

WHITEHALL CITY SCHOOL DISTRICT
FRANKLIN COUNTY
SINGLE AUDIT
JULY 1, 2008 - JUNE 30, 2009



Mary Taylor, CPA
Auditor of State

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

We have reviewed the *Independent Auditors' Report* of the Whitehall City School District, Franklin County, prepared by Wilson, Shannon & Snow, Inc., for the audit period July 1, 2008 through June 30, 2009. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

Mary Taylor

Mary Taylor, CPA
Auditor of State

January 14, 2010

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**WHITEHALL CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

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**WHITEHALL CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

Federal Grantor/ Pass thru Grantor/ Program Title	Federal CFDA Number	Cash Receipts	Non-Cash Receipts	Cash Disbursements	Non-Cash Disbursements
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
<i>Passed through the Ohio Department of Education:</i>					
<i>Child Nutrition Cluster:</i>					
School Breakfast Program	10.553	\$ 153,162	\$ -	\$ 153,162	\$ -
National School Lunch Program	10.555	633,392	122,953	633,392	122,953
Summer Food Service Program for Children	10.559	10,574	-	10,574	-
<i>Total Child Nutrition Cluster:</i>		<u>797,128</u>	<u>122,953</u>	<u>797,128</u>	<u>122,953</u>
Child and Adult Food Care Program	10.558	27,924	-	27,924	-
Total U.S. Department of Agriculture		<u>825,052</u>	<u>122,953</u>	<u>825,052</u>	<u>122,953</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>					
<i>Passed through the Ohio Department of Education:</i>					
<i>Special Education Cluster:</i>					
Special Education-Grants to States	84.027	624,279	-	629,082	-
Special Education-Preschool Grants	84.173	15,383	-	15,383	-
<i>Total Special Education Cluster:</i>		<u>639,662</u>	<u>-</u>	<u>644,465</u>	<u>-</u>
Title I Grants to Local Educational Agencies	84.010	1,267,075	-	1,269,732	-
Safe and Drug Free Schools and Communities-State Grants	84.186	16,205	-	16,205	-
Javits Gifted and Talented Students Education Grant Program	84.206	2,979	-	-	-
Twenty-First Century Community Learning Centers	84.287	410,000	-	366,036	-
State Grants for Innovative Programs	84.298	6,546	-	6,870	-
Education Technology State Grants	84.318	10,365	-	3,568	-
English Language Acquisition Grants	84.365	80,220	-	79,444	-
Improving Teacher Quality State Grants	84.367	202,510	-	203,245	-
<i>Total Passed through the U.S. Department of Education:</i>		<u>2,635,562</u>	<u>-</u>	<u>1,945,100</u>	<u>-</u>
Total U. S Department of Education		<u>2,635,562</u>	<u>-</u>	<u>2,589,565</u>	<u>-</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
<i>Passed through the Ohio Department of Job and Family Services</i>					
<i>Passed through the Franklin County Job and Family Services</i>					
Temporary Assistance for Needy Families (TANF)	93.558	490,060	-	544,590	-
<i>Passed Through Ohio Department of Developmental Disabilities:</i>					
State Children's Insurance Program	93.767	25,094	-	-	-
Medical Assistance Program	93.778	74,320	-	-	-
<i>Total Passed Through Ohio Department of Developmental Disabilities:</i>		<u>99,414</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total U.S. Department of Health and Human Services		<u>589,474</u>	<u>-</u>	<u>544,590</u>	<u>-</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>					
<i>Passed through Federal Emergency Management Agency</i>					
Disaster Grants - Public Assistance	97.036	5,381	-	5,381	-
Total U.S. Department of Health and Human Services		<u>5,381</u>	<u>-</u>	<u>5,381</u>	<u>-</u>
TOTAL FEDERAL ASSISTANCE		<u>\$ 4,055,469</u>	<u>\$ 122,953</u>	<u>\$ 3,964,588</u>	<u>\$ 122,953</u>

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

**WHITEHALL CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - CHILD NUTRITION CLUSTER

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

NOTE C – FOOD DONATION PROGRAM

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 non-monetary assistance (expenditures) is reported in the Schedule at the fair value of the commodities received.

NOTE D – MEDICAL ASSISTANCE PROGRAM

The District received \$99,414 during fiscal year 2009 associated with the Medicaid Community Alternative Funding System (CAFS), CFDA 93.778 and the State Children's Insurance Program CFDA 93.767. These programs ended effective June 30, 2005 and any monies received by the District are attributed to residual payments for services rendered prior to June 30, 2005. Therefore, only these monies received by the District are included on the Schedule of Federal Awards Receipts and Expenditures.



Report on Internal Control over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance with
Government Auditing Standards

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Whitehall City School District, Franklin County, Ohio (the District) as of and for the fiscal year ended June 30, 2009, and have issued our report thereon dated December 22, 2009, wherein we noted the District implemented GASB Statement No.'s 49, 51, 52, 55, and 56 as disclosed in Note 2.o. 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 as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not to opine on the effectiveness of the District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the District's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the District's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies, resulting in more than a remote likelihood that the District's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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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 such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We intend this report solely for the information and use of management, Board of Education, the Auditor of State, federal awarding agencies and pass-through entities, and other members of the District. We intend it for no one other than these specified parties.

Wilson, Shannon & Snow, Inc.

Newark, Ohio
December 22, 2009



**Report on Compliance with Requirements Applicable to Each Major Program and on
Internal Control over Compliance in Accordance with OMB Circular A-133
and the Schedule of Federal Awards Receipts and Expenditures**

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

Compliance

We have audited the compliance of the 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 fiscal year ended June 30, 2009. 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 of its major federal programs. 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 Whitehall City School District, Franklin County, complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the fiscal year ended June 30, 2009.

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 in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that the entity's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the District's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

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

Schedule of Federal Awards Receipts and Expenditures

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Whitehall City School District, Franklin County, (the District) as of and for the fiscal year ended June 30, 2009, and have issued our report dated December 22, 2009 wherein we noted the District implemented GASB Statement No.'s 49, 51, 52, 55, and 56. Our audit was performed to form opinions on the financial statements that collectively comprise the District's financial statements. The accompanying Schedule of Federal Awards Receipts and Expenditures 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 management, Board of Education, the Auditor of State, federal awarding agencies and pass-through entities, and other members of the District. It is not intended for anyone other than these specified parties.



Newark, Ohio
December 22, 2009

**WHITEHALL CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

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

JUNE 30, 2009

1. SUMMARY OF AUDITOR'S RESULTS
--

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other significant deficiencies reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for its major federal program?	No
<i>(d)(1)(iv)</i>	Were there any other significant deficiencies in its internal control for its major federal program?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Temporary Assistance for Needy Families \ CFDA #93.558, Title I grants to Local Educational Agencies\ CFDA #84.010, Twenty-First Century Community Learning Centers \ CFDA #84.287
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	No

**WHITEHALL CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

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

JUNE 30, 2009

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None.



Independent Auditors' Report on Applying Agreed-Upon Procedures

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

To the Board of Education:

Ohio Revised Code Section 117.53 states “the auditor of state shall identify whether the school district or community school has adopted an anti-harassment policy in accordance with Section 3313.666 of the Revised Code. This determination shall be recorded in the audit report. The auditor of state shall not prescribe the content or operation of any anti-harassment policy adopted by a school district or community school”.

Accordingly, we have performed the procedures enumerated below, which were agreed to by the Board, solely to assist the Board in evaluating whether the Whitehall City School District (the District) has adopted an anti-harassment policy in accordance with Ohio Revised Code Section 3313.666. Management is responsible for complying with this requirement. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Board. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

1. We noted the Board adopted an anti-harassment policy at its meeting on March 28, 2007, which was subsequently amended on November 12, 2009.
2. We read the policy, noting it included the following requirements from Ohio Revised Code Section 3313.666(B):
 - (1) A statement prohibiting harassment, intimidation, or bullying of any student on school property or at school-sponsored events;
 - (2) A definition of harassment, intimidation, or bullying that includes the definition in division (A) of Ohio Revised Code Section 3313.666;
 - (3) A procedure for reporting prohibited incidents;
 - (4) A requirement that school personnel report prohibited incidents of which they are aware to the school principal or other administrator designated by the principal;
 - (5) A requirement that parents or guardians of any student involved in a prohibited incident be notified and, to the extent permitted by Section 3319.321 of the Revised Code and the “Family Educational Rights and Privacy Act of 1974”, 88 Stat. 571, 20 U.S.C. 1232q, as amended, have access to any written reports pertaining to the prohibited incident;
 - (6) A procedure for documenting any prohibited incident that is report;
 - (7) A procedure for responding to and investigating any reported incident;

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- (8) A strategy for protecting a victim from additional harassment, intimidation, or bullying, and from retaliation following a report;
- (9) A disciplinary procedure for any student guilty of harassment, intimidation, or bullying, which shall not infringe on any student's rights under the first amendment of the Constitution of the United States;
- (10) A requirement that the district administration semiannually provide the president of the district board a written summary of all reported incidents and post the summary on its website, if the district has a website, to the extent permitted by Section 3319.321 of the Revised Code and the "Family Educational Rights and Privacy Act of 1974", 88 Stat. 571, 20 U.S.C. 1232q, as amended.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance with the anti-harassment policy. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board and is not intended to be and should not be used by anyone other than this specified party.

Wilson, Sherman & Sons, Inc.

Newark, Ohio
December 22, 2009

Whitehall City School District

Whitehall, Ohio

Comprehensive Annual Financial Report

For Fiscal Year Ended June 30, 2009

Issued by:

Office of the Treasurer

Timothy J. Penton
Treasurer

WHITEHALL CITY SCHOOL DISTRICT
COMPREHENSIVE ANNUAL FINANCIAL REPORT
June 30, 2009

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Whitehall City School District

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Whitehall, Ohio 43213

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December 22, 2009

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

As the Superintendent and the Treasurer of the Whitehall City School District (the District), we are pleased to submit to you the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2009. 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).

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

Wilson, Shannon & Snow, Inc. has issued an unqualified (“clean”) opinion on the District’s financial statements for the year ended June 30, 2009. The Independent Auditors’ Report is located at the front of the financial section of this report.

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

Profile of the Government

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

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

An elected five-member Board of Education serves as the taxing authority and policy maker for the District. The Board adopts an annual tax budget and an annual appropriations resolution which serves as the basis for control over the authorization for all expenditures of District tax monies. The Board directly approves all personnel-related expenditures. Enrollment for the fiscal year ended June 30, 2009 was 3,123 students.

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

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

Educational Programs and Services

Art Education

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

- Whitehall graduates enrolled in art education departments of local universities have expressed a desire to return to Whitehall-Yearling for their student teaching experience.
- Art students in grades 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.

- 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 & Middle School - Students participate in general music, choir, band, and perform at community events.
- High School - Courses offered include mixed choir, show choir, a cappella choir, vocal ensembles, hand bells, marching band, concert band, symphonic band, stage band, and Advanced Placement music. High school band and choir students also perform at local community events, county, state, and national events.

Title I

The purpose of Title I is to enable schools to provide opportunities for disadvantaged children served to acquire the knowledge and skills contained in Ohio's challenging content and student performance standards. The Title I program in Whitehall City Schools embraces fundamental strategies to address the needs of the children served through school-wide projects that focus on teaching and learning. Parent involvement activities include home visits for entering kindergarten students. Backpacks with school supplies are provided during the visit. First and second grade students receive magnetic letters and trade books. Other activities include scrapbooking, reading, and math nights.

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

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

Kindergarten Program

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

C. Ray Williams Early Childhood Center

The C. Ray Williams Early Childhood Center is in its eighteenth 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 curriculum was written by staff and approved by the Ohio Department of Education.

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

In the 2008-2009 school year, 74 students participated in classes at the center. The Center has five classrooms: One Special Needs Preschool, one Child Development Council Head Start Classroom (federally funded), and three public preschool classrooms.

Gifted & Talented Services 2008-2009 Overview

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

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.

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. The emphasis is intervention within the regular classroom through collaboration with cluster teachers, as well as some work outside of the regular classroom. The middle and high school students participate in various competitions, including Model United Nations.

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

One Gifted Intervention Specialist (GIS) serves superior cognitive and specific academic ability students in grades 3-5 within the three elementary schools. The GIS instructor 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 (Spanish and French).

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

A number of Advanced Placement classes are also available for high school students. These classes offer an opportunity for students to acquire college credit for coursework completed at Whitehall-Yearling High School. Likewise, high school students are encouraged to consider Post Secondary Enrollment within area colleges and universities, specialized programs provided by Eastland-Fairfield Career Center and onsite PSEO classes offered by Columbus State Community College (English and Math).

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.

Summer School

At the elementary level, intervention reading and math classes are offered for at-risk students in grades K-5. Middle school students grades 6-8 receive intervention in reading and math as well.

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

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

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

Special Education

In 2008-2009, Whitehall City School District served 403 special education students, which is approximately 14.0% of the district's population. Pupil expenditure for each special education student was \$13,607. Total annual expenditure, including federal funding, was \$5,483,466 (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 students with Traumatic Brain Injury, Other Health Impairment, Orthopedic Impairment, and Hearing Impairment. Other classrooms include Emotional Disturbance and Special Needs Preschool. Students are provided the related services of speech and language, physical therapy, work-study, nursing services, psychological services, occupational therapy, and transportation as needed.

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

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

English as a Second Language

ESL Services are provided to English Language Learners from kindergarten to grade 12. At the elementary buildings, students are served in pull-out and inclusionary programs by six TESOL licensed staff. Services at the middle school are provided by two TESOL certified staff members. Students are taught using a pull-out or inclusionary model.

High school students are scheduled into credited courses: English Second Language for pre-functional and beginners, Intervention Reading for beginning, intermediate and advanced language learners, and Grammar for intermediate and advanced learners. All proficient mainstreamed students are tracked. Summer services are available for all grades of English Language Learners.

After School Tutoring and Intervention

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

The after-school program serves students in grades K-2 with homework assistance. Students in grades 3-8 receive intervention in Reading and Math by Whitehall City School's teachers four days a week. Enrichment activities are planned for one day per week. High school students are provided credit recovery opportunities and study table options.

Site coordinators are employed by Community In Schools. They are responsible for the coordination of the program between classroom teachers and parents. These programs are funded through two 21st Century Grants and TANF Funds.

Local Economy

The City of Whitehall, located within the I-270 outer belt of the Columbus Metropolitan area, is surrounded on all sides by the City of Columbus, and is considered a 'first ring' suburb of Columbus. Virtually all land in Whitehall is developed with 60% being residential and 40% being commercial/light industrial. Fifty-five percent (55%) of the residential property is rental.

The District is a 67% state-share district – meaning 67% of annual per pupil spending is derived from the state foundation formula funding. The District is considered a 'low wealth' district by Ohio Department of Education standards. Property values are some of the lowest in Franklin County while annual household income averages \$36,600. Approximately 75% of the total student enrollment qualifies for free and reduced lunch status as measured by federal guidelines.

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

Presently, the largest employer in the City of Whitehall is the Defense Supply Center of Columbus (DSCC) which is a US military supply base. DSCC employees approximately 6,000 civilians with an average annual income of \$48,000. This military installation serves as a major contributor of payroll taxes to the City – 45% of the City’s annual income tax receipts. In 2005, the federal Base Realignment and Closure (BRAC) committee made a major decision to continue operating DSCC in Whitehall and at the same time transferring an additional one thousand job positions to Whitehall from the cities of Cleveland and Dayton. This was a significant victory for the entire Whitehall community and the greater central Ohio region. In 2008, the base opened a new Veterans Administration hospital and transferred an additional 600 jobs from a former facility located in the City of Columbus.

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

Long-term financial planning

The present financial integrity of the District remains sound through June 30, 2012, per the District's current 5-year forecast. The forecast assumes a steady, or slightly declining, student enrollment while maintaining existing staffing levels. Barring all unforeseen disruptions of established revenue streams (i.e., reduction of state foundation funding, further reduction of tangible personal property tax, etc.), there is no immediate need to seek additional operating tax revenue from District property owners.

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

Property Taxes

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

Increases in assessed valuation are primarily the result of reappraisal. Unfortunately, due to HB920 millage rate reduction factors, the District does not realize any additional

property tax revenue as a result of these reappraisals. (Triennial update occurred in 2008; reappraisal is scheduled for 2011)

Tangible Personal Property Tax Reductions

As a result of HB66, which was adopted in 2005, the tangible personal property tax was phased out over a period of four years ending in 2009. A “Hold Harmless Period” was established (fiscal years 2006 through 2009) during which all taxing authorities were fully reimbursed by the State relative to prior law for revenue lost due to the taxable value reductions prescribed by HB66. (Tax year 2004 was used as the base year for this calculation.) This hold harmless period was extended through 2011 by the passage of the 2010-11 biennial budget bill (HB1) passed in June 2009. The Commercial Activity Tax (CAT) reimbursements from the State will be gradually phased out during the “Phase-Out Period” (fiscal years 2012 through 2019). In 2004, general personal property tax represented 18% of total property tax collections for the District (\$2.3M) and therefore remains a major area of concern as a declining revenue source. (The District will reclaim approximately 30% of this loss through the SF-3 funding formula. Loss of personal property assessed valuation will decrease the ‘charge off’ at the 23 mill rate vs. the 65 mill rate we collected through local TPP tax collection.)

State Foundation (SF-3)

Passage of the 2010-2011 biennial budget (HB1) in June 2009 brought with it the “Evidence Based Model” (EBM) of funding. Parity Aid and poverty based assistance (PBA) have both been eliminated in the EBM model. Whitehall will receive an increase of 0.75% in state funding in FY10 and FY11 while many districts in the state will see no increase or a *decrease* in funding for both FY10 and FY11. This is a direct reflection of the poor health of the national economy – suffering through the worst recession in its history – and the State of Ohio with an unemployment rate currently exceeding 10%.

District enrollment has been negatively impacted by open enrollment and the growth of community/charter schools over the past ten years. The District has seen a gradual shift of about 300 students to community/charter schools and Columbus Public between FY00 and FY09. Meanwhile, overall enrollment (WCS & community/charter) has remained relatively stable at around 3,000 students for the past ten years. Fluctuations of plus or minus 50 to 100 students can occur from year-to-year and do have a significant impact on formula aid.

Planning for District Expenses

Health insurance costs continue to be an area of concern to the District’s budget. Total claims costs rose dramatically from \$1.0 million in FY01 to \$2.4 million in FY09. Medical inflation continues to trend up from between 12-15% annually. The District has budgeted a 12% increase in benefit costs for FY10-FY14.

The District's purchased services expenditures continue to be severely impacted by open enrollment and community/charter school tuition fees. This expense has increased each year from FY00 to FY09.

FY00 = \$0.00	FY04 = \$975,000	FY08 = \$1,658,000
FY01 = \$350,000	FY05 = \$1,364,000	FY09 = \$2,291,000
FY02 = \$530,000	FY06 = \$1,426,000	
FY03 = \$730,000	FY07 = \$1,424,000	

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

At the same time, the cost of outgoing special education tuition has climbed significantly from \$675,000 in FY05 to \$1.3 million in FY10. This in part is due to the increased identification of autistic children from an average of five (5) autistic children in FY05 to the current seventeen (17) in FY10.

In spite of the above mentioned challenges, the District anticipates remaining solvent through June 30, 2012. It is a commonly held belief that the District will eventually have to return to the voters of the community for additional local financial support – most likely in the form of additional property tax millage and not a school income tax levy. This school year, the board of education will continue discussions, analysis, and planning of what a future levy campaign might look like and when it might take place.

Relevant financial policies

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

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

In spite of the increased spending reflected each year of the current 5-yr forecast, the District remains committed to addressing the ongoing cycle of deficit spending projected in fiscal years 2010 through 2014 as aggressively as possible.

Major initiatives

Due to the constraints of our current operating budgets (i.e. deficit spending projected in fiscal years 2010 through 2014) and in light of our newly approved OSFC project the District has no plans at this time to undertake any additional capital improvement projects on existing facilities. Contractual wage and benefit obligations will be met through fiscal year 2010 while limited routine maintenance will continue on all five school buildings.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Whitehall City School District for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2008. This was the thirteenth consecutive year that the District has received this prestigious award. In order to be awarded a Certificate of Achievement, the District had to publish an easily readable and efficiently organized CAFR that satisfied both generally accepted accounting principles and applicable legal requirements.

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

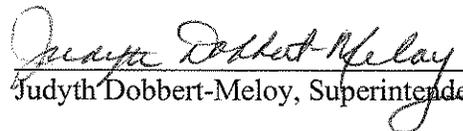
The publication of the fourteenth Comprehensive Annual Financial Report on a timely basis was made possible by the Treasurer's office staff, Assistant Treasurer Diane Spears, and GAAP Consultants Dave Weaver and Darlene Short. Their initiative and conscientious work ensured the integrity of the information 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/CFO



Judyth Dobbert-Meloy, Superintendent

ELECTED OFFICIALS AND ADMINISTRATIVE STAFF

June 30, 2009

Board of Education Members

President	Walter Armes
Vice-President	Ronda Howard
Member	Michael Capozziello
Member	Blythe Wood
Member	Carolyn McIntosh

Appointed Officials

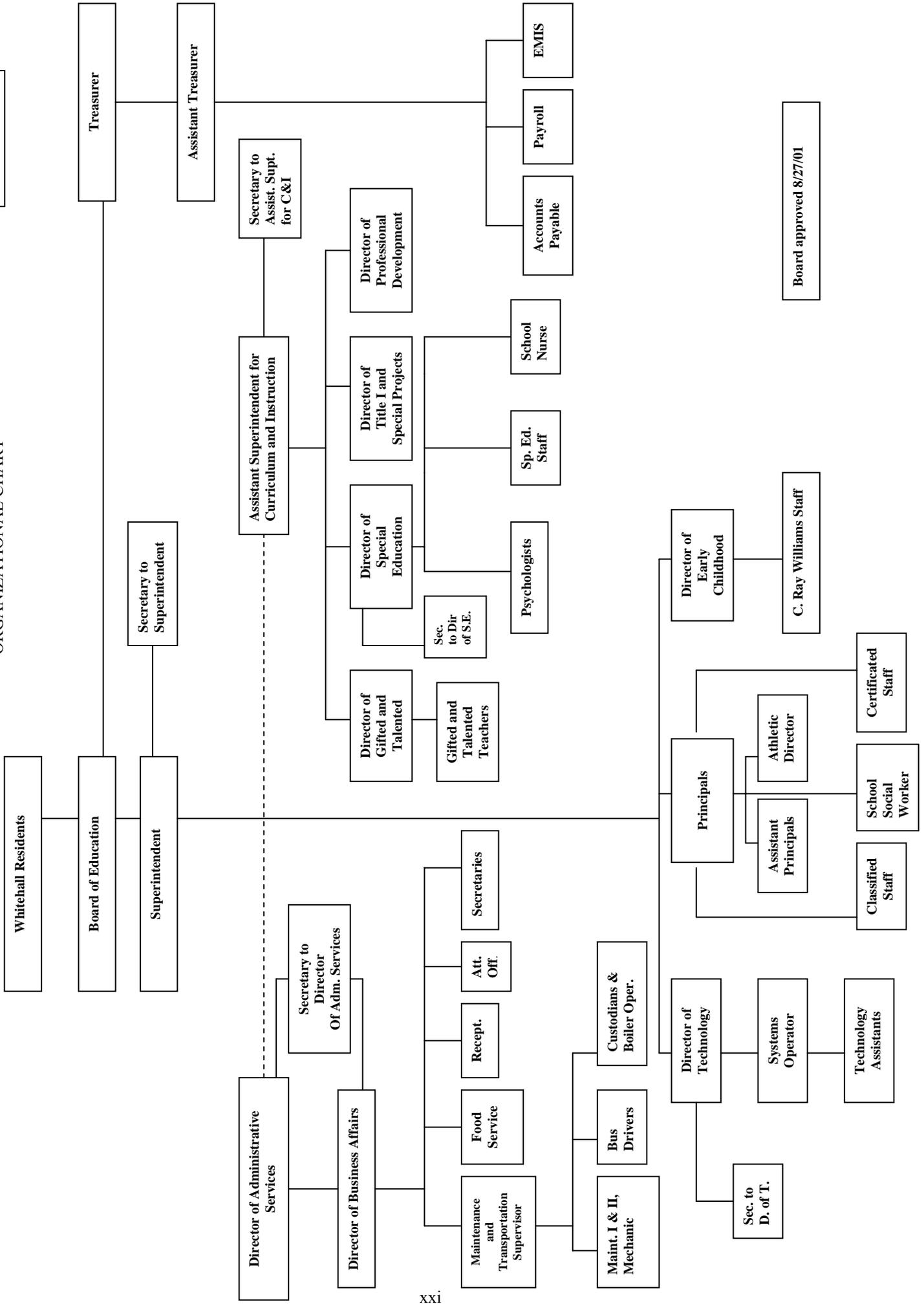
Superintendent	Judyth Dobbert-Meloy
Treasurer	Timothy J. Penton

Administrative Staff

Director of Administrative Services	Brian Hamler
Asst Supt. of Curriculum & Instruction	Susie J. Carr
Director of Gifted & Talented	Peggy Martinez
Director of Special Education Services	Karen McGuire
Special Education Supervisor	Laura Amberg
Director of Technology	James Freeman
Network Administrator	Nate Braun
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, 2008

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.



