



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

---

**STATE OF OHIO**



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**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDING JUNE 30, 1999**

Federal Grantor/ Pass through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non- Cash Receipts	Expenditures	Non-Cash Expenditures
<b>U.S. Department Of Agriculture</b>						
<i>Passed through Ohio Department of Education:</i>						
Nutrition Cluster:						
Food Distribution		10.550	-	53,550	-	53,550
School Breakfast Program	05-PU-98/99	10.553	31,879	-	31,879	
National School Lunch Program	03/04-PU-98/99	10.555	281,800	-	281,800	-
Total U.S. Dept. Of Agriculture - Nutrition Cluster			313,679	53,550	313,679	53,550
<b>U.S. Department of Education</b>						
Adult Education-State Grant Program		84.002	4,117	-	4,117	-
<i>Passed through Ohio Department of Education:</i>						
Title I Grants to Local Educational Agencies	C1-S1-98/99	84.010	527,749	-	484,051	-
Special Education Cluster:						
Special Education-Grants to States	6B-SF-97/98/99	84.027	220,251	-	195,492	-
Special Education-Preschool Grants	PG-S1-97/98	84.173	11,306	-	17,967	-
Total - Special Education Cluster			231,557	-	213,459	-
Safe and Drug Free Schools and Communities	DR-S1-99	84.186	16,790	-	19,785	-
Goals 2000-State and Local Education Systemic Improvement	G2-S2-99	84.276	10,000	-	3,287	-
Eisenhower Professional Development State Grant	MS-S1-99	84.281	14,933	-	13,261	-
Innovation Education Program Strategies	C2-S1-96/98/99	84.298	15,227	-	12,100	-
Comprehensive School Reform	RF-S1-99	84.332	50,000	-	5,200	-
<i>Passed through Columbus State Community Coll.</i>						
Tech Prep (Math/Science)		84.164	40	-	40	-
Total U.S. Department of Education			870,413	0	755,300	-
<b>Corp for National and Community Service</b>						
Learn and Serve America-School and Community Based	SV-S2-98	94.004	(618)	-	2,171	-
Total Corp for National and Community Service			(618)	-	2,171	-
<b>Total Federal Awards Receipts and Expenditures</b>			1,183,474	53,550	1,071,150	53,550

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES**  
**JUNE 30, 1999**

**(A) Significant Accounting Policies**

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

**(B) Food Distribution**

Non-monetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. Monies are commingled with State Grants. It is assumed federal monies are expended first. At June 30, 1999, the District had no significant food commodities in inventory.



**STATE OF OHIO  
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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

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

To the Board of Education:

We have audited the general purpose financial statements of the Whitehall City School District, Franklin County, Ohio, (the District) as of and for the year ended June 30, 1999, and have issued our report thereon dated December 22, 1999 wherein we noted the District changed its method of accounting for the deferred compensation program. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

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

**Internal Control Over Financial Reporting**

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

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

**JIM PETRO**  
Auditor of State

December 22, 1999





STATE OF OHIO  
OFFICE OF THE AUDITOR

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

Whitehall City School District  
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 its major federal program for the year ended June 30, 1999. The District's major federal program is 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 its major federal program 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 generally accepted auditing standards; 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 its major federal program for the year ended June 30, 1999.

**Internal Control Over Compliance**

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

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

### **Schedule of Federal Awards Receipts and Expenditures**

We have audited the general purpose financial statements of the Whitehall City School District, Franklin County, Ohio, as of and for the year ended June 30, 1999, and have issued our report thereon dated December 22, 1999 wherein we noted the District changed its method of accounting for the deferred compensation program. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of federal awards receipts and expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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



**JIM PETRO**  
Auditor of State

December 22, 1999

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

**JUNE 30, 1999**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
--

<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>	Title I - CFDA # 84.010
<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

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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None

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
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None



# WHITEHALL CITY SCHOOL DISTRICT



**Board of Education  
of  
Whitehall City School District**

**Whitehall, Ohio**

**For Fiscal Year Ended June 30, 1999**

**Whitehall City School District**

**Whitehall, Ohio**

**Comprehensive Annual Financial Report**

*For Fiscal Year Ended June 30, 1999*



**Issued by:**  
**Office of the Treasurer**

**Timothy J. Penton**  
*Treasurer*



WHITEHALL CITY SCHOOL DISTRICT  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
JUNE 30, 1999

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# ***Whitehall City School District***

625 South Yearling Road

Whitehall, Ohio 43213

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December 23, 1999

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, 1999. This CAFR is prepared in accordance with generally accepted accounting principles (GAAP) and in conformance with standards of financial reporting established by the Governmental Accounting Standards Board (GASB) using guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

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

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

## **Reporting Entity**

The District is an independent political subdivision of the State of Ohio and operates subject to the provisions of the Ohio Constitution and various sections of the Revised Code. Under such laws, there is no authority for the District to have a charter or adopt local laws. The District is not a part of, nor under the control of, the City of Whitehall.

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

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

### **Organization of the School District**

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

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

### **Economic Outlook**

The Whitehall City School District's commitment to the community in 1995 to remain off the ballot through the year 2000 remains an attainable goal. The passage of a 13-mill operating levy in May 1995 gave the District a renewed sense of pride and a clear direction and focus on teaching and learning as the top priority. The levy also allowed the District to retain the core of its instructional programs and make targeted program improvements through the 1999-2000 school year and beyond - including a five-year performance plan with a very aggressive technology plan for students, staff, and the community. The approved multi-year labor agreements (until June 30, 2000) with the Ohio Association of

Public School Employees, the Whitehall Education Association, and the administrators offers increased stability to the District's financial outlook.

### **Major Initiatives**

Two major initiatives that were addressed in 1996-1997 and have been an ongoing process for the 1998-1999 school year.

### ***Technology Initiatives***

In March 1997, the District entered into an agreement with AT&T Capital Corporation and Lucent Technologies to finance a technology project that would network, connect, and equip all facilities in the District. The arrangement is for a five-year plan in the amount of \$1,975,720, which compliments the District's technology plan as approved by the Board of Education in May 1996. The technology plan's focus is to have integrated technical improvements that are directly incorporated into the curriculum. The technology will not be considered an addition to, or separate from, the existing academic programs. This technology plan will be employed to enhance the learning experience for all our students and for the benefit of the community.

The Technology Department has been steadily working towards the District's goal of completing its five-year technology plan. By implementing new technologies and providing on-going training and staff support, the department is making a difference in the learning that occurs in Whitehall City Schools. Here are just a few of the department's accomplishments.

- **Added More Equipment and Equipment Upgrades-** A new phone system was installed, which includes the addition of a phone to all classroom and office spaces. In addition, the new system enables each staff member to have a voicemail account to enhance communication between the community and the schools. More student computers have been added to all schools. The high school received a new 24 computer lab for the computer skills course. The junior high school received 36 new computers to replace the library lab computers. Wiring and additional hardware to accommodate the new computers in the elementaries and the junior high school was completed this past summer.
- **Implemented New Software Programs-** The librarians recently upgraded Spectrum, a software package that allows them to catalog the library collections electronically as well as to keep records of all library patrons' transactions. Staff and students are able to communicate to the world via the Internet and e-mail provided they have signed an appropriate use agreement with the District. Elementary students participate in e-mail and Internet activities through a class account due to concerns about student safety. In



addition, Cyber Patrol, an Internet filtering software program, has also been added to limit access to inappropriate sites. Students at the junior high school and high school can also research career opportunities due to the upgrade of the Ohio Career Information System and explore the concepts of geometry with the new math software, Cabri Geometry. Jostens Tomorrow's Promise, the District-wide proficiency aligned math software for grades K-8, is continuing to be utilized. The concentration for this year has been on the computer assessment of students' math skills and intervention. The network has been changed to communicate via an IP network to enhance software performance and the operating system has also been upgraded.

- **Added Additional Support-** As new technologies have been added, the need for additional support has increased. To better serve the students and staff of the District a full-time technical assistant has been added in addition to the part-time building technical assistants. This person assists with basic maintenance tasks of the network and works closely with the system administrator on special projects.

### ***Curriculum Initiatives***

The following goals, established by the curriculum department, were based on the District's immediate needs and became the initiatives for the year:

#### **GOAL A: Coordinate K-12 Proficiency efforts.**

##### ***1. Coordinate a K- 12 assessment and intervention plan.***

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

##### ***2. Increase Math Proficiency to 75% proficiency in grades 4,6,8/9.***

- Map and align K-12 expectations
- Increase course options at high school
- In-service effective instructional strategies that increase achievement
- Coordinate effective use of resources.

##### ***3. Increase Reading and Writing to 75% proficiency in grades 4,6,8/9.***

- Study and develop a plan of K-12 Language Arts expectations
- Coordinate the K-5 Early Literacy Initiative with the Pegasus Reading program
- Develop a plan of in-service of Reading and Writing in the Content Areas;
- Map K-12 expectations and coordinate resources.

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

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

NEED: Whitehall 1996-97 proficiency results indicate priority needs for this year:

- 62% of our 4th grade students passed writing and reading
- 49% of our 4th grade students passed mathematics
- 64% of our 8th/9th grade students passed the 9th grade math proficiency test
- 33% of our 8th grade students passed all five sections of the proficiency test
- 30% of our 12th grade students passed all four sections of the proficiency test.

NEED: A review of Whitehall-Yearling graduation requirements indicates:

- Mathematics graduation credit needs to be added to the curriculum, in order to meet new standards.

**GOAL B: Focus instruction on increasing engaged student learning.**

1. *In-service strategies that increase student motivation to learn.*
  - In-service assessment of classroom performance to determine student engagement
  - Map K-12 curriculum expectations and develop a plan to coordinate thematic unit
  - implementation.
2. *Study effective technology and software tools.*
  - Research tools which support K-12 curriculum needs;
  - Develop a plan of software implementation based on curriculum needs.
  - Implement the WASATCH Thematic Proficiency Program in K-8 Intervention
  - 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.
4. *Restructure the rote of the library to accommodate information technology and reaming tools.*

- In-service librarians on changing role and tools of information specialists;
  - Develop a long-range plan for information media services in the schools.
5. *Recommend a district intervention plan to increase graduate rate.*
- Review Safe and Drug Free Schools plan and recommend improvement based on
  - district needs.
  - Added in school suspension teacher at Rosemore and Whitehall-Yearling High
  - School.

NEED: Senate Bill 55 specifies Standards for Ohio Schools, Performance Accountability, indicating an expectation of not less than 3% drop out 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-3 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 on the school-wide planning teams
- write building improvement goals based on student performance and needs assessment data.

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

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

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

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

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

- annual performance review and recommendations for improvement

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

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

*1. Establish a comprehensive identification plan.*

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

*2. Coordinate program services K- 12.*

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

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

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

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

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

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

**GOAL E: Develop a Limited English Proficient Program.**

*1. Pursue sources of support for a district-wide program*

- Seek local college support
- Seek grants and federal and state funding
- Provide adaptive guidelines within current federally funded programs
- Develop a plan for parent and community involvement.

2. *In-service staff on adaptations for assessment, instruction, and intervention.*

3. *Develop guidelines for a plan of operation and continued improved performance.*

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

NEED: Data collected, September 1997, indicates an enrollment of 52 English as a Second Language students in need of adaptive curriculum support.

### **GOAL F: Create a District Professional Development Plan**

1. *Develop a plan for professional licensure.*

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

2. *Develop an Entry-Year plan.*

- Study effective entry year plans
- Recommend an effective plan as a part of the district licensure plan of action.
- Wrote a \$40,000 grant to pilot PRAXIS observations.

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 goals and instructional needs.

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.

- Wrote \$10,000 planning grant through Ohio Department of Education.

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

### ***Building Initiatives and Developments***

#### **Beechwood Elementary School**

Beechwood Elementary School currently has 475 students enrolled in kindergarten through grade five. Thirty-four teaching professionals guide the children through the learning process here. Besides classroom teachers, Beechwood also has certificated professionals for art, music, physical education, special education and Title I reading. Other staff includes a library media specialist, library media center aide, part-time nurse, part-time nurse's aide, speech therapist, psychologist, and guidance/intervention specialist. We are proud of our continuing efforts in:

- Comprehensive School Reform Grant - We were awarded a \$50,000 grant this year to improve our proficiency test scores. We're putting our efforts into teacher in-service to improve our instructional techniques.
- Literacy Collaborative - Primary teachers use methods such as interactive writing and guided reading to assist students in their reading and language skills.
- Technology - We established a computer lab this year. Now entire classes can utilize software programs at the same time. In addition, all classrooms house three to four computers for use as a learning center.
- Land Lab - This staff initiated and PTA sponsored lab gives students the opportunity to conduct science experiments.

## **Etna Road Elementary School**

Etna Road Elementary houses 490 students, kindergarten through grade five. The school is staffed with 17 classroom teachers, two Title I reading teachers and four special education teachers. There are also three full-time custodians, one secretary, three cooks, a library media specialist, and two special education aides on staff. Art, music and physical education teachers are shared with the other elementary schools. The following programs and improvements have taken place at Etna Road Elementary School:

•**Technology-** Three computers and a printer were placed in each classroom, grades kindergarten through two, and four computers and a printer were placed in each classroom, grades three through five. A computer lab has been established and funded through Title I. By next year, all computers in the building will be networked and linked to the World Wide Web for student research purposes. The library is now called the Technology Media Center and is currently being redesigned to incorporate computers and technology into the total school program.

•**Early Literacy Learning Initiative-** Also called ELLI, this program was implemented to support reading and writing instruction in the primary grades. This program has continued to evolve over the four years and brings new strategies and learning techniques into the classroom.

•**The Basic School Program-** Etna embraces this school reform model to help all children succeed in school. Research proves that Basic School practices occur in successful schools throughout the country. There are four main priorities: 1) Build a sense of community; 2) Create meaningful and coherent curriculum; 3) Establish a positive climate for learning; 4) Commit to develop character in students.

## **Kae Avenue Elementary School**

The mission of Kae Avenue Elementary is "to prepare children to live and work in the 21st century with a commitment and capacity for lifelong learning." The staff understands, "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 1998-1999 school year were to increase student achievement and to increase parent and community involvement.

- **Multiage-** Students are grouped in classes where students remain with the same teacher for two years.
- **Literacy Collaborative -** Teachers use literacy skills to promote higher student achievement in the primary grades.

- **Classroom of the Future Model** - Kae Elementary embraces the district technology model to promote the use of computers for word processing and research. Software programs for math and reading intervention are also available for students.
- **Random Acts of Kindness** - Students were nominated by fellow students and/or adults for acts of kindness. At the end of the day, 3 students' names were drawn to have their pictures taken and mounted on a bulletin board in the lobby.
- **Volunteer Program** - Our PTA sponsored a Volunteer Training Program to recruit adults, especially grandpersons to work with children during the day.

### **Rosemore Junior High School**

Rosemore Junior High School is a sixth, seventh, and eighth grade building with many programs available to promote student success. In addition to core classes, modular technology, family and consumer science, QUEST, physical education, work experience and career exploration programs, Title I, and special education services are available to students. Other special activities include the annual musical, Power of the Pen, Spirit Squad, Youth to Youth, Newspaper, 4-H Builder's Club, Jr. RAMS , CONNECTIONS, self-contained classroom incentive program, to teach approximately forty students which is a combination of At-Risk students that include behavior, academic as well as other students involved service learning. and academic coaching. 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 and coaching are continually available to help students who struggle with various proficiency concepts. In addition, a monthly newsletter and a Parent Proficiency night are offered to assist parents in helping their children do well on the test. In addition, an off-grade proficiency test is administered to ensure the mastery of basic concepts. A proficiency week breakfast, sponsored by the PTA, is provided to ensure that all students are physically prepared to take the test.
- **Technology-** Rosemore has keyboarding and software application programs for all students. Continued the implementation of the modular technology classes, a new library media lab, an intervention lab, and four computers with student proficiency software and a printer in every classroom.
- New Algebra Course was added for 8<sup>th</sup> grade students 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 1999-2000 school year is 840 in grades 9-12. By having 55 faculty members, the school is able to offer an optimal student-teacher ratio of 15:1 in most classrooms. The following are some of the programs that enrich student learning:

- **Tech Prep, Modular Tech, T.V. Production** - These programs allow students to prepare for a future in a multi-media, global environment. In addition, the high school has added computers and software to the classrooms and offices to allow students to use current technologies. Internet access is available for students to do research.
- **PAL (Peer Assisted Learning)** - Students utilize teamwork to prepare for proficiency assessment.
- **Vocational Education** - Students attend Eastland Vocational School District to learn trades or attend business classes at Whitehall--Yearling. In addition, advanced vocational options are available through collaboration with adjoining school districts.
- **Comprehensive fine arts, music and drama programs** -- Students are able to explore their own creativity and talents through the many offerings in the arts. Whitehall-Yearling High School has been recognized by many agencies for its active involvement with the arts.
- **WYHS RAMS Freshman Academies** -- During the 1998-1999 school year, all eighth grade teachers will help incoming freshman schedule into their Freshman Academies. In this way, students will work with a team of teachers who share students, common time, and goals. Those teachers will develop programs of study, which is more conducive to interdisciplinary teaching and learning, project-based assessment, and smoother transition to the high school level. By choosing a freshman academy, students can more effectively choose a course of study that addresses their plans for the future. The prior program to the Freshman Academies, Tech Prep 9, has consistently demonstrated higher attendance rates, fewer disciplinary referrals, and increased parental involvement. In addition, the Freshman Academies will offer a freshman social studies class as a response to Senate Bill 55 and also in an attempt to prepare students more effectively for the Citizenship Proficiency Test.

## **EDUCATIONAL PROGRAMS AND SERVICES**

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

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

The center operates with grant funding from the Ohio Department of Education - Early Childhood Division, grant funds from CDC, head-start partnership, parent tuition and donations. The center also serves as a placement site for education students from The Ohio State University, Ohio Dominican College, Capital University and Columbus State Community College.

In the 1998-1999 school year, 124 students participated in classes at the center. The Center has five classrooms: 1 LEAPP special education class, 1 Child Development Council Head Start Class, and 3 public preschool classrooms.

### **GIFTED & TALENTED SERVICES 1999-2000 OVERVIEW**

Whitehall City School District Services for gifted and talented students have evolved over a period of twenty-one 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 an elementary resource teacher, a primary level intervention specialist and numerous essential classroom and specific content area teachers instruct students within a variety of available programs and/or special classes. The director, resource room teacher and primary intervention specialist positions 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 the RULE (3301-52-15) for Children Who Are Gifted, and Amended Substitute House Bill 282. An advisory committee, composed of teacher representatives from each building, including art and music specialists and the administrator for gifted services, was established in 1979 to develop nomination procedures, course structure, parent communications and progress plans. This committee advises on program issues and assists in communicating to the buildings.

Included are several strands, representing a continuum of services meeting the diverse learning needs of children who are gifted. Programs are provided within academic areas, as well as within the visual and performing arts. Gifted services were initiated at the primary level (grades 2 & 3) during the 1998-99 school year. The emphasis is intervention within the regular classroom through collaboration with classroom teachers. One Intervention Specialist serves the three elementary

buildings. Grades 4-6 are served through gifted and talented program is called "EACH" Academic, which stands for Enrichment and Acceleration for Children. There is also a program provided to grades 7 and 8, which is called the Depth and Development (D & D) class. Classes are available in Language Arts, Mathematics, Science and Social Studies.

### **EACH ACADEMIC**

The EACH Academic Program has always emphasized the development of thinking skills as its top priority. From its beginnings, a course of study which focuses upon critical and creative thinking, has continued to expand. Other major components of the program are creative problem solving, research methods, interpersonal relationships and oral and written communication.

The EACH Academic program now extends from grade four to grade twelve. In grades 4-6, identification is conducted in three phases, including pre-assessment, assessment and identification. The process includes many criteria, such as referrals from teachers, staff, students and parents, standardized ability and achievement test scores, classroom performance assessments, portfolios, and teacher rating. Our full-time teacher of the gifted meets with intellectually gifted students one day per week in a resource room setting. The central focus of the elementary program is the development of critical and creative thinking skills expressed through oral and written communication.

At Rosemore Junior High School, "Depth and Development" classes (homogeneously grouped classes of seventh and eighth graders, are open to all able students and continue the development of thinking skills through enriched and accelerated courses in content areas including mathematics, science, social studies, reading and language arts. We also offer two courses at Whitehall-Yearling High School especially designed for academically able students. The ninth and tenth grade courses are designed through a collaborative effort between the history and language arts teachers in a humanities approach. In these classes, questions posed by both teachers and students, encourage higher levels of thinking through explorations of connections between the subjects.

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

## EACH ART

The elementary EACH Art Program includes grades 4 and 5. The junior high EACH Art Program is offered on an after-school basis includes 6th through 8th graders who are able to attend. Students are identified as artistically gifted in accordance with H.B. 282, which specifies allowable instruments for identification. Review of the students art portfolios is also a part of the process. Eligible students are "pulled out" of their classrooms for approximately one hour each week to meet with the art instructor in their respective schools. The goals are; development of technical skills; increased ability to utilize various media; refined artistic sensitivity; knowledge of art history and its translation to the creative act; and the interrelationship of the arts.

