u>7,805</u>	<u>209,458</u>	<u>273,701</u>
29,021	(7,196)	(184)	(7,805)	4,674	(12,166)
-	10,529	4,898	20,341	6,455	(39,146)
<u>29,021</u>	<u>3,333</u>	<u>4,714</u>	<u>12,536</u>	<u>11,129</u>	<u>(51,312)</u>

(Continued)

**WHITEHALL CITY SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2001**

	DATA COMMUNICATIONS <u>SUPPORT GRANT</u>	SCHOOL NET PROFESIONAL <u>DEVELOPMENT</u>	OHIO <u>READS</u>	SUMMER <u>INTERVENTION</u>
Revenues				
Intergovernmental:				
Federal restricted grants-in-aid	-	-	-	-
State:				
Unrestricted grants-in-aid	-	-	-	-
Restricted grants-in-aid	15,000	4,000	34,000	29,418
Investment income	-	-	-	-
Co-curricular activities	-	-	-	-
Tuition fees	-	-	-	-
Other	-	-	-	-
Total Revenues	15,000	4,000	34,000	29,418
Expenditures				
Current:				
Instructional services:				
Regular	-	-	43,601	20,202
Special	-	-	-	-
Total Instructional Services	-	-	43,601	20,202
Support services:				
Operation and maintenance of plant	-	-	-	-
School administration	-	-	-	-
Pupils	-	-	-	-
Business Operations	-	-	-	-
Instructional Staff	-	-	4,045	-
Central services	11,451	-	-	-
Total Support Services	11,451	-	4,045	-
Co-curricular student activities	-	-	-	-
Community services	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	11,451	-	47,646	20,202
Excess (deficiency) of revenues over expenditures	3,549	4,000	(13,646)	9,216
Fund balance (deficit) at beginning of year	11,451	-	13,646	(138)
Fund balance (deficit) at end of year	15,000	4,000	-	9,078

WHITEHALL CITY SCHOOL DISTRICT

<u>EXTENDED LEARNING</u>	<u>SAFE SCHOOL HELP LINE</u>	<u>EISENHOWER GRANT</u>	<u>TITLE VI B GRANT</u>	<u>TITLE I GRANT</u>	<u>TITLE VI GRANT</u>	<u>DRUG-FREE GRANTS</u>
-	-	18,615	231,373	452,091	11,683	12,395
-	25,000	-	-	-	-	-
34,850	23,503	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
34,850	48,503	18,615	231,373	452,091	11,683	12,395
6,269	-	13,833	-	-	-	-
-	-	-	208,466	416,767	16,895	2,858
6,269	-	13,833	208,466	416,767	16,895	2,858
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	13,082	31,204	-	7,071
-	-	-	-	-	-	-
10,800	20,983	7,082	2,325	2,404	964	5,016
-	2,803	-	-	-	-	-
10,800	23,786	7,082	15,407	33,608	964	12,087
-	-	-	-	-	-	-
-	-	-	7,500	4,544	829	88
-	-	-	-	-	-	-
17,069	23,786	20,915	231,373	454,919	18,688	15,033
17,781	24,717	(2,300)	-	(2,828)	(7,005)	(2,638)
-	-	7,959	-	29,046	8,681	2,638
17,781	24,717	5,659	-	26,218	1,676	-

(Continued)

**WHITEHALL CITY SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2001**

	PRESCHOOL GRANTS FOR THE <u>HANDICAPPED</u>	COMPREHENSIVE <u>SCHOOL REFORM</u>	CIPI <u>GRANT</u>
Revenues	\$		
Intergovernmental:			
Federal restricted grants-in-aid	12,263	81,403	35,000
State:			
Unrestricted grants-in-aid	-	-	-
Restricted grants-in-aid	-	-	-
Investment income	-	-	-
Co-curricular activities	-	-	-
Tuition fees	-	-	-
Other	-	-	-
Total Revenues	12,263	81,403	35,000
Expenditures			
Current:			
Instructional services:			
Regular	-	75,128	6,933
Special	7,144	24,892	-
Total Instructional Services	7,144	100,020	6,933
Support services:			
Operation and maintenance of plant	-	-	-
School administration	1,756	-	-
Pupils	3,938	-	-
Business Operations	-	1,250	-
Instructional Staff	130	33,570	7,292
Central services	-	-	-
Total Support Services	5,824	34,820	7,292
Co-curricular student activities	-	-	-
Community services	-	-	-
Capital Outlay	-	-	-
Total Expenditures	12,968	134,840	14,225
Excess (deficiency) of revenues over expenditures	(705)	(53,437)	20,775
Fund balance (deficit) at beginning of year	705	62,500	-
Fund balance (deficit) at end of year	-	9,063	20,775

WHITEHALL CITY SCHOOL DISTRICT

<u>REFUGEE CHILDREN</u>	<u>IMMIGRANT ED</u>	<u>GOALS 2000</u>	<u>TOTAL</u>
1,800	2,800	3,285	862,708
-	-	-	87,064
-	-	-	783,987
-	-	-	3,819
-	-	-	119,299
-	-	-	224,483
-	-	-	58,301
<hr/> 1,800	<hr/> 2,800	<hr/> 3,285	<hr/> 2,139,661
-	-	11,010	565,147
-	2,800	47	690,494
-	<hr/> 2,800	<hr/> 11,057	<hr/> 1,255,641
-	-	-	31,643
-	-	-	89,750
-	-	-	284,926
-	-	-	5,340
-	-	10,049	162,460
-	-	-	16,219
-	-	<hr/> 10,049	<hr/> 590,338
-	-	-	122,973
-	-	-	187,029
-	-	-	29,440
-	<hr/> 2,800	<hr/> 21,106	<hr/> 2,185,421
1,800	-	(17,821)	(45,760)
-	-	17,821	492,943
<hr/> 1,800	<hr/> -	<hr/> -	<hr/> 447,183

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
PUBLIC SCHOOL SUPPORT FUND--BUDGET BASIS
YEAR ENDED JUNE 30, 2001

	PUBLIC SCHOOL SUPPORT FUND		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Co-curricular activities	\$ 86,690	71,211	(15,479)
Miscellaneous	32,710	37,981	5,271
TOTAL REVENUES	<u>119,400</u>	<u>109,192</u>	<u>(10,208)</u>
EXPENDITURES:			
REGULAR INSTRUCTION:			
Purchased services	21,147	18,710	2,437
Supplies and materials	43,367	33,470	9,897
Capital outlay	2,970	2,561	409
Other	19,400	14,974	4,426
TOTAL REGULAR INSTRUCTION	<u>86,884</u>	<u>69,715</u>	<u>17,169</u>
INSTRUCTIONAL STAFF			
Capital outlay	4,500	4,500	-
Other	7,232	7,127	105
TOTAL INSTRUCTIONAL STAFF	<u>11,732</u>	<u>11,627</u>	<u>105</u>
SCHOOL ADMINISTRATION			
Supplies and materials	350	334	16
TOTAL SCHOOL ADMINISTRATION	<u>350</u>	<u>334</u>	<u>16</u>
OPERATION AND MAINTENANCE OF PLANT			
Capital Outlay	5,000	-	5,000
TOTAL OPERATION AND MAINTENANCE OF PLANT	<u>5,000</u>	<u>-</u>	<u>5,000</u>
CO-CURRICULAR			
Other	25,978	25,978	-
TOTAL CO-CURRICULAR	<u>25,978</u>	<u>25,978</u>	<u>-</u>
TOTAL EXPENDITURES	<u>129,944</u>	<u>107,654</u>	<u>22,290</u>
Excess (deficiency) of revenues over expenditures	(10,544)	1,538	12,082
Prior year encumbrances appropriated	2,090	2,090	
FUND BALANCES AT BEGINNING OF YEAR	<u>15,329</u>	<u>15,329</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 6,875</u>	<u>18,957</u>	<u>12,082</u>

**WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
GRANTS LOCAL SOURCES--BUDGET BASIS
YEAR ENDED JUNE 30, 2001**

	GRANTS LOCAL SOURCES		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Tuition	\$ 160,785	183,569	22,784
State sources	4,000	4,000	-
TOTAL REVENUES	164,785	187,569	22,784
EXPENDITURES:			
REGULAR INSTRUCTION:			
Salaries and wagers	118,967	70,511	48,456
Employee benefits	18,686	13,942	4,744
Purchased services	1,500	1,303	197
Supplies and materials	5,810	5,133	677
Capital outlay	3,950	1,322	2,628
TOTAL REGULAR INSTRUCTION	148,913	92,211	56,702
PUPIL SERVICES			
Purchased services	500	301	199
TOTAL PUPIL SERVICES	500	301	199
INSTRUCTIONAL STAFF			
Employee benefits	5	5	-
Purchased services	3,757	3,058	699
Supplies and materials	2,193	2,171	22
Capital outlay	3,500	3,500	-
Other	-	-	-
TOTAL INSTRUCTIONAL STAFF	9,455	8,734	721
SCHOOL ADMINISTRATION			
Salaries and wagers	89,458	77,328	12,130
Employee benefits	14,812	12,896	1,916
Purchased services	900	175	725
Supplies and materials	300	297	3
TOTAL SCHOOL ADMINISTRATION	105,470	90,696	14,774
FISCAL SERVICES			
Purchased services	300	250	50
TOTAL FISCAL SERVICES	300	250	50
OPERATION AND MAINTENANCE OF PLANT			
Salaries and wagers	17,448	13,642	3,806
Employee benefits	3,890	3,547	343
Purchased services	11,600	10,199	1,401
Supplies and materials	6,700	4,142	2,558
Capital outlay	3,240	396	2,844
TOTAL OPERATION AND MAINTENANCE OF PLANT	42,878	31,926	10,952
FOOD SERVICE			
Salaries and wagers	13,738	13,639	99
Employee benefits	2,969	2,939	30
Purchased services	10,900	8,328	2,572
Supplies and materials	6,000	3,656	2,344
TOTAL FOOD SERVICE	33,607	28,562	5,045
COMMUNITY SERVICE			
Supplies and materials	2,273	1,803	470
TOTAL COMMUNITY SERVICE	2,273	1,803	470
SITE IMPROVEMENT			
Capital outlay	5,000	-	5,000
TOTAL SITE IMPROVEMENT	5,000	-	5,000
BUILDING IMPROVEMENT			
Supplies and materials	25,000	24,440	560
TOTAL SITE IMPROVEMENT	25,000	24,440	560
TOTAL EXPENDITURES	373,396	278,923	94,473
Excess (deficiency) of revenues over expenditures	(208,611)	(91,354)	117,257
OTHER FINANCING SOURCES (USES):			
Refund of prior year expenditures	26	-	(26)
TOTAL OTHER FINANCING SOURCES (USES)	26	-	(26)
Excess of revenues and other financing sources over expenditures and other financing uses	(208,585)	(91,354)	117,231
Prior year encumbrances appropriated	3,968	3,968	-
FUND BALANCES AT BEGINNING OF YEAR	288,444	288,444	-
FUND BALANCES AT END OF YEAR	\$ 83,827	201,058	117,231

