



**Auditor of State  
Betty Montgomery**



WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY

TABLE OF CONTENTS

<b>TITLE</b>	<b>PAGE</b>
Schedule of Federal Awards Receipts and Expenditures.....	1
Notes to the Schedule of Federal Awards Receipts and Expenditures .....	2
Independent Accountants' Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i> .....	3
Independent Accountants' Report on Compliance with Requirements Applicable to Each Major Federal Program and Internal Control over Compliance in Accordance with OMB Circular A-133 and Schedule of Federal Awards Receipts and Expenditures.....	5
Schedule of Findings.....	7

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**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2003**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>						
<i>Passed Through Ohio Department of Education:</i>						
Nutrition Cluster:						
Food Donation		10.550		\$25,221		\$25,221
School Breakfast Program	05PU	10.553	56,197		56,197	
National School Lunch Program	LLP4	10.555	427,350		427,350	
Summer Food Service Program for Children	23ML/23PU/24PU	10.559	1,607		1,607	
Total - Nutrition Cluster			<b>485,154</b>	<b>25,221</b>	<b>485,154</b>	<b>25,221</b>
Child and Adult Care Food Program	CCCP/CCMO	10.558	2,631		2,631	
Total U.S. Department of Agriculture			<b>487,785</b>	<b>25,221</b>	<b>487,785</b>	<b>25,221</b>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>						
<i>Passed Through Ohio Department of Education:</i>						
Title I Grants to Local Educational Agencies	C1S1	84.010	468,786		524,581	
Special Education Cluster:						
Special Education_Grants to States	6BSF	84.027	351,768		302,389	
Special Education_Preschool Grants	PGS1	84.173	13,017		13,017	
Total Special Education Cluster			<b>364,785</b>	-	<b>315,406</b>	-
Safe and Drug-Free Schools and Communities State Grants	DRS1	84.186	18,176		18,176	
Even Start_State Educational Agencies	EVS1	84.213	(37,557)		2,343	
Goals 2000_State and Local Education Systematic Improvement Grants		84.276	-		8,089	
Eisenhower Professional Development State Grants	MSS1	84.281	42		4,440	
Innovation Education Program Strategies	C2S1	84.298	35,195		33,122	
Education Technology State Grants	TJS1	84.318	13,796		6,232	
Comprehensive School Reform Demonstration	RFS1/RFS2	84.332	75,000		71,337	
Class Size Reduction		84.340	-		17,091	
English Language Acquisition Grant	T3S1	84.365	20,122		20,122	
Improving Teacher Quality State Grants	TRS1	84.367	134,108		133,070	
Total U.S. Department of Education			<b>1,092,453</b>	-	<b>1,154,009</b>	-
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>						
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>						
Medical Assistance Program		93.778	41,311		41,311	
<b>Totals</b>			<b>\$1,621,549</b>	<b>\$25,221</b>	<b>\$1,683,105</b>	<b>\$25,221</b>

The accompanying notes to this schedule are an integral part of this schedule.

**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FISCAL YEAR ENDED JUNE 30, 2003**

**NOTE A--SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Awards Receipts and Expenditures (the Schedule) summarizes activity of the District's federal award programs. The schedule has been prepared on the cash basis of accounting.

**NOTE B--FOOD DISTRIBUTION**

Program regulations do not require the District to maintain separate inventory records for purchased food and food received from the U.S. Department of Agriculture. This nonmonetary assistance (expenditures) is reported in the Schedule at the fair market value of the commodities received.

Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.



## **Auditor of State Betty Montgomery**

### **INDEPENDENT ACCOUNTANTS' 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 basic financial statements of Whitehall City School District, Franklin County, Ohio, (the District) as of and for the year ended June 30, 2003, and have issued our report thereon dated December 8, 2003. 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 a 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*. However, we noted an immaterial instance of noncompliance that we have reported to management of the District in a separate letter dated December 8, 2003.

#### **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. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated December 8, 2003.

This report is intended for the information and use of management, the 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.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
**Auditor of State**

December 8, 2003





## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' 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, 2003. 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, 2003.

#### 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.

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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 basic financial statements of the governmental activities, business-type activities, the major fund and the aggregate remaining fund information of Whitehall City School District, Franklin County, Ohio, as of and for the year ended June 30, 2003, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 8, 2003. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended for the information and use of management, the 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.



**Betty Montgomery**  
**Auditor of State**

December 8, 2003

**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 § .505  
JUNE 30, 2003**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Special Education Cluster – CFDA #84.027 and #84.173  Improving Teacher Quality State Grants – CFDA #84.367
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	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

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**Whitehall City School District**

**Whitehall, Ohio**

**Comprehensive Annual Financial Report**

*For Fiscal Year Ended June 30, 2003*

**Issued by:**

**Office of the Treasurer**

**Timothy J. Penton**  
*Treasurer*



WHITEHALL CITY SCHOOL DISTRICT

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**WHITEHALL CITY SCHOOL DISTRICT**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
June 30, 2003

Table of Contents

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<b><u>INTRODUCTORY SECTION</u></b>	<b><u>Page</u></b>
Table of Contents .....	i
Transmittal Letter .....	ix
Elected Officials and Administrative Staff .....	xlii
Organizational Chart .....	xliii
GFOA Certificate of Achievement .....	xliv
 <b><u>FINANCIAL SECTION</u></b>	
Independent Accountants' Report.....	1
Management's Discussion and Analysis.....	3
Basic Financial Statements:	
Government–Wide Financial Statements	
Statement of Net Assets .....	11
Statement of Activities .....	12
Fund Financial Statements	
Balance Sheet – Governmental Funds .....	14
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.....	16
Statement of Net Assets – Proprietary Funds.....	18
Statement of Revenues, Expenses and Changes in Fund Net Assets – Proprietary Funds .....	19
Statement of Cash Flows – Proprietary Funds .....	20
Statement of Fiduciary Net Assets .....	21



# WHITEHALL CITY SCHOOL DISTRICT

## Table of Contents, continued

---

Notes to the Basic Financial Statements .....	23
Required Supplementary Information.....	43
Budgetary Comparison Schedule - General Fund.....	45
Notes to Required Supplementary Information .....	46
Combining Statements and Individual Fund Schedules	
General Fund.....	49
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund - Budget Basis.....	50
Combining Statements Nonmajor Funds	
Description of Funds .....	53
Combining Balance Sheet – Nonmajor Governmental Funds .....	56
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds.....	62
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Public School Support - Budget Basis .....	68
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Grant-Local Sources - Budget Basis .....	69
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - District-Managed Student Activities - Budget Basis.....	71

# WHITEHALL CITY SCHOOL DISTRICT

## Table of Contents, continued

---

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Auxiliary Services Fund - Budget Basis.....	72
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - EMIS Grants - Budget Basis .....	73
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - School Improvement Incentive Award.....	74
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Preschool Grant .....	75
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Disadvantage Pupil Impact Aid.....	76
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Data Communication Support Grant .....	77
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - School Net Professional Development.....	78
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Ohio Reads - Budget Basis .....	79
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Miscellaneous State Grant - Budget Basis .....	80

**WHITEHALL CITY SCHOOL DISTRICT**

Table of Contents, continued

---

Schedule of Revenues,  
Expenditures and Changes in Fund  
Balance - Budget and Actual -  
Eisenhower Grant - Budget Basis.....81

Schedule of Revenues,  
Expenditures and Changes in Fund  
Balance - Budget and Actual -  
IDEA (Part B) Grant - Budget Basis .....82

Schedule of Revenues,  
Expenditures and Changes in Fund  
Balance - Budget and Actual -  
Title III – Limited English Proficiency Grant - Budget Basis.....83

Schedule of Revenues,  
Expenditures and Changes in Fund  
Balance - Budget and Actual -  
Title I Grants - Budget Basis .....84

Schedule of Revenues,  
Expenditures and Changes in Fund  
Balance - Budget and Actual -  
Title V Grants - Budget Basis.....85

Schedule of Revenues,  
Expenditures and Changes in Fund  
Balance - Budget and Actual -  
Drug-Free Grants - Budget Basis .....86

Schedule of Revenues,  
Expenditures and Changes in Fund  
Balance - Budget and Actual -  
IDEA Preschool Grants for the Handicapped - Budget Basis .....87

Schedule of Revenues,  
Expenditures and Changes in Fund  
Balance - Budget and Actual -  
Reducing Class Size - Budget Basis .....88

Schedule of Revenues,  
Expenditures and Changes in Fund  
Balance - Budget and Actual -  
Goals 2000 Grant – Budget Basis.....89

# WHITEHALL CITY SCHOOL DISTRICT

## Table of Contents, continued

---

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Miscellaneous Federal Grants - Budget Basis.....	90
Schedule of Revenues Expenditures and Changes in Fund Balance - Budget and Actual – Bond Retirement Fund - Budget Basis .....	91
Schedule of Revenues Expenditures and Changes in Fund Balance - Budget and Actual – Schoolnet Fund – Budget Basis.....	92
Proprietary Funds	
Enterprise Funds:.....	93
Statement of Net Assets.....	94
Statement of Revenues, Expenses and Changes in Fund Net Assets.....	95
Statement of Cash Flows.....	96
Schedule of Revenues, Expenditures and Changes in Retained Earnings - Budget and Actual - Food Service Fund - Budget Basis .....	97
Schedule of Revenues, Expenditures and Changes in Retained Earnings - Budget and Actual - Uniform School Supplies Fund - Budget Basis.....	98
Internal Service Fund: .....	99
Schedule of Revenues, Expenditures and Changes in Retained Earnings - Budget and Actual - Employee Benefits Self-Insurance - Budget Basis.....	100

# WHITEHALL CITY SCHOOL DISTRICT

## Table of Contents, continued

---

### **STATISTICAL SECTION**

Table 1A - Governmental Funds: Expenditures by Function Last Ten Fiscal Years .....	101
Table 1B - General Fund: Expenditures by Function Last Ten Fiscal Years .....	102
Table 2A - Governmental Funds: Revenues by Source Last Ten Fiscal Years .....	103
Table 2B - General Fund: Revenues by Source Last Ten Fiscal Years .....	104
Table 3 - Property Tax Levies and Collections Last Ten Years .....	105
Table 4 - Assessed and Estimated Actual Value of Taxable Property Last Ten Years .....	106
Table 5 - Real Property Tax Rates - Direct and Overlapping Governments Last Ten Years - City of Whitehall (Per \$1,000 of Assessed Value) .....	107
Table 6 - Principal Property Taxpayers .....	108
Table 7 - Computation of Legal Debt Margin .....	109
Table 8 - Ratio of Net General Bonded Debt To Assessed Value and Net Bonded Debt Per Capita Last Ten Fiscal Years .....	110

**WHITEHALL CITY SCHOOL DISTRICT**

Table of Contents, continued

---

Table 9 -  
Ratio of Annual General Obligation Bonded Debt Service Expenditures  
To Total General Governmental Expenditures  
Last Ten Fiscal Years .....111

Table 10 -  
Computation of Direct and Overlapping Debt .....112

Table 11 -  
Demographic Statistics-Enrollment Data  
Last Ten Years.....113

Table 12 -  
New Construction and Real Property Values  
Last Ten Years.....114

Table 13 -  
Miscellaneous Statistics .....115

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# *Whitehall City School District*

625 South Yearling Road

Whitehall, Ohio 43213

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December 8, 2003

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, 2003. 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 management's discussion and analysis, the basic financial statements, required supplementary information, and the supplemental data, as well as the report of the independent accountants on the financial statements and schedules. The statistical section provides pertinent financial, economic, and demographic information indicating ten-year historical trends.

This letter of transmittal is designed to complement the Management's Discussion and Analysis included within the financial section of the CAFR, and should be read in conjunction with it.

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 is 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, or 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 basic 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, 2007, 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 2003, the District approved 3-year labor agreements (7/01/03-6/30/06) 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 FY07. All factors of anticipated revenues and expenditures, 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 2002-2003: OVERVIEW**

During the 2002-2003 school year, Whitehall City Schools implemented all projects included as under consideration for possible future implementation in last year's CAFR report, with the exception of IP Telephony. While IP Telephony is still under consideration for implementation at some point in the future, cost factors did not support a purchase at this time.

### **Data Network**

The stability and data security of our district network was greatly enhanced through the addition of a Storage Area Network (SAN) unit. In addition to the increased reliability of the network, we are already experiencing an ROI from the unit through reduced network maintenance times. Return on investment is also provided through the ability to reduce the cost of the servers that must be purchased for our server replacement cycle; as the storage capabilities are handled by the SAN. We now are able to buy replacement servers that are less than half the cost of the ones we previously would have been forced to purchase.

The SAN also allows network services to be spread across multiple servers and storage devices, which minimizes disruption from any single point of failure. Should one server fail, the processes running on that server can be quickly picked up by another server, often without the district computer users even being aware that a failure has occurred. Data security is enhanced through the ability to mirror data directly to the SAN on an as needed basis, rather than going through the more cumbersome backup and restore process. Our network administrator now has the ability to make backups of crucial data on any system with which he is about to work, allowing for easy data recovery should a problem be encountered.

Two (2) new small servers were purchased to meet the expanding needs of district users, and all network operating software has been upgraded to the newest version.

### **Student Computers**

SchoolNet funds have been used at Rosemore Middle School to reach a 5:1 student:computer ratio in each sixth grade classroom, and additional student computers have been purchased for the seventh grade classrooms as well.

Two new computer labs of 25 computers each have been created at Whitehall-Yearling High School. These labs are among the first computers in the district to be running on the Windows XP operating system. Running both a “cutting edge” operating system like Windows XP on the same network with computers using Windows 95 did create some technical challenges, but these have been resolved.

### **Telephone Network**

The district owned PBX system has proven to be very trouble-free this year, so once again there have been no notable expenses in this area. We are having more equipment failures as the system ages, but these have been limited to telephone handsets rather than infrastructure. To increase system reliability, additional backup cards were purchased to allow offsite storage of switch backups for improved disaster recovery in case of fire or other event.

### **Miscellaneous Projects**

An outside consulting company, Plante-Moran, was contracted to do a complete audit of technology operations in the district. We are glad to report that they were very pleased with the technology operations and processes in place in the district. They did make some valuable recommendations about some possible improvements, many of which have already been implemented and will continue to be a focus during the upcoming school year.

The district successfully created a new 3-Year Technology Plan, which has been reviewed and approved by Ohio SchoolNet. Not only does this plan provide

guidelines for district technology development over the next three years, it also ensures continued district eligibility for State and Federal funds, as well as other outside grant sources.

A new student and staff ID software has been implemented, facilitating the in-house creation of student and staff photo ID cards. These cards not only enhance student and staff safety by identifying persons with legitimate access to buildings, but are also used by the cafeteria staffs in cafeteria food sales. The cards are scanned using bar code scanners and the lunch cost is deducted from the student's "account," just as a credit card is used. Not only does this facilitate the lunchroom process, it saves the elementary teachers the time and effort of collecting and maintaining the student's lunch money daily, and also saves the Free and Reduced Lunch participant students any embarrassment they may have from participating in that program.

Student and staff safety has also been enhanced by the implementation of a new IP Video Security System, which allows local and remote viewing of security cameras from both inside and outside the district. This first implementation stage has been so useful that expansion is already being considered.

A new online substitute teacher process has facilitated the securing of substitute teachers to cover teachers out for illness or to attend meetings, greatly reducing the time necessary to locate substitutes and increasing the likelihood that classes are covered by qualified teachers.

A new online Professional Development process has been implemented to facilitate the tracking of staff continuing education for licensure and other processes.

Equipment closets that were considered substandard environmentally by the technology audit have been improved through the addition of roof-mount environmental conditioning systems, decreasing the likelihood of premature equipment failure and the associated costs thereof.

### **CURRICULUM INITIATIVES 2002-2003**

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, and 9.*
  - Map and align K-12 expectations (pacing charts)
  - 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 and 5-7.
  - Rewrite Mathematics Course of Study
  - Select materials for implementation during the 2003-2004 school year.
  
3. *Increase Reading and Writing to 75% proficiency in grades 4, 6, and 9.*
  - Study and develop a plan of K-12 Language Arts expectations (pacing charts)
  - Train a coordinator for the Literacy Collaborative K-2 Program
  - Literacy Collaborative Coordinators provide training for teachers, grades 3-5
  - 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
  - Provide reading materials for literacy instruction.

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

- 75% of our students at fourth grade must be proficient in mathematics, reading, writing, citizenship, and science
- 75% of our students at the sixth grade level must be proficient in mathematics, reading, writing, citizenship, and science
- 75% of our eighth/ninth grade students must be proficient in mathematics, reading, writing, citizenship, and science
- 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
- Rewrite Music Course of Study
  - Provide needed materials
  - Provide in-service in assessment
- Rewrite Consumer Family Science Course of Study
  - Purchase materials
  - Upgrade facility at the middle school

NEED: Whitehall 2002-2003 proficiency results indicate priority needs for this year:

- 45.2% of our fourth grade students passed reading
- 45.2% of our fourth grade students passed mathematics
- 62.3% of our ninth grade students passed the 9th grade math proficiency test

NEED: Whitehall 2002-2003 proficiency results indicate priority needs for this year:

- 40.8% of our fourth grade students passed science
- 47.7% of our sixth grade students passed science
- 69.5% of our ninth grade students passed science
- Study and write an aligned course of study for grades K-12
- Implement a plan of in-service using hands-on science activities aligned to the proficiency outcomes

**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
  - Provide Baldrige orientation training to all staff members
- 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 (cadre teachers)
  - Train teachers to teach 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
  - Coordinate information services with content area expectations (mapping and pacing charts)

5. *Recommend a district intervention plan to increase graduate rate.*
  - Review Safe and Drug Free Schools plan and recommend improvement based on district needs
  - Continue in-school suspension teacher at Rosemore and Whitehall-Yearling High School
  - Implement district-wide Safety Plan as specified in Senate Bill 1
  - Recruit and train a cadre of teachers and administrators in No Disposable Kids Protocol
  - Train elementary staff employees at Kae Avenue and Etna Road in No Disposable Kids Protocol
  - Train administrators and teachers in the Framework For Poverty, Ruby Payne, Ph.D.

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
  - Implement Kindergarten Intervention Program
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 (cluster grouping);

*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.

*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
- Implement cluster group service delivery model

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.*

- Develop TESOL Handbook for Administrators and Teachers
- Provide interpreters for parents of ESL students for parent-teacher conferences and IEP meetings.

4. *Increase staffing*

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 2002, indicates an enrollment of 193 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.*

- Continuation of a Local Professional Development Committee to study and recommend district standards in licensure.

2. *Refine the Entry-Year Program and align with state licensure expectations.*

- Study effective entry year plans
- Provide Pathwise training to mentors
- Provide Vanderbilt training to mentors
- Provide OhioFirst 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. *Continue Teacher Leader Cadre*

- 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
- Used Technical Assistance from the Ohio Department of Education for the development of the CIP. Used assistance from Jim Shipley and Associates (Mary Hooper) for ongoing support of continuous improvement.
- District personnel provides Baldrige Level I and Teacher Tool Training
- Provide year-long staff development on the use of quality tools as a way to measure student growth
- Participated in Data Analysis provided by Battelle
- Continued work with the Continuous Improvement Advisory Board
- Continuous Improvement Plan Executive Summaries filed for the 2002-2003 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 has a student enrollment of approximately 500 students in grades K-5. We are staffed with nineteen classroom teachers, three reading teachers, three special education teachers, an intervention specialist, a library media specialist, and several traveling teachers. This school serves a diverse community of special needs students including learning disabled, developmental handicapped, ESL, and the gifted. The staff and faculty are committed to maximizing learning. The vision we hold for our school is to provide a safe, harmonious and professional atmosphere conducive to pride and accomplishment among its students, staff, and community.

- **Character Education Program** - Beechwood Elementary School is piloting a Character Education Program that focuses on teaching children core values such as respect, responsibility, honesty, perseverance, and caring. It is our hope that (through curriculum integration, adult modeling, building climate, and community outreach projects) we will see young learners develop into kind, caring young citizens equipped with the tools to make good decisions.
- **Literacy Collaborative** - The Literacy Collaborative was implemented to assist and aid young learners in reading and writing in the primary grades. Because of programmatic successes, our school is in the planning stage of implementing the Literacy Collaborative in the intermediate grades. The program continues to evolve and brings challenging strategies and learning opportunities into the classroom.
- **Kindergarten Intervention Program** - Beechwood Elementary School has implemented a Kindergarten Intervention Program, through Title I funds, designed to identify kindergarten students with the greatest reading needs and provides them with additional support. This is an extended day kindergarten program and is staffed with two reading teachers.
- **Technology** - Beechwood Elementary School is equipped with computers and a printer in every classroom. K-2 classrooms have at least three computers each and grades 3-5 classrooms have at least four computers each. Each classroom has internet connectivity. A computer lab provides access to computer-aided instruction through our Josten software. Our recently installed weather station gives teachers opportunities to study weather from their classroom. Each classroom has weather software installed on a computer that will allow teachers to track and analyze the weather.