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

## EACH MUSIC

As with EACH Art, EACH Music students are "pulled out" of their regular classes at the elementary school level to receive specialized instruction with the music faculty within their home buildings. Students in grades 4 and 5, are eligible based upon the results of approved instruments as well as observed demonstrated musical excellence, as demonstrated through auditions. The instructional program, approximately one hour per week in length, provides students with opportunities to explore and develop their capacities in the field of music by stimulating their imaginations and expanding their creative activities in composition, instrumental experimentation, rhythmic, combinations and ear training. The concentrated instruction of the theory and history of music provides opportunities to develop a greater musical appreciation, skill, and knowledge for fourth and fifth grade students. EACH Music students entering the high school are encouraged to pursue advanced courses in the department, enroll in the Advanced Placement Music class, and participate in the existing music program.

### Art Education

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

- Over \$496,000 in scholarships have been offered to Whitehall students in the past eight years.

- 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.

### Music Education

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

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

### **Title I**

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

### **Reading Recovery**

Reading Recovery is an early intervention program for young readers who are experiencing difficulty in their first year of reading instruction. By intervening early on, Reading recovery can enable children to become independent readers and writers who can fully participate with other first grade students in their

classroom instruction. In the Reading Recovery program, children receive individual daily lessons from a specially trained Title I teacher.

### **Literacy Collaborative**

The Early 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.

### **Special Education**

Whitehall City Schools currently serves 427 special education students, which is 13.87% of the district's population. Pupil expenditures for each special education student is \$6,660. Total annual expenditures including federal funding is \$2,844,132.

In the district, Whitehall City Schools provides the following programs: Developmentally Handicapped, Specific Learning Disabilities, Seriously Emotionally Disturbed (formerly Severe Behavior Handicap), Vision Handicapped, Orthopedically Handicapped, Speech and Language Handicapped, Health Impaired, and Preschool Handicapped.

We also provide services for Whitehall students in Out-of-District placements for those students who are Multi-handicapped, Deaf, or Blind. These services are contracted out, and all expenses are paid by Whitehall City Schools. Related services are provided for students who are serviced both in-district and out-of-district. These services are: Speech and Language Therapy, Occupational Therapy, Physical Therapy, Nursing Services, Adaptive Physical Education and Transportation.

Whitehall City Schools also provides a special education staff of 17 full-time teachers, 8 hourly tutors, 4 classroom aides, 2 psychologists, 2 speech therapists, 1 nurse, 1 nurses' aide, 6 bus drivers, 3 hourly bus aides, supervisors, occupational therapist, and physical therapist.

## **1998-1999 Facility Improvements**

Through the allocation of additional resources and the completion of the district's House Bill 412 Energy Conservation Project, the following facility improvements were completed during the 1998-99 school year:

### **Beechwood Elementary School**

1. replace roof area #1, reseam roof areas, install new roof drain.
2. remove obsolete incinerator
3. replace water heater tank
4. install security enclosure for technology closet
5. wire computer lab in classroom
6. repair 2 catch basins

### **Etna Road Elementary School**

1. remove wood panels and install cement block in gym wall recesses
2. install walk-in freezer (Rosemore)
3. re-install rear entrance gate
4. install chain link fence along south side of playground
5. install security enclosure for technology closet
6. wire computer lab in room 12

### **Kae Avenue Elementary School**

1. reseam roof area
2. remove obsolete incinerator
3. replace water heater tank
4. install security enclosure for technology closet
5. wire computer lab in media center
6. replace carpet with vinyl tile in 2 classrooms and hall (south side)
7. repair 114 sq. yd. of pavement in north lot, repair catch basin, and replace 654 sq. ft. of damaged sidewalk.

### **Rosemore Junior High School**

1. replace walk-in freezer with larger unit
2. install security enclosure for technology closet
3. repave, install drain, and strip west parking lot
4. wire Title I/media labs
5. replace locker room lockers

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

1. install front landscaping
2. remove obsolete incinerator
3. install security enclosure for technology closet
4. repair 3 catch basins and install 3 speed bumps
5. cut off steel weight room door

6. paint crosswalk to Administration
7. install security light in south recessed area
8. replace gas house door
9. install exterior flag lights
10. lower cement block partitions in main restrooms
11. install full-length one-way glass panel in place of side office door

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

1. install glass blocks and new a/c in computer room window
2. remove large corner bushes
3. repair 3 catch basins

### **Bud Garage**

1. repair pavement at main entrance and overlay center portion of lot and repair 2 catch basins

### **Preschool**

1. complete (4) fire inspection items

### **Little Brown School**

1. install new east roof
2. replace carpet with vinyl tile

### **Financial Information**

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

Sections 3315.17 and 3315.18 of the Ohio Revised Code (as amended by Sub. Am. HB412) requires school districts to spend a certain portion of their revenues on specific categories of expenditures as specified in the law. In the event that the District does not meet the required expenditure level, the shortfall would be reserved and carried forward to the next fiscal year and would be expected to be spent in addition to any requirement for that fiscal year. Three categories of "set-asides" or reserves are pertinent to the District: the textbook and instructional materials fund, the capital and maintenance fund, and the budget reserve fund. For two funds, the textbook and instructional materials fund and the capital and maintenance fund, 3% of the subject revenue is to be spent in each of the funds. For the District, the required expenditure level in these two funds was \$315,432



each with \$315,432 and \$315,432 in actual expenditures respectively. Therefore, as actual expenditures exceed the required expenditures the District will not have to carryforward reserves to fiscal year 2000.

The set aside for the budget reserve fund is based on increases in certain revenue categories. When the subject revenue increases more than 3% during the prior two fiscal years, school districts are required to set aside 1% of the subject revenue. The amount reserved grows each year the trigger point is reached until the maximum amount of 5% of subject revenue has been reserved. Subsequent to reaching the maximum, districts are required to maintain the maximum amount regardless. The District was subject to the Budget Reserve set-aside in fiscal year 1998 when \$154,943, a refund of excess workers' compensation premiums, was required by special law to be placed in the reserve fund. The District was required to add to the budget reserve in fiscal year 1999, with a required set-aside of \$157,716. The total amount in the District's Budget Stabilization Reserve is \$312,659 as of June 30, 1999.

### **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;  
and
2. the reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that:

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

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

## Budgetary Controls

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

1. A Tax Budget of estimated cash receipts and disbursements is submitted to the County Auditor, as secretary of the County Budget Commission, by January 20 of each year, for the fiscal year commencing the following July 1. The Whitehall Board of Education normally adopts the Tax Budget at its organization meeting in early January.
  
3. The County Budget Commission certifies its actions to the District prior to March 1. As part of this certification, the District receives the official certificate of estimated resources which states the projected receipts of each fund. On or about July 1, this certificate is amended to include any unencumbered balances from the preceding year.
  
3. An annual appropriation measure must be passed by October 1 of each year for the period July 1 to June 30. Unencumbered appropriations lapse at year-end. Encumbered appropriations are reported as expenditures in the current year budget basis statement of revenue, expenditures and changes in fund balance. The Board of Education adopted a temporary appropriation measure to allow the District to operate until its annual appropriations were adopted. The legal level of budgetary control is at the function and object level. The appropriation measure may be amended or supplemented during the year as new information becomes available. Management controls the budget at their building or department level and may transfer funds within their individual budgets throughout the year. Supplemental appropriations are presented during the year and include the transfers requested by management and any amendments to fund unanticipated expenditures. Appropriations for advances-in/advances-out are not required by law and are not budgeted. Appropriations may not exceed estimated resources and expenditures may not exceed appropriations in any fund at the function and object level. Appropriations did not exceed estimated resources and expenditures did not exceed appropriations in any fund at the function and object level except as indicated below.

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

The District prepares its budget on a basis of accounting that differs from generally accepted accounting principles (GAAP). The actual results of

operations are presented in the Combined Statement of Revenues, Expenditures, and Changes in Fund Balances--Budget and Actual--All Governmental Fund Types in accordance with the budget basis of accounting.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## General Government Functions

### Revenue Narrative

Revenues for all governmental fund types totaled \$21,969,000 in 1999, as compared to \$20,668,000 in 1998. The following table summarizes the composition of the 1999 and 1998 revenues by source:

<u>Revenue by Source</u>	<u>1999</u>	<u>1998</u>	<u>% Increase/ (Decrease)</u>
Property Taxes	\$11,906,055	11,421,788	4.24%
Intergovernmental	9,182,221	8,252,469	11.27%
Investment Income	458,875	473,322	(3.05%)
Other	422,294	520,864	(18.92%)
Total	<u>\$21,969,445</u>	<u>20,668,443</u>	6.29%

The increase in intergovernmental revenue is mainly due to the State of Ohio changing the calculation method for the allocation of state funds. As a result, the District received more funding from the State, particularly for special education needs, in fiscal year 1999. The decrease in other revenue is primarily due to a non-recurring refund received for the Ohio Bureau of Workers' Compensation in fiscal year 1998.

### Expenditure Narrative

Expenditures for all governmental fund types totaled \$20,954,000 in 1999, as compared to \$20,962,000 in 1998. The following table summarizes the composition of the 1999 and 1998 expenditure by major function:

<u>Expenditure by Function</u>	<u>1999</u>	<u>1998</u>	<u>% Increase/ (Decrease)</u>
<i>Current:</i>			
Instructional services	\$12,489,189	12,552,459	(0.50%)
Support services	6,568,393	6,594,311	(0.39%)
Co-curricular student activities	373,859	322,524	15.92%
Community Service	151,086	133,728	12.98%
<i>Capital Outlay</i>	49,423	7,416	566.43%
<i>Debt Service:</i>			
Principal retirement	918,467	967,051	(5.02%)
Interest	403,158	384,227	4.93%
Total	<u>\$20,953,575</u>	<u>20,961,716</u>	(0.04%)

The overall decrease in expenditures is due to a decrease in expenditures for technology. In fiscal year 1998, the District expended bond funds to promote and place technology in each of the District's classrooms. This decrease was offset by increased labor costs due to normal raises and step increases.

### **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.

### **Year 2000**

The District has completed an inventory of computer systems and other equipment necessary in conducting District operations. The District has identified such systems as being financial reporting, payroll and employee benefits, and educational statistics reporting (through the State's Education Management and Information System (EMIS)). The District has five schools, one preschool, one administrative office, and one maintenance garage building with power systems which have extensive utilization measures within the systems.

The District uses State software for its financial reporting, payroll and employees benefits. State software systems are believed to be Y2K compliant.

Franklin County collects property taxes for distribution to the District. Franklin County is responsible for remediating its tax collection system.

The State of Ohio distributes a substantial sum of money to the District in the form of "Foundation," Homestead and Rollback property taxes, and federal and state grant payments. Further, the State processes a significant amount of financial and non-financial information about the District through EMIS. The State is responsible for remediating these systems.

The District currently is assessing the changes needed (if any) relating to the power systems. While, as of December 17, 1999, the District is not certain that all power systems are Y2K compliant, the District has the ability to manually override each power system to ensure the functionality of the systems.

### **Debt Administration**

On June 30, 1999, the District had \$3,455,000 in general obligation bonds and \$3,141,202 in general obligation long-term notes outstanding. The bonds consist of an issue used for the improvement of facilities. The notes consist of two long-term energy-conservation notes, a computer acquisition note, and a newly issued technology improvement note. The general obligation bonds and notes are accounted for in the general long-term debt account group with repayments to be made from the Debt Service Fund with money allocated from property tax revenues.

### **Cash Management**

The District maintains a cash management program whereby it expedites the receipt of revenues and prudently invests available cash. Temporarily idle cash during the year was invested in State Treasury Asset Reserve of Ohio (STAR Ohio) and KeyBank Money Market Mutual Funds for the Public Sector (repurchase agreement arrangement). The District earned \$462,133 on all investments for the year ended June 30, 1999. 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.

This year, the District added a repurchase agreement arrangement to its' policy on investing inactive funds. The District continues to invest all monies, other than previously mentioned, in STAR Ohio. 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 \$231,000 at June 30, 1999, in the Internal Service Fund reflects an estimate of incurred but unpaid claims liability. This liability was determined in accordance with acceptable reserving standards and was certified by an accredited actuary, as required by state statute.



### **Independent Auditors**

The general purpose financial statements of the District for the year ended June 30, 1999, were audited by the Auditor of State, of Ohio, whose unqualified opinion thereon is included at the beginning of the Financial Section of this report.

### **Notes to the General Purpose Financial Statements**

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

### **OTHER INFORMATION**

#### **Awards**

##### ***GFOA Certificate of Excellence***

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Whitehall City School District for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 1998. 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 three consecutive years (fiscal years ended 1996, 1997 and 1998). 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 third Comprehensive Annual Financial Report on a timely basis was made possible by the diligence of the Treasurer's office staff, Daniel D. Shively, former Treasurer, Anna M. Forquer, Interim Treasurer and Patricia Bridges, Secretary to the Superintendent. Their initiative and conscientious work ensured the integrity of the information contained herein and guaranteed this report's successful completion.

We would like to extend a special thank you to Nordeen Vest, Assistant Treasurer. Her dedication and ability to go above and beyond her job requirements are noteworthy and greatly appreciated.

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 Penton, Treasurer

  
\_\_\_\_\_  
Roger Wolfe, Interim Superintendent

**ELECTED OFFICIALS AND ADMINISTRATIVE STAFF**

**June 30, 1999**

**Board of Education Members**

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

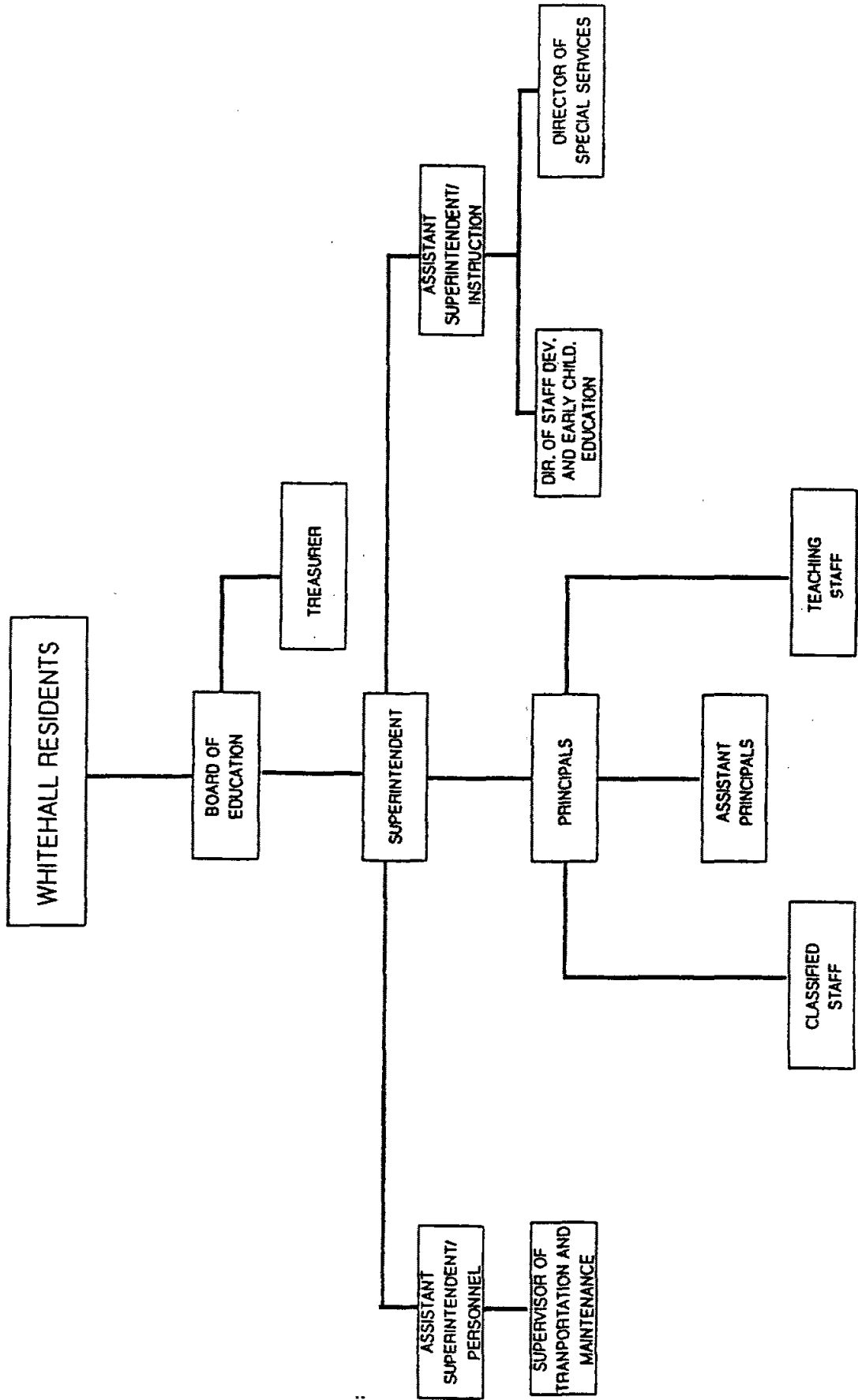
**Appointed Officials**

Superintendent	Dr. James L. Crawford
Treasurer	Daniel D. Shively

**Administrative Staff**

Director of Personnel	Robert Wallace
Direction of Curriculum and Instruction	Susie J. Carr
Director of Business Affairs	Roger D. Wolfe
Director of Gifted & Talented	Gwendolyn Boylan
Title I Coordinator	Sophia Speelman

# WHITEHALL CITY SCHOOLS ORGANIZATIONAL CHART



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Whitehall City School  
District, Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 1998

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



*Cary Brubaker*  
President

*Jeffrey L. Esch*  
Executive Director

## Financial Section



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

35 N. Fourth Street  
Columbus, Ohio 43216

Telephone 614-466-3402  
800-443-9275

Facsimile 614-728-7199

REPORT OF INDEPENDENT ACCOUNTANTS

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

To the Board of Education:

We have audited the accompanying general-purpose financial statements of the Whitehall City School District, Franklin County, Ohio, (the District) as of and for the year ended June 30, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Whitehall City School District, Franklin County, Ohio, as of June 30, 1999, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 1999 on our consideration of the Government's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

As discussed in Note 13 to the general-purpose financial statements, the District changed its accounting for the deferred compensation program.

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

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

A handwritten signature in black ink, appearing to read "Jim Petro".

Jim Petro  
Auditor of State

December 22, 1999

Whitehall City School District

**WHITEHALL CITY SCHOOL DISTRICT  
COMBINED BALANCE SHEET--  
ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 1999**

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
<b>ASSETS AND OTHER DEBITS:</b>				
Cash and investments	\$ 7,158,502	607,976	305,181	33,673
Cash with fiscal and escrow agents	-	-	-	164,767
Restricted cash	312,659	-	-	-
Receivables	12,851,755	3,888	2,025,232	509
Due from other:				
Governments	9,911	20,831	-	-
Funds	-	-	-	-
Inventory	-	-	-	-
Prepaid assets	38,679	-	-	-
Property, plant and equipment	-	-	-	-
Amount available in debt service fund	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 20,371,506</b>	<b>632,695</b>	<b>2,330,413</b>	<b>198,949</b>
<b>LIABILITIES:</b>				
Accounts payable	\$ 227,442	39,952	-	-
Due to other:				
Governments	300,790	18,200	-	-
Funds	72,672	4,711	-	-
Other	-	9,983	-	-
Deferred revenue	12,755,689	78,517	2,025,232	10,137
Accrued liabilities	1,435,629	104,074	-	-
General obligation notes payable	-	-	-	-
General obligation bonds payable	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>14,792,222</b>	<b>255,437</b>	<b>2,025,232</b>	<b>10,137</b>
<b>FUND EQUITY AND OTHER CREDITS:</b>				
Investment in general fixed assets	-	-	-	-
Retained earnings	-	-	-	-
Fund balances:				
Reserved for encumbrances	460,175	32,783	-	33,436
Reserved for prepaid assets	38,679	-	-	-
Reserved for future appropriations	1,819,888	-	85,112	-
Reserved for budget stabilization	312,659	-	-	-
Unreserved	2,947,883	344,475	220,069	155,376
<b>TOTAL RETAINED EARNINGS/FUND BALANCES</b>	<b>5,579,284</b>	<b>377,258</b>	<b>305,181</b>	<b>188,812</b>
<b>TOTAL EQUITY AND OTHER CREDITS</b>	<b>5,579,284</b>	<b>377,258</b>	<b>305,181</b>	<b>188,812</b>
Commitments and contingencies				
<b>TOTAL LIABILITIES, FUND EQUITY, AND OTHER CREDITS</b>	<b>\$ 20,371,506</b>	<b>632,695</b>	<b>2,330,413</b>	<b>198,949</b>

See accompanying notes to the general purpose financial statements.



