

**WHITEHALL CITY SCHOOL DISTRICT**  
**FRANKLIN COUNTY**  
**SINGLE AUDIT**  
**JULY 1, 2010 - JUNE 30, 2011**







# Dave Yost • 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, 2010 through June 30, 2011. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Dave Yost  
Auditor of State

January 11, 2012

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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, 2011**

<b>FEDERAL GRANTOR</b> <i>Pass Through Grantor</i>	<b>Federal CFDA</b>	<b>Receipts</b>		<b>Non-Cash Receipts</b>		<b>Disbursements</b>		<b>Non-Cash Disbursements</b>	
<b>Program Title</b>	<b>Number</b>	<b>Receipts</b>	<b>Receipts</b>	<b>Receipts</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Disbursements</b>	<b>Disbursements</b>	<b>Disbursements</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>									
<i>Passed Through Ohio Department of Education:</i>									
Nutrition Cluster:									
National School Breakfast Program	10.553	\$ 208,144	\$ -	\$ 208,144	\$ -	-	-	-	-
National School Lunch Program	10.555	863,997	104,266	863,997	104,266	-	-	-	-
Summer Food Service Program for Children	10.559	17,722	-	17,722	-	-	-	-	-
Total Nutrition Cluster		<u>1,089,863</u>	<u>104,266</u>	<u>1,089,863</u>	<u>104,266</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Child and Adult Care Food Program	10.558	32,722	-	27,220	-	-	-	-	-
Total U.S. Department of Agriculture		<u>1,122,585</u>	<u>104,266</u>	<u>1,117,083</u>	<u>104,266</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>									
<i>Passed Through Ohio Department of Education:</i>									
Title I Cluster:									
Title I Grants to Local Educational Agencies	84.010	1,392,928	-	1,366,015	-	-	-	-	-
ARRA - Title I Grants to Local Educational Agencies	84.389	441,791	-	455,559	-	-	-	-	-
Total Title I Cluster		<u>1,834,719</u>	<u>-</u>	<u>1,821,574</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Education Cluster:									
Special Education Grants to States	84.027	653,467	-	653,023	-	-	-	-	-
Special Education Preschool Grants	84.173	12,585	-	12,585	-	-	-	-	-
ARRA - Special Education Grants to States, Recovery Act	84.391	347,642	-	377,025	-	-	-	-	-
ARRA - Special Education Preschool Grants, Recovery Act	84.392	5,400	-	5,400	-	-	-	-	-
Total Special Education Cluster		<u>1,019,094</u>	<u>-</u>	<u>1,048,033</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Twenty-First Century Community Learning Centers	84.287	300,000	-	357,693	-	-	-	-	-
Education Technology State Grants	84.318	45,697	-	52,267	-	-	-	-	-
English Language Acquisition Grants	84.365	82,355	-	84,047	-	-	-	-	-
Improving Teacher Quality State Grants	84.367	175,988	-	175,856	-	-	-	-	-
ARRA - State Fiscal Stabilization Fund- Education State Grants, Recovery Act	84.394	1,310,035	-	1,310,035	-	-	-	-	-
ARRA - State Fiscal Stabilization Fund- Race-to-the-Top Incentive Grants, Recovery Act	84.395	82,628	-	65,632	-	-	-	-	-
Total U.S. Department of Education		<u>4,850,516</u>	<u>-</u>	<u>4,915,137</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Federal Awards</b>		<u>\$ 5,973,101</u>	<u>\$ 104,266</u>	<u>\$ 6,032,220</u>	<u>\$ 104,266</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

*The accompanying notes 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, 2011**

**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**

The District commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures in the Schedule, the District assumes it expends federal monies first.

**NOTE C – FOOD DONATION PROGRAM**

The District reports commodities consumed on the Schedule at entitlement value. The District allocated donated commodities to the respective program that benefited from use of those donated food commodities.



**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 Yearling Road  
Whitehall, Ohio 43213

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Whitehall City School District, Franklin County, Ohio (the District) as of and for the fiscal year ended June 30, 2011, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 5, 2011 wherein we noted the District implemented GASB Statement No. 54 and reclassified certain funds as disclosed in Note 17. 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 audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining 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 deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. *A material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and timely corrected.

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

*Wilson, Shannon & Snow, Inc.*

**CERTIFIED PUBLIC ACCOUNTANTS**

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Whitehall City School District  
Franklin County  
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*  
Page 2

**Compliance and Other Matters**

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

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

*Wilson, Sherman & Snow, Inc.*

December 5, 2011



**Report on Compliance with Requirements Applicable to Each Major Program and 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 Yearling Road  
Whitehall, Ohio 43213

**Compliance**

We have audited the compliance of the Whitehall City School District, Franklin County (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 could directly and materially affect each of the District's major federal programs for the fiscal year ended June 30, 2011. The summary of auditor's results section of the accompanying schedule of findings identifies the District's major federal programs. The District's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; 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 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 could directly and materially affect each of its major federal programs for the fiscal year ended June 30, 2011.

**Internal Control over Compliance**

The District's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with requirements that could directly and materially affect a major federal program, to determine our auditing procedures for the purpose of opining on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the District's internal control over compliance.

*Wilson, Shannon & Snow, Inc.*

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Whitehall City School District  
Franklin County  
Report on Compliance 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  
Page 2

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, 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, 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, 2011, and have issued our report thereon dated December 5, 2011 wherein we noted the District implemented GASB Statement No. 54 and reclassified certain funds, as disclosed in Note 17. Our audit was performed to form opinions on the financial statements that collectively comprise the District's basic financial statements taken as a whole. The accompanying Schedule of Federal Awards Receipts and Expenditures provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This Schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, 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, the Board of Education, others within the entity, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

*Wilson, Shuman & Snow, Inc.*

December 5, 2011

**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY**

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

**JUNE 30, 2011**

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

<i>(d)(1)(i)</i>	<b>Type of Financial Statement Opinion</b>	Unqualified
<i>(d)(1)(ii)</i>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(ii)</i>	<b>Were there any other significant deficiencies reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iii)</i>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any material internal control weakness conditions reported for each major federal program?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any other significant deficiencies in its internal control for each major federal program?</b>	No
<i>(d)(1)(v)</i>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<i>(d)(1)(vi)</i>	<b>Are there any reportable findings under § .510?</b>	No
<i>(d)(1)(vii)</i>	<b>Major Programs (list):</b>	<p><b>Special Education Cluster:</b> Special Education Grants to States \ CFDA #84.027, Special Education Preschool Grants \ CFDA #84.173, Special Education Grants to States, Recovery Act \ CFDA #84.391, and Special Education Preschool Grants, Recovery Act \ CFDA #84.392.</p> <p><b>Title I Cluster:</b> Title I Grants to Local Educational Agencies\ CFDA 84.010, and Title I Grants to Local Educational Agencies, Recovery Act \ CFDA 84.389.</p> <p>State Fiscal Stabilization Fund (SFSF) – Education State Grants, Recovery Act \CFDA #84.394.</p>
<i>(d)(1)(viii)</i>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	<b>Low Risk Auditee?</b>	Yes

**WHITEHALL CITY SCHOOL DISTRICT  
FRANKLIN COUNTY**

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

**JUNE 30, 2011**

**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

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

To the Board of Education:

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

1. We noted the District amended its anti-harassment policy at its meeting on April 15, 2010 to include violence within a dating relationship within its definitions of harassment, intimidation or bullying.

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 these specified parties.

*Wilson, Shannon & Snow, Inc.*

Newark, Ohio  
December 5, 2011

*Wilson, Shannon & Snow, Inc.*

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# **Comprehensive Annual Financial Report**

## **WHITEHALL CITY SCHOOL DISTRICT**



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

**For Fiscal Year Ended June 30, 2011**



**Whitehall City School District**

**Whitehall, Ohio**

**Comprehensive Annual Financial Report**

*For Fiscal Year Ended June 30, 2011*

**Issued by:**

**Office of the Treasurer**

**Timothy J. Penton**  
*Treasurer*



# **Introductory Section**



**WHITEHALL CITY SCHOOL DISTRICT**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
June 30, 2011

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# WHITEHALL CITY SCHOOL DISTRICT

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# *Whitehall City School District*

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December 5, 2011

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, 2011. This CAFR is prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) and in conformance with standards of financial reporting established by the Governmental Accounting Standards Board (GASB) using guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

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

Wilson, Shannon & Snow, Inc. has issued an unqualified (“clean”) opinion on the District’s basic financial statements for the fiscal year ended June 30, 2011. 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, 2011 was 3,122 students with approximately 300 of those students attending community, charter, and open enrollment schools.

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*, 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 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 twentieth 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 2010-2011 school year, 90 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**

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 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.

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 serves as a resource for teachers of students in grades 1-2. The second GIS instructor serves students in grades 6-8. The middle school program uses a collaborative model for enrichment and extensions, as well as accelerated classes in math, language arts, and foreign languages (Spanish and French).

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

A number of Advanced Placement classes are also available for high school students. These classes offer an opportunity for students to acquire college credit for coursework completed at Whitehall-Yearling High School. Likewise, high school students are encouraged to consider Post Secondary Enrollment within area colleges and universities, specialized programs provided by Eastland-Fairfield Career Center 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 2010-2011, the District served 403 special education students, which is approximately 14.3% of the District's population. Pupil expenditure for each special education student was \$14,503. Total annual expenditure, including federal funding, was \$6,689,409 (per ODE formula for calculating excess cost).

The District provides the following Special Education programs for students in the District:

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

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

The District has a special education staff of twenty-six full-time teachers, eight 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 nine 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 21<sup>st</sup> 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. Seventy-two percent (72%) of the residential property is rental.

The District is a 75% state-share district – meaning 75% 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 \$32,907. Approximately 80% 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 United States of America 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 transferred an additional one thousand job positions to Whitehall from the cities of Cleveland and Dayton. This was a significant victory for the entire Whitehall community and the greater central Ohio region. In 2008, the base opened a new Veterans Administration hospital and transferred an additional 600 jobs from a former facility located in the City of Columbus.

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

### **Long-term financial planning**

The present financial integrity of the District remains sound through June 30, 2015, per the District's current 5-year forecast. The forecast assumes a steady, or slightly declining, student enrollment while reducing staffing levels accordingly. 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 building project agreement with the Ohio Schools Facility Commission (OSFC) aimed at replacing all five of the District’s existing school buildings at a total cost of \$78 million. In November 2008, the community passed a 6.87 mill bond levy to be used to fund the \$30 million (39%) of the project which is the District’s responsibility. The project is being financed by the issuance of long-term debt to be retired in 2034.

### **Property Taxes**

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

Increases in assessed valuation are primarily the result of reappraisal. Unfortunately, due to HB920 millage rate reduction factors, the District does not realize any additional property tax revenue as a result of these reappraisals. Conversely, if values decrease

during reappraisal, the reduction factors work in reverse and increase millage back to the original voted level. The Franklin County Auditor's office is reappraising all properties in the county in 2011 and will certify new values on the December 2011 tax bills. Preliminary values released in August 2011 reflect a 6.7% residential decline for Franklin County and a 14.1% decline for the City of Whitehall. There are inherent complexities in establishing new property values and calculating 'effective' millage rates during the reappraisal process. Due to the underlying uncertainty of the final tax duplicate amounts for 2012, the District is budgeting for a potential loss of \$.5 million in property tax revenue for collection year 2012. (The loss will be generated primarily on inside millage of 6.15 mills as the majority of voted millage is currently being collected well below the voted millage level.)

### **TIF Taxes**

In December 2005 the City of Whitehall passed tax increment financing ("TIF") legislation which created five (5) incentive districts along the commercial corridors of the city. The District realizes additional tax revenue from TIF parcels because the increase in assessed valuation that takes place within these incentive districts is not subjected to the HB920 millage rate reduction factors. The District did not begin to realize any TIF revenue until December 2009. Due to delays in processing the large volume of TIF parcels involved, the Franklin County auditor made one lump sum TIF payment of \$1.6 million to the District for tax years 2005-2008 in December 2009. This payment greatly inflated the property tax receipts reported in FY10. TIF parcel tax collections leveled off in FY11 at \$1.0 million but are projected to drop to \$850,000 in FY12 due to the loss of value in this reappraisal year.

### **Delinquent Taxes**

Another factor which impacts the real estate tax revenues is the tax delinquency rate. Due to the current economic recession and downturn in Ohio's economy, home foreclosures and tax delinquencies are at an all time high for Franklin County and the city of Whitehall. The District saw delinquencies jump from \$790,000 in FY08 to \$1.0 million in FY09 to \$1.5 million in FY10 and back to \$1.3 million in FY11. This represents a 65% increase in the amount of delinquent property taxes owed the District over the past three (3) years. Obviously, this is an alarming trend. Fortunately, the District has realized a gain in revenue from TIF receipts which is being used to off set the loss of revenue from delinquencies.

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

HB66 was adopted in June 2005 and mandated the complete phase-out of the tangible personal property tax over the next four years. Local collection of PP tax was reduced by 25% per year starting in 2006, 50% in 2007, 75% in 2008, and completely gone in 2009. HB66 established a "Hold Harmless Period" (FY06-FY09) during which all taxing authorities were fully reimbursed by the State relative to prior law for revenue lost due to the taxable value reductions prescribed by HB66. (Tax year 2004 was used as the base year for this calculation.) These reimbursements from the State's commercial activity tax (CAT) fund were scheduled to be phased out during the "Phase-Out Period" (FY10-FY18). HB1, the 2010-11 biennial budget bill passed in June 2009, extended the "Hold

Harmless Period” through FY11. HB153, the 2012-13 biennial budget bill passed in June 2011 attempted to eliminate the reimbursements all together starting in FY12. Reimbursement losses were capped at 2% of Districts’ total revenues for FY12 and FY13. Districts under the cap lost their entire reimbursement in FY12. The District will lose roughly \$600,000 in FY12 and another \$600,000 in FY13. This represents a 3.5% annual loss of state funding over the biennial period. HB153 does not phase down payments beyond FY13 so we will presumably lose our final remaining reimbursement balance of \$600,000 between FY14-FY18. Whitehall’s original general personal property tax collection amount of \$2.3 million represented 18% of total property tax collections and 8.5% of total operating revenue in 2004 and therefore represents a major loss of revenue. (The District will reclaim approximately 30% of this loss through the SF-3 funding formula. Loss of PP assessed valuation (AV) will decrease the ‘charge off’ at the 23 mill rate vs. the 65 mill rate we currently collect through local PP tax collection.)

### **State Foundation (SF-3)**

Passage of HB1, the FY10-FY11 biennial budget, brought with it Governor Strickland’s “Evidence Based Model” (EBM) of funding. Parity Aid and PBA were both eliminated in the EBM model. Whitehall received an increase of 1.2% (\$200,000) in state funding in FY10 and was flat funded in FY11. Passage of HB153, the FY12-FY13 biennial budget eliminated the EBM of funding and created Governor Kasich’s “Bridge” funding formula. Due to the distressed economic conditions within the State and the short fall of income tax and sales tax revenues over the past three years, the level at which the State was able to fund schools during the current biennial was lessened. Whitehall will receive a decrease of 2.2% (-\$365,000) in state foundation funding in FY12 and will be flat funded in FY13. 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 FY11. 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**

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

Included in the FY10 & FY11 general fund expenditures were spending off-sets in the amount of approximately \$850,000 annually. These one-time off-sets resulted from the federal governments American Recovery and Reinvestment Act (ARRA) passed by Congress in the spring of 2009. States were given additional allocations, “ARRA” allocations, of Title I and IDEA Part B to be used specifically to save job positions that otherwise would have been lost due to budget cuts. Whitehall was able to “save” ten (10) teaching and ancillary positions through the use of these funds. Expenditures for these positions have been returned to the general fund in FY12 and will be subject to elimination in subsequent budgeting cycles in an effort to reduce deficit spending.

Health insurance costs continue to be an area of concern to the District’s budget. Total claims costs have risen dramatically from \$1.0 million in FY01 to \$3.2 million in FY11. Medical inflation continues to trend up from between 10-12% annually. The District has budgeted a 7% increase in benefit costs for FY13-FY16 with the expectation of lowering reserve balances affiliated with the self-funded medical insurance program.

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 FY11.

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	FY10 = \$2,107,000
FY03 = \$730,000	FY07 = \$1,424,000	FY11 = \$2,270,000

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 \$1.2 million in FY11. 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 nineteen (19) in FY12.

The cost of all other service, supply, and capital outlay expenditures has been reduced by \$.5 million in FY12 to help lower deficit spending. The District will remain in compliance with the percentage expenditure requirements established by H.B. 412 of 3% for capital repair & maintenance. (HB30 which was passed in March 2011 eliminated the 3% set-aside requirement for textbooks and instructional materials.)

In spite of the above mentioned challenges, the District anticipates remaining solvent through June 30, 2015. 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. Uncertainty surrounding the 2010-2011 State biennial budget coupled with the general instability of the national economy during negotiations in the spring of 2009 did not allow for a 3-year agreement. The District negotiated again in the spring of 2010 with both teacher and non-certified unions and reached agreement on a 2-year contract (7/01/10-6/30/12). In September of 2011, both the certified and classified unions negotiated new, two-year contracts for FY13 and FY14. Both contracts call for a wage freeze (both steps and base) for two years. Administration will also be subject to the two year wage freeze. Total savings for the District in wage and benefit costs in FY13 and FY14 are estimated to be \$2.0 million.

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

In spite of the increased spending reflected each year of the current 5-yr forecast, the District remains committed to addressing the ongoing cycle of deficit spending projected in fiscal years fiscal years 2012 through 2016 as aggressively as possible.

### **Major initiatives**

Due to the constraints of our current operating budgets (i.e. deficit spending projected in fiscal years 2012 through 2016) 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 2014 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, 2010. This was the fifteenth 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.

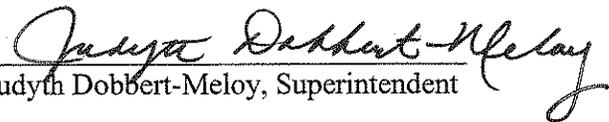
A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

The publication of the sixteenth 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 Wildes. 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, 2011

### Board of Education Members

President	Walter Armes
Vice-President	Ronda Howard
Member	Michael Capozziello
Member	Darryl Hammock, Jr.
Member	Blythe Wood

### 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
Director of Student Services	Juliet Peoples



# 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, 2010

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.



President

Executive Director

# **Financial Section**





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, each major fund, and the aggregate remaining fund information of Whitehall City School District, Franklin County, Ohio (the District), as of and for the fiscal year ended June 30, 2011, 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, each major fund, and the aggregate remaining fund information of the Whitehall City School District, Franklin County, Ohio, as of June 30, 2011, 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 17, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions* and reclassified certain funds.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2011, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

*Wilson, Shannon & Snow, Inc.*

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

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

We conducted our audit to opine on the financial statements that collectively comprise the District's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information provides additional analysis and is not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules is management's responsibility, and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, 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 section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

*Wilson, Shuman & Snow, Inc.*

Newark, Ohio  
December 5, 2011

**Whitehall City School District**  
Management's Discussion & Analysis  
For the Fiscal Year Ended June 30, 2011  
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, 2011. 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 \$79,311,340 as of June 30, 2011 according to the Statement of Net Assets. This represents an increase of \$1,341,281 or 1.72% as compared to last year. Revenues for 2011 increased \$310,412 or .78%, while expenses for 2011 increased \$1,989,889 or 5.4%. The net increase in revenues was primarily a result of the timing of the certification of revenues by the County. The increase in expense was due in part to contractual salary and benefit increases, associated with existing staff.

The current five-year forecast prepared by the District as mandated by state law reflects a positive operating cash balance through June 2015. In 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. 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 General Fund reported a positive fund balance of \$15,815,379.

### **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 \$79,311,340 according to the Statement of Net Assets at the close of the most recent fiscal year.

