



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

WHITEHALL CITY SCHOOL DISTRICT
FRANKLIN COUNTY

TABLE OF CONTENTS

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

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**WHITEHALL CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2002**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
<u>U.S. DEPARTMENT OF AGRICULTURE</u>						
<i>Passed Through Ohio Department of Education:</i>						
Nutrition Cluster:						
Food Distribution Program		10.550		\$82,139		\$82,139
School Breakfast Program		10.553	47,951		47,951	
National School Lunch Program		10.555	365,216		365,216	
School Food Service Program for Children		10.559	4,961		4,961	
Total - Nutrition Cluster			<u>418,128</u>	<u>82,139</u>	<u>418,128</u>	<u>82,139</u>
Total U.S. Department of Agriculture			<u>418,128</u>	<u>82,139</u>	<u>418,128</u>	<u>82,139</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>						
<i>Passed Through Ohio Department of Education:</i>						
Title I Grants to Local Educational Agencies		84.010	444,628		452,893	
Special Education Cluster:						
Special Education_Grants to States		84.027	271,501		271,501	
Special Education_Preschool Grant		84.173	17,024		17,024	
Total Special Education Cluster			<u>288,525</u>	<u>-</u>	<u>288,525</u>	<u>-</u>
Emergency Immigrant Education Assistance Grant		84.162 A	4,500		6,300	
Safe and Drug-Free Schools and Communities State Grant		84.186	11,911		11,911	
Even Start_State Educational Agencies		84.213	119,999		80,099	
Goals 2000_State and Local Education Systematic Improvement Grants		84.276	15,000		18,711	
Eisenhower Professional Development State Grants		84.281	18,954		20,360	
Innovation Education Program Strategies		84.298	21,431		16,551	
Comprehensive School Reform Demonstration		84.332	45,000		57,902	
Class Size Reduction		84.340	99,704		93,890	
School Renovation Grants		84.352	911		911	
Total Department of Education			<u>1,070,563</u>	<u>-</u>	<u>1,048,053</u>	<u>-</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>						
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>						
Medical Assistance Program (Medicaid; Title XIX)		93.778	28,122		28,122	
Totals			<u>\$1,516,813</u>	<u>\$82,139</u>	<u>\$1,494,303</u>	<u>\$82,139</u>

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

**WHITEHALL CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

FISCAL YEAR ENDED JUNE 30, 2002

NOTES TO SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES

NOTE A--SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B--FOOD DISTRIBUTION

Nonmonetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At June 30, 2002, the District had no significant food commodities in inventory.



**STATE OF OHIO
OFFICE OF THE AUDITOR**

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON
INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

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

To the Board of Education:

We have audited the basic financial statements of Whitehall City School District, Franklin County, Ohio (the District) as of and for the year ended June 30, 2002, and have issued our report thereon dated December 20, 2002, wherein we noted the District adopted *Governmental Accounting Standards Board Statement 34*. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As a part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated December 20, 2002.

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

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, sweeping initial "J" and a long, horizontal stroke extending to the right.

JIM PETRO
Auditor of State

December 20, 2002



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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

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

To the Board of Education:

Compliance

We have audited the compliance of Whitehall City School District, Franklin County, Ohio, (the District) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended June 30, 2002. The District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

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

In our opinion, the District complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 2002.

Internal Control Over Compliance

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

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

Schedule of Federal Awards Receipts and Expenditures

We have audited the basic financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of Whitehall City School District, Franklin County, Ohio as of and for the year ended June 30, 2002, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 20, 2002, wherein we noted the District adopted *Governmental Accounting Standards Board Statement 34*. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying schedule of federal awards receipts and expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



JIM PETRO
Auditor of State

December 20, 2002

**WHITEHALL CITY SCHOOL DISTRICT
FRANKLIN COUNTY**

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

JUNE 30, 2002

1. SUMMARY OF AUDITOR'S RESULTS

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

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

Comprehensive Annual Financial Report

WHITEHALL CITY SCHOOL DISTRICT



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

For Fiscal Year Ended June 30, 2002

Whitehall City School District

Whitehall, Ohio

Comprehensive Annual Financial Report

For Fiscal Year Ended June 30, 2002

Issued by:

Office of the Treasurer

Timothy J. Penton
Treasurer

WHITEHALL CITY SCHOOL DISTRICT

COMPREHENSIVE ANNUAL FINANCIAL REPORT

June 30, 2002

Table of Contents

<u>INTRODUCTORY SECTION</u>	<u>Page</u>
Table of Contents.....	i
Transmittal Letter.....	ix
Elected Officials and Administrative Staff	xliv
Organizational Chart.....	xlv
GFOA Certificate of Achievement.....	xlvi
 <u>FINANCIAL SECTION</u>	
Report of Independent Accountants	1
Management’s Discussion and Analysis.....	3
Basic Financial Statements:	
Government–Wide Financial Statements	
Statement of Net Assets	11
Statement of Activities.....	12
Fund Financial Statements	
Balance Sheet – Governmental Funds.....	14
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	16
Statement of Net Assets – Proprietary Funds.....	18
Statement of Revenues, Expenses and Changes in Fund Net Assets – Proprietary Fund Types	19
Statement of Cash Flows – Proprietary Funds	20

WHITEHALL CITY SCHOOL DISTRICT

Table of Contents, continued

Statement of Fiduciary Net Assets.....	21
Notes to the Basic Financial Statements.....	23
Required Supplementary Information	47
Major Governmental Funds	
Schedule of Expenditures – Budget and Actual – Budget Basis	
General Fund.....	48
Combining Statements and Individual Fund Schedules	
General Fund	51
Schedule of Revenues, Expenditures and	
Changes in Fund Balance - Budget and	
Actual - General Fund - Budget Basis.....	52
Combining Statements Nonmajor Funds	
Description of Funds.....	55
Combining Balance Sheet – Non Major Funds.....	58
Combining Statement of Revenues,	
Expenditures and Changes in	
Fund Balances- - Non major Funds.....	66
Schedule of Revenues,	
Expenditures and Changes in Fund	
Balance - Budget and Actual -	
Public School Support -	
Budget Basis.....	73
Schedule of Revenues,	
Expenditures and Changes in Fund	
Balance - Budget and Actual -	
Grant-Local Sources - Budget Basis	74

WHITEHALL CITY SCHOOL DISTRICT

Table of Contents, continued

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - District-Managed Student Activities - Budget Basis	75
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Auxiliary Services Fund - Budget Basis.....	76
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Professional Development Grants - Budget Basis	77
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - EMIS Grants - Budget Basis	78
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - School Improvement Incentive Award	79
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Preschool Grant.....	80
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Disadvantage Pupil Impact Aid	81
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Data Communication Support Grant.....	82

WHITEHALL CITY SCHOOL DISTRICT

Table of Contents, continued

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - School Net Professional Development	83
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Ohio Reads - Budget Basis	84
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Summer Intervention - Budget Basis	85
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Extended Learning - Budget Basis	86
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Safe School Help Line - Budget Basis	87
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Eishenhower Grant - Budget Basis	88
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Title VIB Grants - Budget Basis	89
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Refugee Children - Budget Basis	90

WHITEHALL CITY SCHOOL DISTRICT

Table of Contents, continued

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Title I Grants - Budget Basis	91
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Title VI Grants - Budget Basis	92
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Emergency Immigrant Education - Budget Basis.....	93
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Drug-Free Grants - Budget Basis	94
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Preschool Grants for the Handicapped - Budget Basis	95
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - CIPI Grant - Budget Basis	96
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Comprehensive School Reform Grant - Budget Basis.....	97
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Schoolnet Renovation Grant - Budget Basis.....	98

WHITEHALL CITY SCHOOL DISTRICT

Table of Contents, continued

Schedule of Revenues Expenditures and Changes in Fund Balance - Budget and Actual – Debt Service - Budget Basis.....	99
Schedule of Revenues Expenditures and Changes in Fund Balance - Budget and Actual –Schoolnet Fund - Budget Basis	100
Proprietary Funds	
Enterprise Funds:	101
Statement of Net Assets	102
Statement of Revenues, Expenses and Changes in Fund Net Assets.....	103
Statement of Cash Flows	104
Schedule of Revenues, Expenditures and Changes in Retained Earnings - Budget and Actual - Food Service Fund - Budget Basis.....	105
Schedule of Revenues, Expenditures and Changes in Retained Earnings - Budget and Actual - Uniform School Supplies Fund - Budget Basis.....	106
Internal Service Fund:	107
Schedule of Revenues, Expenditures and Changes in Retained Earnings - Budget and Actual - Employee Benefits Self-Insurance - Budget Basis.....	108

WHITEHALL CITY SCHOOL DISTRICT

Table of Contents, continued

STATISTICAL SECTION

Table 1A - General Governmental Expenditures by Function Last Ten Fiscal Years	109
Table 1B - General Fund Expenditures by Function Last Ten Fiscal Years	110
Table 2A - General Governmental Revenues by Source Last Ten Fiscal Years	111
Table 2B - General Fund Revenues by Source Last Ten Fiscal Years	112
Table 3 - Property Tax Levies and Collections Last Ten Years	113
Table 4 - Assessed and Estimated Actual Value of Taxable Property Last Ten Years	114
Table 5 - Real Property Tax Rates - Direct and Overlapping Governments Last Ten Years - City of Whitehall (Per \$1,000 of Assessed Value).....	115
Table 6 - Principal Property Taxpayers	116
Table 7 - Computation of Legal Debt Margin	117

WHITEHALL CITY SCHOOL DISTRICT

Table of Contents, continued

Table 8 - Ratio of Net General Bonded Debt To Assessed Value and Net Bonded Debt Per Capita Last Ten Fiscal Years	118
Table 9 - Ratio of Annual General Obligation Bonded Debt Service Expenditures To Total General Governmental Expenditures Last Ten Fiscal Years	119
Table 10 - Computation of Direct and Overlapping Debt	120
Table 11 - Demographic Statistics-Enrollment Data Last Ten Years	121
Table 12 - New Construction and Real Property Values Last Ten Years	122
Table 13 - Miscellaneous Statistics.....	123

Whitehall City School District

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Whitehall, Ohio 43213

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December 20, 2002

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

As the Superintendent and the Treasurer of the Whitehall City School District (the District), we are pleased to submit to you the Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2002. This CAFR is prepared in accordance with generally accepted accounting principles (GAAP) and in conformance with standards of financial reporting established by the Governmental Accounting Standards Board (GASB) using guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

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

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

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

Reporting Entity

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

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

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

Organization of the School District

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

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

Economic Outlook

The present financial integrity of the Whitehall City School District remains sound through June 30, 2006, per the district's current 5-year forecast. The forecast assumes a steady, or slightly declining, student enrollment, no major building initiatives, and maintaining existing staffing levels. Barring all unforeseen disruptions of established revenue streams (i.e., reduction of state foundation funding, loss of major manufacturing tax base, or national economic crisis, etc.), there is no need at this time to seek additional tax revenue from district property owners.

In June of 2000, the District approved 3-year labor agreements (7/01/00-6/30/03) with the Whitehall Education Association (WEA) and the Ohio Association of Public School Employees (OAPSE). This was made possible, in part, based on a 5-year financial forecast which showed a positive year-end general fund balance through FY03. All factors of anticipated revenues and expenditures, be they contractual or otherwise, were included in developing the 5-year forecast.

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

TECHNOLOGY INITIATIVES 2001-2002: OVERVIEW

As reported in the CAFR for 2000-2001, the largest project completed that year was a complete district-wide network infrastructure upgrade. One of our primary technology projects for this year was a review of district data network operations to ensure the district enjoys the maximum return on the dollars spent for that upgrade.

The network stability that has resulted from the upgrade has resulted in rapidly expanding staff utilization of our network, and that expansion of network use has resulted in exponentially increasing dependence upon the network. This dependence has, in some cases, involved such a radical change in how the network is utilized that some previously peripheral issues have now developed central importance and some previous areas of concern, notably network security, have become critical. The technology department has, where necessary, adjusted operations and focus to address this changing technology landscape.

New Core District Network Applications

Although several new applications were added during the 2001-2002 year, three new district-wide software programs have significantly changed how technology is used in the district.

Our student and staff safety initiative, as well as many other district operations, has been enhanced through the addition of *student and staff identification technology*. Through partnering with our district photography company and implementing a student and staff ID software, our district is now able to identify people authorized to be in our schools through the use of photo ID badges. Bar codes on these ID badges are also integrated into the Café Terminal project below.

Café Terminal has revolutionized the lunch program in our district. Responding to teacher concerns that the collection and maintenance of the students' daily lunch monies was so burdensome that it was having a negative impact on the amount of teaching time they had in their classrooms, possible technology solutions were reviewed for their applicability to our district. Ultimately, the Café Terminal software was implemented to remove this daily responsibility from the teachers. The daily burden on teachers of collecting student lunch money has been removed by moving to a credit-card type system in which student ID cards are "swiped" like credit cards in the cafeterias and their accounts are debited accordingly. This has also greatly reduced the individual payment burden on the cafeteria workers.

Human resources burdens have also been reduced through the implementation of a new candidate identification resource, *OHREAP*. This technology allows the easy access or *qualified* job applications through access to a centralized employment database. This database can be searched with specific criteria, including qualifications and certifications, to minimize the staff-intensive review of applications. *OHREAP* allows the database to do the initial review of candidates, ensuring that our human resources director only reviews those viable candidates.

Data and Voice Network Security

As the focus on technology-driven solutions increased so did our need to protect the network that delivers many of those solutions. One solution implemented during the 2001-2002 year was a hardware firewall to help prevent unauthorized intrusion (hacking) into our district data network. After the review of many options, a redundant system of two Cisco PIX hardware firewalls was implemented. Although no internet-connected network can be completely secured, these firewalls greatly increase our network security.

To help prevent the telecommunications version of computer hacking, *phone phreaking*, RPSD locks have been implemented on all district phone switches.

These locks help prevent the compromise of district telecommunications equipment by those who seek to crack the systems to use those systems for personal gain, sometimes at the cost of several hundred thousand dollars cost to the compromised company in a single weekend. Although no system can be totally secure, these locks assist in the protection of the voice network in the same way the PIX firewalls help on the data side.

Miscellaneous Projects

Individual projects during the 2001-2002 year are too numerous to mention, but some of the significant ones are the addition of student computers at the fifth grade level and the addition of shared laser printers to increase printer access for all while reducing the overall cost of operations through the lessened dependence on high-cost personal inkjet printers. A 'technology cadre' of technology-oriented teachers was also created in an effort to increase the adoption of available district technologies in the classroom. This cadre of ten teachers and media specialists (two from each school building) was given five high-end notebook computers, video cameras, and specialty software including digital video editing, digital phone editing software, and web creation software. The cadre members were also given special training that will allow them to be building-level resource people and help drive the integration of technology into the classroom.

Whitehall maintains it's own district-wide telephone system and, in response to the FCC and PUCO to initiate 10-digit dialing in October of 2002, all district telephone switching equipment was reprogrammed during the summer of 2002 to allow 10-digit dialing. Although the FCC and PUCO later decided to postpone their 10-digit dialing implementation, Whitehall's system is now capable of functioning under either design.

Future Projects

Due to the rapid pace of change in technology, Whitehall is constantly seeking ways in which technology can improve our operations. Some of the systems under review during 2001-2002 for possible future implementation were Storage Area Networks (SAN), alternative anti-virus software, and more automated methods for arranging for district substitutes, as well as the ongoing development of IP telephony as it becomes a more reliable technology. We strive to maintain the flexibility needed to meet the changing needs of our district as existing and new technologies are reviewed, altered, adopted, and implemented where applicable.

CURRICULUM INITIATIVES 2001-2002

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

GOAL A: Coordinate K-12 Proficiency efforts.

1. *Coordinate a K-12 assessment and intervention plan.*
 - Coordinate Proficiency efforts K-12;
 - Coordinate a K-12 assessment plan and use of its data
 - Articulate a K-12 intervention plan.
2. *Increase Math Proficiency to 75% proficiency in grades 4,6,8/9.*
 - Map and align K-12 expectations
 - Implement course options at the middle school and high school
 - In-service effective instructional strategies that increase achievement
 - Coordinate effective use of resources
 - Develop a series of benchmark assessments for grades K-4.
3. *Increase Reading and Writing to 75% proficiency in grades 4,6,8/9.*
 - Study and develop a plan of K-12 Language Arts expectations
 - Recruit a coordinator for the Literacy Collaborative K-2 Program
 - Train coordinators for the Literacy Collaborative 3-5 Program
 - Develop a plan of in-service of Reading and Writing in the Content Areas
 - Develop a series of reading benchmark assessments for grades K-4
 - Participate with the CORPDC in SIRI training opportunities.
 - Map K-12 expectations and coordinate resources
 - Develop reading in-service integrating reading and writing for grades 3-5.

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

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

NEED: Whitehall 2001-2002 proficiency results indicate priority needs for this year:

- 45.2% of our fourth grade students passed reading

- 45.2% of our fourth grade students passed mathematics
- 62.3% of our ninth grade students passed the 9th grade math proficiency test

NEED: Whitehall 2001-2002 proficiency results indicate priority needs for this year:

- 40.8% of our fourth grade students passed science
- 47.7% of our sixth grade students passed science
- 69.5% of our ninth grade students passed science
- study and write an aligned course of study for grades K-12
- Develop a plan of in-service using hands-on science activities aligned to the proficiency outcomes
- Purchase and implement new science textbooks
- Purchase FOSS kits for grades K-8

GOAL B: Focus instruction on increasing engaged student learning.

1. *In-service strategies that increase student motivation to learn.*
 - Map K-12 curriculum expectations and develop a plan to coordinate thematic unit implementation
2. *Study effective technology and software tools.*
 - Research tools which support K-12 curriculum needs
 - Develop a plan of software implementation based on curriculum needs
 - Implement the JOSTENS Mathematics and Writing Expedition Proficiency Programs in K-8 classrooms and labs
 - Train technology cadre teachers in "Best Practices"
3. *In-service the use of technology to support performance based learning and alternative assessments.*
 - Promote strategies which use technology for problem based learning
 - In-service staff on how to develop rubrics for assessment of projects
 - Train teachers to develop virtual high school courses and provide assistance in recruiting students
4. *Restructure the role of the library to accommodate information technology and reaming tools.*
 - In-service librarians on changing role and tools of information specialists
 - Implement a long-range plan for information media services in the schools
 - Implement Library Media Course of Study
 - Coordinate information services with content area expectations
5. *Recommend a district intervention plan to increase graduate rate.*

- Review Safe and Drug Free Schools plan and recommend improvement based on district needs
- Continue in-school suspension teacher at Rosemore and Whitehall-Yearling High School
- Implement district-wide Safety Plan as specified in Senate Bill 1
- Recruit and train a cadre of teachers and administrators in No Disposable Kids Protocol
- Train administrators and teachers in the Framework For Poverty, Ruby Payne, Ph.D.

NEED: Senate Bill 55 specifies Standards for Ohio Schools, Performance Accountability, indicating an expectation of a 90% Graduation Rate.

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

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

1. *Coordinate school-wide improvement plans for each K-5 building.*
 - create district guidelines for the systematic collection of:
 - student performance data
 - needs assessment which includes staff, students and parents
 - program evaluation and review
 - recruit parents for participation in literacy initiatives
 - write building improvement goals based on student performance and needs assessment data.
2. *Pursue strategies to strengthen the Reading Recovery and Early Literacy Program.*
 - study and recommend summer school options;
 - collect data on longitudinal effects of Reading Recovery;
3. *Develop formal procedures for increased parent and community involvement*

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

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

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

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

1. *Establish a comprehensive identification plan.*
 - write formal procedures for the identification and notification of superior cognitive, specific academic, visual and performing arts and creative thinking gifted students;
 - implement in-service on the new standards and identification of gifted students;
2. *Coordinate program services K- 12.*
 - document current services for K-12 gifted students
 - implement a committee study, comprised of parents and staff, to recommend expanded services, after school or summer enrichment, primary grade services, and distance learning services.
3. *Design a 2-year In-service plan on differentiated curriculum in the regular classroom.*
 - develop a plan of improvement based on data
 - implement a teacher consultant model for the promotion of technology tools and distance learning
 - Implement cluster group service delivery model

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

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

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

GOAL E: Develop a Limited English Proficient Program.

1. *Pursue sources of support for a district-wide program*
 - Seek grants and federal and state funding
 - Provide adaptive guidelines within current federally funded programs
 - Develop a plan for parent and community involvement, as stipulated in the district continuous improvement plan.
2. *In-service staff on adaptations for curriculum, instruction, assessment, and intervention.*

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

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

NEED: Data collected, September 2002, indicates an enrollment of 182 English as a Second Language Students in need of adaptive curriculum support.

GOAL F: Create a District Professional Development Plan

1. *Develop a plan for professional licensure.*

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

2. *Refine the Entry-Year Program and align with state licensure expectations.*

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

3. *Develop a results driven Professional Development Plan.*

- In-service staff on the use of classroom data to develop instructional improvement plans
- Develop procedures for personal improvement plans, based on the collection and review of student performance data
- Develop a long range plan based on district Continuous Improvement Plan goals and instructional needs

4. *Continue Teacher Leader Cadre Grant*

- Study effective curriculum instruction, and assessment models.
- Study effective staff development models
- Create a district-wide articulation and in-service plan

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

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

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

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

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

- develop three-year continuous improvement plans which
 - a) must contain an analysis of the reasons for the district's failure to meet the performance standards and
 - b) must specify strategies and resources to address the problem.
- Set monthly meetings for the writing of the Continuous Improvement Plan

- Development of Governance, Organization and Resource Leveraging, Student Services, Teaching, Learning and Assessment, Professional Development and Family, Business and Community Involvement teams.
- Used Technical Assistance from the Ohio Department of Education for the development of the CIP
- Used the CORPDC for Baldrige Level I, Level II, and Teacher Tool Training
- Provide year-long staff development on the use of quality tools as a way to measure student growth
- Participated in Data Analysis Training provided to Academic Watch/ Academic Emergency districts from the MVESC
- Continued work with the Continuous Improvement Advisory Board
- Continuous Improvement Plan Executive Summaries filed for the 2001-2002 implementation year

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

BUILDING INITIATIVES AND DEVELOPMENTS

Beechwood Elementary School

Beechwood Elementary School has a student enrollment of approximately 500 students in grades K-5. We are staffed with nineteen classroom teachers, three reading teachers, three special education teachers, an intervention specialist, a library media specialist, and several traveling teachers. This school serves a diverse community of special needs students including learning disabled, developmental handicapped, ESL, and the gifted. The staff and faculty are committed to maximizing learning. The vision we hold for our school is to provide a safe, harmonious and professional atmosphere conducive to pride and accomplishment among its students, staff, and community.