**WHITEHALL CITY SCHOOL DISTRICT**

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
ENTERPRISE (note 15)	INTERNAL SERVICE	AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	1999	1998
176,163	673,572	30,475	-	-	8,985,542	6,351,491
-	-	-	-	-	164,767	845,438
-	-	-	-	-	312,659	154,943
1,686	48,783	-	-	-	14,931,853	12,554,120
53,114	-	-	-	-	83,856	135,692
-	81,749	-	-	-	81,749	72,952
27,387	-	4,692	-	-	32,079	30,705
-	-	-	-	-	38,679	39,409
12,843	-	-	20,212,393	-	20,225,236	19,215,291
-	-	-	-	305,181	305,181	615,552
-	-	-	-	7,463,431	7,463,431	8,048,923
<u>271,193</u>	<u>804,104</u>	<u>35,167</u>	<u>20,212,393</u>	<u>7,768,612</u>	<u>52,625,032</u>	<u>48,064,516</u>
1,670	-	1,572	-	-	270,636	244,950
6,367	-	-	-	118,924	444,281	550,986
4,366	-	-	-	-	81,749	72,952
-	-	33,595	-	-	43,578	98,414
22,182	-	-	-	-	14,891,757	11,298,913
56,960	231,000	-	-	1,053,486	2,881,149	2,885,213
-	-	-	-	3,141,202	3,141,202	3,804,669
-	-	-	-	3,455,000	3,455,000	3,710,000
<u>91,545</u>	<u>231,000</u>	<u>35,167</u>	<u>-</u>	<u>7,768,612</u>	<u>25,209,352</u>	<u>22,666,097</u>
-	-	-	20,212,393	-	20,212,393	19,201,961
179,648	573,104	-	-	-	752,752	761,862
-	-	-	-	-	526,394	1,274,989
-	-	-	-	-	38,679	39,409
-	-	-	-	-	1,905,000	1,150,000
-	-	-	-	-	312,659	154,943
-	-	-	-	-	3,667,803	2,815,255
<u>179,648</u>	<u>573,104</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,203,287</u>	<u>6,196,458</u>
179,648	573,104	-	20,212,393	-	27,415,680	25,398,419
<u>271,193</u>	<u>804,104</u>	<u>35,167</u>	<u>20,212,393</u>	<u>7,768,612</u>	<u>52,625,032</u>	<u>48,064,516</u>

**WHITEHALL CITY SCHOOL DISTRICT**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES--ALL GOVERNMENTAL FUND TYPES**  
**YEAR ENDED JUNE 30, 1999**

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
<b>REVENUES:</b>				
Property taxes	\$ 10,938,106	-	967,949	-
Intergovernmental:				
Federal Restricted Grants-in-aid	4,117	749,121	-	-
State:				
Unrestricted Grants-in-aid	7,691,724	261,534	43,305	-
Restricted Grants-in-aid	9,907	349,172	-	73,341
Investment income	437,692	1,840	-	19,343
Co-curricular activities	4,930	63,035	-	-
Tuition fees	72,950	139,636	-	-
Other	33,700	108,043	-	-
<b>TOTAL REVENUES</b>	<b>19,193,126</b>	<b>1,672,381</b>	<b>1,011,254</b>	<b>92,684</b>
<b>EXPENDITURES:</b>				
Current:				
Instructional services:				
Regular	8,131,033	493,095	-	673,101
Special	2,274,989	535,517	-	-
Vocational	376,471	-	-	-
Continuing	4,983	-	-	-
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<b>10,787,476</b>	<b>1,028,612</b>	<b>-</b>	<b>673,101</b>
Support services:				
Operation and maintenance of plant	1,756,848	39,937	-	38,838
School administration	1,346,437	43,638	-	-
Pupils	821,817	243,662	-	-
Business operations	555,928	3,200	-	-
Instructional staff	403,836	99,763	-	-
Student transportation	511,510	-	-	-
Central services	505,583	16,108	-	1,516
General administration	179,772	-	-	-
<b>TOTAL SUPPORT SERVICES</b>	<b>6,081,731</b>	<b>446,308</b>	<b>-</b>	<b>40,354</b>
Co-curricular student activities	314,331	59,528	-	-
Community services	16,385	134,701	-	-
Capital outlay	49,423	-	-	-
Debt service:				
Principal retirement	-	-	918,467	-
Interest	-	-	403,158	-
<b>TOTAL EXPENDITURES</b>	<b>17,249,346</b>	<b>1,669,149</b>	<b>1,321,625</b>	<b>713,455</b>
Excess (deficiency) of revenues over expenditures	1,943,780	3,232	(310,371)	(620,771)
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from sale of equipment	69	-	-	-
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>69</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	1,943,849	3,232	(310,371)	(620,771)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>3,635,435</b>	<b>374,026</b>	<b>615,552</b>	<b>809,583</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 5,579,284</b>	<b>377,258</b>	<b>305,181</b>	<b>188,812</b>

See accompanying notes to the general purpose financial statements.

WHITEHALL CITY SCHOOL DISTRICT

TOTALS  
(MEMORANDUM ONLY)

<u>1999</u>	<u>1998</u>
11,906,055	11,421,788
753,238	850,291
7,996,563	6,874,427
432,420	527,751
458,875	473,322
67,965	65,903
212,586	179,684
141,743	275,277
<u>21,969,445</u>	<u>20,668,443</u>
9,297,229	9,916,100
2,810,506	2,263,672
376,471	354,512
4,983	18,175
<u>12,489,189</u>	<u>12,552,459</u>
1,835,623	1,896,198
1,390,075	1,348,886
1,065,479	1,067,436
559,128	419,789
503,599	417,827
511,510	566,917
523,207	699,360
179,772	177,898
<u>6,568,393</u>	<u>6,594,311</u>
373,859	322,524
151,086	133,728
49,423	7,416
918,467	967,051
403,158	384,227
<u>20,953,575</u>	<u>20,961,716</u>
1,015,870	(293,273)
69	128
-	22,372
-	(22,372)
<u>69</u>	<u>128</u>
1,015,939	(293,145)
<u>5,434,596</u>	<u>5,727,741</u>
<u>6,450,535</u>	<u>5,434,596</u>

**WHITEHALL CITY SCHOOL DISTRICT  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES -- BUDGET AND ACTUAL --  
 ALL GOVERNMENTAL FUND TYPES -- BUDGET BASIS  
 YEAR ENDED JUNE 30, 1999**

	GENERAL FUND		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Property taxes	\$ 10,683,599	11,856,151	1,172,552
Investment income	404,625	364,253	(40,372)
Tuition fees	32,024	72,870	40,846
Co-curricular	4,750	4,930	180
Miscellaneous	52,816	24,678	(28,138)
State sources	7,308,627	7,705,226	396,599
Federal sources	-	-	-
<b>TOTAL REVENUES</b>	<b>18,486,441</b>	<b>20,028,108</b>	<b>1,541,667</b>
<b>EXPENDITURES:</b>			
Instructional services:			
Regular	8,408,855	8,408,855	-
Special	2,335,847	2,335,847	-
Vocational	372,732	372,732	-
Continuing	5,033	5,033	-
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<b>11,122,467</b>	<b>11,122,467</b>	<b>-</b>
Support services:			
Operation and maintenance of plant	1,846,372	1,846,372	-
School administration	1,534,135	1,534,135	-
Pupils	828,517	828,517	-
Instructional staff	392,092	392,092	-
Business operations	534,613	534,613	-
Student transportation	543,862	543,862	-
Board of Education	238,212	238,212	-
Central services	518,611	518,611	-
<b>TOTAL SUPPORT SERVICES</b>	<b>6,436,414</b>	<b>6,436,414</b>	<b>-</b>
Facilities acquisition and construction services	108,428	108,428	-
Co-curricular activities	313,890	313,890	-
Community services	16,407	16,407	-
Repayment of debt	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>17,997,606</b>	<b>17,997,606</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures	488,835	2,030,502	1,541,667
<b>OTHER FINANCING SOURCES (USES):</b>			
Advances in	940	940	-
Advances out	-	-	-
Refund of prior year expenditures (receipts)	7,056	8,133	1,077
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>7,996</b>	<b>9,073</b>	<b>1,077</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	496,831	2,039,575	1,542,744
Prior year encumbrances appropriated	842,273	842,273	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>3,913,973</b>	<b>3,913,973</b>	<b>-</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 5,253,077</b>	<b>6,795,821</b>	<b>1,542,744</b>

See accompanying notes to the general purpose financial statements.

**WHITEHALL CITY SCHOOL DISTRICT**

SPECIAL REVENUE FUNDS		
REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
-	-	-
1,495	1,843	348
179,750	139,636	(40,114)
77,500	62,535	(14,965)
69,091	54,714	(14,377)
674,918	672,840	(2,078)
902,185	866,350	(35,835)
<u>1,904,939</u>	<u>1,797,918</u>	<u>(107,021)</u>

DEBT SERVICE FUND		
REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
1,286,628	1,199,904	(86,724)
-	-	-
-	-	-
-	-	-
42,599	43,304	705
-	-	-
<u>1,329,227</u>	<u>1,243,208</u>	<u>(86,019)</u>

507,437	507,437	-
546,883	546,883	-
-	-	-
-	-	-
<u>1,054,320</u>	<u>1,054,320</u>	<u>-</u>

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

43,603	43,603	-
46,120	46,120	-
237,150	237,150	-
98,870	98,870	-
4,075	4,075	-
-	-	-
-	-	-
21,605	21,605	-
<u>451,423</u>	<u>451,423</u>	<u>-</u>

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

-	-	-
65,531	65,531	-
143,068	143,068	-
-	-	-
<u>1,714,342</u>	<u>1,714,342</u>	<u>-</u>

-	-	-
-	-	-
-	-	-
-	-	-
1,321,625	1,321,625	-
<u>1,321,625</u>	<u>1,321,625</u>	<u>-</u>

190,597	83,576	(107,021)
-	-	-
(940)	(940)	-
200	206	6
<u>(740)</u>	<u>(734)</u>	<u>6</u>

7,602	(78,417)	(86,019)
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

189,857	82,842	(107,015)
32,160	32,160	-
420,228	420,228	-
<u>642,245</u>	<u>535,230</u>	<u>(107,015)</u>

7,602	(78,417)	(86,019)
-	-	-
-	-	-
383,598	383,598	-
<u>391,200</u>	<u>305,181</u>	<u>(86,019)</u>

(Continued)

**WHITEHALL CITY SCHOOL DISTRICT  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES -- BUDGET AND ACTUAL --  
 ALL GOVERNMENTAL FUND TYPES -- BUDGET BASIS, Continued  
 YEAR ENDED JUNE 30, 1999**

	<u>CAPITAL PROJECTS FUND</u>		
	REVISED <u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE <u>(UNFAVORABLE)</u>
<b>REVENUES:</b>			
Property taxes	\$ -	-	-
Investment income	-	21,730	21,730
Tuition fees	-	-	-
Co-curricular	-	-	-
Miscellaneous	-	-	-
State sources	83,478	83,478	-
Federal sources	-	-	-
<b>TOTAL REVENUES</b>	<u>83,478</u>	<u>105,208</u>	<u>21,730</u>
<b>EXPENDITURES:</b>			
Instructional services:			
Regular	702,808	702,808	-
Special	-	-	-
Vocational	-	-	-
Continuing	-	-	-
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<u>702,808</u>	<u>702,808</u>	<u>-</u>
Support services:			
Operation and maintenance of plant	62,517	62,517	-
School administration	-	-	-
Pupils	-	-	-
Instructional staff	-	-	-
Business operations	-	-	-
Student transportation	-	-	-
Board of Education	-	-	-
Central services	1,515	1,515	-
<b>TOTAL SUPPORT SERVICES</b>	<u>64,032</u>	<u>64,032</u>	<u>-</u>
Facilities acquisition and construction services	-	-	-
Co-curricular activities	-	-	-
Community services	-	-	-
Repayment of debt	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>766,840</u>	<u>766,840</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(683,362)	(661,632)	21,730
<b>OTHER FINANCING SOURCES (USES):</b>			
Advances in	-	-	-
Advances out	-	-	-
Refund of prior year expenditures (receipts)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(683,362)	(661,632)	21,730
Prior year encumbrances appropriated	645,109	645,109	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>181,527</u>	<u>181,527</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 143,274</u>	<u>165,004</u>	<u>21,730</u>

See accompanying notes to the general purpose financial statements.

**WHITEHALL CITY SCHOOL DISTRICT**

**TOTALS (MEMORANDUM ONLY)**

<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
11,970,227	13,056,055	1,085,828
406,120	387,826	(18,294)
211,774	212,506	732
82,250	67,465	(14,785)
121,907	79,392	(42,515)
8,109,622	8,504,848	395,226
902,185	866,350	(35,835)
<u>21,804,085</u>	<u>23,174,442</u>	<u>1,370,357</u>
9,619,100	9,619,100	-
2,882,730	2,882,730	-
372,732	372,732	-
5,033	5,033	-
<u>12,879,595</u>	<u>12,879,595</u>	<u>-</u>
1,952,492	1,952,492	-
1,580,255	1,580,255	-
1,065,667	1,065,667	-
490,962	490,962	-
538,688	538,688	-
543,862	543,862	-
238,212	238,212	-
541,731	541,731	-
<u>6,951,869</u>	<u>6,951,869</u>	<u>-</u>
108,428	108,428	-
379,421	379,421	-
159,475	159,475	-
1,321,625	1,321,625	-
<u>21,800,413</u>	<u>21,800,413</u>	<u>-</u>
3,672	1,374,029	1,370,357
940	940	-
(940)	(940)	-
7,256	8,339	1,083
<u>7,256</u>	<u>8,339</u>	<u>1,083</u>
10,928	1,382,368	1,371,440
1,519,542	1,519,542	-
4,899,326	4,899,326	-
<u>6,429,796</u>	<u>7,801,236</u>	<u>1,371,440</u>

**WHITEHALL CITY SCHOOL DISTRICT  
COMBINED STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN RETAINED EARNINGS -  
ALL PROPRIETARY FUND TYPES  
YEAR ENDED JUNE 30, 1999**

	<u>ENTERPRISE</u>	<u>INTERNAL SERVICE</u>	<u>TOTALS (MEMORANDUM ONLY)</u>	
			<u>1999</u>	<u>1998</u>
<b>OPERATING REVENUES:</b>				
Food service sales	\$ 322,338	-	322,338	282,125
Charges for services	-	1,024,427	1,024,427	882,027
Class fees	33,807	-	33,807	37,080
Other	16,913	-	16,913	135,614
<b>TOTAL OPERATING REVENUES</b>	<u>373,058</u>	<u>1,024,427</u>	<u>1,397,485</u>	<u>1,336,846</u>
<b>OPERATING EXPENSES:</b>				
Supplies and materials	265,405	-	265,405	232,336
Personal services	379,571	-	379,571	369,419
Purchased services	17,751	1,083,186	1,100,937	1,057,256
Depreciation	1,081	-	1,081	905
Other	981	3,823	4,804	15,599
<b>TOTAL OPERATING EXPENSES</b>	<u>664,789</u>	<u>1,087,009</u>	<u>1,751,798</u>	<u>1,675,515</u>
<b>OPERATING LOSS</b>	(291,731)	(62,582)	(354,313)	(338,669)
<b>NON-OPERATING REVENUES (EXPENSES):</b>				
State sources	21,125	-	21,125	18,857
Federal sources--restricted grants-in-aid	320,820	-	320,820	312,302
Investment income	3,258	-	3,258	-
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<u>345,203</u>	<u>-</u>	<u>345,203</u>	<u>331,159</u>
<b>NET INCOME (LOSS)</b>	53,472	(62,582)	(9,110)	(7,510)
<b>BEGINNING RETAINED EARNINGS</b>	<u>126,176</u>	<u>635,686</u>	<u>761,862</u>	<u>769,372</u>
<b>ENDING RETAINED EARNINGS</b>	\$ <u>179,648</u>	<u>573,104</u>	<u>752,752</u>	<u>761,862</u>

See accompanying notes to the general purpose financial statements.



**WHITEHALL CITY SCHOOL DISTRICT  
COMBINED STATEMENT OF CASH FLOWS  
ALL PROPRIETARY FUND TYPES  
YEAR ENDED JUNE 30, 1999**

	ENTERPRISE (note 15)	INTERNAL SERVICE	TOTALS (MEMORANDUM ONLY)	
			1999	1998
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Operating loss	\$ (291,731)	(62,582)	(354,313)	(338,669)
<b>ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b>				
Depreciation	1,081	-	1,081	905
Change in:				
Receivables	(1,299)	85,329	84,030	(121,631)
Due from other funds	-	-	-	(1,843)
Inventory	(802)	-	(802)	(7,628)
Accounts payable	1,670	-	1,670	(11,778)
Due to other governments	(5,993)	-	(5,993)	11,490
Due to other funds	(404)	(9,737)	(10,141)	437
Deferred revenue	856	-	856	6,966
Accrued liabilities	(183)	(41,000)	(41,183)	132,974
<b>NET ADJUSTMENTS</b>	<u>(5,074)</u>	<u>34,592</u>	<u>29,518</u>	<u>9,892</u>
<b>Net cash used in operating activities</b>	(296,805)	(27,990)	(324,795)	(328,777)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Investment income	3,258	-	3,258	-
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>	<u>3,258</u>	<u>-</u>	<u>3,258</u>	<u>-</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
State sources	19,925	-	19,925	19,020
Federal sources	313,679	-	313,679	308,201
<b>NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	<u>333,604</u>	<u>-</u>	<u>333,604</u>	<u>327,221</u>
<b>CASH FLOWS USED IN CAPITAL FINANCING ACTIVITIES:</b>				
Purchase of fixed assets	(594)	-	(594)	(10,388)
<b>NET CASH FLOWS USED IN CAPITAL FINANCING ACTIVITIES</b>	<u>(594)</u>	<u>-</u>	<u>(594)</u>	<u>(10,388)</u>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	39,463	(27,990)	11,473	(11,944)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<u>136,700</u>	<u>701,562</u>	<u>838,262</u>	<u>850,206</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<u>\$ 176,163</u>	<u>673,572</u>	<u>849,735</u>	<u>838,262</u>
<b>Supplemental Information</b>				
Noncash activities-				
Donated commodities	\$ 22,182	-	22,182	53,132

See accompanying notes to the general purpose financial statements.

# WHITEHALL CITY SCHOOL DISTRICT

## Notes to the General Purpose Financial Statements

June 30, 1999

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### (1) Reporting Entity

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

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

#### Jointly Governed Organizations:

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

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

### (2) Summary of Significant Accounting Policies

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

#### (a) Fund Accounting

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

(Continued)

# WHITEHALL CITY SCHOOL DISTRICT

## Notes to the General Purpose Financial Statements

June 30, 1999

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### **Governmental Funds**

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

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

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

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

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

### **Proprietary Funds**

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

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

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

### **Fiduciary Funds**

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

### **Account Groups**

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

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

(Continued)

## WHITEHALL CITY SCHOOL DISTRICT

### Notes to the General Purpose Financial Statements

June 30, 1999

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#### *(b) Measurement Focus/Basis of Accounting*

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

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

The modified accrual basis of accounting is followed for Governmental and Agency Funds. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Revenue accrued at the end of the year includes interest, tuition, grants and entitlements, taxes, and accounts. Property taxes are recognized as revenue in the fiscal year for which taxes have been levied provided they are collected by the county auditor by fiscal year-end. Property tax revenue that is recognized for GAAP purposes but is intended for future year's appropriations appear as a reservation of fund balance.

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

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

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

#### *(c) Budgets*

The budgetary process is prescribed by provisions of the Ohio Revised Code (ORC) and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriation resolution are subject to amendments throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated, the primary level of budgetary control is at the object level within each function. Any budgetary modifications at this level may only be made by resolution of the Board of Education. The specific timetable for fiscal year 1999 is as follows:

(Continued)

## WHITEHALL CITY SCHOOL DISTRICT

### Notes to the General Purpose Financial Statements

June 30, 1999

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#### **Tax Budget**

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

#### **Estimated Resources**

3. Prior to March 15, the Board of Education accepts by formal resolution, the tax rates as determined by the Budget Commission and receives the Commission's Certificate of Estimated Resources (the Certificate) which states the projected revenue for each fund. Prior to June 30, the District must revise its budget so that total contemplated expenditures from any fund during the ensuing year will not exceed the amount stated in the certificate. The revised budget then serves as a basis for the appropriation measure. On or about July 1, the Certificate is amended to include any unencumbered balances from the preceding year as reported by the District Treasurer. The Certificate may be further amended during the year if projected increases or decreases in revenue are identified by the School District Treasurer. The amounts reported in the budgetary statement reflect the amounts set forth in the final amended Certificate issued for fiscal 1999.

#### **Appropriations**

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

**WHITEHALL CITY SCHOOL DISTRICT**

Notes to the General Purpose Financial Statements

June 30, 1999

7. Appropriation amounts are as originally adopted, or as amended by the Board of Education through the year by supplemental appropriations which either reallocated or increased the originally appropriated amounts. All supplemental appropriations were legally enacted by the Board during fiscal 1999 in the following amounts:

Fund	Original Appropriation and Carryover	Revisions	Revised Appropriation and Carryover
General fund	\$ 18,784,398	(786,792)	17,997,606
Special revenue	867,963	847,319	1,715,282
Debt service	1,321,625	-	1,321,625
Capital projects	645,109	121,731	766,840
Enterprise funds	683,243	(1,614)	681,629
Internal Service fund	1,042,551	85,458	1,128,009
Agency funds	91,762	(22,238)	69,524
	<b>\$ 23,436,651</b>	<b>243,864</b>	<b>23,680,515</b>

**Lapsing of Appropriations**

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

**Encumbrances**

9. Encumbrance accounting is utilized by District funds in the normal course of operations for purchase orders and contract-related expenditures. An encumbrance is a reserve on the available spending authority due to a commitment for a future expenditure and does not represent a liability. The governmental fund type encumbrances outstanding at year-end appear as reservations to the fund balance on a GAAP basis and as the equivalent to expenditures on a non-GAAP budgetary basis in order to demonstrate legal compliance. Note 16 provides a reconciliation of the budgetary and GAAP basis of accounting. Encumbrances for proprietary funds at June 30, 1999 were \$12,857.