A comparative analysis of fiscal year 2011 to 2010 follows from the Statements of Net Assets, which includes the reclassification of business-type activities presented in 2010 as governmental activities in 2011:

	<b>Net Assets</b>	
	<u>2011</u>	<u>2010</u>
Current assets	\$ 97,469,691	\$ 111,698,255
Capital assets	29,496,049	10,392,060
Total assets	<u>126,965,740</u>	<u>122,090,315</u>
Current liabilities	15,524,471	11,133,170
Long-term liabilities	32,129,929	32,987,086
Total liabilities	<u>47,654,400</u>	<u>44,120,256</u>
Net Assets:		
Invested in capital, net of debt	29,898,489	9,985,766
Restricted	32,164,514	49,611,878
Unrestricted	<u>17,248,337</u>	<u>18,372,415</u>
Total net assets	<u>\$ 79,311,340</u>	<u>\$ 77,970,059</u>

A portion of the District's net assets (40%) 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

	2011	2010
<b>Program revenues:</b>		
Charges for services and sales	\$ 637,968	\$ 675,542
Federal grants	4,984,945	4,876,068
State grants	658,094	774,927
<b>General revenues:</b>		
Property taxes	12,144,790	11,126,859
State entitlements	19,630,753	19,510,239
Payment in lieu of taxes	1,047,567	1,611,576
Interest income	844,457	1,133,772
Other	229,556	158,735
Total revenues	40,178,130	39,867,718
<b>Program expenses:</b>		
Instructional	23,847,650	21,885,119
Support services	12,914,099	12,694,600
Co-curricular student activities	632,181	658,965
Community services	97,974	240,371
Interest on long-term debt	1,344,945	1,367,905
Total expenses	38,836,849	36,846,960
Change in Net Assets	1,341,281	3,020,758
Net Assets at Beginning of Year	77,970,059	74,949,301
Net Assets at End of Year	\$ 79,311,340	\$ 77,970,059

#### *Governmental Activities*

Net assets of the District's governmental activities increased by \$1,341,281. 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	
	2011	2010	2011	2010
Instructional services	\$ 23,847,650	\$ 21,885,119	\$ 20,222,824	\$ 18,620,810
Support services	12,914,099	12,694,600	10,521,621	11,307,359
Co-curricular student activities	632,181	658,965	550,416	573,637
Community services	97,974	240,371	(83,964)	(2,863)
Interest on long-term debt	1,344,945	1,367,905	1,344,945	1,367,905
Total	<u>\$ 38,836,849</u>	<u>\$ 36,846,960</u>	<u>\$ 32,555,842</u>	<u>\$ 31,866,848</u>

Local property taxes make up 30% of total revenues for governmental activities. The net services column reflecting the need for \$32,555,842 of support indicates the reliance on general revenues to support governmental activities.

### The District's Funds

The District's governmental funds reported a combined fund balance of \$68,761,359 which represents an increase of \$12,275,126 as compared to last year's total of \$56,486,233 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, 2010 to 2011.

	(Restated) Fund		
	Fund Balance at June 30, 2011	Balance at June 30, 2010	Increase (Decrease)
General Fund	\$ 15,815,379	\$ 16,425,673	\$ (610,294)
Bond Retirement Fund	1,656,794	1,373,658	283,136
Building Fund	505,592	536,958	(31,366)
Classroom Facilities Fund	48,192,514	36,149,564	12,042,950
Other Governmental Funds	2,591,080	2,000,380	590,700
Total	<u>\$ 68,761,359</u>	<u>\$ 56,486,233</u>	<u>\$ 12,275,126</u>

### General Fund

The District's General Fund balance decreased primarily because of an increase in operating expenses. The tables that follow assist in illustrating the financial activities and balance of the General Fund.

#### Revenues by Source

	2011	(Restated) 2010	% Change
Property taxes	\$ 9,368,887	\$ 8,963,470	4.52%
Intergovernmental	18,222,549	18,550,311	-1.77%
Payment in lieu of taxes	1,047,567	1,611,576	-35.00%
Investment income	231,716	426,515	-45.67%
Other revenue	355,340	305,552	16.29%
Total	<u>\$ 29,226,059</u>	<u>\$ 29,857,424</u>	<u>-2.11%</u>

Total General Fund revenue in 2011 decreased \$631,365 as compared to 2010. Property tax revenue increased by \$405,417 due to a large collection of delinquent taxes. At the same time payment in lieu of taxes decreased by \$564,009 in 2011. Payment in lieu of taxes was first

received in 2010 and the District received a one-time catch-up amount in the first year of 2010 for collection years 2007–2009. This payment greatly inflated the payment in lieu receipts reported in FY10. These collections leveled off in FY11 at \$1.05 million. Interest earnings are down approximately \$195,000 from fiscal 2010 due to a decline in interest rates. The district also sustained a decrease in state funding of \$328,000 in 2011. The next decrease in general fund revenue is due to a combination of the above mentioned factors.

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

<b>Expenditures by Function</b>	<b>%</b>		
	<u>2011</u>	<u>(Restated) 2010</u>	<u>Change</u>
Instructional services	\$ 18,466,663	\$ 17,264,153	6.97%
Support services	10,598,867	10,189,262	4.02%
Co-curricular student activities	617,901	585,565	5.52%
Community services	16,090	18,829	-14.55%
Capital outlay	128,372	157,878	-18.69%
Debt service:			
Principal retirement	7,006	6,548	6.99%
Interest	1,454	1,912	-23.95%
Total	<u>\$ 29,836,353</u>	<u>\$ 28,224,147</u>	<u>5.71%</u>

Expenditures increased 5.71% as compared to 2010. Expenditures exceeded revenues in the general fund during the fiscal year resulting in a decrease in fund balance of \$610,294.

#### *Bond Retirement Fund*

The Bond Retirement Funds is a Debt Service Fund. Fund balance in this fund increased by \$283,136. The fund balance in this fund is \$1,656,794 at June 30, 2011.

#### *Building Fund*

The Building Fund is a Capital Projects Fund. The fund balance in this fund decreased by \$31,366. The balance of this fund, \$505,592, will be used to meet the funding requirements of the District's Locally Funded Initiative (LFI) 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 \$48,192,514. 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 \$590,700. 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 2011 budget.

During the course of fiscal 2011, the District amended its General fund appropriations several times. Original appropriations of \$30,894,062 were decreased \$1,300,927 to \$29,593,135. This decrease is due to a shift in state funding from general fund support to a special revenue fund stabilization fund.

The School District's ending unobligated general fund balance was \$15,922,423.

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 \$29,496,049 invested in capital assets net of depreciation. Detailed information regarding capital asset activity is included in Note 8 of the Notes to the Basic Financial Statements.

### **Debt**

On June 30, 2011, the District had \$30,145,102 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, 2011, 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**

WHITEHALL CITY SCHOOL DISTRICT  
STATEMENT OF NET ASSETS  
JUNE 30, 2011

	<u>GOVERNMENTAL ACTIVITIES</u>
<b>ASSETS:</b>	
Cash and investments	\$ 72,965,660
Cash with escrow agent	145,587
Restricted cash	158,536
Receivables	14,046,198
Due from other governments	9,734,791
Inventory	7,735
Prepaid assets and deferred charges	411,184
Capital assets:	
Land and Construction in Progress	23,175,044
Depreciable capital assets, net	6,321,005
<b>TOTAL ASSETS</b>	<u><u>126,965,740</u></u>
<b>LIABILITIES:</b>	
Retainage payable	145,587
Accounts payable	3,297,242
Due to other governments	1,031,741
Unearned revenue	7,890,505
Accrued wages	2,348,331
Interest payable	107,065
Claims payable	704,000
Long-term Liabilities:	
Due within one year	2,027,496
Due in more than one year	30,102,433
<b>TOTAL LIABILITIES</b>	<u><u>47,654,400</u></u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	29,898,489
Restricted for:	
Budget stabilization	158,536
Debt service	1,940,392
Capital projects	27,964,181
Other purposes	2,101,405
Unrestricted	17,248,337
<b>TOTAL NET ASSETS</b>	<u><u>\$ 79,311,340</u></u>

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, 2011

	Expenses	Program Revenues		Net (Expense)
		Charges for Services and Sales	Operating Grants and Contributions	Revenue and Changes in Net Assets
				Governmental Activities
Governmental Activities				
Instructional services:				
Regular	\$ 16,507,050	\$ 274,780	\$ 419,623	\$ (15,812,647)
Special	6,331,636	54,524	2,697,138	(3,579,974)
Vocational	678,994	-	178,761	(500,233)
Other	329,970	-	-	(329,970)
Support services:				
Operation and maintenance of plant	2,697,410	13,775	-	(2,683,635)
School administration	2,777,491	30,429	-	(2,747,062)
Pupils	1,714,650	-	125,227	(1,589,423)
Business operations	820,324	-	-	(820,324)
Instructional staff	1,633,710	4,524	793,606	(835,580)
Student transportation	1,486,829	-	-	(1,486,829)
Food service operations	1,150,409	176,547	1,150,427	176,565
Central services	525,890	-	97,943	(427,947)
General administration	107,386	-	-	(107,386)
Co-curricular student activities	632,181	81,765	-	(550,416)
Community services	97,974	1,624	180,314	83,964
Interest on long-term debt	1,344,945	-	-	(1,344,945)
Total Governmental Activities	<u>\$ 38,836,849</u>	<u>\$ 637,968</u>	<u>\$ 5,643,039</u>	<u>(32,555,842)</u>

General revenues:	
Property tax levied for:	
General purposes	9,767,608
Debt service	2,236,235
Other purposes	140,947
Grants and entitlements not restricted to specific programs	19,630,753
Payment in lieu of taxes	1,047,567
Investment earnings	844,457
Miscellaneous	229,556
Total general revenues	<u>33,897,123</u>
Change in Net Assets	1,341,281
Net Assets Beginning of Year, as restated	<u>77,970,059</u>
Net Assets End of Year	<u>\$ 79,311,340</u>

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

WHITEHALL CITY SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2011

	GENERAL	BOND RETIREMENT FUND	BUILDING FUND	CLASSROOM FACILITIES FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS:</b>						
Cash and investments	\$ 15,832,605	\$ 1,112,712	\$ 502,108	\$ 50,913,605	\$ 2,469,863	\$ 70,830,893
Cash with escrow agent	-	-	-	145,587	-	145,587
Restricted cash	158,536	-	-	-	-	158,536
Receivables	11,253,974	2,279,883	3,484	353,255	155,602	14,046,198
Due from other - Governments	52,494	-	-	9,022,605	659,692	9,734,791
Inventory	-	-	-	-	7,735	7,735
Prepaid assets	62,506	-	-	-	-	62,506
<b>TOTAL ASSETS</b>	<b><u>\$ 27,360,115</u></b>	<b><u>\$ 3,392,595</u></b>	<b><u>\$ 505,592</u></b>	<b><u>\$ 60,435,052</u></b>	<b><u>\$ 3,292,892</u></b>	<b><u>\$ 94,986,246</u></b>
<b>LIABILITIES:</b>						
Retainage payable	\$ -	\$ -	\$ -	\$ 145,587	\$ -	\$ 145,587
Accounts payable	28,856	-	-	3,259,930	8,456	3,297,242
Due to other:						
Governments	932,654	13,418	-	-	85,669	1,031,741
Funds	225,715	-	-	-	38,925	264,640
Deferred revenue	8,351,437	1,722,383	-	8,837,021	226,505	19,137,346
Accrued wages	2,006,074	-	-	-	342,257	2,348,331
<b>TOTAL LIABILITIES</b>	<b><u>11,544,736</u></b>	<b><u>1,735,801</u></b>	<b><u>-</u></b>	<b><u>12,242,538</u></b>	<b><u>701,812</u></b>	<b><u>26,224,887</u></b>
<b>FUND BALANCES</b>						
<b>Nonspendable:</b>						
Inventories and prepaid assets	62,506	-	-	-	7,735	70,241
<b>Restricted for:</b>						
Debt Service	-	1,656,794	-	-	-	1,656,794
Capital outlay	-	-	505,592	48,192,514	592,779	49,290,885
After school programs	-	-	-	-	24,606	24,606
Non-public schools	-	-	-	-	13,110	13,110
Special education	-	-	-	-	99,604	99,604
Targeted academic assistance	-	-	-	-	122,109	122,109
Technology improvements	-	-	-	-	118,847	118,847
Food service operations	-	-	-	-	906,893	906,893
Community activities	-	-	-	-	653,510	653,510
Other purposes	-	-	-	-	2,731	2,731
<b>Committed to:</b>						
Student and staff support	-	-	-	-	39,226	39,226
Extracurricular activities	-	-	-	-	15,463	15,463
Budgetary contingency	158,536	-	-	-	-	158,536
<b>Assigned:</b>						
Budgetary contingency	339,359	-	-	-	-	339,359
Other purposes	22,304	-	-	-	-	22,304
Unassigned	15,232,674	-	-	-	(5,533)	15,227,141
<b>TOTAL FUND BALANCES</b>	<b><u>15,815,379</u></b>	<b><u>1,656,794</u></b>	<b><u>505,592</u></b>	<b><u>48,192,514</u></b>	<b><u>2,591,080</u></b>	<b><u>68,761,359</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 27,360,115</u></b>	<b><u>\$ 3,392,595</u></b>	<b><u>\$ 505,592</u></b>	<b><u>\$ 60,435,052</u></b>	<b><u>\$ 3,292,892</u></b>	<b><u>\$ 94,986,246</u></b>

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

WHITEHALL CITY SCHOOL DISTRICT  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO  
NET ASSETS OF GOVERNMENTAL ACTIVITIES  
JUNE 30, 2011

**Total Governmental Fund Balances** \$ 68,761,359

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. 29,496,049

Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds. 11,246,841

An internal service fund is used by management to charge the cost of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets. 1,695,407

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)	348,678
Interest payable	(107,065)
Compensated absences	(1,237,241)
Capital lease	(18,581)
Bonds payable	(30,145,102)
Unamortized bond premium	(62,011)
Unamortized bond discount	115,732
Accumulated accretion	(782,726)

**Net Assets of Governmental Activities** \$ 79,311,340

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, 2011

	GENERAL	BOND RETIREMENT FUND	BUILDING FUND	CLASSROOM FACILITIES FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES:</b>						
Property taxes	\$ 9,368,887	\$ 2,196,655	\$ -	\$ -	\$ 136,516	\$ 11,702,058
Intergovernmental:						
Federal:						
Restricted Grants-in-aid	28,840	-	-	-	6,218,116	6,246,956
State:						
Unrestricted Grants-in-aid	18,014,948	222,943	-	-	27,391	18,265,282
Restricted Grants-in-aid	178,761	-	-	31,134,127	485,686	31,798,574
Payment in lieu of taxes	1,047,567	-	-	-	-	1,047,567
Investment income	231,716	-	-	612,411	330	844,457
Co-curricular activities	7,960	-	-	-	73,805	81,765
Food service sales	-	-	-	-	156,402	156,402
Tuition fees	197,461	-	-	-	182,195	379,656
Other	149,919	-	-	3,900	95,882	249,701
<b>TOTAL REVENUES</b>	<b>29,226,059</b>	<b>2,419,598</b>	<b>-</b>	<b>31,750,438</b>	<b>7,376,323</b>	<b>70,772,418</b>
<b>EXPENDITURES:</b>						
Current:						
Instructional services:						
Regular	13,768,452	-	-	-	1,850,313	15,618,765
Special	3,690,336	-	-	-	2,575,515	6,265,851
Vocational	682,864	-	-	-	-	682,864
Other	325,011	-	-	-	-	325,011
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<b>18,466,663</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,425,828</b>	<b>22,892,491</b>
Support services:						
Operation and maintenance of plant	2,657,249	-	-	-	16,943	2,674,192
School administration	2,721,283	-	-	-	37,522	2,758,805
Pupils	1,606,320	-	-	-	105,983	1,712,303
Business operations	771,318	36,159	4,699	-	2,516	814,692
Instructional staff	877,620	-	-	-	706,744	1,584,364
Student transportation	1,404,048	-	-	-	-	1,404,048
Food service operations	-	-	-	-	1,134,200	1,134,200
Central services	453,643	-	-	-	42,889	496,532
General administration	107,386	-	-	-	-	107,386
<b>TOTAL SUPPORT SERVICES</b>	<b>10,598,867</b>	<b>36,159</b>	<b>4,699</b>	<b>-</b>	<b>2,046,797</b>	<b>12,686,522</b>
Co-curricular student activities	617,901	-	-	-	-	617,901
Community services	16,090	-	-	-	82,055	98,145
Capital outlay	128,372	-	26,667	19,707,488	230,943	20,093,470
Debt service:						
Principal retirement	7,006	800,000	-	-	-	807,006
Interest	1,454	1,300,303	-	-	-	1,301,757
<b>TOTAL EXPENDITURES</b>	<b>29,836,353</b>	<b>2,136,462</b>	<b>31,366</b>	<b>19,707,488</b>	<b>6,785,623</b>	<b>58,497,292</b>
Net Change in Fund Balances	(610,294)	283,136	(31,366)	12,042,950	590,700	12,275,126
FUND BALANCES AT BEGINNING OF YEAR, as restated	16,425,673	1,373,658	536,958	36,149,564	2,000,380	56,486,233
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 15,815,379</b>	<b>\$ 1,656,794</b>	<b>\$ 505,592</b>	<b>\$ 48,192,514</b>	<b>\$ 2,591,080</b>	<b>\$ 68,761,359</b>

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, 2011

<b>Net Changes in Fund Balances - Total Governmental Funds</b>	<b>\$ 12,275,126</b>
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This amount includes the adjustment for capital outlay expenditures capitalized (\$20,299,942) offset by depreciation expense (\$1,153,414) and loss on disposal of assets (\$42,539) in the current period.	19,103,989
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	(30,594,288)
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.	
Repayment of general obligation bonds and capital leases	807,006
Amortization of bond premiums, accretion and discount	(24,545)
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.	2,177
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.	74,696
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 is allocated among governmental activities.	(282,060)
<b>Change in Net Assets of Governmental Activities</b>	<b><u><u>\$ 1,341,281</u></u></b>

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

WHITEHALL CITY SCHOOL DISTRICT  
STATEMENT OF NET ASSETS  
PROPRIETARY FUND  
JUNE 30, 2011

	Governmental Activities
	Internal Service Fund
<b>ASSETS</b>	
Cash and investments	\$ 2,134,767
Due from other funds	264,640
<b>Total assets</b>	<b>2,399,407</b>
<b>LIABILITIES</b>	
Claims payable	704,000
<b>Total liabilities</b>	<b>704,000</b>
<b>NET ASSETS</b>	
Unrestricted	1,695,407
<b>Total Net Assets</b>	<b>\$ 1,695,407</b>

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 FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

		Governmental Activities
		<u>Internal Service Fund</u>
<b>Operating Revenues:</b>		
Charges for services	\$	2,970,758
Other		4,903
Total operating revenues		<u>2,975,661</u>
<b>Operating Expenses:</b>		
Purchased services		<u>3,257,721</u>
Total operating expenses		<u>3,257,721</u>
<b>Change in Net Assets</b>		(282,060)
<b>Net assets at beginning of year</b>		<u>1,977,467</u>
<b>Net assets at end of year</b>	\$	<u><u>1,695,407</u></u>

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

WHITEHALL CITY SCHOOL DISTRICT  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Governmental Activities
	Internal Service Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Cash received from charges for services	\$ 2,947,840
Other cash receipts	4,903
Cash payments for purchased services	(3,164,721)
<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<b>(211,978)</b>
<b>DECREASE IN CASH AND CASH EQUIVALENTS</b>	(211,978)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	2,346,745
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>\$ 2,134,767</b>
<b>ADJUSTMENTS TO RECONCILE OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES:</b>	
<b>Operating Loss</b>	\$ (282,060)
Change in assets and liabilities:	
Due from other funds	(22,918)
Claims payable	93,000
Net cash provided by (used in) operating activities	<b>\$ (211,978)</b>

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

WHITEHALL CITY SCHOOL DISTRICT  
 STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
 FIDUCIARY FUND  
 JUNE 30, 2011

AGENCY FUND  
STUDENT ACTIVITIES FUND

**ASSETS**

Cash and investments	\$	19,225
Accounts receivable		800
<b>Total assets</b>	<b>\$</b>	<b><u>20,025</u></b>

**LIABILITIES**

Due to others	\$	20,025
<b>Total liabilities</b>	<b>\$</b>	<b><u>20,025</u></b>

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, 2011

### 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 (see Note 2.f.). Governmental activities are normally supported by taxes and intergovernmental revenues.

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2011

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

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2011

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 fund includes the following fund type:

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

Additionally, the District reports a fiduciary fund. Fiduciary funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. Fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting. Agency funds, a type of fiduciary fund, are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The District reports 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. Charges for services (or charges for employee benefit costs) are the principal operating revenues for the District's internal service fund. Operating expenses for the internal service fund include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2011

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, except cash with escrow agent, 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.

