



**Auditor of State  
Betty Montgomery**



**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY**

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WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY

FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2005

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
<b>U.S. DEPARTMENT OF AGRICULTURE</b>						
<i>Passed Through Ohio Department of Education</i>						
Nutrition Cluster						
Food Donation		10.550	\$ -	\$ 130,557	\$ -	\$ 130,557
School Breakfast Program	05PU	10.553	77,736	-	77,736	-
National School Lunch Program	LLP4	10.555	485,893	-	485,893	-
Summer Food Service Program for Children	24PU	10.559	6,382	-	6,382	-
Total Nutrition Cluster			<u>570,011</u>	<u>130,557</u>	<u>570,011</u>	<u>130,557</u>
Child and Adult Care Food Program	LUCP	10.558	16,987	-	16,987	-
Total U.S. Department of Agriculture			<u><b>586,998</b></u>	<u><b>130,557</b></u>	<u><b>586,998</b></u>	<u><b>130,557</b></u>
<b>U.S. DEPARTMENT OF EDUCATION</b>						
<i>Passed Through Ohio Department of Education</i>						
Special Education Cluster						
Special Education_Grants to States	6BSF	84.027	691,393	-	698,474	-
Special Education_Preschool Grants	PGS1	84.173	18,161	-	18,161	-
Total Special Education Cluster			<u>709,554</u>	<u>-</u>	<u>716,635</u>	<u>-</u>
Title I Grants to Local Educational Agencies	C1S1/C1SN	84.010	924,091	-	857,302	-
Safe and Drug Free Schools and Communities_State Grants	DRS1	84.186	20,825	-	20,825	-
State Grants for Innovative Programs	C2S1	84.298	15,782	-	24,338	-
Education Technology State Grants	TJS1	84.318	37,480	-	44,380	-
Comprehensive School Reform Demonstration	RFCC/RFS2/RFS3	84.332	147,800	-	143,242	-
English Language Acquisition Grants	T3S1	84.365	52,031	-	50,923	-
Improving Teacher Quality State Grants	TRS1	84.367	150,945	-	175,890	-
Total U.S. Department of Education			<u><b>2,058,508</b></u>	<u><b>-</b></u>	<u><b>2,033,535</b></u>	<u><b>-</b></u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>						
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>						
State Children's Insurance Program		93.767	24,180	-	24,180	-
Medical Assistance Program		93.778	179,397	-	179,397	-
Total U.S. Department of Health and Human Services			<u><b>203,577</b></u>	<u><b>-</b></u>	<u><b>203,577</b></u>	<u><b>-</b></u>
<b>Total</b>			<u><b>\$ 2,849,083</b></u>	<u><b>\$ 130,557</b></u>	<u><b>\$ 2,824,110</b></u>	<u><b>\$ 130,557</b></u>

The accompanying notes are an integral part of this schedule.

**WHITEHALL CITY SCHOOL DISTRICT**  
**FRANKLIN COUNTY**  
Fiscal Year Ended June 30, 2005

**Notes to the Federal Awards Receipts and Expenditures Schedule**

*Note A.* **Significant Accounting Policies**

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

*Note B.* **Food Distribution**

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

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



## **Auditor of State Betty Montgomery**

### **INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS**

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

To the Board of Education:

We have audited the financial statements of the governmental activities, the business-type activities, the major fund, and the aggregate remaining fund information of Whitehall City School District, Franklin County, Ohio (the District) as of and for the year ended June 30, 2005, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 21, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District's internal control over financial reporting to determine our auditing procedures in order to express our opinions on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses.

#### **Compliance and Other Matters**

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

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We intend this report solely for the information and use of the audit committee, management, the Board of Education, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

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

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

November 21, 2005



## Auditor of State Betty Montgomery

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

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 apply to each of its major federal programs for the year ended June 30, 2005. The summary of auditor's results section of the accompanying schedule of findings identifies the District's major federal programs. The District's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe 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 apply to each of its major federal programs for the year ended June 30, 2005. In a separate letter to the District's management dated November 21, 2005, we reported other matters related to federal noncompliance not requiring inclusion in this report.

### **Internal Control Over Compliance**

The District's management 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 directly and materially affect a major federal program 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 reportable 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 caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

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

We have audited the financial statements of the governmental activities, the business-type activities, the major fund and the aggregate remaining fund information of the Whitehall City School District, Franklin County, Ohio (the District) as of and for the year ended June 30, 2005, and have issued our report thereon dated November 21, 2005. Our audit was performed to form opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying federal awards receipts and expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the audit committee, management, the Board of Education, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



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

November 21, 2005

**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
JUNE 30, 2005**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Title I Grants to Local Educational Agencies – CFDA #84.010  Medical Assistance Program – CFDA #93.778
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

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

None

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

None



**Comprehensive Annual Financial Report**

**WHITEHALL CITY SCHOOL DISTRICT**



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

**For Fiscal Year Ended June 30, 2005**



**Whitehall City School District**

**Whitehall, Ohio**

**Comprehensive Annual Financial Report**

*For Fiscal Year Ended June 30, 2005*

**Issued by:**

**Office of the Treasurer**

**Timothy J. Penton**  
*Treasurer*



**WHITEHALL CITY SCHOOL DISTRICT**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
June 30, 2005

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WHITEHALL CITY SCHOOL DISTRICT

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# ***Whitehall City School District***

625 South Yearling Road

Whitehall, Ohio 43213

(614) 417-5000

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November 21, 2005

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, 2005. This CAFR is prepared in accordance with generally accepted accounting principles (GAAP) and in conformance with standards of financial reporting established by the Governmental Accounting Standards Board (GASB) using guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

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

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

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

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

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

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

### **Economic Outlook**

The present financial integrity of the Whitehall City School District remains sound through June 30, 2008, per the District's current 5-year forecast. The forecast assumes a steady, or slightly declining, student enrollment, no major building initiatives, and maintaining existing staffing levels. Barring all unforeseen disruptions of established revenue streams (i.e., reduction of state foundation funding, loss of major manufacturing tax base, or national economic

crisis, etc.), there is no need at this time to seek additional tax revenue from District property owners.

In June of 2003, the District approved 3-year labor agreements (7/01/03-6/30/06) with the Whitehall Education Association (WEA) and the Ohio Association of Public School Employees (OAPSE). This was made possible, in part, based on a 5-year financial forecast which, at the time, showed a positive year-end general fund balance through FY07. All factors of anticipated revenues and expenditures, be they contractual or otherwise, are included in developing the 5-year forecast.

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

## **TECHNOLOGY INITIATIVES 2004-2005: OVERVIEW**

Due to the increasing dependence on the District’s data network in both curricular content delivery and business/operational process support, the main focus of technology improvement in the District this year was to enhance reliability at minimal cost. A major new educational software, Odyssey, was also implemented. Although the target users are elementary and middle school students, the software also provides valuable remedial opportunities for students at the high school level.

### **Data Network**

The District data network reliability was reinforced through the addition of an expanded Storage Area Network (SAN) device by Compellent, which was selected because the Compellent unit offered a very attractive Total Cost of Ownership in terms of original purchase price, future growth opportunities, and ongoing maintenance. A SAN, when configured as ours is configured, offers reduced operating costs by centralizing storage and enhances reliability, providing a backup should an application server fail.

Merging two equipment centers into one central location also increased reliability while minimizing costs by allowing all equipment to be serviced by a single data-class air-conditioning unit and Uninterruptible Power Supply. Prior to merging these two centers, a failure in either of the two locations could take the entire District data network offline. Now, with all the core equipment in a single location, the maximum protection can be offered for the equipment with the minimum possible cost.

While the addition of a power-out generator would have been a logical addition to the data project, limited funds resulted in us forgoing this component. However, the data center project was designed in such a way that the addition of a generator in the future will be greatly simplified. We will continue to monitor the costs: benefits ratio of this possible addition.

### **Student Technology**

Last year, each of the District's three elementary schools received thirty-five new computers for media center labs. Thirty-five computers were also purchased to replace the 32-computer media center lab in Whitehall-Yearling High School. This year, to help address the new state technology standards and the 8<sup>th</sup> grade guarantee, Rosemore Middle School received one new 32-computer classroom lab. To facilitate scheduling and interaction, an existing classroom computer lab was relocated to be next to the new lab. These labs were also outfitted with wireless projectors. A wireless projector was also installed in the Family Science computer lab (that was created last year) at the high school.

### **Student Software**

During the summer of 2005, a new core-district educational software was purchased and implemented. This new software, Odyssey, enhances the opportunities for our teachers to integrate technology into their classrooms with an Ohio State Standards-based, aligned educational tool. While the target audience for this software is the primary- and middle-school student, it also offers impressive remedial opportunities when used with students at the high school level. While this software allows the student self-directed learning, it is not a "canned" software, as it can be adjusted by the teacher to meet each student's unique educational needs—which should help ensure students have the opportunity to meet AYP criteria.

### **Student and Staff Security**

The success of the IP Video Security System implemented two years ago has been so successful that there has been additional expansion of the system this year. Some of the cameras at the high school, for instance, have been replaced with more fully-featured color units to improve image quality. Evaluation of District need will continue, which may lead to further expansion of the system with additional cameras and/or DVRs during the 2005-2006 academic year.

### **Telephone Network**

The District PBX system has again remained relatively trouble free, although a voicemail system failure, due to equipment age, resulted in the replacement of the major system components. Like last year, most failures have been telephone user

stations and the failed stations have been repaired or replaced on an as-needed basis.

A thorough security and “system health” evaluation was performed during the summer of 2005, and a few minor problems were reported. These will continue to be monitored along with the normal system health reviews during the school year.

### **Technology Department Intranet**

The technology department intranet has been well received by staff and is continuing to expand to fill needs for staff, students, grant writing, e-rate process compliance, etc. The intranet is fulfilling its specific uses well, while the District’s public Internet site continues to be the main source of communication with parents, community, and other “at large” users.

### **Projections for 2005 – 2006**

While we have several beneficial technology solutions “on the radar”, we will be using our District technology plan development process during the 2005-2006 school year to thoroughly involve our stakeholders in deciding which, if any, of these solutions should be pursued.

## **CURRICULUM INITIATIVES 2004-2005**

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 and Achievement Efforts.**

1. *Coordinate a K- 12 assessment and intervention plan.*
  - Coordinate Proficiency and Achievement Testing 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, 11 and 12.*
  - Map and align K-12 expectations (pacing charts)
  - Implement course options at the middle school and high school
  - In-service effective instructional strategies that increase achievement
  - Coordinate effective use of resources
  - Develop a series of common quarterly assessments for grades K-4 and grades 5-10
  - Use materials for math proficiency during the 2004-2005 school year
  - Invite high school and middle school teachers to attend OMAP

- Provide opportunities for teachers to become highly qualified in mathematics
  - Administer third and eighth grade Math Achievement Test and collect baseline data
  - Implement Intervention Algebra and Intervention Geometry at the high school
3. *Increase Reading and Writing to 75% proficiency in grades 4, 6, and 10.*
- Study and develop a plan of K-12 Language Arts expectations (pacing charts)
  - Train a coordinator for the Literacy Collaborative Gr. 3-6 Program
  - Literacy Collaborative Coordinators provide training and coaching for teachers, grades 3-5
  - Develop a plan of in-service of Reading and Writing in the Content Areas
  - Develop a series of reading common quarterly assessments for grades K-4 and grades 5-10
  - Participate with the COSIT in SIRI training opportunities
  - Develop reading in-service integrating reading and writing for grades 3-5
  - Provide reading materials for literacy instruction
  - Train K-2 teachers in diagnostic assessment
  - Train third grade teachers in scoring the Writing Diagnostic Assessment
  - Provide in-service in reading and vocabulary strategies in the content areas, grades 6-12

NEED: Senate Bill 1 specifies State of Ohio Performance Standards, such as proficiency assessment:

- 75% of our students at fourth grade must be proficient in mathematics, reading, writing, citizenship, and science
- 75% of our students at the sixth grade level must be proficient in mathematics, reading, writing, citizenship, and science
- Our eleventh and twelfth grade students must be proficient in mathematics, reading, writing, citizenship, and science to receive a diploma
- Senate Bill 1 and No Child Left Behind specifies all students, beginning with the Class of 2007, will pass achievement tests in writing, reading, mathematics, social studies, and science to receive a diploma
- 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
- Revise Social Studies Course of Study
- Realign course content for Social Studies based on State Standards, Grades 7-12
- Rewrite Art and Music Course of Study

NEED: Whitehall 2004-2005 proficiency results indicate priority needs for this year:

- 68.0% of our third grade students met the standard in reading
- 57.2% of our third grade students met the standard in mathematics
- 63.9% of our fourth grade students passed reading
- 54.9% of our fourth grade students passed mathematics
- 68.1% of our fifth grade students met the standard in reading
- 51.2% of our sixth grade students passed reading
- 40.1% of our sixth grade students passed mathematics
- 40.5% of our seventh grade students met the standard in mathematics
- 66.8% of our tenth grade students met the standard on the mathematics section of the Ohio Graduation Test

NEED: AYP (Adequate Yearly Progress)

- Third Grade Reading
  - All students
  - Economically Disadvantaged
  - White
  - IEP
- Fourth Grade Mathematics
  - African American
- Sixth Grade Reading
  - Economically Disadvantaged
  - African American
- Sixth Grade Mathematics
  - All students
  - Economically Disadvantaged
  - African American
  - White
- Ohio Graduation Test Mathematics
  - Economically Disadvantaged
  - African American

NEED: Whitehall 2004-2005 proficiency results indicate priority needs for this year:

- 43.8% of our fourth grade students passed science
- 45.5% of our sixth grade students passed science
- 54.4% of our tenth grade students met the standard on the science section of the Ohio Graduation Test
- Develop common quarterly assessments in science

NEED: Whitehall 2004-2005 proficiency results indicate priority needs for this year:

- 49.0% of our fourth grade students passed citizenship

- 54.1% of our sixth grade students passed citizenship
- 63.9% of our tenth grade students met the standard on the social studies section of the Ohio Graduation Test
- Implement course of study for grades K-12
- Provide needed materials

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

1. *In-service strategies that increase student motivation to learn.*
  - Map K-12 curriculum expectations and develop a plan to coordinate thematic unit implementation
  - Provide Baldrige orientation training to all staff members
2. *Study effective technology and software tools.*
  - Research tools which support K-12 curriculum needs
  - Develop a plan of software implementation based on curriculum needs
  - Implement the JOSTENS Mathematics and Writing Expedition Proficiency Programs in K-8 classrooms and labs
  - Investigate software upgrade to provide intervention in reading and mathematics
3. *Use technology to support student performance*
  - In-service staff on how to develop rubrics for assessment (anchor papers)
  - Use virtual courses to supplement high school courses and for credit recovery
  - In-service CIP teams on developing an electronic data portfolio
  - In-service staff on how to use Battelle for Kids Value Add Data
4. *Restructure the role of the library to accommodate information technology.*
  - In-service librarians on changing role and tools of information specialists
  - Implement a long-range plan for information media services in the schools
  - Revise Library Media Course of Study
  - Coordinate information services with content area expectations (mapping and pacing charts)
5. *Recommend a district intervention plan to increase graduation rate.*
  - Review Safe and Drug Free Schools plan and recommend improvement based on District needs
  - Continue in-school suspension teacher at Rosemore and Whitehall-Yearling High School
  - Implement District-wide Safety Plan as specified in Senate Bill 1
  - Recruit and train a cadre of teachers and administrators in No Disposable Kids Protocol
  - Train staff employees at Rosemore Middle School and Whitehall-Yearling High School in No Disposable Kids Protocol

- Train administrators and teachers in the Framework For Poverty, Ruby Payne, Ph.D.

NEED: Senate Bill 1 specifies Standards for Ohio Schools, Performance Accountability, indicating an expectation of a 90% Graduation Rate.

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

- 80.1% Graduation Rate (2003-2004)

**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 Baldrige Level 2 Systems Check
  - Program evaluation and review
- Recruit parents and community members for participation in literacy initiatives
- Write building improvement goals based on student performance and needs by using 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
- Collect data on students who participated in the Kindergarten Intervention Program

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

- Survey Kindergarten Intervention and Title I parents annually as part of the needs assessment

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 (Systems Check and Standards Inventories)
- 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 based on mandates in House Bill 282*

- Write formal procedures for the identification and notification of superior cognitive, specific academic, visual and performing arts and creative thinking gifted students;
- Implement in-service on the new standards and identification of gifted students (cluster grouping);

*2. Coordinate program services K- 12.*

- Document current services for K-12 gifted students
- Implement a committee study, comprised of parents and staff, to recommend expanded services, after school or summer enrichment, primary grade services
- Provide a summer music enrichment program

*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 differentiated instruction
- Implement cluster group service delivery model

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

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

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

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

*1. Coordinate sources of support for a District-wide program*

- Seek grants and federal and state funding
- Write reading improvement grants
- 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.*
    - *Participate in regional S.I.O.P. Training (Sheltered Instruction Observation Protocol)*
    - *Develop a plan for staff access to S.I.O.P. training*
  3. *Develop guidelines for a plan of operation and continued improved performance.*
    - TESOL Handbook for Administrators and Teachers
    - Provide interpreters for parents of ESL students for parent-teacher conferences, IEP meetings, and testing at Whitehall-Yearling High School (Proficiency and OGT)
  4. *Increase staffing based on student need*
  5. *Administer Language Assessment Scale to all Limited English Proficient students. Use data to plan instruction.*
  6. *Administer the English Language Developmental Assessment (ELDA) Test in April to collect baseline data*

NEED: Standards for the State of Ohio, Rule # 3301-35-04, establishes that the District shall adopt a written curriculum to "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 2004, indicates an enrollment of 309 ELS (English as a Second Language) Students in need of adaptive curriculum support.

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

1. *Develop a plan for professional licensure.*
  - Continuation of a Local Professional Development Committee to study and recommend District standards in licensure.
2. *Refine the Entry-Year Program and align with state licensure expectations.*
  - Study effective entry year plans
  - Provide Pathwise training to mentors
  - Provide OhioFIRST training to mentors
  - Provide Ruby Payne Training for second year teachers and new employees

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
- Train staff members in use of Aha! Educator
- Develop a long range plan to assist teachers in becoming Highly Qualified (No Child Left Behind)

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 an annual District curriculum improvement plan.*
3. *Submit a consolidated plan for District grant application.*

NEED: Senate Bill 1 requires that "Effective school districts meet 94% of the state standards." Districts not at this level are required to:

- Develop three-year continuous improvement plans which
  - a) must contain an analysis of the reasons for the District's failure to meet the performance standards and
  - b) must specify strategies and resources to address the problem.
- Set meetings to renew goals of the Continuous Improvement Plan
- Used Technical Assistance from the Ohio Department of Education for the development of the CIP. Used assistance from Jim Shipley and Associates (Mary Hooper) for ongoing support of continuous improvement (Baldrige Implementation).
- District personnel provides Baldrige Level I and Teacher Tool Training
- Provide year-long staff development on the use of quality tools as a way to measure student growth
- Continued work with the Continuous Improvement Advisory Board

- Continuous Improvement Plan Executive Summaries filed for the 2004-2005 school year

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

## **BUILDING INITIATIVES AND DEVELOPMENTS 2004-2005**

### **Beechwood Elementary School**

Beechwood Elementary School has a student enrollment of 484 students in grades K-5. We are staffed with one administrator, twenty-three classroom teachers, a reading recovery teacher, a Title I teacher, an ESL teacher, two literacy coordinators, five intervention specialists (special education), a library media specialist, two classified educational aides, several traveling teachers, and classified support staff.

We serve a diverse community of special needs students, gifted and talented students, and Limited English Proficient (LEP) students from a broad range of countries. Our percentage of disadvantaged students is approximately 60%. The staff at Beechwood Elementary is raising achievement by using all educational opportunities available, in a safe learning environment. “We envision a safe, harmonious, and professional atmosphere conducive to pride and accomplishment.”

- **Character Education Program** – Beechwood Elementary is a Character Education School that focuses on teaching children core values such as respect, responsibility, honesty, perseverance, and caring. It is our hope that, through curriculum integration, adult modeling, building relationships with students, and community outreach projects, we will see young learners develop into kind, caring young citizens equipped with the tools to make good decisions.
- **Literacy Collaborative** - The Literacy Collaborative Framework was implemented to assist and aid young learners in reading and writing in the primary grades. Because of programmatic successes, our school is now implementing the Literacy Collaborative in the intermediate grades. The program continues to evolve, bringing learning opportunities and research based reading and writing strategies into the classroom.
- **Kindergarten Intervention Program** – Beechwood Elementary has implemented a Kindergarten Intervention Program, through Title I funds, designed to identify kindergarten students with the greatest reading needs, providing them with additional support. This is an extended day

kindergarten program and is staffed with a Reading Recovery trained teacher and the primary Literacy Coordinator.

- **Technology** – Beechwood Elementary is equipped with computers and a printer in every classroom. K-2 classrooms have at least three computers and grades 3-5 have at least four computers. Each classroom has Internet connectivity. A computer lab provides access to computer-aided instruction through our Compass Learning software.
- **Star Tutoring** – Under the direction of both our Social Worker and Student Intervention, Beechwood Elementary has an extensive after school volunteer tutoring program serving approximately eighty-five students. Tutors come to us through a variety of partnerships. We have tutors from Faith Lutheran Church and Whitehall-Yearling High School, as well as the Columbus School for Girls. The program won the Hannah Dillard School Partnership Award.
- **Academic Improvement Meetings** – Our staff meets quarterly to assess our progress toward our goal of having every student performing at or above grade level in Language Arts and Math. Using a variety of data from formative assessments, our teachers will look at our strengths and weaknesses to develop our plan of action for the next nine weeks. Teachers work in cross grade level teams to identify common trends and discuss interventions to help individual students.

### **Etna Road Elementary School**

Etna Road Elementary School has a student enrollment of 440 in kindergarten through fifth grade. The elementary school is staffed with one administrator, twenty-two classroom teachers, one reading recovery teacher, one and one-half Title I teachers, an ESL teacher, five intervention specialists (special education), one and one-half literacy coordinators, a library-media specialist, a part-time social worker, three classified educational aides, several traveling teachers, and classified support staff.

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

The Etna Road Elementary Mission Statement, as a responsible, respectful school community, is to experience success and meet high academic standards. Our Belief Statement: We believe we can be good students. We believe we can achieve. We believe, if we work hard, we will succeed. Therefore, we will work hard each day. We can learn. We will learn.

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

Etna Road Elementary operates a very extensive student recognition program, from quarterly awards ceremonies to a weekly Eagles Proud Card Drawing, and developed a new reward system. Classrooms are recognized daily for perfect attendance, excellent behavior, and meeting academic goals. Student behavior has improved, tardy rates have declined, and students' achievement has continuously improved by the development of a supportive and kind school environment.

The Literacy Collaborative was implemented to assist in reading and writing in the primary grades. Because of programmatic successes, our school is participating in the implementation of the Literacy Collaborative in the intermediate grades 3-5. The program continues to evolve and is consistently bringing learning opportunities and research based reading and writing strategies into the classrooms for the students.

Three computers and a printer equip each kindergarten through second grade classroom and four computers and a printer equip each third through fifth grade classroom. A computer lab has been installed with thirty-two computers with Internet connectivity and a building server that provides access to computer aided instruction through Odyssey Learning software.

Etna Road Elementary has implemented a Kindergarten Intervention Program (K.I.P.) through Title funds. The program identifies kindergarten students with the greatest reading needs and provides them support and intervention in reading and writing. This is an extended day kindergarten program and is staffed with a Reading Recovery trained teacher and the Primary Literacy Coordinator.

Etna Road Elementary houses the school District's All Day Kindergarten Program. Eight students from the three elementary buildings were picked by lottery to attend this all day kindergarten classroom, where the focus is on academics.

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

- 1) All students will read at or above grade level as measured by quarterly District common quarterly assessments and literacy collaborative September and May data.
- 2) All students will perform their mathematical skills at or above grade level as measured by the District common quarterly assessments.
- 3) All students will experience a positive learning environment as measured by student discipline and surveys.

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## **Kae Avenue Elementary School**

Kae Avenue Elementary School has a student enrollment of 426 in kindergarten through fifth grade. The elementary school is staffed with one administrator, twenty classroom teachers, a reading recovery teacher, a Title I teacher, an ESL teacher, four intervention specialists (special education), two literacy coordinators, a library-media specialist, a part-time social worker, two classified educational aides, several traveling teachers, and classified support staff.

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

Goals for the 2004-2005 school year were to increase student achievement and parent/community involvement.

- **Ohio Reads Grant**

1. After school tutoring for grades 2-5 (supported by Ohio Reads Grant and United Way Grant)
2. Purchased books for classroom libraries.
3. Expanded the parent library.
4. Coordinated two family reading nights and gave new books to all students who attended.

- **Literacy Collaborative**

1. Primary Literacy Collaborative coordinator provided staff development in interactive writing for K-2 staff members.
2. Continued implementation of the intermediate Literacy Collaborative model.