**Budgetary Data**

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

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);

(Continued)

## WHITEHALL CITY SCHOOL DISTRICT

### Notes to the General Purpose Financial Statements

June 30, 1999

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- C. Encumbrances are recorded as the equivalent of expenditures (budget basis) as opposed to a reservation of fund balance (GAAP basis); and
- D. Investments are recorded at cost (budget basis) as opposed to fair value (GAAP basis).

#### (d) *Cash and Investments*

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

#### (e) *Inventory*

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

#### (f) *Fixed Assets and Depreciation*

**General Fixed Asset Account Group**—General fixed assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements during the year in the General Fixed Assets Account Group. Donated fixed assets are recorded at their fair market values as of the date donated. The District follows the policy of not capitalizing assets with a cost of less than \$100 or a useful life of less than 1 year. No depreciation is recognized for assets in the General Fixed Assets Account Group. The District does not possess any infrastructure in the General Fixed Asset Account Group.

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

#### (g) *Compensated Absences*

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

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

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# WHITEHALL CITY SCHOOL DISTRICT

## Notes to the General Purpose Financial Statements

June 30, 1999

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**(h) Long-Term Obligations**

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

**(i) Restricted Assets**

Restricted assets in the general fund represents cash and cash equivalents whose use is limited by legal requirements. Restricted assets include amounts required by statute to be set-aside by the District to create a reserve for budget stabilization. See Note 17 for calculation of the year end restricted asset balance and the corresponding fund balance reserve.

**(j) Fund Balance Reserves**

The District records reservations for portions of fund equity which are legally segregated for specific future use or which do not represent available spendable resources and therefore are not available for appropriation for expenditures. Fund equity reserves have been established for encumbrances, prepaid expenditures, property tax revenue reserved by the Board for future year's appropriations and a reserve for budget stabilization as required by state statute (see Note 17).

**(k) Interfund Transactions**

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

**(l) Proprietary Funds**

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

**(m) Memorandum Only—Total Columns**

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



## WHITEHALL CITY SCHOOL DISTRICT

### Notes to the General Purpose Financial Statements

June 30, 1999

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#### **(n) Comparative Data**

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

#### **(o) Statement of Cash Flows**

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

#### **(p) Management Estimates**

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

### **(3) Cash and Investments**

#### **(a) Cash**

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

The investment and deposit of the District's monies is governed by the provisions of the ORC. In accordance with these statutes, the District is authorized to invest in United States and State of Ohio bonds, notes, and other obligations; bank certificates of deposit; banker acceptances; commercial paper notes rated prime and issued by United States corporations; repurchase agreements secured by United States obligations; and STAROhio. 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.

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments *within the State to pool their funds for investment purposes*. STAROhio is not registered with the Securities Exchange Commission as an investment company, but does not operate in a manner similar to Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on June 30, 1999.

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

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**WHITEHALL CITY SCHOOL DISTRICT**

Notes to the General Purpose Financial Statements

June 30, 1999

During 1999, the District and public depositories complied with the provisions of these statutes.

**(b) Deposits with Financial Institutions**

At year-end, the District carried account balances at two banks. The carrying amount of all District deposits was \$1,699,674, including \$500,000 in a non-negotiable certificate of deposit. The combined bank balance was \$1,729,002, of which \$300,000 was covered by the FDIC insurance and \$1,429,002 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, 1999. Category 1 includes investments that are insured or registered or for which the securities are held by the District or its agent in the District's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the District's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty or its trust department or agent, but not in the District's name. The investment with STAROhio is not required to be categorized due to its nature.

	<u>Category</u>			<u>Fair Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>	
Bankers Acceptances	\$ -	381,228	-	381,228
U.S. Treasury and agency obligations	-	5,459,331	-	5,459,331
Subtotal investments	\$ -	5,840,559	-	5,840,559
STAROhio				1,757,969
Government mutual fund				164,767
Total investments				7,763,295
Deposits:				
Cash deposits				1,199,674
Certificates of Deposits				500,000
Total cash and investments				\$ 9,462,968

**(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 General Purpose Financial Statements

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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 1999, upon which the 1998 levies were based, were as follows:

Agricultural/Residential Real Estate	\$ 112,565,320
Commercial/Industrial Real Estate	94,846,680
Public Utility Real Estate	39,430
Public Utility Tangible	14,854,510
General Tangible Property	42,748,555
<b>Total</b>	<b>\$ 265,054,495</b>

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 receivable represent real property, personal property and public utility taxes which were measurable but not available as of June 30, 1999. However, monies legally available as an advance to the District as of June 30, 1999 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.

**(5) Receivables**

Receivables at June 30, 1999 consisted of taxes, accounts and other principally intergovernmental grants and entitlements. A summary of the principal items of receivables follows:

Fund	Taxes	Other	Total
General	\$ 12,755,689	96,066	12,851,755
Special revenue	-	3,888	3,888
Debt service	2,025,232	-	2,025,232
Capital Projects	-	509	509
Enterprise	-	1,686	1,686
Internal Service	-	48,783	48,783
	<b>\$ 14,780,921</b>	<b>150,932</b>	<b>14,931,853</b>

(Continued)

**WHITEHALL CITY SCHOOL DISTRICT**

Notes to the General Purpose Financial Statements

June 30, 1999

**(6) Due From Other Governments**

Intergovernmental receivables at June 30, 1999 consist of the following:

	Due from		Total
	Federal government	State government	
General	\$ -	9,911	9,911
Special revenue	20,831	-	20,831
Enterprise	49,273	3,841	53,114
<b>Total</b>	<b>\$ 70,104</b>	<b>13,752</b>	<b>83,856</b>

**(7) Interfund Receivables and Payables**

Interfund balances at June 30, 1999 consist of the following individual fund receivables and payables:

Fund	Receivable	Payable
General	\$ -	72,672
Special revenue:		
Disadvantaged Pupil Impact Grant	-	1,381
Title VI-B	-	946
Title I Grant	-	2,384
Enterprise-		
Food Service	-	4,366
Internal Service-		
Employee benefit self-insurance	81,749	-
	<b>\$ 81,749</b>	<b>81,749</b>

**(8) Property, Plant and Equipment**

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

	Balance June 30, 1998	Additions	Disposals	Balance June 30, 1999
Land	\$ 2,434,500	12,345	-	2,446,845
Building/improvements	9,098,474	664,488	-	9,762,962
Furniture, fixtures and equipment	7,668,987	692,145	358,546	8,002,586
	<b>\$ 19,201,961</b>	<b>1,368,978</b>	<b>358,546</b>	<b>20,212,393</b>

**WHITEHALL CITY SCHOOL DISTRICT**

Notes to the General Purpose Financial Statements

June 30, 1999

A summary of the proprietary fund property, plant and equipment at June 30, 1999 follows:

Furniture and equipment	\$ 312,415
Less accumulated depreciation	(299,572)
<b>Net fixed assets</b>	<b>\$ 12,843</b>

**(9) General Long-Term Obligations**

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

As of June 30, 1999, the District had one general obligation bond and three general obligation long-term note issues outstanding. This debt was issued for general government activities, specifically, the construction and renovation of school buildings and the purchase of technology equipment. General obligations currently outstanding are:

Purpose	Date Issued	Interest Rate	Final Maturity	Balance at June 30, 1999
Building improvements bonds	04/15/93	5.310%	12/01/13	\$ 3,455,000
Energy conservation notes	10/15/89	6.612%	12/01/99	95,000
Energy conservation notes	05/01/96	5.600%	05/01/06	1,840,000
Technology note	03/24/97	5.750%	07/01/01	1,206,202
				<b>\$ 6,596,202</b>

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

Year ending June 30,	Interest rates (%)	Principal	Interest
2000	4.250-6.612	\$ 970,437	347,404
2001	4.250-6.612	923,634	294,495
2002	4.250-6.612	974,130	244,411
2003	4.250-6.612	278,355	497,267
2004	4.250-6.612	289,821	479,129
2005 and thereafter	4.250-6.612	3,159,825	1,835,084
<b>Total</b>		<b>\$ 6,596,202</b>	<b>3,697,790</b>

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.

**WHITEHALL CITY SCHOOL DISTRICT**

Notes to the General Purpose Financial Statements

June 30, 1999

The effects of these debt limitations at June 30, 1999 are a voted debt margin of \$18,770,086 and an unvoted debt margin of \$265,054. The \$1,206,202 Technology note is excluded from the legal debt margin calculations. The aggregate amount of the District's unvoted debt is also subject to overlapping debt restrictions with Franklin County and the City of Whitehall. As of June 30, 1999, these entities have complied with the requirement that unvoted overlapping debt must not exceed 1% (10 mills) of the assessed property value. Management believes that the District has complied with all bond covenants.

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

	Balance June 30, 1998	Additions	Reductions	Balance June 30, 1999
Accrued liabilities (accrued vacation and sick leave)	\$ 1,026,990	26,496	-	1,053,486
General obligation bonds payable	3,710,000	-	255,000	3,455,000
General obligation notes payable	3,804,669	-	663,467	3,141,202
Due to other governments—pension liability	122,816	118,924	122,816	118,924
	\$ 8,664,475	145,420	1,041,283	7,768,612

Additions and deletions of accrued and sick leave are shown net, since it is impracticable for the District to determine these amounts separately. The District employees are granted vacation and sick leave in varying amounts.

**(10) Self-Insurance Fund and Risk Management**

The District is exposed to various risks of loss-related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters. The District contracts with 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 \$50,000.

The District provides employee medical/surgical benefits through a minimum premium plan, which is a modified self-insurance plan. The District maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. The District offers three types of medical plan coverages with varied deductibles and coinsurance payments. 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 various rates based on the coverage selected by the employee. The full-time employee's monthly contribution of \$184.40 for certified and \$184.40 for classified employees is also

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**WHITEHALL CITY SCHOOL DISTRICT**

Notes to the General Purpose Financial Statements

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paid into the Employee Benefit Self-Insurance Fund. The District's share of the premium is paid by the fund that pays the salary for the employee and is based on historical cost information.

No changes have occurred with respect to insurance coverage levels between fiscal year 1998 and 1999. 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 \$35.66 per employee as of June 30, 1999, for both single and family coverage. The premium is paid by the fund that pays the salary for the employee.

A claims liability of approximately \$231,000 at June 30, 1999, 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, 1999 and 1998 follows:

	1999	1998	1997
Claims liability at July 1	\$ 272,000	163,000	160,000
Incurred claims	1,083,186	1,050,510	865,700
Claims paid	(1,124,186)	(941,510)	(862,700)
<b>Claims liability at June 30</b>	<b>\$ 231,000</b>	<b>272,000</b>	<b>163,000</b>

**(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 both cost sharing, defined benefit, multiple-employer public employee retirement systems. The payrolls for employees covered by STRS, SERS and for all employees covered by these retirement systems were approximately \$8,520,563, \$3,341,021 and \$11,861,584 respectively, for the year ended June 30, 1999.

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 defined benefit pension plan.
- B. STRS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries.
- C. Authority to establish and amend benefits is provided by Chapter 3307 of the Ohio Revised Code.
- D. STRS issues a stand alone financial report. Interest parties may obtain a copy by making a written request to STRS at: 275 E. Broad St., Columbus, Ohio 43215-3771 or by calling (614)227-4090.

## WHITEHALL CITY SCHOOL DISTRICT

### Notes to the General Purpose Financial Statements

June 30, 1999

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- E. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the STRS Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The contribution requirements and the contributions actually made for the fiscal year ended June 30, 1998, were 9.3% of covered payroll for members and 14% for employers. Employer contributions for 1999, 1998 and 1997 were \$1,192,879, \$1,350,748 and \$1,260,560, respectively.

STRS members may retire at any age with 30 years of service, at age 60 with a minimum of 5 years of credited service, and at age 55 with a minimum of 25 years of service. They are entitled to a retirement benefit, payable for life, equal to the greater of a member's lifetime contributions plus interest matched by the employer and adjusted by an actuarially determined factor or 2.1% of final average salary per year and 2.5% per year for earned Ohio service over 30 years up to a maximum of 100% of final average salary. Final average salary is the employee's average salary over the highest 3 years of earnings.

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.
- C. Authority to establish and amend benefits is provided by Chapter 3309 of the Ohio Revised Code.
- D. SERS issues a stand alone financial report. Interested parties may obtain a copy by making a written request to SERS at: 45 N. High Street., Columbus, Ohio 43215 or by calling (614) 222-5853.
- E. Contribution rates are established and may be amended by the SERS Retirement Board. The contribution requirements and the contributions actually made for the fiscal year ended June 30, 1999, were 9% of covered payroll for members and 14% for employers. Employer contributions for 1999, 1998 and 1997 were \$467,743, \$350,010, and \$319,060, respectively.

SERS members are eligible for retirement benefits at age 60 with 5 years of credited service, between ages 55 and 60 with at least 25 years of service credit, or at any age with 30 years of service credit. The annual benefit is equal to 2.1% of the member's final average salary, or a minimum of \$86, multiplied by the number of years of credited service. Members under the age of 65 who retire with less than 30 years of service credit receive reduced benefits.

#### **(12) Postemployment Benefits Other Than Pension Benefits**

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

- A. STRS provides comprehensive health care benefits to retirees and their dependents. Coverage include hospitalization, physician fees, prescription drugs and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Ohio Revised Code, the STRS Board has discretionary authority over



## WHITEHALL CITY SCHOOL DISTRICT

### Notes to the General Purpose Financial Statements

June 30, 1999

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how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium.

- B. The Ohio Revised Code grants authority to STRS to provide health care coverage to benefit recipients, spouses and dependents. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14% of covered payroll.
- C. The STRS Board currently allocates employer contributions equal to 2% of covered payroll to the Health Care Reserve Fund from which payments for health care benefits are paid. However, for the fiscal year ended June 30, 1998, the board allocated employer contributions equal to 3.5% of covered payroll to the Health Care Reserve Fund. The balance in the Health Care Reserve Fund was \$2,156 million at June 30, 1998. The Health Care Reserve Fund allocation for the year ended June 30, 1999, will be 8% of covered payroll. For the District this amount equaled \$681,645 during fiscal year 1999.
- D. For the year ended June 30, 1998, the net health care costs paid by STRS were \$219,224,000. There were 91,999 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, 1998, the allocation rate was 4.98%. 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 1998, the minimum pay was established as \$12,400. The surcharge, added to the unallocated portion of the 14% employer contribution rate, provides for maintenance of the asset target level for the health care fund.
- C. Health care benefits are financed on a pay-as-you-go basis. The target level for the health care reserve is 125% of annual health care expenses or \$139.9 million for the year ended June 30, 1997. At June 30, 1998, SERS had net assets available for payment of health care benefits of \$160.3 million. For the District, the amount to fund health care benefits equaled \$166,376 during fiscal year 1998.
- D. For the year ended June 30, 1998, the expenses for health care were paid by SERS were \$111,900,575. There were approximately 50,000 eligible benefit recipients.

#### (13) Ohio Public Employees Deferred Compensation Program

District employees participate in a statewide deferred compensation plan created in accordance with Internal Revenue Code section 457. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years. According to the plan, the deferred compensation is

## WHITEHALL CITY SCHOOL DISTRICT

### Notes to the General Purpose Financial Statements

June 30, 1999

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not available to employees until termination, retirement, death or unforeseeable emergency. The deferred wages and any earned income are not subject to taxes until actually received by the employees.

Pursuant to the Small Business Job Protection Act of 1996, the Program has amended the plan in order for plan assets to be held in trust for the exclusive benefit of plan participants and beneficiaries. Assets in the trust, previously reported as assets owned by the District, and accounted for in the Agency Fund are no longer owned by the District. The District has, therefore, adopted GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* and has removed these assets from the District's general purpose financial statements.

#### (14) Contingencies

##### (a) Grants

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

##### (b) Litigation

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

##### (c) State School Funding Decision

On March 24, 1997, the Ohio Supreme Court (the Court) rendered a decision declaring certain portions of the Ohio school funding plan unconstitutional. The Court stayed the effect of its ruling for one year to allow the state's legislature to design a plan to remedy the perceived defects in the system. Declared unconstitutional was the State's "school foundation program,"(program) which provides significant amounts of monetary support to the District. During the fiscal year ended June 30, 1999, the District received approximately \$6,162,000 of school foundation support for its general fund.

Since the Supreme Court ruling, numerous pieces of legislation have been passed by the Ohio General Assembly in an attempt to address the issues identified by the Court. The Court of Common Pleas in Perry County has reviewed the new laws and, in a decision issued on February 26, 1999, determined they are not sufficiently responsive to the constitutional issues raised under the "thorough and efficient" clause of the Ohio Constitution. The State has appealed the decision made by the Ohio Supreme Court. At this time, the Ohio Supreme Court has not rendered an opinion on the issue. The decision of the Court of Common Pleas in Perry County has been stayed by the Ohio Supreme Court, and, as such, school districts are still operating under the laws that the Common Pleas Court declared unconstitutional.

As of the date of these financial statements, the District is unable to determine what effect, if any, this ongoing litigation will have on its future State funding under this program and on its financial operations.

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**WHITEHALL CITY SCHOOL DISTRICT**

Notes to the General Purpose Financial Statements

June 30, 1999

**(15) Segments of Enterprise Activities**

Key financial data for the District's enterprise funds for the year ended June 30, 1999, is as follows:

	Food Service	Uniform School Supplies Fund	Total
Operating revenues	\$ 339,251	33,807	373,058
Operating expenses:			
Depreciation	1,081	-	1,081
Other	629,658	34,050	663,708
Total operating expenses	630,739	34,050	664,789
Operating loss	(291,488)	(243)	(291,731)
Nonoperating revenues:			
Grants	341,945	-	341,945
Investment income	3,258	-	3,258
Net income (loss)	\$ 53,715	(243)	53,472
Net working capital	\$ 147,490	19,315	166,805
Total assets	\$ 250,319	20,874	271,193
Total fund equity	\$ 160,333	19,315	179,648

**(16) Budget Basis of Accounting**

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

	Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses			
	General	Special revenue	Debt service	Capital projects
GAAP basis	\$ 1,943,849	3,232	(310,371)	(620,771)
Increase (decrease):				
Due to revenues:				
Received in cash during fiscal year 1999, but accrued at June 30, 1998	10,570,244	79,134	1,898,515	2,896
Accrued at June 30, 1999, not yet received in cash	(12,900,345)	(24,719)	(2,025,232)	(509)
Due to encumbrances:				
Recognized as expenditures in budget	(687,612)	(72,742)	-	(33,435)
Due to expenditures:				
Paid in cash during fiscal 1999, accrued at June 30, 1998	(11,691,060)	(157,500)	(1,666,561)	(19,950)
Accrued at June 30, 1999	14,792,222	255,437	2,025,232	10,137
GASB 31 adjustment	12,277	-	-	-
Budget basis	\$ 2,039,575	82,842	(78,417)	(661,632)

**WHITEHALL CITY SCHOOL DISTRICT**

Notes to the General Purpose Financial Statements

June 30, 1999

**(17) 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 District is also required to set aside money for budget stabilization.

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

	Textbook Reserve	Capital Maintenance Reserve	Budget Stabilization Reserve	Total
Balance, July 1, 1998	\$ -	-	154,943	154,943
Required Set-Aside	315,432	315,432	157,716	788,580
Qualifying Expenditures	(315,432)	(315,432)	-	(630,864)
Total	-	-	312,659	312,659
Balance, June 30, 1999	\$ -	-	312,659	312,659

Although the District had offsets and qualifying disbursements during the year that reduced the set-aside amounts below zero, these amounts may not be used to reduce the set-aside requirements of future years. Negative amounts are therefore not presented as being carried forward to the next fiscal year.

**(18) Fund Equity**

The Disadvantaged Pupil Impact Aid Fund had a GAAP basis fund deficit of \$41,101 and the Preschool Grant Fund had a GAAP basis fund deficit of \$376 at June 30, 1999. These deficits will be funded by future revenues.

**(19) Year 2000**

The Year 2000 (Y2K) issue is the result of shortcomings in many electronic data processing systems and other equipment that may adversely affect the government's operations as early as fiscal 1999.

The District has completed an inventory of computer systems and other equipment necessary in conducting District operations. The District has identified such systems as being financial reporting, payroll and employee benefits, and education statistics reporting (through the State's Education Management and Information System (EMIS)). The District has five schools, one preschool, one administrative office, and one maintenance garage building with power systems which have extensive utilization measures within the systems.