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
DISTRICT MANAGED STUDENT ACTIVITIES--BUDGET BASIS
YEAR ENDED JUNE 30, 2001

	<u>DISTRICT MANAGED STUDENT ACTIVITIES</u>		
	<u>REVISED</u>		<u>VARIANCE</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u>
			<u>(UNFAVORABLE)</u>
REVENUES:			
Co-Curricular	\$ 51,410	48,088	(3,322)
Miscellaneous	25,150	19,488	(5,662)
TOTAL REVENUES	<u>76,560</u>	<u>67,576</u>	<u>(8,984)</u>
EXPENDITURES:			
EXTRACURRICULAR ACTIVITIES			
Salaries and wages	475	245	230
Employee benefits	100	17	83
Purchased services	31,225	23,368	7,857
Supplies and materials	20,150	18,010	2,140
Capital outlay	20,750	9,120	11,630
Other	20,010	15,935	4,075
TOTAL EXTRACURRICULAR ACTIVITIES	<u>92,710</u>	<u>66,695</u>	<u>26,015</u>
TOTAL EXPENDITURES	<u>92,710</u>	<u>66,695</u>	<u>26,015</u>
Excess (deficiency) of revenues over expenditures	(16,150)	881	17,031
OTHER FINANCING SOURCES (USES):			
Refund of prior year expenditures	-	334	334
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>334</u>	<u>334</u>
Excess of revenues and other financing sources over expenditures and other financing uses	(16,150)	1,215	17,365
Prior year encumbrances appropriated	1,461	1,461	-
FUND BALANCES AT BEGINNING OF YEAR	<u>25,081</u>	<u>25,081</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 10,392</u>	<u>27,757</u>	<u>17,365</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
AUXILIARY SERVICES--BUDGET BASIS
YEAR ENDED JUNE 30, 2001

	AUXILIARY SERVICES		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
State sources	\$ 184,579	177,906	(6,673)
Investment income	-	3,819	3,819
TOTAL REVENUES	<u>184,579</u>	<u>181,725</u>	<u>(2,854)</u>
EXPENDITURES:			
COMMUNITY SERVICES			
Salaries and wages	73,375	73,375	-
Employee benefits	14,452	14,192	260
Purchased services	27,464	22,427	5,037
Supplies and materials	69,078	68,549	529
Capital outlay	25,115	24,236	879
TOTAL COMMUNITY SERVICES	<u>209,484</u>	<u>202,779</u>	<u>6,705</u>
TOTAL EXPENDITURES	<u>209,484</u>	<u>202,779</u>	<u>6,705</u>
Excess (deficiency) of revenues over expenditures	(24,905)	(21,054)	3,851
Prior year encumbrances appropriated	5,753	5,753	-
FUND BALANCES AT BEGINNING OF YEAR	<u>19,152</u>	<u>19,152</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>3,851</u>	<u>3,851</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
PROFESSIONAL DEVELOPMENT--BUDGET BASIS
YEAR ENDED JUNE 30, 2001

	PROFESSIONAL DEVELOPMENT		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
State sources	\$ 14,456	14,456	-
TOTAL REVENUES	<u>14,456</u>	<u>14,456</u>	<u>-</u>
EXPENDITURES:			
SPECIAL INSTRUCTION			
Salaries and wages	7,110	7,110	-
Employee benefits	224	224	-
Purchased services	7,260	6,675	585
Supplies and materials	10,391	9,881	510
Capital outlay	-	-	-
Other	-	-	-
TOTAL SPECIAL INSTRUCTION	<u>24,985</u>	<u>23,890</u>	<u>1,095</u>
TOTAL EXPENDITURES	<u>24,985</u>	<u>23,890</u>	<u>1,095</u>
Excess (deficiency) of revenues over expenditures	(10,529)	(9,434)	1,095
FUND BALANCES AT BEGINNING OF YEAR	<u>10,529</u>	<u>10,529</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>1,095</u>	<u>1,095</u>

**WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
EMIS--BUDGET BASIS
YEAR ENDED JUNE 30, 2001**

	EMIS		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
State sources	\$ 11,887	11,887	-
TOTAL REVENUES	<u>11,887</u>	<u>11,887</u>	<u>-</u>
EXPENDITURES:			
PUPIL SERVICES			
Salaries and wages	9,933	9,933	-
Supplies and materials	1,788	-	1,788
TOTAL PUPIL SERVICES	<u>11,721</u>	<u>9,933</u>	<u>1,788</u>
CENTRAL SERVICES			
Purchased services	445	445	-
Supplies and materials	1,396	1,396	-
Capital outlay	124	124	-
Other	-	-	-
TOTAL CENTRAL SERVICES	<u>1,965</u>	<u>1,965</u>	<u>-</u>
TOTAL EXPENDITURES	<u>13,686</u>	<u>11,898</u>	<u>1,788</u>
Excess (deficiency) of revenues over expenditures	(1,799)	(11)	1,788
Prior year encumbrances appropriated	685	685	-
FUND BALANCES AT BEGINNING OF YEAR	<u>4,213</u>	<u>4,213</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 3,099</u>	<u>4,887</u>	<u>1,788</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
SCHOOL IMPROVEMENT INCENTIVE AWARD--BUDGET BASIS
YEAR ENDED JUNE 30, 2001

	<u>SCHOOL IMPROVEMENT INCENTIVE AWARD</u>		
	<u>REVISED</u> <u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
REVENUES:			
State sources	\$ -	-	-
Investment income	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:			
REGULAR INSTRUCTION			
Salaries and wages	8,000	80	7,920
Employee benefits	1,280	12	1,268
Other	-	-	-
TOTAL REGULAR INSTRUCTION	<u>9,280</u>	<u>92</u>	<u>9,188</u>
INSTRUCTIONAL STAFF			
Purchased services	8,869	7,333	1,536
Supplies and materials	5,064	3,252	1,812
TOTAL INSTRUCTIONAL STAFF	<u>13,933</u>	<u>10,585</u>	<u>3,348</u>
TOTAL EXPENDITURES	<u>23,213</u>	<u>10,677</u>	<u>12,536</u>
Excess (deficiency) of revenues over expenditures	(23,213)	(10,677)	12,536
Prior year encumbrances appropriated	3,378	3,378	-
FUND BALANCES AT BEGINNING OF YEAR	<u>19,835</u>	<u>19,835</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>12,536</u>	<u>12,536</u>

**WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
PRESCHOOL--BUDGET BASIS
YEAR ENDED JUNE 30, 2001**

	PRESCHOOL		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
State sources	\$ 214,132	214,132	-
TOTAL REVENUES	<u>214,132</u>	<u>214,132</u>	<u>-</u>
EXPENDITURES:			
REGULAR INSTRUCTION			
Salaries and wages	131,381	131,381	-
Employee benefits	21,528	21,528	-
Purchased services	1,164	1,164	-
Supplies and materials	7,984	7,984	-
Capital outlay	5,260	5,260	-
TOTAL REGULAR INSTRUCTION	<u>167,317</u>	<u>167,317</u>	<u>-</u>
INSRUCTIONAL STAFF			
Salaries and wages	20,250	20,250	-
Employee benefits	3,191	3,191	-
Purchased services	13,322	13,322	-
Supplies and materials	2,157	2,157	-
Capital outlay	2,928	2,928	-
TOTAL INSTRUCTIONAL STAFF	<u>41,848</u>	<u>41,848</u>	<u>-</u>
BUSINESS OPERATIONS			
Purchased services	3,840	3,840	-
TOTAL BUSINESS OPERATIONS	<u>3,840</u>	<u>3,840</u>	<u>-</u>
CAPITAL OUTLAY			
Purchased services	10,000	10,000	-
TOTAL CAPITAL OUTLAY	<u>10,000</u>	<u>10,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>223,005</u>	<u>223,005</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(8,873)	(8,873)	-
Prior year encumbrances appropriated	8,002	8,002	-
FUND BALANCES AT BEGINNING OF YEAR	<u>871</u>	<u>871</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
DISADVANTAGE PUPIL IMPACT AID--BUDGET BASIS
YEAR ENDED JUNE 30, 2001

