

**Comprehensive Annual Financial Report**  
**WHITEHALL CITY SCHOOL DISTRICT**



**Board of Education  
Of  
Whitehall City School District  
Whitehall, Ohio**

**For Fiscal Year Ended June 30, 2016**





# Dave Yost • Auditor of State

Board of Education  
Whitehall City School District  
625 South Yearling Road  
Whitehall, Ohio 43213

We have reviewed the *Independent Auditor's Report* of the Whitehall City School District, Franklin County, prepared by Julian & Grube, Inc., for the audit period July 1, 2015 through June 30, 2016. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Whitehall City School District is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

March 1, 2017

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**Whitehall City School District**

**Whitehall, Ohio**

**Comprehensive Annual Financial Report**

*For Fiscal Year Ended June 30, 2016*

**Issued by:**

**Office of the Treasurer**

**Steve McAfee**

*Treasurer*

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**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY, OHIO**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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# I. INTRODUCTORY SECTION

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# *Whitehall City School District*

625 South Yearling Road

Whitehall, Ohio 43213

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December 20, 2016

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 fiscal year ended June 30, 2016. This CAFR is prepared in accordance with accounting principles generally accepted in the United States of America (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).

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Julian & Grube, Inc. has issued an unmodified (“clean”) opinion on the District’s basic financial statements for the fiscal year ended June 30, 2016. The Independent Auditors’ Report is located at the front of the financial section of this report.

Management’s discussion and analysis (MD&A) immediately follows the Independent Auditors’ Report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

## **Profile of the Government**

The District is an independent political subdivision of the State of Ohio and operates subject to the provisions of the Ohio Constitution and various sections of the Revised Code. Under such laws, there is no authority for the District to have a charter or adopt local laws. The District is not a part of, or under the control of, the City of Whitehall.

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

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. Enrollment for the fiscal year ended June 30, 2016 was 3,492 students.

The Superintendent is the chief executive officer of the District, responsible to the Board for total educational and support operations. Administrative personnel reporting directly to the Superintendent include the Deputy Superintendent, the Directors of Elementary and Secondary Education, and the Building Principals. 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.

The accompanying basic financial statements comply with the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*, and Statement No. 39, *Determining Whether Certain Organizations are Component Units*, 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).

## **Educational Programs and Services**

### **Art Education**

All children of Whitehall are introduced to art history through hands-on experiences with various types of media. They develop creative and technical skills throughout their elementary and middle school years. This foundation in the visual arts enables the high school student to experiment with advanced concepts. Graduating seniors who choose to

major in art are competitive scholastically. Highlights of the Whitehall art program include:

- Whitehall graduates enrolled in art education departments of local universities have expressed a desire to return to Whitehall-Yearling for their student teaching experience.
- Art students in grades K-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.
- Five pieces of art are donated to the Board of Education for permanent display annually. One selection is donated from each school.

### **Music Education**

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

- Elementary & Middle School - Students participate in general music, choir, band, and perform at community events.
- High School - Courses offered include mixed choir, show choir, a cappella choir, vocal ensembles, hand bells, marching band, concert band, symphonic band, stage band, and Advanced Placement music. High school band and choir students also perform at local community events, county, state, and national 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 Ohio's challenging content and student performance standards. The Title I program in Whitehall City Schools embraces fundamental strategies to address the needs of the children served through school-wide projects that focus on teaching and learning. Parent involvement activities include home visits for entering kindergarten students. Backpacks with school supplies are provided during the visit. First and second grade students receive magnetic letters and trade books. Other activities include scrapbooking, reading, and math nights.

### **Literacy Collaborative and Leveled Literacy Intervention (LLI)**

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

Identified teacher coordinators from each elementary school provide ongoing job embedded staff development for teachers in all grades. The coaches teach the elements of the framework, practice techniques with students, write case studies based on data analysis, and serve on the building continuous improvement team.

Leveled Literacy Intervention is provided by Reading Recovery trained Title 1 teachers. Students in Grades K-5 are identified based on diagnostic and literacy assessments. Students participate in an eighteen-week program with small group instruction.

### **Sound Sensible**

Instruction for beginning or struggling readers utilizes a phonological awareness and beginning phonics program called Sound Sensible. Small group instruction builds the foundational skills of reading by providing hands-on experiences, alphabet knowledge, and handwriting.

### **Specialized Program Individualizing Reading Excellence (S.P.I.R.E)**

S.P.I.R.E. is a comprehensive and multisensory reading intervention program which is designed to build reading success through an intensive, structured, and spiraled curriculum. S.P.I.R.E. integrates phonological awareness, phonics, handwriting, fluency, vocabulary, spelling, and comprehension in a 10-step lesson format.

### **Explode the Code (EtC)**

EtC builds literacy skills needed for reading by supporting student learning in phonological awareness, decoding, vocabulary development, comprehension, fluency and spelling. Comprehension skills are acquired through reading in context and supported by practice and reinforcement.

### **Making Connections (MCI)**

To increase comprehension skills in grades 2-12, explicit instruction in reading comprehension skills is offered through print and online support. Each unit focuses on one comprehension skill and spirals in the course of materials including comparing, contrasting, summarizing and main idea.

### **Academy of Reading (AoR)**

Students in grades 2-12 use this research-based methodology software program that develops decoding skills to automaticity in personalized training plans.

### **Academy of Math (AoM)**

Students in grades 2-12 use the software program that develops skills in mathematics foundations to develop procedural fluency in dynamic individual training plans including number and operation, data analysis and probability, algebraic expressions, measurement, and geometry.

### **Compass Odyssey**

Students in grades K-5 use the software program in both English language arts and mathematics providing support and acceleration in state standards expectations.



### **Kindergarten Program**

Every student who attends kindergarten in the District receives a full day of instruction, five days a week. This program allows for the needed instructional time for all students to acquire the knowledge and skills in the four core areas.

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

The C. Ray Williams Early Childhood Center is in its twenty-fourth year of operation. It is an exciting place for young children in Whitehall. The curriculum is developmentally appropriate using Ohio Department of Education preschool standards and assessment strategies. Teachers prepare the classrooms daily for hands-on learning experiences, affording children the opportunity for individual, small, and large group activities throughout the day.

The center operates with grant funding from the Ohio Department of Education Early Childhood Division and parent tuition (based on a sliding fee scale). The center also serves as a placement site for education students from The Ohio State University, Capital University, Columbus State Community College, Ashland University, and Ohio University (Lancaster).

The Center housed ten classrooms throughout the 2015-16 school year: three Child Development Council Head Start classrooms (federally funded), and seven public preschool classrooms.

### **Gifted & Talented Services**

District services for gifted and talented students continually evolve. A wide range of individuals from the District and community, have been closely involved in the process. A director administers the programs and two gifted intervention specialists and numerous essential classroom and specific content area teachers instruct students within a variety of available programs and/or special classes. Gifted funding is meant to serve identified gifted and talented students according to *Identification And Services For Children Who Are Gifted* (Ohio Administrative Code 3301-51-15).

The K-12 identification is conducted in three phases, including screening followed by possible assessment and identification. The process involves referrals from teachers, staff, students and/or parents. Students are screened for additional testing on the basis of performance levels on nationally-normed standardized ability and/or achievement test scores and behavioral checklists.

District's services for gifted include several strands. They represent a continuum of services designed to meet the diverse learning needs of children who are gifted. Services are provided within the content areas of mathematics, science, social studies, language arts, and the visual and performing arts. The middle and high school students participate in various competitions, including Model United Nations.

The Academic Programs emphasize the development of thinking skills as a top priority. From the beginning, the curriculum focuses upon critical and creative thinking. Other components include creative problem solving, research methods, interpersonal relationships, and oral and written communication. Per state guidelines, each identified student who is served by one of our state funded gifted specialists has a written education plan.

One Gifted Intervention Specialist (GIS) serves superior cognitive and specific academic ability students in grades 3-5 within the three elementary schools. The GIS instructor serves as a resource for teachers of students in grades 1-2. The second GIS instructor serves students in grades 6-8. The middle school program uses a collaborative model for enrichment and extensions, as well as accelerated classes in math, language arts, and foreign languages (Spanish and French).

Two courses at Whitehall-Yearling High School are designed for academically able students. The ninth and tenth grade courses involve collaboration between the history and literature teachers in a humanities approach. In these classes, teachers and students pose questions encouraging higher levels of thinking. An exploration of connections between the subjects is encouraged.

A number of Advanced Placement classes are also available for high school students. 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 and universities, specialized programs provided by Eastland-Fairfield Career Center also provide opportunities for dual-enrollment.

Students entering high school who have been identified for Art are encouraged to participate in the existing art program, along with pursuing advanced level courses within the art department. Students enroll in the junior/senior portfolio class to prepare samples of work for analysis leading to scholarship opportunities.

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

### **Summer School**

At the elementary level, intervention reading and math classes are offered for at-risk students in third grade.

High school offerings include: Physical Education, and “Not Yet” Credit Recovery in Algebra, Geometry, Integrated Sciences I and II.

Ohio Graduation Test preparation is provided for students who need to meet proficiency in Reading, Writing, Math, Science, or Social Studies.

Students that need make-up credit attend summer school at Eastland-Fairfield Career Center. A portion of the tuition is District paid. Courses include English 9, 10, 11, 12, Government, U.S. History, Algebra, Geometry, Biology, and Physical Science.

### **Special Education**

In 2015-2016, the District served 498 students with disabilities, which is 14% of the District's enrollment. The District provides the following Special Education programs for students in the District:

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

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

The District has a special education staff of thirty teachers, eighteen classroom aides, two full-time psychologists and one psychologist who works two days a week, two speech therapists, two full-time nurses, and one occupational therapist.

### **English as a Second Language**

ESL Services are provided to English Language Learners from kindergarten to grade 12. At the elementary buildings, students are served in pull-out and inclusionary programs by six TESOL licensed staff. Services at the middle school are provided by one TESOL certified staff member. Students are taught using a pull-out or inclusionary model. High school students are scheduled into credited courses offered by one TESOL teacher: English Second Language for pre-functional and beginners, Intervention Reading for beginning, intermediate and advanced language learners, and Grammar for intermediate and advanced learners. All proficient mainstreamed students are tracked. Summer services are available for all grades of English Language Learners.

### **After School Tutoring and Intervention**

Whitehall City Schools partners with the YMCA of Central Ohio to implement full service community schools. Additional partners include Southeast Mental Health Services, Inc., LEON (Latino Empowerment Outreach Network), Ethiopian Social Services, and Whitehall Chamber of Commerce. The vision is to create a school climate that is safe, supportive, and connects students to a global society. The goal is to ensure that students are prepared for further studies.

The after-school program serves students in grades K-2 with homework assistance. Students in grades 3-8 receive intervention in Reading and Math by Whitehall City

School's teachers four days a week. Enrichment activities are planned for one day per week. High school students are provided credit recovery opportunities and study table options.

Site coordinators are employed by the YMCA, and are responsible for the coordination of the program between classroom teachers and parents. These programs are funded with TANF funding.

### **Local Economy**

The City of Whitehall, located within the I-270 outer belt of the Columbus Metropolitan area, is surrounded on all sides by the City of Columbus, and is considered a 'first ring' suburb of Columbus. Virtually all land in Whitehall is developed with 56% being residential and 44% being commercial/light industrial. Approximately sixty-two percent (62%) of the residential property is rental.

The District is considered a 'low wealth' district by Ohio Department of Education standards. Property values are some of the lowest in Franklin County while median household income is \$34,348, compared to \$48,849 for the State of Ohio (source: United States Census Bureau). Seventy-seven percent (77%) of the total student enrollment qualifies for free and reduced lunch status as measured by federal guidelines. The District offers free breakfast and lunch to all students through Provision 2 of the National School Lunch Act.

The City is dissected by three main traffic arteries – Broad Street on the north, Main Street on the south, and Hamilton Road to the east. All three of these 5-lane highways are lined with commercial offices and retail business stores. Hamilton Road has long been dominated by car dealerships which have historically serviced the east side of Columbus.

Presently, the largest employer in the City of Whitehall is the Defense Supply Center of Columbus (DSCC) which is a United States of America military supply base. DSCC and its tenant organizations employ 9,000 civilians, contractors and military personnel as of 2013. This military installation serves as a major contributor of payroll taxes to the City – 45% of the City's annual income tax receipts. In 2005, the federal Base Realignment and Closure (BRAC) committee made a major decision to continue operating DSCC in Whitehall and at the same time transferred an additional one thousand job positions to Whitehall from the cities of Cleveland and Dayton. This was a significant victory for the entire Whitehall community and the greater central Ohio region. In 2008, the base opened a new Veterans Administration hospital and transferred an additional 600 jobs from a former facility located in the City of Columbus.

In recent years the City has successfully attracted new contemporary retail venues such as Wal-Mart and Target. In 2008, the City entered into a CRA (Community Reinvestment Agreement) with FedEx Ground Package System Inc. and in 2009 construction was completed on a \$30 million distribution center which is slated to employ approximately 400 people. This is good news for the City of Whitehall and the District.

## **Long-term financial planning**

The District projects a declining, but positive cash balance through June 30, 2021, per the District's current 5-year forecast. The only source of revenue that is expected to grow in the next few years is Unrestricted Grants-in-Aid (state funding) due to anticipated growth in enrollment and a new funding formula. Other significant sources of revenue including Real Estate Tax, Federal Grants-in-Aid and Property Tax Allocation have taken recent hits due to declining property values, expiration of stimulus programs and state budget troubles. As expenditures grow with inflation, the District may have to consider additional local tax revenue and/or make significant budget cuts.

In June 2008, the District signed a collaborative building project agreement with the Ohio Schools Facility Commission (OSFC) aimed at replacing all five of the District's existing school buildings at a total cost of \$78 million. In November 2008, the community passed a 6.87 mill bond levy to be used to fund the \$30 million (39%) of the project which is the District's responsibility. The project is being financed by the issuance of long-term debt to be retired in 2034.

## **Property Taxes**

Property Tax revenue estimates are based on historical growth patterns and are substantiated by information provided by the county auditor. Revenues have remained relatively unchanged from year-to-year as commercial and residential growth is restricted due to land constraints. Future growth potential is limited and new construction typically replaces older, existing structures already listed on the District's tax duplicate.

Increases in assessed valuation are primarily the result of reappraisal. Unfortunately, due to HB920 millage rate reduction factors, the District does not realize any additional property tax revenue as a result of these reappraisals. Conversely, if values decrease during reappraisal, the reduction factors work in reverse and increase millage back to the original voted level. The Franklin County Auditor's office reappraised all properties in the county in 2011. Reappraised values reflected a decrease of 18% to residential property and an overall decrease of 13%. Triennial update in 2014 further reduced residential property 9% and total valuation 5.5%. Most effective tax levy rates were adjusted upwards so they continued to generate the same amount of revenue. However the inside millage rate (6.15 mills) stayed the same and reduced annual revenue. The lower property values also reduce the District's ability to generate additional revenue from future new levies.

## **TIF Taxes**

In December 2005 the City of Whitehall passed tax increment financing ("TIF") legislation which created five (5) incentive districts along the commercial corridors of the city. The District realizes additional tax revenue from TIF parcels because the increase in assessed valuation that takes place within these incentive districts is not subjected to the HB920 millage rate reduction factors. The District did not begin to realize any TIF revenue until December 2009. TIF parcel tax collections totaled \$2 million in Fiscal Year 2016.

### **Tangible Personal Property Tax Reductions**

HB66 was adopted in June 2005 and mandated the complete phase-out of the tangible personal property tax over the next four years. Local collection of TPP tax was reduced by 25% per year starting in 2006, 50% in 2007, 75% in 2008, and completely gone in 2009. HB66 established a “Hold Harmless Period” (FY06-FY09) during which all taxing authorities were fully reimbursed by the State relative to prior law for revenue lost due to the taxable value reductions prescribed by HB66. (Tax year 2004 was used as the base year for this calculation.) These reimbursements from the State’s commercial activity tax (CAT) fund have been phasing out over the past four years and are expected to be no more by Fiscal Year 2018, based on House Bill 64 of the 131<sup>st</sup> General Assembly.

### **State Funding**

Unrestricted-Grants-in-Aid (State Funding) is the District’s most important revenue source, accounting for 60% of total revenue. The General Assembly adopted a new state funding formula within their biennial budget covering fiscal years 2014 and 2015 (House Bill 59 of the 130<sup>th</sup> General Assembly). It is a complex formula driven by calculations of “Core Opportunity Aid” and other components driven by the school district’s demographics.

This funding formula actually calculates a larger amount for the District than it will actually receive. The State had to cap increases to school districts based on its own budget limitations. The cap for fiscal years 2014 and 2015 were 6.25% and 10.5%, respectively. Funding calculations for Fiscal Year 2015 showed the District having to forego \$7.4 million in unfunded formula due to the cap. The cap for fiscal years 2016 and 2017 is 7.5%.

No one knows how the General Assembly will fund schools beyond June 30, 2017. But the current substantial amount of unfunded formula indicates the District will likely receive whatever capped increase the State can afford. The assumption for long-term planning purposes is the cap will be set at 5% beginning Fiscal Year 2018.

### **Planning for District Expenses**

Historically, staffing levels have remained consistent with enrollment needs and have fluctuated very little over the past ten years. However, as a result of a projected \$4.2 million of deficit spending for FY12 in the spring of 2011, the District acted proactively in reducing staffing levels for the 2011-12 school year by eleven (11) certified positions and five (5) classified positions. This action resulted in \$1.5 million in savings to the District.

Health insurance costs continue to be an area of concern to the District’s budget. General Fund premiums totaled \$3.9 million in Fiscal Year 2016. Medical inflation continues to trend up around 9% annually. The District has budgeted a 9% increase in benefit costs for through Fiscal Year 2020.

The District's purchased services expenditures continue to be severely impacted by open enrollment and community/charter school tuition fees. This expense has increased each from \$0 in FY 2000 to over \$3,000,000 in FY 2013.

The migration of student ADM to community/charter schools is of tremendous concern to the District. It is hoped that these costs will remain contained in future years as the District works to excel academically and opens new facilities.

At the same time, the cost of outgoing special education tuition has climbed significantly from \$675,000 in FY05 to \$1.4 million in FY13. This in part is due to the increased identification of autistic children.

The District will remain in compliance with the percentage expenditure requirements established by H.B. 412 of 3% for capital repair & maintenance. (HB30 which was passed in March 2011 eliminated the 3% set-aside requirement for textbooks and instructional materials.)

In spite of the above mentioned challenges, the District anticipates remaining solvent through June 30, 2021. It is a commonly held belief that the District will eventually have to return to the voters of the community for additional local financial support – most likely in the form of additional property tax millage and not a school income tax levy. The Board of Education will continue discussions, analysis, and planning of what a future levy campaign might look like and when it might take place.

### **Relevant financial policies**

In June of 2009, the District approved 1-year labor agreements (7/01/09-6/30/10) with the Whitehall Education Association (WEA) and the Ohio Association of Public School Employees (OAPSE) Locals 297 and 768. This was a departure from a historical pattern of 3-year contract cycles. Uncertainty surrounding the 2010-2011 State biennial budget coupled with the general instability of the national economy during negotiations in the spring of 2009 did not allow for a 3-year agreement. The District negotiated again in the spring of 2010 with both teacher and non-certified unions and reached agreement on a 2-year contract (7/01/10-6/30/12).

In September of 2011, both the certified and classified unions negotiated new, two-year contracts for FY13 and FY14. Both contracts call for a wage freeze (both steps and base) for two years. Administration was also subject to the two-year wage freeze. Total savings for the District in wage and benefit costs in FY13 and FY14 were estimated to be \$2.0 million. The District negotiated three-year agreements with both WEA and OAPSE in spring 2014 to cover the period 7/1/14 – 6/30/17. Cost-of-living and step increases resumed.

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

In spite of the increased spending reflected each year of the current 5-yr forecast, the District remains committed to addressing the ongoing cycle of deficit spending projected in fiscal years fiscal years 2017 through 2021.

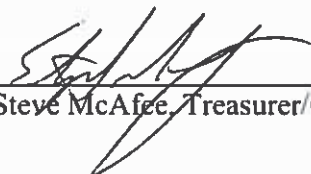
### Awards and Acknowledgements

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, 2015. This was the seventeenth consecutive year that the District has received this prestigious award. In order to be awarded a Certificate of Achievement, the District had to publish an easily readable and efficiently organized CAFR that satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual financial report continues to meet the Certificate of Achievement Program’s requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

The publication of the seventeenth Comprehensive Annual Financial Report on a timely basis was made possible by the Treasurer’s office staff, Assistant Treasurer Carol Lake, and GAAP Consultants Kennedy, Cottrell, Richards LLC. Their initiative and conscientious work ensured the integrity of the information contained herein and guaranteed this report’s successful completion. In closing, we would like to thank the Board of Education for their support without which the preparation of this report would not have been possible.

Respectfully submitted,

  
\_\_\_\_\_  
Steve McAfee, Treasurer/CFO

  
\_\_\_\_\_  
Brian Hamler, Superintendent



# WHITEHALL CITY SCHOOL DISTRICT

## ELECTED OFFICIALS & ADMINISTRATIVE STAFF

June 30, 2016

### Board of Education Members

President	Blythe Wood
Vice-President	Walter Armes
Member	Michael Adkins
Member	Joy Bivens
Member	Leo Knoblauch

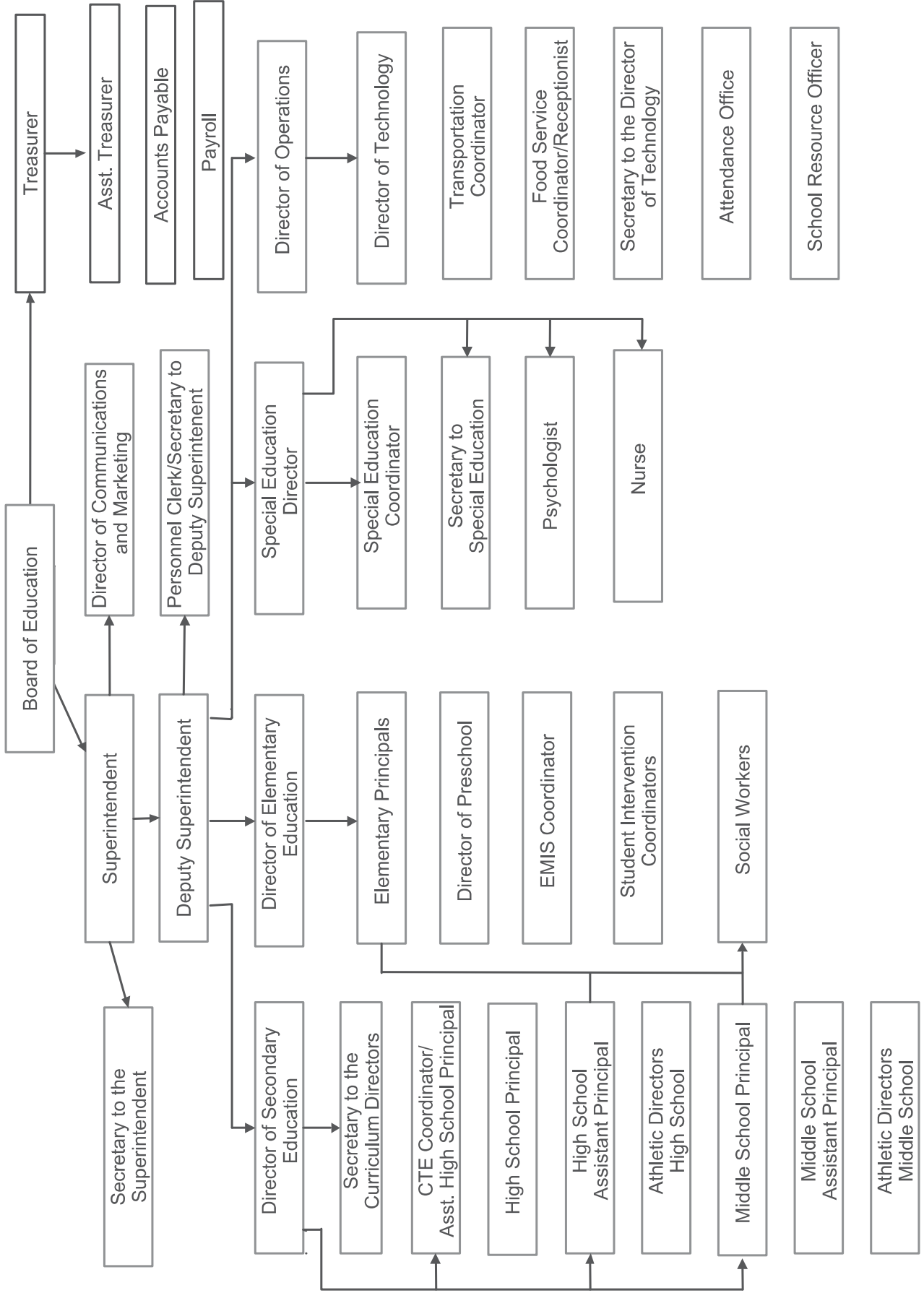
### Appointed Officials

Superintendent	Brian Hamler
Treasurer	Steve McAfee

### Administrative Staff

Deputy Superintendent	Mark Trace
Director of Elementary Education	Darrell Propst
Director of Secondary Education	Kristin Barker
Director of Operations	Dave Hausmann
Director of Marketing & Communications	Ty Debevoise

# Organizational Map





Government Finance Officers Association

**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, 2015**



Executive Director/CEO

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## **II. FINANCIAL SECTION**

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**Julian & Grube, Inc.**  
*Serving Ohio Local Governments*

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

Independent Auditor's Report

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

To the Board of Education:

***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Whitehall City School District, Franklin County, Ohio, as of and for the fiscal year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Whitehall City School District's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Whitehall City School District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Whitehall City School District's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Whitehall City School District, Franklin County, Ohio, as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with the accounting principles generally accepted in the United States of America.

***Other Matters***

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, *Required budgetary comparison schedule*, and schedules of net pension liabilities and pension contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

*Supplementary and Other Information*

Our audit was conducted to opine on the Whitehall City School District's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling the statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2016, on our consideration of the Whitehall City School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Whitehall City School District's internal control over financial reporting and compliance.



Julian & Grube, Inc.  
December 20, 2016



**WHITEHALL CITY SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION & ANALYSIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**  
**UNAUDITED**

As management of the Whitehall City School District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2016. We encourage readers to consider the information presented here in conjunction with our letter of transmittal at the front of this report and the District's financial statements, which follow this section.

### **Financial Highlights**

Key financial highlights for 2016 are as follows:

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$18.2 million (net position).
- The District's total net position increased by \$110,910 during the fiscal year.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$18.0 million, an increase of \$198,305 in comparison with the prior fiscal year. Of this amount, \$6.6 million is available for spending at the District's discretion (unassigned fund balance).
- At the end of the current fiscal year, unassigned balance for the general fund was \$6.9 million, or 19.0% of total general fund expenditures.

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

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

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

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

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

#### *Fund Financial Statements*

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

**WHITEHALL CITY SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION & ANALYSIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**  
**UNAUDITED**

*Governmental Funds*

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

*Proprietary Funds*

Proprietary funds use the accrual basis of accounting; the same as on the government wide statements. The proprietary fund statements will only differ from the business-type activities portion of the government wide statements by the activity of the internal service fund which relates to business-type activities.

*Fiduciary Funds*

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

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$18.1 million according to the Statement of Net Position at the close of the most recent fiscal year.