## WHITEHALL CITY SCHOOL DISTRICT

### Notes to the General Purpose Financial Statements

June 30, 1999

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The District uses State software for its financial reporting, payroll and employee benefits. State software systems are believed to be Y2K compliant.

Franklin County collects property taxes for distribution to the District. Franklin County is responsible for remediating its tax collection system.

The State of Ohio distributes a substantial sum of money to the District in the form of "Foundation," Homestead and Rollback property taxes, and federal and state grant payments. Further, the State processes a significant amount of financial and nonfinancial information about the District through EMIS. The State is responsible for remediating these systems.

The District currently is assessing the changes needed (if any) relating to the power systems. While, as of the date of this report, the District is not certain that all power systems are Y2K compliant, the District has the ability to manually override each power system to ensure the functionality of the systems.

Because of the unprecedented nature of the Y2K issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management is certain that the District will be able to operate appropriately after December 31, 1999. However, Management cannot assure the District is or will be fully Y2K ready, that the District's remediation efforts will be successful in whole or in part, or that parties with whom the District does business will be Y2K ready.

WHITEHALL CITY SCHOOL DISTRICT

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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 all financial resources except those required to be accounted for in another fund.**



**WHITEHALL CITY SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL -**  
**GENERAL FUND - BUDGET BASIS**  
**YEAR ENDED JUNE 30, 1999**

	GENERAL FUND		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Property taxes	\$ 10,683,599	11,856,151	1,172,552
Investment income	404,625	364,253	(40,372)
Tuition fees	32,024	72,870	40,846
Co-curricular	4,750	4,930	180
Miscellaneous	52,816	24,678	(28,138)
State sources	7,308,627	7,705,226	396,599
<b>TOTAL REVENUES</b>	<b>18,486,441</b>	<b>20,028,108</b>	<b>1,541,667</b>
<b>EXPENDITURES:</b>			
<b>REGULAR INSTRUCTION:</b>			
Salaries and wages	6,385,501	6,385,501	-
Employee benefits	1,522,068	1,522,068	-
Purchased services	110,281	110,281	-
Supplies and materials	284,892	284,892	-
Capital outlay	106,113	106,113	-
<b>TOTAL REGULAR INSTRUCTION</b>	<b>8,408,855</b>	<b>8,408,855</b>	<b>-</b>
<b>SPECIAL INSTRUCTION:</b>			
Salaries and wages	1,157,179	1,157,179	-
Employee benefits	271,397	271,397	-
Purchased services	599,633	599,633	-
Supplies and materials	19,131	19,131	-
Capital outlay	70,592	70,592	-
Miscellaneous	217,915	217,915	-
<b>TOTAL SPECIAL INSTRUCTION</b>	<b>2,335,847</b>	<b>2,335,847</b>	<b>-</b>
<b>VOCATIONAL INSTRUCTION:</b>			
Salaries and wages	308,095	308,095	-
Employee benefits	63,741	63,741	-
Purchased services	299	299	-
Supplies and materials	597	597	-
<b>TOTAL VOCATIONAL INSTRUCTION</b>	<b>372,732</b>	<b>372,732</b>	<b>-</b>
<b>CONTINUING INSTRUCTION:</b>			
Salaries and wages	3,855	3,855	-
Employee benefits	633	633	-
Purchased services	545	545	-
<b>TOTAL CONTINUING INSTRUCTION</b>	<b>5,033</b>	<b>5,033</b>	<b>-</b>

(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, 1999**

	GENERAL FUND		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>OPERATION AND MAINTENANCE OF PLANT:</b>			
Salaries and wages	\$ 869,045	869,045	-
Employee benefits	210,156	210,156	-
Purchased services	530,050	530,050	-
Supplies and materials	143,050	143,050	-
Capital outlay	94,071	94,071	-
<b>TOTAL OPERATION AND MAINTENANCE OF PLANT</b>	<b>1,846,372</b>	<b>1,846,372</b>	<b>-</b>
<b>SCHOOL ADMINISTRATION:</b>			
Salaries and wages	1,019,278	1,019,278	-
Employee benefits	227,721	227,721	-
Purchased services	107,283	107,283	-
Supplies and materials	33,171	33,171	-
Capital outlay	23,493	23,493	-
Other	123,189	123,189	-
<b>TOTAL SCHOOL ADMINISTRATION</b>	<b>1,534,135</b>	<b>1,534,135</b>	<b>-</b>
<b>PUPIL SERVICES:</b>			
Salaries and wages	617,043	617,043	-
Employee benefits	133,856	133,856	-
Purchased services	67,184	67,184	-
Supplies and materials	9,215	9,215	-
Capital outlay	1,219	1,219	-
<b>TOTAL PUPIL SERVICES</b>	<b>828,517</b>	<b>828,517</b>	<b>-</b>
<b>INSTRUCTIONAL STAFF:</b>			
Salaries and wages	268,038	268,038	-
Employee benefits	70,434	70,434	-
Purchased services	7,016	7,016	-
Supplies and materials	38,216	38,216	-
Capital outlay	8,388	8,388	-
<b>TOTAL INSTRUCTIONAL STAFF</b>	<b>392,092</b>	<b>392,092</b>	<b>-</b>
<b>BUSINESS OPERATIONS:</b>			
Salaries and wages	225,280	225,280	-
Employee benefits	54,554	54,554	-
Purchased services	51,739	51,739	-
Supplies and materials	17,257	17,257	-
Capital outlay	1,678	1,678	-
Other	184,105	184,105	-
<b>TOTAL BUSINESS OPERATIONS</b>	<b>534,613</b>	<b>534,613</b>	<b>-</b>

(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, 1999**

	GENERAL FUND		
	REVISED	VARIANCE	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<b>STUDENT TRANSPORTATION:</b>			
Salaries and wages	\$ 278,428	278,428	-
Employee benefits	80,875	80,875	-
Purchased services	35,612	35,612	-
Supplies and materials	75,635	75,635	-
Capital outlay	73,312	73,312	-
<b>TOTAL STUDENT TRANSPORTATION</b>	<b>543,862</b>	<b>543,862</b>	<b>-</b>
<b>BOARD OF EDUCATION:</b>			
Salaries and wages	5,600	5,600	-
Employee benefits	189	189	-
Purchased services	193,164	193,164	-
Supplies and materials	430	430	-
Capital outlay	6,025	6,025	-
Other	32,804	32,804	-
<b>TOTAL BOARD OF EDUCATION</b>	<b>238,212</b>	<b>238,212</b>	<b>-</b>
<b>CENTRAL SERVICES:</b>			
Salaries and wages	198,629	198,629	-
Employee benefits	46,229	46,229	-
Purchased services	97,352	97,352	-
Supplies and materials	12,905	12,905	-
Capital outlay	163,496	163,496	-
<b>TOTAL CENTRAL SERVICES</b>	<b>518,611</b>	<b>518,611</b>	<b>-</b>
<b>CO-CURRICULAR ACTIVITIES:</b>			
Salaries and wages	240,122	240,122	-
Employee benefits	42,779	42,779	-
Purchased services	9,000	9,000	-
Capital outlay	21,989	21,989	-
<b>TOTAL CO-CURRICULAR ACTIVITIES</b>	<b>313,890</b>	<b>313,890</b>	<b>-</b>
<b>COMMUNITY SERVICES</b>			
Salaries and wages	16,290	16,290	-
Employee benefits	117	117	-
<b>TOTAL COMMUNITY SERVICES</b>	<b>16,407</b>	<b>16,407</b>	<b>-</b>
<b>SITE IMPROVEMENT SERVICES</b>			
Capital outlay	108,428	108,428	-
<b>TOTAL SITE IMPROVEMENT</b>	<b>108,428</b>	<b>108,428</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>17,997,606</b>	<b>17,997,606</b>	<b>-</b>
Excess of revenues over expenditures	488,835	2,030,502	1,541,667

**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, 1999**

	GENERAL FUND		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>OTHER FINANCING SOURCES (USES):</b>			
Advances in	\$ 940	940	-
Refund of prior year expenditures	7,056	8,133	1,077
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>7,996</u>	<u>9,073</u>	<u>1,077</u>
Excess of revenues and other financing sources over expenditures and other financing uses	496,831	2,039,575	1,542,744
Prior year encumbrances appropriated	842,273	842,273	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>3,913,973</u>	<u>3,913,973</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 5,253,077</u>	<u>6,795,821</u>	<u>1,542,744</u>

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# WHITEHALL CITY SCHOOL DISTRICT

## Special Revenue Funds

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

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

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

Venture Capital Grant - A fund used to account for revenues and expenditures related to any venture capital grants received from the State of Ohio Department of Education.

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

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

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

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

## WHITEHALL CITY SCHOOL DISTRICT

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

Disadvantaged 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.

Textbook Subsidy Grant - A fund provided to account for moneys received from the state for textbooks, instructional software, instructional materials, and any other materials the district deems to be helpful in providing appropriate instruction to students in the following subject areas: reading, writing, mathematics, science and citizenship.

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

Title VIB Grant - A fund which accounts for Federal funds used in the identification of handicapped children, development of procedural safeguards, implementation of least-restrictive alternative service patterns, and provision of full educational opportunities to handicapped children at the preschool, elementary, and secondary levels.

## WHITEHALL CITY SCHOOL DISTRICT

Technical Preparation Grant - A fund for coordinating in the development of vocational education programs in the following categories: secondary, post-secondary, adult, disadvantaged and handicapped persons, exemplary programs, cooperative education, construction of area vocational schools, ancillary services, research, advisory committees, and work-study projects, including sex equity grant. Funds are administered by the Ohio Department of Education, Division of Vocational and Career Education. There was no activity in this fund on a Generally Accepted Accounting Principle basis in the current fiscal year.

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

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

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

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

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



**WHITEHALL CITY SCHOOL DISTRICT  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
JUNE 30, 1999**

	<u>PUBLIC SCHOOL SUPPORT</u>	<u>GRANTS - LOCAL SOURCES</u>	<u>VENTURE CAPITAL GRANT</u>	<u>DISTRICT- MANAGED STUDENT ACTIVITIES</u>
<b><u>ASSETS</u></b>				
Cash and investments	\$ 27,841	341,934	1,866	19,690
Receivables	1,354	-	-	2,534
Due from other governments	-	-	-	-
<b>Total assets</b>	<b>\$ 29,195</b>	<b>341,934</b>	<b>1,866</b>	<b>22,224</b>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 7,478	3,803	-	401
Due to other governments	-	749	10	-
Due to other funds	-	-	-	-
Due to other	-	-	-	-
Deferred revenue	-	-	-	-
Accrued liabilities	-	2,833	-	-
<b>Total liabilities</b>	<b>7,478</b>	<b>7,385</b>	<b>10</b>	<b>401</b>
<b><u>EQUITY AND OTHER CREDITS</u></b>				
Fund balance (deficit):				
Reserve for encumbrances	4,184	3,590	372	5,047
Unreserved	17,533	330,959	1,484	16,776
<b>Total fund balance</b>	<b>21,717</b>	<b>334,549</b>	<b>1,856</b>	<b>21,823</b>
<b>Total fund equity and other credits</b>	<b>21,717</b>	<b>334,549</b>	<b>1,856</b>	<b>21,823</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 29,195</b>	<b>341,934</b>	<b>1,866</b>	<b>22,224</b>

**WHITEHALL CITY SCHOOL DISTRICT**

<u>AUXILIARY SERVICES</u>	<u>PROFESSIONAL DEVELOPMENT BLOCK GRANT</u>	<u>EMIS GRANT</u>	<u>PRESCHOOL GRANT</u>	<u>DISADVANTAGED PUPIL IMPACT AID</u>
31,526	8,311	3,240	750	-
-	-	-	-	-
-	-	-	-	-
<u>31,526</u>	<u>8,311</u>	<u>3,240</u>	<u>750</u>	<u>-</u>
21,325	104	1,096	750	-
218	-	-	376	5,613
-	-	-	-	1,381
9,983	-	-	-	-
-	-	-	-	-
-	-	-	-	34,107
<u>31,526</u>	<u>104</u>	<u>1,096</u>	<u>1,126</u>	<u>41,101</u>
8,237	328	-	-	-
<u>(8,237)</u>	<u>7,879</u>	<u>2,144</u>	<u>(376)</u>	<u>(41,101)</u>
-	<u>8,207</u>	<u>2,144</u>	<u>(376)</u>	<u>(41,101)</u>
-	8,207	2,144	(376)	(41,101)
<u>31,526</u>	<u>8,311</u>	<u>3,240</u>	<u>750</u>	<u>-</u>

(Continued)

**WHITEHALL CITY SCHOOL DISTRICT  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS, Continued  
JUNE 30, 1999**

	DATA COMMUNICATIONS SUPPORT GRANT	TEXT BOOK SUBSIDY GRANT	EISENHOWER GRANT
<b><u>ASSETS</u></b>			
Cash and investments	\$ 8,453	19,986	5,981
Receivables	-	-	-
Due from other governments	-	-	-
<b>Total assets</b>	<b>\$ 8,453</b>	<b>19,986</b>	<b>5,981</b>
<b><u>LIABILITIES</u></b>			
Accounts payable	\$ -	-	-
Due to other governments	-	-	-
Due to other funds	-	-	-
Due to other	-	-	-
Deferred revenue	-	-	5,981
Accrued liabilities	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>5,981</b>
<b><u>EQUITY AND OTHER CREDITS</u></b>			
Fund balance (deficit):			
Reserve for encumbrances	5,496	-	-
Unreserved	2,957	19,986	-
<b>Total fund balance</b>	<b>8,453</b>	<b>19,986</b>	<b>-</b>
<b>Total fund equity and other credits</b>	<b>8,453</b>	<b>19,986</b>	<b>-</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 8,453</b>	<b>19,986</b>	<b>5,981</b>

WHITEHALL CITY SCHOOL DISTRICT

TITLE VIB GRANT	TITLE I GRANT	TITLE VI GRANT	DRUG-FREE GRANTS	PRESCHOOL GRANTS FOR THE HANDICAPPED
29,524	46,514	7,810	2,532	-
-	-	-	-	-
-	20,817	-	-	14
<u>29,524</u>	<u>67,331</u>	<u>7,810</u>	<u>2,532</u>	<u>14</u>
2,069	1,803	1,073	-	-
2,185	9,035	-	-	14
946	2,384	-	-	-
-	-	-	-	-
11,299	-	6,737	2,532	-
13,025	54,109	-	-	-
<u>29,524</u>	<u>67,331</u>	<u>7,810</u>	<u>2,532</u>	<u>14</u>
611	4,176	5	200	-
(611)	(4,176)	(5)	(200)	-
-	-	-	-	-
-	-	-	-	-
<u>29,524</u>	<u>67,331</u>	<u>7,810</u>	<u>2,532</u>	<u>14</u>

(Continued)

**WHITEHALL CITY SCHOOL DISTRICT**  
**COMBINING BALANCE SHEET**  
**ALL SPECIAL REVENUE FUNDS, Continued**  
**JUNE 30, 1999**

	GOALS 2000	TOTAL
<b><u>ASSETS</u></b>		
Cash and investments	\$ 52,018	607,976
Receivables	-	3,888
Due from other governments	-	20,831
Total assets	\$ 52,018	632,695
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 50	39,952
Due to other governments	-	18,200
Due to other funds	-	4,711
Due to other	-	9,983
Deferred revenue	51,968	78,517
Accrued liabilities	-	104,074
Total liabilities	52,018	255,437
<b><u>EQUITY AND OTHER CREDITS</u></b>		
Fund balance (deficit):		
Reserve for encumbrances	537	32,783
Unreserved	(537)	344,475
Total fund balance	-	377,258
Total fund equity and other credits	-	377,258
Total liabilities, equity and other credits	\$ 52,018	632,695

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**WHITEHALL CITY SCHOOL DISTRICT  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
ALL SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 1999**

	PUBLIC SCHOOL SUPPORT	GRANTS - LOCAL SOURCES	VENTURE CAPITAL GRANT	DISTRICT- MANAGED STUDENT ACTIVITIES
<b>Revenues</b>				
Intergovernmental:				
Federal restricted grants-in-aid	\$ -	-	-	-
State:				
Unrestricted grants-in-aid	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Investment income	-	-	-	-
Co-curricular activities	18,652	-	-	44,383
Tuition fees	-	139,636	-	-
Other	32,432	55,655	-	19,956
Total Revenues	<u>51,084</u>	<u>195,291</u>	<u>-</u>	<u>64,339</u>
<b>Expenditures</b>				
<b>Current:</b>				
Instructional services:				
Regular	37,028	61,508	-	-
Special	-	-	-	-
Total Instructional Services	<u>37,028</u>	<u>61,508</u>	<u>-</u>	<u>-</u>
Support services:				
Operation and maintenance of plant	-	39,937	-	-
School administration	298	-	-	-
Pupils	5,467	35,205	4,686	-
Business Operations	-	-	-	-
Instructional Staff	4,336	43,610	30,357	-
Central services	-	-	-	-
Total Support Services	<u>10,101</u>	<u>118,752</u>	<u>35,043</u>	<u>-</u>
Co-curricular student activities	-	-	-	59,528
Community services	-	227	-	-
Total Expenditures	<u>47,129</u>	<u>180,487</u>	<u>35,043</u>	<u>59,528</u>
Excess (deficiency) of revenues over expenditures	3,955	14,804	(35,043)	4,811
Fund balance (deficit) at beginning of year	17,762	319,745	36,899	17,012
Fund balance (deficit) at end of year	<u>\$ 21,717</u>	<u>334,549</u>	<u>1,856</u>	<u>21,823</u>

**WHITEHALL CITY SCHOOL DISTRICT**

<u>AUXILIARY SERVICES</u>	<u>PROFESSIONAL DEVELOPMENT BLOCK GRANT</u>	<u>EMIS GRANT</u>	<u>PRESCHOOL GRANT</u>	<u>DISADVANTAGED PUPIL IMPACT AID</u>
-	-	-	-	-
-	-	-	-	261,534
122,863	13,889	8,623	157,358	-
1,840	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>124,703</u>	<u>13,889</u>	<u>8,623</u>	<u>157,358</u>	<u>261,534</u>
-	-	-	154,738	203,074
-	8,038	-	-	-
<u>-</u>	<u>8,038</u>	<u>-</u>	<u>154,738</u>	<u>203,074</u>
-	-	-	-	-
-	-	-	-	57,300
-	-	-	2,200	-
-	-	-	1,923	-
-	-	6,949	-	-
<u>-</u>	<u>-</u>	<u>6,949</u>	<u>4,123</u>	<u>57,300</u>
-	-	-	-	-
130,108	-	-	-	-
<u>130,108</u>	<u>8,038</u>	<u>6,949</u>	<u>158,861</u>	<u>260,374</u>
(5,405)	5,851	1,674	(1,503)	1,160
<u>5,405</u>	<u>2,356</u>	<u>470</u>	<u>1,127</u>	<u>(42,261)</u>
<u>-</u>	<u>8,207</u>	<u>2,144</u>	<u>(376)</u>	<u>(41,101)</u>

(Continued)



**WHITEHALL CITY SCHOOL DISTRICT  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 ALL SPECIAL REVENUE FUNDS, Continued  
 YEAR ENDED JUNE 30, 1999**

	DATA COMMUNICATIONS SUPPORT GRANT	TEXT BOOK SUBSIDY GRANT	EISENHOWER GRANT
<b>Revenues</b>			
Intergovernmental:			
Federal restricted grants-in-aid	\$ -	-	11,372
State:			
Unrestricted grants-in-aid	-	-	-
Restricted grants-in-aid	5,957	40,482	-
Investment income	-	-	-
Co-curricular activities	-	-	-
Tuition	-	-	-
Other	-	-	-
Total Revenues	<u>5,957</u>	<u>40,482</u>	<u>11,372</u>
<b>Expenditures</b>			
Current:			
Instructional services:			
Regular	-	24,352	9,804
Special	-	-	-
Total Instructional Services	<u>-</u>	<u>24,352</u>	<u>9,804</u>
Support services:			
Operation and maintenance of plant	-	-	-
School administration	-	-	-
Pupils	-	-	-
Business Operations	-	-	-
Instructional Staff	-	-	-
Central services	9,159	-	-
Total Support Services	<u>9,159</u>	<u>-</u>	<u>-</u>
Co-curricular student activities	-	-	-
Community services	-	-	1,568
Total Expenditures	<u>9,159</u>	<u>24,352</u>	<u>11,372</u>
Excess (deficiency) of revenues over expenditures	(3,202)	16,130	-
Fund balance (deficit) at beginning of year	11,655	3,856	-
Fund balance (deficit) at end of year	<u>\$ 8,453</u>	<u>19,986</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT

TITLE VIB GRANT	TITLE I GRANT	TITLE VI GRANT	DRUG-FREE GRANTS	PRESCHOOL GRANTS FOR THE HANDICAPPED
199,035	481,106	9,095	19,785	17,981
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>199,035</u>	<u>481,106</u>	<u>9,095</u>	<u>19,785</u>	<u>17,981</u>
-	-	-	-	-
66,112	432,733	7,744	12,811	8,079
<u>66,112</u>	<u>432,733</u>	<u>7,744</u>	<u>12,811</u>	<u>8,079</u>
-	-	-	-	-
-	41,719	-	-	1,621
132,723	-	-	-	8,281
-	-	-	-	-
200	6,654	-	5,527	-
-	-	-	-	-
<u>132,923</u>	<u>48,373</u>	<u>-</u>	<u>5,527</u>	<u>9,902</u>
-	-	-	-	-
-	-	1,351	1,447	-
<u>199,035</u>	<u>481,106</u>	<u>9,095</u>	<u>19,785</u>	<u>17,981</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

