



**WHITEHALL CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED JUNE 30, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**WHITEHALL CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

TABLE OF CONTENTS

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

This Page Intentionally Left Blank

**WHITEHALL CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDING JUNE 30, 2000**

Federal Grantor/ Pass through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non- Cash Receipts	Expenditures	Non-Cash Expenditures
U.S. Department Of Agriculture						
<i>Passed through Ohio Department of Education:</i>						
Food Distribution		10.550		\$57,145		\$57,145
Nutrition Cluster:						
School Breakfast Program	05-PU-99/00	10.553	\$30,820	-	\$30,820	-
National School Lunch Program	03/04-PU-99/00	10.555	299,475	-	299,475	-
Total - Nutrition			330,295	-	330,295	-
Cluster						
Total U.S. Department of Agriculture			330,295	57,145	330,295	57,145
U.S. Department of Education						
<i>Passed through Ohio Department of Education:</i>						
Title I Grants to Local Educational Agencies	C1-S1-99/00	84.010	492,475	-	443,314	-
Special Education Cluster:						
Special Education-Grants to States	6B-SF-98P/99P	84.027	222,674	-	237,684	-
Special Education-Preschool Grants	PG-S1-99P	84.173	12,430	-	11,725	-
Total - Special Education Cluster			235,104	-	249,409	-
Safe and Drug Free Schools and Communities	DR-S1-00	84.186	16,449	-	16,343	-
Goals 2000-State and Local Education Systemic Improvement	G2-S2-00	84.276	40,000	-	38,436	-
Eisenhower Professional Development State Grant	MS-S1-00	84.281	14,580	-	12,602	-
Innovation Education Program Strategies	C2-S1-99C/00	84.298	18,693	-	16,819	-
Comprehensive School Reform	RF-S1-00	84.332	62,500	-	39,542	-
Class Size Reduction	CR-S1-00	84.340	72,800	-	64,468	-
Total U.S. Department of Education			952,601	-	880,933	-
U.S. Department of Human Services						
<i>Passed through Ohio Department of Human Services:</i>						
Medical Assistance Program		93.778	39,488	-	39,488	-
Total U.S. Department of Human Services			39,488	-	39,488	-
Total Federal Awards Receipts and Expenditures			\$1,322,384	\$57,145	\$1,250,716	\$57,145

**WHITEHALL CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
JUNE 30, 2000**

(A) SIGNIFICANT ACCOUNTING POLICIES

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

(B) FOOD DISTRIBUTION

Non-monetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. Monies are commingled with State Grants. It is assumed federal monies are expended first. At June 30, 2000, the District had no significant food commodities in inventory.



STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

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

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

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

To the Board of Education:

We have audited the general purpose financial statements of the Whitehall City School District, Franklin County, Ohio, (the District) as of and for the year ended June 30, 2000, and have issued our report thereon dated November 20, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted a certain immaterial instance of noncompliance that we have reported to management of the District in a separate letter dated November 20, 2000.

Internal Control Over Financial Reporting

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

Whitehall City School District
Franklin County
Report on Compliance and on Internal Control Required by
Government Auditing Standards
Page 2

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

JIM PETRO
Auditor of State

November 20, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

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

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

To the Board of Education:

Compliance

We have audited the compliance of Whitehall City School District, Franklin County, Ohio, (the District) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended June 30, 2000. The District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

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

In our opinion, the District complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 2000.

Internal Control Over Compliance

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

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

Schedule of Federal Awards Receipts and Expenditures

We have audited the general purpose financial statements of the Whitehall City School District, Franklin County, Ohio, as of and for the year ended June 30, 2000, and have issued our report thereon dated November 20, 2000. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of federal awards receipts and expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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

JIM PETRO
Auditor of State

November 20, 2000

**WHITEHALL CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

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

JUNE 30, 2000

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Title I - CFDA # 84.010
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

Comprehensive Annual Financial Report
WHITEHALL CITY SCHOOL DISTRICT



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

For Fiscal Year Ended June 30, 2000

Whitehall City School District

Whitehall, Ohio

Comprehensive Annual Financial Report

For Fiscal Year Ended June 30, 2000

**Issued by:
Office of the Treasurer**

**Timothy J. Penton
*Treasurer***

WHITEHALL CITY SCHOOL DISTRICT

INTRODUCTORY SECTION

WHITEHALL CITY SCHOOL DISTRICT
COMPREHENSIVE ANNUAL FINANCIAL REPORT
JUNE 30, 2000

Table of Contents

<u>INTRODUCTORY SECTION</u>	<u>Page</u>
Table of Contents	i
Transmittal Letter	vii
Elected Officials and Administrative Staff.....	xxxix
Organizational Chart	x1
GFOA Certificate of Achievement.....	xli
 <u>FINANCIAL SECTION</u>	
Independent Auditors' Report.....	1
General Purpose Financial Statements:	
Combined Balance Sheet--All Fund Types and Account Groups	2
Combined Statement of Revenues, Expenditures and Changes in Fund Balances--All Governmental Fund Types	4
Combined Statement of Revenues, Expenditures and Changes in Fund Balances--Budget and Actual--All Governmental Fund Types-- Budget Basis	6
Combined Statement of Revenues, Expenses and Changes in Retained Earnings--All Proprietary Fund Types.....	10
Combined Statement of Cash Flows--All Proprietary Fund Types	11
Notes to the General Purpose Financial Statements	12
Supplemental Data:	
General Fund	32

WHITEHALL CITY SCHOOL DISTRICT

Table of Contents
(Continued)

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - General Fund - Budget Basis 33

Special Revenue Funds:..... 38

Combining Balance Sheet..... 42

Combining Statement of Revenues, Expenditures and Changes in
Fund Balances 48

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Public School Support - Budget Basis 53

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Grants-Local Sources - Budget Basis 54

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Venture Capital Grant - Budget Basis..... 56

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - District-Managed Student Activities - Budget Basis 57

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Auxiliary Services - Budget Basis 58

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Professional Development Block Grant -
Budget Basis..... 59

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - EMIS Grant - Budget Basis 60

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual – School Improvement Incentive Award –
Budget Basis 61

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Preschool Grant - Budget Basis 62

WHITEHALL CITY SCHOOL DISTRICT

Table of Contents

(Continued)

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Disadvantaged Pupil Impact Aid - Budget Basis.....	63
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Data Communications Support Grant - Budget Basis ..	64
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Texibook Subsidy - Budget Basis.....	65
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Ohio Reads - Budget Basis.....	66
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Summer Intervention - Budget Basis	67
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Safe School Help Line - Budget Basis	68
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Eisenhower Grant - Budget Basis	69
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Title VIB Grant - Budget Basis.....	70
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Title I Grant - Budget Basis	71
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Title VI Grant - Budget Basis	72
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Drug-Free Grants - Budget Basis.....	73
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Preschool Grants for the Handicapped - Budget Basis .	74
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Comprehensive School Reform - Budget Basis.....	75
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Goals 2000 - Budget Basis.....	76

WHITEHALL CITY SCHOOL DISTRICT

Table of Contents
(Continued)

Capital Projects Funds: 77

 Combining Balance Sheet..... 78

 Combining Statement of Revenues, Expenditures and Changes
 in Fund Balances 79

 Schedule of Revenues Expenditures and Changes in Fund Balance -
 Budget and Actual - Permanent Improvements Fund - Budget Basis..... 80

 Schedule of Revenues Expenditures and Changes in Fund Balance -
 Budget and Actual - School Net Plus - Budget Basis 81

Enterprise Funds: 83

 Combining Balance Sheet..... 84

 Combining Statement of Revenues, Expenses and Changes
 in Retained Earnings 85

 Combining Statement of Cash Flows 86

 Schedule of Revenues, Expenditures and Changes in Retained Earnings -
 Budget and Actual -Food Service Fund - Budget Basis..... 87

 Schedule of Revenues, Expenditures and Changes in Retained Earnings -
 Budget and Actual - Uniform School Supplies Fund - Budget Basis 88

Internal Service Fund:..... 89

 Schedule of Revenues, Expenditures and Changes in Retained Earnings -
 Budget and Actual -Employee Benefits Self-Insurance - Budget Basis 90

Fiduciary Fund Type - Agency Funds: 91

 Combined Statement of Changes in Assets and Liabilities92

General Fixed Assets Account Group: 93

 Schedule of General Fixed Assets
 By Source 94

WHITEHALL CITY SCHOOL DISTRICT

Table of Contents
(Continued)

Schedule of General Fixed Assets
By Function and Activity 95

Schedule of Changes in General Fixed
Assets by Function and Activity 96

STATISTICAL SECTION

Table 1A -
General Governmental Expenditures by Function Last Ten Fiscal Years 97

Table 1B -
General Fund Expenditures by Function Last Ten Fiscal Years..... 98

Table 2A -
General Governmental Revenues by Source Last Ten Fiscal Years..... 99

Table 2B -
General Fund Revenues by Source Last Ten Fiscal Years 100

Table 3 -
Property Tax Levies and Collections Last Ten Years..... 101

Table 4A -
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years 102

Table 4B -
Assessed and Estimated Actual Value of Taxable Property
By Sub-Division 1999 Collection Year 103

Table 5 -
Real Property Tax Rates - All Overlapping Governments Last Ten Years -
City of Whitehall (Per \$1,000 of Assessed Value) 104

Table 6 -
Principal Property Taxpayers 105

Table 7 -
Computation of Legal Debt Margin..... 106

WHITEHALL CITY SCHOOL DISTRICT

Table of Contents
(Continued)

Table 8 -
Ratio of Net General Bonded Debt To Assessed Value and
Net Bonded Debt Per Capita Last Ten Fiscal Years 107

Table 9 -
Ratio of Annual General Obligation Bonded Debt Service Expenditures
To Total General Governmental Expenditures Last Ten Fiscal Years 108

Table 10 -
Computation of Direct and Overlapping Debt..... 109

Table 11 -
Demographic Statistics-Enrollment Data Last Ten Fiscal Years..... 110

Table 12 -
New Construction, Bank Deposits, and Real Property Values
Last Ten Years 111

Table 13 -
Miscellaneous Statistics 112

Whitehall City School District

625 South Yearling Road

Whitehall, Ohio 43213

(614) 417-5000

Fax (614) 417-5025

December 12, 2000

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

As the Superintendent and the Treasurer of the Whitehall City School District (the District), we are pleased to submit to you the Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2000. This CAFR is prepared in accordance with generally accepted accounting principles (GAAP) and in conformance with standards of financial reporting established by the Governmental Accounting Standards Board (GASB) using guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

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

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

Reporting Entity

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

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

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

Organization of the School District

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

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

Economic Outlook

The Whitehall City School District's commitment to the community in 1995 to remain off the ballot through the year 2000 has been realized. The revenue generated by the 13-mill operating levy passed in May 1995, coupled with increased state foundation dollars, has proven sufficient funding for the period of FY95 to FY00. The majority of job positions cut prior to passage of the 13-mill levy have been restored. Additionally, two new elementary guidance staff and three new certified elementary librarians have been employed.

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

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

TECHNOLOGY INITIATIVES 1999 - 2000

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

The Technology Department has been steadily working towards the District’s goal of completing its five-year technology plan. The major focus of the department during the 1999-2000 year was to resolve some problems lingering from the original data and voice network implementation and to fully utilize all available data and voice capabilities. The primary concerns of the 1999-2000 school year were problems resulting from the rapid expansion on the size of the data network. The increasing acceptance of technology-based programs and resulting reliance on the data network infrastructure to distribute software applications and transmit data, such as student print jobs and traffic from Internet research projects, has contributed to this growth. Although the actual implementation of a proposed network upgrade did not take place until the summer of 2000, a great deal of time was spent in developing plans for the most cost-effective expansion of the infrastructure to meet the current demands and address future growth expectations. Other issues addressed were as follows:

Y2K

Although no major problems were anticipated, we performed an entire systems evaluation in preparation for the rollover to the year 2000. As a part of this review, all District software was tested and software patches were installed as necessary. All of the District data network hardware, from servers and switching equipment to desktop computers, was tested to ensure proper operation in the new millennium. Due to the student safety issues that would be faced should the District telephone system fail, special emphasis was placed on evaluating and testing every component of this critical system. Manufacturer and vendor consultations, as well as actual live systems testing, were conducted on both the data and voice systems.

Network Upgrade Planning

During the 1999-2000 year the District began the design for a network upgrade anticipated for the summer of 2000. The Technology Department developed a network design that would allow the District to attain the required data infrastructure goals. To minimize the overall project costs by reducing data transmission hardware costs, a District network rewiring plan was also developed that included re-cabling every existing computer laboratory and the establishment of new intermediate wiring closets (IDFs) using the Technology Department staff to complete this major wiring project.

Requests for Proposals (RFPs) for network hardware were developed and placed on our District website in November of 1999, quotes were reviewed and, eventually, the lowest quote received—with Ameritech as the vendor for a Cisco-based solution—was accepted. The accepted network design was then developed in a Visio format to facilitate network implementation and maintenance, as well as address an anticipated SchoolNet requirement for network design documentation.

In short, a total system redesign was performed with the goal of the District receiving a maximum return on every dollar expended. By the end of the 1999-2000 year, the District was prepared to move ahead with the network upgrade.

New Classroom Equipment and Labs

While the main focus of 1999-2000 was redesign and building for the future, there was also a large improvement in the technology available for students.

SchoolNet funding allowed the addition of K-4 classroom computers in each of our elementary schools. Computers were also added in several areas using District funds. Also, as teachers had been requesting more lab access for group activities such as testing and special class projects, a design element of the new network infrastructure included additional computer lab environments in each building. These new lab

environments include a new lab in Beechwood Elementary, library labs in both Kae Avenue Elementary and Rosemore Middle School, a lab in the new Media Center in Etna Road Elementary, and both Health and Art Labs at Whitehall-Yearling High School. The Beechwood Elementary School lab was completed early in the school year to meet the requirements of a special building grant, and the Rosemore Middle School library lab was also fully completed during the 1999-2000 school year. Although the computers for the remaining labs were ordered during this school year, cabling infrastructure requirements prevented their full implementation until after the completion of the network upgrade.

New Network Hardware and Infrastructure

Cabling and switching equipment was added at Beechwood Elementary School and Rosemore Middle School to allow the addition of the new lab environments. Network servers that were obsolete for their existing roles were moved to fulfill lesser functions and were replaced by new servers. The new servers added serve Rosemore Middle School and Group Wise e-mail services; the servers previously providing those services were moved to roles such as print services.

All servers were upgraded to Novell NetWare 5.1 and Manage Wise 2.7, and the entire network was migrated from an IPX/IP/AppleTalk environment to a pure TCP/IP environment to enhance reliability. Network reliability and data security was further improved through the addition of a robust ADIC tape backup device to allow the creation of full network backups on a regular schedule. The memory of all servers was increased to extend each server's useful life.

CURRICULUM INITIATIVES 1999-2000

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

GOAL A: Coordinate K-12 Proficiency efforts.

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

2. *Increase Math Proficiency to 75% proficiency in grades 4,6,8/9.*
 - Map and align K-12 expectations
 - Implement course options at high school
 - In-service effective instructional strategies that increase achievement

- Coordinate effective use of resources.
3. *Increase Reading and Writing to 75% proficiency in grades 4,6,8/9.*
- Study and develop a plan of K-12 Language Arts expectations
 - Recruit coordinators for the Literacy Collaborative K-2 Program
 - Develop a plan of in-service of Reading and Writing in the Content Areas
 - Develop a series of reading and writing inservices provided for teachers in grades 3 and 4
 - Participate with the CORPDC in SIRI training opportunities.
 - Map K-12 expectations and coordinate resources.

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

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

NEED: Whitehall 1999-2000 proficiency results indicate priority needs for this year:

- 67% of our 4th grade students passed writing and reading
- 38.1% of our 4th grade students passed mathematics
- 60.8% of our 8th/9th grade students passed the 9th grade math proficiency test
- 25% of our 8th grade students passed all five sections of the proficiency test
- 36% of our 12th grade students passed all five sections of the proficiency test.

GOAL B: Focus instruction on increasing engaged student learning.

1. *In-service strategies that increase student motivation to learn.*
- In-service assessment of classroom performance to determine student engagement
 - Map K-12 curriculum expectations and develop a plan to coordinate thematic unit implementation.

2. *Study effective technology and software tools.*
 - Research tools which support K-12 curriculum needs;
 - Develop a plan of software implementation based on curriculum needs.
 - Implement the WASATCH Thematic Proficiency Program in K-8 Intervention Labs.
 - Implement the JOSTENS Mathematics and Writing Expedition Proficiency Programs in K-8 classrooms and labs.

3. *In-service the use of technology to support performance based learning and alternative assessments.*
 - Promote strategies which use technology for problem based learning;
 - In-service staff on how to develop rubrics for assessment of projects.

4. *Restructure the role of the library to accommodate information technology and reading tools.*
 - In-service librarians on changing role and tools of information specialists;
 - Implement a long-range plan for information media services in the schools.
 - Implement Library Media Course of Study.

5. *Recommend a district intervention plan to increase graduate rate.*
 - Review Safe and Drug Free Schools plan and recommend improvement based on district needs.
 - Added in-school suspension teacher at Rosemore and Whitehall-Yearling High School.
 - Implement district-wide Safety Plan as specified in Senate Bill 1.

NEED: Senate Bill 55 specifies Standards for Ohio Schools, Performance Accountability, indicating an expectation of not less than 3% drop out rate.

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

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

1. *Coordinate school-wide improvement plans for each K-5 building.*
 - create district guidelines for the systematic collection of:
 - student performance data
 - needs assessment which includes staff, students and parents
 - program evaluation and review
 - recruit parents for participation in literacy initiatives

- write building improvement goals based on student performance and needs assessment data.

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

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

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

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

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

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

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

1. *Establish a comprehensive identification plan.*

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

2. *Coordinate program services K- 12.*

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

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

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

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

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

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

GOAL E: Develop a Limited English Proficient Program.

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

- Seek local college support
- Seek grants and federal and state funding
- Provide adaptive guidelines within current federally funded programs
- Develop a plan for parent and community involvement, as stipulated in the district continuous improvement plan.

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

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

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

NEED: Data collected, September 2000, indicates an enrollment of 75 English as a Second Language students in need of adaptive curriculum support.

GOAL F: Create a District Professional Development Plan

1. Develop a plan for professional licensure.

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

2. Develop an Entry-Year plan.

- Study effective entry year plans
- Recommend an effective plan as a part of the district licensure plan of action.
- Provide Pathwise training to mentors.

- Provide Vanderbilt training to mentors.
3. *Develop a results driven Professional Development Plan.*
 - In-service staff on the use of classroom data to develop instructional improvement plans
 - Develop procedures for personal improvement plans, based on the collection and review of student performance data;
 - Develop a long range plan based on district Continuous Improvement Plan goals and instructional needs.
 4. *Develop Teacher Leader Cadre Grant*
 - Study effective curriculum instruction, and assessment models.
 - Study effective staff development models
 - Create a district-wide articulation and in-service plan

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

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

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

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

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

- develop three-year continuous improvement plans which
 - a) must contain an analysis of the reasons for the district's failure to meet the performance standards and
 - b) must specify strategies and resources to address the problem.
- Implemented a \$10,000 planning grant through Ohio Department of Education.
- Set monthly meetings for the writing of the Continuous Improvement Plan

- Development of Governance, organization and Resource Leveraging, Student Services, Teaching, Learning and Assessment, Professional Development and Family, Business and Community Involvement teams.
- Used Technical Assistance from the Ohio Department of Education for the development of the CIP.
- Used the CORPDC for tuning process.
- Participated in Data Analysis Training provided to Academic Watch/ Academic Emergency districts from the MVESC.
- Created the Continuous Improvement Advisory Board.
- Held public hearing.
- Continuous Improvement Plan approved by the Ohio Department of Education in June, 2000.

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

BUILDING INITIATIVES AND DEVELOPMENTS

Beechwood Elementary School

Beechwood Elementary School currently has 441 students enrolled in kindergarten through grade five. Thirty-four teaching professionals guide the children through the learning process here. Besides classroom teachers, Beechwood also has certificated professionals for art, music, physical education, special education and Title I reading. Other staff includes a library media specialist, library media center aide, part-time nurse, part-time nurse’s aide, speech therapist, psychologist, and guidance/intervention specialist. We are proud of our continuing efforts in:

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

Etna Road Elementary School

Etna Road Elementary School serves approximately 500 students in grades kindergarten through fifth grade. The elementary school is staffed with twenty-four classroom teachers, three Title I reading teachers, five special education teachers, and five special education aides. The school serves a diverse community of special needs students from those with learning disabilities, developmental handicaps, severe emotional disturbances and/or multiple handicaps.