	DISADVANTAGE PUPIL IMPACT AID		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
State sources	\$ 261,535	261,535	-
Investment income	-	-	-
TOTAL REVENUES	<u>261,535</u>	<u>261,535</u>	<u>-</u>
EXPENDITURES:			
REGULAR INSTRUCTION			
Salaries and wages	61,009	61,009	-
Employee benefits	670	670	-
TOTAL REGULAR INSTRUCTION	<u>61,679</u>	<u>61,679</u>	<u>-</u>
PUPIL SERVICES			
Salaries and wages	191,278	191,278	-
Employee benefits	8,578	8,578	-
TOTAL PUPIL SERVICES	<u>199,856</u>	<u>199,856</u>	<u>-</u>
TOTAL EXPENDITURES	<u>261,535</u>	<u>261,535</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
DATA COMMUNICATION--BUDGET BASIS
YEAR ENDED JUNE 30, 2001

	<u>DATA COMMUNICATION</u>		
	<u>REVISED</u>		<u>VARIANCE</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u>
			<u>(UNFAVORABLE)</u>
REVENUES:			
State sources	\$ 15,000	15,000	-
TOTAL REVENUES	<u>15,000</u>	<u>15,000</u>	<u>-</u>
EXPENDITURES:			
CENTRAL SERVICES			
Purchased services	26,451	11,451	15,000
TOTAL CENTRAL SERVICES	<u>26,451</u>	<u>11,451</u>	<u>15,000</u>
TOTAL EXPENDITURES	<u>26,451</u>	<u>11,451</u>	<u>15,000</u>
Excess (deficiency) of revenues over expenditures	(11,451)	3,549	15,000
FUND BALANCES AT BEGINNING OF YEAR	<u>11,451</u>	<u>11,451</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>15,000</u>	<u>15,000</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
SCHOOL NET PROFESSIONAL DEVELOPMENT--BUDGET BASIS
YEAR ENDED JUNE 30, 2001

	<u>SCHOOL NET PROFESSIONAL DEVELOPMENT</u>		
	<u>REVISED</u>		<u>VARIANCE</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u>
			<u>(UNFAVORABLE)</u>
REVENUES:			
State sources	\$ 4,000	4,000	-
TOTAL REVENUES	<u>4,000</u>	<u>4,000</u>	<u>-</u>
EXPENDITURES:			
INSTRUCTIONAL STAFF			
Purchased services	4,000	-	4,000
TOTAL INSTRUCTIONAL STAFF	<u>4,000</u>	<u>-</u>	<u>4,000</u>
TOTAL EXPENDITURES	<u>4,000</u>	<u>-</u>	<u>4,000</u>
Excess (deficiency) of revenues over expenditures	-	4,000	4,000
FUND BALANCES AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>4,000</u>	<u>4,000</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
OHIO READS--BUDGET BASIS
YEAR ENDED JUNE 30, 2001

	OHIO READS		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
State sources	\$ 34,000	34,000	-
TOTAL REVENUES	<u>34,000</u>	<u>34,000</u>	<u>-</u>
EXPENDITURES:			
REGULAR INSTRUCTION			
Salaries and wages	2,000	2,000	
Employee benefits	319	319	
Purchased services	4,049	4,049	-
Materials and supplies	37,233	37,233	-
TOTAL REGULAR INSTRUCTION	<u>43,601</u>	<u>43,601</u>	<u>-</u>
INSTRUCTIONAL STAFF			
Salaries and wages	3,400	3,400	
Employee benefits	525	525	
Purchased services	4,120	4,120	
TOTAL INSTRUCTIONAL STAFF	<u>8,045</u>	<u>8,045</u>	<u>-</u>
TOTAL EXPENDITURES	<u>51,646</u>	<u>51,646</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(17,646)	(17,646)	-
Prior year encumbrances appropriated	3,373	3,373	-
FUND BALANCES AT BEGINNING OF YEAR	<u>14,273</u>	<u>14,273</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
SUMMER INTERVENTION--BUDGET BASIS
YEAR ENDED JUNE 30, 2001

	SUMMER INTERVENTION		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
State sources	\$ 29,418	29,418	-
TOTAL REVENUES	<u>29,418</u>	<u>29,418</u>	<u>-</u>
EXPENDITURES:			
REGULAR INSTRUCTION			
Salaries and wages	28,918	19,500	9,418
Materials and supplies	500	500	-
TOTAL REGULAR INSTRUCTION	<u>29,418</u>	<u>20,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>29,418</u>	<u>20,000</u>	<u>9,418</u>
Excess (deficiency) of revenues over expenditures	-	9,418	9,418
FUND BALANCES AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>9,418</u>	<u>9,418</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
EXTENDED LEARNING--BUDGET BASIS
YEAR ENDED JUNE 30, 2001

	EXTENDED LEARNING		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
State sources	\$ 34,850	34,850	-
TOTAL REVENUES	<u>34,850</u>	<u>34,850</u>	<u>-</u>
EXPENDITURES:			
REGULAR INSTRUCTION			
Salaries and wages	10,500	4,664	5,836
Employee benefits	1,735	666	1,069
Materials and supplies	7,815	858	6,957
TOTAL REGULAR INSTRUCTION	<u>20,050</u>	<u>6,188</u>	<u>13,862</u>
INSTRUCTIONAL STAFF			
Purchased services	10,800	10,800	-
Materials and supplies	4,000	-	4,000
TOTAL INSTRUCTIONAL STAFF	<u>14,800</u>	<u>10,800</u>	<u>4,000</u>
TOTAL EXPENDITURES	<u>34,850</u>	<u>16,988</u>	<u>17,862</u>
Excess (deficiency) of revenues over expenditures	-	17,862	17,862
FUND BALANCES AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>17,862</u>	<u>17,862</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
SAFE SCHOOL--BUDGET BASIS
YEAR ENDED JUNE 30, 2001

	SAFE SCHOOL		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
State sources	\$ 48,503	48,503	-
TOTAL REVENUES	<u>48,503</u>	<u>48,503</u>	<u>-</u>
EXPENDITURES:			
INSTRUCTIONAL STAFF			
Salaries and wages	16,227	16,227	-
Employee benefits	2,673	2,673	-
Purchased services	16,800	1,800	15,000
Materials and supplies	10,000	-	10,000
TOTAL INSTRUCTIONAL STAFF	<u>45,700</u>	<u>20,700</u>	<u>25,000</u>
CENTRAL SERVICES			
Purchased services	2,803	2,803	-
TOTAL CENTRAL SERVICES	<u>2,803</u>	<u>2,803</u>	<u>-</u>
TOTAL EXPENDITURES	<u>48,503</u>	<u>23,503</u>	<u>25,000</u>
Excess (deficiency) of revenues over expenditures	-	25,000	25,000
Prior year encumbrances appropriated	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>25,000</u>	<u>25,000</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
EISENHOWER GRANT--BUDGET BASIS
YEAR ENDED JUNE 30, 2001

	EISENHOWER GRANT		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal sources	\$ 20,031	18,615	(1,416)
TOTAL REVENUES	<u>20,031</u>	<u>18,615</u>	<u>(1,416)</u>
EXPENDITURES:			
INSTRUCTIONAL STAFF			
Purchased services	11,238	11,238	-
Materials and supplies	2,595	2,595	-
TOTAL INSTRUCTIONAL STAFF	<u>13,833</u>	<u>13,833</u>	<u>-</u>
INSTRUCTIONAL STAFF			
Purchased services	12,042	5,072	6,970
Materials and supplies	2,115	2,115	-
TOTAL INSTRUCTIONAL STAFF	<u>14,157</u>	<u>7,187</u>	<u>6,970</u>
TOTAL EXPENDITURES	<u>27,990</u>	<u>21,020</u>	<u>6,970</u>
Excess (deficiency) of revenues over expenditures	(7,959)	(2,405)	5,554
Prior year encumbrances appropriated	50	50	-
FUND BALANCES AT BEGINNING OF YEAR	<u>7,909</u>	<u>7,909</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>5,554</u>	<u>5,554</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
TITLE VI B GRANT--BUDGET BASIS
YEAR ENDED JUNE 30, 2001

	TITLE VI B GRANT		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal sources	\$ 238,693	238,693	-
TOTAL REVENUES	<u>238,693</u>	<u>238,693</u>	<u>-</u>
EXPENDITURES:			
SPECIAL INSTRUCTIONAL			
Purchased services	222,734	222,734	-
Materials and supplies	5,000	5,000	-
TOTAL SPECIAL INSTRUCTIONAL	<u>227,734</u>	<u>227,734</u>	<u>-</u>
PUPIL SERVICES			
Salaries and wages	10,613	10,613	-
Employee benefits	2,797	2,797	-
Purchased services	1,250	1,250	-
Materials and supplies	989	989	-
TOTAL PUPIL SERVICES	<u>15,649</u>	<u>15,649</u>	<u>-</u>
INSTRUCTIONAL STAFF			
Purchased services	1,106	1,106	-
Materials and supplies	1,218	1,218	-
TOTAL INSTRUCTIONAL STAFF	<u>2,324</u>	<u>2,324</u>	<u>-</u>
COMMUNITY SERVICES			
Purchased services	7,500	7,500	-
TOTAL COMMUNITY SERVICES	<u>7,500</u>	<u>7,500</u>	<u>-</u>
TOTAL EXPENDITURES	<u>253,207</u>	<u>253,207</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(14,514)	(14,514)	-
FUND BALANCES AT BEGINNING OF YEAR	<u>14,514</u>	<u>14,514</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
REFUGEE CHILDREN--BUDGET BASIS
YEAR ENDED JUNE 30, 2001