- **Assessment**

1. Administered District common quarterly assessments in reading and mathematics to define student needs.

- **Team Process Skills**

1. Continued training staff and new staff in the Malcolm Baldrige Process for continuous improvement.
2. Continued implementation of revised school-wide discipline plan. (We are moving to a more intrinsic approach.)
3. Trained teachers in Level One of the "No Disposable Kids" Program.
4. Trained numerous teachers in classroom "tools" based upon the Baldrige systems approach.

- **SMART Program**

1. School principal, District truant officer, and juvenile court representative meet with parents of students with excessive absences. This new practice reiterates the importance of school attendance. Excessive absences declined throughout the school year.

### **Rosemore Middle School**

Rosemore Middle School has a student enrollment of 727 in grades six through eighth grade. The middle school is staffed with two administrators, thirty-eight classroom teachers, nine intervention specialists (special education), an ESL teacher, a literacy coordinator, a library-media specialist, two guidance counselors, a part-time social worker, a dean of students/athletic director, four classified educational aides, several traveling teachers, and classified support staff.

Rosemore Middle School is structured in a 6-8 configuration with many programs available to promote student success. In addition to core classes, modular technology, computer skills, family and consumer science, physical education, health, music (vocal and instrumental), and art are provided to students. Students also experience Spanish, French, Algebra, Geometry, and Ninth Grade English. Students may also choose to participate in the annual musical, pep band, choir, Youth to Youth, Student Council, and interscholastic sports (grades 7-8).

- **Proficiency Preparation** – Rosemore Middle School provides many activities in order to help students and parents prepare for the proficiency test. Homework assistance provided in the WOW (Working On the Work) Lab is available to assist students who need assistance with concepts. In addition, sixth grade students also participated in after-school tutoring in reading and mathematics.
- **Technology** – Rosemore Middle School offers software application programs for all students. Rosemore Middle School has continued the implementation of the modular technology classes, a library media computer lab, computers with Internet-access in each classroom, and Jostens Mathematics and Writing Expedition Proficiency Programs.
- **Parent Communication** – A quarterly newsletter and Curriculum Night are offered to assist parents in helping their children.
- **Literacy Collaborative** – To assist with transition from the elementary schools to the middle school, and because of programmatic success, a Literacy Coordinator was trained during the 2004-2005 school year. This framework will bring research based reading and writing strategies into the classrooms for the students.

- **Comprehensive School Reform Grant** – During the third year of the grant, teachers participated in staff development provided by Rachel Billmeyer, Ph.D. The staff learned how to use vocabulary and reading strategies in the content areas. The staff also participated in classroom demonstrations and coaching activities.
- **SMART Program** – The school principal, District truant officer, and juvenile court representative meet with parents of students with excessive absences. This new practice reiterates the importance of school attendance. Excessive absences declined throughout the school year.
- **Magellan Program** – The Magellan Program is an alternative initiative focusing on the at-risk learner, providing wrap-around services of behavioral and academic intervention delivered by a team consisting of teacher, counselor, social worker, and administrator. Magellan’s mission is to increase academic achievement of at-risk students by removing barriers and creating a healthy, positive learning climate.

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

Whitehall-Yearling High School has a student enrollment of 823 in grades nine through twelfth grade. The high school is staffed with two administrators, fifty-two classroom teachers, an ESL teacher, eight intervention specialists (special education), a library-media specialist, two guidance counselors, a psychologist, a part-time social worker, a dean of students, an athletic director, three classified educational aides, several traveling teachers, and classified support staff.

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 2004-2005 school year was 823 in grades 9-12. By having sixty-one faculty members, the school is able to offer an optimal student-teacher ratio of 13.5:1 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** – Vocational students attend Eastland-Fairfield Career/Technical School District to prepare themselves for the world of work by participating in extended vocational opportunities. Students may choose full or half-day programs or attend classes through our collaboration with neighboring high schools.

- **Comprehensive Fine Arts, Music, and Drama Programs** -- Students are able to explore their own creativity through the many offerings in the arts. The art department offers courses ranging from fundamental art and design to theatre set design and virtual studio, an integrated art and technology course. Theatre students are involved in two major productions each year: a drama/comedy in the fall and a spring musical. The State of Ohio has honored each on numerous occasions as showing exemplary technical and artistic talent. The Whitehall-Yearling High School Rams Band is an integral part of the high school experience. Consisting of nearly 100 musicians plus a dance team and flag corps auxiliary, the band is well known for its show-stopping style and tremendous musical accomplishments.
- **Computer Technology** – Computers are in every classroom at Whitehall-Yearling High School. In addition, students have access to word processing, business, fundamental and accounting programming, and web-design software as part of their curriculum. They may work on research or projects at a separate computer bank in the high school library.
- **Intervention Services** – In addition to an extensive special education department, Whitehall-Yearling High School offers a wide variety of resources for students who need help in a particular subject area. Our Power Reading Class enables students to become better readers. Intervention is also offered in Algebra I and Geometry classes. After school tutoring helps students in all subject areas. Summer Proficiency Academy is designed for students that need to pass the Ninth Grade Proficiency Test.
- **Extra Curricular Activities and Athletics** – Whitehall-Yearling High School has a full array of interscholastic sports including golf, football, soccer, tennis, volleyball, cross country, wrestling, basketball, track and field, baseball, cheerleading, and softball. Teachers sponsor groups such as Computer Club, Foreign Travel, Photography Club, Theatre, Student Council, Newspaper, Yearbook, National Honor Society, Key Club, Astronomy Club, and class activities.
- **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 school rewards for their efforts.
- **Freshman Academy** - Ninth grade students are a part of an interdisciplinary flexibly scheduled team. Two teams of four teachers work together to provide a smoother transition to high school life. Freshman Academy students learn in a thematic, hands-on approach.

- **Honors and Advanced Placement** – A variety of honor courses and advanced placement courses are offered to students in English, Mathematics, Social Studies, and Music.

## **EDUCATIONAL PROGRAMS AND SERVICES 2004-2005**

### **Art Education**

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

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

### **Music Education**

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

- Elementary & Junior High School - Students participate in general music, choir, band, and perform at community events.
- High School - Courses offered include mixed choir, show choir, a cappella choir, vocal ensembles, marching band, concert band, symphonic band,

stage band, and Advanced Placement music. High school band and choir students also perform at community events.

### **Title I**

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

### **Reading Recovery**

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

### **Literacy Collaborative**

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

Identified teacher coordinators from each elementary school provide ongoing job embedded staff development to teachers in grades 3-6. The coaches teach the elements of the framework, practice techniques with students in their own classes, videotape, and write reflective journals and case studies.

### **Kindergarten Intervention Program**

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

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

The C. Ray Williams Early Childhood Center is in its 15th year of operation. It is an exciting place for young children in Whitehall and surrounding communities. The curriculum is play-based and developmentally appropriate. Teachers prepare the classrooms daily for hands-on learning experiences. Children have opportunities for individual, small, and large group activities throughout the day. Teachers provide the children with many diverse and engaging activities throughout the day. The Center offers full day and half day programming.

The center operates with grant funding from the Ohio Department of Education Early Childhood Division, Title XX and Champion of Children, Early Learning Initiative (ELI), parent tuition, and in-kind donations. The center also serves as a placement site for education students from The Ohio State University, Capital University, Columbus State Community College, and Ashland University.

In the 2004-2005 school year, 105 students participated in classes at the center. The Center has five classrooms: One LEAPP special education class, one Child Development Council Head Start Classroom, two public preschool classrooms, and one ELI classroom.

### **Gifted & Talented Services 2004-2005 Overview**

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

Whitehall City School District's services for gifted include several strands. They represent a continuum of services designed to meet the diverse learning needs of children who are gifted. Services are provided within the content areas of mathematics, science, social studies, language arts, and the visual and performing arts. Gifted services were initiated at the primary level (grades 1-3) during the 1998-99 school year. The emphasis is intervention within the regular classroom through collaboration with cluster teachers, as well as some work outside of the regular classroom.

## **Academic Program**

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

Beginning in the fall of 2004 one Gifted Intervention Specialist (GIS) will serve superior cognitive and specific academic ability students in grades 3-5 within the three elementary schools. The GIS instructor will serve as a resource for teachers of students in grades 1-2. The second GIS instructor will serve students in grades 6-8. The middle school program uses a collaborative model for enrichment and extensions, as well as accelerated classes in math, language arts, and foreign languages.

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

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

## **Art and Music**

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

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

## **Identification**

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

## **Special Education**

In 2004-2005, Whitehall City School District served 504 special education students, which is approximately 17% of the District's population. Pupil expenditure for each special education student was \$10,277. Total annual expenditure, including federal funding, was \$4,288,858 (per ODE formula for calculating excess cost).

Whitehall City School District provides the following Special Education programs for students in the District: Multiple Category classrooms serve students with Cognitive Disabilities and Specific Learning Disabilities along with a few students with Traumatic Brain Injury, Other Health Impairment, Orthopedic Impairment, Visual Impairment, and Hearing Impairment. Other classrooms include Emotional Disturbance and preschool for special needs. Students are provided the related services of speech and language, physical therapy, occupational therapy, transition coordination and work-study, nursing services, psychological services, and special transportation as needed.

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

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

## **2004-2005 Facility Improvements**

The following facility improvements were completed during the 2004-2005 school year:

### **Beechwood Elementary School**

1. Replace intercom system/repair bell schedule
2. Replace base cove in halls
3. Remove carpet and install tile-south classrooms

4. Add four exterior security lights
5. Crack-fill/repair blacktop
6. Install sump hole and generator in boiler room
7. Mulch around playground equipment
8. Mulch landscaping
9. Paint selected areas

### **Etna Road Elementary School**

1. Install tile floor in classroom 14
2. Build shelving in intervention office
3. Build trim for interior roof hatch
4. Repair masonry planter
5. Replace partitions in girls' restroom
6. Upgrade middle boys' restroom
7. Install gym floor markings
8. Repair EPDM roof areas
9. Add generator for boiler room and extra sump pump
10. Repair selected blacktop areas
11. Mulch around playground equipment
12. Mulch landscaping
13. Paint selected areas
14. Repair selected concrete areas/add porch landing

### **Kae Avenue Elementary School**

1. Install new video security system
2. Install air separator/replace expansion tank
3. Add generator for boiler room sump pump
4. Mulch around playground equipment
5. Crack-fill/repair selected blacktop
6. Repair selected concrete areas
7. Mulch landscaping
8. Paint selected areas

### **Rosemore Middle School**

1. Overlay hallway floor tile
2. Replace gym sound system
3. Repair EPDM roof areas
4. Replace girls' locker room partitions
5. Upgrade partitions/fixtures in boys' locker room
6. Replace seven interior wood doors
7. Crack-fill/repair selected blacktop
8. Add generator for boiler room sump pumps
9. repair selected concrete areas
10. Mulch landscaping
11. Renovate space for two computer labs including carpet, shades, partition, power poles & electric, and door
12. Paint selected areas

## **Whitehall-Yearling High School**

1. Replace decorative entrance light
2. Repair running track
3. Replace 50' flag pole
4. Replace garage door
5. Install power winches in game gym
6. Renovate girls' locker room ceiling/counter
7. Install landscape trees
8. Replace air compressor in gym mechanical room
9. Install gutter system on west wall
10. repair EPDM roof areas
11. Crack-fill/repair selected blacktop
12. Add generator for boiler room
13. Repair selected concrete areas
14. Mulch landscaping
15. Paint selected areas
16. Repair front porch gap
17. Office reorganization including carpet, power poles & electric, door, drop ceiling, partition, miscellaneous
18. Replace exterior security cameras

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

1. Trim and thin large trees
2. Install roof drain system
3. Mulch landscaping

## **Bus Garage**

1. Add security cameras to football field
2. Purchase 8-passenger van

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

1. Install concrete sidewalks
2. Repair roof on gas house
3. Crack-fill/repair blacktop
4. Replace spouting/downspouts on north side
5. Mulch landscaping

## **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 and Fiduciary funds, are reported on a modified accrual basis whereby revenues are recognized when measurable and available, and expenditures are recognized when the related liability is incurred, except for interest on long-term debt which is recorded when due. Proprietary funds are accounted for on the full-

accrual basis of accounting. Both basis of accounting are in accordance with generally accepted accounting principles (GAAP) as applied to governmental units and consistent with GASB Cod. Sec. 1600; "Basis of Accounting."

In June 1999, the GASB issued Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* (GASB 34). This statement represents a significant change in the way state and local governments present basic financial information. This statement is effective for periods beginning after June 15, 2002. The District implemented this statement starting with FY02.

GASB 34 creates new basic financial statements for reporting on the District's financial activities. The financial statements now include entity wide statements prepared on the accrual basis of accounting, and fund financial statements, which presents information for individual major funds and aggregate non-major funds rather than by fund type. The entity-wide financial statements split the District's programs between business-type and governmental activities.

Sections 3315.17 and 3315.18 of the Ohio Revised Code (of Am. Sub. H.B. 412) require school districts to spend a certain portion of their revenues on specific categories of expenditures as specified in the law. In the event that the District does not meet the required expenditure level, the shortfall would be reserved and carried forward to the next fiscal year and would be expected to be spent in addition to any requirement for that fiscal year.

The two categories of "set-aside" or reserves which are pertinent to the District include the textbook and instructional materials fund and the capital and maintenance fund. (The budget reserve fund requirement was eliminated in April 2001 with passage of S.B. 345.) For the two required categories, 3% of the formula amount for the preceding fiscal year multiplied by the District's student population (ADM) for prior fiscal year is to be spent in each of the funds. The required expenditure level in each fund for FY05 was \$424,189 with *actual* expenditures for the year being \$705,000 and \$835,000 respectively. Therefore, as actual expenditures met and exceeded the required expenditures, the District will not have to carry forward reserves to FY06.

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

Section 3317.0217 of Am. Sub. H.B. 94 created "parity aid" funding beginning in FY02. This funding was restricted state foundation money to be used for 'new' programming opportunities until HB40, passed in May 2003, removed all spending restrictions. Parity aid payments are being phased in over a five-year period. FY05 payments were funded at 73% and Whitehall City Schools received \$1,135,000.

### **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;
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, and fiduciary fund types are subject to annual expenditure budgets. The procedures below outline the District's budgetary procedures:

1. A Tax Budget of estimated cash receipts and disbursements is submitted to the County Auditor, as secretary of the County Budget Commission, by January 20 of each year, for the fiscal year commencing the following July 1. The Whitehall Board of Education normally adopts the Tax Budget at its organization meeting in early January.
2. The County Budget Commission certifies its actions to the District prior to March 1. As part of this certification, the District receives the official certificate of estimated resources which states the projected receipts of each fund. On or about July 1, this certificate is amended to include any unencumbered balances from the preceding year.
3. An annual appropriation measure must be passed by October 1 of each year for the period July 1 to June 30. Unencumbered appropriations lapse at

year-end. Encumbered appropriations are reported as expenditures in the current year budget basis statement of revenue, expenditures and changes in fund balance. The Board of Education adopted a temporary appropriation measure to allow the District to operate until its annual appropriations were adopted. The legal level of budgetary control is at the function and object level. The appropriation measure may be amended or supplemented during the year as new information becomes available. Management controls the budget at their building or department level and may transfer funds within their individual budgets throughout the year. Supplemental appropriations are presented during the year and include the transfers requested by management and any amendments to fund unanticipated expenditures. Appropriations for advances-in/advances-out are not required by law and are not budgeted. Appropriations may not exceed estimated resources and expenditures may not exceed appropriations in any fund at the function and object level. Appropriations did not exceed estimated resources and expenditures did not exceed appropriations in any fund at the function and object level.

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

The District prepares its budget on a basis of accounting that differs from generally accepted accounting principles (GAAP). The actual results of the general fund operations are presented in the Budgetary Comparison Schedule-General Fund included in the required supplementary section of this document.

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

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

*Special Instructional Services* - Instructional activities designed primarily to deal with pupil exceptionalities. The special instruction service areas include Pre-

primary, Elementary, and Secondary services for the: i) academically gifted; ii) handicapped; iii) culturally different; iv) disadvantaged; and v) other special.

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

*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.

*Site Improvement* - Those activities concerned with acquiring land and buildings, remodeling or constructing buildings, making additions to buildings, and initially

installing or extending service systems and other built-up equipment, and improvement sites.

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

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

**General Government Functions**

**Revenue Narrative**

Revenues for all governmental fund types were \$30,422,130 in 2005, as compared to \$30,085,540 in 2004. The following table summarizes the composition of the 2005 and 2004 revenues by source:

Revenue by Source	2005	2004	% Increase/ (Decrease)
Property Taxes	\$13,095,184	\$13,204,717	-0.83%
Intergovernmental	16,359,043	16,106,815	1.57%
Investment Income	393,675	146,477	268.77%
Other	574,228	627,531	-8.49%
Total	<u>\$30,422,130</u>	<u>\$30,085,540</u>	1.12%

On a cash basis, property tax revenues have remained stable over the past six (6) years. Property tax revenue reported on a modified accrual basis decreased slightly in 2005 as compared to 2004 – approximately \$109 thousand or .83%. Typically, property tax revenues on a modified accrual basis vary from year to year, because the amount of advances on the 2<sup>nd</sup> half property tax settlement and the amount of tax available for advance as certified by the county auditor changes from year to year. Consequently, property tax revenue, as reflected on the GAAP statements, is either inflated or deflated depending on the size of advance available at fiscal year end. The advances received in June 2005 approximated those received in June 2004.

Intergovernmental revenue increased by \$252 thousand or 1.57% in FY05. The District’s total amount of state foundation funding actual decreased by \$130,000

in FY05 in part due to a slight drop in enrollment during the 2005 school year. Whitehall City Schools is a 57% “state share” per pupil funding district. Consequently, even a slight fluctuation in enrollment can have a dramatic effect on foundation revenue. The District received another significant boost in IDEA-B funding (\$250,000) this year, and Title III (ESL) increased another \$35,000. This is a direct result of the District’s increasing at-risk student population—both special needs and non-English speaking children.

Interest rates began a slow, steady upward trend in June of 2004 which continued through June 2005. The Federal Reserve raised the overnight rate 225 basis points during this time period (1.0% to 3.25%). The average weighted yield of the District’s portfolio increased from 1.75% on 6/30/04 to 2.75% on 6/30/05. The size of the investment portfolio reached an all-time high of \$14.9 million as of June 2005. The District’s end-of-year investment balance has increased annually from \$1.0 million in June 1996 to \$14.9 million in June 2005. This trend is expected to reverse in FY06, and with end-of-year reserve balances being depleted by June 2009.

**Expenditure Narrative**

Expenditures for all governmental fund types were \$29,514,850 in 2005, as compared to \$30,079,323 in 2004. The following table summarizes the composition of the 2005 and 2004 expenditure by major function:

Expenditure by Function	2005	2004	% Increase/ (Decrease)
<i>Current:</i>			
Instructional services	\$17,564,426	\$16,317,031	7.64%
Support services	9,851,442	9,180,056	7.31%
Co-curricular student activities	603,431	579,669	4.10%
Community Service	231,161	252,580	-8.48%
<i>Capital Outlay</i>	505,531	445,685	13.43%
<i>Debt Service</i>	758,859	3,304,302	-77.03%
Total	<u>\$29,514,850</u>	<u>\$30,079,323</u>	-1.88%

With the exception of debt service expenses, overall District spending actually increased by about 7.4% in FY05. This increase is reasonable and is largely the result of wage and benefit increases outlined in the negotiated agreements with the certified and classified staff. Two and one-third percent (2.3%) of the 7.4% increase in the Instructional Services can once again be attributed to the tuition expenses associated with community/charter schools and open enrollment to Columbus Public Schools. (FY02 = \$530,000; FY03 = \$730,000; FY04 = \$975,000; FY05 = \$1,365,000) A 1%-2% annual increase in the cost of goods and services is to be expected.

The disproportional increase in FY04 debt service expenditures is due to the \$2.6 million refinancing of our 1993 bond issue. The original 1993, 20-year bond issue was refinanced in November 2003 as a 10-year issue, resulting in a reduction in payments of \$316,168 over ten years. Refinancing aside, the debt service principal and interest expenditures are solely a reflection of the debt service repayment schedule. Again, refinancing aside, payments are relatively consistent one year to the next. (The pre-refinancing FY04 scheduled debt payment of approximately \$770,000 was in line with past years' payments and the 2005 payment of \$758,859.)

With regards to capital outlay, the District continued its commitment to seriously maintaining and improving physical facilities. The District has spent roughly \$.5 million per year for the last four years in the capital maintenance set-aside spending category required by ORC. Re-roofing our old school buildings continues to be a number one priority. In the summer of 2004, we were able to re-roof 75% of Rosemore Middle School at a cost of \$300,000.

### **Proprietary Operations**

#### **Enterprise Funds**

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

#### **Internal Service Funds**

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

### **Fiduciary Funds**

#### **Agency Funds**

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

### **Debt Administration**

On June 30, 2005, the District had \$2,487,187 in general obligation bonds and \$303,000 in general obligation long-term notes outstanding. The bonds consist of a 2003 10-year issue (originally a 1993 20-year issue, partially refinanced in 2003) and a 1993 refunding bond with a final maturity in 2006. All outstanding

general obligation bonds were used for the improvement of facilities. The notes consist of a 1996 10-year energy conservation project issue. Repayment of long-term bonds and notes is made from the Debt Service Fund with money allocated from property tax revenues.

### **Cash Management**

The District maintains a cash management program whereby it expedites the receipt of revenues and prudently invests available cash. Temporarily idle cash during the year was invested in State Treasury Asset Reserve of Ohio (STAR Ohio), KeyBank Money Market Mutual Funds for the Public Sector (repurchase agreement arrangement) and federal agency securities. The District earned \$396,438 on all investments for the year ended June 30, 2005. 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 continued to invest all liquid funds in Star Ohio, KeyBank and federal agency securities. 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 \$305,000 at June 30, 2005, in the Internal Service Fund, reflects an estimate of incurred but unpaid claims liability. This liability was determined in accordance with acceptable reserving standards and was certified by an accredited actuary, as required by state statute.

## **Independent Accountants**

The Basic Financial Statements of the District for the year ended June 30, 2005, were audited by the Auditor of State, of Ohio, whose unqualified opinion thereon is included at the beginning of the Financial Section of this report.

## **Notes to the Basic Financial Statements**

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

## **OTHER INFORMATION**

### **Awards**

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

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Whitehall City School District for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2004. Whitehall City School District has received a Certificate of Achievement for the last nine consecutive years (fiscal years ended 1996-2004).

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

**Acknowledgments**

The publication of the tenth Comprehensive Annual Financial Report on a timely basis was made possible by the Treasurer's office staff, Assistant Treasurer Diane Spears, and GAAP Consultants Dave Weaver and Darlene Short. Their initiative and conscientious work ensured the integrity of the information contained herein and guaranteed this report's successful completion.

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

Respectfully submitted,

---

Timothy J. Penton, Treasurer

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Judyth Dobbert-Meloy, Superintendent

## **ELECTED OFFICIALS AND ADMINISTRATIVE STAFF**

June 30, 2005

### Board of Education Members

President	Walter Armes
Vice-President	Darlene Jessup
Member	Michael Capozziello
Member	Ronda Howard
Member	Carolyn Litton

### Appointed Officials

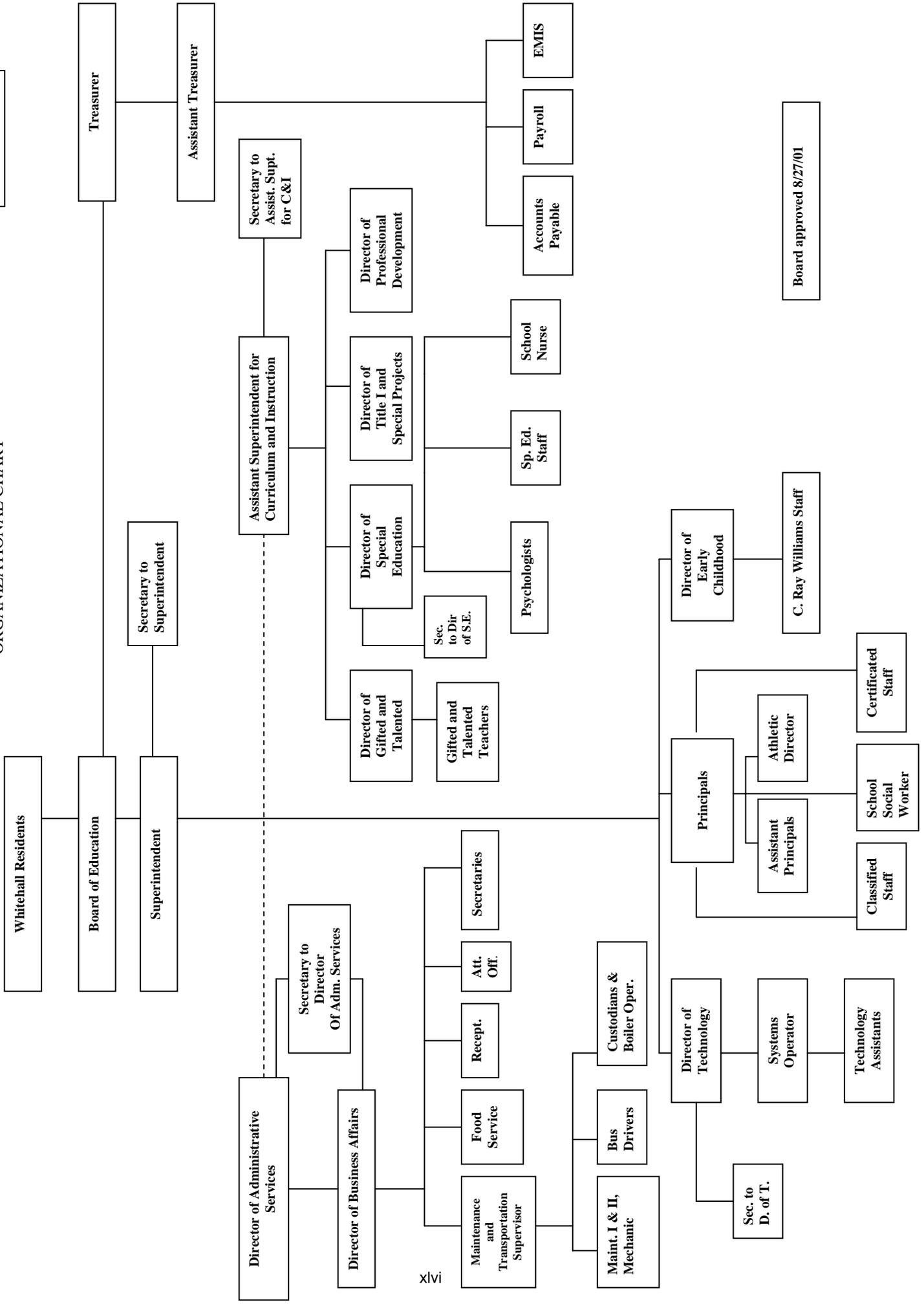
Superintendent	Judyth Dobbert-Meloy
Treasurer	Timothy J. Penton

### Administrative Staff

Director of Administrative Services	Robert Wallace
Ass't Supt. of Curriculum & Instruction	Susie J. Carr
Director of Business Affairs	Roger D. Wolfe
Director of Gifted & Talented	Peggy Martinez
Director of Special Education Services	Karen McGuire
Director of Technology	Joseph Schiska
Coordinator of Professional Development	Juliet Peoples
Coordinator of Title I & Special Projects	Linda Wait

WHITEHALL CITY SCHOOLS  
ORGANIZATIONAL CHART

File: CCA



Board approved 8/27/01

# 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, 2004

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.