(Continued)

**WHITEHALL CITY SCHOOL DISTRICT  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
ALL SPECIAL REVENUE FUNDS, Continued  
YEAR ENDED JUNE 30, 1999**

	GOALS	
	<u>2000</u>	<u>TOTAL</u>
<b>Revenues</b>		
Intergovernmental:		
Federal restricted grants-in-aid	\$ 10,747	749,121
State:		
Unrestricted grants-in-aid	-	261,534
Restricted grants-in-aid	-	349,172
Investment income	-	1,840
Co-curricular activities	-	63,035
Tuition	-	139,636
Other	-	108,043
Total Revenues	<u>10,747</u>	<u>1,672,381</u>
<b>Expenditures</b>		
Current:		
Instructional services:		
Regular	2,591	493,095
Special	-	535,517
Total Instructional Services	<u>2,591</u>	<u>1,028,612</u>
Support services:		
Operation and maintenance of plant	-	39,937
School administration	-	43,638
Pupils	-	243,662
Business Operations	1,000	3,200
Instructional Staff	7,156	99,763
Central services	-	16,108
Total Support Services	<u>8,156</u>	<u>446,308</u>
Co-curricular student activities	-	59,528
Community services	-	134,701
Total Expenditures	<u>10,747</u>	<u>1,669,149</u>
Excess (deficiency) of revenues over expenditures	-	3,232
Fund balance (deficit) at beginning of year	-	<u>374,026</u>
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>377,258</u>

**WHITEHALL CITY SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES--BUDGET AND ACTUAL--**  
**PUBLIC SCHOOL SUPPORT--BUDGET BASIS**  
**YEAR ENDED JUNE 30, 1999**

	PUBLIC SCHOOL SUPPORT		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Co-curricular activities	\$ 17,150	18,152	1,002
Miscellaneous	41,591	32,185	(9,406)
<b>TOTAL REVENUES</b>	<u>58,741</u>	<u>50,337</u>	<u>(8,404)</u>
<b>EXPENDITURES:</b>			
<b>REGULAR INSTRUCTION:</b>			
Purchased services	13,915	13,915	-
Supplies and materials	16,749	16,749	-
Capital Outlay	3,398	3,398	-
Other	7,659	7,659	-
<b>TOTAL REGULAR INSTRUCTION</b>	<u>41,721</u>	<u>41,721</u>	<u>-</u>
<b>SCHOOL ADMINISTRATION:</b>			
Supplies and materials	298	298	-
<b>TOTAL SCHOOL ADMINISTRATION</b>	<u>298</u>	<u>298</u>	<u>-</u>
<b>PUPIL SERVICES:</b>			
Supplies and materials	1,299	1,299	-
Other	4,172	4,172	-
<b>TOTAL PUPIL SERVICES</b>	<u>5,471</u>	<u>5,471</u>	<u>-</u>
<b>INSTRUCTIONAL STAFF:</b>			
Other	4,342	4,342	-
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>4,342</u>	<u>4,342</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>51,832</u>	<u>51,832</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	6,909	(1,495)	(8,404)
<b>OTHER FINANCING SOURCES (USES):</b>			
Refund of prior year expenditures	200	206	6
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>200</u>	<u>206</u>	<u>6</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	7,109	(1,289)	(8,398)
Prior year encumbrances appropriated	100	100	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>17,369</u>	<u>17,369</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 24,578</u>	<u>16,180</u>	<u>(8,398)</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, 1999**

	<u>GRANTS-LOCAL SOURCES</u>		
	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE UNFAVORABLE</u>
<b>REVENUES:</b>			
Tuition fees	\$ 179,750	139,636	(40,114)
Miscellaneous	14,900	5,106	(9,794)
State sources	49,344	51,444	2,100
<b>TOTAL REVENUES</b>	<u>243,994</u>	<u>196,186</u>	<u>(47,808)</u>
<b>EXPENDITURES:</b>			
<b>REGULAR INSTRUCTION:</b>			
Salaries and wages	41,125	41,125	-
Employee benefits	7,376	7,376	-
Purchased services	421	421	-
Supplies and materials	12,047	12,047	-
Capital Outlay	221	221	-
Other	20	20	-
<b>TOTAL REGULAR INSTRUCTION</b>	<u>61,210</u>	<u>61,210</u>	<u>-</u>
<b>OPERATION AND MAINTENANCE OF PLANT:</b>			
Salaries and wages	16,487	16,487	-
Employee benefits	3,303	3,303	-
Purchased services	9,070	9,070	-
Supplies and materials	7,965	7,965	-
Capital Outlay	6,778	6,778	-
<b>TOTAL OPERATION AND MAINTENANCE OF PLANT</b>	<u>43,603</u>	<u>43,603</u>	<u>-</u>
<b>PUPIL SERVICES:</b>			
Salaries and wages	13,285	13,285	-
Employee benefits	2,123	2,123	-
Purchased services	11,135	11,135	-
Supplies and materials	603	603	-
Capital Outlay	8,929	8,929	-
<b>TOTAL PUPIL SERVICES</b>	<u>36,075</u>	<u>36,075</u>	<u>-</u>
<b>BUSINESS OPERATIONS</b>			
Purchased services	500	500	-
<b>TOTAL BUSINESS OPERATIONS</b>	<u>500</u>	<u>500</u>	<u>-</u>

(continued)

**WHITEHALL CITY SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES--BUDGET AND ACTUAL--**  
**GRANTS-LOCAL SOURCES -- BUDGET BASIS, Continued**  
**YEAR ENDED JUNE 30, 1999**

	<u>GRANTS-LOCAL SOURCES</u>		
	<u>REVISED</u> <u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>UNFAVORABLE</u>
<b>INSTRUCTIONAL STAFF:</b>			
Salaries and wages	\$ 34,543	34,543	-
Employee benefits	5,534	5,534	-
Purchased services	310	310	-
Supplies and materials	61	61	-
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>40,448</u>	<u>40,448</u>	<u>-</u>
<b>COMMUNITY SERVICES:</b>			
Supplies and materials	227	227	-
<b>COMMUNITY SERVICES</b>	<u>227</u>	<u>227</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>182,063</u>	<u>182,063</u>	<u>-</u>
Excess of revenues over expenditures	61,931	14,123	(47,808)
<b>OTHER FINANCING SOURCES (USES):</b>			
Advances out	(900)	(900)	-
<b>TOTAL OTHER FINANCING USES</b>	<u>(900)</u>	<u>(900)</u>	<u>-</u>
Excess of revenues over expenditures and other financing uses	61,031	13,223	(47,808)
Prior year encumbrances appropriated	2,003	2,003	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>319,315</u>	<u>319,315</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 382,349</u>	<u>334,541</u>	<u>(47,808)</u>

**WHITEHALL CITY SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES--BUDGET AND ACTUAL--  
 VENTURE CAPITAL GRANT--BUDGET BASIS  
 YEAR ENDED JUNE 30, 1999**

	VENTURE CAPITAL GRANT		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
State sources	\$ -	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES:</b>			
<b>PUPIL SERVICES:</b>			
Purchased services	579	579	-
Supplies and materials	375	375	-
Capital Outlay	3,732	3,732	-
<b>TOTAL PUPIL SERVICES</b>	<b>4,686</b>	<b>4,686</b>	<b>-</b>
<b>INSTRUCTIONAL STAFF:</b>			
Salaries and wages	8,780	8,780	-
Employee benefits	1,676	1,676	-
Purchased services	12,323	12,323	-
Supplies and materials	7,876	7,876	-
Capital Outlay	369	369	-
Other	175	175	-
<b>TOTAL INSTRUCTIONAL STAFF</b>	<b>31,199</b>	<b>31,199</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>35,885</b>	<b>35,885</b>	<b>-</b>
Deficiency of revenues over expenditures	(35,885)	(35,885)	-
Prior year encumbrances appropriated	9,111	9,111	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>28,268</b>	<b>28,268</b>	<b>-</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 1,494</b>	<b>1,494</b>	<b>-</b>

**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, 1999**

	<u>DISTRICT-MANAGED STUDENT ACTIVITIES</u>		
	<u>REVISED</u> <u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<b>REVENUES:</b>			
Extracurricular	\$ 60,350	44,383	(15,967)
Miscellaneous	12,600	17,423	4,823
<b>TOTAL REVENUES</b>	<u>72,950</u>	<u>61,806</u>	<u>(11,144)</u>
<b>EXPENDITURES:</b>			
<b>EXTRACURRICULAR ACTIVITIES:</b>			
Salaries and wages	291	291	-
Employee Benefits	47	47	-
Purchased services	21,124	21,124	-
Supplies and materials	30,594	30,594	-
Capital Outlay	4,181	4,181	-
Other	9,294	9,294	-
<b>TOTAL EXPENDITURES</b>	<u>65,531</u>	<u>65,531</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	7,419	(3,725)	(11,144)
Prior year encumbrances appropriated	3,057	3,057	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	14,910	14,910	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 25,386</u>	<u>14,242</u>	<u>(11,144)</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, 1999**

	<u>AUXILIARY SERVICES</u>		
	<u>REVISED</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<b>REVENUES:</b>			
State sources	\$ 132,846	132,846	-
Investment income	1,495	1,843	348
<b>TOTAL REVENUES</b>	<u>134,341</u>	<u>134,689</u>	<u>348</u>
<b>EXPENDITURES:</b>			
<b>COMMUNITY SERVICES:</b>			
Salaries and wages	67,076	67,076	-
Employee benefits	12,337	12,337	-
Purchased services	7,683	7,683	-
Supplies and materials	48,919	48,919	-
Capital outlay	2,455	2,455	-
<b>TOTAL EXPENDITURES</b>	<u>138,470</u>	<u>138,470</u>	<u>-</u>
Deficiency of revenues over expenditures	(4,129)	(3,781)	348
Prior year encumbrances appropriated	671	671	-
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>5,070</u>	<u>5,070</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 1,612</u>	<u>1,960</u>	<u>348</u>

**WHITEHALL CITY SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES--BUDGET AND ACTUAL--**  
**PROFESSIONAL DEVELOPMENT BLOCK GRANT--BUDGET BASIS**  
**YEAR ENDED JUNE 30, 1999**

	<b>PROFESSIONAL DEVELOPMENT BLOCK GRANT</b>		
	<b>REVISED</b>		<b>VARIANCE</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>FAVORABLE</b>
			<b>(UNFAVORABLE)</b>
<b>REVENUES:</b>			
State sources	\$ 14,595	14,595	-
<b>TOTAL REVENUES</b>	<b>14,595</b>	<b>14,595</b>	<b>-</b>
<b>EXPENDITURES</b>			
<b>SPECIAL INSTRUCTION:</b>			
Salaries and wages	300	300	-
Employee benefits	43	43	-
Purchased services	3,141	3,141	-
Supplies and materials	4,346	4,346	-
Capital Outlay	535	535	-
Other	706	706	-
<b>TOTAL EXPENDITURES</b>	<b>9,071</b>	<b>9,071</b>	<b>-</b>
Excess of revenues over expenditures	5,524	5,524	-
Prior year encumbrances appropriated	1,550	1,550	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	806	806	-
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 7,880</b>	<b>7,880</b>	<b>-</b>

**WHITEHALL CITY SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES--BUDGET AND ACTUAL--  
 EMIS GRANT--BUDGET BASIS  
 YEAR ENDED JUNE 30, 1999**

	<u>EMIS GRANT</u>		
	<u>REVISED</u>	<u>VARIANCE</u>	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<b>REVENUES:</b>			
State sources	\$ 8,623	8,623	-
<b>TOTAL REVENUES</b>	<u>8,623</u>	<u>8,623</u>	<u>-</u>
<b>EXPENDITURES:</b>			
<b>CENTRAL SERVICES:</b>			
Purchased services	464	464	-
Supplies and materials	2,617	2,617	-
Capital Outlay	3,869	3,869	-
<b>TOTAL EXPENDITURES</b>	<u>6,950</u>	<u>6,950</u>	<u>-</u>
Excess of revenues over expenditures	1,673	1,673	-
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	470	470	-
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 2,143</u>	<u>2,143</u>	<u>-</u>

**WHITEHALL CITY SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES--BUDGET AND ACTUAL--**  
**PRESCHOOL GRANT- BUDGET BASIS**  
**YEAR ENDED JUNE 30, 1999**

	PRESCHOOL GRANT		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
State sources	\$ 157,358	157,358	-
<b>TOTAL REVENUES</b>	<u>157,358</u>	<u>157,358</u>	<u>-</u>
<b>EXPENDITURES:</b>			
<b>REGULAR INSTRUCTION:</b>			
Salaries and wages	131,332	131,332	-
Employee benefits	20,876	20,876	-
Supplies and materials	1,027	1,027	-
Capital Outlay	1,877	1,877	-
<b>TOTAL REGULAR INSTRUCTION</b>	<u>155,112</u>	<u>155,112</u>	<u>-</u>
<b>INSTRUCTIONAL STAFF</b>			
Purchased services	1,923	1,923	-
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>1,923</u>	<u>1,923</u>	<u>-</u>
<b>BUSINESS OPERATIONS:</b>			
Purchased services	2,575	2,575	-
<b>TOTAL BUSINESS OPERATIONS</b>	<u>2,575</u>	<u>2,575</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>159,610</u>	<u>159,610</u>	<u>-</u>
Deficiency of revenues over expenditures	(2,252)	(2,252)	-
Prior year encumbrances appropriated	2,252	2,252	-
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	-	-	-
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>

**WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES--BUDGET AND ACTUAL--  
DISADVANTAGED PUPIL IMPACT AID--BUDGET BASIS  
YEAR ENDED JUNE 30, 1999**

	<u>DISADVANTAGED PUPIL IMPACT AID</u>		
			<u>VARIANCE</u>
	<u>REVISED</u>	<u>ACTUAL</u>	<u>FAVORABLE</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>(UNFAVORABLE)</u>
<b>REVENUES:</b>			
State sources	\$ 265,713	261,535	(4,178)
<b>TOTAL REVENUES</b>	<b>265,713</b>	<b>261,535</b>	<b>(4,178)</b>
<b>EXPENDITURES:</b>			
<b>REGULAR INSTRUCTION:</b>			
Salaries and wages	173,596	173,596	-
Employee benefits	37,162	37,162	-
<b>TOTAL REGULAR INSTRUCTION</b>	<b>210,758</b>	<b>210,758</b>	<b>-</b>
<b>PUPIL SERVICES</b>			
Salaries and wages	39,572	39,572	-
Employee benefits	11,205	11,205	-
<b>TOTAL PUPIL SERVICES</b>	<b>50,777</b>	<b>50,777</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>261,535</b>	<b>261,535</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures	4,178	-	(4,178)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 4,178</b>	<b>-</b>	<b>(4,178)</b>

**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, 1999**

	<b>DATA COMMUNICATIONS GRANT</b>		
	<b>REVISED</b>	<b>BUDGET</b>	<b>ACTUAL</b>
	<b>VARIANCE</b>		
	<b>FAVORABLE</b>		
	<b>(UNFAVORABLE)</b>		
<b>REVENUES:</b>			
State sources	\$ 5,957	5,957	-
<b>TOTAL REVENUES</b>	<b>5,957</b>	<b>5,957</b>	<b>-</b>
<b>EXPENDITURES:</b>			
<b>CENTRAL SERVICES</b>			
Purchased services	11,001	11,001	-
Supplies and materials	3,654	3,654	-
<b>TOTAL EXPENDITURES</b>	<b>14,655</b>	<b>14,655</b>	<b>-</b>
Deficiency of revenues over expenditures	(8,698)	(8,698)	-
Prior year encumbrances appropriated	2,651	2,651	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	9,004	9,004	-
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 2,957</b>	<b>2,957</b>	<b>-</b>

**WHITEHALL CITY SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES--BUDGET AND ACTUAL--  
 TEXTBOOK SUBSIDY--BUDGET BASIS  
 YEAR ENDED JUNE 30, 1999**

	TEXTBOOK SUBSIDY		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
State sources	\$ 40,482	40,482	-
<b>TOTAL REVENUES</b>	40,482	40,482	-
<b>EXPENDITURES:</b>			
<b>REGULAR INSTRUCTION:</b>			
Supplies and materials	24,352	24,352	-
<b>TOTAL EXPENDITURES</b>	24,352	24,352	-
Excess of revenues over expenditures	16,130	16,130	-
Prior year encumbrances appropriated	2,099	2,099	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	1,758	1,758	-
<b>FUND BALANCES AT END OF YEAR</b>	\$ 19,987	19,987	-

**WHITEHALL CITY SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES--BUDGET AND ACTUAL--**  
**EISENHOWER GRANT--BUDGET BASIS**  
**YEAR ENDED JUNE 30, 1999**

	<u>EISENHOWER GRANT</u>		
	<u>REVISED</u> <u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<b>REVENUES:</b>			
Federal sources	\$ 14,933	14,933	-
<b>TOTAL REVENUES</b>	<u>14,933</u>	<u>14,933</u>	<u>-</u>
<b>EXPENDITURES:</b>			
<b>REGULAR INSTRUCTION:</b>			
Purchased services	7,881	7,881	-
Supplies and materials	2,494	2,494	-
Capital Outlay	1,318	1,318	-
<b>TOTAL REGULAR INSTRUCTION</b>	<u>11,693</u>	<u>11,693</u>	<u>-</u>
<b>COMMUNITY SERVICES:</b>			
Purchased services	1,568	1,568	-
<b>TOTAL COMMUNITY SERVICES</b>	<u>1,568</u>	<u>1,568</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>13,261</u>	<u>13,261</u>	<u>-</u>
Excess of revenues over expenditures	1,672	1,672	-
Prior year encumbrances appropriated	1,888	1,888	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	2,421	2,421	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 5,981</u>	<u>5,981</u>	<u>-</u>



**WHITEHALL CITY SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES--BUDGET AND ACTUAL--  
 TITLE VIB GRANT--BUDGET BASIS  
 YEAR ENDED JUNE 30, 1999**

	TITLE VIB GRANT		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Federal sources	\$ 220,251	220,251	-
<b>TOTAL REVENUES</b>	<b>220,251</b>	<b>220,251</b>	<b>-</b>
<b>EXPENDITURES:</b>			
<b>SPECIAL INSTRUCTION:</b>			
Purchased services	66,112	66,112	-
<b>TOTAL SPECIAL INSTRUCTION</b>	<b>66,112</b>	<b>66,112</b>	<b>-</b>
<b>PUPIL SERVICES:</b>			
Salaries and wages	95,971	95,971	-
Employee benefits	26,289	26,289	-
Purchased services	7,300	7,300	-
Supplies and materials	2,300	2,300	-
<b>TOTAL PUPIL SERVICES</b>	<b>131,860</b>	<b>131,860</b>	<b>-</b>
<b>INSTRUCTIONAL STAFF:</b>			
Purchased services	200	200	-
<b>TOTAL PUPIL SERVICES</b>	<b>200</b>	<b>200</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>198,172</b>	<b>198,172</b>	<b>-</b>
Excess of revenues over expenditures	22,079	22,079	-
Prior year encumbrances appropriated	35	35	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>4,731</b>	<b>4,731</b>	<b>-</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 26,845</b>	<b>26,845</b>	<b>-</b>

**WHITEHALL CITY SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES--BUDGET AND ACTUAL--**  
**TECHNICAL PREPARATION GRANT--BUDGET BASIS**  
**YEAR ENDED JUNE 30, 1999**

	<u>TECHNICAL PREPARATION GRANT</u>		
	<u>REVISED</u>		<u>VARIANCE</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u>
			<u>(UNFAVORABLE)</u>
<b>REVENUES:</b>			
Federal Sources	\$ 40	40	-
<b>TOTAL REVENUES</b>	<u>40</u>	<u>40</u>	<u>-</u>
<b>EXPENDITURES:</b>			
<b>REGULAR INSTRUCTION:</b>			
Capital Outlay		-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	40	40	-
<b>OTHER FINANCING SOURCES:</b>			
Advances out	(40)	(40)	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>(40)</u>	<u>(40)</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other financing uses	-	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<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, 1999**