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**WHITEHALL CITY SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION & ANALYSIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**  
**UNAUDITED**

A comparative analysis of fiscal year 2016 to 2015 follows from the Statements of Net Position:

<b>Net Position</b>		
<b>Governmental Activities</b>		
	2016	2015
Current and Other Assets	\$ 32,902,088	\$ 33,492,650
Capital Assets	75,154,838	75,497,262
Total Assets	108,056,926	108,989,912
Unamortized Amount on Refunding	2,854,532	-
Pension	5,461,328	3,227,409
Total Deferred Outflows of Resources	8,315,860	3,227,409
Current Liabilities	4,776,223	5,454,043
Long-term Liabilities:		
Due Within One Year	1,345,518	950,186
Due in More Than One Year:		
Net Pension Liability	49,325,361	43,401,009
Other Amounts	31,082,627	28,870,394
Total Liabilities	86,529,729	78,675,632
Property Taxes	8,025,045	7,607,329
Pension	3,635,441	7,862,699
Total Deferred Inflows of Resources	11,660,486	15,470,028
Net Investment in Capital Assets	48,062,693	47,970,877
Restricted	6,342,264	6,644,999
Unrestricted	(36,222,386)	(36,544,215)
Total Net Position	\$ 18,182,571	\$ 18,071,661

Deferred Outflows of Resources related to pensions increased significantly in comparison with the prior fiscal year-end. This increase is the result of the difference between expected and actual experience. Deferred outflows also increased due to the unamortized amount on refunding which is a result of refunding debt during the current fiscal year.

Net Pension Liability increased significantly in comparison with the prior fiscal year-end. This increase is primarily the result of poor pension investment returns, as reported by the pension systems.

Other Long-term Liabilities also increased significantly in comparison with the prior fiscal year-end. This increase represents the amount in which new bond issuances, including bond premiums, exceeded principal reduction and refunding payments.

Deferred Inflows of Resources related to pensions decreased significantly in comparison with the prior fiscal year-end. This decrease is primarily the result of the difference between projected and actual investment earnings, as reported by the pension systems.

**WHITEHALL CITY SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION & ANALYSIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**  
**UNAUDITED**

*Governmental Activities*

Net position of the District's governmental activities increased by \$110,910. The details of this decrease in net position are as follows:

	2016	2015
<b>Program Revenues:</b>		
Charges for Services	\$ 368,841	\$ 438,620
Operating Grants	5,700,662	5,260,574
<b>General Revenues:</b>		
Property Taxes	11,073,772	11,017,383
Grants and Entitlements	25,786,131	24,249,169
Payments in Lieu of Taxes	2,100,046	2,092,669
Investment Earnings	214,452	134,087
Miscellaneous	177,495	164,822
Total Revenues	45,421,399	43,357,324
<b>Program Expenses:</b>		
Instructional	28,701,613	27,858,949
Support Services	12,671,859	11,488,743
Non-Instructional Services	1,946,265	1,724,244
Extracurricular Activities	717,830	812,553
Interest and Fiscal Charges	1,272,922	1,268,242
Total Expenses	45,310,489	43,152,731
Change in Net Position	110,910	204,593
Net Position at Beginning of Year	18,071,661	17,867,068
Net Position at End of Year	\$ 18,182,571	\$ 18,071,661

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

**WHITEHALL CITY SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION & ANALYSIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**  
**UNAUDITED**

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

Programs	Total Cost of Services		Net Cost of Services	
	2016	2015	2016	2015
Instructional	\$ 28,701,613	\$ 27,858,949	\$ 25,904,474	\$ 25,013,490
Support Services	12,671,859	11,488,743	11,649,532	10,592,436
Non-Instructional Services	1,946,265	1,724,244	(137,111)	(82,211)
Extracurricular Activities	717,830	812,553	551,169	661,580
Interest and Fiscal Charges	1,272,922	1,268,242	1,272,922	1,268,242
Total	<u>\$ 45,310,489</u>	<u>\$ 43,152,731</u>	<u>\$ 39,240,986</u>	<u>\$ 37,453,537</u>

Local property taxes make up 24.4% of total revenues for governmental activities. The net services column reflecting the need for \$39.4 million of support indicates the reliance on general revenues to support governmental activities.

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**WHITEHALL CITY SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION & ANALYSIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**  
**UNAUDITED**

**The District's Funds**

The District's governmental funds reported a combined fund balance of \$17.9 million which represents an increase of \$198,305 as compared to last year according to the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances. The schedule below shows the fund balance and the total change in fund balance from June 30, 2015 to 2016.

	Fund Balance June 30, 2016	Fund Balance June 30, 2015	Increase/ (Decrease)
General Fund	\$ 12,585,865	\$ 11,830,979	\$ 754,886
Bond Retirement Fund	2,263,234	1,835,311	427,923
Other Governmental Funds	3,139,565	4,124,069	(984,504)
Total	<u>\$ 17,988,664</u>	<u>\$ 17,790,359</u>	<u>\$ 198,305</u>

*General Fund*

The District's General Fund balance increased primarily because of an increase in intergovernmental revenues. The tables that follow assist in illustrating the financial activities and balance of the General Fund.

	2016	2015	Change
<b>Revenues by Source:</b>			
Property Taxes	\$ 9,151,892	\$ 9,025,317	1.4%
Payments in Lieu of Taxes	2,100,046	2,092,669	0.4%
Intergovernmental	25,767,627	23,687,663	8.8%
Interest Earnings	210,796	130,160	62.0%
Tuition	142,140	207,994	-31.7%
Other Revenue	205,164	129,871	58.0%
Other Financing Sources	-	12,000	-100.0%
Total Revenues	<u>\$ 37,577,665</u>	<u>\$ 35,285,674</u>	<u>6.5%</u>

Total General Fund revenue in 2016 increased \$2.3 million as compared to 2015. Property tax revenue increased by \$126,575 due to the timing and collection of advances and delinquent property taxes. Interest earnings are up \$80,636 from fiscal 2015 due to an increase in interest rates. The District also had an increase in state funding of \$2.1 million in 2016.

**WHITEHALL CITY SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION & ANALYSIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**  
**UNAUDITED**

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

<b>Expenditures by Function:</b>	<u>2016</u>	<u>2015</u>	<u>Change</u>
Instruction	\$ 23,977,652	\$ 22,906,070	4.7%
Support Services	11,600,775	10,948,535	6.0%
Non-instructional Services	3,322	9,125	-63.6%
Extracurricular Activities	735,052	714,930	2.8%
Capital Outlay	505,978	195,564	158.7%
Transfers Out	-	1,900,000	-100.0%
Total Expenditures	<u>\$ 36,822,779</u>	<u>\$ 36,674,224</u>	<u>0.4%</u>

Other Financing Sources decreased 100.0% as compared to 2016. The primary cause of this decrease is the \$1.9 million transfer in 2015. Revenues exceeded expenditures in the General Fund during the fiscal year resulting in an increase in fund balance of \$754,886.

*Bond Retirement Fund*

The Bond Retirement Fund is a Debt Service Fund. Fund balance in this fund increased by \$427,923 during the fiscal year. This increase represents the amount in which property taxes and related revenues exceeded debt service expenditures.

*Other Governmental Funds*

Other Governmental Funds consist of various Special Revenue and Capital Projects Funds. Fund balance in these funds decreased by \$1.0 million during the fiscal year. This decrease is primarily the result of spending down resources related to building construction projects.

**General Fund Budget Information**

The District's budget is prepared in accordance with Ohio law and is based on the cash basis of accounting, utilizing cash receipts, disbursements and encumbrances. Changes are made to the District's budget as changes in revenues and spending patterns are experienced. The most significant adjustments to the original budget amounts in the 2016 budget were an increase in property and payment in lieu of taxes of \$798,567. The variance between final budgeted revenues and actual revenues was insignificant.

During fiscal year 2016, the District amended its General fund appropriations several times. Original appropriations of \$37,248,374 were decreased by \$158,783 during 2016 to \$37,089,591. The variance between final appropriations and actual budgetary expenditures was insignificant.

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

**WHITEHALL CITY SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION & ANALYSIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**  
**UNAUDITED**

**Capital Assets**

At fiscal year-end, the District had \$75.2 million (net of accumulated depreciation) invested in land, buildings and improvements, improvements other than buildings, equipment and vehicles, a decrease of \$342,424 in comparison with the prior fiscal year. This decrease represents the amount in which current year depreciation and disposals of \$2.0 million exceeded current year additions of \$1.7 million.

See note 5 to the basic financial statements for additional information on Capital Assets.

**Debt**

At fiscal year-end, the District's general bonded debt totaled \$30.8 million, an increase of \$2.6 million in comparison with the prior fiscal year. This increase represents the amount in which current year debt issuances and accretion totaling \$28.6 million, exceeded principal reductions and amortization totaling \$26.1 million.

See note 6 to the basic financial statements for additional information on long-term obligations.

**Contacting the District's Financial Management**

This financial report is designed to provide our citizens, tax payers, investors, and creditors with a general overview of the District's finances and to reflect the District's accountability for monies it receives. Questions concerning any information in this report or request for additional information should be directed to Steve McAfee, Treasurer, Whitehall City School District, 625 South Yearling Road, Whitehall, Ohio 43213.



## **BASIC FINANCIAL STATEMENTS**

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**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY, OHIO**

STATEMENT OF NET POSITION  
AS OF JUNE 30, 2016

	Governmental Activities
<b>Assets:</b>	
Cash and Cash Equivalents	\$ 18,261,968
Property Taxes Receivable	11,517,419
Payments in Lieu of Taxes Receivable	2,065,000
Accounts Receivable	15,590
Interest Receivable	24,561
Due From Other Governments	937,576
Inventory	21,056
Prepaid Items	58,918
Nondepreciable Capital Assets	574,200
Depreciable Capital Assets, Net	74,580,638
Total Assets	108,056,926
<b>Deferred Outflows of Resources:</b>	
Unamortized Amount on Refunding Pension	2,854,532
	5,461,328
Total Deferred Outflows of Resources	8,315,860
<b>Liabilities:</b>	
Accounts Payable	297,622
Accrued Wages and Benefits Payable	2,897,197
Due To Other Governments	481,307
Accrued Interest Payable	71,854
Claims Payable	594,404
Unearned Revenue	433,839
Long-Term Liabilities:	
Due Within One Year	1,345,518
Due in More Than One Year:	
Net Pension Liability	49,325,361
Other Amounts Due in More Than One Year	31,082,627
Total Liabilities	86,529,729
<b>Deferred Inflows of Resources:</b>	
Property and Other Local Taxes	8,025,045
Pension	3,635,441
Total Deferred Inflows of Resources	11,660,486
<b>Net Position:</b>	
Net Investment in Capital Assets	48,062,693
Restricted:	
Debt Service	2,318,656
Capital Outlay	1,149,228
Facilities Maintenance	855,949
Non-instructional Services	1,346,567
Locally Funded Programs	477,543
Extracurricular Activities	33,786
State Funded Programs	96,356
Federally Funded Programs	63,461
Other Purposes	718
Unrestricted	(36,222,386)
Total Net Position	\$ 18,182,571

See accompanying notes to the basic financial statements.

**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY, OHIO**

STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Program Revenues			Net (Expense) Revenue and Changes in Net Position
Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	
Governmental Activities:				
Instruction				
Regular	\$ 20,878,203	\$ 153,792	\$ 665,767	\$ (20,058,644)
Special	7,130,470	33,823	1,680,688	(5,415,959)
Vocational	254,320	-	-	(254,320)
Other	438,620	-	263,069	(175,551)
Support Services				
Pupils	1,976,790	-	442,800	(1,533,990)
Instructional Staff	1,754,856	4,689	62,684	(1,687,483)
Board of Education	102,296	-	-	(102,296)
Administration	2,867,607	13,186	154,599	(2,699,822)
Fiscal	806,770	-	200,423	(606,347)
Business Operations	250,217	-	-	(250,217)
Operation and Maintenance of Plant	3,224,170	7,962	128,202	(3,088,006)
Pupil Transportation	1,526,186	-	7,782	(1,518,404)
Central	162,967	-	-	(162,967)
Non-instructional Services	1,946,265	29,555	2,053,821	137,111
Extracurricular Activities	717,830	125,834	40,827	(551,169)
Interest and Fiscal Charges	1,272,922	-	-	(1,272,922)
<b>Total Governmental Activities</b>	<b>\$ 45,310,489</b>	<b>\$ 368,841</b>	<b>\$ 5,700,662</b>	<b>(39,240,986)</b>
General Revenues:				
Property Taxes Levied for:				
General Purposes				9,129,709
Debt Service				1,845,357
Other Purposes				98,706
Unrestricted Grants and Entitlements				25,786,131
Payments in Lieu of Taxes				2,100,046
Investment Earnings				214,452
Miscellaneous				177,495
<b>Total General Revenues</b>				<b>39,351,896</b>
Change in Net Position				110,910
Net Position Beginning of Year				18,071,661
<b>Net Position End of Year</b>				<b>\$ 18,182,571</b>

See accompanying notes to the basic financial statements.

**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY, OHIO**

BALANCE SHEET  
GOVERNMENTAL FUNDS  
AS OF JUNE 30, 2016

	General Fund	Bond Retirement Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 11,242,933	\$ 1,480,191	\$ 3,769,260	\$ 16,492,384
Receivables:				
Property Taxes	9,523,601	1,891,611	102,207	11,517,419
Payments in Lieu of Taxes	2,065,000	-	-	2,065,000
Accounts	15,590	-	-	15,590
Interest	24,561	-	-	24,561
Due From Other Governments	22,695	-	914,881	937,576
Inventory	16,447	-	4,609	21,056
Prepaid Items	58,918	-	-	58,918
Due From Other Funds	497,971	-	-	497,971
Total Assets	<u>\$ 23,467,716</u>	<u>\$ 3,371,802</u>	<u>\$ 4,790,957</u>	<u>\$ 31,630,475</u>
<b>Liabilities:</b>				
Current Liabilities:				
Accounts Payable	\$ 241,636	\$ -	\$ 55,986	\$ 297,622
Accrued Wages and Benefits Payable	2,553,485	-	343,712	2,897,197
Due to Other Governments	420,539	-	60,768	481,307
Due To Other Funds	-	-	497,971	497,971
Total Liabilities	<u>3,215,660</u>	<u>-</u>	<u>958,437</u>	<u>4,174,097</u>
<b>Deferred Inflows of Resources:</b>				
Property and Other Local Taxes	6,990,774	981,292	52,979	8,025,045
Unavailable Revenue	675,417	127,276	639,976	1,442,669
Total Deferred Inflows of Resources	<u>7,666,191</u>	<u>1,108,568</u>	<u>692,955</u>	<u>9,467,714</u>
<b>Fund Balances:</b>				
Unspendable:				
Inventory	16,447	-	4,609	21,056
Prepaid Items	58,918	-	-	58,918
Restricted:				
Debt Service	-	2,263,234	-	2,263,234
Capital Outlay	-	-	746,591	746,591
Facilities Maintenance	-	-	848,996	848,996
Non-instructional Services	-	-	1,341,958	1,341,958
Locally Funded Programs	-	-	477,543	477,543
Extracurricular Activities	-	-	33,786	33,786
State Funded Programs	-	-	80,132	80,132
Other Purposes	-	-	718	718
Assigned:				
Public School Support	36,426	-	-	36,426
Future Appropriations	5,247,419	-	-	5,247,419
Instructional Services	118,309	-	-	118,309
Support Services	100,030	-	-	100,030
Extracurricular Activities	718	-	-	718
Capital Outlay	58,598	-	-	58,598
Unassigned	6,949,000	-	(394,768)	6,554,232
Total Fund Balances	<u>12,585,865</u>	<u>2,263,234</u>	<u>3,139,565</u>	<u>17,988,664</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 23,467,716</u>	<u>\$ 3,371,802</u>	<u>\$ 4,790,957</u>	<u>\$ 31,630,475</u>

See accompanying notes to the basic financial statements.

**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY, OHIO**

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO  
NET POSITION OF GOVERNMENTAL ACTIVITIES  
JUNE 30, 2016

**Total Governmental Fund Balances** \$ 17,988,664

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 75,154,838

Other long-term assets are not available to pay for current period expenditures and therefore are reported as deferred inflows in the funds.

Property Taxes Receivable	801,428
Intergovernmental Receivable	633,023
Interest Receivable	7,993
Accounts Receivable	225

An internal service fund is used by management to charge the cost of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position. 741,341

The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:

Deferred Outflows - Pension	5,461,328
Deferred Inflows - Pension	(3,635,441)
Net Pension Liability	(49,325,361)

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

Bonds Payable	(30,798,664)
Unamortized Amount on Refunding	2,854,532
Accrued Interest Payable	(71,854)
Compensated Absences	(1,629,481)

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**Net Position of Governmental Activities** **\$ 18,182,571**

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**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	General Fund	Bond Retirement Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>				
Property Taxes	\$ 9,151,892	\$ 1,859,353	\$ 99,227	\$ 11,110,472
Payments in Lieu of Taxes	2,100,046	-	-	2,100,046
Intergovernmental	25,767,627	199,836	5,399,923	31,367,386
Investment Income	210,796	-	6,159	216,955
Co-Curricular Activities	35,004	-	90,830	125,834
Tuition and Fees	142,140	-	71,572	213,712
Charges for Services	-	-	29,295	29,295
Donations	34,665	-	34,556	69,221
Other	135,495	-	115,506	251,001
<b>Total Revenues</b>	<b>37,577,665</b>	<b>2,059,189</b>	<b>5,847,068</b>	<b>45,483,922</b>
<b>Expenditures:</b>				
Current:				
Instruction:				
Regular	18,046,735	-	735,801	18,782,536
Special	5,511,663	-	1,665,513	7,177,176
Vocational	253,009	-	-	253,009
Other	166,245	-	292,047	458,292
Support services:				
Pupils	1,591,137	-	433,079	2,024,216
Instructional Staff	1,757,659	-	81,366	1,839,025
Board of Education	102,296	-	-	102,296
School Administration	2,668,062	-	175,743	2,843,805
Fiscal Services	754,384	35,980	1,904	792,268
Business Operations	245,049	-	-	245,049
Operation and Maintenance of Plant	2,856,371	-	318,457	3,174,828
Pupil Transportation	1,473,327	-	8,340	1,481,667
Central Services	152,490	-	-	152,490
Non-instructional Services	3,322	-	1,923,524	1,926,846
Extracurricular Activities	735,052	-	153,337	888,389
Capital Outlay	505,978	-	1,042,461	1,548,439
Debt service:				
Principal Retirement	-	710,000	-	710,000
Interest and Fiscal Charges	-	893,899	-	893,899
Bond Issuance Costs	-	366,244	-	366,244
<b>Total Expenditures</b>	<b>36,822,779</b>	<b>2,006,123</b>	<b>6,831,572</b>	<b>45,660,474</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	754,886	53,066	(984,504)	(176,552)
<b>Other Financing Sources (Uses):</b>				
Refunding Bonds Issued	-	25,310,000	-	25,310,000
Refunding Bonds Premium	-	3,324,867	-	3,324,867
Payment to Refunded Bonds Escrow	-	(28,260,010)	-	(28,260,010)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>374,857</b>	<b>-</b>	<b>374,857</b>
<b>Net Change in Fund Balances</b>	<b>754,886</b>	<b>427,923</b>	<b>(984,504)</b>	<b>198,305</b>
Fund Balance Beginning of Year	11,830,979	1,835,311	4,124,069	17,790,359
<b>Fund Balance End of Year</b>	<b>\$ 12,585,865</b>	<b>\$ 2,263,234</b>	<b>\$ 3,139,565</b>	<b>\$ 17,988,664</b>

See accompanying notes to the basic financial statements.

**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY, OHIO**

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$	198,305
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital Outlay		1,706,342
Depreciation		(2,046,772)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, disposals, trade-ins, and donations).		
Disposals		(1,994)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property Taxes		(36,700)
Intergovernmental Revenues		3,901
Other Revenues		(29,724)
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
		3,010,407
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.		
		(2,473,582)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Refunding Bonds Issued		(25,310,000)
Refunding Bonds Premium		(3,324,867)
Refunded Bonds		28,260,010
Principal Repayments		710,000
Amortization and Capital Appreciation Bond Accretion		(42,100)
Accrued Interest Payable		29,321
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.		
Compensated Absences		(46,076)
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the district-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		
		(495,561)
<b>Change in Net Position of Governmental Activities</b>	<b>\$</b>	<b>110,910</b>

See accompanying notes to the basic financial statements.



**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY, OHIO**

STATEMENT OF NET POSITION  
PROPRIETARY FUND  
AS OF JUNE 30, 2016

	Governmental Activities
	Internal Service Fund
<b>Current Assets:</b>	
Cash and Cash Equivalents	\$ 1,769,584
Total Assets	1,769,584
 <b>Current Liabilities:</b>	
Claims Payable	594,404
Unearned Revenue	433,839
Total Liabilities	1,028,243
 <b>Net Position:</b>	
Unrestricted	741,341
Total Net Position	\$ 741,341

See accompanying notes to the basic financial statements.

**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
PROPRIETARY FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Governmental Activities
	Internal Service Fund
<b>Operating Revenues:</b>	
Charges for Services	\$ 5,264,387
Other	29,259
Total Operating Revenues	5,293,646
<b>Operating Expenses:</b>	
Purchased Services	1,027,618
Claims	4,761,589
Total Operating Expenses	5,789,207
Change in Net Position	(495,561)
Net Position, Beginning of Year	1,236,902
Net Position, End of Year	\$ 741,341

See accompanying notes to the basic financial statements.

**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY, OHIO**

STATEMENT OF CASH FLOWS  
PROPRIETARY FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Governmental Activities
	Internal Service Fund
<b>Cash Flows from Operating Activities</b>	
Cash Received from Charges for Services	\$ 5,360,588
Cash Received from Other	29,259
Cash Payments for Purchased Services	(1,033,554)
Cash Payments for Claims	(5,120,645)
Net Cash Used in Operating Activities	(764,352)
 Decrease in Cash and Cash Equivalents	 (764,352)
 Cash and Cash Equivalents, Beginning of Year	 2,533,936
Cash and Cash Equivalents, End of Year	\$ 1,769,584
 <b>Reconciliation of Operating Loss to Net Cash Used In Operating Activities:</b>	
Operating Loss	\$ (495,561)
 Change in Assets and Liabilities:	
Due From Other Funds	-
Claims Payable	(359,056)
Unearned Revenue	96,201
Accounts Payable	(5,936)
Net Cash Used in Operating Activities	\$ (764,352)

See accompanying notes to the basic financial statements.

**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY, OHIO**

STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUND  
AS OF JUNE 30, 2016

	Agency Fund
<b>Assets</b>	
Cash and Cash Equivalents	\$ 27,528
Accounts Receivable	2,487
Total Assets	<u>\$ 30,015</u>
<b>Liabilities</b>	
Due To Others	\$ 27,419
Accounts Payable	2,596
Total Liabilities	<u>\$ 30,015</u>

See accompanying notes to the basic financial statements.

**WHITEHALL CITY SCHOOL DISTRICT**  
**FRANKLIN COUNTY, OHIO**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

**NOTE 1 – REPORTING ENTITY**

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

The accompanying basic financial statements comply with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, The Financial Reporting Entity, as amended by GASB Statement No. 39, Determining Whether Certain Organizations are Component Units, and GASB Statement No. 61, The Financial Reporting Entity Omnibus – an amendment to GASB Statement No. 14 and 34, 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 over 200 educational-focused entities in a jointly governed organization to operate the Metropolitan Educational Technology Association (META). META 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. META 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 META. Financial statements for META can be obtained from META administrative offices at 2100 City Gate Dr., Columbus, Ohio 43219.

The Eastland-Fairfield Career and Technical Schools (EFCTS) 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 EFCTS. However, the financial statements of EFCTS 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 EFCTS.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements (see Note 2.f.). Governmental activities normally are supported by taxes and intergovernmental revenues.

**WHITEHALL CITY SCHOOL DISTRICT**  
**FRANKLIN COUNTY, OHIO**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

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

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

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

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

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

Nonexchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, payment in lieu of taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied (See Note 4). Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the District must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing resources) and uses (i.e., expenditures and other financing uses) of current financial resources. The approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statement for the governmental funds.

**WHITEHALL CITY SCHOOL DISTRICT**  
**FRANKLIN COUNTY, OHIO**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

The District's major funds include the following governmental funds: the general fund and the bond retirement debt service fund. The general fund is the District's primary operating fund. It accounts for all financial resources of the general government, except for those required to be accounted for in another fund. The bond retirement 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.

The District's nonmajor governmental funds include capital projects funds and special revenue funds. The capital project funds are used to account for receipts and expenditures related to capital facilities. The special revenue funds are used to account for the proceeds of specific revenue sources, other than major capital projects, that are legally restricted to expenditures for specified purposes.

The District's nonmajor proprietary fund includes the following fund type:

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

Additionally, the District reports a fiduciary fund. Fiduciary funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. Fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting. Agency funds, a type of fiduciary fund, are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The District reports two agency funds, the Student Activities Agency Fund and a Flexible Spending Account Agency Fund.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. However, the activity for interfund services in the internal service fund are consolidated with the Governmental Activities on the government-wide financial statements.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's principal ongoing operations. Charges for services (or charges for employee benefit costs) are the principal operating revenues for the District's internal service fund. Operating expenses for the internal service fund include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

**C. Cash and Investments**

Monies received by the District are pooled with individual fund balance integrity maintained through the District's records. For presentation on the basic financial statements, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the District are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments. At fiscal year-end, investments were limited to STAR Ohio and repurchase agreements.

Investment earnings are allocated as authorized by State statute or as governed by Board policy. Interest revenue credited to the General Fund during the fiscal year amounted to \$210,796.

**WHITEHALL CITY SCHOOL DISTRICT**  
**FRANKLIN COUNTY, OHIO**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**D. Inventory**

On government-wide financial statements, inventories are presented at the lower of cost or market and donated commodities are presented at their entitlement value. For all funds, cost is determined on a first-in, first-out basis and inventories are determined by physical count.

Inventory consists of expendable supplies held for consumption, donated food and purchased food.

**E. Capital Assets and Depreciation**

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets are reported in the government-wide statement of net position but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The District follows the policy of not capitalizing assets with a cost of less than \$3,000 and a useful life of less than five years. The District does not possess any infrastructure.

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

Land Improvements	10-30
Buildings & Improvements	10-50
Furniture and Equipment	5-15
Vehicles	5-10

**F. Interfund Activity**

Transfers between governmental funds are eliminated on the government-wide statements. Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds.

On fund financial statements, short-term interfund loans are classified as due to/from other funds. These amounts are eliminated in the statement of net position.

**G. Compensated Absences**

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



**WHITEHALL CITY SCHOOL DISTRICT**  
**FRANKLIN COUNTY, OHIO**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

The entire compensated absence liability is reported on the government-wide financial statements. The amount of accumulated vacation and sick leave of employees applicable to governmental type activities is not reflected in the fund financial statements. When paid, compensated absences for governmental activities are paid from the fund to which the employee's payroll is charged. The funds which record expenditures or expenses for employee payroll and compensated absences are the General Fund, Food Service Fund and the various other grant funds.