*Nancy L. Zielke*

President

*Jeffrey R. Emer*

Executive Director

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

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

To the Board of Education:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the major fund, and the aggregate remaining fund information of Whitehall City School District, Franklin County, Ohio (the District), as of and for the year ended June 30, 2005, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the major fund, and the aggregate remaining fund information of Whitehall City School District, Franklin County, Ohio, as of June 30, 2005, and the respective changes in financial position and cash flows, where applicable, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 21, 2005, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis and the budgetary comparison for the General Fund are not required parts of the basic financial statements but are supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the District's basic financial statements. The introductory section, combining and individual nonmajor fund statements and schedules, and statistical tables provide additional information and are not required parts of the basic financial statements. We subjected the combining and individual nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



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

November 21, 2005

**Whitehall City School District**  
Management's Discussion & Analysis  
For the Fiscal Year Ended June 30, 2005  
Unaudited

As management of the Whitehall City School District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2005. We encourage readers to consider the information presented here in conjunction with our letter of transmittal at the front of this report and the District's financial statements, which follow this section.

### **Financial Highlights**

The District's net assets are \$18,992,775 as of June 30, 2005 according to the Statement of Net Assets. This represents an increase of \$1,341,559 or 7.6% over last year. Revenues for 2005 were comparable to revenues of 2004. Expenses for 2005 increased approximately \$1.9 million or 7%. The increase in expense was primarily due to contractual salary and benefit increases, including increased health insurance premiums, associated with existing staff. The District continued to contain operating expense within revenues generated for the fiscal year.

The current five-year forecast prepared by the District as mandated by state law reflects a positive operating cash balance through June 2008. The District has no current need for additional classroom facilities due to a slightly declining enrollment trend. Options to significantly renovate existing school buildings continue to be explored via the Ohio Schools Facilities Commission. Such renovations would be financed in part by the issuance of additional long-term debt.

The General Fund reported a positive fund balance of \$11,988,915.

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

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

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

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

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

### *Fund Financial Statements*

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

### *Governmental Funds*

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

### *Proprietary Funds*

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

### *Fiduciary Funds*

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

## **Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$18,992,775 according to the Statement of Net Assets at the close of the most recent fiscal year.

One of the largest portions of the District's net assets (27.7%) reflects its investment in capital assets less depreciation and any related debt used to acquire those assets that is still outstanding. The District uses capital assets to provide services; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A comparative analysis of fiscal year 2005 to 2004 follows from the Statements of Net Assets:

	<b>Net Assets</b>					
	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Current assets	\$ 28,191,205	27,333,494	287,419	336,759	28,478,624	27,670,253
Capital assets	8,062,293	7,836,689	24,804	32,680	8,087,097	7,869,369
Total assets	<u>36,253,498</u>	<u>35,170,183</u>	<u>312,223</u>	<u>369,439</u>	<u>36,565,721</u>	<u>35,539,622</u>
Current liabilities	13,438,509	13,223,677	96,370	91,529	13,534,879	13,315,206
Long-term liabilities	3,984,230	4,517,194	53,837	56,006	4,038,067	4,573,200
Total liabilities	<u>17,422,739</u>	<u>17,740,871</u>	<u>150,207</u>	<u>147,535</u>	<u>17,572,946</u>	<u>17,888,406</u>
Net Assets:						
Invested in capital, net of debt	5,231,782	4,631,505	24,804	32,680	5,256,586	4,664,185
Restricted	502,940	605,206	-	-	502,940	605,206
Unrestricted	<u>13,096,037</u>	<u>12,192,601</u>	<u>137,212</u>	<u>189,224</u>	<u>13,233,249</u>	<u>12,381,825</u>
Total net assets	<u>\$ 18,830,759</u>	<u>17,429,312</u>	<u>162,016</u>	<u>221,904</u>	<u>18,992,775</u>	<u>17,651,216</u>

A portion of the District's net assets (2.6%) represents resources subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets may be used to meet the District's ongoing activities.

	<b>Changes in Net Assets</b>					
	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
<b>Program revenues:</b>						
Charges for services	\$ 463,378	457,810	363,510	344,737	826,888	802,547
Federal grants	2,233,855	1,732,594	575,434	568,499	2,809,289	2,301,093
State grants	1,099,554	1,075,221	29,196	28,876	1,128,750	1,104,097
<b>General revenues:</b>					-	-
Property taxes	12,829,481	13,471,758	-	-	12,829,481	13,471,758
State entitlements	13,025,634	13,299,000	-	-	13,025,634	13,299,000
Interest income	393,675	146,477	2,763	1,948	396,438	148,425
Other	<u>110,850</u>	<u>153,224</u>	<u>-</u>	<u>-</u>	<u>110,850</u>	<u>153,224</u>
Total revenues	<u>30,156,427</u>	<u>30,336,084</u>	<u>970,903</u>	<u>944,060</u>	<u>31,127,330</u>	<u>31,280,144</u>
<b>Program expenses:</b>						
Instructional	17,768,532	16,391,814	-	-	17,768,532	16,391,814
Support services	9,771,859	9,173,057	-	-	9,771,859	9,173,057
Co-curricular student activities	598,061	580,936	-	-	598,061	580,936
Community services	241,833	264,037	-	-	241,833	264,037
Interest on long-term debt	374,695	486,573	-	-	374,695	486,573
Food service	-	-	985,411	898,848	985,411	898,848
Uniform school supplies	-	-	45,380	38,160	45,380	38,160
Total expenses	<u>28,754,980</u>	<u>26,896,417</u>	<u>1,030,791</u>	<u>937,008</u>	<u>29,785,771</u>	<u>27,833,425</u>
Increase(decrease) in net assets	<u>\$ 1,401,447</u>	<u>3,439,667</u>	<u>(59,888)</u>	<u>7,052</u>	<u>1,341,559</u>	<u>3,446,719</u>

*Governmental Activities*

Net assets of the District’s governmental activities increased by \$1,401,447. As discussed above, the increase in net asset is primarily due to the containment of expenses within revenue generated in the fiscal year.

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

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

<u>Programs</u>	<u>Total Cost of Services</u>		<u>Net Cost of Service</u>	
	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>
Instructional services	\$ 17,768,532	16,391,814	15,367,363	14,401,711
Support services	9,771,859	9,173,057	8,731,847	8,238,934
Co-curricular student activities	598,061	580,936	469,650	454,582
Community services	241,833	264,037	14,638	48,992
Interest on long-term debt	<u>374,695</u>	<u>486,573</u>	<u>374,695</u>	<u>486,573</u>
Total	<u>28,754,980</u>	<u>26,896,417</u>	<u>24,958,193</u>	<u>23,630,792</u>

Local property taxes make up 42% of total revenues for governmental activities. The net services column reflecting the need for \$24,958,193 of support indicates the reliance on general revenues to support governmental activities.

*Business-Type Activities*

Business-type activities include food service and school supply activities. These programs had a decrease in net assets of \$59,888 for the fiscal year.

## The District's Funds

The District's governmental funds reported a combined fund balance of \$12,428,609, which represents an increase of \$907,280 as compared to last year's total of \$11,521,329 (as restated, see Note 16) according to the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances. The schedule below shows the fund balance and the total change in fund balance from June 30, 2004 to 2005.

	Fund Balance at June 30, 2005	Fund Balance at June 30, 2004 (as restated)	Increase (Decrease)
General Fund	\$ 11,988,915	\$ 11,069,901	919,014
Other Governmental Funds	439,694	451,428	(11,734)
Total	<u>\$ 12,428,609</u>	<u>11,521,329</u>	<u>907,280</u>

### General Fund

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

#### Revenues by Source

	<u>2005</u>	<u>2004</u>	<u>% Change</u>
Property taxes	\$ 12,308,560	12,398,339	-0.72%
Intergovernmental	13,214,268	13,322,273	-0.81%
Investment income	392,196	146,236	168.19%
Other revenue	<u>276,312</u>	<u>294,021</u>	-6.02%
Total	<u>\$ 26,191,336</u>	<u>26,160,869</u>	0.12%

The slight decrease in property tax revenue is due to irregularities in the timing of tax advances. On a cash basis, these revenues have remained stable over the past five years. Interest earnings are up approximately \$246,000 from fiscal 2004 due to improved interest rates.

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

#### Expenditures by Function

	<u>2005</u>	<u>2004</u>	<u>% Change</u>
Instructional services	\$ 15,469,604	14,767,964	4.75%
Support services	8,816,669	8,109,233	8.72%
Co-curricular student activities	480,518	448,847	7.06%
Capital outlay	<u>505,531</u>	<u>440,234</u>	14.83%
Total	<u>\$ 25,272,322</u>	<u>23,766,278</u>	6.34%

Expenditures are up 6.34% over the prior year mostly due to salary and benefit increases, including increased health insurance premiums, associated with existing staff. Revenues exceeded expenditures in the general fund during the fiscal year resulting in an increase in fund balance of \$919,014.

### *Other Governmental Funds*

Other governmental funds consist of Debt Service, Special Revenue and Capital Projects funds. Fund balance in these funds decreased by \$11,734.

### **General Fund Budget Information**

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

The District uses the five-year forecast as the original document from which to form the operating budget. After updating the forecast for changes in revenue and expenditure assumptions, the operating budget begins at the school level. Each school in the District receives a per pupil allocation augmented with resources for special education students in the specific buildings. Budgets are reviewed periodically to ensure management becomes aware of any variations during the year. There were no significant adjustments to the original budget amounts in the 2005 budget.

### **Capital Assets**

The District has \$8,087,097 invested in capital assets net of depreciation, with \$8,062,293 attributed to governmental activities. Detailed information regarding capital asset activity is included in the notes to the basic financial statements.

### **Debt**

On June 30, 2005, the District had \$2,790,187 in outstanding notes and bonds. Detailed information regarding long-term debt is included in the notes to the basic financial statements.

Under current state statutes, the District's general obligation bonded debt issues are subject to a legal limitation based on 9% of the total taxable valuation of real and personal property. As of June 30, 2005, the District's general obligation debt was below the legal limit.

### **Restrictions and Other Limitations**

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

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

# **BASIC FINANCIAL STATEMENTS**

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WHITEHALL CITY SCHOOL DISTRICT  
STATEMENT OF NET ASSETS  
JUNE 30, 2005

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
<b>ASSETS:</b>			
Cash and investments	\$ 14,655,807	112,402	14,768,209
Restricted cash	158,536	-	158,536
Receivables	13,266,249	2,156	13,268,405
Due from other- Governments	48,110	84,523	132,633
Inventory	-	23,320	23,320
Internal balance	(65,018)	65,018	-
Prepaid assets and deferred charges	127,521	-	127,521
Capital assets:			
Land	420,406	-	420,406
Depreciable capital assets, net	7,641,887	24,804	7,666,691
<b>TOTAL ASSETS</b>	<b><u>36,253,498</u></b>	<b><u>312,223</u></b>	<b><u>36,565,721</u></b>
<b>LIABILITIES:</b>			
Accounts payable	44,174	516	44,690
Due to other- Governments	692,638	26,275	718,913
Deferred revenue	10,476,477	-	10,476,477
Accrued wages	1,873,591	60,000	1,933,591
Interest payable	56,208	-	56,208
Claims payable	295,421	9,579	305,000
Long-term Liabilities:			
Due within one year	1,468,860	17,000	1,485,860
Due in more than one year	2,515,370	36,837	2,552,207
<b>TOTAL LIABILITIES</b>	<b><u>17,422,739</u></b>	<b><u>150,207</u></b>	<b><u>17,572,946</u></b>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	5,231,782	24,804	5,256,586
Restricted for:			
Budget stabilization	158,536	-	158,536
Debt service	344,404	-	344,404
Unrestricted	13,096,037	137,212	13,233,249
<b>TOTAL NET ASSETS</b>	<b><u>\$ 18,830,759</u></b>	<b><u>162,016</u></b>	<b><u>18,992,775</u></b>

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

WHITEHALL CITY SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

	Program Revenues		
Expenses	Charges for Services and Sales	Operating Grants and Contributions	
Governmental Activities			
Instructional services:			
Regular	\$ 12,683,303	201,072	735,802
Special	4,409,865	51,001	1,412,659
Vocational	675,364	-	635
Support services:			
Operation and maintenance of plant	2,215,360	18,358	-
School administration	2,201,031	22,039	39,876
Pupils	1,576,535	16,858	562,123
Business operations	676,007	-	-
Instructional staff	1,396,373	13,754	336,516
Student transportation	1,136,201	-	-
Central services	484,562	-	30,488
General administration	85,790	-	-
Co-curricular student activities	598,061	128,411	-
Community services	241,833	11,885	215,310
Interest on long-term debt	374,695	-	-
Total Governmental Activities	28,754,980	463,378	3,333,409
Business-Type Activities			
Food Service	985,411	319,466	604,630
Uniform School Supplies	45,380	44,044	-
Total Business Type-Activities	1,030,791	363,510	604,630
Totals	\$ 29,785,771	826,888	3,938,039

General revenues:

Property taxes  
Grants and entitlements not restricted to specific programs  
Investment earnings  
Miscellaneous  
Total general revenues

Change in Net Assets

Net Assets Beginning of Year  
Net Assets End of Year

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

Net (Expense) Revenue and Changes in Net Assets

<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
(11,746,429)	-	(11,746,429)
(2,946,205)	-	(2,946,205)
(674,729)	-	(674,729)
(2,197,002)	-	(2,197,002)
(2,139,116)	-	(2,139,116)
(997,554)	-	(997,554)
(676,007)	-	(676,007)
(1,046,103)	-	(1,046,103)
(1,136,201)	-	(1,136,201)
(454,074)	-	(454,074)
(85,790)	-	(85,790)
(469,650)	-	(469,650)
(14,638)	-	(14,638)
<u>(374,695)</u>	<u>-</u>	<u>(374,695)</u>
(24,958,193)	-	(24,958,193)
-	(61,315)	(61,315)
-	(1,336)	(1,336)
<u>-</u>	<u>(62,651)</u>	<u>(62,651)</u>
<u>(24,958,193)</u>	<u>(62,651)</u>	<u>(25,020,844)</u>
12,829,481	-	12,829,481
13,025,634	-	13,025,634
393,675	2,763	396,438
<u>110,850</u>	<u>-</u>	<u>110,850</u>
<u>26,359,640</u>	<u>2,763</u>	<u>26,362,403</u>
1,401,447	(59,888)	1,341,559
<u>17,429,312</u>	<u>221,904</u>	<u>17,651,216</u>
<u>18,830,759</u>	<u>162,016</u>	<u>18,992,775</u>

WHITEHALL CITY SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2005

	GENERAL	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS:</b>			
Cash and investments	\$ 12,580,662	582,119	13,162,781
Restricted cash	158,536	-	158,536
Receivables	12,455,398	796,489	13,251,887
Due from other - Governments	42,918	5,192	48,110
Prepaid assets	77,925	-	77,925
<b>TOTAL ASSETS</b>	<b><u>\$ 25,315,439</u></b>	<b><u>1,383,800</u></b>	<b><u>26,699,239</u></b>
<b>LIABILITIES:</b>			
Accounts payable	\$ 38,834	5,340	44,174
Due to other:			
Governments	655,631	37,007	692,638
Funds	187,935	13,481	201,416
Deferred revenue	10,766,047	692,764	11,458,811
Accrued wages	1,678,077	195,514	1,873,591
<b>TOTAL LIABILITIES</b>	<b><u>13,326,524</u></b>	<b><u>944,106</u></b>	<b><u>14,270,630</u></b>
<b>FUND BALANCES:</b>			
Reserved for:			
Encumbrances	195,584	32,151	227,735
Prepaid assets	77,925	-	77,925
Future appropriations	1,582,624	101,980	1,684,604
Budget stabilization	158,536	-	158,536
Unreserved, reported in			
General fund	9,974,246	-	9,974,246
Special revenue funds	-	(36,492)	(36,492)
Debt Service fund	-	342,055	342,055
<b>TOTAL FUND BALANCES</b>	<b><u>11,988,915</u></b>	<b><u>439,694</u></b>	<b><u>12,428,609</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 25,315,439</u></b>	<b><u>1,383,800</u></b>	<b><u>26,699,239</u></b>

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

WHITEHALL CITY SCHOOL DISTRICT  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO  
NET ASSETS OF GOVERNMENTAL ACTIVITIES  
JUNE 30, 2005

**Total Governmental Fund Balances** \$ 12,428,609

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

Capital assets used in governmental activities are not functional resources and therefore are not reported in the funds. 8,062,293

Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds. 982,334

An internal service fund is used by management to charge the cost of insurance to individual funds. The assets and liabilities of the internal service fund, net of the amount related to enterprise activities (\$65,018), are included in governmental activities in the statement of net assets. 1,348,365

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

Deferred Charges (bond issuance costs)	49,596
Interest payable	(56,208)
Compensated absences	(1,104,123)
Bonds payable	(2,487,187)
Unamortized bond premium	(89,920)
Notes payable	(303,000)

**Net Assets of Governmental Activities** \$ 18,830,759

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

WHITEHALL CITY SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

	GENERAL	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES:</b>			
Property taxes	\$ 12,308,560	786,624	13,095,184
Intergovernmental:			
Federal:			
Restricted Grants-in-aid	234,469	1,999,386	2,233,855
State:			
Unrestricted Grants-in-aid	12,807,499	45,835	12,853,334
Restricted Grants-in-aid	172,300	1,099,554	1,271,854
Investment income	392,196	1,479	393,675
Co-curricular activities	4,939	123,472	128,411
Tuition fees	219,582	115,385	334,967
Other	51,791	59,059	110,850
<b>TOTAL REVENUES</b>	<b>26,191,336</b>	<b>4,230,794</b>	<b>30,422,130</b>
<b>EXPENDITURES:</b>			
Current:			
Instructional services:			
Regular	11,861,982	636,294	12,498,276
Special	2,930,968	1,457,893	4,388,861
Vocational	676,654	635	677,289
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<b>15,469,604</b>	<b>2,094,822</b>	<b>17,564,426</b>
Support services:			
Operation and maintenance of plant	2,204,549	32,165	2,236,714
School administration	2,184,341	76,512	2,260,853
Pupils	1,134,768	472,797	1,607,565
Business operations	669,442	5,357	674,799
Instructional staff	975,028	403,540	1,378,568
Student transportation	1,123,448	-	1,123,448
Central services	439,303	44,402	483,705
General administration	85,790	-	85,790
<b>TOTAL SUPPORT SERVICES</b>	<b>8,816,669</b>	<b>1,034,773</b>	<b>9,851,442</b>
Co-curricular student activities	480,518	122,913	603,431
Community services	-	231,161	231,161
Capital outlay	505,531	-	505,531
Debt service:			
Principal retirement	-	369,632	369,632
Interest	-	389,227	389,227
<b>TOTAL EXPENDITURES</b>	<b>25,272,322</b>	<b>4,242,528</b>	<b>29,514,850</b>
Net Change in Fund Balances	919,014	(11,734)	907,280
FUND BALANCES AT BEGINNING OF YEAR, as restated	11,069,901	451,428	11,521,329
FUND BALANCE AT END OF YEAR	<u>\$ 11,988,915</u>	<u>439,694</u>	<u>12,428,609</u>

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

WHITEHALL CITY SCHOOL DISTRICT  
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2005

<b>Net Changes in Fund Balances - Total Governmental Funds</b>	<b>\$ 907,280</b>
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.	225,604
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	(265,703)
Repayment of bond and note principal is an expenditure in governmental funds, but the repayment reduces long-term liabilities in the statement of net assets and does not result in an expense in the statement of activities. During 2004, the District issued some new debt and refunded some of its existing debt. The governmental funds report the effects of premiums and bond issuance costs when debt is first issued, whereas these amounts are deferred and amortized in the statements of activities. The amount is the net effect of these differences in the treatment of long-term debt and related items.	374,673
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is recorded when due.	9,491
Expenses for compensated absences reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	152,092
An internal fund used by management to charge the cost of insurance to individual funds is not reported in the district-wide statement of activities. Expense and the related internal service fund revenues are eliminated. The net expense of the internal service fund (less the amount related to business-type activities of \$94) is allocated among governmental activities.	(1,990)
<b>Change in Net Assets of Governmental Activities</b>	<b><u>\$ 1,401,447</u></b>

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

WHITEHALL CITY SCHOOL DISTRICT  
STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS  
JUNE 30, 2005

	Aggregate Nonmajor Business-Type Activities	Governmental Activities
	Enterprise Funds	Internal Service Fund
<b>ASSETS</b>		
Cash and investments	\$ 112,402	1,493,026
Accounts receivable	2,156	14,362
Due from other governments	84,523	-
Due from other funds	-	210,995
Inventory	23,320	-
Total current assets	222,401	1,718,383
Capital Assets, Net	24,804	-
<b>Total assets</b>	247,205	1,718,383
<b>LIABILITIES</b>		
Accounts payable	516	-
Due to other governments	26,275	-
Due to other funds	9,579	-
Accrued wages and benefits	60,000	-
Claims payable	-	305,000
Current portion of long-term liabilities	17,000	-
Total current liabilities	113,370	305,000
Long-term liabilities	36,837	-
<b>Total liabilities</b>	150,207	305,000
<b>NET ASSETS</b>		
Invested in Capital Assets	24,804	-
Unrestricted	72,194	1,413,383
<b>Total Net Assets</b>	\$ 96,998	1,413,383
Adjustment to consolidate the internal service fund activities.	65,018	
Total net assets per the government-wide Statement of Activities	\$ 162,016	

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

WHITEHALL CITY SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET ASSETS  
PROPRIETARY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

	<u>Aggregate Nonmajor Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Funds</u>	<u>Internal Service Fund</u>
<b>Operating Revenues:</b>		
Food service sales	\$ 299,584	-
Charges for services	-	2,280,085
Class fees	44,044	-
Other	19,882	37
Total operating revenues	<u>363,510</u>	<u>2,280,122</u>
<b>Operating Expenses:</b>		
Supplies and materials	343,219	-
Personal services	614,581	-
Purchased services	65,021	2,282,206
Depreciation	7,004	-
Total operating expenses	<u>1,029,825</u>	<u>2,282,206</u>
Operating losses	(666,315)	(2,084)
<b>Nonoperating Revenues/Expenses:</b>		
State sources	29,196	-
Federal sources	575,434	-
Investment income	2,763	-
Other	(872)	-
Total nonoperating revenues/expenses	<u>606,521</u>	<u>-</u>
<b>Change in Net Assets</b>	(59,794)	(2,084)
<b>Net assets at beginning of year</b>	<u>156,792</u>	<u>1,415,467</u>
<b>Net assets at end of year</b>	<u>\$ 96,998</u>	<u>1,413,383</u>
Changes in Net Asset for Enterprise Funds	(59,794)	
Adjustment to consolidate the internal service fund activities	(94)	
Total change in net assets of business-type activities	<u>\$ (59,888)</u>	

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

WHITEHALL CITY SCHOOL DISTRICT  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

	Aggregate Nonmajor Business-Type Activities	Governmental Activities
	Enterprise Funds	Internal Service Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from tuition and fees	\$ 43,896	-
Cash received from sales	299,584	-
Cash received from charges for services	-	2,265,088
Other cash receipts	19,752	37
Cash payments for personal services	(612,030)	-
Cash payments for purchased services	(65,021)	(2,210,206)
Cash payments for supplies and materials	(340,785)	-
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<b>(654,604)</b>	<b>54,919</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest	2,617	-
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b>2,617</b>	<b>-</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
State sources	29,196	-
Federal sources	570,011	-
<b>NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	<b>599,207</b>	<b>-</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(52,780)</b>	<b>54,919</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>165,182</b>	<b>1,438,107</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>\$ 112,402</b>	<b>1,493,026</b>
<b>ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b>		
<b>Operating income (loss)</b>	<b>\$ (666,315)</b>	<b>(2,084)</b>
Depreciation	7,004	-
Change in assets and liabilities:		
Receivables	(278)	(3,504)
Due from other funds	-	(11,493)
Inventory	2,313	-
Accounts payable	121	-
Due to other governments	2,484	-
Due to other funds	460	-
Accrued wages and benefits	(393)	-
Claims payable	-	72,000
Net cash provided (used) by operating activities	<b>\$ (654,604)</b>	<b>54,919</b>
Supplemental Information		
Noncash activities-		
Donated commodities	<b>\$ 130,557</b>	

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

WHITEHALL CITY SCHOOL DISTRICT  
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
FIDUCIARY FUND  
JUNE 30, 2005

**AGENCY FUND**  
STUDENT ACTIVITIES FUND

**ASSETS**

Cash and investments	\$	32,278
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<b>Total assets</b>		<u>32,278</u>
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**LIABILITIES**

Due to others		32,278
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<b>Total liabilities</b>		<u>32,278</u>
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The notes to the financial statements are an integral part of this statement.