	TITLE I GRANT		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Federal sources	\$ 563,584	527,749	(35,835)
<b>TOTAL REVENUES</b>	<u>563,584</u>	<u>527,749</u>	<u>(35,835)</u>
<b>EXPENDITURES:</b>			
<b>SPECIAL INSTRUCTION:</b>			
Salaries and wages	336,711	336,711	-
Employee benefits	76,579	76,579	-
Purchased services	13,451	13,451	-
Supplies and materials	12,056	12,056	-
<b>TOTAL SPECIAL INSTRUCTION</b>	<u>438,797</u>	<u>438,797</u>	<u>-</u>
<b>INSTRUCTIONAL STAFF:</b>			
Salaries and wages	5,572	5,572	-
Employee benefits	1,044	1,044	-
Purchased services	247	247	-
Supplies and materials	164	164	-
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>7,027</u>	<u>7,027</u>	<u>-</u>
<b>SCHOOL ADMINISTRATION</b>			
Salaries and wages	26,409	26,409	-
Employee benefits	6,872	6,872	-
Purchased services	6,759	6,759	-
Supplies and materials	4,166	4,166	-
<b>TOTAL SCHOOL ADMINISTRATION</b>	<u>44,206</u>	<u>44,206</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>490,030</u>	<u>490,030</u>	<u>-</u>
Excess of revenues over expenditures	73,554	37,719	(35,835)
Prior year encumbrances appropriated	1,145	1,145	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	1,672	1,672	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 76,371</u>	<u>40,536</u>	<u>(35,835)</u>

**WHITEHALL CITY SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES--BUDGET AND ACTUAL--**  
**TITLE VI GRANT--BUDGET BASIS**  
**YEAR ENDED JUNE 30, 1999**

	TITLE VI GRANT		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Federal sources	\$ 15,349	15,349	-
<b>TOTAL REVENUES</b>	<b>15,349</b>	<b>15,349</b>	<b>-</b>
<b>EXPENDITURES:</b>			
<b>SPECIAL INSTRUCTION:</b>			
Purchased services	1,324	1,324	-
Supplies and materials	2,766	2,766	-
Capital Outlay	7,732	7,732	-
<b>TOTAL SPECIAL INSTRUCTION</b>	<b>11,822</b>	<b>11,822</b>	<b>-</b>
<b>COMMUNITY SERVICES</b>			
Supplies and materials	1,356	1,356	-
<b>TOTAL COMMUNITY SERVICES</b>	<b>1,356</b>	<b>1,356</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>13,178</b>	<b>13,178</b>	<b>-</b>
Excess of revenues over expenditures	2,171	2,171	-
Prior year encumbrances appropriated	4,548	4,548	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>12</b>	<b>12</b>	<b>-</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 6,731</b>	<b>6,731</b>	<b>-</b>

**WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES--BUDGET AND ACTUAL--  
DRUG-FREE GRANTS--BUDGET BASIS  
YEAR ENDED JUNE 30, 1999**

	DRUG-FREE GRANTS		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Federal sources	\$ 16,790	16,790	-
<b>TOTAL REVENUES</b>	<u>16,790</u>	<u>16,790</u>	<u>-</u>
<b>EXPENDITURES:</b>			
<b>INSTRUCTIONAL STAFF:</b>			
Purchased services	8,812	8,812	-
Supplies and materials	4,199	4,199	-
<b>TOTAL SPECIAL INSTRUCTION</b>	<u>13,011</u>	<u>13,011</u>	<u>-</u>
<b>INSTRUCTIONAL STAFF:</b>			
Salaries and wages	300	300	-
Employee benefits	46	46	-
Purchased services	1,479	1,479	-
Supplies and materials	3,702	3,702	-
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>5,527</u>	<u>5,527</u>	<u>-</u>
<b>COMMUNITY SERVICES:</b>			
Purchased services	1,447	1,447	-
<b>TOTAL COMMUNITY SERVICES</b>	<u>1,447</u>	<u>1,447</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>19,985</u>	<u>19,985</u>	<u>-</u>
Deficiency of revenues over expenditures	(3,195)	(3,195)	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	5,527	5,527	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 2,332</u>	<u>2,332</u>	<u>-</u>

**WHITEHALL CITY SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES--BUDGET AND ACTUAL--**  
**PRESCHOOL GRANTS FOR THE HANDICAPPED--BUDGET BASIS**  
**YEAR ENDED JUNE 30, 1999**

	<u>PRESCHOOL GRANTS FOR THE HANDICAPPED</u>		
	<u>REVISED</u>		<u>VARIANCE</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<b>REVENUES:</b>			
Federal sources	\$ 11,306	11,306	-
<b>TOTAL REVENUES</b>	<u>11,306</u>	<u>11,306</u>	<u>-</u>
<b>EXPENDITURES:</b>			
<b>SPECIAL INSTRUCTION</b>			
Salaries and wages	2,960	2,960	-
Employee benefits	453	453	-
Purchased services	405	405	-
Supplies and materials	4,252	4,252	-
<b>TOTAL SPECIAL INSTRUCTION</b>	<u>8,070</u>	<u>8,070</u>	<u>-</u>
<b>SCHOOL ADMINISTRATION</b>			
Salaries and wages	1,400	1,400	-
Employee benefits	216	216	-
<b>TOTAL SCHOOL ADMINISTRATION</b>	<u>1,616</u>	<u>1,616</u>	<u>-</u>
<b>PUPIL SERVICES:</b>			
Purchased services	8,281	8,281	-
<b>TOTAL PUPIL SERVICES</b>	<u>8,281</u>	<u>8,281</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>17,967</u>	<u>17,967</u>	<u>-</u>
Deficiency of revenues over expenditures	(6,661)	(6,661)	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	6,661	6,661	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>

**WHITEHALL CITY SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES--BUDGET AND ACTUAL--**  
**GOALS 2000--BUDGET BASIS**  
**YEAR ENDED JUNE 30, 1999**

	GOALS 2000		VARIANCE FAVORABLE (UNFAVORABLE)
	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>			
Federal sources	\$ 59,932	59,932	-
<b>TOTAL REVENUES</b>	<b>59,932</b>	<b>59,932</b>	<b>-</b>
<b>EXPENDITURES:</b>			
<b>REGULAR INSTRUCTION:</b>			
Supplies and materials	2,274	2,274	-
Other	317	317	-
<b>TOTAL REGULAR INSTRUCTION</b>	<b>2,591</b>	<b>2,591</b>	<b>-</b>
<b>INSTRUCTIONAL STAFF</b>			
Purchased services	7,569	7,569	-
Supplies and materials	635	635	-
<b>TOTAL INSTRUCTIONAL STAFF</b>	<b>8,204</b>	<b>8,204</b>	<b>-</b>
<b>BUSINESS OPERATIONS:</b>			
Purchased services	1,000	1,000	-
<b>TOTAL BUSINESS OPERATIONS</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>11,795</b>	<b>11,795</b>	<b>-</b>
Excess of revenues over expenditures	48,137	48,137	-
Prior year encumbrances appropriated	1,050	1,050	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>2,244</b>	<b>2,244</b>	<b>-</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 51,431</b>	<b>51,431</b>	<b>-</b>

### Capital Projects Funds

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

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

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



**WHITEHALL CITY SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 ALL CAPITAL PROJECTS FUNDS  
 JUNE 30, 1999**

	PERMANENT IMPROVEMENTS FUND	SCHOOLNET PLUS	COMBINED CAPITAL PROJECTS TOTAL
<b><u>ASSETS</u></b>			
Cash and investments	\$ 23,536	10,137	33,673
Cash with fiscal and escrow agents	164,767	-	164,767
Receivables, net	509	-	509
 Total assets	 <u>188,812</u>	 <u>10,137</u>	 <u>198,949</u>
<b><u>LIABILITIES</u></b>			
Deferred Revenue	-	10,137	10,137
 Total liabilities	 -	 10,137	 10,137
<b><u>EQUITY AND OTHER CREDITS</u></b>			
Fund balances:			
Reserve for encumbrances	26,096	7,340	33,436
Unreserved	162,716	(7,340)	155,376
 Total fund equity	 <u>188,812</u>	 <u>-</u>	 <u>188,812</u>
 Total liabilities and fund equity	 <u>\$ 188,812</u>	 <u>10,137</u>	 <u>198,949</u>

**WHITEHALL CITY SCHOOL DISTRICT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE  
 ALL CAPITAL PROJECTS FUNDS  
 JUNE 30, 1999**

	PERMANENT IMPROVEMENTS FUND	SCHOOLNET PLUS	COMBINED CAPITAL PROJECTS TOTAL
<b>Revenues</b>			
State:			
Restricted grants-in-aid	\$ -	73,341	73,341
Investment income	19,343	-	19,343
<b>Total revenues</b>	<u>19,343</u>	<u>73,341</u>	<u>92,684</u>
<b>Expenditures</b>			
Current:			
Instructional Services-			
Regular	599,760	73,341	673,101
Total Instructional Services	<u>599,760</u>	<u>73,341</u>	<u>673,101</u>
Support Services:			
Operation and maintenance of plant	38,838	-	38,838
Central services	1,516	-	1,516
Total Support Services	<u>40,354</u>	<u>-</u>	<u>40,354</u>
<b>Total expenditures</b>	<u>640,114</u>	<u>73,341</u>	<u>713,455</u>
Excess (deficiency) of revenues over expenditures	(620,771)	-	(620,771)
<b>Fund balances at beginning of year</b>	<u>809,583</u>	<u>-</u>	<u>809,583</u>
<b>Fund balances at end of year</b>	<u>\$ 188,812</u>	<u>-</u>	<u>188,812</u>

**WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES--BUDGET AND ACTUAL--  
PERMANENT IMPROVEMENTS FUND--BUDGET BASIS  
YEAR ENDED JUNE 30, 1999**

	<u>PERMANENT IMPROVEMENTS FUND</u>		
	<u>REVISED</u>		<u>VARIANCE</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<b>REVENUES:</b>			
Earnings on investments	\$ -	21,730	21,730
<b>TOTAL REVENUES</b>	<u>-</u>	<u>21,730</u>	<u>21,730</u>
<b>EXPENDITURES:</b>			
<b>REGULAR INSTRUCTION</b>			
Capital Outlay	622,127	622,127	-
<b>TOTAL REGULAR INSTRUCTION</b>	<u>622,127</u>	<u>622,127</u>	<u>-</u>
<b>OPERATION AND MAINTENANCE OF PLANT</b>			
Capital Outlay	62,517	62,517	-
<b>TOTAL OPERATION AND MAINTENANCE OF PLANT</b>	<u>62,517</u>	<u>62,517</u>	<u>-</u>
<b>CENTRAL SERVICES</b>			
Capital Outlay	1,515	1,515	-
<b>TOTAL CENTRAL SERVICES</b>	<u>1,515</u>	<u>1,515</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>686,159</u>	<u>686,159</u>	<u>-</u>
Deficiency of revenues over expenditures	(686,159)	(664,429)	21,730
Prior year encumbrances appropriated	645,109	645,109	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>181,528</u>	<u>181,528</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 140,478</u>	<u>162,208</u>	<u>21,730</u>

**WHITEHALL CITY SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES--BUDGET AND ACTUAL--**  
**SCHOOL NET PLUS-BUDGET BASIS**  
**YEAR ENDED JUNE 30, 1999**

	SCHOOL NET PLUS		
	REVISED		VARIANCE
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
State sources	\$ 83,478	83,478	-
<b>TOTAL REVENUES</b>	<b>83,478</b>	<b>83,478</b>	<b>-</b>
<b>EXPENDITURES:</b>			
<b>REGULAR INSTRUCTION:</b>			
Capital outlay	80,681	80,681	-
<b>TOTAL EXPENDITURES</b>	<b>80,681</b>	<b>80,681</b>	<b>-</b>
Excess of revenues over expenditures	2,797	2,797	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	-	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 2,797</b>	<b>2,797</b>	<b>-</b>

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## WHITEHALL CITY SCHOOL DISTRICT

### Enterprise Funds

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

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

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

**WHITEHALL CITY SCHOOL DISTRICT**  
**COMBINING BALANCE SHEET**  
**ALL ENTERPRISE FUNDS**  
**JUNE 30, 1999**

	<u>FOOD SERVICE</u>	<u>UNIFORM SCHOOL SUPPLIES</u>	<u>TOTAL</u>
<b><u>ASSETS</u></b>			
Cash and investments	\$ 155,304	20,859	176,163
Receivables	1,671	15	1,686
Due from other governments	53,114	-	53,114
Inventory	27,387	-	27,387
Property, plant and equipment	12,843	-	12,843
Total assets	250,319	20,874	271,193
 <b><u>LIABILITIES</u></b>			
Accounts payable	111	1,559	1,670
Due to other governments	6,367	-	6,367
Due to other funds	4,366	-	4,366
Deferred revenue	22,182	-	22,182
Accrued liabilities	56,960	-	56,960
Total liabilities	89,986	1,559	91,545
 <b><u>EQUITY AND OTHER CREDITS</u></b>			
Retained earnings	160,333	19,315	179,648
Total retained earnings and other credits	160,333	19,315	179,648
Total liabilities, equity and other credits	\$ 250,319	20,874	271,193

**WHITEHALL CITY SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN RETAINED EARNINGS**  
**ALL ENTERPRISE FUNDS**  
**YEAR ENDED JUNE 30, 1999**

	<u>FOOD SERVICE</u>	<u>UNIFORM SCHOOL SUPPLIES</u>	<u>TOTAL</u>
<b>Operating Revenues:</b>			
Food service sales	\$ 322,338	-	322,338
Class fees	-	33,807	33,807
Other	16,913	-	16,913
Total operating revenues	<u>339,251</u>	<u>33,807</u>	<u>373,058</u>
<b>Operating Expenses:</b>			
Supplies and materials	231,460	33,945	265,405
Personal services	379,571	-	379,571
Purchased services	17,751	-	17,751
Depreciation	1,081	-	1,081
Other	876	105	981
Total operating expenses	<u>630,739</u>	<u>34,050</u>	<u>664,789</u>
Operating loss	(291,488)	(243)	(291,731)
<b>Nonoperating Revenues:</b>			
State sources	21,125	-	21,125
Federal sources	320,820	-	320,820
Investment income	3,258	-	3,258
Total nonoperating revenues	<u>345,203</u>	<u>-</u>	<u>345,203</u>
Net Income (loss)	53,715	(243)	53,472
Retained earnings at beginning of year	106,618	19,558	126,176
Retained earnings at end of year	<u>\$ 160,333</u>	<u>19,315</u>	<u>179,648</u>



**WHITEHALL CITY SCHOOL DISTRICT  
COMBINING STATEMENT OF CASH FLOWS  
ENTERPRISE FUNDS  
YEAR ENDED JUNE 30, 1999**

	<u>FOOD SERVICE</u>	<u>UNIFORM SCHOOL SUPPLIES</u>	<u>TOTALS</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Operating income (loss)	\$ (291,488)	(243)	(291,731)
<b>ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b>			
Depreciation	1,081	-	1,081
Change in:			
Receivables	(1,389)	90	(1,299)
Inventory	(802)	-	(802)
Accounts payable	111	1,559	1,670
Due to other governments	(5,993)	-	(5,993)
Due to other funds	(404)	-	(404)
Deferred revenue	856	-	856
Accrued liabilities	(183)	-	(183)
<b>NET ADJUSTMENTS</b>	<b>(6,723)</b>	<b>1,649</b>	<b>(5,074)</b>
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<b>(298,211)</b>	<b>1,406</b>	<b>(296,805)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Investment income	3,258	-	3,258
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b>3,258</b>	<b>-</b>	<b>3,258</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
State sources	19,925	-	19,925
Federal sources	313,679	-	313,679
<b>NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	<b>333,604</b>	<b>-</b>	<b>333,604</b>
<b>CASH FLOWS USED IN CAPITAL AND OTHER RELATED RELATED FINANCING ACTIVITIES-</b>			
Acquisition of Property, plant and equipment	(594)	-	(594)
<b>INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>38,057</b>	<b>1,406</b>	<b>39,463</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>117,247</b>	<b>19,453</b>	<b>136,700</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>\$ 155,304</b>	<b>20,859</b>	<b>176,163</b>
<b><u>Supplemental Information</u></b>			
Noncash activities-			
Donated commodities	\$ 22,182	-	22,182

**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, 1999**

	<u>FOOD SERVICE FUND</u>		
	<u>REVISED</u> <u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<b>REVENUES:</b>			
Food service sales	\$ 308,700	322,338	13,638
Investment income	2,500	3,258	758
Other miscellaneous receipts	17,000	15,192	(1,808)
<b>TOTAL REVENUES</b>	<u>328,200</u>	<u>340,788</u>	<u>12,588</u>
<b>EXPENDITURES:</b>			
Salaries and wages	283,440	283,440	-
Employee benefits	102,711	102,711	-
Purchased services	18,136	18,136	-
Supplies and materials	232,061	232,061	-
Capital Outlay	7,802	7,802	-
<b>TOTAL EXPENDITURES</b>	<u>644,150</u>	<u>644,150</u>	<u>-</u>
Operating loss	(315,950)	(303,362)	12,588
<b>NONOPERATING REVENUES:</b>			
State sources	22,000	19,925	(2,075)
Federal sources	326,000	313,679	(12,321)
<b>TOTAL NONOPERATING REVENUES</b>	<u>348,000</u>	<u>333,604</u>	<u>(14,396)</u>
Net income	32,050	30,242	(1,808)
<b>OTHER FINANCING SOURCES (USES):</b>			
Refund of prior year expenditures	500	50	(450)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>500</u>	<u>50</u>	<u>(450)</u>
Net income after other financing sources (uses)	32,550	30,292	(2,258)
Prior year encumbrances appropriated	307	307	-
<b>RETAINED EARNINGS AT BEGINNING OF YEAR</b>	116,940	116,940	-
<b>RETAINED EARNINGS AT END OF YEAR</b>	<u>\$ 149,797</u>	<u>147,539</u>	<u>(2,258)</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, 1999**

	<u>UNIFORM SCHOOL SUPPLIES FUND</u>		
	<u>REVISED</u>		<u>VARIANCE</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<b>REVENUES:</b>			
Class fees	\$ 33,627	33,790	163
<b>TOTAL REVENUES</b>	<u>33,627</u>	<u>33,790</u>	<u>163</u>
<b>EXPENDITURES:</b>			
Supplies and materials	37,478	37,478	-
<b>TOTAL EXPENDITURES</b>	<u>37,478</u>	<u>37,478</u>	<u>-</u>
Net loss	(3,851)	(3,688)	163
Prior year encumbrances appropriated	101	101	-
<b>RETAINED EARNINGS AT BEGINNING OF YEAR</b>	19,352	19,352	-
<b>RETAINED EARNINGS AT END OF YEAR</b>	<u>\$ 15,602</u>	<u>15,765</u>	<u>163</u>

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, 1999**

	<u>EMPLOYEE BENEFIT SELF-INSURANCE</u>		
	<u>REVISED</u>		<u>VARIANCE</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<b>REVENUES:</b>			
Charges for services	\$ 1,060,000	1,092,769	32,769
<b>TOTAL REVENUES</b>	<u>1,060,000</u>	<u>1,092,769</u>	<u>32,769</u>
<b>OPERATING EXPENDITURES:</b>			
Purchased services	1,124,186	1,124,186	-
Other	3,823	3,823	-
<b>TOTAL OPERATING EXPENDITURES</b>	<u>1,128,009</u>	<u>1,128,009</u>	<u>-</u>
Net loss	(68,009)	(35,240)	(32,769)
<b>OTHER FINANCING SOURCES (USES):</b>			
Refund of prior year expenditures	7,500	7,250	(250)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>7,500</u>	<u>7,250</u>	<u>(250)</u>
Net loss after other financing sources (uses)	(60,509)	(27,990)	32,519
Prior year encumbrances appropriated	41,551	41,551	-
<b>RETAINED EARNINGS AT BEGINNING OF YEAR</b>	660,011	660,011	-
<b>RETAINED EARNINGS AT END OF YEAR</b>	<u>\$ 641,053</u>	<u>673,572</u>	<u>32,519</u>

WHITEHALL CITY SCHOOL DISTRICT

**Fiduciary Fund Type**

**Agency Funds**

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

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

Deferred Compensation Fund - An agency fund used to account for the deferred compensation plan offered to District employees. Due to the District's adoption of GASB No. 32, assets and liabilities related to deferred compensation are no longer recorded on the District's books.