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

On fund financial statements, short-term interfund loans are classified as interfund receivables/payables. These amounts are eliminated in the statement of net assets.

**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 Food Service and Grant Funds.

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

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

**i. Fund Balances**

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

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

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

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

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2011

judiciary to use resources created by enabling legislation only for the purposes specific by the legislation.

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

**Assigned:** Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the Governing Board or a District official delegated that authority by resolution or by State Statute.

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

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

**j. Statement of Cash Flows**

For purposes of the statement of cash flows, the proprietary fund 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

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2011

financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

**I. 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 \$32,164,514 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 2011.

**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 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.

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2011

**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 2011, 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 Capital Projects–Classroom Facilities Fund, and Special Revenue–Food Service Fund, which is in compliance with ORC Section 3315.01. In fiscal year 2011, the District reported total investment income of \$844,457 (\$231,716 in the General Fund, which includes \$53,209 assigned from other funds; \$612,411 in Classroom Facilities Fund; and \$330 in Other Governmental Funds.)

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the Securities Exchange Commission as an investment company, but does operate in a manner similar to Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on June 30, 2011.

**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 2011, the District and public depositories complied with the provisions of these statutes.

At June 30, 2011, the carrying amount of all District deposits was \$352,782. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of June 30, 2011, \$291,078 of the District's bank balance of \$541,078 was uncollateralized and uninsured. The total bank balance was covered by Federal Deposit Insurance Corporation.

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2011

**c. Investments**

As of June 30, 2011, 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	\$ 20,023,889	\$20,023,889	\$ -	\$ -	\$ -
Certificates of Deposit	23,700,000	11,700,000	12,000,000	-	-
FFCB Notes	7,736,190	-	-	-	7,736,190
FHLB Notes	21,330,560	5,067,850	3,030,300	5,060,860	8,171,550
Total	\$ 72,790,639	\$36,791,739	\$15,030,300	\$ 5,060,860	\$ 15,907,740

*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 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, 2011:

Investment type	Fair Value	% to total
StarOhio	\$20,023,889	27.51%
Certificates of Deposit	23,700,000	32.56%
FFCB Notes	7,736,190	10.63%
FHLB Notes	21,330,560	29.30%
	\$72,790,639	100.00%

*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, 2011

**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, 2011:

Investments (summarized above)	\$ 72,790,639
Carrying amount of District's deposits	352,782
Total	\$ 73,143,421
 <b>Governmental Activities</b>	
Governmental Funds:	
Cash and investments	\$ 70,830,893
Restricted cash	158,536
Internal Service Funds-	
Cash and investments	2,134,767
Total cash and investments - <b>governmental activities</b>	73,124,196
 <b>Agency Fund</b> - cash and investments	
	19,225
Total	\$ 73,143,421

**e. Cash with Escrow Agent**

At fiscal year-end, the District had \$145,587 in escrow accounts for retainage obligations related to construction projects undertaken by the District as part of the District's participation in the Ohio School Facilities Construction project. The balance in these account are reported as Cash with Escrow Agent on the District's Balance Sheet and Statement of Net Assets.

**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 2011 represent the collection of calendar year 2010 taxes. Real property taxes received in calendar year 2011 were levied after April 1, 2010, on the assessed values as of January 1, 2010, 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 2011 represent the collection of calendar year 2010 taxes. Public utility real and tangible personal property taxes received in calendar year 2011 became a lien on December 31, 2009, were levied after April 1, 2010, and are collected in 2011 with real property taxes. Public utility real property is assessed at twenty-five percent of true value.

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2011

Beginning in 2001, the Ohio General Assembly reduced the assessment rate for certain tangible personal property of electric and gas utilities from 88 percent to 25 percent. Starting in tax year 2005, the assessment rate for personal property owned by telephone utilities prior to 1995 was being phased down from 88 percent to 25 percent (in tax year 2007) over a three-year period. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes will be levied or collected after calendar year 2010 on local and inter-exchange telephone companies..

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, 2011, are available to finance fiscal year 2011 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, 2011 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 2011 taxes were collected are:

Agricultural/Residential Real Estate	\$ 158,807,580
Commercial/Industrial Real Estate	103,912,320
Public Utility Real Estate	125,010
Public Utility Tangible	9,769,600
Total	<u><u>\$ 272,614,510</u></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, 2011. However, monies legally available as an advance to the District as of June 30, 2011 are recognized as revenue as they are both measurable and available. The District is prohibited by law from appropriating this amount in accordance with Ohio Revised Code Section 5705.35.

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2011

**5. Receivables**

Receivables at June 30, 2011 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	\$ 11,169,918
Taxes delinquent	2,287,712
Interest	574,089
Other	14,479
Total receivables	<u>\$ 14,046,198</u>

**6. Due From Other Governments**

Intergovernmental receivables at June 30, 2011 consist of the following:

Governmental Activities:	
Federal	\$ 610,642
State	<u>9,124,149</u>
Total receivable	<u>\$ 9,734,791</u>

**7. Due To/Due From Other Funds and Interfund Transfers**

Interfund balances at June 30, 2011 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	\$ -	\$ 225,715
Other Governmental Funds	-	<u>38,925</u>
Total Governmental Funds	<u>-</u>	<u>264,640</u>
Internal Service Fund	<u>264,640</u>	-
Total	<u>\$ 264,640</u>	<u>\$ 264,640</u>

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2011

**8. Capital Assets**

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

	(Restated)			
	Balance			Balance
	<u>June 30, 2010</u>	<u>Additions</u>	<u>Disposals</u>	<u>June 30, 2011</u>
Capital Assets used in:				
<b>Governmental Activities</b>				
Nondepreciable capital assets-				
Land	\$ 420,406	\$ -	\$ -	\$ 420,406
Construction in Progress	<u>3,040,672</u>	<u>19,713,966</u>	-	<u>22,754,638</u>
Total nondepreciable capital assets	<u>3,461,078</u>	<u>19,713,966</u>	-	<u>23,175,044</u>
Depreciable capital assets:				
Land improvements	3,524,367	81,451	30,773	3,575,045
Building and improvements	12,014,624	35,244	-	12,049,868
Furniture, fixtures and equipment	8,341,391	391,475	574,818	8,158,048
Buses, autos and trucks	<u>1,199,344</u>	<u>77,806</u>	<u>37,097</u>	<u>1,240,053</u>
Total depreciable capital assets	<u>25,079,726</u>	<u>585,976</u>	<u>642,688</u>	<u>25,023,014</u>
Accumulated depreciation:				
Land improvements	3,091,153	132,452	30,773	3,192,832
Building and improvements	7,912,237	294,566	-	8,206,803
Furniture, fixtures and equipment	6,303,580	624,374	532,279	6,395,675
Buses, autos and trucks	<u>841,774</u>	<u>102,022</u>	<u>37,097</u>	<u>906,699</u>
Total accumulated depreciation	<u>18,148,744</u>	<u>1,153,414</u>	<u>600,149</u>	<u>18,702,009</u>
Total depreciable capital assets, net	<u>6,930,982</u>	<u>(567,438)</u>	<u>42,539</u>	<u>6,321,005</u>
Total governmental activities capital assets, net	<u>\$ 10,392,060</u>	<u>\$ 19,146,528</u>	<u>\$ 42,539</u>	<u>\$ 29,496,049</u>

Depreciation expense was charged to governmental functions as follows:

Instructional services:	
Regular	\$ 865,927
Special	18,854
Vocational	10,174
Support services:	
Operation and maintenance of plant	21,431
School administration	13,385
Pupils	12,614
Business operations	1,985
Instructional staff	16,075
Student transportation	111,810
Food service	9,519
Central services	28,568
Co-curricular student activities	24,181
Community services	<u>18,891</u>
Total depreciation	<u>\$ 1,153,414</u>

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2011

## **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 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 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.

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2011

As of June 30, 2011, general obligations outstanding were:

Purpose	Date Issued	Interest Rate	Final Maturity	Balance at June 30, 2011
2003 Refunding Bonds	11/01/03	3.35%	12/01/13	\$ 730,102
School Facilities Construction and Improvement, Series 2009A	02/11/09	2% - 4.625%	12/01/34	9,750,000
School Facilities Construction and Improvement, Series 2009B	03/12/09	2% - 5%	12/01/34	19,665,000

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
2012	2.25 - 6.97 %	\$ 820,000	\$ 1,277,421
2013	2.50 - 6.97 %	734,604	1,459,455
2014	2.75 - 6.97 %	590,504	1,320,236
2015	3.00 - 3.125%	625,000	1,229,409
2016	3.125 - 3.375%	710,000	1,209,034
2017-2021	3.50 - 4.25 %	3,184,994	6,798,338
2022-2026	4.15 - 4.50 %	6,010,000	4,785,343
2027-2031	4.25 - 5.00 %	8,425,000	3,185,039
2032-2035	4.60 - 5.00 %	9,045,000	902,360
Total		<u>\$ 30,145,102</u>	<u>\$ 22,166,635</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 2011.

The effects of these debt limitations at June 30, 2011 are a voted debt margin of \$5,281,896 and an unvoted debt margin of \$272,615. 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, 2011, these entities have complied with the requirement that unvoted overlapping debt must not exceed 1% (10 mills) of the assessed property value. Management believes that the District has complied with all bond covenants.

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2011

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

	Balance			Balance	Amount due
	June 30, 2010	Additions	Reductions	June 30, 2011	in One Year
<b>Governmental Activities:</b>					
Accrued liabilities (accrued					
vacation and sick leave)	\$ 1,311,937	\$ 926,609	\$ 1,001,305	\$ 1,237,241	\$ 1,200,000
Capital Lease Obligation	25,587	-	7,006	18,581	7,496
General obligation bonds payable	<u>30,945,102</u>	<u>-</u>	<u>800,000</u>	<u>30,145,102</u>	<u>820,000</u>
Total governmental activities					
long-term liabilities	<u>\$ 32,282,626</u>	<u>\$ 926,609</u>	<u>\$ 1,808,311</u>	<u>\$ 31,400,924</u>	<u>\$ 2,027,496</u>

The following is a reconciliation of governmental activities long-term liabilities to the Statement of Net Assets as of June 30, 2011:

Balance of Long-term Liabilities (per schedule above)	\$ 31,400,924
Unamortized Bond Premium	62,011
Accumulated Accretion	782,726
Unamortized Bond Discount	(115,732)
Total Governmental Activities Long-term Liabilities	<u>\$ 32,129,929</u>

**Per Statement of Net Assets**

Long-term Liabilities:	
Due within one year	\$ 2,027,496
Due in more than one year	<u>30,102,433</u>
Total Governmental Activities Long-term Liabilities	<u>\$ 32,129,929</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.

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

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2011

by the employee. All full-time employees electing family medical coverage are required to make a monthly contribution of \$170 or \$200 to the Employee Benefit Self-Insurance Fund depending on classification, while employees electing single medical coverage are required to make an \$8 or a \$30 monthly contribution. The District's share of the premium is paid by the fund that pays the salary for the employee and is based on historical cost information.

Insurance coverage levels have remained consistent from year to year. Additionally, no payments have been made within the last three years to settle claims in excess of the above-noted insurance 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, 2011, 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 \$704,000 at June 30, 2011, in the internal service fund reflects an estimate of incurred but unpaid claims liability for medical insurance. This liability was determined in accordance with actuarially acceptable reserving standards and was certified by an accredited actuary, as required by state statute. The actuarial calculation for this amount does not identify amount due in one year; since claims paid in one year are more than four times the year end liability, the total amount has been reported as a current liability.

A summary of the changes in self-insurance claims liability, for the fiscal years ended June 30, 2011, 2010 and 2009 follows:

	2011	2010	2009
Claims liability at July 1	\$ 611,000	\$ 544,000	\$ 535,000
Incurred claims	3,257,721	2,837,875	2,325,856
Claims paid	(3,164,721)	(2,770,875)	(2,316,856)
Claims liability at June 30	\$ 704,000	\$ 611,000	\$ 544,000

**11. Defined Benefit Pension Plans**

**A. State Teachers Retirement System**

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

New members have a choice of three retirement 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.

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2011

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 31<sup>st</sup> 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.

For fiscal year ended June 30, 2011 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.

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2011

The District's required contributions for pension obligations to the DB Plan for the fiscal years ended June 30, 2011, 2010, and 2009 were \$2,287,000, \$2,227,000 and \$2,170,000, 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% of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current District rate is 14% 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 2011, it was determined the employer contribution rate to pension and death benefits to be 11.81%, with the remaining 2.19% 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, 2011, 2010, and 2009 were approximately \$767,000, \$605,000 and \$628,000, 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, 2011, two members of the Board of Education elected Social Security. The Board's liability is 6.2% 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

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2011

to post-employment health care. For the fiscal years ended June 30, 2011, 2010 and 2009, the District's contributions to post-employment health care were \$163,330, \$159,040, and \$155,008; 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. SERS offers several types of health plans from various vendors, including HMOs, PPOs, Medicare Advantage and traditional indemnity plans. SERS' Retirement Board reserves the right to change or discontinue any health plan or program.

The Medicare Part B premium reimbursement plan reimburses eligible retirees for the lesser of January 1, 1999 Medicare Part B premiums or the current premium. The Medicare Part B premium for calendar year 2011 was \$96.40 for most participants, but could be as high as \$353.60 per month depending on their income. SERS' reimbursement to retirees was \$45.50. The Retirement Board, with the advice of the actuary, allocates a portion of the current employer contribution rate to the Medicare Part B Fund. For fiscal year 2011 the actuarially required allocation was .76%. For the fiscal years ended June 30, 2011, 2010 and 2009 the District's contributions to Medicare Part B were \$41,646, \$32,831, and \$34,091 respectively.

The Health Care Plan is funded through employer contributions and was established under Internal Revenue Code 105(e). Each year after allocation for required benefits the Retirement Board allocates the remainder of the employers' 14% contribution. At June 30, 2011 the health care allocation was 1.43%. An additional health care surcharge on employers is collected for employees earning less than an actuarially determined minimum compensation amount, pro-rated according to service credit earned. Statutes provide that no employer shall pay a health care surcharge greater than 2% of that employer's SERS-covered payroll; nor may SERS collect in aggregate more than 1.5% of the total statewide SERS-covered payroll for the health care surcharge. For fiscal year 2011, the minimum compensation level was established at \$35,800.

For fiscal year ended June 30, 2011, the District contribution to the Health Care Plan, including the surcharge of \$66,366, was \$144,726; 100% has been contributed for fiscal year 2011.

### **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, 2011

**14. Contractual Commitments**

Contractual commitments at June 30, 2011, were as follows:

Contractor	Purchase Commitments	Amounts Paid as of June 30, 2011	Amounts Remaining on Contract
Schorr Architects, Inc.	\$ 4,545,179	\$ 3,383,003	\$ 1,162,176
Able Fence of Columbus Inc.	3,720	-	3,720
Adena Corporation	3,549,828	3,174,936	374,893
BBC&M Engineering Inc	6,000	-	6,000
Cardinal Environmental Srvs	88,045	-	88,045
Columbus Dispatch	4,126	-	4,126
Complete Fire Sprinkler & Safety	181,800	83,862	97,938
Converse Electric Inc	1,586,300	368,832	1,217,468
DC Reprographics	105,610	42,689	62,921
Drier & Maller Inc.	4,530	2,075	2,455
Fire Guard, Inc.	83,800	41,833	41,967
General Temperature Control	1,678,400	611,647	1,066,753
Geotechnical Consultants Inc.	220,105	133,234	86,871
Gutknecht Construction	9,302,894	3,822,143	5,480,751
H & A Mechanical	3,622,060	1,705,919	1,916,140
Heapy Engineering LLC	122,152	8,569	113,583
Honeywell Building Solutions	591,289	-	591,289
Lawhon & Associates Inc	84,525	29,665	54,860
Mark Allard Excavating	1,042,311	850,733	191,578
Muetzel Plumbing & Heating	430,780	368,764	62,016
Project Management Consultants	4,200	3,500	700
Robertson Construction Srvs	11,248,659	532,857	10,715,802
Simplex Grinnel	183,940	72,104	111,836
STAT Communications	1,023,000	109,550	913,450
TattleTale Portable Alarm Systems	11,012	10,814	198
Tree King Tree Services Inc	5,365	-	5,365
Trucco Construction	718,389	693,189	25,201
Vaughn Industries LLC	1,987,128	996,483	990,645
Wells Fargo Insurance Srvs	31,592	-	31,592
Ruscilli Construction	4,038,767	1,620,507	2,418,260
Total Contractual Commitments	<u>\$ 46,505,506</u>	<u>\$ 18,666,908</u>	<u>\$ 27,838,598</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

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2011

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		Capital		Budget Stabilization	
	<u>Materials</u>	<u>Acquisition</u>	<u>Designated</u>	<u>Reserved</u>	<u>Designated</u>	<u>Reserved</u>
Set-aside cash balance as of June 30, 2010	\$ (667,801)	\$ -	\$ 339,359	\$ 158,536		
Required Set-Aside	425,498	425,498	-	-		
Qualifying Expenditures	<u>(625,000)</u>	<u>(550,000)</u>	<u>-</u>	<u>-</u>		
Total	<u>\$ (867,303)</u>	<u>\$ (124,502)</u>	<u>\$ 339,359</u>	<u>\$ 158,536</u>		
Balance carried forward to 2012	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 339,359</u>	<u>\$ 158,536</u>		

The District had qualifying disbursements in the current and prior fiscal years that reduced the textbook set-aside amount below zero. Effective July 1, 2011, House Bill 30, the "Unfunded Mandates Relief Act", eliminates the requirement that school districts annually set aside an amount per pupil into a textbook and instructional materials fund.

The District had qualifying disbursements that reduced the capital improvements set-aside amount below zero. This excess may not be carried forward to offset future year set-aside requirements. The District also had prior year capital expenditures from bond and note proceeds that may be used to offset future set-aside requirements, if needed.

A schedule of the General fund restricted assets at June 30, 2011 follows:

Amount restricted for BWC refunds	<u>\$ 158,536</u>
Total restricted	<u>\$ 158,536</u>
Amount assigned for budgetary contingency	<u>\$ 339,359</u>

**WHITEHALL CITY SCHOOL DISTRICT**  
Notes to the Basic Financial Statements, continued  
June 30, 2011

**16. Fund deficits**

The following funds had GAAP basis deficit fund balances at June 30, 2011:

<b>Other Governmental</b>	<u>Deficit Fund Balances</u>
Special Revenue Funds:	
EMIS Grant	\$ 38
Entry Year Program	267
Preschool Grant	366
State Fiscal Stabilization Fund	4,726
IDEA Preschool Grants for the Handicapped	136

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.

**17. Restatement**

On July 1, 2010, the District adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. As a result, certain funds previously reported as Business-Type Activity Enterprise Funds were reclassified to Governmental Activities. The Food Service Fund was reclassified as a Special Revenue Fund and the Uniform School Supplies Fund was reclassified to the General Fund. This change had the following effect on beginning fund balances and net assets:

	<u>General Fund</u>	<u>Business-Type Activities</u>			<u>Governmental Activities</u>
		<u>Other Governmental Funds</u>	<u>Food Service Enterprise Fund</u>	<u>Uniform School Supplies Enterprise Fund</u>	
Fund Balance/Net Assets at July 1, 2010	\$ 16,418,156	\$ 1,278,856	\$ 747,183	\$ 7,517	\$ 77,123,529
Reclassification of Food Service Fund	-	721,524	(721,524)		721,524
Reclassification of Uniform School Supplies Fund	7,517	-	-	(7,517)	7,517
Eliminate Internal Balance	-	-	-	-	91,830
Capital assets reclassified to Governmental Activities	-	-	(65,228)	-	65,228
Long-term liabilities reclassified to Governmental Activities	-	-	39,569	-	(39,569)
Fund Balance/Net Assets at July 1, 2010, restated	<u>\$ 16,425,673</u>	<u>\$ 2,000,380</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77,970,059</u>

The General Fund budgetary balance was also restated from \$15,922,423 to \$15,914,098 based on the implementation of GASB Statement No. 54.