## **Etna Road Elementary School**

Etna Road Elementary School has a student enrollment of approximately 500 in kindergarten through fifth grade. The elementary school is staffed with twenty-four classroom teachers, three Title I reading teachers, four special education teachers, and intervention specialist, a library-media specialist, a part-time social worker, and several traveling teachers. This school serves a diverse community of special needs students from those with learning disabilities, developmental handicaps, severe emotional disturbances and/or multiple handicaps.

The staff and faculty are dedicated to developing in each child the necessary tools to succeed in life. The focus is on the child. The vision we hold for our school is one that provides a nurturing, safe, and stimulating environment.

Etna Road Elementary operates a very extensive student recognition program, from quarterly awards ceremonies to bimonthly pizza with the principal. Student behavior has improved and tardy rates have declined by the development of a supportive and kind school environment.

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.

Three computers and a printer equip each kindergarten through second grade classroom and four computers and a printer equip each third through fifth grade classroom. A computer lab has been installed with thirty-two computers with Internet connectivity and a building server that provides access to computer aided instruction through Josten's software. In addition, the school's library-media center was completely remodeled and enlarged three-fold.

Etna Road Elementary has implemented a Kindergarten Intervention Program (K.I.P.) through Title funds. The program identifies kindergarten students with the greatest reading needs and provides them with additional support and intervention. This is an extended day kindergarten program and is staffed with two reading teachers.

Etna Road Elementary had set three goals for the school year:

- 1) All students will read at or above grade level as measured by quarterly district benchmarks and literacy collaborative September and May data.

- 2) All students will perform their mathematical skills at or above grade level as measured by the quarterly district benchmarks.
- 3) All students will experience a positive learning environment as measured by student discipline and surveys.

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 21<sup>st</sup> 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 2002-2003 school year were to increase student achievement and parent/community involvement.

- **Ohio Reads Grant**
  1. Continued a volunteer reading program for primary students.
  2. Purchased books for classroom libraries.
  3. Expanded the parent library.
  4. Coordinated two family reading nights and gave new books to all students who attended.
- **Literacy Collaborative**
  1. Completed the training year for a new primary literacy collaborative coordinator.
  2. Continued implementation of the intermediate literacy collaborative model.
- **Benchmark Assessment**
  1. Began administering quarterly benchmark assessments to define student needs.
- **Team Process Skills**
  1. Continued training staff and new staff in the Malcolm Baldrige Process for continuous improvement.
  2. Continued implementation and revised the school-wide discipline plan to include incentives for academics, behavior, and attendance.
  3. Trained teachers in Level One of the "No Disposable Kids" Program.
  4. Trained numerous teachers in classroom "tools" based upon the Baldrige systems approach.

## **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, 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, Team Challenge, and the STARS Program.

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 2002-2003 school year is 853 in grades 9-12. By having fifty-eight faculty members, the school is able to offer an optimal student-teacher ratio of 14:7 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/Fairfield Vocational School District to learn trades or may avail themselves of extended vocational opportunities through our collaboration with neighboring high schools.
- **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.
- **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. 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. Teachers sponsor groups such as Computer Club, 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 flexibly 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**

### **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. Approximately eighty-five 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, a cappella 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 school-wide 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.

Identified teacher coordinators from each elementary school provide ongoing job embedded staff development to teachers in grades 3-5. The coaches teach the elements of the framework, practice techniques with students in their own classes, videotape, and write reflective journals and case studies.

### **Kindergarten Intervention Program**

The purpose of the Kindergarten Intervention Program is to enable each elementary school to provide focused small group (2:15) instruction for disadvantaged children to acquire the knowledge and skills contained in the Language Arts Standards. This program addresses these needs by extending the learning day and providing highly qualified instructors (Literacy Coordinators and Reading Recovery Teachers).

### **C. Ray Williams Early Childhood Center**

The C. Ray Williams Early Childhood Center is in its thirteenth year of operation. It is an exciting place for young children in Whitehall and surrounding communities. 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 children 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, Capital University, and Columbus State Community College.

In the 2002-2003 school year, 105 students participated in classes at the center. The Center has five classrooms: One LEAPP special education class, one Child Development Council Head Start Classroom, and three public preschool classrooms.

### **Gifted & Talented Services 2002-2003 Overview**

Whitehall City School District services for gifted and talented students have evolved over a period of twenty-four 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. 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 screening 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 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.

## **Art and Music**

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

Students entering the high school who are identified in Music are encouraged to pursue advanced courses, enroll in the Advanced Placement Music class, and participate in the extensive music program.

## **Special Education**

Whitehall City School District currently serves 542 special education students, which is 18.40% of the district's population. Pupil expenditure for each special education student is \$9,003. Total annual expenditure, including federal funding, is \$3,441,835 (per ODE formula for calculating excess cost).

Whitehall City School District provides the following Special Education programs for students in the district:

Multiple Category classrooms serve students with Cognitive Disabilities and Specific Learning Disabilities along with a few students with Traumatic Brain Injury, Other Health Impairment, Orthopedic Impairment, and Hearing Impairment. Other classrooms include Emotional Disturbance and a special needs preschool. Students are provided the related services of speech and language, physical therapy, work-study, nursing services, psychological services, occupational therapy, and transportation as needed.

Whitehall City School District provides some students out-of-district services for the following: Multiple Disability, Autism, Emotional Disturbance, Deafness, Orthopedic Impairment, Hearing Impairment, and preschool programs for disabled students. Some students are served at Eastland and Fairfield Career Centers.

Whitehall City School District has a special education staff of thirty-one full-time teachers, eleven full-time classroom aides, two psychologists, two speech therapists, one nurse, one nurses' aide, one part-time occupational therapist, and one part-time physical therapist.

## **2002-2003 Facility Improvements**

The following facility improvements were completed during the 2002-2003 school year:

### **Beechwood Elementary School**

1. Repair parking lot fencing
2. Repair, seal, and stripe blacktop parking lot
3. Upgrade two restrooms
4. Create storage area in former shower rooms
5. Replaced carpet in office areas
6. Installed new counter in office
7. Painted selected areas
8. Edge and mulch plant beds and trees

### **Etna Road Elementary School**

1. Installed lockers in west wing
2. Installed carpet, drop ceiling, and lights in speech room
3. Repaired selected epdm roof areas
4. Painted selected areas
5. Install kitchen lockers
6. Edge and mulch plant beds and trees

### **Kae Avenue Elementary School**

1. Replaced complete building roof with spf system
2. Repair, seal, and stripe north blacktop parking lot
3. Installed panels on south porch roof
4. Replaced numerous ceiling tiles
5. Installed classroom partition with door
6. Removed s.e.d. time-out partition
7. Painted selected areas
8. Edge and mulch plant beds and trees

### **Rosemore Middle School**

1. Installed floor tile in south quad area
2. Retube boilers and add air separator
3. Repair epdm roof areas
4. Repair, seal, and stripe blacktop parking lot
5. Painted selected areas
6. Edge and mulch plant beds and trees

### **Whitehall-Yearling High School**

1. Install floor tile in hallways on first and second floors
2. Repair wood handrails
3. Upgrade video security system
4. Replace carpet in auditorium
5. Repaint second floor lockers

6. Paint game gym ceiling
7. Renovate two stairwells
8. Repair selected epdm roof areas
9. Repair running track
10. Renovate old dark room into a classroom
11. Relocate and renovate faculty work room
12. Painted selected areas
13. Install new kitchen pantry shelves
14. Edge and mulch plant beds and trees

### **Austin E. Peel Administration Building**

1. Replace carpet
2. Replace front and west entrance doors
3. Stripe parking lot
4. Painted selected areas
5. Clean ductwork and registers
6. Edge and mulch plant beds and trees

### **Bus Garage**

1. Replace furnace in office and driver room
2. Install exterior bus lift
3. Replace a 71-passenger bus
4. Replace a 48-passenger bus

## **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."

In June 1999, the GASB issued Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* (GASB 34). 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. The district implemented this statement starting with FY02.

GASB 34 creates new basic financial statements for reporting on the Districts financial activities. The financial statements now include entity wide statements

prepared on the accrual basis of accounting, and fund financial statements, which presents information for individual major funds and aggregate non-major funds rather than by fund type. The entity-wide financial statements split the Districts programs between business-type and governmental activities.

Sections 3315.17 and 3315.18 of the Ohio Revised Code (of Am. Sub. H.B. 412) require 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 formula amount for the preceding fiscal year multiplied by the district's student population (ADM) for prior fiscal year is to be spent in each of the funds. The required expenditure level in each fund for FY03 was \$399,848 with *actual* expenditures for the year being \$557,566 and \$990,000 respectively. Therefore, as actual expenditures met and exceeded the required expenditures the District will not have to carry forward reserves to FY04.

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 (\$339,360). The \$158,536 is externally restricted, whereas the \$339,360 is internally restricted.

Section 3317.0217 of Am. Sub. H.B. 94 created "parity aid" funding beginning in FY02. This funding was restricted state foundation money to be used for 'new' programming opportunities until HB40, passed in May, 2003 removed all spending restrictions. Parity aid payments are being phased in over a five-year period. FY03 payments were funded at 40% and Whitehall City Schools received \$524,515.

## **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 expenditure 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.

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 the general fund operations are presented in the Budgetary Comparison Schedule-General Fund included in the required supplementary section of this document.

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 were \$26,159,018 in 2003, as compared to \$26,493,000 in 2002. The following table summarizes the composition of the 2003 and 2002 revenues by source:

Revenue by Source	2003	2002	%Increase/ (Decrease)
Property Taxes	\$11,232,228	\$12,570,793	(10.65)%
Intergovernmental	13,893,404	12,851,355	8.11%
Investment Income	284,587	396,871	(28.29)%
Other	748,799	673,862	11.12%
Total	<u>\$26,159,018</u>	<u>\$26,492,881</u>	(1.26)%

Property taxes decreased \$1.3 million due to irregularities in the timing of tax advances. In June of each fiscal year, the district receives advances on the 2<sup>nd</sup> half property tax settlement. The amount of tax available for advance as certified by the county auditor varies from year to year. Consequently, property tax revenue as reflected on the GAAP statements is either inflated or deflated depending on the size of advance available at fiscal year end. The FY03 advance was \$0.8 million as opposed to the \$1.8 million received in FY02. Hence, a 10.65% decrease in FY03. On a cash basis these revenues remained stable over the past five (5) years.

The passage of HB94 in May 2001 had a significant positive impact on the level of state foundation funding being received by Whitehall City Schools. Intergovernmental revenues increased approximately \$2.1 million from fiscal year

2001 to fiscal year 2002 and approximately \$1 million from fiscal year 2002 to fiscal year 2003.

Investment income for the District is driven primarily by prevailing interest rates being offered on discount notes, certificates of deposit, and savings sweep accounts. Interest rates continued to decline throughout FY03. The average weighted yield of the district's investment portfolio as of 6/30/03 was 1.5% as compared to 6.5% on 6/30/00. While the amount of money being invested has remained relatively unchanged from 2000 through 2003, the rate of return has consistently declined each year. This would explain the 28% drop in interest revenue in FY03.

**Expenditure Narrative**

Expenditures for all governmental fund types were \$26,234,981 in 2003, as compared to \$24,708,813 in 2002. The following table summarizes the composition of the 2003 and 2002 expenditure by major function:

Expenditure by Function	2003	2002	%Increase/ (Decrease)
<i>Current:</i>			
Instructional services	\$15,069,973	\$14,166,041	6.38%
Support services	8,798,120	7,980,266	10.25%
Co-curricular student activities	596,372	559,721	6.55%
Community Service	259,682	276,348	(6.03)%
<i>Capital Outlay</i>	735,212	507,896	44.76%
<i>Debt Service</i>	775,622	1,218,541	(36.35)%
Total	<u>\$26,234,981</u>	<u>\$24,708,813</u>	6.17%

Overall, district spending increased 6.17% in FY03. The largest % increase (approximately 6%) in both Instructional and Support Services is due to wage increases, which are outlined in the negotiated agreements with the certified and classified staff. One percent (1%) of the 6.38% increase in Instructional Services can be attributed to the ever-growing community/charter school tuition expense line. As for Support Services, there were several additional items which impacted spending this year, such as a lawsuit settlement, district-wide copier machine purchases, and a dramatic rise in natural gas prices which impacted utility expenses.

With regards to capital outlay, the district continued its commitment to seriously maintaining and improving physical facilities. The District approved and encumbered several projects in FY03. These projects were partially completed at the end of FY03 and therefore, recognized as payables. One such project included replacing the entire roof of Kae Avenue Elementary at a cost of

\$250,000. This expenditure represents a significant investment in capital facilities for Whitehall City Schools.

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. Final payment of a '97 Technology Lease agreement was made in FY02. This, in turn, helped lower the FY03 debt service payments by 36%.

## **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, 2003, the District had \$2,583,538 in general obligation bonds and \$866,000 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. Repayment of long-term bonds and notes are 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), KeyBank Money Market Mutual Funds for the Public Sector (repurchase agreement arrangement), and Fifth Third Bank Savings Account. The District earned \$286,213 on all investments for the year ended June 30, 2003. 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, KeyBank, and Fifth Third Bank. 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 \$172,000 at June 30, 2003, 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 Accountants**

The Basic Financial Statements of the District for the year ended June 30, 2003, 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 Basic Financial Statements**

The notes to the basic financial statements, which follow the basic 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, 2002.

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 seven consecutive years (fiscal years ended 1996-2002). 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 eighth Comprehensive Annual Financial Report on a timely basis was made possible by the Treasurer’s office staff, Assistant Treasurer Diane Spears, and GAAP Consultants Dave Weaver and Darlene Short. 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, 2003

### 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

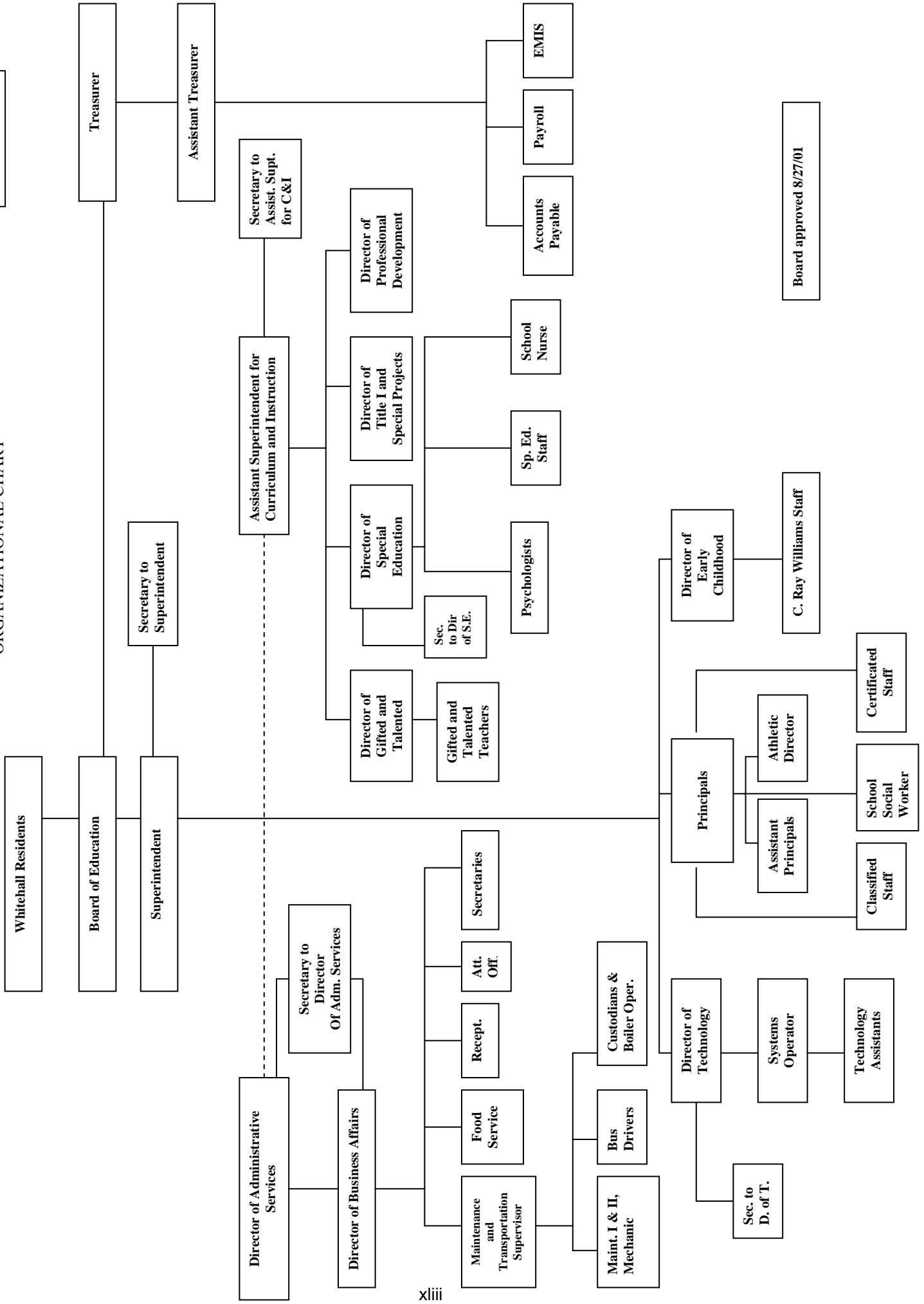
### Administrative Staff

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	Gene Ruse
Director of Special Education Services	Karen McGuire
Director of Technology	Joseph Schiska
Coordinator of Professional Development	Juliet Boling
Coordinator of Title I & Special Projects	Linda Wait

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WHITEHALL CITY SCHOOLS  
ORGANIZATIONAL CHART

File: CCA



Board approved 8/27/01





**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

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

To the Board of Education:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the major fund, and the aggregate remaining fund information of Whitehall City School District, Franklin County, Ohio (the District) as of and for the year ended June 30, 2003, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these 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 opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the major fund, and the aggregate remaining fund information of Whitehall City School District, Franklin County, Ohio, as of June 30, 2003, and the respective changes in financial position and cash flows, where applicable, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2003, 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.

Management's Discussion and Analysis and the budgetary comparison for the General Fund are not a required part of the basic financial statements but are supplementary information the Governmental Accounting Standards Board requires. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

35 N. Fourth St. / Second Floor / Columbus, OH 43215  
Telephone: (614) 466-3402 (800) 443-9275 Fax: (614) 728-7199  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

We conducted our audit to form opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section, combining and individual nonmajor fund statements and schedules, and statistical tables are presented for additional analysis and are not a required part of the basic financial statements. We subjected the combining and individual nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
**Auditor of State**

December 8, 2003

**Whitehall City School District**  
Management's Discussion & Analysis  
For the Fiscal Year Ended June 30, 2003  
Unaudited

As management of the Whitehall City School District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2003. We encourage readers to consider the information presented here in conjunction with our letter of transmittal at the front of this report and the District's financial statements, which follow this section.

### **Financial Highlights**

The District's net assets are \$14,204,497 as of June 30, 2003 according to the Statement of Net Assets. This represents an increase of \$696,132 or 5.2% over last year. The increase in net assets is due to an increase in our state funding level. Passage of House Bill 94 resulted in a 25% increase in State Foundation payments in FY02 and a 10% increase in FY03 to Whitehall City Schools (Average increase in fiscal years 2001-2003 was 17%). Based on the approximate \$10,000,000 fiscal 2002 funding level, this translated into an increase in state revenue of approximately \$1,000,000 in fiscal 2003. With FY03 spending up 6% compared to the 10% increase in state funding over the prior year it is understandable that we see an increase in the District's cash and investments of approximately \$716,000.

The current five-year forecast prepared by the District as mandated by state law, reflects a positive operating cash balance through June 2007. No additional operating levies are being considered at this time. The District has no current need for additional classroom facilities due to a slightly declining enrollment trend. Options to significantly renovate existing school buildings continue to be explored via the Ohio Schools Facilities Commission. Such renovations would be financed in part by the issuance of additional long-term debt.