A handwritten signature in black ink, appearing to read "M. L. Post".

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

Executive Director



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

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Whitehall City School District, Franklin County, Ohio (the District) as of and for the fiscal year ended June 30, 2009, 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, each major fund, and the aggregate remaining fund information of the Whitehall City School District, Franklin County, Ohio as of June 30, 2009, and the respective changes in financial position, and where applicable, cash flows, thereof for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America.

As disclosed in Note 2.o., the District implemented Governmental Accounting Standards Board (GASB) Statement No. 49, "Accounting and Financial Reporting for Pollution Remediation Obligations", GASB Statement No. 51, "Accounting and Financial Reporting for Intangible Assets", GASB Statement No. 52, "Land and Other Real Estate Held as Investments by Endowments", GASB Statement No. 55, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments", and GASB Statement No. 56, "Codification of Accounting and Financial Reporting Guidance Centered in the AICPA Statements on Auditing Standards".

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2009, on our consideration of the District's internal control over financial reporting and on 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.

Wilson, Shannon & Snow, Inc.

CERTIFIED PUBLIC ACCOUNTANTS
Ten West Locust Street
Newark, Ohio 43055
(740) 345-6611
1-800-523-6611
FAX (740) 345-5635

Management's Discussion and Analysis and the budgetary comparison for the General Fund are not a required part of the basic financial statements but is 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 nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining 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.

Wilson, Shuman & Snow, Inc.

Newark, Ohio
December 22, 2009

Whitehall City School District
Management's Discussion & Analysis
For the Fiscal Year Ended June 30, 2009
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, 2009. 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 \$74,949,301 as of June 30, 2009 according to the Statement of Net Assets. This represents an increase of \$52,578,771 or 235% as compared to last year. Revenues for 2009 increased \$56,298,760 or 175%, while expenses for 2009 increased \$2,696,100 or 8.13%. The increase in revenues was primarily a result of the \$48 million in revenue related to the collaborative project agreement signed in June 2008 with the Ohio Schools Facilities Commission (OSFC) to replace all five of the District's existing school buildings at a total cost of \$78 million. The District issued \$30.5 million in bonds to fund the balance of the project following the successful passage of a 6.87 millage bond issue on November 4, 2008. The increase in expense was due to contractual salary and benefit increases, OSFC project related financing costs, as well as expanded after school programming services for grades K-12.

The current five-year forecast prepared by the District as mandated by state law reflects a positive operating cash balance through June 2012.

The General Fund reported a positive fund balance of \$15,112,766.

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 Funds

Fund Financial Statements

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

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 \$74,949,301 according to the Statement of Net Assets at the close of the most recent fiscal year.

A comparative analysis of fiscal year 2009 to 2008 follows from the Statements of Net Assets:

	Net Assets					
	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Current assets	\$ 111,094,950	\$ 30,513,326	\$ 724,537	\$ 560,832	\$ 111,819,487	\$ 31,074,158
Capital assets	8,374,026	7,881,516	12,239	14,398	8,386,265	7,895,914
Total assets	<u>119,468,976</u>	<u>38,394,842</u>	<u>736,776</u>	<u>575,230</u>	<u>120,205,752</u>	<u>38,970,072</u>
Current liabilities	11,149,691	13,268,419	90,961	86,839	11,240,652	13,355,258
Long-term liabilities	33,966,107	3,195,827	49,692	48,457	34,015,799	3,244,284
Total liabilities	<u>45,115,798</u>	<u>16,464,246</u>	<u>140,653</u>	<u>135,296</u>	<u>45,256,451</u>	<u>16,599,542</u>
Net Assets:						
Invested in capital, net of debt	7,262,943	5,921,213	12,239	14,398	7,275,182	5,935,611
Restricted	46,487,187	1,011,679	-	-	46,487,187	1,011,679
Unrestricted	20,603,048	14,997,704	583,884	425,536	21,186,932	15,423,240
Total net assets	<u>\$ 74,353,178</u>	<u>\$ 21,930,596</u>	<u>\$ 596,123</u>	<u>\$ 439,934</u>	<u>\$ 74,949,301</u>	<u>\$ 22,370,530</u>

A portion of the District's net assets (62%) represents resources subject to external restrictions on how they may be used. The majority of the restricted assets are related to the OSFC project that is currently on-going. The remaining balance of unrestricted net assets may be used to meet the District's ongoing activities.

	Changes in Net Assets					
	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Program revenues:						
Charges for services	\$ 639,202	\$ 643,010	\$ 262,071	\$ 320,909	\$ 901,273	\$ 963,919
Federal grants	3,402,472	4,426,874	961,637	881,042	4,364,109	5,307,916
State grants	4,552,517	3,067,849	28,689	28,992	4,581,206	3,096,841
General revenues:						
Property taxes	14,865,667	8,059,799	-	-	14,865,667	8,059,799
State entitlements	62,605,400	13,609,539	-	-	62,605,400	13,609,539
Interest income	920,741	789,750	5,675	10,535	926,416	800,285
Other	213,636	320,648	-	-	213,636	320,648
Total revenues	<u>87,199,635</u>	<u>30,917,469</u>	<u>1,258,072</u>	<u>1,241,478</u>	<u>88,457,707</u>	<u>32,158,947</u>
Program expenses:						
Instructional	22,195,159	20,829,174	-	-	22,195,159	20,829,174
Support services	11,380,372	10,366,508	-	-	11,380,372	10,366,508
Co-curricular student activities	676,600	629,980	-	-	676,600	629,980
Community services	262,219	218,668	-	-	262,219	218,668
Interest on long-term debt	262,703	49,447	-	-	262,703	49,447
Food service	-	-	1,074,496	1,055,799	1,074,496	1,055,799
Uniform school supplies	-	-	27,387	33,260	27,387	33,260
Total expenses	<u>34,777,053</u>	<u>32,093,777</u>	<u>1,101,883</u>	<u>1,089,059</u>	<u>35,878,936</u>	<u>33,182,836</u>
Change in Net Assets	<u>52,422,582</u>	<u>(1,176,308)</u>	<u>156,189</u>	<u>152,419</u>	<u>52,578,771</u>	<u>(1,023,889)</u>
Net Assets at Beginning of Year	<u>21,930,596</u>	<u>23,106,904</u>	<u>439,934</u>	<u>287,515</u>	<u>22,370,530</u>	<u>23,394,419</u>
Net Assets at End of Year	<u>\$ 74,353,178</u>	<u>\$ 21,930,596</u>	<u>\$ 596,123</u>	<u>\$ 439,934</u>	<u>\$ 74,949,301</u>	<u>\$ 22,370,530</u>

Governmental Activities

Net assets of the District's governmental activities increased by \$52,422,582. As discussed above, the increase in net asset is primarily due to the OSFC project that is currently on-going.

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

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

Programs	Total Cost of Services		Net Cost of Service	
	2009	2008	2009	2008
Instructional services	\$ 22,195,159	\$ 20,829,174	\$ 15,584,004	\$ 14,610,517
Support services	11,380,372	10,366,508	9,724,488	8,756,936
Co-curricular student activities	676,600	629,980	589,744	537,638
Community services	262,219	218,668	21,923	1,506
Interest on long-term debt	262,703	49,447	262,703	49,447
Total	<u>\$ 34,777,053</u>	<u>\$ 32,093,777</u>	<u>\$ 26,182,862</u>	<u>\$ 23,956,044</u>

Exclusive of the \$48 million intergovernmental revenue recorded in 2009 for the OSFC project, local property taxes make up 38% of total revenues for governmental activities. The net services column reflecting the need for \$26,182,862 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 an increase in net assets of \$156,189 for the fiscal year. The increase in net assets is attributed to the increase in federal funds and containment of operating costs for 2009.

The District's Funds

The District's governmental funds reported a combined fund balance of \$50,338,554 which represents an increase of \$36,341,007 as compared to last year's total of \$13,997,547 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, 2008 to 2009.

	Fund Balance at June 30, 2009	Fund Balance at June 30, 2008	Increase (Decrease)
General Fund	\$ 15,112,766	\$ 13,138,787	\$ 1,973,979
Bond Retirement Fund	1,787,798	413,965	1,373,833
Building Fund	532,942	-	532,942
Classroom Facilities Fund	32,113,510	-	32,113,510
Other Governmental Funds	<u>791,538</u>	<u>444,795</u>	<u>346,743</u>
Total	<u>\$ 50,338,554</u>	<u>\$ 13,997,547</u>	<u>\$ 36,341,007</u>

General Fund

The District's General Fund balance increased primarily because of a current year decrease in property tax revenue. The tables that follow assist in illustrating the financial activities and balance of the General Fund.

Revenues by Source

	2009	2008	% Change
Property taxes	\$ 12,615,417	\$ 7,799,581	61.74%
Intergovernmental	16,519,356	15,287,116	8.06%
Investment income	610,885	787,913	-22.47%
Other revenue	<u>278,040</u>	<u>283,174</u>	<u>-1.81%</u>
Total	<u>\$ 30,023,698</u>	<u>\$ 24,157,784</u>	<u>24.28%</u>

The increase in property tax revenue is due to irregularities in the timing of certification of revenues by the County. On a cash basis, these revenues have remained stable over the past five years. Interest earnings are down approximately \$177,000 from fiscal 2008 due to a decline in interest rates.

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

Expenditures by Function

	2009	2008	% Change
Instructional services	\$ 17,132,250	\$ 15,753,933	8.75%
Support services	9,562,942	8,802,917	8.63%
Co-curricular student activities	578,974	537,895	7.64%
Community services	11,072	9,588	15.48%
Capital outlay	294,899	265,021	11.27%
Debt service:			
Principal retirement	3,655	-	100.00%
Interest	<u>1,717</u>	<u>-</u>	<u>100.00%</u>
Total	<u>\$ 27,585,509</u>	<u>\$ 25,369,354</u>	<u>8.74%</u>

Expenditures increased 8.74% as compared to 2008. Revenues exceeded expenditures in the general fund during the fiscal year resulting in an increase in fund balance of \$1,973,979.

Bond Retirement Fund

The Bond Retirement Funds is a Debt Service Fund. Fund balance in this fund increased by \$1,373,833. This increase is primarily due to the resulting property tax for the levy passed in November 2008.

Building Fund

The Building Fund is a Capital Projects Fund. The fund balance in this funds increased by \$532,942. This increase is primarily due to funds transferred from the General Fund to meet the funding requirements of the District's Locally Funded Initiative in conjunction with the District's participation in the Ohio School Facilities Project.

Classroom Facilities Fund

The Classroom Facilities Fund is a Capital Projects Fund. The fund balance in this fund is \$32,113,510. This fund balance is primarily due to bond proceeds and funds received from OFSC for the building project which is currently on-going.

Other Governmental Funds

Other Governmental Funds consist of various Special Revenue Funds. Fund balance in these funds increased by \$346,743. This increase is primarily due to increased grant funds received.

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. There were no significant adjustments to the original budget amounts in the 2009 budget.

During the course of fiscal 2009, the District amended its General fund appropriations several times. Original appropriations of \$27,300,127 were increased \$987,446 to \$28,287,573. An increase of \$500,000 was made for purposes of the OSFC "locally funded initiative" (LFI) transfer to the building fund (004). Another increase of \$400,000 was needed to cover increased open enrollment and community/charter school tuition.

The School District's ending unobligated general fund balance was \$14,406,486.

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

Capital Assets

The District has \$8,386,265 invested in capital assets net of depreciation, with \$8,374,026 attributed to governmental activities. Detailed information regarding capital asset activity is included in Note 8 of the Notes to the Basic Financial Statements.

Debt

On June 30, 2009, the District had \$32,050,102 in outstanding bonds. Detailed information regarding long-term debt is included in Note 9 of 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, 2009, the District's general obligation debt was below the legal limit.

Contacting the District's Financial Management

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

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BASIC FINANCIAL STATEMENTS

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WHITEHALL CITY SCHOOL DISTRICT
STATEMENT OF NET ASSETS
JUNE 30, 2009

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
ASSETS:			
Cash and investments	\$ 51,347,229	\$ 457,567	\$ 51,804,796
Restricted cash	158,536	-	158,536
Receivables	13,089,854	7,447	13,097,301
Due from other governments	46,140,179	150,009	46,290,188
Inventory	-	13,890	13,890
Internal balance	(95,624)	95,624	-
Prepaid assets and deferred charges	454,776	-	454,776
Capital assets:			
Land and Construction in Progress	1,195,063	-	1,195,063
Depreciable capital assets, net	7,178,963	12,239	7,191,202
TOTAL ASSETS	119,468,976	736,776	120,205,752
LIABILITIES:			
Accounts payable	93,584	-	93,584
Due to other governments	887,064	26,648	913,712
Unearned revenue	7,354,575	-	7,354,575
Accrued wages	2,165,953	57,407	2,223,360
Interest payable	111,421	-	111,421
Claims payable	537,094	6,906	544,000
Long-term Liabilities:			
Due within one year	2,311,548	13,500	2,325,048
Due in more than one year	31,654,559	36,192	31,690,751
TOTAL LIABILITIES	45,115,798	140,653	45,256,451
NET ASSETS			
Invested in capital assets, net of related debt	7,262,943	12,239	7,275,182
Restricted for:			
Budget stabilization	158,536	-	158,536
Debt service	1,951,455	-	1,951,455
Capital projects	43,818,703	-	43,818,703
Other purposes	558,493	-	558,493
Unrestricted	20,603,048	583,884	21,186,932
TOTAL NET ASSETS	\$ 74,353,178	\$ 596,123	\$ 74,949,301

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, 2009

	Program Revenues		
Expenses	Charges for Services and Sales	Operating Grants and Contributions	
Governmental Activities			
Instructional services:			
Regular	\$ 14,679,059	\$ 373,647	\$ 1,271,001
Special	6,205,649	41,401	4,137,533
Vocational	693,397	-	171,202
Other	617,054	-	616,371
Support services:			
Operation and maintenance of plant	2,560,227	47,083	59,393
School administration	2,538,605	52,241	121,801
Pupils	1,548,954	-	520,096
Business operations	1,155,271	-	-
Instructional staff	1,596,479	36,565	588,555
Student transportation	1,307,801	-	187,100
Central services	534,103	-	43,050
General administration	138,932	-	-
Co-curricular student activities	676,600	86,856	-
Community services	262,219	1,409	238,887
Interest on long-term debt	262,703	-	-
Total Governmental Activities	34,777,053	639,202	7,954,989
Business-Type Activities			
Food Service	1,074,496	236,731	990,326
Uniform School Supplies	27,387	25,340	-
Total Business Type-Activities	1,101,883	262,071	990,326
Totals	\$ 35,878,936	\$ 901,273	\$ 8,945,315

General revenues:
Property tax levied for:
 General purposes
 Debt service
 Other purposes
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>
\$ (13,034,411)	\$ -	\$ (13,034,411)
(2,026,715)	-	(2,026,715)
(522,195)	-	(522,195)
(683)	-	(683)
(2,453,751)	-	(2,453,751)
(2,364,563)	-	(2,364,563)
(1,028,858)	-	(1,028,858)
(1,155,271)	-	(1,155,271)
(971,359)	-	(971,359)
(1,120,701)	-	(1,120,701)
(491,053)	-	(491,053)
(138,932)	-	(138,932)
(589,744)	-	(589,744)
(21,923)	-	(21,923)
(262,703)	-	(262,703)
<u>(26,182,862)</u>	<u>-</u>	<u>(26,182,862)</u>
-	152,561	152,561
<u>-</u>	<u>(2,047)</u>	<u>(2,047)</u>
<u>-</u>	<u>150,514</u>	<u>150,514</u>
<u>(26,182,862)</u>	<u>150,514</u>	<u>(26,032,348)</u>
12,489,424	-	12,489,424
2,240,465	-	2,240,465
135,778	-	135,778
62,605,400	-	62,605,400
920,741	5,675	926,416
213,636	-	213,636
<u>78,605,444</u>	<u>5,675</u>	<u>78,611,119</u>
52,422,582	156,189	52,578,771
<u>21,930,596</u>	<u>439,934</u>	<u>22,370,530</u>
<u>\$ 74,353,178</u>	<u>\$ 596,123</u>	<u>\$ 74,949,301</u>

WHITEHALL CITY SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2009

	GENERAL	BOND RETIREMENT FUND	BUILDING FUND	CLASSROOM FACILITIES FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS:						
Cash and investments	\$ 14,322,999	\$ 1,178,298	\$ 528,775	\$ 31,845,201	\$ 1,068,436	\$ 48,943,709
Restricted cash	158,536	-	-	-	-	158,536
Receivables	10,495,721	2,157,369	4,167	250,831	166,717	13,074,805
Due from other -						
Governments	18,151	-	-	45,600,572	521,456	46,140,179
Prepaid assets	64,458	-	-	-	-	64,458
Interfund receivable	100,000	-	-	-	-	100,000
TOTAL ASSETS	\$ 25,159,865	\$ 3,335,667	\$ 532,942	\$ 77,696,604	\$ 1,756,609	\$108,481,687
LIABILITIES:						
Accounts payable	\$ 41,498	\$ -	\$ -	\$ -	\$ 52,086	\$ 93,584
Due to other:						
Governments	780,673	12,412	-	-	93,979	887,064
Funds	171,997	-	-	-	32,927	204,924
Interfund payable	-	-	-	-	100,000	100,000
Deferred revenue	7,315,489	1,535,457	-	45,583,094	257,568	54,691,608
Accrued wages	1,737,442	-	-	-	428,511	2,165,953
TOTAL LIABILITIES	10,047,099	1,547,869	-	45,583,094	965,071	58,143,133
FUND BALANCES:						
Reserved for:						
Encumbrances	-	-	-	3,951,447	297,350	4,248,797
Prepaid assets	64,458	-	-	-	-	64,458
Future appropriations	2,966,470	621,912	-	-	40,603	3,628,985
Budget stabilization	158,536	-	-	-	-	158,536
Unreserved - Designated for budget stabilization	339,359	-	-	-	-	339,359
Unreserved, undesignated, reported in:						
General fund	11,583,943	-	-	-	-	11,583,943
Special revenue funds	-	-	-	-	453,585	453,585
Debt Service fund	-	1,165,886	-	-	-	1,165,886
Capital projects fund	-	-	532,942	28,162,063	-	28,695,005
TOTAL FUND BALANCES	15,112,766	1,787,798	532,942	32,113,510	791,538	50,338,554
TOTAL LIABILITIES AND FUND BALANCES	\$ 25,159,865	\$ 3,335,667	\$ 532,942	\$ 77,696,604	\$ 1,756,609	\$108,481,687

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, 2009

Total Governmental Fund Balances \$ 50,338,554

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. 8,374,026

Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds. 47,337,033

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 (\$95,624), are included in governmental activities in the statement of net assets. 1,990,775

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

Deferred Charges (bond issuance costs)	390,318
Interest payable	(111,421)
Compensated absences	(1,202,791)
Capital Lease	(32,135)
Bonds payable	(32,050,102)
Unamortized bond premium	(87,929)
Unamortized bond discount	125,796
Accumulated accretion	(718,946)

Net Assets of Governmental Activities \$ 74,353,178

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, 2009

	GENERAL	BOND RETIREMENT FUND	BUILDING FUND	CLASSROOM FACILITIES FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES:						
Property taxes	\$ 12,615,417	\$ 2,023,715	\$ -	\$ -	\$ 117,871	\$ 14,757,003
Intergovernmental:						
Federal:						
Restricted Grants-in-aid	117,313	-	-	-	3,192,315	3,309,628
State:						
Unrestricted Grants-in-aid	16,208,193	131,978	-	-	-	16,340,171
Restricted Grants-in-aid	193,850	-	-	2,085,336	2,956,414	5,235,600
Investment income	610,885	-	6,237	302,831	788	920,741
Co-curricular activities	11,354	-	-	-	75,502	86,856
Tuition fees	173,445	-	-	-	378,901	552,346
Other	93,241	-	-	-	120,395	213,636
TOTAL REVENUES	30,023,698	2,155,693	6,237	2,388,167	6,842,186	41,415,981
EXPENDITURES:						
Current:						
Instructional services:						
Regular	12,769,746	-	-	-	1,450,361	14,220,107
Special	3,657,072	-	-	-	2,704,357	6,361,429
Vocational	705,432	-	-	-	-	705,432
Other	-	-	-	-	617,054	617,054
TOTAL INSTRUCTIONAL SERVICES	17,132,250	-	-	-	4,771,772	21,904,022
Support services:						
Operation and maintenance of plant	2,442,543	-	-	-	97,785	2,540,328
School administration	2,385,032	-	-	-	154,469	2,539,501
Pupils	1,134,727	-	-	-	447,525	1,582,252
Business operations	672,478	30,065	451,841	-	1,855	1,156,239
Instructional staff	980,449	-	-	-	644,119	1,624,568
Student transportation	1,333,492	-	-	-	-	1,333,492
Central services	475,289	-	-	-	54,285	529,574
General administration	138,932	-	-	-	-	138,932
TOTAL SUPPORT SERVICES	9,562,942	30,065	451,841	-	1,400,038	11,444,886
Co-curricular student activities	578,974	-	-	-	72,569	651,543
Community services	11,072	-	-	-	251,064	262,136
Capital outlay	294,899	-	-	774,657	-	1,069,556
Debt service:						
Principal retirement	3,655	385,000	-	-	-	388,655
Interest	1,717	609,316	-	-	-	611,033
TOTAL EXPENDITURES	27,585,509	1,024,381	451,841	774,657	6,495,443	36,331,831
Excess (deficiency) of revenues over expenditures	2,438,189	1,131,312	(445,604)	1,613,510	346,743	5,084,150
OTHER FINANCING SOURCES AND USES						
Transfers In	-	-	500,000	-	-	500,000
Transfers Out	(500,000)	-	-	-	-	(500,000)
Capital leases	35,790	-	-	-	-	35,790
Issuance of bonds	-	-	-	30,500,000	-	30,500,000
Premium on bond issuance	-	242,521	-	-	-	242,521
Premium on note issuance	-	-	478,546	-	-	478,546
TOTAL OTHER FINANCING SOURCES AND USES	(464,210)	242,521	978,546	30,500,000	-	31,256,857
Net Change in Fund Balances	1,973,979	1,373,833	532,942	32,113,510	346,743	36,341,007
FUND BALANCES AT BEGINNING OF YEAR	13,138,787	413,965	-	-	444,795	13,997,547
FUND BALANCE AT END OF YEAR	\$ 15,112,766	\$ 1,787,798	\$ 532,942	\$ 32,113,510	\$ 791,538	\$ 50,338,554

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, 2009

Net Changes in Fund Balances - Total Governmental Funds \$ 36,341,007

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 includes the adjustment for capital outlay expenditures capitalized (\$1,903,000) offset by depreciation expense (\$1,147,679) and loss on disposal of assets (\$262,811) in the current period. 492,510

Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds. 45,783,654

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. 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.