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

All accrued liabilities and long-term debt is reported in the government-wide financial statements as well as the proprietary fund financial statements. Compensated absences are recognized as fund liabilities to the extent payments come due each period upon occurrence of resignation and retirement. Long-term debts paid from governmental funds are not recognized as a liability in the fund financial statements until due.

**I. Unearned Revenue**

Under both the accrual and modified accrual basis of accounting, revenue may be recognized only when it is earned. If assets are recognized in connection with a transaction before the earnings process is complete, those assets must be offset by a corresponding liability for unearned revenue.

**J. Deferred Outflows/Inflows of Resources**

In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expenses/expenditure) until then. For the District, deferred outflows of resources are reported on the government-wide statement of net position for deferred amount on refunding and pensions. A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension are explained in Note 9.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the District, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of June 30, 2016, but which were levied to finance fiscal year 2017 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the District, unavailable revenue includes delinquent property taxes, intergovernmental revenues, interest income, certain accounts receivables and pensions. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension are reported on the government-wide statement of net position (See Note 9).

**WHITEHALL CITY SCHOOL DISTRICT**  
**FRANKLIN COUNTY, OHIO**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**K. Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

**L. Fund Balances**

Fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in governmental funds. The classifications are as follows:

**Nonspendable:** The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” includes items that are not expected to be converted to cash.

**Restricted:** Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation (Board of Education resolutions).

**Enabling legislation** authorizes the District to assess, levy, charge, or otherwise mandates payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the District can be compelled by an external party, such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specific by the legislation.

**Committed:** The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Board of Education. Those committed amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Board of Education, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints are not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

**Assigned:** Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. Although no specific resolution has been made, the District Board of Education authorizes the Treasurer to assign fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget.

**WHITEHALL CITY SCHOOL DISTRICT**  
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NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

Unassigned: Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**M. Management Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United State of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and deferred inflows of resources 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.

**N. Net Position**

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The amount restricted for other purposes represents amounts restricted for a special trust.

**O. Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the Board of Education and that are either unusual in nature or infrequent in occurrence. There were no extraordinary or special items reported during the current fiscal year.

**P. Bond Premiums, Discounts and Issuance Costs**

In the government-wide financial statements, bond premiums and discounts are deferred and amortized over the term of the bonds using the straight-line method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium and discount. Bond issuance costs are expensed in the period in which they are incurred.

On the governmental fund financial statements, governmental fund types recognize bond premiums and bond discounts in the current period. The face amount of the debt issue is reported as other financing sources. Premiums and discounts received on debt issuances are reported as other financing sources and uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

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**NOTE 3 – DEPOSITS AND INVESTMENTS**

**A. Cash**

The deposit and investment of the District's monies is governed by the provisions of the Ohio Revised Code (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– Classroom Facilities Fund, and Special Revenue–Food Service Fund, in accordance with ORC Section 3315.01.

**B. Deposits with Financial Institutions**

At fiscal year-end, the carrying amount of the District deposits was \$587,455 (excluding \$15,100 maintained in petty cash) and the bank balance was \$899,748. Of the District's bank balance, \$250,000 was covered by federal deposit insurance while the remaining \$649,748 was exposed to custodial risk, as discussed below.

Custodial credit risk is the risk that, in the event of a bank failure, the District's deposits may not be returned. The District does not have a policy for custodial credit risk of deposits beyond the requirements of state law. In accordance with state law, public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by the FDIC, or may pledge a pool of government securities valued at least 105% of the total value of public monies on deposit at the institution. State law does not require security for public deposits and investments to be maintained in the District's name.

**C. Investments**

As of June 30, 2016, the District had the following investments and maturities.

Investment Type	Credit Rating	Amount	Percent of Total	Investment Maturities	
				Within 1 Year	More than 1 Year
STAR Ohio	AAAm	3,973,156	22.46%	3,973,156	-
FHLB Notes	AA	\$ 3,423,990	19.36%	\$ 1,000,540	\$ 2,423,450
FHLB Notes	A	1,599,904	9.05%	1,599,904	-
FHLMC Notes	AA	1,725,568	9.76%	-	1,725,568
FNMA Notes	AA	3,208,162	18.14%	-	3,208,162
Certificates of Deposit	Not Rated	3,753,193	21.22%	1,492,454	2,260,739
Money Market Funds	Not Rated	2,968	0.02%	2,968	-
Total		<u>\$ 17,686,941</u>	<u>100.00%</u>	<u>\$ 8,069,022</u>	<u>\$ 9,617,919</u>

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the Securities Exchange Commission as an investment company, but does operate in a manner similar to Rule 2a7 of the Investment Company Act of 1940. In accordance with GASB Statement No. 79, the District's investment in STAR Ohio is reported at amortized cost. For the fiscal year ended June 30, 2016, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates.

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**NOTE 3 – DEPOSITS AND INVESTMENTS** (continued)

All other investments are reported at fair value. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the District’s fair value measurements are valued using quoted market prices (Level 1 inputs).

*Interest Rate Risk:* As a means of limiting its exposure to fair value losses arising from rising interest rates and according to state law, investment portfolio maturities are limited to five years or less. To reduce interest rate risk it is Management’s policy to hold all investments to maturity.

*Credit Risk:* The District does not have a policy related to credit risk.

*Concentration of Credit Risk:* The District’s investment policy places no limit on the amount that may be invested in any one issuer.

*Custodial Credit Risk for Investments:* For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the government will not be able recover the value of its investments or collateral securities that are in the possession of an outside party. The District does not have a policy related to custodial credit risk for investments; however, all of the District’s investments are book-entry securities held by a safekeeping agent and are, therefore, not exposed to custodial credit risk.

**D. Reconciliation of Deposits and Investments to the Statement of Net Position**

The following is a reconciliation of cash and investments to the Statement of Net Position as of June 30, 2016:

Investments (summarized above)	\$ 17,686,941
Carrying Amount of Deposits	587,455
Petty Cash	15,100
Less: Fiduciary Cash and Investments	(27,528)
Total Cash and Cash Equivalents on Statement of Net Position	<u>\$ 18,261,968</u>

**NOTE 4 – PROPERTY TAXES**

Property taxes are levied and assessed on a calendar year basis while the District fiscal year runs from July through June. First half tax collections are received by the District in the second half of the fiscal year. Second half tax distributions occur in the first half of the following fiscal year.

Property taxes include amounts levied against all real, public utility property, and tangible personal property (used in business) located in the District. Real property tax revenues received in calendar year 2016 represent the collection of calendar year 2015 taxes. Real property taxes received in calendar year 2016 were levied after April 1, 2015, on the assessed values as of January 1, 2015, the lien date. Assessed values for real property taxes are established by State law at thirty-five percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

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**NOTE 4 – PROPERTY TAXES** (continued)

Public utility property tax revenues received in calendar year 2016 represent the collection of calendar year 2015 taxes. Public utility real and tangible personal property taxes received in calendar year 2016 became a lien on December 31, 2014, were levied after April 1, 2015, and are collected in 2016 with real property taxes. Public utility real property is assessed at twenty-five percent of true value.

The District receives property taxes from Franklin County. The County Auditor periodically advances to the District its portion of the taxes collected. Second-half real property tax payments collected by the County by June 30, 2016, are available to finance fiscal year 2016 operations. The amount available to be advanced can vary based on the date the tax bills are sent.

Accrued property taxes receivable includes personal property and public utility taxes, and the late June personal property settlement which are measurable as of June 30, 2016 and for which there is an enforceable legal claim. Although total property tax collections for the next fiscal year are measurable, only the amount of real property taxes available as an advance at June 30 and the late personal property tax settlement were levied to finance current fiscal year operations.

On a full accrual basis, collectible delinquent property taxes and the amount available as an advance have been recorded as a receivable and revenue while the rest of the receivable is deferred. On a modified accrual basis, only the amount available as an advance is recognized as revenue.

The assessed values upon which the fiscal year 2016 taxes were collected are:

	<b>2015 Second Half</b>		<b>2016 First Half</b>	
	Amount	Percent	Amount	Percent
Agricultural/Residential and Other Real Estate	\$ 204,918,260	94.02%	\$ 207,456,990	93.50%
Public Utility Personal	13,038,190	5.98%	14,428,390	6.50%
<b>Total</b>	<b>\$ 217,956,450</b>	<b>100%</b>	<b>\$ 221,885,380</b>	<b>100%</b>
Tax rate per \$1,000 of assessed valuation	73.80		73.80	

Real property taxes are payable annually or semiannually. If paid annually, the payment is due January 30; if paid semiannually, the payment is due January 30 with the remainder payable by June 30.

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

Accrued property taxes receivables represent real property, personal property and public utility taxes which were measurable but not available as of June 30, 2016. However, monies legally available as an advance to the District as of June 30, 2016 are recognized as revenue as they are both measurable and available. The District is prohibited by law from appropriating this amount in accordance with Ohio Revised Code Section 5705.35.

**WHITEHALL CITY SCHOOL DISTRICT**  
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NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**NOTE 5 – CAPITAL ASSETS**

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

<b>Governmental Activities</b>	<u>Beginning Balance</u>	<u>Additions Transfers In</u>	<u>Deductions/ Transfers Out</u>	<u>Ending Balance</u>
<b>Nondepreciable Capital Assets</b>				
Land	\$ 420,406	\$ -	\$ -	\$ 420,406
Construction in Progress	2,470,075	966,554	(3,282,835)	153,794
<b>Total Nondepreciable Assets</b>	<u>2,890,481</u>	<u>966,554</u>	<u>(3,282,835)</u>	<u>574,200</u>
<b>Depreciable Capital Assets</b>				
Land Improvements	1,828,665	23,789	(3,415)	1,849,039
Buildings and Improvements	77,815,069	3,758,128	(9,001)	81,564,196
Furniture, Fixtures and Equipment	4,861,374	145,771	(363,183)	4,643,962
Vehicles	1,294,122	94,935	(33,477)	1,355,580
<b>Total Depreciable Assets</b>	<u>85,799,230</u>	<u>4,022,623</u>	<u>(409,076)</u>	<u>89,412,777</u>
<b>Less accumulated depreciation</b>				
Land Improvements	(1,687,558)	(24,287)	2,021	(1,709,824)
Buildings and Improvements	(7,014,339)	(1,687,880)	8,401	(8,693,818)
Furniture, Fixtures and Equipment	(3,427,675)	(275,079)	363,183	(3,339,571)
Vehicles	(1,062,877)	(59,526)	33,477	(1,088,926)
<b>Total accumulated depreciation</b>	<u>(13,192,449)</u>	<u>(2,046,772)</u>	<u>407,082</u>	<u>(14,832,139)</u>
<b>Depreciable Capital Assets, Net of accumulated depreciation</b>	<u>72,606,781</u>	<u>1,975,851</u>	<u>(1,994)</u>	<u>74,580,638</u>
<b>Capital Assets, Net</b>	<u>\$ 75,497,262</u>	<u>\$ 2,942,405</u>	<u>\$ (3,284,829)</u>	<u>\$ 75,154,838</u>

Depreciation expense was charged to governmental functions as follows:

	<u>Amount</u>
Regular	\$ 1,919,048
Special	190
Vocational	1,175
Instructional Staff	8,983
School Administration	3,062
Business Operations	131
Operations and Maintenance of Plant	17,537
Pupil Transportation	59,052
Central Services	7,184
Non-instructional	16,909
Co-curricular Activities	13,501
<b>Total Depreciation Expense</b>	<u>\$ 2,046,772</u>

**WHITEHALL CITY SCHOOL DISTRICT**  
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**NOTE 6 – LONG-TERM OBLIGATIONS**

During the fiscal year, the following changes occurred in long-term obligations:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental Activities:</b>					
<u>General Obligation Debt</u>					
OFCC Project - Series 2009A					
Serial and Term Bonds	9,465,000	-	(9,440,000)	25,000	25,000
CABs	84,996	-	-	84,996	-
CABs Premium	107,978	-	(36,377)	71,601	-
Accretion on CABs	345,519	-	56,059	401,578	-
Bond Discount	(95,604)	-	90,572	(5,032)	-
OFCC Project - Series 2009B					
Serial and Term Bonds	17,785,000	-	(16,585,000)	1,200,000	715,000
CABs	39,998	-	-	39,998	-
CABs Premium	106,362	-	(40,017)	66,345	-
Accretion on CABs	365,271	-	59,300	424,571	-
Bond Premium	32,655	-	(27,498)	5,157	-
Refunding Bonds - Series 2015					
Serial and Term Bonds	-	8,275,000	-	8,275,000	100,000
CABs	-	210,000	-	210,000	-
CABs Premium	-	597,701	(31,558)	566,143	-
Accretion on CABs	-	-	15,654	15,654	-
Bond Premium	-	481,816	(24,091)	457,725	-
Refunding Bonds - Series 2016A					
Serial and Term Bonds	-	8,375,000	-	8,375,000	125,000
CABs	-	110,000	-	110,000	-
CABs Premium	-	502,584	(27,259)	475,325	-
Accretion on CABs	-	-	6,651	6,651	-
Bond Premium	-	567,604	(33,388)	534,216	-
Refunding Bonds - Series 2016B					
Serial Bonds	-	8,285,000	-	8,285,000	100,000
CABs	-	55,000	-	55,000	-
CABs Premium	-	216,032	(12,002)	204,030	-
Accretion on CABs	-	-	3,533	3,533	-
Bond Premium	-	959,130	(47,957)	911,173	-
Total General Obligation Debt	<u>28,237,175</u>	<u>28,634,867</u>	<u>(26,073,378)</u>	<u>30,798,664</u>	<u>1,065,000</u>
<u>Net Pension Liability</u>					
SERS	7,341,201	1,630,330	-	8,971,531	-
STRS	36,059,808	4,294,022	-	40,353,830	-
Total Net Pension Liability	<u>43,401,009</u>	<u>5,924,352</u>	<u>-</u>	<u>49,325,361</u>	<u>-</u>
Compensated Absences	1,583,405	250,987	(204,911)	1,629,481	280,518
Total Other Long-Term Debt	<u>1,583,405</u>	<u>250,987</u>	<u>(204,911)</u>	<u>1,629,481</u>	<u>280,518</u>
Total Governmental Activities	<u>\$ 73,221,589</u>	<u>\$ 34,810,206</u>	<u>\$ (26,278,289)</u>	<u>\$ 81,753,506</u>	<u>\$ 1,345,518</u>



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**NOTE 6 – LONG-TERM OBLIGATIONS** (continued)

2009 A and B Building Construction Bonds

In the election held on November 4, 2008, the electors of the District approved the issuance of bonds in the amount of \$30,500,000 for the purpose of constructing a new school facility and related facilities under the Classroom Facilities Assistance Program of the Ohio School Facilities Commission; renovating and improving existing school facilities; furnishing and equipping the same; and improving the sites thereof.

On February 11, 2009, the District issued School Facilities Construction and Improvement Bonds, Series 2009A in the amount of \$9.8 million with final maturities on December 1, 2034. These bonds included \$1.47 million in current interest serial bonds; \$84,996 in capital appreciation bond; and \$8.245 million in current interest term bonds. The net premium, discount and accretion on these bonds was \$213,600, while the bond issuance costs were \$141,280. On March 12, 2009, the District issued School Facilities Construction and Improvement Bonds, Series 2009B in the amount of \$20.7 million with final maturities on December 1, 2034. These bonds included \$14.645 million in current interest serial bonds; \$39,998 in capital appreciation bond; and \$6.015 million in current interest term bonds. The net premium, discount and accretion on these bonds was \$411,156, while the bond issuance costs were \$238,859. The bonds will be retired from the bond retirement fund.

Capital appreciation bonds were purchased at a discount at the time of issuance and, at maturity all compound interest is paid and the bond holder collects the face value. However, since interest is technically earned and compounded semiannually, the value of the bond increases. Therefore, as the value increases, the accretion is booked as principal.

In fiscal year 2016, the District refunded \$25.315 million of the 2009 A and B Building Construction Bonds with Series 2015, Series 2016A and Series 2016B advance refunding bonds. The refunded bonds have a call date of June 1, 2019. At fiscal year-end, the District's had \$27.8 million on deposit with an escrow agent to satisfy principal and interest on these refunded bonds through the call date.

2015 Refunding Bonds

On December 29, 2015, the District issued general obligation refunding bonds in the amount of \$8,485,000 for the purpose of advance refunding \$8,490,000 of the 2009 A and B Building Construction Bonds which were issued for the purpose of School Facilities Construction and Improvement. These bonds included \$6,100,000 in current interest serial bonds; \$210,000 in capital appreciation bonds; and \$2,175,000 in current interest term bonds. The District received \$9,564,517 in bond proceeds, which included a \$1,079,517 premium. The bonds have a final maturity on December 1, 2034. The bonds will be retired from the bond retirement fund. The total debt service payments were reduced by \$837,114 and the present value of this reduction resulted in an economic gain of \$663,349.

2016A Refunding Bonds

On February 23, 2016, the District issued general obligation refunding bonds in the amount of \$8,485,000 for the purpose of advance refunding \$8,485,000 of the 2009 A and B Building Construction Bonds which were issued for the purpose of School Facilities Construction and Improvement. These bonds included \$6,050,000 in current interest serial bonds; \$110,000 in capital appreciation bonds; and \$2,325,000 in current interest term bonds. The District received \$9,555,188 in bond proceeds, which included a \$1,070,188 premium. The bonds have a final maturity on December 1, 2034. The bonds will be retired from the bond retirement fund. The total debt service payments were reduced by \$848,903 and the present value of this reduction resulted in an economic gain of \$689,565.

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**NOTE 6 – LONG-TERM OBLIGATIONS** (continued)

2016B Refunding Bonds

On February 23, 2016, the District issued general obligation refunding bonds in the amount of \$8,340,000 for the purpose of advance refunding \$8,340,000 of the 2009 B Building Construction Bonds which were issued for the purpose of School Facilities Construction and Improvement. These bonds included \$8,285,000 in current interest serial bonds and \$55,000 in capital appreciation bonds. The District received \$9,515,162 in bond proceeds, which included a \$1,175,162 premium. The bonds have a final maturity on December 1, 2034. The bonds will be retired from the bond retirement fund. The total debt service payments were reduced by \$1,113,166 and the present value of this reduction resulted in an economic gain of \$913,091.

All current obligation bonds outstanding, issued to provide funds for the acquisition and construction of equipment and facilities, are general obligations of the District for which the full faith and credit of the District is pledged for repayment. Long-Term obligations of the District are included in the Statement of Net Position. 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 bonded debt tax levy.

The following is a summary of future annual debt service requirements for maturity for the general obligation bonds:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 1,065,000	\$ 859,000	\$ 1,924,000
2018	840,348	948,540	1,788,888
2019	990,795	919,143	1,909,938
2020	1,100,000	793,750	1,893,750
2021	1,120,000	769,275	1,889,275
2022-2026	5,000,838	5,120,937	10,121,775
2027-2031	8,630,000	2,316,375	10,946,375
2032-2035	8,765,000	634,578	9,399,578
Total	<u>\$ 27,511,981</u>	<u>\$ 12,361,598</u>	<u>\$ 39,873,579</u>

Debt Limitation

The ORC provides that voted net general obligation debt of the District shall never exceed 9% of the total assessed valuation of the District. The ORC further provides that unvoted indebtedness shall not exceed 1/10 of 1% of the property valuation of the District. The effects of these debt limitations are a voted debt limit of \$19,969,684 and an unvoted debt limit of \$221,885. At fiscal year-end, the District exceeded the voted debt limit, however, ORC 133.06 permits a school district to incur indebtedness in excess of the 9% direct debt limitation if, based on five-year projections showing annual property value growth of 3% or more, unless the State Superintendent determines that such school district is a “special needs” district. The State Superintendent determined that the District is a special needs district during 2016.

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, 2016, these entities have complied with the requirement that unvoted overlapping debt must not exceed 1% (10 mills) of the assessed property value. Management believes that the District has complied with all bond covenants.

**WHITEHALL CITY SCHOOL DISTRICT**  
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NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**NOTE 6 – LONG-TERM OBLIGATIONS** (continued)

Compensated Absences

Compensated absences represent accumulated vacation and an estimated severance liability for employees both eligible to retire and those expected to become eligible in the future. The entire compensated absences balance is reported on the entity-wide financial statements. For governmental fund financial statements, the compensated absences are reported only to the extent they have matured and will be paid with current financial resources. The noncurrent portion of the liability is not reported. For proprietary funds, the entire amount of compensated absences is reported as fund liability.

The District pays obligations related to employee compensation from the fund benefitting from their service, except for compensated absences for governmental funds, which are paid from the General Fund.

**NOTE 7 – INTERFUND TRANSACTIONS**

*Due To/From Other Funds:*

Interfund balances at fiscal year-end, as reported on the fund financial statements, consist of the following individual interfund receivables and payables:

Fund	Receivable	Payable
General Fund	\$ 497,971	\$ -
Other Governmental Funds	-	497,971
Totals	\$ 497,971	\$ 497,971

Interfund advances are made to provide capital and operating funds until funding is received. In general, interfund advances are made at the end of the fiscal year and then returned the next fiscal year when funding is received. Interfund advances between governmental funds are eliminated for reporting in the statement of activities.

*Interfund Transfers:*

There were no interfund transfers during the current fiscal year.

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**NOTE 8 – 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 auto insurance. Property insurance and auto insurance carries a \$1,000 deductible for both comprehensive and collision. General liability is protected by another third- party insurance company with a \$1 million single occurrence limit, a \$2 million aggregate limit, and no deductible.

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 employee medical/surgical benefits through a minimum premium plan, which is a modified self-insurance plan. The District maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. The District offers one PPO medical plan with varied deductibles and coinsurance payments for “In-network” and “Non- network” claims. Claims are reviewed by a third-party claims administrator and then paid by the District. The District pays into the Employee Benefit Self-Insurance Internal Service Fund at a single or family rates based on the coverage selected by the employee. All full-time employees electing family medical coverage are required to make a monthly contribution of \$170 or \$200 to the Employee Benefit Self-Insurance Fund depending on classification, while employees electing single medical coverage are required to make an \$8 or a \$30 monthly contribution. The District's share of the premium is paid by the fund that pays the salary for the employee and is based on historical cost information.

Insurance coverage levels have remained consistent from year to year. Additionally, no payments have been made within the last three years to settle claims in excess of the above-noted insurance coverage.

Dental coverage is contracted through a third-party insurer, not on a self-insurance basis. Monthly premiums for this coverage are \$73.45 per employee as of June 30, 2016, for both single and family coverage. The premium is paid in full by the fund that pays the salary for the employee.

The District provides life insurance and accidental death and dismemberment insurance to all employees through another third-party insurance carrier in an amount related to the employee's position, ranging from \$30,000 to \$70,000.

A claims liability of \$594,404 at June 30, 2016, in the internal service fund reflects an estimate of incurred but unpaid claims liability for medical insurance. This liability was determined in accordance with actuarially acceptable reserving standards and was certified by an accredited actuary, as required by state statute. The actuarial calculation for this amount does not identify amount due in one year; since claims paid in one year are more than four times the year end liability, the total amount has been reported as a current liability.

A summary of the changes in self-insurance claims liability, for the fiscal years ended June 30, 2016, 2015 and 2014 follows:

	2016	2015	2014
Claims Liability at July 1	\$ 953,460	\$ 840,689	\$ 678,000
Incurred Claims	4,761,589	3,817,747	3,995,147
Claims Paid	(5,120,645)	(3,704,976)	(3,832,458)
Claims Liability at June 30	<u>\$ 594,404</u>	<u>\$ 953,460</u>	<u>\$ 840,689</u>

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**NOTE 9 – DEFINED BENEFIT PENSION PLANS**

***Net Pension Liability***

The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability represents the District's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the District's obligation for this liability to annually required payments. The District cannot control benefit terms or the manner in which pensions are financed; however, the District does receive the benefit of employees' services in exchange for compensation including pension.

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term net pension liability on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in intergovernmental payable on both the accrual and modified accrual bases of accounting.

***School Employees Retirement System***

Plan Description - District non-teaching employees participate in SERS, a cost-sharing multiple-employer defined benefit pension plan administered by SERS. SERS provides retirement, disability and survivor benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by Ohio Revised Code Chapter 3309. SERS issues a publicly available, stand-alone financial report that includes financial statements, required supplementary information and detailed information about SERS' fiduciary net position. That report can be obtained by visiting the SERS website at [www.ohsers.org](http://www.ohsers.org) under Employers/Audit Resources.

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**NOTE 9 – DEFINED BENEFIT PENSION PLANS** (continued)

Age and service requirements for retirement are as follows:

	Eligible to Retire on or before August 1, 2017 *	Eligible to Retire on or after August 1, 2017
Full Benefits	Any age with 30 years of service credit	Age 67 with 10 years of service credit; or Age 57 with 30 years of service credit
Actuarially Reduced Benefits	Age 60 with 5 years of service credit Age 55 with 25 years of service credit	Age 62 with 10 years of service credit; or Age 60 with 25 years of service credit

\* Members with 25 years of service credit as of August 1, 2017, will be included in this plan.

Annual retirement benefits are calculated based on final average salary multiplied by a percentage that varies based on year of service; 2.2 percent for the first thirty years of service and 2.5 percent for years of service credit over 30. Final average salary is the average of the highest three years of salary.

One year after an effective benefit date, a benefit recipient is entitled to a three percent cost-of-living adjustment (COLA). This same COLA is added each year to the base benefit amount on the anniversary date of the benefit.

Funding Policy - Plan members are required to contribute 10 percent of their annual covered salary and the District is required to contribute 14 percent of annual covered payroll. The contribution requirements of plan members and employers are established and may be amended by the SERS' Retirement Board up to statutory maximum amounts of 10 percent for plan members and 14 percent for employers. The Retirement Board, acting with the advice of the actuary, allocates the employer contribution rate among four of the System's funds (Pension Trust Fund, Death Benefit Fund, Medicare B Fund, and Health Care Fund). For the fiscal year ended June 30, 2016, the allocation to pension, death benefits, and Medicare B was 14 percent. The was no percentage allocated to the Health Care Fund.

The District's contractually required contribution to SERS was \$711,627 for fiscal year 2016. Of this amount \$80,379 is reported as an intergovernmental payable.

***State Teachers Retirement System***

Plan Description - District licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at [www.strsoh.org](http://www.strsoh.org).

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**NOTE 9 – DEFINED BENEFIT PENSION PLANS** (continued)

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 25 years of service, or 30 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five years of service on August 1, 2026.

The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, member contributions are allocated among investment choices by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory maximum employee contribution rate was increased one percent July 1, 2014, and will be increased one percent each year until it reaches 14 percent on July 1, 2016. For the fiscal year ended June 30, 2016, plan members were required to contribute 13 percent of their annual covered salary. The District was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The fiscal year 2016 contribution rates were equal to the statutory maximum rates.

The District's contractually required contribution to STRS was \$2,298,780 for fiscal year 2016. Of this amount, \$314,090 is reported as an intergovernmental payable.

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**NOTE 9 – DEFINED BENEFIT PENSION PLANS** (continued)

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	SERS	STRS	Total
Proportionate Share of the Net Pension Liability	\$8,971,531	\$40,353,830	\$49,325,361
Proportion of the Net Pension Liability	0.157227%	0.146013%	
Pension Expense	\$817,821	\$1,655,761	\$2,473,582

At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	SERS	STRS	Total
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience	\$140,539	\$1,843,556	\$1,984,095
Changes in proportionate share	466,826	0	466,826
District contributions subsequent to the measurement date	711,627	2,298,780	3,010,407
Total Deferred Outflows of Resources	\$1,318,992	\$4,142,336	\$5,461,328
<b>Deferred Inflows of Resources</b>			
Net difference between projected and actual earnings on pension plan investments	\$222,276	\$2,977,727	\$3,200,003
Changes in proportionate share	0	435,438	435,438
Total Deferred Inflows of Resources	\$222,276	\$3,413,165	\$3,635,441

\$3,010,407 reported as deferred outflows of resources related to pension resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2017.