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**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements  
June 30, 2005

**1. Reporting Entity**

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

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

**Jointly Governed Organizations:**

The District is a participant among 120 educational-focused entities in a jointly governed organization to operate the Metropolitan Educational Council (MEC). MEC was formed for the purpose of applying modern technology, with the aid of computers and other electronic equipment, to administrative and instructional functions among member districts. MEC is governed by a board of directors consisting of a member of the board of education and a member of the administrative staff from each of the participating members. The District does not have an ongoing financial interest in or ongoing financial responsibility for MEC. Financial statements for MEC can be obtained from MEC administrative offices at 2100 City Gate Dr., Columbus, Ohio 43219.

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

**2. Summary of Significant Accounting Policies**

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

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

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

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2005

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

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

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

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

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

Property taxes are recognized as revenue in the fiscal year for which taxes have been levied, provided they are collected and certified by the county auditor by the fiscal year-end. Tuition, grants, fees and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

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

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

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

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

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2005

*Capital projects funds* are used to account for financial resources to be used for the acquisition and/or construction of major capital facilities (other than those financed by enterprise funds).

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

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

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

Additionally, the District reports a *fiduciary fund*. Fiduciary funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. Agency funds, a type of fiduciary fund, are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The District reports one agency fund, the Student Activities Agency Fund.

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

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

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

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

**c. Cash and Investments**

Monies received by the District are pooled in a central bank account with individual fund balance integrity maintained through the District's records. The District records its investments at fair value.

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2005

**d. Inventory**

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

**e. Capital Assets and Depreciation**

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

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

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

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

**f. Interfund Activity**

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

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

**g. Compensated Absences**

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

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2005

termination payments and those employees for whom it is probable they will become eligible to receive termination benefits in the future. The criteria for determining the vacation and sick leave liability is derived from Board policy, negotiated agreements, and state laws.

The entire compensated absence liability is reported on the government-wide financial statements. The amount of accumulated vacation and sick leave of employees applicable to governmental type activities is not reflected in the fund financial statements. When paid, compensated absences for governmental activities are paid from the fund to which the employee's payroll is charged. For proprietary funds, the entire amount of compensated absences is recorded as an expense and liability of the fund.

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

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

**i. Fund Balance Reserves / Restrictions**

The District records reservations for portions of fund equity, which are legally segregated for specific future use or which do not represent available spendable resources and therefore are not available for appropriation for expenditures. Fund equity reserves have been established for encumbrances, prepaid assets, property tax revenue reserved by the Board for future year's appropriations and budget stabilization, as required by state statute (see Note 14).

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

**j. Statement of Cash Flows**

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

**k. Management Estimates**

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

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2005

**3. Cash and Investments**

**a. Cash**

The investment and deposit of the District's monies is governed by the provisions of the ORC. In accordance with these statutes, the District is authorized to invest in United States and State of Ohio bonds, notes, and other obligations; bank certificates of deposit; banker acceptances; commercial paper notes rated prime and issued by United States corporations; repurchase agreements secured by United States obligations; and STAROhio. During fiscal year 2005, investments were limited to STAROhio, CDs, and federal agency securities. Earnings on investments are credited to the General Fund except earnings specifically related to the Enterprise Fund, and Special Revenue Fund - Auxiliary Services, which is in compliance with ORC Section 3315.01. In fiscal 2005, the District reported total investment income of \$396,438 (\$392,196 in the General Fund, which includes \$55,152 assigned from other funds; \$1,479 in Other Governmental Funds; and \$2,763 in Enterprise Funds).

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the Securities Exchange Commission as an investment company, but does operate in a manner similar to Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on June 30, 2005.

**b. Deposits with Financial Institutions**

Custodial credit risk is the risk that, in the event of a bank failure, the District's deposits may not be returned. According to state law, public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by the FDIC, or may pledge a pool of government securities valued at least 105% of the total value of public monies on deposit at the institution. State law does not require security for public deposits and investments to be maintained in the District's name. During 2005, the District and public depositories complied with the provisions of these statutes.

At June 30, 2005, the carrying amount of all District deposits was \$68,907. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of June 30, 2005, \$529,021 of the District's bank balance of \$629,021 was uncollateralized and uninsured.

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2005

**c. Investments**

As of June 30, 2005, the District had the following investments and maturities.

Investment type	Fair Value	Investment Maturities			
		6 months or less	7 to 12 months	13 to 18 months	19 to 24 months
StarOhio	\$ 970,181				
FFCB Notes	1,983,517	994,913	988,604	-	-
FHLB Notes	3,022,664	3,022,664	-	-	-
FHLMC Notes	3,984,104	3,984,104	-	-	-
FNMA Notes	4,929,650	992,813	2,954,385	-	982,452
	<u>\$ 14,890,116</u>	<u>8,994,494</u>	<u>3,942,989</u>	<u>-</u>	<u>982,452</u>

*Interest Rate Risk.* As a means of limiting its exposure to fair value losses arising from rising interest rates and according to state law, investment portfolio maturities are limited to five years or less.

*Credit Risk.* The District's investments in FFCB, FHLB, FHLMC and FNMA notes were each rated AAA and Aaa by Standard & Poor's and Moody's Investor Services, respectively. Standard & Poor's has assigned StarOhio an AAAM money market rating.

*Concentration of Credit Risk.* The District places no limit on the amount that may be invested in any one issuer. The following table includes the percentage to total of each investment type held by the District at June 30, 2005:

Investment type	Fair Value	% to total
STAROhio	\$ 970,181	6.52%
FFCB Notes	1,983,517	13.32%
FHLB Notes	3,022,664	20.30%
FHLMC Notes	3,984,104	26.76%
FNMA Notes	4,929,650	33.11%
	<u>\$ 14,890,116</u>	<u>100.00%</u>

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2005

**d. Reconciliation of Cash and Investments to the Statement of Net Assets**

The following is a reconciliation of cash and investments to the Statement of Net Assets as of June 30, 2005:

Investments (summarized above)	\$ 14,890,116
Carrying amount of District's deposits	<u>68,907</u>
Total	<u><u>\$ 14,959,023</u></u>
 <b>Governmental Activities</b>	
Governmental Funds:	
Cash and investments	\$ 13,162,781
Restricted cash	158,536
Internal Service Funds-	
Cash and investments	<u>1,493,026</u>
Total cash and investments - <b>governmental activities</b>	<u><u>14,814,343</u></u>
 <b>Business Type Activities</b>	
Enterprise Funds-	
Cash and investments	<u>112,402</u>
Total cash and investments - <b>business type activities</b>	<u><u>112,402</u></u>
 <b>Agency Fund</b> - cash and investments	 <u><u>32,278</u></u>
Total	<u><u>\$ 14,959,023</u></u>

**4. Property Taxes**

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

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

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

Tangible personal property taxes attach as a lien and are levied January 1 of the current year. Tangible personal property assessments are 25% of true value. The assessed values for collection in 2005, upon which the 2004 levies were based, were as follows:

Agricultural/Residential Real Estate	\$ 142,849,450
Commercial/Industrial Real Estate	105,234,490
Public Utility Real Estate	34,590
Public Utility Tangible	11,255,800
General Tangible Property	<u>35,343,823</u>
Total	<u><u>\$ 294,718,153</u></u>

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2005

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

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

Accrued property taxes receivables represent real property, personal property and public utility taxes which were measurable but not available as of June 30, 2005. However, monies legally available as an advance to the District as of June 30, 2005 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, 2005 consisted of taxes, interest and other accounts. Taxes receivable include current and delinquent taxes receivable. A summary of the principal items of receivables follows:

Governmental Activities:	
Taxes current	\$ 12,161,081
Taxes delinquent	982,334
Interest	95,292
Other	<u>27,542</u>
Total	<u>\$ 13,266,249</u>
Business-type Activities:	
Interest	\$ 839
Accounts	<u>1,317</u>
Total	<u>\$ 2,156</u>
Total receivable	<u>\$ 13,268,405</u>

**6. Due From Other Governments**

Intergovernmental receivables at June 30, 2005 consist of the following:

Governmental Activities:	
Federal	\$ 42,918
State	<u>5,192</u>
Total	<u>\$ 48,110</u>
Business-type Activities:	
Federal	<u>\$ 84,523</u>
Total	<u>\$ 84,523</u>
Total receivable	<u>\$ 132,633</u>

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2005

**7. Due To/Due From Other Funds**

Interfund balances at June 30, 2005 consist of the following receivables and payables on the fund basis:

	Receivable	Payable
Governmental Funds		
General Fund	\$ -	\$ 187,935
Other Governmental Funds	-	13,481
Total Governmental Funds	-	201,416
Enterprise Funds	-	9,579
Internal Service Fund	210,995	-
Total	\$ 210,995	\$ 210,995

Interfund balances of \$210,995 at June 30, 2005 are for charges related to the Employee Benefit Self Insurance Internal Service fund.

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2005

**8. Capital Assets**

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

	Balance June 30, 2004	Additions	Disposals	Balance June 30, 2005
Capital Assets used in:				
<b>Governmental Activities</b>				
Nondepreciable capital assets-				
Land	\$ 420,406	-	-	420,406
Total nondepreciable capital assets	<u>420,406</u>	<u>-</u>	<u>-</u>	<u>420,406</u>
Depreciable capital assets:				
Land improvements	2,695,064	129,643	-	2,824,707
Building and improvements	11,047,091	354,425	7,534	11,393,982
Furniture, fixtures and equipment	7,893,001	653,425	741,981	7,804,445
Buses, autos and trucks	<u>840,972</u>	<u>46,449</u>	<u>597</u>	<u>886,824</u>
Total depreciable capital assets	<u>22,476,128</u>	<u>1,183,942</u>	<u>750,112</u>	<u>22,909,958</u>
Accumulated depreciation:				
Land improvements	2,562,342	21,339	-	2,583,681
Building and improvements	6,245,002	272,286	3,747	6,513,541
Furniture, fixtures and equipment	5,796,266	586,818	728,203	5,654,881
Buses, autos and trucks	<u>456,235</u>	<u>60,330</u>	<u>597</u>	<u>515,968</u>
Total accumulated depreciation	<u>15,059,845</u>	<u>940,773</u>	<u>732,547</u>	<u>15,268,071</u>
Total depreciable capital assets, net	<u>7,416,283</u>	<u>243,169</u>	<u>17,565</u>	<u>7,641,887</u>
Total governmental activities capital assets, net	<u>7,836,689</u>	<u>243,169</u>	<u>17,565</u>	<u>8,062,293</u>
<b>Business Type Activities</b>				
Depreciable capital assets-				
Furniture, fixtures and equipment	<u>338,735</u>	<u>-</u>	<u>20,855</u>	<u>317,880</u>
Total depreciable capital assets	<u>338,735</u>	<u>-</u>	<u>20,855</u>	<u>317,880</u>
Accumulated depreciation-				
Building and improvements	<u>306,055</u>	<u>7,004</u>	<u>19,983</u>	<u>293,076</u>
Total accumulated depreciation	<u>306,055</u>	<u>7,004</u>	<u>19,983</u>	<u>293,076</u>
Total depreciable capital assets, net	<u>32,680</u>	<u>(7,004)</u>	<u>872</u>	<u>24,804</u>
Total business type activities capital assets, net	<u>32,680</u>	<u>(7,004)</u>	<u>872</u>	<u>24,804</u>

Depreciation expense was charged to governmental functions as follows:

Instructional services:	
Regular	\$ 740,082
Special	4,951
Vocational	12,378
Support services:	
Operation and maintenance of plant	47,093
School administration	17,218
Pupils	7,611
Business operations	1,303
Instructional staff	16,548
Student transportation	41,876
Central services	15,311
Co-curricular student activities	23,303
Community services	13,099
Total depreciation	<u>\$ 940,773</u>

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2005

The 2005 depreciation expense of \$7,004 in business type activities was related to the capital assets of the Food Service Enterprise Fund.

**9. Long-Term Obligations**

All current obligation bonds outstanding, issued to provide funds for the acquisition and construction of equipment and facilities, are general obligations of the District for which the full faith and credit of the District is pledged for repayment. Long-Term obligations of the District are included in the Statement of Net Assets. Payments of principal and interest relating to these liabilities are recorded as expenditures in the Debt Service Fund. The source of payment is derived from bonded debt tax levy.

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

As of June 30, 2005, the District had two general obligation bonds and one general obligation long-term note issue outstanding. This debt was originally issued for general government activities, specifically, the construction and renovation of school buildings. General obligations currently outstanding are:

Purpose	Date Issued	Interest Rate	Final Maturity	Balance at June 30, 2005
Building improvement bonds- 1993 Refunding Bonds	04/15/93	5.31%	12/01/06	\$ 32,192
Building improvement bonds- 2003 Refunding Bonds	11/01/03	3.35%	12/01/13	2,454,995
Energy conservation note	05/01/96	5.60%	05/01/06	303,000
				<u>\$ 2,790,187</u>

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

Year ending June 30,	Interest rates	Principal	Interest
2006	2.00 - 5.6%	\$ 388,860	\$ 367,683
2007	2.25 %	86,225	353,950
2008	2.75 %	380,000	55,200
2009	3.00 %	385,000	45,631
2010	3.25 %	405,000	34,263
2011 to 2014	3.50 - 6.97 %	1,145,102	303,799
Total		<u>\$ 2,790,187</u>	<u>\$ 1,160,526</u>

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2005

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, 2005 are a voted debt margin of \$24,178,482 and an unvoted debt margin of \$294,718. 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, 2005, 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 governmental activities changes in long-term liabilities follows:

	Restated Balance June 30, 2004	Additions	Reductions	Balance June 30, 2005	Amount due in One Year
<b>Governmental Activities:</b>					
Accrued liabilities (accrued vacation and sick leave)	\$ 1,256,215	762,451	914,543	1,104,123	\$ 1,080,000
General obligation bonds payable	2,568,819	-	81,632	2,487,187	85,860
General obligation notes payable	<u>591,000</u>	<u>-</u>	<u>288,000</u>	<u>303,000</u>	<u>303,000</u>
Total governmental activities long-term liabilities	<u>\$ 4,416,034</u>	<u>762,451</u>	<u>1,284,175</u>	<u>3,894,310</u>	<u>\$ 1,468,860</u>
<b>Business Type Activities:</b>					
Accrued liabilities (accrued vacation and sick leave)	\$ 56,006	36,567	38,736	53,837	17,000
Total business type activities long-term liabilities	<u>\$ 56,006</u>	<u>36,567</u>	<u>38,736</u>	<u>53,837</u>	<u>\$ 17,000</u>

The following is a reconciliation of *governmental activities* long-term liabilities to the Statement of Net Assets as of June 30, 2005:

Balance of Long-term Liabilities (per schedule above)	\$ 3,894,310
Unamortized Bond Premium	89,920
Total Governmental Activities Long-term Liabilities	<u>\$ 3,984,230</u>
<b>Per Statement of Net Assets</b>	
Long-term Liabilities:	
Due within one year	\$ 1,468,860
Due in more than one year	2,515,370
Total Governmental Activities Long-term Liabilities	<u>\$ 3,984,230</u>

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2005

**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 auto insurance. Property insurance carries a \$5,000 deductible provision, while auto insurance carries a \$1,000 deductible for both comprehensive and collision. General liability is protected by another third-party insurance company with a \$1 million single occurrence limit, a \$3 million aggregate limit, and no deductible.

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

The District provides employee medical/surgical benefits through a minimum premium plan, which is a modified self-insurance plan. The District maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. The District offers one PPO medical plan with varied deductibles and coinsurance payments for "In-network" and "Non-network" claims. Claims are reviewed by a third-party claims administrator and then paid by the District. The District pays into the Employee Benefit Self-Insurance Internal Service Fund at a single or family rates based on the coverage selected by the employee. All full-time employees electing family medical coverage are required to make a monthly contribution of \$245.00 to the Employee Benefit Self-Insurance Fund, while employees electing single medical coverage are required to make a \$35.00 monthly contribution. The District's share of the premium is paid by the fund that pays the salary for the employee and is based on historical cost information.

Insurance coverage levels have remained consistent since fiscal year 2001. Additionally, no payments have been made within the last three years to settle claims in excess of the above-noted insurance coverages.

Dental coverage is contracted through a third-party insurer, not on a self-insurance basis. Monthly premiums for this coverage are \$66.12 per employee as of June 30, 2005, for both single and family coverage. The premium is paid in full by the fund that pays the salary for the employee.

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

A claims liability of approximately \$305,000 at June 30, 2005, 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.

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2005

A summary of the changes in self-insurance and dental claims liability, for the years ended June 30, 2005, 2004 and 2003 follows:

	<u>2005</u>	<u>2004</u>	<u>2003</u>
Claims liability at July 1	\$ 233,000	172,000	277,500
Incurred claims	2,282,206	1,795,483	1,352,904
Claims paid	<u>(2,210,206)</u>	<u>(1,734,483)</u>	<u>(1,458,404)</u>
Claims liability at June 30	<u>\$ 305,000</u>	<u>233,000</u>	<u>172,000</u>

## 11. Defined Benefit Pension Plans

### A. State Teachers Retirement System

The District participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3371, by calling (614) 227-4090, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS Ohio funds times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5% of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

For the fiscal year ended June 30, 2005, plan members were required to contribute 10 percent of their annual covered salaries. The District was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2003, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2005

consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Employer contributions for 2005, 2004, and 2003 were approximately \$ 1,847,000, \$1,740,000, and \$1,674,000, respectively, equal to 100% of the required contribution each year.

***B. School Employees Retirement System***

The District contributes to the School Employees Retirement System (SERS), a cost-sharing multiple employer defined benefit pension plan. SERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by Chapter 3309 of the Ohio Revised Code. SERS issues a publicly available, stand-alone financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the School Employees Retirement System, 300 East Broad Street, Suite 100, Columbus, Ohio 43215-3476.

Plan members are required to contribute 10 percent of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current District rate is 14 percent of annual covered payroll. A portion of the District's contribution is used to fund pension obligations with the remainder being used to fund health care benefits; for fiscal year 2005, 10.57 percent of annual covered salary was the portion used to fund pension obligations. For fiscal year 2004, 9.09 percent of annual covered salary was the portion used to fund pension obligations. The contribution requirements of plan members and employers are established and may be amended, up to a statutory maximum amount, by the SERS' Retirement Board. Employer contributions to SERS for the years ended June 30, 2005, 2004, and 2003 were approximately \$537,000, \$521,000 and \$491,000, respectively, equal to 100% of the required contribution for each year.

***C. Social Security System***

Effective July 1, 1991, all employees not otherwise covered by the School Employees Retirement System or the State Teachers Retirement System have an option to choose Social Security or the School Employees Retirement System/State Teachers Retirement System. As of June 30, 2005, all members of the Board of Education elected Social Security. The Board's liability is 6.2 percent of wages paid.

**12. Postemployment Benefits Other Than Pension Benefits**

The District provides comprehensive health care benefits to retired teachers and their dependents through the State Teachers Retirement System of Ohio (STRS Ohio), and to retired non-certified employees and their dependents through the School Employees Retirement System (SERS). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. Benefit provisions and the obligations to contribute are established by the Systems based on authority granted by State statute. Both systems are on a pay-as-you-go basis.

STRS Ohio retirees who participate in the DB or combined plans and their dependents are eligible for health care coverage. The STRS Ohio Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2005

coverage paid from STRS Ohio funds is included in the employer contribution rate, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2005, the STRS Ohio Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Reserve Fund. For the District, this amount equaled \$131,930 for fiscal year 2005.

STRS Ohio pays health care benefits from the Health Care Stabilization Fund. At June 30, 2004, (the latest information available) the balance in the Fund was \$3.1 billion. For the year ended June 30, 2004, net health care costs paid by STRS Ohio were \$268,739,000 and STRS Ohio had 111,853 eligible benefit recipients.

For SERS, coverage is made available to service retirees with ten or more fiscal years of qualifying service credit, and to disability and survivor benefit recipients. All retirees and beneficiaries are required to pay a portion of their premium for health care. The portion is based on years of service, Medicare eligibility, and retirement status. Premiums may be reduced for retirees whose household income falls below the poverty level.

After the allocation for basic benefits, the remainder of the employer's 14 percent contribution is allocated to providing health care benefits. For the fiscal year ended June 30, 2005, employer contributions to fund health care benefits were 3.43 percent of covered payroll, a decrease of 1.48 percent from fiscal year 2004. In addition, SERS levies a surcharge to fund health care benefits equal to 14 percent of the difference between a minimum pay and the member's pay, pro-rated for partial service credit. For fiscal year 2005, the minimum pay was established at \$27,400. However, the surcharge is capped at 2 percent of each employer's SERS salaries. Employer contributions in the amount of \$131,655 and a surcharge in the amount of \$58,384 were used to fund post-employment benefits for the year ended June 30, 2005.

The surcharge, added to the unallocated portion of the 14 percent employer contribution rate, provides for maintenance of the asset target level for the health care fund. The target level for the health care reserve is 150 percent of the annual health care expenses. Expenses for health care for the fiscal year ended June 30, 2004 (the latest information available), were \$223,443,805 and the target level was \$335.2 million. At June 30, 2004, SERS had net assets available for payment of health care benefits of \$300.8 million. SERS has approximately 62,000 participants currently receiving health care benefits.