Capital lease	(35,790)
Issuance of bonds	(30,500,000)
Premium on issuance of bonds	(624,756)
Bond issuance costs deferred	380,139
Repayment of general obligation bonds	388,655
Amortization of bond premiums, accretion and discount	(123)
Amortization of bond issuance costs	(20,820)

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is recorded when due. (107,177)

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. 1,734

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 income of the internal service fund (plus the amount related to business-type activities of \$10,904) is allocated among governmental activities. 323,549

Change in Net Assets of Governmental Activities \$ 52,422,582

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, 2009

	Aggregate Nonmajor Business-Type Activities	Governmental Activities
	Enterprise Funds	Internal Service Fund
ASSETS		
Cash and investments	\$ 457,567	\$ 2,403,520
Accounts receivable	2,597	15,049
Accrued interest receivable	4,850	-
Due from other governments	150,009	-
Due from other funds	-	211,830
Inventory	13,890	-
Total current assets	628,913	2,630,399
Capital Assets, Net	12,239	-
Total assets	641,152	2,630,399
LIABILITIES		
Due to other governments	26,648	-
Due to other funds	6,906	-
Accrued wages and benefits	57,407	-
Claims payable	-	544,000
Current portion of long-term liabilities	13,500	-
Total current liabilities	104,461	544,000
Long-term liabilities	36,192	-
Total liabilities	140,653	544,000
NET ASSETS		
Invested in Capital Assets	12,239	-
Unrestricted	488,260	2,086,399
Total Net Assets	\$ 500,499	\$ 2,086,399
Adjustment to consolidate the internal service fund activities.	95,624	
Total net assets per the government-wide Statement of Activities	\$ 596,123	

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, 2009

	<u>Aggregate Nonmajor Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Funds</u>	<u>Internal Service Fund</u>
Operating Revenues:		
Food service sales	\$ 215,490	\$ -
Charges for services	-	2,659,543
Class fees	25,340	-
Other	21,241	766
Total operating revenues	<u>262,071</u>	<u>2,660,309</u>
Operating Expenses:		
Supplies and materials	407,864	-
Personal services	580,227	-
Purchased services	121,443	2,325,856
Depreciation	3,253	-
Total operating expenses	<u>1,112,787</u>	<u>2,325,856</u>
Operating income (loss)	(850,716)	334,453
Nonoperating Revenues:		
State sources	28,689	-
Federal sources	961,637	-
Investment income	5,675	-
Total nonoperating revenues	<u>996,001</u>	<u>-</u>
Change in Net Assets	145,285	334,453
Net assets at beginning of year	<u>355,214</u>	<u>1,751,946</u>
Net assets at end of year	<u>\$ 500,499</u>	<u>\$ 2,086,399</u>
Changes in Net Assets for Enterprise Funds	145,285	
Adjustment to consolidate the internal service fund activities	10,904	
Total change in net assets of business-type activities	<u>\$ 156,189</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, 2009

	<u>Aggregate Nonmajor Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Funds</u>	<u>Internal Service Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from tuition and fees	\$ 23,657	\$ -
Cash received from sales	215,490	-
Cash received from charges for services	-	2,642,271
Other cash receipts	21,241	-
Cash payments for personal services	(573,338)	-
Cash payments for purchased services	(121,443)	(2,316,856)
Cash payments for supplies and materials	(408,489)	-
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>(842,882)</u>	<u>325,415</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest	5,288	-
NET CASH FLOWS PROVIDED BY INVESTING ACTIVITIES	<u>5,288</u>	<u>-</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
State sources	28,689	-
Federal sources	825,052	-
NET CASH FLOWS PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>853,741</u>	<u>-</u>
CASH FLOWS USED IN CAPITAL AND OTHER RELATED FINANCING ACTIVITIES-		
Acquisition of Property, plant and equipment	(1,094)	-
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	15,053	325,415
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>442,514</u>	<u>2,078,105</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 457,567</u>	<u>\$ 2,403,520</u>
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:		
Operating income (loss)	\$ (850,716)	\$ 334,453
Depreciation	3,253	-
Change in assets and liabilities:		
Receivables	(1,682)	(15,049)
Due from other funds	-	(2,989)
Inventory	906	-
Accounts payable	(1,532)	-
Due to other governments	1,992	-
Due to other funds	(989)	-
Accrued wages and benefits	5,886	-
Claims payable	-	9,000
Net cash provided by (used in) operating activities	<u>\$ (842,882)</u>	<u>\$ 325,415</u>
Supplemental Information		
Noncash activities-		
Donated commodities	<u>\$ 137,505</u>	

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, 2009

AGENCY FUND
STUDENT ACTIVITIES FUND

ASSETS

Cash and investments	\$	26,297
Accounts receivable		635
Total assets	\$	<u>26,932</u>

LIABILITIES

Due to others	\$	26,932
Total liabilities	\$	<u>26,932</u>

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

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WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements
June 30, 2009

1. Reporting Entity

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

The accompanying basic financial statements comply with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39 *Determining Whether Certain Organizations are Component Units*, 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 accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The GASB is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The District's significant accounting policies are described below.

a. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net 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, 2009

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.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, available means expected to be received within 60 days of fiscal year end.

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

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

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements, continued
June 30, 2009

explanations to better identify the relationship between the government-wide statements and the statement for the governmental funds.

The District's major funds include the following governmental funds: the general fund, the bond retirement debt service fund, the building capital projects fund, and the classroom facilities capital projects fund. The general fund is the District's primary operating fund. It accounts for all financial resources of the general government, except for those required to be accounted for in another fund. The bond retirement debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The building capital projects fund is used to account for receipts and expenditures related to capital facilities. The classroom facilities capital projects fund is used to account for monies received and expended in connection with contracts entered into by the District and the Ohio Department of Education for the building and equipping of classroom facilities

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

The District's nonmajor proprietary 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, an Employee Benefits Self-Insurance Fund.

Additionally, the District reports a fiduciary fund. Fiduciary funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. Fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting. Agency funds, a type of fiduciary fund, are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The District reports 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 expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's principal ongoing operations. Food service sales and class fees are the principal operating revenues of the

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements, continued
June 30, 2009

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 with the exception of the District's certificates of deposit which are reported at cost.

d. Inventory

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

e. Capital Assets and Depreciation

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

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

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

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

f. Interfund Activity

Transfers between governmental 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

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements, continued
June 30, 2009

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 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. The funds which record expenditures or expenses for employee payroll and compensated absences are the General Fund, and the various other governmental Special Revenue Grant Funds.

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 15). In addition, the District has designated a general fund amount for future years' expenditures for the purpose of budget stabilization, as permitted by Ohio Revised Code Section 5705.13.

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements, continued
June 30, 2009

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 accounting principles generally accepted in the United State of America 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.

l. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The government-wide statement of net assets reports \$46,487,187 of restricted net assets, of which none is restricted by enabling legislation.

Net assets restricted for other purposes include resources restricted for music and athletic programs, and state and federal grants restricted to expenditures for specified purposes.

The District applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

m. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the Board of Education and that are either unusual in nature or infrequent in occurrence. There were no extraordinary or special items reported for fiscal year 2009.

n. Bond Premiums, Discounts, Gains on Refunding and Issuance Costs

In the government-wide financial statements, bond premiums and discounts are deferred and amortized over the term of the bonds using the straight-line method, which

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements, continued
June 30, 2009

approximates the effective interest method. Bonds payable are reported net of the applicable bond premium and discount. Bond issuance costs are recorded as deferred charges and amortized over the term of the related debt.

Any gain or loss on refunding is allocated over the life of the old debt or the new debt whichever is shorter.

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

o. Change in Accounting Principles

For fiscal year 2009, the District has implemented Governmental Accounting Standard Board (GASB) Statement No. 49, "Accounting and Financial Reporting for Pollution Remediation Obligations," Statement No. 51, "Accounting and Financial Reporting for Intangible Assets," Statement No. 52, "Land and Other Real Estate Held as Investments by Endowments", Statement No. 55, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments," and Statement No. 56, "Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards."

GASB Statement No. 49 addresses accounting and financial reporting standards for pollution (including contamination) remediation obligations, which are obligations to address the current or potential detrimental effect of existing pollution by participating in pollution remediation activities such as site assessments and cleanup. The implementation of this statement did not result in any change to the District's financial statements.

GASB Statement No. 51 establishes accounting and financial reporting requirements for intangible assets to reduce inconsistencies thereby enhancing the comparability of accounting and financial reporting of such assets among state and local governments. The implementation of this statement did not result in any change to the District's financial statements. The implementation of this statement did not result in any change to the District's financial statements.

GASB Statement No. 52 establishes consistent standards for the reporting of land and other real estate held as investments by essentially similar entities. It requires endowments to report their land and other real estate investments at fair value. Governments are also required to report the changes in fair value as investment income and to disclose the methods and significant assumptions employed to determine fair value. The implementation of this statement did not result in any change in the District's financial statements.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB authoritative literature. The GAAP hierarchy consists of the sources of accounting principles used in the preparation of financial statements of state and local governmental entities that are presented in conformity with GAAP, and the framework for selecting those principles. The

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements, continued
June 30, 2009

implementation of this statement did not result in any change in the District's financial statements.

GASB Statement No. 56 incorporates accounting and financial reporting guidance previously only contained in the American Institute of Certified Public Accountants' and auditing literature into the GASB's accounting and financial reporting literature for state and local governments. The statement's guidance addresses related party transactions, going concern considerations, and subsequent events from the AICPA literature. The implementation of this statement did not result in any change in the District's financial statements.

3. Cash and Investments

a. Cash

The investment and deposit of the District's monies is governed by the provisions of the Ohio Revised Code (ORC). In accordance with these statutes, the District is authorized to invest in United States and State of Ohio bonds, notes, and other obligations; bank certificates of deposit; banker acceptances; commercial paper notes rated prime and issued by United States corporations; repurchase agreements secured by United States obligations; and STAROhio. During fiscal year 2009, investments were limited to STAROhio, mutual fund investment sweep account, certificates of deposit, 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 year 2009, the District reported total investment income of \$926,416 (\$610,885 in the General Fund, which includes \$149,253 assigned from other funds; \$6,237 in the Building Fund, \$302,831 in Classroom Facilities Fund; \$788 in Other Governmental Funds; and \$5,675 in Enterprise Funds – Food Service).

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, 2009.

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. The District does not have a policy for custodial credit risk of deposits beyond the requirements of state law. 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 2009, the District and public depositories complied with the provisions of these statutes.

At June 30, 2009, the carrying amount of all District deposits was \$853,570. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*,

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements, continued
June 30, 2009

as of June 30, 2009, \$825,026 of the District's bank balance of \$1,075,026 was uncollateralized and uninsured.

c. Investments

As of June 30, 2009, 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	\$ 2,461,159	\$ 2,461,159	\$ -	\$ -	\$ -
Certificates of Deposit	39,410,500	4,000,000	14,800,000	6,700,000	13,910,500
FFCB Notes	1,036,100	-	1,036,100	-	-
FHLB Notes	8,228,300	3,023,200	-	5,205,100	-
Total	<u>\$ 51,136,059</u>	<u>\$ 9,484,359</u>	<u>\$ 15,836,100</u>	<u>\$ 11,905,100</u>	<u>\$ 13,910,500</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. To reduce interest rate risk it is Management's policy to hold all investments to maturity.

Credit Risk. The District does not have a policy related to credit risk. The District's investments in Treasury, FFCB, and FHLB 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, 2009:

Investment type	Fair Value	% to total
StarOhio	\$ 2,461,159	4.81%
Certificates of Deposit	39,410,500	77.07%
FFCB Notes	1,036,100	2.03%
FHLB Notes	8,228,300	16.09%
	<u>\$ 51,136,059</u>	<u>100.00%</u>

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

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements, continued
June 30, 2009

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, 2009:

Investments (summarized above)	\$ 51,136,059
Carrying amount of District's deposits	<u>853,570</u>
Total	<u><u>\$ 51,989,629</u></u>
 Governmental Activities	
Governmental Funds:	
Cash and investments	\$ 48,943,709
Restricted cash	158,536
Internal Service Funds-	
Cash and investments	<u>2,403,520</u>
Total cash and investments - governmental activities	<u><u>51,505,765</u></u>
 Business Type Activities	
Enterprise Funds-	
Cash and investments	<u>457,567</u>
Total cash and investments - business type activities	<u><u>457,567</u></u>
 Agency Fund - cash and investments	
	<u>26,297</u>
Total	<u><u>\$ 51,989,629</u></u>

4. Property Taxes

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

Property taxes include amounts levied against all real, public utility property, and tangible personal property (used in business) located in the District. Real property tax revenues received in calendar year 2009 represent the collection of calendar year 2008 taxes. Real property taxes received in calendar year 2009 were levied after April 1, 2008, on the assessed values as of January 1, 2008, the lien date. Assessed values for real property taxes are established by State law at thirty-five percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in calendar year 2009 represent the collection of calendar year 2008 taxes. Public utility real and tangible personal property taxes received in calendar year 2009 became a lien on December 31, 2007, were levied after April 1, 2008, and are collected in 2009 with real property taxes. Public utility real property is assessed at thirty-five percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

Tangible personal property tax revenue received in calendar 2009 (other than public utility property tax) represents the collection of calendar year 2009 taxes. Tangible personal property taxes received in calendar year 2008 were levied after April 1, 2008, on the value

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements, continued
June 30, 2009

as of December 31, 2008. In prior years, tangible personal property was assessed at twenty-five percent of true value for capital assets and twenty-three percent of true value for inventory. The tangible personal property tax is being phased out – the assessed percentage for all property including inventory for 2007, 2008, and 2009 is 12.5%, 6.25%, and zero, respectively.

The District receives property taxes from Franklin County. The County Auditor periodically advances to the District its portion of the taxes collected. Second-half real property tax payments collected by the County by June 30, 2009, are available to finance fiscal year 2009 operations. The amount available to be advanced can vary based on the date the tax bills are sent.

Accrued property taxes receivable includes personal property and public utility taxes, and the late June personal property settlement which are measurable as of June 30, 2009 and for which there is an enforceable legal claim. Although total property tax collections for the next fiscal year are measurable, only the amount of real property taxes available as an advance at June 30 and the late personal property tax settlement were levied to finance current fiscal year operations.

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

The assessed values upon which the fiscal year 2009 taxes were collected are:

Agricultural/Residential Real Estate	\$ 160,788,980
Commercial/Industrial Real Estate	109,254,800
Public Utility Real Estate	36,450
Public Utility Tangible	8,111,980
General Tangible Property	847,473
Total	<u>\$ 279,039,683</u>

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

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

Accrued property taxes receivables represent real property, personal property and public utility taxes which were measurable but not available as of June 30, 2009. However, monies legally available as an advance to the District as of June 30, 2009 are recognized as revenue as they are both measurable and available. The property tax amount recognized as revenue, is reflected as a reservation of fund balance (reserve for future appropriations) as the District is prohibited by law from appropriating this amount in accordance with Ohio Revised Code Section 5705.35.

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements, continued
June 30, 2009

5. Receivables

Receivables at June 30, 2009 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	\$ 10,983,561
Taxes delinquent	1,596,563
Interest	461,258
Other	<u>48,472</u>
Total	<u>\$ 13,089,854</u>
Business-type Activities:	
Accounts	\$ 4,850
Interest	<u>2,597</u>
Total	<u>\$ 7,447</u>
Total receivable	<u>\$ 13,097,301</u>

6. Due From Other Governments

Intergovernmental receivables at June 30, 2009 consist of the following:

Governmental Activities:	
Federal	\$ 539,607
State	<u>45,600,572</u>
Local	
Total	<u>\$ 46,140,179</u>
Business-type Activities:	
Federal	<u>\$ 150,009</u>
Total	<u>\$ 150,009</u>
Total receivable	<u>\$ 46,290,188</u>

7. Due To/Due From Other Funds, Interfund Receivables/Payables and Interfund Transfers

Interfund balances at June 30, 2009 consist of the following Due To/Due From on the fund basis, which are for charges related to the Employee Benefit Self Insurance Internal Service fund:

	<u>Due From</u>	<u>Due To</u>
Governmental Funds		
General Fund	\$ -	\$ 171,997
Other Governmental Funds	<u>-</u>	<u>32,927</u>
Total Governmental Funds	<u>-</u>	<u>204,924</u>
Enterprise Funds	<u>-</u>	<u>6,906</u>
Internal Service Fund	<u>211,830</u>	<u>-</u>
Total	<u>\$ 211,830</u>	<u>\$ 211,830</u>

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements, continued
June 30, 2009

Interfund balances at June 30, 2009 consist of the following Interfund Receivables/Payables on the fund basis:

	Receivables	Payables
Governmental Funds		
General Fund	\$ 100,000	\$ -
Other Governmental Funds	-	100,000
Total	\$ 100,000	\$ 100,000

Interfund advances are made to provide funds for federal projects and several activity funds until funding is received. In general, interfund advances are made at the end of the fiscal year and then returned the next fiscal year when funding is received.

Interfund transfers for the year ended June 30, 2009, consisted of the following, as reported on the fund financial statements:

Transfers to major Building Capital Projects fund from:	
General Fund	\$500,000

Transfers are used to move revenues from the fund that statute or budget required to collect them to the fund that statute or budget requires to expend them and to use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements, continued
June 30, 2009

8. Capital Assets

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

	Balance June 30, 2008	Additions	Disposals	Balance June 30, 2009
Capital Assets used in:				
Governmental Activities				
Nondepreciable capital assets-				
Land	\$ 420,406	\$ -	\$ -	\$ 420,406
Construction in Progress	-	774,657	-	774,657
Total nondepreciable capital assets	<u>420,406</u>	<u>774,657</u>	<u>-</u>	<u>1,195,063</u>
Depreciable capital assets:				
Land improvements	3,385,115	126,002	-	3,511,117
Building and improvements	11,791,706	152,462	1,688	11,942,480
Furniture, fixtures and equipment	8,780,280	753,597	1,624,108	7,909,769
Buses, autos and trucks	1,071,695	96,282	15,000	1,152,977
Total depreciable capital assets	<u>25,028,796</u>	<u>1,128,343</u>	<u>1,640,796</u>	<u>24,516,343</u>
Accumulated depreciation:				
Land improvements	2,835,648	127,387	-	2,963,035
Building and improvements	7,323,799	294,483	1,467	7,616,815
Furniture, fixtures and equipment	6,707,360	630,050	1,367,258	5,970,152
Buses, autos and trucks	700,879	95,759	9,260	787,378
Total accumulated depreciation	<u>17,567,686</u>	<u>1,147,679</u>	<u>1,377,985</u>	<u>17,337,380</u>
Total depreciable capital assets, net	<u>7,461,110</u>	<u>(19,336)</u>	<u>262,811</u>	<u>7,178,963</u>
Total governmental activities capital assets, net	<u>\$ 7,881,516</u>	<u>\$ 755,321</u>	<u>\$ 262,811</u>	<u>\$ 8,374,026</u>
Business Type Activities				
Depreciable capital assets-				
Furniture, fixtures and equipment	\$ 300,233	\$ 1,094	\$ 4,015	\$ 297,312
Total depreciable capital assets	<u>300,233</u>	<u>1,094</u>	<u>4,015</u>	<u>297,312</u>
Accumulated depreciation-				
Building and improvements	285,835	3,253	4,015	285,073
Total accumulated depreciation	<u>285,835</u>	<u>3,253</u>	<u>4,015</u>	<u>285,073</u>
Total depreciable capital assets, net	<u>14,398</u>	<u>(2,159)</u>	<u>-</u>	<u>12,239</u>
Total business type activities capital assets, net	<u>\$ 14,398</u>	<u>\$ (2,159)</u>	<u>\$ -</u>	<u>\$ 12,239</u>

Depreciation expense was charged to governmental functions as follows:

Instructional services:	
Regular	\$ 871,401
Special	16,064
Vocational	11,729
Support services:	
Operation and maintenance of plant	32,284
School administration	14,337
Pupils	12,053
Business operations	2,571
Instructional staff	11,294
Student transportation	91,551
Central services	25,262
Co-curricular student activities	39,640
Community services	19,493
Total depreciation	<u>\$ 1,147,679</u>

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements, continued
June 30, 2009

The 2009 depreciation expense of \$3,253 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.

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

On December 30, 2008 the District issued \$9.8 million Bond Anticipation Notes. The notes had an interest rate of 2.5% and matured on April 15, 2009. The premium and the note issuance cost were each \$28,420. On January 14, 2009, the District issued \$20.7 million Bond Anticipation Notes. The notes had an interest rate of 2.5% and matured on May 13, 2009. The premium and the note issuance costs were \$67,896 and \$43,283, respectively. The following is a schedule of changes in short-term debt:

	Balance June 30, 2008	Additions	Reduction	Balance June 30, 2009
Bond Anticipation Notes	\$ -	\$ 30,500,000	\$ (30,500,000)	\$ -

On February 11, 2009, the District issued School Facilities Construction and Improvement Bonds, Series 2009A in the amount of \$9.8 million with final maturities on December 1, 2034. These bonds included \$1.47 million in current interest serial bonds; \$84,996 in capital appreciation bond; and \$8.245 million in current interest term bonds. The net premium, discount and accretion on these bonds was \$213,600, while the bond issuance costs were \$141,280. On March 12, 2009, the District issued School Facilities Construction and Improvement Bonds, Series 2009B in the amount of \$20.7 million with final maturities on December 1, 2034. These bonds included \$14.645 million in current interest serial bonds; \$39.998 in capital appreciation bond; and \$6.015 million in current interest term bonds. The net premium, discount and accretion on these bonds was \$411,156, while the bond issuance costs were \$238,859.

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

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

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements, continued
June 30, 2009

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.

During fiscal 2009, the District signed a five year capital lease for the purchase of copiers with an original cost of \$35,790. The interest rate on the lease is 6.78%. Lease payments are \$8,460 per year.

As of June 30, 2009, general obligations outstanding were:

Purpose	Date Issued	Interest Rate	Final Maturity	Balance at June 30, 2009
2003 Refunding Bonds	11/01/03	3.35%	12/01/13	\$ 1,550,102
School Facilities Construction and Improvement, Series 2009A	02/11/09	2% - 4.625%	12/01/34	9,800,000
School Facilities Construction and Improvement, Series 2009B	03/12/09	2% - 5%	12/01/34	20,700,000

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

Fiscal year ending June 30,	Interest rates	Principal	Interest
2010	2.00 - 3.25 %	\$ 1,105,000	\$ 1,323,971
2011	2.25 - 3.50 %	800,000	1,300,303
2012	2.25 - 6.97 %	820,000	1,277,421
2013	2.50 - 6.97 %	734,491	1,459,455
2014	2.75 - 6.97 %	590,617	1,320,236
2015-2019	3.00 - 4.00 %	2,684,994	7,000,988
2020-2024	4.00 - 4.50 %	5,135,000	5,266,719
2025-2029	4.25 - 4.60 %	7,425,000	3,897,309
2030-2034	4.40 - 5.00 %	10,285,000	1,885,102
2035	4.625 - 5.00 %	2,470,000	59,406
Total		<u>\$ 32,050,102</u>	<u>\$ 24,790,910</u>

The ORC provides that voted net general obligation debt of the District shall never exceed 9% of the total assessed valuation of the District. The ORC further provides that unvoted indebtedness shall not exceed 1/10 of 1% of the property valuation of the District. However, ORC 133.06 permits a school district to incur indebtedness in excess of the 9% direct debt limitation if, based on five-year projections showing annual property value growth of 3% or more, unless the State Superintendent determines that such school district is a "special needs" district. The State Superintendent determined that the District is a special needs district during 2009.