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

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

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

school improvement process for teaching and learning. By constantly revisiting and challenging the status quo, our school is working to improve test scores and overall achievement on Ohio State Proficiency Tests. The plan is constantly under revision and drives all decisions regarding teaching and learning.

- **Recognition** - Etna Road Elementary School operates a very extensive student recognition program. From quarterly awards ceremonies to bimonthly pizza with the principal. By encouraging and developing a supportive and kind environment, tardy rates have declined considerably and student behavior throughout the building is improving constantly. It is our mission to celebrate children and cherish their uniqueness.
- **Basic School** - Etna Road is also a Basic School. Our school embraces the model to help all children succeed in school. By building a sense of community, creating meaningful and coherent curriculum, establishing a positive climate for learning, and committing to developing character in students, our children experience a quality education.

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

Kae Avenue Elementary School

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

Goals for the 1999-2000 school year were to increase student achievement and parent/community involvement.

- **Ohio Reads Grant** – Purchased a diagnostic, intervention, and enrichment computer reading program for all students; began a parent volunteer program to read to children.
- **Literacy Collaborative** - Teachers use literacy skills to promote higher student achievement in the primary grades.
- **Computer Laboratory** – Completed the planning, organization, and ordering of equipment for a 30-station computer laboratory.

- **Multiage** – Students are grouped in classes where students remain with the same teacher for two years.
- **Proficiency Incentive** – Received \$25,000 for professional development due to significant increases in 4th grade proficiency scores.

Rosemore Middle School

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

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

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

Whitehall-Yearling High School

Whitehall-Yearling High School is a four-year comprehensive high school accredited by the North Central Association of Secondary Schools and Colleges and the Ohio Department of Education. Enrollment for the 2000-2001 school year is 833 in grades 9-12. By having 58 faculty members, the school is able to offer an optimal student-teacher ratio of 14:4 in most classrooms. The following are some of the programs that enrich student learning:

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

visit the Proficiency Lab where they can be tutored and prepared for the upcoming proficiency tests. Our Power Reading Class enables students to become better readers, utilizing such fun activities as Closed Captioning, reading games, and interesting paperback books.

- **Extra Curricular Activities and Athletics** – Whitehall-Yearling High School has a full array of interscholastic sports including golf, football, soccer, tennis, volleyball, cross country, wrestling, basketball, track and field, baseball, cheerleading, and softball. In addition, many clubs meet during our monthly activity period during the school day. Teachers sponsor groups such as Kick Boxing, Crafting, Foreign Travel, Reading Club, Spanish Club, and many more.
- **The RAMS Card Program** – A unique incentive by which we reward students is our RAMS card program. Students who earn RAMS cards through high academic achievement, exemplary attendance, and behavior, earn prizes and school rewards for their efforts.

EDUCATIONAL PROGRAMS AND SERVICES

C. Ray Williams Early Childhood Center

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

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

In the 1999-2000 school year, 105 students participated in classes at the center. The Center has five classrooms: One (1) LEAPP special education class, one (1) Child Development Council Head Start Classroom, and three (3) public preschool classrooms.

Gifted & Talented Services 1999-2000 Overview

Whitehall City School District Services for gifted and talented students have evolved over a period of twenty-one years. During this time, a wide range of individuals from the school district and community, have been closely involved in the process. A director administers the programs and an elementary resource teacher, a primary level intervention specialist and numerous essential classroom and specific content area teachers instruct students within a variety of available programs and/or special classes. The director, resource room teacher and primary intervention specialist positions are funded through our two and one-half gifted foundation units granted through the Ohio Department of Education. The funding is meant to serve identified gifted and talented students according to the RULE (3301-52-15) for Children Who Are Gifted, and Amended Substitute House Bill 282. An advisory committee, composed of teacher representatives from each building, including art and music specialists and the administrator for gifted services, was established in 1979 to develop nomination procedures, course structure, parent communications and progress plans. This committee advises on program issues and assists in communicating to the buildings.

Included are several strands, representing a continuum of services meeting the diverse learning needs of children who are gifted. Programs are provided within academic areas, as well as within the visual and performing arts. Gifted services were initiated at the primary level (grades 2 & 3) during the 1998-99 school year. The emphasis is intervention within the regular classroom through collaboration with classroom teachers. One Intervention Specialist serves the three elementary buildings. Grades 4-6 are served through gifted and talented program is called "EACH" Academic, which stands for Enrichment and Acceleration for Children. There is also a program provided to grades 7 and 8, which is called the Depth and Development (D & D) class. Classes are available in Language Arts, Mathematics, Science and Social Studies.

“EACH” Academic

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

The “EACH” Academic program now extends from grade four to grade twelve. In grades 4-6, identification is conducted in three phases, including pre-assessment, assessment and identification. The process includes many criteria, such as referrals from teachers, staff, students and parents, standardized ability and achievement test scores,

classroom performance assessments, portfolios, and teacher rating. Our full-time teacher of the gifted meets with intellectually gifted students one day per week in a resource room setting. The central focus of the elementary program is the development of critical and creative thinking skills expressed through oral and written communication.

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

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

“EACH” Art

The elementary “EACH” Art Program includes grades 4 and 5. Students are identified as artistically gifted in accordance with H.B. 282, which specifies allowable instruments for identification. Review of the students art portfolios is also a part of the process. Eligible students are "pulled out" of their classrooms for approximately forty-five minutes each week to meet with the art instructor in their respective schools. The goals are; development of technical skills; increased ability to utilize various media; refined artistic sensitivity; knowledge of art history and its translation to the creative act; and the interrelationship of the arts.

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

“EACH” Music

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

Art Education

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

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

Music Education

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

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

Title I

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

Reading Recovery

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

Literacy Collaborative

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

Special Education

Whitehall City Schools currently serves 463 special education students, which is 15.77% of the district's population. Pupil expenditure for each special education student is \$6,190. Total annual expenditure, including federal funding, is \$2,643,111, per FY00 4502 Report.

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

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

Whitehall City Schools also provides a special education staff of 28.5 full-time teachers, 9.5 classroom aides, two psychologists, two speech therapists, one nurse, one nurse's aide, six bus drivers, three hourly bus aides, one occupational therapist, and one physical therapist.

1999-2000 Facility Improvements

The following facility improvements were completed during the 1999-2000 school year:

Beechwood Elementary School

1. Crackfill, seal, and stripe blacktop
2. Replace north roof
3. Repair other roof area
4. Edge and mulch plant beds and trees
5. Remove three large trees
6. Paint selected interior areas
7. Install additional egress lighting
8. Replace chemical mixing machine for cleaning supplies

Etna Road Elementary School

1. Renovate cafeteria into new media center
2. Install HVAC and carpet for media center
3. Install ADA compliant interior hall ramp
4. Crackfill, seal, and stripe blacktop
5. Repair roof seams and overhangs
6. Install equipment for new food service line
7. Edge and mulch plant beds and trees
8. Remove one tree\
9. Install new playground equipment for PTA
10. Add electric service for computer lab
11. Paint select interior areas
12. Install additional egress lighting
13. Replace chemical mixing machine for cleaning supplies

Kae Avenue Elementary School

1. Replace old carpet with tile
2. Install classroom partition for special program
3. Repair roof areas
4. Edge and mulch trees
5. Remove large tree
6. Wire computer lab
7. Install security doors for technology closets
8. Paint select interior areas
9. Install additional egress lighting
10. Repair unit-ventilators in several classrooms
11. Replace chemical mixing machine for cleaning supplies

Rosemore Middle School

1. Repair roof areas
2. Install partitions in media center and classrooms
3. Replace old carpet with tile in south hall
4. Renovate boys restroom
5. Edge and mulch trees and planters; clean up landscaping in courtyard
6. Remove tree
7. Paint select interior areas
8. Install additional egress lighting
9. Replace physical education locker and benches
10. Replace chemical mixing machine for cleaning supplies

Whitehall-Yearling High School

1. Repair, crackfill, seal, and strip blacktop
2. Paint select interior areas
3. Edge and mulch plant beds and trees
4. Remove large tree
5. Replace steam boiler in kitchen
6. Replace chemical mixing machine for cleaning supplies

7. Install in-ground watering system on athletic fields

Austin E. Peel Administration Building

1. Install insulated windows
2. Install additional electric service for technology system
3. Install additional egress lighting
4. Paint select interior areas
5. Replace furniture in several work areas
6. Edge and mulch plant beds and trees
7. Remove tree

Bus Garage

1. Crackfill, seal, and stripe blacktop
2. Purchase pickup truck with snow blade
3. Renovate area for secretary
4. Purchase used city truck and convert to maintenance vehicle
5. Replace fork lift

Little Brown School

1. Paint interior
2. Stain exterior

FINANCIAL INFORMATION

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

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

materials fund, the capital and maintenance fund, and the budget reserve fund. For two funds, the textbook and instructional materials fund and the capital and maintenance fund, 3% of the subject revenue is to be spent in each of the funds. For the District, the required expenditure level in these two funds was \$541,697 each with \$326,649 and \$523,887 in actual expenditures respectively. Therefore, as actual expenditures are less than required expenditures the District will carryforward the following reserves to fiscal year 2001: Textbook Reserve of \$215,048 and Capital Maintenance Reserve of \$17,810.

The set aside for the budget reserve fund is based on increases in certain revenue categories. When the subject revenue increases more than 3% during the prior two fiscal years, school districts are required to set aside 1% of the subject revenue. The amount reserved grows each year the trigger point is reached until the maximum amount of 5% of subject revenue has been reserved. Subsequent to reaching the maximum, districts are required to maintain the maximum amount regardless. The District was subject to the Budget Reserve set-aside in fiscal year 1998 when \$154,943, a refund of excess workers' compensation premiums, was required by special law to be placed in the reserve fund. The District was required to add to the budget reserve in fiscal years 1999 and 2000, with a required set-aside of \$157,716 and \$185,237 respectively. The total amount in the District's Budget Stabilization Reserve is \$497,896 as of June 30, 2000.

Internal Control

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

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

The concept of reasonable assurance recognizes that:

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

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

Budgetary Controls

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

General Government Functions

Revenue Narrative

Revenues for all governmental fund types approximated \$22,408,000 in 2000, as compared to \$21,969,000 in 1999. The following table summarizes the composition of the 2000 and 1999 revenues by source:

Revenue by Source	2000	1999	%Increase/ (Decrease)
Property Taxes	\$11,547,140	11,906,055	(3.01%)
Intergovernmental	9,768,479	9,182,221	6.38%
Investment Income	590,694	458,875	28.73%
Other	501,546	422,294	18.77%
Total	<u>\$22,407,859</u>	<u>21,969,445</u>	2.00%

Once again, we see an increase in investment income as a result of increased cash balances available for investment throughout FY00 as compared to FY99, as well as higher yield ratios. The increase in other revenue is largely due to increased tuition paid the District for court-placed children attending Whitehall City Schools. The most significant increase in revenue continues to come from the favorable effect of the State aid ADM funding formula.

Expenditure Narrative

Expenditures for all governmental fund types approximated: \$22,055,000 in 2000, as compared to \$20,954,000 in 1999. The following table summarizes the composition of the 2000 and 1999 expenditure by major function:

Expenditure by Function	2000	1999	%Increase/ (Decrease)
<i>Current:</i>			
Instructional services	\$12,537,322	12,489,189	0.39%
Support services	7,347,275	6,568,393	11.86%
Co-curricular student activities	396,374	373,859	6.02%
Community Service	175,463	151,086	16.13 %
<i>Capital Outlay</i>	281,038	49,423	568.64%
<i>Debt Service:</i>			
Principal retirement	970,437	918,467	5.66%
Interest	347,404	403,158	(13.83 %)
Total	<u>22,055,313</u>	<u>20,953,575</u>	5.26%

This year we observed an increase in support services as a result of hiring additional support staff (one maintenance man, three elementary intervention specialists, two classroom aides) and expending additional funds in building maintenance. The large increase in capital outlay is due to reclassification of expenditures from the 2000 function code to the 5000 function code. (Reflecting this increased spending under the 2000 function would have resulted in a mere 3% increase as opposed to the 568% increase under the 5000 function.

The debt service principal and interest expenditures are solely a reflection of the debt service repayment schedule. Payments are fully anticipated, but are not consistent from one year to the next. (The district did retire a 1989 HB264 issue in December 1999.) Lastly, the community service expenditures increased because of greater state funding and the payment of FY99 carry-over purchase orders in FY00.

Proprietary Operations

Enterprise Funds

The District's Enterprise Funds consist of two separate distinct activities: the Food Service Fund and the Uniform School Supplies Fund. The Food Service Fund operates cafeterias at each of the District's schools and provides catering services for various school functions and other community social events. The Uniform School Supplies Fund is a fund provided to account for the purchase and sale of school supplies.

Internal Service Funds

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

Fiduciary Funds

Agency Funds

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

Year 2000

January 1, 2000 (Y2K) arrived on schedule. All computer/equipment systems necessary for conducting District operations remained in tact and fully operational.

Debt Administration

On June 30, 2000, the District had \$3,185,000 in general obligation bonds and \$2,440,765 in general obligation long-term notes outstanding. The bonds consist of an issue used for the improvement of facilities. The notes consist of two long-term energy-conservation notes, a computer acquisition note, and a newly issued technology improvement note. The general obligation bonds and notes are accounted for in the general long-term debt account group with repayments to be made from the Debt Service Fund with money allocated from property tax revenues.

Cash Management

The District maintains a cash management program whereby it expedites the receipt of revenues and prudently invests available cash. Temporarily idle cash during the year was invested in State Treasury Asset Reserve of Ohio (STAR Ohio) and KeyBank Money Market Mutual Funds for the Public Sector (repurchase agreement arrangement). The District earned \$602,126 on all investments for the year ended June 30, 2000. The Treasurer, as custodian of all District money, is responsible for investing idle funds and directing the investment policies of the District.

The District's investment policy establishes the following objectives:

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

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

STAR Ohio is an investment pool managed by the Treasurer of the State of Ohio and is similar in concept to a registered investment company issuing redeemable securities, of

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

Risk Management

The District is part of a state-wide plan for workers' compensation insurance coverage. Additionally, the District carries all-risk property insurance, liability and excess liability insurance, as well as officers' liability insurance. The District provides medical coverage for its employees on a self-insurance basis. The District pays into the Employee Benefit Self-Insurance Internal Service Fund at various rates based on the coverage selected by the employee. Claims are reviewed by a claims administrator and then paid by the District. A claims liability of approximately \$247,000 at June 30, 2000, in the Internal Service Fund reflects an estimate of incurred but unpaid claims liability. This liability was determined in accordance with acceptable reserving standards and was certified by an accredited actuary, as required by state statute.

Independent Auditors

The general purpose financial statements of the District for the year ended June 30, 2000, were audited by the Auditor of State, of Ohio, whose unqualified opinion thereon is included at the beginning of the Financial Section of this report.

Notes to the General Purpose Financial Statements

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

OTHER INFORMATION

Awards

GFOA Certificate of Excellence

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Whitehall City School District for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 1999. The Certificate of Achievement is a prestigious

report (CAFR) for the fiscal year ended June 30, 1999. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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


A Certificate of Achievement is valid for a period of one year only. Whitehall City School District has received a Certificate of Achievement for the last four consecutive years (fiscal years ended 1996-1999). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

Acknowledgments

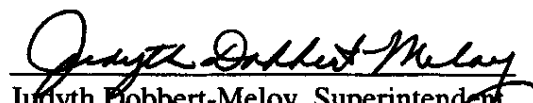
The publication of the fourth Comprehensive Annual Financial Report on a timely basis was made possible by the diligence of the Treasurer's office staff and Patricia Bridges, Secretary to the Superintendent. Their initiative and conscientious work ensured the integrity of the information contained herein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

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

Respectfully submitted,



Timothy J. Penton, Treasurer



Judyth Bobbert-Meloy, Superintendent

ELECTED OFFICIALS AND ADMINISTRATIVE STAFF

June 30, 2000

Board of Education Members

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

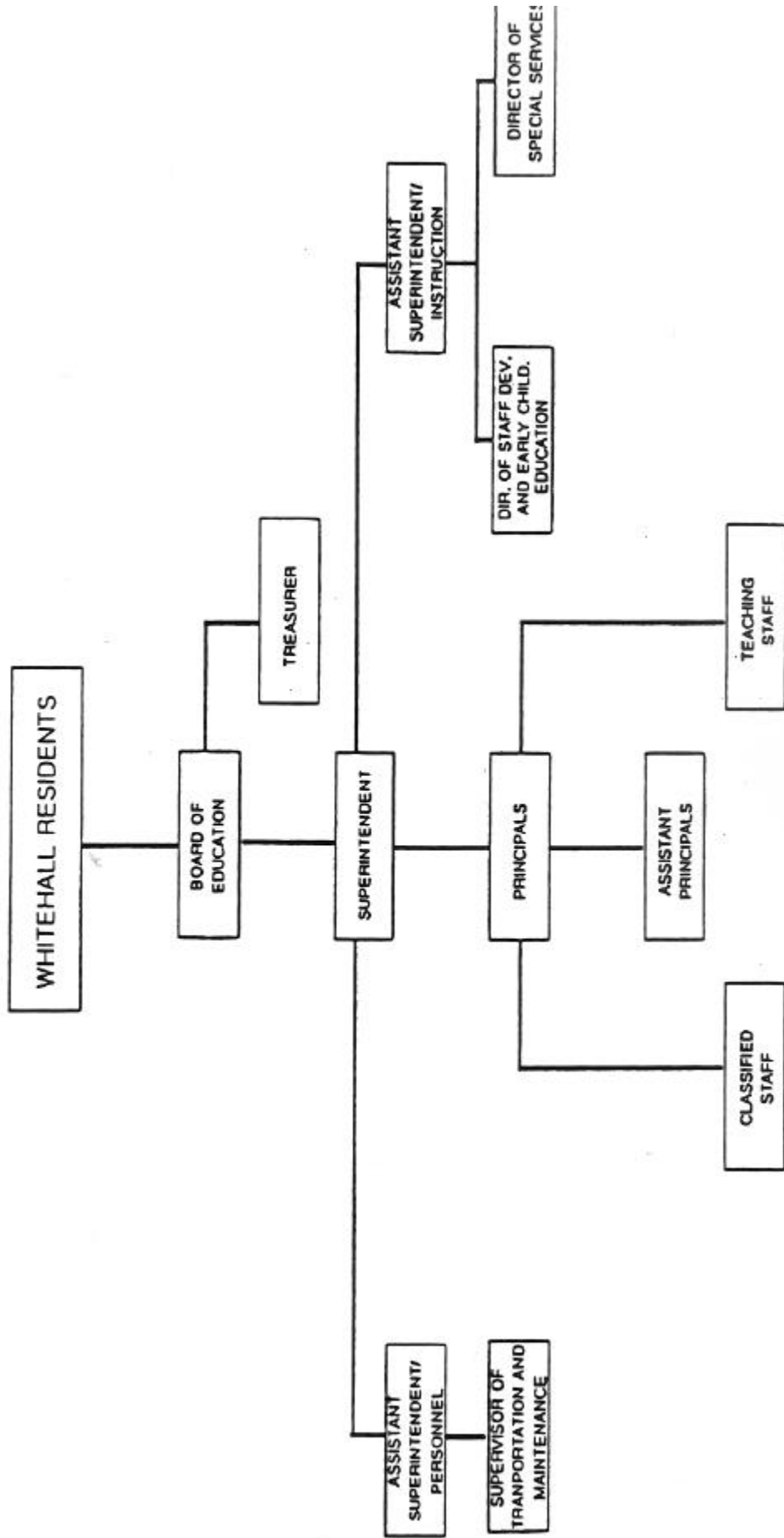
Appointed Officials

Superintendent	Judyth Dobbert-Meloy
Treasurer	Timothy J. Penton

Administrative Staff

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

WHITEHALL CITY SCHOOLS ORGANIZATIONAL CHART



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Whitehall City School
District, Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1999

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



Anne Spray Kinney
President

Jeffrey L. Essler
Executive Director

This page left blank intentionally.