The General Fund reported a positive fund balance of \$8,675,310.

### **Reporting the District as a Whole**

#### *The Statement of Net Assets and Statement of Activities*

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of the year activities?" The Statement of Net Assets and the Statement of Activities report information about the District as a whole and about its activities in a manner that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by private sector corporations. All of the current year revenues and expenses are taken into consideration regardless of when cash is received or paid.

These two statements report the District's net assets and changes in them. The change in net assets provides the reader a tool to assist in determining whether the District's financial health is improving or deteriorating. The reader will need to consider other non-financial factors such as property tax base, current property tax laws, student enrollment growth, and facility conditions in arriving at their conclusion regarding the overall health of the District.

## **Reporting the District's Most Significant Funds**

### *Fund Financial Statements*

Our analysis of the District's major funds appears on the fund financial statements beginning with the Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances. These statements provide detailed information about the most significant funds—not the District as a whole. Some funds are required to be established by State statute, while many other funds are established by the District to help manage money for particular purposes and compliance with various grant provisions. The District's three types of funds, governmental, proprietary, and fiduciary, use different accounting approaches as further described in the notes to the financial statements.

### *Governmental Funds*

Most of the District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting which measures cash and other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are financial resources available to spend in the near future to finance the District's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds is reconciled in the basic financial statements.

### *Proprietary Funds*

Proprietary funds use the accrual basis of accounting; the same as on the entity-wide statements, therefore the statements will essentially match the business-type activities portion of the entity-wide statements.

### *Fiduciary Funds*

The District's only fiduciary fund is for Student Managed activities. The District's fiduciary activities are reported in the Statement of Net Assets, Fiduciary Funds. We exclude these activities from the District's other financial statements because the assets cannot be utilized by the District to finance its operations.

## **Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$14,204,497 according to the Statement of Net Assets at the close of the most recent fiscal year.

One of the largest portions of the District's net assets (29.5%) reflects its investment in capital assets less depreciation and any related debt used to acquire those assets that is still outstanding. The District uses capital assets to provide services; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.



A comparative analysis of fiscal year 2003 to 2002 follows from the Statements of Net Assets:

<b>Whitehall City School District</b>						
<b>Net Assets</b>						
	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
Current assets	\$ 25,349,140	23,984,957	249,665	301,964	25,598,805	24,286,921
Capital assets	7,610,592	7,420,589	37,658	24,175	7,648,250	7,444,764
Total assets	<u>32,959,732</u>	<u>31,405,546</u>	<u>287,323</u>	<u>326,139</u>	<u>33,247,055</u>	<u>31,731,685</u>
Current liabilities	13,988,629	13,023,045	71,907	76,006	14,060,536	13,099,051
Long-term liabilities	4,923,424	5,087,617	58,598	36,652	4,982,022	5,124,269
Total liabilities	<u>18,912,053</u>	<u>18,110,662</u>	<u>130,505</u>	<u>112,658</u>	<u>19,042,558</u>	<u>18,223,320</u>
Net Assets:						
Invested in capital, net of debt	4,160,947	3,692,589	37,658	24,175	4,198,605	3,716,764
Restricted	568,058	553,195	-	-	568,058	553,195
Unrestricted	9,318,674	9,049,100	119,160	189,306	9,437,834	9,238,406
Total net assets	<u>\$ 14,047,679</u>	<u>\$ 13,294,884</u>	<u>\$ 156,818</u>	<u>\$ 213,481</u>	<u>\$ 14,204,497</u>	<u>\$ 13,508,365</u>

A portion of the District's net assets (4%) represents resources subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets may be used to meet the District's ongoing activities.

<b>Whitehall City School District</b>						
<b>Changes in Net Assets</b>						
	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
<b>Program revenues:</b>						
Charges for services	\$ 537,179	573,259	334,107	378,519	871,286	951,778
Federal grants	1,139,792	1,110,247	509,926	417,524	1,649,718	1,527,771
State grants	1,016,989	941,326	24,355	23,402	1,041,344	964,728
<b>General revenues:</b>						
Property taxes	11,350,104	12,583,737	-	-	11,350,104	12,583,737
State entitlements	11,736,623	10,799,782	-	-	11,736,623	10,799,782
Interest income	284,587	396,871	1,626	4,475	286,213	401,346
Other	208,529	97,612	-	-	208,529	97,612
Total revenues	<u>26,273,803</u>	<u>26,502,834</u>	<u>870,014</u>	<u>823,920</u>	<u>27,143,817</u>	<u>27,326,754</u>
<b>Program expenses:</b>						
Instructional	15,484,388	14,791,088	-	-	15,484,388	14,791,088
Support services	8,759,528	8,155,656	-	-	8,759,528	8,155,656
Co-curricular student activities	558,288	550,510	-	-	558,288	550,510
Community services	224,560	264,237	-	-	224,560	264,237
Interest on long-term debt	494,244	241,637	-	-	494,244	241,637
Food service	-	-	881,686	798,470	881,686	798,470
Uniform school supplies	-	-	44,991	49,107	44,991	49,107
Total expenses	<u>25,521,008</u>	<u>24,003,128</u>	<u>926,677</u>	<u>847,577</u>	<u>26,447,685</u>	<u>24,850,705</u>
Increase(decrease) in net assets	<u>\$ 752,795</u>	<u>2,499,706</u>	<u>(56,663)</u>	<u>(23,657)</u>	<u>696,132</u>	<u>2,476,049</u>

*Governmental Activities*

Net assets of the District’s governmental activities increased by \$752,795. The increase in net assets is due primarily to the 10% increase in State Foundation funding in fiscal 2003 (approximately \$1,000,000).

The property tax laws in Ohio create the need periodically to seek voter approval for additional operating funds. Tax revenues generated from voted tax levies do not increase as a result of inflation. An operating levy is approved for a fixed millage rate, but the rate is reduced for inflation with the effect of providing the District the same amount of tax dollars as originally approved. Therefore, school districts such as ours that are dependent upon property taxes as a primary source of revenue must periodically return to the ballot and ask voters for additional resources to maintain current programs. Since the District must rely heavily on voter approval of operating tax issues, management of the resources is of paramount concern to the District’s administration and the voting public.

The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. The table below reflects the cost of program services and the net cost of those services after taking into account the program revenues for the governmental activities. General revenues including tax revenue, investment earnings and unrestricted State entitlements must support the net cost of program services.

Programs	Total Cost of Services		Net Cost of Service	
	2003	2002	2003	2002
Instructional services	\$ 15,484,388	14,791,088	13,905,581	13,258,026
Support services	8,759,528	8,155,656	8,023,876	7,535,227
Co-curricular student activities	558,288	550,510	418,339	376,671
Community services	224,560	264,237	(14,992)	(33,265)
Interest on long-term debt	494,244	241,637	494,244	241,637
Total	<u>25,521,008</u>	<u>24,003,128</u>	<u>22,827,048</u>	<u>21,378,296</u>

Local property taxes make up 43% of total revenues for governmental activities. The net services column reflecting the need for \$22,827,048 of support indicates the reliance on general revenues to support governmental activities.

*Business-Type Activities*

Business-type activities include food service and school supply activities. These programs had a decrease in net assets of \$56,663 for the fiscal year.

**The District’s Funds**

The District’s governmental funds reported a combined fund balance of \$9,186,474, which represents a decrease of \$75,963 as compared to last year’s total of \$9,262,437 according to the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances. The schedule below shows the fund balance and the total change in fund balance from June 30, 2002 to 2003.

	Fund Balance at June 30, 2003	Fund Balance at June 30, 2002	Increase (Decrease)
General Fund	\$ 8,675,310	8,511,361	163,949
Other Governmental Funds	511,164	751,076	(239,912)
Total	<u>\$ 9,186,474</u>	<u>9,262,437</u>	<u>(75,963)</u>

### *General Fund*

The District's General Fund balance increased primarily because of increases in revenues while expenditures remained stable. The tables that follow assist in illustrating the financial activities and balance of the General Fund.

#### **Revenues**

	<u>2003</u>	<u>2002</u>	<u>% Change</u>
Property taxes	\$ 10,520,888	11,357,010	-7.36%
Intergovernmental	11,761,380	10,795,200	8.95%
Investment income	283,355	395,560	-28.37%
Other revenue	376,118	280,412	34.13%
Total	<u>\$ 22,941,741</u>	<u>22,828,182</u>	0.50%

The decline in property tax revenue is due to irregularities in the timing of tax advances. On a cash basis, these revenues have remained stable over the past five years. Intergovernmental revenue is up 8.95% as a direct result of the 10% increase seen in state foundation funding during fiscal 2003. Interest earnings are down 28.37% from fiscal 2002 due to declining interest rates.

As the table below indicates, the largest portion of General Fund expenditures is for instructional cost.

#### **Expenditures by Function**

	<u>2003</u>	<u>2002</u>	<u>% Change</u>
Instructional services	\$ 13,613,962	12,840,022	6.03%
Support services	7,983,543	7,334,138	8.85%
Co-curricular student activities	445,075	391,963	13.55%
Capital outlay	735,212	486,896	51.00%
Total	<u>\$ 22,777,792</u>	<u>21,053,019</u>	8.19%

Expenditures are up 8.19% over the prior year mostly due to salary and benefit increases, including increased health insurance premiums, associated with existing staff. Support services expenditures in FY03 were adversely affected by a lawsuit settlement, district wide copier equipment purchases, and a severe spike in natural gas prices. Revenues exceeded expenditures in the general fund during the fiscal year resulting in an increase in fund balance of \$163,949.

### *Other Funds*

Other governmental funds consist of Special Revenue, Debt Service and Capital Projects funds. Fund balance in these funds decreased by \$239,912.

## **General Fund Budget Information**

The District's budget is prepared in accordance with Ohio law and is based on the cash basis of accounting, utilizing cash receipts, disbursements and encumbrances. Changes are made to the District's budget as changes in revenues and spending patterns are experienced.

The District uses the five-year forecast as the original document from which to form the operating budget. After updating the forecast for changes in revenue and expenditure assumptions, the operating budget begins at the school level. Each school in the District receives a per pupil allocation augmented with resources for special education students in the specific buildings. Budgets are reviewed periodically to ensure management becomes aware of any variations during the year.

## **Capital Assets**

The District has \$7,648,250 invested in capital assets net of depreciation, with \$7,610,592 attributed to governmental activities. Detailed information regarding capital asset activity is included in the notes to the basic financial statements.

## **Debt**

On June 30, 2003, the District had \$3,449,645 in outstanding notes and bonds. The District paid \$278,355 in principal on notes and bonds outstanding and \$497,267 in interest payments during the 2003 fiscal year. Detailed information regarding long-term debt is included in the notes to the basic financial statements.

Under current state statutes, the District's general obligation bonded debt issues are subject to a legal limitation based on 9% of the total taxable valuation of real and personal property. As of June 30, 2003, the District's general obligation debt was below the legal limit.

## **Restrictions and Other Limitations**

On December 11, 2002, the Ohio Supreme Court issued its latest opinion regarding the State's school funding plan. The decision reaffirmed earlier decisions that Ohio's current school-funding plan is unconstitutional.

The Supreme Court relinquished jurisdiction over the case and directed "...the Ohio General Assembly to enact a school-funding scheme that is thorough and efficient...". The School District is currently unable to determine what effect, if any, this decision will have on its future State funding and its financial operations.

# **BASIC FINANCIAL STATEMENTS**

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WHITEHALL CITY SCHOOL DISTRICT  
STATEMENT OF NET ASSETS  
JUNE 30, 2003

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
<b>ASSETS:</b>			
Cash and investments	\$ 12,643,832	156,954	12,800,786
Restricted cash	158,536	-	158,536
Receivables	12,452,184	733	12,452,917
Due from other- Governments	19,511	77,213	96,724
Inventory	-	14,765	14,765
Prepaid assets	75,077	-	75,077
Land	363,554	-	363,554
Other capital assets, net	7,247,038	37,658	7,284,696
<b>TOTAL ASSETS</b>	<b>32,959,732</b>	<b>287,323</b>	<b>33,247,055</b>
<b>LIABILITIES:</b>			
Accounts payable	192,142	985	193,127
Due to other- Governments	402,559	15,634	418,193
Deferred revenue	11,426,259	-	11,426,259
Accrued wages	1,734,585	47,805	1,782,390
Interest payable	68,567	-	68,567
Claims payable	164,517	7,483	172,000
Long-term Liabilities:			
Due within one year	611,375	-	611,375
Due in more than one year	4,312,049	58,598	4,370,647
<b>TOTAL LIABILITIES</b>	<b>18,912,053</b>	<b>130,505</b>	<b>19,042,558</b>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	4,160,947	37,658	4,198,605
Restricted for:			
Budget stabilization	158,536	-	158,536
Debt service	274,065	-	274,065
Capital projects	19,652	-	19,652
Other purposes	115,805	-	115,805
Unrestricted	9,318,674	119,160	9,437,834
<b>TOTAL NET ASSETS</b>	<b>\$ 14,047,679</b>	<b>156,818</b>	<b>14,204,497</b>

The notes to the financial statements are an integral part of this statement.

WHITEHALL CITY SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2003

	Program Revenues		
Expenses	Charges for Services and Sales	Operating Grants and Contributions	
Governmental Activities			
Instructional services:			
Regular	\$ 11,480,418	218,763	565,610
Special	3,446,900	49,133	744,001
Vocational	551,347	-	-
Continuing	5,723	1,300	-
Support services:			
Operation and maintenance of plant	2,115,850	21,185	-
School administration	2,197,931	46,288	17,650
Pupils	1,444,926	15,307	312,381
Business operations	592,992	192	2,980
Instructional staff	914,450	14,502	234,913
Student transportation	822,658	-	65
Central services	548,944	-	70,189
General administration	121,777	-	-
Co-curricular student activities	558,288	139,949	-
Community services	224,560	30,560	208,992
Interest on long-term debt	494,244	-	-
Total Governmental Activities	25,521,008	537,179	2,156,781
Business-Type Activities			
Food Service Fund	881,686	298,875	534,281
Uniform School Supplies	44,991	35,232	-
Total Business Type-Activities	926,677	334,107	534,281
Totals	\$ 26,447,685	871,286	2,691,062

General revenues:

- Property taxes
- Grants and entitlements not restricted to specific programs
- Investment earnings
- Loss on disposal of assets
- Miscellaneous
- Total general revenues

Change in Net Assets

- Net Assets Beginning of Year
- Net Assets End of Year

The notes to the financial statements are an integral part of this statement.



Net (Expense) Revenue and Changes in Net Assets

<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
(10,696,045)	-	(10,696,045)
(2,653,766)	-	(2,653,766)
(551,347)	-	(551,347)
(4,423)	-	(4,423)
(2,094,665)	-	(2,094,665)
(2,133,993)	-	(2,133,993)
(1,117,238)	-	(1,117,238)
(589,820)	-	(589,820)
(665,035)	-	(665,035)
(822,593)	-	(822,593)
(478,755)	-	(478,755)
(121,777)	-	(121,777)
(418,339)	-	(418,339)
14,992	-	14,992
(494,244)	-	(494,244)
(22,827,048)	-	(22,827,048)
-	(48,530)	(48,530)
-	(9,759)	(9,759)
-	(58,289)	(58,289)
(22,827,048)	(58,289)	(22,885,337)
11,350,104	-	11,350,104
11,736,623	-	11,736,623
284,587	1,626	286,213
(3,091)	-	(3,091)
211,620	-	211,620
23,579,843	1,626	23,581,469
752,795	(56,663)	696,132
13,294,884	213,481	13,508,365
14,047,679	156,818	14,204,497

WHITEHALL CITY SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2003

	GENERAL	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS:			
Cash and investments	\$ 10,669,459	708,467	11,377,926
Restricted cash	158,536	-	158,536
Receivables	11,683,176	769,008	12,452,184
Due from other - Governments	17,521	1,990	19,511
Prepaid assets	75,077	-	75,077
<b>TOTAL ASSETS</b>	<b><u>\$ 22,603,769</u></b>	<b><u>1,479,465</u></b>	<b><u>24,083,234</u></b>
LIABILITIES:			
Accounts payable	\$ 152,236	39,906	192,142
Due to other:			
Governments	372,705	29,854	402,559
Funds	156,128	4,091	160,219
Deferred revenue	11,641,845	765,410	12,407,255
Accrued wages	1,605,545	129,040	1,734,585
<b>TOTAL LIABILITIES</b>	<b><u>13,928,459</u></b>	<b><u>968,301</u></b>	<b><u>14,896,760</u></b>
FUND BALANCES:			
Reserved for:			
Encumbrances	379,676	51,325	431,001
Prepaid assets	75,077	-	75,077
Future appropriations	7,319	-	7,319
Budget stabilization	158,536	-	158,536
Unreserved, reported in			
General fund	8,054,702	-	8,054,702
Special revenue fund	-	156,871	156,871
Debt Service fund	-	283,316	283,316
Capital projects fund	-	19,652	19,652
<b>TOTAL FUND BALANCES</b>	<b><u>8,675,310</u></b>	<b><u>511,164</u></b>	<b><u>9,186,474</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 22,603,769</u></b>	<b><u>1,479,465</u></b>	<b><u>24,083,234</u></b>

The notes to the financial statements are an integral part of this statement.

WHITEHALL CITY SCHOOL DISTRICT  
 RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO  
 NET ASSETS OF GOVERNMENTAL ACTIVITIES  
 JUNE 30, 2003

**Total Governmental Fund Balances** \$ 9,186,474

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not functional resources and therefore are not reported in the funds. 7,610,592

Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds. 980,996

An internal fund is used by management to charge the cost of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets. 1,261,608

Long-term liabilities, including bonds and notes payable, are not due and payable in the current period and therefore are not reported in the funds.

Interest payable	(68,567)
Compensated absences	(1,152,225)
Pension obligation	(321,554)
Bonds payable	(2,583,645)
Notes payable	(866,000)

**Net Assets of Governmental Activities** \$ 14,047,679

The notes to the financial statements are an integral part of this statement.

WHITEHALL CITY SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2003

	GENERAL	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES:			
Property taxes	\$ 10,520,888	711,340	11,232,228
Intergovernmental:			
Federal Restricted Grants-in-aid	47,270	1,092,522	1,139,792
State:			
Unrestricted Grants-in-aid	11,094,605	22,513	11,117,118
Restricted Grants-in-aid	619,505	1,016,989	1,636,494
Investment income	283,355	1,232	284,587
Co-curricular activities	5,624	134,325	139,949
Tuition fees	222,296	174,934	397,230
Other	148,198	63,422	211,620
<b>TOTAL REVENUES</b>	<b>22,941,741</b>	<b>3,217,277</b>	<b>26,159,018</b>
EXPENDITURES:			
Current:			
Instructional services:			
Regular	10,330,368	664,950	10,995,318
Special	2,684,195	791,061	3,475,256
Vocational	593,605	-	593,605
Continuing	5,794	-	5,794
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<b>13,613,962</b>	<b>1,456,011</b>	<b>15,069,973</b>
Support services:			
Operation and maintenance of plant	2,048,039	33,320	2,081,359
School administration	2,067,958	96,104	2,164,062
Pupils	1,172,645	307,767	1,480,412
Business operations	585,180	8,048	593,228
Instructional staff	704,432	295,885	1,000,317
Student transportation	882,263	501	882,764
Central services	399,481	72,952	472,433
General administration	123,545	-	123,545
<b>TOTAL SUPPORT SERVICES</b>	<b>7,983,543</b>	<b>814,577</b>	<b>8,798,120</b>
Co-curricular student activities	445,075	151,297	596,372
Community services	-	259,682	259,682
Capital outlay	735,212	-	735,212
Debt service:			
Principal retirement	-	278,355	278,355
Interest	-	497,267	497,267
<b>TOTAL EXPENDITURES</b>	<b>22,777,792</b>	<b>3,457,189</b>	<b>26,234,981</b>
Net Change in Fund Balances	163,949	(239,912)	(75,963)
FUND BALANCES AT BEGINNING OF YEAR	8,511,361	751,076	9,262,437
FUND BALANCE AT END OF YEAR	<b>\$ 8,675,310</b>	<b>511,164</b>	<b>9,186,474</b>

The notes to the financial statements are an integral part of this statement.