The effects of these debt limitations at June 30, 2009 are a voted debt margin of \$3,507,900 and an unvoted debt margin of \$279,040. 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, 2009, these entities have complied with the requirement that

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements, continued
June 30, 2009

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

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

	Balance June 30, 2008	Additions	Reductions	Balance June 30, 2009	Amount due in One Year
Governmental Activities:					
Accrued liabilities (accrued vacation and sick leave)	\$ 1,204,525	\$ 918,635	\$ 920,369	\$ 1,202,791	\$ 1,200,000
Capital Lease Obligation	-	35,790	3,655	32,135	6,548
General obligation bonds payable	<u>1,935,102</u>	<u>30,500,000</u>	<u>385,000</u>	<u>32,050,102</u>	<u>1,105,000</u>
Total governmental activities long-term liabilities	<u>\$ 3,139,627</u>	<u>\$ 31,454,425</u>	<u>\$ 1,309,024</u>	<u>\$ 33,285,028</u>	<u>\$ 2,311,548</u>
Business Type Activities:					
Accrued liabilities (accrued vacation and sick leave)	\$ 48,457	\$ 15,994	\$ 14,759	\$ 49,692	\$ 13,500
Total business type activities long-term liabilities	<u>\$ 48,457</u>	<u>\$ 15,994</u>	<u>\$ 14,759</u>	<u>\$ 49,692</u>	<u>\$ 13,500</u>

The following is a reconciliation of governmental activities long-term liabilities to the Statement of Net Assets as of June 30, 2009:

Balance of Long-term Liabilities (per schedule above)	\$ 33,285,028
Unamortized Bond Premium	87,929
Accumulated Accretion	718,946
Unamortized Bond Discount	(125,796)
Total Governmental Activities Long-term Liabilities	<u>\$ 33,966,107</u>
Per Statement of Net Assets	
Long-term Liabilities:	
Due within one year	\$ 2,311,548
Due in more than one year	31,654,559
Total Governmental Activities Long-term Liabilities	<u>\$ 33,966,107</u>

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.

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements, continued
June 30, 2009

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 \$200 to the Employee Benefit Self-Insurance Fund, while employees electing single medical coverage are required to make a \$30 monthly contribution. The District's share of the premium is paid by the fund that pays the salary for the employee and is based on historical cost information.

Insurance coverage levels have remained consistent 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 \$67.90 per employee as of June 30, 2009, for both single and family coverage. The premium is paid in full by the fund that pays the salary for the employee.

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

A claims liability of \$544,000 at June 30, 2009, in the internal service fund reflects an estimate of incurred but unpaid claims liability for medical insurance. This liability was determined in accordance with actuarially acceptable reserving standards and was certified by an accredited actuary, as required by state statute.

A summary of the changes in self-insurance claims liability, for the fiscal years ended June 30, 2009, 2008 and 2007 follows:

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Claims liability at July 1	\$ 535,000	\$ 412,000	\$ 501,000
Incurred claims	2,325,856	2,544,866	1,363,363
Claims paid	<u>(2,316,856)</u>	<u>(2,421,866)</u>	<u>(1,452,363)</u>
Claims liability at June 30	<u>\$ 544,000</u>	<u>\$ 535,000</u>	<u>\$ 412,000</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

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements, continued
June 30, 2009

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.

New members have a choice of three retirement plan options. In addition to the Defined Benefit (DB) Plan, new members are offered a Defined Contribution (DC) Plan and a Combined Plan. DC and Combined Plan members will transfer to the DB plan during their fifth year of membership unless they permanently select the DC or Combined Plan.

The DB Plan benefits are established under Chapter 3307 of the Ohio Revised Code. Any member may retire who has (i) five years of service credit and attained age 60; (ii) 25 years of service credit and attained age 55; or (iii) 30 years of service credit regardless of age. The annual retirement allowance, payable for life, is the greater of the "formula benefit" or the "money-purchase benefit" calculation. Under the formula benefit the retirement allowance is based on years of credited service and final average salary, which is the average of the members' three highest salary years. The annual allowance is calculated by using a base percentage of 2.2% multiplied by the total number of years of service credit (including Ohio-valued purchased credit) times the final average salary. The 31st year of earned Ohio service credit is calculated at 2.5% with an additional one-tenth of a percent added to the calculation for every year over 31 years until 100% of the final average salary is reached. For members with 35 or more years of Ohio contributing services, the first 30 years will be calculated at 2.5%. Under the money-purchase benefit, members' lifetime contributions plus interest at specified rates are matched by an equal amount from other STRS Ohio funds. The total is then divided by an actuarially determined annuity factor to determine the maximum annual retirement allowance. Benefits are increased annually by 3% of the original base amount.

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

Combined Plan offers features of the DC Plan and the DB Plan. Member contributions are allocated to investments selected by the member, and employer contributions are used to fund a defined benefit payment at a reduced level from the regular DB Plan. Plan members' defined benefit is determined by multiplying 1% of the members' final average salary by the members' years of service credit. The defined benefit portion of the Combined Plan is payable to members on or after age 60. The defined contribution portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50.

A retiree of STRS Ohio or another Ohio public retirement system is eligible for reemployment following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for an annuity benefit or equivalent lump-sum payment in addition to the original retirement allowance. A reemployed retiree may alternatively receive a refund of only member contributions with interest before age 65, once employment is terminated.

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements, continued
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For fiscal year ended June 30, 2009 members were required to contribute 10% of their annual covered salary and the District was required to contribute 14%. Member and employer contributions were established by the State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers provided by Chapter 3307 of the Ohio Revised Code. Of the 14% contributed by the District, 13% was the portion used to fund pension obligations.

The District's required contributions for pension obligations to the DB Plan for the fiscal years ended June 30, 2009, 2008, and 2007 were \$2,170,000, \$2,177,000 and \$1,952,000, respectively, equal to 100% of the required contribution. Member and employer contributions actually made for DC and Combined Plan participants will be provided upon written request.

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. The contribution requirements of plan members and employers are established and may be amended, up to statutory maximum amounts, by the SERS' Retirement Board. The Retirement Board, acting with the advice of the actuary, allocated the current employer contribution rate amount the four funds (Pension Trust, Death Benefit, Medicare B, and Health Care funds) of the system. For the fiscal year ending 2009, it was determined the employer contribution rate to pension and death benefits to be 9.09%, with the remaining 4.91% of the 14% employer contribution rate allocated to the Health Care and Medicare B Funds. Employer required contributions to SERS for the years ended June 30, 2009, 2008, and 2007 were approximately \$628,000, \$627,000 and \$585,000, respectively, equal to 100% of the required contribution.

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, 2009, two 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

Ohio law authorizes STRS to offer a cost-sharing, multiple employer health care plan to eligible retirees who participated in the defined benefit or combined plans. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums.

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

Under Ohio law funding for post-employment health care may be deducted from employer contributions. Of the 14% employer contribution rate, 1% of covered payroll was allocated to post-employment health care. For the fiscal years ended June 30, 2009, 2008 and 2007, the District's contributions to post-employment health care were \$155,008, \$155,500, and \$139,435; respectively, equal to 100% of the required contribution.

SERS administers two post-employment benefit plans, the Medicare Part B Plan and the Health Care Plan as permitted by Ohio Revised Code Sections 3309.69 and 3309.375. The Medicare Part B Plan reimburses for Medicare Part B premiums paid by eligible retirees. The Health Care Plan provides health care and prescription drug plans administered by two third-party administrators. The Retirement Board establishes rules for premiums paid by retirees for health care coverage and varies depending on the plan selected, qualified years of service, Medicare eligibility, and retirement status.

The Health Care Fund and Medicare B Fund is funded through employer contributions. Each year after allocation for required benefits the Retirement Board allocates the remainder of the employers' 14% contribution. The Health Care Fund was established and administered in accordance with Internal Revenue Code Section 401h. At June 30, 2009 the health care allocation was 4.91%. In addition, employers pay a surcharge for employees earning less than an actuarially determined amount; for 2009, this amount was \$220,410.

Active employee members do not contribute to the Health Care Plan. Retirees and their beneficiaries are required to pay a health care premium that varies depending on the plan selected, the number of qualified years of service, Medicare eligibility and retirement status.

For fiscal year ended June 30, 2009, the District contribution to the Health Care Plan, including the surcharge of \$148,905, was \$369,315; 100% has been contributed for fiscal year 2009.

13. Contingencies

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.

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements, continued
June 30, 2009

14. Contractual Commitments

Contractual commitments at June 30, 2009, were as follows:

Contractor	Purchase Commitments	Amounts Paid as of June 30, 2009	Amounts Remaining on Contract
Schor Architects, Inc.	\$ 4,240,038	\$ 554,981	\$ 3,685,057
BBC&M Engineering Inc.	48,000	9,640	38,360
Lawhon & Associates Inc.	47,740	-	47,740
Heapy Engineering LLC	180,291	-	180,291
Ruscilli Construction	4,038,767	137,836	3,900,931
Total Contractual Commitments	<u>\$ 8,554,836</u>	<u>\$ 702,457</u>	<u>\$ 7,852,379</u>

15. 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 budget stabilization reserve is optional; however, the Board elected to continue the reserve as permitted by law.

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

	Textbooks/ Instructional Materials	Capital Acuisition	Budget Stabilization	
			Designated	Reserved
Set-aside cash balance as of June 30, 2008	\$ (227,504)	\$ -	\$ 339,359	\$ 158,536
Required Set-Aside	464,126	464,126	-	-
Qualifying off-set - Issuance of Bonds	-	(30,500,000)	-	-
Qualifying off-set - Transfer from General Fund to the Building Fund	-	(500,000)	-	-
Qualifying Expenditures	<u>(700,000)</u>	<u>(630,000)</u>	<u>-</u>	<u>-</u>
Total	<u>\$ (463,378)</u>	<u>\$ (31,165,874)</u>	<u>\$ 339,359</u>	<u>\$ 158,536</u>
Balance carried forward to 2010	<u>\$ (463,378)</u>	<u>\$ -</u>	<u>\$ 339,359</u>	<u>\$ 158,536</u>

The District had qualifying disbursements during the year that reduced the set-aside amount below zero for the textbooks reserve and this extra amount may be used to reduce the set-aside requirement for future fiscal years. Therefore, this negative amount is being carried

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements, continued
June 30, 2009

forward to the next fiscal year. The District also had qualifying disbursements and off-sets during the year that reduced the set-aside amounts below zero for the Capital Acquisition Reserve. However, these amounts may not be used to reduce the set-aside requirement for future fiscal years.

A schedule of the General fund restricted assets at June 30, 2009 follows:

Amount restricted for BWC refunds	<u>\$ 158,536</u>
Total restricted	<u>\$ 158,536</u>
Amount designated for budget stabilization	<u>\$ 339,359</u>

16. Fund deficits

The following funds had GAAP basis deficit fund balances at June 30, 2009:

Other Governmental	<u>Deficit Fund Balances</u>
Special Revenue Funds:	
EMIS Grant	\$ 117
Entry Year Program	267
Preschool Grant	781
Poverty Aid	337,436
Ohio Reads	654
IDEA (Part B) Grant	11,759
Title III - Limited English Proficiency	1,374
Title I Grant	830
IDEA Preschool Grants for the Handicapped	168
Improving Teacher Quality	1,523

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

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REQUIRED SUPPLEMENTARY INFORMATION

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WHITEHALL CITY SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	GENERAL FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
Property taxes	\$ 9,858,546	\$ 9,817,007	\$ 9,817,007	\$ -
Investment income	581,939	579,487	579,487	-
Tuition fees	174,179	173,445	173,445	-
Co-curricular	11,402	11,354	11,354	-
Miscellaneous	94,408	94,010	94,010	-
State sources	16,471,445	16,402,043	16,402,043	-
State sources	99,581	99,162	99,162	-
TOTAL REVENUES	<u>27,291,500</u>	<u>27,176,508</u>	<u>27,176,508</u>	<u>-</u>
EXPENDITURES:				
INSTRUCTIONAL SERVICES				
Regular	12,294,380	12,663,271	12,638,289	24,982
Special	3,640,360	3,661,701	3,665,740	(4,039)
Vocational	693,233	720,309	710,564	9,745
TOTAL INSTRUCTIONAL SERVICES	<u>16,627,973</u>	<u>17,045,281</u>	<u>17,014,593</u>	<u>30,688</u>
SUPPORT SERVICES				
Pupils	1,108,893	1,129,694	1,114,149	15,545
Instructional staff	970,556	990,887	974,481	16,406
Board of Education	128,580	166,580	162,694	3,886
School administration	2,417,620	2,457,275	2,423,912	33,363
Fiscal services	695,101	690,601	670,393	20,208
Operation and maintenance of plant	2,562,415	2,450,345	2,445,258	5,087
Student transportation	1,373,205	1,338,372	1,316,659	21,713
Central services	510,174	499,174	475,618	23,556
TOTAL SUPPORT SERVICES	<u>9,766,544</u>	<u>9,722,928</u>	<u>9,583,164</u>	<u>139,764</u>
Co-curricular activities	621,310	621,310	572,162	49,148
Site Improvement	284,300	259,109	259,109	-
Food service	-	11,075	11,072	3
TOTAL EXPENDITURES	<u>27,300,127</u>	<u>27,659,703</u>	<u>27,440,100</u>	<u>219,603</u>
Excess (deficiency) of revenues over expenditures	<u>(8,627)</u>	<u>(483,195)</u>	<u>(263,592)</u>	<u>219,603</u>
OTHER FINANCING SOURCES:				
Transfers out	-	(500,000)	(500,000)	-
Advances in	-	43,756	43,756	-
Advances out	-	(100,000)	(100,000)	-
Refund of prior year expenditures	70,000	7,612	7,612	-
TOTAL OTHER FINANCING SOURCES	<u>70,000</u>	<u>(548,632)</u>	<u>(548,632)</u>	<u>-</u>
Net Change in Fund Balance	61,373	(1,031,827)	(812,224)	219,603
Prior year encumbrances appropriated	27,870	27,870	27,870	-
FUND BALANCES AT BEGINNING OF YEAR	<u>15,190,840</u>	<u>15,190,840</u>	<u>15,190,840</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 15,280,083</u>	<u>\$ 14,186,883</u>	<u>\$ 14,406,486</u>	<u>\$ 219,603</u>

See notes to required supplementary information.

WHITEHALL CITY SCHOOL DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2009

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 fund level. Any budgetary modifications at this level may only be made by resolution of the Board of Education. The specific timetable for fiscal year 2009 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 2009, while the revised budget amounts reflect amounts from the final amended Certificate issued for fiscal year 2009.

Appropriations

By July 1, the annual appropriation resolution is legally enacted by the Board of Education at the fund 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 fund 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 2009.

WHITEHALL CITY SCHOOL DISTRICT
 NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION, CONTINUED
 JUNE 30, 2009

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

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

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

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 Balance (GAAP Basis)	\$ 1,973,979
Adjustments, net	
Revenue Accruals	(2,831,613)
Expenditure Accruals	85,460
Encumbrances	(40,050)
Net Change in Fund Balance (Budget Basis)	\$ (812,224)

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WHITEHALL CITY SCHOOL DISTRICT

MAJOR GOVERNMENTAL FUNDS

General Fund

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

Debt Service Fund

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

Capital Projects Funds

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

The **Classroom Facilities Fund**, a capital projects fund, is provided to account for monies received and expended in connection with contracts entered into by the District and the Ohio Department of Education for the building and equipping of classroom facilities.

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND - BUDGET BASIS
FISCAL YEAR ENDED JUNE 30, 2009

	GENERAL FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
Property taxes	\$ 9,858,546	\$ 9,817,007	\$ 9,817,007	\$ -
Investment income	581,939	579,487	579,487	-
Tuition fees	174,179	173,445	173,445	-
Co-curricular	11,402	11,354	11,354	-
Miscellaneous	94,408	94,010	94,010	-
State sources	16,471,445	16,402,043	16,402,043	-
Federal sources	99,581	99,162	99,162	-
TOTAL REVENUES	<u>27,291,500</u>	<u>27,176,508</u>	<u>27,176,508</u>	<u>-</u>
EXPENDITURES:				
REGULAR INSTRUCTION				
Salaries and wages	7,140,959	7,122,959	7,122,958	1
Employee benefits	2,239,881	2,103,581	2,102,155	1,426
Purchased services	2,092,885	2,639,628	2,633,323	6,305
Supplies and materials	521,149	562,022	561,877	145
Capital Outlay	295,506	228,581	214,153	14,428
Other	4,000	6,500	3,823	2,677
TOTAL REGULAR INSTRUCTION	<u>12,294,380</u>	<u>12,663,271</u>	<u>12,638,289</u>	<u>24,982</u>
SPECIAL INSTRUCTION				
Salaries and wages	2,091,853	2,247,353	2,246,437	916
Employee benefits	687,064	712,064	711,112	952
Purchased services	838,350	680,109	689,625	(9,516)
Supplies and materials	19,566	18,939	17,559	1,380
Capital Outlay	3,527	3,236	1,007	2,229
TOTAL SPECIAL INSTRUCTION	<u>3,640,360</u>	<u>3,661,701</u>	<u>3,665,740</u>	<u>(4,039)</u>
VOCATIONAL INSTRUCTION				
Salaries and wages	458,053	458,053	450,545	7,508
Employee benefits	123,923	146,923	144,694	2,229
Purchased services	24,150	23,852	23,851	1
Supplies and materials	10,207	15,264	15,257	7
Capital Outlay	76,900	76,217	76,217	-
TOTAL VOCATIONAL INSTRUCTION	<u>693,233</u>	<u>720,309</u>	<u>710,564</u>	<u>9,745</u>
PUPIL SERVICES				
Salaries and wages	806,138	831,138	830,717	421
Employee benefits	245,405	260,405	248,920	11,485
Purchased services	25,753	6,644	4,663	1,981
Supplies and materials	14,536	12,820	12,299	521
Capital Outlay	15,361	16,987	16,985	2
Other	1,700	1,700	565	1,135
TOTAL PUPIL SERVICES	<u>1,108,893</u>	<u>1,129,694</u>	<u>1,114,149</u>	<u>15,545</u>

(Continued)

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND - BUDGET BASIS, Continued
FISCAL YEAR ENDED JUNE 30, 2009

	GENERAL FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
INSTRUCTIONAL STAFF				
Salaries and wages	\$ 633,439	\$ 674,216	\$ 673,509	\$ 707
Employee benefits	202,234	204,234	204,182	52
Purchased services	63,245	63,348	51,204	12,144
Supplies and materials	65,885	43,821	42,805	1,016
Capital Outlay	5,753	5,268	2,781	2,487
TOTAL INSTRUCTIONAL STAFF	<u>970,556</u>	<u>990,887</u>	<u>974,481</u>	<u>16,406</u>
BOARD OF EDUCATION				
Salaries and wages	10,000	10,000	8,750	1,250
Employee benefits	1,980	1,980	1,470	510
Purchased services	52,600	107,200	105,871	1,329
Supplies and materials	1,000	2,200	2,140	60
Other	63,000	45,200	44,463	737
TOTAL BOARD OF EDUCATION	<u>128,580</u>	<u>166,580</u>	<u>162,694</u>	<u>3,886</u>
SCHOOL ADMINISTRATION				
Salaries and wages	1,620,901	1,621,219	1,618,171	3,048
Employee benefits	499,163	510,345	510,281	64
Purchased services	204,253	214,345	196,021	18,324
Supplies and materials	49,857	50,220	45,163	5,057
Capital Outlay	29,846	46,046	46,027	19
Other	13,600	15,100	8,249	6,851
TOTAL SCHOOL ADMINISTRATION	<u>2,417,620</u>	<u>2,457,275</u>	<u>2,423,912</u>	<u>33,363</u>
FISCAL SERVICES				
Salaries and wages	322,260	320,760	315,777	4,983
Employee benefits	104,606	104,606	102,427	2,179
Purchased services	42,930	39,930	40,286	(356)
Supplies and materials	7,605	7,605	3,504	4,101
Capital outlay	5,000	5,000	220	4,780
Other	212,700	212,700	208,179	4,521
TOTAL FISCAL SERVICES	<u>695,101</u>	<u>690,601</u>	<u>670,393</u>	<u>20,208</u>
OPERATION AND MAINTENANCE OF PLANT				
Salaries and wages	1,205,557	1,180,036	1,180,020	16
Employee benefits	396,730	399,596	399,573	23
Purchased services	782,867	674,569	670,424	4,145
Supplies and materials	172,899	189,684	188,788	896
Capital Outlay	3,410	5,508	5,501	7
Other	952	952	952	-
TOTAL OPERATION AND MAINTENANCE OF PLANT	<u>2,562,415</u>	<u>2,450,345</u>	<u>2,445,258</u>	<u>5,087</u>

(Continued)

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND - BUDGET BASIS, Continued
FISCAL YEAR ENDED JUNE 30, 2009

	GENERAL FUND			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
STUDENT TRANSPORTATION				
Salaries and wages	\$ 765,274	\$ 695,274	\$ 693,529	\$ 1,745
Employee benefits	288,987	258,987	258,590	397
Purchased services	87,816	74,306	59,608	14,698
Supplies and materials	184,655	180,170	175,300	4,870
Capital Outlay	46,473	129,635	129,632	3
TOTAL STUDENT TRANSPORTATION	<u>1,373,205</u>	<u>1,338,372</u>	<u>1,316,659</u>	<u>21,713</u>
CENTRAL SERVICES				
Salaries and wages	275,534	259,534	257,600	1,934
Employee benefits	99,764	104,764	90,904	13,860
Purchased services	103,644	98,871	91,764	7,107
Supplies and materials	18,712	7,175	6,521	654
Capital Outlay	12,520	28,830	28,829	1
TOTAL CENTRAL SERVICES	<u>510,174</u>	<u>499,174</u>	<u>475,618</u>	<u>23,556</u>
CO-CURRICULAR ACTIVITIES				
Salaries and wages	464,508	464,508	446,747	17,761
Employee benefits	101,802	96,802	81,779	15,023
Purchased services	3,000	7,867	7,693	174
Supplies and materials	11,198	15,101	11,435	3,666
Capital Outlay	40,802	37,032	24,508	12,524
TOTAL CO-CURRICULAR ACTIVITIES	<u>621,310</u>	<u>621,310</u>	<u>572,162</u>	<u>49,148</u>
FOOD SERVICE				
Salaries and wages	-	9,775	9,775	-
Employee benefits	-	1,300	1,297	3
TOTAL FOOD SERVICE	<u>-</u>	<u>11,075</u>	<u>11,072</u>	<u>3</u>
SITE IMPROVEMENT				
Purchased services	-	-	-	-
Capital outlay	284,300	259,109	259,109	-
TOTAL SITE IMPROVEMENT	<u>284,300</u>	<u>259,109</u>	<u>259,109</u>	<u>-</u>
TOTAL EXPENDITURES	<u>27,300,127</u>	<u>27,659,703</u>	<u>27,440,100</u>	<u>219,603</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,627)</u>	<u>(483,195)</u>	<u>(263,592)</u>	<u>219,603</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(500,000)	(500,000)	-
Advances in	-	43,756	43,756	-
Advances out	-	(100,000)	(100,000)	-
Refund of prior year expenditures	70,000	7,612	7,612	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>70,000</u>	<u>(548,632)</u>	<u>(548,632)</u>	<u>-</u>
Net Change in Fund Balance	61,373	(1,031,827)	(812,224)	219,603
Prior year encumbrances appropriated	27,870	27,870	27,870	-
FUND BALANCES AT BEGINNING OF YEAR	<u>15,190,840</u>	<u>15,190,840</u>	<u>15,190,840</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 15,280,083</u>	<u>\$ 14,186,883</u>	<u>\$ 14,406,486</u>	<u>\$ 219,603</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
BOND RETIREMENT FUND - BUDGET BASIS
FISCAL YEAR ENDED JUNE 30, 2009