WHITEHALL CITY SCHOOL DISTRICT

FINANCIAL SECTION



**STATE OF OHIO
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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

REPORT OF INDEPENDENT ACCOUNTANTS

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

To the Board of Education:

We have audited the accompanying general-purpose financial statements of the Whitehall City School District, Franklin County, Ohio, (the District) as of and for the year ended June 30, 2000, as listed in the table of contents. These general-purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Whitehall City School District, Franklin County, Ohio, as of June 30, 2000, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2000 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

JIM PETRO
Auditor of State

November 20, 2000

**WHITEHALL CITY SCHOOL DISTRICT
COMBINED BALANCE SHEET--
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2000**

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
ASSETS AND OTHER DEBITS:				
Cash and investments	\$ 7,657,297	653,938	267,047	21,316
Cash with fiscal and escrow agents	-	-	-	-
Restricted cash	730,754	-	-	-
Receivables	12,876,388	911	1,854,968	-
Due from other:				
Governments	12,931	13,413	-	-
Funds	-	-	-	-
Inventory	-	-	-	-
Prepaid assets	38,569	-	-	-
Property, plant and equipment	-	-	-	-
Amount available in debt service fund	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS	\$ 21,315,939	668,262	2,122,015	21,316
LIABILITIES:				
Accounts payable	\$ 277,860	11,671	-	5,378
Due to other:				
Governments	344,523	23,525	-	-
Funds	89,946	3,416	-	-
Other	-	24,317	-	-
Deferred revenue	12,777,877	129,350	1,854,968	1,000
Accrued liabilities	1,668,230	112,390	-	-
General obligation notes payable	-	-	-	-
General obligation bonds payable	-	-	-	-
TOTAL LIABILITIES	15,158,436	304,669	1,854,968	6,378
FUND EQUITY AND OTHER CREDITS:				
Investment in general fixed assets	-	-	-	-
Retained earnings	-	-	-	-
Fund balances:				
Reserved for encumbrances	514,792	21,080	-	14,938
Reserved for prepaid assets	38,569	-	-	-
Reserved for future appropriations	1,258,730	-	51,270	-
Reserved for textbooks	215,048	-	-	-
Reserved for capital maintenance	17,810	-	-	-
Reserved for budget stabilization	497,896	-	-	-
Unreserved	3,614,658	342,513	215,777	-
TOTAL RETAINED EARNINGS/FUND BALANCES	6,157,503	363,593	267,047	14,938
TOTAL EQUITY AND OTHER CREDITS	6,157,503	363,593	267,047	14,938
Commitments and contingencies				
TOTAL LIABILITIES, FUND EQUITY, AND OTHER CREDITS	\$ 21,315,939	668,262	2,122,015	21,316

See accompanying notes to the general purpose financial statements.

WHITEHALL CITY SCHOOL DISTRICT

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
ENTERPRISE (note 14)	INTERNAL SERVICE	AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	2000	1999
241,936	577,043	32,523	-	-	9,451,100	8,985,542
-	-	-	-	-	-	164,767
-	-	-	-	-	730,754	312,659
-	4,628	-	-	-	14,736,895	14,931,853
56,412	-	-	-	-	82,756	83,856
-	97,959	-	-	-	97,959	81,749
22,389	-	5,494	-	-	27,883	32,079
-	-	-	-	-	38,569	38,679
19,928	-	-	20,678,446	-	20,698,374	20,225,236
-	-	-	-	267,047	267,047	305,181
-	-	-	-	6,548,259	6,548,259	7,463,431
<u>340,665</u>	<u>679,630</u>	<u>38,017</u>	<u>20,678,446</u>	<u>6,815,306</u>	<u>52,679,596</u>	<u>52,625,032</u>
223	-	1,441	-	-	296,573	270,636
7,256	-	-	-	144,824	520,128	444,281
4,597	-	-	-	-	97,959	81,749
-	-	36,576	-	-	60,893	43,578
16,828	-	-	-	-	14,780,023	14,891,757
79,391	247,000	-	-	1,044,717	3,151,728	2,881,149
-	-	-	-	2,440,765	2,440,765	3,141,202
-	-	-	-	3,185,000	3,185,000	3,455,000
<u>108,295</u>	<u>247,000</u>	<u>38,017</u>	<u>-</u>	<u>6,815,306</u>	<u>24,533,069</u>	<u>25,209,352</u>
-	-	-	20,678,446	-	20,678,446	20,212,393
232,370	432,630	-	-	-	665,000	752,752
-	-	-	-	-	550,810	526,394
-	-	-	-	-	38,569	38,679
-	-	-	-	-	1,310,000	1,905,000
-	-	-	-	-	215,048	-
-	-	-	-	-	17,810	-
-	-	-	-	-	497,896	312,659
-	-	-	-	-	4,172,948	3,667,803
<u>232,370</u>	<u>432,630</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,468,081</u>	<u>7,203,287</u>
232,370	432,630	-	20,678,446	-	28,146,527	27,415,680
<u>340,665</u>	<u>679,630</u>	<u>38,017</u>	<u>20,678,446</u>	<u>6,815,306</u>	<u>52,679,596</u>	<u>52,625,032</u>

**WHITEHALL CITY SCHOOL DISTRICT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES--ALL GOVERNMENTAL FUND TYPES
 YEAR ENDED JUNE 30, 2000**

	GOVERNMENTAL FUND TYPES			
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>
REVENUES:				
Property taxes	\$ 10,267,458	-	1,279,682	-
Intergovernmental:				
Federal Restricted Grants-in-aid	-	876,616	-	-
State:				
Unrestricted Grants-in-aid	8,178,019	111,113	25	-
Restricted Grants-in-aid	9,932	582,637	-	10,137
Investment income	582,405	2,453	-	5,836
Co-curricular activities	3,999	69,133	-	-
Tuition fees	137,061	166,878	-	-
Other	37,492	58,993	-	27,990
TOTAL REVENUES	<u>19,216,366</u>	<u>1,867,823</u>	<u>1,279,707</u>	<u>43,963</u>
EXPENDITURES:				
Current:				
Instructional services:				
Regular	8,747,672	510,955	-	84,658
Special	2,234,499	553,319	-	-
Vocational	402,146	-	-	-
Continuing	4,073	-	-	-
TOTAL INSTRUCTIONAL SERVICES	<u>11,388,390</u>	<u>1,064,274</u>	<u>-</u>	<u>84,658</u>
Support services:				
Operation and maintenance of plant	1,879,783	40,626	-	12,893
School administration	1,546,993	56,765	-	-
Pupils	1,034,406	389,108	-	-
Business operations	501,830	1,225	-	-
Instructional staff	444,139	79,264	-	-
Student transportation	578,795	-	-	-
Central services	510,983	17,215	-	120,286
General administration	132,964	-	-	-
TOTAL SUPPORT SERVICES	<u>6,629,893</u>	<u>584,203</u>	<u>-</u>	<u>133,179</u>
Co-curricular student activities	327,287	69,087	-	-
Community services	18,925	156,538	-	-
Capital outlay	273,652	7,386	-	-
Debt service:				
Principal retirement	-	-	970,437	-
Interest	-	-	347,404	-
TOTAL EXPENDITURES	<u>18,638,147</u>	<u>1,881,488</u>	<u>1,317,841</u>	<u>217,837</u>
Excess (deficiency) of revenues over expenditures	578,219	(13,665)	(38,134)	(173,874)
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of equipment	-	-	-	-
Operating transfers in	-	11,642	-	-
Operating transfers out	-	(11,642)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	578,219	(13,665)	(38,134)	(173,874)
FUND BALANCES AT BEGINNING OF YEAR	<u>5,579,284</u>	<u>377,258</u>	<u>305,181</u>	<u>188,812</u>
FUND BALANCE AT END OF YEAR	<u>\$ 6,157,503</u>	<u>363,593</u>	<u>267,047</u>	<u>14,938</u>

See accompanying notes to the general purpose financial statements.

WHITEHALL CITY SCHOOL DISTRICT

TOTALS
(MEMORANDUM ONLY)

<u>2000</u>	<u>1999</u>
11,547,140	11,906,055
876,616	753,238
8,289,157	7,996,563
602,706	432,420
590,694	458,875
73,132	67,965
303,939	212,586
<u>124,475</u>	<u>141,743</u>
<u>22,407,859</u>	<u>21,969,445</u>
9,343,285	9,297,229
2,787,818	2,810,506
402,146	376,471
<u>4,073</u>	<u>4,983</u>
<u>12,537,322</u>	<u>12,489,189</u>
1,933,302	1,835,623
1,603,758	1,390,075
1,423,514	1,065,479
503,055	559,128
523,403	503,599
578,795	511,510
648,484	523,207
<u>132,964</u>	<u>179,772</u>
<u>7,347,275</u>	<u>6,568,393</u>
396,374	373,859
175,463	151,086
281,038	49,423
970,437	918,467
<u>347,404</u>	<u>403,158</u>
<u>22,055,313</u>	<u>20,953,575</u>
352,546	1,015,870
-	69
11,642	-
<u>(11,642)</u>	<u>-</u>
<u>-</u>	<u>69</u>
352,546	1,015,939
<u>6,450,535</u>	<u>5,434,596</u>
<u>6,803,081</u>	<u>6,450,535</u>

WHITEHALL CITY SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES -- BUDGET AND ACTUAL --
ALL GOVERNMENTAL FUND TYPES -- BUDGET BASIS
YEAR ENDED JUNE 30, 2000

	GENERAL FUND		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Property taxes	\$ 10,008,312	10,008,312	-
Investment income	506,156	506,156	-
Tuition fees	132,960	132,960	-
Co-curricular	3,999	3,999	-
Miscellaneous	35,432	35,432	-
State sources	8,184,931	8,184,931	-
Federal sources	-	-	-
TOTAL REVENUES	18,871,790	18,871,790	-
EXPENDITURES:			
Instructional services:			
Regular	9,092,500	9,092,500	-
Special	2,403,756	2,403,756	-
Vocational	397,065	397,065	-
Continuing	4,067	4,067	-
TOTAL INSTRUCTIONAL SERVICES	11,897,388	11,897,388	-
Support services:			
Operation and maintenance of plant	2,072,989	2,072,989	-
School administration	1,537,844	1,537,844	-
Pupils	1,025,719	1,025,719	-
Instructional staff	437,905	437,905	-
Business operations	514,589	514,589	-
Student transportation	592,911	592,911	-
Board of Education	174,813	174,813	-
Central services	525,130	525,130	-
TOTAL SUPPORT SERVICES	6,881,900	6,881,900	-
Facilities acquisition and construction services	193,403	193,403	-
Co-curricular activities	329,203	329,203	-
Community services	17,627	17,627	-
Repayment of debt	-	-	-
TOTAL EXPENDITURES	19,319,521	19,319,521	-
Excess (deficiency) of revenues over expenditures	(447,731)	(447,731)	-
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	-
Transfers out	-	-	-
Refund of prior year expenditures (receipts)	8,503	8,503	-
TOTAL OTHER FINANCING SOURCES (USES)	8,503	8,503	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(439,228)	(439,228)	-
Prior year encumbrances appropriated	687,617	687,617	
FUND BALANCES AT BEGINNING OF YEAR	6,795,821	6,795,821	-
FUND BALANCES (DEFICIT) AT END OF YEAR	\$ 7,044,210	7,044,210	-

See accompanying notes to the general purpose financial statements.

WHITEHALL CITY SCHOOL DISTRICT

SPECIAL REVENUE FUNDS			DEBT SERVICE FUND		
REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
-	-	-	1,321,836	1,268,829	(53,007)
2,453	2,453	-	-	-	-
160,785	160,785	-	-	-	-
69,632	69,632	-	-	-	-
65,328	65,328	-	-	-	-
765,091	765,091	-	25	25	-
878,460	878,460	-	-	-	-
<u>1,941,749</u>	<u>1,941,749</u>	<u>-</u>	<u>1,321,861</u>	<u>1,268,854</u>	<u>(53,007)</u>
554,252	554,252	-	-	-	-
551,389	551,389	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,105,641</u>	<u>1,105,641</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
49,301	49,301	-	-	-	-
25,246	25,246	-	-	-	-
366,425	366,425	-	-	-	-
105,339	105,339	-	-	-	-
2,275	2,275	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
18,996	18,996	-	-	-	-
<u>567,582</u>	<u>567,582</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
70,517	70,517	-	-	-	-
184,317	184,317	-	-	-	-
-	-	-	1,317,842	1,317,842	-
<u>1,928,057</u>	<u>1,928,057</u>	<u>-</u>	<u>1,317,842</u>	<u>1,317,842</u>	<u>-</u>
13,692	13,692	-	4,019	(48,988)	(53,007)
11,642	11,642	-	-	-	-
(11,642)	(11,642)	-	-	-	-
143	143	-	-	-	-
<u>143</u>	<u>143</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
13,835	13,835	-	4,019	(48,988)	(53,007)
72,736	72,736	-	-	-	-
535,240	535,240	-	305,181	305,181	-
<u>621,811</u>	<u>621,811</u>	<u>-</u>	<u>309,200</u>	<u>256,193</u>	<u>(53,007)</u>

(Continued)

WHITEHALL CITY SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES -- BUDGET AND ACTUAL --
ALL GOVERNMENTAL FUND TYPES -- BUDGET BASIS, Continued
YEAR ENDED JUNE 30, 2000

	<u>CAPITAL PROJECTS FUND</u>		
	<u>REVISED</u>		<u>VARIANCE</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
REVENUES:			
Property taxes	\$ -	-	-
Investment income	6,345	6,345	-
Tuition fees	-	-	-
Co-curricular	-	-	-
Miscellaneous	-	-	-
State sources	1,000	1,000	-
Federal sources	-	-	-
TOTAL REVENUES	<u>7,345</u>	<u>7,345</u>	<u>-</u>
EXPENDITURES:			
Instructional services:			
Regular	84,658	84,658	-
Special	-	-	-
Vocational	-	-	-
Continuing	-	-	-
TOTAL INSTRUCTIONAL SERVICES	<u>84,658</u>	<u>84,658</u>	<u>-</u>
Support services:			
Operation and maintenance of plant	33,208	33,208	-
School administration	-	-	-
Pupils	-	-	-
Instructional staff	-	-	-
Business operations	-	-	-
Student transportation	-	-	-
Board of Education	-	-	-
Central services	114,910	114,910	-
TOTAL SUPPORT SERVICES	<u>148,118</u>	<u>148,118</u>	<u>-</u>
Facilities acquisition and construction services	-	-	-
Co-curricular activities	-	-	-
Community services	-	-	-
Repayment of debt	-	-	-
TOTAL EXPENDITURES	<u>232,776</u>	<u>232,776</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(225,431)	(225,431)	-
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	-
Transfers out	-	-	-
Refund of prior year expenditures (receipts)	27,990	27,990	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>27,990</u>	<u>27,990</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(197,441)	(197,441)	-
Prior year encumbrances appropriated	19,170	19,170	-
FUND BALANCES AT BEGINNING OF YEAR	179,271	179,271	-
FUND BALANCES (DEFICIT) AT END OF YEAR	<u>\$ 1,000</u>	<u>1,000</u>	<u>-</u>

See accompanying notes to the general purpose financial statements.

WHITEHALL CITY SCHOOL DISTRICT

TOTALS (MEMORANDUM ONLY)

<u>REVISED</u> <u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
11,330,148	11,277,141	(53,007)
514,954	514,954	-
293,745	293,745	-
73,631	73,631	-
100,760	100,760	-
8,951,047	8,951,047	-
878,460	878,460	-
<u>22,142,745</u>	<u>22,089,738</u>	<u>(53,007)</u>
9,731,410	9,731,410	-
2,955,145	2,955,145	-
397,065	397,065	-
4,067	4,067	-
<u>13,087,687</u>	<u>13,087,687</u>	<u>-</u>
2,155,498	2,155,498	-
1,563,090	1,563,090	-
1,392,144	1,392,144	-
543,244	543,244	-
516,864	516,864	-
592,911	592,911	-
174,813	174,813	-
659,036	659,036	-
<u>7,597,600</u>	<u>7,597,600</u>	<u>-</u>
193,403	193,403	-
399,720	399,720	-
201,944	201,944	-
1,317,842	1,317,842	-
<u>22,798,196</u>	<u>22,798,196</u>	<u>-</u>
(655,451)	(708,458)	(53,007)
11,642	11,642	-
(11,642)	(11,642)	-
36,636	36,636	-
<u>36,636</u>	<u>36,636</u>	<u>-</u>
(618,815)	(671,822)	(53,007)
779,523	779,523	-
7,815,513	7,815,513	-
<u>7,976,221</u>	<u>7,923,214</u>	<u>(53,007)</u>

**WHITEHALL CITY SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS -
ALL PROPRIETARY FUND TYPES
YEAR ENDED JUNE 30, 2000**

	ENTERPRISE (note 14)	INTERNAL SERVICE	<u>TOTALS</u> (MEMORANDUM ONLY)	
			<u>2000</u>	<u>1999</u>
OPERATING REVENUES:				
Food service sales	\$ 351,459	-	351,459	322,338
Charges for services	-	1,003,075	1,003,075	1,024,427
Class fees	36,349	-	36,349	33,807
Other	17,720	-	17,720	16,913
TOTAL OPERATING REVENUES	<u>405,528</u>	<u>1,003,075</u>	<u>1,408,603</u>	<u>1,397,485</u>
OPERATING EXPENSES:				
Supplies and materials	293,272	-	293,272	265,405
Personal services	391,479	-	391,479	379,571
Purchased services	33,692	1,143,484	1,177,176	1,100,937
Depreciation	1,311	-	1,311	1,081
Other	10	65	75	4,804
TOTAL OPERATING EXPENSES	<u>719,764</u>	<u>1,143,549</u>	<u>1,863,313</u>	<u>1,751,798</u>
OPERATING LOSS	(314,236)	(140,474)	(454,710)	(354,313)
NON-OPERATING REVENUES (EXPENSES):				
State sources	22,092	-	22,092	21,125
Federal sources	333,434	-	333,434	320,820
Investment income	11,432	-	11,432	3,258
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>366,958</u>	<u>-</u>	<u>366,958</u>	<u>345,203</u>
NET INCOME (LOSS)	52,722	(140,474)	(87,752)	(9,110)
BEGINNING RETAINED EARNINGS	<u>179,648</u>	<u>573,104</u>	<u>752,752</u>	<u>761,862</u>
ENDING RETAINED EARNINGS	<u>\$ 232,370</u>	<u>432,630</u>	<u>665,000</u>	<u>752,752</u>

See accompanying notes to the general purpose financial statements.

**WHITEHALL CITY SCHOOL DISTRICT
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
YEAR ENDED JUNE 30, 2000**

	ENTERPRISE (note 14)	INTERNAL SERVICE	TOTALS (MEMORANDUM ONLY)	
			2000	1999
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating loss	\$ (314,236)	(140,474)	(454,710)	(354,313)
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:				
Depreciation	1,311	-	1,311	1,081
Change in:				
Receivables	1,686	27,945	29,631	84,030
Inventory	4,998	-	4,998	(802)
Accounts payable	(1,447)	-	(1,447)	1,670
Due to other governments	889	-	889	(5,993)
Due to other funds	231	-	231	(10,141)
Deferred revenue	(5,354)	-	(5,354)	856
Accrued liabilities	22,431	16,000	38,431	(41,183)
NET ADJUSTMENTS	<u>24,745</u>	<u>43,945</u>	<u>68,690</u>	<u>29,518</u>
Net cash used in operating activities	(289,491)	(96,529)	(386,020)	(324,795)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Investment income	11,432	-	11,432	3,258
NET CASH FLOWS FROM INVESTING ACTIVITIES	<u>11,432</u>	<u>-</u>	<u>11,432</u>	<u>3,258</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
State sources	21,933	-	21,933	19,925
Federal sources	330,295	-	330,295	313,679
NET CASH FLOWS FROM NONCAPITAL FINANCING ACT	<u>352,228</u>	<u>-</u>	<u>352,228</u>	<u>333,604</u>
CASH FLOWS USED IN CAPITAL FINANCING ACTIVITIES:				
Acquisition of Property, plant and equipment	(8,396)	-	(8,396)	(594)
NET CASH FLOWS USED IN CAPITAL FINANCING ACTIVI	<u>(8,396)</u>	<u>-</u>	<u>(8,396)</u>	<u>(594)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALEN	65,773	(96,529)	(30,756)	11,473
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAI	<u>176,163</u>	<u>673,572</u>	<u>849,735</u>	<u>838,262</u>
CASH AND CASH EQUIVALENTS AT END OF Y	<u>\$ 241,936</u>	<u>577,043</u>	<u>818,979</u>	<u>849,735</u>
<u>Supplemental Information</u>				
Noncash activities-				
Donated commodities	\$ 16,828	-	16,828	22,182

See accompanying notes to the general purpose financial statements.