WHITEHALL CITY SCHOOL DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2003

**Net Changes in Fund Balances - Total Governmental Funds** \$ (75,963)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period. 193,094

Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds. 117,876

Repayment of bond and note principal is an expenditure in governmental fund, but the repayment reduces long-term liabilities in the statement of net assets and does not result in an expense in the statement of activities. 278,355

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is recorded when due. 3,023

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Compensated absences	(21,637)
Pension obligation	(92,525)
Loss on disposal of fixed assets	(3,091)

An internal fund is used by management to charge the cost of insurance to individual funds is not reported in the district-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expenses) of the internal service fund is allocated among governmental activities. 353,663

**Change in Net Assets of Governmental Activities** \$ 752,795

The notes to the financial statements are an integral part of this statement.

WHITEHALL CITY SCHOOL DISTRICT  
STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS  
JUNE 30, 2003

	Aggregate Nonmajor Business-Type Activities	Governmental Activities
	Enterprise Funds	Internal Service Fund
<b>ASSETS</b>		
Cash and investments	\$ 156,954	1,265,906
Accounts receivable	733	-
Due from other governments	77,213	-
Due from other funds	-	167,702
Inventory	14,765	-
Total current assets	249,665	1,433,608
Capital Assets, Net	37,658	-
<b>Total assets</b>	287,323	1,433,608
<b>LIABILITIES</b>		
Accounts payable	985	-
Due to other governments	15,634	-
Due to other funds	7,483	-
Accrued wages and benefits	47,805	-
Claims payable	-	172,000
Total current liabilities	71,907	172,000
Long-term liabilities	58,598	-
<b>Total liabilities</b>	130,505	172,000
<b>NET ASSETS</b>		
Invested in Capital Assets	37,658	-
Unrestricted	119,160	1,261,608
<b>Total Net Assets</b>	\$ 156,818	1,261,608

The notes to the financial statements are an integral part of this statement.

WHITEHALL CITY SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET ASSETS  
PROPRIETARY FUNDS  
FOR THE FISCAL YEAR ENDED 30, 2003

	Aggregate Nonmajor Business-Type Activities	Governmental Activities
	Enterprise Funds	Internal Service Fund
<b>Operating Revenues:</b>		
Food service sales	\$ 297,113	-
Charges for services	-	1,706,567
Class fees	35,232	-
Other	1,762	-
Total operating revenues	334,107	1,706,567
<b>Operating Expenses:</b>		
Supplies and materials	331,578	-
Personal services	533,685	-
Purchased services	48,395	1,352,904
Depreciation	9,827	-
Other	3,192	-
Total operating expenses	926,677	1,352,904
Operating income (loss)	(592,570)	353,663
<b>Nonoperating Revenues:</b>		
State sources	24,355	-
Federal sources	509,926	-
Investment income	1,626	-
Total nonoperating revenues	535,907	-
<b>Change in Net Assets</b>	(56,663)	353,663
<b>Net assets at beginning of year</b>	213,481	907,945
<b>Net assets at end of year</b>	\$ 156,818	1,261,608

The notes to the financial statements are an integral part of this statement.

WHITEHALL CITY SCHOOL DISTRICT  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE FISCAL YEAR ENDED 30, 2003

	<u>Aggregate Nonmajor Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Funds</u>	<u>Internal Service Fund</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from tuition and fees	\$ 35,133	-
Cash received from sales	297,113	-
Cash received from charges for services	-	1,676,606
Other cash receipts	1,644	-
Cash payments for personal services	(504,608)	-
Cash payments for purchased services	(48,309)	(1,458,404)
Cash payments for supplies and materials	(320,084)	-
Cash payments for other expenses	(1,101)	-
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<b>(540,212)</b>	<b>218,202</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest	2,439	-
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b>2,439</b>	<b>-</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
State sources	24,364	-
Federal sources	485,155	-
<b>NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	<b>509,519</b>	<b>-</b>
<b>CASH FLOWS USED IN CAPITAL AND OTHER RELATED RELATED FINANCING ACTIVITIES-</b>		
Acquisition of Property, plant and equipment	(23,310)	-
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(51,564)</b>	<b>218,202</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>208,518</b>	<b>1,047,704</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>\$ 156,954</b>	<b>1,265,906</b>
<b>ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b>		
<b>Operating income (loss)</b>	\$ (592,570)	353,663
Depreciation	9,827	-
Change in assets and liabilities:		
Receivables	1,874	-
Due from other funds	-	(29,961)
Inventory	22,810	-
Accounts payable	(11,230)	-
Due to other governments	19,718	-
Due to other funds	797	-
Accrued wages and benefits	8,562	-
Claims payable	-	(105,500)
Net cash provided (used) by operating activities	\$ (540,212)	218,202
Supplemental Information		
Noncash activities-		
Donated commodities	\$ 25,221	

The notes to the financial statements are an integral part of this statement.



WHITEHALL CITY SCHOOL DISTRICT  
STATEMENT OF FIDUCIARY NET ASSETS  
JUNE 30, 2003

**AGENCY FUND**  
STUDENT ACTIVITIES FUND

<b>ASSETS</b>	
Cash and investments	\$ 31,456
Accounts receivable	65
<b>Total assets</b>	<u>31,521</u>
<b>LIABILITIES</b>	
Due to others	31,521
<b>Total liabilities</b>	<u>31,521</u>
<b>NET ASSETS</b>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

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**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements  
June 30, 2003

**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 basic 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 2100 City Gate Dr., Columbus, Ohio 43219.

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.

**a. Government-wide and fund financial statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2003

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicant who purchase, use or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

**b. Measurement focus, basis of accounting, and financial statement presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Government fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes are recognized as revenue in the fiscal year for which taxes have been levied, provided they are collected and certified by the county auditor by the fiscal year-end. Additionally, taxes collected within 60 days after fiscal year-end are recorded as a receivable with an offset to deferred revenue for amounts not collected and available for advance on June 30 by the county auditor. Tuition, grants, fees and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District's *only major fund* is the *general fund*, a governmental fund. The general fund is the District's primary operating fund. It accounts for all financial resources of the general government, except for those required to be accounted for in another fund.

The District's nonmajor governmental funds include the following fund types:

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2003

*Special revenue funds* are used to account for the proceeds of specific revenue sources, other than major capital projects, that are legally restricted to expenditures for specified purposes.

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* 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 enterprise funds).

The District's nonmajor proprietary funds include the following fund types:

*Enterprise funds* are used to account for the District's food service and uniform school supplies financial activities.

*Internal service funds* are 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.

Additionally, the District reports a *fiduciary fund*. 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. Agency funds, a type of fiduciary fund, are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The District reports one agency fund, the Student Activities Agency Fund.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to the same limitation. The District has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges to those who benefit from the goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expense from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's principal ongoing operations. Food service sales and class fees are the principal operating revenues of the District's enterprise funds. Charges for services (or charges for employee benefit costs) are the principal operating revenues for the District's internal service fund. Operating expenses for the enterprise funds and internal service fund include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2003

expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

**c. 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 its investments at fair value. Repurchase agreements are recorded at cost.

**d. Inventory**

On government-wide financial statements, inventories are presented 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.

**e. Capital Assets and Depreciation**

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets are reported in the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by proprietary funds are reported on both statement types.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The District follows the policy of not capitalizing assets with a cost of less than \$500 and a useful life of less than one year. The District does not possess any infrastructure.

All reported capital assets, with the exception of land are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Land Improvements	10-30
Buildings & Improvements	10-30
Furniture and Equipment	5-15
Vehicles	5-10

**f. Interfund Activity**

Transfers between governmental and business-type activities on the entity-wide statements are reported in the same manner as general revenues. Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds.

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2003

On fund financial statements, short-term interfund loans are classified as interfund receivables/payables. These amounts are eliminated in the statement of net assets, except for amounts due between governmental and business-type activities, which are presented as internal balances.

**g. Compensated Absences**

The District has implemented the provisions of GASB Statement No. 16, "Accounting for Compensated Absences". Vacation benefits are accrued as a liability as the benefits are earned if the employee's rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the vesting method. The liability is based on the sick leave accumulated at June 30 by those employees who are currently eligible to receive termination payments and those employees for whom it is probable they will become eligible to receive termination benefits in the future. The criteria for determining the vacation and sick leave liability is derived from Board policy, negotiated agreements, and state laws.

The entire compensated absence liability is reported on the entity-wide financial statements. The amount of accumulated vacation and sick leave of employees applicable to governmental type activities is not reflected in the fund financial statements. For proprietary funds, the entire amount of compensated absences is recorded as an expense and liability of the fund.

**h. Accrued Liabilities and Long-term Debt**

All accrued liabilities and long-term debt is reported in the entity-wide financial statements as well as the proprietary fund financial statements. For governmental fund financial statements, these accrued liabilities are generally reported as a governmental fund liability if due for payment as of the balance sheet date regardless of whether they will be liquidated with current financial resources. However, claims for judgments and compensated absences paid from governmental funds are reported as a liability in the fund financial statements only for the portion expected to be financed from expendable available financial resources. Long-term debts paid from governmental funds are not recognized as a liability in the fund financial statements until due.

**i. Fund Balance Reserves / Restrictions**

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 assets, property tax revenue reserved by the Board for future year's appropriations and budget stabilization, as required by state statute (see Note 14).

The District complies with all restrictions governing the use of restricted assets. Such restrictions do not offer discretion regarding use of these resources in an unrestricted manner. When capital restricted funds, usually bond proceeds, are available, capital assets are acquired from such resources. Capital assets can be, however, and to a lesser amount are, acquired from unrestricted resources.

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2003

**j. 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 of the cash management pool are also considered to be cash equivalents, since they are available to the proprietary funds on demand.

**k. 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.

**3. Cash and Investments**

**a. Cash**

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 2003, 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, 2003. 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 2003 investment income of \$283,355 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 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, 2003.

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 105% 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. During 2003, the District and public depositories complied with the provisions of these statutes.



**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2003

**b. Deposits with Financial Institutions**

At year-end, the District carried account balances at two banks. The carrying amount of all District deposits was \$873,465, including \$1,000,000 in a non-negotiable certificate of deposit. The combined bank balance was \$1,002,145 of which \$200,000 was covered by the FDIC insurance and \$802,145 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, 2003. 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 investments with STAROhio and Fifth Third Money Market are not required to be categorized due to its nature.

	Category			Reported Value
	1	2	3	
U.S. Treasury and agency obligations	\$ -	6,013,671	-	6,013,671
Repurchase agreement	-	-	1,408,373	1,408,373
Fifth Third Money Market	-	-	-	1,105,964
STAR Ohio	-	-	-	3,589,305
Total investments	-	6,013,671	1,408,373	12,117,313
Deposits:				
Cash deposits				(126,535)
Certificates of Deposits				1,000,000
Total deposits				873,465
Total cash and investments				\$ 12,990,778

**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.

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2003

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 2003, upon which the 2002 levies were based, were as follows:

Agricultural/Residential Real Estate	\$	141,484,890
Commercial/Industrial Real Estate		102,133,820
Public Utility Real Estate		33,130
Public Utility Tangible		11,541,200
General Tangible Property		43,735,019
Total	<u>\$</u>	<u>298,928,059</u>

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, 2003. However, monies legally available as an advance to the District as of June 30, 2003 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 (reserve for future appropriations) as the District is prohibited by law from appropriating this amount in accordance with Ohio Revised Code Section 5705.35.

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2003

**5. Receivables**

Receivables at June 30, 2003 consisted of taxes, interest and other accounts. Taxes receivable include current and delinquent taxes receivable. A summary of the principal items of receivables follows:

Governmental Activities:	
Taxes current	\$ 11,434,059
Taxes delinquent	980,996
Interest	31,159
Other	5,970
Total	<u>\$ 12,452,184</u>
Business-type Activities:	
Interest	\$ 403
Accounts	330
Total	<u>\$ 733</u>
Total receivable	<u>\$ 12,452,917</u>

**6. Due From Other Governments**

Intergovernmental receivables at June 30, 2003 consist of the following:

Governmental Activities:	
Federal	\$ 17,521
State	1,990
Total	<u>\$ 19,511</u>
Business-type Activities:	
Federal	\$ 77,213
Total	<u>\$ 77,213</u>
Total receivable	<u>\$ 96,724</u>

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2003

**7. Interfund Receivables and Payables**

Interfund balances at June 30, 2003 consist of the following individual fund receivables and payables on the fund basis:

	<u>Receivable</u>	<u>Payable</u>
Governmental Activities:		
General Fund	\$ -	\$ 156,128
Other Governmental Funds	-	4,091
Internal Service Fund	<u>167,702</u>	<u>-</u>
Total governmental activities	<u>167,702</u>	<u>160,219</u>
Business-Type Activities -		
Food Service Fund	<u>-</u>	<u>7,483</u>
Total business-type activities	<u>-</u>	<u>7,483</u>
Total	<u>\$ 167,702</u>	<u>\$ 167,702</u>

Interfund balances at June 30, 2003 are for charges related to the Employee Benefit-Self Insurance Internal Service fund.

**8. Capital Assets**

A summary of capital asset activity for the fiscal year follows:

	<u>Balance</u>			<u>Balance</u>
	<u>June 30, 2002</u>	<u>Additions</u>	<u>Disposals</u>	<u>June 30, 2003</u>
<u>Governmental Activities - Cost</u>				
Land	\$ 363,554	-	-	363,554
Land improvements	2,266,908	25,194	-	2,292,102
Building and improvements	10,586,431	517,931	-	11,104,362
Furniture, fixtures and equipment	7,064,935	598,614	188,521	7,475,028
Buses, autos and trucks	782,142	103,026	86,397	798,771
Total at cost	<u>21,063,970</u>	<u>1,244,765</u>	<u>274,918</u>	<u>22,033,817</u>
<u>Less accumulated depreciation</u>				
Land improvements	2,521,785	21,459	-	2,543,244
Building and improvements	5,554,218	379,366	-	5,933,584
Furniture, fixtures and equipment	5,112,243	606,162	185,430	5,532,975
Buses, autos and trucks	455,135	44,684	86,397	413,422
Total accumulated depreciation	<u>13,643,381</u>	<u>1,051,671</u>	<u>271,827</u>	<u>14,423,225</u>
Capital assets, net	<u>\$ 7,420,589</u>	<u>193,094</u>	<u>3,091</u>	<u>7,610,592</u>

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2003

A summary of Business – Type Capital Assets at June 30, 2003 follows:

	Balance			Balance
	June 30, 2002	Additions	Disposals	June 30, 2003
<u>Business-Type Activities Cost</u>				
Furniture, fixtures and equipment	\$ 317,203	23,310	-	340,513
Less: Accumulated depreciation	293,028	9,827	-	302,855
Capital assets, net	<u>24,175</u>	<u>13,483</u>	<u>-</u>	<u>37,658</u>

Depreciation expense was charged to governmental functions as follows:

Instructional services:	
Regular	\$ 774,192
Special	18,121
Vocational	1,678
Support services:	
Operation and maintenance of plant	72,447
School administration	14,907
Pupils	4,163
Business operations	2,009
Instructional staff	16,051
Student transportation	28,540
Central services	91,424
Co-curricular student activities	20,931
Community services	7,208
Total depreciation	<u>\$ 1,051,671</u>

## 9. 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. Long-Term obligations of the District are included in the Statement of Net Assets. 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, 2003, the District had one general obligation bond and one general obligation long-term note issue outstanding. This debt was issued for general government activities, specifically, the construction and renovation of school buildings. General obligations currently outstanding are:

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2003

Purpose	Date Issued	Interest Rate	Final Maturity	Balance at June 30, 2003
Building improvement bonds	04/15/93	5.31%	12/01/13	\$ 2,583,645
Energy conservation note	05/01/96	5.60%	05/01/06	866,000
				<u>\$ 3,449,645</u>

The following is a summary of the District's future annual debt service requirements to maturity for general obligation bonds and note:

Year ending June 30,	Interest rates	Principal	Interest
2004	4.25 - 6.612%	\$ 289,821	\$ 479,129
2005	4.25 - 6.612%	304,632	461,918
2006	4.25 - 6.612%	318,860	441,562
2007	4.25 - 6.612%	16,225	429,228
2008	4.25 - 6.612%	305,000	127,295
2009 and thereafter	4.25 - 6.612%	2,215,107	375,081
Total		<u>\$ 3,449,645</u>	<u>\$ 2,314,213</u>

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, 2003 are a voted debt margin of \$23,453,880 and an unvoted debt margin of \$298,928. 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, 2003, 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.

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2003

A summary of the governmental activities changes in long-term liabilities follows:

	Balance <u>June 30, 2002</u>	Additions	Reductions	Balance <u>June 30, 2003</u>
Accrued liabilities (accrued vacation and sick leave)	\$ 1,130,588	21,637	-	1,152,225
General obligation bonds payable	2,600,000	-	16,355	2,583,645
General obligation notes payable	1,128,000	-	262,000	866,000
Due to other governments-pension liability	<u>229,029</u>	<u>321,554</u>	<u>229,029</u>	<u>321,554</u>
	<u>\$ 5,087,617</u>	<u>343,191</u>	<u>507,384</u>	<u>4,923,424</u>

Amounts Due In One Year

General obligation bonds payable	\$ 289,821
Due to other governments-pension liability	<u>321,554</u>
	<u>\$ 611,375</u>

Additions and deletions of accrued vacation 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 a 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

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2003

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 \$235.00 to the Employee Benefit Self-Insurance Fund. For full-time employees electing single medical coverage, the District pays 100% of the monthly premium. 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.

Insurance coverage levels have remained consistent since fiscal year 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 \$66.12 per employee as of June 30, 2003, 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 \$172,000 at June 30, 2003, in the internal service fund reflects an estimate of incurred but unpaid claims liability for medical and dental insurance. This liability was 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, 2003, 2002 and 2001 follows:

	<u>2003</u>	<u>2002</u>	<u>2001</u>
Claims liability at July 1	\$ 277,500	229,000	247,000
Incurred claims	1,352,904	1,320,969	1,009,941
Claims paid	<u>(1,458,404)</u>	<u>(1,272,469)</u>	<u>(1,027,941)</u>
Claims liability at June 30	<u>\$ 172,000</u>	<u>277,500</u>	<u>229,000</u>

**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.



**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2003

**Plan Options** – Effective July 1, 2001, two new plan options were offered to selected members. New members have a choice of three retirement plan options. In addition to the Defined Benefit (DB) Plan, new members are offered a Defined Contribution (DC) Plan and a Combined Plan. The DC plan allows members to invest all of their member contributions and employer contributions equal to 10.5% of earned compensation. The Combined Plan offers features of the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. Contributions into the DC Plan and the Combined Plan are credited to member accounts as employers submit their payroll information to STRS Ohio, generally on a biweekly basis. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan.

Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one-time irrevocable decision to transfer their account balance from the existing DB Plan into the DC Plan or Combined Plan. This option expired on December 31, 2001.

**DB Plan Benefits** – Plan benefits are established under Chapter 3307 of the Ohio Revised Code. 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 annual retirement allowance, payable for life, is the greater of the “formula benefit” or the “money-purchase benefit” calculation. Under the “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 2.2% multiplied by the total number of years of service credit (including Ohio-valued purchased credit) times the final average salary. The 31<sup>st</sup> 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. For members with 35 or more years of Ohio contributing service, the first 30 years will be calculated at 2.5% instead of 2.2%. 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 Ohio funds. This total is then divided by an actuarially determined annuity factor to determine the maximum annual retirement allowance.

**DC Plan Benefits** – Benefits are established under Sections 3307.80 and 3307.89 of the Ohio Revised Code. For members who select the DC Plan, all member contributions and employer contributions at a rate of 10.5% are placed in an investment account. The member determines how to allocate the member and employer money among nine investment choices. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump-sum withdrawal. Employer contributions into members’ accounts are vested after the first anniversary of the first day of paid service. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member’s designated beneficiary is entitled to receive the member’s account balance.

**Combined Plan Benefits** – Members contributions are allocated by the member, and employer contributions are used to fund a defined benefit payment. A member’s defined benefit is determined by multiplying 1% of the member’s final average salary by the member’s years of service credit. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60. The defined contribution portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50.

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.

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2003

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.

Prior to February 1, 2002, benefits are increased annually 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. Effective February 1, 2002, benefits are increased annually by 3% of the original base amount, regardless of the change in CPI.

The Defined Benefit and Combined Plans offer access to health care coverage to retirees who participated in the plans and their dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums.

A Defined Benefit or Combined Plan member with five or more years' credited service who becomes disabled is entitled to a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. A death benefit of \$1,000 is payable to the beneficiary of each deceased retired member who participated in the Defined Benefit Plan. Death benefit coverage up to \$2,000 can be purchased by participants in the DB, DC or Combined Plans. Various other benefits are available to members' beneficiaries.