	BOND RETIREMENT FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
Property taxes	\$ 425,000	\$ 1,408,598	\$ 1,408,598	\$ -
State sources	40,000	131,978	131,978	-
TOTAL REVENUES	<u>465,000</u>	<u>1,540,576</u>	<u>1,540,576</u>	<u>-</u>
EXPENDITURES:				
FISCAL SERVICES				
Other	8,000	262,719	262,719	-
BOND RETIREMENT				
Repayment of debt	<u>435,200</u>	<u>31,251,795</u>	<u>31,251,795</u>	<u>-</u>
TOTAL EXPENDITURES	<u>443,200</u>	<u>31,514,514</u>	<u>31,514,514</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>21,800</u>	<u>(29,973,938)</u>	<u>(29,973,938)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):				
Issuance of bonds	-	30,500,000	30,500,000	-
Premium on bond issuance	-	242,521	242,521	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>30,742,521</u>	<u>30,742,521</u>	<u>-</u>
Net Change in Fund Balance	21,800	768,583	768,583	-
FUND BALANCES AT BEGINNING OF YEAR	<u>409,715</u>	<u>409,715</u>	<u>409,715</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 431,515</u>	<u>\$ 1,178,298</u>	<u>\$ 1,178,298</u>	<u>\$ -</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL -
BUILDING FUND - BUDGET BASIS
FISCAL YEAR ENDED JUNE 30, 2009

	BUILDING FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
Investment income	\$ -	\$ 2,070	\$ 2,070	\$ -
TOTAL REVENUES	<u>-</u>	<u>2,070</u>	<u>2,070</u>	<u>-</u>
EXPENDITURES:				
FISCAL SERVICES				
Other	-	451,841	451,841	-
TOTAL FISCAL SERVICES	<u>-</u>	<u>451,841</u>	<u>451,841</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>451,841</u>	<u>451,841</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	(449,771)	(449,771)	-
OTHER FINANCING SOURCES (USES):				
Transfers in	-	500,000	500,000	-
Transfers out	-	(30,500,000)	(30,500,000)	-
Issuance of notes	-	30,500,000	30,500,000	-
Premium on note issuance	-	478,546	478,546	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>978,546</u>	<u>978,546</u>	<u>-</u>
Net Change in Fund Balance	-	528,775	528,775	-
FUND BALANCES AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>\$ 528,775</u>	<u>\$ 528,775</u>	<u>\$ -</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL -
CLASSROOM FACILITIES FUND - BUDGET BASIS
FISCAL YEAR ENDED JUNE 30, 2009

	CLASSROOM FACILITIES FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
Investment income	\$ -	\$ 30,525	\$ 30,525	\$ -
State sources	-	2,067,858	2,067,858	-
TOTAL REVENUES	<u>-</u>	<u>2,098,383</u>	<u>2,098,383</u>	<u>-</u>
EXPENDITURES:				
SITE IMPROVEMENT				
Purchased services	-	4,658,104	4,658,104	-
Capital outlay	-	68,000	68,000	-
TOTAL SITE IMPROVEMENT	<u>-</u>	<u>4,726,104</u>	<u>4,726,104</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>4,726,104</u>	<u>4,726,104</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(2,627,721)</u>	<u>(2,627,721)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	30,500,000	30,500,000	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>30,500,000</u>	<u>30,500,000</u>	<u>-</u>
Net Change in Fund Balance	-	27,872,279	27,872,279	-
FUND BALANCES AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>\$ 27,872,279</u>	<u>\$ 27,872,279</u>	<u>\$ -</u>

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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(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 related to grants, tuition and other revenue that are restricted to expenditures for a specific purpose and not specifically required to be accounted for in another fund.

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

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

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

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.

Poverty Aid - A fund used to account for revenues and expenditures related to monies provided by the state of Ohio Department of Education for poverty 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.

WHITEHALL CITY SCHOOL DISTRICT

Nonmajor Governmental Funds, continued

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.

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.

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

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

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WHITEHALL CITY SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2009

SPECIAL REVENUE FUNDS

	PUBLIC SCHOOL SUPPORT	GRANTS LOCAL SOURCES	CLASSROOM FACILITIES MAINTENANCE	DISTRICT- MANAGED STUDENT ACTIVITIES	AUXILIARY SERVICES
ASSETS					
Cash and investments	\$ 28,319	\$ 756,570	\$ 152,383	\$ 15,518	\$ 20,208
Receivables	102	25,272	140,796	329	218
Due from other governments	-	-	-	-	-
Total assets	<u>\$ 28,421</u>	<u>\$ 781,842</u>	<u>\$ 293,179</u>	<u>\$ 15,847</u>	<u>\$ 20,426</u>
LIABILITIES					
Accounts payable	\$ -	\$ 528	\$ -	\$ -	\$ 804
Due to other governments	-	1,969	767	-	609
Due to other funds	-	-	-	-	72
Deferred revenue	-	-	100,193	-	-
Accrued wages	-	-	-	-	-
Interfund payable	-	-	-	-	-
Total liabilities	<u>-</u>	<u>2,497</u>	<u>100,960</u>	<u>-</u>	<u>1,485</u>
FUND BALANCES					
Fund balance (deficit):					
Reserve for encumbrances	-	-	-	-	19,404
Reserve for future appropriations	-	-	40,603	-	-
Unreserved	28,421	779,345	151,616	15,847	(463)
Total fund balances	<u>28,421</u>	<u>779,345</u>	<u>192,219</u>	<u>15,847</u>	<u>18,941</u>
Total liabilities and fund balances	<u>\$ 28,421</u>	<u>\$ 781,842</u>	<u>\$ 293,179</u>	<u>\$ 15,847</u>	<u>\$ 20,426</u>

WHITEHALL CITY SCHOOL DISTRICT

SPECIAL REVENUE FUNDS

EMIS GRANT	ENTRY YEAR PROGRAM	PRESCHOOL GRANT	POVERTY AID	DATA COMMUNICATIONS SUPPORT GRANT	SCHOOL NET PROFESSIONAL DEVELOPMENT	OHIO READS
\$ -	\$ -	\$ -	\$ -	\$ 15,552	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,552</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	267	781	52,837	-	-	654
-	-	-	21,349	-	-	-
-	-	-	-	-	-	-
-	-	-	263,250	-	-	-
-	-	-	-	-	-	-
<u>117</u>	<u>267</u>	<u>781</u>	<u>337,436</u>	<u>-</u>	<u>-</u>	<u>654</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(117)</u>	<u>(267)</u>	<u>(781)</u>	<u>(337,436)</u>	<u>15,552</u>	<u>-</u>	<u>(654)</u>
<u>(117)</u>	<u>(267)</u>	<u>(781)</u>	<u>(337,436)</u>	<u>15,552</u>	<u>-</u>	<u>(654)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,552</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

WHITEHALL CITY SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS, Continued
 JUNE 30, 2009

	SPECIAL REVENUE FUNDS			
	VOCATIONAL EDUCATION ENHANCEMENT	MISCELLANEOUS STATE GRANT	IDEA (Part B) GRANT	TITLE III - LIMITED ENGLISH PROFICIENCY
ASSETS				
Cash and investments	\$ 855	\$ -	\$ 720	\$ 838
Receivables	-	-	-	-
Due from other governments	-	-	20,000	9,000
Total assets	\$ 855	\$ -	\$ 20,720	\$ 9,838
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ 10,885	\$ -
Due to other governments	-	-	3,275	1,367
Due to other funds	-	-	1,489	997
Deferred revenue	-	-	-	-
Accrued wages	-	-	16,830	8,848
Interfund payable	-	-	-	-
Total liabilities	-	-	32,479	11,212
FUND BALANCES				
Fund balance (deficit):				
Reserve for encumbrances	855	-	-	-
Reserve for future appropriations	-	-	-	-
Unreserved	-	-	(11,759)	(1,374)
Total fund balances	855	-	(11,759)	(1,374)
Total liabilities and fund balances	\$ 855	\$ -	\$ 20,720	\$ 9,838

WHITEHALL CITY SCHOOL DISTRICT

SPECIAL REVENUE FUNDS

TITLE I GRANT	TITLE V GRANT	DRUG FREE GRANT	IDEA PRESCHOOL GRANTS FOR THE HANDICAPPED	IMPROVING TEACHER QUALITY	MISCELLANEOUS FEDERAL GRANTS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
\$ 8,642	\$ -	\$ -	\$ -	\$ -	\$ 68,831	\$ 1,068,436
-	-	-	-	-	-	166,717
162,000	-	-	-	-	330,456	521,456
<u>\$ 170,642</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 399,287</u>	<u>\$ 1,756,609</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,869	\$ 52,086
26,937	-	-	168	1,523	2,708	93,979
9,020	-	-	-	-	-	32,927
-	-	-	-	-	157,375	257,568
135,515	-	-	-	-	4,068	428,511
-	-	-	-	-	100,000	100,000
<u>171,472</u>	<u>-</u>	<u>-</u>	<u>168</u>	<u>1,523</u>	<u>304,020</u>	<u>965,071</u>
-	-	-	-	-	277,091	297,350
-	-	-	-	-	-	40,603
<u>(830)</u>	<u>-</u>	<u>-</u>	<u>(168)</u>	<u>(1,523)</u>	<u>(181,824)</u>	<u>453,585</u>
<u>(830)</u>	<u>-</u>	<u>-</u>	<u>(168)</u>	<u>(1,523)</u>	<u>95,267</u>	<u>791,538</u>
<u>\$ 170,642</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 399,287</u>	<u>\$ 1,756,609</u>

WHITEHALL CITY SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	SPECIAL REVENUE FUNDS				
	PUBLIC SCHOOL SUPPORT	GRANTS LOCAL SOURCES	CLASSROOM FACILITIES MAINTENANCE	DISTRICT- MANAGED STUDENT ACTIVITIES	AUXILIARY SERVICES
Revenues					
Property taxes	\$ -	\$ -	\$ 117,871	\$ -	\$ -
Intergovernmental:					
Federal restricted grants-in-aid	-	531	-	-	-
State:					
Restricted grants-in-aid	-	-	76,203	-	208,106
Investment income	-	-	-	-	788
Co-curricular activities	14,832	-	-	60,670	-
Tuition fees	-	378,901	-	-	-
Other	16,925	88,890	-	14,580	-
Total Revenues	<u>31,757</u>	<u>468,322</u>	<u>194,074</u>	<u>75,250</u>	<u>208,894</u>
Expenditures					
Current:					
Instructional services:					
Regular	22,220	217,591	-	-	-
Special	-	-	-	-	-
Other	-	-	-	-	-
Total Instructional Services	<u>22,220</u>	<u>217,591</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support services:					
Operation and maintenance of plant	-	42,404	-	-	-
School administration	342	47,049	-	-	-
Pupils	-	-	-	-	-
Business Operations	-	-	1,855	-	-
Instructional Staff	10,065	32,931	-	-	-
Central services	-	-	-	-	-
Total Support Services	<u>10,407</u>	<u>122,384</u>	<u>1,855</u>	<u>-</u>	<u>-</u>
Co-curricular student activities	-	-	-	72,569	-
Community services	-	1,269	-	-	214,127
Total Expenditures	<u>32,627</u>	<u>341,244</u>	<u>1,855</u>	<u>72,569</u>	<u>214,127</u>
Net change in fund balance	(870)	127,078	192,219	2,681	(5,233)
Fund balance (deficit) at beginning of year	29,291	652,267	-	13,166	24,174
Fund balance (deficit) at end of year	<u>\$ 28,421</u>	<u>\$ 779,345</u>	<u>\$ 192,219</u>	<u>\$ 15,847</u>	<u>\$ 18,941</u>

WHITEHALL CITY SCHOOL DISTRICT

SPECIAL REVENUE FUNDS

EMIS GRANT	ENTRY YEAR PROGRAM	PRESCHOOL GRANT	POVERTY AID	DATA COMMUNICATIONS SUPPORT GRANT	SCHOOL NET PROFESSIONAL DEVELOPMENT	OHIO READS
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
8,592	19,600	161,500	2,370,658	43,050	2,970	48,096
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>8,592</u>	<u>19,600</u>	<u>161,500</u>	<u>2,370,658</u>	<u>43,050</u>	<u>2,970</u>	<u>48,096</u>
-	-	161,386	875,387	-	-	-
-	-	-	650,006	-	-	-
-	-	-	617,054	-	-	-
-	-	<u>161,386</u>	<u>2,142,447</u>	-	-	-
-	-	-	43,518	-	-	-
-	-	-	-	-	-	-
8,581	-	-	195,406	-	-	-
-	-	-	-	-	-	-
-	19,727	-	(285)	-	2,970	48,205
-	-	-	-	54,285	-	-
<u>8,581</u>	<u>19,727</u>	<u>-</u>	<u>238,639</u>	<u>54,285</u>	<u>2,970</u>	<u>48,205</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>8,581</u>	<u>19,727</u>	<u>161,386</u>	<u>2,381,086</u>	<u>54,285</u>	<u>2,970</u>	<u>48,205</u>
11	(127)	114	(10,428)	(11,235)	-	(109)
(128)	(140)	(895)	(327,008)	26,787	-	(545)
<u>\$ (117)</u>	<u>\$ (267)</u>	<u>\$ (781)</u>	<u>\$ (337,436)</u>	<u>\$ 15,552</u>	<u>\$ -</u>	<u>\$ (654)</u>

(Continued)

WHITEHALL CITY SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS, Continued
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	SPECIAL REVENUE FUNDS			
	VOCATIONAL EDUCATION ENHANCEMENT	MISCELLANEOUS STATE GRANT	IDEA (Part B) GRANT	TITLE III - LIMITED ENGLISH PROFICIENCY
	-	-	-	-
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
Federal restricted grants-in-aid	-	-	619,279	81,220
State:				
Restricted grants-in-aid	7,000	10,639	-	-
Investment income	-	-	-	-
Co-curricular activities	-	-	-	-
Tuition fees	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>7,000</u>	<u>10,639</u>	<u>619,279</u>	<u>81,220</u>
Expenditures				
Current:				
Instructional services:				
Regular	-	-	-	-
Special	-	4,474	610,109	80,215
Other	-	-	-	-
Total Instructional Services	<u>-</u>	<u>4,474</u>	<u>610,109</u>	<u>80,215</u>
Support services:				
Operation and maintenance of plant	-	-	-	-
School administration	-	-	-	-
Pupils	-	-	-	-
Business Operations	-	-	-	-
Instructional Staff	6,145	2,823	-	600
Central services	-	-	-	-
Total Support Services	<u>6,145</u>	<u>2,823</u>	<u>-</u>	<u>600</u>
Co-curricular student activities	-	-	-	-
Community services	-	-	20,246	-
Total Expenditures	<u>6,145</u>	<u>7,297</u>	<u>630,355</u>	<u>80,815</u>
Net change in fund balance	855	3,342	(11,076)	405
Fund balance (deficit) at beginning of year	-	(3,342)	(683)	(1,779)
Fund balance (deficit) at end of year	<u>\$ 855</u>	<u>\$ -</u>	<u>\$ (11,759)</u>	<u>\$ (1,374)</u>

WHITEHALL CITY SCHOOL DISTRICT

SPECIAL REVENUE FUNDS

TITLE I GRANT	TITLE V GRANT	DRUG FREE GRANT	IDEA PRESCHOOL GRANTS FOR THE HANDICAPPED	IMPROVING TEACHER QUALITY	MISCELLANEOUS FEDERAL GRANTS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,871
1,238,075	6,546	16,205	15,383	174,510	1,040,566	3,192,315
-	-	-	-	-	-	2,956,414
-	-	-	-	-	-	788
-	-	-	-	-	-	75,502
-	-	-	-	-	-	378,901
-	-	-	-	-	-	120,395
<u>1,238,075</u>	<u>6,546</u>	<u>16,205</u>	<u>15,383</u>	<u>174,510</u>	<u>1,040,566</u>	<u>6,842,186</u>
-	-	-	-	166,980	6,797	1,450,361
516,878	-	-	15,362	-	827,313	2,704,357
-	-	-	-	-	-	617,054
<u>516,878</u>	<u>-</u>	<u>-</u>	<u>15,362</u>	<u>166,980</u>	<u>834,110</u>	<u>4,771,772</u>
-	-	6,482	-	-	5,381	97,785
60,056	-	-	-	-	47,022	154,469
173,654	-	-	-	-	69,884	447,525
-	-	-	-	-	-	1,855
496,378	6,624	9,723	-	-	8,213	644,119
-	-	-	-	-	-	54,285
<u>730,088</u>	<u>6,624</u>	<u>16,205</u>	<u>-</u>	<u>-</u>	<u>130,500</u>	<u>1,400,038</u>
-	-	-	-	-	-	72,569
14,321	246	-	-	-	855	251,064
<u>1,261,287</u>	<u>6,870</u>	<u>16,205</u>	<u>15,362</u>	<u>166,980</u>	<u>965,465</u>	<u>6,495,443</u>
(23,212)	(324)	-	21	7,530	75,101	346,743
<u>22,382</u>	<u>324</u>	<u>-</u>	<u>(189)</u>	<u>(9,053)</u>	<u>20,166</u>	<u>444,795</u>
<u>\$ (830)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (168)</u>	<u>\$ (1,523)</u>	<u>\$ 95,267</u>	<u>\$ 791,538</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL -
PUBLIC SCHOOL SUPPORT FUND - BUDGET BASIS
FISCAL YEAR ENDED JUNE 30, 2009

	PUBLIC SCHOOL SUPPORT FUND			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
Co-curricular activities	\$ 24,400	\$ 21,883	\$ 14,832	\$ (7,051)
Miscellaneous	23,200	25,717	17,431	(8,286)
TOTAL REVENUES	<u>47,600</u>	<u>47,600</u>	<u>32,263</u>	<u>(15,337)</u>
EXPENDITURES:				
REGULAR INSTRUCTION				
Salaries and wages	1,200	1,200	-	1,200
Employee benefits	200	300	-	300
Purchased services	14,900	16,300	10,249	6,051
Supplies and materials	23,220	21,720	7,119	14,601
Capital Outlay	730	730	730	-
Other	11,500	11,500	4,122	7,378
TOTAL REGULAR INSTRUCTION	<u>51,750</u>	<u>51,750</u>	<u>22,220</u>	<u>29,530</u>
INSTRUCTIONAL STAFF				
Supplies and materials	3,000	3,000	2,974	26
Other	13,300	13,300	7,090	6,210
TOTAL INSTRUCTIONAL STAFF	<u>16,300</u>	<u>16,300</u>	<u>10,064</u>	<u>6,236</u>
SCHOOL ADMINISTRATION				
Supplies and materials	500	500	342	158
TOTAL SCHOOL ADMINISTRATION	<u>500</u>	<u>500</u>	<u>342</u>	<u>158</u>
TOTAL EXPENDITURES	<u>68,550</u>	<u>68,550</u>	<u>32,626</u>	<u>35,924</u>
Net Change in Fund Balance	(20,950)	(20,950)	(363)	20,587
FUND BALANCES AT BEGINNING OF YEAR	<u>28,682</u>	<u>28,682</u>	<u>28,682</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 7,732</u>	<u>\$ 7,732</u>	<u>\$ 28,319</u>	<u>\$ 20,587</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL -
GRANTS LOCAL SOURCES - BUDGET BASIS
FISCAL YEAR ENDED JUNE 30, 2009

	GRANTS LOCAL SOURCES			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
Tuition	\$ 370,000	\$ 378,901	\$ 378,901	\$ -
Other	7,500	88,889	88,889	-
TOTAL REVENUES	<u>377,500</u>	<u>467,790</u>	<u>467,790</u>	<u>-</u>
EXPENDITURES:				
REGULAR INSTRUCTION				
Salaries and wages	168,000	175,050	174,878	172
Employee benefits	39,600	39,600	37,968	1,632
Purchased services	1,350	1,350	343	1,007
Supplies and materials	6,120	6,120	3,876	2,244
Capital outlay	2,000	1,640	-	1,640
TOTAL REGULAR INSTRUCTION	<u>217,070</u>	<u>223,760</u>	<u>217,065</u>	<u>6,695</u>
PUPIL SERVICES				
Purchased services	500	500	-	500
TOTAL PUPIL SERVICES	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
INSTRUCTIONAL STAFF				
Purchased services	5,090	5,090	2,345	2,745
Supplies and materials	1,172	31,172	30,627	545
TOTAL INSTRUCTIONAL STAFF	<u>6,262</u>	<u>36,262</u>	<u>32,972</u>	<u>3,290</u>
SCHOOL ADMINISTRATION				
Salaries and wages	57,000	42,950	34,802	8,148
Employee benefits	4,700	6,700	6,523	177
Supplies and materials	2,730	2,730	2,432	298
Capital outlay	3,000	3,000	2,975	25
TOTAL SCHOOL ADMINISTRATION	<u>67,430</u>	<u>55,380</u>	<u>46,732</u>	<u>8,648</u>
OPERATION AND MAINTENANCE OF PLANT				
Salaries and wages	15,500	20,500	19,794	706
Employee benefits	9,600	9,600	6,715	2,885
Purchased services	11,890	11,890	9,654	2,236
Supplies and materials	6,000	6,000	5,696	304
Capital outlay	168	168	-	168
TOTAL OPERATION AND MAINT. OF PLANT	<u>43,158</u>	<u>48,158</u>	<u>41,859</u>	<u>6,299</u>
FOOD SERVICE				
Purchased services	-	1,000	970	30
Supplies and materials	1,750	750	-	750
Capital outlay	-	360	300	60
TOTAL FOOD SERVICE	<u>1,750</u>	<u>2,110</u>	<u>1,270</u>	<u>840</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL -
GRANTS LOCAL SOURCES - BUDGET BASIS
FISCAL YEAR ENDED JUNE 30, 2009

	<u>GRANTS LOCAL SOURCES</u>			VARIANCE POSITIVE (NEGATIVE)
	<u>ORIGINAL BUDGET</u>	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	
COMMUNITY SERVICE				
Other	\$ 4,106	\$ 4,106	\$ -	\$ 4,106
TOTAL COMMUNITY SERVICE	<u>4,106</u>	<u>4,106</u>	<u>-</u>	<u>4,106</u>
TOTAL EXPENDITURES	<u>340,276</u>	<u>370,276</u>	<u>339,898</u>	<u>30,378</u>
Net Change in Fund Balance	37,224	97,514	127,892	30,378
FUND BALANCES AT BEGINNING OF YEAR	<u>628,678</u>	<u>628,678</u>	<u>628,678</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 665,902</u>	<u>\$ 726,192</u>	<u>\$ 756,570</u>	<u>\$ 30,378</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL -
CLASSROOM FACILITIES MAINTENANCE FUND - BUDGET BASIS
FISCAL YEAR ENDED JUNE 30, 2009

	CLASSROOM FACILITIES MAINTENANCE FUND			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
Property taxes	\$ -	\$ 77,268	\$ 77,268	\$ -
State sources	-	76,203	76,203	-
TOTAL REVENUES	-	153,471	153,471	-
EXPENDITURES:				
FISCAL SERVICES				
Other	-	1,088	1,088	-
TOTAL FISCAL SERVICES	-	1,088	1,088	-
TOTAL EXPENDITURES	-	1,088	1,088	-
Net Change in Fund Balance	-	152,383	152,383	-
FUND BALANCES AT BEGINNING OF YEAR	-	-	-	-
FUND BALANCES AT END OF YEAR	\$ -	\$ 152,383	\$ 152,383	\$ -