- **Character Education Program** - Beechwood Elementary School is piloting a Character Education Program that focuses on teaching children core values such as respect, responsibility, honesty, perseverance, and caring. It is our hope that (through curriculum integration, adult modeling, building climate, and community outreach projects) we will see young learners develop into kind, caring young citizens equipped with the tools to make good decisions.
- **Literacy Collaborative** - The Literacy Collaborative was implemented to assist and aid young learners in reading and writing in the primary grades. Because of programmatic successes, our school is in the planning stage of implementing the Literacy Collaborative in the intermediate grades. The program continues to evolve and brings challenging strategies and learning opportunities into the classroom.
- **Kindergarten Intervention Program** - Beechwood Elementary School has implemented a Kindergarten Intervention Program, through Title I funds, designed to identify kindergarten students with the greatest reading needs and provides them with additional support. This is an extended day kindergarten program and is staffed with two reading teachers.
- **Technology** - Beechwood Elementary School is equipped with computers and a printer in every classroom. K-2 classrooms have at least three computers each and grades 3-5 classrooms have at least four computers each. Each classroom has internet connectivity. A computer lab provides access to computer-aided instruction through our Josten software. Our recently installed weather station gives teachers opportunities to study weather from their classroom. Each classroom has weather software installed on a computer that will allow teachers to track and analyze the weather.

Etna Road Elementary School

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

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

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

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

plan is constantly under revision and drives all decisions regarding teaching and learning.

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

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

Kae Avenue Elementary School

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

Goals for the 2001-2002 school year were to increase student achievement and parent/community involvement.

- **Ohio Reads Grant**
 1. Continued a volunteer reading program for primary students.
 2. Continued an after-school tutoring program for at-risk students in grades 3 and 4.
 3. Purchased books for classroom libraries.
 4. Established a parent library.
 5. Coordinated two family reading nights and gave new books to all students who attended.
- **Literacy Collaborative**
 1. Completed the training year for an intermediate literacy collaborative coordinator.

2. Continued implementation of primary literacy collaborative model.

- **Benchmark Assessment**

1. Finished writing and began administering quarterly benchmark assessments to define student needs.

- **Team Process Skills**

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

Rosemore Middle School

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

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

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

- Curriculum - Algebra and Spanish continue to be offered for high school credit.

Whitehall-Yearling High School

Whitehall-Yearling High School is a four-year comprehensive high school accredited by the North Central Association of Secondary Schools and Colleges and the Ohio Department of Education. Enrollment for the 2001-2002 school year is 825 in grades 9-12. By having fifty-eight faculty members, the school is able to offer an optimal student-teacher ratio of 14:4 in most classrooms. The following are some of the programs that enrich student learning:

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

- **Intervention Services** – In addition to an extensive special education department, WYHS offers a wide variety of resources for students who need help in a particular subject area. The PAL lab consists of upper class students helping other students in an academic tutoring environment. Students may also choose to visit the Proficiency Lab where they can be tutored and prepared for the upcoming proficiency tests. Our Power Reading Class enables students to become better readers, utilizing such fun activities as Closed Captioning, reading games, and interesting paperback books.
- **Extra Curricular Activities and Athletics** – Whitehall-Yearling High School has a full array of interscholastic sports including golf, football, soccer, tennis, volleyball, cross country, wrestling, basketball, track and field, baseball, cheerleading, and softball. Teachers sponsor groups such as Computer Club, Foreign Travel, Reading Club, Spanish Club, and many more.
- **The RAMS Card Program** – A unique incentive by which we reward students is our RAMS card program. Students whom earn RAMS cards through high academic achievement, exemplary attendance, and behavior, earn prizes and school rewards for their efforts.
- **Freshman Academy** - Ninth grade students are a part of an interdisciplinary flexibly scheduled team. Four teachers work together to provide a smoother transition to high school life. Freshman Academy students learn in a thematic, hands-on approach.

EDUCATIONAL PROGRAMS AND SERVICES

Art Education

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

- Whitehall graduates enrolled in art education departments of local universities have expressed a desire to return to Whitehall-Yearling for their student teaching experience.
- Art students in grades 1-12 have excelled in local, state and national art exhibitions such as the Cultural Arts Festival, Governors Youth Art

Competition, The Ohio Art Education Association Young Peoples' Exhibition, and the National Scholastic Art Competition.

- Graduating seniors participate in the Ohio Capital Conference Academic League Art Exhibition and donate their selected art work to the high school for permanent display.
- Five pieces of art are donated to the Board of Education for permanent display annually. One selection is donated from each school.

Music Education

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

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

Title I

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

Reading Recovery

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

Literacy Collaborative

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

Identified teacher coordinators from each elementary school in grades 3-5 attended Training for Literacy Collaborative for grades 3, 4, and 5. This was a yearlong training consisting of four weeklong experiences. The coaches learned the elements of the framework, practiced techniques with students in their own classes, videotaped, and wrote reflective journals and case studies.

Kindergarten Intervention Program

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

C. Ray Williams Early Childhood Center

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

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

In the 2001-2002 school year, 105 students participated in classes at the center. The Center has five classrooms: One LEAPP special education class, one Child Development Council Head Start Classroom, and three public preschool classrooms.

Gifted & Talented Services 2001-2002 Overview

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

Whitehall City School District's services for gifted include several strands. They represent a continuum of services designed to meet the diverse learning needs of children who are gifted. Services are provided within the content areas of mathematics, science, social studies, language arts, and the visual and performing arts. Gifted services were initiated at the primary level (grades 1-3) during the 1998-99 school year. The emphasis is intervention within the regular classroom through collaboration with cluster teachers, as well as some work outside of the regular classroom. The specialist assists teachers with the use of alternative strategies and materials. Two Gifted Intervention Specialists serve grades 1-6 within the three elementary buildings and one middle school. There are also programs for grades 4 and 5 in the visual and performing arts. The elementary services are referred to as the EACH Program (Enrichment and Acceleration for Children). Likewise, a program is available for grades 7 and 8 called the Depth and Development (D & D) Program. The D & D classes are available in language arts, mathematics, science, and social studies. Sixth graders are served in a cluster group setting.

EACH Academic

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

The EACH Academic Program includes grades one through six, as well as grades nine and ten. In grades 1-6, identification is conducted in three phases, including pre-assessment 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, classroom performance assessments, portfolios, and behavioral checklists. Our gifted specialists are able to work with intellectually/academically gifted children in cluster classrooms on a limited basis. They are also responsible for assisting cluster teachers with differentiation efforts.

At Rosemore Junior High School, Depth and Development (D & D) classes (homogeneously grouped classes of seventh and eighth graders) are open to all high ability students and continue the development of thinking skills through enriched and accelerated courses in content areas including mathematics, science, social studies, and language arts. We also offer two courses at Whitehall-Yearling High School designed for academically able students. The ninth and tenth grade courses involve collaboration between the history and literature teachers in a humanities approach. In these classes, teachers and students pose questions encouraging higher levels of thinking. An exploration of connections between the subjects is encouraged.

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

EACH Art

The elementary EACH Art Program includes grades 4 and 5. Students are identified as artistically gifted in accordance with state guidelines. Review of students' art portfolios, behavioral checklists, and drawing tests, are all a part of the process. Eligible students are served in the art room for thirty to forty minutes each week. They meet with the art instructor in their home school. The goals include the development of technical skills, increased ability to utilize various media, artistic sensitivity, knowledge of art history and its translation to the creative act, and the interrelationship of the arts.

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

EACH Music

EACH Music students receive specialized instruction with the music faculty approximately one half hour to forty minutes per week. Students in grades 4 and

5 participate on the basis of eligible scores on approved instruments as well as observed demonstrated musical excellence through auditions. The instructional program provides students with opportunities to explore and develop their capacities in the field of music by stimulating their imagination and expanding their creative activities in composition, instrumental experimentation, rhythmic combinations and ear training. The concentrated instruction of the theory and history of music provides opportunities to develop a greater musical appreciation, skill, and knowledge. EACH Music students entering the high school are encouraged to pursue advanced courses, enroll in the Advanced Placement Music class, and participate in the extensive music program.

Special Education

Whitehall City School District currently serves 524 special education students, which is 18.10% of the district's population. Pupil expenditure for each special education student is \$8,225. Total annual expenditure, including federal funding, is \$3,265,587 (per ODE formula for calculating excess cost).

Whitehall City School District provides the following Special Education programs for students in the district:

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

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

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

2001-2002 Facility Improvements

The following facility improvements were completed during the 2001-2002 school year:

Beechwood Elementary School

1. Replace roof areas
2. Repair fencing
3. Replace fire-rated boiler room door
4. Replace sidewalk area
5. Paint selected interior areas
6. Install AC in computer lab
7. Install new playground equipment
8. Install eyewash units
9. Install new exhaust fan in kitchen
10. Edge and mulch plant beds and trees
11. Remove dead trees

Etna Road Elementary School

1. Install floor tile in hallways
2. Install exterior lighting
3. Renovate two restrooms
4. Repair roof areas
5. Replace office air conditioner
6. Paint selected interior areas
7. Install new exhaust fans in kitchen
8. Edge and mulch plant beds and trees
9. Install eyewash units
10. Replace two exterior doors

Kae Avenue Elementary School

1. Install HVAC system in east quad area
2. Repair roof areas
3. Install new exterior lighting
4. Install new lockers
5. Install locks on classroom doors
6. Replace areas of blacktop
7. Paint selected interior areas
8. Replace main AC unit for office
9. Install eyewash units
10. Install new exhaust fans in kitchen
11. Edge and mulch plant beds and trees
12. Remove folding wall and renovate trim

Rosemore Middle School

1. Renovate two restrooms
2. Replace concrete curbing
3. Repair roof areas
4. Replace music area floor covering
5. Replace old carpet with tile in two classrooms
6. Replace gym roof
7. Paint selected interior areas
8. Install eyewash units

9. Install additional heating units in classrooms and media center
10. Install egress lighting in locker rooms
11. Replace air compressor for heating system
12. Edge and mulch plant beds and trees

Whitehall-Yearling High School

1. Replace office air conditioner
2. Install exterior lighting
3. Renovate auditorium lighting system
4. Complete renovation of two restrooms
5. Install floor covering in choir room
6. Replace window covering in business education lab
7. Install eyewash units
8. Paint selected interior areas
9. Repair fencing around athletic field
10. Repair exhaust system for the activity gym
11. Edge and mulch plant beds and trees
12. Renovate football field and install in-ground watering system
13. Repair roof areas

Austin E. Peel Administration Building

1. Install partitions for technology
2. Install security fence around AC unit
3. Edge and mulch plant beds and trees
4. Replace HVAC systems

Bus Garage

1. Crack-fill and seal parking lot
2. Replace bus garage overhead doors
3. Replace bus garage entrance doors
4. Upgrade security system
5. Install shelving in storage building

Little Brown School

1. Install exterior handicap access ramp
2. Replace entrance doors
3. Install new exterior lights
4. Paint exterior of building
5. Repair gutters and downspouts

FINANCIAL INFORMATION

The District's accounting system is organized on a "fund" basis. Each fund is a separate self-balancing accounting entity. Records for all District funds, except Proprietary, are maintained on a modified accrual basis whereby revenues are

recognized when measurable and available, and expenditures are recognized when the related liability is incurred, except for interest on long-term debt which is recorded when due. Proprietary funds are accounted for on the full-accrual basis of accounting. Both basis of accounting are in accordance with generally accepted accounting principles (GAAP) as applied to governmental units and consistent with GASB Cod. Sec. 1600; "Basis of Accounting."

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

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

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

The two categories of "set-aside" or reserves which are pertinent to the District include the textbook and instructional materials fund and the capital and maintenance fund. (The budget reserve fund requirement was eliminated in April 2001 with passage of S.B. 345.) For the two required categories, 3% of the subject revenue is to be spent in each of the funds. The required expenditure level in each fund for FY02 was \$357,540 with *actual* expenditures for the year being \$424,037 and \$800,000 respectively. Therefore, as actual expenditures met the required expenditures the District will not have to carry forward reserves to FY03.

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

acted to establish the optional reserve fund. It is their desire to maintain the existing reserve balance of \$497,896 using fund 001-9993 (\$158,536) and fund 001-9994 (\$339,360). The \$158,536 is externally restricted, whereas the \$339,359 is internally restricted.

Section 3317.0217 of Am. Sub. H.B. 94 created "parity aid" funding beginning in FY02. This funding is restricted state foundation money to be used for 'new' programming opportunities, not to support existing daily operations of the district. Parity aid payments are to be phased in 20% per year over a five-year period. Whitehall City Schools' FY02 payment was \$226,653.

Internal Control

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

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

The concept of reasonable assurance recognizes that:

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

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

Budgetary Controls

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

1. A Tax Budget of estimated cash receipts and disbursements is submitted to the County Auditor, as secretary of the County Budget Commission, by January 20 of each year, for the fiscal year commencing the following July 1. The Whitehall Board of Education normally adopts the Tax Budget at its organization meeting in early January.
2. The County Budget Commission certifies its actions to the District prior to March 1. As part of this certification, the District receives the official certificate of estimated resources which states the projected receipts of each

fund. On or about July 1, this certificate is amended to include any unencumbered balances from the preceding year.

3. An annual appropriation measure must be passed by October 1 of each year for the period July 1 to June 30. Unencumbered appropriations lapse at year-end. Encumbered appropriations are reported as expenditures in the current year budget basis statement of revenue, expenditures and changes in fund balance. The Board of Education adopted a temporary appropriation measure to allow the District to operate until its annual appropriations were adopted. The legal level of budgetary control is at the function and object level. The appropriation measure may be amended or supplemented during the year as new information becomes available. Management controls the budget at their building or department level and may transfer funds within their individual budgets throughout the year. Supplemental appropriations are presented during the year and include the transfers requested by management and any amendments to fund unanticipated expenditures. Appropriations for advances-in/advances-out are not required by law and are not budgeted. Appropriations may not exceed estimated resources and expenditures may not exceed appropriations in any fund at the function and object level. Appropriations did not exceed estimated resources and expenditures did not exceed appropriations in any fund at the function and object level except as indicated below.

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

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

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

Regular Instructional Services - Instructional activities designed primarily to prepare pupils for the necessary activities as citizens, family members, and workers. Regular instructional services include those instructional services that

are not otherwise categorized as special, vocational or continuing instructional services.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

General Government Functions

Revenue Narrative

Revenues for all governmental fund types approximated \$26,493,000 in 2002, as compared to \$24,450,000 in 2001. The following table summarizes the composition of the 2002 and 2001 revenues by source:

Revenue by Source	2002	2001	%Increase/ (Decrease)
Property Taxes	\$12,570,793	\$12,260,691	2.53%
Intergovernmental	12,851,355	10,756,493	19.48%
Investment Income	396,871	750,829	(47.14)%
Other	673,862	682,076	(1.20)%
Total	<u>\$26,492,881</u>	<u>\$24,450,089</u>	8.36%

The passage of HB94 in May 2001 had a significant positive impact on the level of state foundation funding being received by Whitehall City Schools. The numbers reflect a \$2,000,000 increase in FY02 foundation money over FY01. To a large extent, this explains the 19.48% increase in intergovernmental revenue in FY02.

Investment income for the District is driven primarily by prevailing interest rates being offered on discount notes, certificates of deposit, and savings sweep accounts. In calendar year 2000, the average weighted yield of the district's investment portfolio was 6.5%. Calendar year 2001 saw a decline of 2.5% to 4% and 2002 is currently riding at 2% and falling. While the amount of money being invested has remained relatively unchanged from 2000 through 2002, the rate of return has fallen dramatically. This would explain the 47% drop in interest revenue in FY02.

Expenditure Narrative

Expenditures for all governmental fund types approximated \$24,709,000 in 2002, as compared to \$23,900,000 in 2001. The following table summarizes the composition of the 2002 and 2001 expenditure by major function:

Expenditure by Function	2002	2001	%Increase/ (Decrease)
<i>Current:</i>			
Instructional services	\$14,166,041	\$14,031,935	0.96%
Support services	7,980,266	7,822,900	2.01%
Co-curricular student activities	559,721	475,330	17.75%
Community Service	276,348	187,029	47.76%
<i>Capital Outlay</i>	507,896	168,828	300.84%
<i>Debt Service:</i>			
Principal retirement	999,000	898,765	11.15%
Interest	219,541	319,364	(31.3 %)
Total	<u>\$24,708,813</u>	<u>\$23,904,151</u>	3.37%

Overall, district spending remained relatively stable as reflected by the modest increase of 3.37% in total spending. Staffing levels have remained unchanged during the past several years. However, June 2001 saw the retirement of seven (7) senior teaching staff members whose younger replacements were paid significantly less on the salary schedule. This would contribute in part to the very low .96% increase in FY02 instructional services. All district spending outside of instructional and support services is relatively insignificant in comparison to the total district budget. Nonetheless, rationale of changes in spending patterns to all line items is being offered.

The 18% increase in co-curricular student activities was due to energetic fund raising activities at the elementary level. The 48% increase in community service spending was due to an Even Start Literacy Grant project, which was aimed at providing services to adult family community members.

With regards to capital outlay, a conscious decision was made by management to "spend ahead" on the 5-year building improvement plan. Some very large FY03 projects were encumbered in June 2002 and, therefore, recognized as payables during FY02. The projects included roofing at one elementary and the middle school, high school library renovation, remodeling and creating completely new libraries at two elementaries, and renovation of the middle school consumer science labs. These expenditures represent a significant investment in capital facilities for Whitehall City Schools.

The debt service principal and interest expenditures are solely a reflection of the debt service repayment schedule. Payments are fully anticipated, but are not consistent from one year to the next.

Proprietary Operations

Enterprise Funds

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

Internal Service Funds

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

Fiduciary Funds

Agency Funds

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

Debt Administration

On June 30, 2002, the District had \$2,600,000 in general obligation bonds and \$1,128,000 in general obligation long-term notes outstanding. The bonds consist of a 1993 20-year issue used for the improvement of facilities. The notes consist of a 1996 10-year energy-conservation project issue and a 1997 5-year computer/technology improvement issue. The general obligation bonds and notes are accounted for in the general long-term debt account group with repayments to be made from the Debt Service Fund with money allocated from property tax revenues.

Cash Management

The District maintains a cash management program whereby it expedites the receipt of revenues and prudently invests available cash. Temporarily idle cash during the year was invested in State Treasury Asset Reserve of Ohio (STAR Ohio), KeyBank Money Market Mutual Funds for the Public Sector (repurchase agreement arrangement), and Fifth Third Bank Savings Account. The District earned \$401,346 on all investments for the year ended June 30, 2002. The Treasurer, as custodian of all District money, is responsible for investing idle funds and directing the investment policies of the District.

The District's investment policy establishes the following objectives:

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

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

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

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

Risk Management

The District is part of a state-wide plan for workers' compensation insurance coverage. Additionally, the District carries all-risk property insurance, liability and excess liability insurance, as well as officers' liability insurance. The District provides medical coverage for its employees on a self-insurance basis. The District pays into the Employee Benefit Self-Insurance Internal Service Fund at various rates based on the coverage selected by the employee. Claims are reviewed by a claims administrator and then paid by the District. A claims liability of approximately \$277,500 at June 30, 2002, in the Internal Service Fund, reflects an estimate of incurred but unpaid claims liability. This liability was determined in accordance with acceptable reserving standards and was certified by an accredited actuary, as required by state statute.

Independent Accountants

The Basic Financial Statements of the District for the year ended June 30, 2002, were audited by the Auditor of State, of Ohio, whose unqualified opinion thereon is included at the beginning of the Financial Section of this report.

Notes to the Basic Financial Statements

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

OTHER INFORMATION

Awards

GFOA Certificate of Excellence

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Whitehall City School District for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2001.