- C. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, 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, 2003, were 9.3% of covered payroll for members and 14% for employers. These were the same contribution rates for 2001 and 2002. Employer contributions for 2003, 2002, and 2001 were approximately \$1,674,000, \$1,621,000, and \$1,550,800, respectively, equal to 100% of the required contribution each year.
- E. STRS Ohio issues a stand-alone financial report. Copies of STRS Comprehensive Annual Financial Report 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

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2003

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, 2003, 2002, and 2001 were approximately \$491,000, \$491,000 and \$446,700, 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: 300 East Broad Street, Suite 100, Columbus, Ohio 43215 or by calling (614) 222-5853.

**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 access to health care coverage to retirees who participated in the Defined Benefit or Combined Plans and their dependents. Coverage under the current program includes hospitalization, physician fees, prescription drugs and partial reimbursement of monthly Medicare Part B 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. All 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 allocates employer contributions to the Health Care Stabilization Fund from which health care benefits are paid. For fiscal year ended June 30, 2002, the STRS Board allocated employer contributions equal to 4.5% of covered payroll to the Health Care Stabilization Fund. Effective July 1, 2002, 1% of covered payroll will be allocated to the fund. For the District this amount approximated \$120,000 for fiscal year 2003. The balance in the Health Care Stabilization Fund was \$3.011 billion on June 30, 2002.
- D. For the year ended June 30, 2002, the net health care costs paid by STRS were \$354,697,000. There were 105,300 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.
- 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, 2002, the allocation rate was 8.54%. 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 2002, the minimum pay was established as \$12,400. The surcharge, added to the unallocated portion of the 14%

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2003

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, 2002 were \$182.9 million and the target level was \$274.4 million. At June 30, 2002, SERS had net assets available for payment of health care benefits of \$335.2 million.
- D. The number of participants currently receiving health care benefits is approximately 50,000.
- E. Employer contributions in the amount of \$299,500 and a surcharge in the amount of \$ 24,980 were used to fund post-employment benefits for the year ended June 30, 2003.

### **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. State School Funding Decision**

On December 11, 2002, the Ohio Supreme Court issued its latest opinion regarding the State's school funding plan. The decision reaffirmed earlier decisions that Ohio's current school-funding plan is unconstitutional.

The Supreme Court relinquished jurisdiction over the case and directed "...the Ohio General Assembly to enact a school-funding scheme that is thorough and efficient...". The School District is currently unable to determine what effect, if any, this decision will have on its future State funding and its financial operations.

### **14. 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.

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2003

	Textbook Reserve	Capital Maintenance Reserve	Budget Stabilization Reserve
Balance, July 1, 2002	\$ -	-	158,536
Required Set-Aside	399,848	399,848	-
Qualifying Expenditures	(577,566)	(990,000)	-
Total	<u>(177,718)</u>	<u>(590,152)</u>	<u>158,536</u>
Balance, June 30, 2003	<u>\$ -</u>	<u>-</u>	<u>158,536</u>

**15. Fund deficits**

The following funds had deficit fund balance at June 30, 2003:

	<u>Deficit Fund Balance</u>
<b>Special Revenue Funds:</b>	
EMIS Grant	\$ 127
Disadvantaged Pupil Impact Aid	59,108
Title III – English Proficiency	231
Title I Grant	31,145
IDEA Preschool Grants for the Handicapped	150
Reducing Class Size	24,981

The deficit balances in the Special Revenue Funds are a result of the application of generally accepted accounting principles. The General Fund provides transfers to cover deficit balances, however, this is done when cash is needed rather than when accruals occur.

**16. Subsequent Event – Refunding Bonds**

On November 13, 2003, the District sold \$2,519,995 of general obligation bonds dated November 1, 2003 with final maturities on December 1, 2013. These bonds refunded \$2,520,000 of the Whitehall City School District's 1993 Refunding Bond Issue, which had final maturities on December 1, 2013. The refunding resulted in a premium of \$112,400 and issuance cost of \$61,995. The transaction resulted in an economic gain (present value savings) of \$236,058 and a reduction of \$316,168 in future debt service payments.

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# **REQUIRED SUPPLEMENTARY INFORMATION**

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WHITEHALL CITY SCHOOL DISTRICT  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2003

	GENERAL FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Property taxes	\$ 9,793,994	10,251,849	10,520,907	269,058
Investment income	270,000	270,000	287,936	17,936
Tuition fees	221,750	221,750	223,081	1,331
Co-curricular	4,500	4,500	5,623	1,123
Miscellaneous	126,000	126,000	152,088	26,088
State sources	11,662,687	11,635,175	11,714,109	78,934
Federal sources	25,000	25,000	41,311	16,311
<b>TOTAL REVENUES</b>	<u>22,103,931</u>	<u>22,534,274</u>	<u>22,945,055</u>	<u>410,781</u>
<b>EXPENDITURES:</b>				
Instructional services:				
Regular	10,278,126	10,424,399	10,363,136	61,263
Special	2,858,729	2,901,542	2,748,921	152,621
Vocational	568,029	606,998	591,194	15,804
Continuing	8,133	8,102	5,801	2,301
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<u>13,713,017</u>	<u>13,941,041</u>	<u>13,709,052</u>	<u>231,989</u>
Support services:				
Pupils	1,232,492	1,239,892	1,151,147	88,745
Instructional staff	803,606	784,023	706,578	77,445
Board of Education	311,688	323,788	175,820	147,968
School administration	2,194,442	2,163,464	2,067,665	95,799
Fiscal services	560,747	558,892	539,625	19,267
Business operations	45,755	45,685	39,839	5,846
Operation and maintenance of plant	2,150,631	2,159,426	2,076,400	83,026
Student transportation	904,540	936,364	905,168	31,196
Central services	407,941	431,029	399,072	31,957
<b>TOTAL SUPPORT SERVICES</b>	<u>8,611,842</u>	<u>8,642,563</u>	<u>8,061,314</u>	<u>581,249</u>
Co-curricular activities	446,714	452,337	445,321	7,016
Site Improvement	220,000	1,005,924	1,005,924	-
<b>TOTAL EXPENDITURES</b>	<u>22,991,573</u>	<u>24,041,865</u>	<u>23,221,611</u>	<u>820,254</u>
Excess (deficiency) of revenues over expenditures	<u>(887,642)</u>	<u>(1,507,591)</u>	<u>(276,556)</u>	<u>1,231,035</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other	1,000	1,000	521	(479)
Refund of prior year expenditures (receipts)	25,000	25,000	4,786	(20,214)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>26,000</u>	<u>26,000</u>	<u>5,307</u>	<u>(20,693)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(861,642)</u>	<u>(1,481,591)</u>	<u>(271,249)</u>	<u>1,210,342</u>
Prior year encumbrances appropriated	590,383	590,383	590,383	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>9,931,297</u>	<u>9,931,297</u>	<u>9,931,297</u>	<u>-</u>
<b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>	<u>\$ 9,660,038</u>	<u>9,040,089</u>	<u>10,250,431</u>	<u>1,210,342</u>

See notes to required supplementary information.

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Required Supplementary Information  
June 30, 2003

**A. Budgetary Information**

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 2003 is as follows:

**Tax Budget**

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.

By no later than January 20, the Board-adopted budget is filed with the Franklin County Budget Commission for tax rate determination.

**Estimated Resources**

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 2003.

**Appropriations**

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.

Any revisions that alter the total of any fund appropriation at the object level must be approved by the Board of Education.

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.

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 2003.

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Required Supplementary Information, Continued  
June 30, 2003

**Lapsing of Appropriations**

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**

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.

**B. Reconciling Budgetary Basis and GAAP**

The District prepares its budget on a basis of accounting that differs from generally accepted accounting principles (GAAP). The actual column presented on the Budgetary Comparison Schedule – General Fund is prepared in accordance with the budget basis of accounting.

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).

A reconciliation of the General Fund results of operations at the end of the year on the GAAP basis to the budget basis follows:

Excess of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	\$ 163,949
 <b>Adjustments, net</b>	
Revenue Accruals	8,622
Expenditure Accruals	88,092
Encumbrances	(531,912)
Excess of revenues and other financing sources over expenditures and other financing uses (Budget Basis)	\$ (271,249)

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# WHITEHALL CITY SCHOOL DISTRICT

## **General Fund**

The General Fund is the general operating fund of the District. It is used to account for 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, 2003

GENERAL FUND				
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES:</b>				
Property taxes	\$ 9,793,994	10,251,849	10,520,907	269,058
Investment income	270,000	270,000	287,936	17,936
Tuition fees	221,750	221,750	223,081	1,331
Co-curricular	4,500	4,500	5,623	1,123
Miscellaneous	126,000	126,000	152,088	26,088
State sources	11,662,687	11,635,175	11,714,109	78,934
Federal sources	25,000	25,000	41,311	16,311
<b>TOTAL REVENUES</b>	<u>22,103,931</u>	<u>22,534,274</u>	<u>22,945,055</u>	<u>410,781</u>
<b>EXPENDITURES:</b>				
REGULAR INSTRUCTION:				
Salaries and wages	6,837,237	6,869,437	6,867,007	2,430
Employee benefits	1,868,137	1,804,174	1,797,219	6,955
Purchased services	935,271	1,122,465	1,084,718	37,747
Supplies and materials	316,444	332,729	322,284	10,445
Capital Outlay	321,037	295,594	291,908	3,686
<b>TOTAL REGULAR INSTRUCTION</b>	<u>10,278,126</u>	<u>10,424,399</u>	<u>10,363,136</u>	<u>61,263</u>
SPECIAL INSTRUCTION:				
Salaries and wages	1,740,461	1,745,861	1,654,081	91,780
Employee benefits	507,554	518,387	501,196	17,191
Purchased services	578,629	606,038	575,193	30,845
Supplies and materials	25,603	25,487	16,987	8,500
Capital Outlay	6,482	5,769	1,464	4,305
<b>TOTAL SPECIAL INSTRUCTION</b>	<u>2,858,729</u>	<u>2,901,542</u>	<u>2,748,921</u>	<u>152,621</u>
VOCATIONAL INSTRUCTION:				
Salaries and wages	412,190	412,190	403,037	9,153
Employee benefits	93,734	94,890	91,349	3,541
Purchased services	27,900	3,000	149	2,851
Supplies and materials	1,253	1,256	1,003	253
Capital Outlay	32,952	95,662	95,656	6
<b>TOTAL VOCATIONAL INSTRUCTION</b>	<u>568,029</u>	<u>606,998</u>	<u>591,194</u>	<u>15,804</u>
CONTINUING INSTRUCTION:				
Salaries and wages	7,000	7,000	5,044	1,956
Employee benefits	1,133	1,102	757	345
<b>TOTAL CONTINUING INSTRUCTION</b>	<u>8,133</u>	<u>8,102</u>	<u>5,801</u>	<u>2,301</u>
PUPIL SERVICES:				
Salaries and wages	859,540	843,640	795,556	48,084
Employee benefits	252,978	267,742	237,973	29,769
Purchased services	84,605	85,859	76,470	9,389
Supplies and materials	9,476	13,238	12,493	745
Capital Outlay	18,793	28,813	28,098	715
Other	7,100	600	557	43
<b>TOTAL PUPIL SERVICES</b>	<u>\$ 1,232,492</u>	<u>1,239,892</u>	<u>1,151,147</u>	<u>88,745</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, 2003

GENERAL FUND				
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>INSTRUCTIONAL STAFF:</b>				
Salaries and wages	\$ 533,991	529,886	492,123	37,763
Employee benefits	146,411	147,967	137,764	10,203
Purchased services	62,591	50,901	28,952	21,949
Supplies and materials	42,293	47,626	43,058	4,568
Capital Outlay	18,320	7,643	4,681	2,962
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>803,606</u>	<u>784,023</u>	<u>706,578</u>	<u>77,445</u>
<b>BOARD OF EDUCATION</b>				
Salaries and wages	9,400	9,400	5,520	3,880
Employee benefits	1,412	1,512	970	542
Purchased services	45,000	71,000	56,254	14,746
Supplies and materials	1,126	1,126	614	512
Other	254,750	240,750	112,462	128,288
<b>TOTAL BOARD OF EDUCATION</b>	<u>311,688</u>	<u>323,788</u>	<u>175,820</u>	<u>147,968</u>
<b>SCHOOL ADMINISTRATION:</b>				
Salaries and wages	1,405,578	1,403,578	1,357,636	45,942
Employee benefits	414,644	403,638	391,253	12,385
Purchased services	255,911	220,340	202,840	17,500
Supplies and materials	29,705	34,360	27,606	6,754
Capital Outlay	76,404	89,348	80,581	8,767
Other	12,200	12,200	7,749	4,451
<b>TOTAL SCHOOL ADMINISTRATION</b>	<u>2,194,442</u>	<u>2,163,464</u>	<u>2,067,665</u>	<u>95,799</u>
<b>FISCAL SERVICES:</b>				
Salaries and wages	247,500	244,500	236,988	7,512
Employee benefits	73,097	75,242	73,163	2,079
Purchased services	32,600	31,100	29,849	1,251
Supplies and materials	4,900	4,900	4,207	693
Capital outlay	4,000	-	-	-
Other	198,650	203,150	195,418	7,732
<b>TOTAL FISCAL SERVICES</b>	<u>560,747</u>	<u>558,892</u>	<u>539,625</u>	<u>19,267</u>
<b>BUSINESS OPERATIONS</b>				
Salaries and wages	5,000	5,000	3,771	1,229
Employee benefits	1,755	1,685	1,455	230
Purchased services	30,000	30,000	27,891	2,109
Supplies and materials	9,000	9,000	6,722	2,278
<b>TOTAL BUSINESS OPERATIONS</b>	<u>\$ 45,755</u>	<u>45,685</u>	<u>39,839</u>	<u>5,846</u>
<b>OPERATION AND MAINTENANCE OF PLANT:</b>				
Salaries and wages	1,009,451	1,017,441	991,821	25,620
Employee benefits	293,581	296,054	289,550	6,504
Purchased services	620,967	610,626	565,004	45,622
Supplies and materials	171,232	205,712	200,440	5,272
Capital Outlay	55,400	29,593	29,585	8
<b>TOTAL OPERATION AND MAINTENANCE OF PLANT</b>	<u>2,150,631</u>	<u>2,159,426</u>	<u>2,076,400</u>	<u>83,026</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, 2003

	GENERAL FUND			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>STUDENT TRANSPORTATION:</b>				
Salaries and wages	\$ 499,838	499,838	478,803	21,035
Employee benefits	164,425	160,787	155,814	4,973
Purchased services	61,987	64,281	62,467	1,814
Supplies and materials	98,070	106,500	103,835	2,665
Capital Outlay	80,220	104,958	104,249	709
<b>TOTAL STUDENT TRANSPORTATION</b>	<u>904,540</u>	<u>936,364</u>	<u>905,168</u>	<u>31,196</u>
<b>CENTRAL SERVICES:</b>				
Salaries and wages	249,483	249,483	233,866	15,617
Employee benefits	67,782	68,870	64,291	4,579
Purchased services	63,124	82,862	75,564	7,298
Supplies and materials	20,062	24,724	22,087	2,637
Capital Outlay	7,490	5,090	3,264	1,826
<b>TOTAL CENTRAL SERVICES</b>	<u>407,941</u>	<u>431,029</u>	<u>399,072</u>	<u>31,957</u>
<b>CO-CURRICULAR ACTIVITIES:</b>				
Salaries and wages	333,069	337,069	335,591	1,478
Employee benefits	61,135	62,758	57,386	5,372
Purchased services	24,510	24,510	24,510	-
Capital Outlay	28,000	28,000	27,834	166
<b>TOTAL CO-CURRICULAR ACTIVITIES</b>	<u>446,714</u>	<u>452,337</u>	<u>445,321</u>	<u>7,016</u>
<b>SITE IMPROVEMENT</b>				
Capital outlay	220,000	1,005,924	1,005,924	-
<b>TOTAL SITE IMPROVEMENT</b>	<u>220,000</u>	<u>1,005,924</u>	<u>1,005,924</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>22,991,573</u>	<u>24,041,865</u>	<u>23,221,611</u>	<u>820,254</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(887,642)</u>	<u>(1,507,591)</u>	<u>(276,556)</u>	<u>1,231,035</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other	1,000	1,000	521	(479)
Refund of prior year expenditures	25,000	25,000	4,786	(20,214)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>26,000</u>	<u>26,000</u>	<u>5,307</u>	<u>(20,693)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(861,642)</u>	<u>(1,481,591)</u>	<u>(271,249)</u>	<u>1,210,342</u>
Prior year encumbrances appropriated	590,383	590,383	590,383	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>9,931,297</u>	<u>9,931,297</u>	<u>9,931,297</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 9,660,038</u>	<u>9,040,089</u>	<u>10,250,431</u>	<u>1,210,342</u>



# WHITEHALL CITY SCHOOL DISTRICT

## NONMAJOR GOVERNMENTAL FUNDS

### 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.

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.

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.

# WHITEHALL CITY SCHOOL DISTRICT

## Nonmajor Governmental Funds, continued

Miscellaneous State Grant - A fund provided to account for other state grants, not required to be accounted for in another fund.

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.

IDEA (Part B) 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 III – Limited English Proficiency - A fund which accounts for Federal funds used to help educate children with English as a second language.

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

Title V 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 Grant - 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.

IDEA 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.

Reducing Class Size - 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.

Goals 2000 Grant – A fund which accounts for Federal funds used to support the implementation of the District's Continuous Improvement Plan (CIP).

Miscellaneous Federal Grant – A fund which accounts for Federal funds not required to be accounted for in a separate fund.

# WHITEHALL CITY SCHOOL DISTRICT

Nonmajor Governmental Funds, continued

## **Debt Service Fund**

The debt service fund is used to account for the accumulation of resources for, and payment of, general long-term debt principal and interest.

## **Capital Projects Fund**

The capital project fund is 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).