	REFUGEE CHILDREN		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal sources	\$ 1,800	1,800	-
TOTAL REVENUES	1,800	1,800	-
EXPENDITURES:			
SPECIAL INSTRUCTION			
Materials and supplies	1,800	-	1,800
TOTAL SPECIAL INSTRUCTION	1,800	-	1,800
TOTAL EXPENDITURES	1,800	-	1,800
Excess (deficiency) of revenues over expenditures	-	1,800	1,800
FUND BALANCES AT BEGINNING OF YEAR	-	-	-
FUND BALANCES AT END OF YEAR	\$ -	1,800	1,800

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
TITLE 1 GRANT--BUDGET BASIS
YEAR ENDED JUNE 30, 2001

	TITLE 1 GRANT		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal Sources	\$ 456,533	452,091	(4,442)
TOTAL REVENUES	<u>456,533</u>	<u>452,091</u>	<u>(4,442)</u>
EXPENDITURES:			
SPECIAL INSTRUCTIONAL			
Salaries and wages	362,698	314,882	47,816
Employee benefits	91,939	81,573	10,366
Purchased services	15,185	15,185	-
Materials and supplies	7,967	7,967	-
TOTAL SPECIAL INSTRUCTIONAL	<u>477,789</u>	<u>419,607</u>	<u>58,182</u>
INSTRUCTIONAL STAFF			
Purchased services	14,740	1,706	13,034
Materials and supplies	8,021	699	7,322
TOTAL INSTRUCTIONAL STAFF	<u>22,761</u>	<u>2,405</u>	<u>20,356</u>
ADMINISTRATION			
Salaries and wages	25,409	21,174	4,235
Employee benefits	9,001	7,519	1,482
TOTAL ADMINISTRATION	<u>34,410</u>	<u>28,693</u>	<u>5,717</u>
COMMUNITY SERVICES			
Salaries and wages	14,101	3,880	10,221
Employee benefits	2,179	629	1,550
Materials and supplies	968	13	955
TOTAL COMMUNITY SERVICES	<u>17,248</u>	<u>4,522</u>	<u>12,726</u>
TOTAL EXPENDITURES	<u>552,208</u>	<u>455,227</u>	<u>96,981</u>
Excess (deficiency) of revenues over expenditures	(95,675)	(3,136)	92,539
Prior year encumbrances appropriated	84	84	-
FUND BALANCES AT BEGINNING OF YEAR	<u>95,591</u>	<u>95,591</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>92,539</u>	<u>92,539</u>

**WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
TITLE VI GRANT--BUDGET BASIS
YEAR ENDED JUNE 30, 2001**

	TITLE VI GRANT		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal Sources	\$ 27,215	11,683	(15,532)
TOTAL REVENUES	<u>27,215</u>	<u>11,683</u>	<u>(15,532)</u>
EXPENDITURES:			
SPECIAL INSTRUCTIONAL			
Purchased services	15,030	15,030	-
Materials and supplies	1,865	1,865	-
TOTAL SPECIAL INSTRUCTIONAL	<u>16,895</u>	<u>16,895</u>	<u>-</u>
INSTRUCTIONAL STAFF			
Purchased services	13,771	566	13,205
Materials and supplies	3,480	398	3,082
TOTAL INSTRUCTIONAL STAFF	<u>17,251</u>	<u>964</u>	<u>16,287</u>
COMMUNITY SERVICES			
Materials and supplies	2,755	2,750	5
TOTAL COMMUNITY SERVICES	<u>2,755</u>	<u>2,750</u>	<u>5</u>
TOTAL EXPENDITURES	<u>36,901</u>	<u>20,609</u>	<u>16,292</u>
Excess (deficiency) of revenues over expenditures	(9,686)	(8,926)	760
Prior year encumbrances appropriated	1,477	1,477	-
FUND BALANCES AT BEGINNING OF YEAR	<u>8,209</u>	<u>8,209</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>760</u>	<u>760</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
IMMIGRANT EDUCATION GRANT--BUDGET BASIS
YEAR ENDED JUNE 30, 2001

	<u>IMMIGRANT EDUCATION GRANT</u>		
	<u>REVISED</u>		<u>VARIANCE</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u>
			<u>(UNFAVORABLE)</u>
REVENUES:			
Federal Sources	\$ 2,800	2,800	-
Investment income	-	-	-
TOTAL REVENUES	<u>2,800</u>	<u>2,800</u>	<u>-</u>
EXPENDITURES:			
SPECIAL INSTRUCTIONAL			
Purchased services	280	280	-
Materials and supplies	2,520	2,520	-
TOTAL SPECIAL INSTRUCTIONAL	<u>2,800</u>	<u>2,800</u>	<u>-</u>
TOTAL EXPENDITURES	<u>2,800</u>	<u>2,800</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
DRUG FREE GRANT--BUDGET BASIS
YEAR ENDED JUNE 30, 2001

	DRUG FREE GRANT		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal Sources	\$ 12,395	12,395	-
Investment income	-	-	-
TOTAL REVENUES	<u>12,395</u>	<u>12,395</u>	<u>-</u>
EXPENDITURES:			
SPECIAL INSTRUCTIONAL			
Salaries and wages	800	800	-
Employee benefits	110	110	-
Materials and supplies	1,948	1,948	-
TOTAL SPECIAL INSTRUCTIONAL	<u>2,858</u>	<u>2,858</u>	<u>-</u>
PUPIL SERVICES			
Purchased services	7,071	7,071	-
TOTAL PUPIL SERVICES	<u>7,071</u>	<u>7,071</u>	<u>-</u>
INSTRUCTIONAL STAFF			
Salaries and wages	200	200	-
Employee benefits	28	28	-
Materials and supplies	4,788	4,788	-
TOTAL INSTRUCTIONAL STAFF	<u>5,016</u>	<u>5,016</u>	<u>-</u>
COMMUNITY SERVICES			
Materials and supplies	88	88	-
TOTAL COMMUNITY SERVICES	<u>88</u>	<u>88</u>	<u>-</u>
TOTAL EXPENDITURES	<u>15,033</u>	<u>15,033</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(2,638)	(2,638)	-
FUND BALANCES AT BEGINNING OF YEAR	<u>2,638</u>	<u>2,638</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>

**WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
PRESCHOOL GRANTS FOR THE HANDICAPPED--BUDGET BASIS
YEAR ENDED JUNE 30, 2001**

	<u>PRESCHOOL GRANTS FOR THE HANDICAPPED</u>		
	<u>REVISED</u>		<u>VARIANCE</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u>
			<u>(UNFAVORABLE)</u>
REVENUES:			
Federal Sources	\$ 12,263	12,263	-
Investment income	-	-	-
TOTAL REVENUES	<u>12,263</u>	<u>12,263</u>	<u>-</u>
EXPENDITURES:			
SPECIAL INSTRUCTIONAL			
Salaries and wages	4,707	4,707	-
Employee benefits	507	507	-
Purchased services	250	250	-
Materials and supplies	1,680	1,680	-
TOTAL SPECIAL INSTRUCTIONAL	<u>7,144</u>	<u>7,144</u>	<u>-</u>
PUPIL SERVICES			
Salaries and wages	3,798	3,798	-
Purchased services	140	140	-
TOTAL PUPIL SERVICES	<u>3,938</u>	<u>3,938</u>	<u>-</u>
INSTRUCTIONAL STAFF			
Purchased services	130	130	-
TOTAL INSTRUCTIONAL STAFF	<u>130</u>	<u>130</u>	<u>-</u>
ADMINISTRATION			
Salaries and wages	1,540	1,540	-
Employee benefits	216	216	-
TOTAL ADMINISTRATION	<u>1,756</u>	<u>1,756</u>	<u>-</u>
TOTAL EXPENDITURES	<u>12,968</u>	<u>12,968</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(705)	(705)	-
FUND BALANCES AT BEGINNING OF YEAR	<u>705</u>	<u>705</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
CIPI GRANT--BUDGET BASIS
YEAR ENDED JUNE 30, 2001

	CIPI GRANT		VARIANCE FAVORABLE (UNFAVORABLE)
	REVISED BUDGET	ACTUAL	
REVENUES:			
Federal Sources	\$ 35,000	35,000	-
Investment income	-	-	-
TOTAL REVENUES	<u>35,000</u>	<u>35,000</u>	<u>-</u>
EXPENDITURES:			
REGULAR INSTRUCTION			
Salaries and wages	6,765	6,004	761
Employee benefits	1,337	889	448
TOTAL REGULAR INSTRUCTION	<u>8,102</u>	<u>6,893</u>	<u>1,209</u>
INSTRUCTIONAL STAFF			
Salaries and wages	20,750	6,300	14,450
Employee benefits	5,774	882	4,892
Materials and supplies	374	-	374
TOTAL INSTRUCTIONAL STAFF	<u>26,898</u>	<u>7,182</u>	<u>19,716</u>
TOTAL EXPENDITURES	<u>35,000</u>	<u>14,075</u>	<u>20,925</u>
Excess (deficiency) of revenues over expenditures	-	20,925	20,925
FUND BALANCES AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>20,925</u>	<u>20,925</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
COMPREHENSIVE SCHOOL REFORM--BUDGET BASIS
YEAR ENDED JUNE 30, 2001