### **13. Contingencies**

#### **a. Grants**

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

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

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

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

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2005

**14. Set-Asides**

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

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

	Textbook Reserve	Capital Maintenance Reserve	Budget Stabilization Reserve
Balance, July 1, 2004	\$ -	-	158,536
Required Set-Aside	424,189	424,189	-
Qualifying Expenditures	<u>(705,000)</u>	<u>(835,000)</u>	<u>-</u>
Total	<u>(280,811)</u>	<u>(410,811)</u>	<u>158,536</u>
Balance, June 30, 2005	<u>\$ -</u>	<u>-</u>	<u>158,536</u>

**15. Fund deficits**

The following funds had GAAP basis deficit fund balances at June 30, 2005:

<b>Special Revenue Funds:</b>	Deficit Fund Balances
EMIS Grant	\$ 53
Entry Year Program	88
Preschool Grant	480
Disadvantaged Pupil Impact Aid	56,158
Student Intervention Grant	359
Title III - Limited English Proficiency	290
Title I Grant	71,620
IDEA Preschool Grants for the Handicapped	93
Reducing Class Size	25,503

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

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2005

**16. Restatement**

In accordance with GASB Technical Bulletin No. 2004-2, *Recognition of Pension and Other Postemployment Benefit Expenditures/Expense and Liabilities by Cost-Sharing Employers*, issued in December 2004, the District restated its obligation for contractually obligated pension liability at the beginning of the year. The restatement requires such obligation to be recorded as a fund liability as well as a liability at the government-wide level, as previously recorded. As such the General Fund is restated as follows:

	<u>General Fund</u>
Fund Balance, as previously reported	\$ 11,221,779
Due to Other Governments - Pension liability	<u>(151,878)</u>
Fund Balance, as restated	<u>\$ 11,069,901</u>

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# **REQUIRED SUPPLEMENTARY INFORMATION**

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WHITEHALL CITY SCHOOL DISTRICT  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2005

	GENERAL FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Property taxes	\$ 10,649,014	10,189,677	11,646,741	1,457,064
Investment income	200,000	292,756	292,756	-
Tuition fees	216,100	212,721	212,721	-
Co-curricular	5,500	4,939	4,939	-
Miscellaneous	78,500	100,380	100,380	-
State sources	13,710,986	14,692,295	12,981,865	(1,710,430)
Federal sources	50,000	203,577	203,577	-
<b>TOTAL REVENUES</b>	<u>24,910,100</u>	<u>25,696,345</u>	<u>25,442,979</u>	<u>(253,366)</u>
<b>EXPENDITURES:</b>				
Instructional services:				
Regular	11,628,546	11,953,610	11,953,610	-
Special	3,279,500	3,034,236	3,034,236	-
Vocational	672,539	672,234	672,234	-
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<u>15,580,585</u>	<u>15,660,080</u>	<u>15,660,080</u>	<u>-</u>
Support services:				
Pupils	1,234,492	1,131,526	1,131,526	-
Instructional staff	1,048,213	961,755	961,755	-
Board of Education	122,836	83,066	83,066	-
School administration	2,289,971	2,187,642	2,187,642	-
Fiscal services	614,868	587,521	587,521	-
Business operations	59,990	58,449	58,449	-
Operation and maintenance of plant	2,314,943	2,216,642	2,216,642	-
Student transportation	993,204	1,114,842	1,114,842	-
Central services	476,729	439,957	439,957	-
<b>TOTAL SUPPORT SERVICES</b>	<u>9,155,246</u>	<u>8,781,400</u>	<u>8,781,400</u>	<u>-</u>
Co-curricular activities	496,112	480,810	480,810	-
Site Improvement	200,000	580,231	580,231	-
<b>TOTAL EXPENDITURES</b>	<u>25,431,943</u>	<u>25,502,521</u>	<u>25,502,521</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(521,843)</u>	<u>193,824</u>	<u>(59,542)</u>	<u>(253,366)</u>
<b>OTHER FINANCING SOURCES:</b>				
Refund of prior year expenditures (receipts)	25,000	2,248	2,248	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>25,000</u>	<u>2,248</u>	<u>2,248</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(496,843)</u>	<u>196,072</u>	<u>(57,294)</u>	<u>(253,366)</u>
Prior year encumbrances appropriated	479,116	479,116	479,116	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>12,051,471</u>	<u>12,051,471</u>	<u>12,051,471</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 12,033,744</u>	<u>12,726,659</u>	<u>12,473,293</u>	<u>(253,366)</u>

See notes to required supplementary information.

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Required Supplementary Information  
June 30, 2005

**A. Budgetary Information**

The budgetary process is prescribed by provisions of the Ohio Revised Code (ORC) and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriation resolution are subject to amendments throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated, the primary level of budgetary control is at the object level within each function. Any budgetary modifications at this level may only be made by resolution of the Board of Education. The specific timetable for fiscal year 2005 is as follows:

**Tax Budget**

Prior to January 15 of the preceding year, the Superintendent and the Treasurer submit to the Board of Education a proposed operating budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing for all funds. Public hearings are publicized and conducted to obtain taxpayers comments. The expressed purpose of this budget document is to reflect the need for existing (or increased) tax rates.

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

**Estimated Resources**

Prior to March 15, the Board of Education accepts by formal resolution, the tax rates as determined by the Budget Commission and receives the Commission's Certificate of Estimated Resources (the Certificate) which states the projected revenue for each fund. Prior to June 30, the District must revise its budget so that total contemplated expenditures from any fund during the ensuing year will not exceed the amount stated in the certificate. The revised budget then serves as a basis for the appropriation measure. On or about July 1, the Certificate is amended to include any unencumbered balances from the preceding year as reported by the District Treasurer. The Certificate may be further amended during the year if projected increases or decreases in revenue are identified by the School District Treasurer. The amounts reported in the budgetary statement as original budget reflect the amounts set forth in the first Certificate issued for 2005, while the revised budget amounts reflect amounts from the final amended Certificate issued for fiscal year 2005.

**Appropriations**

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

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

Formal budgetary integration is employed as a management control device during the year for all funds consistent with the general obligation bond indenture and other statutory provisions. All funds at the object level completed the year within the amount of their legally authorized appropriation.

Appropriation amounts are as originally adopted, or as amended by the Board of Education through the year by supplemental appropriations which either are reallocated or increased to the originally appropriated amounts. All supplemental appropriations were legally enacted by the Board during fiscal 2005.

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Required Supplementary Information, Continued  
June 30, 2005

**Lapsing of Appropriations**

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

**Encumbrances**

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

**B. Reconciling Budgetary Basis and GAAP**

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

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

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

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

Net Change in Fund Balances (GAAP Basis)	\$ 919,014
<b>Adjustments, net</b>	
Revenue Accruals	(746,110)
Expenditure Accruals	4,220
Encumbrances	(234,418)
Excess of revenues and other financing sources over expenditures and other financing uses (Budget Basis)	<u><u>\$ (57,294)</u></u>

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# WHITEHALL CITY SCHOOL DISTRICT

## MAJOR GOVERNMENTAL FUND

### General Fund

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

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL -  
GENERAL FUND - BUDGET BASIS  
YEAR ENDED JUNE 30, 2005

	GENERAL FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Property taxes	\$ 10,649,014	10,189,677	11,646,741	1,457,064
Investment income	200,000	292,756	292,756	-
Tuition fees	216,100	212,721	212,721	-
Co-curricular	5,500	4,939	4,939	-
Miscellaneous	78,500	100,380	100,380	-
State sources	13,710,986	14,692,295	12,981,865	(1,710,430)
Federal sources	50,000	203,577	203,577	-
<b>TOTAL REVENUES</b>	<u>24,910,100</u>	<u>25,696,345</u>	<u>25,442,979</u>	<u>(253,366)</u>
<b>EXPENDITURES:</b>				
<b>REGULAR INSTRUCTION:</b>				
Salaries and wages	7,334,808	7,444,663	7,444,663	-
Employee benefits	2,068,721	2,072,324	2,072,324	-
Purchased services	1,533,952	1,712,129	1,712,129	-
Supplies and materials	589,660	612,384	612,384	-
Capital Outlay	97,777	105,233	105,233	-
Other	3,628	6,877	6,877	-
<b>TOTAL REGULAR INSTRUCTION</b>	<u>11,628,546</u>	<u>11,953,610</u>	<u>11,953,610</u>	<u>-</u>
<b>SPECIAL INSTRUCTION:</b>				
Salaries and wages	2,164,619	1,871,878	1,871,878	-
Employee benefits	633,357	603,628	603,628	-
Purchased services	445,429	529,181	529,181	-
Supplies and materials	33,113	28,304	28,304	-
Capital Outlay	2,982	1,245	1,245	-
<b>TOTAL SPECIAL INSTRUCTION</b>	<u>3,279,500</u>	<u>3,034,236</u>	<u>3,034,236</u>	<u>-</u>
<b>VOCATIONAL INSTRUCTION:</b>				
Salaries and wages	487,772	487,054	487,054	-
Employee benefits	116,956	116,212	116,212	-
Purchased services	50	-	-	-
Supplies and materials	3,065	19,676	19,676	-
Capital Outlay	64,696	49,292	49,292	-
<b>TOTAL VOCATIONAL INSTRUCTION</b>	<u>672,539</u>	<u>672,234</u>	<u>672,234</u>	<u>-</u>
<b>PUPIL SERVICES:</b>				
Salaries and wages	821,117	777,864	777,864	-
Employee benefits	304,570	261,500	261,500	-
Purchased services	51,720	27,055	27,055	-
Supplies and materials	13,803	11,698	11,698	-
Capital Outlay	24,882	52,729	52,729	-
Other	18,400	680	680	-
<b>TOTAL PUPIL SERVICES</b>	<u>1,234,492</u>	<u>1,131,526</u>	<u>1,131,526</u>	<u>-</u>
<b>INSTRUCTIONAL STAFF:</b>				
Salaries and wages	668,508	586,841	586,841	-
Employee benefits	186,217	189,089	189,089	-
Purchased services	120,065	117,361	117,361	-
Supplies and materials	61,777	59,938	59,938	-
Capital Outlay	11,646	8,526	8,526	-
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>\$ 1,048,213</u>	<u>961,755</u>	<u>961,755</u>	<u>-</u>

(Continued)

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL -  
GENERAL FUND - BUDGET BASIS, Continued  
YEAR ENDED JUNE 30, 2005

	GENERAL FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>BOARD OF EDUCATION</b>				
Salaries and wages	\$ 9,400	5,600	5,600	-
Employee benefits	1,490	955	955	-
Purchased services	52,000	15,947	15,947	-
Supplies and materials	1,446	947	947	-
Other	58,500	59,617	59,617	-
<b>TOTAL BOARD OF EDUCATION</b>	<u>122,836</u>	<u>83,066</u>	<u>83,066</u>	<u>-</u>
<b>SCHOOL ADMINISTRATION:</b>				
Salaries and wages	1,479,033	1,464,354	1,464,354	-
Employee benefits	494,565	449,855	449,855	-
Purchased services	241,660	217,414	217,414	-
Supplies and materials	38,858	29,937	29,937	-
Capital Outlay	23,355	18,144	18,144	-
Other	12,500	7,938	7,938	-
<b>TOTAL SCHOOL ADMINISTRATION</b>	<u>2,289,971</u>	<u>2,187,642</u>	<u>2,187,642</u>	<u>-</u>
<b>FISCAL SERVICES:</b>				
Salaries and wages	278,000	269,417	269,417	-
Employee benefits	93,988	90,326	90,326	-
Purchased services	33,230	25,992	25,992	-
Supplies and materials	4,325	4,754	4,754	-
Capital outlay	4,675	-	-	-
Other	200,650	197,032	197,032	-
<b>TOTAL FISCAL SERVICES</b>	<u>614,868</u>	<u>587,521</u>	<u>587,521</u>	<u>-</u>
<b>BUSINESS OPERATIONS</b>				
Salaries and wages	5,000	5,504	5,504	-
Employee benefits	10,990	6,247	6,247	-
Purchased services	35,000	37,992	37,992	-
Supplies and materials	9,000	8,706	8,706	-
<b>TOTAL BUSINESS OPERATIONS</b>	<u>59,990</u>	<u>58,449</u>	<u>58,449</u>	<u>-</u>
<b>OPERATION AND MAINTENANCE OF PLANT:</b>				
Salaries and wages	1,093,226	1,084,256	1,084,256	-
Employee benefits	356,177	337,399	337,399	-
Purchased services	678,374	572,228	572,228	-
Supplies and materials	158,479	167,435	167,435	-
Capital Outlay	28,687	55,324	55,324	-
<b>TOTAL OPERATION AND MAINTENANCE OF PLANT</b>	<u>2,314,943</u>	<u>2,216,642</u>	<u>2,216,642</u>	<u>-</u>
<b>STUDENT TRANSPORTATION:</b>				
Salaries and wages	585,769	669,504	669,504	-
Employee benefits	223,561	226,085	226,085	-
Purchased services	61,362	62,891	62,891	-
Supplies and materials	104,355	117,267	117,267	-
Capital Outlay	18,157	39,095	39,095	-
<b>TOTAL STUDENT TRANSPORTATION</b>	<u>\$ 993,204</u>	<u>1,114,842</u>	<u>1,114,842</u>	<u>-</u>

(Continued)

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL -  
GENERAL FUND - BUDGET BASIS, Continued  
YEAR ENDED JUNE 30, 2005

	GENERAL FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>CENTRAL SERVICES:</b>				
Salaries and wages	\$ 270,627	258,179	258,179	-
Employee benefits	88,426	78,157	78,157	-
Purchased services	85,992	69,395	69,395	-
Supplies and materials	18,114	17,132	17,132	-
Capital Outlay	13,570	17,094	17,094	-
<b>TOTAL CENTRAL SERVICES</b>	<u>476,729</u>	<u>439,957</u>	<u>439,957</u>	-
<b>CO-CURRICULAR ACTIVITIES:</b>				
Salaries and wages	354,931	346,742	346,742	-
Employee benefits	75,181	69,191	69,191	-
Purchased services	37,000	37,000	37,000	-
Supplies and materials	2,000	1,910	1,910	-
Capital Outlay	27,000	25,967	25,967	-
<b>TOTAL CO-CURRICULAR ACTIVITIES</b>	<u>496,112</u>	<u>480,810</u>	<u>480,810</u>	-
<b>SITE IMPROVEMENT</b>				
Capital outlay	200,000	580,231	580,231	-
<b>TOTAL SITE IMPROVEMENT</b>	<u>200,000</u>	<u>580,231</u>	<u>580,231</u>	-
<b>TOTAL EXPENDITURES</b>	<u>25,431,943</u>	<u>25,502,521</u>	<u>25,502,521</u>	-
Excess (deficiency) of revenues over (under) expenditures	<u>(521,843)</u>	<u>193,824</u>	<u>(59,542)</u>	<u>(253,366)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Refund of prior year expenditures	25,000	2,248	2,248	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>25,000</u>	<u>2,248</u>	<u>2,248</u>	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(496,843)</u>	<u>196,072</u>	<u>(57,294)</u>	<u>(253,366)</u>
Prior year encumbrances appropriated	479,116	479,116	479,116	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>12,051,471</u>	<u>12,051,471</u>	<u>12,051,471</u>	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 12,033,744</u>	<u>12,726,659</u>	<u>12,473,293</u>	<u>(253,366)</u>

# WHITEHALL CITY SCHOOL DISTRICT

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

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

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

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

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

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

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

Entry Year Program - A fund to account for funds used to implement entry year programs pursuant to division (T) of section 3317.024 of the Ohio Revised Code.

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

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

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

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

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

# WHITEHALL CITY SCHOOL DISTRICT

## Nonmajor Governmental Funds, continued

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

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

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

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

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

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

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

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

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

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

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

# **WHITEHALL CITY SCHOOL DISTRICT**

Nonmajor Governmental Funds, continued

## **Debt Service Fund**

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

## **Capital Projects Fund**

The SchoolNet Plus Program, capital project fund, is used to account for the revenues and expenditures related to the SchoolNet Plus program, which provides funding for the acquisition of computer workstations in grades K-4. Capital project funds are generally used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

WHITEHALL CITY SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2005

SPECIAL REVENUE FUNDS

	PUBLIC SCHOOL SUPPORT	GRANTS LOCAL SOURCES	DISTRICT- MANAGED STUDENT ACTIVITIES	AUXILIARY SERVICES
<b>ASSETS</b>				
Cash and investments	\$ 15,032	61,887	19,478	36,933
Receivables	326	-	1,194	225
Due from other governments	-	5,192	-	-
<b>Total assets</b>	<b>\$ <u>15,358</u></b>	<b><u>67,079</u></b>	<b><u>20,672</u></b>	<b><u>37,158</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	512	-	4,828
Due to other governments	-	269	-	244
Due to other funds	-	-	-	82
Deferred revenue	-	-	-	-
Accrued wages	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>781</b>	<b>-</b>	<b>5,154</b>
<b>EQUITY AND OTHER CREDITS</b>				
Fund balance (deficit):				
Reserve for encumbrances	-	-	-	32,105
Reserve for future appropriations	-	-	-	-
Unreserved	<u>15,358</u>	<u>66,298</u>	<u>20,672</u>	<u>(101)</u>
<b>Total fund balance</b>	<b><u>15,358</u></b>	<b><u>66,298</u></b>	<b><u>20,672</u></b>	<b><u>32,004</u></b>
<b>Total fund equity and other credits</b>	<b>15,358</b>	<b>66,298</b>	<b>20,672</b>	<b>32,004</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ <u>15,358</u></b>	<b><u>67,079</u></b>	<b><u>20,672</u></b>	<b><u>37,158</u></b>

WHITEHALL CITY SCHOOL DISTRICT

SPECIAL REVENUE FUNDS

EMIS GRANT	ENTRY YEAR PROGRAM	PRESCHOOL GRANT	DISADVANTAGED PUPIL IMPACT AID	DATA COMMUNICATIONS SUPPORT GRANT	SCHOOL NET PROFESSIONAL DEVELOPMENT	OHIO READS
-	-	-	-	12,648	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	12,648	-	-
-	-	-	-	-	-	-
53	88	480	7,567	-	-	-
-	-	-	4,469	-	-	-
-	-	-	-	-	-	-
-	-	-	44,122	-	-	-
53	88	480	56,158	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(53)	(88)	(480)	(56,158)	12,648	-	-
(53)	(88)	(480)	(56,158)	12,648	-	-
(53)	(88)	(480)	(56,158)	12,648	-	-
-	-	-	-	12,648	-	-

(Continued)

WHITEHALL CITY SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2005

SPECIAL REVENUE FUNDS					
		STUDENT INTERVENTION GRANT	VOCATIONAL EDUCATION ENHANCEMENT	MISCELLANEOUS STATE GRANT	IDEA (Part B) GRANT
<b>ASSETS</b>					
Cash and investments	\$	-	-	1,000	27,918
Receivables		-	-	-	-
Due from other governments		-	-	-	-
<b>Total assets</b>	<b>\$</b>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>27,918</u>
<b>LIABILITIES</b>					
Accounts payable	\$	-	-	-	-
Due to other governments		359	-	166	3,434
Due to other funds		-	-	-	2,087
Deferred revenue		-	-	-	-
Accrued wages		-	-	-	19,908
<b>Total liabilities</b>		<u>359</u>	<u>-</u>	<u>166</u>	<u>25,429</u>
<b>EQUITY AND OTHER CREDITS</b>					
Fund balance (deficit):					
Reserve for encumbrances		-	-	-	-
Reserve for future appropriations		-	-	-	-
Unreserved		(359)	-	834	2,489
<b>Total fund balance</b>		<u>(359)</u>	<u>-</u>	<u>834</u>	<u>2,489</u>
<b>Total fund equity and other credits</b>		<u>(359)</u>	<u>-</u>	<u>834</u>	<u>2,489</u>
<b>Total liabilities, equity and other credits</b>	<b>\$</b>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>27,918</u>

WHITEHALL CITY SCHOOL DISTRICT

SPECIAL REVENUE FUNDS

TITLE III - LIMITED ENGLISH PROFICIENCY	TITLE I GRANT	TITLE V GRANT	DRUG FREE GRANT	IDEA PRESCHOOL GRANTS FOR THE HANDICAPPED	REDUCING CLASS SIZE	MISCELLANEOUS FEDERAL GRANTS
-	58,099	-	-	-	5,063	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	58,099	-	-	-	5,063	-
-	-	-	-	-	-	-
290	17,469	-	-	93	4,489	-
-	6,843	-	-	-	-	-
-	-	-	-	-	-	-
-	105,407	-	-	-	26,077	-
290	129,719	-	-	93	30,566	-
-	46	-	-	-	-	-
-	-	-	-	-	-	-
(290)	(71,666)	-	-	(93)	(25,503)	-
(290)	(71,620)	-	-	(93)	(25,503)	-
(290)	(71,620)	-	-	(93)	(25,503)	-
-	58,099	-	-	-	5,063	-

(Continued)

WHITEHALL CITY SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2005

	<u>TOTAL SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUND BOND RETIREMENT FUND</u>	<u>CAPITAL PROJECTS FUND SCHOOLNET FUND</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
<b>ASSETS</b>				
Cash and investments	\$ 238,058	344,061	-	582,119
Receivables	1,745	794,744	-	796,489
Due from other governments	5,192	-	-	5,192
<b>Total assets</b>	<u>\$ 244,995</u>	<u>1,138,805</u>	<u>-</u>	<u>1,383,800</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 5,340	-	-	5,340
Due to other governments	35,001	2,006	-	37,007
Due to other funds	13,481	-	-	13,481
Deferred revenue	-	692,764	-	692,764
Accrued wages	195,514	-	-	195,514
<b>Total liabilities</b>	<u>249,336</u>	<u>694,770</u>	<u>-</u>	<u>944,106</u>
<b>EQUITY AND OTHER CREDITS</b>				
Fund balance (deficit):				
Reserve for encumbrances	32,151	-	-	32,151
Reserve for future appropriations	-	101,980	-	101,980
Unreserved	<u>(36,492)</u>	<u>342,055</u>	<u>-</u>	<u>305,563</u>
<b>Total fund balance</b>	<u>(4,341)</u>	<u>444,035</u>	<u>-</u>	<u>439,694</u>
<b>Total fund equity and other credits</b>	<u>(4,341)</u>	<u>444,035</u>	<u>-</u>	<u>439,694</u>
<b>Total liabilities, equity and other credits</b>	<u>\$ 244,995</u>	<u>1,138,805</u>	<u>-</u>	<u>1,383,800</u>

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WHITEHALL CITY SCHOOL DISTRICT  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2005

	SPECIAL REVENUE FUNDS			
	PUBLIC SCHOOL SUPPORT	GRANTS LOCAL SOURCES	DISTRICT- MANAGED STUDENT ACTIVITIES	AUXILIARY SERVICES
Revenues				
Property taxes	\$ -	-	-	-
Intergovernmental:				
Federal restricted grants-in-aid	-	16,987	-	-
State:				
Unrestricted grants-in-aid	-	-	-	-
Restricted grants-in-aid	-	76,626	-	197,796
Investment income	-	-	-	1,479
Co-curricular activities	61,954	-	61,518	-
Tuition fees	-	115,385	-	-
Other	21,048	14,096	23,915	-
Total Revenues	<u>83,002</u>	<u>223,094</u>	<u>85,433</u>	<u>199,275</u>
Expenditures				
Current:				
Instructional services:				
Regular	27,675	56,937	-	-
Special	-	-	-	-
Vocational	-	-	-	-
Total Instructional Services	<u>27,675</u>	<u>56,937</u>	<u>-</u>	<u>-</u>
Support services:				
Operation and maintenance of plant	-	32,165	-	-
School administration	-	38,627	-	-
Pupils	-	29,535	-	-
Business Operations	252	-	-	-
Instructional Staff	8,606	24,109	-	-
Central services	-	-	-	-
Total Support Services	<u>8,858</u>	<u>124,436</u>	<u>-</u>	<u>-</u>
Co-curricular student activities	42,393	-	80,520	-
Community services	-	20,824	-	196,599
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>78,926</u>	<u>202,197</u>	<u>80,520</u>	<u>196,599</u>
Net change in fund balance	4,076	20,897	4,913	2,676
Fund balance (deficit) at beginning of year	<u>11,282</u>	<u>45,401</u>	<u>15,759</u>	<u>29,328</u>
Fund balance (deficit) at end of year	<u>\$ 15,358</u>	<u>66,298</u>	<u>20,672</u>	<u>32,004</u>

WHITEHALL CITY SCHOOL DISTRICT

SPECIAL REVENUE FUNDS

EMIS GRANT	ENTRY YEAR PROGRAM	PRESCHOOL GRANT	DISADVANTAGED PUPIL IMPACT AID	DATA COMMUNICATIONS SUPPORT GRANT	SCHOOL NET PROFESSIONAL DEVELOPMENT	OHIO READS
-	-	-	-	-	-	-
-	-	-	-	-	-	-
9,269	15,400	165,066	463,032	27,648	4,140	14,500
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>9,269</u>	<u>15,400</u>	<u>165,066</u>	<u>463,032</u>	<u>27,648</u>	<u>4,140</u>	<u>14,500</u>
-	-	164,749	163,019	-	-	3,743
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	<u>164,749</u>	<u>163,019</u>	-	-	<u>3,743</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
9,199	-	-	295,315	-	-	-
-	-	-	-	-	-	-
-	15,488	-	532	-	6,383	12,630
-	-	-	-	41,778	-	-
<u>9,199</u>	<u>15,488</u>	-	<u>295,847</u>	<u>41,778</u>	<u>6,383</u>	<u>12,630</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>9,199</u>	<u>15,488</u>	<u>164,749</u>	<u>458,866</u>	<u>41,778</u>	<u>6,383</u>	<u>16,373</u>
70	(88)	317	4,166	(14,130)	(2,243)	(1,873)
(123)	-	(797)	(60,324)	26,778	2,243	1,873
<u>(53)</u>	<u>(88)</u>	<u>(480)</u>	<u>(56,158)</u>	<u>12,648</u>	-	-

(Continued)

WHITEHALL CITY SCHOOL DISTRICT  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS, Continued  
 FOR THE YEAR ENDED JUNE 30, 2005

	SPECIAL REVENUE FUNDS			
	STUDENT INTERVENTION	VOCATIONAL EDUCATION	MISCELLANEOUS	IDEA (Part B)
	GRANT	ENHANCEMENT	STATE GRANT	GRANT
Revenues				
Property taxes	\$ -	-	-	-
Intergovernmental:				
Federal restricted grants-in-aid	-	-	-	691,393
State:				
Unrestricted grants-in-aid	-	-	-	-
Restricted grants-in-aid	62,815	635	40,577	-
Investment income	-	-	-	-
Co-curricular activities	-	-	-	-
Tuition fees	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>62,815</u>	<u>635</u>	<u>40,577</u>	<u>691,393</u>
Expenditures				
Current:				
Instructional services:				
Regular	-	-	-	-
Special	62,110	-	7,959	719,080
Vocational	-	635	-	-
Total Instructional Services	<u>62,110</u>	<u>635</u>	<u>7,959</u>	<u>719,080</u>
Support services:				
Operation and maintenance of plant	-	-	-	-
School administration	-	-	-	-
Pupils	-	-	28,450	-
Business Operations	-	-	-	-
Instructional Staff	-	-	-	-
Central services	-	-	2,624	-
Total Support Services	<u>-</u>	<u>-</u>	<u>31,074</u>	<u>-</u>
Co-curricular student activities	-	-	-	-
Community services	-	-	-	4,824
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>62,110</u>	<u>635</u>	<u>39,033</u>	<u>723,904</u>
Net change in fund balance	705	-	1,544	(32,511)
Fund balance (deficit) at beginning of year	<u>(1,064)</u>	<u>-</u>	<u>(710)</u>	<u>35,000</u>
Fund balance (deficit) at end of year	<u>\$ (359)</u>	<u>-</u>	<u>834</u>	<u>2,489</u>