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  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2003

	SPECIAL REVENUE FUNDS			
	PUBLIC SCHOOL SUPPORT	GRANTS LOCAL SOURCES	DISTRICT- MANAGED STUDENT ACTIVITIES	AUXILIARY SERVICES
<b>ASSETS</b>				
Cash and investments	\$ 8,444	177,631	21,160	25,411
Receivables	651	-	2,128	338
Due from other governments	-	1,990	-	-
<b>Total assets</b>	<b>\$ 9,095</b>	<b>179,621</b>	<b>23,288</b>	<b>25,749</b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	1,541	-	33
Due to other governments	-	487	-	417
Due to other funds	-	-	-	86
Deferred revenue	-	-	-	-
Accrued liabilities	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>2,028</b>	<b>-</b>	<b>536</b>
<b>EQUITY AND OTHER CREDITS</b>				
Fund balance (deficit):				
Reserve for encumbrances	-	3,778	-	15,878
Unreserved	9,095	173,815	23,288	9,335
<b>Total fund balance</b>	<b>9,095</b>	<b>177,593</b>	<b>23,288</b>	<b>25,213</b>
<b>Total fund equity and other credits</b>	<b>9,095</b>	<b>177,593</b>	<b>23,288</b>	<b>25,213</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 9,095</b>	<b>179,621</b>	<b>23,288</b>	<b>25,749</b>

WHITEHALL CITY SCHOOL DISTRICT

SPECIAL REVENUE FUNDS

EMIS GRANT	SCHOOL IMPROVEMENT INCENTIVE AWARD	PRESCHOOL GRANT	DISADVANTAGED PUPIL IMPACT AID	DATA COMMUNICATIONS SUPPORT GRANT	SCHOOL NET PROFESSIONAL DEVELOPMENT	OHIO READS
-	1,112	19,168	-	33,697	3,100	1,379
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>1,112</u>	<u>19,168</u>	<u>-</u>	<u>33,697</u>	<u>3,100</u>	<u>1,379</u>
-	-	949	-	-	-	-
127	35	1,558	9,781	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	49,327	-	-	-
<u>127</u>	<u>35</u>	<u>2,507</u>	<u>59,108</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	18,219	-	-	-	1,379
(127)	1,077	(1,558)	(59,108)	33,697	3,100	-
<u>(127)</u>	<u>1,077</u>	<u>16,661</u>	<u>(59,108)</u>	<u>33,697</u>	<u>3,100</u>	<u>1,379</u>
(127)	1,077	16,661	(59,108)	33,697	3,100	1,379
<u>-</u>	<u>1,112</u>	<u>19,168</u>	<u>-</u>	<u>33,697</u>	<u>3,100</u>	<u>1,379</u>

(Continued)

WHITEHALL CITY SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2003

SPECIAL REVENUE FUNDS

	MISCELLANEOUS STATE GRANT	EISENHOWER GRANT	IDEA (Part B) GRANT	TITLE III - LIMITED ENGLISH PROFICIENCY
<b>ASSETS</b>				
Cash and investments	\$ 4,578	-	49,379	-
Receivables	-	-	-	-
Due from other governments	-	-	-	-
<b>Total assets</b>	<u>\$ 4,578</u>	<u>-</u>	<u>49,379</u>	<u>-</u>
<b>LIABILITIES</b>				
Accounts payable	-	-	37,383	-
Due to other governments	-	-	-	231
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Accrued liabilities	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>37,383</u>	<u>231</u>
<b>EQUITY AND OTHER CREDITS</b>				
Fund balance (deficit):				
Reserve for encumbrances	-	-	11,996	-
Unreserved	4,578	-	-	(231)
<b>Total fund balance</b>	<u>4,578</u>	<u>-</u>	<u>11,996</u>	<u>(231)</u>
<b>Total fund equity and other credits</b>	<u>4,578</u>	<u>-</u>	<u>11,996</u>	<u>(231)</u>
<b>Total liabilities, equity and other credits</b>	<u>\$ 4,578</u>	<u>-</u>	<u>49,379</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT

SPECIAL REVENUE FUNDS

TITLE I GRANT	TITLE V GRANT	DRUG FREE GRANT	IDEA PRESCHOOL GRANTS FOR THE HANDICAPPED	REDUCING CLASS SIZE	GOALS 2000 GRANT	MISCELLANEOUS FEDERAL GRANTS
41,621	8,697	-	-	1,038	-	7,564
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>41,621</u>	<u>8,697</u>	<u>-</u>	<u>-</u>	<u>1,038</u>	<u>-</u>	<u>7,564</u>
-	-	-	-	-	-	-
10,901	-	-	150	4,166	-	-
4,005	-	-	-	-	-	-
-	-	-	-	-	-	-
57,860	-	-	-	21,853	-	-
<u>72,766</u>	<u>-</u>	<u>-</u>	<u>150</u>	<u>26,019</u>	<u>-</u>	<u>-</u>
-	75	-	-	-	-	-
(31,145)	8,622	-	(150)	(24,981)	-	7,564
<u>(31,145)</u>	<u>8,697</u>	<u>-</u>	<u>(150)</u>	<u>(24,981)</u>	<u>-</u>	<u>7,564</u>
<u>(31,145)</u>	<u>8,697</u>	<u>-</u>	<u>(150)</u>	<u>(24,981)</u>	<u>-</u>	<u>7,564</u>
<u>41,621</u>	<u>8,697</u>	<u>-</u>	<u>-</u>	<u>1,038</u>	<u>-</u>	<u>7,564</u>

(Continued)

WHITEHALL CITY SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2003

	TOTAL SPECIAL REVENUE FUNDS	DEBT SERVICE FUND <hr/> BOND RETIREMENT FUND	CAPITAL PROJECTS FUND <hr/> SCHOOLNET FUND
<b>ASSETS</b>			
Cash and investments	\$ 403,979	284,836	19,652
Receivables	3,117	765,891	-
Due from other governments	1,990	-	-
<b>Total assets</b>	<b>\$ 409,086</b>	<b>1,050,727</b>	<b>19,652</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 39,906	-	-
Due to other governments	27,853	2,001	-
Due to other funds	4,091	-	-
Deferred revenue	-	765,410	-
Accrued liabilities	129,040	-	-
<b>Total liabilities</b>	<b>200,890</b>	<b>767,411</b>	<b>-</b>
<b>EQUITY AND OTHER CREDITS</b>			
Fund balance (deficit):			
Reserve for encumbrances	51,325	-	-
Unreserved	156,871	283,316	19,652
<b>Total fund balance</b>	<b>208,196</b>	<b>283,316</b>	<b>19,652</b>
<b>Total fund equity and other credits</b>	<b>208,196</b>	<b>283,316</b>	<b>19,652</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 409,086</b>	<b>1,050,727</b>	<b>19,652</b>



WHITEHALL CITY SCHOOL DISTRICT

TOTAL  
NONMAJOR  
GOVERNMENTAL  
FUNDS

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708,467  
769,008  
1,990

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1,479,465

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39,906  
29,854  
4,091  
765,410  
129,040

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968,301

51,325  
459,839

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511,164

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511,164

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1,479,465

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WHITEHALL CITY SCHOOL DISTRICT  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2003

	SPECIAL REVENUE FUNDS			
	PUBLIC SCHOOL SUPPORT	GRANTS LOCAL SOURCES	DISTRICT-	
			MANAGED STUDENT ACTIVITIES	AUXILIARY SERVICES
Revenues				
Property taxes	\$ -	-	-	-
Intergovernmental:				
Federal restricted grants-in-aid	-	-	-	-
State:				
Unrestricted grants-in-aid	-	-	-	-
Restricted grants-in-aid	-	64,121	-	171,436
Investment income	-	-	-	1,232
Co-curricular activities	48,402	-	85,923	-
Tuition fees	-	174,934	-	-
Other	27,019	10,705	25,698	-
Total Revenues	<u>75,421</u>	<u>249,760</u>	<u>111,621</u>	<u>172,668</u>
Expenditures				
Current:				
Instructional services:				
Regular	44,549	71,212	-	-
Special	-	-	-	-
Total Instructional Services	<u>44,549</u>	<u>71,212</u>	<u>-</u>	<u>-</u>
Support services:				
Operation and maintenance of plant	-	32,164	-	-
School administration	252	70,309	-	-
Pupils	-	23,245	-	-
Business Operations	-	300	-	-
Instructional Staff	3,457	22,031	-	-
Student transportation	-	-	-	-
Central services	-	-	-	-
Total Support Services	<u>3,709</u>	<u>148,049</u>	<u>-</u>	<u>-</u>
Co-curricular student activities	28,754	-	122,543	-
Community services	-	46,408	-	169,943
Capital Outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>77,012</u>	<u>265,669</u>	<u>122,543</u>	<u>169,943</u>
Excess (deficiency) of revenues over expenditures	(1,591)	(15,909)	(10,922)	2,725
Fund balance (deficit) at beginning of year	10,686	193,502	34,210	22,488
Fund balance (deficit) at end of year	<u>\$ 9,095</u>	<u>177,593</u>	<u>23,288</u>	<u>25,213</u>

WHITEHALL CITY SCHOOL DISTRICT

SPECIAL REVENUE FUNDS

EMIS GRANT	SCHOOL IMPROVEMENT INCENTIVE AWARD	PRESCHOOL GRANT	DISADVANTAGED PUPIL IMPACT AID	DATA COMMUNICATIONS SUPPORT GRANT	SCHOOL NET PROFESSIONAL DEVELOPMENT	OHIO READS
-	-	-	-	-	-	-
-	-	-	-	-	-	-
11,021	-	262,238	445,052	33,697	8,050	17,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>11,021</u>	<u>-</u>	<u>262,238</u>	<u>445,052</u>	<u>33,697</u>	<u>8,050</u>	<u>17,000</u>
-	-	161,770	175,037	-	-	9,167
-	-	-	-	-	-	-
-	-	<u>161,770</u>	<u>175,037</u>	-	-	<u>9,167</u>
-	1,156	-	-	-	-	-
-	-	-	-	-	-	-
10,946	-	-	263,106	-	-	-
-	-	3,090	-	-	-	-
-	5,083	69,579	-	-	4,950	7,148
-	-	-	-	-	-	-
-	-	<u>37,524</u>	-	<u>30,264</u>	-	-
<u>10,946</u>	<u>6,239</u>	<u>110,193</u>	<u>263,106</u>	<u>30,264</u>	<u>4,950</u>	<u>7,148</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>10,946</u>	<u>6,239</u>	<u>271,963</u>	<u>438,143</u>	<u>30,264</u>	<u>4,950</u>	<u>16,315</u>
75	(6,239)	(9,725)	6,909	3,433	3,100	685
(202)	7,316	26,386	(66,017)	30,264	-	694
<u>(127)</u>	<u>1,077</u>	<u>16,661</u>	<u>(59,108)</u>	<u>33,697</u>	<u>3,100</u>	<u>1,379</u>

WHITEHALL CITY SCHOOL DISTRICT  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS, Continued  
 FOR THE YEAR ENDED JUNE 30, 2003

	SPECIAL REVENUE FUNDS			
	MISCELLANEOUS STATE GRANT	EISENHOWER GRANT	IDEA (Part B) GRANT	TITLE III - LIMITED ENGLISH PROFICIENCY
Revenues				
Property taxes	\$ -	-	-	-
Intergovernmental:				
Federal restricted grants-in-aid	-	42	351,768	20,122
State:				
Unrestricted grants-in-aid	-	-	-	-
Restricted grants-in-aid	4,374	-	-	-
Investment income	-	-	-	-
Co-curricular activities	-	-	-	-
Tuition fees	-	-	-	-
Other	-	-	-	-
Total Revenues	4,374	42	351,768	20,122
Expenditures				
Current:				
Instructional services:				
Regular	20,902	-	-	-
Special	-	-	339,772	20,353
Total Instructional Services	20,902	-	339,772	20,353
Support services:				
Operation and maintenance of plant	-	-	-	-
School administration	-	-	-	-
Pupils	-	-	-	-
Business Operations	-	-	-	-
Instructional Staff	9,748	4,440	-	-
Student transportation	501	-	-	-
Central services	2,374	-	-	-
Total Support Services	12,623	4,440	-	-
Co-curricular student activities	-	-	-	-
Community services	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Total Expenditures	33,525	4,440	339,772	20,353
Excess (deficiency) of revenues over expenditures	(29,151)	(4,398)	11,996	(231)
Fund balance (deficit) at beginning of year	33,729	4,398	-	-
Fund balance (deficit) at end of year	\$ 4,578	-	11,996	(231)

WHITEHALL CITY SCHOOL DISTRICT

SPECIAL REVENUE FUNDS

TITLE I GRANT	TITLE V GRANT	DRUG FREE GRANT	IDEA PRESCHOOL GRANTS FOR THE HANDICAPPED	REDUCING CLASS SIZE	GOALS 2000 GRANT	MISCELLANEOUS FEDERAL GRANTS
-	-	-	-	-	-	-
506,229	35,264	18,176	13,017	134,108	-	13,796
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>506,229</u>	<u>35,264</u>	<u>18,176</u>	<u>13,017</u>	<u>134,108</u>	<u>-</u>	<u>13,796</u>
-	-	-	-	160,233	-	-
<u>417,946</u>	<u>-</u>	<u>-</u>	<u>12,990</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>417,946</u>	<u>-</u>	<u>-</u>	<u>12,990</u>	<u>160,233</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
20,543	-	-	-	-	5,000	-
-	-	10,470	-	-	-	-
-	-	-	-	-	-	-
108,960	31,537	7,706	-	2,814	12,200	6,232
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>129,503</u>	<u>31,537</u>	<u>18,176</u>	<u>-</u>	<u>2,814</u>	<u>17,200</u>	<u>6,232</u>
-	-	-	-	-	-	-
41,746	1,585	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>589,195</u>	<u>33,122</u>	<u>18,176</u>	<u>12,990</u>	<u>163,047</u>	<u>17,200</u>	<u>6,232</u>
(82,966)	2,142	-	27	(28,939)	(17,200)	7,564
<u>51,821</u>	<u>6,555</u>	<u>-</u>	<u>(177)</u>	<u>3,958</u>	<u>17,200</u>	<u>-</u>
<u>(31,145)</u>	<u>8,697</u>	<u>-</u>	<u>(150)</u>	<u>(24,981)</u>	<u>-</u>	<u>7,564</u>

WHITEHALL CITY SCHOOL DISTRICT  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS, Continued  
 FOR THE YEAR ENDED JUNE 30, 2003

	TOTAL SPECIAL REVENUE FUNDS	DEBT SERVICE FUND  BOND RETIREMENT FUND	CAPITAL PROJECTS FUND  SCHOOLNET FUND
Revenues			
Property taxes	\$ -	711,340	-
Intergovernmental:			
Federal restricted grants-in-aid	1,092,522	-	-
State:			
Unrestricted grants-in-aid	-	22,513	-
Restricted grants-in-aid	1,016,989	-	-
Investment income	1,232	-	-
Co-curricular activities	134,325	-	-
Tuition fees	174,934	-	-
Other	63,422	-	-
Total Revenues	<u>2,483,424</u>	<u>733,853</u>	<u>-</u>
Expenditures			
Current:			
Instructional services:			
Regular	642,870	-	22,080
Special	791,061	-	-
Total Instructional Services	<u>1,433,931</u>	<u>-</u>	<u>22,080</u>
Support services:			
Operation and maintenance of plant	33,320	-	-
School administration	96,104	-	-
Pupils	307,767	-	-
Business Operations	3,390	4,658	-
Instructional Staff	295,885	-	-
Student transportation	501	-	-
Central services	70,162	-	2,790
Total Support Services	<u>807,129</u>	<u>4,658</u>	<u>2,790</u>
Co-curricular student activities	151,297	-	-
Community services	259,682	-	-
Capital Outlay	-	-	-
Debt service:			
Principal retirement	-	278,355	-
Interest	-	497,267	-
Total Expenditures	<u>2,652,039</u>	<u>780,280</u>	<u>24,870</u>
Excess (deficiency) of revenues over expenditures	(168,615)	(46,427)	(24,870)
Fund balance (deficit) at beginning of year	376,811	329,743	44,522
Fund balance (deficit) at end of year	<u>\$ 208,196</u>	<u>283,316</u>	<u>19,652</u>

WHITEHALL CITY SCHOOL DISTRICT

TOTAL  
NONMAJOR  
GOVERNMENTAL  
FUNDS

711,340

1,092,522

22,513

1,016,989

1,232

134,325

174,934

63,422

3,217,277

664,950

791,061

1,456,011

33,320

96,104

307,767

8,048

295,885

501

72,952

814,577

151,297

259,682

-

278,355

497,267

3,457,189

(239,912)

751,076

511,164

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, 2003

PUBLIC SCHOOL SUPPORT FUND				
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES:</b>				
Co-curricular activities	\$ 86,450	86,450	48,403	(38,047)
Miscellaneous	26,300	26,300	27,311	1,011
<b>TOTAL REVENUES</b>	<u>112,750</u>	<u>112,750</u>	<u>75,714</u>	<u>(37,036)</u>
<b>EXPENDITURES:</b>				
REGULAR INSTRUCTION:				
Purchased services	24,200	23,675	14,034	9,641
Supplies and materials	34,800	22,790	14,645	8,145
Capital outlay	1,500	2,529	812	1,717
Other	18,300	20,356	15,059	5,297
<b>TOTAL REGULAR INSTRUCTION</b>	<u>78,800</u>	<u>69,350</u>	<u>44,550</u>	<u>24,800</u>
INSTRUCTIONAL STAFF				
Capital outlay		-	-	-
Other	9,000	8,450	3,457	4,993
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>9,000</u>	<u>8,450</u>	<u>3,457</u>	<u>4,993</u>
SCHOOL ADMINISTRATION				
Other	300	300	252	48
<b>TOTAL SCHOOL ADMINISTRATION</b>	<u>300</u>	<u>300</u>	<u>252</u>	<u>48</u>
CO-CURRICULAR				
Other	33,500	43,500	28,754	14,746
<b>TOTAL CO-CURRICULAR</b>	<u>33,500</u>	<u>43,500</u>	<u>28,754</u>	<u>14,746</u>
<b>TOTAL EXPENDITURES</b>	<u>121,600</u>	<u>121,600</u>	<u>77,013</u>	<u>44,587</u>
Excess (deficiency) of revenues over expenditures	(8,850)	(8,850)	(1,299)	7,551
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>9,743</u>	<u>9,743</u>	<u>9,743</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 893</u>	<u>893</u>	<u>8,444</u>	<u>7,551</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, 2003

	GRANTS LOCAL SOURCES			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Tuition	\$ 220,000	220,000	176,223	(43,777)
Intermediate Sources	60,000	60,000	59,500	(500)
Federal sources	-	-	2,631	2,631
Other	3,000	3,000	10,705	7,705
<b>TOTAL REVENUES</b>	<u>283,000</u>	<u>283,000</u>	<u>249,059</u>	<u>(33,941)</u>
<b>EXPENDITURES:</b>				
REGULAR INSTRUCTION:				
Salaries and wages	123,400	115,400	42,989	72,411
Employee benefits	18,686	18,693	10,159	8,534
Purchased services	11,500	11,270	11,185	85
Supplies and materials	7,510	8,510	5,942	2,568
Capital outlay	7,256	5,206	1,066	4,140
<b>TOTAL REGULAR INSTRUCTION</b>	<u>168,352</u>	<u>159,079</u>	<u>71,341</u>	<u>87,738</u>
PUPIL SERVICES				
Purchased services	19,500	18,200	18,000	200
Supplies and materials	8,500	5,245	5,245	-
<b>TOTAL PUPIL SERVICES</b>	<u>28,000</u>	<u>23,445</u>	<u>23,245</u>	<u>200</u>
INSTRUCTIONAL STAFF				
Salaries and wages	-	4,500	4,500	-
Employee benefits	-	748	748	-
Purchased services	22,390	20,798	15,702	5,096
Supplies and materials	-	789	789	-
Capital outlay	300	453	353	100
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>22,690</u>	<u>27,288</u>	<u>22,092</u>	<u>5,196</u>
SCHOOL ADMINISTRATION				
Salaries and wages	83,739	87,739	55,385	32,354
Employee benefits	14,364	15,464	12,199	3,265
Purchased services	400	315	-	315
Supplies and materials	2,000	2,815	2,815	-
<b>TOTAL SCHOOL ADMINISTRATION</b>	<u>100,503</u>	<u>106,333</u>	<u>70,399</u>	<u>35,934</u>
FISCAL SERVICES				
Purchased services	300	300	300	-
<b>TOTAL FISCAL SERVICES</b>	<u>300</u>	<u>300</u>	<u>300</u>	<u>-</u>
OPERATION AND MAINTENANCE OF PLANT				
Salaries and wages	17,448	17,048	13,899	3,149
Employee benefits	3,890	3,890	3,746	144
Purchased services	17,032	15,532	8,695	6,837
Supplies and materials	6,700	6,700	6,072	628
Capital outlay	3,240	140	-	140
<b>TOTAL OPERATION AND MAINT. OF PLANT</b>	<u>48,310</u>	<u>43,310</u>	<u>32,412</u>	<u>10,898</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, 2003

(Continued)

	GRANTS LOCAL SOURCES			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
FOOD SERVICE				
Salaries and wages	\$ 16,738	16,738	15,148	1,590
Employee benefits	2,894	2,894	2,437	457
Purchased services	8,000	32,000	27,646	4,354
Supplies and materials	6,300	6,300	2,966	3,334
Capital outlay	-	3,100	3,090	10
<b>TOTAL FOOD SERVICE</b>	<u>33,932</u>	<u>61,032</u>	<u>51,287</u>	<u>9,745</u>
COMMUNITY SERVICE				
Other	-	500	500	-
<b>TOTAL COMMUNITY SERVICE</b>	<u>-</u>	<u>500</u>	<u>500</u>	<u>-</u>
BUILDING IMPROVEMENT				
Capital outlay	16,500	500	-	500
<b>TOTAL BUILDING IMPROVEMENT</b>	<u>16,500</u>	<u>500</u>	<u>-</u>	<u>500</u>
<b>TOTAL EXPENDITURES</b>	<u>418,587</u>	<u>421,787</u>	<u>271,576</u>	<u>150,211</u>
Excess (deficiency) of revenues over expenditures	(135,587)	(137,787)	(22,517)	115,270
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>194,831</u>	<u>194,831</u>	<u>194,831</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 59,244</u>	<u>57,044</u>	<u>172,314</u>	<u>115,270</u>

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, 2003

	DISTRICT MANAGED STUDENT ACTIVITIES			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES:</b>				
Co-Curricular	\$ 131,430	131,430	86,069	(45,361)
Miscellaneous	33,500	33,500	24,136	(9,364)
<b>TOTAL REVENUES</b>	<u>164,930</u>	<u>164,930</u>	<u>110,205</u>	<u>(54,725)</u>
<b>EXPENDITURES:</b>				
<b>EXTRACIRRICULAR ACTIVITIES</b>				
Salaries and wages	580	880	306	574
Employee benefits	120	170	43	127
Purchased services	39,050	37,396	30,613	6,783
Supplies and materials	58,580	60,080	48,161	11,919
Capital outlay	26,200	27,825	13,853	13,972
Other	52,388	50,567	29,565	21,002
<b>TOTAL EXTRACIRRICULAR ACTIVITIES</b>	<u>176,918</u>	<u>176,918</u>	<u>122,541</u>	<u>54,377</u>
<b>TOTAL EXPENDITURES</b>	<u>176,918</u>	<u>176,918</u>	<u>122,541</u>	<u>54,377</u>
Excess (deficiency) of revenues over expenditures	(11,988)	(11,988)	(12,336)	(348)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>33,495</u>	<u>33,495</u>	<u>33,495</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	\$ <u>21,507</u>	<u>21,507</u>	<u>21,159</u>	<u>(348)</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, 2003