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**NOTE 9 – DEFINED BENEFIT PENSION PLANS** (continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Fiscal Year Ending June 30:	SERS	STRS	Total
2017	\$64,867	(\$787,656)	(\$722,789)
2018	64,867	(787,656)	(722,789)
2019	83,622	(787,655)	(704,033)
2020	171,733	793,358	965,091
Total	<u>\$385,089</u>	<u>(\$1,569,609)</u>	<u>(\$1,184,520)</u>

**Actuarial Assumptions - SERS**

SERS' total pension liability was determined by their actuaries in accordance with GASB Statement No. 67, as part of their annual actuarial valuation for each defined benefit retirement plan. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts (e.g., salaries, credited service) and assumptions about the probability of occurrence of events far into the future (e.g., mortality, disabilities, retirements, employment termination). Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employers and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations.

Actuarial calculations reflect a long-term perspective. For a newly hired employee, actuarial calculations will take into account the employee's entire career with the employer and also take into consideration the benefits, if any, paid to the employee after termination of employment until the death of the employee and any applicable contingent annuitant. In many cases actuarial calculations reflect several decades of service with the employer and the payment of benefits after termination.

Key methods and assumptions used in calculating the total pension liability in the latest actuarial valuation, prepared as of June 30, 2015, are presented below:

Wage Inflation	3.25 percent
Future Salary Increases, including inflation	4.00 percent to 22 percent
COLA or Ad Hoc COLA	3 percent
Investment Rate of Return	7.75 percent net of investments expense, including inflation
Actuarial Cost Method	Entry Age Normal

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**NOTE 9 – DEFINED BENEFIT PENSION PLANS** (continued)

For post-retirement mortality, the table used in evaluating allowances to be paid is the 1994 Group Annuity Mortality Table set back one year for both men and women. Special mortality tables are used for the period after disability retirement.

The most recent experience study was completed June 30, 2010.

The long-term return expectation for the Pension Plan Investments has been determined using a building-block approach and assumes a time horizon, as defined in SERS' Statement of Investment Policy. A forecasted rate of inflation serves as the baseline for the return expectation. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating a weighted averaged of the expected real return premiums for each asset class, adding the projected inflation rate, and adding the expected return from rebalancing uncorrelated asset classes. The target allocation and best estimates of arithmetic real rates of return for each major assets class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	1.00 %	0.00 %
US Stocks	22.50	5.00
Non-US Stocks	22.50	5.50
Fixed Income	19.00	1.50
Private Equity	10.00	10.00
Real Assets	10.00	5.00
Multi-Asset Strategies	15.00	7.50
Total	<u>100.00 %</u>	

**Discount Rate** The total pension liability was calculated using the discount rate of 7.75 percent. The projection of cash flows used to determine the discount rate assumed the contributions from employers and from the members would be computed based on contribution requirements as stipulated by State statute. Projected inflows from investment earning were calculated using the long-term assumed investment rate of return (7.75 percent). Based on those assumptions, the plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** Net pension liability is sensitive to changes in the discount rate, and to illustrate the potential impact the following table presents the net pension liability calculated using the discount rate of 7.75 percent, as well as what each plan's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.75 percent), or one percentage point higher (8.75 percent) than the current rate.

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**NOTE 9 – DEFINED BENEFIT PENSION PLANS** (continued)

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
District's proportionate share of the net pension liability	\$12,440,289	\$8,971,531	\$6,050,550

**Actuarial Assumptions - STRS**

The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Projected salary increases	2.75 percent at age 70 to 12.25 percent at age 20
Investment Rate of Return	7.75 percent, net of investment expenses
Cost-of-Living Adjustments (COLA)	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA paid on fifth anniversary of retirement date.

Mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89 and not set back from age 90 and above.

Actuarial assumptions used in the June 30, 2015, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

The 10 year expected real rate of return on pension plan investments was determined by STRS' investment consultant by developing best estimates of expected future real rates of return for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized as follows:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	31.00 %	8.00 %
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	1.00	3.00
Total	100.00 %	

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**NOTE 9 – DEFINED BENEFIT PENSION PLANS** (continued)

**Discount Rate** The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2015. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2015. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2015.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following table presents the District's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.75 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.75 percent) or one-percentage-point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
District's proportionate share of the net pension liability	\$56,054,514	\$40,353,830	\$27,076,561

***Social Security System***

Effective July 1, 1991, all employees not otherwise covered by School Employees Retirement System or State Teachers Retirement System have an option to choose Social Security. As of June 30, 2016, no members of the Board of Education have elected Social Security. The District's liability is 6.2 percent of wages paid.

**NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS**

**A. School Employees Retirement System**

Postemployment Benefits – In addition to a cost-sharing multiple-employer defined benefit pension plan the School Employees Retirement System of Ohio (SERS) administers a postemployment benefit plan.

Health Care Plan – Sections 3309.375 and 3309.69 of the Ohio Revised Code permit SERS to offer health care benefits to eligible retirees and beneficiaries. SERS' Retirement Board reserves the right to change or discontinue any health plan or program. SERS offers several types of health plans from various vendors, including HMOs, PPOs, Medicare Advantage and traditional indemnity plans. A prescription drug program is also available to those who elect health coverage. SERS employs two third-party administrators and a pharmacy benefit manager to manage the self-insurance and prescription drug plans, respectively.

The Ohio Revised Code provides the statutory authority to fund SERS' postemployment benefits through employer contributions. Active members do not make contributions to the postemployment benefit plan.

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**NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS** (continued)

The Health Care Fund was established under, and is administered in accordance with Internal Revenue Code 105(e). Each year after the allocation for statutorily required pensions and benefits, the Retirement Board allocates the remainder of the employer 14% contribution to the Health Care Fund to be used to subsidize the cost of health care coverage. For the year ended June 30, 2016, the health care allocation is 0%. An additional health care surcharge on employers is collected for employees earning less than an actuarially determined minimum compensation amount, pro-rated if less than a full year of service credit was earned. By statute no employer shall pay a health care surcharge greater than 2% of that employer's SERS-covered payroll; nor may SERS collect in aggregate more than 1.5% of the total statewide SERS-covered payroll for the health care surcharge. For fiscal year 2016, the minimum compensation level was established at \$23,000. The surcharge, added to the unallocated portion of the 14% employer contribution rate is the total amount assigned to the Health Care Fund.

The District's contributions assigned to health care for the years ended June 30, 2016, 2015, and 2014 were \$50,603, \$74,328, and \$70,416. The entire amount has been contributed for fiscal years 2015 and 2014. For fiscal year 2016, the entire amount is reported as intergovernmental payable.

The SERS Retirement Board establishes the rules for the premiums paid by the retirees for health care coverage for themselves and their dependents or for their surviving beneficiaries. Premiums vary depending on the plan selected, qualified years of service, Medicare eligibility, and retirement status.

The financial reports of SERS' Health Care plan is included in its Comprehensive Annual Financial Report. The report can be obtained on SERS' website at [www.ohsers.org](http://www.ohsers.org) under Employers/Audit Resources.

**B. State Teachers Retirement System**

Plan Description - STRS Ohio administers a pension plan that is comprised of: a Defined Benefit Plan, a self-directed Defined Contribution Plan, and a Combined Plan that is a hybrid of the Defined Benefit Plan and the Defined Contribution Plan.

Ohio law authorizes STRS Ohio to offer a cost-sharing, multiple employer health care plan. STRS Ohio provides access to health care coverage to eligible retirees who participated in the Defined Benefit or Combined Plans. Coverage under the program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums.

Pursuant to Chapter 3307 of the Revised Code, the Retirement Board has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS Ohio. All health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium.

STRS Ohio issues a stand-alone financial report. Interested parties can view the most recent Comprehensive Annual Financial Report by visiting [www.strsoh.org](http://www.strsoh.org) or by requesting a copy by calling toll-free 1-888-227-7877.

Funding Policy – Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14% employer contribution rate, 0% of covered payroll was allocated to post-employment health care for the years ended June 30, 2016 and 2015. For the year ended June 30, 2014, 1% of covered payroll was allocated to post-employment health care. The 14% employer contribution rate is the maximum rate established under Ohio law.

The District's contributions for health care for the years ended June 30, 2016, 2015, and 2014 were \$0, \$0, and \$156,586, respectively. The entire amount has been contributed for each fiscal year.

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**NOTE 11 – CONTINGENCIES**

**Grants** - The District received financial assistance from federal and state agencies in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. This also encompasses the Auditor of State’s ongoing review of student attendance data. However, the effects of any such disallowed claims on the overall financial position of the District at June 30, 2016, if applicable, cannot be determined at this time.

**Foundation Funding** - District Foundation funding is based on the annualized full-time equivalent (FTE) enrollment of each student. Effective for the 2015-2016 school year, traditional school districts must comply with minimum hours of instruction, instead of number of school days each year. The funding formula the Ohio Department of Education (ODE) is legislatively required to follow will continue to adjust as enrollment information is updated by the District, which can extend past the fiscal year end. As of the date of this report, ODE has not finalized the impact of enrollment adjustments to the June 30, 2016 Foundation funding for the District; therefore, the financial statement impact is not determinable at this time. ODE and management believe this will result in either a receivable to or liability of the District.

**NOTE 12 – OTHER COMMITMENTS**

The District utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year end may be reported as part of restricted, committed, or assigned classifications of fund balance. At year end, the District’s outstanding encumbrances in the General Fund and other governmental funds were \$466,120 and 304,635, respectively.

**NOTE 13 – ACCOUNTABILITY AND COMPLIANCE**

Fund balances at fiscal year-end included the following individual deficits:

<u>Other Governmental</u>	<u>Deficit Fund Balances</u>
Building Fund	\$ (243,953)
IDEA VI-B Grant	(32,676)
Title I School Improvement	(4,177)
Title III Limited English Proficiency	(7,038)
Title I Grant	(63,488)
IDEA Preschool Grants for the Handicapped	(114)
Improving Teacher Quality	(7,980)
Micellaneous Federal Grants	(35,342)

The GAAP basis deficit balances in the Other Governmental Funds are a result of the application of accounting principles generally accepted in the United States of America. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

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**NOTE 14 – SET-ASIDES**

The District is required by State statute to annually set aside in the general fund an amount based on a statutory formula for the 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 budget stabilization reserve is optional; however, the Board elected to continue the reserve as permitted by law.

The following cash basis information describes the changes in the fiscal year end set-aside amounts:

	Capital Acquisition	Budget Stabilization
Set-aside cash balance as of July 1, 2015	\$ -	\$ 497,895
Current fiscal year set-aside requirement	561,293	-
Qualifying Disbursements	(785,119)	-
Current Year Offsets	-	-
Total	<u>(223,826)</u>	<u>497,895</u>
Set-aside balance at June 30, 2016	<u>\$ -</u>	<u>\$ 497,895</u>

During fiscal year 2009, the District issued \$30,500,000 in capital related debt based on a building project under taken by the District. Those proceeds may be used as qualifying offsets to reduce the capital acquisition to zero for future years. In fiscal year 2016, \$0 of qualifying proceeds were used to reduce the capital acquisition set-aside requirement to zero. At June 30, 2016, the District still has \$30,479,258 in qualifying proceeds that may be used to reduce the set-aside requirement for future years.

**NOTE 15 – RECLASSIFICATION OF FUND BALANCE**

The District's Building Fund and Classroom Facilities Fund were not required to be reported as major funds in fiscal year 2016. Therefore, the District reclassified the Building and Classroom Facilities funds from major funds to Other Governmental Funds. The reclassification of the fund balances resulted in changes to beginning of year balances as detailed below:

	Building Fund	Classroom Facilities Fund	Other Governmental Funds
Fund Balance, June 30, 2015	\$ 428,666	\$ 1,095,878	\$ 2,599,525
Reclassification of Fund	(428,666)	(1,095,878)	1,524,544
Fund Balance, July 1, 2015	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,124,069</u>

**WHITEHALL CITY SCHOOL DISTRICT**  
**FRANKLIN COUNTY, OHIO**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

**NOTE 16 – CHANGE IN ACCOUNTING PRINCIPLES**

For fiscal year ending June 30, 2016, the District has implemented the following:

GASB Statement No. 72 *“Fair Value Measurement and Application”* enhances comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. This statement also enhances fair value application guidance and related disclosures in order to provide information to financial statement users about the impact of fair value measurements on a government’s financial position. The implementation of this statement did not have a significant effect on the financial statements of the District.

GASB Statement No. 73 *“Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68”* improves the usefulness of information about pensions included in the general purposes external financial reports of state and local governments for making decisions and assessing accountability. The implementation of this statement did not have a significant effect on the financial statements of the District.

GASB Statement No. 76 *“The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments”* improves financial reporting by (1) raising the category of GASB Implementation Guides in the GAAP hierarchy, thus providing for broader public input on implementation guidance; (2) emphasizing the importance of analogies to authoritative literature when the accounting treatment for an event is not specified in authoritative GAAP; and (3) requiring the consideration of consistency with the GASB Concepts Statements when evaluating accounting treatments specified in non-authoritative literature. The implementation of this statement did not have an effect on the financial statements of the District.

GASB Statement No. 79 *“Certain External Investment Pools and Pool Participants”* which establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. The implementation of this statement did not have a significant effect on the financial statements of the District.



## **REQUIRED SUPPLEMENTARY INFORMATION**

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**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY, OHIO**

REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Final Budget	Actual	Variance Over/(Under)
<b>Revenues:</b>				
Property Taxes	\$ 8,593,280	\$ 8,816,801	\$ 8,816,801	\$ -
Payments in Lieu of Taxes	1,525,000	2,100,046	2,100,046	-
Intergovernmental	25,007,266	25,746,822	25,762,731	15,909
Investment Income	105,715	133,673	158,109	24,436
Co-Curricular Activities	9,700	8,561	8,561	-
Tuition and Fees	201,500	139,446	139,446	-
Donations	13,500	14,475	14,475	-
Other	71,430	130,003	130,003	-
<b>Total Revenues</b>	<b>35,527,391</b>	<b>37,089,827</b>	<b>37,130,172</b>	<b>40,345</b>
<b>Expenditures:</b>				
Current:				
Instruction:				
Regular	18,310,506	17,872,253	17,872,253	-
Special	5,616,318	5,581,009	5,581,009	-
Vocational	259,999	251,117	251,117	-
Other	167,186	164,585	164,585	-
Support services:				
Pupils	1,582,856	1,627,866	1,627,866	-
Instructional Staff	1,745,966	1,746,099	1,746,099	-
Board of Education	106,444	101,988	101,988	-
School Administration	2,782,230	2,755,428	2,753,670	1,758
Fiscal Services	773,915	752,924	752,924	-
Business Operations	245,979	241,357	241,327	30
Operation and Maintenance of Plant	2,881,272	2,886,905	2,876,905	10,000
Pupil Transportation	1,637,610	1,470,387	1,470,387	-
Central Services	151,074	155,432	155,432	-
Non-instructional Services	6,080	-	-	-
Extracurricular Activities	688,272	755,820	755,820	-
Capital Outlay	292,667	558,450	558,450	-
<b>Total Expenditures</b>	<b>37,248,374</b>	<b>36,921,620</b>	<b>36,909,832</b>	<b>11,788</b>
Excess of Revenues Over (Under) Expenditures	(1,720,983)	168,207	220,340	52,133
<b>Other Financing Sources (Uses):</b>				
Advances In	444,625	114,625	114,625	-
Advances Out	-	(167,971)	(167,971)	-
<b>Total Other Financing Sources (Uses)</b>	<b>444,625</b>	<b>(53,346)</b>	<b>(53,346)</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(1,276,358)</b>	<b>114,861</b>	<b>166,994</b>	<b>52,133</b>
Fund Balances at Beginning of Year	10,235,827	10,235,827	10,235,827	-
Prior Year Encumbrances Appropriated	263,699	263,699	263,699	-
<b>Fund Balances at End of Year</b>	<b>\$ 9,223,168</b>	<b>\$ 10,614,387</b>	<b>\$ 10,666,520</b>	<b>\$ 52,133</b>

See accompanying notes to the required supplementary information.

**WHITEHALL CITY SCHOOL DISTRICT**  
**FRANKLIN COUNTY, OHIO**  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

**NOTE 1 – BUDGETARY PROCESS**

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the 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 appropriations resolution are subject to amendment 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 fund level. Although the legal level of budgetary control was established at the fund level of expenditures, the District has elected to present budgetary statement comparisons at the fund and function level of expenditures. Any budgetary modifications at this level may only be made by resolution of the Board of Education.

The Entry Year Program Fund and the State Fiscal Stabilization Fund were not budgeted as they consisted solely of accrual activity.

Advances in and advances out are not required to be budgeted since they represent a temporary cash flow resource and are intended to be repaid.

*Tax Budget:*

Prior to January 15, the Superintendent and 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 express purpose of this budget document is to reflect the need for existing (or increased) tax rates.

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

*Estimated Resources:*

Prior to April 1, the Board of Education accepts, by formal resolution, the tax rates as determined by the County Budget Commission and receives the commission's certificate of estimated resources, which states the projected revenue of 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 of estimated resources. The revised budget then serves as the basis for the appropriation measure. On or about July 1, the certificate is amended to include any unencumbered cash balances from the preceding year. The certificate may be further amended during the year if projected increases or decreases in revenue are identified by the Treasurer. The revised amounts reported in the budgetary statements reflect the amounts in the final amended certificate issued during fiscal year 2016.

*Appropriations:*

Upon receipt from the County Auditor of an amended certificate of estimated resources based on final assessed values and tax rates or a certificate saying no new certificate is necessary, the annual appropriation resolution must be legally enacted by the Board of Education at the fund level, which is the legal level of budgetary control. Prior to the passage of the annual appropriation measure, the Board may pass a temporary appropriation measure to meet the ordinary expenses of the District.

**WHITEHALL CITY SCHOOL DISTRICT**  
**FRANKLIN COUNTY, OHIO**  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

**NOTE 1 – BUDGETARY PROCESS** (continued)

The appropriation resolution, 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 at any level of control. Any revisions that alter the total of any fund appropriation must be approved by the Board of Education.

The Board may pass supplemental fund appropriations so long as the total appropriations by fund do not exceed the amounts set forth in the most recent certificate of estimated resources. During the year, several supplemental appropriations were legally enacted; however, none of these amendments were significant.

The budget figures, which appear in the statements of budgetary comparisons, represent the final appropriation amounts, including all supplemental appropriations. Formal budgetary integration is employed as a management control device during the year for all funds other than agency funds, consistent with statutory provisions.

**NOTE 2 – RECONCILING BUDGET BASIS AND GAAP**

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

The major differences between the budgetary basis of accounting and GAAP are that:

- A. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
- B. Expenditures are recorded when encumbered (budget basis) as opposed to when the liability is incurred (GAAP basis);
- C. Encumbrances are recorded as the equivalent of expenditures (budget basis) as opposed to an assignment of fund balance (GAAP basis);
- D. Due to the implementation of GASB 54, some funds were reclassified to the General Fund. These funds are not required to be included in the General Fund Budgetary Statement. Therefore, the activity from these funds is excluded with an adjustment for their change in fund balance.

**Net Change in Fund Balance**

Budget Basis	\$	166,994
Net Adjustments:		
Revenue and Other Financing Sources Accruals		279,707
Expenditure and Other Financing Uses Accruals		(138,877)
Encumbrances		466,120
Funds Budgeted as Other Funds		(19,058)
GAAP Basis	\$	754,886

**WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
SCHOOL EMPLOYEES RETIREMENT SYSTEM OF OHIO**

**LAST THREE FISCAL YEARS (1)**

	<u>2015</u>	<u>2014</u>	<u>2013</u>
District's Proportion of the Net Pension Liability	0.157227%	0.145056%	0.145056%
District's Proportionate Share of the Net Pension Liability	\$ 8,971,531	\$ 7,341,201	\$ 8,626,016
District's Covered-Employee Payroll	\$ 4,674,390	\$ 4,225,609	\$ 5,625,270
District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	191.93%	173.73%	153.34%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	69.16%	71.70%	65.52%

(1) Information prior to 2013 is not available.

Amounts presented as of the District's measurement date which is the prior fiscal year end.

**WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
STATE TEACHERS RETIREMENT SYSTEM OF OHIO**

**LAST THREE FISCAL YEARS (1)**

	<u>2015</u>	<u>2014</u>	<u>2013</u>
District's Proportion of the Net Pension Liability	0.146013%	0.148251%	0.148251%
District's Proportionate Share of the Net Pension Liability	\$ 40,353,830	\$ 36,059,808	\$ 42,954,207
District's Covered-Employee Payroll	\$ 15,750,558	\$ 15,658,562	\$ 15,847,300
District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	256.21%	230.29%	271.05%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.10%	74.70%	69.30%

(1) Information prior to 2013 is not available.

Amounts presented as of the District's measurement date which is the prior fiscal year end.

**WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF DISTRICT CONTRIBUTIONS  
SCHOOL EMPLOYEES RETIREMENT SYSTEM OF OHIO**

**LAST NINE FISCAL YEARS (1)**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Contractually Required Contribution	\$ 711,627	\$ 616,085	\$ 585,670	\$ 778,537	\$ 727,089	\$ 688,803	\$ 584,910	\$ 447,274	\$ 506,429
Contributions in relation to the contractually required contribution	<u>(631,248)</u>	<u>(616,085)</u>	<u>(585,670)</u>	<u>(778,537)</u>	<u>(727,089)</u>	<u>(688,803)</u>	<u>(584,910)</u>	<u>(447,274)</u>	<u>(506,429)</u>
Contribution deficiency (excess)	<u>\$ 80,379</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 5,083,050	\$ 4,674,390	\$ 4,225,609	\$ 5,625,270	\$ 5,405,867	\$ 5,479,737	\$ 4,319,868	\$ 4,545,467	\$ 5,157,121
Contributions as a percentage of covered-employee payroll	14.00%	13.18%	13.86%	13.84%	13.45%	12.57%	13.54%	9.84%	9.82%

(1) Information prior to 2008 is not available.



**WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF DISTRICT CONTRIBUTIONS  
STATE TEACHERS RETIREMENT SYSTEM OF OHIO**

**LAST TEN FISCAL YEARS**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Contractually Required Contribution	\$ 2,298,780	\$ 2,205,078	\$ 2,035,613	\$ 2,060,149	\$ 1,950,143	\$ 2,123,290	\$ 2,067,520	\$ 2,015,104	\$ 2,021,500	\$ 1,812,655
Contributions in relation to the contractually required contribution	<u>(1,984,690)</u>	<u>(2,205,078)</u>	<u>(2,035,613)</u>	<u>(2,060,149)</u>	<u>(1,950,143)</u>	<u>(2,123,290)</u>	<u>(2,067,520)</u>	<u>(2,015,104)</u>	<u>(2,021,500)</u>	<u>(1,812,655)</u>
Contribution deficiency (excess)	<u>\$ 314,090</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 16,419,854	\$ 15,750,558	\$ 15,658,562	\$ 15,847,300	\$ 15,001,100	\$ 16,333,000	\$ 15,904,000	\$ 15,500,800	\$ 15,550,000	\$ 13,943,500
Contributions as a percentage of covered-employee payroll	14.00%	14.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

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**COMBINING STATEMENTS  
AND INDIVIDUAL FUND SCHEDULES**

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**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY, OHIO**

**COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES  
MAJOR GOVERNMENTAL FUNDS**

**General Fund**

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

**Debt Service Fund**

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

**WHITEHALL CITY SCHOOL DISTRICT**

INDIVIDUAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

GENERAL FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>				
Property Taxes	\$ 8,593,280	\$ 8,816,801	\$ 8,816,801	\$ -
Payments in Lieu of Taxes	1,525,000	2,100,046	2,100,046	-
Intergovernmental	25,007,266	25,746,822	25,762,731	15,909
Investment Income	105,715	133,673	158,109	24,436
Co-Curricular Activities	9,700	8,561	8,561	-
Tuition and Fees	201,500	139,446	139,446	-
Donations	13,500	14,475	14,475	-
Other	71,430	130,003	130,003	-
<b>Total Revenues</b>	<b>35,527,391</b>	<b>37,089,827</b>	<b>37,130,172</b>	<b>40,345</b>
<b>Expenditures:</b>				
Regular Instruction:				
Salaries and Wages	9,292,200	9,083,599	9,083,599	-
Employee Benefits	3,428,176	3,378,174	3,378,174	-
Purchased Services	4,634,664	4,510,148	4,510,148	-
Supplies and Materials	713,634	655,181	655,181	-
Capital Outlay	239,232	243,751	243,751	-
Other	2,600	1,400	1,400	-
<b>Total Regular Instruction</b>	<b>18,310,506</b>	<b>17,872,253</b>	<b>17,872,253</b>	<b>-</b>
Special Instruction:				
Salaries and Wages	2,593,880	2,435,098	2,435,098	-
Employee Benefits	1,183,695	1,037,501	1,037,501	-
Purchased Services	1,784,261	2,061,212	2,061,212	-
Supplies and Materials	49,482	46,484	46,484	-
Capital Outlay	5,000	714	714	-
<b>Total Special Instruction</b>	<b>5,616,318</b>	<b>5,581,009</b>	<b>5,581,009</b>	<b>-</b>
Vocational Instruction:				
Salaries and Wages	157,000	156,282	156,282	-
Employee Benefits	64,999	63,255	63,255	-
Supplies and Materials	8,000	2,991	2,991	-
Capital Outlay	30,000	28,589	28,589	-
<b>Total Vocational Instruction</b>	<b>259,999</b>	<b>251,117</b>	<b>251,117</b>	<b>-</b>
Other Instruction:				
Salaries and Wages	118,040	117,460	117,460	-
Employee Benefits	49,146	47,125	47,125	-
<b>Total Other Instruction</b>	<b>167,186</b>	<b>164,585</b>	<b>164,585</b>	<b>-</b>
Pupil Services:				
Salaries and Wages	1,016,568	1,055,289	1,055,289	-
Employee Benefits	437,738	415,212	415,212	-
Purchased Services	110,800	137,097	137,097	-
Supplies and Materials	16,700	19,803	19,803	-
Capital Outlay	300	-	-	-
Other	750	465	465	-
<b>Total Pupil Services</b>	<b>1,582,856</b>	<b>1,627,866</b>	<b>1,627,866</b>	<b>-</b>

(continued)