The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for a period of one year only. Whitehall City School District has received a Certificate of Achievement for the last six consecutive years (fiscal years ended 1996-2001). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

Acknowledgments

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

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

Respectfully submitted,



Timothy J. Penton, Treasurer



Judyth Dobbert-Meloy, Superintendent

ELECTED OFFICIALS AND ADMINISTRATIVE STAFF

June 30, 2002

Board of Education Members

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

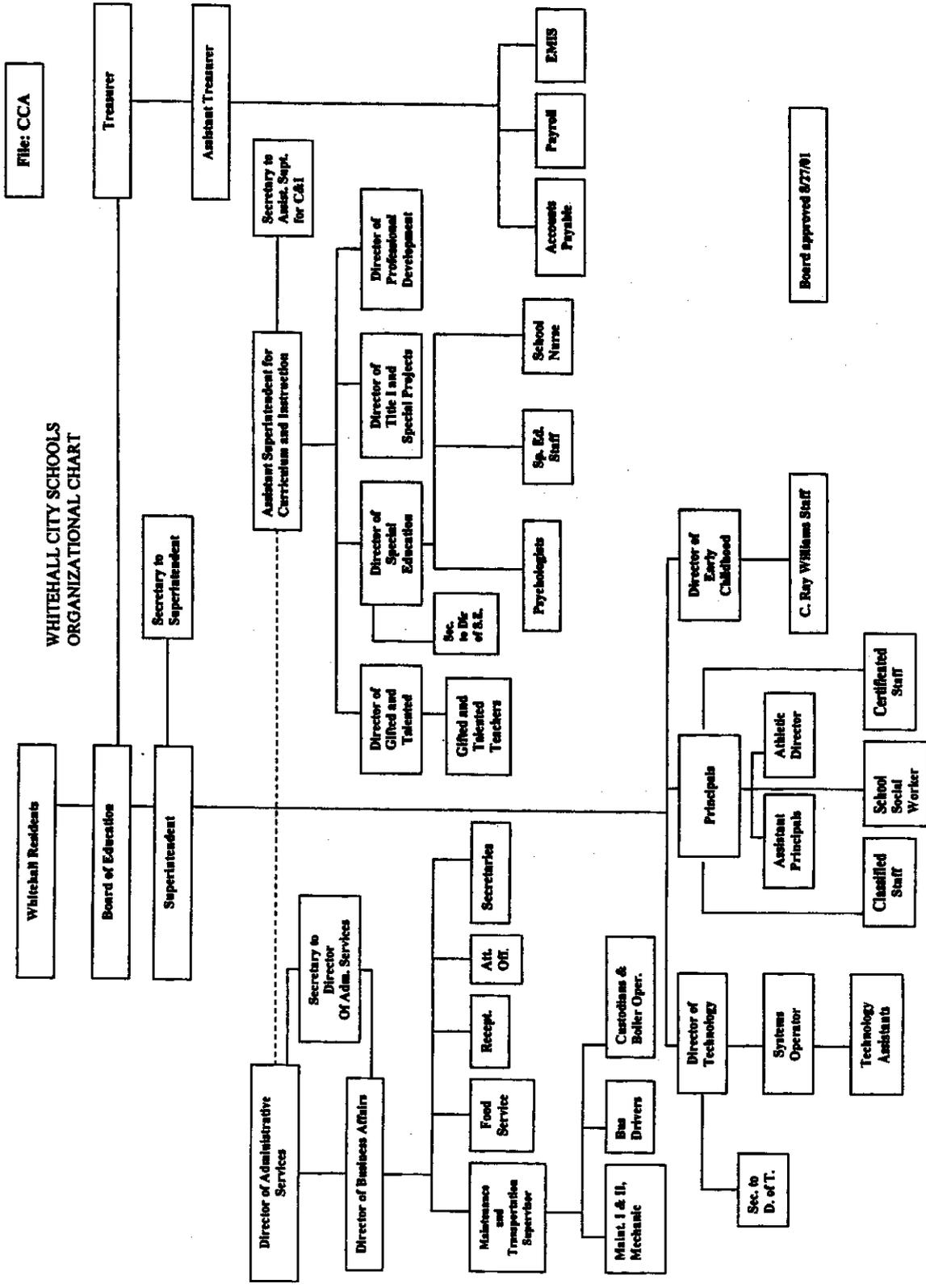
Appointed Officials

Superintendent	Judyth Dobbert-Meloy
Treasurer	Timothy J. Penton

Administrative Staff

Director of Administrative Services	Robert Wallace
Ass't Supt. of Curriculum & Instruction	Susie J. Carr
Director of Business Affairs	Roger D. Wolfe
Director of Gifted & Talented	Gwendolyn Boylan
Director of Special Education Services	H. Scott Lockett
Director of Technology	Joseph Schiska
Coordinator of Professional Development	Juliet Vernon
Coordinator of Title I & Special Projects	Linda Wait

WHITEHALL CITY SCHOOLS
ORGANIZATIONAL CHART



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Whitehall City
School District, Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2001

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



A handwritten signature in black ink, reading "William Patrick Bate".

President

A handwritten signature in black ink, reading "Jeffrey R. Emery".

Executive Director

Financial Section



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

REPORT OF INDEPENDENT ACCOUNTANTS

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

To the Board of Education:

We have audited the accompanying financial statements of the governmental activities, business-type 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 year ended June 30, 2002, 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of Whitehall City School District, Franklin County, Ohio, as of June 30, 2002, and the respective changes in financial position and the cash flows, where applicable, thereof and for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 15, during the year ended June 30, 2002, the District implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis- for State and Local Governments*.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2002 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Management's Discussion and Analysis and the budgetary comparison for the General fund are not a required part of the basic financial statements, but is supplementary information the Governmental Accounting Standards Board requires. We applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. We did not audit the information and express no opinion on it.

We conducted our audit to form opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section, combining and individual nonmajor fund statements and statistical tables are not a required part of the basic financial statements. We subjected the combining and individual nonmajor fund statements to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

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

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

JIM PETRO
Auditor of State

December 20, 2002

Whitehall City School District
Management's Discussion & Analysis
For the Fiscal Year Ended June 30, 2002

Financial Highlights

The District's net assets are \$13,508,365 as of June 30, 2002 according to the Statement of Net Assets. This represents an increase of \$2,476,049 over last year. The increase in net assets is due primarily to the continued increase in state funding. Passage of House Bill 94 resulted in a 25% increase in State Foundation payments in FY02 to Whitehall City Schools (Average increase in fiscal years 1999-2001 was 8%). Based on the approximately \$8,000,000 fiscal 2001 funding level, this translated into an increase in state revenue of approximately \$2,000,000 in fiscal 2002. With fiscal 2002 spending increases held to a very modest 3% increase over prior year (5 yr. average... 5-10%) it is not surprising that we see an increase in the District's cash and investments of approximately \$2,008,000.

The current five-year forecast prepared by the District as mandated by state law, reflects a positive operating cash balance through June 2006. No additional operating levies are being considered at this time. The District has no current need for additional classroom facilities due to a slightly declining enrollment trend. However, options to significantly renovate existing school buildings are currently being explored via the Ohio Schools Facilities Commission. Such renovations would be financed in part by the issuance of additional long-term debt.

The General Fund reported a positive fund balance of \$8,511,361.

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 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 appear on the fund financial statements beginning with the Combined Balance Sheet and Combined Statement of Revenues, Expenditures and Changes in Fund Balances. These 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 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 entity-wide statements, therefore the statements will essentially match the business-type activities portion of the entity-wide statements.

Fiduciary Funds

The District's only fiduciary fund is for Student Managed activities. The District's fiduciary activities are reported in the Statement of Net Assets, Fiduciary Funds. 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 \$13,508,365 according to the Statement of Net Assets at the close of the most recent fiscal year.

One of the largest portions of the District's net assets (28%) reflects its investment in capital assets less depreciation and any related debt used to acquire those assets that is still outstanding. The District uses capital assets to provide services; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A comparative analysis of fiscal year 2002 to 2001 follows from the Statements of Net Assets:

	Governmental Activities		Business-Type Activities		Total	
	<u>2002</u>	<u>2001</u>	<u>2002</u>	<u>2001</u>	<u>2002</u>	<u>2001</u>
Current Assets	\$ 23,984,957	22,289,023	301,964	316,680	24,286,921	22,605,703
Capital Assets	7,420,589	7,688,116	24,175	20,365	7,444,764	7,708,481
Total Assets	<u>31,405,546</u>	<u>29,977,139</u>	<u>326,139</u>	<u>337,045</u>	<u>31,731,685</u>	<u>30,314,184</u>
Current liabilities	13,252,074	13,375,393	76,006	66,207	13,328,080	13,441,600
Long-term liabilities	<u>4,858,588</u>	<u>5,806,568</u>	<u>36,652</u>	<u>33,700</u>	<u>4,895,240</u>	<u>5,840,268</u>
Total liabilities	<u>18,110,662</u>	<u>19,181,961</u>	<u>112,658</u>	<u>99,907</u>	<u>18,223,320</u>	<u>19,281,868</u>

Net Assets:						
Invested in capital						
assets, net of debt	3,692,589	2,961,116	24,175	20,365	3,716,764	2,981,481
Restricted	553,195	831,300	-	-	553,195	831,300
Unrestricted	9,049,100	7,002,762	189,306	216,773	9,238,406	7,219,535
Net Assets	<u>\$ 13,294,884</u>	<u>10,795,178</u>	<u>213,481</u>	<u>237,138</u>	<u>13,508,365</u>	<u>11,032,316</u>

A portion of the District's net assets (32%) represents resources subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets may be used to meet the District's ongoing activities.

Changes in Net Assets

	<u>Governmental Activities</u>	<u>Business- Type Activities</u>
Program Revenues		
Charges for Services	\$573,259	\$378,519
Federal grants	1,110,247	417,524
State grants	941,326	23,402
General Revenues		
Property Taxes	12,583,737	-
State entitlements	10,799,782	-
Interest income	396,871	4,475
Other	97,612	-
Total revenues	<u>26,502,834</u>	<u>823,920</u>
Program expenses		
Instructional	14,679,890	-
Support Services	8,155,656	-
Co-Curricular Student Activities	550,510	-
Community Services	264,237	-
Capital Outlay	111,198	-
Interest	241,637	-
Food Service	-	798,470
Miscellaneous	-	49,107
Total expenses	<u>24,003,128</u>	<u>847,577</u>
Increase (decrease) in net assets	<u>\$ 2,499,706</u>	<u>\$ (23,657)</u>

Governmental Activities

Net assets of the District's governmental activities increased by \$2,499,706. The increase in net assets is due primarily to the 25% increase in State Foundation funding in fiscal 2002 (approximately \$2,000,000), inflated June 2002 property tax advances (\$400,000), and continued healthy investment revenues.

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

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

	<u>Total Cost of Services 2002</u>	<u>Net Cost of Services 2002</u>
Program expenses:		
Instructional	\$14,679,890	\$ 13,191,350
Support Services	8,155,656	7,535,227
Co-Curricular Student Activities	550,510	376,671
Community Services	264,237	(33,265)
Capital Outlay	111,198	66,676
Interest	241,637	241,637
Total	<u>24,003,128</u>	<u>21,378,296</u>

47% of total revenues for governmental activities come from local property taxes. The net services column reflecting the need for \$21,378,296 of support indicates the reliance on general revenues to support governmental activities.

Business-Type Activities

Business-type activities include food service and school supply activities. These programs had a decrease in net assets of \$23,657 for the fiscal year.

The District's Funds

The District's governmental funds reported a combined fund balance of \$9,262,437, which is in excess of last years total of \$7,478,369 according to the Balance Sheets, Governmental Funds. The schedule below indicates the fund balance and the total change in fund balance from June 30, 2001 to 2002.

	<u>Fund Balance</u> <u>June 30, 2002</u>	<u>Fund Balance</u> <u>June 30, 2001</u>	<u>Increase</u>
General	\$8,511,361	\$6,736,198	1,775,163
Other Governmental	<u>751,076</u>	<u>742,171</u>	<u>8,905</u>
Total	<u>\$9,262,437</u>	<u>\$7,478,369</u>	<u>1,784,068</u>

General Fund

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

Revenues	<u>2002</u> <u>Amount</u>	<u>2001</u> <u>Amount</u>	<u>Percent</u> <u>Change</u>
Taxes	\$11,357,010	\$11,053,278	2.75%
Intergovernmental	10,795,200	8,852,010	21.95%
Investment income	395,560	747,010	(47.05%)
Other Revenue	<u>280,412</u>	<u>279,993</u>	0.15%
Total	<u>\$22,828,182</u>	<u>\$20,932,291</u>	9.06%

Intergovernmental revenue is up 21.95% as a direct result of the 25% increase seen in state foundation funding during fiscal 2002. Interest earnings are down 47% from fiscal 2001 due to declining interest rates.

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

Expenditures by Function	<u>2002</u> <u>Amount</u>	<u>2001</u> <u>Amount</u>	<u>Percent</u> <u>Change</u>
Instruction	\$12,840,022	\$12,652,792	1.48%
Support Services	7,334,138	7,223,997	1.52%
Extracurricular	391,963	352,357	11.24%
Capital Outlay	<u>486,896</u>	<u>124,450</u>	<u>291.24%</u>
Total	<u>\$21,053,019</u>	<u>\$20,353,596</u>	3.44%

Expenditures are up 3.44% over the prior year mostly due to salary and benefit increases, including increased health insurance premiums, associated with existing staff. Revenues exceeded expenditures during the fiscal year resulting in an increase in fund balance of \$1,775,163.

Other Funds

Other governmental funds consist of Special Revenue, Debt Service and Capital Projects funds. Fund balance in these funds increased by \$8,905.

General Fund Budget Information

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

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

Capital Assets

The District has \$7,444,764 invested in capital assets net of depreciation, with \$7,420,589 attributed to governmental activities. Detailed information regarding capital asset activity is included in the notes to the basic financial statements.

Debt

On June 30, 2002, the District had \$3,728,000 in outstanding notes and bonds. The District paid \$999,000.00 in principal on notes and bonds outstanding and \$219,541 in interest payments during the 2002 fiscal year. Detailed information regarding long-term debt is included in the notes to the basic financial statements.

Under current state statutes, the District's general obligation bonded debt issues are subject to a legal limitation based on 9% of the total taxable valuation of real and personal property. As of June 30, 2002, the District's general obligation debt was below the legal limit.

Restrictions and Other Limitations

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

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

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WHITEHALL CITY SCHOOL DISTRICT

BASIC FINANCIAL STATEMENTS

WHITEHALL CITY SCHOOL DISTRICT
STATEMENT OF NET ASSETS
JUNE 30, 2002

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS:			
Cash and investments	\$ 12,339,349	208,518	12,547,867
Restricted cash	158,536	-	158,536
Receivables	11,408,549	3,420	11,411,969
Due from other:			
Governments	13,101	63,052	76,153
Inventory	-	26,974	26,974
Prepaid assets	65,422	-	65,422
Capital Assets, net	7,420,589	24,175	7,444,764
TOTAL ASSETS	\$ 31,405,546	326,139	31,731,685
LIABILITIES:			
Accounts payable	\$ 47,502	12,215	59,717
Due to other-			
Governments	407,849	9,416	417,265
Deferred revenue	10,462,208	-	10,462,208
Accrued wages	1,763,082	47,689	1,810,771
Accrued liabilities	342,404	6,686	349,090
Long-term Liabilities			
Due within one year	507,384	36,652	544,036
Due in more than one year	4,580,233	-	4,580,233
TOTAL LIABILITIES	18,110,662	112,658	18,223,320
NET ASSETS			
Invested in capital assets, net of related debt	3,692,589	24,175	3,716,764
Restricted for:			
Budget stabilization	158,536	-	158,536
Debt Service	329,237	-	329,237
Prepaid assets	65,422	-	65,422
Unrestricted	9,049,100	189,306	9,238,406
TOTAL NET ASSETS	\$ 13,294,884	213,481	13,508,365

See accompanying notes to the basic financial statements.

WHITEHALL CITY SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	<u>Expenses</u>	<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>
Governmental Activities			
Instructional services:			
Regular	\$ 10,980,030	218,648	456,783
Special	3,203,014	72,802	738,814
Vocational	491,120	-	-
Continuing	5,726	1,493	-
Support services:			
Operation and maintenance of plant	1,999,002	27,368	6,096
School administration	1,887,700	52,553	12,193
Pupils	1,315,361	85	252,821
Business operations	578,544	-	14,844
Instructional staff	880,672	3,481	217,598
Student transportation	817,583	-	-
Central services	524,091	-	33,166
General administration	152,703	224	-
Co-curricular student activities	550,510	173,839	-
Community services	264,237	22,766	274,736
Capital outlay	111,198	-	44,522
Interest	241,637	-	-
Total Governmental Activities	<u>24,003,128</u>	<u>573,259</u>	<u>2,051,573</u>
Business-Type Activities			
Food Service Fund	798,470	327,001	440,926
Uniform School Supplies	49,107	51,518	-
Total Business Type-Activities	<u>847,577</u>	<u>378,519</u>	<u>440,926</u>
Totals	<u>\$ 24,850,705</u>	<u>951,778</u>	<u>2,492,499</u>

General Revenues
Property Taxes
Grants and entitlements not restricted to Specific Programs
Investment earnings
Loss on disposal of assets
Miscellaneous
Total general revenues

Change in Net Assets

Net Assets Beginning of Year
Net Assets End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue
and Changes in Net Assets

<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
(10,304,599)	-	(10,304,599)
(2,391,398)	-	(2,391,398)
(491,120)	-	(491,120)
(4,233)	-	(4,233)
(1,965,538)	-	(1,965,538)
(1,822,954)	-	(1,822,954)
(1,062,455)	-	(1,062,455)
(563,700)	-	(563,700)
(659,593)	-	(659,593)
(817,583)	-	(817,583)
(490,925)	-	(490,925)
(152,479)	-	(152,479)
(376,671)	-	(376,671)
33,265	-	33,265
(66,676)	-	(66,676)
<u>(241,637)</u>	-	<u>(241,637)</u>
<u>(21,378,296)</u>	-	<u>(21,378,296)</u>
-	(30,543)	(30,543)
-	2,411	2,411
<u>-</u>	<u>(28,132)</u>	<u>(28,132)</u>
<u>(21,378,296)</u>	<u>(28,132)</u>	<u>(21,406,428)</u>
12,583,737	-	12,583,737
10,799,782	-	10,799,782
396,871	4,475	401,346
(2,991)	-	(2,991)
100,603	-	100,603
<u>23,878,002</u>	<u>4,475</u>	<u>23,882,477</u>
2,499,706	(23,657)	2,476,049
<u>10,795,178</u>	<u>237,138</u>	<u>11,032,316</u>
<u><u>13,294,884</u></u>	<u><u>213,481</u></u>	<u><u>13,508,365</u></u>

WHITEHALL CITY SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2002

	<u>GENERAL</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
ASSETS:			
Cash and investments	\$ 10,383,798	907,847	11,291,645
Restricted cash	158,536	-	158,536
Receivables	10,676,799	731,750	11,408,549
Due from other:			
Governments	11,562	1,539	13,101
Prepaid assets	65,422	-	65,422
TOTAL ASSETS	<u>\$ 21,296,117</u>	<u>1,641,136</u>	<u>22,937,253</u>
LIABILITIES:			
Accounts payable	\$ 41,610	5,892	47,502
Due to other:			
Governments	378,562	29,287	407,849
Funds	126,900	4,155	131,055
Deferred revenue	10,595,889	729,439	11,325,328
Accrued liabilities	1,641,795	121,287	1,763,082
TOTAL LIABILITIES	<u>12,784,756</u>	<u>890,060</u>	<u>13,674,816</u>
FUND BALANCES:			
Reserved for:			
Encumbrances	590,383	63,664	654,047
Prepaid assets	65,422	-	65,422
Future appropriations	7,338	506	7,844
Budget stabilization	158,536	-	158,536
Unreserved, reported in			
General fund	7,689,682	-	7,689,682
Special revenue fund	-	313,147	313,147
Debt Service fund	-	329,237	329,237
Capital projects fund	-	44,522	44,522
TOTAL FUND BALANCES	<u>8,511,361</u>	<u>751,076</u>	<u>9,262,437</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 21,296,117</u>	<u>1,641,136</u>	<u>22,937,253</u>

See accompanying notes to the basic financial statements.

WHITEHALL CITY SCHOOL DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET ASSETS OF GOVERNMENTAL ACTIVITIES
JUNE 30, 2002

Total Governmental Fund Balances \$ 9,262,437

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. 7,420,589

Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds. 863,120

An internal 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. 907,945

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

Interest payable	(71,590)
Compensated absences	(1,130,588)
Pension obligation	(229,029)
Bonds payable	(1,128,000)
Notes payable	(2,600,000)

Net Assets of Governmental Activities \$ 13,294,884

See accompanying notes to the basic financial statements.

WHITEHALL CITY SCHOOL DISTRICT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES
 GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2002

	<u>GENERAL</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
REVENUES:			
Property taxes	\$ 11,357,010	1,213,783	12,570,793
Intergovernmental:			
Federal Restricted Grants-in-aid	39,684	1,070,563	1,110,247
State:			
Unrestricted Grants-in-aid	10,526,086	44,266	10,570,352
Restricted Grants-in-aid	229,430	941,326	1,170,756
Investment income	395,560	1,311	396,871
Co-curricular activities	4,801	169,038	173,839
Tuition fees	223,984	175,436	399,420
Other	51,627	48,976	100,603
TOTAL REVENUES	22,828,182	3,664,699	26,492,881
EXPENDITURES:			
Current:			
Instructional services:			
Regular	9,839,335	621,363	10,460,698
Special	2,514,818	704,656	3,219,474
Vocational	480,115	-	480,115
Continuing	5,754	-	5,754
TOTAL INSTRUCTIONAL SERVICES	12,840,022	1,326,019	14,166,041
Support services:			
Operation and maintenance of plant	1,930,846	40,953	1,971,799
School administration	1,804,264	89,152	1,893,416
Pupils	1,060,908	252,270	1,313,178
Business operations	550,788	23,369	574,157
Instructional staff	680,353	227,504	907,857
Student transportation	811,722	-	811,722
Central services	341,818	12,880	354,698
General administration	153,439	-	153,439
TOTAL SUPPORT SERVICES	7,334,138	646,128	7,980,266
Co-curricular student activities	391,963	167,758	559,721
Community services	-	276,348	276,348
Capital outlay	486,896	21,000	507,896
Debt service:			
Principal retirement	-	999,000	999,000
Interest	-	219,541	219,541
TOTAL EXPENDITURES	21,053,019	3,655,794	24,708,813
Net Change in Fund Balances	1,775,163	8,905	1,784,068
FUND BALANCES AT BEGINNING OF YEAR	6,736,198	742,171	7,478,369
FUND BALANCE AT END OF YEAR	\$ 8,511,361	751,076	9,262,437

See accompanying notes to the basic financial statements.

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, 2002

Net Changes in Fund Balances - Total Governmental Funds \$ 1,784,068

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period. (264,536)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds. 12,944

Repayment of bond principal is an expenditure in governmental fund, 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. 999,000

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is recorded when due. (22,096)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Compensated absences	(51,020)
Pension obligation	(65,578)
Loss on disposal of fixed assets	(2,991)

An internal fund is used by management to charge the cost of insurance to individual funds is not reported in the district-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expenses) of the internal service fund is allocated among governmental activities. 109,915

Change in Net Assets of Governmental Activities \$ 2,499,706

See accompanying notes to the basic financial statements.

WHITEHALL CITY SCHOOL DISTRICT
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
JUNE 30, 2002

	<u>Aggregate Non-Major Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Funds</u>	<u>Internal Service Fund</u>
ASSETS		
Cash and investments	\$ 208,518	1,047,704
Accounts receivable	3,420	-
Due from other governments	63,052	-
Due from other funds	-	137,741
Inventory	26,974	-
Total current assets	<u>301,964</u>	<u>1,185,445</u>
Capital Assets, Net	24,175	-
Total assets	<u>\$ 326,139</u>	<u>1,185,445</u>
LIABILITIES		
Accounts payable	\$ 12,215	-
Due to other governments	9,416	-
Due to other funds	6,686	-
Accrued liabilities	47,689	277,500
Total current liabilities	<u>76,006</u>	<u>277,500</u>
Long-term liabilities	36,652	-
Total liabilities	<u>112,658</u>	<u>277,500</u>
Net Assets		
Invested in Capital Assets	24,175	-
Unrestricted	189,306	907,945
Total Net Assets	<u>\$ 213,481</u>	<u>907,945</u>

See accompanying notes to the basic financial statements.