WHITEHALL CITY SCHOOL DISTRICT

Notes to the General Purpose Financial Statements

June 30, 2000

(1) Reporting Entity

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

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

Jointly Governed Organizations:

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

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

(2) Summary of Significant Accounting Policies

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

(a) Fund Accounting

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

WHITEHALL CITY SCHOOL DISTRICT

Notes to the General Purpose Financial Statements

June 30, 2000

Governmental Funds

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

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

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

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

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

Proprietary Funds

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

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

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

Fiduciary Funds

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

Account Groups

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

WHITEHALL CITY SCHOOL DISTRICT

Notes to the General Purpose Financial Statements

June 30, 2000

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

(b) *Measurement Focus/Basis of Accounting*

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

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

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

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

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

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

WHITEHALL CITY SCHOOL DISTRICT

Notes to the General Purpose Financial Statements

June 30, 2000

(c) *Budgets*

The budgetary process is prescribed by provisions of the Ohio Revised Code (ORC) and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriation resolution are subject to amendments throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated, the primary level of budgetary control is at the object level within each function. Any budgetary modifications at this level may only be made by resolution of the Board of Education. The specific timetable for fiscal year 2000 is as follows:

Tax Budget

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

Estimated Resources

3. Prior to March 15, the Board of Education accepts by formal resolution, the tax rates as determined by the Budget Commission and receives the Commission's Certificate of Estimated Resources (the Certificate) which states the projected revenue for each fund. Prior to June 30, the District must revise its budget so that total contemplated expenditures from any fund during the ensuing year will not exceed the amount stated in the certificate. The revised budget then serves as a basis for the appropriation measure. On or about July 1, the Certificate is amended to include any unencumbered balances from the preceding year as reported by the District Treasurer. The Certificate may be further amended during the year if projected increases or decreases in revenue are identified by the School District Treasurer. The amounts reported in the budgetary statement reflect the amounts set forth in the final amended Certificate issued for fiscal year 2000.

Appropriations

4. By July 1, the annual appropriation resolution is legally enacted by the Board of Education by fund at the object level of expenditure, which is the legal level of budgetary control. State statute permits a temporary appropriation to be effective until no later than October 1 of each year. Resolution appropriations by fund must be within the estimated resources as certified by the County Budget Commission and the total of expenditures and encumbrances may not exceed the appropriation totals.
5. Any revisions that alter the total of any fund appropriation at the object level must be approved by the Board of Education.

WHITEHALL CITY SCHOOL DISTRICT

Notes to the General Purpose Financial Statements

June 30, 2000

6. Formal budgetary integration is employed as a management control device during the year for all funds consistent with the general obligation bond indenture and other statutory provisions. All funds at the object level completed the year within the amount of their legally authorized appropriation.
7. Appropriation amounts are as originally adopted, or as amended by the Board of Education through the year by supplemental appropriations which either reallocated or increased the originally appropriated amounts. All supplemental appropriations were legally enacted by the Board during fiscal 2000 in the following amounts:

Fund	Original Appropriation and Carryover	Revisions	Revised Appropriation and Carryover
General fund	\$ 20,279,393	(959,872)	19,319,521
Special revenue	1,168,917	759,140	1,928,057
Debt service	1,317,842	-	1,317,842
Capital projects	71,661	161,115	232,776
Enterprise funds	802,053	(93,560)	708,493
Internal Service fund	1,255,000	(120,094)	1,134,906
Agency funds	84,878	14,220	99,098
	\$ 24,979,744	(239,051)	24,740,693

Lapsing of Appropriations

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

Encumbrances

Encumbrance accounting is utilized by District funds in the normal course of operations for purchase orders and contract-related expenditures. An encumbrance is a reserve on the available spending authority due to a commitment for a future expenditure and does not represent a liability. The governmental fund type encumbrances outstanding at year-end appear as reservations to the fund balance on a GAAP basis and as the equivalent to expenditures on a non-GAAP budgetary basis in order to demonstrate legal compliance. Note 15 provides a reconciliation of the budgetary and GAAP basis of accounting. Encumbrances for proprietary funds at June 30, 2000 were \$10,759.

Budgetary Data

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

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

WHITEHALL CITY SCHOOL DISTRICT

Notes to the General Purpose Financial Statements

June 30, 2000

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

(d) Cash and Investments

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

(e) Inventory

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

(f) Fixed Assets and Depreciation

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

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

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

WHITEHALL CITY SCHOOL DISTRICT

Notes to the General Purpose Financial Statements

June 30, 2000

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

(g) *Compensated Absences*

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

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

(h) *Long-Term Obligations*

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

(i) *Restricted Assets*

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

(j) *Fund Balance Reserves*

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

(k) *Interfund Transactions*

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

WHITEHALL CITY SCHOOL DISTRICT

Notes to the General Purpose Financial Statements

June 30, 2000

(l) Proprietary Funds

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

(m) Memorandum Only—Total Columns

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

(n) Comparative Data

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

(o) Statement of Cash Flows

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

(p) Management Estimates

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

(3) Cash and Investments

(a) Cash

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

WHITEHALL CITY SCHOOL DISTRICT

Notes to the General Purpose Financial Statements

June 30, 2000

The investment and deposit of the District's monies is governed by the provisions of the ORC. In accordance with these statutes, the District is authorized to invest in United States and State of Ohio bonds, notes, and other obligations; bank certificates of deposit; banker acceptances; commercial paper notes rated prime and issued by United States corporations; repurchase agreements secured by United States obligations; and STAROhio. During fiscal year 2000, investments were limited to STAROhio, repurchase agreements, banker's acceptances, CDS, and federal agency securities. However, the District did not hold banker's acceptances as of June 30, 2000. Earnings on investments are credited to the General Fund except earnings specifically related to the Capital Projects Fund, Enterprise Fund, and Special Revenue Fund – Auxiliary Services, which is in compliance with ORC Section 3315.01.

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the Securities Exchange Commission as an investment company, but does not operate in a manner similar to Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on June 30, 2000.

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

During 2000, the District and public depositories complied with the provisions of these statutes.

(b) *Deposits with Financial Institutions*

At year-end, the District carried account balances at two banks. The carrying amount of all District deposits was \$621,079, including \$1,000,000 in a non-negotiable certificate of deposit. The combined bank balance was \$802,439 of which \$200,000 was covered by the FDIC insurance and \$602,439 was uncollateralized as defined by the GASB. These uncollateralized deposits were, however, covered by a pledged collateral pool as discussed above.

WHITEHALL CITY SCHOOL DISTRICT

Notes to the General Purpose Financial Statements

June 30, 2000

(c) Investments

The District's investments are categorized to give an indication of the level of risk assumed by the District at June 30, 2000. Category 1 includes investments that are insured or registered or for which the securities are held by the District or its agent in the District's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the District's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty or its trust department or agent, but not in the District's name. The investment with STAROhio is not required to be categorized due to its nature.

	<u>Category</u>			<u>Fair Value</u>
	1	2	3	
Repurchase Agreement	\$ 1,022,945	-	-	1,022,945
U.S. Treasury and agency obligations	-	7,176,336	-	7,176,336
STAROhio				1,361,494
Total investments				9,560,775
Deposits:				
Cash deposits				(378,921)
Certificates of Deposits				1,000,000
Total deposits				621,079
Total cash and investments				\$ 10,181,854

(4) Property Taxes

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

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

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

WHITEHALL CITY SCHOOL DISTRICT

Notes to the General Purpose Financial Statements

June 30, 2000

Tangible personal property taxes attach as a lien and are levied January 1 of the current year. Tangible personal property assessments are 25% of true value. The assessed values for collection in 2000, upon which the 1999 levies were based, were as follows:

Agricultural/Residential Real Estate	\$ 130,233,580
Commercial/Industrial Real Estate	94,554,320
Public Utility Real Estate	38,290
Public Utility Tangible	15,415,340
General Tangible Property	42,473,478
Total	\$ 282,715,008

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

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

Accrued property taxes receivable represent real property, personal property and public utility taxes which were measurable but not available as of June 30, 2000. However, monies legally available as an advance to the District as of June 30, 2000 are recognized as revenue as they are both measurable and available. The property tax amount recognized as revenue, is reflected as a reservation of fund balance (reserve for future appropriations) as the District is prohibited by law from appropriating this amount in accordance with Ohio Revised Code Section 5705.35.

(5) Receivables

Receivables at June 30, 2000 consisted of taxes, accounts and other principally intergovernmental grants and entitlements. A summary of the principal items of receivables follows:

Fund	Taxes	Other	Total
General	\$ 12,777,877	98,511	12,876,388
Special revenue	-	911	911
Debt service	1,854,968	-	1,854,968
Internal Service	-	4,628	4,628
	\$ 14,632,845	104,050	14,736,895

WHITEHALL CITY SCHOOL DISTRICT

Notes to the General Purpose Financial Statements

June 30, 2000

(6) Due From Other Governments

Intergovernmental receivables at June 30, 2000 consist of the following:

	Due from			Total
	Federal government	State government	Local government	
General	\$ -	12,931	-	12,931
Special revenue	7,320	-	6,093	13,413
Enterprise	52,412	4,000	-	56,412
Total	\$ 59,732	16,931	6,093	82,756

(7) Interfund Receivables and Payables

Interfund balances at June 30, 2000 consist of the following individual fund receivables and payables:

Fund	Receivable	Payable
General	\$ -	89,946
Special revenue:		
Auxiliary Service	-	73
Title VI-B	-	1,282
Title I Grant	-	1,995
Goals 2000	-	66
Enterprise-		
Food Service	-	4,597
Internal Service-		
Employee benefit self-insurance	97,959	-
	\$ 97,959	97,959

(8) Property, Plant and Equipment

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

	Balance June 30, 1999	Additions	Disposals	Balance June 30, 2000
Land	\$ 2,446,845	76,962	-	2,523,807
Building/improvements	9,762,962	129,993	-	9,892,955
Furniture, fixtures and equipment	8,002,586	568,745	309,647	8,261,684
	\$ 20,212,393	775,700	309,647	20,678,446

WHITEHALL CITY SCHOOL DISTRICT

Notes to the General Purpose Financial Statements

June 30, 2000

A summary of the proprietary fund property, plant and equipment at June 30, 2000 follows:

Furniture and equipment	\$ 319,933
Less accumulated depreciation	(300,005)
<hr/>	
Net fixed assets	\$ 19,928

(9) General Long-Term Obligations

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

As of June 30, 2000, the District had one general obligation bond and two general obligation long-term note issues outstanding. This debt was issued for general government activities, specifically, the construction and renovation of school buildings and the purchase of technology equipment. General obligations currently outstanding are:

Purpose	Date Issued	Interest Rate	Final Maturity	Balance at June 30, 2000
Building improvements bonds	04/15/93	5.310%	12/01/13	\$ 3,185,000
Energy conservation notes	05/01/96	5.600%	05/01/06	1,614,000
Technology note	03/24/97	5.750%	07/01/01	826,765
				<hr/> \$ 5,625,765

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

Year ending June 30,	Interest rates (%)	Principal	Interest
2001	4.250-6.612	\$ 923,634	294,495
2002	4.250-6.612	974,130	244,411
2003	4.250-6.612	278,355	497,267
2004	4.250-6.612	289,821	479,129
2005	4.250-6.612	304,632	461,918
2006 and thereafter	4.250-6.612	2,855,193	1,373,166
<hr/>		<hr/> \$ 5,625,765	<hr/> 3,350,386

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

The effects of these debt limitations at June 30, 2000 are a voted debt margin of \$21,451,628 and an unvoted debt margin of \$282,715. The \$826,765 Technology note is excluded from the legal debt margin

WHITEHALL CITY SCHOOL DISTRICT

Notes to the General Purpose Financial Statements

June 30, 2000

calculations. The aggregate amount of the District's unvoted debt is also subject to overlapping debt restrictions with Franklin County and the City of Whitehall. As of June 30, 2000, these entities have complied with the requirement that unvoted overlapping debt must not exceed 1% (10 mills) of the assessed property value. Management believes that the District has complied with all bond covenants.

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

	Balance June 30, 1999	Additions	Reductions	Balance June 30, 2000
Accrued liabilities (accrued vacation and sick leave)	\$ 1,053,486	–	8,769	1,044,717
General obligation bonds payable	3,455,000	–	270,000	3,185,000
General obligation notes payable	3,141,202	–	700,437	2,440,765
Due to other governments—pension liability	118,924	144,824	118,924	144,824
	\$ 7,768,612	144,824	1,098,130	6,815,306

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

(10) Self-Insurance Fund and Risk Management

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

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

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

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

The District provides employee medical/surgical benefits through a minimum premium plan, which is a modified self-insurance plan. The District maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. The District offers three types of medical plan coverages with varied deductibles and coinsurance payments. Claims are reviewed by a third-party claims administrator and then paid by the District. The District pays into the Employee Benefit Self-Insurance Internal Service Fund at various rates based on the coverage selected by the employee. All full-time employees electing family medical coverage are required to make a monthly contribution of \$182.00 to the Employee Benefit Self-Insurance Fund. The District's share of the premium is paid by the fund that pays the salary for the employee and is based on historical cost information.

WHITEHALL CITY SCHOOL DISTRICT

Notes to the General Purpose Financial Statements

June 30, 2000

No changes have occurred with respect to insurance coverage levels between fiscal year 1999 and 2000. Additionally, no payments have been made within the last three years to settle claims in excess of the above-noted insurance coverages.

Dental coverage is contracted through a third-party insurer, not on a self-insurance basis. Monthly premiums for this coverage are \$55.12 per employee as of June 30, 2000, for both single and family coverage. The premium is paid in full by the fund that pays the salary for the employee.

A claims liability of approximately \$247,000 at June 30, 2000, in the internal service fund reflects an estimate of incurred but unpaid claims liability for medical and dental insurance. This liability was determined in accordance with actuarially acceptable reserving standards and was certified by an accredited actuary, as required by state statute.

A summary of the changes in self-insurance and dental claims liability for the years ended June 30, 2000, 1999 and 1998 follows:

	2000	1999	1998
Claims liability at July 1	\$ 231,000	272,000	163,000
Incurred claims	1,143,549	1,083,186	1,050,510
Claims paid	(1,127,549)	(1,124,186)	(941,510)
Claims liability at June 30	\$ 247,000	231,000	272,000

(11) Defined Benefit Pension Plans

Certificated District employees are covered by the State Teachers Retirement System of Ohio (STRS). All other District employees are covered by the School Employees Retirement System of Ohio (SERS). STRS and SERS (the Systems) are both cost sharing, defined benefit, multiple-employer public employee retirement systems. The payrolls for employees covered by STRS, SERS and for all employees covered by these retirement systems were approximately \$10,427,000, \$2,905,000 and \$13,332,000 respectively, for the year ended June 30, 2000.

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

- A. STRS is a cost-sharing multiple-employer defined benefit pension plan.
- B. STRS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries.
- C. Authority to establish and amend benefits is provided by Chapter 3307 of the Ohio Revised Code.
- D. STRS issues a stand alone financial report. Interest parties may obtain a copy by making a written request to STRS at: 275 E. Broad St., Columbus, Ohio 43215-3771 or by calling (614)227-4090.
- E. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the STRS Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10%

WHITEHALL CITY SCHOOL DISTRICT

Notes to the General Purpose Financial Statements

June 30, 2000

for members and 14% for employers. The contribution requirements and the contributions actually made for the fiscal year ended June 30, 1998, were 9.3% of covered payroll for members and 14% for employers. Employer contributions for 2000, 1999, and 1998 were approximately \$1,459,800, \$1,192,900 and 1,350,700, respectively.

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

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

- A. SERS is a cost-sharing multiple-employer defined benefit pension plan.
- B. SERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries.
- C. Authority to establish and amend benefits is provided by Chapter 3309 of the Ohio Revised Code.
- D. SERS issues a stand alone financial report. Interested parties may obtain a copy by making a written request to SERS at: 45 N. High Street., Columbus, Ohio 43215 or by calling (614) 222-5853.
- E. Contribution rates are established and may be amended by the SERS Retirement Board. The contribution requirements and the contributions actually made for the fiscal year ended June 30, 2000, were 9% of covered payroll for members and 14% for employers. Employer contributions for 2000, 1999 and 1998 were approximately \$406,700, \$467,700 and \$350,000, respectively.

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

(12) Postemployment Benefits Other Than Pension Benefits

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

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

WHITEHALL CITY SCHOOL DISTRICT

Notes to the General Purpose Financial Statements

June 30, 2000

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

- B. The Ohio Revised Code grants authority to STRS to provide health care coverage to benefit recipients, spouses and dependents. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14% of covered payroll.
- C. The STRS Board currently allocates employer contributions equal to 2% of covered payroll to the Health Care Reserve Fund from which payments for health care benefits are paid. However, for the fiscal year ended June 30, 1999, the board allocated employer contributions equal to 8% of covered payroll to the Health Care Reserve Fund. The balance in the Health Care Reserve Fund was \$2,748 million at June 30, 1999. The Health Care Reserve Fund allocation for the year ended June 30, 2000, will be 8% of covered payroll. For the District this amount equaled \$834,160 during fiscal year 2000.
- D. For the year ended June 30, 1999, the net health care costs paid by STRS were \$249,929,000. There were 95,796 eligible benefit recipients.

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

- A. The Ohio Revised Code gives SERS the discretionary authority to provide post-retirement health care to retirees and their dependents. Coverage is made available to service retirees with ten or more years of qualifying service credit, disability and survivor benefit recipients. Members retiring on or after August 1, 1989 with less than twenty-five years of service credit must pay a portion of their premiums for health care. The portion is based on years of service up to a maximum of 75% of the premium.
- B. After the allocation for basic benefits, the remainder of the employer's 14% contributions is allocated to providing health care benefits. At June 30, 1999, the allocation rate was 6.30%. In addition, SERS levies a surcharge to fund health care benefits equal to 14% of the difference between a minimum pay and the member's pay, pro-rated for partial service credit. For fiscal year 1999, the minimum pay was established as \$12,400. The surcharge, added to the unallocated portion of the 14% employer contribution rate, provides for maintenance of the asset target level for the health care fund.
- C. Health care benefits are financed on a pay-as-you-go basis. The target level for the health care reserve is 150% of annual health care expenses or \$189.6 million for the year ended June 30, 1999. At June 30, 1999, SERS had net assets available for payment of health care benefits of \$188 million. For the District, the amount to fund health care benefits equaled \$183,015 during fiscal year 1999.
- D. For the year ended June 30, 1999, the expenses for health care were paid by SERS were \$126,380,984. There were approximately 51,000 eligible benefit recipients.

(13) Contingencies

(a) Grants

The federal and state grants remain subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for

WHITEHALL CITY SCHOOL DISTRICT

Notes to the General Purpose Financial Statements

June 30, 2000

expenditures disallowed under terms of the grant. Based on prior experience, the District's administration believes such disallowances, if any, would be minimal.

(b) *Litigation*

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

(c) *State School Funding Decision*

On March 24, 1997, the Ohio Supreme Court (the Court) rendered a decision declaring certain portions of the Ohio school funding plan unconstitutional. The Court stayed the effect of its ruling for one year to allow the state's legislature to design a plan to remedy the perceived defects in the system. Declared unconstitutional was the State's "school foundation program," (program) which provides significant amounts of monetary support to the District. During the fiscal year ended June 30, 2000, the District received approximately \$6,975,000 of school foundation support for its general fund.