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# **REQUIRED SUPPLEMENTARY INFORMATION**

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WHITEHALL CITY SCHOOL DISTRICT  
 BUDGETARY COMPARISON SCHEDULE  
 GENERAL FUND  
 FISCAL YEAR ENDED JUNE 30, 2011

	GENERAL FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Property taxes	\$ 9,741,137	\$ 9,741,137	\$ 9,481,350	\$ (259,787)
Payment in lieu of taxes	1,000,000	1,000,000	1,047,567	47,567
Investment income	150,000	150,000	246,150	96,150
Tuition fees	195,000	195,000	197,461	2,461
Co-curricular	10,500	10,500	7,960	(2,540)
Miscellaneous	107,600	107,600	91,479	(16,121)
State sources	18,000,863	18,000,863	18,193,709	192,846
State sources	100,000	100,000	73,209	(26,791)
<b>TOTAL REVENUES</b>	<u>29,305,100</u>	<u>29,305,100</u>	<u>29,338,885</u>	<u>33,785</u>
<b>EXPENDITURES:</b>				
<b>INSTRUCTIONAL SERVICES</b>				
Regular	14,804,886	13,394,720	13,367,876	26,844
Special	3,618,197	3,736,189	3,722,966	13,223
Vocational	704,394	707,154	705,095	2,059
Other	312,750	302,750	292,741	10,009
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<u>19,440,227</u>	<u>18,140,813</u>	<u>18,088,678</u>	<u>52,135</u>
<b>SUPPORT SERVICES</b>				
Pupils	1,602,316	1,573,054	1,555,598	17,456
Instructional staff	912,453	888,077	861,207	26,870
Board of Education	184,680	115,703	105,307	10,396
School administration	2,712,116	2,740,198	2,716,022	24,176
Fiscal services	729,100	783,600	768,115	15,485
Operation and maintenance of plant	2,703,955	2,666,044	2,655,540	10,504
Student transportation	1,332,458	1,411,831	1,400,760	11,071
Central services	529,986	488,986	455,011	33,975
<b>TOTAL SUPPORT SERVICES</b>	<u>10,707,064</u>	<u>10,667,493</u>	<u>10,517,560</u>	<u>149,933</u>
Co-curricular activities	617,797	634,697	614,777	19,920
Site Improvement	107,214	128,372	128,372	-
Food service	21,760	21,760	16,090	5,670
<b>TOTAL EXPENDITURES</b>	<u>30,894,062</u>	<u>29,593,135</u>	<u>29,365,477</u>	<u>227,658</u>
Excess (deficiency) of revenues over expenditures	<u>(1,588,962)</u>	<u>(288,035)</u>	<u>(26,592)</u>	<u>261,443</u>
<b>OTHER FINANCING SOURCES:</b>				
Refund of prior year expenditures	-	-	14,639	14,639
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>-</u>	<u>-</u>	<u>14,639</u>	<u>14,639</u>
Net Change in Fund Balance	(1,588,962)	(288,035)	(11,953)	276,082
Prior year encumbrances appropriated	20,278	20,278	20,278	-
FUND BALANCES AT BEGINNING OF YEAR, as restated	15,914,098	15,914,098	15,914,098	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 14,345,414</u>	<u>\$ 15,646,341</u>	<u>\$ 15,922,423</u>	<u>\$ 276,082</u>

See notes to required supplementary information.

WHITEHALL CITY SCHOOL DISTRICT  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2011

**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. Budgetary schedules have not been presented for the Special Revenue Entry Year Program Fund based upon no anticipated activity during fiscal year 2011. Any budgetary modifications at this level may only be made by resolution of the Board of Education. The specific timetable for fiscal year 2011 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 2011, while the revised budget amounts reflect amounts from the final amended Certificate issued for fiscal year 2011.

**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

WHITEHALL CITY SCHOOL DISTRICT  
 NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION, CONTINUED  
 JUNE 30, 2011

appropriated amounts. All supplemental appropriations were legally enacted by the Board during fiscal 2011.

**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)	\$ (610,294)
<b>Adjustments, net</b>	
Revenue Accruals	127,465
Expenditure Accruals	493,180
Encumbrances	(22,304)
Net Change in Fund Balance (Budget Basis)	\$ (11,953)

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# **Supplemental Data**



# 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 School Facilities Commission 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, 2011

	GENERAL FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Property taxes	\$ 9,741,137	\$ 9,741,137	\$ 9,481,350	\$ (259,787)
Payment in lieu of taxes	1,000,000	1,000,000	1,047,567	47,567
Investment income	150,000	150,000	246,150	96,150
Tuition fees	195,000	195,000	197,461	2,461
Co-curricular	10,500	10,500	7,960	(2,540)
Miscellaneous	107,600	107,600	91,479	(16,121)
State sources	18,000,863	18,000,863	18,193,709	192,846
Federal sources	100,000	100,000	73,209	(26,791)
<b>TOTAL REVENUES</b>	<u>29,305,100</u>	<u>29,305,100</u>	<u>29,338,885</u>	<u>33,785</u>
<b>EXPENDITURES:</b>				
<b>REGULAR INSTRUCTION</b>				
Salaries and wages	8,513,300	7,429,300	7,428,704	596
Employee benefits	2,593,771	2,562,271	2,561,915	356
Purchased services	2,920,862	2,675,016	2,667,461	7,555
Supplies and materials	596,266	543,256	522,069	21,187
Capital Outlay	175,687	179,577	184,250	(4,673)
Other	5,000	5,300	3,477	1,823
<b>TOTAL REGULAR INSTRUCTION</b>	<u>14,804,886</u>	<u>13,394,720</u>	<u>13,367,876</u>	<u>26,844</u>
<b>SPECIAL INSTRUCTION</b>				
Salaries and wages	2,172,632	2,243,132	2,242,574	558
Employee benefits	683,211	736,211	735,498	713
Purchased services	737,612	731,825	724,326	7,499
Supplies and materials	17,016	24,851	20,398	4,453
Capital Outlay	7,726	170	170	-
<b>TOTAL SPECIAL INSTRUCTION</b>	<u>3,618,197</u>	<u>3,736,189</u>	<u>3,722,966</u>	<u>13,223</u>
<b>VOCATIONAL INSTRUCTION</b>				
Salaries and wages	443,270	451,270	450,298	972
Employee benefits	149,139	144,139	143,280	859
Purchased services	25,058	25,058	25,058	-
Supplies and materials	6,385	7,506	7,278	228
Capital Outlay	80,542	79,181	79,181	-
<b>TOTAL VOCATIONAL INSTRUCTION</b>	<u>704,394</u>	<u>707,154</u>	<u>705,095</u>	<u>2,059</u>
<b>OTHER INSTRUCTION</b>				
Salaries and wages	230,370	230,370	229,217	1,153
Employee benefits	82,380	72,380	63,524	8,856
<b>TOTAL OTHER INSTRUCTION</b>	<u>312,750</u>	<u>302,750</u>	<u>292,741</u>	<u>10,009</u>
<b>PUPIL SERVICES</b>				
Salaries and wages	1,193,900	1,173,900	1,168,512	5,388
Employee benefits	377,005	368,005	363,545	4,460
Purchased services	6,815	7,385	4,377	3,008
Supplies and materials	16,371	17,455	14,896	2,559
Capital Outlay	5,525	3,609	3,385	224
Other	2,700	2,700	883	1,817
<b>TOTAL PUPIL SERVICES</b>	<u>1,602,316</u>	<u>1,573,054</u>	<u>1,555,598</u>	<u>17,456</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, 2011

	GENERAL FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>INSTRUCTIONAL STAFF</b>				
Salaries and wages	\$ 601,190	\$ 591,340	\$ 585,364	\$ 5,976
Employee benefits	190,858	211,858	211,036	822
Purchased services	54,183	35,743	33,693	2,050
Supplies and materials	56,888	39,802	26,946	12,856
Capital Outlay	9,334	9,334	4,168	5,166
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>912,453</u>	<u>888,077</u>	<u>861,207</u>	<u>26,870</u>
<b>BOARD OF EDUCATION</b>				
Salaries and wages	10,000	9,700	9,125	575
Employee benefits	1,980	2,280	2,016	264
Purchased services	111,500	53,500	50,493	3,007
Supplies and materials	2,200	2,200	310	1,890
Other	59,000	48,023	43,363	4,660
<b>TOTAL BOARD OF EDUCATION</b>	<u>184,680</u>	<u>115,703</u>	<u>105,307</u>	<u>10,396</u>
<b>SCHOOL ADMINISTRATION</b>				
Salaries and wages	1,788,004	1,867,981	1,867,289	692
Employee benefits	607,810	609,810	608,435	1,375
Purchased services	233,388	203,778	200,976	2,802
Supplies and materials	55,377	33,387	26,535	6,852
Capital Outlay	13,537	11,242	5,849	5,393
Other	14,000	14,000	6,938	7,062
<b>TOTAL SCHOOL ADMINISTRATION</b>	<u>2,712,116</u>	<u>2,740,198</u>	<u>2,716,022</u>	<u>24,176</u>
<b>FISCAL SERVICES</b>				
Salaries and wages	336,000	341,000	340,517	483
Employee benefits	121,335	146,335	145,928	407
Purchased services	48,200	53,200	48,560	4,640
Supplies and materials	7,065	7,065	3,161	3,904
Capital outlay	5,000	5,000	-	5,000
Other	211,500	231,000	229,949	1,051
<b>TOTAL FISCAL SERVICES</b>	<u>729,100</u>	<u>783,600</u>	<u>768,115</u>	<u>15,485</u>
<b>OPERATION AND MAINTENANCE OF PLANT</b>				
Salaries and wages	1,202,000	1,192,024	1,191,982	42
Employee benefits	432,700	456,894	455,968	926
Purchased services	870,664	813,511	807,709	5,802
Supplies and materials	192,707	185,089	181,949	3,140
Capital Outlay	4,932	17,544	16,951	593
Other	952	982	981	1
<b>TOTAL OPERATION AND MAINTENANCE OF PLANT</b>	<u>2,703,955</u>	<u>2,666,044</u>	<u>2,655,540</u>	<u>10,504</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, 2011

	GENERAL FUND			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>STUDENT TRANSPORTATION</b>				
Salaries and wages	\$ 741,000	\$ 757,000	\$ 756,569	\$ 431
Employee benefits	304,428	307,428	307,384	44
Purchased services	77,431	66,751	58,986	7,765
Supplies and materials	188,545	184,775	181,949	2,826
Capital Outlay	21,054	95,877	95,872	5
<b>TOTAL STUDENT TRANSPORTATION</b>	<u>1,332,458</u>	<u>1,411,831</u>	<u>1,400,760</u>	<u>11,071</u>
<b>CENTRAL SERVICES</b>				
Salaries and wages	278,000	248,000	247,764	236
Employee benefits	117,110	112,110	104,835	7,275
Purchased services	100,071	94,071	78,354	15,717
Supplies and materials	7,770	8,770	6,397	2,373
Capital Outlay	27,035	26,035	17,661	8,374
<b>TOTAL CENTRAL SERVICES</b>	<u>529,986</u>	<u>488,986</u>	<u>455,011</u>	<u>33,975</u>
<b>CO-CURRICULAR ACTIVITIES</b>				
Salaries and wages	468,331	484,831	480,061	4,770
Employee benefits	94,466	94,366	88,148	6,218
Purchased services	4,000	5,418	4,428	990
Supplies and materials	23,000	18,132	15,230	2,902
Capital Outlay	28,000	31,950	26,910	5,040
<b>TOTAL CO-CURRICULAR ACTIVITIES</b>	<u>617,797</u>	<u>634,697</u>	<u>614,777</u>	<u>19,920</u>
<b>FOOD SERVICE</b>				
Salaries and wages	18,500	18,500	16,090	2,410
Employee benefits	3,260	3,260	-	3,260
<b>TOTAL FOOD SERVICE</b>	<u>21,760</u>	<u>21,760</u>	<u>16,090</u>	<u>5,670</u>
<b>SITE IMPROVEMENT</b>				
Capital outlay	107,214	128,372	128,372	-
<b>TOTAL SITE IMPROVEMENT</b>	<u>107,214</u>	<u>128,372</u>	<u>128,372</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>30,894,062</u>	<u>29,593,135</u>	<u>29,365,477</u>	<u>210,202</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,588,962)</u>	<u>(288,035)</u>	<u>(26,592)</u>	<u>261,443</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Refund of prior year expenditures	-	-	14,639	14,639
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>14,639</u>	<u>14,639</u>
Net Change in Fund Balance	(1,588,962)	(288,035)	(11,953)	276,082
Prior year encumbrances appropriated	20,278	20,278	20,278	-
FUND BALANCES AT BEGINNING OF YEAR, as restated	<u>15,914,098</u>	<u>15,914,098</u>	<u>15,914,098</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 14,345,414</u>	<u>\$ 15,646,341</u>	<u>\$ 15,922,423</u>	<u>\$ 276,082</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, 2011

	BOND RETIREMENT FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Property taxes	\$ 2,087,962	\$ 2,325,337	\$ 2,304,531	\$ (20,806)
State sources	199,794	199,794	222,943	23,149
<b>TOTAL REVENUES</b>	<u>2,287,756</u>	<u>2,525,131</u>	<u>2,527,474</u>	<u>2,343</u>
<b>EXPENDITURES:</b>				
<b>FISCAL SERVICES</b>				
Other	35,000	35,000	34,808	192
<b>BOND RETIREMENT</b>				
Repayment of debt	<u>2,100,303</u>	<u>2,100,303</u>	<u>2,100,303</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>2,135,303</u>	<u>2,135,303</u>	<u>2,135,111</u>	<u>192</u>
Net Change in Fund Balance	152,453	389,828	392,363	2,535
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>720,348</u>	<u>720,348</u>	<u>720,348</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 872,801</u>	<u>\$ 1,110,176</u>	<u>\$ 1,112,711</u>	<u>\$ 2,535</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, 2011

	BUILDING FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES:</b>				
SITE IMPROVEMENT				
Purchased services	293,050	261,872	2,666	259,206
Capital outlay	6,950	38,128	38,128	-
<b>TOTAL SITE IMPROVEMENT</b>	<u>300,000</u>	<u>300,000</u>	<u>40,794</u>	<u>259,206</u>
<b>TOTAL EXPENDITURES</b>	<u>300,000</u>	<u>300,000</u>	<u>40,794</u>	<u>259,206</u>
Net Change in Fund Balance	(300,000)	(300,000)	(40,794)	259,206
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>528,775</u>	<u>528,775</u>	<u>528,775</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 228,775</u>	<u>\$ 228,775</u>	<u>\$ 487,981</u>	<u>\$ 259,206</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, 2011

CLASSROOM FACILITIES FUND				
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES:</b>				
Investment income	\$ 628,794	\$ 628,794	\$ 874,884	\$ 246,090
Miscellaneous	-	-	3,900	3,900
State sources	<u>39,500,000</u>	<u>39,500,000</u>	<u>31,099,927</u>	<u>(8,400,073)</u>
<b>TOTAL REVENUES</b>	<u>40,128,794</u>	<u>40,128,794</u>	<u>31,978,711</u>	<u>(8,150,083)</u>
<b>EXPENDITURES:</b>				
<b>SITE IMPROVEMENT</b>				
Purchased services	51,488,200	15,101,683	4,434,935	10,666,748
Capital outlay	<u>11,800</u>	<u>36,398,317</u>	<u>37,425,312</u>	<u>(1,026,995)</u>
<b>TOTAL SITE IMPROVEMENT</b>	<u>51,500,000</u>	<u>51,500,000</u>	<u>41,860,247</u>	<u>9,639,753</u>
<b>TOTAL EXPENDITURES</b>	<u>51,500,000</u>	<u>51,500,000</u>	<u>41,860,247</u>	<u>9,639,753</u>
Net Change in Fund Balance	(11,371,206)	(11,371,206)	(9,881,536)	1,489,670
Prior year encumbrances appropriated	3,409,145	3,409,145	3,409,145	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>31,910,160</u>	<u>31,910,160</u>	<u>31,910,160</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 23,948,099</u>	<u>\$ 23,948,099</u>	<u>\$ 25,437,769</u>	<u>\$ 1,489,670</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**

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

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. A budgetary presentation schedule has not been prepared for this fund based upon no anticipated activity during fiscal year 2011.

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

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.

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

# WHITEHALL CITY SCHOOL DISTRICT

## Nonmajor Governmental Funds, continued

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

Race to the Top - A fund provided to account for federal monies received as part of a competitive process authorized under the American Recovery and Reinvestment Act of 2009 and designed to encourage and reward districts that are creating the foundations for education innovation and reform designed to significantly improve student achievement.

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.

State Fiscal Stabilization Fund - A fund which accounts for Federal funds used to restore states spending on K-16 education formulae to maximum of 2008 or 2009 levels to help stabilize state and local budgets in order to minimize and avoid reductions in education.

Title II-D Interactive Distance Learning - A fund which accounts of American Recovery and Reinvestment Act Federal funding to develop and implement an interactive distance learning pilot project to provide access to distance learning courses for all high schools operated by school districts.

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

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

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

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

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

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

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WHITEHALL CITY SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2011

SPECIAL REVENUE FUNDS

	FOOD SERVICE	PUBLIC SCHOOL SUPPORT	GRANTS LOCAL SOURCES	CLASSROOM FACILITIES MAINTENANCE	DISTRICT- MANAGED STUDENT ACTIVITIES
<b>ASSETS</b>					
Cash and investments	\$ 976,398	\$ 39,170	\$ 646,387	\$ 560,793	\$ 15,298
Receivables	9,816	56	8,241	137,190	165
Due from other governments	16,648	-	-	-	-
Inventory	7,735	-	-	-	-
<b>Total assets</b>	<b><u>\$ 1,010,597</u></b>	<b><u>\$ 39,226</u></b>	<b><u>\$ 654,628</u></b>	<b><u>\$ 697,983</u></b>	<b><u>\$ 15,463</u></b>
<b>LIABILITIES</b>					
Accounts payable	\$ 2,931	\$ -	\$ 541	\$ -	\$ -
Due to other governments	25,065	-	577	808	-
Due to other funds	8,703	-	-	-	-
Deferred revenue	-	-	-	104,396	-
Accrued wages	59,270	-	-	-	-
<b>Total liabilities</b>	<b><u>95,969</u></b>	<b><u>-</u></b>	<b><u>1,118</u></b>	<b><u>105,204</u></b>	<b><u>-</u></b>
<b>FUND BALANCES</b>					
Nonspendable:					
Inventories	7,735	-	-	-	-
Restricted for:					
Capital outlay	-	-	-	592,779	-
After school programs	-	-	-	-	-
Non-public schools	-	-	-	-	-
Special education	-	-	-	-	-
Targeted academic assistance	-	-	-	-	-
Technology improvements	-	-	-	-	-
Food service operations	906,893	-	-	-	-
Community activities	-	-	653,510	-	-
Teacher development	-	-	-	-	-
Committed to:					
Student and staff support	-	39,226	-	-	-
Extracurricular activities	-	-	-	-	15,463
Unassigned	-	-	-	-	-
<b>Total fund balances</b>	<b><u>914,628</u></b>	<b><u>39,226</u></b>	<b><u>653,510</u></b>	<b><u>592,779</u></b>	<b><u>15,463</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 1,010,597</u></b>	<b><u>\$ 39,226</u></b>	<b><u>\$ 654,628</u></b>	<b><u>\$ 697,983</u></b>	<b><u>\$ 15,463</u></b>

WHITEHALL CITY SCHOOL DISTRICT

SPECIAL REVENUE FUNDS

AUXILIARY SERVICES	EMIS GRANT	ENTRY YEAR PROGRAM	PRESCHOOL GRANT	DATA COMMUNICATIONS SUPPORT GRANT	VOCATIONAL EDUCATION ENHANCEMENT
\$ 13,376	\$ -	\$ -	\$ -	\$ 114,777	\$ 3,447
134	-	-	-	-	-
-	-	-	-	49,085	500
-	-	-	-	-	-
<u>\$ 13,510</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 163,862</u>	<u>\$ 3,947</u>
\$ 52	\$ -	\$ -	\$ -	\$ -	\$ -
348	38	267	366	-	-
-	-	-	-	-	-
-	-	-	-	49,085	-
-	-	-	-	-	-
<u>400</u>	<u>38</u>	<u>267</u>	<u>366</u>	<u>49,085</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
13,110	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	3,947
-	-	-	-	114,777	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(38)	(267)	(366)	-	-
<u>13,110</u>	<u>(38)</u>	<u>(267)</u>	<u>(366)</u>	<u>114,777</u>	<u>3,947</u>
<u>\$ 13,510</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 163,862</u>	<u>\$ 3,947</u>