	AUXILIARY SERVICES			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
State sources	\$ 225,000	225,000	171,436	(53,564)
Investment income	2,038	2,038	1,045	(993)
<b>TOTAL REVENUES</b>	<u>227,038</u>	<u>227,038</u>	<u>172,481</u>	<u>(54,557)</u>
<b>EXPENDITURES:</b>				
COMMUNITY SERVICES				
Salaries and wages	92,606	65,820	65,820	-
Employee benefits	18,684	12,427	12,427	-
Purchased services	39,416	22,507	22,507	-
Supplies and materials	45,127	80,288	70,788	9,500
Capital outlay	1,000	14,479	14,479	-
Other	-	2,631	-	2,631
<b>TOTAL COMMUNITY SERVICES</b>	<u>196,833</u>	<u>198,152</u>	<u>186,021</u>	<u>12,131</u>
<b>TOTAL EXPENDITURES</b>	<u>196,833</u>	<u>198,152</u>	<u>186,021</u>	<u>12,131</u>
Excess (deficiency) of revenues over expenditures	30,205	28,886	(13,540)	(42,426)
Prior year encumbrances appropriated	46	46	46	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>22,994</u>	<u>22,994</u>	<u>22,994</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 53,245</u>	<u>51,926</u>	<u>9,500</u>	<u>(42,426)</u>

WHITEHALL CITY SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - BUDGET AND ACTUAL -  
 EMIS - BUDGET BASIS  
 YEAR ENDED JUNE 30, 2003

	EMIS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
State sources	\$ -	11,021	11,021	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>11,021</u>	<u>11,021</u>	<u>-</u>
<b>EXPENDITURES:</b>				
PUPIL SERVICES				
Salaries and wages	-	11,021	11,021	-
<b>TOTAL PUPIL SERVICES</b>	<u>-</u>	<u>11,021</u>	<u>11,021</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>11,021</u>	<u>11,021</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</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, 2003

	SCHOOL IMPROVEMENT INCENTIVE AWARD			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES:</b>				
State sources	\$ -	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>				
INSTRUCTIONAL STAFF				
Salaries and wages	3,750	3,750	3,000	750
Employee benefits	630	630	420	210
Purchased services	1,788	1,521	1,369	152
Supplies and materials	<u>1,028</u>	<u>259</u>	<u>259</u>	<u>-</u>
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>7,196</u>	<u>6,160</u>	<u>5,048</u>	<u>1,112</u>
OPERATION AND MAINTENANCE OF PLANT				
Capital outlay	-	<u>1,156</u>	<u>1,156</u>	<u>-</u>
<b>TOTAL OPERATION AND MAINTENANCE OF PLAN</b>	<u>-</u>	<u>1,156</u>	<u>1,156</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>7,196</u>	<u>7,316</u>	<u>6,204</u>	<u>1,112</u>
Excess (deficiency) of revenues over expenditures	(7,196)	(7,316)	(6,204)	1,112
Prior year encumbrances appropriated	120	120	120	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>7,196</u>	<u>7,196</u>	<u>7,196</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	\$ <u><u>120</u></u>	<u><u>-</u></u>	<u><u>1,112</u></u>	<u><u>1,112</u></u>

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
PRESCHOOL - BUDGET BASIS  
YEAR ENDED JUNE 30, 2003

	PRESCHOOL			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
State sources	\$ 265,066	262,238	262,238	-
<b>TOTAL REVENUES</b>	<u>265,066</u>	<u>262,238</u>	<u>262,238</u>	<u>-</u>
<b>EXPENDITURES:</b>				
REGULAR INSTRUCTION				
Salaries and wages	142,360	139,970	139,970	-
Employee benefits	22,706	22,268	22,268	-
<b>TOTAL REGULAR INSTRUCTION</b>	<u>165,066</u>	<u>162,238</u>	<u>162,238</u>	<u>-</u>
INSTRUCTIONAL STAFF				
Salaries and wages	11,938	47,240	47,240	-
Employee benefits	218	5,094	5,094	-
Purchased services	886	20,912	20,912	-
Supplies and materials	-	11,717	11,717	-
Capital outlay	-	3,961	3,961	-
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>13,042</u>	<u>88,924</u>	<u>88,924</u>	<u>-</u>
FISCAL SERVICES:				
Purchased services	-	3,090	3,090	-
<b>TOTAL FISCAL SERVICES</b>	<u>-</u>	<u>3,090</u>	<u>3,090</u>	<u>-</u>
CENTRAL SERVICES				
Salaries and wages	-	19,500	19,500	-
Employee benefits	-	2,800	2,800	-
Purchased services	-	15,000	15,000	-
<b>TOTAL CENTRAL SERVICES</b>	<u>-</u>	<u>37,300</u>	<u>37,300</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>178,108</u>	<u>291,552</u>	<u>291,552</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	86,958	(29,314)	(29,314)	-
Prior year encumbrances appropriated	16,271	16,271	16,271	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>13,043</u>	<u>13,043</u>	<u>13,043</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 116,272</u>	<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, 2003

	DISADVANTAGE PUPIL IMPACT AID			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
State sources	\$ 426,553	445,052	445,052	-
<b>TOTAL REVENUES</b>	<u>426,553</u>	<u>445,052</u>	<u>445,052</u>	<u>-</u>
<b>EXPENDITURES:</b>				
REGULAR INSTRUCTION				
Salaries and wages	153,118	152,496	152,496	-
Employee benefits	24,775	24,248	24,248	-
<b>TOTAL REGULAR INSTRUCTION</b>	<u>177,893</u>	<u>176,744</u>	<u>176,744</u>	<u>-</u>
PUPIL SERVICES				
Salaries and wages	216,358	217,829	217,829	-
Employee benefits	32,302	50,479	50,479	-
<b>TOTAL PUPIL SERVICES</b>	<u>248,660</u>	<u>268,308</u>	<u>268,308</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>426,553</u>	<u>445,052</u>	<u>445,052</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>



WHITEHALL CITY SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - BUDGET AND ACTUAL -  
 DATA COMMUNICATIONS SUPPORT GRANT - BUDGET BASIS  
 YEAR ENDED JUNE 30, 2003

	DATA COMMUNICATIONS SUPPORT GRANT			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES:</b>				
State sources	\$ 250	16,447	33,947	17,500
<b>TOTAL REVENUES</b>	<u>250</u>	<u>16,447</u>	<u>33,947</u>	<u>17,500</u>
<b>EXPENDITURES:</b>				
CENTRAL SERVICES				
Purchased services	30,264	46,461	30,264	16,197
<b>TOTAL CENTRAL SERVICES</b>	<u>30,264</u>	<u>46,461</u>	<u>30,264</u>	<u>16,197</u>
<b>TOTAL EXPENDITURES</b>	<u>30,264</u>	<u>46,461</u>	<u>30,264</u>	<u>16,197</u>
Excess (deficiency) of revenues over expenditures	(30,014)	(30,014)	3,683	33,697
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>30,014</u>	<u>30,014</u>	<u>30,014</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	\$ <u>-</u>	<u>-</u>	<u>33,697</u>	<u>33,697</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, 2003

SCHOOL NET PROFESSIONAL DEVELOPMENT					
		REVISED BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES:</b>					
State sources	\$	3,450	8,050	8,050	-
<b>TOTAL REVENUES</b>		3,450	8,050	8,050	-
<b>EXPENDITURES:</b>					
INSTRUCTIONAL STAFF					
Purchased services		3,450	8,050	4,950	3,100
<b>TOTAL INSTRUCTIONAL STAFF</b>		3,450	8,050	4,950	3,100
<b>TOTAL EXPENDITURES</b>		3,450	8,050	4,950	3,100
Excess (deficiency) of revenues over expenditures		-	-	3,100	3,100
<b>FUND BALANCES AT BEGINNING OF YEAR</b>		-	-	-	-
<b>FUND BALANCES AT END OF YEAR</b>	\$	-	-	3,100	3,100

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
OHIO READS - BUDGET BASIS  
YEAR ENDED JUNE 30, 2003

	OHIO READS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
State sources	\$ 19,000	19,000	17,000	(2,000)
<b>TOTAL REVENUES</b>	<u>19,000</u>	<u>19,000</u>	<u>17,000</u>	<u>(2,000)</u>
<b>EXPENDITURES:</b>				
REGULAR INSTRUCTION				
Salaries and wages	1,700	-	-	-
Employee benefits	300	-	-	-
Purchased services	-	525	525	-
Materials and supplies	6,900	9,115	9,115	-
Capital outlay	-	550	550	-
<b>TOTAL REGULAR INSTRUCTION</b>	<u>8,900</u>	<u>10,190</u>	<u>10,190</u>	<u>-</u>
INSTRUCTIONAL STAFF				
Purchased services	2,000	4,000	4,000	-
Materials and supplies	4,100	3,550	3,550	-
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>6,100</u>	<u>7,550</u>	<u>7,550</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>15,000</u>	<u>17,740</u>	<u>17,740</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	4,000	1,260	(740)	(2,000)
Prior year encumbrances appropriated	740	740	740	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 4,740</u>	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
MISCELLANEOUS STATE GRANT - BUDGET BASIS  
YEAR ENDED JUNE 30, 2003

	MISCELLANEOUS STATE GRANT			VARIANCE POSITIVE NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
State sources	\$ -	4,374	4,374	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>4,374</u>	<u>4,374</u>	<u>-</u>
<b>EXPENDITURES:</b>				
REGULAR INSTRUCTION				
Salaries and wages	14,960	14,960	14,960	-
Employee benefits	-	-	-	-
Purchased services	2,120	2,619	2,619	-
Materials and supplies	2,305	4,635	3,124	1,511
Capital outlay	4	204	198	6
<b>TOTAL REGULAR INSTRUCTION</b>	<u>19,389</u>	<u>22,418</u>	<u>20,901</u>	<u>1,517</u>
INSTRUCTIONAL STAFF				
Salaries and wages	2,800	2,800	2,800	-
Employee benefits	407	417	415	2
Purchased services	5,971	5,035	3,648	1,387
Materials and supplies	980	1,260	384	876
Capital outlay	2,608	3,308	2,511	797
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>12,766</u>	<u>12,820</u>	<u>9,758</u>	<u>3,062</u>
STUDENT TRANSPORTATION				
Purchased services	-	501	501	-
<b>TOTAL STUDENT TRANSPORTATION</b>	<u>-</u>	<u>501</u>	<u>501</u>	<u>-</u>
CENTRAL SERVICES				
Purchased services	-	2,374	2,374	-
<b>TOTAL CENTRAL SERVICES</b>	<u>-</u>	<u>2,374</u>	<u>2,374</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>32,155</u>	<u>38,113</u>	<u>33,534</u>	<u>4,579</u>
Excess (deficiency) of revenues over expenditures	(32,155)	(33,739)	(29,160)	4,579
Prior year encumbrances appropriated	1,584	1,584	1,584	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>32,155</u>	<u>32,155</u>	<u>32,155</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 1,584</u>	<u>-</u>	<u>4,579</u>	<u>4,579</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, 2003

	EISENHOWER GRANT			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Federal sources	\$ 42	42	42	-
<b>TOTAL REVENUES</b>	<u>42</u>	<u>42</u>	<u>42</u>	<u>-</u>
<b>EXPENDITURES:</b>				
INSTRUCTIONAL STAFF				
Purchased services	500	164	164	-
Materials and supplies	3,940	4,276	4,276	-
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>4,440</u>	<u>4,440</u>	<u>4,440</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>4,440</u>	<u>4,440</u>	<u>4,440</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(4,398)	(4,398)	(4,398)	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>4,398</u>	<u>4,398</u>	<u>4,398</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - BUDGET AND ACTUAL -  
 IDEA (Part B) GRANT - BUDGET BASIS  
 YEAR ENDED JUNE 30, 2003

	IDEA (Part B) GRANT			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Federal sources	\$ 351,768	351,768	351,768	-
<b>TOTAL REVENUES</b>	<u>351,768</u>	<u>351,768</u>	<u>351,768</u>	<u>-</u>
<b>EXPENDITURES:</b>				
SPECIAL INSTRUCTION				
Purchased services	351,768	351,768	351,768	-
<b>TOTAL SPECIAL INSTRUCTION</b>	<u>351,768</u>	<u>351,768</u>	<u>351,768</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>351,768</u>	<u>351,768</u>	<u>351,768</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - BUDGET AND ACTUAL -  
 TITLE III - LIMITED ENGLISH PROFICIENCY GRANT - BUDGET BASIS  
 YEAR ENDED JUNE 30, 2003

	TITLE III - LIMITED ENGLISH PROFICIENCY GRANT			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES:</b>				
Federal sources	\$ 20,122	20,122	20,122	-
<b>TOTAL REVENUES</b>	<u>20,122</u>	<u>20,122</u>	<u>20,122</u>	<u>-</u>
<b>EXPENDITURES:</b>				
SPECIAL INSTRUCTION				
Salaries and wages	20,122	20,122	20,122	-
<b>TOTAL SPECIAL INSTRUCTION</b>	<u>20,122</u>	<u>20,122</u>	<u>20,122</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>20,122</u>	<u>20,122</u>	<u>20,122</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	-	-	-	-
<b>FUND BALANCES AT END OF YEAR</b>	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
TITLE I GRANT - BUDGET BASIS  
YEAR ENDED JUNE 30, 2003

	TITLE I GRANT			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Federal Sources	\$ 633,283	633,283	506,229	(127,054)
<b>TOTAL REVENUES</b>	<u>633,283</u>	<u>633,283</u>	<u>506,229</u>	<u>(127,054)</u>
<b>EXPENDITURES:</b>				
SPECIAL INSTRUCTION				
Salaries and wages	377,408	377,729	316,869	60,860
Employee benefits	105,358	105,074	90,276	14,798
Materials and supplies	6,654	4,865	4,865	-
<b>TOTAL SPECIAL INSTRUCTION</b>	<u>489,420</u>	<u>487,668</u>	<u>412,010</u>	<u>75,658</u>
INSTRUCTIONAL STAFF				
Salaries and wages	72,502	72,502	47,902	24,600
Employee benefits	7,764	7,764	3,296	4,468
Purchased services	60,741	62,631	53,029	9,602
Materials and supplies	13,031	12,909	7,697	5,212
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>154,038</u>	<u>155,806</u>	<u>111,924</u>	<u>43,882</u>
ADMINISTRATION				
Salaries and wages	18,538	16,428	15,339	1,089
Employee benefits	3,501	5,595	5,211	384
<b>TOTAL ADMINISTRATION</b>	<u>22,039</u>	<u>22,023</u>	<u>20,550</u>	<u>1,473</u>
COMMUNITY SERVICES				
Salaries and wages	32,191	24,090	23,945	145
Employee benefits	5,329	3,979	3,979	-
Purchased services	-	39,446	1,889	37,557
Materials and supplies	14,894	2,525	2,075	450
Capital Outlay	-	12,776	12,764	12
Other	-	9,497	-	9,497
<b>TOTAL COMMUNITY SERVICES</b>	<u>52,414</u>	<u>92,313</u>	<u>44,652</u>	<u>47,661</u>
<b>TOTAL EXPENDITURES</b>	<u>717,911</u>	<u>757,810</u>	<u>589,136</u>	<u>168,674</u>
Excess (deficiency) of revenues over expenditures	(84,628)	(124,527)	(82,907)	41,620
Prior year encumbrances appropriated	39,900	39,900	39,900	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>84,628</u>	<u>84,628</u>	<u>84,628</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 39,900</u>	<u>1</u>	<u>41,621</u>	<u>41,620</u>



WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
TITLE V GRANT - BUDGET BASIS  
YEAR ENDED JUNE 30, 2003

	TITLE V GRANT			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Federal Sources	\$ 35,323	35,323	35,264	(59)
<b>TOTAL REVENUES</b>	<u>35,323</u>	<u>35,323</u>	<u>35,264</u>	<u>(59)</u>
<b>EXPENDITURES:</b>				
INSTRUCTIONAL STAFF				
Salaries and wages	1,600	1,541	-	1,541
Employee benefits	256	256	-	256
Purchased services	30,276	30,770	23,953	6,817
Materials and supplies	8,153	7,659	7,659	-
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>40,285</u>	<u>40,226</u>	<u>31,612</u>	<u>8,614</u>
COMMUNITY SERVICES				
Materials and supplies	1,593	1,593	1,585	8
Other	-	59	-	59
<b>TOTAL COMMUNITY SERVICES</b>	<u>1,593</u>	<u>1,652</u>	<u>1,585</u>	<u>67</u>
<b>TOTAL EXPENDITURES</b>	<u>41,878</u>	<u>41,878</u>	<u>33,197</u>	<u>8,681</u>
Excess (deficiency) of revenues over expenditures	(6,555)	(6,555)	2,067	8,622
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>6,555</u>	<u>6,555</u>	<u>6,555</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	\$ <u><u>-</u></u>	<u><u>-</u></u>	<u><u>8,622</u></u>	<u><u>8,622</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, 2003

	DRUG FREE GRANT			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Federal Sources	\$ 18,369	18,369	18,176	(193)
<b>TOTAL REVENUES</b>	<u>18,369</u>	<u>18,369</u>	<u>18,176</u>	<u>(193)</u>
<b>EXPENDITURES:</b>				
SPECIAL INSTRUCTIONAL				
Materials and supplies	7,899	-	-	-
<b>TOTAL SPECIAL INSTRUCTIONAL</b>	<u>7,899</u>	<u>-</u>	<u>-</u>	<u>-</u>
PUPIL SERVICES				
Purchased services	10,470	10,470	10,470	-
<b>TOTAL PUPIL SERVICES</b>	<u>10,470</u>	<u>10,470</u>	<u>10,470</u>	<u>-</u>
INSTRUCTIONAL STAFF				
Materials and supplies	-	7,706	7,706	-
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>-</u>	<u>7,706</u>	<u>7,706</u>	<u>-</u>
COMMUNITY SERVICES				
Other	-	193	-	193
<b>TOTAL COMMUNITY SERVICES</b>	<u>-</u>	<u>193</u>	<u>-</u>	<u>193</u>
<b>TOTAL EXPENDITURES</b>	<u>18,369</u>	<u>18,369</u>	<u>18,176</u>	<u>193</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
IDEA PRESCHOOL GRANTS FOR THE HANDICAPPED - BUDGET BASIS  
YEAR ENDED JUNE 30, 2003

	<u>IDEA PRESCHOOL GRANTS FOR THE HANDICAPPED</u>			
	<u>ORIGINAL BUDGET</u>	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES:</b>				
Federal Sources	\$ 13,017	13,017	13,017	-
<b>TOTAL REVENUES</b>	<u>13,017</u>	<u>13,017</u>	<u>13,017</u>	<u>-</u>
<b>EXPENDITURES:</b>				
SPECIAL INSTRUCTION				
Salaries and wages	13,017	13,017	13,017	-
<b>TOTAL SPECIAL INSTRUCTION</b>	<u>13,017</u>	<u>13,017</u>	<u>13,017</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>13,017</u>	<u>13,017</u>	<u>13,017</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
REDUCING CLASS SIZE - BUDGET BASIS  
YEAR ENDED JUNE 30, 2003

	REDUCING CLASS SIZE			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Federal sources	\$ 156,716	156,716	134,108	(22,608)
<b>TOTAL REVENUES</b>	<u>156,716</u>	<u>156,716</u>	<u>134,108</u>	<u>(22,608)</u>
<b>EXPENDITURES:</b>				
REGULAR INSTRUCTION				
Salaries and wages	143,361	143,560	123,096	20,464
Employee benefits	27,633	26,826	24,252	2,574
Other	-	608	-	608
<b>TOTAL REGULAR INSTRUCTION</b>	<u>170,994</u>	<u>170,994</u>	<u>147,348</u>	<u>23,646</u>
INSTRUCTIONAL STAFF				
Purchased services	2,814	2,814	2,814	-
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>2,814</u>	<u>2,814</u>	<u>2,814</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>173,808</u>	<u>173,808</u>	<u>150,162</u>	<u>23,646</u>
Excess (deficiency) of revenues over expenditures	(17,092)	(17,092)	(16,054)	1,038
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>17,092</u>	<u>17,092</u>	<u>17,092</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	\$ -	-	<u>1,038</u>	<u>1,038</u>