	<u>COMPREHENSIVE SCHOOL REFORM</u>		
	<u>REVISED</u>		<u>VARIANCE</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u>
			<u>(UNFAVORABLE)</u>
REVENUES:			
Federal sources	\$ 81,403	81,403	-
TOTAL REVENUES	<u>81,403</u>	<u>81,403</u>	<u>-</u>
EXPENDITURES:			
REGULAR INSTRUCTION			
Salaries and wages	57,209	48,480	8,729
Employee benefits	17,826	15,279	2,547
TOTAL REGULAR INSTRUCTION	<u>75,035</u>	<u>63,759</u>	<u>11,276</u>
SPECIAL INSTRUCTIONAL			
Salaries and wages	23,881	21,150	2,731
Employee benefits	4,059	3,514	545
Materials and supplies	1,900	-	1,900
TOTAL SPECIAL INSTRUCTIONAL	<u>29,840</u>	<u>24,664</u>	<u>5,176</u>
INSTRUCTIONAL STAFF			
Salaries and wages	16,080	11,984	4,096
Employee benefits	3,295	2,595	700
Purchased services	15,403	12,515	2,888
Materials and supplies	3,000	2,602	398
TOTAL INSTRUCTIONAL STAFF	<u>37,778</u>	<u>29,696</u>	<u>8,082</u>
BUSINESS SERVICES			
Purchased services	1,250	1,250	-
TOTAL BUSINESS SERVICES	<u>1,250</u>	<u>1,250</u>	<u>-</u>
TOTAL EXPENDITURES	<u>143,903</u>	<u>119,369</u>	<u>24,534</u>
Excess (deficiency) of revenues over expenditures	(62,500)	(37,966)	24,534
OTHER FINANCING SOURCES (USES):			
Advances in	6,500	-	(6,500)
TOTAL OTHER FINANCING SOURCES (USES)	<u>6,500</u>	<u>-</u>	<u>(6,500)</u>
Excess of revenues and other financing sources over expenditures and other financing uses	(56,000)	(37,966)	18,034
FUND BALANCES AT BEGINNING OF YEAR	<u>62,500</u>	<u>62,500</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 6,500</u>	<u>24,534</u>	<u>18,034</u>

**WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
GOALS 2000--BUDGET BASIS
YEAR ENDED JUNE 30, 2001**

	GOALS 2000		VARIANCE FAVORABLE (UNFAVORABLE)
	REVISED BUDGET	ACTUAL	
REVENUES:			
Federal sources	\$ 3,285	3,285	-
Investment income	-	-	-
TOTAL REVENUES	<u>3,285</u>	<u>3,285</u>	<u>-</u>
EXPENDITURES:			
REGULAR INSTRUCTION			
Salaries and wages	8,897	8,897	-
Employee benefits	2,720	2,720	-
TOTAL REGULAR INSTRUCTION	<u>11,617</u>	<u>11,617</u>	<u>-</u>
SPECIAL INSTRUCTIONAL			
Salaries and wages	172	172	-
Materials and supplies	-	-	-
TOTAL SPECIAL INSTRUCTIONAL	<u>172</u>	<u>172</u>	<u>-</u>
INSTRUCTIONAL STAFF			
Salaries and wages	6,311	6,311	-
Employee benefits	1,173	1,173	-
Purchased services	491	491	-
Materials and supplies	5,892	5,892	-
TOTAL INSTRUCTIONAL STAFF	<u>13,867</u>	<u>13,867</u>	<u>-</u>
TOTAL EXPENDITURES	<u>25,656</u>	<u>25,656</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(22,371)	(22,371)	-
Prior year encumbrances appropriated	1,804	1,804	-
FUND BALANCES AT BEGINNING OF YEAR	<u>20,567</u>	<u>20,567</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT

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WHITEHALL CITY SCHOOL DISTRICT

Capital Projects Funds

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Permanent Improvement Fund - A fund provided to account for all transactions related to the acquiring, constructing, or improving of such permanent improvements as are authorized by Section 5705, Ohio Revised Code.

SchoolNet Plus Program - A fund used to account for the revenues and expenditures related to the SchoolNet Plus program, which provides additional funding targeted for the acquisition of computer workstations in grades K-4.

**WHITEHALL CITY SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 ALL CAPITAL PROJECTS FUNDS
 June 30, 2001**

	PERMANENT IMPROVEMENTS <u>FUND</u>	SCHOOLNET <u>PLUS</u>	COMBINED CAPITAL PROJECTS <u>TOTAL</u>
ASSETS			
Cash and investments	\$ -	-	-
Total assets	<u>\$ -</u>	<u>-</u>	<u>-</u>
LIABILITIES			
Accounts payable	\$ -	-	-
Deferred Revenue	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
EQUITY AND OTHER CREDITS			
Fund balances:			
Reserve for encumbrances	-	-	-
Unreserved	-	-	-
Total fund equity	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund equity	<u>\$ -</u>	<u>-</u>	<u>-</u>

**WHITEHALL CITY SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 ALL CAPITAL PROJECTS FUNDS
 June 30, 2001**

	PERMANENT IMPROVEMENTS <u>FUND</u>	SCHOOLNET <u>PLUS</u>	COMBINED CAPITAL PROJECTS <u>TOTAL</u>
Revenues			
State-			
Restricted grants-in-aid	\$ -	127,502	127,502
Investment income	-	-	-
Other income	-	-	-
Total revenues	<u>-</u>	<u>127,502</u>	<u>127,502</u>
Expenditures			
Current:			
Instructional Services-	-	-	-
Regular	-	123,502	123,502
Total Instructional Services	<u>-</u>	<u>123,502</u>	<u>123,502</u>
Support Services:			
Operation and maintenance of plant	-	-	-
Instructional staff	-	4,000	4,000
Total Support Services	<u>-</u>	<u>4,000</u>	<u>4,000</u>
Capital outlay	<u>14,938</u>	<u>-</u>	<u>14,938</u>
Total expenditures	<u>14,938</u>	<u>127,502</u>	<u>142,440</u>
Deficiency of revenues over expenditures	(14,938)	-	(14,938)
Fund balances at beginning of year	<u>14,938</u>	<u>-</u>	<u>14,938</u>
Fund balances at end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>

**WHITEHALL CITY SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES--BUDGET AND ACTUAL--
 PERMANENT IMPROVEMENTS FUND--BUDGET BASIS
 YEAR ENDED JUNE 30, 2001**

	PERMANENT IMPROVEMENTS FUND		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Property taxes	\$ -	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:			
SITE IMPROVEMENT			
Capital Outlay	20,316	20,316	-
TOTAL EXPENDITURES	<u>20,316</u>	<u>20,316</u>	<u>-</u>
Deficiency of revenues over expenditures	(20,316)	(20,316)	-
Prior year encumbrances appropriated	20,316	20,316	
FUND BALANCES AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>

**WHITEHALL CITY SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES--BUDGET AND ACTUAL--
 SCHOOL NET PLUS--BUDGET BASIS
 YEAR ENDED JUNE 30, 2001**

	SCHOOL NET PLUS		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Property taxes	\$ -	-	-
State sources	126,502	126,502	-
TOTAL REVENUES	<u>126,502</u>	<u>126,502</u>	<u>-</u>
EXPENDITURES:			
Regular instruction-			
Capital Outlay	123,502	123,502	-
Instructional staff-			
Purchased services	4,000	4,000	-
TOTAL EXPENDITURES	<u>127,502</u>	<u>127,502</u>	<u>-</u>
Deficiency of revenues over expenditures	(1,000)	(1,000)	-
FUND BALANCES AT BEGINNING OF YEAR	<u>1,000</u>	<u>1,000</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT

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WHITEHALL CITY SCHOOL DISTRICT

Enterprise Funds

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through the user's charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Food Service Fund - A fund used to record financial transactions related to the District's food service operation.

Uniform School Supplies Fund - A rotary fund provided to account for the purchase and sale of school supplies as adopted by the Board of Education for use in the schools of the District. Profit derived from such sale is to be used ifor school purposes or activities in connection with the schools.

**WHITEHALL CITY SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL ENTERPRISE FUNDS
JUNE 30,2001**

	FOOD SERVICE	UNIFORM SCHOOL SUPPLIES	TOTAL
ASSETS			
Cash and investments	\$ 207,547	22,210	229,757
Accounts Receivable	3,549	2,640	6,189
Due from other governments	56,002	-	56,002
Inventory	23,369	1,363	24,732
Property, plant and equipment	28,030	-	28,030
Total assets	<u>\$ 318,497</u>	<u>26,213</u>	<u>344,710</u>
LIABILITIES			
Accounts payable	-	-	-
Due to other governments	6,556	-	6,556
Due to other funds	5,787	-	5,787
Deferred revenue	19,634	-	19,634
Accrued liabilities	87,564	-	87,564
Total liabilities	<u>119,541</u>	<u>-</u>	<u>119,541</u>
EQUITY AND OTHER CREDITS			
Retained earnings	198,956	26,213	225,169
Total retained earnings and other credits	<u>198,956</u>	<u>26,213</u>	<u>225,169</u>
Total liabilities, equity and other credits	<u>\$ 318,497</u>	<u>26,213</u>	<u>344,710</u>

**WHITEHALL CITY SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN RETAINED EARNINGS
 ALL ENTERPRISE FUNDS
 YEAR ENDED JUNE 30,2001**

	FOOD SERVICE	UNIFORM SCHOOL SUPPLIES	TOTAL
Operating Revenues:			
Food service sales	359,164	-	359,164
Class fees	-	42,417	42,417
Other	4,635		4,635
Total operating revenues	\$ 363,799	42,417	406,216
Operating Expenses:			
Supplies and materials	286,732	36,914	323,646
Personal services	443,178	-	443,178
Purchased services	39,508		39,508
Depreciation	3,080	-	3,080
Other	564	-	564
Total operating expenses	773,062	36,914	809,976
Operating income (loss)	(409,263)	5,503	(403,760)
Nonoperating Revenues:			
State sources	15,956	-	15,956
Federal sources	365,261	-	365,261
Investment income	15,342	-	15,342
Total nonoperating revenues	396,559	-	396,559
Net Income (loss)	(12,704)	5,503	(7,201)
Retained earnings at beginning of year	211,660	20,710	232,370
Retained earnings at end of year	\$ 198,956	26,213	225,169