WHITEHALL CITY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED 30, 2002

	<u>Aggregate Non-Major Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Funds</u>	<u>Internal Service Fund</u>
Operating Revenues:		
Food service sales	323,616	-
Charges for services	-	1,430,884
Class fees	51,518	-
Other	3,385	-
Total operating revenues	<u>\$ 378,519</u>	<u>1,430,884</u>
Operating Expenses:		
Supplies and materials	316,448	-
Personal services	476,960	-
Purchased services	41,784	1,320,969
Depreciation	8,378	-
Other	4,007	-
Total operating expenses	<u>847,577</u>	<u>1,320,969</u>
Operating income (loss)	(469,058)	109,915
Nonoperating Revenues:		
State sources	23,402	-
Federal sources	417,524	-
Investment income	4,475	-
Total nonoperating revenues	<u>445,401</u>	<u>-</u>
Change in Net Assets	(23,657)	109,915
Net assets at beginning of year	<u>237,138</u>	<u>798,030</u>
Net assets at end of year	<u>\$ 213,481</u>	<u>907,945</u>

See accompanying notes to the basic financial statements.

WHITEHALL CITY SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED 30, 2002

	<u>Aggregate Non-Major Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Funds</u>	<u>Internal Service Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from tuition and fees	\$ 54,045	-
Cash received from sales	323,616	-
Cash received from charges for services	-	1,412,465
Other cash receipts	3,627	-
Cash payments for personal services	(476,424)	-
Cash payments for purchased services	(41,784)	-
Cash payments for supplies and materials	(314,119)	(1,272,469)
Cash payments for other expenses	(2,628)	-
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(453,667)	139,996
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest	4,475	-
NET CASH FLOWS FROM INVESTING ACTIVITIES	4,475	-
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
State sources	23,393	-
Federal sources	418,127	-
NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	441,520	-
CASH FLOWS USED IN CAPITAL AND OTHER RELATED RELATED FINANCING ACTIVITIES-		
Acquisition of Property, plant and equipment	(13,567)	-
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(21,239)	139,996
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	229,757	907,708
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 208,518	1,047,704
 ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:		
Operating income (loss)	\$ (469,058)	109,915
Depreciation	8,378	-
Loss on disposal of fixed assets	785	-
Change in assets and liabilities:		
Receivables	2,769	-

WHITEHALL CITY SCHOOL DISTRICT
STATEMENT OF FIDUCIARY ASSETS
JUNE 30, 2002

	Agency Fund	<u>Student Activity Fund</u>
ASSETS		
Cash and investments	\$	33,537
Total assets		<u>33,537</u>
LIABILITIES		
Due to other	\$	33,537
Total liabilities		<u>33,537</u>

See accompanying notes to the basic financial statements.

WHITEHALL CITY SCHOOL DISTRICT

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WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements
June 30, 2002

(1) Reporting Entity

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

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

Jointly Governed Organizations:

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

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

(2) Summary of Significant Accounting Policies

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

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements
June 30, 2002

(a) Fund Accounting

The District's accounts are maintained on the basis of funds, each of which is considered a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to specific District functions or activities. The operation of each fund is accounted for within a separate set of self-balancing set of accounts.

Major Governmental Fund

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

Business – Type Activities

Food Service Fund - The Food Service Fund is used to account for all financial transactions related to food service operations.

Uniform School Supplies Fund – The Uniform School Supplies fund is used to account for the purchase and sale of school supplies to students as adopted by the Board of Education

Other Fund Types

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

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

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

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

Fiduciary Funds

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

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements
June 30, 2002

(b) Basis of Presentation

Government-wide Financial Statements - The statement of net assets and the statement of activities display information about the District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. Internal Service fund activity is eliminated to avoid overstatement of revenues and expenses. The statements distinguish between governmental and business-type activities of the District.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type, and for each function or program of the governmental activities of the District. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include amounts paid by the recipient of goods or services offered by the program, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues not classified as program revenues are presented as general revenues of the District.

Fund Financial Statements

Fund financial statements report detailed information about the District. The focus of governmental and enterprise fund financial statements are on major funds rather than reporting funds by type. Each major fund is presented in a separate column, and all nonmajor are aggregated into one column. Internal Service funds are combined and the totals are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by fund type.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and private-purpose trust 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. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund's operating statements present increases (e.g., revenues) and decreases (expenses) in net total assets.

(c) Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. The Fund financial statements are prepared using either modified accrual for governmental funds or accrual basis for proprietary and fiduciary funds.

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements
June 30, 2002

Revenues Exchange and Non-exchange Transactions

Revenue resulting from exchange transactions is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenues are recognized in the accounting period when they become both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current fiscal year. The available period of the District is sixty days after year-end.

Nonexchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an 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 met. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: property taxes available for advance, investment earnings, tuition, grants and student fees.

Deferred Revenue

The District reports deferred revenue on its statement of net assets and governmental funds balance sheet. Deferred revenue arises when potential revenue does not meet both the measurable and available criteria for recognition in the current period. For tax receipts the "intended to finance" criteria must also be met. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the statement of net assets and governments funds balance sheet and revenue is recognized.

Expenditures /Expenses

On the accrual basis of accounting, expenses are recorded at the time they are incurred. The measurement focus of governmental fund accounting is on flow of current financial resources. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred except for (1) principal and interest on general long-term debt, which is recorded when due, and (2) the costs of accumulated unpaid vacation and sick leave are reported as fund liabilities in the period in which they will be liquidated with available financial resources rather than in the period earned by employees.

(d) Cash and Investments

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

(e) Inventory

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.

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements
June 30, 2002

(f) Capital Assets and Depreciation

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

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

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

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

(g) Interfund Activity

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

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

(h) 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 right to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the vesting method. The liability is based on the sick leave accumulated at June 30 by those employees who are currently eligible to receive termination payments and those employees for whom it is probable they will become eligible to receive termination benefits in the future. The criteria for determining the vacation and sick leave liability is derived from Board policy, negotiated agreements, and state laws.

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements
June 30, 2002

The entire compensated absence liability is reported on the entity-wide financial statements. For governmental fund financial statements, the amount of accumulated vacation and sick leave of employees has been recorded as a current liability to the extent that the amounts are expected to be paid using expendable available financial resources. The balance of the liability is not recorded. For proprietary funds, the entire amount of compensated absences is recorded as an expense and liability of the fund.

(i) Accrued Liabilities and Long-term Debt

All accrued liabilities and long-term debt is reported in the entity-wide financial statements as well as the proprietary fund financial statements. For governmental fund financial statements, these accrued liabilities are generally reported as a governmental fund liability if due for payment as of the balance sheet date regardless of whether they will be liquidated with current financial resources. However, claims for judgments and compensated absences paid from governmental funds are reported as a liability in the fund financial statements only for the portion expected to be financed from expendable available financial resources. Long-term debt paid from governmental funds are not recognized as a liability in the fund financial statements until due.

(j) Fund Balance Reserves / Restrictions

The District records reservations for portions of fund equity, which are legally segregated for specific future use or which do not represent available spendable resources and therefore are not available for appropriation for expenditures. Fund equity reserves have been established for encumbrances, prepaid assets, property tax revenue reserved by the Board for future year's appropriations and reserves for textbooks, capital maintenance and budget stabilization, as required by state statute (see Note 15).

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

(k) Proprietary Funds

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

Proprietary funds account for all recurring type revenues as operating revenues. Non-recurring revenues such as gains on sale of assets and revenues over which the District has minimal or no control, primarily interest earnings, are accounted for as nonoperating revenues.

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements
June 30, 2002

(l) Statement of Cash Flows

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

(m) Management Estimates

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

(3) Cash and Investments

(a) Cash

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

The investment and deposit of the District's monies is governed by the provisions of the ORC. In accordance with these statutes, the District is authorized to invest in United States and State of Ohio bonds, notes, and other obligations; bank certificates of deposit; banker acceptances; commercial paper notes rated prime and issued by United States corporations; repurchase agreements secured by United States obligations; and STAROhio. During fiscal year 2002, investments were limited to STAROhio, repurchase agreements, banker's acceptances, CDs, and federal agency securities. However, the District did not hold banker's acceptances as of June 30, 2002. Earnings on investments are credited to the General Fund except earnings specifically related to the Capital Projects Fund, Enterprise Fund, and Special Revenue Fund - Auxiliary Services, which is in compliance with ORC Section 3315.01. In fiscal 2002 investment income of \$395,560 was recorded in the General Fund.

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, 2002

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. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within 5 years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements
June 30, 2002

the District's name. During 2002, the District and public depositories complied with the provisions of these statutes.

(b) Deposits with Financial Institutions

At year-end, the District carried account balances at two banks. The carrying amount of all District deposits was \$560,246, including \$1,000,000 in a non-negotiable certificate of deposit. The combined bank balance was \$842,861 of which \$200,000 was covered by the FDIC insurance and \$642,861 was uncollateralized as defined by the GASB. These uncollateralized deposits were, however, covered by a pledged collateral pool as discussed above.

(c) Investments

The District's investments are categorized to give an indication of the level of risk assumed by the District at June 30, 2002. Category 1 includes investments that are insured or registered or for which the securities are held by the District or its agent in the District's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the District's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty or its trust department or agent, but not in the District's name. The investment with STAROhio is not required to be categorized due to its nature.

	1	Category 2	3	Fair Value
Repurchase Agreement	\$ -	-	1,189,081	1,189,081
U.S. Treasury and agency obligations	-	5,839,989		5,839,989
Fifth Third Money Market				4,668,534
STAROhio				<u>482,090</u>
Total investments				<u>12,179,694</u>
Deposits:				
Cash deposits				(439,754)
Certificates of Deposits				<u>1,000,000</u>
Total deposits				560,246
Total cash and investments				<u>\$ 12,739,940</u>

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements
June 30, 2002

(4) Property Taxes

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

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

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

Tangible personal property taxes attach as a lien and are levied January 1 of the current year. Tangible personal property assessments are 25% of true value. The assessed values for collection in 2002, upon which the 2001 levies were based, were as follows:

Agricultural/Residential Real Estate	\$ 130,394,210
Commercial/Industrial Real Estate	95,832,970
Public Utility Real Estate	33,140
Public Utility Tangible	13,561,630
General Tangible Property	44,350,051
<hr/>	
Total	\$ 284,172,001
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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, 2002. However, monies legally available as an advance to the District as of June 30, 2002 are recognized as revenue as they are both measurable and available. The property tax amount recognized as revenue, is reflected as a reservation of fund balance (reserve for future appropriations) as the District is prohibited by law from appropriating this amount in accordance with Ohio Revised Code Section 5705.35.

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements
June 30, 2002

(5) Receivables

Receivables at June 30, 2002 consisted of taxes, interest and other accounts. Taxes receivable include current and delinquent taxes receivable. A summary of the principal items of receivables follows:

Governmental Activities:	
Taxes current	\$ 10,470,052
Taxes delinquent	863,120
Interest	59,013
Accounts	16,364

Business -Type Activities:	
Interest	1,216
Accounts	2,204

Total receivable	\$ 11,411,969
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(6) Due From Other Governments

Intergovernmental receivables at June 30, 2002 consist of the following:

Governmental Activities:	
Federal	\$ 11,562
State	250
Local	1,289

Business – Type Activities:	
Federal	63,043
State	9

Total receivable	\$ 76,153
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WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements
June 30, 2002

(7) Interfund Receivables and Payables

Interfund balances at June 30, 2002 consist of the following individual fund receivables and payables on the fund basis

Fund	Receivable	Payable
General Fund	\$ -	126,900
Other Governmental funds	-	4,155
Business -Type Activity Food Service	-	6686
Governmental Activity- Internal Service Fund	137,741	-
Total	\$137,741	137,741

Interfund balances at June 30, 2002 are for charges related to the Employee Benefit-Self Insurance Internal Service fund.

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements
June 30, 2002

(8) Capital Assets

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

	Balance June 30, 2001	Additions	Disposals	Balance June 30, 2002
<u>Governmental Activities</u>				
<u>Cost</u>				
Land and land improvements	\$2,630,462	-	-	2,630,462
Building and improvements	10,143,645	442,786	-	10,586,431
Furniture, fixtures and equipment	6,720,035	411,390	66,490	7,064,935
Buses, autos and trucks	783,171	10,371	11,400	782,142
Total at cost	20,277,313	864,547	77,890	21,063,970
<u>Less accumulated depreciation</u>				
Land improvements	2,497,341	24,444	-	2,521,785
Building and improvements	5,179,979	374,239	-	5,554,218
Furniture, fixtures and equipment	4,486,410	689,333	63,500	5,112,243
Buses, autos and trucks	425,467	41,067	11,399	455,135
Total accumulated depreciation	12,589,197	1,129,083	74,899	13,643,381
Capital Assets, net	\$7,688,116	(264,536)	2,991	7,420,589

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements
June 30, 2002

A summary of Business – Type Capital Assets at June 30, 2002 follows:

Business - Type Activities

	<u>Balance June 30, 2001</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance June 30, 2002</u>
Furniture, fixtures and equipment	\$305,469	12,973	1,239	317,203
Less accumulated depreciation	285,104	8,378	454	293,028
Capital Assets, net	<u>\$20,365</u>	<u>4,595</u>	<u>785</u>	<u>24,175</u>

Depreciation expense was charged to governmental functions as follows:

Instructional services:	
Regular	\$ 718,339
Special	27,630
Vocational	73
Support services:	
Operation and maintenance of plant	83,854
School administration	6,042
Pupils	2,835
Business operations	2,018
Instructional staff	14,977
Student transportation	23,955
General administration	173,507
Co-curricular student activities	16,660
Community services	4,430
Capital outlay	54,764
Total Depreciation	<u>\$ 1,129,084</u>

(9) General Long-Term Obligations

All current obligation bonds outstanding, issued to provide funds for the acquisition and construction of equipment and facilities, are general obligations of the District for which the full faith and credit of the District is pledged for repayment. 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 a current 4.73 mill bonded debt tax levy.

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements
June 30, 2002

As of June 30, 2002, the District had one general obligation bond and one general obligation long-term note issue outstanding. This debt was issued for general government activities, specifically, the construction and renovation of school buildings. General obligations currently outstanding are:

Purpose	Date Issued	Interest Rate	Final Maturity	Balance at June 30, 2002
Building improvements bonds	04/15/93	5.310%	12/01/13	\$ 2,600,000
Energy conservation notes	05/01/96	5.600%	05/01/06	1,128,000
				\$ 3,728,000

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

Year ending June 30,	Interest rates	Principal	Interest
2003	4.250-6.612	\$ 278,355	497,267
2004	4.250-6.612	289,821	479,129
2005	4.250-6.612	304,632	461,918
2006	4.250-6.612	318,860	441,562
2007	4.250-6.612	16,225	429,228
2008 and thereafter	4.250-6.612	2,520,107	502,376
Total		\$3,728,000	2,811,480

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

The effects of these debt limitations at June 30, 2002 are a voted debt margin of \$21,847,480 and an unvoted debt margin of \$284,172. 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, 2002, 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
June 30, 2002

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

	Balance June 30, 2001	Additions	Reductions	Balance June 30, 2002
Accrued liabilities (accrued vacation and sick leave)	\$ 1,079,568	51,020	-	1,130,588
General obligation bonds payable	2,900,000	-	300,000	2,600,000
General obligation notes payable	1,827,000	-	699,000	1,128,000
Due to other governments-pension liability	163,451	229,029	163,451	229,029
	<u>\$ 5,970,019</u>	<u>280,049</u>	<u>1,162,451</u>	<u>5,087,617</u>

Amounts Due In One Year

General obligation bonds & Notes payable	\$ 278,355
Due to other governments-pension liability	229,029
	<u>\$ 507,384</u>

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

(10) Self-Insurance Fund and Risk Management

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

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

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements
June 30, 2002

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

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

The District provides employee medical/surgical benefits through a minimum premium plan, which is a modified self-insurance plan. The District maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. The District offers one PPO medical plan with varied deductibles and coinsurance payments for "In-network" and "Non-network" claims. Claims are reviewed by a third-party claims administrator and then paid by the District. The District pays into the Employee Benefit Self-Insurance Internal Service Fund at a single or family rates based on the coverage selected by the employee. All full-time employees electing family medical coverage are required to make a monthly contribution of \$222.00 to the Employee Benefit Self-Insurance Fund. For full-time employees electing single medical coverage, the District pays 100% of the monthly premium. 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.

No changes have occurred with respect to insurance coverage levels between fiscal year 2000 and 2001. Additionally, no payments have been made within the last three years to settle claims in excess of the above-noted insurance coverages.

Dental coverage is contracted through a third-party insurer, not on a self-insurance basis. Monthly premiums for this coverage are \$61.05 per employee as of June 30, 2002, for both single and family coverage. The premium is paid in full by the fund that pays the salary for the employee.

A claims liability of approximately \$277,500 at June 30, 2002, in the internal service fund reflects an estimate of incurred but unpaid claims liability for medical and dental insurance. This liability was determined in accordance with actuarially acceptable reserving standards and was certified by an accredited actuary, as required by state statute.

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements
June 30, 2002

A summary of the changes in self-insurance and dental claims liability, for the years ended June 30, 2002, 2001 and 2000 follows:

	2002	2001	2000
Claims liability at July 1	\$229,000	247,000	231,000
Incurred claims	1,320,969	1,009,941	1,143,549
Claims paid	(1,272,469)	(1,027,941)	(1,127,549)
Claims liability at June 30	\$277,500	229,000	247,000

(11) Defined Benefit Pension Plans

Certificated District employees are covered by the State Teachers Retirement System of Ohio (STRS). All other District employees are covered by the School Employees Retirement System of Ohio (SERS). STRS and SERS (the Systems) are cost sharing, defined benefit, multiple-employer public employee retirement systems.

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

- A. STRS is a cost-sharing, multiple-employer public employee retirement system.
- B. STRS is a statewide retirement plan for certified teachers and other faculty members employed in the public schools of Ohio or any school, college, university, institution or other agency wholly controlled, managed and supported in whole, or in part, by the state or any political subdivision thereof. Any member 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 may retire. The maximum 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 member's three highest years' salaries. The annual allowance is calculated by using a base percentage of 2.1% multiplied by the total number of years of service credit (including Ohio-valued purchased credit) times the final average salary. The 31st year of earned Ohio service credit is calculated at 2.5%. An additional one-tenth of a percent is added to the calculation for every year of earned Ohio service over 31 years (2.6% for 32 years, 2.7% for 33 years and so on) until 100% of final average salary is reached.

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements
June 30, 2002

Legislation passed in April 2000 with a July 1999 effective date provided an adjustment for retirees whose benefits have not kept pace with the rate of inflation. The legislation also changed the formula for calculating the formula benefit. The formula benefit increased 2.2% from 2.1% per year for all years up to 30 years. For members with 35 or more years of earned Ohio service, the first 30 years will be calculated at 2.5% instead of 2.2%. For earned Ohio service over 30 years, the formula will remain as current law, which provides an escalating formula of 2.5% for the 31st year, 2.6% for the 32nd year, 2.7% for the 33rd year, etc; until 100% of the final average salary is reached.

Under the "money-purchase benefit" calculation, a member's lifetime contributions plus interest at specified rates are matched by an equal amount from other STRS funds. This total is then divided by an actuarially determined annuity factor to determine the maximum annual retirement allowance.

A retiree of STRS or other Ohio public retirement system is eligible for reemployment as a teacher following the lapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for a money-purchase benefit or a lump-sum payment in addition to the original retirement allowance.

Retirement benefits are annually increased by the greater of the amount of the change in the Consumer Price Index (CPI) or the cumulative CPI increases since retirement, less previous cost-of-living increases, up to a maximum of 3% of the original base benefit. The plan offers comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare premiums. A member with five or more years' credited service who becomes disabled is entitled to a disability benefit. Survivor benefits are available to eligible spouses and dependents of active members who die before retirement. A death benefit of \$1,000 is payable to the beneficiary of each deceased retired member. Additional death benefit coverage of \$1,000 or \$2,000 can be purchased. Various other benefits are available to members' beneficiaries.

Benefits are established by Chapter 3307 of the Ohio Revised Code.

- C. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers.
- D. Contribution requirements and the contributions actually made for the fiscal year ended June 30, 2002, were 9.3% of covered payroll for members and 14% for employers. These were the same contribution rates for 2000 and 2001. Employer contributions for 2002, 2001, and 2000 were approximately \$1,621,000 \$1,550,800, and \$1,459,800, respectively, equal to 100% of the required contribution each year.

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements
June 30, 2002

- E. STRS Ohio issues a stand-alone financial report. Copies of STRS 2001 Comprehensive Annual Financial Report, will be available after Jan. 1, 2001, and can be requested in writing to STRS, 275 E. Broad St., Columbus, OH 43215-3371, or by calling (614) 227-4090.

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

- A. SERS is a cost-sharing multiple-employer defined benefit pension plan.
- B. SERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. SERS members are eligible for retirement benefits at age 60 with 5 years of service credit, between ages 55 and 60 with at least 25 years of service credit, or at any age with 30 years of service credit. An annual pension will be based upon actual age at retirement, salary (average of best three years) and service credit. At age 65, a member will receive 2.1% of final average salary to 30 years, and 2.5% for each year over 30 years, or a minimum of \$86, for every year of service credit. Members under the age of 65 who retire with less than 30 years of service credit receive reduced benefits.
- C. Authority to establish and amend benefits is provided by Chapter 3309 of the Ohio Revised Code.
- D. Plan members are required to contribute 9% of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 14% of annual covered payroll. The contribution requirements of the plan members and employers are established and may be amended, up to statutory maximum amounts, by the SERS Board. Employer contributions to SERS for the years ended June 30, 2002, 2001, and 2000 were approximately \$491,000, \$446,700 and \$406,700, respectively, equal to 100% of the required contribution for each year.
- E. SERS issues a stand alone financial report. Interested parties may obtain a copy by making a written request to SERS at: 300 East Broad Street, Suite 100, Columbus, Ohio 43215 or by calling (614) 222-5853.