Since the Supreme Court ruling, numerous pieces of legislation have been passed by the Ohio General Assembly in an attempt to address the issues identified by the Court. The Court of Common Pleas in Perry County has reviewed the new laws and, in a decision issued on February 26, 1999, determined they are not sufficiently responsive to the constitutional issues raised under the "thorough and efficient" clause of the Ohio Constitution. The State appealed the decision made by the Court of Common Pleas to the Ohio Supreme Court. On May 11, 2000, the Ohio Supreme Court rendered an opinion on this issue. The Court concluded, "...the mandate of the [Ohio] Constitution has not been fulfilled." The Court's majority recognized efforts by the Ohio

General Assembly taken in response to the Court's March 24, 1997, decision, however, it found seven "...major areas warrant further attention, study, and development by the General Assembly...", including the State's reliance on local property tax funding, the state's basic aid formula, the school foundation program, as discussed above, the mechanism for, and adequacy of, funding for school facilities, and the existence of the State's School Solvency Assistance Fund, which the Court found took the place of the unconstitutional emergency school loan assistance program.

The Court decided to maintain jurisdiction over these issues and continued the case at least until June 15, 2001.

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

WHITEHALL CITY SCHOOL DISTRICT

Notes to the General Purpose Financial Statements

June 30, 2000

(14) Segments of Enterprise Activities

Key financial data for the District's enterprise funds for the year ended June 30, 2000, is as follows:

	Food Service	Uniform School Supplies Fund	Total
Operating revenues	\$ 369,179	36,349	405,528
Operating expenses:			
Depreciation	1,311	-	1,311
Other	683,499	34,954	718,453
Total operating expenses	684,810	34,954	719,764
Operating income (loss)	(315,631)	1,395	(314,236)
Nonoperating revenues:			
Grants	355,526	-	355,526
Investment income	11,432	-	11,432
Net income	\$ 51,327	1,395	52,722
Net working capital	\$ 191,732	20,710	212,442
Total assets	\$ 319,732	20,933	340,665
Total fund equity	\$ 211,660	20,710	232,370

(15) Budget Basis of Accounting

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

	Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses			
	General	Special revenue	Debt service	Capital projects
GAAP basis	\$ 578,219	(13,665)	(38,134)	(173,874)
Increase (decrease):				
Due to revenues:				
Received in cash during fiscal year 2000, but accrued at June 30, 1999	12,900,345	24,719	2,025,232	509
Accrued at June 30, 2000, not yet received in cash	(12,927,888)	(14,324)	(1,854,968)	-
Due to encumbrances:				
Recognized as expenditures in budget	(1,025,510)	(32,127)	-	(20,317)
Due to expenditures:				
Paid in cash during fiscal 2000, accrued at June 30, 1999	(14,792,222)	(255,437)	(2,025,232)	(10,137)
Accrued at June 30, 2000	15,158,436	304,669	1,854,968	6,378
GASB 31 adjustment	(43,772)	-	-	-
Other	(286,836)	-	(10,854)	-
Budget basis	\$ (439,228)	13,835	(48,988)	(197,441)

WHITEHALL CITY SCHOOL DISTRICT

Notes to the General Purpose Financial Statements

June 30, 2000

(16) Set-Asides

The District is required by State statute to annually set aside in the general fund an amount based on a statutory formula for the purchase of textbooks and other instructional materials and an equal amount for the acquisition and construction of capital improvements. Amounts not spent by year end or offset by similarly restricted resources received during the year must be held in cash at year end and carried forward to be used for the same purposes in future years. The District is also required to set aside money for budget stabilization.

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

	<u>Textbook Reserve</u>	<u>Capital Maintenance Reserve</u>	<u>Budget Stabilization Reserve</u>
Balance, July 1, 1999	\$ —	—	312,659
Required Set-Aside	541,697	541,697	185,237
Qualifying Expenditures	<u>(326,649)</u>	<u>(523,887)</u>	<u>—</u>
Balance, June 30, 2000	<u>\$ 215,048</u>	<u>17,810</u>	<u>497,896</u>

(17) Fund Equity

The Disadvantaged Pupil Impact Aid Fund had a GAAP basis fund deficit of \$39,146 and the Summer Intervention Grant Fund had a GAAP basis fund deficit of \$138 at June 30, 2000. These deficits will be funded by future revenues.

This page left blank intentionally.

WHITEHALL CITY SCHOOL DISTRICT

SUPPLEMENTAL DATA

WHITEHALL CITY SCHOOL DISTRICT

General Fund

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

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

	GENERAL FUND		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Property taxes	\$ 10,008,312	10,008,312	-
Investment income	506,156	506,156	-
Tuition fees	132,960	132,960	-
Co-curricular	3,999	3,999	-
Miscellaneous	35,432	35,432	-
State sources	8,184,931	8,184,931	-
TOTAL REVENUES	18,871,790	18,871,790	-
EXPENDITURES:			
REGULAR INSTRUCTION:			
Salaries and wages	6,739,268	6,739,268	-
Employee benefits	1,427,232	1,427,232	-
Purchased services	138,378	138,378	-
Supplies and materials	332,842	332,842	-
Capital outlay	454,780	454,780	-
TOTAL REGULAR INSTRUCTION	9,092,500	9,092,500	-
SPECIAL INSTRUCTION:			
Salaries and wages	1,227,866	1,227,866	-
Employee benefits	285,534	285,534	-
Purchased services	654,144	654,144	-
Supplies and materials	26,567	26,567	-
Capital outlay	11,279	11,279	-
Miscellaneous	198,366	198,366	-
TOTAL SPECIAL INSTRUCTION	2,403,756	2,403,756	-
VOCATIONAL INSTRUCTION:			
Salaries and wages	328,948	328,948	-
Employee benefits	65,091	65,091	-
Purchased services	2,887	2,887	-
Supplies and materials	139	139	-
TOTAL VOCATIONAL INSTRUCTION	397,065	397,065	-
CONTINUING INSTRUCTION:			
Salaries and wages	3,244	3,244	-
Employee benefits	438	438	-
Purchased services	385	385	-
TOTAL CONTINUING INSTRUCTION	4,067	4,067	-

(Continued)

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND - BUDGET BASIS, Continued
YEAR ENDED JUNE 30, 2000

	GENERAL FUND		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
OPERATION AND MAINTENANCE OF PLANT:			
Salaries and wages	\$ 926,720	926,720	-
Employee benefits	219,209	219,209	-
Purchased services	568,878	568,878	-
Supplies and materials	170,182	170,182	-
Capital outlay	188,000	188,000	-
TOTAL OPERATION AND MAINTENANCE OF PL	2,072,989	2,072,989	-
SCHOOL ADMINISTRATION:			
Salaries and wages	1,017,828	1,017,828	-
Employee benefits	240,499	240,499	-
Purchased services	103,775	103,775	-
Supplies and materials	35,932	35,932	-
Capital outlay	18,413	18,413	-
Other	121,397	121,397	-
TOTAL SCHOOL ADMINISTRATION	1,537,844	1,537,844	-
PUPIL SERVICES:			
Salaries and wages	708,168	708,168	-
Employee benefits	154,079	154,079	-
Purchased services	152,883	152,883	-
Supplies and materials	10,377	10,377	-
Capital outlay	212	212	-
TOTAL PUPIL SERVICES	1,025,719	1,025,719	-
INSTRUCTIONAL STAFF:			
Salaries and wages	302,195	302,195	-
Employee benefits	82,469	82,469	-
Purchased services	4,282	4,282	-
Supplies and materials	39,195	39,195	-
Capital outlay	9,764	9,764	-
TOTAL INSTRUCTIONAL STAFF	437,905	437,905	-
BUSINESS OPERATIONS:			
Salaries and wages	211,663	211,663	-
Employee benefits	47,702	47,702	-
Purchased services	35,081	35,081	-
Supplies and materials	15,016	15,016	-
Capital outlay	8,262	8,262	-
Other	196,865	196,865	-
TOTAL BUSINESS OPERATIONS	514,589	514,589	-

(Continued)

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND - BUDGET BASIS, Continued
YEAR ENDED JUNE 30, 2000

	GENERAL FUND		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
STUDENT TRANSPORTATION:			
Salaries and wages	\$ 291,748	291,748	-
Employee benefits	82,784	82,784	-
Purchased services	53,831	53,831	-
Supplies and materials	89,605	89,605	-
Capital outlay	74,943	74,943	-
TOTAL STUDENT TRANSPORTATION	592,911	592,911	-
BOARD OF EDUCATION:			
Salaries and wages	5,600	5,600	-
Employee benefits	92	92	-
Purchased services	141,986	141,986	-
Supplies and materials	871	871	-
Other	26,264	26,264	-
TOTAL BOARD OF EDUCATION	174,813	174,813	-
CENTRAL SERVICES:			
Salaries and wages	211,671	211,671	-
Employee benefits	49,023	49,023	-
Purchased services	132,116	132,116	-
Supplies and materials	22,773	22,773	-
Capital outlay	109,547	109,547	-
TOTAL CENTRAL SERVICES	525,130	525,130	-
CO-CURRICULAR ACTIVITIES:			
Salaries and wages	258,838	258,838	-
Employee benefits	41,829	41,829	-
Purchased services	9,000	9,000	-
Capital outlay	19,536	19,536	-
TOTAL CO-CURRICULAR ACTIVITIES	329,203	329,203	-
COMMUNITY SERVICES			
Salaries and wages	17,604	17,604	-
Employee benefits	23	23	-
TOTAL COMMUNITY SERVICES	17,627	17,627	-
SITE IMPROVEMENT SERVICES			
Capital outlay	193,403	193,403	-
TOTAL SITE IMPROVEMENT	193,403	193,403	-
TOTAL EXPENDITURES	19,319,521	19,319,521	-
Deficiency of revenues over expenditures	(447,731)	(447,731)	-

(Continued)

**WHITEHALL CITY SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL -
 GENERAL FUND - BUDGET BASIS, Continued
 YEAR ENDED JUNE 30, 2000**

	GENERAL FUND		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
OTHER FINANCING SOURCES (USES):			
Refund of prior year expenditures	\$ 8,503	8,503	-
TOTAL OTHER FINANCING SOURCES (USES)	8,503	8,503	-
Deficiency of revenues and other financing sources over expenditures and other financing uses	(439,228)	(439,228)	-
Prior year encumbrances appropriated	687,617	687,617	-
FUND BALANCES AT BEGINNING OF YEAR	6,795,821	6,795,821	-
FUND BALANCES AT END OF YEAR	\$ 7,044,210	7,044,210	-

This page left blank intentionally.

WHITEHALL CITY SCHOOL DISTRICT

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

WHITEHALL CITY SCHOOL DISTRICT

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

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

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

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

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

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

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

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

WHITEHALL CITY SCHOOL DISTRICT

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

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

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

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

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

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

**WHITEHALL CITY SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
JUNE 30, 2000**

	PUBLIC SCHOOL SUPPORT	GRANTS - LOCAL SOURCES	VENTURE CAPITAL GRANT	DISTRICT- MANAGED STUDENT ACTIVITIES
<u>ASSETS</u>				
Cash and investments	\$ 17,418	292,411	-	26,541
Receivables	173	-	-	738
Due from other governments	-	6,093	-	-
Total assets	<u>\$ 17,591</u>	<u>298,504</u>	<u>-</u>	<u>27,279</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 536	450	-	432
Due to other governments	-	1,560	-	-
Due to other funds	-	-	-	-
Due to other	-	-	-	-
Deferred revenue	-	-	-	-
Accrued liabilities	-	4,839	-	-
Total liabilities	<u>536</u>	<u>6,849</u>	<u>-</u>	<u>432</u>
<u>EQUITY AND OTHER CREDITS</u>				
Fund balance (deficit):				
Reserve for encumbrances	1,553	3,518	-	1,029
Unreserved	15,502	288,137	-	25,818
Total fund balance	<u>17,055</u>	<u>291,655</u>	<u>-</u>	<u>26,847</u>
Total fund equity and other credits	17,055	291,655	-	26,847
Total liabilities, equity and other credits	<u>\$ 17,591</u>	<u>298,504</u>	<u>-</u>	<u>27,279</u>

WHITEHALL CITY SCHOOL DISTRICT

<u>AUXILIARY SERVICES</u>	<u>PROFESSIONAL DEVELOPMENT BLOCK GRANT</u>	<u>EMIS GRANT</u>	<u>SCHOOL IMPROVEMENT INCENTIVE AWARD</u>	<u>PRESCHOOL GRANT</u>	<u>DISADVANTAGED PUPIL IMPACT AID</u>
24,912	10,529	4,898	23,213	8,873	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>24,912</u>	<u>10,529</u>	<u>4,898</u>	<u>23,213</u>	<u>8,873</u>	<u>-</u>
65	-	-	2,872	1,655	-
457	-	-	-	763	6,047
73	-	-	-	-	-
24,317	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	33,099
<u>24,912</u>	<u>-</u>	<u>-</u>	<u>2,872</u>	<u>2,418</u>	<u>39,146</u>
5,688	-	685	506	6,347	-
(5,688)	10,529	4,213	19,835	108	(39,146)
<u>-</u>	<u>10,529</u>	<u>4,898</u>	<u>20,341</u>	<u>6,455</u>	<u>(39,146)</u>
-	10,529	4,898	20,341	6,455	(39,146)
<u>24,912</u>	<u>10,529</u>	<u>4,898</u>	<u>23,213</u>	<u>8,873</u>	<u>-</u>

(Continued)

**WHITEHALL CITY SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
JUNE 30, 2000**

	DATA			
	COMMUNICATIONS	TEXT BOOK	OHIO	SUMMER
	<u>SUPPORT GRANT</u>	<u>SUBSIDY GRANT</u>	<u>READS</u>	<u>INTERVENTION</u>
<u>ASSETS</u>				
Cash and investments	\$ 11,451	-	17,646	-
Receivables	-	-	-	-
Due from other governments	-	-	-	-
	<u>11,451</u>	<u>-</u>	<u>17,646</u>	<u>-</u>
Total assets	<u>\$ 11,451</u>	<u>-</u>	<u>17,646</u>	<u>-</u>
<u>LIABILITIES</u>				
Accounts payable	\$ -	-	4,000	-
Due to other governments	-	-	-	138
Due to other funds	-	-	-	-
Due to other	-	-	-	-
Deferred revenue	-	-	-	-
Accrued liabilities	-	-	-	-
	<u>-</u>	<u>-</u>	<u>4,000</u>	<u>138</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>4,000</u>	<u>138</u>
<u>EQUITY AND OTHER CREDITS</u>				
Fund balance (deficit):				
Reserve for encumbrances	-	-	-	-
Unreserved	11,451	-	13,646	(138)
Total fund balance	<u>11,451</u>	<u>-</u>	<u>13,646</u>	<u>(138)</u>
Total fund equity and other credits	11,451	-	13,646	(138)
	<u>11,451</u>	<u>-</u>	<u>17,646</u>	<u>-</u>
Total liabilities, equity and other credits	<u>\$ 11,451</u>	<u>-</u>	<u>17,646</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT

<u>SAFE SCHOOL HELP LINE</u>	<u>EISENHOWER GRANT</u>	<u>TITLE VIB GRANT</u>	<u>TITLE I GRANT</u>	<u>TITLE VI GRANT</u>	<u>DRUG-FREE GRANTS</u>
-	7,959	14,513	95,675	9,685	2,638
-	-	-	-	-	-
-	-	7,320	-	-	-
<u>-</u>	<u>7,959</u>	<u>21,833</u>	<u>95,675</u>	<u>9,685</u>	<u>2,638</u>
-	-	-	-	1,004	-
-	-	3,257	10,028	-	-
-	-	1,282	1,995	-	-
-	-	-	-	-	-
-	7,959	-	29,046	8,681	2,638
-	-	17,294	54,606	-	-
<u>-</u>	<u>7,959</u>	<u>21,833</u>	<u>95,675</u>	<u>9,685</u>	<u>2,638</u>
-	50	-	84	473	-
-	(50)	-	(84)	(473)	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
<u>-</u>	<u>7,959</u>	<u>21,833</u>	<u>95,675</u>	<u>9,685</u>	<u>2,638</u>

(Continued)

**WHITEHALL CITY SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
JUNE 30, 2000**

	PRESCHOOL GRANTS FOR THE HANDICAPPED	COMPREHENSIVE SCHOOL REFORM	GOALS 2000	TOTAL
<u>ASSETS</u>				
Cash and investments	\$ 705	62,500	22,371	653,938
Receivables	-	-	-	911
Due from other governments	-	-	-	13,413
Total assets	<u>\$ 705</u>	<u>62,500</u>	<u>22,371</u>	<u>668,262</u>
<u>LIABILITIES</u>				
Accounts payable	\$ -	-	657	11,671
Due to other governments	-	-	1,275	23,525
Due to other funds	-	-	66	3,416
Due to other	-	-	-	24,317
Deferred revenue	705	62,500	17,821	129,350
Accrued liabilities	-	-	2,552	112,390
Total liabilities	<u>705</u>	<u>62,500</u>	<u>22,371</u>	<u>304,669</u>
<u>EQUITY AND OTHER CREDITS</u>				
Fund balance (deficit):				
Reserve for encumbrances	-	-	1,147	21,080
Unreserved	-	-	(1,147)	342,513
Total fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>363,593</u>
Total fund equity and other credits	-	-	-	363,593
Total liabilities, equity and other cred	<u>\$ 705</u>	<u>62,500</u>	<u>22,371</u>	<u>668,262</u>

This page left blank intentionally.

**WHITEHALL CITY SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2000**

	PUBLIC SCHOOL SUPPORT	GRANTS - LOCAL SOURCES	VENTURE CAPITAL GRANT	DISTRICT- MANAGED STUDENT ACTIVITIES
Revenues				
Intergovernmental:				
Federal restricted grants-in-aid	\$ -	-	-	-
State:				
Unrestricted grants-in-aid	-	-	-	-
Restricted grants-in-aid	-	4,000	-	-
Investment income	-	-	-	-
Co-curricular activities	18,920	-	-	50,213
Tuition fees	-	166,878	-	-
Other	35,069	26	-	23,898
Total Revenues	<u>53,989</u>	<u>170,904</u>	<u>-</u>	<u>74,111</u>
Expenditures				
Current:				
Instructional services:				
Regular	48,418	81,275	-	-
Special	-	-	-	-
Total Instructional Services	<u>48,418</u>	<u>81,275</u>	<u>-</u>	<u>-</u>
Support services:				
Operation and maintenance of plant	-	40,626	-	-
School administration	1,176	34,304	-	-
Pupils	4,399	32,922	-	-
Business Operations	-	-	-	-
Instructional Staff	4,658	17,285	1,856	-
Central services	-	-	-	-
Total Support Services	<u>10,233</u>	<u>125,137</u>	<u>1,856</u>	<u>-</u>
Co-curricular student activities	-	-	-	69,087
Community services	-	-	-	-
Capital Outlay	-	7,386	-	-
Total Expenditures	<u>58,651</u>	<u>213,798</u>	<u>1,856</u>	<u>69,087</u>
Excess (deficiency) of revenues over expenditures	(4,662)	(42,894)	(1,856)	5,024
Other financing sources:				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures	(4,662)	(42,894)	(1,856)	5,024
Fund balance (deficit) at beginning of year	21,717	334,549	1,856	21,823
Fund balance (deficit) at end of year	<u>\$ 17,055</u>	<u>291,655</u>	<u>-</u>	<u>26,847</u>

WHITEHALL CITY SCHOOL DISTRICT

<u>AUXILIARY SERVICES</u>	<u>PROFESSIONAL DEVELOPMENT BLOCK GRANT</u>	<u>EMIS GRANT</u>	<u>SCHOOL IMPROVEMENT INCENTIVE AWARD</u>	<u>PRESCHOOL GRANT</u>	<u>DISADVANTAGED PUPIL IMPACT AID</u>
-	-	-	-	-	-
-	-	-	25,000	-	86,113
150,586	14,447	8,713	-	168,838	175,421
2,453	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>153,039</u>	<u>14,447</u>	<u>8,713</u>	<u>25,000</u>	<u>168,838</u>	<u>261,534</u>
-	-	-	-	158,232	84,381
-	12,125	-	-	-	-
<u>-</u>	<u>12,125</u>	<u>-</u>	<u>-</u>	<u>158,232</u>	<u>84,381</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	175,198
-	-	-	-	1,225	-
-	-	-	4,659	2,550	-
-	-	5,959	-	-	-
<u>-</u>	<u>-</u>	<u>5,959</u>	<u>4,659</u>	<u>3,775</u>	<u>175,198</u>
-	-	-	-	-	-
153,039	-	-	-	-	-
<u>153,039</u>	<u>12,125</u>	<u>5,959</u>	<u>4,659</u>	<u>162,007</u>	<u>259,579</u>
-	2,322	2,754	20,341	6,831	1,955
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	2,322	2,754	20,341	6,831	1,955
-	8,207	2,144	-	(376)	(41,101)
<u>-</u>	<u>10,529</u>	<u>4,898</u>	<u>20,341</u>	<u>6,455</u>	<u>(39,146)</u>