WHITEHALL CITY SCHOOL DISTRICT

SPECIAL REVENUE FUNDS

TITLE III - LIMITED ENGLISH PROFICIENCY	TITLE I GRANT	TITLE V GRANT	DRUG FREE GRANT	IDEA PRESCHOOL GRANTS FOR THE HANDICAPPED	REDUCING CLASS SIZE	MISCELLANEOUS FEDERAL GRANTS
-	-	-	-	-	-	-
50,923	996,891	15,781	20,825	18,161	150,945	37,480
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>50,923</u>	<u>996,891</u>	<u>15,781</u>	<u>20,825</u>	<u>18,161</u>	<u>150,945</u>	<u>37,480</u>
-	-	-	-	-	178,263	19,858
51,213	599,424	-	-	18,107	-	-
-	-	-	-	-	-	-
<u>51,213</u>	<u>599,424</u>	<u>-</u>	<u>-</u>	<u>18,107</u>	<u>178,263</u>	<u>19,858</u>
-	-	-	-	-	-	-
-	37,885	-	-	-	-	-
-	110,298	-	-	-	-	-
-	-	-	-	-	-	-
-	267,185	23,260	20,825	-	-	24,522
-	-	-	-	-	-	-
<u>-</u>	<u>415,368</u>	<u>23,260</u>	<u>20,825</u>	<u>-</u>	<u>-</u>	<u>24,522</u>
-	-	-	-	-	-	-
-	7,836	1,078	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>51,213</u>	<u>1,022,628</u>	<u>24,338</u>	<u>20,825</u>	<u>18,107</u>	<u>178,263</u>	<u>44,380</u>
(290)	(25,737)	(8,557)	-	54	(27,318)	(6,900)
-	(45,883)	8,557	-	(147)	1,815	6,900
<u>(290)</u>	<u>(71,620)</u>	<u>-</u>	<u>-</u>	<u>(93)</u>	<u>(25,503)</u>	<u>-</u>

(Continued)

WHITEHALL CITY SCHOOL DISTRICT  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS, Continued  
 FOR THE YEAR ENDED JUNE 30, 2005

	TOTAL SPECIAL REVENUE FUNDS	DEBT SERVICE FUND BOND RETIREMENT FUND	CAPITAL PROJECTS FUND SCHOOLNET FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS
Revenues				
Property taxes	\$ -	786,624	-	786,624
Intergovernmental:				
Federal restricted grants-in-aid	1,999,386	-	-	1,999,386
State:				
Unrestricted grants-in-aid	-	45,835	-	45,835
Restricted grants-in-aid	1,077,504	-	22,050	1,099,554
Investment income	1,479	-	-	1,479
Co-curricular activities	123,472	-	-	123,472
Tuition fees	115,385	-	-	115,385
Other	59,059	-	-	59,059
Total Revenues	<u>3,376,285</u>	<u>832,459</u>	<u>22,050</u>	<u>4,230,794</u>
Expenditures				
Current:				
Instructional services:				
Regular	614,244	-	22,050	636,294
Special	1,457,893	-	-	1,457,893
Vocational	635	-	-	635
Total Instructional Services	<u>2,072,772</u>	<u>-</u>	<u>22,050</u>	<u>2,094,822</u>
Support services:				
Operation and maintenance of plant	32,165	-	-	32,165
School administration	76,512	-	-	76,512
Pupils	472,797	-	-	472,797
Business Operations	252	5,105	-	5,357
Instructional Staff	403,540	-	-	403,540
Central services	44,402	-	-	44,402
Total Support Services	<u>1,029,668</u>	<u>5,105</u>	<u>-</u>	<u>1,034,773</u>
Co-curricular student activities	122,913	-	-	122,913
Community services	231,161	-	-	231,161
Debt service:				
Principal retirement	-	369,632	-	369,632
Interest	-	389,227	-	389,227
Total Expenditures	<u>3,456,514</u>	<u>763,964</u>	<u>22,050</u>	<u>4,242,528</u>
Net change in fund balance	(80,229)	68,495	-	(11,734)
Fund balance (deficit) at beginning of year	75,888	375,540	-	451,428
Fund balance (deficit) at end of year	<u>\$ (4,341)</u>	<u>444,035</u>	<u>-</u>	<u>439,694</u>

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES--BUDGET AND ACTUAL -  
PUBLIC SCHOOL SUPPORT FUND - BUDGET BASIS  
YEAR ENDED JUNE 30, 2005

PUBLIC SCHOOL SUPPORT FUND				
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES:</b>				
Co-curricular activities	\$ 57,800	61,954	61,954	-
Miscellaneous	23,000	33,846	21,155	(12,691)
<b>TOTAL REVENUES</b>	80,800	95,800	83,109	(12,691)
<b>EXPENDITURES:</b>				
REGULAR INSTRUCTION:				
Salaries and wages	-	1,450	1,450	-
Employee benefits	-	229	229	-
Purchased services	11,750	7,904	7,904	-
Supplies and materials	17,680	9,551	9,551	-
Capital Outlay	-	472	472	-
Other	12,920	8,069	8,069	-
<b>TOTAL REGULAR INSTRUCTION</b>	42,350	27,675	27,675	-
INSTRUCTIONAL STAFF				
Supplies and materials	-	365	365	-
Capital Outlay	-	1,830	1,830	-
Other	11,000	6,411	6,411	-
<b>TOTAL INSTRUCTIONAL STAFF</b>	11,000	8,606	8,606	-
SCHOOL ADMINISTRATION				
Supplies and materials	320	252	252	-
<b>TOTAL SCHOOL ADMINISTRATION</b>	320	252	252	-
CO-CURRICULAR				
Other	31,500	42,393	42,393	-
<b>TOTAL CO-CURRICULAR</b>	31,500	42,393	42,393	-
<b>TOTAL EXPENDITURES</b>	85,170	78,926	78,926	-
Excess (deficiency) of revenues over expenditures	(4,370)	16,874	4,183	(12,691)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	10,849	10,849	10,849	-
<b>FUND BALANCES AT END OF YEAR</b>	\$ 6,479	27,723	15,032	(12,691)

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, 2005

	GRANTS LOCAL SOURCES			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Tuition	\$ 150,000	150,000	115,385	(34,615)
Intermediate Sources	56,000	73,750	73,750	-
Federal sources	15,000	16,987	16,987	-
Other	10,000	14,513	14,244	(269)
<b>TOTAL REVENUES</b>	<u>231,000</u>	<u>255,250</u>	<u>220,366</u>	<u>(34,884)</u>
<b>EXPENDITURES:</b>				
<b>REGULAR INSTRUCTION:</b>				
Salaries and wages	41,000	26,649	26,649	-
Employee benefits	11,044	15,225	15,225	-
Purchased services	11,350	10,510	10,510	-
Supplies and materials	5,120	4,675	4,675	-
Capital outlay	1,100	-	-	-
<b>TOTAL REGULAR INSTRUCTION</b>	<u>69,614</u>	<u>57,059</u>	<u>57,059</u>	<u>-</u>
<b>PUPIL SERVICES</b>				
Purchased services	19,500	20,676	20,676	-
Supplies and materials	9,000	8,858	8,858	-
<b>TOTAL PUPIL SERVICES</b>	<u>28,500</u>	<u>29,534</u>	<u>29,534</u>	<u>-</u>
<b>INSTRUCTIONAL STAFF</b>				
Salaries and wages	4,500	9,500	9,500	-
Employee benefits	1,000	1,487	1,487	-
Purchased services	15,000	10,265	10,265	-
Supplies and materials	-	2,473	2,473	-
Capital outlay	100	374	374	-
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>20,600</u>	<u>24,099</u>	<u>24,099</u>	<u>-</u>
<b>SCHOOL ADMINISTRATION</b>				
Salaries and wages	61,000	31,683	31,683	-
Employee benefits	11,824	5,338	5,338	-
Supplies and materials	2,730	1,963	1,963	-
<b>TOTAL SCHOOL ADMINISTRATION</b>	<u>75,554</u>	<u>38,984</u>	<u>38,984</u>	<u>-</u>
<b>FISCAL SERVICES</b>				
Purchased services	300	-	-	-
<b>TOTAL FISCAL SERVICES</b>	<u>300</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OPERATION AND MAINTENANCE OF PLANT</b>				
Salaries and wages	15,500	14,292	14,292	-
Employee benefits	4,585	5,857	5,857	-
Purchased services	10,220	7,026	7,026	-
Supplies and materials	6,200	5,023	5,023	-
Capital outlay	140	-	-	-
<b>TOTAL OPERATION AND MAINT. OF PLANT</b>	<u>36,645</u>	<u>32,198</u>	<u>32,198</u>	<u>-</u>

(continued)

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES--BUDGET AND ACTUAL -  
 GRANTS LOCAL SOURCES - BUDGET BASIS  
 YEAR ENDED JUNE 30, 2005

	GRANTS LOCAL SOURCES			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
FOOD SERVICE				
Employee benefits	\$ -	856	856	-
Purchased services	30,000	18,533	18,533	-
Supplies and materials	3,300	1,531	1,531	-
<b>TOTAL FOOD SERVICE</b>	<u>33,300</u>	<u>20,920</u>	<u>20,920</u>	-
COMMUNITY SERVICE				
Other	4,106	-	-	-
<b>TOTAL COMMUNITY SERVICE</b>	<u>4,106</u>	<u>-</u>	<u>-</u>	-
SITE IMPROVEMENT				
Capital outlay	1,000	-	-	-
<b>TOTAL SITE IMPROVEMENT</b>	<u>1,000</u>	<u>-</u>	<u>-</u>	-
BUILDING IMPROVEMENT				
Capital outlay	500	-	-	-
<b>TOTAL BUILDING IMPROVEMENT</b>	<u>500</u>	<u>-</u>	<u>-</u>	-
<b>TOTAL EXPENDITURES</b>	<u>270,119</u>	<u>202,794</u>	<u>202,794</u>	-
Excess (deficiency) of revenues over expenditures	(39,119)	52,456	17,572	(34,884)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>44,315</u>	<u>44,315</u>	<u>44,315</u>	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 5,196</u>	<u>96,771</u>	<u>61,887</u>	<u>(34,884)</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, 2005

	<u>DISTRICT MANAGED STUDENT ACTIVITIES</u>			
	<u>ORIGINAL BUDGET</u>	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES:</b>				
Co-Curricular	\$ 82,300	82,300	61,662	(20,638)
Miscellaneous	20,300	20,300	24,007	3,707
<b>TOTAL REVENUES</b>	<u>102,600</u>	<u>102,600</u>	<u>85,669</u>	<u>(16,931)</u>
<b>EXPENDITURES:</b>				
<b>EXTRACURRICULAR ACTIVITIES</b>				
Salaries and wages	880	550	550	-
Employee benefits	170	81	81	-
Purchased services	31,050	26,069	26,069	-
Supplies and materials	48,900	28,410	28,410	-
Capital outlay	5,500	5,282	5,282	-
Other	23,075	20,128	20,128	-
<b>TOTAL EXTRACURRICULAR ACTIVITIES</b>	<u>109,575</u>	<u>80,520</u>	<u>80,520</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>109,575</u>	<u>80,520</u>	<u>80,520</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(6,975)	22,080	5,149	(16,931)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>14,329</u>	<u>14,329</u>	<u>14,329</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 7,354</u>	<u>36,409</u>	<u>19,478</u>	<u>(16,931)</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, 2005

	AUXILIARY SERVICES			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
State sources	\$ 185,000	197,795	197,795	-
Investment income	2,000	1,365	1,365	-
<b>TOTAL REVENUES</b>	<u>187,000</u>	<u>199,160</u>	<u>199,160</u>	-
<b>EXPENDITURES:</b>				
COMMUNITY SERVICES				
Salaries and wages	86,948	74,980	74,980	-
Employee benefits	15,102	13,836	13,836	-
Purchased services	32,738	37,758	37,758	-
Supplies and materials	68,002	73,571	73,571	-
Capital outlay	13,905	28,710	28,710	-
<b>TOTAL COMMUNITY SERVICES</b>	<u>216,695</u>	<u>228,855</u>	<u>228,855</u>	-
<b>TOTAL EXPENDITURES</b>	<u>216,695</u>	<u>228,855</u>	<u>228,855</u>	-
Excess (deficiency) of revenues over expenditures	(29,695)	(29,695)	(29,695)	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>29,695</u>	<u>29,695</u>	<u>29,695</u>	-
<b>FUND BALANCES AT END OF YEAR</b>	\$ <u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

WHITEHALL CITY SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - BUDGET AND ACTUAL -  
 EMIS - BUDGET BASIS  
 YEAR ENDED JUNE 30, 2005

	EMIS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
State sources	\$ 11,000	9,269	9,269	-
<b>TOTAL REVENUES</b>	<u>11,000</u>	<u>9,269</u>	<u>9,269</u>	<u>-</u>
<b>EXPENDITURES:</b>				
PUPIL SERVICES				
Salaries and wages	11,000	9,269	9,269	-
<b>TOTAL PUPIL SERVICES</b>	<u>11,000</u>	<u>9,269</u>	<u>9,269</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>11,000</u>	<u>9,269</u>	<u>9,269</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - BUDGET AND ACTUAL -  
 ENTRY YEAR PROGRAM - BUDGET BASIS  
 YEAR ENDED JUNE 30, 2005

	ENTRY YEAR PROGRAM			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
State sources	\$ 15,400	15,400	15,400	-
<b>TOTAL REVENUES</b>	<u>15,400</u>	<u>15,400</u>	<u>15,400</u>	<u>-</u>
<b>EXPENDITURES:</b>				
REGULAR INSTRUCTION				
Salaries and wages	15,400	15,400	15,400	-
<b>TOTAL REGULAR INSTRUCTION</b>	<u>15,400</u>	<u>15,400</u>	<u>15,400</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>15,400</u>	<u>15,400</u>	<u>15,400</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
PRESCHOOL - BUDGET BASIS  
YEAR ENDED JUNE 30, 2005

	PRESCHOOL			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
State sources	\$ 165,066	165,066	165,066	-
<b>TOTAL REVENUES</b>	<u>165,066</u>	<u>165,066</u>	<u>165,066</u>	<u>-</u>
<b>EXPENDITURES:</b>				
REGULAR INSTRUCTION				
Salaries and wages	142,360	142,360	142,360	-
Employee benefits	<u>22,706</u>	<u>22,706</u>	<u>22,706</u>	<u>-</u>
<b>TOTAL REGULAR INSTRUCTION</b>	<u>165,066</u>	<u>165,066</u>	<u>165,066</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>165,066</u>	<u>165,066</u>	<u>165,066</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
DISADVANTAGE PUPIL IMPACT AID - BUDGET BASIS  
YEAR ENDED JUNE 30, 2005

	DISADVANTAGE PUPIL IMPACT AID			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
State sources	\$ 460,000	463,032	463,032	-
<b>TOTAL REVENUES</b>	<u>460,000</u>	<u>463,032</u>	<u>463,032</u>	<u>-</u>
<b>EXPENDITURES:</b>				
REGULAR INSTRUCTION				
Salaries and wages	83,966	83,039	83,039	-
Employee benefits	13,937	13,525	13,525	-
Purchased services	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>-</u>
<b>TOTAL REGULAR INSTRUCTION</b>	<u>162,903</u>	<u>161,564</u>	<u>161,564</u>	<u>-</u>
PUPIL SERVICES				
Salaries and wages	229,395	231,970	231,970	-
Employee benefits	<u>67,702</u>	<u>69,498</u>	<u>69,498</u>	<u>-</u>
<b>TOTAL PUPIL SERVICES</b>	<u>297,097</u>	<u>301,468</u>	<u>301,468</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>460,000</u>	<u>463,032</u>	<u>463,032</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
DATA COMMUNICATIONS SUPPORT GRANT - BUDGET BASIS  
YEAR ENDED JUNE 30, 2005

DATA COMMUNICATIONS SUPPORT GRANT				
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES:</b>				
State sources	\$ 54,426	54,426	54,426	-
<b>TOTAL REVENUES</b>	54,426	54,426	54,426	-
<b>EXPENDITURES:</b>				
CENTRAL SERVICES				
Purchased services	41,778	41,778	41,778	-
<b>TOTAL CENTRAL SERVICES</b>	41,778	41,778	41,778	-
<b>TOTAL EXPENDITURES</b>	41,778	41,778	41,778	-
Excess (deficiency) of revenues over expenditures	12,648	12,648	12,648	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	-	-	-	-
<b>FUND BALANCES AT END OF YEAR</b>	\$ 12,648	12,648	12,648	-

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
SCHOOL NET PROFESSIONAL DEVELOPMENT - BUDGET BASIS  
YEAR ENDED JUNE 30, 2005

<u>SCHOOL NET PROFESSIONAL DEVELOPMENT</u>				
	<u>ORIGINAL BUDGET</u>	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES:</b>				
State sources	\$ -	4,140	4,140	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>4,140</u>	<u>4,140</u>	<u>-</u>
<b>EXPENDITURES:</b>				
INSTRUCTIONAL STAFF				
Purchased services	2,243	6,383	6,383	-
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>2,243</u>	<u>6,383</u>	<u>6,383</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>2,243</u>	<u>6,383</u>	<u>6,383</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(2,243)	(2,243)	(2,243)	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>2,243</u>	<u>2,243</u>	<u>2,243</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
OHIO READS - BUDGET BASIS  
YEAR ENDED JUNE 30, 2005

	OHIO READS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
State sources	\$ 14,500	14,500	14,500	-
<b>TOTAL REVENUES</b>	<u>14,500</u>	<u>14,500</u>	<u>14,500</u>	<u>-</u>
<b>EXPENDITURES:</b>				
REGULAR INSTRUCTION				
Materials and supplies	3,029	3,743	3,743	-
<b>TOTAL REGULAR INSTRUCTION</b>	<u>3,029</u>	<u>3,743</u>	<u>3,743</u>	<u>-</u>
INSTRUCTIONAL STAFF				
Salaries and wages	1,700	3,400	3,400	
Employee benefits	300	539	539	
Purchased services	2,000	-	-	-
Materials and supplies	7,471	8,691	8,691	-
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>11,471</u>	<u>12,630</u>	<u>12,630</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>14,500</u>	<u>16,373</u>	<u>16,373</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	(1,873)	(1,873)	-
Prior year encumbrances appropriated	1,873	1,873	1,873	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 1,873</u>	<u>-</u>	<u>-</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
STUDENT INTERVENTION GRANT - BUDGET BASIS  
YEAR ENDED JUNE 30, 2005

	STUDENT INTERVENTION GRANT			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
State sources	\$ 62,815	62,815	62,815	-
<b>TOTAL REVENUES</b>	62,815	62,815	62,815	-
<b>EXPENDITURES:</b>				
SPECIAL INSTRUCTION				
Salaries and wages	62,815	62,815	62,815	-
<b>TOTAL SPECIAL INSTRUCTION</b>	62,815	62,815	62,815	-
<b>TOTAL EXPENDITURES</b>	62,815	62,815	62,815	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	-	-	-	-
<b>FUND BALANCES AT END OF YEAR</b>	\$ -	-	-	-

WHITEHALL CITY SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - BUDGET AND ACTUAL -  
 VOCATIONAL EDUCATION ENHANCEMENT - BUDGET BASIS  
 YEAR ENDED JUNE 30, 2005

	<u>VOCATIONAL EDUCATION ENHANCEMENT</u>			
	<u>ORIGINAL BUDGET</u>	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES:</b>				
State sources	\$ 635	635	635	-
<b>TOTAL REVENUES</b>	<u>635</u>	<u>635</u>	<u>635</u>	<u>-</u>
<b>EXPENDITURES:</b>				
VOCATIONAL INSTRUCTION				
Capital outlay	635	635	635	-
<b>TOTAL VOCATIONAL INSTRUCTION</b>	<u>635</u>	<u>635</u>	<u>635</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>635</u>	<u>635</u>	<u>635</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
MISCELLANEOUS STATE GRANT - BUDGET BASIS  
YEAR ENDED JUNE 30, 2005

	MISCELLANEOUS STATE GRANT			VARIANCE POSITIVE NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
State sources	\$ 2,624	40,577	40,577	-
<b>TOTAL REVENUES</b>	<u>2,624</u>	<u>40,577</u>	<u>40,577</u>	<u>-</u>
<b>EXPENDITURES:</b>				
SPECIAL INSTRUCTION				
Purchased services	-	7,959	7,959	-
<b>TOTAL SPECIAL INSTRUCTION</b>	<u>-</u>	<u>7,959</u>	<u>7,959</u>	<u>-</u>
PUPIL SERVICES				
Salaries and wages	28,994	28,994	28,994	-
<b>TOTAL PUPIL SERVICES</b>	<u>28,994</u>	<u>28,994</u>	<u>28,994</u>	<u>-</u>
CENTRAL SERVICES				
Purchased services	2,624	2,624	2,624	-
<b>TOTAL CENTRAL SERVICES</b>	<u>2,624</u>	<u>2,624</u>	<u>2,624</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>31,618</u>	<u>39,577</u>	<u>39,577</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(28,994)	1,000	1,000	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ (28,994)</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
IDEA (Part B) GRANT - BUDGET BASIS  
YEAR ENDED JUNE 30, 2005

	IDEA (Part B) GRANT			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Federal sources	\$ 691,393	691,393	691,393	-
<b>TOTAL REVENUES</b>	<u>691,393</u>	<u>691,393</u>	<u>691,393</u>	<u>-</u>
<b>EXPENDITURES:</b>				
SPECIAL INSTRUCTION				
Salaries and wages	122,000	102,603	102,603	
Employee benefits	43,393	34,872	34,872	
Purchased services	526,000	556,176	556,176	-
<b>TOTAL SPECIAL INSTRUCTION</b>	<u>691,393</u>	<u>693,651</u>	<u>693,651</u>	<u>-</u>
COMMUNITY SERVICES				
Purchased services	-	4,824	4,824	-
<b>TOTAL COMMUNITY SERVICES</b>	<u>-</u>	<u>4,824</u>	<u>4,824</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>691,393</u>	<u>698,475</u>	<u>698,475</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	(7,082)	(7,082)	-
Prior year encumbrances appropriated	35,000	35,000	35,000	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 35,000</u>	<u>27,918</u>	<u>27,918</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
TITLE III - LIMITED ENGLISH PROFICIENCY GRANT - BUDGET BASIS  
YEAR ENDED JUNE 30, 2005

TITLE III - LIMITED ENGLISH PROFICIENCY GRANT				
	<u>ORIGINAL</u>	<u>REVISED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>BUDGET</u>	<u>BUDGET</u>		<u>POSITIVE</u> <u>(NEGATIVE)</u>
<b>REVENUES:</b>				
Federal sources	\$ 46,642	52,031	52,031	-
<b>TOTAL REVENUES</b>	<b>46,642</b>	<b>52,031</b>	<b>52,031</b>	<b>-</b>
<b>EXPENDITURES:</b>				
SPECIAL INSTRUCTION				
Salaries and wages	50,923	50,923	50,923	-
<b>TOTAL SPECIAL INSTRUCTION</b>	<b>50,923</b>	<b>50,923</b>	<b>50,923</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>50,923</b>	<b>50,923</b>	<b>50,923</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures	(4,281)	1,108	1,108	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>(1,108)</b>	<b>(1,108)</b>	<b>(1,108)</b>	<b>-</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ (5,389)</b>	<b>-</b>	<b>-</b>	<b>-</b>