(12) Postemployment Benefits Other Than Pension Benefits

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

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

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements
June 30, 2002

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

- B. The Ohio Revised Code grants authority to STRS to provide health care coverage to benefit recipients, spouses and dependents. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14% of covered payroll.
- C. The STRS Retirement Board currently allocates employer contributions to the Health Care Reserve Fund from which health care benefits are paid. For fiscal year ended June 30, 2001, the STRS Board allocated employer contributions equal to 8% of covered payroll to the Health Care Reserve Fund. The balance in the Health Care Reserve Fund was \$3.256 billion at June 30, 2001. The Health Care Reserve Fund allocation for the year ended June 30, 2002, will be 4.5% of covered payroll. For the District this amount approximated \$498,000 during fiscal year 2001.
- D. For the year ended June 30, 2001, the net health care costs paid by STRS were \$300,772,000. There were 102,132 eligible benefit recipients.

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

- A. The Ohio Revised Code gives SERS the discretionary authority to provide post-retirement health care to retirees and their dependents. Coverage is made available to service retirees with ten or more years of qualifying service credit, disability and survivor benefit recipients. Members retiring on or after August 1, 1989 with less than twenty-five years of service credit must pay a portion of their premiums for health care. The portion is based on years of service up to a maximum of 75% of the premium.
- B. After the allocation for basic benefits, the remainder of the employer's 14% contributions is allocated to providing health care benefits. At June 30, 2001, the allocation rate was 8.45%. In addition, SERS levies a surcharge to fund health care benefits equal to 14% of the difference between a minimum pay and the member's pay, pro-rated for partial service credit. For fiscal year 2001, the minimum pay was established as \$12,400. The surcharge, added to the unallocated portion of the 14% employer contribution rate, provides for maintenance of the asset target level for the health care fund.
- C. Health care benefits are financed on a pay-as-you-go basis. The target level for the health care reserve is 150% of annual health care expenses. Expenses for healthcare at June 30, 2001 were \$161.4 million. At June 30, 2001, SERS had net assets available for payment of health care benefits of \$315.7 million.
- D. The number of participants currently receiving health care benefits is approximately 50,000.

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements
June 30, 2002

- E. Employer contributions in the amount of \$298,000 and a surcharge in the amount of \$15,360 were used to fund post-employment benefits for the year ended June 30, 2002.

(13) Contingencies

(a) Grants

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

(b) Litigation

The District is a defendant in various lawsuits. The outcome and possible impact of these lawsuits is not presently determinable.

(c) State School Funding Decision

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

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

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements
June 30, 2002

(14) Set-Asides

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

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

	Textbook Reserve	Capital Maintenance Reserve	Budget Stabilization Reserve
Balance, July 1, 2001	(\$10,280)	(67,924)	158,536
Required Set-Aside	357,540	357,540	-
Qualifying Expenditures	(424,037)	(800,000)	-
Balance, June 30, 2002	(\$76,777)	(510,384)	158,536

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements
June 30, 2002

(15) Change in Accounting Principle / Business – Type Activities Restatement

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

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

The entity-wide financial statements split the Districts programs between business-type and governmental activities. The beginning net assets amount for the business-type activities equals fund equity of the enterprise funds from June 30, 2001 financial statements, except as noted below. The beginning net asset amount for the governmental funds at June 30, 2001, represents fund balance for the combined governmental funds adjusted as follows:

Total Governmental Fund Balances at June 30, 2001	\$ 7,478,369
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.	7,688,116
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.	850,176
An internal 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.	798,030
Long-term liabilities, including bonds and notes payable, are not due and payable in the current period and therefore are not reported in the funds.	
Interest payable	(49,494)
Compensated absences	(1,079,568)
Pension obligation	(163,451)
Bonds payable	(2,900,000)
Notes payable	(1,827,000)
Net Assets of Governmental Activities, as restated	\$10,795,178

WHITEHALL CITY SCHOOL DISTRICT
Notes to the Basic Financial Statements
June 30, 2002

Beginning net assets for the "Business – Type Activities" were restated because of a change in the District's capitalization threshold from \$100 to \$500. Additionally, the District changed its method for recognizing Federal commodities inventory. Revenue is now recognized when received versus when used. The restatement is as follows:

Beginning Net Assets (Retained Earnings), as previously reported	\$ 225,169
Restatements:	
Capital Assets, net	(7,665)
Deferred revenue	19,634
<hr/> Beginning Net Assets (Retained Earnings), as restated	<hr/> \$ 237,138

WHITEHALL CITY SCHOOL DISTRICT

**REQUIRED SUPPLEMENTARY
INFORMATION**

WHITEHALL CITY SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2002

	GENERAL FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
Property taxes	\$ 11,002,227	11,507,029	11,349,672	(157,357)
Investment income	904,802	400,000	465,947	65,947
Tuition fees	137,006	137,006	225,039	88,033
Co-curricular	5,024	5,024	4,801	(223)
Miscellaneous	35,882	35,882	39,420	3,538
State sources	10,287,413	10,287,413	10,762,613	475,200
Federal sources	25,000	25,000	28,122	3,122
TOTAL REVENUES	22,397,354	22,397,354	22,875,614	478,260
EXPENDITURES:				
Instructional services:				
Regular	10,029,286	10,097,849	9,862,377	235,472
Special	2,514,872	2,620,824	2,611,059	9,765
Vocational	485,432	523,405	521,041	2,364
Continuing	8,073	8,073	5,784	2,289
TOTAL INSTRUCTIONAL SERVICES	13,037,663	13,250,151	13,000,261	249,890
Support services:				
Pupils	1,104,809	1,095,480	1,071,986	23,494
Instructional staff	710,195	751,490	680,395	71,095
Board of Education	326,155	299,655	80,269	219,386
School administration	2,009,978	2,002,871	1,917,794	85,077
Fiscal services	544,781	541,681	502,239	39,442
Business operations	36,617	38,667	23,964	14,703
Operation and maintenance of plant	2,111,959	2,057,026	1,974,255	82,771
Student transportation	769,380	801,880	797,286	4,594
Central services	403,299	407,924	358,542	49,382
TOTAL SUPPORT SERVICES	8,017,173	7,996,674	7,406,730	589,944
Co-curricular activities	430,931	431,631	392,799	38,832
Site Improvement	475,000	882,310	882,310	-
TOTAL EXPENDITURES	21,960,767	22,560,766	21,682,100	878,666
Excess (deficiency) of revenues over expenditures	436,587	(163,412)	1,193,514	(1,356,926)
OTHER FINANCING SOURCES (USES):				
Other	600	600	575	(25)
Refund of prior year expenditures (receipts)	25,000	25,000	23,442	(1,558)
TOTAL OTHER FINANCING SOURCES (USES)	25,600	25,600	24,017	(1,583)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	462,187	(137,812)	1,217,531	1,355,343
Prior year encumbrances appropriated	344,320	344,320	344,320	-
FUND BALANCES AT BEGINNING OF YEAR	8,369,446	8,369,446	8,369,446	-
FUND BALANCES (DEFICIT) AT END OF YEAR	\$ 9,175,953	8,575,954	9,931,297	1,355,343

See accompanying notes to the basic financial statements.

WHITEHALL CITY SCHOOL DISTRICT
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND, continued
 FOR THE YEAR ENDED JUNE 30, 2002

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

Excess of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	\$ 1,775,163
<u>Adjustments</u>	
Due to Revenues:	
Received in cash during 2002, accrued at June 30, 2001	10,527,377
Accrued at June 30, 2002 but not recognized in budget	(10,753,783)
Due to encumbrances-	
Recognized as expenditures in budget	(590,383)
Due to expenditures:	
Paid in cash during fiscal 2002, accrued at June 30, 2001	(12,513,531)
Accrued at June 30, 2002, but not recognized in budget	12,784,756
Other	(12,068)
 Excess of revenues and other financing sources over expenditures and other financing uses (GAAP Basis)	 <u><u>\$ 1,217,531</u></u>

WHITEHALL CITY SCHOOL DISTRICT

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Supplementary Information

WHITEHALL CITY SCHOOL DISTRICT

General Fund

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

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND - BUDGET BASIS
YEAR ENDED JUNE 30, 2002

	GENERAL FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
Property taxes	\$ 11,002,227	11,507,029	11,349,672	(157,357)
Investment income	904,802	400,000	465,947	65,947
Tuition fees	137,006	137,006	225,039	88,033
Co-curricular	5,024	5,024	4,801	(223)
Miscellaneous	35,882	35,882	39,420	3,538
State sources	10,287,413	10,287,413	10,762,613	475,200
Federal sources	25,000	25,000	28,122	3,122
TOTAL REVENUES	22,397,354	22,397,354	22,875,614	478,260
EXPENDITURES:				
REGULAR INSTRUCTION:				
Salaries and wages	6,996,440	6,914,440	6,781,040	133,400
Employee benefits	1,751,032	1,751,032	1,680,411	70,621
Purchased services	755,493	925,573	901,701	23,872
Supplies and materials	392,311	348,573	342,195	6,378
Capital Outlay	134,010	158,231	157,030	1,201
TOTAL REGULAR INSTRUCTION	10,029,286	10,097,849	9,862,377	235,472
SPECIAL INSTRUCTION:				
Salaries and wages	1,563,275	1,590,616	1,589,922	694
Employee benefits	416,563	436,563	436,550	13
Purchased services	499,767	552,832	546,128	6,704
Supplies and materials	27,893	29,468	27,660	1,808
Capital Outlay	7,374	11,345	10,799	546
TOTAL SPECIAL INSTRUCTION	2,514,872	2,620,824	2,611,059	9,765
VOCATIONAL INSTRUCTION:				
Salaries and wages	398,161	398,171	398,167	4
Employee benefits	84,008	86,508	86,370	138
Purchased services	2,780	2,525	303	2,222
Supplies and materials	483	1,201	1,201	-
Capital Outlay	-	35,000	35,000	-
TOTAL VOCATIONAL INSTRUCTION	485,432	523,405	521,041	2,364
CONTINUING INSTRUCTION:				
Salaries and wages	7,000	7,000	5,008	1,992
Employee benefits	1,073	1,073	776	297
TOTAL CONTINUING INSTRUCTION	8,073	8,073	5,784	2,289
PUPIL SERVICES:				
Salaries and wages	745,466	769,466	758,488	10,978
Employee benefits	253,208	234,208	234,129	79
Purchased services	81,974	70,351	58,952	11,399
Supplies and materials	9,222	9,622	9,208	414
Capital Outlay	14,339	11,233	10,672	561
Other	600	600	537	63
TOTAL PUPIL SERVICES	\$ 1,104,809	1,095,480	1,071,986	23,494

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND - BUDGET BASIS, Continued
YEAR ENDED JUNE 30, 2002

	GENERAL FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
INSTRUCTIONAL STAFF:				
Salaries and wages	\$ 475,266	476,866	423,706	53,160
Employee benefits	133,698	133,698	118,805	14,893
Purchased services	59,514	59,532	58,547	985
Supplies and materials	37,655	52,359	50,421	1,938
Capital Outlay	4,062	29,035	28,916	119
TOTAL INSTRUCTIONAL STAFF	710,195	751,490	680,395	71,095
BOARD OF EDUCATION				
Salaries and wages	5,600	5,600	5,600	-
Employee benefits	979	1,229	976	253
Purchased services	66,500	35,200	27,260	7,940
Supplies and materials	1,076	1,126	1,116	10
Other	252,000	256,500	45,317	211,183
TOTAL BOARD OF EDUCATION	326,155	299,655	80,269	219,386
SCHOOL ADMINISTRATION:				
Salaries and wages	1,333,105	1,333,105	1,286,279	46,826
Employee benefits	368,890	368,890	367,554	1,336
Purchased services	242,183	237,996	211,302	26,694
Supplies and materials	33,024	33,016	29,122	3,894
Capital Outlay	20,776	17,664	15,432	2,232
Other	12,000	12,200	8,105	4,095
TOTAL SCHOOL ADMINISTRATION	2,009,978	2,002,871	1,917,794	85,077
FISCAL SERVICES:				
Salaries and wages	232,307	232,307	215,051	17,256
Employee benefits	63,894	63,894	62,949	945
Purchased services	37,000	37,600	26,876	10,724
Supplies and materials	5,000	4,900	3,887	1,013
Capital outlay	5,000	1,150	-	1,150
Other	201,580	201,830	193,476	8,354
TOTAL FISCAL SERVICES	544,781	541,681	502,239	39,442
BUSINESS OPERATIONS				
Salaries and wages	8,000	7,950	2,496	5,454
Employee benefits	2,117	2,117	1,214	903
Purchased services	20,000	20,000	11,664	8,336
Supplies and materials	6,500	8,600	8,590	10
TOTAL BUSINESS OPERATIONS	\$ 36,617	38,667	23,964	14,703

(Continued)

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND - BUDGET BASIS, Continued
YEAR ENDED JUNE 30, 2002

	GENERAL FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
OPERATION AND MAINTENANCE OF PLANT:				
Salaries and wages	\$ 1,004,668	1,002,581	952,114	50,467
Employee benefits	264,791	266,580	266,237	343
Purchased services	642,250	550,810	519,462	31,348
Supplies and materials	145,250	177,687	177,074	613
Capital Outlay	55,000	59,368	59,368	-
TOTAL OPERATION AND MAINTENANCE OF PLANT	2,111,959	2,057,026	1,974,255	82,771
STUDENT TRANSPORTATION:				
Salaries and wages	458,823	488,823	488,151	672
Employee benefits	145,868	148,368	148,175	193
Purchased services	62,907	53,657	52,759	898
Supplies and materials	98,650	100,570	97,741	2,829
Capital Outlay	3,132	10,462	10,460	2
TOTAL STUDENT TRANSPORTATION	769,380	801,880	797,286	4,594
CENTRAL SERVICES:				
Salaries and wages	255,864	255,864	228,575	27,289
Employee benefits	63,618	63,618	58,298	5,320
Purchased services	54,397	65,819	52,077	13,742
Supplies and materials	16,123	16,192	14,742	1,450
Capital Outlay	13,297	6,431	4,850	1,581
TOTAL CENTRAL SERVICES	403,299	407,924	358,542	49,382
CO-CURRICULAR ACTIVITIES:				
Salaries and wages	330,144	329,009	292,427	36,582
Employee benefits	55,787	56,272	55,526	746
Purchased services	20,000	22,000	21,731	269
Supplies and materials	5,000	2,210	2,210	-
Capital Outlay	20,000	22,140	20,905	1,235
TOTAL CO-CURRICULAR ACTIVITIES	430,931	431,631	392,799	38,832
SITE IMPROVEMENT				
Purchased services	-	1,276	1,276	-
Capital outlay	475,000	881,034	881,034	-
TOTAL SITE IMPROVEMENT	475,000	882,310	882,310	-
TOTAL EXPENDITURES	21,960,767	22,560,766	21,682,100	878,666
Excess (deficiency) of revenues over (under) expenditures	436,587	(163,412)	1,193,514	1,356,926
OTHER FINANCING SOURCES (USES):				
Other	600	600	575	(25)
Refund of prior year expenditures	25,000	25,000	23,442	(1,558)
TOTAL OTHER FINANCING SOURCES (USES)	25,600	25,600	24,017	(1,583)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	462,187	(137,812)	1,217,531	1,355,343
Prior year encumbrances appropriated	344,320	344,320	344,320	-
FUND BALANCES AT BEGINNING OF YEAR	8,369,446	8,369,446	8,369,446	-
FUND BALANCES AT END OF YEAR	\$ 9,175,953	8,575,954	9,931,297	1,355,343

WHITEHALL CITY SCHOOL DISTRICT

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

WHITEHALL CITY SCHOOL DISTRICT

Special Revenue Funds, continued

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

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

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

Extended Learning Opportunities Grant – A fund which supports extended student learning opportunities including extended day, extended year, Saturday and/or summer school for children in grades kindergarten through third.

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

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

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

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

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

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

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

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

CIP I Grant – A fund which accounts for Federal funds used to support the implementation of the District's Continuous Improvement Plan (CIP).

WHITEHALL CITY SCHOOL DISTRICT
Special Revenue Funds, continued

Refugee Children School Impact Grant – A fund which accounts for Federal funds used to provide supplemental educational services to refugee (i.e. Somalia) students.

Emergency Immigrant Education Program – A fund which accounts for Federal funds used to provide supplemental educational services to immigrant (i.e. Mexico, Ethiopia, Thailand, Sudan, etc.) students.

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

Debt Service Fund

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

Capital Projects Fund

The capital project fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

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

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WHITEHALL CITY SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2002

	<u>Special Revenue Funds</u>		
	PUBLIC SCHOOL SUPPORT	GRANTS- LOCAL SOURCES	DISTRICT- MANAGED STUDENT ACTIVITIES
ASSETS			
Cash and investments	\$ 9,742	194,829	33,500
Receivables	944	-	710
Due from other governments	-	1,289	-
Total assets	\$ 10,686	196,118	34,210
LIABILITIES			
Accounts payable	\$ -	1,933	-
Due to other governments	-	683	-
Due to other funds	-	-	-
Due to other	-	-	-
Deferred revenue	-	-	-
Accrued liabilities	-	-	-
Total liabilities	-	2,616	-
EQUITY AND OTHER CREDITS			
Fund balance (deficit):			
Reserve for encumbrances	-	-	-
Reserve for future appropriations	-	-	-
Unreserved	10,686	193,502	34,210
Total fund balance	10,686	193,502	34,210
Total fund equity and other credits	10,686	193,502	34,210
Total liabilities, equity and other credits	\$ 10,686	196,118	34,210

WHITEHALL CITY SCHOOL DISTRICT

Special Revenue Funds

AUXILIARY SERVICES	PROFESSIONAL DEVELOPMENT BLOCK GRANT	EMIS GRANT	SCHOOL IMPROVEMENT INCENTIVE AWARD	PRESCHOOL GRANT
23,041	-	-	7,316	29,314
151	-	-	-	-
-	-	-	-	-
<u>23,192</u>	<u>-</u>	<u>-</u>	<u>7,316</u>	<u>29,314</u>
20	-	-	-	1,200
684	-	202	-	1,728
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>704</u>	<u>-</u>	<u>202</u>	<u>-</u>	<u>2,928</u>
48	-	-	120	16,272
-	-	-	-	-
<u>22,440</u>	<u>-</u>	<u>(202)</u>	<u>7,196</u>	<u>10,114</u>
<u>22,488</u>	<u>-</u>	<u>(202)</u>	<u>7,316</u>	<u>26,386</u>
<u>22,488</u>	<u>-</u>	<u>(202)</u>	<u>7,316</u>	<u>26,386</u>
<u>23,192</u>	<u>-</u>	<u>-</u>	<u>7,316</u>	<u>29,314</u>

(Continued)

WHITEHALL CITY SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2002

Special Revenue Funds

		DISADVANTAGED PUPIL IMPACT AID	DATA COMMUNICATIONS SUPPORT GRANT	SCHOOL NET PROFESSIONAL DEVELOPMENT
ASSETS				
Cash and investments	\$	-	30,014	-
Receivables		-	-	
Due from other governments		-	250	
Total assets	\$	-	30,264	-
LIABILITIES				
Accounts payable	\$	-	-	-
Due to other governments		10,445	-	-
Due to other funds		-	-	-
Due to other		-	-	-
Deferred revenue		-	-	-
Accrued liabilities		55,572	-	-
Total liabilities		66,017	-	-
EQUITY AND OTHER CREDITS				
Fund balance (deficit):				
Reserve for encumbrances		-	-	-
Reserve for future appropriations		-	-	-
Unreserved		(66,017)	30,264	-
Total fund balance		(66,017)	30,264	-
Total fund equity and other credits		(66,017)	30,264	-
Total liabilities, equity and other credits	\$	-	30,264	-

WHITEHALL CITY SCHOOL DISTRICT

Special Revenue Funds

OHIO READS	SUMMER INTERVENTION	EXTENDED LEARNING	SAFE SCHOOL HELP LINE	EISENHOWER GRANT	TITLE VIB GRANT
740	-	-	33,739	4,398	-
-	-	-	-	-	-
-	-	-	-	-	-
740	-	-	33,739	4,398	-
-	-	-	-	-	-
46	-	-	10	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
46	-	-	10	-	-
740	-	-	1,584	-	-
-	-	-	-	-	-
(46)	-	-	32,145	4,398	-
694	-	-	33,729	4,398	-
694	-	-	33,729	4,398	-
740	-	-	33,739	4,398	-

(Continued)

WHITEHALL CITY SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2002

Special Revenue Funds

	TITLE I GRANT	TITLE VI GRANT	DRUG-FREE GRANTS
ASSETS			
Cash and investments	\$ 124,526	6,555	-
Receivables	-	-	-
Due from other governments	-	-	-
Total assets	\$ 124,526	6,555	-
LIABILITIES			
Accounts payable	\$ 2,739	-	-
Due to other governments	11,200	-	-
Due to other funds	3,373	-	-
Due to other	-	-	-
Deferred revenue	-	-	-
Accrued liabilities	55,393	-	-
Total liabilities	72,705	-	-
EQUITY AND OTHER CREDITS			
Fund balance (deficit):			
Reserve for encumbrances	39,900	-	-
Reserve for future appropriations	-	-	-
Unreserved	11,921	6,555	-
Total fund balance	51,821	6,555	-
Total fund equity and other credits	51,821	6,555	-
Total liabilities, equity and other credits	\$ 124,526	6,555	-

WHITEHALL CITY SCHOOL DISTRICT

Special Revenue Funds

PRESCHOOL GRANTS FOR THE HANDICAPPED	COMPREHENSIVE SCHOOL REFORM	CIPI GRANT	REFUGEE CHILDREN
-	17,091	17,214	-
-	-	-	-
-	-	-	-
-	17,091	17,214	-
-	-	-	-
177	2,029	14	-
-	782	-	-
-	-	-	-
-	-	-	-
-	10,322	-	-
177	13,133	14	-
-	-	5,000	-
-	-	-	-
(177)	3,958	12,200	-
(177)	3,958	17,200	-
(177)	3,958	17,200	-
-	17,091	17,214	-