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL -
DISTRICT MANAGED STUDENT ACTIVITIES - BUDGET BASIS
FISCAL YEAR ENDED JUNE 30, 2009

	DISTRICT MANAGED STUDENT ACTIVITIES			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
Co-Curricular	\$ 71,250	\$ 76,744	\$ 60,670	\$ (16,074)
Miscellaneous	23,600	18,106	14,314	(3,792)
TOTAL REVENUES	94,850	94,850	74,984	(19,866)
EXPENDITURES:				
EXTRACURRICULAR ACTIVITIES				
Salaries and wages	2,280	2,280	250	2,030
Employee benefits	420	430	43	387
Purchased services	32,650	33,750	25,138	8,612
Supplies and materials	26,825	27,215	20,085	7,130
Capital outlay	7,300	5,300	865	4,435
Other	37,765	38,265	26,189	12,076
TOTAL EXTRACURRICULAR ACTIVITIES	107,240	107,240	72,570	34,670
TOTAL EXPENDITURES	107,240	107,240	72,570	34,670
Net Change in Fund Balance	(12,390)	(12,390)	2,414	14,804
FUND BALANCES AT BEGINNING OF YEAR	13,103	13,103	13,103	-
FUND BALANCES AT END OF YEAR	\$ 713	\$ 713	\$ 15,517	\$ 14,804

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
AUXILIARY SERVICES - BUDGET BASIS
FISCAL YEAR ENDED JUNE 30, 2009

	AUXILIARY SERVICES			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
State sources	\$ 210,000	\$ 208,106	\$ 208,106	\$ -
Investment income	1,200	3,094	786	(2,308)
TOTAL REVENUES	<u>211,200</u>	<u>211,200</u>	<u>208,892</u>	<u>(2,308)</u>
EXPENDITURES:				
COMMUNITY SERVICES				
Salaries and wages	80,500	79,077	79,077	-
Employee benefits	15,990	16,598	16,598	-
Purchased services	47,895	20,398	20,398	-
Supplies and materials	75,650	91,280	91,280	-
Capital outlay	14,600	26,174	26,174	-
Other	-	1,109	-	1,109
TOTAL COMMUNITY SERVICES	<u>234,635</u>	<u>234,636</u>	<u>233,527</u>	<u>1,109</u>
TOTAL EXPENDITURES	<u>234,635</u>	<u>234,636</u>	<u>233,527</u>	<u>1,109</u>
Net Change in Fund Balance	(23,435)	(23,436)	(24,635)	(1,199)
Prior year encumbrances appropriated	4,712	4,712	4,712	-
FUND BALANCES AT BEGINNING OF YEAR	<u>19,923</u>	<u>19,923</u>	<u>19,923</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 1,200</u>	<u>\$ 1,199</u>	<u>\$ -</u>	<u>\$ (1,199)</u>

WHITEHALL CITY SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL -
 EMIS - BUDGET BASIS
 FISCAL YEAR ENDED JUNE 30, 2009

	EMIS			VARIANCE
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	POSITIVE (NEGATIVE)
REVENUES:				
State sources	\$ 11,000	\$ 11,000	\$ 8,592	\$ (2,408)
TOTAL REVENUES	11,000	11,000	8,592	(2,408)
EXPENDITURES:				
PUPIL SERVICES				
Salaries and wages	11,000	11,000	8,592	2,408
TOTAL PUPIL SERVICES	11,000	11,000	8,592	2,408
TOTAL EXPENDITURES	11,000	11,000	8,592	2,408
Net Change in Fund Balance	-	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	-	-	-	-
FUND BALANCES AT END OF YEAR	\$ -	\$ -	\$ -	\$ -

WHITEHALL CITY SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL -
 ENTRY YEAR PROGRAM - BUDGET BASIS
 FISCAL YEAR ENDED JUNE 30, 2009

	ENTRY YEAR PROGRAM			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
State sources	\$ -	\$ 19,600	\$ 19,600	\$ -
TOTAL REVENUES	<u>-</u>	<u>19,600</u>	<u>19,600</u>	<u>-</u>
EXPENDITURES:				
REGULAR INSTRUCTION				
Salaries and wages	-	19,600	19,600	-
TOTAL REGULAR INSTRUCTION	<u>-</u>	<u>19,600</u>	<u>19,600</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>19,600</u>	<u>19,600</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<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
 FISCAL YEAR ENDED JUNE 30, 2009

	PRESCHOOL			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
State sources	\$ 169,558	\$ 161,500	\$ 161,500	\$ -
TOTAL REVENUES	<u>169,558</u>	<u>161,500</u>	<u>161,500</u>	<u>-</u>
EXPENDITURES:				
REGULAR INSTRUCTION				
Salaries and wages	146,852	139,852	139,852	-
Employee benefits	<u>22,706</u>	<u>21,648</u>	<u>21,648</u>	<u>-</u>
TOTAL REGULAR INSTRUCTION	<u>169,558</u>	<u>161,500</u>	<u>161,500</u>	<u>-</u>
TOTAL EXPENDITURES	<u>169,558</u>	<u>161,500</u>	<u>161,500</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
POVERTY AID - BUDGET BASIS
FISCAL YEAR ENDED JUNE 30, 2009

	POVERTY AID			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
State sources	\$ 2,200,000	\$ 2,370,658	\$ 2,370,658	\$ -
TOTAL REVENUES	<u>2,200,000</u>	<u>2,370,658</u>	<u>2,370,658</u>	<u>-</u>
EXPENDITURES:				
REGULAR INSTRUCTION				
Salaries and wages	623,539	625,955	625,955	-
Employee benefits	<u>190,359</u>	<u>230,483</u>	<u>230,483</u>	<u>-</u>
TOTAL REGULAR INSTRUCTION	<u>813,898</u>	<u>856,438</u>	<u>856,438</u>	<u>-</u>
SPECIAL INSTRUCTION				
Salaries and wages	508,853	521,304	521,304	-
Employee benefits	<u>136,119</u>	<u>139,835</u>	<u>139,835</u>	<u>-</u>
TOTAL SPECIAL INSTRUCTION	<u>644,972</u>	<u>661,139</u>	<u>661,139</u>	<u>-</u>
OTHER INSTRUCTION				
Salaries and wages	496,320	444,646	444,646	-
Employee benefits	147,832	119,823	119,823	-
Purchased services	<u>16,000</u>	<u>18,190</u>	<u>18,190</u>	<u>-</u>
TOTAL OTHER INSTRUCTION	<u>660,152</u>	<u>582,659</u>	<u>582,659</u>	<u>-</u>
PUPIL SERVICES				
Salaries and wages	61,688	175,224	175,224	-
Employee benefits	<u>19,290</u>	<u>51,680</u>	<u>51,680</u>	<u>-</u>
TOTAL PUPIL SERVICES	<u>80,978</u>	<u>226,904</u>	<u>226,904</u>	<u>-</u>
OPERATION AND MAINTENANCE OF PLANT				
Purchased services	-	43,518	43,518	-
TOTAL OPERATION AND MAINT. OF PLANT	<u>-</u>	<u>43,518</u>	<u>43,518</u>	<u>-</u>
TOTAL EXPENDITURES	<u>2,200,000</u>	<u>2,370,658</u>	<u>2,370,658</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<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
FISCAL YEAR ENDED JUNE 30, 2009

	DATA COMMUNICATIONS SUPPORT GRANT			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
State sources	\$ 39,000	\$ 53,601	\$ 53,601	\$ -
TOTAL REVENUES	<u>39,000</u>	<u>53,601</u>	<u>53,601</u>	<u>-</u>
EXPENDITURES:				
CENTRAL SERVICES				
Purchased services	50,000	39,285	39,285	-
Capital outlay	-	15,000	15,000	-
TOTAL CENTRAL SERVICES	<u>50,000</u>	<u>54,285</u>	<u>54,285</u>	<u>-</u>
TOTAL EXPENDITURES	<u>50,000</u>	<u>54,285</u>	<u>54,285</u>	<u>-</u>
Net Change in Fund Balance	(11,000)	(684)	(684)	-
FUND BALANCES AT BEGINNING OF YEAR	<u>16,236</u>	<u>16,236</u>	<u>16,236</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u><u>\$ 5,236</u></u>	<u><u>\$ 15,552</u></u>	<u><u>\$ 15,552</u></u>	<u><u>\$ -</u></u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
SCHOOL NET PROFESSIONAL DEVELOPMENT - BUDGET BASIS
FISCAL YEAR ENDED JUNE 30, 2009

	SCHOOL NET PROFESSIONAL DEVELOPMENT			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
State sources	\$ 2,970	\$ 2,970	\$ 2,970	\$ -
TOTAL REVENUES	<u>2,970</u>	<u>2,970</u>	<u>2,970</u>	<u>-</u>
EXPENDITURES:				
INSTRUCTIONAL STAFF				
Personal services	1,470	1,545	1,545	-
Purchased services	<u>1,500</u>	<u>1,425</u>	<u>1,425</u>	<u>-</u>
TOTAL INSTRUCTIONAL STAFF	<u>2,970</u>	<u>2,970</u>	<u>2,970</u>	<u>-</u>
TOTAL EXPENDITURES	<u>2,970</u>	<u>2,970</u>	<u>2,970</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<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
 FISCAL YEAR ENDED JUNE 30, 2009

	OHIO READS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
State sources	\$ 50,000	\$ 48,096	\$ 48,096	\$ -
TOTAL REVENUES	<u>50,000</u>	<u>48,096</u>	<u>48,096</u>	<u>-</u>
EXPENDITURES:				
INSTRUCTIONAL STAFF				
Salaries and wages	50,000	48,096	48,096	-
TOTAL INSTRUCTIONAL STAFF	<u>50,000</u>	<u>48,096</u>	<u>48,096</u>	<u>-</u>
TOTAL EXPENDITURES	<u>50,000</u>	<u>48,096</u>	<u>48,096</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
VOCATIONAL EDUCATION ENHANCEMENT - BUDGET BASIS
FISCAL YEAR ENDED JUNE 30, 2009

	VOCATIONAL EDUCATION ENHANCEMENT			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
State sources	\$ 1,800	\$ 8,800	\$ 8,800	\$ -
TOTAL REVENUES	<u>1,800</u>	<u>8,800</u>	<u>8,800</u>	<u>-</u>
EXPENDITURES:				
INSTRUCTIONAL STAFF				
Purchased services	-	7,000	7,000	-
TOTAL INSTRUCTIONAL STAFF	<u>-</u>	<u>7,000</u>	<u>7,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>7,000</u>	<u>7,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1,800	1,800	1,800	-
OTHER FINANCING SOURCES (USES):				
Advances out	(1,800)	(1,800)	(1,800)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,800)</u>	<u>(1,800)</u>	<u>(1,800)</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<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
FISCAL YEAR ENDED JUNE 30, 2009

	MISCELLANEOUS STATE GRANT			VARIANCE POSITIVE NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
State sources	\$ 9,159	\$ 9,159	\$ 9,159	\$ -
TOTAL REVENUES	<u>9,159</u>	<u>9,159</u>	<u>9,159</u>	<u>-</u>
EXPENDITURES:				
SPECIAL INSTRUCTION				
Purchased services	4,504	4,504	4,504	-
TOTAL SPECIAL INSTRUCTION	<u>4,504</u>	<u>4,504</u>	<u>4,504</u>	<u>-</u>
INSTRUCTIONAL STAFF				
Purchased services	3,175	3,175	3,175	-
TOTAL INSTRUCTIONAL STAFF	<u>3,175</u>	<u>3,175</u>	<u>3,175</u>	<u>-</u>
TOTAL EXPENDITURES	<u>7,679</u>	<u>7,679</u>	<u>7,679</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1,480	1,480	1,480	-
OTHER FINANCING SOURCES (USES):				
Advances out	(1,480)	(1,480)	(1,480)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,480)</u>	<u>(1,480)</u>	<u>(1,480)</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
IDEA (Part B) GRANT - BUDGET BASIS
FISCAL YEAR ENDED JUNE 30, 2009

	IDEA (Part B) GRANT			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
Federal sources	\$ 644,279	\$ 624,279	\$ 624,279	\$ -
TOTAL REVENUES	<u>644,279</u>	<u>624,279</u>	<u>624,279</u>	<u>-</u>
EXPENDITURES:				
SPECIAL INSTRUCTION				
Salaries and wages	121,806	106,195	106,195	-
Employee benefits	40,115	35,006	35,006	-
Purchased services	<u>467,635</u>	<u>467,635</u>	<u>467,635</u>	<u>-</u>
TOTAL SPECIAL INSTRUCTION	<u>629,556</u>	<u>608,836</u>	<u>608,836</u>	<u>-</u>
COMMUNITY SERVICES				
Purchased services	20,246	15,588	15,588	-
Materials and supplies	-	689	689	-
Capital outlay	<u>-</u>	<u>3,969</u>	<u>3,969</u>	<u>-</u>
TOTAL COMMUNITY SERVICES	<u>20,246</u>	<u>20,246</u>	<u>20,246</u>	<u>-</u>
TOTAL EXPENDITURES	<u>649,802</u>	<u>629,082</u>	<u>629,082</u>	<u>-</u>
Net Change in Fund Balance	(5,523)	(4,803)	(4,803)	-
FUND BALANCES AT BEGINNING OF YEAR	<u>5,523</u>	<u>5,523</u>	<u>5,523</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>\$ 720</u>	<u>\$ 720</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
FISCAL YEAR ENDED JUNE 30, 2009

	TITLE III - LIMITED ENGLISH PROFICIENCY GRANT			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
Federal sources	\$ 86,632	\$ 80,220	\$ 80,220	\$ -
TOTAL REVENUES	<u>86,632</u>	<u>80,220</u>	<u>80,220</u>	<u>-</u>
EXPENDITURES:				
SPECIAL INSTRUCTION				
Salaries and wages	63,414	58,615	58,615	-
Employee benefits	19,880	17,389	17,389	-
Purchased services	2,800	2,840	2,840	-
TOTAL SPECIAL INSTRUCTION	<u>86,094</u>	<u>78,844</u>	<u>78,844</u>	<u>-</u>
INSTRUCTIONAL STAFF				
Purchased services	600	600	600	-
TOTAL INSTRUCTIONAL STAFF	<u>600</u>	<u>600</u>	<u>600</u>	<u>-</u>
TOTAL EXPENDITURES	<u>86,694</u>	<u>79,444</u>	<u>79,444</u>	<u>-</u>
Net Change in Fund Balance	(62)	776	776	-
FUND BALANCES AT BEGINNING OF YEAR	<u>62</u>	<u>62</u>	<u>62</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>\$ 838</u>	<u>\$ 838</u>	<u>\$ -</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
TITLE I GRANT - BUDGET BASIS
FISCAL YEAR ENDED JUNE 30, 2009

	TITLE I GRANT			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
Federal Sources	\$ 1,462,890	\$ 1,431,885	\$ 1,267,075	\$ (164,810)
TOTAL REVENUES	<u>1,462,890</u>	<u>1,431,885</u>	<u>1,267,075</u>	<u>(164,810)</u>
EXPENDITURES:				
SPECIAL INSTRUCTION				
Salaries and wages	458,200	433,346	400,773	32,573
Employee benefits	138,034	138,034	120,372	17,662
Materials and supplies	10,395	9,650	9,633	17
TOTAL SPECIAL INSTRUCTION	<u>606,629</u>	<u>581,030</u>	<u>530,778</u>	<u>50,252</u>
PUPIL SERVICES				
Salaries and wages	148,987	148,987	123,170	25,817
Employee benefits	51,042	51,042	42,461	8,581
TOTAL PUPIL SERVICES	<u>200,029</u>	<u>200,029</u>	<u>165,631</u>	<u>34,398</u>
INSTRUCTIONAL STAFF				
Salaries and wages	427,177	414,177	354,562	59,615
Employee benefits	83,733	97,338	85,360	11,978
Purchased services	40,202	40,975	40,892	83
Materials and supplies	26,152	18,206	17,683	523
TOTAL INSTRUCTIONAL STAFF	<u>577,264</u>	<u>570,696</u>	<u>498,497</u>	<u>72,199</u>
SCHOOL ADMINISTRATION				
Salaries and wages	54,115	54,115	44,305	9,810
Employee benefits	19,880	19,880	15,899	3,981
TOTAL SCHOOL ADMINISTRATION	<u>73,995</u>	<u>73,995</u>	<u>60,204</u>	<u>13,791</u>
COMMUNITY SERVICES				
Salaries and wages	10,889	10,889	10,889	-
Employee benefits	1,893	1,852	1,852	-
Materials and supplies	678	1,881	1,881	-
TOTAL COMMUNITY SERVICES	<u>13,460</u>	<u>14,622</u>	<u>14,622</u>	<u>-</u>
TOTAL EXPENDITURES	<u>1,471,377</u>	<u>1,440,372</u>	<u>1,269,732</u>	<u>170,640</u>
Excess (deficiency) of revenues over expenditures	(8,487)	(8,487)	(2,657)	5,830
OTHER FINANCING SOURCES (USES):				
Advances out	(2,810)	(2,810)	(2,810)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,810)</u>	<u>(2,810)</u>	<u>(2,810)</u>	<u>-</u>
Net Change in Fund Balance	(11,297)	(11,297)	(5,467)	5,830
Prior year encumbrances appropriated	13,987	13,987	13,987	-
FUND BALANCES AT BEGINNING OF YEAR	<u>122</u>	<u>122</u>	<u>122</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 2,812</u>	<u>\$ 2,812</u>	<u>\$ 8,642</u>	<u>\$ 5,830</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
TITLE V GRANT - BUDGET BASIS
FISCAL YEAR ENDED JUNE 30, 2009

	TITLE V GRANT			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
Federal Sources	\$ 6,546	\$ 6,546	\$ 6,546	\$ -
TOTAL REVENUES	<u>6,546</u>	<u>6,546</u>	<u>6,546</u>	<u>-</u>
EXPENDITURES:				
INSTRUCTIONAL STAFF				
Purchased services	6,624	6,624	6,624	-
TOTAL INSTRUCTIONAL STAFF	<u>6,624</u>	<u>6,624</u>	<u>6,624</u>	<u>-</u>
COMMUNITY SERVICES				
Materials and supplies	245	245	245	-
TOTAL COMMUNITY SERVICES	<u>245</u>	<u>245</u>	<u>245</u>	<u>-</u>
TOTAL EXPENDITURES	<u>6,869</u>	<u>6,869</u>	<u>6,869</u>	<u>-</u>
Net Change in Fund Balance	(323)	(323)	(323)	-
Prior year encumbrances appropriated	4,323	4,323	4,323	-
FUND BALANCES AT BEGINNING OF YEAR	<u>(4,000)</u>	<u>(4,000)</u>	<u>(4,000)</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<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
FISCAL YEAR ENDED JUNE 30, 2009

	DRUG FREE GRANT			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
Federal Sources	\$ 16,205	\$ 16,205	\$ 16,205	\$ -
TOTAL REVENUES	<u>16,205</u>	<u>16,205</u>	<u>16,205</u>	<u>-</u>
EXPENDITURES:				
INSTRUCTIONAL STAFF				
Purchased services	9,237	9,237	9,237	-
Materials and supplies	486	486	486	-
TOTAL INSTRUCTIONAL STAFF	<u>9,723</u>	<u>9,723</u>	<u>9,723</u>	<u>-</u>
OPERATION AND MAINTENANCE OF PLANT				
Purchased services	6,482	6,482	6,482	-
TOTAL OPERATION AND MAINTENANCE OF PLANT	<u>6,482</u>	<u>6,482</u>	<u>6,482</u>	<u>-</u>
TOTAL EXPENDITURES	<u>16,205</u>	<u>16,205</u>	<u>16,205</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<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
 FISCAL YEAR ENDED JUNE 30, 2009

	<u>IDEA PRESCHOOL GRANTS FOR THE HANDICAPPED</u>			VARIANCE
	<u>ORIGINAL</u>	<u>REVISED</u>	<u>ACTUAL</u>	POSITIVE
	<u>BUDGET</u>	<u>BUDGET</u>	<u>ACTUAL</u>	(NEGATIVE)
REVENUES:				
Federal Sources	\$ 12,383	\$ 15,383	\$ 15,383	\$ -
TOTAL REVENUES	<u>12,383</u>	<u>15,383</u>	<u>15,383</u>	<u>-</u>
EXPENDITURES:				
SPECIAL INSTRUCTION				
Salaries and wages	12,383	12,383	12,383	-
Materials and supplies	-	3,000	3,000	-
TOTAL SPECIAL INSTRUCTION	<u>12,383</u>	<u>15,383</u>	<u>15,383</u>	<u>-</u>
TOTAL EXPENDITURES	<u>12,383</u>	<u>15,383</u>	<u>15,383</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
IMPROVING TEACHER QUALITY - BUDGET BASIS
FISCAL YEAR ENDED JUNE 30, 2009

	IMPROVING TEACHER QUALITY			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
Federal sources	\$ 203,923	\$ 202,510	\$ 202,510	\$ -
TOTAL REVENUES	<u>203,923</u>	<u>202,510</u>	<u>202,510</u>	<u>-</u>
EXPENDITURES:				
REGULAR INSTRUCTION				
Salaries and wages	<u>204,659</u>	<u>203,246</u>	<u>203,246</u>	<u>-</u>
TOTAL REGULAR INSTRUCTION	<u>204,659</u>	<u>203,246</u>	<u>203,246</u>	<u>-</u>
TOTAL EXPENDITURES	<u>204,659</u>	<u>203,246</u>	<u>203,246</u>	<u>-</u>
Net Change in Fund Balance	(736)	(736)	(736)	-
FUND BALANCES AT BEGINNING OF YEAR	<u>736</u>	<u>736</u>	<u>736</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<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 FEDERAL GRANTS - BUDGET BASIS
FISCAL YEAR ENDED JUNE 30, 2009

	MISCELLANEOUS FEDERAL GRANTS			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
Federal sources	\$ 1,003,574	\$ 1,331,225	\$ 918,784	\$ (412,441)
TOTAL REVENUES	<u>1,003,574</u>	<u>1,331,225</u>	<u>918,784</u>	<u>(412,441)</u>
EXPENDITURES:				
REGULAR INSTRUCTION				
Materials and supplies	7,125	6,797	6,797	-
TOTAL REGULAR INSTRUCTION	<u>7,125</u>	<u>6,797</u>	<u>6,797</u>	<u>-</u>
SPECIAL INSTRUCTION				
Salaries and wages	224,198	248,594	248,594	-
Employee benefits	27,330	34,316	34,316	-
Purchased services	453,505	616,816	616,816	-
Materials and supplies	13,975	25,442	25,068	374
Capital outlay	71,134	139,055	139,055	-
TOTAL SPECIAL INSTRUCTION	<u>790,142</u>	<u>1,064,223</u>	<u>1,063,849</u>	<u>374</u>
PUPIL SERVICES				
Salaries and wages	97,630	48,815	48,815	-
Employee benefits	31,754	16,262	16,262	-
TOTAL PUPIL SERVICES	<u>129,384</u>	<u>65,077</u>	<u>65,077</u>	<u>-</u>
INSTRUCTIONAL STAFF				
Salaries and wages	18,400	1,800	-	1,800
Employee benefits	3,050	288	-	288
Purchased services	18,029	8,213	8,213	-
Materials and supplies	-	891	-	891
TOTAL INSTRUCTIONAL STAFF	<u>39,479</u>	<u>11,192</u>	<u>8,213</u>	<u>2,979</u>
SCHOOL ADMINISTRATION				
Salaries and wages	-	38,953	38,953	-
Employee benefits	-	7,539	7,539	-
TOTAL SCHOOL ADMINISTRATION	<u>-</u>	<u>46,492</u>	<u>46,492</u>	<u>-</u>
OPERATION AND MAINTENANCE OF PLANT				
Purchased services	5,381	5,381	5,381	-
TOTAL OPERATION AND MAINTENANCE OF PLAN	<u>5,381</u>	<u>5,381</u>	<u>5,381</u>	<u>-</u>
COMMUNITY SERVICES				
Materials and supplies	855	-	-	-
Capital outlay	-	855	855	-
TOTAL COMMUNITY SERVICES	<u>855</u>	<u>855</u>	<u>855</u>	<u>-</u>
TOTAL EXPENDITURES	<u>972,366</u>	<u>1,200,017</u>	<u>1,196,664</u>	<u>3,353</u>
Excess (deficiency) of revenues over expenditures	31,208	131,208	(277,880)	(409,088)
OTHER FINANCING SOURCES (USES)				
Advances in	-	-	100,000	100,000
Advances out	(37,666)	(37,666)	(37,666)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(37,666)</u>	<u>(37,666)</u>	<u>62,334</u>	<u>100,000</u>
Net Change in Fund Balance	(6,458)	93,542	(215,546)	(309,088)
Prior year encumbrances appropriated	66,458	66,458	66,458	-
FUND BALANCES AT BEGINNING OF YEAR	<u>(59,172)</u>	<u>(59,172)</u>	<u>(59,172)</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 828</u>	<u>\$ 100,828</u>	<u>\$ (208,260)</u>	<u>\$ (309,088)</u>