(Continued)

**WHITEHALL CITY SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2000**

	DATA COMMUNICATIONS SUPPORT GRANT	TEXT BOOK SUBSIDY GRANT	OHIO READS	SUMMER INTERVENTION
Revenues				
Intergovernmental:				
Federal restricted grants-in-aid	\$ -	-	-	-
State:				
Unrestricted grants-in-aid	-	-	-	-
Restricted grants-in-aid	11,451	-	34,000	12,378
Investment income	-	-	-	-
Co-curricular activities	-	-	-	-
Tuition	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>11,451</u>	<u>-</u>	<u>34,000</u>	<u>12,378</u>
Expenditures				
Current:				
Instructional services:				
Regular	-	19,986	16,354	12,516
Special	-	-	-	-
Total Instructional Services	<u>-</u>	<u>19,986</u>	<u>16,354</u>	<u>12,516</u>
Support services:				
Operation and maintenance of plant	-	-	-	-
School administration	-	-	-	-
Pupils	-	-	-	-
Business Operations	-	-	-	-
Instructional Staff	-	-	4,000	-
Central services	8,453	-	-	-
Total Support Services	<u>8,453</u>	<u>-</u>	<u>4,000</u>	<u>-</u>
Co-curricular student activities	-	-	-	-
Community services	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>8,453</u>	<u>19,986</u>	<u>20,354</u>	<u>12,516</u>
Excess (deficiency) of revenues over expenditures	2,998	(19,986)	13,646	(138)
Other financing sources:				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	2,998	(19,986)	13,646	(138)
Fund balance (deficit) at beginning of year	8,453	19,986	-	-
Fund balance (deficit) at end of year	<u>\$ 11,451</u>	<u>-</u>	<u>13,646</u>	<u>(138)</u>

WHITEHALL CITY SCHOOL DISTRICT

<u>SAFE SCHOOL HELP LINE</u>	<u>EISENHOWER GRANT</u>	<u>TITLE VIB GRANT</u>	<u>TITLE I GRANT</u>	<u>TITLE VI GRANT</u>	<u>DRUG-FREE GRANTS</u>
-	6,832	241,293	442,612	13,112	14,109
-	-	-	-	-	-
2,803	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,803</u>	<u>6,832</u>	<u>241,293</u>	<u>442,612</u>	<u>13,112</u>	<u>14,109</u>
-	6,773	-	-	-	-
-	-	68,506	422,938	10,996	12,785
-	<u>6,773</u>	<u>68,506</u>	<u>422,938</u>	<u>10,996</u>	<u>12,785</u>
-	-	-	-	-	-
-	-	-	19,674	-	-
-	-	172,436	-	-	-
-	-	-	-	-	-
-	-	351	-	-	-
2,803	-	-	-	-	-
<u>2,803</u>	<u>-</u>	<u>172,787</u>	<u>19,674</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	59	-	-	2,116	1,324
-	-	-	-	-	-
<u>2,803</u>	<u>6,832</u>	<u>241,293</u>	<u>442,612</u>	<u>13,112</u>	<u>14,109</u>
-	-	-	-	-	-
-	5,770	-	-	3,638	2,234
-	<u>(5,770)</u>	<u>-</u>	<u>-</u>	<u>(3,638)</u>	<u>(2,234)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

**WHITEHALL CITY SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2000**

	PRESCHOOL GRANTS FOR THE HANDICAPPED	COMPREHENSIVE SCHOOL REFORM	GOALS 2000	TOTAL
Revenues				
Intergovernmental:				
Federal restricted grants-in-aid	\$ 11,711	-	146,947	876,616
State:				
Unrestricted grants-in-aid	-	-	-	111,113
Restricted grants-in-aid	-	-	-	582,637
Investment income	-	-	-	2,453
Co-curricular activities	-	-	-	69,133
Tuition	-	-	-	166,878
Other	-	-	-	58,993
Total Revenues	<u>11,711</u>	<u>-</u>	<u>146,947</u>	<u>1,867,823</u>
Expenditures				
Current:				
Instructional services:				
Regular	-	-	83,020	510,955
Special	5,947	-	20,022	553,319
Total Instructional Services	<u>5,947</u>	<u>-</u>	<u>103,042</u>	<u>1,064,274</u>
Support services:				
Operation and maintenance of plant	-	-	-	40,626
School administration	1,611	-	-	56,765
Pupils	4,153	-	-	389,108
Business Operations	-	-	-	1,225
Instructional Staff	-	-	43,905	79,264
Central services	-	-	-	17,215
Total Support Services	<u>5,764</u>	<u>-</u>	<u>43,905</u>	<u>584,203</u>
Co-curricular student activities	-	-	-	69,087
Community services	-	-	-	156,538
Capital Outlay	-	-	-	7,386
Total Expenditures	<u>11,711</u>	<u>-</u>	<u>146,947</u>	<u>1,881,488</u>
Excess (deficiency) of revenues over expenditures	-	-	-	(13,665)
Other financing sources:				
Operating transfers in	-	-	-	11,642
Operating transfers out	-	-	-	(11,642)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	-	-	-	(13,665)
Fund balance (deficit) at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>377,258</u>
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>363,593</u>

This page left blank intentionally.

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

	PUBLIC SCHOOL SUPPORT		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE)
REVENUES:			
Co-curricular activities	\$ 19,419	19,419	-
Miscellaneous	35,750	35,750	-
TOTAL REVENUES	<u>55,169</u>	<u>55,169</u>	<u>-</u>
EXPENDITURES:			
REGULAR INSTRUCTION:			
Purchased services	17,365	17,365	-
Supplies and materials	24,649	24,649	-
Capital Outlay	868	868	-
Other	14,174	14,174	-
TOTAL REGULAR INSTRUCTION	<u>57,056</u>	<u>57,056</u>	<u>-</u>
SCHOOL ADMINISTRATION:			
Supplies and materials	347	347	-
Other	829	829	-
TOTAL SCHOOL ADMINISTRATION	<u>1,176</u>	<u>1,176</u>	<u>-</u>
PUPIL SERVICES:			
Supplies and materials	458	458	-
Other	3,965	3,965	-
TOTAL PUPIL SERVICES	<u>4,423</u>	<u>4,423</u>	<u>-</u>
INSTRUCTIONAL STAFF:			
Other	5,027	5,027	-
TOTAL INSTRUCTIONAL STAFF	<u>5,027</u>	<u>5,027</u>	<u>-</u>
TOTAL EXPENDITURES	<u>67,682</u>	<u>67,682</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(12,513)	(12,513)	-
Prior year encumbrances appropriated	11,662	11,662	-
FUND BALANCES AT BEGINNING OF YEAR	<u>16,180</u>	<u>16,180</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 15,329</u>	<u>15,329</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
GRANTS-LOCAL SOURCES -- BUDGET BASIS
YEAR ENDED JUNE 30, 2000

	<u>GRANTS-LOCAL SOURCES</u>		
	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE UNFAVORABLE</u>
REVENUES:			
Tuition fees	\$ 160,785	160,785	-
Miscellaneous	4,000	4,000	-
TOTAL REVENUES	<u>164,785</u>	<u>164,785</u>	<u>-</u>
EXPENDITURES:			
REGULAR INSTRUCTION:			
Salaries and wages	57,850	57,850	-
Employee benefits	8,426	8,426	-
Purchased services	2,356	2,356	-
Supplies and materials	11,841	11,841	-
Capital Outlay	293	293	-
TOTAL REGULAR INSTRUCTION	<u>80,766</u>	<u>80,766</u>	<u>-</u>
OPERATION AND MAINTENANCE OF PLANT:			
Salaries and wages	15,714	15,714	-
Employee benefits	5,657	5,657	-
Purchased services	13,551	13,551	-
Supplies and materials	4,423	4,423	-
Capital Outlay	8,956	8,956	-
Other	1,000	1,000	-
TOTAL OPERATION AND MAINTENANCE OF PLANT	<u>49,301</u>	<u>49,301</u>	<u>-</u>
PUPIL SERVICES:			
Salaries and wages	17,817	17,817	-
Employee benefits	2,708	2,708	-
Purchased services	13,955	13,955	-
TOTAL PUPIL SERVICES	<u>34,480</u>	<u>34,480</u>	<u>-</u>

(continued)

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

	<u>GRANTS-LOCAL SOURCES</u>		
	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE UNFAVORABLE</u>
INSTRUCTIONAL STAFF:			
Salaries and wages	\$ 42,475	42,475	-
Employee benefits	6,270	6,270	-
Purchased services	4,630	4,630	-
Supplies and materials	379	379	-
TOTAL INSTRUCTIONAL STAFF	<u>53,754</u>	<u>53,754</u>	<u>-</u>
TOTAL EXPENDITURES	<u>218,301</u>	<u>218,301</u>	<u>-</u>
Deficiency of revenues over expenditures	(53,516)	(53,516)	-
OTHER FINANCING SOURCES:			
Refund of prior year expenditures	26	26	-
TOTAL OTHER FINANCING SOURCES	<u>26</u>	<u>26</u>	<u>-</u>
Deficiency of revenues and other financing sources over expenditures	(53,490)	(53,490)	-
Prior year encumbrances appropriated	7,393	7,393	-
FUND BALANCES AT BEGINNING OF YEA	334,541	334,541	-
FUND BALANCES AT END OF YEAR	<u>\$ 288,444</u>	<u>288,444</u>	<u>-</u>

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

	<u>VENTURE CAPITAL GRANT</u>		
	<u>REVISED</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
REVENUES:			
State sources	\$ (1,494)	(1,494)	-
TOTAL REVENUES	<u>(1,494)</u>	<u>(1,494)</u>	<u>-</u>
EXPENDITURES:			
INSTRUCTIONAL STAFF:			
Supplies and materials	372	372	-
TOTAL EXPENDITURES	<u>372</u>	<u>372</u>	<u>-</u>
Deficiency of revenues over expenditures	(1,866)	(1,866)	-
Prior year encumbrances appropriated	372	372	-
FUND BALANCES AT BEGINNING OF YEAR	<u>1,494</u>	<u>1,494</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>

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

	<u>DISTRICT-MANAGED STUDENT ACTIVITIES</u>		
	<u>REVISED</u>		<u>VARIANCE</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
REVENUES:			
Extracurricular	\$ 50,213	50,213	-
Miscellaneous	25,578	25,578	-
TOTAL REVENUES	<u>75,791</u>	<u>75,791</u>	<u>-</u>
EXPENDITURES:			
EXTRACURRICULAR ACTIVITIES:			
Salaries and wages	446	446	-
Employee Benefits	69	69	-
Purchased services	23,506	23,506	-
Supplies and materials	31,988	31,988	-
Capital Outlay	7,385	7,385	-
Other	7,123	7,123	-
TOTAL EXPENDITURES	<u>70,517</u>	<u>70,517</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5,274	5,274	-
OTHER FINANCING SOURCES (USES):			
Refund of prior year expenditures	117	117	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>117</u>	<u>117</u>	<u>-</u>
Net income after other financing sources (uses)	5,391	5,391	-
Prior year encumbrances appropriated	5,448	5,448	-
FUND BALANCES AT BEGINNING OF YEAR	14,242	14,242	-
FUND BALANCES AT END OF YEAR	<u>\$ 25,081</u>	<u>25,081</u>	<u>-</u>

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

	AUXILIARY SERVICES		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE)
REVENUES:			
State sources	\$ 164,920	164,920	-
Investment income	2,453	2,453	-
TOTAL REVENUES	167,373	167,373	-
EXPENDITURES:			
COMMUNITY SERVICES:			
Salaries and wages	70,771	70,771	-
Employee benefits	12,336	12,336	-
Purchased services	28,056	28,056	-
Supplies and materials	65,285	65,285	-
Capital outlay	3,295	3,295	-
TOTAL EXPENDITURES	179,743	179,743	-
Deficiency of revenues over expenditures	(12,370)	(12,370)	-
Prior year encumbrances appropriated	29,562	29,562	-
FUND BALANCE AT BEGINNING OF YEAR	1,960	1,960	-
FUND BALANCE AT END OF YEAR	\$ 19,152	19,152	-

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

	EMIS GRANT		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
State sources	\$ 8,713	8,713	-
TOTAL REVENUES	8,713	8,713	-
EXPENDITURES:			
CENTRAL SERVICES:			
Purchased services	985	985	-
Supplies and materials	1,287	1,287	-
Capital Outlay	5,468	5,468	-
TOTAL EXPENDITURES	7,740	7,740	-
Excess of revenues over expenditures	973	973	-
Prior year encumbrances appropriated	1,097	1,097	-
FUND BALANCE AT BEGINNING OF YEAR	2,143	2,143	-
FUND BALANCE AT END OF YEAR	\$ 4,213	4,213	-

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

	<u>SCHOOL IMPROVEMENT INCENTIVE AWARD</u>		
	<u>REVISED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u> <u>UNFAVORABLE)</u>
REVENUES:			
State sources	\$ 25,000	25,000	-
TOTAL REVENUES	25,000	25,000	-
EXPENDITURES:			
INSTRUCTIONAL STAFF			
Purchased services	4,229	4,229	-
Supplies and materials	936	936	-
TOTAL INSTRUCTIONAL STAFF	5,165	5,165	-
 TOTAL EXPENDITURES	 5,165	 5,165	 -
Excess (deficiency) of revenues over expenditures	19,835	19,835	-
 FUND BALANCES AT BEGINNING OF YEAR	 -	 -	 -
FUND BALANCES AT END OF YEAR	\$ 19,835	19,835	-

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

	PRESCHOOL GRANT		
	REVISED	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	(UNFAVORABLE)
REVENUES:			
State sources	\$ 168,838	168,838	-
TOTAL REVENUES	168,838	168,838	-
EXPENDITURES:			
REGULAR INSTRUCTION:			
Salaries and wages	130,000	130,000	-
Employee benefits	20,816	20,816	-
Supplies and materials	3,995	3,995	-
Capital Outlay	8,131	8,131	-
TOTAL REGULAR INSTRUCTION	162,942	162,942	-
INSTRUCTIONAL STAFF			
Purchased services	3,500	3,500	-
TOTAL INSTRUCTIONAL STAFF	3,500	3,500	-
BUSINESS OPERATIONS:			
Purchased services	2,275	2,275	-
TOTAL BUSINESS OPERATIONS	2,275	2,275	-
TOTAL EXPENDITURES	168,717	168,717	-
Deficiency of revenues over expenditures	121	121	-
Prior year encumbrances appropriated	750	750	-
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	\$ 871	871	-

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

	DISADVANTAGED PUPIL IMPACT AID		
	REVISED	ACTUAL	VARIANCE
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
REVENUES:			
State sources	\$ 261,535	261,535	-
TOTAL REVENUES	261,535	261,535	-
EXPENDITURES:			
REGULAR INSTRUCTION:			
Salaries and wages	91,238	91,238	-
Employee benefits	15,756	15,756	-
TOTAL REGULAR INSTRUCTION	106,994	106,994	-
PUPIL SERVICES			
Salaries and wages	122,935	122,935	-
Employee benefits	31,606	31,606	-
TOTAL PUPIL SERVICES	154,541	154,541	-
TOTAL EXPENDITURES	261,535	261,535	-
Excess (deficiency) of revenues over expenditures	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	-	-	-
FUND BALANCES AT END OF YEAR	\$ -	-	-

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

	<u>DATA COMMUNICATIONS GRANT</u>		
	<u>REVISED</u>	<u>BUDGET</u>	<u>ACTUAL</u>
			<u>VARIANCE</u> <u>FAVORABLE</u> <u>UNFAVORABLE)</u>
REVENUES:			
State sources	\$ 11,451	11,451	-
TOTAL REVENUES	11,451	11,451	-
EXPENDITURES:			
CENTRAL SERVICES			
Purchased services	7,958	7,958	-
Supplies and materials	495	495	-
TOTAL EXPENDITURES	8,453	8,453	-
Excess of revenues over expenditures	2,998	2,998	-
Prior year encumbrances appropriated	5,496	5,496	-
FUND BALANCES AT BEGINNING OF YEAR	2,957	2,957	-
FUND BALANCES AT END OF YEAR	\$ 11,451	11,451	-

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

	TEXTBOOK SUBSIDY		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE)
REVENUES:			
State sources	\$	-	-
TOTAL REVENUES		-	-
EXPENDITURES:			
REGULAR INSTRUCTION:			
Supplies and materials	19,987	19,987	-
TOTAL EXPENDITURES	19,987	19,987	-
Deficiency of revenues over expenditures	(19,987)	(19,987)	-
FUND BALANCES AT BEGINNING OF YEAR	19,987	19,987	-
FUND BALANCES AT END OF YEAR	\$ -	-	-

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

	OHIO READS		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE)
REVENUES:			
State sources	\$ 34,000	34,000	-
TOTAL REVENUES	34,000	34,000	-
EXPENDITURES:			
REGULAR INSTRUCTION:			
Salaries and wages	900	900	-
Employee benefits	136	136	-
Purchases services	3,788	3,788	-
Supplies and materials	14,903	14,903	-
TOTAL REGULAR INSTRUCTION	19,727	19,727	-
 TOTAL EXPENDITURES	 19,727	 19,727	 -
Excess (deficiency) of revenues over expenditures	14,273	14,273	-
 FUND BALANCES AT BEGINNING OF YEAR	 -	 -	 -
FUND BALANCES AT END OF YEAR	\$ 14,273	14,273	-

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

	SUMMER INTERVENTION		
	REVISED	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE)
	BUDGET	UNFAVORABLE)	UNFAVORABLE)
REVENUES:			
State sources	\$ 12,378	12,378	-
TOTAL REVENUES	12,378	12,378	-
EXPENDITURES:			
REGULAR INSTRUCTION:			
Salaries and wages	12,378	12,378	-
TOTAL REGULAR INSTRUCTION	12,378	12,378	-
TOTAL EXPENDITURES	12,378	12,378	-
Excess (deficiency) of revenues over expenditures	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	-	-	-
FUND BALANCES AT END OF YEAR	\$ -	-	-

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

	SAFE SCHOOL HELP LINE		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE)
REVENUES:			
State sources	\$ 2,803	2,803	-
TOTAL REVENUES	2,803	2,803	-
EXPENDITURES:			
CENTRAL SERVICES:			
Purchased services	2,803	2,803	-
TOTAL CENTRAL SERVICES	2,803	2,803	-
TOTAL EXPENDITURES	2,803	2,803	-
Excess (deficiency) of revenues over expenditures	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	-	-	-
FUND BALANCES AT END OF YEAR	\$ -	-	-

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

	<u>EISENHOWER GRANT</u>		
	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
Federal sources	\$ 8,810	8,810	-
TOTAL REVENUES	<u>8,810</u>	<u>8,810</u>	<u>-</u>
EXPENDITURES:			
REGULAR INSTRUCTION:			
Purchased services	5,870	5,870	-
Supplies and materials	953	953	-
TOTAL REGULAR INSTRUCTION	<u>6,823</u>	<u>6,823</u>	<u>-</u>
COMMUNITY SERVICES:			
Purchased services	59	59	-
TOTAL COMMUNITY SERVICES	<u>59</u>	<u>59</u>	<u>-</u>
TOTAL EXPENDITURES	<u>6,882</u>	<u>6,882</u>	<u>-</u>
Excess of revenues over expenditures	1,928	1,928	-
OTHER FINANCING SOURCES (USES):			
Transfers in	5,770	5,770	-
Transfers out	(5,770)	(5,770)	-
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other financing uses	1,928	1,928	-
FUND BALANCES AT BEGINNING OF YEAR	5,981	5,981	-
FUND BALANCES AT END OF YEAR	<u>\$ 7,909</u>	<u>7,909</u>	<u>-</u>