(Continued)

WHITEHALL CITY SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2002

Special Revenue Funds

	IMMIGRANT EDUCATION	TOTAL	Debt Service
ASSETS			
Cash and investments	\$ -	532,019	331,306
Receivables	-	1,805	729,945
Due from other governments	-	1,539	-
Total assets	\$ -	535,363	1,061,251
LIABILITIES			
Accounts payable	\$ -	5,892	-
Due to other governments	-	27,218	2,069
Due to other funds	-	4,155	-
Due to other	-	-	-
Deferred revenue	-	-	729,439
Accrued liabilities	-	121,287	-
Total liabilities	-	158,552	731,508
EQUITY AND OTHER CREDITS			
Fund balance (deficit):			
Reserve for encumbrances	-	63,664	-
Reserve for future appropriations	-	-	506
Unreserved	-	313,147	329,237
Total fund balance	-	376,811	329,743
Total fund equity and other credits	-	376,811	329,743
Total liabilities, equity and other credits	\$ -	535,363	1,061,251

<u>Capital Projects</u>	<u>Total Nonmajor Governmental Funds</u>
44,522	907,847
-	731,750
-	1,539
<u>44,522</u>	<u>1,641,136</u>
-	5,892
-	29,287
-	4,155
-	-
-	729,439
-	121,287
<u>-</u>	<u>890,060</u>
-	63,664
-	506
<u>44,522</u>	<u>686,906</u>
<u>44,522</u>	<u>751,076</u>
44,522	751,076
<u>44,522</u>	<u>1,641,136</u>

WHITEHALL CITY SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2002

	<u>Special Revenue Funds</u>		
	PUBLIC SCHOOL SUPPORT	GRANTS- LOCAL SOURCES	DISTRICT- MANAGED STUDENT ACTIVITIES
Revenues			
Property taxes	\$ -	-	-
Intergovernmental:			
Federal restricted grants-in-aid	-	-	-
State:			
Unrestricted grants-in-aid	-	-	-
Restricted grants-in-aid	-	3,500	-
Investment income	-	-	-
Co-curricular activities	78,073	-	90,965
Tuition fees	-	175,436	-
Other	29,277	-	19,699
	<hr/>	<hr/>	<hr/>
Total Revenues	107,350	178,936	110,664
Expenditures			
Current:			
Instructional services:			
Regular	70,072	92,296	-
Special	-	-	-
Total Instructional Services	<hr/>	<hr/>	<hr/>
	70,072	92,296	-
Support services:			
Operation and maintenance of plant	-	36,629	-
School administration	246	70,337	-
Pupils	-	114	-
Business Operations	-	300	-
Instructional Staff	12,547	4,659	-
Central services	-	-	-
Total Support Services	<hr/>	<hr/>	<hr/>
	12,793	112,039	-
Co-curricular student activities	32,197	30,470	105,091
Community services	589	-	-
Capital Outlay	5,000	-	-
Debt service:			
Principal retirement	-	-	-
Interest	-	-	-
Total Expenditures	<hr/>	<hr/>	<hr/>
	120,651	234,805	105,091
Excess (deficiency) of revenues over expenditures	(13,301)	(55,869)	5,573
Fund balance (deficit) at beginning of year	23,987	249,371	28,637
Fund balance (deficit) at end of year	<hr/>	<hr/>	<hr/>
	\$ 10,686	193,502	34,210

WHITEHALL CITY SCHOOL DISTRICT

Special Revenue Funds

AUXILIARY SERVICES	PROFESSIONAL DEVELOPMENT BLOCK GRANT	EMIS GRANT	SCHOOL IMPROVEMENT INCENTIVE AWARE	PRESCHOOL GRANT	DISADVANTAGED PUPIL IMPACT AID
-	-	-	-	-	-
-	-	-	-	-	-
172,149	-	10,710	-	265,066	378,566
1,311	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
173,460	-	10,710	-	265,066	378,566
-	-	-	93	166,867	176,811
-	3,333	-	-	-	-
-	3,333	-	93	166,867	176,811
-	-	-	-	-	-
-	-	-	-	-	-
-	-	15,626	5,127	-	216,460
-	-	-	-	3,090	-
-	-	-	-	58,852	-
-	-	-	-	5,000	-
-	-	15,626	5,127	66,942	216,460
-	-	-	-	-	-
179,993	-	-	-	-	-
-	-	-	-	16,000	-
-	-	-	-	-	-
-	-	-	-	-	-
179,993	3,333	15,626	5,220	249,809	393,271
(6,533)	(3,333)	(4,916)	(5,220)	15,257	(14,705)
29,021	3,333	4,714	12,536	11,129	(51,312)
22,488	-	(202)	7,316	26,386	(66,017)

(Continued)

WHITEHALL CITY SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2002

Special Revenue Funds

	DATA COMMUNICATIONS SUPPORT GRANT	SCHOOL NET PROFESSIONAL DEVELOPMENT	OHIO READS	SUMMER INTERVENTION
Revenues				
Property taxes	\$	-	-	-
Intergovernmental:				
Federal restricted grants-in-aid		-	-	-
State:				
Unrestricted grants-in-aid		-	-	-
Restricted grants-in-aid	23,144	4,142	19,000	-
Investment income		-	-	-
Co-curricular activities		-	-	-
Tuition fees		-	-	-
Other		-	-	-
Total Revenues	23,144	4,142	19,000	-
Expenditures				
Current:				
Instructional services:				
Regular		-	8,377	9,078
Special		-	-	-
Total Instructional Services		-	8,377	9,078
Support services:				
Operation and maintenance of plant		-	-	-
School administration		-	-	-
Pupils		-	-	-
Business Operations		-	-	-
Instructional Staff		8,142	9,929	-
Central services	7,880	-	-	-
Total Support Services	7,880	8,142	9,929	-
Co-curricular student activities		-	-	-
Community services		-	-	-
Capital Outlay		-	-	-
Debt service:				
Principal retirement		-	-	-
Interest		-	-	-
Total Expenditures	7,880	8,142	18,306	9,078
Excess (deficiency) of revenues over expenditures	15,264	(4,000)	694	(9,078)
Fund balance (deficit) at beginning of year	15,000	4,000	-	9,078
Fund balance (deficit) at end of year	\$ 30,264	-	694	-

WHITEHALL CITY SCHOOL DISTRICT

Special Revenue Funds

EXTENDED LEARNING	SAFE SCHOOL HELP LINE	EISENHOWER GRANT	TITLE VIB GRANT	TITLE I GRANT	TITLE VI GRANT	DRUG-FREE GRANTS
-	-	-	-	-	-	-
-	-	18,954	271,501	609,627	21,431	11,911
-	-	-	-	-	-	-
-	20,527	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	20,527	18,954	271,501	609,627	21,431	11,911
13,475	3,641	-	-	-	-	-
-	-	-	256,537	419,273	-	-
13,475	3,641	-	256,537	419,273	-	-
-	-	-	-	4,324	-	-
-	-	-	-	18,569	-	-
885	-	-	7,269	-	-	6,789
-	5,227	-	-	9,999	-	-
3,421	2,647	20,215	195	46,337	13,808	5,122
-	-	-	-	-	-	-
4,306	7,874	20,215	7,464	79,229	13,808	11,911
-	-	-	-	-	-	-
-	-	-	7,500	85,522	2,744	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
17,781	11,515	20,215	271,501	584,024	16,552	11,911
(17,781)	9,012	(1,261)	-	25,603	4,879	-
17,781	24,717	5,659	-	26,218	1,676	-
-	33,729	4,398	-	51,821	6,555	-

(Continued)

WHITEHALL CITY SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2002

Special Revenue Funds

		PRESCHOOL GRANTS FOR THE HANDICAPPED	COMPREHENSIVE SCHOOL REFORM	CIPI GRANT
Revenues				
Property taxes	\$	-	-	-
Intergovernmental:				
Federal restricted grants-in-aid		17,024	99,704	15,000
State:				
Unrestricted grants-in-aid		-	-	-
Restricted grants-in-aid		-	-	-
Investment income		-	-	-
Co-curricular activities		-	-	-
Tuition fees		-	-	-
Other		-	-	-
Total Revenues		17,024	99,704	15,000
Expenditures				
Current:				
Instructional services:				
Regular		-	80,653	-
Special		13,169	5,133	-
Total Instructional Services		13,169	85,786	-
Support services:				
Operation and maintenance of plant		-	-	-
School administration		-	-	-
Pupils		-	-	-
Business Operations		-	-	-
Instructional Staff		4,032	19,023	18,575
Central services		-	-	-
Total Support Services		4,032	19,023	18,575
Co-curricular student activities		-	-	-
Community services		-	-	-
Capital Outlay		-	-	-
Debt service:				
Principal retirement		-	-	-
Interest		-	-	-
Total Expenditures		17,201	104,809	18,575
Excess (deficiency) of revenues over expenditures		(177)	(5,105)	(3,575)
Fund balance (deficit) at beginning of year		-	9,063	20,775
Fund balance (deficit) at end of year	\$	(177)	3,958	17,200

WHITEHALL CITY SCHOOL DISTRICT

Special Revenue Funds

REFUGEE CHILDREN	IMMIGRANT EDUCATION	SCHOOLNET SCHOOL RENOVATION GRANT	TOTAL
-	-	-	-
-	4,500	911	1,070,563
-	-	-	-
-	-	-	896,804
-	-	-	1,311
-	-	-	169,038
-	-	-	175,436
-	-	-	48,976
-	4,500	911	2,362,128
-	-	-	621,363
1,800	4,500	911	704,656
1,800	4,500	911	1,326,019
-	-	-	40,953
-	-	-	89,152
-	-	-	252,270
-	-	-	18,616
-	-	-	227,504
-	-	-	12,880
-	-	-	641,375
-	-	-	167,758
-	-	-	276,348
-	-	-	21,000
-	-	-	-
-	-	-	-
1,800	4,500	911	2,432,500
(1,800)	-	-	(70,372)
1,800	-	-	447,183
-	-	-	376,811

(Continued)

WHITEHALL CITY SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2002

	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
Revenues			
Property taxes	\$ 1,213,783	-	1,213,783
Intergovernmental:			
Federal restricted grants-in-aid	-	-	1,070,563
State:			
Unrestricted grants-in-aid	44,266	-	44,266
Restricted grants-in-aid	-	44,522	941,326
Investment income	-	-	1,311
Co-curricular activities	-	-	169,038
Tuition fees	-	-	175,436
Other	-	-	48,976
Total Revenues	1,258,049	44,522	3,664,699
Expenditures			
Current:			
Instructional services:			
Regular	-	-	621,363
Special	-	-	704,656
Total Instructional Services	-	-	1,326,019
Support services:			
Operation and maintenance of plant	-	-	40,953
School administration	-	-	89,152
Pupils	-	-	252,270
Business Operations	4,753	-	23,369
Instructional Staff	-	-	227,504
Central services	-	-	12,880
Total Support Services	4,753	-	646,128
Co-curricular student activities	-	-	167,758
Community services	-	-	276,348
Capital Outlay	-	-	21,000
Debt service:			
Principal retirement	999,000	-	999,000
Interest	219,541	-	219,541
Total Expenditures	1,223,294	-	3,655,794
Excess (deficiency) of revenues over expenditures	34,755	44,522	8,905
Fund balance (deficit) at beginning of year	294,988	-	742,171
Fund balance (deficit) at end of year	\$ 329,743	44,522	751,076

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
PUBLIC SCHOOL SUPPORT FUND--BUDGET BASIS
YEAR ENDED JUNE 30, 2002

PUBLIC SCHOOL SUPPORT FUND				
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
Co-curricular activities	\$ 94,290	109,990	78,073	(31,917)
Miscellaneous	26,350	26,350	28,864	2,514
TOTAL REVENUES	120,640	136,340	106,937	(29,403)
EXPENDITURES:				
REGULAR INSTRUCTION:				
Purchased services	26,005	22,923	19,387	3,536
Supplies and materials	40,890	40,970	31,199	9,771
Capital outlay	2,500	-	-	-
Other	17,597	24,947	19,488	5,459
TOTAL REGULAR INSTRUCTION	86,992	88,840	70,074	18,766
INSTRUCTIONAL STAFF				
Capital outlay	4,500	6,000	6,000	-
Other	8,653	6,940	6,547	393
TOTAL INSTRUCTIONAL STAFF	13,153	12,940	12,547	393
SCHOOL ADMINISTRATION				
Supplies and materials	330	330	244	86
TOTAL SCHOOL ADMINISTRATION	330	330	244	86
CO-CURRICULAR				
Other	25,920	38,670	32,197	6,473
TOTAL CO-CURRICULAR	25,920	38,670	32,197	6,473
COMMUNITY SERVICES				
Other	-	615	588	27
TOTAL COMMUNITY SERVICES	-	615	588	27
BUILDING IMPROVEMENT				
Capital Outlay	5,000	5,000	5,000	-
TOTAL BUILDING IMPROVEMENT	5,000	5,000	5,000	-
TOTAL EXPENDITURES	131,395	146,395	120,650	25,745
Excess (deficiency) of revenues over expenditures	(10,755)	(10,055)	(13,713)	(3,658)
FUND BALANCES AT BEGINNING OF YEAR	18,957	18,957	18,957	-
FUND BALANCES AT END OF YEAR	\$ 8,202	8,902	5,244	(3,658)

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
GRANTS LOCAL SOURCES--BUDGET BASIS
YEAR ENDED JUNE 30, 2002

	GRANTS LOCAL SOURCES			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
Tuition	\$ 183,569	183,569	221,154	37,585
State sources	4,500	4,500	500	(4,000)
Other	-	-	3,000	3,000
TOTAL REVENUES	188,069	188,069	224,654	36,585
EXPENDITURES:				
REGULAR INSTRUCTION:				
Salaries and wages	122,246	122,246	71,138	51,108
Employee benefits	18,686	18,686	14,090	4,596
Purchased services	1,500	1,500	670	830
Supplies and materials	6,310	9,310	4,785	4,525
Capital outlay	8,671	7,756	2,540	5,216
TOTAL REGULAR INSTRUCTION	157,413	159,498	93,223	66,275
PUPIL SERVICES				
Purchased services	500	500	114	386
TOTAL PUPIL SERVICES	500	500	114	386
INSTRUCTIONAL STAFF				
Purchased services	866	3,866	535	3,331
Supplies and materials	330	3,330	3,330	-
Capital outlay	3,500	800	794	6
TOTAL INSTRUCTIONAL STAFF	4,696	7,996	4,659	3,337
SCHOOL ADMINISTRATION				
Salaries and wages	89,458	89,458	59,930	29,528
Employee benefits	14,812	14,812	9,220	5,592
Purchased services	900	400	-	400
Supplies and materials	500	2,000	1,605	395
TOTAL SCHOOL ADMINISTRATION	105,670	106,670	70,755	35,915
FISCAL SERVICES				
Purchased services	300	300	300	-
TOTAL FISCAL SERVICES	300	300	300	-
OPERATION AND MAINTENANCE OF PLANT				
Salaries and wages	17,448	17,448	14,026	3,422
Employee benefits	3,890	3,890	3,732	158
Purchased services	10,032	17,032	14,544	2,488
Supplies and materials	6,700	6,700	3,060	3,640
Capital outlay	3,240	3,240	1,004	2,236
TOTAL OPERATION AND MAINTENANCE OF PLANT	41,310	48,310	36,366	11,944
FOOD SERVICE				
Salaries and wages	12,738	16,738	16,014	724
Employee benefits	2,869	2,869	2,537	332
Purchased services	12,000	8,000	7,701	299
Supplies and materials	6,000	6,000	2,243	3,757
TOTAL FOOD SERVICE	33,607	33,607	28,495	5,112
COMMUNITY SERVICE				
Supplies and materials	-	254	369	(115)
Capital outlay	470	216	216	-
TOTAL COMMUNITY SERVICE	470	470	585	(115)
SITE IMPROVEMENT				
Capital outlay	5,000	5,000	-	5,000
TOTAL SITE IMPROVEMENT	5,000	5,000	-	5,000
BUILDING IMPROVEMENT				
Capital outlay	25,000	11,500	-	11,500
TOTAL BUILDING IMPROVEMENT	25,000	11,500	-	11,500
TOTAL EXPENDITURES	373,966	373,851	234,497	139,354
Excess (deficiency) of revenues over expenditures	(185,897)	(185,782)	(9,843)	175,939
OTHER FINANCING SOURCES (USES):				
Refund of prior year expenditures	26	26	-	(26)
TOTAL OTHER FINANCING SOURCES (USES)	26	26	-	(26)
Excess of revenues and other financing sources over expenditures and other financing uses	(185,871)	(185,756)	(9,843)	175,913
Prior year encumbrances appropriated	3,616	3,616	3,616	-
FUND BALANCES AT BEGINNING OF YEAR	201,058	201,058	201,058	-
FUND BALANCES AT END OF YEAR	\$ 18,803	18,918	194,831	175,913

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
DISTRICT MANAGED STUDENT ACTIVITIES--BUDGET BASIS
YEAR ENDED JUNE 30, 2002

	DISTRICT MANAGED STUDENT ACTIVITIES			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
Co-Curricular	\$ 103,180	110,380	90,755	(19,625)
Miscellaneous	36,500	35,500	20,075	(15,425)
TOTAL REVENUES	<u>139,680</u>	<u>145,880</u>	<u>110,830</u>	<u>(35,050)</u>
EXPENDITURES:				
EXTRACURRICULAR ACTIVITIES				
Salaries and wages	460	556	477	79
Employee benefits	80	108	67	41
Purchased services	30,100	38,900	23,984	14,916
Supplies and materials	24,000	52,940	46,499	6,441
Capital outlay	15,000	30,910	9,028	21,882
Other	20,033	45,989	25,037	20,952
TOTAL EXTRACURRICULAR ACTIVITIES	<u>89,673</u>	<u>169,403</u>	<u>105,092</u>	<u>64,311</u>
TOTAL EXPENDITURES	<u>89,673</u>	<u>169,403</u>	<u>105,092</u>	<u>64,311</u>
Excess (deficiency) of revenues over expenditures	50,007	(23,523)	5,738	29,261
Excess of revenues and other financing sources over expenditures and other financing uses	50,007	(23,523)	5,738	29,261
FUND BALANCES AT BEGINNING OF YEAR	<u>27,757</u>	<u>27,757</u>	<u>27,757</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 77,764</u>	<u>4,234</u>	<u>33,495</u>	<u>29,261</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
AUXILIARY SERVICES--BUDGET BASIS
YEAR ENDED JUNE 30, 2002

	AUXILIARY SERVICES			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
State sources	\$ 225,000	225,000	169,196	(55,804)
Investment income	4,000	4,000	1,160	(2,840)
TOTAL REVENUES	<u>229,000</u>	<u>229,000</u>	<u>170,356</u>	<u>(58,644)</u>
EXPENDITURES:				
COMMUNITY SERVICES				
Salaries and wages	81,000	86,103	85,279	824
Employee benefits	15,817	17,088	15,776	1,312
Purchased services	30,418	30,047	23,239	6,808
Supplies and materials	44,124	39,964	31,487	8,477
Capital outlay	36,907	29,031	24,618	4,413
TOTAL COMMUNITY SERVICES	<u>208,266</u>	<u>202,233</u>	<u>180,399</u>	<u>21,834</u>
TOTAL EXPENDITURES	<u>208,266</u>	<u>202,233</u>	<u>180,399</u>	<u>21,834</u>
Excess (deficiency) of revenues over expenditures	20,734	26,767	(10,043)	(36,810)
Prior year encumbrances appropriated	29,186	29,186	29,186	-
FUND BALANCES AT BEGINNING OF YEAR	<u>3,851</u>	<u>3,851</u>	<u>3,851</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 53,771</u>	<u>59,804</u>	<u>22,994</u>	<u>(36,810)</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
PROFESSIONAL DEVELOPMENT--BUDGET BASIS
YEAR ENDED JUNE 30, 2002

	PROFESSIONAL DEVELOPMENT			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
State sources	\$ 15,000	15,000	-	(15,000)
TOTAL REVENUES	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>(15,000)</u>
EXPENDITURES:				
INSTRUCTIONAL STAFF				
Purchased services	585	3,219	3,219	-
Supplies and materials	510	210	210	-
TOTAL INSTRUCTIONAL STAFF	<u>1,095</u>	<u>3,429</u>	<u>3,429</u>	<u>-</u>
TOTAL EXPENDITURES	<u>1,095</u>	<u>3,429</u>	<u>3,429</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	13,905	11,571	(3,429)	(15,000)
Prior year encumbrances appropriated	2,334	2,334	2,334	-
FUND BALANCES AT BEGINNING OF YEAR	<u>1,095</u>	<u>1,095</u>	<u>1,095</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 17,334</u>	<u>15,000</u>	<u>-</u>	<u>(15,000)</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
EMIS--BUDGET BASIS
YEAR ENDED JUNE 30, 2002

	EMIS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
State sources	\$ 12,000	10,710	10,710	-
TOTAL REVENUES	12,000	10,710	10,710	-
EXPENDITURES:				
PUPIL SERVICES				
Salaries and wages	3,099	14,848	14,848	-
Supplies and materials	1,788	749	749	-
TOTAL PUPIL SERVICES	4,887	15,597	15,597	-
TOTAL EXPENDITURES	4,887	15,597	15,597	-
Excess (deficiency) of revenues over expenditures	7,113	(4,887)	(4,887)	-
FUND BALANCES AT BEGINNING OF YEAR	4,887	4,887	4,887	-
FUND BALANCES AT END OF YEAR	\$ 12,000	-	-	-

WHITEHALL CITY SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES--BUDGET AND ACTUAL--
 SCHOOL IMPROVEMENT INCENTIVE AWARD--BUDGET BASIS
 YEAR ENDED JUNE 30, 2002