**WHITEHALL CITY SCHOOL DISTRICT**

INDIVIDUAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

GENERAL FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Instructional Staff:				
Salaries and Wages	959,778	975,089	975,089	-
Employee Benefits	329,343	336,653	336,653	-
Purchased Services	242,531	239,534	239,534	-
Supplies and Materials	99,714	83,034	83,034	-
Capital Outlay	113,000	110,501	110,501	-
Other	1,600	1,288	1,288	-
<b>Total Instructional Staff</b>	<b>1,745,966</b>	<b>1,746,099</b>	<b>1,746,099</b>	<b>-</b>
Board of Education:				
Salaries and Wages	8,750	8,500	8,500	-
Employee Benefits	1,620	1,376	1,376	-
Purchased Services	55,200	51,377	51,377	-
Supplies and Materials	320	570	570	-
Other	40,554	40,165	40,165	-
<b>Total Board of Education</b>	<b>106,444</b>	<b>101,988</b>	<b>101,988</b>	<b>-</b>
School Administration:				
Salaries and Wages	1,803,480	1,742,297	1,742,297	-
Employee Benefits	779,170	761,009	761,009	-
Purchased Services	141,245	183,725	181,967	1,758
Supplies and Materials	36,072	32,460	32,460	-
Capital Outlay	12,763	25,622	25,622	-
Other	9,500	10,315	10,315	-
<b>Total School Administration</b>	<b>2,782,230</b>	<b>2,755,428</b>	<b>2,753,670</b>	<b>1,758</b>
Fiscal Services:				
Salaries and Wages	322,710	326,142	326,142	-
Employee Benefits	154,155	140,911	140,911	-
Purchased Services	29,450	34,593	34,593	-
Supplies and Materials	5,000	2,878	2,878	-
Capital Outlay	1,000	588	588	-
Other	261,600	247,812	247,812	-
<b>Total Fiscal Services</b>	<b>773,915</b>	<b>752,924</b>	<b>752,924</b>	<b>-</b>
Business Operations:				
Salaries and Wages	168,025	174,459	174,459	-
Employee Benefits	55,004	50,439	50,439	-
Purchased Services	7,600	7,174	7,144	30
Supplies and Materials	15,000	9,145	9,145	-
Other	350	140	140	-
<b>Total Business Operations</b>	<b>245,979</b>	<b>241,357</b>	<b>241,327</b>	<b>30</b>
Operation and Maintenance of Plant:				
Salaries and Wages	1,245,575	1,250,896	1,250,896	-
Employee Benefits	538,181	547,928	547,928	-
Purchased Services	872,766	872,242	862,242	10,000
Supplies and Materials	186,690	180,502	180,502	-
Capital Outlay	37,250	34,527	34,527	-
Other	810	810	810	-
<b>Total Operation and Maintenance of Plant</b>	<b>2,881,272</b>	<b>2,886,905</b>	<b>2,876,905</b>	<b>10,000</b>

(continued)

**WHITEHALL CITY SCHOOL DISTRICT**

INDIVIDUAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

GENERAL FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
<b>Pupil Transportation:</b>				
Salaries and Wages	819,180	772,302	772,302	-
Employee Benefits	386,410	354,599	354,599	-
Purchased Services	108,827	96,404	96,404	-
Supplies and Materials	235,193	163,373	163,373	-
Capital Outlay	88,000	83,709	83,709	-
<b>Total Pupil Transportation</b>	<b>1,637,610</b>	<b>1,470,387</b>	<b>1,470,387</b>	<b>-</b>
<b>Central Services:</b>				
Salaries and Wages	77,410	79,276	79,276	-
Employee Benefits	38,589	46,213	46,213	-
Purchased Services	25,625	23,421	23,421	-
Supplies and Materials	7,850	5,707	5,707	-
Other	1,600	815	815	-
<b>Total Central Services</b>	<b>151,074</b>	<b>155,432</b>	<b>155,432</b>	<b>-</b>
<b>Non-instructional:</b>				
Salaries and Wages	6,000	-	-	-
Employee Benefits	80	-	-	-
<b>Total Non-instructional</b>	<b>6,080</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Extracurricular Activities:</b>				
Salaries and Wages	478,060	500,809	500,809	-
Employee Benefits	105,344	113,254	113,254	-
Purchased Services	30,089	29,297	29,297	-
Supplies and Materials	26,139	40,899	40,899	-
Capital Outlay	48,640	70,893	70,893	-
Other	-	668	668	-
<b>Total Extracurricular Activities</b>	<b>688,272</b>	<b>755,820</b>	<b>755,820</b>	<b>-</b>
<b>Site Improvement:</b>				
Purchased Services	75,625	111,532	111,532	-
Capital Outlay	217,042	446,918	446,918	-
<b>Total Site Improvement</b>	<b>292,667</b>	<b>558,450</b>	<b>558,450</b>	<b>-</b>
<b>Total Expenditures</b>	<b>37,248,374</b>	<b>36,921,620</b>	<b>36,909,832</b>	<b>11,788</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(1,720,983)</b>	<b>168,207</b>	<b>220,340</b>	<b>52,133</b>
<b>Other Financing Sources (Uses):</b>				
Advances In	444,625	114,625	114,625	-
Advances Out	-	(167,971)	(167,971)	-
<b>Total Other Financing Sources (Uses)</b>	<b>444,625</b>	<b>(53,346)</b>	<b>(53,346)</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(1,276,358)</b>	<b>114,861</b>	<b>166,994</b>	<b>52,133</b>
Fund Balance, Beginning of Year	10,235,827	10,235,827	10,235,827	-
Prior Year Encumbrances Appropriated	263,699	263,699	263,699	-
<b>Fund Balance, End of Year</b>	<b>\$ 9,223,168</b>	<b>\$ 10,614,387</b>	<b>\$ 10,666,520</b>	<b>\$ 52,133</b>



**WHITEHALL CITY SCHOOL DISTRICT**

INDIVIDUAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

BOND RETIREMENT FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Property Taxes	\$ 1,817,385	\$ 1,817,385	\$ -
Intergovernmental	199,836	199,836	-
<b>Total Revenues</b>	<u>2,017,221</u>	<u>2,017,221</u>	<u>-</u>
<b>Expenditures:</b>			
Fiscal Services:			
Other	35,980	35,980	-
<b>Total Fiscal Services</b>	<u>35,980</u>	<u>35,980</u>	<u>-</u>
Bond Retirement:			
Principal Retirement	710,000	710,000	-
Interest and Fiscal Charges	893,899	893,899	-
Bond Issuance Costs	366,244	366,244	-
<b>Total Bond Retirement</b>	<u>1,970,143</u>	<u>1,970,143</u>	<u>-</u>
<b>Total Expenditures</b>	<u>2,006,123</u>	<u>2,006,123</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,098	11,098	-
<b>Other Financing Sources (Uses):</b>			
Refunding Bonds Issued	25,310,000	25,310,000	
Refunding Bonds Premium	3,324,867	3,324,867	-
Payment to Refunding Bond Escrow	(28,260,010)	(28,260,010)	-
<b>Total Other Financing Sources (Uses)</b>	<u>374,857</u>	<u>374,857</u>	<u>-</u>
Net Change in Fund Balances	385,955	385,955	-
Fund Balance, Beginning of Year	1,094,236	1,094,236	-
Prior Year Encumbrances Appropriated	-	-	-
<b>Fund Balance, End of Year</b>	<u>\$ 1,480,191</u>	<u>\$ 1,480,191</u>	<u>\$ -</u>

**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY, OHIO**

**COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES  
NONMAJOR GOVERNMENTAL FUNDS**

**Capital Projects Funds**

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. A description of the District's Non-major Capital Project Funds follows:

**Building** - A fund used to account for the receipts and expenditures related to all special bond funds in the District. Proceeds from the sale of bonds, notes, or certificates of indebtedness are paid into this fund. Expenditures recorded here represent the costs of acquiring capital facilities including real property.

**Classroom Facilities** - A fund used to account for monies received and expended in connection with contracts entered into by the District and the Ohio School Facilities Commission for the building and equipping of classroom facilities.

**Special Revenue Funds**

Special Revenue funds are established to account for revenues from specific sources, which legally, or otherwise, are restricted to expenditures for specific purposes. A description of the District's Non-major Special Revenue Funds follows:

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

**Special Trust** - A fund used to account for the contributions received for the District's school programs.

**Uniform School Supplies** - A fund used 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. Due to the implementation of GASB 54, this fund is included with the General Fund for financial statement reporting purposes.

**Public School Support** - A fund used 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 the board resolution. Such expenditures may include curricular and extra-curricular related purchases. Due to the implementation of GASB 54, this fund is included with the General Fund for financial statement reporting purposes.

**Miscellaneous Local Grants** - A fund used to account for revenues related to grants, tuition and other revenue that are restricted to expenditures for a specific purpose and not specifically required to be accounted for in another fund.

**Classroom Facilities Maintenance** - A fund used to account for the proceeds of a tax levy and also intergovernmental revenues received for the maintenance of facilities.

**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.

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

**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY, OHIO**

**COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES  
NONMAJOR GOVERNMENTAL FUNDS**

**Data Communications** - 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.

**Vocational Education Enhancement** - A fund provided to account for money received and expended in conjunction with Vocational Education-Career Development projects funded by the State of Ohio, Department of Education, Division of Vocational Education.

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

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

**Title I School Improvement** - A fund which accounts of American Recovery and Reinvestment Act Federal funding to improve the ability of the lowest-performing schools to develop a strategy for improvement that fits their unique circumstances.

**Title III - Limited English Proficiency** - A fund which accounts for Federal funds used to help educate children with English as a second language.

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

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

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

**Miscellaneous Federal Grants** - A fund which accounts for Federal funds not required to be accounted for in a separate fund.

**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
AS OF JUNE 30, 2016

	<u>Building</u>	<u>Classroom Facilities</u>	<u>Food Services</u>	<u>Special Trust</u>
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 161,047	\$ 746,591	\$ 1,420,548	\$ 718
Receivables:				
Property Taxes	-	-	-	-
Due From Other Governments	-	402,637	29,121	-
Inventory	-	-	4,609	-
Total Assets	<u>\$ 161,047</u>	<u>\$ 1,149,228</u>	<u>\$ 1,454,278</u>	<u>\$ 718</u>
<b>Liabilities:</b>				
Current Liabilities:				
Accounts Payable	\$ -	\$ -	\$ 8,962	\$ -
Accrued Wages and Benefits Payable	-	-	78,121	-
Due to Other Governments	-	-	20,628	-
Due To Other Funds	405,000	-	-	-
Total Liabilities	<u>405,000</u>	<u>-</u>	<u>107,711</u>	<u>-</u>
<b>Deferred Inflows of Resources:</b>				
Property and Other Local Taxes	-	-	-	-
Unavailable Revenue	-	402,637	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>402,637</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>				
Unspendable:				
Inventory	-	-	4,609	-
Restricted:				
Capital Outlay	-	746,591	-	-
Facilities Maintenance	-	-	-	-
Non-instructional Services	-	-	1,341,958	-
Locally Funded Programs	-	-	-	-
Extracurricular Activities	-	-	-	-
State Funded Programs	-	-	-	-
Other Purposes	-	-	-	718
Unassigned	(243,953)	-	-	-
Total Fund Balances	<u>(243,953)</u>	<u>746,591</u>	<u>1,346,567</u>	<u>718</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 161,047</u>	<u>\$ 1,149,228</u>	<u>\$ 1,454,278</u>	<u>\$ 718</u>

Miscellaneous Local Grants	Classroom Facilities Maintenance	District Managed Student Activities	Auxiliary Services	Preschool Grant	Data Communications
\$ 479,646	\$ 807,140	\$ 37,190	\$ 66,692	\$ 1,451	\$ 1,879
-	102,207	-	-	-	-
-	-	-	-	19,810	-
-	-	-	-	-	-
<u>\$ 479,646</u>	<u>\$ 909,347</u>	<u>\$ 37,190</u>	<u>\$ 66,692</u>	<u>\$ 21,261</u>	<u>\$ 1,879</u>
\$ 1,162	\$ 419	\$ 3,404	\$ 602	\$ -	\$ -
22	-	-	-	127	-
919	-	-	-	20	-
-	-	-	-	-	-
<u>2,103</u>	<u>419</u>	<u>3,404</u>	<u>602</u>	<u>147</u>	<u>-</u>
-	52,979	-	-	-	-
-	6,953	-	-	16,224	-
-	<u>59,932</u>	<u>-</u>	<u>-</u>	<u>16,224</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	848,996	-	-	-	-
-	-	-	-	-	-
477,543	-	-	-	-	-
-	-	33,786	-	-	-
-	-	-	66,090	4,890	1,879
-	-	-	-	-	-
-	-	-	-	-	-
<u>477,543</u>	<u>848,996</u>	<u>33,786</u>	<u>66,090</u>	<u>4,890</u>	<u>1,879</u>
<u>\$ 479,646</u>	<u>\$ 909,347</u>	<u>\$ 37,190</u>	<u>\$ 66,692</u>	<u>\$ 21,261</u>	<u>\$ 1,879</u>

(Continued)

**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
AS OF JUNE 30, 2016  
(CONTINUED)

	Vocational Education Enhancement	Miscellaneous State Grants	Title VI-B IDEA	Title I School Improvement
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 7,187	\$ 13	\$ -	\$ 22
Receivables:				
Property Taxes	-	-	-	-
Due From Other Governments	-	73	102,566	8,400
Inventory	-	-	-	-
Total Assets	<u>\$ 7,187</u>	<u>\$ 86</u>	<u>\$ 102,566</u>	<u>\$ 8,422</u>
<b>Liabilities:</b>				
Current Liabilities:				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Accrued Wages and Benefits Payable	-	-	73,763	7,237
Due to Other Governments	-	-	12,312	1,118
Due To Other Funds	-	-	1,864	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>87,939</u>	<u>8,355</u>
<b>Deferred Inflows of Resources:</b>				
Property and Other Local Taxes	-	-	-	-
Unavailable Revenue	-	-	47,303	4,244
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>47,303</u>	<u>4,244</u>
<b>Fund Balances:</b>				
Unspendable:				
Inventory	-	-	-	-
Restricted:				
Capital Outlay	-	-	-	-
Facilities Maintenance	-	-	-	-
Non-instructional Services	-	-	-	-
Locally Funded Programs	-	-	-	-
Extracurricular Activities	-	-	-	-
State Funded Programs	7,187	86	-	-
Other Purposes	-	-	-	-
Unassigned	-	-	(32,676)	(4,177)
Total Fund Balances	<u>7,187</u>	<u>86</u>	<u>(32,676)</u>	<u>(4,177)</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 7,187</u>	<u>\$ 86</u>	<u>\$ 102,566</u>	<u>\$ 8,422</u>

Title III Limited English Proficiency	Title I Grant	IDEA Preschool Grants for the Handicapped	Improving Teacher Quality	Miscellaneous Federal Grants	Total Non-Major Governmental Funds
\$ 7	\$ 3,630	\$ 6	\$ 3	\$ 35,490	\$ 3,769,260
-	-	-	-	-	102,207
16,497	194,960	541	19,027	121,249	914,881
-	-	-	-	-	4,609
<u>\$ 16,504</u>	<u>\$ 198,590</u>	<u>\$ 547</u>	<u>\$ 19,030</u>	<u>\$ 156,739</u>	<u>\$ 4,790,957</u>
\$ -	\$ -	\$ -	\$ -	\$ 41,437	\$ 55,986
14,152	154,504	520	15,266	-	343,712
1,882	21,172	141	2,135	441	60,768
-	-	-	-	91,107	497,971
<u>16,034</u>	<u>175,676</u>	<u>661</u>	<u>17,401</u>	<u>132,985</u>	<u>958,437</u>
-	-	-	-	-	52,979
<u>7,508</u>	<u>86,402</u>	<u>-</u>	<u>9,609</u>	<u>59,096</u>	<u>639,976</u>
<u>7,508</u>	<u>86,402</u>	<u>-</u>	<u>9,609</u>	<u>59,096</u>	<u>692,955</u>
-	-	-	-	-	4,609
-	-	-	-	-	746,591
-	-	-	-	-	848,996
-	-	-	-	-	1,341,958
-	-	-	-	-	477,543
-	-	-	-	-	33,786
-	-	-	-	-	80,132
-	-	-	-	-	718
<u>(7,038)</u>	<u>(63,488)</u>	<u>(114)</u>	<u>(7,980)</u>	<u>(35,342)</u>	<u>(394,768)</u>
<u>(7,038)</u>	<u>(63,488)</u>	<u>(114)</u>	<u>(7,980)</u>	<u>(35,342)</u>	<u>3,139,565</u>
<u>\$ 16,504</u>	<u>\$ 198,590</u>	<u>\$ 547</u>	<u>\$ 19,030</u>	<u>\$ 156,739</u>	<u>\$ 4,790,957</u>

**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Building	Classroom Facilities	Food Services	Special Trust
<b>Revenues:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	18,504	1,752,783	-
Investment Income	-	2,051	3,825	-
Co-Curricular Activities	-	-	-	-
Tuition and Fees	-	-	-	-
Charges for Services	-	-	29,295	-
Donations	-	-	-	714
Other	-	-	9,282	-
<b>Total Revenues</b>	<u>-</u>	<u>20,555</u>	<u>1,795,185</u>	<u>714</u>
<b>Expenditures:</b>				
Current:				
Instruction:				
Regular	-	-	-	-
Special	-	-	-	-
Other	-	-	-	-
Support services:				
Pupils	-	-	-	-
Instructional Staff	-	-	-	-
School Administration	-	-	-	-
Fiscal Services	-	-	-	-
Operation and Maintenance of Plant	-	-	-	-
Pupil Transportation	-	-	-	-
Non-instructional Services	-	-	1,623,389	-
Extracurricular Activities	-	-	-	1,976
Capital Outlay	672,619	369,842	-	-
<b>Total Expenditures</b>	<u>672,619</u>	<u>369,842</u>	<u>1,623,389</u>	<u>1,976</u>
<b>Net Change in Fund Balances</b>	(672,619)	(349,287)	171,796	(1,262)
Fund Balance Beginning of Year	428,666	1,095,878	1,174,771	1,980
Fund Balance End of Year	<u>\$ (243,953)</u>	<u>\$ 746,591</u>	<u>\$ 1,346,567</u>	<u>\$ 718</u>



Miscellaneous Local Grants	Classroom Facilities Maintenance	District Managed Student Activities	Auxiliary Services	Preschool Grant	Data Communications
\$ -	\$ 99,227	\$ -	\$ -	\$ -	\$ -
46,129	79,972	-	237,168	476,867	44,569
-	-	-	283	-	-
-	-	90,830	-	-	-
71,572	-	-	-	-	-
-	-	-	-	-	-
10,644	-	23,198	-	-	-
65,397	-	40,827	-	-	-
<u>193,742</u>	<u>179,199</u>	<u>154,855</u>	<u>237,451</u>	<u>476,867</u>	<u>44,569</u>
131,638	-	-	-	376,030	-
9,894	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
14,592	-	-	-	-	50,552
41,040	-	-	-	67,132	-
-	1,904	-	-	-	-
24,780	257,627	-	-	36,050	-
-	-	-	-	-	-
809	-	-	245,855	-	-
-	-	151,361	-	-	-
-	-	-	-	-	-
<u>222,753</u>	<u>259,531</u>	<u>151,361</u>	<u>245,855</u>	<u>479,212</u>	<u>50,552</u>
(29,011)	(80,332)	3,494	(8,404)	(2,345)	(5,983)
506,554	929,328	30,292	74,494	7,235	7,862
<u>\$ 477,543</u>	<u>\$ 848,996</u>	<u>\$ 33,786</u>	<u>\$ 66,090</u>	<u>\$ 4,890</u>	<u>\$ 1,879</u>

(Continued)

**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016  
(CONTINUED)

	Vocational Education Enhancement	Miscellaneous State Grants	Title VI-B IDEA	Title I School Improvement
<b>Revenues:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,178	25,776	705,843	66,519
Investment Income	-	-	-	-
Co-Curricular Activities	-	-	-	-
Tuition and Fees	-	-	-	-
Charges for Services	-	-	-	-
Donations	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>4,178</u>	<u>25,776</u>	<u>705,843</u>	<u>66,519</u>
<b>Expenditures:</b>				
Current:				
Instruction:				
Regular	-	-	-	-
Special	-	-	639,904	-
Other	-	-	-	64,172
Support services:				
Pupils	-	25,690	-	-
Instructional Staff	5,663	-	-	-
School Administration	-	-	47,506	-
Fiscal Services	-	-	-	-
Operation and Maintenance of Plant	-	-	-	-
Pupil Transportation	-	-	-	-
Non-instructional Services	-	-	23,834	-
Extracurricular Activities	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<u>5,663</u>	<u>25,690</u>	<u>711,244</u>	<u>64,172</u>
<b>Net Change in Fund Balances</b>	(1,485)	86	(5,401)	2,347
Fund Balance Beginning of Year	8,672	-	(27,275)	(6,524)
Fund Balance End of Year	<u>\$ 7,187</u>	<u>\$ 86</u>	<u>\$ (32,676)</u>	<u>\$ (4,177)</u>

Title III Limited English Proficiency	Title I Grant	IDEA Preschool Grants for the Handicapped	Improving Teacher Quality	Miscellaneous Federal Grants	Total Non-Major Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,227
112,138	1,403,849	13,802	126,797	285,029	5,399,923
-	-	-	-	-	6,159
-	-	-	-	-	90,830
-	-	-	-	-	71,572
-	-	-	-	-	29,295
-	-	-	-	-	34,556
-	-	-	-	-	115,506
<u>112,138</u>	<u>1,403,849</u>	<u>13,802</u>	<u>126,797</u>	<u>285,029</u>	<u>5,847,068</u>
-	-	-	115,605	112,528	735,801
104,656	898,733	12,326	-	-	1,665,513
-	-	-	-	227,875	292,047
-	407,389	-	-	-	433,079
-	10,559	-	-	-	81,366
-	-	-	-	20,065	175,743
-	-	-	-	-	1,904
-	-	-	-	-	318,457
-	-	-	-	8,340	8,340
-	29,637	-	-	-	1,923,524
-	-	-	-	-	153,337
-	-	-	-	-	1,042,461
<u>104,656</u>	<u>1,346,318</u>	<u>12,326</u>	<u>115,605</u>	<u>368,808</u>	<u>6,831,572</u>
7,482	57,531	1,476	11,192	(83,779)	(984,504)
(14,520)	(121,019)	(1,590)	(19,172)	48,437	4,124,069
<u>\$ (7,038)</u>	<u>\$ (63,488)</u>	<u>\$ (114)</u>	<u>\$ (7,980)</u>	<u>\$ (35,342)</u>	<u>\$ 3,139,565</u>

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**WHITEHALL CITY SCHOOL DISTRICT**

INDIVIDUAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

BUILDING FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Total Revenues	\$ -	\$ -	\$ -
<b>Expenditures:</b>			
Site Improvement:			
Purchased Services	31,487	31,487	-
Capital Outlay	1,323,865	1,323,865	-
Total Site Improvement	1,355,352	1,355,352	-
Total Expenditures	1,355,352	1,355,352	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,355,352)	(1,355,352)	-
<b>Other Financing Sources (Uses):</b>			
Advances In	75,000	75,000	-
Total Other Financing Sources (Uses)	75,000	75,000	-
Net Change in Fund Balances	(1,280,352)	(1,280,352)	-
Fund Balance, Beginning of Year	178,917	178,917	-
Prior Year Encumbrances Appropriated	1,134,030	1,134,030	-
Fund Balance, End of Year	\$ 32,595	\$ 32,595	\$ -

**WHITEHALL CITY SCHOOL DISTRICT**

INDIVIDUAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

CLASSROOM FACILITIES FUND

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 18,504	\$ 18,504	\$ -
Investment Income	1,766	2,051	285
Total Revenues	<u>20,270</u>	<u>20,555</u>	<u>285</u>
<b>Expenditures:</b>			
Site Improvement:			
Purchased Services	74,080	74,080	-
Capital Outlay	333,023	333,023	-
Total Site Improvement	<u>407,103</u>	<u>407,103</u>	<u>-</u>
Total Expenditures	<u>407,103</u>	<u>407,103</u>	<u>-</u>
Net Change in Fund Balances	(386,833)	(386,548)	285
Fund Balance, Beginning of Year	359,481	359,481	-
Prior Year Encumbrances Appropriated	773,658	773,658	-
Fund Balance, End of Year	<u>\$ 746,306</u>	<u>\$ 746,591</u>	<u>\$ 285</u>

**WHITEHALL CITY SCHOOL DISTRICT**

INDIVIDUAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

FOOD SERVICES

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 1,723,662	\$ 1,723,662	\$ -
Investment Income	3,200	3,825	625
Charges for Services	29,295	29,295	-
Other	9,282	9,282	-
Total Revenues	<u>1,765,439</u>	<u>1,766,064</u>	<u>625</u>
<b>Expenditures:</b>			
Non-instructional:			
Salaries and Wages	461,095	461,095	-
Employee Benefits	233,855	233,855	-
Purchased Services	32,947	32,947	-
Supplies and Materials	932,568	932,568	-
Capital Outlay	550	550	-
Total Non-instructional	<u>1,661,015</u>	<u>1,661,015</u>	<u>-</u>
Total Expenditures	<u>1,661,015</u>	<u>1,661,015</u>	<u>-</u>
Net Change in Fund Balances	104,424	105,049	625
Fund Balance, Beginning of Year	1,257,172	1,257,172	-
Prior Year Encumbrances Appropriated	327	327	-
Fund Balance, End of Year	<u>\$ 1,361,923</u>	<u>\$ 1,362,548</u>	<u>\$ 625</u>

**WHITEHALL CITY SCHOOL DISTRICT**

INDIVIDUAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

SPECIAL TRUST

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Donations	\$ 714	\$ 714	\$ -
Total Revenues	<u>714</u>	<u>714</u>	<u>-</u>
<b>Expenditures:</b>			
Extracurricular Activities:			
Other	1,976	1,976	-
Total Non-instructional	<u>1,976</u>	<u>1,976</u>	<u>-</u>
Total Expenditures	<u>1,976</u>	<u>1,976</u>	<u>-</u>
Net Change in Fund Balances	(1,262)	(1,262)	-
Fund Balance, Beginning of Year	1,980	1,980	-
Prior Year Encumbrances Appropriated	-	-	-
Fund Balance, End of Year	<u>\$ 718</u>	<u>\$ 718</u>	<u>\$ -</u>



**WHITEHALL CITY SCHOOL DISTRICT**

INDIVIDUAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

UNIFORM SCHOOL SUPPLIES\*\*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance (Over)/Under</u>
<b>Revenues:</b>			
Tuition and Fees	\$ 2,694	\$ 2,694	\$ -
Total Revenues	<u>2,694</u>	<u>2,694</u>	<u>-</u>
<b>Expenditures:</b>			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	2,694	2,694	-
Fund Balance, Beginning of Year	11,212	11,212	-
Prior Year Encumbrances Appropriated	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 13,906</u>	<u>\$ 13,906</u>	<u>\$ -</u>

\*\* - Due to the implementation of GASB 54, this fund is included with the General Fund for financial statement reporting purposes.

**WHITEHALL CITY SCHOOL DISTRICT**

INDIVIDUAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

PUBLIC SCHOOL SUPPORT\*\*

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Co-Curricular Activities	\$ 26,443	\$ 26,443	\$ -
Donations	20,190	20,190	-
Other	3,834	3,834	-
<b>Total Revenues</b>	<b>50,467</b>	<b>50,467</b>	<b>-</b>
<b>Expenditures:</b>			
Regular Instruction:			
Purchased Services	18,119	18,119	-
Supplies and Materials	19,016	19,016	-
Capital Outlay	1,554	1,554	-
Other	8,423	8,423	-
<b>Total Regular Instruction</b>	<b>47,112</b>	<b>47,112</b>	<b>-</b>
Instructional Staff:			
Other	15,185	15,185	-
<b>Total Instructional Staff</b>	<b>15,185</b>	<b>15,185</b>	<b>-</b>
Non-instructional:			
Supplies and Materials	3,361	3,361	-
<b>Total Non-instructional</b>	<b>3,361</b>	<b>3,361</b>	<b>-</b>
Extracurricular Activities:			
Other	4,510	4,510	-
<b>Total Extracurricular Activities</b>	<b>4,510</b>	<b>4,510</b>	<b>-</b>
<b>Total Expenditures</b>	<b>70,168</b>	<b>70,168</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(19,701)</b>	<b>(19,701)</b>	<b>-</b>
Fund Balance, Beginning of Year	50,233	50,233	-
Prior Year Encumbrances Appropriated	1,198	1,198	-
<b>Fund Balance, End of Year</b>	<b>\$ 31,730</b>	<b>\$ 31,730</b>	<b>\$ -</b>

\*\* - Due to the implementation of GASB 54, this fund is included with the General Fund for financial statement reporting purposes.