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

	TITLE VIB GRANT		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE)
REVENUES:			
Federal sources	\$ 222,674	222,674	-
TOTAL REVENUES	222,674	222,674	-
EXPENDITURES:			
SPECIAL INSTRUCTION:			
Purchased services	68,506	68,506	-
TOTAL SPECIAL INSTRUCTION	68,506	68,506	-
PUPIL SERVICES:			
Salaries and wages	121,708	121,708	-
Employee benefits	33,518	33,518	-
Purchased services	11,530	11,530	-
Supplies and materials	2,072	2,072	-
TOTAL PUPIL SERVICES	168,828	168,828	-
INSTRUCTIONAL STAFF:			
Purchased services	274	274	-
Supplies and materials	77	77	-
TOTAL PUPIL SERVICES	351	351	-
TOTAL EXPENDITURES	237,685	237,685	-
Deficiency of revenues over expenditures	(15,011)	(15,011)	-
Prior year encumbrances appropriated	2,680	2,680	-
FUND BALANCES AT BEGINNING OF YEAR	26,845	26,845	-
FUND BALANCES AT END OF YEAR	\$ 14,514	14,514	-

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

	TITLE I GRANT		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE)
REVENUES:			
Federal sources	\$ 492,475	492,475	-
TOTAL REVENUES	492,475	492,475	-
EXPENDITURES:			
SPECIAL INSTRUCTION:			
Salaries and wages	335,876	335,876	-
Employee benefits	77,410	77,410	-
Purchased services	2,609	2,609	-
Supplies and materials	5,050	5,050	-
TOTAL SPECIAL INSTRUCTION	420,945	420,945	-
SCHOOL ADMINISTRATION			
Salaries and wages	16,120	16,120	-
Employee benefits	4,418	4,418	-
Purchased services	403	403	-
Supplies and materials	1,513	1,513	-
TOTAL SCHOOL ADMINISTRATION	22,454	22,454	-
TOTAL EXPENDITURES	443,399	443,399	-
Excess of revenues over expenditures	49,076	49,076	-
Prior year encumbrances appropriated	5,979	5,979	-
FUND BALANCES AT BEGINNING OF YEAR	40,536	40,536	-
FUND BALANCES AT END OF YEAR	\$ 95,591	95,591	-

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

	TITLE VI GRANT		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal sources	\$ 15,056	15,056	-
TOTAL REVENUES	15,056	15,056	-
EXPENDITURES:			
SPECIAL INSTRUCTION:			
Purchased services	8,621	8,621	-
Supplies and materials	2,344	2,344	-
Capital Outlay	500	500	-
TOTAL SPECIAL INSTRUCTION	11,465	11,465	-
COMMUNITY SERVICES			
Supplies and materials	3,191	3,191	-
TOTAL COMMUNITY SERVICES	3,191	3,191	-
TOTAL EXPENDITURES	14,656	14,656	-
Excess of revenues over expenditures	400	400	-
OTHER FINANCING SOURCES (USES):			
Transfers in	3,638	3,638	
Transfers out	(3,638)	(3,638)	-
TOTAL OTHER FINANCING SOURCES	-	-	-
Excess of revenues and other financing sources over expenditures and other financing uses	400	400	-
Prior year encumbrances appropriated	1,078	1,078	-
FUND BALANCES AT BEGINNING OF YEAR	6,731	6,731	-
FUND BALANCES AT END OF YEAR	\$ 8,209	8,209	-

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

	DRUG-FREE GRANTS		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal sources	\$ 14,215	14,215	-
TOTAL REVENUES	<u>14,215</u>	<u>14,215</u>	<u>-</u>
EXPENDITURES:			
SPECIAL INSTRUCTION:			
Salaries and wages	720	720	-
Employee benefits	107	107	-
Purchased services	8,341	8,341	-
Supplies and materials	3,617	3,617	-
TOTAL SPECIAL INSTRUCTION	<u>12,785</u>	<u>12,785</u>	<u>-</u>
COMMUNITY SERVICES:			
Purchased services	1,324	1,324	-
TOTAL COMMUNITY SERVICES	<u>1,324</u>	<u>1,324</u>	<u>-</u>
TOTAL EXPENDITURES	<u>14,109</u>	<u>14,109</u>	<u>-</u>
Excess of revenues over expenditures	106	106	-
OTHER FINANCING SOURCES AND USES			
Transfers in	2,234	2,234	
Transfers out	(2,234)	(2,234)	-
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other financing uses	106	106	-
Prior year encumbrances	200	200	-
FUND BALANCES AT BEGINNING OF YEAR	2,332	2,332	-
FUND BALANCES AT END OF YEAR	<u>\$ 2,638</u>	<u>2,638</u>	<u>-</u>

**WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
PRESCHOOL GRANTS FOR THE HANDICAPPED--BUDGET BASIS
YEAR ENDED JUNE 30, 2000**

<u>PRESCHOOL GRANTS FOR THE HANDICAPPED</u>			
	<u>REVISED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u>
			<u>(UNFAVORABLE)</u>
REVENUES:			
Federal sources	\$ 12,430	12,430	-
TOTAL REVENUES	<u>12,430</u>	<u>12,430</u>	<u>-</u>
EXPENDITURES:			
SPECIAL INSTRUCTION			
Salaries and wages	1,750	1,750	-
Employee benefits	270	270	-
Supplies and materials	3,936	3,936	-
TOTAL SPECIAL INSTRUCTION	<u>5,956</u>	<u>5,956</u>	<u>-</u>
SCHOOL ADMINISTRATION			
Salaries and wages	1,400	1,400	-
Employee benefits	216	216	-
TOTAL SCHOOL ADMINISTRATION	<u>1,616</u>	<u>1,616</u>	<u>-</u>
PUPIL SERVICES:			
Purchased services	4,153	4,153	-
TOTAL PUPIL SERVICES	<u>4,153</u>	<u>4,153</u>	<u>-</u>
TOTAL EXPENDITURES	<u>11,725</u>	<u>11,725</u>	<u>-</u>
Excess of revenues over expenditures	705	705	-
FUND BALANCES AT BEGINNING OF YEAR	-	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 705</u>	<u>705</u>	<u>-</u>

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

	<u>COMPREHENSIVE SCHOOL REFORM</u>		
	<u>REVISED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>BUDGET</u>	<u>UNFAVORABLE)</u>	<u>FAVORABLE</u>
REVENUES:			
State sources	\$ 62,500	62,500	-
TOTAL REVENUES	62,500	62,500	-
EXPENDITURES:			
REGULAR INSTRUCTION:			
Purchased services	-	-	-
TOTAL EXPENDITURES	-	-	-
Excess (deficiency) of revenues over expenditures	62,500	62,500	-
FUND BALANCES AT BEGINNING OF YEAR	-	-	-
FUND BALANCES AT END OF YEAR	\$ 62,500	62,500	-

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

	GOALS 2000		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Federal sources	\$ 112,800	112,800	-
TOTAL REVENUES	112,800	112,800	-
EXPENDITURES:			
REGULAR INSTRUCTION:			
Salaries and wages	61,127	61,127	-
Employee benefits	14,715	14,715	-
Purchased services	6,572	6,572	-
TOTAL REGULAR INSTRUCTION	82,414	82,414	-
SPECIAL INSTRUCTION			
Salaries and wages	16,885	16,885	-
Employee benefits	2,617	2,617	-
TOTAL SPECIAL INSTRUCTION	19,502	19,502	-
INSTRUCTIONAL STAFF			
Salaries and wages	22,798	22,798	-
Employee benefits	4,064	4,064	-
Purchased services	10,179	10,179	-
Supplies and materials	5,294	5,294	-
TOTAL INSTRUCTIONAL STAFF	42,335	42,335	-
TOTAL EXPENDITURES	144,251	144,251	-
Deficiency of revenues over expenditures	(31,451)	(31,451)	-
Prior year encumbrances appropriated	587	587	-
FUND BALANCES AT BEGINNING OF YEAR	51,431	51,431	-
FUND BALANCES AT END OF YEAR	\$ 20,567	20,567	-

WHITEHALL CITY SCHOOL DISTRICT

Capital Projects Funds

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

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

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

**WHITEHALL CITY SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 ALL CAPITAL PROJECTS FUNDS
 JUNE 30, 2000**

	<u>PERMANENT IMPROVEMENTS FUND</u>	<u>SCHOOLNET PLUS</u>	<u>COMBINED CAPITAL PROJECTS TOTAL</u>
<u>ASSETS</u>			
Cash and investments	\$ 20,316	1,000	21,316
Total assets	<u>20,316</u>	<u>1,000</u>	<u>21,316</u>
<u>LIABILITIES</u>			
Accounts payable	5,378	-	5,378
Deferred Revenue	-	1,000	1,000
Total liabilities	<u>5,378</u>	<u>1,000</u>	<u>6,378</u>
<u>EQUITY AND OTHER CREDITS</u>			
Fund balances:			
Reserve for encumbrances	14,938	-	14,938
Unreserved	-	-	-
Total fund equity	<u>14,938</u>	<u>-</u>	<u>14,938</u>
Total liabilities and fund equity	<u>\$ 20,316</u>	<u>1,000</u>	<u>21,316</u>

**WHITEHALL CITY SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 ALL CAPITAL PROJECTS FUNDS
 JUNE 30, 2000**

	PERMANENT IMPROVEMENTS FUND	SCHOOLNET PLUS	COMBINED CAPITAL PROJECTS TOTAL
Revenues			
State:			
Restricted grants-in-aid	\$ -	10,137	10,137
Investment income	5,836	-	5,836
Other income	27,990	-	27,990
Total revenues	33,826	10,137	43,963
Expenditures			
Current:			
Instructional Services-			
Regular	74,521	10,137	84,658
Total Instructional Services	74,521	10,137	84,658
Support Services:			
Operation and maintenance of plan	12,893	-	12,893
Central services	120,286	-	120,286
Total Support Services	133,179	-	133,179
Total expenditures	207,700	10,137	217,837
Excess (deficiency) of revenues over expenditures	(173,874)	-	(173,874)
Fund balances at beginning of year	188,812	-	188,812
Fund balances at end of year	\$ 14,938	-	14,938

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

	<u>PERMANENT IMPROVEMENTS FUND</u>		
	<u>REVISED</u>		<u>VARIANCE</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
REVENUES:			
Earnings on investments	\$ 6,345	6,345	-
TOTAL REVENUES	<u>6,345</u>	<u>6,345</u>	<u>-</u>
EXPENDITURES:			
REGULAR INSTRUCTION			
Capital Outlay	74,521	74,521	-
TOTAL REGULAR INSTRUCTION	<u>74,521</u>	<u>74,521</u>	<u>-</u>
OPERATION AND MAINTENANCE OF PLANT			
Capital Outlay	33,208	33,208	-
TOTAL OPERATION AND MAINTENANCE OF PLANT	<u>33,208</u>	<u>33,208</u>	<u>-</u>
CENTRAL SERVICES			
Purchased services	109,529	109,529	-
Capital Outlay	5,381	5,381	-
TOTAL CENTRAL SERVICES	<u>114,910</u>	<u>114,910</u>	<u>-</u>
TOTAL EXPENDITURES	<u>222,639</u>	<u>222,639</u>	<u>-</u>
Deficiency of revenues over expenditures	(216,294)	(216,294)	-
OTHER FINANCING SOURCES (USES):			
Refund of prior year expenditures	27,990	27,990	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>27,990</u>	<u>27,990</u>	<u>-</u>
Deficiency of revenues and other financing sources over expenditures and other financing uses	(188,304)	(188,304)	-
Prior year encumbrances appropriated	11,830	11,830	-
FUND BALANCES AT BEGINNING OF YEAR	<u>176,474</u>	<u>176,474</u>	<u>-</u>
FUND DEFICIT AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>

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

	SCHOOL NET PLUS		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE)
REVENUES:			
State sources	\$ 1,000	1,000	-
TOTAL REVENUES	1,000	1,000	-
EXPENDITURES:			
REGULAR INSTRUCTION:			
Capital outlay	10,137	10,137	-
TOTAL EXPENDITURES	10,137	10,137	-
Deficiency of revenues over expenditures	(9,137)	(9,137)	-
Prior year encumbrances appropriated	7,340	7,340	
FUND BALANCES AT BEGINNING OF YEAR	2,797	2,797	-
FUND BALANCES AT END OF YEAR	\$ 1,000	1,000	-

This page left blank intentionally.

WHITEHALL CITY SCHOOL DISTRICT

Enterprise Funds

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

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

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

**WHITEHALL CITY SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL ENTERPRISE FUNDS
JUNE 30, 2000**

	<u>FOOD SERVICE</u>	<u>UNIFORM SCHOOL SUPPLIES</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash and investments	\$ 221,003	20,933	241,936
Due from other governments	56,412	-	56,412
Inventory	22,389	-	22,389
Property, plant and equipment	19,928	-	19,928
 Total assets	 <u>319,732</u>	 <u>20,933</u>	 <u>340,665</u>
<u>LIABILITIES</u>			
Accounts payable	-	223	223
Due to other governments	7,256	-	7,256
Due to other funds	4,597	-	4,597
Deferred revenue	16,828	-	16,828
Accrued liabilities	79,391	-	79,391
 Total liabilities	 <u>108,072</u>	 <u>223</u>	 <u>108,295</u>
<u>EQUITY AND OTHER CREDITS</u>			
Retained earnings	<u>211,660</u>	<u>20,710</u>	<u>232,370</u>
Total retained earnings and other credits	<u>211,660</u>	<u>20,710</u>	<u>232,370</u>
 Total liabilities, equity and other credits	 <u>\$ 319,732</u>	 <u>20,933</u>	 <u>340,665</u>

**WHITEHALL CITY SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
ALL ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 2000**

	<u>FOOD SERVICE</u>	<u>UNIFORM SCHOOL SUPPLIES</u>	<u>TOTAL</u>
Operating Revenues:			
Food service sales	\$ 351,459	-	351,459
Class fees	-	36,349	36,349
Other	17,720	-	17,720
Total operating revenues	<u>369,179</u>	<u>36,349</u>	<u>405,528</u>
Operating Expenses:			
Supplies and materials	258,328	34,944	293,272
Personal services	391,479	-	391,479
Purchased services	33,692	-	33,692
Depreciation	1,311	-	1,311
Other	-	10	10
Total operating expenses	<u>684,810</u>	<u>34,954</u>	<u>719,764</u>
Operating income (loss)	(315,631)	1,395	(314,236)
Nonoperating Revenues:			
State sources	22,092	-	22,092
Federal sources	333,434	-	333,434
Investment income	11,432	-	11,432
Total nonoperating revenues	<u>366,958</u>	-	<u>366,958</u>
Net Income	51,327	1,395	52,722
Retained earnings at beginning of year	160,333	19,315	179,648
Retained earnings at end of year	<u>\$ 211,660</u>	<u>20,710</u>	<u>232,370</u>

**WHITEHALL CITY SCHOOL DISTRICT
COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 2000**

	<u>FOOD SERVICE</u>	<u>UNIFORM SCHOOL SUPPLIES</u>	<u>TOTALS</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Operating income (loss)	(315,631)	1,395	(314,236)
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:			
Depreciation	1,311	-	1,311
Change in:			
Receivables	1,671	15	1,686
Inventory	4,998	-	4,998
Accounts payable	(111)	(1,336)	(1,447)
Due to other governments	889	-	889
Due to other funds	231	-	231
Deferred revenue	(5,354)	-	(5,354)
Accrued liabilities	22,431	-	22,431
NET ADJUSTMENTS	<u>26,066</u>	<u>(1,321)</u>	<u>24,745</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(289,565)	74	(289,491)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Investment income	11,432	-	11,432
NET CASH FLOWS FROM INVESTING ACTIVITIES	<u>11,432</u>	<u>-</u>	<u>11,432</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
State sources	21,933	-	21,933
Federal sources	330,295	-	330,295
NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	<u>352,228</u>	<u>-</u>	<u>352,228</u>
CASH FLOWS USED IN CAPITAL AND OTHER RELATED RELATED FINANCING ACTIVITIES-			
Acquisition of Property, plant and equipment	(8,396)	-	(8,396)
INCREASE IN CASH AND CASH EQUIVALENTS	65,699	74	65,773
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>155,304</u>	<u>20,859</u>	<u>176,163</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>221,003</u>	<u>20,933</u>	<u>241,936</u>
<u>Supplemental Information</u>			
Noncash activities-			
Donated commodities	16,828	-	16,828

**WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN RETAINED EARNINGS--BUDGET AND ACTUAL--
FOOD SERVICE FUND--BUDGET BASIS
YEAR ENDED JUNE 30, 2000**

	<u>FOOD SERVICE FUND</u>		
	<u>REVISED</u>		<u>VARIANCE</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u> <u>UNFAVORABLE)</u>
REVENUES:			
Food service sales	\$ 351,459	351,459	-
Investment income	11,432	11,432	-
Miscellaneous receipts	19,391	19,391	-
TOTAL REVENUES	<u>382,282</u>	<u>382,282</u>	<u>-</u>
EXPENSES:			
Salaries and wages	277,163	277,163	-
Employee benefits	90,765	90,765	-
Purchased services	34,386	34,386	-
Supplies and materials	260,967	260,967	-
Capital Outlay	8,396	8,396	-
TOTAL EXPENSES	<u>671,677</u>	<u>671,677</u>	<u>-</u>
Operating loss	(289,395)	(289,395)	-
NONOPERATING REVENUES:			
State sources	21,933	21,933	-
Federal sources	330,295	330,295	-
TOTAL NONOPERATING REVENUES	<u>352,228</u>	<u>352,228</u>	<u>-</u>
Net income	62,833	62,833	-
Prior year encumbrances appropriated	7,765	7,765	-
RETAINED EARNINGS AT BEGINNING OF YEAR	<u>147,539</u>	<u>147,539</u>	<u>-</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$ 218,137</u>	<u>218,137</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN RETAINED EARNINGS--BUDGET AND ACTUAL--
UNIFORM SCHOOL SUPPLIES FUND--BUDGET BASIS
YEAR ENDED JUNE 30, 2000

	<u>UNIFORM SCHOOL SUPPLIES FUND</u>		
	<u>REVISED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>BUDGET</u>	<u>UNFAVORABLE)</u>	<u>FAVORABLE</u>
REVENUES:			
Class fees	\$ 36,364	36,364	-
TOTAL REVENUES	<u>36,364</u>	<u>36,364</u>	<u>-</u>
EXPENSES			
Supplies and materials	36,816	36,816	-
TOTAL EXPENSES	<u>36,816</u>	<u>36,816</u>	<u>-</u>
Operating loss	(452)	(452)	-
NONOPERATING REVENUES:			
Refund of prior year expenditures	10	10	-
TOTAL NONOPERATING REVENUES	<u>10</u>	<u>10</u>	<u>-</u>
Net loss	(442)	(442)	-
Prior year encumbrances appropriated	5,092	5,092	-
RETAINED EARNINGS AT BEGINNING OF YEAR	<u>15,765</u>	<u>15,765</u>	<u>-</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$ 20,415</u>	<u>20,415</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT

Internal Service Fund

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

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

**WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN RETAINED EARNINGS--BUDGET AND ACTUAL--
EMPLOYEE BENEFIT SELF-INSURANCE--BUDGET BASIS
YEAR ENDED JUNE 30, 2000**

	EMPLOYEE BENEFIT SELF-INSURANCE		
	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE)
REVENUES:			
Charges for services	\$ 1,031,020	1,031,020	-
TOTAL REVENUES	1,031,020	1,031,020	-
EXPENSES:			
Purchased services	1,134,841	1,134,841	-
Other	65	65	-
TOTAL EXPENSES	1,134,906	1,134,906	-
Net loss	(103,886)	(103,886)	-
RETAINED EARNINGS AT BEGINNING OF YEAR	673,572	673,572	-
RETAINED EARNINGS AT END OF YEAR	\$ 569,686	569,686	-

WHITEHALL CITY SCHOOL DISTRICT

Fiduciary Fund Type

Agency Funds

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

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

**WHITEHALL CITY SCHOOL DISTRICT
 COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 JUNE 30, 2000**

	<u>Student Activity Fund</u>			<u>Balance June 30, 2000</u>
	<u>Balance June 30, 1999</u>	<u>Additions</u>	<u>Deductions</u>	
<u>ASSETS</u>				
Cash and investments	\$ 30,475	99,077	97,029	32,523
Receivables	-	-	-	-
Inventory	4,692	5,494	4,692	5,494
Total assets	\$ 35,167	104,571	101,721	38,017
<u>LIABILITIES</u>				
Accounts Payable	\$ 1,572	1,441	1,572	1,441
Due to other	33,595	36,576	33,595	36,576
Total liabilities	\$ 35,167	38,017	35,167	38,017