	SCHOOL IMPROVEMENT INCENTIVE AWARD			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
State sources	\$ -	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES:				
REGULAR INSTRUCTION				
Salaries and wages	7,920	4,920	80	4,840
Employee benefits	1,268	1,268	13	1,255
TOTAL REGULAR INSTRUCTION	9,188	6,188	93	6,095
INSTRUCTIONAL STAFF				
Purchased services	1,786	1,715	827	888
Supplies and materials	1,562	4,633	4,420	213
TOTAL INSTRUCTIONAL STAFF	3,348	6,348	5,247	1,101
TOTAL EXPENDITURES	12,536	12,536	5,340	7,196
Excess (deficiency) of revenues over expenditures	(12,536)	(12,536)	(5,340)	7,196
FUND BALANCES AT BEGINNING OF YEAR	12,536	12,536	12,536	-
FUND BALANCES AT END OF YEAR	\$ -	-	7,196	7,196

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
PRESCHOOL--BUDGET BASIS
YEAR ENDED JUNE 30, 2002

	PRESCHOOL			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
State sources	\$ 265,066	265,066	265,066	-
TOTAL REVENUES	265,066	265,066	265,066	-
EXPENDITURES:				
REGULAR INSTRUCTION				
Salaries and wages	142,360	142,360	142,360	-
Employee benefits	22,706	22,706	22,706	-
Purchased services	389	389	389	-
Supplies and materials	4	4	4	-
Capital outlay	806	806	806	-
TOTAL REGULAR INSTRUCTION	166,265	166,265	166,265	-
INSTRUCTIONAL STAFF				
Salaries and wages	45,025	45,025	34,500	10,525
Employee benefits	7,186	7,186	5,553	1,633
Purchased services	17,835	17,535	16,938	597
Supplies and materials	13,726	11,960	11,672	288
Capital outlay	3,852	5,918	5,918	-
TOTAL INSTRUCTIONAL STAFF	87,624	87,624	74,581	13,043
BUSINESS OPERATIONS				
Purchased services	3,090	3,090	3,090	-
TOTAL BUSINESS OPERATIONS	3,090	3,090	3,090	-
CENTRAL SERVICES				
Purchased services	5,000	5,000	5,000	-
TOTAL CENTRAL SERVICES	5,000	5,000	5,000	-
CAPITAL OUTLAY				
Purchased services	16,000	16,000	16,000	-
TOTAL CAPITAL OUTLAY	16,000	16,000	16,000	-
TOTAL EXPENDITURES	277,979	277,979	264,936	13,043
Excess (deficiency) of revenues over expenditures	(12,913)	(12,913)	130	13,043
Prior year encumbrances appropriated	12,913	12,913	12,913	-
FUND BALANCES AT BEGINNING OF YEAR	-	-	-	-
FUND BALANCES AT END OF YEAR	\$ -	-	13,043	13,043

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
DISADVANTAGE PUPIL IMPACT AID--BUDGET BASIS
YEAR ENDED JUNE 30, 2002

	DISADVANTAGE PUPIL IMPACT AID			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
State sources	\$ 407,991	407,991	378,566	(29,425)
TOTAL REVENUES	<u>407,991</u>	<u>407,991</u>	<u>378,566</u>	<u>(29,425)</u>
EXPENDITURES:				
REGULAR INSTRUCTION				
Salaries and wages	63,146	131,038	131,038	-
Employee benefits	-	28,933	28,933	-
TOTAL REGULAR INSTRUCTION	<u>63,146</u>	<u>159,971</u>	<u>159,971</u>	<u>-</u>
PUPIL SERVICES				
Salaries and wages	198,575	196,531	196,531	-
Employee benefits	1,782	22,064	22,064	-
TOTAL PUPIL SERVICES	<u>200,357</u>	<u>218,595</u>	<u>218,595</u>	<u>-</u>
TOTAL EXPENDITURES	<u>263,503</u>	<u>378,566</u>	<u>378,566</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	144,488	29,425	-	(29,425)
FUND BALANCES AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 144,488</u>	<u>29,425</u>	<u>-</u>	<u>(29,425)</u>

WHITEHALL CITY SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES--BUDGET AND ACTUAL--
 DATA COMMUNICATION--BUDGET BASIS
 YEAR ENDED JUNE 30, 2002

	DATA COMMUNICATION			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
State sources	\$ -	22,894	22,894	-
TOTAL REVENUES	<u>-</u>	<u>22,894</u>	<u>22,894</u>	<u>-</u>
EXPENDITURES:				
CENTRAL SERVICES				
Purchased services	15,000	37,894	7,880	30,014
TOTAL CENTRAL SERVICES	<u>15,000</u>	<u>37,894</u>	<u>7,880</u>	<u>30,014</u>
TOTAL EXPENDITURES	<u>15,000</u>	<u>37,894</u>	<u>7,880</u>	<u>30,014</u>
Excess (deficiency) of revenues over expenditures	(15,000)	(15,000)	15,014	30,014
FUND BALANCES AT BEGINNING OF YEAR	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>30,014</u>	<u>30,014</u>

WHITEHALL CITY SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES--BUDGET AND ACTUAL--
 SCHOOL NET PROFESSIONAL DEVELOPMENT--BUDGET BASIS
 YEAR ENDED JUNE 30, 2002

	SCHOOL NET PROFESSIONAL DEVELOPMENT			
	REVISED BUDGET	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:				
State sources	\$ -	4,142	4,142	-
TOTAL REVENUES	<u>-</u>	<u>4,142</u>	<u>4,142</u>	<u>-</u>
EXPENDITURES:				
INSTRUCTIONAL STAFF				
Purchased services	4,000	8,142	8,142	-
TOTAL INSTRUCTIONAL STAFF	<u>4,000</u>	<u>8,142</u>	<u>8,142</u>	<u>-</u>
TOTAL EXPENDITURES	<u>4,000</u>	<u>8,142</u>	<u>8,142</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(4,000)	(4,000)	(4,000)	-
FUND BALANCES AT BEGINNING OF YEAR	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
OHIO READS--BUDGET BASIS
YEAR ENDED JUNE 30, 2002

	OHIO READS			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
State sources	\$ 15,000	19,000	19,000	-
TOTAL REVENUES	15,000	19,000	19,000	-
EXPENDITURES:				
REGULAR INSTRUCTION				
Salaries and wages	-	1,700	1,700	
Employee benefits	-	300	300	
Materials and supplies	-	7,094	7,094	-
TOTAL REGULAR INSTRUCTION	-	9,094	9,094	-
INSTRUCTIONAL STAFF				
Salaries and wages	-	1,700	1,700	
Employee benefits	-	275	275	
Purchased services	-	4,000	4,000	
Materials and supplies	-	3,931	3,931	-
TOTAL INSTRUCTIONAL STAFF	-	9,906	9,906	-
TOTAL EXPENDITURES	-	19,000	19,000	-
Excess (deficiency) of revenues over expenditures	15,000	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	-	-	-	-
FUND BALANCES AT END OF YEAR	\$ 15,000	-	-	-

WHITEHALL CITY SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES--BUDGET AND ACTUAL--
 SUMMER INTERVENTION--BUDGET BASIS
 YEAR ENDED JUNE 30, 2002

	SUMMER INTERVENTION			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
State sources	\$ -	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES:				
REGULAR INSTRUCTION				
Salaries and wages	7,498	7,498	7,498	-
Materials and supplies	1,920	1,920	1,920	-
TOTAL REGULAR INSTRUCTION	9,418	9,418	9,418	-
TOTAL EXPENDITURES	9,418	9,418	9,418	-
Excess (deficiency) of revenues over expenditures	(9,418)	(9,418)	(9,418)	-
FUND BALANCES AT BEGINNING OF YEAR	9,418	9,418	9,418	-
FUND BALANCES AT END OF YEAR	\$ -	-	-	-

WHITEHALL CITY SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES--BUDGET AND ACTUAL--
 EXTENDED LEARNING--BUDGET BASIS
 YEAR ENDED JUNE 30, 2002

	EXTENDED LEARNING			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
State sources	\$ -	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES:				
REGULAR INSTRUCTION				
Salaries and wages	5,836	4,487	4,487	-
Employee benefits	1,069	629	629	-
Materials and supplies	7,957	8,440	8,440	-
TOTAL REGULAR INSTRUCTION	14,862	13,556	13,556	-
PUPIL SERVICES				
Capital outlay	-	885	885	-
TOTAL PUPIL SERVICES	-	885	885	-
INSTRUCTIONAL STAFF				
Purchased services	3,000	3,421	3,421	-
TOTAL INSTRUCTIONAL STAFF	3,000	3,421	3,421	-
TOTAL EXPENDITURES	17,862	17,862	17,862	-
Excess (deficiency) of revenues over expenditures	(17,862)	(17,862)	(17,862)	-
FUND BALANCES AT BEGINNING OF YEAR	17,862	17,862	17,862	-
FUND BALANCES AT END OF YEAR	\$ -	-	-	-

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
SAFE SCHOOL--BUDGET BASIS
YEAR ENDED JUNE 30, 2002

	SAFE SCHOOL			VARIANCE POSITIVE NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
State sources	\$ -	20,527	20,527	-
TOTAL REVENUES	<u>-</u>	<u>20,527</u>	<u>20,527</u>	<u>-</u>
EXPENDITURES:				
REGULAR INSTRUCTION				
Salaries and wages	-	17,080	-	17,080
Materials and supplies	-	3,400	2,745	655
Capital outlay	-	900	896	4
TOTAL REGULAR INSTRUCTION	<u>-</u>	<u>21,380</u>	<u>3,641</u>	<u>17,739</u>
INSTRUCTIONAL STAFF				
Salaries and wages	-	3,550	750	2,800
Employee benefits	-	512	105	407
Purchased services	15,000	9,500	2,229	7,271
Materials and supplies	10,000	5,630	4,000	1,630
Capital outlay	-	2,308	-	2,308
TOTAL INSTRUCTIONAL STAFF	<u>25,000</u>	<u>21,500</u>	<u>7,084</u>	<u>14,416</u>
CENTRAL SERVICES				
Purchased services	-	2,647	2,647	-
TOTAL CENTRAL SERVICES	<u>-</u>	<u>2,647</u>	<u>2,647</u>	<u>-</u>
TOTAL EXPENDITURES	<u>25,000</u>	<u>45,527</u>	<u>13,372</u>	<u>32,155</u>
Excess (deficiency) of revenues over expenditures	(25,000)	(25,000)	7,155	32,155
FUND BALANCES AT BEGINNING OF YEAR	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>32,155</u>	<u>32,155</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
EISENHOWER GRANT--BUDGET BASIS
YEAR ENDED JUNE 30, 2002

	EISENHOWER GRANT			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
Federal sources	\$ 18,954	18,954	18,954	-
TOTAL REVENUES	<u>18,954</u>	<u>18,954</u>	<u>18,954</u>	<u>-</u>
EXPENDITURES:				
INSTRUCTIONAL STAFF				
Purchased services	20,758	20,758	20,360	398
Materials and supplies	4,000	4,042	-	4,042
TOTAL INSTRUCTIONAL STAFF	<u>24,758</u>	<u>24,800</u>	<u>20,360</u>	<u>4,440</u>
TOTAL EXPENDITURES	<u>24,758</u>	<u>24,800</u>	<u>20,360</u>	<u>4,440</u>
Excess (deficiency) of revenues over expenditures	(5,804)	(5,846)	(1,406)	4,440
Prior year encumbrances appropriated	250	250	250	-
FUND BALANCES AT BEGINNING OF YEAR	<u>5,554</u>	<u>5,554</u>	<u>5,554</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>(42)</u>	<u>4,398</u>	<u>4,440</u>

WHITEHALL CITY SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES--BUDGET AND ACTUAL--
 TITLE VI B GRANT--BUDGET BASIS
 YEAR ENDED JUNE 30, 2002

	TITLE VI B GRANT			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
Federal sources	\$ 271,501	271,501	271,501	-
TOTAL REVENUES	271,501	271,501	271,501	-
EXPENDITURES:				
SPECIAL INSTRUCTION				
Purchased services	250,661	256,537	256,537	-
TOTAL SPECIAL INSTRUCTION	250,661	256,537	256,537	-
PUPIL SERVICES				
Purchased services	5,340	4,272	4,272	-
Materials and supplies	5,000	2,997	2,997	-
TOTAL PUPIL SERVICES	10,340	7,269	7,269	-
INSTRUCTIONAL STAFF				
Purchased services	1,500	195	195	-
Materials and supplies	1,500	-	-	-
TOTAL INSTRUCTIONAL STAFF	3,000	195	195	-
COMMUNITY SERVICES				
Purchased services	7,500	7,500	7,500	-
TOTAL COMMUNITY SERVICES	7,500	7,500	7,500	-
TOTAL EXPENDITURES	271,501	271,501	271,501	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	-	-	-	-
FUND BALANCES AT END OF YEAR	\$ -	-	-	-

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
REFUGEE CHILDREN--BUDGET BASIS
YEAR ENDED JUNE 30, 2002

	REFUGEE CHILDREN			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
Federal sources	\$ -	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
SPECIAL INSTRUCTION				
Materials and supplies	1,800	1,800	1,800	-
TOTAL SPECIAL INSTRUCTION	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	<u>-</u>
TOTAL EXPENDITURES	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(1,800)	(1,800)	(1,800)	-
FUND BALANCES AT BEGINNING OF YEAR	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
TITLE I GRANT--BUDGET BASIS
YEAR ENDED JUNE 30, 2002

	TITLE I GRANT			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
Federal Sources	\$ 702,204	719,667	609,627	(110,040)
TOTAL REVENUES	702,204	719,667	609,627	(110,040)
EXPENDITURES:				
REGULAR INSTRUCTION				
Salaries and wages	16,500	-	-	-
Employee benefits	2,722	-	-	-
Materials and supplies	565	-	-	-
TOTAL REGULAR INSTRUCTION	19,787	-	-	-
SPECIAL INSTRUCTION				
Salaries and wages	376,381	387,032	334,387	52,645
Employee benefits	90,194	93,964	80,546	13,418
Purchased services	-	-	-	-
Materials and supplies	2,500	9,449	1,795	7,654
TOTAL SPECIAL INSTRUCTION	469,075	490,445	416,728	73,717
INSTRUCTIONAL STAFF				
Salaries and wages	-	17,921	13,378	4,543
Employee benefits	-	3,700	2,888	812
Purchased services	14,461	27,636	19,589	8,047
Materials and supplies	7,055	7,205	7,083	122
TOTAL INSTRUCTIONAL STAFF	21,516	56,462	42,938	13,524
ADMINISTRATION				
Salaries and wages	17,968	18,421	16,092	2,329
Employee benefits	5,701	5,824	5,048	776
TOTAL ADMINISTRATION	23,669	24,245	21,140	3,105
FISCAL SERVICES				
Purchased services	-	17,998	9,999	7,999
TOTAL FISCAL SERVICES	-	17,998	9,999	7,999
OPERATION AND MAINTENANCE OF PLANT				
Purchased services	-	7,820	4,324	3,496
TOTAL OPERATION AND MAINTENANCE OF PLANT	-	7,820	4,324	3,496
COMMUNITY SERVICES				
Salaries and wages	25,271	81,271	36,044	45,227
Employee benefits	3,957	13,273	5,634	7,639
Purchased services	-	102,869	76,966	25,903
Materials and supplies	1,255	3,326	2,790	536
Capital Outlay	-	3,924	975	2,949
TOTAL COMMUNITY SERVICES	30,483	204,663	122,409	82,254
TOTAL EXPENDITURES	564,530	801,633	617,538	184,095
Excess (deficiency) of revenues over expenditures	137,674	(81,966)	(7,911)	74,055
FUND BALANCES AT BEGINNING OF YEAR	92,539	92,539	92,539	-
FUND BALANCES AT END OF YEAR	\$ 230,213	10,573	84,628	74,055

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
TITLE VI GRANT--BUDGET BASIS
YEAR ENDED JUNE 30, 2002

	TITLE VI GRANT			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
Federal Sources	\$ 35,874	35,874	21,431	(14,443)
TOTAL REVENUES	<u>35,874</u>	<u>35,874</u>	<u>21,431</u>	<u>(14,443)</u>
EXPENDITURES:				
INSTRUCTIONAL STAFF				
Purchased services	26,720	26,720	13,736	12,984
Materials and supplies	8,082	8,082	72	8,010
TOTAL INSTRUCTIONAL STAFF	<u>34,802</u>	<u>34,802</u>	<u>13,808</u>	<u>20,994</u>
COMMUNITY SERVICES				
Materials and supplies	2,747	2,747	2,743	4
TOTAL COMMUNITY SERVICES	<u>2,747</u>	<u>2,747</u>	<u>2,743</u>	<u>4</u>
TOTAL EXPENDITURES	<u>37,549</u>	<u>37,549</u>	<u>16,551</u>	<u>20,998</u>
Excess (deficiency) of revenues over expenditures	(1,675)	(1,675)	4,880	6,555
FUND BALANCES AT BEGINNING OF YEAR	<u>1,675</u>	<u>1,675</u>	<u>1,675</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>6,555</u>	<u>6,555</u>

WHITEHALL CITY SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES--BUDGET AND ACTUAL--
 IMMIGRANT EDUCATION GRANT--BUDGET BASIS
 YEAR ENDED JUNE 30, 2002

	<u>IMMIGRANT EDUCATION GRANT</u>			<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>REVISED</u>	<u>ACTUAL</u>	<u>POSITIVE</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>(NEGATIVE)</u>
REVENUES:				
Federal Sources	\$ -	4,500	4,500	-
TOTAL REVENUES	<u>-</u>	<u>4,500</u>	<u>4,500</u>	<u>-</u>
EXPENDITURES:				
SPECIAL INSTRUCTION				
Materials and supplies	-	4,500	4,500	-
TOTAL SPECIAL INSTRUCTION	<u>-</u>	<u>4,500</u>	<u>4,500</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>4,500</u>	<u>4,500</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES--BUDGET AND ACTUAL--
 DRUG FREE GRANT--BUDGET BASIS
 YEAR ENDED JUNE 30, 2002

	DRUG FREE GRANT			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
Federal Sources	\$ 11,911	11,911	11,911	-
TOTAL REVENUES	<u>11,911</u>	<u>11,911</u>	<u>11,911</u>	<u>-</u>
EXPENDITURES:				
PUPIL SERVICES				
Purchased services	6,790	6,789	6,789	-
TOTAL PUPIL SERVICES	<u>6,790</u>	<u>6,789</u>	<u>6,789</u>	<u>-</u>
INSTRUCTIONAL STAFF				
Materials and supplies	5,121	5,122	5,122	-
TOTAL INSTRUCTIONAL STAFF	<u>5,121</u>	<u>5,122</u>	<u>5,122</u>	<u>-</u>
TOTAL EXPENDITURES	<u>11,911</u>	<u>11,911</u>	<u>11,911</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
PRESCHOOL GRANTS FOR THE HANDICAPPED--BUDGET BASIS
YEAR ENDED JUNE 30, 2002**

	<u>PRESCHOOL GRANTS FOR THE HANDICAPPED</u>			<u>VARIANCE POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL BUDGET</u>	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	
REVENUES:				
Federal Sources	\$ 17,024	17,024	17,024	-
TOTAL REVENUES	<u>17,024</u>	<u>17,024</u>	<u>17,024</u>	<u>-</u>
EXPENDITURES:				
SPECIAL INSTRUCTION				
Salaries and wages	11,454	12,992	12,992	-
TOTAL SPECIAL INSTRUCTION	<u>11,454</u>	<u>12,992</u>	<u>12,992</u>	<u>-</u>
INSTRUCTIONAL STAFF				
Purchased services	2,002	2,002	2,002	-
Capital Outlay	2,030	2,030	2,030	-
TOTAL INSTRUCTIONAL STAFF	<u>4,032</u>	<u>4,032</u>	<u>4,032</u>	<u>-</u>
TOTAL EXPENDITURES	<u>15,486</u>	<u>17,024</u>	<u>17,024</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1,538	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 1,538</u>	<u>-</u>	<u>-</u>	<u>-</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
CIPI GRANT--BUDGET BASIS
YEAR ENDED JUNE 30, 2002

	CIPI GRANT			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
Federal Sources	\$ -	15,000	15,000	-
TOTAL REVENUES	-	15,000	15,000	-
EXPENDITURES:				
REGULAR INSTRUCTION				
Salaries and wages	761	-	-	-
Employee benefits	448	-	-	-
TOTAL REGULAR INSTRUCTION	1,209	-	-	-
INSTRUCTIONAL STAFF				
Salaries and wages	10,750	8,200	2,900	5,300
Employee benefits	1,931	1,305	461	844
Purchased services	6,361	16,361	10,336	6,025
Materials and supplies	674	5,059	5,015	44
TOTAL INSTRUCTIONAL STAFF	19,716	30,925	18,712	12,213
SCHOOL ADMINISTRATION				
Purchased services	-	5,000	5,000	-
TOTAL SCHOOL ADMINISTRATION	-	5,000	5,000	-
TOTAL EXPENDITURES	20,925	35,925	23,712	12,213
Excess (deficiency) of revenues over expenditures	(20,925)	(20,925)	(8,712)	12,213
FUND BALANCES AT BEGINNING OF YEAR	20,925	20,925	20,925	-
FUND BALANCES AT END OF YEAR	\$ -	-	12,213	12,213

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
COMPREHENSIVE SCHOOL REFORM--BUDGET BASIS
YEAR ENDED JUNE 30, 2002

	COMPREHENSIVE SCHOOL REFORM			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
Federal sources	\$ 99,777	99,727	99,704	(23)
TOTAL REVENUES	99,777	99,727	99,704	(23)
EXPENDITURES:				
REGULAR INSTRUCTION				
Salaries and wages	73,065	72,992	61,843	11,149
Employee benefits	20,175	20,175	17,046	3,129
TOTAL REGULAR INSTRUCTION	93,240	93,167	78,889	14,278
SPECIAL INSTRUCTION				
Salaries and wages	27,621	2,731	2,731	-
Employee benefits	4,516	544	544	-
Materials and supplies	1,900	2,085	2,085	-
TOTAL SPECIAL INSTRUCTION	34,037	5,360	5,360	-
INSTRUCTIONAL STAFF				
Salaries and wages	21,534	4,096	4,096	-
Employee benefits	4,400	695	695	-
Purchased services	20,702	20,614	17,800	2,814
Materials and supplies	398	306	306	-
TOTAL INSTRUCTIONAL STAFF	47,034	25,711	22,897	2,814
TOTAL EXPENDITURES	174,311	124,238	107,146	17,092
Excess (deficiency) of revenues over expenditures	(74,534)	(24,511)	(7,442)	17,069
FUND BALANCES AT BEGINNING OF YEAR	24,534	24,534	24,534	-
FUND BALANCES AT END OF YEAR	\$ (50,000)	23	17,092	17,069