(Continued)

WHITEHALL CITY SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS, Continued  
 JUNE 30, 2011

SPECIAL REVENUE FUNDS

	MISCELLANEOUS STATE GRANT	RACE TO THE TOP	IDEA (Part B) GRANT	STATE FISCAL STABILIZATION FUND	TITLE II-D INTERACTIVE DISTANCE LEARNING
<b>ASSETS</b>					
Cash and investments	\$ -	\$ 16,996	\$ 15,301	\$ -	\$ 570
Receivables	-	-	-	-	-
Due from other governments	-	94,640	60,000	-	3,500
Inventory	-	-	-	-	-
<b>Total assets</b>	<u>\$ -</u>	<u>\$ 111,636</u>	<u>\$ 75,301</u>	<u>\$ -</u>	<u>\$ 4,070</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	-	2,743	8,731	4,726	-
Due to other funds	-	-	7,928	-	-
Deferred revenue	-	42,640	-	-	-
Accrued wages	-	-	47,624	-	-
<b>Total liabilities</b>	<u>-</u>	<u>45,383</u>	<u>64,283</u>	<u>4,726</u>	<u>-</u>
<b>FUND BALANCES</b>					
Nonspendable:					
Inventories	-	-	-	-	-
Restricted for:					
Capital outlay	-	-	-	-	-
After school programs	-	-	-	-	-
Non-public schools	-	-	-	-	-
Special education	-	-	11,018	-	-
Targeted academic assistance	-	66,253	-	-	-
Technology improvements	-	-	-	-	4,070
Food service operations	-	-	-	-	-
Community activities	-	-	-	-	-
Teacher development	-	-	-	-	-
Committed to:					
Student and staff support	-	-	-	-	-
Extracurricular activities	-	-	-	-	-
Unassigned	-	-	-	(4,726)	-
<b>Total fund balances</b>	<u>-</u>	<u>66,253</u>	<u>11,018</u>	<u>(4,726)</u>	<u>4,070</u>
<b>Total liabilities and fund balances</b>	<u>\$ -</u>	<u>\$ 111,636</u>	<u>\$ 75,301</u>	<u>\$ -</u>	<u>\$ 4,070</u>

WHITEHALL CITY SCHOOL DISTRICT

SPECIAL REVENUE FUNDS

TITLE I SCHOOL IMPROVEMENT	TITLE III - LIMITED ENGLISH PROFICIENCY	TITLE I GRANT	IDEA PRESCHOOL GRANTS FOR THE HANDICAPPED	IMPROVING TEACHER QUALITY	MISCELLANEOUS FEDERAL GRANTS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
\$ -	\$ 1,400	\$ 57,662	\$ -	\$ 1,023	\$ 7,265	\$ 2,469,863
-	-	-	-	-	-	155,602
52,188	15,000	285,000	-	30,000	53,131	659,692
-	-	-	-	-	-	7,735
<u>\$ 52,188</u>	<u>\$ 16,400</u>	<u>\$ 342,662</u>	<u>\$ -</u>	<u>\$ 31,023</u>	<u>\$ 60,396</u>	<u>\$ 3,292,892</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,932	\$ 8,456
279	1,816	35,425	136	3,870	474	85,669
-	1,324	18,399	-	2,571	-	38,925
-	-	-	-	-	30,384	226,505
-	10,250	203,262	-	21,851	-	342,257
<u>279</u>	<u>13,390</u>	<u>257,086</u>	<u>136</u>	<u>28,292</u>	<u>35,790</u>	<u>701,812</u>
-	-	-	-	-	-	7,735
-	-	-	-	-	-	592,779
-	-	-	-	-	24,606	24,606
-	-	-	-	-	-	13,110
-	3,010	85,576	-	-	-	99,604
51,909	-	-	-	-	-	122,109
-	-	-	-	-	-	118,847
-	-	-	-	-	-	906,893
-	-	-	-	-	-	653,510
-	-	-	-	2,731	-	2,731
-	-	-	-	-	-	39,226
-	-	-	-	-	-	15,463
-	-	-	(136)	-	-	(5,533)
<u>51,909</u>	<u>3,010</u>	<u>85,576</u>	<u>(136)</u>	<u>2,731</u>	<u>24,606</u>	<u>2,591,080</u>
<u>\$ 52,188</u>	<u>\$ 16,400</u>	<u>\$ 342,662</u>	<u>\$ -</u>	<u>\$ 31,023</u>	<u>\$ 60,396</u>	<u>\$ 3,292,892</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, 2011

SPECIAL REVENUE FUNDS

	FOOD SERVICE	PUBLIC SCHOOL SUPPORT	GRANTS LOCAL SOURCES	CLASSROOM FACILITIES MAINTENANCE	DISTRICT- MANAGED STUDENT ACTIVITIES
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ 136,516	\$ -
Intergovernmental:					
Federal restricted grants-in-aid	1,123,036	-	-	-	-
State:					
Unrestricted grants-in-aid	27,391	-	-	-	-
Restricted grants-in-aid	-	-	-	82,829	-
Investment income	330	-	-	-	-
Co-curricular activities	-	11,374	-	-	62,431
Food service sales	156,402	-	-	-	-
Tuition fees	-	-	182,195	-	-
Other	20,145	24,198	35,000	-	16,539
Total Revenues	<u>1,327,304</u>	<u>35,572</u>	<u>217,195</u>	<u>219,345</u>	<u>78,970</u>
Expenditures					
Current:					
Instructional services:					
Regular	-	25,133	151,155	-	-
Special	-	-	11,000	-	-
Total Instructional Services	<u>-</u>	<u>25,133</u>	<u>162,155</u>	<u>-</u>	<u>-</u>
Support services:					
Operation and maintenance of plant	-	-	16,943	-	-
School administration	-	211	37,311	-	-
Pupils	-	-	-	-	-
Business Operations	-	-	-	2,176	-
Instructional Staff	-	9,001	5,576	-	-
Food service operations	1,134,200	-	-	-	-
Central services	-	-	-	-	-
Total Support Services	<u>1,134,200</u>	<u>9,212</u>	<u>59,830</u>	<u>2,176</u>	<u>-</u>
Co-curricular student activities	-	-	-	-	82,055
Community services	-	-	2,002	-	-
Total Expenditures	<u>1,134,200</u>	<u>34,345</u>	<u>223,987</u>	<u>2,176</u>	<u>82,055</u>
Net change in fund balance	193,104	1,227	(6,792)	217,169	(3,085)
Fund balance (deficit) at beginning of year	721,524	37,999	660,302	375,610	18,548
Fund balance (deficit) at end of year	<u>\$ 914,628</u>	<u>\$ 39,226</u>	<u>\$ 653,510</u>	<u>\$ 592,779</u>	<u>\$ 15,463</u>

WHITEHALL CITY SCHOOL DISTRICT

SPECIAL REVENUE FUNDS

AUXILIARY SERVICES	EMIS GRANT	ENTRY YEAR PROGRAM	PRESCHOOL GRANT	DATA COMMUNICATIONS SUPPORT GRANT	VOCATIONAL EDUCATION ENHANCEMENT
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
177,914	5,000	-	104,000	97,943	16,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>177,914</u>	<u>5,000</u>	<u>-</u>	<u>104,000</u>	<u>97,943</u>	<u>16,000</u>
-	-	-	103,870	-	-
-	-	-	-	-	-
-	-	-	<u>103,870</u>	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	4,977	-	-	-	-
340	-	-	-	-	-
-	-	-	-	-	14,429
-	-	-	-	-	-
-	-	-	-	42,889	-
<u>340</u>	<u>4,977</u>	<u>-</u>	<u>-</u>	<u>42,889</u>	<u>14,429</u>
-	-	-	-	-	-
<u>226,335</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>226,675</u>	<u>4,977</u>	<u>-</u>	<u>103,870</u>	<u>42,889</u>	<u>14,429</u>
(48,761)	23	-	130	55,054	1,571
<u>61,871</u>	<u>(61)</u>	<u>(267)</u>	<u>(496)</u>	<u>59,723</u>	<u>2,376</u>
<u>\$ 13,110</u>	<u>\$ (38)</u>	<u>\$ (267)</u>	<u>\$ (366)</u>	<u>\$ 114,777</u>	<u>\$ 3,947</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, 2011

SPECIAL REVENUE FUNDS

	MISCELLANEOUS STATE GRANT	RACE TO THE TOP	IDEA (Part B) GRANT	STATE FISCAL STABILIZATION FUND	TITLE II-D INTERACTIVE DISTANCE LEARNING
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental:					
Federal restricted grants-in-aid	-	134,628	1,045,418	1,310,035	29,197
State:					
Unrestricted grants-in-aid	-	-	-	-	-
Restricted grants-in-aid	2,000	-	-	-	-
Investment income	-	-	-	-	-
Co-curricular activities	-	-	-	-	-
Food service sales	-	-	-	-	-
Tuition fees	-	-	-	-	-
Other	-	-	-	-	-
Total Revenues	<u>2,000</u>	<u>134,628</u>	<u>1,045,418</u>	<u>1,310,035</u>	<u>29,197</u>
Expenditures					
Current:					
Instructional services:					
Regular	-	46,640	-	1,314,761	37,390
Special	1,825	-	1,018,420	-	-
Total Instructional Services	<u>1,825</u>	<u>46,640</u>	<u>1,018,420</u>	<u>1,314,761</u>	<u>37,390</u>
Support services:					
Operation and maintenance of plant	-	-	-	-	-
School administration	-	-	-	-	-
Pupils	-	-	-	-	-
Business Operations	-	-	-	-	-
Instructional Staff	-	21,735	-	-	14,836
Food service operations	-	-	-	-	-
Central services	-	-	-	-	-
Total Support Services	<u>-</u>	<u>21,735</u>	<u>-</u>	<u>-</u>	<u>14,836</u>
Co-curricular student activities	-	-	-	-	-
Community services	-	-	2,567	-	39
Total Expenditures	<u>1,825</u>	<u>68,375</u>	<u>1,020,987</u>	<u>1,314,761</u>	<u>52,265</u>
Net change in fund balance	175	66,253	24,431	(4,726)	(23,068)
Fund balance (deficit) at beginning of year	(175)	-	(13,413)	-	27,138
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ 66,253</u>	<u>\$ 11,018</u>	<u>\$ (4,726)</u>	<u>\$ 4,070</u>

WHITEHALL CITY SCHOOL DISTRICT

SPECIAL REVENUE FUNDS

TITLE I SCHOOL IMPROVEMENT	TITLE III - LIMITED ENGLISH PROFICIENCY	TITLE I GRANT	IDEA PRESCHOOL GRANTS FOR THE HANDICAPPED	IMPROVING TEACHER QUALITY	MISCELLANEOUS FEDERAL GRANTS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136,516
202,188	90,355	1,761,380	17,985	181,147	322,747	6,218,116
-	-	-	-	-	-	27,391
-	-	-	-	-	-	485,686
-	-	-	-	-	-	330
-	-	-	-	-	-	73,805
-	-	-	-	-	-	156,402
-	-	-	-	-	-	182,195
-	-	-	-	-	-	95,882
<u>202,188</u>	<u>90,355</u>	<u>1,761,380</u>	<u>17,985</u>	<u>181,147</u>	<u>322,747</u>	<u>7,376,323</u>
-	-	-	-	171,364	-	1,850,313
-	72,948	1,100,792	17,711	-	352,819	2,575,515
-	72,948	1,100,792	17,711	171,364	352,819	4,425,828
-	-	-	-	-	-	16,943
-	-	-	-	-	-	37,522
-	-	101,006	-	-	-	105,983
-	-	-	-	-	-	2,516
150,279	1,615	479,660	-	-	9,613	706,744
-	-	-	-	-	-	1,134,200
-	-	-	-	-	-	42,889
<u>150,279</u>	<u>1,615</u>	<u>580,666</u>	<u>-</u>	<u>-</u>	<u>9,613</u>	<u>2,046,797</u>
-	-	-	-	-	-	82,055
-	-	-	-	-	-	230,943
<u>150,279</u>	<u>74,563</u>	<u>1,681,458</u>	<u>17,711</u>	<u>171,364</u>	<u>362,432</u>	<u>6,785,623</u>
51,909	15,792	79,922	274	9,783	(39,685)	590,700
-	(12,782)	5,654	(410)	(7,052)	64,291	2,000,380
<u>\$ 51,909</u>	<u>\$ 3,010</u>	<u>\$ 85,576</u>	<u>\$ (136)</u>	<u>\$ 2,731</u>	<u>\$ 24,606</u>	<u>\$ 2,591,080</u>

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
FOOD SERVICE FUND - BUDGET BASIS  
FISCAL YEAR ENDED JUNE 30, 2011

	FOOD SERVICE FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
State sources	\$ 25,000	\$ 25,000	\$ 27,391	\$ 2,391
Federal sources	1,075,100	1,082,600	1,122,585	39,985
Food service sales	125,000	125,000	156,402	31,402
Investment income	900	900	905	5
Miscellaneous receipts	20,000	20,000	20,145	145
<b>TOTAL REVENUES</b>	<u>1,246,000</u>	<u>1,253,500</u>	<u>1,327,428</u>	<u>73,928</u>
<b>EXPENDITURES:</b>				
FOOD SERVICE OPERATIONS				
Salaries and wages	440,425	448,025	422,578	25,447
Employee benefits	199,426	163,426	161,289	2,137
Purchased services	139,900	151,700	127,205	24,495
Supplies and materials	455,500	474,900	431,304	43,596
Capital Outlay	10,749	7,949	134	7,815
<b>TOTAL FOOD SERVICE OPERATIONS</b>	<u>1,246,000</u>	<u>1,246,000</u>	<u>1,142,510</u>	<u>103,490</u>
<b>TOTAL EXPENDITURES</b>	<u>1,246,000</u>	<u>1,246,000</u>	<u>1,142,510</u>	<u>103,490</u>
Net Change in Fund Balance	-	7,500	184,918	177,418
Prior year encumbrances appropriated	20,750	20,750	20,750	
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>755,750</u>	<u>755,750</u>	<u>755,750</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 776,500</u>	<u>\$ 784,000</u>	<u>\$ 961,418</u>	<u>\$ 177,418</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, 2011

	PUBLIC SCHOOL SUPPORT FUND			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES:</b>				
Co-curricular activities	\$ 28,300	\$ 28,300	\$ 11,374	\$ (16,926)
Miscellaneous	18,900	18,900	24,434	5,534
<b>TOTAL REVENUES</b>	<u>47,200</u>	<u>47,200</u>	<u>35,808</u>	<u>(11,392)</u>
<b>EXPENDITURES:</b>				
REGULAR INSTRUCTION				
Salaries and wages	1,300	1,300	-	1,300
Employee benefits	200	200	-	200
Purchased services	18,700	19,300	10,135	9,165
Supplies and materials	19,500	20,600	7,700	12,900
Capital Outlay	7,700	2,500	-	2,500
Other	16,600	14,700	7,298	7,402
<b>TOTAL REGULAR INSTRUCTION</b>	<u>64,000</u>	<u>58,600</u>	<u>25,133</u>	<u>33,467</u>
INSTRUCTIONAL STAFF				
Supplies and materials	3,500	3,500	1,358	2,142
Other	13,000	18,400	7,643	10,757
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>16,500</u>	<u>21,900</u>	<u>9,001</u>	<u>12,899</u>
SCHOOL ADMINISTRATION				
Supplies and materials	400	400	211	189
<b>TOTAL SCHOOL ADMINISTRATION</b>	<u>400</u>	<u>400</u>	<u>211</u>	<u>189</u>
<b>TOTAL EXPENDITURES</b>	<u>80,900</u>	<u>80,900</u>	<u>34,345</u>	<u>46,555</u>
Net Change in Fund Balance	(33,700)	(33,700)	1,463	35,163
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>37,707</u>	<u>37,707</u>	<u>37,707</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 4,007</u>	<u>\$ 4,007</u>	<u>\$ 39,170</u>	<u>\$ 35,163</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, 2011

	GRANTS LOCAL SOURCES			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Tuition	\$ 200,000	\$ 200,000	\$ 187,233	\$ (12,767)
Other	15,500	15,500	7,500	(8,000)
<b>TOTAL REVENUES</b>	<u>233,500</u>	<u>233,500</u>	<u>222,233</u>	<u>(11,267)</u>
<b>EXPENDITURES:</b>				
REGULAR INSTRUCTION				
Salaries and wages	209,000	215,500	127,452	88,048
Employee benefits	56,000	50,500	20,835	29,665
Purchased services	2,350	1,350	716	634
Supplies and materials	6,520	6,520	2,503	4,017
Capital outlay	2,805	2,805	-	2,805
<b>TOTAL REGULAR INSTRUCTION</b>	<u>276,675</u>	<u>276,675</u>	<u>151,506</u>	<u>125,169</u>
PUPIL SERVICES				
Purchased services	500	500	-	500
<b>TOTAL PUPIL SERVICES</b>	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
INSTRUCTIONAL STAFF				
Purchased services	6,935	6,485	989	5,496
Supplies and materials	36,450	36,900	4,587	32,313
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>43,385</u>	<u>43,385</u>	<u>5,576</u>	<u>37,809</u>
SCHOOL ADMINISTRATION				
Salaries and wages	60,000	60,000	30,604	29,396
Employee benefits	11,470	11,470	5,158	6,312
Supplies and materials	2,010	3,000	1,743	1,257
Capital outlay	-	2,010	-	2,010
<b>TOTAL SCHOOL ADMINISTRATION</b>	<u>76,480</u>	<u>76,480</u>	<u>37,505</u>	<u>38,975</u>
OPERATION AND MAINTENANCE OF PLANT				
Salaries and wages				-
Employee benefits	2,000	2,000	48	1,952
Purchased services	14,390	14,390	12,490	1,900
Supplies and materials	6,000	6,000	4,442	1,558
Capital outlay	260	260	-	260
<b>TOTAL OPERATION AND MAINT. OF PLANT</b>	<u>22,650</u>	<u>22,650</u>	<u>16,980</u>	<u>5,670</u>
FOOD SERVICE				
Purchased services	1,000	1,000	-	1,000
Supplies and materials	450	450	-	450
Capital outlay	360	360	-	360
<b>TOTAL FOOD SERVICE</b>	<u>1,810</u>	<u>1,810</u>	<u>-</u>	<u>1,810</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, 2011

	<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	2,002	2,104
<b>TOTAL COMMUNITY SERVICE</b>	<u>4,106</u>	<u>4,106</u>	<u>2,002</u>	<u>2,104</u>
<b>TOTAL EXPENDITURES</b>	<u>436,606</u>	<u>436,606</u>	<u>224,569</u>	<u>212,037</u>
Net Change in Fund Balance	(203,106)	(203,106)	(2,336)	200,770
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>648,723</u>	<u>648,723</u>	<u>648,723</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 445,617</u>	<u>\$ 445,617</u>	<u>\$ 646,387</u>	<u>\$ 200,770</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, 2011

	CLASSROOM FACILITIES MAINTENANCE FUND			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES:</b>				
Property taxes	\$ 125,258	\$ 125,258	\$ 138,742	\$ 13,484
State sources	69,742	55,492	82,829	27,337
<b>TOTAL REVENUES</b>	<u>195,000</u>	<u>180,750</u>	<u>221,571</u>	<u>40,821</u>
<b>EXPENDITURES:</b>				
<b>FISCAL SERVICES</b>				
Other	3,000	3,000	2,095	905
<b>TOTAL FISCAL SERVICES</b>	<u>3,000</u>	<u>3,000</u>	<u>2,095</u>	<u>905</u>
<b>TOTAL EXPENDITURES</b>	<u>3,000</u>	<u>3,000</u>	<u>2,095</u>	<u>905</u>
Net Change in Fund Balance	192,000	177,750	219,476	41,726
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>341,317</u>	<u>341,317</u>	<u>341,317</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 533,317</u>	<u>\$ 519,067</u>	<u>\$ 560,793</u>	<u>\$ 41,726</u>