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, 2005

	TITLE I GRANT			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Federal Sources	\$ 1,047,177	1,096,891	1,071,891	(25,000)
<b>TOTAL REVENUES</b>	<u>1,047,177</u>	<u>1,096,891</u>	<u>1,071,891</u>	<u>(25,000)</u>
<b>EXPENDITURES:</b>				
SPECIAL INSTRUCTION				
Salaries and wages	527,590	446,467	446,467	-
Employee benefits	153,946	138,538	138,538	-
<b>TOTAL SPECIAL INSTRUCTION</b>	<u>681,536</u>	<u>585,005</u>	<u>585,005</u>	<u>-</u>
PUPIL SERVICES				
Salaries and wages	79,270	79,453	79,453	-
Employee benefits	33,851	23,869	23,869	-
<b>TOTAL PUPIL SERVICES</b>	<u>113,121</u>	<u>103,322</u>	<u>103,322</u>	<u>-</u>
INSTRUCTIONAL STAFF				
Salaries and wages	101,035	87,319	87,319	-
Employee benefits	23,363	20,092	20,092	-
Purchased services	97,973	113,101	113,101	-
Materials and supplies	36,793	45,343	45,343	-
Capital outlay	-	577	577	-
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>259,164</u>	<u>266,432</u>	<u>266,432</u>	<u>-</u>
ADMINISTRATION				
Salaries and wages	41,751	35,759	35,759	-
Employee benefits	2,210	2,211	2,211	-
<b>TOTAL ADMINISTRATION</b>	<u>43,961</u>	<u>37,970</u>	<u>37,970</u>	<u>-</u>
COMMUNITY SERVICES				
Salaries and wages	10,409	6,866	6,866	-
Employee benefits	1,737	994	994	-
<b>TOTAL COMMUNITY SERVICES</b>	<u>12,146</u>	<u>7,860</u>	<u>7,860</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>1,109,928</u>	<u>1,000,589</u>	<u>1,000,589</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(62,751)	96,302	71,302	(25,000)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>(13,249)</u>	<u>(13,249)</u>	<u>(13,249)</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ (76,000)</u>	<u>83,053</u>	<u>58,053</u>	<u>(25,000)</u>

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
TITLE V GRANT - BUDGET BASIS  
YEAR ENDED JUNE 30, 2005

	TITLE V GRANT			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Federal Sources	\$ 15,781	15,781	15,781	-
<b>TOTAL REVENUES</b>	<u>15,781</u>	<u>15,781</u>	<u>15,781</u>	<u>-</u>
<b>EXPENDITURES:</b>				
INSTRUCTIONAL STAFF				
Purchased services	18,426	20,480	20,480	-
Materials and supplies	4,834	2,780	2,780	-
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>23,260</u>	<u>23,260</u>	<u>23,260</u>	<u>-</u>
COMMUNITY SERVICES				
Materials and supplies	1,078	1,078	1,078	-
<b>TOTAL COMMUNITY SERVICES</b>	<u>1,078</u>	<u>1,078</u>	<u>1,078</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>24,338</u>	<u>24,338</u>	<u>24,338</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(8,557)	(8,557)	(8,557)	-
Prior year encumbrances appropriated	-	-		-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>8,557</u>	<u>8,557</u>	<u>8,557</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
DRUG FREE GRANT - BUDGET BASIS  
YEAR ENDED JUNE 30, 2005

	DRUG FREE GRANT			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Federal Sources	\$ 20,825	20,825	20,825	-
<b>TOTAL REVENUES</b>	<u>20,825</u>	<u>20,825</u>	<u>20,825</u>	<u>-</u>
<b>EXPENDITURES:</b>				
PUPIL SERVICES				
Purchased services	20,825	20,825	20,825	-
<b>TOTAL PUPIL SERVICES</b>	<u>20,825</u>	<u>20,825</u>	<u>20,825</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>20,825</u>	<u>20,825</u>	<u>20,825</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
IDEA PRESCHOOL GRANTS FOR THE HANDICAPPED - BUDGET BASIS  
YEAR ENDED JUNE 30, 2005

IDEA PRESCHOOL GRANTS FOR THE HANDICAPPED				
	<u>ORIGINAL</u>	<u>REVISED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>BUDGET</u>	<u>BUDGET</u>		<u>POSITIVE</u>
				<u>(NEGATIVE)</u>
<b>REVENUES:</b>				
Federal Sources	\$ 16,250	18,161	18,161	-
<b>TOTAL REVENUES</b>	<b>16,250</b>	<b>18,161</b>	<b>18,161</b>	<b>-</b>
<b>EXPENDITURES:</b>				
SPECIAL INSTRUCTION				
Salaries and wages	16,250	16,250	16,250	-
Materials and supplies	-	1,911	1,911	-
<b>TOTAL SPECIAL INSTRUCTION</b>	<b>16,250</b>	<b>18,161</b>	<b>18,161</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>16,250</b>	<b>18,161</b>	<b>18,161</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
REDUCING CLASS SIZE - BUDGET BASIS  
YEAR ENDED JUNE 30, 2005

	REDUCING CLASS SIZE			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Federal sources	\$ 170,926	170,945	150,945	(20,000)
<b>TOTAL REVENUES</b>	<u>170,926</u>	<u>170,945</u>	<u>150,945</u>	<u>(20,000)</u>
<b>EXPENDITURES:</b>				
REGULAR INSTRUCTION				
Salaries and wages	186,222	161,178	161,178	-
Employee benefits	<u>14,712</u>	<u>14,712</u>	<u>14,712</u>	-
<b>TOTAL REGULAR INSTRUCTION</b>	<u>200,934</u>	<u>175,890</u>	<u>175,890</u>	-
<b>TOTAL EXPENDITURES</b>	<u>200,934</u>	<u>175,890</u>	<u>175,890</u>	-
Excess (deficiency) of revenues over expenditures	(30,008)	(4,945)	(24,945)	(20,000)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>30,008</u>	<u>30,008</u>	<u>30,008</u>	-
<b>FUND BALANCES AT END OF YEAR</b>	\$ <u>-</u>	<u>25,063</u>	<u>5,063</u>	<u>(20,000)</u>

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
MISCELLANEOUS FEDERAL GRANTS - BUDGET BASIS  
YEAR ENDED JUNE 30, 2005

	MISCELLANEOUS FEDERAL GRANTS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Federal sources	\$ 37,419	37,480	37,480	-
<b>TOTAL REVENUES</b>	<u>37,419</u>	<u>37,480</u>	<u>37,480</u>	<u>-</u>
<b>EXPENDITURES:</b>				
REGULAR INSTRUCTION				
Purchased services	-	7,159	7,159	
Materials and supplies	-	12,700	12,700	-
<b>TOTAL REGULAR INSTRUCTION</b>	<u>-</u>	<u>19,859</u>	<u>19,859</u>	<u>-</u>
INSTRUCTIONAL STAFF				
Purchased services	39,900	15,823	15,823	-
Materials and supplies	4,419	8,698	8,698	-
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>44,319</u>	<u>24,521</u>	<u>24,521</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>44,319</u>	<u>44,380</u>	<u>44,380</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(6,900)	(6,900)	(6,900)	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>6,900</u>	<u>6,900</u>	<u>6,900</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	\$ <u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
BOND RETIREMENT FUND - BUDGET BASIS  
YEAR ENDED JUNE 30, 2005

	BOND RETIREMENT FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Property taxes	\$ 701,337	675,926	745,287	69,361
State sources	76,759	102,169	45,834	(56,335)
<b>TOTAL REVENUES</b>	<u>778,096</u>	<u>778,095</u>	<u>791,121</u>	<u>13,026</u>
<b>EXPENDITURES:</b>				
FISCAL SERVICES:				
Other	8,000	4,168	4,168	-
BOND RETIREMENT				
Repayment of debt	<u>758,859</u>	<u>758,859</u>	<u>758,859</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>766,859</u>	<u>763,027</u>	<u>763,027</u>	<u>-</u>
Excess of revenues over expenditures	11,237	15,068	28,094	13,026
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>315,967</u>	<u>315,967</u>	<u>315,967</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 327,204</u>	<u>331,035</u>	<u>344,061</u>	<u>13,026</u>

WHITEHALL CITY SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - BUDGET AND ACTUAL -  
 SCHOOLNET - BUDGET BASIS  
 YEAR ENDED JUNE 30, 2005

	SCHOOLNET FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
State sources	\$ 22,050	22,050	22,050	-
<b>TOTAL REVENUES</b>	22,050	22,050	22,050	-
<b>EXPENDITURES:</b>				
REGULAR INSTRUCTION:				
Capital Outlay	22,050	22,050	22,050	-
<b>TOTAL REGULAR INSTRUCTION</b>	22,050	22,050	22,050	-
<b>TOTAL EXPENDITURES</b>	22,050	22,050	22,050	-
Excess of revenues over expenditures	-	-	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	-	-	-	-
<b>FUND BALANCES AT END OF YEAR</b>	\$ -	-	-	-

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# WHITEHALL CITY SCHOOL DISTRICT

## Enterprise Funds

**Enterprise Funds may be used to account for any activity for which a fee is charged to external users of goods or services.**

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

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

WHITEHALL CITY SCHOOL DISTRICT  
STATEMENT OF NET ASSETS  
ENTERPRISE FUNDS  
JUNE 30, 2005

Business-Type Activities  
Enterprise Funds

	UNIFORM SCHOOL		
	FOOD SERVICE	SUPPLIES	TOTAL
<b>ASSETS</b>			
Cash and investments	\$ 98,321	14,081	112,402
Accounts receivable	1,159	997	2,156
Due from other governments	84,523	-	84,523
Inventory	23,320	-	23,320
Total current assets	<u>207,323</u>	<u>15,078</u>	<u>222,401</u>
Capital Assets, Net	24,804	-	24,804
<b>Total assets</b>	<u>232,127</u>	<u>15,078</u>	<u>247,205</u>
<b>LIABILITIES</b>			
Accounts payable	516	-	516
Due to other governments	26,275	-	26,275
Due to other funds	9,579	-	9,579
Accrued wages and benefits	60,000	-	60,000
Current portion of long-term liabilities	17,000	-	17,000
Total current liabilities	<u>113,370</u>	<u>-</u>	<u>113,370</u>
Long-term liabilities	36,837	-	36,837
<b>Total liabilities</b>	<u>150,207</u>	<u>-</u>	<u>150,207</u>
<b>Net Assets</b>			
Invested in Capital Assets	24,804	-	24,804
Unrestricted	<u>57,116</u>	<u>15,078</u>	<u>72,194</u>
<b>Total Net Assets</b>	<u>\$ 81,920</u>	<u>15,078</u>	<u>96,998</u>

WHITEHALL CITY SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET ASSETS  
ENTERPRISE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

	Business-Type Activities Enterprise Funds		
	FOOD SERVICE	UNIFORM SCHOOL SUPPLIES	TOTAL
<b>Operating Revenues:</b>			
Food service sales	\$ 299,584	-	299,584
Class fees	-	44,044	44,044
Other	19,882	-	19,882
Total operating revenues	319,466	44,044	363,510
<b>Operating Expenses:</b>			
Supplies and materials	297,839	45,380	343,219
Personal services	614,581	-	614,581
Purchased services	65,021	-	65,021
Depreciation	7,004	-	7,004
Total operating expenses	984,445	45,380	1,029,825
Operating losses	(664,979)	(1,336)	(666,315)
<b>Nonoperating Revenues/Expenses:</b>			
State sources	29,196	-	29,196
Federal sources	575,434	-	575,434
Investment income	2,763	-	2,763
Other	(872)	-	(872)
Total nonoperating revenues/expenses	606,521	-	606,521
<b>Change in Net Assets</b>	(58,458)	(1,336)	(59,794)
<b>Net assets at beginning of year</b>	140,378	16,414	156,792
<b>Net assets at end of year</b>	\$ 81,920	15,078	96,998

WHITEHALL CITY SCHOOL DISTRICT  
STATEMENT OF CASH FLOWS  
ENTERPRISE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

	Business-Type Activities Enterprise Funds		
	UNIFORM SCHOOL		
	FOOD SERVICE	SUPPLIES	TOTAL
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash received from tuition and fees	\$ -	43,896	43,896
Cash received from sales	299,584	-	299,584
Other cash receipts	19,752	-	19,752
Cash payments for personal services	(612,030)	-	(612,030)
Cash payments for purchased services	(65,021)	-	(65,021)
Cash payments for supplies and materials	(295,405)	(45,380)	(340,785)
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<b>(653,120)</b>	<b>(1,484)</b>	<b>(654,604)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Interest	2,617	-	2,617
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b>2,617</b>	<b>-</b>	<b>2,617</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
State sources	29,196	-	29,196
Federal sources	570,011	-	570,011
<b>NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	<b>599,207</b>	<b>-</b>	<b>599,207</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(51,296)</b>	<b>(1,484)</b>	<b>(52,780)</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>149,617</b>	<b>15,565</b>	<b>165,182</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>\$ 98,321</b>	<b>14,081</b>	<b>112,402</b>
 <b>ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b>			
<b>Operating income (loss)</b>	<b>(664,979)</b>	<b>(1,336)</b>	<b>(666,315)</b>
Depreciation	7,004	-	7,004
Change in assets and liabilities:			
Receivables	(130)	(148)	(278)
Inventory	2,313	-	2,313
Accounts payable	121	-	121
Due to other governments	2,484	-	2,484
Due to other funds	460	-	460
Accrued wages and benefits	(393)	-	(393)
<b>Net cash provided (used) by operating activities</b>	<b>\$ (653,120)</b>	<b>(1,484)</b>	<b>(654,604)</b>
Supplemental Information			
Noncash activities-			
Donated commodities	\$ 130,557		

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN NET ASSETS - BUDGET AND ACTUAL -  
FOOD SERVICE FUND - BUDGET BASIS  
YEAR ENDED JUNE 30, 2005

	FOOD SERVICE FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>OPERATING REVENUES:</b>				
Food service sales	\$ 309,100	309,100	299,585	(9,515)
Investment income	2,000	2,000	2,618	618
Miscellaneous receipts	2,000	2,000	19,750	17,750
<b>TOTAL OPERATING REVENUES</b>	<u>313,100</u>	<u>313,100</u>	<u>321,953</u>	<u>8,853</u>
<b>OPERATING EXPENSES:</b>				
Salaries and wages	410,168	426,548	426,548	-
Employee benefits	183,048	185,481	185,481	-
Purchased services	69,910	65,021	65,021	-
Supplies and materials	327,250	292,679	292,679	-
Capital Outlay	10,000	2,726	2,726	-
<b>TOTAL OPERATING EXPENSES</b>	<u>1,000,376</u>	<u>972,455</u>	<u>972,455</u>	<u>-</u>
Operating income (loss)	(687,276)	(659,355)	(650,502)	8,853
<b>NONOPERATING REVENUES / EXPENSES:</b>				
State sources	30,000	30,000	29,196	(804)
Federal sources	550,000	550,000	570,011	20,011
<b>TOTAL NONOPERATING REVENUES / EXPENSES</b>	<u>580,000</u>	<u>580,000</u>	<u>599,207</u>	<u>19,207</u>
Net income (loss)	(107,276)	(79,355)	(51,295)	28,060
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<u>149,616</u>	<u>149,616</u>	<u>149,616</u>	<u>-</u>
<b>NET ASSETS AT END OF YEAR</b>	<u>\$ 42,340</u>	<u>70,261</u>	<u>98,321</u>	<u>28,060</u>

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN NET ASSETS--BUDGET AND ACTUAL--  
UNIFORM SCHOOL SUPPLIES FUND--BUDGET BASIS  
YEAR ENDED JUNE 30, 2005

	UNIFORM SCHOOL SUPPLIES FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>OPERATING REVENUES:</b>				
Class fees	\$ 41,670	45,670	43,895	(1,775)
<b>TOTAL OPERATING REVENUES</b>	<u>41,670</u>	<u>45,670</u>	<u>43,895</u>	<u>(1,775)</u>
<b>OPERATING EXPENSES</b>				
Supplies and materials	<u>52,179</u>	<u>45,380</u>	<u>45,380</u>	-
<b>TOTAL OPERATING EXPENSES</b>	<u>52,179</u>	<u>45,380</u>	<u>45,380</u>	-
Operating income (loss)	(10,509)	290	(1,485)	(1,775)
Prior year encumbrances appropriated	5,057	5,057	5,057	-
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<u>10,509</u>	<u>10,509</u>	<u>10,509</u>	-
<b>NET ASSETS AT END OF YEAR</b>	<u>\$ 5,057</u>	<u>15,856</u>	<u>14,081</u>	<u>(1,775)</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 NET ASSETS--BUDGET AND ACTUAL--  
 EMPLOYEE BENEFIT SELF INSURANCE--BUDGET BASIS  
 YEAR ENDED JUNE 30, 2005

	EMPLOYEE BENEFIT SELF INSURANCE			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>OPERATING REVENUES:</b>				
Charges for services	\$ 2,403,000	2,403,000	2,265,088	(137,912)
Miscellaneous	<u>-</u>	<u>-</u>	<u>37</u>	<u>37</u>
<b>TOTAL OPERATING REVENUES</b>	<u>2,403,000</u>	<u>2,403,000</u>	<u>2,265,125</u>	<u>(137,875)</u>
<b>OPERATING EXPENSES:</b>				
Purchased services	<u>2,381,223</u>	<u>2,210,206</u>	<u>2,210,206</u>	<u>-</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>2,381,223</u>	<u>2,210,206</u>	<u>2,210,206</u>	<u>-</u>
Operating income (loss)	21,777	192,794	54,919	(137,875)
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<u>1,438,107</u>	<u>1,438,107</u>	<u>1,438,107</u>	<u>-</u>
<b>NET ASSETS AT END OF YEAR</b>	<u>\$ 1,459,884</u>	<u>1,630,901</u>	<u>1,493,026</u>	<u>(137,875)</u>

# WHITEHALL CITY SCHOOL DISTRICT

## Fiduciary Fund Types

### Agency Fund

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

**WHITEHALL CITY SCHOOL DISTRICT  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUND  
JUNE 30, 2005**

	Student Activities Fund			
	Balance <u>June 30, 2004</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>June 30, 2005</u>
<b>ASSETS</b>				
Cash and investments	\$ 33,223	41,223	42,168	32,278
Accounts receivable	<u>46</u>	<u>-</u>	<u>46</u>	<u>-</u>
Total assets	<u>\$ 33,269</u>	<u>41,223</u>	<u>42,214</u>	<u>32,278</u>
<b>LIABILITIES</b>				
Due to others	<u>\$ 33,269</u>	<u>41,223</u>	<u>42,214</u>	<u>32,278</u>
Total liabilities	<u>\$ 33,269</u>	<u>41,223</u>	<u>42,214</u>	<u>32,278</u>

**WHITEHALL CITY SCHOOL DISTRICT  
STATISTICAL SECTION**

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

<u>Contents</u>	<u>Page</u>
<b><i>Financial Trends</i></b>	103
These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	
<b><i>Revenue Capacity</i></b>	110
These schedules contain information to help the reader assess the affordability of the District's most significant local revenue source, the property tax.	
<b><i>Debt Capacity</i></b>	114
These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	
<b><i>Demographic and Economic Information</i></b>	117
These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The District implemented GASB Statement 34 for the year ended June 30, 2002; schedules presenting government-wide information include information beginning in that year.

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**WHITEHALL CITY SCHOOL DISTRICT**  
Net Assets by Component, Last Four Fiscal Years  
*(accrual basis of accounting)*

Table 1

	2002	2003	2004	2005
<b>Governmental activities</b>				
Invested in capital assets, net of related debt	\$ 3,692,589	4,160,947	4,631,505	5,231,782
Restricted	553,195	568,058	605,206	502,940
Unrestricted	<u>9,049,100</u>	<u>9,260,640</u>	<u>12,192,601</u>	<u>13,096,037</u>
<b>Total governmental activities net assets</b>	<u>13,294,884</u>	<u>13,989,645</u>	<u>17,429,312</u>	<u>18,830,759</u>
<b>Business-type activities</b>				
Invested in capital assets, net of related debt	24,175	37,658	32,680	24,804
Unrestricted	<u>189,306</u>	<u>177,194</u>	<u>189,224</u>	<u>137,212</u>
<b>Total business-type activities net assets</b>	<u>213,481</u>	<u>214,852</u>	<u>221,904</u>	<u>162,016</u>
<b>Primary government</b>				
Invested in capital assets, net of related debt	3,716,764	4,198,605	4,664,185	5,256,586
Restricted	553,195	568,058	605,206	502,940
Unrestricted	<u>9,238,406</u>	<u>9,437,834</u>	<u>12,381,825</u>	<u>13,233,249</u>
<b>Total primary government net assets</b>	<u>\$ 13,508,365</u>	<u>14,204,497</u>	<u>17,651,216</u>	<u>18,992,775</u>

**WHITEHALL CITY SCHOOL DISTRICT**  
 Changes in Net Assets, Last Four Fiscal Years  
*(accrual basis of accounting)*

Table 2

	2002	2003	2004	2005
<b>Expenses</b>				
Governmental activities:				
Instruction				
Regular	\$ 11,091,228	11,488,056	11,782,019	12,683,303
Special	3,203,014	3,446,900	3,968,458	4,409,865
Vocational	491,120	551,347	641,337	675,364
Continuing	5,726	5,723	-	-
Support Services				
Operation and maintenance of plant	1,999,002	2,114,047	2,182,142	2,215,360
School administration	1,887,700	2,197,931	2,157,556	2,201,031
Pupils	1,315,361	1,444,926	1,511,851	1,576,535
Business operations	578,544	592,992	575,355	676,007
Instructional staff	880,672	914,450	1,181,466	1,396,373
Student transportation	817,583	822,658	975,546	1,136,201
Central services	524,091	548,944	503,051	484,562
General administration	152,703	121,777	86,090	85,790
Co-curricular Activities	550,510	565,043	580,936	598,061
Community Services	264,237	228,238	264,037	241,833
Interest	241,637	494,244	486,573	374,695
Total governmental activities expenses	<u>24,003,128</u>	<u>25,537,276</u>	<u>26,896,417</u>	<u>28,754,980</u>
Business-type activities:				
Food Service	798,470	865,418	898,848	985,411
Uniform School Supplies	49,107	44,991	38,160	45,380
Total business-type activities expenses	<u>847,577</u>	<u>910,409</u>	<u>937,008</u>	<u>1,030,791</u>
Total primary government expenses	<u>\$ 24,850,705</u>	<u>26,447,685</u>	<u>27,833,425</u>	<u>29,785,771</u>
<b>Program Revenue</b>				
Governmental activities:				
Charges for services:				
Instruction				
Regular	\$ 218,648	218,763	202,277	201,072
Special	72,802	49,133	33,808	51,001
Continuing	1,493	1,300	-	-
Support Services				
Operation and maintenance of plant	27,368	21,185	13,436	18,358
School administration	52,553	46,288	38,434	22,039
Pupils	85	15,307	12,142	16,858
Business operations	-	192	-	-
Instructional staff	3,481	14,502	6,900	13,754
General administration	224	-	-	-
Co-curricular Activities	173,839	139,949	126,354	128,411
Community Services	22,766	30,560	24,459	11,885
Operating Grants and Contributions	2,051,573	2,156,781	2,807,815	3,333,409
Total governmental activities program revenue	<u>2,624,832</u>	<u>2,693,960</u>	<u>3,265,625</u>	<u>3,796,787</u>
Business-type activities:				
Charges for services:				
Food Service	327,001	298,875	309,028	319,466
Uniform School Supplies	51,518	35,232	35,709	44,044
Operating grants and contributions	440,926	534,281	597,375	604,630
Total business-type activities program revenue	<u>819,445</u>	<u>868,388</u>	<u>942,112</u>	<u>968,140</u>
Total primary government program revenue	<u>\$ 3,444,277</u>	<u>3,562,348</u>	<u>4,207,737</u>	<u>4,764,927</u>

(continued)

**WHITEHALL CITY SCHOOL DISTRICT**  
 Changes in Net Assets, Last Four Fiscal Years (continued)  
*(accrual basis of accounting)*

	2002	2003	2004	2005
<b>Net (Expense)/Revenue</b>				
Governmental activities	\$ (21,378,296)	(22,843,316)	(23,630,792)	(24,958,193)
Business-type activities	<u>(28,132)</u>	<u>(42,021)</u>	<u>5,104</u>	<u>(62,651)</u>
Total primary government net expense	\$ <u><u>(21,406,428)</u></u>	<u><u>(22,885,337)</u></u>	<u><u>(23,625,688)</u></u>	<u><u>(25,020,844)</u></u>
<b>General Revenues and Other Changes in Net Assets</b>				
Governmental activities:				
Property taxes	\$ 12,583,737	11,350,104	13,471,758	12,829,481
Grants and entitlements not restricted to Specific Programs	10,799,782	11,736,623	13,299,000	13,025,634
Investment earnings	396,871	284,587	146,477	393,675
Miscellaneous	<u>97,612</u>	<u>208,529</u>	<u>153,224</u>	<u>110,850</u>
Total governmental activities general revenues and other changes	<u>23,878,002</u>	<u>23,579,843</u>	<u>27,070,459</u>	<u>26,359,640</u>
Business-type activities:				
Investment earnings	<u>4,475</u>	<u>1,626</u>	<u>1,948</u>	<u>2,763</u>
Total business-type activities general revenues and other changes	<u>4,475</u>	<u>1,626</u>	<u>1,948</u>	<u>2,763</u>
Total primary government general revenues and other changes	\$ <u><u>23,882,477</u></u>	<u><u>23,581,469</u></u>	<u><u>27,072,407</u></u>	<u><u>26,362,403</u></u>
<b>Changes in Net Assets</b>				
Governmental activities	\$ 2,499,706	736,527	3,439,667	1,401,447
Business-type activities	<u>(23,657)</u>	<u>(40,395)</u>	<u>7,052</u>	<u>(59,888)</u>
Total primary government	\$ <u><u>2,476,049</u></u>	<u><u>696,132</u></u>	<u><u>3,446,719</u></u>	<u><u>1,341,559</u></u>

**WHITEHALL CITY SCHOOL DISTRICT**  
Fund Balances, Governmental Funds, Last Ten Fiscal Years  
*(modified accrual basis of accounting)*