**WHITEHALL CITY SCHOOL DISTRICT
COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 2001**

	<u>FOOD SERVICE</u>	<u>UNIFORM SCHOOL SUPPLIES</u>	<u>TOTALS</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Operating income (loss)	\$ (409,263)	5,503	(403,760)
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:			
Depreciation	3,080	-	3,080
Change in:			
Receivables	(3,139)	(2,640)	(5,779)
Inventory	(980)	(1,363)	(2,343)
Accounts payable	-	(223)	(223)
Due to other governments	(700)	-	(700)
Due to other funds	1,190	-	1,190
Deferred revenue	2,806	-	2,806
Accrued liabilities	8,173	-	8,173
NET ADJUSTMENTS	<u>10,430</u>	<u>(4,226)</u>	<u>6,204</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(398,833)	1,277	(397,556)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Investment income	<u>15,342</u>	-	<u>15,342</u>
NET CASH FLOWS FROM INVESTING ACTIVITIES	<u>15,342</u>	-	<u>15,342</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
State sources	15,956	-	15,956
Federal sources	<u>365,261</u>	-	<u>365,261</u>
NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	<u>381,217</u>	-	<u>381,217</u>
CASH FLOWS USED IN CAPITAL AND OTHER RELATED RELATED FINANCING ACTIVITIES-			
Acquisition of Property, plant and equipment	<u>(11,182)</u>	-	<u>(11,182)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(13,456)	1,277	(12,179)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	221,003	20,933	241,936
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 207,547</u>	<u>22,210</u>	<u>229,757</u>

**WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN RETAINED EARNINGS--BUDGET AND ACTUAL--
FOOD SERVICE FUND--BUDGET BASIS
YEAR ENDED JUNE 30, 2001**

	<u>FOOD SERVICE FUND</u>		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Food service sales	\$ 351,459	359,164	7,705
Investment income	11,432	12,035	603
Miscellaneous receipts	19,391	4,393	(14,998)
TOTAL REVENUES	382,282	375,592	(6,690)
EXPENSES:			
Salaries and wages	320,281	312,028	8,253
Employee benefits	122,622	122,487	135
Purchased services	46,935	39,508	7,427
Supplies and materials	322,817	284,905	37,912
Capital Outlay	19,369	11,746	7,623
TOTAL EXPENSES	832,024	770,674	52,962
Operating loss	(449,742)	(395,082)	(54,660)
NONOPERATING REVENUES:			
State sources	21,933	19,956	(1,977)
Federal sources	330,295	361,670	31,375
TOTAL NONOPERATING REVENUES	352,228	381,626	29,398
Net income (loss)	(97,514)	(13,456)	84,058
Prior year encumbrances appropriated	2,865	2,865	-
RETAINED EARNINGS AT BEGINNING OF YEAR	218,137	218,137	-
RETAINED EARNINGS AT END OF YEAR	\$ 123,488	207,546	84,058

**WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN RETAINED EARNINGS--BUDGET AND ACTUAL-
UNIFORM SCHOOL SUPPLIES FUND--BUDGET BASIS
YEAR ENDED JUNE 30, 2001**

	<u>UNIFORM SCHOOL SUPPLIES FUND</u>		
	<u>REVISED</u>		<u>VARIANCE</u>
	<u>BUDGET</u>	<u>(ACTUAL)</u>	<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
REVENUES:			
Class fees	\$ 47,438	39,759	(7,679)
TOTAL REVENUES	<u>47,438</u>	<u>39,759</u>	<u>(7,679)</u>
EXPENSES			
Supplies and materials	66,358	38,500	27,858
TOTAL EXPENSES	<u>66,358</u>	<u>38,500</u>	<u>27,858</u>
Operating income (loss)	(18,920)	1,259	(20,179)
NONOPERATING REVENUES:			
Refund of prior year expenditures	10	-	(10)
TOTAL NONOPERATING REVENUES	<u>10</u>	<u>-</u>	<u>(10)</u>
Net loss	(18,910)	1,259	20,169
Prior year encumbrances appropriated	537	537	-
RETAINED EARNINGS AT BEGINNING OF YEAR	20,415	20,415	-
RETAINED EARNINGS AT END OF YEAR	<u>\$ 2,042</u>	<u>22,211</u>	<u>20,169</u>

WHITEHALL CITY SCHOOL DISTRICT

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WHITEHALL CITY SCHOOL DISTRICT

Internal Service Fund

The Internal Service Fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost-reimbursement basis.

Employee Benefit Self-Insurance Fund - A fund provided to account for monies received from other funds as payment for providing medical, hospitalization, life and dental insurance. Payments are made to a third party administrator for claims payments, claims administration and stop-loss coverage.

**WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN RETAINED EARNINGS--BUDGET AND ACTUAL--
EMPLOYEE BENEFIT SELF INSURANCE--BUDGET BASIS
YEAR ENDED JUNE 30, 2001**

	<u>EMPLOYEE BENEFIT SELF INSURANCE</u>		
	REVISED		VARIANCE
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
REVENUES:			
Charges for services	\$ 1,031,020	1,356,282	325,262
Other	-	2,323	2,323
TOTAL REVENUES	<u>1,031,020</u>	<u>1,358,605</u>	<u>327,585</u>
EXPENSES:			
Purchased services	1,142,198	1,027,941	114,257
Other	-	-	-
TOTAL EXPENSES	<u>1,142,198</u>	<u>1,027,941</u>	<u>114,257</u>
Net income (loss)	(111,178)	330,664	(441,842)
Prior year encumbrances appropriated	7,357	7,357	-
RETAINED EARNINGS AT BEGINNING OF YEAR	<u>569,686</u>	<u>569,686</u>	<u>-</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$ 465,865</u>	<u>907,707</u>	<u>441,842</u>

WHITEHALL CITY SCHOOL DISTRICT

Fiduciary Fund Type

Agency Funds

The Agency Funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

Student Activity Fund - An agency fund provided to account for those student activity programs which have student participation in the activity and have students involved in the management of the program. This fund typically includes those student activities which consist of a student body, student president, student treasurer, and faculty advisor.

**WHITEHALL CITY SCHOOL DISTRICT
 COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 June 30, 2001**

Student Activity Fund

	<u>Balance</u> <u>June 30, 2000</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2001</u>
ASSETS				
Cash and investments	\$ 32,523	33,899	32,523	33,899
Receivables	-	-	-	-
Inventory	5,494	-	5,494	-
Total assets	<u>\$ 38,017</u>	<u>33,899</u>	<u>38,017</u>	<u>33,899</u>
LIABILITIES				
Accounts Payable	\$ 1,441	-	1,441	-
Due to other	36,576	33,899	36,576	33,899
Total liabilities	<u>\$ 38,017</u>	<u>33,899</u>	<u>38,017</u>	<u>33,899</u>

WHITEHALL CITY SCHOOL DISTRICT

General Fixed Assets Account Group

The General Fixed Assets Account Group is used to account for fixed assets other than those accounted for in the proprietary funds or trust funds.

**WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF GENERAL FIXED ASSETS
BY SOURCE
June 30, 2001**

General Fixed Assets

Land	\$2,538,732
Buildings and improvements	10,147,453
Furniture, fixtures and equipment	9,265,148

Total	<u><u>\$21,951,333</u></u>
-------	----------------------------

Investment in General Fixed Assets by Source

General Fund	\$ 7,980,815
Special Revenue Fund	772867
Capital Projects Fund	13197651

Total Investment	<u><u>\$21,951,333</u></u>
------------------	----------------------------

**WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
June 30, 2001**

<u>Expenditures</u>	<u>Land</u>	<u>Building and Improvements</u>	<u>Furniture, Fixtures and Equipment</u>	<u>Total</u>
Instructional services:				
Regular	\$1,035	612,827	3,666,860	4,280,722
Special	-	332	402,915	403,247
Total Instructional	<u>\$1,035</u>	<u>613,159</u>	<u>4,069,775</u>	<u>4,683,969</u>
Support services:				
Pupils	-	469	52,023	52,492
Operation and maintenance	7,479	20,332	782,592	810,403
School administration	102	1,906	349,048	351,056
Instructional staff	-	-	1,342,153	1,342,153
Business operations	-	-	18,044	18,044
Student transportation	-	-	754,348	754,348
Central services	2,434,500	7,193,880	1,632,632	11,261,012
Total Support Services	<u>2,442,081</u>	<u>7,216,587</u>	<u>4,930,840</u>	<u>14,589,508</u>
Extracurricular Activities	15,810	2,199	221,253	239,262
Site Improvement Services	79,806	2,315,508	43,280	2,438,594
Total	<u><u>\$2,538,732</u></u>	<u><u>10,147,453</u></u>	<u><u>9,265,148</u></u>	<u><u>21,951,333</u></u>

**WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
FOR YEAR ENDED JUNE 30, 2001**

	<u>June 30, 2000</u>	<u>Additions</u>	<u>Disposals</u>	<u>June 30, 2001</u>
Instructional services:				
Regular	\$ 3,453,910	866,627	39,815	4,280,722
Special	391,223	13,238	1,214	403,247
Total Instructional	<u>3,845,133</u>	<u>879,865</u>	<u>41,029</u>	<u>4,683,969</u>
Support services:				
Pupils	22,715	29,777	-	52,492
Operation and maintenance	730,294	80,109	-	810,403
School administration	325,104	26,251	299	351,056
Instructional staff	1,356,322	4,832	19,001	1,342,153
Business operations	17,431	613	-	18,044
Student transportation	750,207	4,141	-	754,348
Central services	11,260,748	264	-	11,261,012
Total Support Services	<u>14,462,821</u>	<u>145,987</u>	<u>19,300</u>	<u>14,589,508</u>
Extracurricular Activities	211,981	27,281	-	239,262
Site Improvement Services	2,158,511	280,083	-	2,438,594
Total	<u>\$ 20,678,446</u>	<u>1,333,216</u>	<u>60,329</u>	<u>21,951,333</u>