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, 2011

	DISTRICT MANAGED STUDENT ACTIVITIES			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES:</b>				
Co-Curricular	\$ 69,900	\$ 69,900	\$ 62,431	\$ (7,469)
Miscellaneous	23,500	23,500	16,522	(6,978)
<b>TOTAL REVENUES</b>	<u>93,400</u>	<u>93,400</u>	<u>78,953</u>	<u>(14,447)</u>
<b>EXPENDITURES:</b>				
EXTRACURRICULAR ACTIVITIES				
Salaries and wages	1,320	1,320	950	370
Employee benefits	230	235	163	72
Purchased services	34,400	35,650	28,261	7,389
Supplies and materials	25,800	22,260	14,929	7,331
Capital outlay	6,000	5,705	1,634	4,071
Other	40,400	42,980	36,118	6,862
<b>TOTAL EXTRACURRICULAR ACTIVITIES</b>	<u>108,150</u>	<u>108,150</u>	<u>82,055</u>	<u>26,095</u>
<b>TOTAL EXPENDITURES</b>	<u>108,150</u>	<u>108,150</u>	<u>82,055</u>	<u>26,095</u>
Net Change in Fund Balance	(14,750)	(14,750)	(3,102)	11,648
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>18,400</u>	<u>18,400</u>	<u>18,400</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 3,650</u>	<u>\$ 3,650</u>	<u>\$ 15,298</u>	<u>\$ 11,648</u>

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, 2011

	AUXILIARY SERVICES			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
State sources	\$ 217,404	\$ 217,404	\$ 195,374	\$ (22,030)
Investment income	116	116	116	-
<b>TOTAL REVENUES</b>	<u>217,520</u>	<u>217,520</u>	<u>195,490</u>	<u>(22,030)</u>
<b>EXPENDITURES:</b>				
COMMUNITY SERVICES				
Salaries and wages	85,000	83,330	83,330	-
Employee benefits	15,056	13,210	13,210	-
Purchased services	34,402	23,297	23,297	-
Supplies and materials	98,557	106,509	106,509	-
Capital outlay	11,894	13,593	13,593	-
Other	17,000	21,970	-	21,970
<b>TOTAL COMMUNITY SERVICES</b>	<u>261,909</u>	<u>261,909</u>	<u>239,939</u>	<u>21,970</u>
<b>TOTAL EXPENDITURES</b>	<u>261,909</u>	<u>261,909</u>	<u>239,939</u>	<u>21,970</u>
Net Change in Fund Balance	(44,389)	(44,389)	(44,449)	(60)
Prior year encumbrances appropriated	184	184	184	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>44,265</u>	<u>44,265</u>	<u>44,265</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 60</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ (60)</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, 2011

	EMIS			VARIANCE
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	POSITIVE (NEGATIVE)
<b>REVENUES:</b>				
State sources	\$ 10,000	\$ 10,000	\$ 5,000	\$ (5,000)
<b>TOTAL REVENUES</b>	10,000	10,000	5,000	(5,000)
<b>EXPENDITURES:</b>				
PUPIL SERVICES				
Salaries and wages	10,000	10,000	5,000	5,000
<b>TOTAL PUPIL SERVICES</b>	10,000	10,000	5,000	5,000
<b>TOTAL EXPENDITURES</b>	10,000	10,000	5,000	5,000
Net Change in Fund Balance	-	-	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	-	-	-	-
<b>FUND BALANCES AT END OF YEAR</b>	\$ -	\$ -	\$ -	\$ -

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
PRESCHOOL - BUDGET BASIS  
FISCAL YEAR ENDED JUNE 30, 2011

	PRESCHOOL			VARIANCE
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	POSITIVE (NEGATIVE)
<b>REVENUES:</b>				
State sources	\$ 104,000	\$ 104,000	\$ 104,000	\$ -
<b>TOTAL REVENUES</b>	104,000	104,000	104,000	-
<b>EXPENDITURES:</b>				
REGULAR INSTRUCTION				
Salaries and wages	90,095	90,095	90,095	-
Employee benefits	13,905	13,905	13,905	-
<b>TOTAL REGULAR INSTRUCTION</b>	104,000	104,000	104,000	-
<b>TOTAL EXPENDITURES</b>	104,000	104,000	104,000	-
Net Change in Fund Balance	-	-	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	-	-	-	-
<b>FUND BALANCES AT END OF YEAR</b>	\$ -	\$ -	\$ -	\$ -

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
DATA COMMUNICATIONS SUPPORT GRANT - BUDGET BASIS  
FISCAL YEAR ENDED JUNE 30, 2011

	DATA COMMUNICATIONS SUPPORT GRANT			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES:</b>				
State sources	\$ 117,000	\$ 117,000	\$ 97,943	\$ (19,057)
<b>TOTAL REVENUES</b>	<u>117,000</u>	<u>117,000</u>	<u>97,943</u>	<u>(19,057)</u>
<b>EXPENDITURES:</b>				
CENTRAL SERVICES				
Purchased services	111,514	110,139	31,514	78,625
Capital outlay	<u>10,000</u>	<u>11,375</u>	<u>11,375</u>	<u>-</u>
<b>TOTAL CENTRAL SERVICES</b>	<u>121,514</u>	<u>121,514</u>	<u>42,889</u>	<u>78,625</u>
<b>TOTAL EXPENDITURES</b>	<u>121,514</u>	<u>121,514</u>	<u>42,889</u>	<u>78,625</u>
Net Change in Fund Balance	(4,514)	(4,514)	55,054	59,568
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>59,723</u>	<u>59,723</u>	<u>59,723</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 55,209</u>	<u>\$ 55,209</u>	<u>\$ 114,777</u>	<u>\$ 59,568</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, 2011

	VOCATIONAL EDUCATION ENHANCEMENT			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES:</b>				
State sources	\$ 8,000	\$ 16,000	\$ 15,500	\$ (500)
<b>TOTAL REVENUES</b>	<u>8,000</u>	<u>16,000</u>	<u>15,500</u>	<u>(500)</u>
<b>EXPENDITURES:</b>				
INSTRUCTIONAL STAFF				
Salaries and wages	1,500	1,550	1,550	-
Employee benefits	280	200	200	-
Purchased services	7,596	15,626	12,179	3,447
Materials and supplies	1,000	1,000	1,000	-
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>10,376</u>	<u>18,376</u>	<u>14,929</u>	<u>3,447</u>
<b>TOTAL EXPENDITURES</b>	<u>10,376</u>	<u>18,376</u>	<u>14,929</u>	<u>3,447</u>
Net Change in Fund Balance	(2,376)	(2,376)	571	2,947
Prior year encumbrances appropriated	2,376	2,376	2,376	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,947</u>	<u>\$ 2,947</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, 2011

	MISCELLANEOUS STATE GRANT			VARIANCE POSITIVE NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
State sources	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
<b>TOTAL REVENUES</b>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
<b>EXPENDITURES:</b>				
PUPIL SERVICES				
Purchased services	1,875	1,875	1,875	-
Materials and supplies	125	125	125	-
<b>TOTAL PUPIL SERVICES</b>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	-	-	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
RACE TO THE TOP - BUDGET BASIS  
FISCAL YEAR ENDED JUNE 30, 2011

	RACE TO THE TOP			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Federal sources	\$ 177,628	\$ 177,628	\$ 82,628	\$ (95,000)
<b>TOTAL REVENUES</b>	<u>177,628</u>	<u>177,628</u>	<u>82,628</u>	<u>(95,000)</u>
<b>EXPENDITURES:</b>				
REGULAR INSTRUCTION				
Purchased services	58,000	58,000	55,280	2,720
Materials and supplies	47,210	47,210	24,860	22,350
<b>TOTAL REGULAR INSTRUCTION</b>	<u>105,210</u>	<u>105,210</u>	<u>80,140</u>	<u>25,070</u>
INSTRUCTIONAL STAFF				
Salaries and wages	34,400	34,400	7,400	27,000
Employee benefits	5,676	5,676	1,037	4,639
Purchased services	20,389	20,389	19,980	409
Materials and supplies	11,953	11,953	4,255	7,698
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>72,418</u>	<u>72,418</u>	<u>32,672</u>	<u>39,746</u>
<b>TOTAL EXPENDITURES</b>	<u>177,628</u>	<u>177,628</u>	<u>112,812</u>	<u>64,816</u>
Net Change in Fund Balance	-	-	(30,184)	(30,184)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	-	-	-	-
<b>FUND BALANCES/(DEFICITS) AT END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (30,184)</u>	<u>\$ (30,184)</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, 2011

	IDEA (Part B) GRANT			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Federal sources	\$ 1,061,109	\$ 1,061,109	\$ 1,001,109	\$ (60,000)
<b>TOTAL REVENUES</b>	<u>1,061,109</u>	<u>1,061,109</u>	<u>1,001,109</u>	<u>(60,000)</u>
<b>EXPENDITURES:</b>				
SPECIAL INSTRUCTION				
Salaries and wages	344,663	356,663	304,808	51,855
Employee benefits	134,573	139,573	116,128	23,445
Purchased services	<u>567,922</u>	<u>551,116</u>	<u>551,116</u>	<u>-</u>
<b>TOTAL SPECIAL INSTRUCTION</b>	<u>1,047,158</u>	<u>1,047,352</u>	<u>972,052</u>	<u>75,300</u>
COMMUNITY SERVICES				
Salaries and wages	23,657	35,046	35,046	-
Employee benefits	3,945	6,318	6,318	-
Purchased services	<u>30,588</u>	<u>16,632</u>	<u>16,632</u>	<u>-</u>
<b>TOTAL COMMUNITY SERVICES</b>	<u>58,190</u>	<u>57,996</u>	<u>57,996</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>1,105,348</u>	<u>1,105,348</u>	<u>1,030,048</u>	<u>75,300</u>
Net Change in Fund Balance	(44,239)	(44,239)	(28,939)	15,300
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>44,239</u>	<u>44,239</u>	<u>44,239</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,300</u>	<u>\$ 15,300</u>

WHITEHALL CITY SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - BUDGET AND ACTUAL -  
 STATE FISCAL STABILIZATION FUND - BUDGET BASIS  
 FISCAL YEAR ENDED JUNE 30, 2011

STATE FISCAL STABILIZATION FUND				
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES:</b>				
Federal sources	\$ 1,100,000	\$ 1,500,000	\$ 1,310,035	\$ (189,965)
<b>TOTAL REVENUES</b>	1,100,000	1,500,000	1,310,035	(189,965)
<b>EXPENDITURES:</b>				
REGULAR INSTRUCTION				
Salaries and wages	980,000	1,275,000	1,134,735	140,265
Purchased services	120,000	225,000	175,300	49,700
<b>TOTAL REGULAR INSTRUCTION</b>	1,100,000	1,500,000	1,310,035	189,965
<b>TOTAL EXPENDITURES</b>	1,100,000	1,500,000	1,310,035	189,965
Net Change in Fund Balance	-	-	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	-	-	-	-
<b>FUND BALANCES AT END OF YEAR</b>	\$ -	\$ -	\$ -	\$ -

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
TITLE II-D INTERACTIVE DISTANCE LEARNING - BUDGET BASIS  
FISCAL YEAR ENDED JUNE 30, 2011

	TITLE II-D INTERACTIVE DISTANCE LEARNING			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES:</b>				
Federal sources	\$ 49,350	\$ 49,197	\$ 45,697	\$ (3,500)
<b>TOTAL REVENUES</b>	<u>49,350</u>	<u>49,197</u>	<u>45,697</u>	<u>(3,500)</u>
<b>EXPENDITURES:</b>				
REGULAR INSTRUCTION				
Purchased services	8,601	8,601	8,601	-
Materials and supplies	5,761	2,537	2,537	-
Capital outlay	<u>26,251</u>	<u>26,251</u>	<u>26,251</u>	<u>-</u>
<b>TOTAL REGULAR INSTRUCTION</b>	<u>40,613</u>	<u>37,389</u>	<u>37,389</u>	<u>-</u>
INSTRUCTIONAL STAFF				
Purchased services	15,836	14,837	14,837	-
Materials and supplies	<u>-</u>	<u>4,070</u>	<u>4,070</u>	<u>-</u>
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>15,836</u>	<u>18,907</u>	<u>18,907</u>	<u>-</u>
COMMUNITY SERVICES				
Materials and supplies	<u>39</u>	<u>39</u>	<u>39</u>	<u>-</u>
<b>TOTAL COMMUNITY SERVICES</b>	<u>39</u>	<u>39</u>	<u>39</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>56,488</u>	<u>56,335</u>	<u>56,335</u>	<u>-</u>
Net Change in Fund Balance	(7,138)	(7,138)	(10,638)	(3,500)
Prior year encumbrances appropriated	26,671	26,671	26,671	-
<b>FUND BALANCES/(DEFICITS) AT BEGINNING OF YEAR</b>	<u>(19,533)</u>	<u>(19,533)</u>	<u>(19,533)</u>	<u>-</u>
<b>FUND BALANCES/(DEFICITS) AT END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,500)</u>	<u>\$ (3,500)</u>

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
TITLE I-SCHOOL IMPROVEMENT - BUDGET BASIS  
FISCAL YEAR ENDED JUNE 30, 2011

	TITLE I-SCHOOL IMPROVEMENT			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES:</b>				
Federal sources	\$ 150,000	\$ 202,188	\$ 150,000	\$ (52,188)
<b>TOTAL REVENUES</b>	<u>150,000</u>	<u>202,188</u>	<u>150,000</u>	<u>(52,188)</u>
<b>EXPENDITURES:</b>				
INSTRUCTIONAL STAFF				
Salaries and wages	36,960	38,680	36,960	1,720
Purchased services	5,040	5,320	5,040	280
Materials and supplies	<u>108,000</u>	<u>158,188</u>	<u>155,520</u>	<u>2,668</u>
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>150,000</u>	<u>202,188</u>	<u>197,520</u>	<u>2,668</u>
<b>TOTAL EXPENDITURES</b>	<u>150,000</u>	<u>202,188</u>	<u>197,520</u>	<u>2,668</u>
Net Change in Fund Balance	-	-	(47,520)	(47,520)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	-	-	-	-
<b>FUND BALANCES/(DEFICITS) AT END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (47,520)</u>	<u>\$ (47,520)</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, 2011

	TITLE III - LIMITED ENGLISH PROFICIENCY GRANT			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES:</b>				
Federal sources	\$ 94,457	\$ 97,355	\$ 82,355	\$ (15,000)
<b>TOTAL REVENUES</b>	<u>94,457</u>	<u>97,355</u>	<u>82,355</u>	<u>(15,000)</u>
<b>EXPENDITURES:</b>				
SPECIAL INSTRUCTION				
Salaries and wages	69,913	72,810	60,029	12,781
Employee benefits	24,837	25,023	21,404	3,619
Purchased services	-	-	-	-
Materials and supplies	1,000	1,000	1,000	-
<b>TOTAL SPECIAL INSTRUCTION</b>	<u>95,750</u>	<u>98,833</u>	<u>82,433</u>	<u>16,400</u>
INSTRUCTIONAL STAFF				
Purchased services	1,800	1,615	1,615	-
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>1,800</u>	<u>1,615</u>	<u>1,615</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>97,550</u>	<u>100,448</u>	<u>84,048</u>	<u>16,400</u>
Net Change in Fund Balance	(3,093)	(3,093)	(1,693)	1,400
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>3,093</u>	<u>3,093</u>	<u>3,093</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,400</u>	<u>\$ 1,400</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, 2011

	TITLE I GRANT			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Federal Sources	\$ 1,976,678	\$ 1,969,719	\$ 1,684,719	\$ (285,000)
<b>TOTAL REVENUES</b>	<u>1,976,678</u>	<u>1,969,719</u>	<u>1,684,719</u>	<u>(285,000)</u>
<b>EXPENDITURES:</b>				
<b>SPECIAL INSTRUCTION</b>				
Salaries and wages	940,925	950,201	784,628	165,573
Employee benefits	299,853	299,853	259,699	40,154
Purchased services	63,327	28,896	28,896	-
Materials and supplies	9,379	29,752	29,752	-
<b>TOTAL SPECIAL INSTRUCTION</b>	<u>1,313,484</u>	<u>1,308,702</u>	<u>1,102,975</u>	<u>205,727</u>
<b>PUPIL SERVICES</b>				
Salaries and wages	88,362	88,362	79,240	9,122
Employee benefits	33,584	33,584	31,047	2,537
<b>TOTAL PUPIL SERVICES</b>	<u>121,946</u>	<u>121,946</u>	<u>110,287</u>	<u>11,659</u>
<b>INSTRUCTIONAL STAFF</b>				
Salaries and wages	429,418	429,418	363,623	65,795
Employee benefits	129,745	129,803	108,428	21,375
Purchased services	2,600	2,600	2,600	-
Materials and supplies	21,801	21,763	21,763	-
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>583,564</u>	<u>583,584</u>	<u>496,414</u>	<u>87,170</u>
<b>COMMUNITY SERVICES</b>				
Purchased services	1,197	-	-	-
Materials and supplies	1,000	-	-	-
<b>TOTAL COMMUNITY SERVICES</b>	<u>2,197</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>2,021,191</u>	<u>2,014,232</u>	<u>1,709,676</u>	<u>304,556</u>
Net Change in Fund Balance	(44,513)	(44,513)	(24,957)	19,556
Prior year encumbrances appropriated	2,040	2,040	2,040	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>42,473</u>	<u>42,473</u>	<u>42,473</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,556</u>	<u>\$ 19,556</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, 2011

	<u>IDEA PRESCHOOL GRANTS FOR THE HANDICAPPED</u>			VARIANCE POSITIVE (NEGATIVE)
	<u>ORIGINAL BUDGET</u>	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	
<b>REVENUES:</b>				
Federal Sources	\$ 12,585	\$ 17,985	\$ 17,985	\$ -
<b>TOTAL REVENUES</b>	<u>12,585</u>	<u>17,985</u>	<u>17,985</u>	<u>-</u>
<b>EXPENDITURES:</b>				
SPECIAL INSTRUCTION				
Salaries and wages	12,585	17,985	17,985	-
<b>TOTAL SPECIAL INSTRUCTION</b>	<u>12,585</u>	<u>17,985</u>	<u>17,985</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>12,585</u>	<u>17,985</u>	<u>17,985</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WHITEHALL CITY SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
IMPROVING TEACHER QUALITY - BUDGET BASIS  
FISCAL YEAR ENDED JUNE 30, 2011

	IMPROVING TEACHER QUALITY			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
<b>REVENUES:</b>				
Federal sources	\$ 206,307	\$ 205,990	\$ 175,988	\$ (30,002)
<b>TOTAL REVENUES</b>	<u>206,307</u>	<u>205,990</u>	<u>175,988</u>	<u>(30,002)</u>
<b>EXPENDITURES:</b>				
REGULAR INSTRUCTION				
Salaries and wages	150,511	150,194	126,904	23,290
Employee benefits	<u>56,685</u>	<u>56,685</u>	<u>48,950</u>	<u>7,735</u>
<b>TOTAL REGULAR INSTRUCTION</b>	<u>207,196</u>	<u>206,879</u>	<u>175,854</u>	<u>31,025</u>
<b>TOTAL EXPENDITURES</b>	<u>207,196</u>	<u>206,879</u>	<u>175,854</u>	<u>31,025</u>
Net Change in Fund Balance	(889)	(889)	134	1,023
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>889</u>	<u>889</u>	<u>889</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,023</u>	<u>\$ 1,023</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, 2011

	<u>MISCELLANEOUS FEDERAL GRANTS</u>			VARIANCE POSITIVE (NEGATIVE)
	<u>ORIGINAL BUDGET</u>	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	
<b>REVENUES:</b>				
Federal sources	\$ 300,000	\$ 350,000	\$ 300,000	\$ (50,000)
<b>TOTAL REVENUES</b>	<u>300,000</u>	<u>350,000</u>	<u>300,000</u>	<u>(50,000)</u>
<b>EXPENDITURES:</b>				
SPECIAL INSTRUCTION				
Salaries and wages	98,169	99,130	99,130	-
Employee benefits	15,708	15,595	15,595	-
Purchased services	230,508	203,171	200,990	2,181
Materials and supplies	<u>13,072</u>	<u>73,982</u>	<u>70,577</u>	<u>3,405</u>
<b>TOTAL SPECIAL INSTRUCTION</b>	<u>357,457</u>	<u>391,878</u>	<u>386,292</u>	<u>5,586</u>
INSTRUCTIONAL STAFF				
Purchased services	<u>7,500</u>	<u>23,079</u>	<u>15,083</u>	<u>7,996</u>
<b>TOTAL INSTRUCTIONAL STAFF</b>	<u>7,500</u>	<u>23,079</u>	<u>15,083</u>	<u>7,996</u>
<b>TOTAL EXPENDITURES</b>	<u>364,957</u>	<u>414,957</u>	<u>401,375</u>	<u>13,582</u>
Net Change in Fund Balance	(64,957)	(64,957)	(101,375)	(36,418)
Prior year encumbrances appropriated	64,957	64,957	64,957	-
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES/(DEFICITS) AT END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (36,418)</u>	<u>\$ (36,418)</u>