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
General Fund										
Reserved	\$ 1,779,000	1,702,177	1,750,851	2,631,401	2,542,845	1,958,688	821,679	620,608	1,596,697	2,014,669
Unreserved	(1,317,500)	530,199	1,894,584	2,947,883	3,614,658	4,777,510	7,689,682	8,054,702	9,473,204	9,974,246
Total General Fund	\$ 461,500	2,232,376	3,645,435	5,579,284	6,157,503	6,736,198	8,511,361	8,675,310	11,069,901	11,988,915
All Other Governmental Funds										
Reserved	\$ 1,703,226	2,262,863	878,490	151,331	87,288	112,793	64,170	51,325	97,516	134,131
Unreserved, reported in:										
Special Revenue Funds	301,630	294,170	352,650	344,475	342,513	395,807	313,147	156,871	39,015	(36,492)
Debt Service Fund	647,447	490,105	383,597	220,069	215,777	233,571	329,237	283,316	314,897	342,055
Capital Projects Fund	274,017	448,227	184,424	155,376	-	-	44,522	19,652	-	-
Total All Other Governmental Funds	\$ 2,926,320	3,495,365	1,799,161	871,251	645,578	742,171	751,076	511,164	451,428	439,694

**WHITEHALL CITY SCHOOL DISTRICT**  
 Changes in Fund Balances, Governmental Funds  
 Last Ten Years  
 (modified accrual basis of accounting)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<b>Revenue</b>										
From Local Sources										
Taxes	7,739,115	11,582,623	11,421,788	11,906,055	11,547,140	12,260,691	12,570,793	11,232,228	13,204,717	13,095,184
Tuition	162,520	167,380	179,684	212,586	303,939	359,817	399,420	397,230	331,456	334,967
Investment income	242,746	317,278	473,322	458,875	590,694	750,829	396,871	284,587	146,477	393,675
Intergovernmental - State	6,384,587	7,126,109	7,402,178	8,428,983	8,891,863	9,869,406	11,741,108	12,753,612	14,277,534	14,125,188
Intergovernmental - Federal	754,259	568,991	850,291	753,238	876,616	887,087	1,110,247	1,139,792	1,829,281	2,233,855
Other Revenue	119,172	229,331	341,180	209,708	197,607	322,259	274,442	351,569	296,075	239,261
<b>Total Revenues</b>	<b>15,402,399</b>	<b>19,991,712</b>	<b>20,668,443</b>	<b>21,969,445</b>	<b>22,407,859</b>	<b>24,450,089</b>	<b>26,492,881</b>	<b>26,159,018</b>	<b>30,085,540</b>	<b>30,422,130</b>
<b>Expenditures</b>										
Current:										
Instruction										
Regular	8,148,776	8,292,107	9,916,100	9,297,229	9,343,285	10,444,491	10,460,698	10,995,318	11,745,457	12,498,276
Special	1,779,412	1,912,204	2,263,672	2,810,506	2,787,818	3,026,208	3,219,474	3,475,256	3,947,029	4,388,861
Vocational	278,868	368,738	354,512	376,471	402,146	554,170	480,115	593,605	624,545	677,289
Continuing	31,523	31,142	18,175	4,983	4,073	7,066	5,754	5,794	-	-
Support Services										
Operation and maintenance of plant	1,872,223	1,712,996	1,896,198	1,835,623	1,933,302	2,094,105	1,971,799	2,081,359	2,175,753	2,236,714
School administration	1,181,999	1,287,785	1,348,886	1,390,075	1,603,758	1,956,330	1,893,416	2,164,062	2,137,431	2,260,853
Pupils	822,908	1,123,901	1,067,436	1,065,479	1,423,514	1,337,936	1,313,178	1,480,412	1,516,138	1,607,565
Business operations	307,445	435,105	419,789	559,128	503,055	457,856	574,157	593,228	640,702	674,799
Instructional staff	442,247	436,980	417,827	503,599	523,403	734,643	907,857	1,000,317	1,147,187	1,378,568
Student transportation	346,924	442,730	566,917	511,510	578,795	759,271	811,722	882,764	994,572	1,123,448
Central services	75,310	405,473	699,360	523,207	648,484	377,246	354,698	472,433	482,183	483,705
General administration	87,806	171,981	177,898	179,772	132,964	105,513	153,439	123,545	86,090	85,790
Co-curricular Activities	297,089	317,423	322,524	373,859	396,374	475,330	559,721	596,372	579,669	603,431
Community Services	161,530	164,853	133,728	151,086	175,463	187,029	276,348	259,682	252,580	231,161
Capital Outlay	881,478	1,599,434	7,416	49,423	281,038	168,828	507,896	735,212	445,685	505,531
Debt Service:										
Principal Retirement	311,000	546,144	967,051	918,467	970,437	898,765	999,000	278,355	2,809,821	369,632
Interest and Fiscal Charges	320,303	378,515	384,227	403,158	347,404	319,364	219,541	497,267	494,481	389,227
<b>Total Expenditures</b>	<b>17,346,841</b>	<b>19,627,511</b>	<b>20,961,716</b>	<b>20,953,575</b>	<b>22,055,313</b>	<b>23,904,151</b>	<b>24,708,813</b>	<b>26,234,981</b>	<b>30,079,323</b>	<b>29,514,850</b>
Excess (deficiency) of revenue over (under) expenditures	(1,944,442)	364,201	(293,273)	1,015,870	352,546	545,938	1,784,068	(75,963)	6,217	907,280
Other Financing (Sources) Uses										
Proceeds from bonds issued	-	-	-	-	-	-	-	-	2,519,995	-
Premium on bond issuance	-	-	-	-	-	-	-	-	112,399	-
Proceeds from sale of notes	2,455,000	1,975,720	128	69	-	-	-	-	-	-
Proceeds from sale of assets	679,306	-	-	-	-	-	-	-	-	-
Transfers in	2,747,261	6,764	22,372	-	11,642	-	-	-	-	-
Transfers out	(2,747,652)	(6,764)	(22,372)	-	(11,642)	-	-	-	-	-
<b>Total Other Financing (Sources) Uses</b>	<b>3,133,915</b>	<b>1,975,720</b>	<b>128</b>	<b>69</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,632,394</b>	<b>-</b>
<b>Net Changes in Fund Balance</b>	<b>1,189,473</b>	<b>2,339,921</b>	<b>(293,145)</b>	<b>1,015,939</b>	<b>352,546</b>	<b>545,938</b>	<b>1,784,068</b>	<b>(75,963)</b>	<b>2,638,611</b>	<b>907,280</b>

**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
1996	35%	192,198,090	549,137,400	25%	38,449,277	153,797,108	35%	15,098,560	43,138,743	245,745,927	746,073,252	
1997	35%	204,563,960	584,468,457	25%	39,539,520	158,158,080	35%	14,941,000	42,688,571	259,044,480	785,315,110	
1998	35%	206,512,940	590,036,971	25%	46,146,917	184,587,668	35%	15,002,240	42,863,543	267,662,097	817,488,182	
1999	35%	207,451,430	592,718,371	25%	42,748,555	170,994,220	35%	14,854,510	42,441,457	265,054,495	806,154,049	
2000	35%	224,826,190	642,360,543	25%	42,473,478	169,893,912	35%	15,415,340	44,043,829	282,715,008	856,298,284	
2001	35%	225,536,510	644,390,029	25%	39,688,116	158,752,464	35%	15,687,990	44,822,829	280,912,616	847,965,322	
2002	35%	226,260,320	646,458,057	25%	44,350,051	177,400,204	35%	13,561,630	38,747,514	284,172,001	862,605,775	
2003	35%	243,651,840	696,148,114	25%	43,735,019	174,940,076	35%	11,541,200	32,974,857	298,928,059	904,063,047	
2004	35%	247,629,480	707,512,800	25%	40,343,866	161,375,464	35%	11,249,710	32,142,029	299,223,056	901,030,293	
2005	35%	248,118,530	708,910,086	25%	35,343,823	141,375,292	35%	11,255,800	32,159,429	294,718,153	882,444,807	

**WHITEHALL CITY SCHOOL DISTRICT**

Real Property Tax Rates - Direct and Overlapping Governments  
 Last Ten Years  
 (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
1996	1.50	14.82	2.20	65.72	1.20	85.44	61.9787	66.2140
1997	1.50	15.12	2.20	65.62	1.20	85.64	58.3010	65.2579
1998	1.50	15.22	2.20	65.61	1.20	85.73	58.3684	65.5545
1999	1.50	17.54	2.20	65.61	2.00	88.85	61.4029	68.6848
2000	1.50	17.64	2.20	65.49	2.00	88.83	56.2060	68.2649
2001	1.50	17.64	2.20	65.52	2.00	88.86	50.1594	68.0038
2002	1.50	17.64	2.20	65.49	2.00	88.83	56.0642	67.9488
2003	1.50	17.64	2.20	65.40	2.00	88.74	53.2629	65.4542
2004	1.50	17.64	2.20	65.40	2.00	88.74	53.2016	65.1370
2005	1.50	18.44	2.20	65.40	2.00	89.54	54.2532	66.7040

**WHITEHALL CITY SCHOOL DISTRICT**  
**PRINCIPAL PROPERTY TAXPAYERS**  
Collection Year 2005

Table 7

<u>Public Utilities</u>		
	Assessed Valuation	% of Total Assessed Valuation
1. Columbus Southern Power Company	\$ 5,885,790	2.00%
2. Ohio Bell Telephone Company	3,363,180	1.14%
 <u>Real Estate</u>		
1. English Village Inc.	5,196,360	1.76%
2. The Ebco Manufacturing Co.	3,481,350	1.18%
3. Office City Inc.	3,247,740	1.10%
4. Town & Country City Inc.	2,859,020	0.97%
5. Wyandotte Commons	2,800,000	0.95%
6. Parklawn Manor Inc.	2,691,960	0.91%
7. Everest Shaker Square LP	2,659,130	0.90%
8. Town & Country Drive In	2,634,340	0.89%
9. One Holdings Inc.	2,596,690	0.88%
10. Beech Woods Inc.	2,534,560	0.86%
 <u>Tangible Personal Property</u>		
1. Kroger Company	8,104,350	2.75%
2. Ricart Jeep - Eagle Inc.	3,527,660	1.20%
3. Byers Imports LLC	3,502,400	1.19%
4. Dick Masheter Ford Inc.	2,927,800	0.99%
5. Glazer's Distributors of Ohio Inc.	2,029,882	0.69%
6. Dave Gill Pontiac-GMC Truck Inc.	1,447,300	0.49%
7. Bob - Boyd Lincoln - Mercury Inc.	1,290,120	0.44%
8. Lavelle Limited LLC	1,122,610	0.38%
9. Penn Traffic Company	946,770	0.32%
10. Insight Communications of Central Ohio	881,460	0.30%
ALL OTHERS	228,987,681	77.71%
TOTAL ASSESSED VALUATION	\$ 294,718,153	100.00%

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

Table 8

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

<u>Collection Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>% of Levy Collected</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>% of Total Collections to Levy</u>	<u>Outstanding Delinquent Taxes</u>
1996	12,628,516	12,328,030	97.62%	220,490	12,548,520	99.37%	562,680
1997	13,171,611	12,762,523	96.89%	341,916	13,104,439	99.49%	612,577
1998	13,044,582	12,826,181	98.33%	416,659	13,242,840	101.52%	544,960
1999	13,082,687	12,803,199	97.86%	296,272	13,099,471	100.13%	696,667
2000	13,011,957	12,955,419	99.57%	354,361	13,309,780	102.29%	662,823
2001	13,430,051	13,110,668	97.62%	340,308	13,450,976	100.16%	782,797
2002	13,293,823	12,097,418	91.00%	360,204	12,457,622	93.71%	914,330
2003	13,229,828	12,687,848	95.90%	396,251	13,084,099	98.90%	1,075,051
2004	13,015,550	12,397,610	95.25%	677,254	13,074,864	100.46%	932,048
2005	NA	NA	NA	NA	NA	NA	NA

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

Collection <u>Year</u>	Estimated <u>Population (1)</u>	Assessed Value Real & Personal <u>Property (2)</u>	General <u>Bonded Debt (3)</u>	Ratio of Bonded Debt to <u>Assessed Value (%)</u>	Net Bonded Debt <u>Per Capita</u>
1996	NA	245,745,927	4,169,893	1.70%	NA
1997	NA	259,044,480	3,944,893	1.52%	NA
1998	NA	267,662,097	3,709,893	1.39%	NA
1999	NA	265,054,495	3,455,000	1.30%	NA
2000	NA	282,715,008	3,185,000	1.13%	NA
2001	NA	280,912,616	2,900,000	1.03%	NA
2002	NA	284,172,001	2,600,000	0.91%	NA
2003	NA	298,928,059	2,583,645	0.86%	NA
2004	NA	299,223,056	2,568,819	0.86%	NA
2005	NA	294,718,153	2,487,187	0.84%	NA

Notes: (1) Not Available  
 (2) Assessed values from Table 5.  
 (3) Office of the Treasurer, Whitehall City School District.

**WHITEHALL CITY SCHOOL DISTRICT**  
 Computation of Direct and Overlapping Debt  
 December 31, 2004

	Assessed <u>Valuation</u>	General <u>Bonded Debt</u>	Percent <u>Overlapping</u>	Amount Applicable to Whitehall <u>City School District</u>
Direct				
Whitehall City School District	\$ 294,718,153	<u>2,487,187</u>	100.00%	<u>2,487,187</u>
Overlapping				
Franklin County	24,744,179,485	86,435,000	1.19%	1,028,577
City of Whitehall	294,718,153	3,275,000	100.00%	3,275,000
Total overlapping		<u>89,710,000</u>		<u>4,303,577</u>
TOTAL		\$ <u>92,197,187</u>		\$ <u>6,790,764</u>

**WHITEHALL CITY SCHOOL DISTRICT**  
 Legal Debt Margin Information  
 June 30, 2005

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<b>OVERALL DEBT LIMITATION</b>										
Assessed Valuation		\$ 294,718,153								
Voted and Unvoted Debt Limit - 9% of Assessed Valuation			\$ 26,524,634							
Balance in Debt Service Fund			\$ 444,035							
Total Debt Outstanding		\$ 2,790,187								
Less: Exempted Debt		\$ -								
Net amount subject to 9% limit			\$ 2,790,187							
Total Legal Voted and Unvoted Debt Margin			\$ 24,178,482							
<b>UNVOTED DEBT LIMITATION</b>										
Assessed Valuation		\$ 294,718,153								
Voted and Unvoted Debt Limit - 0.1% of Assessed Valuation			\$ 294,718							
Total Debt Outstanding		\$ -								
Less: Exempted Debt		\$ -								
Net amount subject to 0.1% limit			\$ -							
Total Legal Voted and Unvoted Debt Margin			\$ 294,718							
<b>DEBT LIMIT</b>										
Total Net Debt Applicable to Limit	\$ 22,843,234	22,889,557	24,705,141	24,160,086	25,711,398	25,739,339	25,905,223	27,186,841	27,305,615	26,968,669
Legal Debt Margin	7,036,893	6,506,000	5,950,000	5,390,000	4,799,000	4,727,000	3,728,000	3,449,645	3,159,819	2,790,187
	\$ 15,806,341	16,383,557	18,755,141	18,770,086	20,912,398	21,012,339	22,177,223	23,737,196	24,145,796	24,178,482
Total Net Debt Applicable to the Limit	30.81%	28.42%	24.08%	22.31%	18.66%	18.36%	14.39%	12.69%	11.57%	10.35%

**WHITEHALL CITY SCHOOL DISTRICT**  
Staffing Statistics (Head Count)  
Last Ten Years

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<b>Professional Staff:</b>										
Assistant Principal		2.0	2.0	2.0	1.0	3.0	2.0	2.0	2.0	2.0
Principal		5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Superintendent		1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Supervise/Manage/Direct		1.0	1.0	4.0	2.0	0.0	1.0	0.0	1.0	1.0
Coordinator		0.0	0.0	1.0	2.0	2.0	4.0	4.0	9.0	9.0
Educ.Administrative.Specialist		1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Other Administrative (Dean)		1.0	1.0	1.0	1.0	0.0	0.0	0.0	2.0	2.0
Curriculum Specialist (Ass't Supt)		0.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0
Counseling		4.3	5.0	4.0	4.0	5.0	4.0	3.0	3.0	3.0
Librarian/Media		3.0	2.0	2.0	5.0	5.0	5.0	5.0	5.0	5.0
Remedial Specialist		4.0	5.5	6.5	8.0	8.0	7.0	6.0	6.0	7.0
Regular Teaching	170.8	165.5	164.0	169.5	134.0	142.0	140.0	142.0	134.0	136.0
Special Educ. Teaching	n/a	n/a	n/a	n/a	22.0	28.0	31.0	33.0	30.0	22.0
Vocational Educ. Teaching	n/a	n/a	n/a	n/a	7.0	8.0	8.0	8.0	7.0	8.0
Tutor/Small Group Instructor	n/a	n/a	n/a	n/a	11.0	8.0	5.0	1.0	13.0	10.0
Educ.Service personnel Teacher	15.0	9.0	15.0	9.0	12.0	11.0	12.0	16.0	12.0	8.0
Suppl.Service Teacher (Spec.Ed)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	10.0
Psychologist	2.0	2.0	2.0	2.0	2.0	2.0	1.0	1.0	2.0	2.0
Registered Nursing	2.0	1.0	1.4	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Social Work	0.0	0.0	0.0	0.0	0.0	0.0	2.0	2.0	2.0	2.0
Speech and Language Therapist	3.0	3.0	3.0	3.0	3.0	3.0	3.0	2.0	1.0	3.0
<b>Support Staff:</b>										
Supervising/Directing (PreSch)	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Treasurer	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Other Official/Admin.(Tech)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Other Educ.Professional (PreSch)	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Computer Operating	2.0	2.0	2.0	3.0	3.0	4.0	2.0	2.0	2.0	2.0
Practical Nursing	0.0	0.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0
Library Aide	6.0	4.5	4.0	5.0	6.0	6.0	6.0	5.0	5.0	0.0
Instruct.Paraprofessional	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	14.0
Bookkeeping (Finance)	3.0	3.0	2.5	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Clerical	18.5	15.0	16.0	16.0	17.0	20.7	19.0	19.0	21.0	20.0
Teaching Aide	8.0	5.0	15.0	14.0	15.0	17.8	22.0	23.0	22.0	12.0
General Maintenance	3.0	3.0	4.0	4.0	5.0	5.0	5.0	5.0	5.0	5.0
Mechanic	2.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Vehicle Operator (Bus)	11.0	11.0	12.0	15.0	18.0	15.0	16.0	16.0	17.0	19.0
Attendance Officer	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Custodian	22.0	20.0	19.0	20.0	20.0	20.0	20.0	20.0	20.0	22.0
Food Service	<u>18.0</u>	<u>19.0</u>	<u>19.0</u>	<u>18.0</u>	<u>20.0</u>	<u>22.0</u>	<u>23.0</u>	<u>24.0</u>	<u>25.0</u>	<u>25.0</u>
<b>Total</b>	<u>311.6</u>	<u>291.5</u>	<u>312.4</u>	<u>320.5</u>	<u>338.0</u>	<u>355.5</u>	<u>355.0</u>	<u>364.0</u>	<u>368.0</u>	<u>370.0</u>
<b>Summary by Function/Activity</b>										
<b>Governmental activities:</b>										
Instruction										
Regular	178.8	170.5	179.0	183.5	149.0	159.8	162.0	165.0	156.0	162.0
Special	19.0	14.5	21.5	17.0	53.0	54.0	54.0	56.0	63.0	58.0
Vocational	0.0	0.0	0.0	0.0	7.0	8.0	8.0	8.0	7.0	8.0
Support Services										
Operation and maintenance of plant	25.0	23.0	23.0	24.0	25.0	25.0	25.0	25.0	25.0	27.0
School administration	30.5	29.0	34.0	33.0	33.0	38.7	36.0	41.0	46.0	45.0
Pupils	11.3	11.0	10.4	11.0	13.0	12.0	12.0	11.0	11.0	13.0
Business operations	4.0	4.0	3.5	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Instructional staff	9.0	6.5	6.0	10.0	11.0	11.0	11.0	10.0	10.0	5.0
Student transportation	13.0	11.0	13.0	16.0	19.0	16.0	17.0	17.0	18.0	20.0
Central services	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>4.0</u>	<u>4.0</u>	<u>5.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>
<b>Total governmental activities</b>	<u>293.6</u>	<u>272.5</u>	<u>293.4</u>	<u>302.5</u>	<u>318.0</u>	<u>333.5</u>	<u>332.0</u>	<u>340.0</u>	<u>343.0</u>	<u>345.0</u>
<b>Business-type activities:</b>										
Food Service	<u>18.0</u>	<u>19.0</u>	<u>19.0</u>	<u>18.0</u>	<u>20.0</u>	<u>22.0</u>	<u>23.0</u>	<u>24.0</u>	<u>25.0</u>	<u>25.0</u>
<b>Total business-type activities</b>	<u>18.0</u>	<u>19.0</u>	<u>19.0</u>	<u>18.0</u>	<u>20.0</u>	<u>22.0</u>	<u>23.0</u>	<u>24.0</u>	<u>25.0</u>	<u>25.0</u>
<b>Total primary government</b>	<u>311.6</u>	<u>291.5</u>	<u>312.4</u>	<u>320.5</u>	<u>338.0</u>	<u>355.5</u>	<u>355.0</u>	<u>364.0</u>	<u>368.0</u>	<u>370.0</u>

**WHITEHALL CITY SCHOOL DISTRICT**

Capital Assets by Function  
Last Four Years

Table 13

	2002	2003	2004	2005
<b>Governmental Activities:</b>				
Instruction				
Regular	18,507,707	19,235,029	19,994,798	20,427,796
Special	140,920	118,861	110,963	101,251
Vocational	735	53,595	57,228	77,663
Continuing	-	-	-	-
Support Services				
Operation and maintenance of plant	632,776	648,182	665,242	719,143
School administration	37,034	103,785	116,279	119,264
Pupils	24,281	36,358	49,350	89,731
Business operations	11,567	11,567	15,881	15,881
Instructional staff	353,695	354,753	353,414	333,335
Student transportation	285,434	388,460	457,244	494,648
Central services	848,710	786,800	759,640	645,270
General administration	-	-	-	-
Co-curricular Activities	193,825	220,415	251,886	223,689
Community Services	27,286	76,012	64,609	82,693
Total Governmental Activities Capital Assets	<u>21,063,970</u>	<u>22,033,817</u>	<u>22,896,534</u>	<u>23,330,364</u>
<b>Business-type Activities:</b>				
Food Service	<u>317,203</u>	<u>340,513</u>	<u>338,735</u>	<u>317,880</u>
Total Business-type Activities Capital Assets	<u>317,203</u>	<u>340,513</u>	<u>338,735</u>	<u>317,880</u>

**WHITEHALL CITY SCHOOL DISTRICT**

Table 14

Demographic Statistics  
Enrollment Data  
Last Ten Fiscal Years

<u>School Year</u>	<u>Enrollment K - 12</u>		<u>Increase/ Decrease</u>	<u>Percent Increase/ Decrease</u>
1995-96	2,933		(85)	(2.82%)
1996-97	2,817		(116)	(3.95%)
1997-98	2,934	<sup>1</sup>	117	4.15%
1998-99	3,008	<sup>1</sup>	74	2.52%
1999-00	2,926	<sup>1</sup>	(82)	(2.73%)
2000-01	2,988	<sup>1</sup>	62	2.12%
2001-02	2,997	<sup>1</sup>	9	0.30%
2002-03	3,051	<sup>1</sup>	54	1.80%
2003-04	3,185	<sup>1</sup>	134	4.39%
2004-05	3,036	<sup>1</sup>	(149)	(4.68%)

Source: Office of the Treasurer, Whitehall City School District

<sup>1</sup> Head Count per SF-3 Report

Table 15

**WHITEHALL CITY SCHOOL DISTRICT**  
Miscellaneous Statistics

<b>Enrollment</b>	
June 2005	3,036
<b>Staff</b>	<u>Head Count</u>
Certificated	241
Classified	<u>129</u>
	370
<b>Education and Experience of Teaching Staff</b>	
Average classroom teaching experience (in years)*	7.0
Percentage of Teacher with Master's Degrees (or beyond)*	47.3%
<b>High School Graduates</b>	
Number of Graduates	164
% of Graduates with State Honors	16.0%
Graduation % Rate 2004-2005 (projected)	92.0%
Graduation % Rate 2003-2004 (final)*	80.1%
Graduation % Rate 2002-2003 (final)*	77.2%
Graduation % Rate 2001-2002 (final)*	91.0%
Graduation % Rate 2000-2001 (final)*	68.5%
<b>ACT Scores Composite (All Students)</b>	
ACT Scores Composite 2004-2005 (National Average <u>20.9</u> )	20.9
ACT Scores Composite 2003-2004 (National Average <u>21.8</u> )	20.1
ACT Scores Composite 2002-2003 (National Average <u>21.8</u> )	20.1

\* Reference: ODE Website – Local Report Card



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**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
DECEMBER 20, 2005**