STATISTICAL SECTION

Table 1A

WHITEHALL CITY SCHOOL DISTRICT
 General Governmental Expenditures by Function (1)
 Last Ten Fiscal Years

Fiscal Year	Instructional Services	Support Services	Co-curricular		Capital Outlay	Debt Service	Total
			Student Activities	Community Service			
1992	\$ 9,598,334	5,209,470	264,571	12,201	211,959	644,520	15,941,055
1993	10,415,689	4,968,598	285,930	10,936	1,714	465,999	16,148,866
1994	10,724,655	5,042,916	302,859	5,955	2,829	733,831	16,813,045
1995	10,705,800	4,823,618	283,384	141,095	-	585,790	16,539,687
1996	10,238,579	5,136,862	297,089	161,530	881,478	631,303	17,346,841
1997	10,604,191	6,016,951	317,423	164,853	1,599,434	924,659	19,627,511
1998	12,552,459	6,594,311	322,524	133,728	7,416	1,351,278	20,961,716
1999	12,489,189	6,586,393	373,859	151,086	49,423	1,321,625	20,971,575
2000	12,537,322	7,347,275	396,374	175,463	281,038	1,317,841	22,055,313
2001	\$ 14,031,935	7,822,900	475,330	187,029	168,828	1,218,129	23,904,151

Notes: (1) Includes General, Special Revenue, Debt Service, and Capital Projects Funds.

Table 1B

WHITEHALL CITY SCHOOL DISTRICT
 General Fund Expenditures by Function
 Last Ten Fiscal Years

Fiscal Year	Instructional Services	Support Services	Co-curricular Student Activities	Community Service	Capital Outlay	Debt Service	Total
1992	\$ 8,911,628	4,868,884	219,950	8,588	-	-	14,009,050
1993	9,407,071	4,770,239	239,787	8,931	-	9,805	14,435,833
1994	9,985,571	4,875,371	248,003	5,955	-	-	15,114,900
1995	9,766,394	4,477,940	233,683	7,935	-	12,862	14,498,814
1996	9,295,461	4,332,186	236,396	9,833	-	52,454	13,926,330
1997	9,600,370	5,487,703	263,092	13,736	-	15,144	15,380,045
1998	9,857,884	5,982,812	272,181	18,792	1,469	-	16,133,138
1999	10,787,476	6,081,731	314,331	16,385	49,423	-	17,249,346
2000	11,388,390	6,629,893	327,287	18,925	273,652	-	18,638,147
2001	\$ 12,652,792	7,223,997	352,357	-	124,450	-	20,353,596

Source: Office of the Treasurer, Whitehall City School District

Table 2A

WHITEHALL CITY SCHOOL DISTRICT
 General Governmental Revenues by Source (1)
 Last Ten Fiscal Years

Fiscal Year	Taxes	Federal Sources	State Sources	Investment Income	Other	Total
1992	\$ 8,955,562	452,178	6,025,901	173,403	290,012	15,897,056
1993	8,587,376	763,201	6,025,002	136,368	379,994	15,891,941
1994	9,443,031	509,266	6,111,560	85,796	306,658	16,456,311
1995	8,940,864	523,198	6,327,350	132,602	346,536	16,270,550
1996	7,739,115	754,259	6,384,587	242,746	281,692	15,402,399
1997	11,582,623	568,991	7,126,109	317,278	396,711	19,991,712
1998	11,421,788	850,291	7,402,178	473,322	520,864	20,668,443
1999	11,906,055	753,238	8,428,983	458,875	422,294	21,969,445
2000	11,547,140	927,449	8,891,863	590,694	501,546	22,458,692
2001	\$ 12,260,691	887,087	9,869,406	750,829	682,076	24,450,089

Notes: (1) Includes General, Special Revenue, Debt Service, and Capital Projects Funds.

Table 2B

WHITEHALL CITY SCHOOL DISTRICT
 General Fund Revenues by Source
 Last Ten Fiscal Years

Fiscal Year		<u>Taxes</u>	<u>State Sources</u>	<u>Federal Sources</u>	<u>Investment Income</u>	<u>Other</u>	<u>Total</u>
1992	\$	8,380,251	5,596,465	14,562	170,391	45,345	14,207,014
1993		8,103,126	5,790,669	17,318	112,873	77,611	14,101,597
1994		8,923,370	5,716,360	7,896	85,796	30,298	14,763,720
1995		7,652,848	5,704,608	7,018	129,769	60,566	13,554,809
1996		5,318,902	5,799,444	7,125	220,482	47,039	11,392,992
1997		10,607,168	6,167,704	-	288,939	91,519	17,155,330
1998		10,311,156	6,573,564	1,383	401,262	226,332	17,513,697
1999		10,938,106	7,701,631	4,117	437,692	111,580	19,193,126
2000		10,267,458	8,187,951	-	582,405	178,552	19,216,366
2001	\$	11,053,278	8,827,631	24,379	747,010	279,993	20,932,291

Source: Office of the Treasurer, Whitehall City School District

Table 3

WHITEHALL CITY SCHOOL DISTRICT
Property Tax Levies and Collections
Last Ten Years

<u>Collection Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>% of Levy Collected</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>% of Total Collections to Levy</u>	<u>Outstanding Delinquent Taxes</u>
1992	\$ 9,262,513	\$ 9,094,633	98.19%	\$ 229,381	\$ 9,324,014	100.66%	\$ 328,402
1993	9,169,192	8,816,284	96.15%	183,714	8,999,998	98.15%	572,341
1994	9,252,594	9,174,586	99.16%	443,680	9,618,266	103.95%	286,794
1995	9,376,160	9,232,914	98.47%	148,706	9,381,620	100.06%	340,201
1996	12,628,516	12,328,030	97.62%	220,490	12,548,520	99.37%	562,680
1997	13,171,611	12,762,523	96.89%	341,916	13,104,439	99.49%	612,577
1998	13,044,582	12,826,181	98.33%	416,659	13,242,840	101.52%	544,960
1999	13,082,687	12,803,199	97.86%	296,272	13,099,471	100.13%	696,667
2000	13,011,957	12,955,419	99.57%	354,361	13,309,780	102.29%	662,823
2001	\$ 13,430,051	13,110,668	97.62%	340,308	13,450,976	100.16%	782,797

NA = Not Available at the time of issuance.

Source: Office of the County Auditor, Franklin County, Ohio

Table 4A

WHITEHALL CITY SCHOOL DISTRICT
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Collection Year	Real Property			Personal Property			Public Utility			Total	
	%	Assessed Value	Estimated Actual Value	%	Assessed Value	Estimated Actual Value	%	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
1992	35%	\$ 179,357,600	\$ 512,450,286	27%	\$ 42,140,644	\$ 156,076,459	35%	\$ 14,863,970	\$ 42,468,486	\$ 236,362,214	\$ 710,995,231
1993	35%	179,455,060	512,728,743	26%	38,322,881	147,395,696	35%	15,409,570	44,027,343	233,187,511	704,151,782
1994	35%	190,724,200	544,926,286	25%	37,179,683	148,718,732	35%	15,508,440	44,309,829	243,412,323	737,954,846
1995	35%	191,923,080	548,351,657	25%	36,837,221	147,348,884	35%	15,465,850	44,188,143	244,226,151	739,888,684
1996	35%	192,198,090	549,137,400	25%	38,449,277	153,797,108	35%	15,098,560	43,138,743	245,745,927	746,073,252
1997	35%	204,563,960	584,468,457	25%	39,539,520	158,158,080	35%	14,941,000	42,688,571	259,044,480	785,315,110
1998	35%	206,512,940	590,036,971	25%	46,146,917	184,587,668	35%	15,002,240	42,863,543	267,662,097	817,488,182
1999	35%	207,451,430	592,718,371	25%	42,748,555	170,994,220	35%	14,854,510	42,441,457	265,054,495	806,154,049
2000	35%	224,826,190	642,360,543	25%	42,473,478	169,893,912	35%	15,415,340	44,043,829	282,715,008	856,298,284
2001	35%	225,536,510	644,390,029	25%	39,688,116	158,752,464	35%	15,687,990	44,822,829	280,912,616	847,965,322

WHITEHALL CITY SCHOOL DISTRICT
 Assessed and Estimated Actual Value of Taxable Property by Sub-Division
 2001 Collection Year

<u>Sub-division</u>	<u>Real Property</u>			<u>Personal Property</u>			<u>Public Utility</u>			<u>Total</u>		
	<u>Assessed Value</u>	<u>Estimated Actual Value</u>	<u>% to Total</u>	<u>Assessed Value</u>	<u>Estimated Actual Value</u>	<u>% to Total</u>	<u>Assessed Value</u>	<u>Estimated Actual Value</u>	<u>% to Total</u>	<u>Assessed Value</u>	<u>Estimated Actual Value</u>	<u>% to Total</u>
City of Whitehall	\$ 225,536,510	\$ 644,390,029	35.00%	\$ 39,688,116	\$ 158,752,464	25.00%	\$ 15,687,990	\$ 44,822,829	35.00%	\$ 280,912,616	\$ 847,965,322	33.13%

Note--Real property, personal property and public utility assessed value represents 35%, 25% and 35% of estimated actual values respectively, as established by state law.