WHITEHALL CITY SCHOOL DISTRICT

General Fixed Assets Account Group

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

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE
JUNE 30, 2000

General Fixed Assets

Land	\$ 2,523,807
Building and improvements	9,892,955
Furniture, fixtures and equipment	8,261,684

Total \$ 20,678,446

Investment in General Fixed Assets by Source

General Fund	\$ 6,981,933
Special Revenue Fund	628,246
Capital Projects Fund	13,068,267

Total Investment \$ 20,678,446

**WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
JUNE 30, 2000**

<u>Expenditures</u>	<u>Land</u>	<u>Building and Improvements</u>	<u>Furniture, Fixtures and Equipment</u>	<u>Total</u>
Instructional services:				
Regular	\$ 1,035	612,827	2,840,048	3,453,910
Special	-	332	390,891	391,223
Total Instructional	<u>1,035</u>	<u>613,159</u>	<u>3,230,939</u>	<u>3,845,133</u>
Support services:				
Pupils	-	469	22,246	22,715
Operation and maintenance	7,479	20,332	702,483	730,294
School administration	102	1,906	323,096	325,104
Instructional staff	-	-	1,356,322	1,356,322
Business operations	-	-	17,431	17,431
Student transportation	-	-	750,207	750,207
Central services	2,434,500	7,193,880	1,632,368	11,260,748
Total Support Services	<u>2,442,081</u>	<u>7,216,587</u>	<u>4,804,153</u>	<u>14,462,821</u>
Extracurricular Activities	15,810	2,199	193,972	211,981
Site Improvement Services	64,881	2,061,010	32,620	2,158,511
Total	<u>\$ 2,523,807</u>	<u>9,892,955</u>	<u>8,261,684</u>	<u>20,678,446</u>

**WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
FOR YEAR ENDED JUNE 30, 2000**

	<u>June 30, 1999</u>	<u>Additions</u>	<u>Disposals</u>	<u>June 30, 2000</u>
Instructional services:				
Regular	\$ 3,516,970	216,612	279,672	3,453,910
Special	378,521	13,102	400	391,223
Total Instructional	<u>3,895,491</u>	<u>229,714</u>	<u>280,072</u>	<u>3,845,133</u>
Support services:				
Pupils	15,218	7,497	-	22,715
Operation and maintenance	634,063	98,650	2,419	730,294
School administration	311,698	13,752	346	325,104
Instructional staff	1,368,785	8,863	21,326	1,356,322
Business operations	9,088	8,662	319	17,431
Student transportation	672,765	77,442	-	750,207
Central services	11,152,984	109,184	1,420	11,260,748
Total Support Services	<u>14,164,601</u>	<u>324,050</u>	<u>25,830</u>	<u>14,462,821</u>
Extracurricular Activities	185,417	28,828	2,264	211,981
Site Improvement Services	1,966,884	191,627	-	2,158,511
Total	<u>\$ 20,212,393</u>	<u>774,219</u>	<u>308,166</u>	<u>20,678,446</u>

WHITEHALL CITY SCHOOL DISTRICT

STATISTICAL SECTION

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

Fiscal Year	Instructional Services	Support Services	Co-curricular Activities	Community Service	Capital Outlay	Debt Service	Total
1991	\$ 8,653,557	\$ 4,516,850	\$ 97,160	\$ 89,407	\$ 690,708	\$ 782,004	\$ 14,829,686
1992	(2) 9,598,334	5,209,470	264,571	12,201	211,959	644,520	15,941,055
1993	10,415,689	4,968,598	285,930	10,936	1,714	465,999	16,148,866
1994	10,724,655	5,042,916	302,859	5,955	2,829	733,831	16,813,045
1995	10,705,800	4,823,618	283,384	141,095	-	585,790	16,539,687
1996	10,238,579	5,136,862	297,089	161,530	881,478	631,303	17,346,841
1997	10,604,191	6,016,951	317,423	164,853	1,599,434	924,659	19,627,511
1998	12,552,459	6,594,311	322,524	133,728	7,416	1,351,278	20,961,716
1999	12,489,189	6,568,393	373,859	151,086	49,423	1,321,625	20,953,575
2000	12,537,322	7,347,275	396,374	175,463	281,038	1,317,841	22,055,313
			<u>CASH BASIS</u>				
			<u>MODIFIED ACCRUAL BASIS</u>				

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

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

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

Fiscal <u>Year</u>	Instructional <u>Services</u>	Support <u>Services</u>	Co-curricular <u>Activities</u>	Community <u>Service</u>	Capital <u>Outlay</u>	Debt <u>Service</u>	<u>Total</u>
1991	\$ 8,102,583	\$ 4,341,043	\$ 59,981	-	-	-	\$ 12,503,607
			<u>CASH BASIS</u>				
			<u>MODIFIED ACCRUAL BASIS</u>				
1992	(1) 8,911,628	4,868,884	219,950	8,588	-	-	14,009,050
1993	9,407,071	4,770,239	239,787	8,931	-	9,805	14,435,833
1994	9,985,571	4,875,371	248,003	5,955	-	-	15,114,900
1995	9,766,394	4,477,940	233,683	7,935	-	12,862	14,498,814
1996	9,295,461	4,332,186	236,396	9,833	-	52,454	13,926,330
1997	9,600,370	5,487,703	263,092	13,736	-	15,144	15,380,045
1998	9,857,884	5,982,812	272,181	18,792	1,469	-	16,133,138
1999	10,787,476	6,081,731	314,331	16,385	49,423	-	17,249,346
2000	11,388,390	6,629,893	327,287	18,925	273,652	-	18,638,147

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

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

<u>Fiscal Year</u>	<u>Taxes</u>	<u>State Sources</u>	<u>Federal Sources</u>	<u>Investment Income</u>		<u>Other</u>	<u>Total</u>
1991	\$ 7,839,419	\$ 6,382,720	\$ 264,022	\$ 229,620	\$ 224,614	\$ 14,940,395	
1992	(2) 8,955,562	6,025,901	452,178	173,403	290,012	15,897,056	
1993	8,587,376	6,025,002	763,201	136,368	379,994	15,891,941	
1994	9,443,031	6,111,560	509,266	85,796	306,658	16,456,311	
1995	8,940,864	6,327,350	523,198	132,602	346,536	16,270,550	
1996	7,739,115	6,384,587	754,259	242,746	281,692	15,402,399	
1997	11,582,623	7,126,109	568,991	317,278	396,711	19,991,712	
1998	11,421,788	7,402,178	850,291	473,322	520,864	20,668,443	
1999	11,906,055	8,428,983	753,238	458,875	422,294	21,969,445	
2000	11,547,140	8,891,863	876,616	590,694	501,546	22,407,859	
<u>MODIFIED ACCRUAL BASIS</u>							

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

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

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

<u>Fiscal Year</u>	<u>Taxes</u>	<u>State Sources</u>	<u>Federal Sources</u>	<u>Investment Income</u>	<u>Other</u>	<u>Total</u>
1991	\$ 7,128,569	\$ 5,617,686	\$ 367	\$ 210,935	\$ 66,469	\$ 13,024,026
			<u>MODIFIED ACCRUAL BASIS</u>			
1992 (1)	8,380,251	5,596,465	14,562	170,391	45,345	14,207,014
1993	8,103,126	5,790,669	17,318	112,873	77,611	14,101,597
1994	8,923,370	5,716,360	7,896	85,796	30,298	14,763,720
1995	7,652,848	5,704,608	7,018	129,769	60,566	13,554,809
1996	5,318,902	5,799,444	7,125	220,482	47,039	11,392,992
1997	10,607,168	6,167,704	-	288,939	91,519	17,155,330
1998	10,311,156	6,573,564	1,383	401,262	226,332	17,513,697
1999	10,938,106	7,701,631	4,117	437,692	111,580	19,193,126
2000	10,267,458	8,187,951	-	582,405	178,552	19,216,366

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

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

Collection Year	Total Tax Levy	Current Tax Collections	% of Levy Collected	Delinquent Tax Collections	Total Tax Collections	% of Total Collections to Levy	Outstanding Delinquent Taxes
1991	\$ 9,696,616	\$ 9,566,473	98.66	\$ 197,136	\$ 9,763,609	100.69	\$ 288,684
1992	9,262,513	9,094,633	98.19	229,381	9,324,014	100.66	328,402
1993	9,169,192	8,816,284	96.15	183,714	8,999,998	98.15	572,341
1994	9,252,594	9,174,586	99.16	443,680	9,618,266	103.95	286,794
1995	9,376,160	9,232,914	98.47	148,706	9,381,620	100.06	340,201
1996	12,628,516	12,328,030	97.62	220,490	12,548,520	99.37	562,680
1997	13,171,611	12,762,523	96.89	341,916	13,104,439	99.49	612,577
1998	13,044,582	12,826,181	98.33	416,659	13,242,840	101.52	544,960
1999	13,082,687	12,803,199	97.86	296,272	13,099,471	100.13	696,667
2000	14,393,093	12,955,419	90.01	354,361	13,309,780	92.47	662,823

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

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

Collection Year	Real Property			Personal Property			Public Utility			Total			
	%	Assessed Value	Estimated Actual Value	%	Assessed Value	Estimated Actual Value	%	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
1991	35%	\$ 179,291,250	\$ 502,250,741	28%	\$ 39,481,400	\$ 141,005,000	35%	\$ 14,940,550	\$ 42,687,286	\$ 233,713,200	\$ 685,943,027		
1992	35%	179,357,600	512,450,285	27%	42,140,644	156,076,459	35%	14,863,970	42,468,486	236,362,214	710,995,230		
1993	35%	179,455,060	512,728,743	26%	38,322,881	147,395,696	35%	15,409,570	44,027,343	233,187,511	704,151,782		
1994	35%	190,724,200	544,926,286	25%	37,179,683	148,718,732	35%	15,508,440	44,309,829	243,412,323	737,954,847		
1995	35%	191,923,080	546,351,657	25%	36,837,221	147,348,884	35%	15,465,850	44,188,143	244,226,151	737,888,684		
1996	35%	192,198,090	549,137,400	25%	38,449,277	153,797,108	35%	15,098,560	43,138,743	245,745,927	746,073,251		
1997	35%	204,563,960	584,468,457	25%	39,539,520	158,158,080	35%	14,941,000	42,688,571	259,044,480	785,315,108		
1998	35%	206,512,940	590,036,971	25%	46,146,917	184,587,668	35%	15,002,240	42,863,543	267,662,097	817,488,182		
1999	35%	207,451,430	592,718,371	25%	42,748,555	170,994,220	35%	14,854,510	42,441,457	265,054,495	806,154,048		
2000	35%	224,826,190	642,360,543	25%	42,473,478	169,893,912	35%	15,415,340	44,043,829	282,715,008	856,298,283		

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

WHITEHALL CITY SCHOOL DISTRICT
Assessed and Estimated Actual Value of Taxable Property by Sub-Division
2000 Collection Year

Sub-division	Real Property			Personal Property			Public Utility			Total		
	Assessed Value	Estimated		Assessed Value	Estimated		Assessed Value	Estimated		Assessed Value	Estimated	
		% to Total	Actual Value		% to Total	Actual Value		% to Total	Actual Value		% to Total	Actual Value
City of Whitehall	\$ 224,826,190	\$ 642,360,543	35.00%	\$ 42,473,478	\$ 169,893,912	25.00%	\$ 15,415,340	\$ 44,043,829	35.00%	\$ 282,715,008	\$ 856,298,284	33.02%

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

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

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

Collection Year	City of Whitehall	Franklin County	Library	Whitehall School Dist.	Eastland Joint Vocational School	Full Rate	Residential/ Agriculture Effective Rate	Commercial/ Industrial Effective Rate
1991	1.50	10.54	2.20	54.12	2.64	71.00	49.500671	50.768441
1992	1.50	12.42	2.20	53.15	1.24	70.51	49.761042	50.963824
1993	1.50	14.87	2.20	52.87	1.24	72.68	52.395493	53.577720
1994	1.50	14.57	2.20	52.72	1.23	72.22	48.768795	52.913685
1995	1.50	14.57	2.20	52.72	1.20	72.19	48.697790	52.906730
1996	1.50	14.82	2.20	65.72	1.20	85.44	61.978743	66.214038
1997	1.50	15.12	2.20	65.62	1.20	85.64	58.301041	65.257857
1998	1.50	15.22	2.20	65.61	1.20	85.73	58.368372	65.554466
1999	1.50	17.54	2.20	65.61	2.00	88.85	61.402927	68.684829
2000	1.50	17.64	2.20	65.49	2.00	88.83	56.205975	68.264898

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

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

Table 6

<u>Public Utilities</u>		
	Assessed Valuation	% of Total Assessed Valuation
1. Columbus Southern Power Company	\$ 7,516,640	2.66%
2. Ohio Bell Telephone Co.	3,473,090	1.23%
3. Columbia Gas of Ohio, Inc.	2,221,920	0.79%
 <u>Real Estate</u> 		
1. English Village Inc.	4,784,440	1.69%
2. Wyandotte Commons Limited Partnership	3,535,000	1.25%
3. Ebco Manufacturing Co.	3,314,720	1.17%
4. Office City Inc.	2,582,790	0.91%
5. Schottenstein Trustees	2,577,960	0.91%
6. Parklawn Manor Inc.	2,563,750	0.91%
7. One Holdings Inc.	2,473,040	0.87%
8. Beech Woods Inc.	2,432,340	0.86%
9. Town & Country City Inc.	2,354,470	0.83%
10. Great Eastern Corp.	2,310,010	0.82%
 <u>Tangible Personal Property</u> 		
1. Kroger Company	8,248,890	2.92%
2. Oasis Corporation	8,042,430	2.84%
3. Ricart Jeep-Eagle Inc.	2,589,260	0.92%
4. Bill Swad Chevrolet Inc.	2,075,000	0.73%
5. Byers Realty Inc.	2,020,870	0.71%
6. Bob-Boyd Lincoln-Mercury Inc.	1,442,700	0.51%
7. Dick Masheter Ford Inc.	1,243,670	0.52%
8. IBM Credit Corporation	1,184,790	0.42%
9. Dave Gill Pontiac -GMC Truck Inc.	1,116,440	0.39%
10. Len Immke Buick Inc.	956,230	0.34%
 ALL OTHERS	 211,654,558	 74.86%
TOTAL ASSESSED VALUATION	\$ 282,715,008	100.00%

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

WHITEHALL CITY SCHOOL DISTRICT
Computation of Legal Debt Margin
June 30, 2000

Table 7

Total Assessed Valuation	\$ 282,715,008
 OVERALL DEBT LIMITATION:	
9% of assessed valuation	25,444,351
Gross indebtedness	4,799,000
Less: Amount available in debt service fund	(806,277)
Net debt within limitation	3,992,723
Legal debt margin within 9% limitation	21,451,628
 UNVOTED DEBT LIMITATION:	
.1% of assessed valuation	282,715
Gross indebtedness	-
Less: Debt outside limitations	-
Net debt within limitation	-
Legal debt margin within .1% limitation	282,715

Note: Assessed valuation from Table 4.

Source: Office of the Treasurer, Whitehall City School District

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

Collection Year	Estimated Population (1)	Assessed Value Real & Personal Property (2)	General Bonded Debt (3)	Ratio of Bonded Debt to Assessed Value (%)	Net Bonded Debt Per Capita
1991	N/A	\$ 233,713,210	\$ 5,160,000	2.21%	N/A
1992	21,293	236,362,164	5,080,000	2.15%	\$ 238.58
1993	N/A	233,187,511	4,834,893	2.07%	N/A
1994	21,095	243,412,325	4,559,893	1.87%	216.16
1995	N/A	244,226,151	4,374,893	1.79%	N/A
1996	N/A	245,745,927	4,169,893	1.70%	N/A
1997	N/A	259,044,480	3,944,893	1.52%	N/A
1998	N/A	267,662,097	3,709,893	1.39%	N/A
1999	N/A	265,054,495	3,455,000	1.30%	N/A
2000	N/A	282,715,008	3,185,000	1.13%	N/A

- Notes: (1) Population estimates for 1992 and 1994 were obtained from the Mid-Ohio Regional Planning Commission. Regional Planning Commission. The population estimate for 1991, 1993, 1995, 1996, 1997, 1998, 1999 and 2000 were not available.
- (2) Assessed values from Table 4.
- (3) Office of the Treasurer, Whitehall City School District.

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

Fiscal Year	Total General Obligation <u>Debt Service</u>	Total General Governmental <u>Expenditures (1)</u>	Ratio of General Obligation Bonded Debt Service to	
			<u>Total General</u>	<u>Fund Expenditures</u>
1991	\$ 782,004	\$ 14,829,686		0.05
1992	644,520	15,941,055		0.04
1993	465,999	16,148,866		0.03
1994	733,831	16,813,045		0.04
1995	585,790	16,539,687		0.04
1996	631,303	17,346,841		0.04
1997	924,659	19,627,511		0.05
1998	1,351,278	20,961,716		0.06
1999	1,321,625	20,953,575		0.06
2000	1,317,841	22,055,313		0.06

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

Source: Office of the Treasurer, Whitehall City School District

WHITEHALL CITY SCHOOL DISTRICT
Computation of Direct and Overlapping Debt
June 30, 2000

	<u>Assessed Valuation</u>	<u>General Bonded Debt</u>	<u>Percent Overlapping</u>	<u>Amount Applicable to Whitehall City School District</u>
Franklin County	\$ 21,032,111,305	\$ 175,903,975	1.34%	\$ 2,357,113
Whitehall City School District	282,715,008	5,024,893	100.00%	5,024,893
City of Whitehall	282,715,008	4,470,000	100.00%	4,470,000

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

<u>School Year</u>	<u>Enrollment K - 12</u>	<u>Enrollment Increase/ Decrease</u>	<u>Percent Increase/ Decrease</u>
1989-90	3,317	-	0.00%
1990-91	3,303	(14)	(0.42%)
1991-92	3,114	(189)	(5.72%)
1992-93	3,178	64	2.06%
1993-94	3,173	(5)	(0.16%)
1994-95	3,018	(155)	(4.88%)
1995-96	2,933	(85)	(2.82%)
1996-97	2,817	(116)	(3.95%)
1997-98	2,823	6	0.21%
1998-99	3,086	263	9.32%
1999-00	3,018	(68)	(2.20%)

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

Collection Year	New Construction (1)			Real Property Values (1)		
	Agricultural/ Residential	Commercial/ Industrial	Total	Agricultural/ Residential	Commercial/ Industrial	Total
1991	\$ 183,860	\$ 1,825,800	\$ 2,009,660	\$ 94,174,250	\$ 85,117,010	\$ 179,291,260
1992	311,100	749,840	1,060,940	94,452,150	84,905,450	179,357,600
1993	207,740	593,200	800,940	94,592,770	84,862,290	179,455,060
1994	173,180	461,490	634,670	102,817,770	87,906,430	190,724,200
1995	217,090	988,540	1,205,630	102,950,480	88,972,600	191,923,080
1996	156,280	444,930	601,210	102,992,160	89,205,930	192,198,090
1997	75,190	1,163,900	1,239,090	112,574,120	91,989,840	204,563,960
1998	181,970	1,363,610	1,545,580	113,119,450	93,393,490	206,512,940
1999	653,090	345,110	998,200	112,565,320	94,886,110	207,451,430
2000	1,117,340	20,240	1,137,580	150,233,580	74,554,320	224,787,900

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

Miscellaneous Statistics

Enrollment	
October 1999	3,018
Staff	
Certificated	228
Classified	114
	<u>342</u>
Education and Experience of Teaching Staff	
Average classroom teaching experience (in years)	12.3
Percentage of Teachers with Master's Degrees (or beyond)	50%
Percentage of High School graduates:	
Enrolling in 4 year college or university	
Enrolling in 2 year college or vocational training	
ACT Scores Composite 1998-1999	
(National Average 22)	20.1
ACT Scores Composite 1999-2000	
(National Average 22)	21.7

Source: Office of the Treasurer, Whitehall City School District



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

WHITEHALL CITY SCHOOL DISTRICT

FRANKLIN COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JANUARY 11, 2001**