**WHITEHALL CITY SCHOOL DISTRICT**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**JUNE 30, 1999**

	<u>Student Activity Fund</u>			
	Balance <u>June 30, 1998</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>June 30, 1999</u>
<b><u>ASSETS</u></b>				
Cash and investments	\$ 22,245	74,621	66,391	30,475
Receivables	100	-	100	-
Inventory	4,120	4,692	4,120	4,692
Total assets	\$ 26,465	79,313	70,611	35,167
<b><u>LIABILITIES</u></b>				
Accounts Payable	\$ 539	1,572	539	1,572
Due to other	25,926	33,595	25,926	33,595
Total liabilities	\$ 26,465	35,167	26,465	35,167

	<u>Deferred Compensation Fund</u>			
	Balance <u>June 30, 1998</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>June 30, 1999</u>
<b><u>ASSETS</u></b>				
Cash with fiscal and escrow agents	\$ 72,488	-	72,488	-
Total assets	\$ 72,488	-	72,488	-
<b><u>LIABILITIES</u></b>				
Due to Other	72,488	-	72,488	-
Total liabilities	\$ 72,488	-	72,488	-

(continued)

**WHITEHALL CITY SCHOOL DISTRICT**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS, Continued**  
**JUNE 30, 1999**

		<u>Total Agency Funds</u>			Balance June 30, 1999
		Balance June 30, 1998	Additions	Deductions	
<b><u>ASSETS</u></b>					
Cash and investments	\$	22,245	74,621	66,391	30,475
Cash with fiscal and escrow agents		72,488	-	72,488	-
Receivables		100	-	100	-
Inventory		4,120	4,692	4,120	4,692
Total assets	\$	<u>98,953</u>	<u>79,313</u>	<u>143,099</u>	<u>35,167</u>
<b><u>LIABILITIES</u></b>					
Accounts payable	\$	539	1,572	539	1,572
Due to other		98,414	33,595	98,414	33,595
Total liabilities	\$	<u>98,953</u>	<u>35,167</u>	<u>98,953</u>	<u>35,167</u>



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**General Fixed Assets Account Group**

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

**WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE  
JUNE 30, 1999**

General Fixed Assets

Land	\$ 2,446,845
Building and improvements	9,762,962
Furniture, fixtures and equipment	8,002,586
Total	<u>\$ 20,212,393</u>

Investment in General Fixed Assets by Source

General Fund	\$ 6,653,564
Special Revenue Fund	509,139
Capital Projects Fund	13,049,690
Total Investment	<u>\$ 20,212,393</u>

**WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF GENERAL FIXED ASSETS  
BY FUNCTION AND ACTIVITY  
JUNE 30, 1999**

<u>Expenditures</u>	<u>Land</u>	<u>Building and Improvements</u>	<u>Furniture, Fixtures and Equipment</u>	<u>Total</u>
<b>Instructional services:</b>				
Regular	\$ 1,035	605,942	2,909,993	3,516,970
Special	-	332	378,189	378,521
<b>Total Instructional</b>	<b>1,035</b>	<b>606,274</b>	<b>3,288,182</b>	<b>3,895,491</b>
<b>Support services:</b>				
Pupils	-	-	15,218	15,218
Operation and maintenance	2,500	12,244	619,319	634,063
School administration	-	388	311,310	311,698
Instructional staff	-	-	1,368,785	1,368,785
Business operations	-	-	9,088	9,088
Student transportation	-	-	672,765	672,765
Central services	2,434,500	7,193,879	1,524,605	11,152,984
<b>Total Support Services</b>	<b>2,437,000</b>	<b>7,206,511</b>	<b>4,521,090</b>	<b>14,164,601</b>
Extracurricular Activities	8,810	2,199	174,408	185,417
Site Improvement Services	-	1,947,978	18,906	1,966,884
<b>Total</b>	<b>\$ 2,446,845</b>	<b>9,762,962</b>	<b>8,002,586</b>	<b>20,212,393</b>

**WHITEHALL CITY SCHOOL DISTRICT**  
**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS**  
**BY FUNCTION AND ACTIVITY**  
**FOR YEAR ENDED JUNE 30, 1999**

	<u>June 30, 1998</u>	<u>Additions</u>	<u>Disposals</u>	<u>June 30, 1999</u>
<b>Instructional services:</b>				
Regular	\$ 3,064,765	782,980	330,775	3,516,970
Special	300,268	78,253	-	378,521
<b>Total Instructional</b>	<b>3,365,033</b>	<b>861,233</b>	<b>330,775</b>	<b>3,895,491</b>
<b>Support services:</b>				
Pupils	2,075	13,143	-	15,218
Operation and maintenance	486,662	151,446	4,045	634,063
School administration	291,064	20,634	-	311,698
Instructional staff	1,380,850	6,595	18,660	1,368,785
Business operations	2,118	6,970	-	9,088
Student transportation	597,543	75,222	-	672,765
Central services	10,999,220	154,164	400	11,152,984
<b>Total Support Services</b>	<b>13,759,532</b>	<b>428,174</b>	<b>23,105</b>	<b>14,164,601</b>
Extracurricular Activities	165,435	24,648	4,666	185,417
Site Improvement Services	1,911,961	54,923	-	1,966,884
<b>Total</b>	<b>\$ 19,201,961</b>	<b>1,368,978</b>	<b>358,546</b>	<b>20,212,393</b>



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

<u>Fiscal Year</u>	<u>Instructional Services</u>	<u>Support Services</u>	<u>Co-curricular Activities</u>	<u>Community Service</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Total</u>
1990	\$ 8,485,412	\$ 4,433,223	\$ 95,268	\$ 74,543	\$ 4,128,190	\$ 5,956,286	\$ 23,172,922
1991	8,653,557	4,516,850	97,160	89,407	690,708	782,004	14,829,686
			<u>CASH BASIS</u>				
			<u>MODIFIED ACCRUAL BASIS</u>				
1992 (2)	9,598,334	5,209,470	264,571	12,201	211,959	644,520	15,941,055
1993	10,415,689	4,968,598	285,930	10,936	1,714	465,999	16,148,866
1994	10,724,655	5,042,916	302,859	5,955	2,829	733,831	16,813,045
1995	10,705,800	4,823,618	283,384	141,095	-	585,790	16,539,687
1996	10,238,579	5,136,862	297,089	161,530	881,478	631,303	17,346,841
1997	10,604,191	6,016,951	317,423	164,853	1,599,434	924,659	19,627,511
1998	12,552,459	6,594,311	322,524	133,728	7,416	1,351,278	20,961,716
1999	12,489,189	6,568,393	373,859	151,086	49,423	1,321,625	20,953,575

- Notes: (1) Includes General, Special Revenue, Debt Service, and Capital Projects Funds.  
(2) Prior to the year ended June 30, 1992, all statements were issued on a cash basis

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

<u>Fiscal Year</u>	<u>Instructional Services</u>	<u>Support Services</u>	<u>Co-curricular Activities</u>	<u>Community Service</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Total</u>
1990	\$ 8,004,193	\$ 4,313,332	\$ 52,146	\$ -	\$ -	\$ -	\$ 12,369,671
1991	8,102,583	4,341,043	59,981	-	-	-	12,503,607
			<u>CASH BASIS</u>				
			<u>MODIFIED ACCRUAL BASIS</u>				
1992	(1) 8,911,628	4,868,884	219,950	8,588	-	-	14,009,050
1993	9,407,071	4,770,239	239,787	8,931	-	9,805	14,435,833
1994	9,985,571	4,875,371	248,003	5,955	-	-	15,114,900
1995	9,766,394	4,477,940	233,683	7,935	-	12,862	14,498,814
1996	9,295,461	4,332,186	236,396	9,833	-	52,454	13,926,330
1997	9,600,370	5,487,703	263,092	13,736	-	15,144	15,380,045
1998	9,857,884	5,982,812	272,181	18,792	1,469	-	16,133,138
1999	10,787,476	6,081,731	314,331	16,385	49,423	-	17,249,346

Notes: (1) Prior to the year ended June 30, 1992, all statements were issued on a cash basis



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

Fiscal Year	Taxes	State Sources	Federal Sources	Investment Income	Other	Total
1990	\$ 6,931,432	\$ 5,717,639	\$ 345,610	\$ 500,040	\$ 197,855	\$ 13,692,576
1991	7,839,419	6,382,720	264,022	229,620	224,614	14,940,395
		<u>MODIFIED ACCRUAL BASIS</u>				
1992	(2) 8,955,562	6,025,901	452,178	173,403	290,012	15,897,056
1993	8,587,376	6,025,002	763,201	136,368	379,994	15,891,941
1994	9,443,031	6,111,560	509,266	85,796	306,658	16,456,311
1995	8,940,864	6,327,350	523,198	132,602	346,536	16,270,550
1996	7,739,115	6,384,587	754,259	242,746	281,692	15,402,399
1997	11,582,623	7,126,109	568,991	317,278	396,711	19,991,712
1998	11,421,788	7,402,178	850,291	473,322	520,864	20,668,443
1999	11,906,055	8,428,983	753,238	458,875	422,294	21,969,445

Notes: (1) Includes General, Special Revenue, Debt Service, and Capital Projects Funds.  
(2) Prior to the year ended June 30, 1992, all statements were issued on a cash basis.

Source: Office of the Treasurer, Whitehall City School District

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

Fiscal Year	Taxes	State Sources	Federal Sources	Investment Income	Other	Total
1990	\$ 6,279,129	\$ 5,294,584	\$ 39,916	\$ 332,537	\$ 55,500	\$ 12,001,666
1991	7,128,569	5,617,686	367	210,935	66,469	13,024,026
<u>MODIFIED ACCRUAL BASIS</u>						
1992 (1)	8,380,251	5,596,465	14,562	170,391	45,345	14,207,014
1993	8,103,126	5,790,669	17,318	112,873	77,611	14,101,597
1994	8,923,370	5,716,360	7,896	85,796	30,298	14,763,720
1995	7,652,848	5,704,608	7,018	129,769	60,566	13,554,809
1996	5,318,902	5,799,444	7,125	220,482	47,039	11,392,992
1997	10,607,168	6,167,704	-	288,939	91,519	17,155,330
1998	10,311,156	6,573,564	1,383	401,262	226,332	17,513,697
1999	10,938,106	7,701,631	4,117	437,692	111,580	19,193,126

Notes: (1) Prior to the year ended June 30, 1992, all statements were issued on a cash basis.

**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>
1990	\$ 7,779,040	\$ 7,648,613	98.32	\$ 188,531	\$ 7,837,144	100.75	\$ 252,531
1991	9,696,616	9,566,473	98.66	197,136	9,763,609	100.69	288,684
1992	9,262,513	9,094,633	98.19	229,381	9,324,014	100.66	328,402
1993	9,169,192	8,816,284	96.15	183,714	8,999,998	98.15	572,341
1994	9,252,594	9,174,586	99.16	443,680	9,618,266	103.95	286,794
1995	9,376,160	9,232,914	98.47	148,706	9,381,620	100.06	340,201
1996	12,628,516	12,328,030	97.62	220,490	12,548,520	99.37	562,680
1997	13,171,611	12,762,523	96.89	341,916	13,104,439	99.49	612,577
1998	13,044,582	12,826,181	98.33	416,659	13,242,840	101.52	544,960
1999	13,082,687	12,803,199	97.86	296,272	13,099,471	100.13	696,667

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	%	Assessed Value	Estimated	%	Assessed Value	Estimated	Assessed Value	Estimated	
			Actual Value			Actual Value			Actual Value		Actual Value	
1990	35%	\$ 162,143,400	\$ 451,256,857	29%	\$ 38,422,204	\$ 132,490,359	35%	\$ 14,717,600	\$ 42,050,286	\$ 215,283,204	\$ 625,797,501	
1991	35%	179,291,250	502,250,741	28%	39,481,400	141,005,000	35%	14,940,550	42,687,286	233,713,200	685,943,027	
1992	35%	179,357,600	512,450,285	27%	42,140,644	156,076,459	35%	14,863,970	42,468,486	236,362,214	710,995,230	
1993	35%	179,455,060	512,728,743	26%	38,322,881	147,395,696	35%	15,409,570	44,027,343	233,187,511	704,151,782	
1994	35%	190,724,200	544,926,286	25%	37,179,683	148,718,732	35%	15,508,440	44,309,829	243,412,323	737,954,847	
1995	35%	191,923,080	546,351,657	25%	36,837,221	147,348,884	35%	15,465,850	44,188,143	244,226,151	737,888,684	
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	746,073,251	
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	785,315,108	
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	806,154,048	

**WHITEHALL CITY SCHOOL DISTRICT**  
**Assessed and Estimated Actual Value of Taxable Property by Sub-Division**  
**1999 Collection Year**

Sub-division	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
City of Whitehall	\$ 207,451,430	\$ 592,718,371	\$ 42,748,555	\$ 170,994,220	\$ 14,854,457	\$ 42,441,457	\$ 265,054,442	\$ 806,154,048
		35.00%	25.00%	35.00%	35.00%	35.00%		32.88%

Note--Real property, personal property and public utility assessed value represents 35%, 25% and 35% of estimated actual values respectively, as established by state law.  
 Source: Office of the County Auditor, Franklin County, Ohio

**WHITEHALL CITY SCHOOL DISTRICT**  
**Real Property Tax Rates - All Overlapping Governments**  
**Last Ten Years**  
**CITY OF WHITEHALL**  
**(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</u>		<u>Full Rate</u>	<u>Residential/ Agriculture Effective Rate</u>	<u>Commercial/ Industrial Effective Rate</u>
					<u>Vocational School</u>	<u>School</u>			
1990	1.50	10.82	2.20	47.00	2.65	64.17	47.212098	45.765301	
1991	1.50	10.54	2.20	54.12	2.64	71.00	49.500671	50.768441	
1992	1.50	12.42	2.20	53.15	1.24	70.51	49.761042	50.963824	
1993	1.50	14.87	2.20	52.87	1.24	72.68	52.395493	53.577720	
1994	1.50	14.57	2.20	52.72	1.23	72.22	48.768795	52.913685	
1995	1.50	14.57	2.20	52.72	1.20	72.19	48.697790	52.906730	
1996	1.50	14.82	2.20	65.72	1.20	85.44	61.978743	66.214038	
1997	1.50	15.12	2.20	65.62	1.20	85.64	58.301041	65.257857	
1998	1.50	15.22	2.20	65.61	1.20	85.73	58.368372	65.554466	
1999	1.50	17.54	2.20	65.61	2.00	88.85	61.402927	68.684829	

WHITEHALL CITY SCHOOL DISTRICT  
 PRINCIPAL PROPERTY TAXPAYERS  
 (1999 Collection Year)

Table 6

<u>Public Utilities</u>	<u>Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
1. Columbus Southern Power Company	\$ 7,477,440	2.82%
2. Ohio Bell Telephone Co.	4,398,750	1.66%
3. Columbia Gas of Ohio, Inc.	2,363,600	0.89%
 <u>Real Estate</u>  		
1. English Village Inc.	4,777,390	1.80%
2. Ebco Manufacturing Co.	4,277,340	1.61%
3. Office City Inc.	3,113,950	1.17%
4. Wyandotte Commons Limited Partnership	3,160,550	1.19%
5. Parklawn Manor Inc.	2,595,800	0.98%
6. One Holdings Inc.	2,531,370	0.96%
7. Beech Woods Inc.	2,397,340	0.90%
8. Town & Country City Inc.	2,384,830	0.90%
9. Town & Country Drive In Shopping Centers Inc.	2,377,450	0.90%
10. Great Eastern Corp.	2,216,400	0.84%
 <u>Tangible Personal Property</u>  		
1. Oasis Corporation	9,052,570	3.42%
2. Kroger Company	4,901,660	1.85%
3. Ricart Jeep-Eagle Inc.	2,805,360	1.06%
4. Bill Swad Chevrolet Inc.	2,125,900	0.80%
5. Byers Realty Inc.	1,767,780	0.67%
6. IBM Credit Corporation	1,627,870	0.61%
7. Dave Gill Pontiac -GMC Truck Inc.	1,504,090	0.52%
8. Dick Masheter Ford Inc.	1,499,040	0.57%
9. Bob-Boyd Lincoln-Mercury Inc.	1,491,160	0.56%
10. AT&T Systems Leasing Corporation	1,387,270	0.52%
 <b>ALL OTHERS</b>	 <u>192,819,585</u>	 <u>72.75%</u>
<b>TOTAL ASSESSED VALUATION</b>	<b>\$ <u>265,054,495</u></b>	<b><u>100.00%</u></b>

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

WHITEHALL CITY SCHOOL DISTRICT  
 Computation of Legal Debt Margin  
 June 30, 1999

Table 7

Total Assessed Valuation	\$ 265,054,495
 OVERALL DEBT LIMITATION:	
9% of assessed valuation	23,854,905
Gross indebtedness	5,390,000
Less: Amount available in debt service fund	(305,181)
Net debt within limitation	5,084,819
Legal debt margin within 9% limitation	18,770,086
 UNVOTED DEBT LIMITATION:	
.1% of assessed valuation	265,054
Gross indebtedness	-
Less: Debt outside limitations	-
Net debt within limitation	-
Legal debt margin within .1% limitation	265,054

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		General Bonded Debt (3)	Ratio of Bonded Debt to		Net Bonded Debt Per Capita
		Real & Personal Property (2)			Assessed Value (%)		
1990	20,572	\$ 215,273,224	\$	5,240,000		2.43%	254.72
1991	N/A	233,713,210		5,160,000		2.21%	N/A
1992	21,293	236,362,164		5,080,000		2.15%	238.58
1993	N/A	233,187,511		4,834,893		2.07%	N/A
1994	21,095	243,412,325		4,559,893		1.87%	216.16
1995	N/A	244,226,151		4,374,893		1.79%	N/A
1996	N/A	245,745,927		4,169,893		1.70%	N/A
1997	N/A	259,044,480		3,944,893		1.52%	N/A
1998	N/A	267,662,097		3,709,893		1.39%	N/A
1999	N/A	265,054,495		3,455,000		1.30%	N/A

Notes: (1) Population estimates for 1990, 1992 and 1994 were obtained from the Mid-Ohio Regional Planning Commission. Regional Planning Commission. The population estimate for 1989, 1991, 1993, 1995, 1996, 1997, 1998, and 1999 were 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 <u>Debt Service</u>	Total General Governmental <u>Expenditures (1)</u>	Ratio of General Obligation Bonded Debt Service to	
			<u>Total General Fund Expenditures</u>	
1990	\$ 5,956,286	\$ 23,172,922		0.26
1991	782,004	14,829,686		0.05
1992	644,520	15,941,055		0.04
1993	465,999	16,148,866		0.03
1994	733,831	16,813,045		0.04
1995	585,790	16,539,687		0.04
1996	631,303	17,346,841		0.04
1997	924,659	19,627,511		0.05
1998	1,351,278	20,961,716		0.06
1999	1,321,625	20,953,575		0.06

Notes: (1) Prior to the year ended June 30, 1992, general governmental expenditures were reported on a cash basis.

Source: Office of the Treasurer, Whitehall City School District

**WHITEHALL CITY SCHOOL DISTRICT**  
**Computation of Direct and Overlapping Debt**  
**June 30, 1999**

	<u>Assessed Valuation</u>	<u>General Bonded Debt</u>	<u>Percent Overlapping</u>	<u>Amount Applicable to Whitehall City School District</u>
Franklin County	\$ 18,607,705,184	\$ 183,947,628	1.42%	\$ 2,612,056
Whitehall City School District	265,054,495	5,604,893	100.00%	5,604,893
City of Whitehall	265,054,495	1,705,000	100.00%	1,705,000

**Demographic Statistics  
Enrollment Data  
Last Ten Fiscal Years**

<u>School Year</u>	<u>Enrollment K - 12</u>	<u>Enrollment Increase/ Decrease</u>	<u>Percent Increase/ Decrease</u>
1988-89	3,317	(32)	(0.96%)
1989-90	3,317	-	0.00%
1990-91	3,303	(14)	(0.42%)
1991-92	3,114	(189)	(5.72%)
1992-93	3,178	64	2.06%
1993-94	3,173	(5)	(0.16%)
1994-95	3,018	(155)	(4.88%)
1995-96	2,933	(85)	(2.82%)
1996-97	2,817	(116)	(3.95%)
1997-98	2,823	6	0.21%
1998-99	3,086	263	9.32%

**WHITEHALL CITY SCHOOL DISTRICT**  
**New Construction, Real Property Values, and Bank Deposits (2)**  
**Last Ten Years**

Collection Year	New Construction (1)			Real Property Values (1)		
	Agricultural/ Residential	Commercial/ Industrial	Total	Agricultural/ Residential	Commercial/ Industrial	Total
1990	\$ 302,050	\$ 1,679,690	\$ 1,981,740	\$ 83,141,240	\$ 79,002,160	\$ 162,143,400
1991	183,860	1,825,800	2,009,660	94,174,250	85,117,010	179,291,260
1992	311,100	749,840	1,060,940	94,452,150	84,905,450	179,357,600
1993	207,740	593,200	800,940	94,592,770	84,862,290	179,455,060
1994	173,180	461,490	634,670	102,817,770	87,906,430	190,724,200
1995	217,090	988,540	1,205,630	102,950,480	88,972,600	191,923,080
1996	156,280	444,930	601,210	102,992,160	89,205,930	192,198,090
1997	75,190	1,163,900	1,239,090	112,574,120	91,989,840	204,563,960
1998	181,970	1,363,610	1,545,580	113,119,450	93,393,490	206,512,940
1999	653,090	345,110	998,200	112,565,320	94,886,110	207,451,430

Sources: (1) Office of the County Auditor, Franklin County, Ohio.  
(2) Bank Deposit information is unavailable for the District.  
Information for Franklin County would be irrelevant.

Miscellaneous Statistics

<b>Enrollment</b>	
October 1998	3,086
<b>Staff</b>	
Certificated	213
Classified	96
	<hr/>
	<u>309</u>
<b>Education and Experience of Teaching Staff</b>	
Average classroom teaching experience (in years)	13.5%
Percentage of Teachers with Master's Degrees (or beyond)	50%
<b>Percentage of High School graduates:</b>	
Enrolling in 4 year college or university	17%
Enrolling in 2 year college or vocational training	11%
<b>ACT Scores Composite 1996-1997</b>	
(National Average 21)	20.4
<b>ACT Scores Composite 1997-1998</b>	
(National Average 21)	20.5

Source: Office of the Treasurer, Whitehall City School District



STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

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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 25, 2000**