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
GOALS 2000 GRANT - BUDGET BASIS  
YEAR ENDED JUNE 30, 2003

	GOALS 2000 GRANT			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Federal Sources	\$ -	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>				
INSTRUCTIONAL STAFF				
Salaries and wages	5,300	1,400	1,400	-
Employee benefits	845	112	112	-
Purchased services	5,526	6,027	6,027	-
Materials and supplies	543	4,674	4,674	-
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>12,214</u>	<u>12,213</u>	<u>12,213</u>	<u>-</u>
SCHOOL ADMINISTRATION				
Purchased services	-	5,000	5,000	-
<b>TOTAL SCHOOL ADMINISTRATION</b>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>12,214</u>	<u>17,213</u>	<u>17,213</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(12,214)	(17,213)	(17,213)	-
Prior year encumbrances appropriated	5,000	5,000	5,000	
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>12,213</u>	<u>12,213</u>	<u>12,213</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 4,999</u>	<u>-</u>	<u>-</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
MISCELLANEOUS FEDERAL GRANTS - BUDGET BASIS  
YEAR ENDED JUNE 30, 2003

MISCELLANEOUS FEDERAL GRANTS				
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES:</b>				
Federal sources	\$ 14,069	14,069	13,796	(273)
<b>TOTAL REVENUES</b>	14,069	14,069	13,796	(273)
<b>EXPENDITURES:</b>				
INSTRUCTIONAL STAFF				
Salaries and wages	1,600	1,327	-	1,327
Employee benefits	256	256	-	256
Purchased services	12,213	12,213	6,232	5,981
Other	-	273	-	273
<b>TOTAL INSTRUCTIONAL STAFF</b>	14,069	14,069	6,232	7,837
<b>TOTAL EXPENDITURES</b>	14,069	14,069	6,232	7,837
Excess (deficiency) of revenues over expenditures	-	-	7,564	7,564
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	-	-	-	-
<b>FUND BALANCES AT END OF YEAR</b>	\$ -	-	7,564	7,564

WHITEHALL CITY SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - BUDGET AND ACTUAL -  
 BOND RETIREMENT FUND - BUDGET BASIS  
 YEAR ENDED JUNE 30, 2003

	BOND RETIREMENT FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Property taxes	\$ 676,058	685,389	711,365	25,976
State sources	57,731	57,902	22,512	(35,390)
<b>TOTAL REVENUES</b>	<u>733,789</u>	<u>743,291</u>	<u>733,877</u>	<u>(9,414)</u>
<b>EXPENDITURES:</b>				
FISCAL SERVICES:				
Other	7,950	7,950	4,726	3,224
BOND RETIREMENT				
Repayment of debt	<u>775,622</u>	<u>775,622</u>	<u>775,622</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>783,572</u>	<u>783,572</u>	<u>780,348</u>	<u>3,224</u>
Excess of revenues over expenditures	(49,783)	(40,281)	(46,471)	(6,190)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>331,306</u>	<u>331,306</u>	<u>331,306</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>281,523</u>	<u>291,025</u>	<u>284,835</u>	<u>(6,190)</u>

WHITEHALL CITY SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - BUDGET AND ACTUAL -  
 SCHOOLNET - BUDGET BASIS  
 YEAR ENDED JUNE 30, 2003

	SCHOOLNET FUND			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES:</b>				
State sources	\$ -	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>				
REGULAR INSTRUCTION:				
Supplies and materials	1,770	1,770	-	1,770
Capital Outlay	32,686	32,686	22,080	10,606
<b>TOTAL REGULAR INSTRUCTION</b>	<u>34,456</u>	<u>34,456</u>	<u>22,080</u>	<u>12,376</u>
CENTRAL SERVICES:				
Purchased services	10,066	10,066	2,790	7,276
<b>TOTAL CENTRAL SERVICES</b>	<u>10,066</u>	<u>10,066</u>	<u>2,790</u>	<u>7,276</u>
<b>TOTAL EXPENDITURES</b>	<u>44,522</u>	<u>44,522</u>	<u>24,870</u>	<u>19,652</u>
Excess of revenues over expenditures	(44,522)	(44,522)	(24,870)	19,652
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>44,522</u>	<u>44,522</u>	<u>44,522</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ -</u>	<u>-</u>	<u>19,652</u>	<u>19,652</u>



# 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 for school purposes or activities in connection with the schools.

WHITEHALL CITY SCHOOL DISTRICT  
STATEMENT OF NET ASSETS  
ENTERPRISE FUNDS  
JUNE 30, 2003

	Business-Type Activities Enterprise Funds		
	UNIFORM SCHOOL		TOTAL
	FOOD SERVICE	SUPPLIES	
<b>ASSETS</b>			
Cash and investments	\$ 138,301	18,653	156,954
Accounts receivable	521	212	733
Due from other governments	77,213	-	77,213
Inventory	14,765	-	14,765
	230,800	18,865	249,665
Total current assets			
Capital Assets, Net	37,658	-	37,658
	268,458	18,865	287,323
<b>Total assets</b>			
<b>LIABILITIES</b>			
Accounts payable	985	-	985
Due to other governments	15,634	-	15,634
Due to other funds	7,483	-	7,483
Accrued wages and benefits	47,805	-	47,805
	71,907	-	71,907
Total current liabilities			
Long-term liabilities	58,598	-	58,598
	130,505	-	130,505
<b>Total liabilities</b>			
<b>Net Assets</b>			
Invested in Capital Assets	37,658	-	37,658
Unrestricted	100,295	18,865	119,160
	137,953	18,865	156,818
<b>Total Net Assets</b>	\$		

WHITEHALL CITY SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET ASSETS  
ENTERPRISE FUNDS  
FOR THE FISCAL YEAR ENDED 30, 2003

	Business-Type Activities Enterprise Funds		
	FOOD SERVICE	UNIFORM SCHOOL SUPPLIES	TOTAL
<b>Operating Revenues:</b>			
Food service sales	\$ 297,113	-	297,113
Class fees	-	35,232	35,232
Other	1,762	-	1,762
Total operating revenues	298,875	35,232	334,107
<b>Operating Expenses:</b>			
Supplies and materials	286,587	44,991	331,578
Personal services	533,685	-	533,685
Purchased services	48,395	-	48,395
Depreciation	9,827	-	9,827
Other	3,192	-	3,192
Total operating expenses	881,686	44,991	926,677
Operating income (loss)	(582,811)	(9,759)	(592,570)
<b>Nonoperating Revenues:</b>			
State sources	24,355	-	24,355
Federal sources	509,926	-	509,926
Investment income	1,626	-	1,626
Total nonoperating revenues	535,907	-	535,907
<b>Change in Net Assets</b>	(46,904)	(9,759)	(56,663)
<b>Net assets at beginning of year</b>	184,857	28,624	213,481
<b>Net assets at end of year</b>	\$ 137,953	18,865	156,818

WHITEHALL CITY SCHOOL DISTRICT  
STATEMENT OF CASH FLOWS  
ENTERPRISE FUNDS  
FOR THE FISCAL YEAR ENDED 30, 2003

	Business-Type Activities Enterprise Funds		
	UNIFORM SCHOOL		
	FOOD SERVICE	SUPPLIES	TOTAL
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash received from tuition and fees	\$ -	35,133	35,133
Cash received from sales	297,113	-	297,113
Other cash receipts	1,644	-	1,644
Cash payments for personal services	(504,608)	-	(504,608)
Cash payments for purchased services	(48,309)	-	(48,309)
Cash payments for supplies and materials	(281,219)	(38,865)	(320,084)
Cash payments for other expenses	(1,101)	-	(1,101)
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<u>(536,480)</u>	<u>(3,732)</u>	<u>(540,212)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Interest	2,439	-	2,439
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>	<u>2,439</u>	<u>-</u>	<u>2,439</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
State sources	24,364	-	24,364
Federal sources	485,155	-	485,155
<b>NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	<u>509,519</u>	<u>-</u>	<u>509,519</u>
<b>CASH FLOWS USED IN CAPITAL AND OTHER RELATED RELATED FINANCING ACTIVITIES-</b>			
Acquisition of Property, plant and equipment	(23,310)	-	(23,310)
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<u>(47,832)</u>	<u>(3,732)</u>	<u>(51,564)</u>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<u>186,133</u>	<u>22,385</u>	<u>208,518</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<u>\$ 138,301</u>	<u>18,653</u>	<u>156,954</u>
<b>ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b>			
<b>Operating income (loss)</b>	(582,811)	(9,759)	(592,570)
Depreciation	9,827	-	9,827
Change in assets and liabilities:			
Receivables	1,973	(99)	1,874
Inventory	16,684	6,126	22,810
Accounts payable	(11,230)	-	(11,230)
Due to other governments	19,718	-	19,718
Due to other funds	797	-	797
Accrued wages and benefits	8,562	-	8,562
<b>Net cash provided (used) by operating activities</b>	<u>\$ (536,480)</u>	<u>(3,732)</u>	<u>(540,212)</u>
Supplemental Information			
Noncash activities-			
Donated commodities	<u>\$ 25,221</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, 2003

	FOOD SERVICE FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>OPERATING REVENUES:</b>				
Food service sales	\$ 323,300	323,300	297,112	(26,188)
Investment income	4,000	4,000	2,439	(1,561)
Miscellaneous receipts	3,500	3,500	1,644	(1,856)
<b>TOTAL OPERATING REVENUES</b>	<u>330,800</u>	<u>330,800</u>	<u>301,195</u>	<u>(29,605)</u>
<b>OPERATING EXPENSES:</b>				
Salaries and wages	352,911	367,911	367,490	421
Employee benefits	146,264	139,249	137,119	2,130
Purchased services	51,528	54,143	48,309	5,834
Supplies and materials	332,780	324,380	281,219	43,161
Capital Outlay	27,910	25,710	24,410	1,300
<b>TOTAL OPERATING EXPENSES</b>	<u>911,393</u>	<u>911,393</u>	<u>858,547</u>	<u>52,846</u>
Operating income (loss)	(580,593)	(580,593)	(557,352)	23,241
<b>NONOPERATING REVENUES / EXPENSES:</b>				
State sources	23,400	23,400	24,364	964
Federal sources	418,000	418,000	485,155	67,155
<b>TOTAL NONOPERATING REVENUES / EXPENSES</b>	<u>441,400</u>	<u>441,400</u>	<u>509,519</u>	<u>68,119</u>
Net income (loss)	(139,193)	(139,193)	(47,833)	91,360
<b>RETAINED EARNINGS AT BEGINNING OF YEAR</b>	<u>186,133</u>	<u>186,133</u>	<u>186,133</u>	<u>-</u>
<b>RETAINED EARNINGS AT END OF YEAR</b>	<u>\$ 46,940</u>	<u>46,940</u>	<u>138,300</u>	<u>91,360</u>

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, 2003

	UNIFORM SCHOOL SUPPLIES FUND			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>OPERATING REVENUES:</b>				
Class fees	\$ 43,000	44,500	35,133	(9,367)
<b>TOTAL OPERATING REVENUES</b>	<b>43,000</b>	<b>44,500</b>	<b>35,133</b>	<b>(9,367)</b>
<b>OPERATING EXPENSES</b>				
Supplies and materials	58,635	60,135	38,863	21,272
<b>TOTAL OPERATING EXPENSES</b>	<b>58,635</b>	<b>60,135</b>	<b>38,863</b>	<b>21,272</b>
Operating income (loss)	(15,635)	(15,635)	(3,730)	11,905
<b>RETAINED EARNINGS AT BEGINNING OF YEAR</b>	<b>22,384</b>	<b>22,384</b>	<b>22,384</b>	<b>-</b>
<b>RETAINED EARNINGS AT END OF YEAR</b>	<b>\$ 6,749</b>	<b>6,749</b>	<b>18,654</b>	<b>11,905</b>

# 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, 2003

	EMPLOYEE BENEFIT SELF INSURANCE			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>OPERATING REVENUES:</b>				
Charges for services	\$ 1,703,000	1,356,282	1,676,607	320,325
<b>TOTAL OPERATING REVENUES</b>	1,703,000	1,356,282	1,676,607	320,325
<b>OPERATING EXPENSES:</b>				
Purchased services	1,667,100	1,667,100	1,458,404	208,696
<b>TOTAL OPERATING EXPENSES</b>	1,667,100	1,667,100	1,458,404	208,696
Operating income (loss)	35,900	(310,818)	218,203	529,021
<b>RETAINED EARNINGS AT BEGINNING OF YEAR</b>	1,047,703	1,047,703	1,047,703	-
<b>RETAINED EARNINGS AT END OF YEAR</b>	\$ 1,083,603	736,885	1,265,906	529,021



**WHITEHALL CITY SCHOOL DISTRICT**  
 Governmental Funds: Expenditures by Function (\*)  
 Last Ten Fiscal Years

Fiscal Year	Instructional <u>Services</u>	Support <u>Services</u>	Co-curricular		Community <u>Service</u>	Capital <u>Outlay</u>	Debt <u>Service</u>	<u>Total</u>
			Student <u>Activities</u>	Student <u>Activities</u>				
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	
2002	14,166,041	7,980,266	559,721	276,348	507,896	1,218,541	24,708,813	
2003 \$	15,069,973	8,798,120	596,372	259,682	735,212	775,622	26,234,981	

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

**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
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
2002	12,840,022	7,334,138	391,963	-	486,896	-	21,053,019
2003 \$	13,613,962	7,983,543	445,075	-	735,212	-	22,777,792

**WHITEHALL CITY SCHOOL DISTRICT**  
 Governmental Funds: Revenues by Source (\*)  
 Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Taxes</u>	<u>Federal Sources</u>	<u>State Sources</u>	<u>Investment Income</u>	<u>Other</u>	<u>Total</u>
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
2002	12,570,793	1,110,247	11,741,108	396,871	673,862	26,492,881
2003	\$ 11,232,228	1,139,792	12,753,612	284,587	748,799	26,159,018

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

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

<u>Fiscal Year</u>	<u>Taxes</u>	<u>State Sources</u>	<u>Federal Sources</u>	<u>Investment Income</u>	<u>Other</u>	<u>Total</u>
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
2002	11,357,010	10,755,516	39,684	395,560	280,412	22,828,182
2003	\$ 10,520,888	11,714,110	47,270	283,355	376,118	22,941,741

**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>
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
2002	13,293,823	12,097,418	91.00%	360,204	12,457,622	93.71%	914,330
2003	NA	NA	NA	NA	NA	NA	NA

NA = Not Available at the time of issuance.

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

**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
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
2002	35%	226,260,320	646,458,057	25%	44,350,051	177,400,204	35%	13,561,630	38,747,514	284,172,001	862,605,775
2003	35%	243,651,840	696,148,114	25%	43,735,019	174,940,076	35%	11,541,200	32,974,857	298,928,059	904,063,047

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

<u>Collection Year</u>	<u>City of Whitehall</u>	<u>Franklin County</u>	<u>Library</u>	<u>Whitehall School Dist</u>	<u>Eastland Joint Vocational School</u>	<u>Full Rate</u>	<u>Residential/ Agriculture Effective Rate</u>	<u>Commercial/ Industrial Effective Rate</u>
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
2002	1.50	17.64	2.20	65.49	2.00	88.83	56.0642	67.9488
2003	1.50	17.64	2.20	65.40	2.00	88.74	53.2629	65.4542

**WHITEHALL CITY SCHOOL DISTRICT**

**PRINCIPAL PROPERTY TAXPAYERS**

December 31, 2002

Table 6

<u>Public Utilities</u>		
	<u>Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
1. Columbus Southern Power Company	\$ 5,573,930	1.86%
2. Ohio Bell Telephone Company	3,501,800	1.17%
 <u>Real Estate</u>		
1. English Village Inc.	5,196,360	1.74%
2. Wyandotte Commons	3,711,750	1.24%
3. The Ebco Manufacturing Co.	3,480,440	1.16%
4. Office City Inc.	3,339,310	1.12%
5. Schottenstein Trustees	2,705,240	0.90%
6. Parklawn Manor Inc.	2,691,960	0.90%
7. One Holdings Inc.	2,596,690	0.87%
8. Beech Woods Inc.	2,534,560	0.85%
9. Great Eastern Corp.	2,425,510	0.81%
10. Town & Country City Inc.	2,377,480	0.80%
 <u>Tangible Personal Property</u>		
1. Oasis Corporation	8,743,650	2.93%
2. Kroger Company	7,339,520	2.46%
3. Byers Realty Inc.	3,797,200	1.27%
4. Dick Masheter Ford Inc.	2,190,130	0.73%
5. Ricart Jeep - Eagle Inc.	2,175,300	0.73%
6. Bob - Boyd Lincoln - Mercury Inc.	1,675,240	0.56%
7. Sonic Capital Chevrolet Inc.	1,362,520	0.46%
8. Dave Gill Pontiac-GMC Truck Inc.	1,152,860	0.39%
9. Len Immke Buick Inc.	1,050,130	0.35%
10. Penn Traffic Company	1,041,020	0.35%
ALL OTHERS	228,265,459	76.35%
TOTAL ASSESSED VALUATION	\$ <u>298,928,059</u>	<u>100.00%</u>

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



**WHITEHALL CITY SCHOOL DISTRICT**

Table 7

Computation of Legal Debt Margin  
June 30, 2002

Total Assessed Valuation	\$	298,928,059
OVERALL DEBT LIMITATION:		
9% of assessed valuation		26,903,525
Gross indebtedness		3,449,645
Less: Debt outside limitations		-
Net debt within limitation		3,449,645
Legal debt margin within 9% limitation		23,453,880
UNVOTED DEBT LIMITATION:		
.1% of assessed valuation		298,928
Gross indebtedness		-
Less: Debt outside limitations		-
Net debt within limitation		-
Legal debt margin within .1% limitation		298,928

Note: Assessed valuation from Table 4.

Source: Office of the Treasurer, Whitehall City School District

**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
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	280,912,616	2,900,000	1.03%	NA
2002	NA	284,172,001	2,600,000	0.91%	NA
2003	NA	298,928,059	2,583,645	0.86%	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

Fiscal Year	Total General Obligation Debt Service	Total General Governmental Expenditures (1)	Ratio of General Obligation Bonded Debt Service to Total General Fund Expenditures
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
2002	1,218,541	24,708,813	0.05
2003	775,622	26,234,981	0.03

Source: Office of the Treasurer, Whitehall City School District

**WHITEHALL CITY SCHOOL DISTRICT**

Computation of Direct and Overlapping Debt  
December 31, 2002

	<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	\$ 298,928,059	3,711,538	100.00%	3,711,538
Overlapping Franklin County	24,744,179,485	151,355,625	1.21%	1,831,403
City of Whitehall	298,928,059	3,910,000	100.00%	3,910,000
Total overlapping		<u>155,265,625</u>		<u>5,741,403</u>
TOTAL		<u>\$ 158,977,163</u>		<u>\$ 9,452,941</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>
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%)
2001-02	2,938	(34)	(1.14%)
2002-03	2,947	9	0.31%

Source: Office of the Treasurer, Whitehall City School District

**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
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
2002	45,050	1,104,800	1,149,850	130,394,210	95,866,110	226,260,320
2003	-	1,222,890	1,222,890	141,484,890	102,166,950	243,651,840

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

Miscellaneous Statistics

**Enrollment**

June 2003 2,947

**Staff**

	<u>Head Count</u>
Certificated	250
Classified	99
	<u>349</u>

**Education and Experience of Teaching Staff**

Average classroom teaching experience (in years)	9.0
Percentage of Teachers with Master's Degrees (or beyond)	61.00%
Average # of Students per Classroom Teacher	16.5%

**Number of High School Graduates**

Number of Graduates	117
Graduation % Rate	91.0%
% of Graduates with State Honors	10.3%

**ACT Scores Composite**

**ACT Scores Composite 2002-2003** 18.6  
 (All Students)  
 (National Average 20.8 )

**ACT Scores Composite 2002-2003** 20.1  
 (Selected students--college prep curriculum  
 (National Average 21.8)

**ACT Scores Composite 2001-2002** 21.3  
 (Selected students--college prep curriculum  
 (National Average 21.8 )

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Betty Montgomery**

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**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, 2004**