Source: Office of the County Auditor, Franklin County, Ohio

Table 5

WHITEHALL CITY SCHOOL DISTRICT
 Real Property Tax Rates - Direct and Overlapping Governments
 Last Ten Years
 CITY OF Whitehall
 (Per \$1,000 of Assessed Valuation)

Collection Year	City of Whitehall	Franklin County	Library	Whitehall School Dist.	Eastland Joint Vocational School	Full Rate	Residential/ Agriculture Effective Rate	Commercial/ Industrial Effective Rate
1992	1.50	12.42	2.20	53.15	1.24	70.51	49.7610	50.9638
1993	1.50	14.87	2.20	52.87	1.24	72.68	52.3955	53.5777
1994	1.50	14.57	2.20	52.72	1.23	72.22	48.7688	52.9137
1995	1.50	14.57	2.20	52.72	1.20	72.19	48.6978	52.9067
1996	1.50	14.82	2.20	65.72	1.20	85.44	61.9787	66.2140
1997	1.50	15.12	2.20	65.62	1.20	85.64	58.3010	65.2579
1998	1.50	15.22	2.20	65.61	1.20	85.73	58.3684	65.5545
1999	1.50	17.54	2.20	65.61	2.00	88.85	61.4029	68.6848
2000	1.50	17.64	2.20	65.49	2.00	88.83	56.2060	68.2649
2001	1.50	17.64	2.20	65.52	2.00	88.86	50.1594	68.0038

WHITEHALL CITY SCHOOL DISTRICT
PRINCIPAL PROPERTY TAXPAYERS
(2000 Collection Year)

Table 6

<u>Public Utilities</u>		
	Assessed Valuation	% of Total Assessed Valuation
1. Columbus Southern Power Company	\$ 8,533,920	3.04%
2. Ohio Bell Telephone Company	3,378,000	1.20%
3. Columbia Gas of Ohio, Inc.	2,402,280	0.86%
 <u>Real Estate</u>		
1. English Village Inc.	4,784,440	1.70%
2. Wyandotte Commons	3,535,000	1.26%
3. The Ebco Manufacturing Co.	3,314,720	1.18%
4. Office City Inc.	3,245,450	1.16%
5. Schottenstein Trustees	2,576,320	0.92%
6. Parklawn Manor Inc.	2,563,750	0.91%
7. One Holdings Inc.	2,473,040	0.88%
8. Beech Woods Inc.	2,463,950	0.88%
9. Great Eastern Corp.	2,310,010	0.82%
10. Big Walnut LP	2,187,510	0.78%
 <u>Tangible Personal Property</u>		
1. Kroger Company	7,042,390	2.51%
2. Oasis Corporation	7,013,330	2.50%
3. Byers Realty Inc.	2,993,010	1.07%
4. Ricart Jeep - Eagle Inc.	2,898,000	1.03%
5. Bill Sward Chevrolet Inc.	2,719,350	0.97%
6. Bob - Boyd Lincoln - Mercury Inc.	1,606,820	0.57%
7. Dave Gill Pontiac - GMC Truck Inc.	1,386,900	0.49%
8. Dick Masheter Fotd Inc.	1,263,760	0.45%
9. Penn Traffic Company	1,007,400	0.36%
10. Len Immke Buick Inc.	989,560	0.35%
ALL OTHERS	208,223,706	74.11%
TOTAL ASSESSED VALUATION	\$ 280,912,616	100.00%

Source: Office of the County Auditor, Franklin County, Ohio

WHITEHALL CITY SCHOOL DISTRICT

Table 7

Computation of Legal Debt Margin
June 30, 2000

Total Assessed Valuation	\$	282,715,008
OVERALL DEBT LIMITATION:		
9% of assessed valuation		25,444,351
Gross indebtedness		4,727,000
Less: Debt outside limitations		-
Net debt within limitation		4,727,000
Legal debt margin within 9% limitation		20,717,351
UNVOTED DEBT LIMITATION:		
.1% of assessed valuation		282,715
Gross indebtedness		-
Less: Debt outside limitations		-
Net debt within limitation		-
Legal debt margin within .1% limitation		282,715

Note: Assessed valuation from Table 4.

Source: Office of the Treasurer, Whitehall City School District

Table 8

WHITEHALL CITY SCHOOL DISTRICT
 Ratio of Net General Bonded Debt
 to Assessed Value and Net Bonded Debt per Capita
 Last Ten Years

Collection Year	Estimated Population (1)	Assessed Value Real & Personal Property (2)	General Bonded Debt (3)	Ratio of Bonded Debt to Assessed Value (%)	Net Bonded Debt Per Capita
1992	NA	236,362,214	5,080,000	2.15%	NA
1993	NA	233,187,511	4,834,893	2.07%	NA
1994	NA	243,412,323	4,559,893	1.87%	NA
1995	NA	244,226,151	4,374,893	1.79%	NA
1996	NA	245,745,927	4,169,893	1.70%	NA
1997	NA	259,044,480	3,944,893	1.52%	NA
1998	NA	267,662,097	3,709,893	1.39%	NA
1999	NA	265,054,495	3,455,000	1.30%	NA
2000	NA	282,715,008	3,185,000	1.13%	NA
2001	NA	284,172,001	2,900,000	1.02%	NA

Notes: (1) Not Available
 (2) Assessed values from Table 4.
 (3) Office of the Treasurer, Whitehall City School District.

WHITEHALL CITY SCHOOL DISTRICT
 Ratio of Annual General Obligation Bonded Debt Service Expenditures
 to Total General Governmental Expenditures
 Last Ten Years

<u>Fiscal Year</u>	<u>Total General Obligation Debt Service</u>	<u>Total General Governmental Expenditures (1)</u>	<u>Ratio of General Obligation Bonded Debt Service to Total General Fund Expenditures</u>
1992	644,520	15,941,055	0.04
1993	465,999	16,148,866	0.03
1994	733,831	16,813,045	0.04
1995	585,790	16,539,687	0.04
1996	631,303	17,346,841	0.04
1997	924,659	19,627,511	0.05
1998	1,351,278	20,961,716	0.06
1999	1,321,625	20,971,575	0.06
2000	1,317,841	22,055,313	0.06
2001	1,218,129	23,904,151	0.05

Source: Office of the Treasurer, Whitehall City School District

WHITEHALL CITY SCHOOL DISTRICT
 Computation of Direct and Overlapping Debt
 December 31, 2000

	<u>Assessed Valuation</u>	<u>General Bonded Debt</u>	<u>Percent Overlapping</u>	<u>Amount Applicable to Whitehall City School District</u>
Direct				
Whitehall City School District	\$ 280,912,616	4,798,893	100.00%	4,798,893
Overlapping				
Franklin County	2,168,698,652,200	167,894,525	1.29%	2,165,839
City of Whitehall	280,912,616	4,255,000	100.00%	4,255,000
Total overlapping		<u>172,149,525</u>		<u>6,420,839</u>
TOTAL		<u>\$ 176,948,418</u>		<u>\$ 11,219,732</u>

WHITEHALL CITY SCHOOL DISTRICT

Table 11

Demographic Statistics
Enrollment Data
Last Ten Fiscal Years

<u>School Year</u>	<u>Enrollment K - 12</u>	<u>Increase/ Decrease</u>	<u>Percent Increase/ Decrease</u>
1991-92	3,114	(189)	(5.72%)
1992-93	3,178	64	2.06%
1993-94	3,173	(5)	(0.16%)
1994-95	3,018	(155)	(4.88%)
1995-96	2,933	(85)	(2.82%)
1996-97	2,817	(116)	(3.95%)
1997-98	2,823	6	0.21%
1998-99	3,086	263	9.32%
1999-00	3,018	(68)	(2.20%)
2000-01	2,972	(46)	(1.52%)

Source: Office of the Treasurer, Whitehall City School District

Table 12

WHITEHALL CITY SCHOOL DISTRICT
 New Construction and Real Property Values
 Last Ten Years

Collection Year	New Construction (1)			Real Property Values (1)		
	Agricultural/ Residential	Commercial/ Industrial	Total	Agricultural/ Residential	Commercial/ Industrial	Total
1992	311,100	749,840	1,060,940	94,452,150	84,905,450	179,357,600
1993	207,740	593,200	800,940	94,592,770	84,862,290	179,455,060
1994	173,180	461,490	634,670	102,817,770	87,906,430	190,724,200
1995	217,090	988,540	1,205,630	102,950,480	88,972,600	191,923,080
1996	156,280	444,930	601,210	102,992,160	89,205,930	192,198,090
1997	75,190	1,163,900	1,239,090	112,574,120	91,989,840	204,563,960
1998	181,970	1,363,610	1,545,580	113,119,450	93,393,490	206,512,940
1999	653,090	345,110	998,200	112,565,320	94,886,110	207,451,430
2000	1,117,340	20,240	1,137,580	150,233,580	74,554,320	224,787,900
2001	\$ 492,570	\$ 234,100	\$ 726,670	\$ 130,576,980	\$ 94,959,530	\$ 225,536,510

Sources: (1) Office of the County Auditor, Franklin County, Ohio.

Miscellaneous Statistics

Enrollment

October 2000 2,972

Staff

	<u>Head Count</u>
Certificated	241
Classified	128
	<u>369</u>

Education and Experience of Teaching Staff

Average classroom teaching experience (in years) 11.6

Percentage of Teachers with Master's Degrees (or beyond) 53.0%

NUMBER OF HIGH SCHOLL GRADUATES

Number of Graduates 163

Honors Diploma 16

Regular Diplomas 147

COLLEGE PREP. AWARD OF MERIT 20

ACT Scores Composite 2000-2001

(National Average 21.9) 21.5

ACT Scores Composite 1999-2000

(National Average 22.0) 22



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

WHITEHALL CITY SCHOOL DISTRICT

FRANKLIN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JANUARY 15, 2002**