**WHITEHALL CITY SCHOOL DISTRICT**

INDIVIDUAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

MISCELLANEOUS LOCAL GRANTS

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 48,388	\$ 48,388	\$ -
Tuition and Fees	71,572	71,572	-
Donations	10,644	10,644	-
Other	65,397	65,397	-
<b>Total Revenues</b>	<b>196,001</b>	<b>196,001</b>	<b>-</b>
<b>Expenditures:</b>			
Regular Instruction:			
Salaries and Wages	110,723	110,723	-
Employee Benefits	17,439	17,439	-
Purchased Services	2,683	2,683	-
Capital Outlay	2,573	2,573	-
<b>Total Regular Instruction</b>	<b>133,418</b>	<b>133,418</b>	<b>-</b>
Special Instruction:			
Capital Outlay	9,894	9,894	-
<b>Total Special Instruction</b>	<b>9,894</b>	<b>9,894</b>	<b>-</b>
Instructional Staff:			
Purchased Services	5,334	5,334	-
Supplies and Materials	9,258	9,258	-
<b>Total Instructional Staff</b>	<b>14,592</b>	<b>14,592</b>	<b>-</b>
School Administration:			
Salaries and Wages	38,132	38,132	-
Employee Benefits	3,322	3,322	-
Supplies and Materials	1,927	1,927	-
<b>Total School Administration</b>	<b>43,381</b>	<b>43,381</b>	<b>-</b>
Operation and Maintenance of Plant:			
Purchased Services	23,632	23,632	-
Supplies and Materials	1,500	1,500	-
<b>Total Operation and Maintenance of Plant</b>	<b>25,132</b>	<b>25,132</b>	<b>-</b>
Non-instructional:			
Supplies and Materials	275	275	-
Other	534	534	-
<b>Total Non-instructional</b>	<b>809</b>	<b>809</b>	<b>-</b>
<b>Total Expenditures</b>	<b>227,226</b>	<b>227,226</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(31,225)</b>	<b>(31,225)</b>	<b>-</b>
Fund Balance, Beginning of Year	509,027	509,027	-
Prior Year Encumbrances Appropriated	344	344	-
<b>Fund Balance, End of Year</b>	<b>\$ 478,146</b>	<b>\$ 478,146</b>	<b>\$ -</b>

**WHITEHALL CITY SCHOOL DISTRICT**

INDIVIDUAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

CLASSROOM FACILITIES MAINTENANCE

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Property Taxes	\$ 96,163	\$ 96,163	\$ -
Intergovernmental	79,972	79,972	-
Total Revenues	<u>176,135</u>	<u>176,135</u>	<u>-</u>
<b>Expenditures:</b>			
Fiscal Services:			
Other	1,904	1,904	-
Total Fiscal Services	<u>1,904</u>	<u>1,904</u>	<u>-</u>
Operation and Maintenance of Plant:			
Purchased Services	242,780	242,780	-
Supplies and Materials	9,035	9,035	-
Capital Outlay	11,432	11,432	-
Total Operation and Maintenance of Plant	<u>263,247</u>	<u>263,247</u>	<u>-</u>
Total Expenditures	<u>265,151</u>	<u>265,151</u>	<u>-</u>
Net Change in Fund Balances	(89,016)	(89,016)	-
Fund Balance, Beginning of Year	885,511	885,511	-
Prior Year Encumbrances Appropriated	6,471	6,471	-
Fund Balance, End of Year	<u>\$ 802,966</u>	<u>\$ 802,966</u>	<u>\$ -</u>

**WHITEHALL CITY SCHOOL DISTRICT**

INDIVIDUAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

DISTRICT-MANAGED STUDENT ACTIVITIES

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Co-Curricular Activities	\$ 90,830	\$ 90,830	\$ -
Donations	23,198	23,198	-
Other	40,827	40,827	-
Total Revenues	<u>154,855</u>	<u>154,855</u>	<u>-</u>
<b>Expenditures:</b>			
Extracurricular Activities:			
Purchased Services	56,462	56,462	-
Supplies and Materials	39,615	39,615	-
Capital Outlay	6,891	6,891	-
Other	50,149	50,149	-
Total Extracurricular Activities	<u>153,117</u>	<u>153,117</u>	<u>-</u>
Total Expenditures	<u>153,117</u>	<u>153,117</u>	<u>-</u>
Net Change in Fund Balances	1,738	1,738	-
Fund Balance, Beginning of Year	26,290	26,290	-
Prior Year Encumbrances Appropriated	5,727	5,727	-
Fund Balance, End of Year	<u>\$ 33,755</u>	<u>\$ 33,755</u>	<u>\$ -</u>

**WHITEHALL CITY SCHOOL DISTRICT**

INDIVIDUAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

AUXILIARY SERVICES

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 237,168	\$ 237,168	\$ -
Investment Income	283	283	-
Total Revenues	<u>237,451</u>	<u>237,451</u>	<u>-</u>
<b>Expenditures:</b>			
Non-instructional:			
Salaries and Wages	96,087	96,087	-
Employee Benefits	15,134	15,134	-
Purchased Services	29,036	29,036	-
Supplies and Materials	72,506	72,353	153
Capital Outlay	72,343	72,343	-
Total Non-instructional	<u>285,106</u>	<u>284,953</u>	<u>153</u>
Total Expenditures	<u>285,106</u>	<u>284,953</u>	<u>153</u>
Net Change in Fund Balances	(47,655)	(47,502)	153
Fund Balance, Beginning of Year	-	-	-
Prior Year Encumbrances Appropriated	112,253	112,253	-
Fund Balance, End of Year	<u>\$ 64,598</u>	<u>\$ 64,751</u>	<u>\$ 153</u>

**WHITEHALL CITY SCHOOL DISTRICT**

INDIVIDUAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

PRESCHOOL GRANT

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 473,281	\$ 473,281	\$ -
Total Revenues	<u>473,281</u>	<u>473,281</u>	<u>-</u>
<b>Expenditures:</b>			
Regular Instruction:			
Salaries and Wages	312,860	312,860	-
Employee Benefits	49,050	49,050	-
Supplies and Materials	6,212	6,212	-
Capital Outlay	8,250	8,250	-
Total Regular Instruction	<u>376,372</u>	<u>376,372</u>	<u>-</u>
School Administration:			
Salaries and Wages	52,710	52,710	-
Employee Benefits	14,698	14,698	-
Total School Administration	<u>67,408</u>	<u>67,408</u>	<u>-</u>
Operation and Maintenance of Plant:			
Purchased Services	36,050	36,050	-
Total Operation and Maintenance of Plant	<u>36,050</u>	<u>36,050</u>	<u>-</u>
Total Expenditures	<u>479,830</u>	<u>479,830</u>	<u>-</u>
Net Change in Fund Balances	(6,549)	(6,549)	-
Fund Balance, Beginning of Year	8,000	8,000	-
Prior Year Encumbrances Appropriated	-	-	-
Fund Balance, End of Year	<u>\$ 1,451</u>	<u>\$ 1,451</u>	<u>\$ -</u>

**WHITEHALL CITY SCHOOL DISTRICT**

INDIVIDUAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

DATA COMMUNICATIONS

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 44,569	\$ 44,569	\$ -
Total Revenues	<u>44,569</u>	<u>44,569</u>	<u>-</u>
<b>Expenditures:</b>			
Instructional Staff:			
Purchased Services	6,215	6,215	-
Capital Outlay	44,462	44,462	-
Total Instructional Staff	<u>50,677</u>	<u>50,677</u>	<u>-</u>
Total Expenditures	<u>50,677</u>	<u>50,677</u>	<u>-</u>
Net Change in Fund Balances	(6,108)	(6,108)	-
Fund Balance, Beginning of Year	7,987	7,987	-
Prior Year Encumbrances Appropriated	-	-	-
Fund Balance, End of Year	<u>\$ 1,879</u>	<u>\$ 1,879</u>	<u>\$ -</u>



**WHITEHALL CITY SCHOOL DISTRICT**

INDIVIDUAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

VOCATIONAL EDUCATION ENHANCEMENT

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 4,178	\$ 4,178	\$ -
Total Revenues	<u>4,178</u>	<u>4,178</u>	<u>-</u>
<b>Expenditures:</b>			
Instructional Staff:			
Purchased Services	5,663	5,663	-
Total Instructional Staff	<u>5,663</u>	<u>5,663</u>	<u>-</u>
Total Expenditures	<u>5,663</u>	<u>5,663</u>	<u>-</u>
Net Change in Fund Balances	(1,485)	(1,485)	-
Fund Balance, Beginning of Year	2,999	2,999	-
Prior Year Encumbrances Appropriated	5,673	5,673	-
Fund Balance, End of Year	<u>\$ 7,187</u>	<u>\$ 7,187</u>	<u>\$ -</u>

**WHITEHALL CITY SCHOOL DISTRICT**

INDIVIDUAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

MISCELLANEOUS STATE GRANTS

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 25,703	\$ 25,703	\$ -
Total Revenues	<u>25,703</u>	<u>25,703</u>	<u>-</u>
<b>Expenditures:</b>			
Pupil Services:			
Salaries and Wages	22,111	22,111	-
Employee Benefits	3,579	3,579	-
Total Pupil Services	<u>25,690</u>	<u>25,690</u>	<u>-</u>
Total Expenditures	<u>25,690</u>	<u>25,690</u>	<u>-</u>
Net Change in Fund Balances	13	13	-
Fund Balance, Beginning of Year	-	-	-
Prior Year Encumbrances Appropriated	-	-	-
Fund Balance, End of Year	<u>\$ 13</u>	<u>\$ 13</u>	<u>\$ -</u>

**WHITEHALL CITY SCHOOL DISTRICT**

INDIVIDUAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

TITLE VI-B IDEA

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 651,786	\$ 650,580	\$ (1,206)
Total Revenues	<u>651,786</u>	<u>650,580</u>	<u>(1,206)</u>
<b>Expenditures:</b>			
Special Instruction:			
Salaries and Wages	329,107	329,107	-
Employee Benefits	180,330	180,330	-
Purchased Services	85,778	85,778	-
Total Special Instruction	<u>595,215</u>	<u>595,215</u>	<u>-</u>
School Administration:			
Salaries and Wages	38,104	38,104	-
Employee Benefits	9,402	9,402	-
Total School Administration	<u>47,506</u>	<u>47,506</u>	<u>-</u>
Non-instructional:			
Purchased Services	15,556	15,556	-
Capital Outlay	10,969	10,969	-
Total Non-instructional	<u>26,525</u>	<u>26,525</u>	<u>-</u>
Total Expenditures	<u>669,246</u>	<u>669,246</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,460)	(18,666)	(1,206)
<b>Other Financing Sources (Uses):</b>			
Advances In	1,864	1,864	-
Total Other Financing Sources (Uses)	<u>1,864</u>	<u>1,864</u>	<u>-</u>
Net Change in Fund Balances	(15,596)	(16,802)	(1,206)
Fund Balance, Beginning of Year	324	324	-
Prior Year Encumbrances Appropriated	15,272	15,272	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ (1,206)</u>	<u>\$ (1,206)</u>

**WHITEHALL CITY SCHOOL DISTRICT**

INDIVIDUAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

TITLE I SCHOOL IMPROVEMENT

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 62,363	\$ 62,363	\$ -
Total Revenues	<u>62,363</u>	<u>62,363</u>	<u>-</u>
<b>Expenditures:</b>			
Other Instruction:			
Salaries and Wages	51,396	51,396	-
Employee Benefits	12,709	12,709	-
Total Other Instruction	<u>64,105</u>	<u>64,105</u>	<u>-</u>
Total Expenditures	<u>64,105</u>	<u>64,105</u>	<u>-</u>
Net Change in Fund Balances	(1,742)	(1,742)	-
Fund Balance, Beginning of Year	1,764	1,764	-
Prior Year Encumbrances Appropriated	-	-	-
Fund Balance, End of Year	<u>\$ 22</u>	<u>\$ 22</u>	<u>\$ -</u>

**WHITEHALL CITY SCHOOL DISTRICT**

INDIVIDUAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

TITLE III LIMITED ENGLISH PROFICIENCY

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 103,149	\$ 103,149	\$ -
Total Revenues	<u>103,149</u>	<u>103,149</u>	<u>-</u>
<b>Expenditures:</b>			
Special Instruction:			
Salaries and Wages	72,535	72,535	-
Employee Benefits	<u>31,368</u>	<u>31,368</u>	<u>-</u>
Total Special Instruction	<u>103,903</u>	<u>103,903</u>	<u>-</u>
Total Expenditures	<u>103,903</u>	<u>103,903</u>	<u>-</u>
Net Change in Fund Balances	(754)	(754)	-
Fund Balance, Beginning of Year	761	761	-
Prior Year Encumbrances Appropriated	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 7</u></u>	<u><u>\$ 7</u></u>	<u><u>\$ -</u></u>

**WHITEHALL CITY SCHOOL DISTRICT**

INDIVIDUAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

TITLE I GRANT

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 1,295,291	\$ 1,295,291	\$ -
Total Revenues	<u>1,295,291</u>	<u>1,295,291</u>	<u>-</u>
<b>Expenditures:</b>			
Special Instruction:			
Salaries and Wages	631,798	631,798	-
Employee Benefits	216,936	216,936	-
Supplies and Materials	17,313	17,313	-
Total Special Instruction	<u>866,047</u>	<u>866,047</u>	<u>-</u>
Pupil Services:			
Salaries and Wages	287,067	287,067	-
Employee Benefits	111,240	111,240	-
Total Pupil Services	<u>398,307</u>	<u>398,307</u>	<u>-</u>
Instructional Staff:			
Purchased Services	7,526	7,526	-
Supplies and Materials	3,578	3,578	-
Total Instructional Staff	<u>11,104</u>	<u>11,104</u>	<u>-</u>
Non-instructional:			
Salaries and Wages	21,015	21,015	-
Employee Benefits	7,469	7,469	-
Total Non-instructional	<u>28,484</u>	<u>28,484</u>	<u>-</u>
Total Expenditures	<u>1,303,942</u>	<u>1,303,942</u>	<u>-</u>
Net Change in Fund Balances	(8,651)	(8,651)	-
Fund Balance, Beginning of Year	12,281	12,281	-
Prior Year Encumbrances Appropriated	-	-	-
Fund Balance, End of Year	<u>\$ 3,630</u>	<u>\$ 3,630</u>	<u>\$ -</u>

**WHITEHALL CITY SCHOOL DISTRICT**

INDIVIDUAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

IDEA PRESCHOOL GRANTS FOR THE HANDICAPPED

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 13,261	\$ 13,261	\$ -
Total Revenues	<u>13,261</u>	<u>13,261</u>	<u>-</u>
<b>Expenditures:</b>			
Special Instruction:			
Salaries and Wages	7,080	7,080	-
Employee Benefits	6,319	6,319	-
Total Special Instruction	<u>13,399</u>	<u>13,399</u>	<u>-</u>
Total Expenditures	<u>13,399</u>	<u>13,399</u>	<u>-</u>
Net Change in Fund Balances	(138)	(138)	-
Fund Balance, Beginning of Year	144	144	-
Prior Year Encumbrances Appropriated	-	-	-
Fund Balance, End of Year	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ -</u>

**WHITEHALL CITY SCHOOL DISTRICT**

INDIVIDUAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

IMPROVING TEACHER QUALITY

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 117,379	\$ 117,379	\$ -
Total Revenues	<u>117,379</u>	<u>117,379</u>	<u>-</u>
<b>Expenditures:</b>			
Regular Instruction:			
Salaries and Wages	84,321	84,321	-
Employee Benefits	34,144	34,144	-
Total Regular Instruction	<u>118,465</u>	<u>118,465</u>	<u>-</u>
Total Expenditures	<u>118,465</u>	<u>118,465</u>	<u>-</u>
Net Change in Fund Balances	(1,086)	(1,086)	-
Fund Balance, Beginning of Year	1,089	1,089	-
Prior Year Encumbrances Appropriated	-	-	-
Fund Balance, End of Year	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ -</u>



**WHITEHALL CITY SCHOOL DISTRICT**

INDIVIDUAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

MISCELLANEOUS FEDERAL GRANTS

	Final Budget	Actual	Variance (Over)/Under
<b>Revenues:</b>			
Intergovernmental	\$ 389,668	\$ 319,233	\$ (70,435)
Total Revenues	<u>389,668</u>	<u>319,233</u>	<u>(70,435)</u>
<b>Expenditures:</b>			
Regular Instruction:			
Purchased Services	160,415	160,415	-
Supplies and Materials	16,984	16,984	-
Total Regular Instruction	<u>177,399</u>	<u>177,399</u>	<u>-</u>
Other Instruction:			
Salaries and Wages	62,922	62,922	-
Employee Benefits	6,900	6,900	-
Purchased Services	151,152	151,152	-
Supplies and Materials	7,299	7,299	-
Capital Outlay	577	577	-
Total Other Instruction	<u>228,850</u>	<u>228,850</u>	<u>-</u>
School Administration:			
Salaries and Wages	17,000	17,000	-
Employee Benefits	2,772	2,772	-
Total School Administration	<u>19,772</u>	<u>19,772</u>	<u>-</u>
Pupil Transportation:			
Purchased Services	8,340	8,340	-
Total Pupil Transportation	<u>8,340</u>	<u>8,340</u>	<u>-</u>
Total Expenditures	<u>434,361</u>	<u>434,361</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(44,693)	(115,128)	(70,435)
<b>Other Financing Sources (Uses):</b>			
Advances In	91,107	91,107	-
Advances Out	(114,625)	(114,625)	-
Total Other Financing Sources (Uses)	<u>(23,518)</u>	<u>(23,518)</u>	<u>-</u>
Net Change in Fund Balances	(68,211)	(138,646)	(70,435)
Fund Balance, Beginning of Year	61,455	61,455	-
Prior Year Encumbrances Appropriated	6,756	6,756	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ (70,435)</u>	<u>\$ (70,435)</u>

**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY, OHIO**

**COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES  
PROPRIETARY FUND**

**Internal Service Fund**

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to another department or agency on a cost reimbursement basis. A description of the District's Internal Service Fund follows:

**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  
FRANKLIN COUNTY, OHIO**

INDIVIDUAL FUND SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EMPLOYEE BENEFIT SELF INSURANCE FUND

	Final Budget	Actual	Variance Over/(Under)
<b>Operating Revenues:</b>			
Charges for Services	\$ 5,360,588	\$ 5,360,588	\$ -
Other Revenue	29,259	29,259	-
Total Operating Revenues	<u>5,389,847</u>	<u>5,389,847</u>	<u>-</u>
<b>Operating Expenses:</b>			
Purchased Services	1,033,554	1,033,554	-
Claims	5,120,645	5,120,645	-
Total Operating Expenses	<u>6,154,199</u>	<u>6,154,199</u>	<u>-</u>
Change in Net Position	(764,352)	(764,352)	-
Fund Balance, Beginning of Year	<u>2,533,936</u>	<u>2,533,936</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,769,584</u>	<u>\$ 1,769,584</u>	<u>\$ -</u>

**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY, OHIO**

COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES  
FIDUCIARY FUNDS

**Agency Funds**

Agency Funds are used to account for assets held by a government as an agent for individuals, private organizations, other governments and/or other funds. A description of the District's Fiduciary Funds follows:

**Employee Flexible Spending Account** - An agency fund used to account for those assets held by the District as an agent for individuals.

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

**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY, OHIO**

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Beginning Balance	Additions	Deductions	Ending Balance
<b>EMPLOYEE FLEXIBLE SPENDING ACCOUNT</b>				
<b>Assets</b>				
Cash and Cash Equivalents	\$ 2,719	\$ 177,716	\$ (169,930)	\$ 10,505
Accounts Receivable	-	2,487	-	2,487
Total Assets	\$ 2,719	\$ 180,203	\$ (169,930)	\$ 12,992
<b>Liabilities</b>				
Due to Others	\$ 2,719	\$ 180,203	\$ (169,930)	\$ 12,992
Total Liabilities	\$ 2,719	\$ 180,203	\$ (169,930)	\$ 12,992
<b>STUDENT ACTIVITIES FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents	\$ 14,279	\$ 67,027	\$ (64,283)	\$ 17,023
Accounts Receivable	-	-	-	-
Total Assets	\$ 14,279	\$ 67,027	\$ (64,283)	\$ 17,023
<b>Liabilities</b>				
Due to Others	\$ 14,132	\$ 64,431	\$ (64,136)	\$ 14,427
Accounts Payable	147	2,596	(147)	2,596
Total Liabilities	\$ 14,279	\$ 67,027	\$ (64,283)	\$ 17,023
<b>TOTAL</b>				
<b>Assets</b>				
Cash and Cash Equivalents	\$ 16,998	\$ 244,743	\$ (234,213)	\$ 27,528
Accounts Receivable	-	2,487	-	2,487
Total Assets	\$ 16,998	\$ 247,230	\$ (234,213)	\$ 30,015
<b>Liabilities</b>				
Due to Others	\$ 16,851	\$ 244,634	\$ (234,066)	\$ 27,419
Accounts Payable	147	2,596	(147)	2,596
Total Liabilities	\$ 16,998	\$ 247,230	\$ (234,213)	\$ 30,015

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### **III. STATISTICAL SECTION**

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**WHITEHALL CITY SCHOOL DISTRICT  
STATISTICAL SECTION**

This part of the District's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

<u>Contents</u>	<u>Page</u>
<b><i>Financial Trends</i></b> These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	S5 - S9
<b><i>Revenue Capacity</i></b> These schedules contain information to help the reader assess the affordability of the District's most significant local revenue source, the property tax.	S10 - S13
<b><i>Debt Capacity</i></b> These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	S14 - S17
<b><i>Demographic and Economic Information</i></b> These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	S18 - S24

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**WHITEHALL CITY SCHOOL DISTRICT**  
**NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
*(accrual basis of accounting)*

	2007	2008	2009	2010	2011 (Restated) <sup>2</sup>	2012 <sup>3</sup>	2013	2014 (Restated) <sup>4</sup>	2015	2016
<b>Governmental activities</b>										
Net investment in capital assets	\$ 5,666,972	\$ 5,921,213	\$ 7,262,943	\$ 9,920,538	\$ -	\$ 51,306,353	\$ 47,100,680	\$ 45,921,814	\$ 47,970,877	\$ 48,062,693
Restricted	970,238	1,011,679	46,487,187	49,611,878	32,164,514	9,226,166	7,667,087	7,455,593	6,644,999	6,342,264
Unrestricted	<u>16,469,694</u>	<u>14,997,704</u>	<u>20,603,048</u>	<u>17,591,113</u>	<u>46,351,327</u>	<u>16,439,386</u>	<u>16,187,957</u>	<u>(35,510,339)</u>	<u>(36,544,215)</u>	<u>(36,222,386)</u>
Total governmental activities net position	<u>23,106,904</u>	<u>21,930,596</u>	<u>74,353,178</u>	<u>77,123,529</u>	<u>78,515,841</u>	<u>76,971,905</u>	<u>70,955,724</u>	<u>17,867,068</u>	<u>18,071,661</u>	<u>18,182,571</u>
<b>Business-type activities<sup>1</sup></b>										
Net investment in capital assets	17,773	14,398	12,239	65,228	-	-	-	-	-	-
Unrestricted	<u>269,742</u>	<u>425,536</u>	<u>583,884</u>	<u>781,302</u>	-	-	-	-	-	-
Total business-type activities net position	<u>287,515</u>	<u>439,934</u>	<u>596,123</u>	<u>846,530</u>	-	-	-	-	-	-
<b>Primary government</b>										
Net investment in capital assets	5,684,745	5,935,611	7,275,182	9,985,766	-	51,306,353	47,100,680	45,921,814	47,970,877	48,062,693
Restricted	970,238	1,011,679	46,487,187	49,611,878	32,164,514	9,226,166	7,667,087	7,455,593	6,644,999	6,342,264
Unrestricted	<u>16,739,436</u>	<u>15,423,240</u>	<u>21,186,932</u>	<u>18,372,415</u>	<u>46,351,327</u>	<u>16,439,386</u>	<u>16,187,957</u>	<u>(35,510,339)</u>	<u>(36,544,215)</u>	<u>(36,222,386)</u>
Total primary government net position	<u>\$ 23,394,419</u>	<u>\$ 22,370,530</u>	<u>\$ 74,949,301</u>	<u>\$ 77,970,059</u>	<u>\$ 78,515,841</u>	<u>\$ 76,971,905</u>	<u>\$ 70,955,724</u>	<u>\$ 17,867,068</u>	<u>\$ 18,071,661</u>	<u>\$ 18,182,571</u>

<sup>1</sup> Business-type activities were reclassified to governmental activities during fiscal year 2011.

<sup>2</sup> Net position was stated in 2011 as a result of the District changing its capitalization policy.

<sup>3</sup> Net position was stated in 2013 as a result of the District adopting GASB Statements 63 and 65.

<sup>4</sup> Net position was stated in 2013 as a result of the District adopting GASB Statements 68 and 71.