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
 COMBINING STATEMENT OF NET ASSETS
 ENTERPRISE FUNDS
 JUNE 30, 2009

Business-Type Activities
 Enterprise Funds

	UNIFORM SCHOOL		TOTAL
	FOOD SERVICE	SUPPLIES	
ASSETS			
Cash and investments	\$ 443,098	\$ 14,469	\$ 457,567
Accounts receivable	-	2,597	2,597
Accrued interest receivable	4,850	-	4,850
Due from other governments	150,009	-	150,009
Inventory	13,890	-	13,890
Total current assets	<u>611,847</u>	<u>17,066</u>	<u>628,913</u>
Capital Assets, Net	12,239	-	12,239
Total assets	<u>624,086</u>	<u>17,066</u>	<u>641,152</u>
LIABILITIES			
Accounts payable	-	-	-
Due to other governments	26,648	-	26,648
Due to other funds	6,906	-	6,906
Accrued wages and benefits	57,407	-	57,407
Current portion of long-term liabilities	13,500	-	13,500
Total current liabilities	<u>104,461</u>	<u>-</u>	<u>104,461</u>
Long-term liabilities	36,192	-	36,192
Total liabilities	<u>140,653</u>	<u>-</u>	<u>140,653</u>
Net Assets			
Invested in Capital Assets	12,239	-	12,239
Unrestricted	471,194	17,066	488,260
Total Net Assets	<u>\$ 483,433</u>	<u>\$ 17,066</u>	<u>\$ 500,499</u>

WHITEHALL CITY SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN FUND NET ASSETS
 ENTERPRISE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Business-Type Activities Enterprise Funds		
	FOOD SERVICE	UNIFORM SCHOOL SUPPLIES	TOTAL
Operating Revenues:			
Food service sales	\$ 215,490	\$ -	\$ 215,490
Class fees	-	25,340	25,340
Other	21,241	-	21,241
Total operating revenues	236,731	25,340	262,071
Operating Expenses:			
Supplies and materials	380,477	27,387	407,864
Personal services	580,227	-	580,227
Purchased services	121,443	-	121,443
Depreciation	3,253	-	3,253
Total operating expenses	1,085,400	27,387	1,112,787
Operating income (loss)	(848,669)	(2,047)	(850,716)
Nonoperating Revenues:			
State sources	28,689	-	28,689
Federal sources	961,637	-	961,637
Investment income	5,675	-	5,675
Total nonoperating revenues	996,001	-	996,001
Change in Net Assets	147,332	(2,047)	145,285
Net assets at beginning of year	336,101	19,113	355,214
Net assets at end of year	\$ 483,433	\$ 17,066	\$ 500,499

WHITEHALL CITY SCHOOL DISTRICT
 COMBINING STATEMENT OF CASH FLOWS
 ENTERPRISE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Business-Type Activities Enterprise Funds		
	FOOD SERVICE	UNIFORM SCHOOL SUPPLIES	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from tuition and fees	\$ -	\$ 23,657	\$ 23,657
Cash received from sales	215,490	-	215,490
Other cash receipts	21,241	-	21,241
Cash payments for personal services	(573,338)	-	(573,338)
Cash payments for purchased services	(121,443)	-	(121,443)
Cash payments for supplies and materials	(381,103)	(27,386)	(408,489)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(839,153)	(3,729)	(842,882)
NET CASH FLOWS PROVIDED BY INVESTING ACTIVITIES:			
Interest	5,288	-	5,288
NET CASH FLOWS PROVIDED BY INVESTING ACTIVITIES	5,288	-	5,288
CASH FLOWS PROVIDED BY NONCAPITAL FINANCING ACTIVITIES:			
State sources	28,689	-	28,689
Federal sources	825,052	-	825,052
NET CASH FLOWS PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	853,741	-	853,741
CASH FLOWS USED IN CAPITAL AND OTHER RELATED FINANCING ACTIVITIES-			
Acquisition of Property, plant and equipment	(1,094)	-	(1,094)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	18,782	(3,729)	15,053
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	424,316	18,198	442,514
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 443,098	\$ 14,469	\$ 457,567
 ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:			
Operating income (loss)	\$ (848,669)	\$ (2,047)	\$ (850,716)
Depreciation	3,253	-	3,253
Change in assets and liabilities:			
Receivables	-	(1,682)	(1,682)
Inventory	906	-	906
Accounts payable	(1,532)	-	(1,532)
Due to other governments	1,992	-	1,992
Due to other funds	(989)	-	(989)
Accrued wages and benefits	5,886	-	5,886
Net cash provided by (used in) operating activities	\$ (839,153)	\$ (3,729)	\$ (842,882)
Supplemental Information			
Noncash activities-			
Donated commodities	\$ 137,505		

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN NET ASSETS - BUDGET AND ACTUAL -
FOOD SERVICE FUND - BUDGET BASIS
FISCAL YEAR ENDED JUNE 30, 2009

	FOOD SERVICE FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
OPERATING REVENUES:				
Food service sales	\$ 261,000	\$ 215,490	\$ 215,490	\$ -
Investment income	8,000	5,288	5,288	-
Miscellaneous receipts	20,000	21,241	21,241	-
TOTAL OPERATING REVENUES	<u>289,000</u>	<u>242,019</u>	<u>242,019</u>	<u>-</u>
OPERATING EXPENSES:				
Salaries and wages	421,461	413,461	404,494	8,967
Employee benefits	191,439	177,439	168,844	8,595
Purchased services	125,900	129,500	121,443	8,057
Supplies and materials	407,700	426,100	393,253	32,847
Capital Outlay	3,500	3,500	1,743	1,757
TOTAL OPERATING EXPENSES	<u>1,150,000</u>	<u>1,150,000</u>	<u>1,089,777</u>	<u>60,223</u>
Operating income (loss)	(861,000)	(907,981)	(847,758)	60,223
NONOPERATING REVENUES (EXPENSES):				
State sources	30,000	28,689	28,689	-
Federal sources	980,000	825,052	825,052	-
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>1,010,000</u>	<u>853,741</u>	<u>853,741</u>	<u>-</u>
Change in Net Assets	149,000	(54,240)	5,983	60,223
NET ASSETS AT BEGINNING OF YEAR	<u>424,315</u>	<u>424,315</u>	<u>424,315</u>	<u>-</u>
NET ASSETS AT END OF YEAR	<u>\$ 573,315</u>	<u>\$ 370,075</u>	<u>\$ 430,298</u>	<u>\$ 60,223</u>

WHITEHALL CITY SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES
 IN NET ASSETS--BUDGET AND ACTUAL--
 UNIFORM SCHOOL SUPPLIES FUND--BUDGET BASIS
 FISCAL YEAR ENDED JUNE 30, 2009

	UNIFORM SCHOOL SUPPLIES FUND			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
OPERATING REVENUES:				
Class fees	\$ 40,500	\$ 40,500	\$ 23,659	\$ (16,841)
TOTAL OPERATING REVENUES	40,500	40,500	23,659	(16,841)
OPERATING EXPENSES				
Supplies and materials	58,697	58,697	27,387	31,310
TOTAL OPERATING EXPENSES	58,697	58,697	27,387	31,310
Change in Net Assets	(18,197)	(18,197)	(3,728)	14,469
NET ASSETS AT BEGINNING OF YEAR	18,197	18,197	18,197	-
NET ASSETS AT END OF YEAR	\$ -	\$ -	\$ 14,469	\$ 14,469

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, EXPENSES AND CHANGES
 IN NET ASSETS--BUDGET AND ACTUAL--
 EMPLOYEE BENEFIT SELF INSURANCE--BUDGET BASIS
 FISCAL YEAR ENDED JUNE 30, 2009

	EMPLOYEE BENEFIT SELF INSURANCE			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
OPERATING REVENUES:				
Charges for services	\$ 2,601,000	\$ 2,642,271	\$ 2,642,271	\$ -
TOTAL OPERATING REVENUES	<u>2,601,000</u>	<u>2,642,271</u>	<u>2,642,271</u>	<u>-</u>
OPERATING EXPENSES:				
Purchased services	2,632,200	2,632,000	2,316,856	315,144
TOTAL OPERATING EXPENSES	<u>2,632,200</u>	<u>2,632,000</u>	<u>2,316,856</u>	<u>315,144</u>
Change in Net Assets	(31,200)	10,271	325,415	315,144
NET ASSETS AT BEGINNING OF YEAR	<u>2,078,105</u>	<u>2,078,105</u>	<u>2,078,105</u>	<u>-</u>
NET ASSETS AT END OF YEAR	<u>\$ 2,046,905</u>	<u>\$ 2,088,376</u>	<u>\$ 2,403,520</u>	<u>\$ 315,144</u>

WHITEHALL CITY SCHOOL DISTRICT

Fiduciary Fund Type

Agency Fund

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

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

**WHITEHALL CITY SCHOOL DISTRICT
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

	Student Activities Fund			
	Balance <u>June 30, 2008</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>June 30, 2009</u>
ASSETS				
Cash and investments	\$ 27,082	\$ 71,847	\$ 72,632	\$ 26,297
Accounts receivable	<u>-</u>	<u>635</u>	<u>-</u>	<u>635</u>
Total assets	<u>\$ 27,082</u>	<u>\$ 72,482</u>	<u>\$ 72,632</u>	<u>\$ 26,932</u>
LIABILITIES				
Due to others	<u>\$ 27,082</u>	<u>\$ 72,482</u>	<u>\$ 72,632</u>	<u>\$ 26,932</u>
Total liabilities	<u>\$ 27,082</u>	<u>\$ 72,482</u>	<u>\$ 72,632</u>	<u>\$ 26,932</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>
<i>Financial Trends</i>	109
These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	
<i>Revenue Capacity</i>	114
These schedules contain information to help the reader assess the affordability of the District's most significant local revenue source, the property tax.	
<i>Debt Capacity</i>	118
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.	
<i>Demographic and Economic Information</i>	122
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 Eight Fiscal Years
(accrual basis of accounting)

	2002	2003	2004	2005	2006	2007	2008	2009
Governmental activities								
Invested in capital assets, net of related debt	\$ 3,692,589	\$ 4,160,947	\$ 4,631,505	\$ 5,231,782	\$ 5,434,584	\$ 5,666,972	\$ 5,921,213	\$ 7,262,943
Restricted	553,195	568,058	605,206	502,940	800,357	970,238	1,011,679	46,487,187
Unrestricted	9,049,100	9,260,640	12,192,601	13,096,037	14,013,582	16,469,694	14,997,704	20,603,048
Total governmental activities net assets	13,294,884	13,989,645	17,429,312	18,830,759	20,248,523	23,106,904	21,930,596	74,353,178
Business-type activities								
Invested in capital assets, net of related debt	24,175	37,658	32,680	24,804	21,641	17,773	14,398	12,239
Unrestricted	189,306	177,194	189,224	137,212	179,615	269,742	425,536	583,884
Total business-type activities net assets	213,481	214,852	221,904	162,016	201,256	287,515	439,934	596,123
Primary government								
Invested in capital assets, net of related debt	3,716,764	4,198,605	4,664,185	5,256,586	5,456,225	5,684,745	5,935,611	7,275,182
Restricted	553,195	568,058	605,206	502,940	800,357	970,238	1,011,679	46,487,187
Unrestricted	9,238,406	9,437,834	12,381,825	13,233,249	14,193,197	16,739,436	15,423,240	21,186,932
Total primary government net assets	\$ 13,508,365	\$ 14,204,497	\$ 17,651,216	\$ 18,992,775	\$ 20,449,779	\$ 23,394,419	\$ 22,370,530	\$ 74,949,301

WHITEHALL CITY SCHOOL DISTRICT

Changes in Net Assets, Last Eight Fiscal Years

(accrual basis of accounting)

	2002	2003	2004	2005	2006	2007	2008	2009
Expenses								
Governmental activities:								
Instruction								
Regular	\$ 11,091,228	\$ 11,488,056	\$ 11,782,019	\$ 12,683,303	\$ 12,594,915	\$ 12,914,994	\$ 13,331,643	\$ 14,679,059
Special	3,203,014	3,446,900	3,968,458	4,409,865	4,980,734	5,619,469	6,138,787	6,205,649
Vocational	491,120	551,347	641,337	675,364	574,618	679,505	749,503	693,397
Continuing	5,726	5,723	-	-	-	-	609,241	617,054
Support Services								
Operation and maintenance of plant	1,999,002	2,114,047	2,182,142	2,215,360	2,299,820	2,259,110	2,448,403	2,560,227
School administration	1,887,700	2,197,931	2,157,556	2,201,031	2,232,734	2,380,057	2,356,732	2,538,605
Pupils	1,315,361	1,444,926	1,511,851	1,576,535	1,872,906	1,420,251	1,368,493	1,548,954
Business operations	578,544	592,992	575,355	676,007	670,565	664,955	666,932	1,155,271
Instructional staff	880,672	914,450	1,181,466	1,396,373	1,255,579	1,200,013	1,495,445	1,596,479
Student transportation	817,583	822,658	975,546	1,136,201	1,238,503	1,285,270	1,358,063	1,307,801
Central services	524,091	548,944	503,051	484,562	467,810	517,740	565,000	534,103
General administration	152,703	121,777	86,090	85,790	100,650	91,484	107,440	138,932
Co-curricular Activities	550,510	565,043	580,936	598,061	586,508	593,409	629,980	676,600
Community Services	264,237	228,238	264,037	241,833	247,975	275,268	218,668	262,219
Interest	241,637	494,244	486,573	374,695	360,470	299,829	49,447	262,703
Total governmental activities expenses	<u>24,003,128</u>	<u>25,537,276</u>	<u>26,896,417</u>	<u>28,754,980</u>	<u>29,483,787</u>	<u>30,201,354</u>	<u>32,093,777</u>	<u>34,777,053</u>
Business-type activities:								
Food Service	798,470	865,418	898,848	985,411	959,189	947,279	1,055,799	1,074,496
Uniform School Supplies	49,107	44,991	38,160	45,380	45,960	42,876	33,260	27,387
Total business-type activities expenses	<u>847,577</u>	<u>910,409</u>	<u>937,008</u>	<u>1,030,791</u>	<u>1,005,149</u>	<u>990,155</u>	<u>1,089,059</u>	<u>1,101,883</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>	<u>\$ 30,488,936</u>	<u>\$ 31,191,509</u>	<u>\$ 33,182,836</u>	<u>\$ 35,878,936</u>
Program Revenue								
Governmental activities:								
Charges for services:								
Instruction								
Regular	\$ 218,648	\$ 218,763	\$ 202,277	\$ 201,072	\$ 260,340	\$ 375,485	\$ 430,144	\$ 373,647
Special	72,802	49,133	33,808	51,001	68,821	85,376	41,320	41,401
Continuing	1,493	1,300	-	-	-	-	-	-
Support Services								
Operation and maintenance of plant	27,368	21,185	13,436	18,358	23,400	24,338	49,704	47,083
School administration	52,553	46,288	38,434	22,039	39,139	72,184	5,858	52,241
Pupils	85	15,307	12,142	16,858	14,068	13,407	7,295	-
Business operations	-	192	-	-	-	-	-	-
Instructional staff	3,481	14,502	6,900	13,754	20,173	15,530	16,290	36,565
General administration	224	-	-	-	-	-	-	-
Co-curricular Activities	173,839	139,949	126,354	128,411	82,946	88,200	92,342	86,856
Community Services	22,766	30,560	24,459	11,885	23,516	40,274	57	1,409
Operating Grants and Contributions	2,051,573	2,156,781	2,807,815	3,333,409	5,376,484	6,028,258	7,494,723	7,954,989
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>	<u>5,908,887</u>	<u>6,743,052</u>	<u>8,137,733</u>	<u>8,594,191</u>

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Fund										
Reserved	\$ 2,542,845	\$ 1,958,688	\$ 821,679	\$ 620,608	\$ 1,596,697	\$ 2,014,669	\$ 933,787	\$ 3,040,627	\$ 416,235	\$ 3,189,464
Unreserved	3,614,658	4,777,510	7,689,682	8,054,702	9,473,204	9,974,246	11,418,832	11,318,131	12,722,552	11,923,302
Total General Fund	\$ 6,157,503	\$ 6,736,198	\$ 8,511,361	\$ 8,675,310	\$ 11,069,901	\$ 11,988,915	\$ 12,352,619	\$ 14,358,758	\$ 13,138,787	\$ 15,112,766
All Other Governmental Funds										
Reserved	\$ 87,288	\$ 112,793	\$ 64,170	\$ 51,325	\$ 97,516	\$ 134,131	\$ 46,223	\$ 123,322	\$ 92,604	\$ 4,911,312
Unreserved, reported in:										
Special Revenue Funds	342,513	395,807	313,147	156,871	39,015	(36,492)	204,010	46,074	358,986	453,585
Debt Service Fund	215,777	233,571	329,237	283,316	314,897	342,055	423,959	387,668	407,170	1,165,886
Capital Projects Fund	-	-	44,522	19,652	-	-	-	-	-	28,695,005
Total All Other Governmental Funds	\$ 645,578	\$ 742,171	\$ 751,076	\$ 511,164	\$ 451,428	\$ 439,694	\$ 674,192	\$ 557,064	\$ 858,760	\$ 35,225,788

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Revenue										
From Local Sources										
Taxes	\$ 11,547,140	\$ 12,260,691	\$ 12,570,793	\$ 11,232,228	\$ 13,204,717	\$ 13,095,184	\$ 11,711,053	\$ 12,925,613	\$ 8,118,164	\$ 14,757,003
Tuition	303,939	359,817	399,420	397,230	331,456	334,967	449,457	626,594	550,668	552,346
Investment income	590,694	750,829	284,587	284,587	146,477	393,675	683,308	949,576	789,750	920,741
Intergovernmental - State	8,891,863	9,869,406	11,741,108	12,753,612	14,277,534	14,125,188	15,333,686	15,476,668	18,049,231	21,575,771
Intergovernmental - Federal	876,616	887,087	1,110,247	1,139,792	1,829,281	2,233,855	2,215,563	2,394,787	3,203,624	3,309,628
Other Revenue	197,607	322,259	274,442	351,569	296,075	239,261	211,005	205,973	412,990	300,492
Total Revenues	22,407,859	24,450,089	26,492,881	26,159,018	30,085,540	30,422,130	30,604,072	32,579,211	31,124,427	41,415,981
Expenditures										
Current:										
Instruction										
Regular	9,343,285	10,444,491	10,460,698	10,995,318	11,745,457	12,498,276	12,335,017	12,915,226	12,930,732	14,220,107
Special	2,787,818	3,026,208	3,219,474	3,475,256	3,947,029	4,388,861	5,012,045	5,647,036	6,078,750	6,361,429
Vocational	402,146	554,170	480,115	593,605	624,545	677,289	596,896	691,433	720,182	705,432
Continuing	4,073	7,066	5,754	5,794	-	-	-	-	609,241	617,064
Support Services										
Operation and maintenance of plant	1,933,302	2,094,105	1,971,799	2,081,359	2,175,753	2,236,714	2,271,450	2,243,756	2,405,655	2,540,328
School administration	1,603,758	1,956,330	1,893,416	2,164,062	2,137,431	2,260,853	2,246,026	2,294,000	2,321,081	2,539,501
Pupils	1,423,514	1,337,936	1,313,178	1,480,412	1,516,138	1,607,565	1,901,730	1,411,852	1,348,095	1,582,252
Business operations	503,055	457,856	574,157	593,228	640,702	674,799	675,844	676,270	653,560	1,156,239
Instructional staff	523,403	734,643	907,857	1,000,317	1,147,187	1,378,568	1,274,479	1,211,040	1,454,033	1,624,568
Student transportation	578,795	759,271	811,722	882,764	994,572	1,123,448	1,271,298	1,320,549	1,342,704	1,333,492
Central services	648,484	377,246	354,698	472,433	482,183	483,705	515,970	543,403	542,998	529,574
General administration	132,964	105,513	153,439	123,545	86,090	85,790	100,650	91,484	107,440	138,932
Co-curricular Activities	396,374	475,330	559,721	596,372	579,669	603,431	583,581	586,709	618,984	651,543
Community Services	175,463	187,029	276,348	259,682	252,580	231,161	263,865	284,384	209,026	262,136
Capital Outlay	281,038	168,828	507,896	735,212	445,685	505,531	201,476	332,883	265,021	1,069,556
Debt Service:										
Principal Retirement	970,437	898,765	999,000	278,355	289,821	369,632	388,860	86,225	380,000	388,655
Interest and Fiscal Charges	347,404	319,364	219,541	497,267	494,481	389,227	367,683	353,950	55,200	611,033
Total Expenditures	22,055,313	23,904,151	24,708,813	26,234,981	27,559,323	29,514,850	30,005,870	30,690,200	32,042,702	36,331,831
Excess (deficiency) of revenue over (under) expenditures	352,546	545,938	1,784,068	(75,963)	2,526,217	907,280	598,202	1,889,011	(918,275)	5,084,150
Other Financing (Sources) Uses										
Issuance of bonds	-	-	-	-	2,519,995	-	-	-	-	30,500,000
Premium on bond issuance	-	-	-	-	112,399	-	-	-	-	242,521
Premium on note issuance	-	-	-	-	-	-	-	-	-	478,546
Redemption of refunded bonds	-	-	-	-	(2,520,000)	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-	-	-	-	-
Transfers in	11,642	-	-	-	-	-	359	-	-	35,790
Transfers out	(11,642)	-	-	-	-	-	(359)	-	-	(500,000)
Total Other Financing (Sources) Uses	-	-	-	-	112,394	-	-	-	-	31,256,857
Net Changes in Fund Balance	\$ 352,546	\$ 545,938	\$ 1,784,068	\$ (75,963)	\$ 2,638,611	\$ 907,280	\$ 598,202	\$ 1,889,011	\$ (918,275)	\$ 36,341,007
Debt service as a percentage of noncapital expenditures	6.1%	5.1%	5.0%	3.0%	2.9%	2.6%	2.5%	1.4%	1.4%	2.8%

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

Table 5

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
1999	35%	\$ 207,451,430	\$ 592,718,371	25%	\$ 42,748,555	\$ 170,994,220	35%	\$ 14,854,510	\$ 42,441,457	35%	\$ 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	35%	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	35%	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	35%	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	35%	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	35%	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	35%	294,718,153	882,444,807
2006	35%	274,186,200	783,389,143	24%	26,525,183	110,521,596	35%	11,025,760	31,502,171	35%	311,737,143	925,412,910
2007	35%	267,919,240	765,483,543	12.5%	13,815,344	110,522,752	35%	9,935,750	28,387,857	35%	291,670,334	904,394,152
2008	35%	275,656,770	787,590,771	6.25%	8,402,758	134,444,128	35%	7,721,410	22,061,171	35%	291,780,938	944,096,070
2009	35%	270,043,780	771,553,657	10.0%	847,473	8,474,730	35%	8,148,430	23,281,229	35%	279,039,683	803,309,616