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# 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, 2011

	EMPLOYEE BENEFIT SELF INSURANCE			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>OPERATING REVENUES:</b>				
Charges for services	\$ 3,000,000	\$ 3,000,000	\$ 2,952,743	\$ (47,257)
<b>TOTAL OPERATING REVENUES</b>	<u>3,000,000</u>	<u>3,000,000</u>	<u>2,952,743</u>	<u>(47,257)</u>
<b>OPERATING EXPENSES:</b>				
Purchased services	3,446,000	3,446,000	3,164,721	281,279
<b>TOTAL OPERATING EXPENSES</b>	<u>3,446,000</u>	<u>3,446,000</u>	<u>3,164,721</u>	<u>281,279</u>
Change in Net Assets	(446,000)	(446,000)	(211,978)	234,022
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<u>2,346,745</u>	<u>2,346,745</u>	<u>2,346,745</u>	<u>-</u>
<b>NET ASSETS AT END OF YEAR</b>	<u>\$ 1,900,745</u>	<u>\$ 1,900,745</u>	<u>\$ 2,134,767</u>	<u>\$ 234,022</u>

# WHITEHALL CITY SCHOOL DISTRICT

## Fiduciary Fund Types

### Agency Fund

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

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

WHITEHALL CITY SCHOOL DISTRICT  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Student Activities Fund			
	Balance <u>June 30, 2010</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>June 30, 2011</u>
<b>ASSETS</b>				
Cash and investments	\$ 22,420	\$ 68,449	\$ 71,644	\$ 19,225
Accounts receivable	<u>84</u>	<u>800</u>	<u>84</u>	<u>800</u>
Total assets	<u>\$ 22,504</u>	<u>\$ 69,249</u>	<u>\$ 71,728</u>	<u>\$ 20,025</u>
<b>LIABILITIES</b>				
Due to others	<u>\$ 22,504</u>	<u>\$ 76,656</u>	<u>\$ 79,135</u>	<u>\$ 20,025</u>
Total liabilities	<u><u>\$ 22,504</u></u>	<u><u>\$ 76,656</u></u>	<u><u>\$ 79,135</u></u>	<u><u>\$ 20,025</u></u>

# **Statistical Section**



**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><b>Contents</b></u>	<u><b>Page</b></u>
<b><i>Financial Trends</i></b>	101
These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	
<b><i>Revenue Capacity</i></b>	106
These schedules contain information to help the reader assess the affordability of the District's most significant local revenue source, the property tax.	
<b><i>Debt Capacity</i></b>	110
These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	
<b><i>Demographic and Economic Information</i></b>	114
These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Governmental activities</b>										
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	\$ 9,920,538	\$ 29,898,489
Restricted	553,195	568,058	605,206	502,940	800,357	970,238	1,011,679	46,487,187	49,611,878	32,164,514
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	17,591,113	17,248,337
Total governmental activities net assets	<u>13,294,884</u>	<u>13,989,645</u>	<u>17,429,312</u>	<u>18,830,759</u>	<u>20,248,523</u>	<u>23,106,904</u>	<u>21,930,596</u>	<u>74,353,178</u>	<u>77,123,529</u>	<u>79,311,340</u>
<b>Business-type activities</b>										
Invested in capital assets, net of related debt	24,175	37,658	32,680	24,804	21,641	17,773	14,398	12,239	65,228	-
Unrestricted	189,306	177,194	189,224	137,212	179,615	269,742	425,536	583,884	781,302	-
Total business-type activities net assets	<u>213,481</u>	<u>214,852</u>	<u>221,904</u>	<u>162,016</u>	<u>201,256</u>	<u>287,515</u>	<u>439,934</u>	<u>596,123</u>	<u>846,530</u>	<u>-</u>
<b>Primary government</b>										
Invested in capital assets, net of related debt	3,716,764	4,198,605	4,664,185	5,256,586	5,456,225	5,684,745	5,935,611	7,275,182	9,985,766	29,898,489
Restricted	553,195	568,058	605,206	502,940	800,357	970,238	1,011,679	46,487,187	49,611,878	32,164,514
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	18,372,415	17,248,337
Total primary government net assets	<u>\$ 13,508,365</u>	<u>\$ 14,204,497</u>	<u>\$ 17,651,216</u>	<u>\$ 18,992,775</u>	<u>\$ 20,449,779</u>	<u>\$ 23,394,419</u>	<u>\$ 22,370,530</u>	<u>\$ 74,949,301</u>	<u>\$ 77,970,059</u>	<u>\$ 79,311,340</u>

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

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Expenses</b>										
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	\$ 14,583,205	\$ 16,507,050
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	6,305,413	6,331,636
Vocational	491,120	551,347	641,337	675,364	574,618	679,505	749,503	693,397	741,924	678,994
Continuing	5,726	5,723	-	-	-	-	609,241	617,054	240,962	329,970
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	2,708,803	2,697,410
School administration	1,887,700	2,197,931	2,157,556	2,201,031	2,232,734	2,360,057	2,356,732	2,538,605	2,848,208	2,777,491
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	1,757,529	1,714,650
Business operations	578,544	592,992	575,355	676,007	664,955	664,955	666,932	1,155,271	757,212	820,324
Instructional staff	880,672	914,450	1,181,466	1,396,373	1,255,579	1,200,013	1,495,445	1,596,479	1,651,610	1,633,710
Student transportation	817,583	822,658	975,546	1,136,201	1,238,503	1,285,270	1,358,063	1,307,801	1,285,938	1,486,829
Food service operations										1,150,409
Central services	524,091	548,944	503,051	484,562	467,810	517,740	565,000	534,103	484,549	525,890
General administration	152,703	121,777	86,090	85,790	100,650	91,484	107,440	138,932	112,128	107,386
Co-curricular Activities	550,510	565,043	598,936	598,061	589,508	593,409	629,980	676,600	658,965	632,181
Community Services	264,237	228,238	264,037	241,833	247,975	275,268	218,668	262,219	240,371	97,974
Interest	241,637	494,244	486,573	374,695	360,470	299,829	49,447	262,703	1,367,905	1,344,945
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>	<u>35,744,722</u>	<u>38,836,849</u>
Business-type activities:										
Food Service	798,470	865,418	898,848	985,411	959,189	947,279	1,055,799	1,074,496	1,088,623	-
Uniform School Supplies	49,107	44,991	38,160	45,380	45,960	42,876	33,260	27,387	13,615	-
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>	<u>1,102,238</u>	<u>-</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>	<u>36,846,960</u>	<u>38,836,849</u>
<b>Program Revenue</b>										
Governmental activities:										
Charges for services:										
Instruction	\$ 218,648	\$ 218,763	\$ 202,277	\$ 201,072	\$ 260,340	\$ 375,485	\$ 430,144	\$ 373,647	\$ 281,066	\$ 274,780
Regular	72,802	49,133	33,808	51,001	68,821	85,376	41,320	41,401	36,982	54,524
Special	1,493	1,300	-	-	-	-	-	-	-	-
Continuing	-	-	-	-	-	-	-	-	-	-
Support Services										
Operation and maintenance of plant	27,368	21,185	13,436	18,358	23,400	24,338	49,704	47,083	20,256	13,775
School administration	52,553	46,288	38,434	22,039	39,139	72,184	5,858	52,241	54,262	30,429
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	1,123	4,524
Food service operations										176,547
Co-curricular Activities	173,839	139,949	126,354	128,411	82,946	88,200	92,342	86,856	85,328	81,765
Community Services	22,766	30,560	24,459	11,885	23,516	40,274	57	1,409	-	1,624
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	4,501,095	5,643,039
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>	<u>4,980,112</u>	<u>6,281,007</u>
Business-type activities:										
Charges for services:										
Food Service	\$ 327,001	\$ 298,875	\$ 309,028	\$ 319,466	\$ 306,856	\$ 295,163	\$ 279,402	\$ 236,731	\$ 192,459	\$ -
Uniform School Supplies	51,518	35,232	35,709	44,044	45,366	39,258	41,507	25,340	4,066	-
Operating grants and contributions										
(Food Service)	440,926	534,281	597,375	604,630	686,552	731,807	910,034	990,326	1,149,900	-
Total business-type activities program revenue	<u>819,445</u>	<u>868,388</u>	<u>942,112</u>	<u>968,140</u>	<u>1,038,774</u>	<u>1,066,228</u>	<u>1,230,943</u>	<u>1,252,397</u>	<u>1,346,425</u>	<u>-</u>
Total primary government program revenue	<u>3,444,277</u>	<u>3,562,348</u>	<u>4,207,737</u>	<u>4,764,927</u>	<u>6,947,661</u>	<u>7,809,280</u>	<u>9,368,676</u>	<u>9,846,588</u>	<u>6,326,537</u>	<u>6,281,007</u>
<b>Net (Expense)/Revenue</b>										
Governmental activities	\$ (21,378,296)	\$ (22,843,316)	\$ (23,630,792)	\$ (24,958,193)	\$ (23,574,900)	\$ (23,458,302)	\$ (23,956,044)	\$ (26,182,862)	\$ (30,764,610)	\$ (32,555,842)
Business-type activities	(28,132)	(42,021)	5,104	(62,651)	33,625	76,073	141,884	150,514	244,187	-
Total primary government net expense	<u>\$(21,406,428)</u>	<u>\$(22,885,337)</u>	<u>\$(23,625,688)</u>	<u>\$(25,020,844)</u>	<u>\$(23,541,275)</u>	<u>\$(23,382,229)</u>	<u>\$(23,814,160)</u>	<u>\$(26,032,348)</u>	<u>\$(30,520,423)</u>	<u>\$(32,555,842)</u>



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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>General Fund</b>										
Nonspendable	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 62,506
Committed	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	158,536
Assigned	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	361,663
Unassigned	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	15,232,674
Reserved	\$ 821,679	\$ 620,608	\$ 1,596,697	\$ 2,014,669	\$ 933,787	\$ 3,040,627	\$ 416,235	\$ 3,189,464	\$ 3,360,044	N/A
Unreserved	7,689,682	8,054,702	9,473,204	9,974,246	11,418,832	11,318,131	12,722,552	11,923,302	13,058,112	N/A
<b>Total General Fund</b>	<b>\$ 8,511,361</b>	<b>\$ 8,675,310</b>	<b>\$ 11,069,901</b>	<b>\$ 11,988,915</b>	<b>\$ 12,352,619</b>	<b>\$ 14,358,758</b>	<b>\$ 13,138,787</b>	<b>\$ 15,112,766</b>	<b>\$ 16,418,156</b>	<b>\$ 15,815,379</b>
<b>All Other Governmental Funds</b>										
Nonspendable	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 7,735
Restricted	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 52,889,089
Committed	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	54,689
Unassigned	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(5,533)
Reserved	\$ 64,170	\$ 51,325	\$ 97,516	\$ 134,131	\$ 46,223	\$ 123,322	\$ 92,604	\$ 4,911,312	\$ 4,199,282	N/A
Unreserved, reported in:										
Special Revenue Funds	313,147	156,871	39,015	(36,492)	204,010	46,074	358,986	453,585	1,147,617	N/A
Debt Service Fund	329,237	283,316	314,897	342,055	423,959	387,668	407,170	1,165,886	708,282	N/A
Capital Projects Fund	44,522	19,652	-	-	-	-	-	28,695,005	33,283,855	N/A
<b>Total All Other Governmental Funds</b>	<b>\$ 751,076</b>	<b>\$ 511,164</b>	<b>\$ 451,428</b>	<b>\$ 439,694</b>	<b>\$ 674,192</b>	<b>\$ 557,064</b>	<b>\$ 858,760</b>	<b>\$ 35,225,788</b>	<b>\$ 39,339,036</b>	<b>\$ 52,945,980</b>

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Revenue</b>										
From Local Sources										
Taxes	\$ 12,570,793	\$ 11,232,228	\$ 13,204,717	\$ 13,095,184	\$ 11,711,053	\$ 12,925,613	\$ 8,118,164	\$ 14,757,003	\$ 10,878,442	\$ 11,702,058
Tuition	399,420	397,230	331,456	334,967	449,457	626,594	550,668	552,346	393,689	379,656
Investment income	396,871	284,587	146,477	393,675	683,308	949,576	789,750	920,741	1,127,552	844,457
Intergovernmental - State	11,741,108	12,753,612	14,277,534	14,125,188	15,333,686	15,476,668	18,049,231	21,575,771	24,807,173	50,063,856
Intergovernmental - Federal	1,110,247	1,139,792	1,829,281	2,233,855	2,215,563	2,394,787	3,203,624	3,309,628	4,947,828	6,246,956
Payment in lieu of taxes	-	-	-	-	-	-	-	-	1,611,576	1,047,567
Other Revenue	274,442	351,569	296,075	239,261	211,005	205,973	412,990	300,492	244,717	487,868
<b>Total Revenues</b>	<b>26,492,881</b>	<b>26,159,018</b>	<b>30,085,540</b>	<b>30,422,130</b>	<b>30,604,072</b>	<b>32,579,211</b>	<b>31,124,427</b>	<b>41,415,981</b>	<b>44,010,977</b>	<b>70,772,418</b>
<b>Expenditures</b>										
Current:										
Instruction										
Regular	10,460,698	10,995,318	11,745,457	12,498,276	12,335,017	12,915,226	12,930,732	14,220,107	14,117,713	15,618,765
Special	3,219,474	3,475,256	3,947,029	4,388,861	5,012,045	5,647,036	6,078,750	6,361,429	6,274,621	6,265,851
Vocational	480,115	593,605	624,545	677,289	595,896	691,433	720,182	705,432	726,107	682,864
Continuing	5,754	5,794	-	-	-	-	609,241	617,054	239,942	325,011
Support Services										
Operation and maintenance of plant	1,971,799	2,081,359	2,175,753	2,236,714	2,271,450	2,243,756	2,405,655	2,540,328	2,668,134	2,674,192
School administration	1,893,416	2,164,062	2,137,431	2,260,853	2,246,026	2,294,000	2,321,081	2,539,501	2,835,747	2,758,805
Pupils	1,313,178	1,480,412	1,516,138	1,607,565	1,901,730	1,411,852	1,348,095	1,582,252	1,682,755	1,712,303
Business operations	574,157	593,228	640,702	674,799	675,844	676,270	653,560	1,156,239	754,350	814,692
Instructional staff	907,857	1,000,317	1,147,187	1,378,568	1,274,479	1,211,040	1,454,033	1,624,568	1,668,856	1,584,364
Student transportation	811,722	882,764	994,572	1,123,448	1,271,298	1,320,549	1,342,704	1,333,492	1,297,835	1,404,048
Food service operations	-	-	-	-	-	-	-	-	-	1,134,200
Central services	354,698	472,433	482,183	483,705	515,970	543,403	542,998	529,574	497,001	496,532
General administration	153,439	123,545	86,090	85,790	100,650	91,484	107,440	138,932	112,128	107,386
Co-curricular Activities	559,721	596,372	579,669	603,431	583,581	586,709	618,984	651,543	660,934	617,901
Community Services	276,348	259,682	252,580	231,161	263,865	284,384	209,026	262,136	220,154	98,145
Capital Outlay	507,896	735,212	445,685	505,531	201,476	332,883	265,021	1,069,556	2,398,631	20,093,470
Debt Service:										
Principal Retirement	999,000	278,355	289,821	369,632	388,860	86,225	380,000	388,655	1,111,548	807,006
Interest and Fiscal Charges	219,541	497,267	494,481	389,227	367,693	353,950	55,200	611,033	1,325,883	1,301,757
<b>Total Expenditures</b>	<b>24,708,813</b>	<b>26,234,981</b>	<b>27,559,323</b>	<b>29,514,850</b>	<b>30,005,870</b>	<b>30,690,200</b>	<b>32,042,702</b>	<b>36,331,831</b>	<b>38,592,339</b>	<b>58,497,292</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>1,784,068</b>	<b>(75,963)</b>	<b>2,526,217</b>	<b>907,280</b>	<b>598,202</b>	<b>1,889,011</b>	<b>(918,275)</b>	<b>5,084,150</b>	<b>5,418,638</b>	<b>12,275,126</b>
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)	-	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-	-	35,790	-	-
Transfers in	-	-	-	-	359	-	-	500,000	337,436	-
Transfers out	-	-	-	-	(359)	-	-	(500,000)	(337,436)	-
<b>Total Other Financing (Sources) Uses</b>	<b>-</b>	<b>-</b>	<b>112,394</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,256,857</b>	<b>-</b>	<b>-</b>
<b>Net Changes in Fund Balance</b>	<b>\$ 1,784,068</b>	<b>\$ (75,963)</b>	<b>\$ 2,638,611</b>	<b>\$ 907,280</b>	<b>\$ 598,202</b>	<b>\$ 1,889,011</b>	<b>\$ (918,275)</b>	<b>\$ 36,341,007</b>	<b>\$ 5,418,638</b>	<b>\$ 12,275,126</b>
Expenditures capitalized in capital assets	864,547	1,244,765	1,188,037	1,183,942	773,128	1,136,077	915,260	1,093,000	3,085,996	20,299,942
Debt service as a percentage of noncapital expenditures	5.1%	3.1%	3.0%	2.7%	2.6%	1.5%	1.4%	2.8%	6.9%	5.5%

**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		Residential/ Agriculture	Commercial/ Industrial
	%	Assessed Value	Estimated Actual Value	%	Assessed Value	Estimated Actual Value	%	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Effective Rate	Effective Rate
2002	35%	\$ 226,260,320	\$ 646,458,057	25%	\$ 44,350,051	\$ 177,400,204	35%	\$ 13,561,630	\$ 38,747,514	\$ 284,172,001	\$ 862,605,775	56.06	67.95
2003	35%	243,651,840	696,148,114	25%	43,735,019	174,940,076	35%	11,541,200	32,974,857	298,928,059	904,063,047	53.26	65.45
2004	35%	247,629,480	707,512,800	25%	40,343,866	161,375,464	35%	11,249,710	32,142,029	299,223,056	901,030,293	53.20	65.14
2005	35%	248,118,530	708,910,086	25%	35,343,823	141,375,292	35%	11,255,800	32,159,429	294,718,153	882,444,807	54.25	66.70
2006	35%	274,186,200	783,389,143	24%	26,525,183	110,521,596	35%	11,025,760	31,502,171	311,737,143	925,412,910	48.69	65.15
2007	35%	267,919,240	765,483,543	12.5%	13,815,344	110,522,752	35%	9,935,750	28,387,857	291,670,334	904,394,152	50.42	66.29
2008	35%	275,656,770	787,590,771	6.25%	8,402,758	134,444,128	35%	7,721,410	22,061,171	291,780,938	944,096,070	50.73	66.55
2009	35%	270,043,780	771,553,657	10.0%	847,473	8,474,730	35%	8,148,430	23,281,229	279,039,683	803,309,616	59.30	73.53
2010	35%	264,086,260	754,532,171	5.0%	423,737	8,474,740	35%	8,610,800	24,602,286	273,120,797	787,609,197	61.08	74.78
2011	35%	262,844,910	750,985,457	-	-	-	35%	9,769,600	27,913,143	272,614,510	778,898,600	63.42	76.56

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

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

Collection Year	City of <u>Whitehall</u>	Franklin <u>County</u>	<u>Library</u>	<u>Whitehall School Dist.</u>	Eastland <u>Joint Vocational School</u>	Full <u>Rate</u>	Residential/ Agriculture <u>Effective Rate</u>	Commercial/ Industrial <u>Effective Rate</u>
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
2010	1.50	18.07	2.20	72.65	2.00	96.42	61.0830	74.7846
2011	1.50	18.07	2.80	72.65	2.00	97.02	63.4185	76.5589