**WHITEHALL CITY SCHOOL DISTRICT**  
**CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
*(accrual basis of accounting)*

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Expenses</b>										
Governmental activities:										
Instruction										
Regular	\$ 12,914,994	\$ 13,331,643	\$ 14,679,059	\$ 14,583,205	\$ 16,507,050	\$ 16,780,458	\$ 18,825,423	\$ 20,672,097	\$ 20,301,612	\$ 20,878,203
Special	5,619,469	6,138,787	6,205,649	6,305,413	6,331,636	6,261,555	6,380,916	6,501,275	6,849,021	7,130,470
Vocational	679,505	749,503	693,397	741,924	678,994	319,125	339,364	310,952	221,841	254,320
Continuing	-	609,241	617,054	240,962	329,970	88,665	185,081	208,686	486,475	438,620
Support Services										
Pupils	1,420,251	1,368,493	1,548,954	1,757,529	1,714,650	1,739,733	2,265,854	1,917,251	1,941,770	1,976,790
Instructional staff	1,200,013	1,495,445	1,596,479	1,651,610	1,633,710	1,492,271	1,421,016	1,755,409	1,320,208	1,754,856
General administration	91,484	107,440	138,932	112,128	107,386	123,879	108,207	156,818	105,817	102,296
School administration	2,380,057	2,356,732	2,538,605	2,848,208	2,777,491	2,953,745	2,823,368	3,186,302	2,643,419	2,867,607
Fiscal services	664,955	666,932	1,155,271	757,212	820,324	799,733	1,042,871	673,995	752,972	806,770
Business operations	-	-	-	-	-	-	-	-	226,535	250,217
Operation and maintenance of plant	2,259,110	2,448,403	2,560,227	2,708,803	2,697,410	2,928,588	3,242,987	2,924,911	2,828,954	3,224,170
Student transportation	1,285,270	1,358,063	1,307,801	1,285,938	1,486,829	1,941,803	1,624,707	1,630,015	1,593,702	1,526,186
Central services	517,740	565,000	534,103	484,549	525,890	616,242	900,373	52,041	75,366	162,967
Non-instructional Services	275,268	218,668	262,219	240,371	1,248,383	1,397,431	1,764,491	1,684,292	1,724,244	1,946,265
Extracurricular Activities	593,409	629,980	676,600	658,965	632,181	724,132	758,358	730,634	812,553	717,830
Interest	299,829	49,447	262,703	1,367,905	1,344,945	1,338,512	1,586,316	1,244,014	1,268,242	1,272,922
Total governmental activities expenses	<u>30,201,354</u>	<u>32,093,777</u>	<u>34,777,053</u>	<u>35,744,722</u>	<u>38,836,849</u>	<u>39,505,872</u>	<u>43,269,332</u>	<u>43,648,692</u>	<u>43,152,731</u>	<u>45,310,489</u>
Business-type activities:										
Food Service	947,279	1,055,799	1,074,496	1,088,623	-	-	-	-	-	-
Uniform School Supplies	42,876	33,260	27,387	13,615	-	-	-	-	-	-
Total business-type activities expenses	<u>990,155</u>	<u>1,089,059</u>	<u>1,101,883</u>	<u>1,102,238</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total primary government expenses	<u>\$ 31,191,509</u>	<u>\$ 33,182,836</u>	<u>\$ 35,878,936</u>	<u>\$ 36,846,960</u>	<u>\$ 38,836,849</u>	<u>\$ 39,505,872</u>	<u>\$ 43,269,332</u>	<u>\$ 43,648,692</u>	<u>\$ 43,152,731</u>	<u>\$ 45,310,489</u>
<b>Program Revenue</b>										
Governmental activities:										
Charges for services:										
Instruction										
Regular	\$ 375,485	\$ 430,144	\$ 373,647	\$ 281,066	\$ 274,780	\$ 222,053	\$ 218,804	\$ 163,012	\$ 168,033	\$ 153,792
Special	85,376	41,320	41,401	36,982	54,524	76,075	60,713	39,320	76,108	33,823
Support Services										
Pupils	13,407	7,295	-	-	-	-	108	-	-	-
Instructional staff	15,530	16,290	36,565	1,123	4,524	5,034	38,955	10,243	15,248	4,689
School administration	72,184	5,858	52,241	54,262	30,429	80,637	62,791	19,318	18,348	13,186
Operation and maintenance of plant	24,338	49,704	47,083	20,256	13,775	11,697	8,700	6,925	3,808	7,962
Non-instructional Services	40,274	57	1,409	-	178,171	140,843	113,584	15,615	16,063	29,555
Extracurricular Activities	88,200	92,342	86,856	85,328	81,765	78,140	73,019	127,206	141,012	125,834
Operating Grants and Contributions	6,028,258	7,494,723	7,954,989	4,501,095	5,643,039	6,055,996	4,873,850	5,145,316	5,260,574	5,700,662
Total governmental activities program revenue	<u>6,743,052</u>	<u>8,137,733</u>	<u>8,594,191</u>	<u>4,980,112</u>	<u>6,281,007</u>	<u>6,670,475</u>	<u>5,450,524</u>	<u>5,526,955</u>	<u>5,699,194</u>	<u>6,069,503</u>
Business-type activities:										
Charges for services:										
Food Service	\$ 295,163	\$ 279,402	\$ 236,731	\$ 192,459	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniform School Supplies	39,258	41,507	25,340	4,066	-	-	-	-	-	-
Operating grants and contributions (Food Service)	731,807	910,034	990,326	1,149,900	-	-	-	-	-	-
Total business-type activities program revenue	<u>1,066,228</u>	<u>1,230,943</u>	<u>1,252,397</u>	<u>1,346,425</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total primary government program revenue	<u>\$ 7,809,280</u>	<u>\$ 9,368,676</u>	<u>\$ 9,846,588</u>	<u>\$ 6,326,537</u>	<u>\$ 6,281,007</u>	<u>\$ 6,670,475</u>	<u>\$ 5,450,524</u>	<u>\$ 5,526,955</u>	<u>\$ 5,699,194</u>	<u>\$ 6,069,503</u>
<b>Net (Expense)/Revenue</b>										
Governmental activities	\$ (23,458,302)	\$ (23,956,044)	\$ (26,182,862)	\$ (30,764,610)	\$ (32,555,842)	\$ (32,835,397)	\$ (37,818,808)	\$ (38,121,737)	\$ (37,453,537)	\$ (39,240,986)
Business-type activities	76,073	141,884	150,514	244,187	-	-	-	-	-	-
Total primary government net expense	<u>\$ (23,382,229)</u>	<u>\$ (23,814,160)</u>	<u>\$ (26,032,348)</u>	<u>\$ (30,520,423)</u>	<u>\$ (32,555,842)</u>	<u>\$ (32,835,397)</u>	<u>\$ (37,818,808)</u>	<u>\$ (38,121,737)</u>	<u>\$ (37,453,537)</u>	<u>\$ (39,240,986)</u>

**General Revenues and Other Changes in Net Position**

<b>Governmental activities:</b>										
Property taxes	\$ 13,192,064	\$ 8,059,799	\$ 14,865,667	\$ 11,126,859	\$ 12,144,790	\$ 11,045,323	\$ 9,469,294	\$ 10,499,232	\$ 11,017,383	\$ 11,073,772
Grants and entitlements not restricted to Specific Programs	12,057,270	13,609,539	62,605,400	19,510,239	19,630,753	18,941,719	20,680,764	21,621,963	24,249,169	25,786,131
Payment in lieu of taxes	-	-	-	1,611,576	1,047,567	1,023,983	1,225,600	1,374,720	2,092,669	2,100,046
Investment earnings	949,576	789,750	920,741	1,127,552	844,457	212,273	106,883	58,594	134,087	214,452
Miscellaneous	117,773	320,648	213,636	158,735	229,556	396,021	320,086	234,993	164,822	177,495
<b>Total governmental activities general revenues and other changes</b>	<b>26,316,683</b>	<b>22,779,736</b>	<b>78,605,444</b>	<b>33,534,961</b>	<b>33,897,123</b>	<b>31,619,319</b>	<b>31,802,627</b>	<b>33,789,502</b>	<b>37,658,130</b>	<b>39,351,896</b>
<b>Business-type activities:</b>										
Investment earnings	10,186	10,535	5,675	6,220	-	-	-	-	-	-
<b>Total business-type activities general revenues and other changes</b>	<b>10,186</b>	<b>10,535</b>	<b>5,675</b>	<b>6,220</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total primary government general revenues and other changes</b>	<b>\$ 26,326,869</b>	<b>\$ 22,790,271</b>	<b>\$ 78,611,119</b>	<b>\$ 33,541,181</b>	<b>\$ 33,897,123</b>	<b>\$ 31,619,319</b>	<b>\$ 31,802,627</b>	<b>\$ 33,789,502</b>	<b>\$ 37,658,130</b>	<b>\$ 39,351,896</b>
<b>Changes in Net Position</b>										
Governmental activities	\$ 2,858,381	\$ (1,176,308)	\$ 52,422,582	\$ 2,770,351	\$ 1,341,281	\$ (1,216,078)	\$ (6,016,181)	\$ (4,332,235)	\$ 204,593	\$ 110,910
Business-type activities	86,259	152,419	156,189	250,407	-	-	-	-	-	-
<b>Total primary government</b>	<b>\$ 2,944,640</b>	<b>\$ (1,023,889)</b>	<b>\$ 52,578,771</b>	<b>\$ 3,020,758</b>	<b>\$ 1,341,281</b>	<b>\$ (1,216,078)</b>	<b>\$ (6,016,181)</b>	<b>\$ (4,332,235)</b>	<b>\$ 204,593</b>	<b>\$ 110,910</b>

Note: Business-type activities were reclassified to governmental activities during fiscal year 2011.

**WHITEHALL CITY SCHOOL DISTRICT**  
**FUND BALANCES, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
*(modified accrual basis of accounting)*

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>General Fund</b>										
Nonspendable	N/A	N/A	N/A	N/A	\$ 62,506	\$ 75,205	\$ 77,753	\$ 51,749	\$ 67,189	\$ 75,365
Committed	N/A	N/A	N/A	N/A	158,536	-	-	-	-	-
Assigned	N/A	N/A	N/A	N/A	361,663	3,509,904	1,058,719	3,006,871	2,073,213	5,561,500
Unassigned	N/A	N/A	N/A	N/A	15,232,674	11,692,512	11,773,176	10,160,909	9,690,577	6,949,000
Reserved	\$ 3,040,627	\$ 416,235	\$ 3,189,464	\$ 3,360,044	N/A	N/A	N/A	N/A	N/A	N/A
Unreserved	11,318,131	12,722,552	11,923,302	13,058,112	N/A	N/A	N/A	N/A	N/A	N/A
<b>Total General Fund</b>	<b>\$ 14,358,758</b>	<b>\$ 13,138,787</b>	<b>\$ 15,112,766</b>	<b>\$ 16,418,156</b>	<b>\$ 15,815,379</b>	<b>\$ 15,277,621</b>	<b>\$ 12,909,648</b>	<b>\$ 13,219,529</b>	<b>\$ 11,830,979</b>	<b>\$ 12,585,865</b>
<b>All Other Governmental Funds</b>										
Nonspendable	N/A	N/A	N/A	N/A	\$ 7,735	\$ 8,528	\$ 3,208	\$ 6,703	\$ 2,423	\$ 4,609
Restricted	N/A	N/A	N/A	N/A	52,889,089	33,445,650	16,724,120	10,909,668	6,147,057	5,792,958
Committed	N/A	N/A	N/A	N/A	54,689	57,020	-	-	-	-
Unassigned	N/A	N/A	N/A	N/A	(5,533)	(61,719)	(34,519)	(295,272)	(190,100)	(394,768)
Reserved	\$ 123,322	\$ 92,604	\$ 4,911,312	\$ 4,199,282	N/A	N/A	N/A	N/A	N/A	N/A
Unreserved, reported in:										
Special Revenue Funds	46,074	358,986	453,585	1,147,617	N/A	N/A	N/A	N/A	N/A	N/A
Debt Service Fund	387,668	407,170	1,165,886	708,282	N/A	N/A	N/A	N/A	N/A	N/A
Capital Projects Fund	-	-	28,695,005	33,283,855	N/A	N/A	N/A	N/A	N/A	N/A
<b>Total All Other Governmental Funds</b>	<b>\$ 557,064</b>	<b>\$ 858,760</b>	<b>\$ 35,225,788</b>	<b>\$ 39,339,036</b>	<b>\$ 52,945,980</b>	<b>\$ 33,449,479</b>	<b>\$ 16,692,809</b>	<b>\$ 10,621,099</b>	<b>\$ 5,959,380</b>	<b>\$ 5,402,799</b>

Note: The District implemented GASB 54 in 2011 which established new fund balance classifications for governmental funds.

**WHITEHALL CITY SCHOOL DISTRICT**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
*(modified accrual basis of accounting)*

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Revenue</b>										
From Local Sources										
Taxes	\$ 12,925,613	\$ 8,118,164	\$ 14,757,003	\$ 10,878,442	\$ 11,702,058	\$ 11,245,058	\$ 9,612,928	\$ 11,561,954	\$ 11,060,876	\$ 11,110,472
Tuition fees	626,594	550,668	552,346	393,689	379,656	395,496	390,071	238,856	282,237	213,712
Investment income	949,576	789,750	920,741	1,127,552	844,457	212,273	106,883	50,413	131,772	216,955
Intergovernmental	17,871,455	21,252,855	24,885,399	29,755,001	56,310,812	31,783,912	26,979,237	26,709,348	29,543,479	31,367,386
Payment in lieu of taxes	-	-	-	1,611,576	1,047,567	1,023,983	1,225,600	1,374,720	2,092,669	2,100,046
Other Revenue	205,973	412,990	300,492	244,717	487,868	615,004	506,689	431,824	359,093	475,351
<b>Total Revenues</b>	<b>32,579,211</b>	<b>31,124,427</b>	<b>41,415,981</b>	<b>44,010,977</b>	<b>70,772,418</b>	<b>45,275,726</b>	<b>38,821,408</b>	<b>40,367,115</b>	<b>43,470,126</b>	<b>45,483,922</b>
<b>Expenditures</b>										
Current:										
Instruction										
Regular	12,915,226	12,930,732	14,220,107	14,117,713	15,618,765	15,756,853	16,117,351	16,821,025	18,028,112	18,782,536
Special	5,647,036	6,078,750	6,361,429	6,274,621	6,265,851	6,281,677	6,453,855	6,197,705	6,881,507	7,177,176
Vocational	691,433	720,182	705,432	726,107	682,864	343,610	273,335	301,433	215,164	253,009
Continuing	-	609,241	617,054	239,942	325,011	88,665	187,594	181,607	480,806	458,292
Support Services										
Pupils	1,411,852	1,348,095	1,582,252	1,682,755	1,712,303	1,741,005	1,753,360	1,827,437	1,968,950	2,024,216
Instructional staff	1,211,040	1,454,033	1,624,568	1,668,856	1,584,364	1,485,197	1,422,555	1,684,392	1,542,352	1,839,025
General administration	91,484	107,440	138,932	112,128	107,386	123,879	108,207	156,818	105,817	102,296
School administration	2,294,000	2,321,081	2,539,501	2,835,747	2,758,805	2,867,336	2,836,608	3,054,041	2,781,202	2,843,805
Fiscal services	676,270	653,560	1,156,239	754,350	814,692	802,828	1,072,863	654,991	766,733	792,268
Business operations	-	-	-	-	-	-	-	-	189,455	245,049
Operation and maintenance of plant	2,243,756	2,405,655	2,540,328	2,668,134	2,674,192	2,604,332	2,556,249	2,831,635	2,874,356	3,174,828
Student transportation	1,320,549	1,342,704	1,333,492	1,297,835	1,404,048	1,395,516	1,358,515	1,578,430	1,580,806	1,481,667
Central services	543,403	542,998	529,574	497,001	496,532	602,636	489,543	62,180	69,440	152,490
Non-instructional Services	284,384	209,026	262,136	220,154	1,232,345	1,385,678	1,479,793	1,617,364	1,714,848	1,926,846
Extracurricular Activities	586,709	618,984	651,543	660,934	617,901	652,418	607,618	717,895	834,607	888,389
Capital Outlay	332,883	265,021	1,069,556	2,398,631	20,093,470	27,072,473	19,026,199	6,539,021	7,643,831	1,548,439
Debt Service:										
Bond Issuance Costs	-	-	-	-	-	-	-	-	-	366,244
Principal Retirement	86,225	380,000	388,655	1,111,548	807,006	827,496	742,512	593,675	625,000	710,000
Interest and Fiscal Charges	353,950	55,200	611,033	1,325,883	1,301,757	1,278,386	1,459,894	1,321,295	1,229,409	893,899
<b>Total Expenditures</b>	<b>30,690,200</b>	<b>32,042,702</b>	<b>36,331,831</b>	<b>38,592,339</b>	<b>58,497,292</b>	<b>65,309,985</b>	<b>57,946,051</b>	<b>46,140,944</b>	<b>49,532,395</b>	<b>45,660,474</b>
Excess (deficiency) of revenue over (under) expenditures	1,889,011	(918,275)	5,084,150	5,418,638	12,275,126	(20,034,259)	(19,124,643)	(5,773,829)	(6,062,269)	(176,552)
Other Financing (Sources) Uses										
Issuance of bonds	-	-	30,500,000	-	-	-	-	-	-	25,310,000
Premium on bond issuance	-	-	242,521	-	-	-	-	-	-	3,324,867
Premium on note issuance	-	-	478,546	-	-	-	-	-	-	-
Payment to refunded bonds escrow	-	-	-	-	-	-	-	-	-	(28,260,010)
Proceeds from sale of assets	-	-	-	-	-	-	-	12,000	12,000	-
Capital leases	-	-	35,790	-	-	-	-	-	-	-
Transfers in	-	-	500,000	337,436	-	-	-	-	1,900,000	-
Transfers out	-	-	(500,000)	(337,436)	-	-	-	-	(1,900,000)	-
<b>Total Other Financing (Sources) Uses</b>	<b>-</b>	<b>-</b>	<b>31,256,857</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,000</b>	<b>12,000</b>	<b>374,857</b>
<b>Net Changes in Fund Balance</b>	<b>\$ 1,889,011</b>	<b>\$ (918,275)</b>	<b>\$ 36,341,007</b>	<b>\$ 5,418,638</b>	<b>\$ 12,275,126</b>	<b>\$ (20,034,259)</b>	<b>\$ (19,124,643)</b>	<b>\$ (5,761,829)</b>	<b>\$ (6,050,269)</b>	<b>\$ 198,305</b>
Expenditures capitalized in capital assets	1,136,077	915,260	1,093,000	3,085,996	20,299,942	26,138,355	15,785,294	6,156,750	7,227,778	1,706,342
Debt service as a percentage of noncapital expenditures	1.5%	1.4%	2.8%	6.9%	5.5%	5.4%	5.2%	4.8%	4.4%	3.6%

**WHITEHALL CITY SCHOOL DISTRICT**  
**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN YEARS**

Collection Year	Real Property			Personal Property			Public Utility			Total		Residential/ Agriculture Effective Rate <sup>1</sup>	Commercial/ Industrial Effective Rate <sup>1</sup>	Whitehall School District Driect Rate <sup>1</sup>
	%	Assessed Value	Estimated Actual Value	%	Assessed Value	Estimated Actual Value	%	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value			
2007	35%	\$ 267,919,240	\$ 765,483,543	12.5%	\$ 13,815,344	\$ 110,522,752	35%	\$ 9,935,750	\$ 28,387,857	\$ 291,670,334	\$ 904,394,152	50.42	66.29	65.45
2008	35%	275,656,770	787,590,771	6.25%	8,402,758	134,444,128	35%	7,721,410	22,061,171	291,780,938	944,096,070	50.73	66.55	65.45
2009	35%	270,043,780	771,553,657	10.0%	847,473	8,474,730	35%	8,148,430	23,281,229	279,039,683	803,309,616	59.30	73.53	72.42
2010	35%	264,086,260	754,532,171	5.0%	423,737	8,474,740	35%	8,610,800	24,602,286	273,120,797	787,609,197	61.08	74.78	72.65
2011	35%	262,844,910	750,985,457	-	-	-	35%	9,769,600	27,913,143	272,614,510	778,898,600	63.42	76.56	72.65
2012	35%	226,531,700	647,233,429	-	-	-	35%	11,123,140	31,780,400	237,654,840	679,013,829	71.00	81.18	74.25
2013	35%	222,882,710	636,807,743	-	-	-	35%	11,474,530	32,784,371	234,357,240	669,592,114	71.39	81.60	73.25
2014	35%	218,146,690	623,276,257	-	-	-	35%	12,475,630	35,644,657	230,622,320	658,920,914	71.63	82.75	73.25
2015	35%	205,041,390	585,832,543	-	-	-	35%	12,915,060	36,900,171	217,956,450	622,732,714	75.30	83.53	73.80
2016	35%	207,582,610	593,093,171	-	-	-	35%	14,302,770	40,865,057	221,885,380	633,958,228	75.28	83.51	73.80

<sup>1</sup> Tax rates are per \$1,000 of assessed value.

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



**WHITEHALL CITY SCHOOL DISTRICT**  
**REAL PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN YEARS**  
(Per \$1,000 of Assessed Valuation)

Collection Year	Total Direct Rate Whitehall School District	City of Whitehall	Franklin County	Library	Eastland Joint Vocational School	Full Rate	Residential/ Agriculture Effective Rate	Commercial/ Industrial Effective Rate
2007	65.45	1.50	18.44	2.20	2.00	89.59	50.4232	66.2904
2008	65.45	1.50	18.49	2.20	2.00	89.64	50.7304	66.5488
2009	72.42	1.50	18.02	2.20	2.00	96.14	59.3002	73.5304
2010	72.65	1.50	18.07	2.20	2.00	96.42	61.0830	74.7846
2011	72.65	1.50	18.07	2.80	2.00	97.02	63.4185	76.5589
2012	74.25	1.50	18.07	2.80	2.00	98.62	71.0013	81.1823
2013	73.25	1.50	18.47	2.80	2.00	98.02	71.3938	81.6034
2014	73.25	1.50	18.47	2.80	2.00	98.02	71.6289	82.7462
2015	73.80	1.50	18.47	2.80	2.00	98.57	75.2984	83.5270
2016	73.80	1.50	18.47	2.80	2.00	98.57	75.2822	83.5143

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

**WHITEHALL CITY SCHOOL DISTRICT**  
**PRINCIPAL PROPERTY TAX PAYERS**  
**COLLECTION YEAR 2016 and 2007**

<u>Collection Year 2016</u>		
	<u>Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
<u>Public Utilities</u>		
1. Ohio Power Company	\$ 9,724,690	4.38%
2. Ohio Bell Telephone Company	2,601,880	1.17%
<u>Real Estate</u>		
1. Realty Income Properties 9 LLC	5,600,010	2.52%
2. TCCI Broad Street LLC	5,575,560	2.51%
3. New Life Villas CMM LLC	5,013,050	2.26%
4. LHPT Columbus LLC	4,095,020	1.85%
5. Board of Commissioners of Franklin	3,430,010	1.55%
6. Byers Realty LLC	3,392,730	1.53%
7. Wal-Mart Real Estate Business Trust	3,349,500	1.51%
8. New Life TV CMM LLC	3,152,600	1.42%
9. Big Walnut Investments LLC	2,380,010	1.07%
10. Land Holding LLC	2,244,330	1.01%
ALL OTHERS	171,325,990	77.22%
<b>TOTAL ASSESSED VALUATION</b>	<b>\$ 221,885,380</b>	<b>100.00%</b>
<u>Collection Year 2007</u>		
	<u>Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
<u>Public Utilities</u>		
1. Columbus Southern Power Company	\$ 6,549,240	2.25%
<u>Real Estate</u>		
1. Wal-Mart Real Estate	4,003,590	1.37%
2. MA 265 North Hamilton	3,643,970	1.25%
3. English Village Inc.	3,608,810	1.24%
4. Byers Realty LLC	3,019,960	1.04%
5. Town & Country City Inc.	2,983,780	1.02%
6. Town & Country Drive In	2,910,280	1.00%
7. Wyandotte Commons	2,833,250	0.97%
8. Office City Inc.	2,763,780	0.95%
9. Great Eastern Owner	2,691,510	0.92%
10. Parklawn Manor Inc.	2,625,000	0.90%
<u>Tangible Personal Property<sup>1</sup></u>		
1. Oasis Corporation	839,260	0.29%
2. Ricart Jeep - Eagle Inc.	824,670	0.28%
3. Byers Imports LLC	607,780	0.21%
4. Kroger Company	578,960	0.20%
5. Dick Masheter Ford Inc.	447,245	0.15%
6. Glazer's Distributors of Ohio Inc.	413,325	0.14%
7. Dave Gill Pontiac-GMC Truck Inc.	398,755	0.14%
8. Lavelle Limited LLC	282,585	0.10%
9. Insight Communications of Central Ohio	266,185	0.09%
10. Ads Addiance Data Systems Inc.	265,515	0.09%
ADJUSTMENT FOR HB66 PHASE OUT	4,924,280	1.69%
ALL OTHERS	244,188,604	83.71%
<b>TOTAL ASSESSED VALUATION</b>	<b>\$ 291,670,334</b>	<b>100.00%</b>

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

<sup>1</sup> The Personal Property tax was phased out in 2011.

**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 (1)</u>	<u>Total Tax Collections</u>	<u>% of Total Collections to Levy</u>	<u>Outstanding Delinquent Taxes</u>
2007	\$ 11,992,873	\$ 11,479,097	95.72%	\$ 574,967	\$ 12,054,064	100.51%	\$ 1,409,066
2008	11,573,363	10,581,491	91.43%	601,987	11,183,478	96.63%	1,516,363
2009	13,489,929	11,569,141	85.76%	675,734	12,244,875	90.77%	1,783,589
2010	13,458,045	12,168,969	90.42%	524,558	12,693,527	94.32%	2,202,160
2011	13,450,462	11,634,906	86.50%	910,219	12,545,125	93.27%	1,965,441
2012	13,785,412	11,407,419	82.75%	801,053	12,208,472	88.56%	2,189,517
2013	13,457,168	12,874,653	95.67%	985,747	13,860,400	103.00%	1,058,265
2014	12,190,050	11,076,076	90.86%	557,931	11,634,007	95.44%	1,264,837
2015	12,069,258	11,416,055	94.59%	659,048	12,075,103	100.05%	1,759,491
2016	12,317,996	11,462,962	93.06%	544,685	12,007,647	97.48%	1,186,280

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

(1) The District does not identify delinquent tax collections by tax year and only pertains to real estate tax. Personal property tax information is not available.

NA: Not Available at the time of issuance.

**WHITEHALL CITY SCHOOL DISTRICT**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**

Year	General Obligation Bonds	General Obligation Notes	Capital Leases	Total Primary Government	Percentage of Personal Income	Per Capita	Per ADM
2007	\$ 2,315,102	\$ -	\$ -	\$ 2,315,102	0.71%	\$ 120	\$ 810
2008	1,935,102	-	-	1,935,102	0.60%	101	653
2009	32,050,102	-	32,135	32,082,237	9.90%	1,670	10,901
2010	30,945,102	-	25,584	30,970,686	9.56%	1,612	10,382
2011	30,145,102	-	18,581	30,163,683	8.18%	1,570	10,201
2012	29,325,102	-	11,085	29,336,187	8.52%	1,624	9,924
2013	29,372,369	-	3,064	29,375,433	8.53%	1,625	9,293
2014	28,821,290	-	-	28,821,290	8.37%	1,594	8,766
2015	28,237,175	-	-	28,237,175	8.19%	1,561	8,401
2016	30,798,664	-	-	30,798,664	8.94%	1,702	8,820

**WHITEHALL CITY SCHOOL DISTRICT**  
**RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING**  
**LAST TEN FISCAL YEARS**

Collection Year	Estimated Actual Value	Gross Bonded Debt <sup>2</sup>	Less Debt Service	Net Bonded Debt	% of Net Bonded Debt to Assessed Valuation	Net Bonded Debt Per Capita	Net Bonded Debt Per ADM
2007	\$ 904,394,152	\$ 2,315,102	\$ 498,441	\$ 1,816,661	0.20%	\$ 95	\$ 636
2008	944,096,070	1,935,102	413,965	1,521,137	0.16%	79	513
2009	803,309,616	32,082,237	1,787,798	30,294,439	3.77%	1,577	10,294
2010	787,609,197	30,970,686	1,373,658	29,597,028	3.76%	1,540	9,922
2011	778,898,600	30,163,683	1,656,794	28,506,889	3.66%	1,483	9,640
2012	679,013,829	29,336,187	1,815,373	27,520,814	4.05%	1,523	9,310
2013	669,592,114	29,375,433	1,611,454	27,763,979	4.15%	1,536	8,783
2014	658,920,914	28,821,290	1,585,193	27,236,097	4.13%	1,506	8,283
2015	622,732,714	28,237,175	1,835,311	26,401,864	4.24%	1,459	7,855
2016	633,958,228	30,798,664	2,263,234	28,535,430	4.50%	1,577	8,172

Sources:

<sup>1</sup> Estimated Actual Value from Table 5.