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

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

Table 6

Collection Year	City of <u>Whitehall</u>	Franklin County	Library	Whitehall School Dist.	Eastland Joint Vocational School	Full Rate	Residential/ Agriculture Effective Rate	Commercial/ Industrial Effective Rate
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
2006	1.50	18.44	2.20	65.33	2.00	89.47	48.6935	65.1522
2007	1.50	18.44	2.20	65.45	2.00	89.59	50.4232	66.2904
2008	1.50	18.49	2.20	65.45	2.00	89.64	50.7304	66.5488
2009	1.50	18.02	2.20	72.42	2.00	96.14	59.3002	73.5304

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

WHITEHALL CITY SCHOOL DISTRICT
PRINCIPAL PROPERTY TAXPAYERS
 June 30, 2008 and June 30, 1999

Table 7

	June 30, 2008*	
	Assessed Valuation	% of Total Assessed Valuation
<u>Public Utilities</u>		
1. Columbus Southern Power Company	\$ 7,097,070	2.54%
<u>Real Estate</u>		
1. MA 265 North Hamilton	3,643,970	1.31%
2. English Village Inc.	3,636,120	1.30%
3. Byers Realty LLC	3,034,730	1.09%
4. Town & Country City Inc.	3,025,850	1.08%
5. Wyandotte Commons	2,905,630	1.04%
6. Town & Country Drive In	2,882,070	1.03%
7. Office City Inc.	2,763,780	0.99%
8. Great Eastern Owner	2,722,030	0.98%
9. Target Corporation	2,669,560	0.96%
10. Parklawn Manor Inc.	2,625,000	0.94%
ALL OTHERS	242,033,873	86.74%
TOTAL ASSESSED VALUATION	\$ 279,039,683	100.00%
<u>Tangible Personal Property¹</u>		
1. Glazer's Distributors of Ohio Inc.	93,910	
2. Ohio Bell Telephone Company	880,070	
3. Byer Imports LLC	758,440	
4. Ricart Automotive Sales Inc.	417,620	
5. Dick Masheter Ford Inc.	312,530	
6. Kroger Company	267,440	
7. Byer Chrysler LLC	252,930	
8. ADS Alliance Data Systems, Inc.	240,090	
9. Insight Communications of Central Ohio	237,070	
10. Target Corporation	265,515	
<u>Public Utilities</u>		
1. Columbus Southern Power Company	\$ 7,477,440	2.82%
2. Ohio Bell Telephone Company	4,398,750	1.66%
3. Columbia Gas of Ohio, Inc.	2,363,600	0.89%
<u>Real Estate</u>		
1. English Village Inc.	4,777,390	1.80%
2. Ebco Manufacturing Co.	4,277,340	1.61%
3. Office City Inc.	3,113,950	1.17%
4. Wyandotte Commons Limited Partnership	3,160,550	1.19%
5. Parklawn Manor Inc.	2,595,800	0.98%
6. One Holdings Inc.	2,531,370	0.96%
7. Beech Woods Inc.	2,397,340	0.90%
8. Town & Country City Inc.	2,384,830	0.90%
9. Town & Country Drive In	2,377,450	0.90%
10. Great Eastern Corp	2,216,400	0.84%
<u>Tangible Personal Property</u>		
1. Oasis Corporation	9,052,570	3.42%
2. Kroger Company	4,901,660	1.85%
3. Ricart Jeep - Eagle Inc.	2,805,360	1.06%
4. Bill Swad Chevrolet Inc.	2,125,900	0.80%
5. Byers Realty Inc.	1,767,780	0.67%
6. IBM Credit Corporation	1,627,870	0.61%
7. Dave Gill Pontiac - GMC Truck, Inc.	1,504,090	0.57%
8. Dick Masheter Ford Inc.	1,499,040	0.57%
9. Bob-Boyd Lincoln-Mercury Inc.	1,491,160	0.56%
10. AT&T Systems Leasing Corporation	1,387,270	0.53%
ALL OTHERS	192,819,585	72.75%
TOTAL ASSESSED VALUATION	\$ 265,054,495	100.00%

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

* Most recent information available.

¹ The Personal Property values reported above are tax year 2008 and collection year 2008 as reported by the taxpayers. These figures are for reference purposes only due to the phase out of the personal property tax.

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

Table 8

<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>
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	13,099,178	12,192,350	93.08%	1,401,209	13,593,559	103.77%	1,238,763
2006	12,099,627	11,578,623	95.69%	489,751	12,068,374	99.74%	1,488,422
2007	11,992,873	11,479,097	95.72%	574,967	12,054,064	100.51%	1,409,066
2008	11,573,363	10,581,491	91.43%	601,987	11,183,478	96.63%	1,516,363
2009	NA	NA	NA	NA	NA	NA	NA

NA = Not Available at the time of issuance.
Source: Office of the County Auditor, Franklin County, Ohio

WHITEHALL CITY SCHOOL DISTRICT

Table 9

Ratio of Outstanding Debt by Type
Last Ten Years

Year	General Obligation Bonds	General Obligation Notes	Total Primary Government	Percentage of Personal Income	Per Capita	Per ADM
2000	\$ 3,185,000	\$ 2,440,765	\$ 5,625,765	1.74%	\$ 293	\$ 1,923
2001	2,900,000	1,827,000	4,727,000	1.46%	246	1,582
2002	2,600,000	1,128,000	3,728,000	1.15%	194	1,244
2003	2,583,645	866,000	3,449,645	1.06%	180	1,131
2004	2,568,819	591,000	3,159,819	0.98%	165	992
2005	2,487,187	303,000	2,790,187	0.86%	145	915
2006	2,401,327	-	2,401,327	0.74%	125	794
2007	2,315,102	-	2,315,102	0.71%	120	789
2008	1,935,102	-	1,935,102	0.60%	101	628
2009	32,050,102	-	32,050,102	9.89%	1,668	10,263

WHITEHALL CITY SCHOOL DISTRICT
Ratio of Net General Bonded Debt Outstanding
Last Ten Years

Collection Year	Assessed Value		Gross Bonded Debt ²	Less Debt Service	Net Bonded Debt	% of Net Bonded Debt to Assessed Valuation	Net Bonded Debt	Net Bonded Debt Per Capita	Net Bonded Debt Per ADM
	Real & Personal Property ¹								
2000	\$ 282,715,008	\$	3,185,000	\$ 267,047	\$ 2,917,953	1.03%	\$ 152	\$	997
2001	280,912,616		2,900,000	294,988	2,605,012	0.93%	136		872
2002	284,172,001		2,600,000	329,743	2,270,257	0.80%	118		758
2003	298,928,059		2,583,645	283,316	2,300,329	0.77%	120		754
2004	299,223,056		2,568,819	375,540	2,193,279	0.73%	114		689
2005	294,718,153		2,487,187	444,035	2,043,152	0.69%	106		670
2006	311,737,143		2,401,327	426,903	1,974,424	0.63%	103		652
2007	291,670,334		2,315,102	498,441	1,816,661	0.62%	95		619
2008	291,780,938		1,935,102	413,965	1,521,137	0.52%	79		494
2009	279,039,683		32,050,102	1,787,798	30,262,304	10.85%	1,575		9,690

Sources:

¹ Assessed values from Table 5.² Office of the Treasurer, Whitehall City School District.

WHITEHALL CITY SCHOOL DISTRICT
 Computation of Direct and Overlapping Debt
 December 31, 2008

	<u>Assessed Valuation</u>	<u>General Bonded Debt</u>	<u>Percent Overlapping</u>	<u>Amount Applicable to Whitehall City School District</u>
Direct				
Whitehall City School District	\$ 278,192,210	<u>11,349,995</u>	100.00%	<u>11,349,995</u>
Overlapping				
Franklin County	27,922,348,470	190,553,247	1.000%	1,898,495
City of Whitehall	278,192,210	2,155,000	100.00%	2,155,000
Eastland JVS	7,491,536,940	600,000	3.89%	23,368
Total overlapping		<u>193,308,247</u>		<u>4,076,863</u>
TOTAL		<u><u>\$ 204,658,242</u></u>		<u><u>\$ 15,426,858</u></u>

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

WHITEHALL CITY SCHOOL DISTRICT
 Legal Debt Margin Information
 June 30, 2009

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
OVERALL DEBT LIMITATION										
Assessed Valuation ¹		<u>\$ 279,039,683</u>								
Voted and Unvoted Debt Limit - 9% of Assessed Valuation ²			\$ 33,770,204							
Balance in Debt Service Fund			\$ 1,787,798							
Total Debt Outstanding		\$ 32,050,102								
Less: Exempted Debt		\$ -								
Net amount subject to 9% limit			\$ 32,050,102							
Total Legal Voted and Unvoted Debt Margin			<u>\$ 3,507,900</u>							
UNVOTED DEBT LIMITATION										
Assessed Valuation		<u>\$ 279,039,683</u>								
Voted and Unvoted Debt Limit - 0.1% of Assessed Valuation			\$ 279,040							
Total Debt Outstanding		\$ -								
Less: Exempted Debt		\$ -								
Net amount subject to 0.1% limit			\$ -							
Total Legal Voted and Unvoted Debt Margin			<u>\$ 279,040</u>							
DEBT LIMIT	\$ 25,711,398	25,739,339	25,905,223	27,186,841	27,305,615	26,968,669	28,483,246	26,748,771	26,674,249	35,558,002
Total Net Debt Applicable to Limit	<u>4,799,000</u>	<u>4,727,000</u>	<u>3,728,000</u>	<u>3,449,645</u>	<u>3,159,819</u>	<u>2,790,187</u>	<u>2,401,327</u>	<u>2,315,102</u>	<u>1,935,102</u>	<u>32,050,102</u>
Legal Debt Margin	<u>\$ 20,912,398</u>	<u>21,012,339</u>	<u>22,177,223</u>	<u>23,737,196</u>	<u>24,145,796</u>	<u>24,178,482</u>	<u>26,081,919</u>	<u>24,433,669</u>	<u>24,739,147</u>	<u>3,507,900</u>
Total Net Debt Applicable to the Limit	18.66%	18.36%	14.39%	12.69%	11.57%	10.35%	8.43%	8.66%	7.25%	90.13%

Notes:

¹ Assessed valuation from Table 5.

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

WHITEHALL CITY SCHOOL DISTRICT
Demographic and Economic Statistics
Last Ten Years

Year	MORPC Population ¹	Per Capita Income ²	Calculated Personal Income	Franklin County Unemployment Rate ³	% of Population 25 Years and Older with Bachelor's Degree or Higher ²	Enrollment Membership ⁴
2000	19,201	\$ 16,867	\$ 323,863,267	3.1%	11.2%	2,926
2001	19,207	16,867	323,964,469	3.4%	11.2%	2,988
2002	19,207	16,867	323,964,469	5.0%	11.2%	2,997
2003	19,207	16,867	323,964,469	5.4%	11.2%	3,051
2004	19,207	16,867	323,964,469	5.5%	11.2%	3,185
2005	19,209	16,867	323,998,203	5.3%	11.2%	3,049
2006	19,211	16,867	324,031,937	4.7%	11.2%	3,026
2007	19,214	16,867	324,082,538	5.0%	11.2%	2,934
2008	19,214	16,867	324,082,538	6.6%	11.2%	3,080
2009	19,214	16,867	324,082,538	9.0%	11.2%	3,123

Sources:

¹ Mid Ohio Regional Planning Commission² US Census Bureau 2000 and 1990 Census Demographic Profiles for the City of Whitehall³ June data of Ohio Department of Jobs and Family Services⁴ Office of the Treasurer, Whitehall City School District.

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Professional Staff:										
Assistant Superintendent	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Assistant Principal	3.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.0	3.0
Principal	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Supervise/Manage/Direct	0.0	1.0	0.0	0.0	1.0	1.0	0.0	0.0	0.0	1.0
Coordinator	2.0	4.0	4.0	9.0	9.0	9.0	7.4	7.4	7.4	6.9
Educ.Administrative.Specialist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director	0.0	0.0	0.0	0.0	0.0	0.0	1.0	1.0	2.0	4.0
Other Administrative (Dean)	0.0	0.0	0.0	0.0	2.0	2.0	3.0	2.0	2.0	4.0
Curriculum Specialist (Ass't Supt)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.0
Counseling	5.0	4.0	3.0	3.0	3.0	3.0	3.0	3.0	4.0	3.0
Librarian/Media	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Remedial Specialist	8.0	7.0	6.0	6.0	7.0	8.0	8.0	8.0	8.0	7.0
Instructional Teachers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	174.0
Regular Teaching	134.0	142.0	140.0	142.0	134.0	136.0	129.0	128.5	134.0	0.0
Special Educ. Teaching	22.0	28.0	31.0	33.0	30.0	22.0	20.6	13.0	15.6	0.0
Vocational Educ. Teaching	7.0	8.0	8.0	8.0	7.0	8.0	7.0	6.0	6.0	0.0
Tutor/Small Group Instructor	11.0	8.0	5.0	1.0	13.0	10.0	11.0	11.0	10.0	10.0
Educ.Service personnel Teacher	12.0	11.0	12.0	16.0	12.0	8.0	7.0	9.0	5.0	0.0
Suppl.Service Teacher (Spec.Ed)	0.0	0.0	0.0	0.0	1.0	10.0	13.0	18.0	18.0	14.0
Psychologist	2.0	2.0	1.0	1.0	2.0	2.0	3.0	4.0	4.5	3.2
Registered Nursing	2.0	2.0	2.0	2.0	2.0	2.0	1.0	1.0	1.0	1.0
Social Work	0.0	0.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.0
Physical Therapist	0.0	0.0	0.0	0.0	0.0	0.0	1.0	0.0	0.0	0.0
Speech and Language Therapist	3.0	3.0	3.0	2.0	1.0	3.0	2.0	2.0	2.0	2.0
Occupational Therapist	0.0	0.0	0.0	0.0	0.0	0.0	1.0	1.0	1.0	1.0
Other Professional	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
Support Staff:										
Supervising/Directing (PreSch)	1.0	1.0	1.0	1.0	1.0	1.0	0.0	1.0	1.0	0.0
Treasurer	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director (Tech)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	1.0	0.0
Other Official/Admin.(Tech)	1.0	1.0	1.0	1.0	1.0	1.0	0.0	1.0	1.0	0.0
Other Educ.Professional (PreSch)	1.0	1.0	1.0	1.0	1.0	1.0	0.0	0.0	0.0	0.0
Computer Operating	3.0	4.0	2.0	2.0	2.0	2.0	2.0	1.0	1.0	1.0
Practical Nursing	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Library Aide	6.0	6.0	6.0	5.0	5.0	0.0	0.0	0.0	0.0	0.0
Instruct.Paraprofessional	0.0	0.0	0.0	0.0	0.0	14.0	15.2	15.1	14.0	13.0
Bookkeeping (Finance)	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Clerical	17.0	20.7	19.0	19.0	21.0	20.0	18.0	18.0	19.0	18.0
Teaching Aide	15.0	17.8	22.0	23.0	22.0	12.0	11.8	14.0	12.0	9.0
General Maintenance	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	4.0
Mechanic	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Vehicle Operator (Bus)	18.0	15.0	16.0	16.0	17.0	19.0	18.0	19.5	18.0	17.2
Attendance Officer	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Custodian	20.0	20.0	20.0	20.0	20.0	22.0	19.0	19.0	19.0	21.0
Food Service	20.0	22.0	23.0	24.0	25.0	25.0	22.0	20.5	19.5	18.3
Total	338.0	355.5	355.0	364.0	368.0	370.0	353.0	354.0	356.0	360.6
Summary by Function/Activity										
Governmental activities:										
Instruction										
Regular	149.0	159.8	162.0	165.0	156.0	162.0	156.0	157.6	160.0	196.0
Special	53.0	54.0	54.0	56.0	63.0	58.0	59.6	59.0	56.6	31.0
Vocational	7.0	8.0	8.0	8.0	7.0	8.0	7.0	6.0	6.0	0.0
Support Services										
Operation and maintenance of plant	25.0	25.0	25.0	25.0	25.0	27.0	24.0	24.0	24.0	25.0
School administration	33.0	38.7	36.0	41.0	46.0	45.0	41.4	41.4	44.4	45.9
Pupils	13.0	12.0	12.0	11.0	11.0	13.0	14.0	14.0	15.5	16.2
Business operations	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Instructional staff	11.0	11.0	11.0	10.0	10.0	5.0	5.0	5.0	5.0	5.0
Student transportation	19.0	16.0	17.0	17.0	18.0	20.0	19.0	20.5	19.0	18.2
Central services	4.0	5.0	3.0	3.0	3.0	3.0	2.0	2.0	2.0	1.0
Total governmental activities	318.0	333.5	332.0	340.0	343.0	345.0	332.0	333.5	336.5	342.3
Business-type activities:										
Food Service	20.0	22.0	23.0	24.0	25.0	25.0	22.0	20.5	19.5	18.3
Total business-type activities	20.0	22.0	23.0	24.0	25.0	25.0	22.0	20.5	19.5	18.3
Total primary government	338.0	355.5	355.0	364.0	368.0	370.0	354.0	354.0	356.0	360.6

WHITEHALL CTIY SCHOOL DISTRICT
 Staff Salary Statistics
 Last Ten Years

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Percentage of Teachers with Master Degrees (or Beyond)	50.00%	53.00%	57.35%	61.00%	54.00%	47.30%	44.20%	43.00%	39.00%	42.50%
Average Classroom Teaching Experience (in years)	12.3	11.6	11.34	9.0	8.0	7.0	Not Available	Not Available	Not Available	Not Available
Average Teaching Salary and Total FTE	42,910 203.98 **	41,713 215.98 **	44,234 213.00 **	45,631 212.48 **	48,129 208.98 **	48,960 211.00 **	51,306 205.73 **	53,509 202.51 **	54,748 206.60 **	54,895 213.00 **
<u>Salary Ranges and Number of Certified Sta</u>										
Bachelor Degree - Step 0	26,692	27,493	28,318	29,168	30,335	31,548	32,810	33,794	34,808	35,852
Bachelor Degree - Step 22	45,649	47,019	48,429	49,883	51,879	53,953	56,112	57,794	59,529	61,314
# of Certified Staff in Range	Not Available	46	36	37	41	39	36	31	38.0	38.8
BA + 5 Yr - Step 0	27,645	28,475	29,329	30,209	31,418	32,674	33,981	35,000	36,051	37,132
BA + 5 Yr - Step 22	49,853	51,349	52,890	54,477	56,657	58,922	61,279	63,117	65,011	66,961
# of Certified Staff in Range	Not Available	55	54	51	52	53	51	46	41.0	43.0
Master Degree - Step 0	29,182	30,058	30,960	31,889	33,165	34,491	35,871	36,947	38,056	39,197
Master Degree - Step 22	55,674	57,345	59,066	60,839	63,273	65,803	68,435	70,488	72,603	74,780
# of Certified Staff in Range	Not Available	43.9	56.9	60	52.5	61.5	66.5	73.0	74.0	78.4
Master + 20 - Step 0	30,295	31,205	32,141	33,106	34,430	35,807	37,239	38,356	39,507	40,692
Master + 20 - Step 22	59,520	61,307	63,146	65,042	67,644	70,349	73,163	75,357	77,618	79,946
# of Certified Staff in Range	Not Available	65.5	66.5	63.5	68.5	63.5	58.5	61.0	61.0	54.0

* ODE Local Report Card
 ** EMIS Staff Reporting

WHITEHALL CITY SCHOOL DISTRICT
Capital Assets by Function
Last Eight Years

	2002	2003	2004	2005	2006	2007	2008	2009
Governmental Activities:								
Instruction								
Regular	\$ 18,507,707	\$ 19,235,029	\$ 19,994,798	\$ 20,427,796	\$ 20,824,091	\$ 21,642,300	\$ 22,240,846	\$ 22,282,037
Special	140,920	118,861	110,963	101,251	104,099	106,691	92,118	128,962
Vocational	735	53,595	57,228	77,663	79,303	108,106	108,106	115,567
Support Services								
Operation and maintenance of plant	632,776	648,182	665,242	719,143	726,261	741,144	740,942	746,393
School administration	37,034	103,785	116,279	119,264	126,452	138,410	151,662	166,925
Pupils	24,281	36,358	49,350	89,731	111,376	113,091	120,644	131,274
Business operations	11,567	11,567	15,881	15,881	19,464	27,059	27,059	27,059
Instructional staff	353,695	354,753	353,414	333,335	325,797	335,060	342,334	376,757
Student transportation	285,434	388,460	457,244	494,648	555,062	658,189	745,043	857,078
Central services	848,710	786,800	759,640	645,270	620,812	535,613	460,590	418,553
Co-curricular Activities	193,825	220,415	251,886	223,689	230,928	248,719	263,980	280,920
Community Services	27,286	76,012	64,609	82,693	113,934	143,236	155,878	179,881
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>	<u>\$ 23,837,579</u>	<u>\$ 24,797,618</u>	<u>\$ 25,449,202</u>	<u>\$ 25,711,406</u>
Business-type Activities:								
Food Service	\$ 317,203	\$ 340,513	\$ 338,735	\$ 317,880	\$ 313,966	\$ 303,435	\$ 300,233	\$ 297,312
Total Business-type Activities Capital Assets	<u>\$ 317,203</u>	<u>\$ 340,513</u>	<u>\$ 338,735</u>	<u>\$ 317,880</u>	<u>\$ 313,966</u>	<u>\$ 303,435</u>	<u>\$ 300,233</u>	<u>\$ 297,312</u>

WHITEHALL CITY SCHOOL DISTRICT

Table 17

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>
1999-00	2,926	¹	(82)	(2.73%)
2000-01	2,988	¹	62	2.12%
2001-02	2,997	¹	9	0.30%
2002-03	3,051	¹	54	1.80%
2003-04	3,185	¹	134	4.39%
2004-05	3,036	¹	(149)	(4.68%)
2005-06	3,026	¹	(10)	(0.33%)
2006-07	2,933	¹	(93)	(3.07%)
2007-08	3,080	¹	147	5.01%
2008-09	3,123	¹	43	1.40%

Source: Office of the Treasurer, Whitehall City School District

¹ Head Count per SF-3 Report

WHITEHALL CITY SCHOOL DISTRICT
Miscellaneous Statistics

High School Graduates

Number of Graduates - June 30, 2009	156
% of Graduates with State Honors	31.0%
Graduation % Rate 2008-2009	not available
Graduation % Rate 2007-2008	90.3%
Graduation % Rate 2006-2007	90.4%
Graduation % Rate 2005-2006	90.9%
Graduation % Rate 2004-2005	87.2%
Graduation % Rate 2003-2004	80.1%

ACT Scores Composite (All Students)

ACT Scores Composite 2008-2009 (National Average 21.1)	18.8
ACT Scores Composite 2007-2008 (National Average 21.1)	19.5
ACT Scores Composite 2006-2007 (National Average 21.2)	20.0
ACT Scores Composite 2005-2006 (National Average 21.2)	18.2
ACT Scores Composite 2004-2005 (National Average 20.9)	20.9
ACT Scores Composite 2003-2004 (National Average 21.8)	20.1

% of Economically Disadvantaged Students

2007-2008	72.4%
2007-2008	67.0%
2006-2007	63.0%
2005-2006	61.6%
2004-2005	53.1%
2003-2004	48.3%
2002-2003	50.7%

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Mary Taylor, CPA
Auditor of State

WHITEHALL CITY SCHOOL DISTRICT

FRANKLIN COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JANUARY 28, 2010**