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

**WHITEHALL CITY SCHOOL DISTRICT**  
**PRINCIPAL PROPERTY TAXPAYERS**  
 June 30, 2010 and June 30, 2001

Table 7

	June 30, 2010*	
	Assessed Valuation	% of Total Assessed Valuation
<u>Public Utilities</u>		
1. Columbus Southern Power Company	\$ 8,897,750	3.26%
<u>Real Estate</u>		
1. English Village Inc.	3,491,290	1.28%
2. MA 265 North Hamilton	3,432,040	1.26%
3. Town & Country City Inc.	2,974,430	1.09%
4. Wyandotte Commons	2,905,630	1.07%
5. Byers Realty LLC	2,851,080	1.05%
6. Office City Inc.	2,761,270	1.01%
7. Town & Country Drive In	2,642,590	0.97%
8. Parklawn Manor Inc.	2,625,000	0.96%
9. Great Eastern Owner	2,516,510	0.92%
10. Everest Shaker Square LP	2,283,760	0.84%
ALL OTHERS	235,233,160	86.29%
<b>TOTAL ASSESSED VALUATION</b>	<b>\$ 272,614,510</b>	<b>100.00%</b>
<u>Tangible Personal Property<sup>1</sup></u>		
1. Ohio Bell Telephone Company	309,190	
2. Time Warner Telecom of Ohio Inc.	40,300	
3. New Par	28,600	
4. Sprintcom, Inc.	16,800	
5. Cincinnati SMSA Ltd. Partnership	16,670	
6. MCI Communications Services	13,270	
7. T Mobile Central LLC	4,170	
8. Sprint Nextel Corp.	3,230	
9. Transaction Network Services, Inc.	1,700	
10. CSM Wireless LLC	600	
<u>June 30, 2001</u>		
	Assessed Valuation	% of Total Assessed Valuation
<u>Public Utilities</u>		
1. Columbus Southern Power Company	\$ 7,259,170	2.55%
2. Ohio Bell Telephone Company	3,180,980	1.12%
3. AT&T Wireless PCs LLC	1,022,800	0.36%
4. Columbia Gas of Ohio, Inc.	740,790	0.26%
<u>Real Estate</u>		
1. English Village Inc.	4,784,440	1.68%
2. Wyandotte Commons Limited Partnership	3,535,000	1.24%
3. Ebco Manufacturing Co.	3,314,720	1.17%
4. Office City Inc.	3,180,280	1.12%
5. Schottenstein Trustees	2,576,320	0.91%
6. Parklawn Manor Inc.	2,563,750	0.90%
7. One Holdings Inc.	2,473,040	0.87%
8. Beech Woods Inc.	2,463,950	0.87%
9. Great Eastern Corp	2,310,010	0.81%
10. Town & Country City Inc.	2,214,540	0.78%
<u>Tangible Personal Property</u>		
1. Oasis Corporation	7,648,550	2.69%
2. Kroger Company	7,200,930	2.53%
3. Ricart Jeep - Eagle Inc.	3,401,310	1.20%
4. Byers Realty Inc.	3,365,980	1.18%
5. Bill Swad Chevrolet Inc.	2,565,560	0.90%
6. Bob-Boyd Lincoln-Mercury Inc.	1,818,460	0.64%
7. Dick Masheter Ford Inc.	1,428,160	0.50%
8. Len Immke Buick Inc.	1,364,440	0.48%
9. Dave Gill Pontiac - GMC Truck, Inc.	1,346,490	0.47%
10. Penn Traffic Company	915,410	0.32%
ALL OTHERS	211,496,921	74.45%
<b>TOTAL ASSESSED VALUATION</b>	<b>\$ 284,172,001</b>	<b>100.00%</b>

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

\* Most recent information available.

<sup>1</sup> The Personal Property values reported above are tax year 2010 and collection year 2010 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 (1)</u>	<u>Total Tax Collections</u>	<u>% of Total Collections to Levy</u>	<u>Outstanding Delinquent Taxes</u>
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	13,489,929	11,569,141	85.76%	675,734	12,244,875	90.77%	1,783,589
2010	13,458,045	12,168,969	90.42%	524,558	12,693,527	94.32%	2,202,160
2011	NA	NA	NA	NA	NA	NA	NA

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

NA = Not Available at the time of issuance.  
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
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
2010	30,945,102	-	30,945,102	9.55%	1,611	9,874
2011	30,145,102	-	30,145,102	8.18%	1,569	9,619

Note: Ratio of outstanding debt excludes capital lease amounts of \$18,851, \$25,587, and \$32,135 in 2011, 2010, and 2009, respectively.

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

Collection Year	Assessed Value		Gross Bonded Debt <sup>2</sup>	Less Debt Service	Net Bonded Debt	% of Net Bonded Debt to Assessed Valuation	Net Bonded Debt Per Capita	Net Bonded Debt Per ADM
	Real & Personal Property <sup>1</sup>							
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	
2010	273,120,797	30,945,102	1,373,658	29,571,444	10.83%	1,539	9,436	
2011	272,614,510	30,145,102	1,656,794	28,488,308	10.45%	1,483	9,090	

Sources:

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

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

**WHITEHALL CITY SCHOOL DISTRICT**  
 Computation of Direct and Overlapping Debt  
 December 31, 2010\*

	<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	\$ 272,614,510	<u>30,144,989</u>	100.00%	<u>30,144,989</u>
Overlapping				
Franklin County	27,984,334,490	229,375,000	0.970%	2,234,498
City of Whitehall	272,614,510	1,440,000	100.00%	1,440,000
Eastland JVS	7,619,575,250	300,000	3.58%	10,733
Total overlapping		<u>231,115,000</u>		<u>3,685,231</u>
TOTAL		<u><u>\$ 261,259,989</u></u>		<u><u>\$ 33,830,220</u></u>

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

\* Most recent information available.

**WHITEHALL CITY SCHOOL DISTRICT**  
 Legal Debt Margin Information  
 June 30, 2011

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>OVERALL DEBT LIMITATION</b>										
Assessed Valuation <sup>1</sup>		\$ 272,614,510								
Voted and Unvoted Debt Limit - 9% of Assessed Valuation <sup>2</sup>			\$ 33,770,204							
Balance in Debt Service Fund			\$ 1,656,794							
Total Debt Outstanding		\$ 30,145,102								
Less: Exempted Debt		\$ -								
Net amount subject to 9% limit			\$ 30,145,102							
Total Legal Voted and Unvoted Debt Margin			\$ 5,281,896							
<b>UNVOTED DEBT LIMITATION</b>										
Assessed Valuation		\$ 272,614,510								
Voted and Unvoted Debt Limit - 0.1% of Assessed Valuation			\$ 272,615							
Total Debt Outstanding		\$ -								
Less: Exempted Debt		\$ -								
Net amount subject to 0.1% limit			\$ -							
Total Legal Voted and Unvoted Debt Margin			\$ 272,615							
<b>DEBT LIMIT</b>	\$ 25,905,223	27,186,841	27,305,615	26,968,669	28,483,246	26,748,771	26,674,249	35,558,002	35,143,862	35,426,998
Total Net Debt Applicable to Limit	3,728,000	3,449,645	3,159,819	2,790,187	2,401,327	2,315,102	1,935,102	32,050,102	30,945,102	30,145,102
Legal Debt Margin	22,177,223	23,737,196	24,145,796	24,178,482	26,081,919	24,433,669	24,739,147	3,507,900	4,198,760	5,281,896
Total Net Debt Applicable to the Limit	14.39%	12.69%	11.57%	10.35%	8.43%	8.66%	7.25%	90.13%	88.05%	85.09%

Notes:  
<sup>1</sup> Assessed valuation from Table 5.  
<sup>2</sup> Amount is greater than 9% due to the District being approved as a "special needs district" based on its 10-year growth in assessed valuation, as authorized by Ohio Revised Code 133.06.

**WHITEHALL CITY SCHOOL DISTRICT**  
Demographic and Economic Statistics  
Last Ten Years

Year	MORPC Population <sup>1</sup>	Per Capita Income <sup>2</sup>	Calculated Personal Income	Franklin County Unemployment Rate <sup>3</sup>	% of Population 25 Years and Older with Bachelor's Degree or Higher <sup>2</sup>	Enrollment Membership <sup>4</sup>
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
2010	19,214	16,867	324,082,538	9.2%	11.2%	3,134
2011	19,216	19,182	368,601,312	9.2%	11.2%	3,134

## Sources:

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

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Professional Staff:</b>										
Assistant Superintendent	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	1.0	1.0
Assistant Principal	2.0	2.0	2.0	2.0	2.0	2.0	3.0	3.0	3.0	3.0
Principal	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Supervise/Manage/Direct	0.0	0.0	1.0	1.0	0.0	0.0	0.0	1.0	1.0	1.0
Coordinator	4.0	9.0	9.0	9.0	7.4	7.4	7.4	6.9	5.0	5.0
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	1.0	1.0	2.0	4.0	4.0	3.0
Other Administrative (Dean)	0.0	0.0	2.0	2.0	3.0	2.0	2.0	4.0	3.0	2.0
Curriculum Specialist (Ass't Supt)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.0	0.0	0.0
Counseling	3.0	3.0	3.0	3.0	3.0	3.0	4.0	3.0	3.0	4.0
Librarian/Media	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Remedial Specialist	6.0	6.0	7.0	8.0	8.0	8.0	8.0	7.0	7.0	6.0
Instructional Teachers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	174.0	173.3	175.3
Regular Teaching	140.0	142.0	134.0	136.0	129.0	128.5	134.0	0.0	0.0	0.0
Special Educ. Teaching	31.0	33.0	30.0	22.0	20.6	13.0	15.6	0.0	0.0	0.0
Vocational Educ. Teaching	8.0	8.0	7.0	8.0	7.0	6.0	6.0	0.0	0.0	0.0
Tutor/Small Group Instructor	5.0	1.0	13.0	10.0	11.0	11.0	10.0	10.0	12.0	14.0
Educ.Service personnel Teacher	12.0	16.0	12.0	8.0	7.0	9.0	5.0	0.0	0.0	0.0
Suppl.Service Teacher (Spec.Ed)	0.0	0.0	1.0	10.0	13.0	18.0	18.0	14.0	11.0	8.0
Psychologist	1.0	1.0	2.0	2.0	3.0	4.0	4.5	3.2	3.4	2.4
Registered Nursing	2.0	2.0	2.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0
Social Work	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.0	3.0	3.0
Physical Therapist	0.0	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0
Speech and Language Therapist	3.0	2.0	1.0	3.0	2.0	2.0	2.0	2.0	2.0	2.0
Occupational Therapist	0.0	0.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0
Other Professional	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0	2.0	2.0
<b>Support Staff:</b>										
Supervising/Directing (PreSch)	1.0	1.0	1.0	1.0	0.0	1.0	1.0	0.0	0.0	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	1.0	1.0	0.0	0.0	0.0
Other Official/Admin.(Tech)	1.0	1.0	1.0	1.0	0.0	1.0	1.0	0.0	0.0	2.0
Other Educ.Professional (PreSch)	1.0	1.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0
Computer Operating	2.0	2.0	2.0	2.0	2.0	1.0	1.0	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	5.0	5.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Instruct.Paraprofessional	0.0	0.0	0.0	14.0	15.2	15.1	14.0	13.0	13.0	12.0
Bookkeeping (Finance)	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Clerical	19.0	19.0	21.0	20.0	18.0	18.0	19.0	18.0	18.0	17.0
Teaching Aide	22.0	23.0	22.0	12.0	11.8	14.0	12.0	9.0	9.0	7.0
General Maintenance	5.0	5.0	5.0	5.0	5.0	5.0	5.0	4.0	4.0	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)	16.0	16.0	17.0	19.0	18.0	19.5	18.0	17.2	18.2	17.4
Admin.Assistant Transp.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
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	22.0	19.0	19.0	19.0	21.0	21.0	19.0
Food Service	<u>23.0</u>	<u>24.0</u>	<u>25.0</u>	<u>25.0</u>	<u>22.0</u>	<u>20.5</u>	<u>19.5</u>	<u>18.3</u>	<u>16.8</u>	<u>18.3</u>
<b>Total</b>	<u>355.0</u>	<u>364.0</u>	<u>368.0</u>	<u>370.0</u>	<u>353.0</u>	<u>354.0</u>	<u>356.0</u>	<u>360.6</u>	<u>355.7</u>	<u>351.4</u>
<b>Summary by Function/Activity</b>										
<b>Governmental activities:</b>										
Instruction										
Regular	140.0	142.0	134.0	136.0	129.0	128.5	134.0	174.0	173.3	175.3
Special	54.0	56.0	63.0	58.0	59.6	59.0	56.6	31.0	30.0	28.0
Vocational	8.0	8.0	7.0	8.0	7.0	6.0	6.0	0.0	0.0	0.0
Support Services										
Operation and maintenance of plant	25.0	25.0	25.0	27.0	24.0	24.0	24.0	25.0	25.0	23.0
School administration	36.0	41.0	46.0	45.0	41.4	41.4	44.4	45.9	43.0	40.0
Pupils	12.0	11.0	11.0	13.0	14.0	14.0	15.5	16.2	16.4	16.4
Business operations	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Instructional staff	33.0	33.0	32.0	31.0	32.0	34.1	31.0	27.0	27.0	24.0
Student transportation	17.0	17.0	18.0	20.0	19.0	20.5	19.0	18.2	19.2	19.4
Food service operations	23.0	24.0	25.0	25.0	22.0	20.5	19.5	18.3	16.8	18.3
Central services	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>1.0</u>	<u>1.0</u>	<u>3.0</u>
<b>Total governmental activities</b>	<u>355.0</u>	<u>364.0</u>	<u>368.0</u>	<u>370.0</u>	<u>354.0</u>	<u>354.0</u>	<u>356.0</u>	<u>360.6</u>	<u>355.7</u>	<u>351.4</u>
<b>Total primary government</b>	<u>355.0</u>	<u>364.0</u>	<u>368.0</u>	<u>370.0</u>	<u>354.0</u>	<u>354.0</u>	<u>356.0</u>	<u>360.6</u>	<u>355.7</u>	<u>351.4</u>

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

**WHITEHALL CTIY SCHOOL DISTRICT**  
 Staff Salary Statistics  
 Last Ten Years

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Percentage of Teachers with Master Degrees (or Beyond)	57.35%	61.00%	54.00%	47.30%	44.20%	43.00%	39.00%	42.50%	41.90%	42.20%
Average Classroom Teaching Experience (in years)	11.34	9.0	8.0	7.0	Not Available					
Average Teaching Salary and Total FTE	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	57,478 211.34	58,860 212.31
<u>Salary Ranges and Number of Certified Staff in Each Range</u>										
Bachelor Degree - Step 0	28,318	29,168	30,335	31,548	32,810	33,794	34,808	35,852	36,569	37,300
Bachelor Degree - Step 22	48,429	49,883	51,879	53,953	56,112	57,794	59,529	61,314	62,540	63,790
# of Certified Staff in Range	36	37	41	39	36	31	38.0	38.8	30.8	28.8
BA + 5 Yr - Step 0	29,329	30,209	31,418	32,674	33,981	35,000	36,051	37,132	37,875	38,632
BA + 5 Yr - Step 22	52,890	54,477	56,657	58,922	61,279	63,117	65,011	66,961	68,300	69,665
# of Certified Staff in Range	54	51	52	53	51	46	41.0	43.0	42.0	41.0
Master Degree - Step 0	30,960	31,889	33,165	34,491	35,871	36,947	38,056	39,197	39,981	40,780
Master Degree - Step 22	59,066	60,839	63,273	65,803	68,435	70,488	72,603	74,780	76,276	77,800
# of Certified Staff in Range	56.9	60	52.5	61.5	66.5	73.0	74.0	78.4	89.4	89.4
Master + 20 - Step 0	32,141	33,106	34,430	35,807	37,239	38,356	39,507	40,692	41,506	42,336
Master + 20 - Step 22	63,146	65,042	67,644	70,349	73,163	75,357	77,618	79,946	81,545	83,175
# of Certified Staff in Range	66.5	63.5	68.5	63.5	58.5	61.0	61.0	54.0	55.0	57.0

\* ODE Local Report Card  
 \*\* EMIS Staff Reporting

**WHITEHALL CITY SCHOOL DISTRICT**  
Capital Assets by Function  
Last Ten Years

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Governmental Activities:</b>										
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	\$ 24,734,879	\$ 44,314,395
Special	140,920	118,861	110,963	101,251	104,099	106,691	92,118	128,962	137,385	130,616
Vocational	735	53,595	57,228	77,663	79,303	108,106	108,106	115,567	114,858	118,878
Support Services										
Operation and maintenance of plant	632,776	648,182	665,242	719,143	726,261	741,144	740,942	746,393	733,969	743,521
School administration	37,034	103,785	116,279	119,264	126,452	138,410	151,662	166,925	152,319	148,727
Pupils	24,281	36,358	49,350	89,731	111,376	113,091	120,644	131,274	134,531	137,088
Business operations	11,567	11,567	15,881	15,881	19,464	27,059	27,059	27,059	27,059	27,059
Instructional staff	353,695	354,753	353,414	333,335	325,797	335,060	342,334	376,757	341,146	342,500
Student transportation	285,434	388,460	457,244	494,648	555,062	658,189	745,043	857,078	968,057	1,060,199
Food service operations	317,203	340,513	338,735	317,880	313,966	303,435	300,233	297,312	333,544	329,472
Central services	848,710	786,800	759,640	645,270	620,812	535,613	460,590	418,553	373,319	291,105
Co-curricular Activities	193,825	220,415	251,886	223,689	230,928	248,719	263,980	280,920	305,560	328,462
Community Services	27,286	76,012	64,609	82,693	113,934	143,236	155,878	179,881	184,178	226,036
<b>Total Governmental Activities Capital Assets</b>	<b>\$ 21,381,173</b>	<b>\$ 22,374,330</b>	<b>\$ 23,235,269</b>	<b>\$ 23,648,244</b>	<b>\$ 24,151,545</b>	<b>\$ 25,101,053</b>	<b>\$ 25,749,435</b>	<b>\$ 26,008,718</b>	<b>\$ 28,540,804</b>	<b>\$ 48,198,058</b>

Source: Office of the Treasurer, Whitehall City School District

**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>
2001-02	2,997	<sup>1</sup>	9	0.30%
2002-03	3,051	<sup>1</sup>	54	1.80%
2003-04	3,185	<sup>1</sup>	134	4.39%
2004-05	3,036	<sup>1</sup>	(149)	(4.68%)
2005-06	3,026	<sup>1</sup>	(10)	(0.33%)
2006-07	2,933	<sup>1</sup>	(93)	(3.07%)
2007-08	3,080	<sup>1</sup>	147	5.01%
2008-09	3,123	<sup>1</sup>	43	1.40%
2009-10	3,134	<sup>1</sup>	11	0.35%
2010-11	3,122	<sup>1</sup>	(12)	(0.38%)

Source: Office of the Treasurer, Whitehall City School District

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

**WHITEHALL CITY SCHOOL DISTRICT**  
Miscellaneous Statistics

**High School Graduates**

Number of Graduates - June 30, 2010	187
% of Graduates with State Honors	4.2%
Graduation % Rate 2010-2011	not available
Graduation % Rate 2009-2010	90.4%
Graduation % Rate 2008-2009	90.1%
Graduation % Rate 2007-2008	90.3%
Graduation % Rate 2006-2007	90.4%
Graduation % Rate 2005-2006	90.9%

**ACT Scores Composite (All Students)**

ACT Scores Composite 2010-2011 (National Average 21.1)	18.1
ACT Scores Composite 2009-2010 (National Average 21.1)	18.1
ACT Scores Composite 2008-2009 (National Average 21.1)	18.8
ACT Scores Composite 2007-2008 (National Average 21.1)	19.5
ACT Scores Composite 2006-2007 (National Average 21.2)	20.0
ACT Scores Composite 2005-2006 (National Average 21.2)	18.2

**% of Economically Disadvantaged Students**

2010-2011	75.7%
2009-2010	72.7%
2008-2009	72.4%
2007-2008	67.0%
2006-2007	63.0%
2005-2006	61.6%

**WHITEHALL CITY SCHOOL DISTRICT**  
**PRINCIPAL EMPLOYERS**

Table 19

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

Source: City of Whitehall, City Auditor

\* Most recent information available.

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

NA Not available.



# Dave Yost • Auditor of State

WHITEHALL CITY SCHOOL DISTRICT

FRANKLIN COUNTY

## CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
JANUARY 24, 2012