<sup>2</sup> Per the Office of the Treasurer, Whitehall City School District.

**WHITEHALL CITY SCHOOL DISTRICT**  
**COMPUTATION OF DIRECT AND OVERLAPPING DEBT**  
**DECEMBER 31, 2015\***

	<u>Assessed Valuation</u>	<u>Gross General Obligation</u>	<u>Percent Applicable to District</u>	<u>Amount Applicable to District</u>
Direct				
Whitehall City School District	\$ 221,885,380	<u>28,237,175</u>	100.00%	<u>28,237,175</u>
Overlapping				
Franklin County	26,642,445,640	222,905,000	0.83%	1,850,112
City of Whitehall	221,885,380	2,915,000	100.00%	2,915,000
Eastland JVS	7,513,520,840	2,100,000	2.97%	62,370
Total overlapping		<u>227,920,000</u>		<u>4,827,482</u>
<b>TOTAL</b>		<u><u>\$ 256,157,175</u></u>		<u><u>\$ 33,064,657</u></u>

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

\* Most recent information available

<sup>1</sup> Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the District by the total assessed valuation of the subdivision.

**WHITEHALL CITY SCHOOL DISTRICT**  
**LEGAL DEBT MARGIN INFORMATION**  
 JUNE 30, 2015

**OVERALL DEBT LIMITATION**

Assessed Valuation <sup>1</sup>	<u>\$ 221,885,380</u>
Voted and Unvoted Debt Limit - 9% of	
Assessed Valuation <sup>2</sup>	\$ 34,579,624
Balance in Debt Service Fund	\$ 2,263,234
Total Debt Outstanding	\$ 30,798,664
Less: Exempted Debt	<u>\$ -</u>
Net amount subject to 9% limit	<u>\$ 30,798,664</u>
Total Legal Voted and Unvoted Debt Margin	<u><u>\$ 6,044,194</u></u>

**UNVOTED DEBT LIMITATION**

Assessed Valuation	<u>\$ 221,885,380</u>
Voted and Unvoted Debt Limit - 0.1% of	
Assessed Valuation	\$ 221,885
Total Debt Outstanding	\$ -
Less: Exempted Debt	<u>\$ -</u>
Net amount subject to 0.1% limit	<u>\$ -</u>
Total Legal Voted and Unvoted Debt Margin	<u><u>\$ 221,885</u></u>

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
DEBT LIMIT	\$ 26,748,771	\$ 26,674,249	\$ 35,558,002	\$ 35,143,862	\$ 35,426,998	\$ 35,585,577	\$ 35,381,658	\$ 35,355,397	\$ 35,605,515	\$ 36,842,858
Total Net Debt Applicable to Limit	<u>2,315,102</u>	<u>1,935,102</u>	<u>32,050,102</u>	<u>30,945,102</u>	<u>30,145,102</u>	<u>29,325,102</u>	<u>29,372,369</u>	<u>28,821,290</u>	<u>28,237,175</u>	<u>30,798,664</u>
Legal Debt Margin	<u>\$ 24,433,669</u>	<u>\$ 24,739,147</u>	<u>\$ 3,507,900</u>	<u>\$ 4,198,760</u>	<u>\$ 5,281,896</u>	<u>\$ 6,260,475</u>	<u>\$ 6,009,289</u>	<u>\$ 6,534,107</u>	<u>\$ 7,368,340</u>	<u>\$ 6,044,194</u>
Total Net Debt Applicable to the Limit	8.66%	7.25%	90.13%	88.05%	85.09%	82.41%	83.02%	81.52%	79.31%	83.59%

## Notes:

<sup>1</sup> Assessed valuation from Table 5.

<sup>2</sup> Amount is greater than 9% due to the District being approved as a "special needs district" based on its 10-year growth in assessed valuation, as authorized by Ohio Revised Code 133.06.

**WHITEHALL CITY SCHOOL DISTRICT**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**LAST TEN YEARS**

Year	MORPC Population <sup>1</sup>	Per Capita Income <sup>2</sup>	Calculated Personal Income	Franklin County Unemployment Rate <sup>3</sup>	% of Population 25 Years and Older with Bachelor's Degree or Higher <sup>2</sup>	Enrollment Membership <sup>4</sup>
2007	19,214	\$ 16,867	\$ 324,082,538	5.0%	11.2%	2,858
2008	19,214	16,867	324,082,538	6.6%	11.2%	2,964
2009	19,214	16,867	324,082,538	9.0%	11.2%	2,943
2010	19,214	16,867	324,082,538	9.2%	11.2%	2,983
2011	19,216	19,182	368,601,312	9.2%	11.2%	2,957
2012	18,066	19,051	344,175,366	6.5%	11.2%	2,956
2013	18,078	19,051	344,403,978	6.1%	11.2%	3,161
2014	18,084	19,051	344,518,284	4.8%	11.2%	3,288
2015	18,091	19,051	344,651,641	4.2%	11.2%	3,361
2016	18,091	19,051	344,651,641	4.2%	11.2%	3,492

## Sources:

<sup>1</sup> Mid Ohio Regional Planning Commission<sup>2</sup> US Census Bureau 2000 and 2010 Census Demographic Profiles for the City of Whitehall<sup>3</sup> June data of Ohio Department of Jobs and Family Services<sup>4</sup> Office of the Treasurer, Whitehall City School District



**WHITEHALL CITY SCHOOL DISTRICT  
STAFFING STATISTICS (HEAD COUNT)  
LAST TEN YEARS**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Professional Staff:</b>										
Assistant Superintendent	0.0	0.0	1.0	1.0	1.0	2.0	2.0	2.0	1.0	1.0
Assistant Principal	2.0	3.0	3.0	3.0	3.0	3.0	2.0	2.0	3.0	3.0
Principal	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Supervise/Manage/Direct	0.0	0.0	1.0	1.0	1.0	1.0	0.0	1.0	0.0	0.0
Coordinator	7.4	7.4	6.9	5.0	5.0	5.0	5.0	3.5	2.5	1.5
Educ.Administrative.Specialist	1.0	1.0	1.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0
Director	1.0	2.0	4.0	4.0	3.0	3.0	3.0	2.0	4.0	6.0
Other Administrative (Dean)	2.0	2.0	4.0	3.0	2.0	4.0	4.0	4.0	4.0	4.0
Curriculum Specialist (Ass't Supt)	1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Counseling	3.0	4.0	3.0	3.0	4.0	3.0	3.0	3.0	3.0	3.0
Librarian/Media	5.0	5.0	5.0	5.0	5.0	2.0	2.0	2.0	2.0	2.0
Remedial Specialist	8.0	8.0	7.0	7.0	6.0	7.0	8.0	8.5	9.0	9.0
Instructional Teachers	0.0	0.0	174.0	173.3	175.3	170.6	169.7	168.0	176.4	185.1
Regular Teaching	128.5	134.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Special Educ. Teaching	13.0	15.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vocational Educ. Teaching	6.0	6.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Tutor/Small Group Instructor	11.0	10.0	10.0	12.0	14.0	10.0	10.0	14.0	9.0	8.0
Educ.Service personnel Teacher	9.0	5.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Suppl.Service Teacher (Spec.Ed)	18.0	18.0	14.0	11.0	8.0	9.0	8.0	9.0	0.0	0.0
Psychologist	4.0	4.5	3.2	3.4	2.4	4.0	5.0	3.4	2.4	3.5
Registered Nursing	1.0	1.0	1.0	1.0	1.0	1.0	1.6	2.0	2.0	2.0
Social Work	2.0	2.0	3.0	3.0	3.0	3.0	3.0	3.0	5.0	5.0
Physical Therapist	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Speech and Language Therapist	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Occupational Therapist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Other Professional	0.0	0.0	2.0	2.0	2.0	2.0	2.0	2.0	0.8	0.0
<b>Support Staff:</b>										
Supervising/Directing (PreSch)	1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Treasurer	1.0	1.0	1.0	1.0	1.0	1.0	2.0	1.0	1.0	0.0
Director (Tech)	1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Official/Admin.(Tech)	1.0	1.0	0.0	0.0	2.0	0.0	0.0	1.0	0.0	20.0
Other Educ.Professional (PreSch)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.0
Computer Operating	1.0	1.0	1.0	1.0	1.0	0.0	1.0	1.0	2.0	2.0
Practical Nursing	1.0	1.0	1.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0
Library Aide	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0	3.0	3.0
Instruct.Paraprofessional	15.1	14.0	13.0	13.0	12.0	14.0	14.0	12.0	12.4	17.5
Bookkeeping (Finance)	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Clerical	18.0	19.0	18.0	18.0	17.0	17.0	17.0	17.0	20.0	20.0
Teaching Aide	14.0	12.0	9.0	9.0	7.0	4.0	4.0	4.0	6.0	6.5
General Maintenance	5.0	5.0	4.0	4.0	4.0	3.0	3.0	2.0	3.0	3.0
Mechanic	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Vehicle Operator (Bus)	19.5	18.0	17.2	18.2	17.4	15.2	14.2	16.0	16.0	16.0
Admin.Assistant Transp.	0.0	0.0	0.0	0.0	1.0	1.0	0.0	1.0	1.0	1.0
Attendance Officer	1.0	1.0	1.0	1.0	1.0	1.0	0.7	1.0	1.0	1.0
Custodian	19.0	19.0	21.0	21.0	19.0	16.0	17.0	19.0	20.0	20.0
Food Service	<u>20.5</u>	<u>19.5</u>	<u>18.3</u>	<u>16.8</u>	<u>18.3</u>	<u>16.8</u>	<u>17.8</u>	<u>18.0</u>	<u>22.0</u>	<u>22.0</u>
<b>Total</b>	<u>354.0</u>	<u>356.0</u>	<u>360.6</u>	<u>355.7</u>	<u>351.4</u>	<u>331.6</u>	<u>332.0</u>	<u>337.4</u>	<u>344.5</u>	<u>385.1</u>
<b>Summary by Function/Activity</b>										
<b>Governmental activities:</b>										
Instruction										
Regular	128.5	134.0	174.0	173.3	175.3	170.6	172.5	171.6	148.0	179.5
Special	59.0	56.6	31.0	30.0	28.0	26.0	24.9	26.9	61.8	66.1
Vocational	6.0	6.0	0.0	0.0	0.0	0.0	0.0	1.0	0.0	0.0
Support Services										
Operation and maintenance of plant	24.0	24.0	25.0	25.0	23.0	19.0	19.0	21.0	23.0	23.0
School administration	41.4	44.4	45.9	43.0	40.0	42.0	40.0	40.5	34.5	39.0
Pupils	14.0	15.5	16.2	16.4	16.4	16.0	17.6	16.4	18.4	19.5
Business operations	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	6.0	6.0
Instructional staff	34.1	31.0	27.0	27.0	24.0	20.0	20.0	20.0	5.0	5.0
Student transportation	20.5	19.0	18.2	19.2	19.4	17.2	15.2	17.0	22.0	22.0
Food service operations	20.5	19.5	18.3	16.8	18.3	16.8	17.8	18.0	22.0	22.0
Central services	<u>2.0</u>	<u>2.0</u>	<u>1.0</u>	<u>1.0</u>	<u>3.0</u>	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>	<u>3.8</u>	<u>3.0</u>
<b>Total governmental activities</b>	<u>354.0</u>	<u>356.0</u>	<u>360.6</u>	<u>355.7</u>	<u>351.4</u>	<u>331.6</u>	<u>332.0</u>	<u>337.4</u>	<u>344.5</u>	<u>385.1</u>
<b>Total primary government</b>	<u>354.0</u>	<u>356.0</u>	<u>360.6</u>	<u>355.7</u>	<u>351.4</u>	<u>331.6</u>	<u>332.0</u>	<u>337.4</u>	<u>344.5</u>	<u>385.1</u>

Note: Certain job titles have been reclassified from regular instruction to instructional staff support services.

**WHITEHALL CTIY SCHOOL DISTRICT**  
**STAFF SALARY STATISTICS**  
**LAST TEN YEARS**

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Percentage of Teachers with Master Degrees (or Beyond)	43.00% *	39.00% *	42.50% *	41.90% *	42.20% *	74.50% *	62.60% *	62.60% *	70.50% *	69.69% *
Average Classroom Teaching Experience (in years)	Not Available *	Not Available *	Not Available *	Not Available *	Not Available *	Not Available *	Not Available *	Not Available *	11.1 *	11.3 *
Average Teaching Salary and Total FTE	53,509 202.51	54,748 206.60	54,895 213.00	57,478 211.34	58,860 212.31	61,144 201.62	60,368 200.70	60,947 204.52	60,551 209.20	62,340 216.10
<b>** EMIS Staff Reporting</b>	<b>**</b>	<b>**</b>	<b>**</b>	<b>**</b>	<b>**</b>	<b>**</b>	<b>**</b>	<b>**</b>	<b>**</b>	<b>**</b>

Salary Ranges and Number of Certified Staff in Each Range

Bachelor Degree - Step 0	33,794	34,808	35,852	36,569	37,300	38,046	38,046	38,046	39,187	39,971
Bachelor Degree - Step 22	57,794	59,529	61,314	62,540	63,790	65,066	65,066	65,066	67,018	68,358
# of Certified Staff in Range	31	38.0	38.8	30.8	28.8	20.6	21.6	26.6	27	31
BA + 5 Yr - Step 0	35,000	36,051	37,132	37,875	38,632	39,404	39,404	39,404	40,586	41,398
BA + 5 Yr - Step 22	63,117	65,011	66,961	68,300	69,665	71,059	71,059	71,059	73,190	74,654
# of Certified Staff in Range	46	41.0	43.0	42.0	41.0	31.8	31.8	35.8	34.8	34.5
Master Degree - Step 0	36,947	38,056	39,197	39,981	40,780	41,596	41,596	41,596	42,843	43,700
Master Degree - Step 22	70,488	72,603	74,780	76,276	77,800	79,356	79,356	79,356	81,736	83,372
# of Certified Staff in Range	73.0	74.0	78.4	89.4	89.4	101.4	101.4	84	90.4	92.6
Master + 20 - Step 0	38,356	39,507	40,692	41,506	42,336	43,183	43,183	43,183	44,477	45,367
Master + 20 - Step 22	75,357	77,618	79,946	81,545	83,175	84,839	84,839	84,839	87,383	89,131
# of Certified Staff in Range	61.0	61.0	54.0	55.0	57.0	53.0	53.0	58.0	57.0	58.0

\* ODE Local Report Card

\*\* EMIS Staff Reporting

**WHITEHALL CITY SCHOOL DISTRICT**  
**CAPITAL ASSETS BY FUNCTION**  
**LAST TEN FISCAL YEARS**

2011

	2007	2008	2009	2010	2011 (Restated) <sup>1</sup>	2012	2013	2014	2015	2016
<b>Governmental Activities:</b>										
Instruction										
Regular	\$ 21,642,300	\$ 22,240,846	\$ 22,282,037	\$ 24,734,879	\$ 41,969,306	\$ 65,456,015	\$ 77,983,045	\$ 79,391,689	\$ 86,545,697	\$ 87,503,213
Special	106,691	92,118	128,962	137,385	22,841	22,841	19,342	14,222	14,222	21,821
Vocational	108,106	108,106	115,567	114,858	-	-	5,874	5,874	5,874	5,874
Support Services										
Pupils	113,091	120,644	131,274	134,531	5,500	5,500	5,500	-	-	-
Instructional staff	335,060	342,334	376,757	341,146	258,382	237,214	247,181	70,588	70,588	104,914
School administration	138,410	151,662	166,925	152,319	60,231	63,731	68,220	68,220	68,220	56,618
Business operations	27,059	27,059	27,059	27,059	5,695	5,695	5,695	5,695	5,695	9,197
Operation and maintenance of plant	741,144	740,942	746,393	733,969	537,763	548,503	582,410	528,655	528,655	556,976
Student transportation	658,189	745,043	857,078	968,057	965,956	1,017,058	1,023,633	1,096,538	1,083,737	1,165,172
Central services	535,613	460,590	418,553	373,319	175,954	175,954	199,954	80,561	80,561	80,561
Food service operations	303,435	300,233	297,312	333,544	180,804	180,804	143,009	77,603	77,603	77,603
Community Services	143,236	155,878	179,881	184,178	106,949	84,967	91,467	91,467	91,467	107,654
Extracurricular Activities	248,719	263,980	280,920	305,560	106,610	119,568	127,902	117,392	117,392	297,374
Total Governmental Activities										
Capital Assets	<u>\$ 25,101,053</u>	<u>\$ 25,749,435</u>	<u>\$ 26,008,718</u>	<u>\$ 28,540,804</u>	<u>\$ 44,395,991</u>	<u>\$ 67,917,850</u>	<u>\$ 80,503,232</u>	<u>\$ 81,548,504</u>	<u>\$ 88,689,711</u>	<u>\$ 89,986,977</u>

<sup>1</sup> Capital assets were restated in 2011 due to a change in the District's capitalization policy.

Source: Office of the Treasurer, Whitehall City School District

**WHITEHALL CITY SCHOOL DISTRICT**  
**DEMOGRAPHIC STATISTICS**  
**ENROLLMENT DATA**  
**LAST TEN FISCAL YEARS**

<u>School Year</u>	<u>Enrollment<sup>1</sup></u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ (Decrease)</u>
2006-07	2,858	(62)	(2.12%)
2007-08	2,964	106	3.71%
2008-09	2,943	(21)	(0.71%)
2009-10	2,983	40	1.36%
2010-11	2,957	(26)	(0.87%)
2011-12	2,956	(1)	(0.03%)
2012-13	3,161	205	6.94%
2013-14	3,288	127	4.02%
2014-15	3,361	73	2.22%
2015-16	3,492	131	3.90%

Source: Office of the Treasurer, Whitehall City School District

<sup>1</sup> Total Enrollment - first full week of October

**WHITEHALL CITY SCHOOL DISTRICT  
MISCELLANEOUS STATISTICS**

**High School Graduates**

Number of Graduates - June 30, 2016	170
% of Graduates with State Honors	3.5%
Graduation % Rate 2015-2016 (4 year)	88.5%
Graduation % Rate 2014-2015 (4 year)	83.5%
Graduation % Rate 2013-2014 (4 year)	83.4%
Graduation % Rate 2012-2013 (4 year)	80.8%
Graduation % Rate 2011-2012 (4 year)	80.6%
Graduation % Rate 2010-2011	90.4%
Graduation % Rate 2009-2010	90.1%
Graduation % Rate 2008-2009	90.3%
Graduation % Rate 2007-2008	90.4%
Graduation % Rate 2006-2007	90.9%

**ACT Scores Composite (All Students)**

ACT Scores Composite 2015-2016 (National Average 20.8)	18.6
ACT Scores Composite 2014-2015 (National Average 21.0)	18.3
ACT Scores Composite 2013-2014 (National Average 21.1)	19.0
ACT Scores Composite 2012-2013 (National Average 21.1)	18.7
ACT Scores Composite 2011-2012 (National Average 21.1)	18.7
ACT Scores Composite 2010-2011 (National Average 21.8)	18.1
ACT Scores Composite 2009-2010 (National Average 21.8)	18.1
ACT Scores Composite 2008-2009 (National Average 21.1)	18.8
ACT Scores Composite 2007-2008 (National Average 21.1)	19.5
ACT Scores Composite 2006-2007 (National Average 21.2)	20.0

**% of Economically Disadvantaged Students**

2015-2016	77.4%
2014-2015	77.4%
2013-2014	77.4%
2012-2013	81.5%
2011-2012	84.1%
2010-2011	75.7%
2009-2010	72.7%
2008-2009	72.4%
2007-2008	67.0%
2006-2007	63.0%

**WHITEHALL CITY SCHOOL DISTRICT  
PRINCIPAL EMPLOYERS**

Employer	December 31, 2009*	
	Number of Employees	Rank**
Defense Finance and Accounting Services (DFAS)	NA	1
National City Corporation	NA	2
Department of Veterans Affairs	NA	3
Alliance Data Systems	NA	4
Whitehall City Schools	355	5
City of Whitehall	145	6
Wal-Mart Associates	NA	7
Kroger Company	NA	8
Byers Realty Inc	NA	9
George Byers Son Holdings	NA	10

Source: City of Whitehall, City Auditor

\* Most recent information available.

\*\* Rank provided by the City of Whitehall City Auditor based on total payroll withholdings due to the City of Whitehall.

NA Not available.

**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY, OHIO**

**SUPPLEMENTAL REPORTS**

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2016**

**STEVE MCAFEE, TREASURER**

**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY, OHIO**

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**WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	CFDA NUMBER	(A) PASS-THROUGH GRANT NUMBER	(B) CASH FEDERAL DISBURSEMENTS
<b>U.S. DEPARTMENT OF AGRICULTURE PASSED THROUGH THE OHIO DEPARTMENT OF EDUCATION</b>			
<b>Child Nutrition Grant Cluster:</b>			
(D) (F) School Breakfast Program	10.553	2016	\$ 458,292
<b>Total School Breakfast Program</b>			<u>458,292</u>
(D) (F) National School Lunch Program	10.555	2016	1,234,482
(C) (D) National School Lunch Program / Food Donation	10.555	2016	151,763
<b>Total National School Lunch Program</b>			<u>1,386,245</u>
<b>Total U.S. Department of Agriculture</b>			<u>1,844,537</u>
<b>U.S. DEPARTMENT OF EDUCATION PASSED THROUGH THE OHIO DEPARTMENT OF EDUCATION</b>			
Title I Grants to Local Educational Agencies	84.010	2016	1,221,591
Title I Grants to Local Educational Agencies	84.010	2015	146,456
<b>Total Title I Grants to Local Educational Agencies</b>			<u>1,368,047</u>
<b>Special Education Grant Cluster:</b>			
(E) Special Education_Grants to States	84.027	2016	610,845
(E) Special Education_Grants to States	84.027	2015	57,194
<b>Total Special Education Grants to States</b>			<u>668,039</u>
(E) Special Education_Preschool Grants	84.173	2016	11,362
(E) Special Education_Preschool Grants	84.173	2015	2,037
<b>Total Special Education Preschool Grants</b>			<u>13,399</u>
<b>Total Special Education Grant Cluster</b>			<u>681,438</u>
English Language Acquisition Grants	84.365	2016	87,156
English Language Acquisition Grants	84.365	2015	16,747
<b>Total English Language Acquisition Grants</b>			<u>103,903</u>
Improving Teacher Quality State Grants	84.367	2016	96,048
Improving Teacher Quality State Grants	84.367	2015	22,417
<b>Total Improving Teacher Quality State Grants</b>			<u>118,465</u>
<b>Total U.S. Department of Education</b>			<u>2,271,853</u>
<b>U.S. DEPARTMENT OF HUMAN SERVICES PASSED THROUGH THE OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES</b>			
Temporary Assistance for Needy Families	93.558	2016	239,175
Temporary Assistance for Needy Families	93.558	2015	89,454
<b>Total Temporary Assistance for Needy Families</b>			<u>328,629</u>
Social Services Block Grant	93.667	N/A	48,388
<b>Total U.S. Department of Human Services</b>			<u>377,017</u>
<b>Total Federal Financial Assistance</b>			<u>\$ 4,493,407</u>

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS:**

- (A) OAKS did not assign pass-through number for fiscal year 2016.
- (B) This schedule includes the federal award activity of the Whitehall City School District under programs of the federal government for the fiscal year ended June 30, 2016 and is prepared in accordance with the cash basis of accounting. The information on this schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected operations of the Whitehall City School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Whitehall City School District.
- (C) The Food Donation Program is a non-cash, in kind, federal grant. Commodities are valued at the entitlement value.
- (D) Included as part of the "Child Nutrition Grant Cluster" in determining major programs.
- (E) Included as part of the "Special Education Grant Cluster" in determining major programs.
- (F) Commingled with state and local revenue from sales of lunches; assumed expenditures were made on a first in, first out basis.
- (G) CFR 200.414 allows a non-federal entity that has never received a negotiated indirect cost rate to charge a de minimis rate of 10% of modified total direct costs to indirect costs. The District has not elected to use the 10% de minimis indirect cost rate.



**Julian & Grube, Inc.**  
*Serving Ohio Local Governments*

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

**Independent Auditor's Report on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Required by *Government Auditing Standards***

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

To the Board of Education:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Whitehall City School District, Franklin County, Ohio, as of and for the fiscal year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Whitehall City School District's basic financial statements and have issued our report thereon dated December 20, 2016.

***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Whitehall City School District's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Whitehall City School District's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Whitehall City School District's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Board of Education  
Whitehall City School District

***Compliance and Other Matters***

As part of reasonably assuring whether the Whitehall City School District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Whitehall City School District's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Whitehall City School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Julian & Grube, Inc.".

Julian & Grube, Inc.  
December 20, 2016



## **Julian & Grube, Inc.**

*Serving Ohio Local Governments*

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

### **Independent Auditor's Report on Compliance With Requirements Applicable to the Major Federal Program and on Internal Control Over Compliance and Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

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

To the Board of Education:

#### ***Report on Compliance for the Major Federal Program***

We have audited the Whitehall City School District's compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect the Whitehall City School District's major federal program for the fiscal year ended June 30, 2016. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the Whitehall City School District's major federal program.

#### ***Management's Responsibility***

The Whitehall City School District's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### ***Auditor's Responsibility***

Our responsibility is to opine on the Whitehall City School District's compliance for the Whitehall City School District's major federal program based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the Whitehall City School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the Whitehall City School District major program. However, our audit does not provide a legal determination of the Whitehall City School District's compliance.

#### ***Opinion on the Major Federal Program***

In our opinion, the Whitehall City School District complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal program for the fiscal year ended June 30, 2016.

Board of Education  
Whitehall City School District

***Report on Internal Control Over Compliance***

The Whitehall City School District's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the Whitehall City School District's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the Whitehall City School District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

***Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance***

We have also audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Whitehall City School District as of and for the fiscal year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Whitehall City School District's basic financial statements. We issued our unmodified report thereon dated December 20, 2016. We conducted our audit to opine on the Whitehall City School District's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Julian & Grube, Inc.  
December 20, 2016

**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY, OHIO**

**SCHEDULE OF FINDINGS  
UNIFORM GUIDANCE 2 CFR § 200.515  
JUNE 30, 2016**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>		
<i>(d)(1)(i)</i>	<i>Type of Financial Statement Opinion</i>	Unmodified
<i>(d)(1)(ii)</i>	<i>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(ii)</i>	<i>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iii)</i>	<i>Was there any reported material noncompliance at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any material internal control weaknesses reported for major federal programs?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any significant deficiencies in internal control reported for major federal programs?</i>	No
<i>(d)(1)(v)</i>	<i>Type of Major Program's Compliance Opinion</i>	Unmodified
<i>(d)(1)(vi)</i>	<i>Are there any reportable findings under 2 CFR §200.516(a)?</i>	No
<i>(d)(1)(vii)</i>	<i>Major Program (listed):</i>	Title I Grants to Local Educational Agencies
<i>(d)(1)(viii)</i>	<i>Dollar Threshold: Type A/B Programs</i>	Type A: >\$750,000 Type B: all others
<i>(d)(1)(ix)</i>	<i>Low Risk Auditee under 2 CFR § 200.520?</i>	Yes

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

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None



# Dave Yost • Auditor of State

**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  
MARCH 14, 2017**