WHITEHALL CITY SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES--BUDGET AND ACTUAL--
 SCHOOLNET RENOVATION GRANT--BUDGET BASIS
 YEAR ENDED JUNE 30, 2002

	<u>SCHOOLNET SCHOOL RENOVATION GRANT</u>			
	<u>ORIGINAL</u>	<u>REVISED</u>		<u>VARIANCE</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>POSITIVE</u> <u>(NEGATIVE)</u>
REVENUES:				
Federal sources	\$ -	-	911	911
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>911</u>	<u>911</u>
EXPENDITURES:				
SPECIAL INSTRUCTION				
Materials and supplies	-	911	911	-
TOTAL SPECIAL INSTRUCTION	<u>-</u>	<u>911</u>	<u>911</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>911</u>	<u>911</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	(911)	-	911
FUND BALANCES AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>(911)</u>	<u>-</u>	<u>911</u>

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES--BUDGET AND ACTUAL--
BOND RETIREMENT FUND--BUDGET BASIS
YEAR ENDED JUNE 30, 2002

	BOND RETIREMENT FUND			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
Property taxes	\$ 1,216,995	1,216,995	1,213,277	(3,718)
State sources	43,221	43,221	44,266	1,045
TOTAL REVENUES	<u>1,260,216</u>	<u>1,260,216</u>	<u>1,257,543</u>	<u>(2,673)</u>
EXPENDITURES:				
FISCAL SERVICES:				
Other	3,000	8,000	4,620	3,380
BOND RETIREMENT				
Repayment of debt	1,218,541	1,218,541	1,218,541	-
TOTAL EXPENDITURES	<u>1,221,541</u>	<u>1,226,541</u>	<u>1,223,161</u>	<u>3,380</u>
Excess of revenues over expenditures	38,675	33,675	34,382	(707)
FUND BALANCES AT BEGINNING OF YEAR	<u>296,924</u>	<u>296,924</u>	<u>296,924</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>335,599</u>	<u>330,599</u>	<u>331,306</u>	<u>(707)</u>

WHITEHALL CITY SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES--BUDGET AND ACTUAL--
 SCHOOLNET--BUDGET BASIS
 YEAR ENDED JUNE 30, 2002

	SCHOOLNET FUND			VARIANCE POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	
REVENUES:				
State sources	\$ -	44,522	44,522	-
TOTAL REVENUES	-	44,522	44,522	-
EXPENDITURES:				
REGULAR INSTRUCTION:				
Supplies and materials	-	1,770	-	1,770
Capital Outlay	-	32,686	-	32,686
TOTAL REGULAR INSTRUCTION	-	34,456	-	34,456
CENTRAL SERVICES:				
Purchased services	-	10,066	-	10,066
TOTAL EXPENDITURES	-	44,522	-	44,522
Excess of revenues over expenditures	-	-	44,522	44,522
FUND BALANCES AT BEGINNING OF YEAR	-	-	-	-
FUND BALANCES AT END OF YEAR	\$ -	-	44,522	44,522

WHITEHALL CITY SCHOOL DISTRICT

Enterprise Funds

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

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

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

WHITEHALL CITY SCHOOL DISTRICT
STATEMENT OF NET ASSETS
ENTERPRISE FUNDS
JUNE 30, 2002

	<u>Business-Type Activities-Enterprise Funds</u>		
	FOOD SERVICE	UNIFORM SCHOOL SUPPLIES	TOTAL
ASSETS			
Cash and investments	\$ 186,133	22,385	208,518
Accounts receivable	3,307	113	3,420
Due from other governments	63,052	-	63,052
Inventory	20,848	6,126	26,974
Total current assets	<u>273,340</u>	<u>28,624</u>	<u>301,964</u>
Capital Assets, Net	24,175	-	24,175
Total assets	<u>\$ 297,515</u>	<u>28,624</u>	<u>326,139</u>
LIABILITIES			
Accounts payable	\$ 12,215	-	12,215
Due to other governments	9,416	-	9,416
Due to other funds	6,686	-	6,686
Deferred revenue	-	-	-
Accrued liabilities	47,689	-	47,689
Total current liabilities	<u>76,006</u>	<u>-</u>	<u>76,006</u>
Long-term liabilities	36,652	-	36,652
Total liabilities	<u>112,658</u>	<u>-</u>	<u>112,658</u>
Net Assets			
Invested in Capital Assets	24,175	-	24,175
Unrestricted	160,682	28,624	189,306
Total Net Assets	<u>\$ 184,857</u>	<u>28,624</u>	<u>213,481</u>

WHITEHALL CITY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET ASSETS
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED 30, 2002

	Business-Type Activities-Enterprise Funds		
	FOOD SERVICE	UNIFORM SCHOOL SUPPLIES	TOTAL
Operating Revenues:			
Food service sales	323,616	-	323,616
Class fees	-	51,518	51,518
Other	3,385		3,385
Total operating revenues	\$ 327,001	51,518	378,519
Operating Expenses:			
Supplies and materials	267,341	49,107	316,448
Personal services	476,960	-	476,960
Purchased services	41,784		41,784
Depreciation	8,378	-	8,378
Other	4,007	-	4,007
Total operating expenses	798,470	49,107	847,577
Operating income (loss)	(471,469)	2,411	(469,058)
Nonoperating Revenues:			
State sources	23,402	-	23,402
Federal sources	417,524	-	417,524
Investment income	4,475	-	4,475
Total nonoperating revenues	445,401	-	445,401
Change in Net Assets	(26,068)	2,411	(23,657)
Net assets at beginning of year	210,925	26,213	237,138
Net assets at end of year	\$ 184,857	28,624	213,481

WHITEHALL CITY SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED 30, 2002

	<u>Business-Type Activities-Enterprise Funds</u>		
	FOOD SERVICE	UNIFORM SCHOOL SUPPLIES	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from tuition and fees	\$ -	54,045	54,045
Cash received from sales	323,616	-	323,616
Other cash receipts	3,627	-	3,627
Cash payments for personal services	(476,424)	-	(476,424)
Cash payments for purchased services	(41,784)	-	(41,784)
Cash payments for supplies and materials	(260,249)	(53,870)	(314,119)
Cash payments for other expenses	(2,628)	-	(2,628)
	(453,842)	175	(453,667)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES			
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest	4,475	-	4,475
NET CASH FLOWS FROM INVESTING ACTIVITIES	4,475	-	4,475
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
State sources	23,393	-	23,393
Federal sources	418,127	-	418,127
NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	441,520	-	441,520
CASH FLOWS USED IN CAPITAL AND OTHER RELATED RELATED FINANCING ACTIVITIES-			
Acquisition of Property, plant and equipment	(13,567)	-	(13,567)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(21,414)	175	(21,239)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	207,547	22,210	229,757
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 186,133	22,385	208,518
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:			
Operating income (loss)	(471,469)	2,411	(469,058)
Depreciation	8,378	-	8,378
Loss on disposal of fixed assets	785	-	785
Change in assets and liabilities:			
Receivables	242	2,527	2,769
Due from other governments	(7,050)	-	(7,050)
Inventory	2,521	(4,763)	(2,242)
Accounts payable	12,215	-	12,215
Due to other governments	2,860	-	2,860
Due to other funds	899	-	899
Accrued liabilities	(3,223)	-	(3,223)
Net cash provided (used) by operating activities	(453,842)	175	(453,667)
Supplemental Information			
Noncash activities-			
Donated commodities	\$ 82,139		

WHITEHALL CITY SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN RETAINED EARNINGS--BUDGET AND ACTUAL--
 FOOD SERVICE FUND--BUDGET BASIS
 YEAR ENDED JUNE 30, 2002

	FOOD SERVICE FUND			VARIANCE
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	POSITIVE (NEGATIVE)
OPERATING REVENUES:				
Food service sales	\$ 359,164	359,164	323,616	(35,548)
Investment income	8,000	8,000	4,475	(3,525)
Miscellaneous receipts	4,393	4,393	3,627	(766)
TOTAL OPERATING REVENUES	371,557	371,557	331,718	(39,839)
OPERATING EXPENSES:				
Salaries and wages	335,046	349,046	348,901	145
Employee benefits	122,468	128,768	127,523	1,245
Purchased services	41,263	51,528	41,784	9,744
Supplies and materials	293,780	292,480	260,249	32,231
Capital Outlay	48,675	27,910	14,736	13,174
TOTAL OPERATING EXPENSES	841,232	849,732	793,193	56,539
Operating income (loss)	(469,675)	(478,175)	(461,475)	16,700
NONOPERATING REVENUES / EXPENSES:				
State sources	19,956	19,956	23,393	3,437
Federal sources	361,670	361,670	418,127	56,457
Refund of prior year Receipts	(1,500)	(1,500)	(1,459)	41
TOTAL NONOPERATING REVENUES / EXPENSES	380,126	380,126	440,061	59,935
Net income (loss)	(89,549)	(98,049)	(21,414)	76,635
RETAINED EARNINGS AT BEGINNING OF YEAR	207,547	207,547	207,547	-
RETAINED EARNINGS AT END OF YEAR	\$ 117,998	109,498	186,133	76,635

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN RETAINED EARNINGS--BUDGET AND ACTUAL-
UNIFORM SCHOOL SUPPLIES FUND--BUDGET BASIS
YEAR ENDED JUNE 30, 2002

	UNIFORM SCHOOL SUPPLIES FUND			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
OPERATING REVENUES:				
Class fees	\$ 53,986	53,986	54,045	59
TOTAL OPERATING REVENUES	<u>53,986</u>	<u>53,986</u>	<u>54,045</u>	<u>59</u>
OPERATING EXPENSES				
Supplies and materials	60,325	71,475	53,871	17,604
TOTAL OPERATING EXPENSES	<u>60,325</u>	<u>71,475</u>	<u>53,871</u>	<u>17,604</u>
Operating income (loss)	(6,339)	(17,489)	174	17,663
RETAINED EARNINGS AT BEGINNING OF YEAR	22,210	22,210	22,210	-
RETAINED EARNINGS AT END OF YEAR	<u>\$ 15,871</u>	<u>4,721</u>	<u>22,384</u>	<u>17,663</u>

WHITEHALL CITY SCHOOL DISTRICT

Internal Service Fund

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

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

WHITEHALL CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN RETAINED EARNINGS--BUDGET AND ACTUAL--
EMPLOYEE BENEFIT SELF INSURANCE--BUDGET BASIS
YEAR ENDED JUNE 30, 2002

	EMPLOYEE BENEFIT SELF INSURANCE			
	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
OPERATING REVENUES:				
Charges for services	\$ 1,356,282	1,356,282	1,412,465	56,183
TOTAL OPERATING REVENUES	<u>1,356,282</u>	<u>1,356,282</u>	<u>1,412,465</u>	<u>56,183</u>
OPERATING EXPENSES:				
Purchased services	1,300,000	1,300,000	1,272,469	27,531
TOTAL OPERATING EXPENSES	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,272,469</u>	<u>27,531</u>
Operating income (loss)	56,282	56,282	139,996	83,714
RETAINED EARNINGS AT BEGINNING OF YEAR	907,707	907,707	907,707	-
RETAINED EARNINGS AT END OF YEAR	<u>\$ 963,989</u>	<u>963,989</u>	<u>1,047,703</u>	<u>83,714</u>

Statistical Section

Table 1A

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

Fiscal Year	Instructional Services	Support Services	Co-curricular		Capital Outlay	Debt Service	Total
			Student Activities	Community Service			
1993	\$ 10,415,689	4,968,598	285,930	10,936	1,714	465,999	16,148,866
1994	10,724,655	5,042,916	302,859	5,955	2,829	733,831	16,813,045
1995	10,705,800	4,823,618	283,384	141,095	-	585,790	16,539,687
1996	10,238,579	5,136,862	297,089	161,530	881,478	631,303	17,346,841
1997	10,604,191	6,016,951	317,423	164,853	1,599,434	924,659	19,627,511
1998	12,552,459	6,594,311	322,524	133,728	7,416	1,351,278	20,961,716
1999	12,489,189	6,586,393	373,859	151,086	49,423	1,321,625	20,971,575
2000	12,537,322	7,347,275	396,374	175,463	281,038	1,317,841	22,055,313
2001	14,031,935	7,822,900	475,330	187,029	168,828	1,218,129	23,904,151
2002	\$ 14,166,041	7,980,266	559,721	276,348	507,896	1,218,541	24,708,813

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

Table 1B

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

Fiscal Year	Instructional Services	Support Services	Co-curricular Student Activities	Community Service	Capital Outlay	Debt Service	Total
1993	\$ 9,407,071	4,770,239	239,787	8,931	-	9,805	14,435,833
1994	9,985,571	4,875,371	248,003	5,955	-	-	15,114,900
1995	9,766,394	4,477,940	233,683	7,935	-	12,862	14,498,814
1996	9,295,461	4,332,186	236,396	9,833	-	52,454	13,926,330
1997	9,600,370	5,487,703	263,092	13,736	-	15,144	15,380,045
1998	9,857,884	5,982,812	272,181	18,792	1,469	-	16,133,138
1999	10,787,476	6,081,731	314,331	16,385	49,423	-	17,249,346
2000	11,388,390	6,629,893	327,287	18,925	273,652	-	18,638,147
2001	12,652,792	7,223,997	352,357	-	124,450	-	20,353,596
2002	\$ 12,840,022	7,334,138	391,963	-	486,896	-	21,053,019

Table 2A

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

<u>Fiscal Year</u>	<u>Taxes</u>	<u>Federal Sources</u>	<u>State Sources</u>	<u>Investment Income</u>	<u>Other</u>	<u>Total</u>
1993	\$ 8,587,376	763,201	6,025,002	136,368	379,994	15,891,941
1994	9,443,031	509,266	6,111,560	85,796	306,658	16,456,311
1995	8,940,864	523,198	6,327,350	132,602	346,536	16,270,550
1996	7,739,115	754,259	6,384,587	242,746	281,692	15,402,399
1997	11,582,623	568,991	7,126,109	317,278	396,711	19,991,712
1998	11,421,788	850,291	7,402,178	473,322	520,864	20,668,443
1999	11,906,055	753,238	8,428,983	458,875	422,294	21,969,445
2000	11,547,140	927,449	8,891,863	590,694	501,546	22,458,692
2001	12,260,691	887,087	9,869,406	750,829	682,076	24,450,089
2002	\$ 12,570,793	1,110,247	11,741,108	396,871	673,862	26,492,881

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

Table 2B

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

<u>Fiscal Year</u>		<u>Taxes</u>	<u>State Sources</u>	<u>Federal Sources</u>	<u>Investment Income</u>	<u>Other</u>	<u>Total</u>
1993	\$	8,103,126	5,790,669	17,318	112,873	77,611	14,101,597
1994		8,923,370	5,716,360	7,896	85,796	30,298	14,763,720
1995		7,652,848	5,704,608	7,018	129,769	60,566	13,554,809
1996		5,318,902	5,799,444	7,125	220,482	47,039	11,392,992
1997		10,607,168	6,167,704	-	288,939	91,519	17,155,330
1998		10,311,156	6,573,564	1,383	401,262	226,332	17,513,697
1999		10,938,106	7,701,631	4,117	437,692	111,580	19,193,126
2000		10,267,458	8,187,951	-	582,405	178,552	19,216,366
2001		11,053,278	8,827,631	24,379	747,010	279,993	20,932,291
2002	\$	11,357,010	10,755,516	39,684	395,560	280,412	22,828,182

Table 3

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

<u>Collection Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>% of Levy Collected</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>% of Total Collections to Levy</u>	<u>Outstanding Delinquent Taxes</u>
1993	\$ 9,169,192	8,816,284	96.15%	183,714	8,999,998	98.15%	572,341
1994	9,252,594	9,174,586	99.16%	443,680	9,618,266	103.95%	286,794
1995	9,376,160	9,232,914	98.47%	148,706	9,381,620	100.06%	340,201
1996	12,628,516	12,328,030	97.62%	220,490	12,548,520	99.37%	562,680
1997	13,171,611	12,762,523	96.89%	341,916	13,104,439	99.49%	612,577
1998	13,044,582	12,826,181	98.33%	416,659	13,242,840	101.52%	544,960
1999	13,082,687	12,803,199	97.86%	296,272	13,099,471	100.13%	696,667
2000	13,011,957	12,955,419	99.57%	354,361	13,309,780	102.29%	662,823
2001	13,430,051	13,110,668	97.62%	340,308	13,450,976	100.16%	782,797
2002	\$ 13,293,823	12,097,418	91.00%	360,204	12,457,622	93.71%	914,330

NA = Not Available at the time of issuance.

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

Table 4

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

Collection Year	%	Real Property		Personal Property			Public Utility		Total		
		Assessed Value	Estimated Actual Value	%	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1993	35%	179,455,060	512,728,743	26%	38,322,881	147,395,696	35%	15,409,570	44,027,343	233,187,511	704,151,782
1994	35%	190,724,200	544,926,286	25%	37,179,683	148,718,732	35%	15,508,440	44,309,829	243,412,323	737,954,846
1995	35%	191,923,080	548,351,657	25%	36,837,221	147,348,884	35%	15,465,850	44,188,143	244,226,151	739,888,684
1996	35%	192,198,090	549,137,400	25%	38,449,277	153,797,108	35%	15,098,560	43,138,743	245,745,927	746,073,252
1997	35%	204,563,960	584,468,457	25%	39,539,520	158,158,080	35%	14,941,000	42,688,571	259,044,480	785,315,110
1998	35%	206,512,940	590,036,971	25%	46,146,917	184,587,668	35%	15,002,240	42,863,543	267,662,097	817,488,182
1999	35%	207,451,430	592,718,371	25%	42,748,555	170,994,220	35%	14,854,510	42,441,457	265,054,495	806,154,049
2000	35%	224,826,190	642,360,543	25%	42,473,478	169,893,912	35%	15,415,340	44,043,829	282,715,008	856,298,284
2001	35%	225,536,510	644,390,029	25%	39,688,116	158,752,464	35%	15,687,990	44,822,829	280,912,616	847,965,322
2002	35%	226,260,320	646,458,057	25%	44,350,051	177,400,204	35%	13,561,630	38,747,514	284,172,001	862,605,775

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

Collection Year	City of Whitehall	Franklin County	Library	Whitehall School Dist.	Eastland Joint Vocational School	Full Rate	Residential/ Agriculture Effective Rate	Commercial/ Industrial Effective Rate
1993	1.50	14.87	2.20	52.87	1.24	72.68	52.3955	53.5777
1994	1.50	14.57	2.20	52.72	1.23	72.22	48.7688	52.9137
1995	1.50	14.57	2.20	52.72	1.20	72.19	48.6978	52.9067
1996	1.50	14.82	2.20	65.72	1.20	85.44	61.9787	66.2140
1997	1.50	15.12	2.20	65.62	1.20	85.64	58.3010	65.2579
1998	1.50	15.22	2.20	65.61	1.20	85.73	58.3684	65.5545
1999	1.50	17.54	2.20	65.61	2.00	88.85	61.4029	68.6848
2000	1.50	17.64	2.20	65.49	2.00	88.83	56.2060	68.2649
2001	1.50	17.64	2.20	65.52	2.00	88.86	50.1594	68.0038
2002	1.50	17.64	2.20	65.49	2.00	88.83	56.0642	67.9488

WHITEHALL CITY SCHOOL DISTRICT
PRINCIPAL PROPERTY TAXPAYERS
(2001 Collection Year)

Table 6

<u>Public Utilities</u>		
	Assessed Valuation	% of Total Assessed Valuation
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	3,535,000	1.24%
3. The 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 Sward 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%
TOTAL ASSESSED VALUATION	\$ 284,172,001	100.00%

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

WHITEHALL CITY SCHOOL DISTRICT

Table 7

Computation of Legal Debt Margin
June 30, 2002

Total Assessed Valuation	\$ 284,172,001
OVERALL DEBT LIMITATION:	
9% of assessed valuation	25,575,480
Gross indebtedness	3,728,000
Less: Debt outside limitations	-
Net debt within limitation	3,728,000
Legal debt margin within 9% limitation	21,847,480
UNVOTED DEBT LIMITATION:	
.1% of assessed valuation	284,172
Gross indebtedness	-
Less: Debt outside limitations	-
Net debt within limitation	-
Legal debt margin within .1% limitation	284,172

Note: Assessed valuation from Table 4.

Source: Office of the Treasurer, Whitehall City School District

Table 8

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

Collection Year	Estimated Population (1)	Assessed Value Real & Personal Property (2)	General Bonded Debt (3)	Ratio of Bonded Debt to Assessed Value (%)	Net Bonded Debt Per Capita
1993	NA	233,187,511	4,834,893	2.07%	NA
1994	NA	243,412,323	4,559,893	1.87%	NA
1995	NA	244,226,151	4,374,893	1.79%	NA
1996	NA	245,745,927	4,169,893	1.70%	NA
1997	NA	259,044,480	3,944,893	1.52%	NA
1998	NA	267,662,097	3,709,893	1.39%	NA
1999	NA	265,054,495	3,455,000	1.30%	NA
2000	NA	282,715,008	3,185,000	1.13%	NA
2001	NA	280,912,616	2,900,000	1.03%	NA
2002	NA	284,172,001	2,600,000	0.91%	NA

Notes: (1) Not Available
 (2) Assessed values from Table 4.
 (3) Office of the Treasurer, Whitehall City School District.

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

<u>Fiscal Year</u>	<u>Total General Obligation Debt Service</u>	<u>Total General Governmental Expenditures (1)</u>	<u>Ratio of General Obligation Bonded Debt Service to Total General Fund Expenditures</u>
1993	465,999	16,148,866	0.03
1994	733,831	16,813,045	0.04
1995	585,790	16,539,687	0.04
1996	631,303	17,346,841	0.04
1997	924,659	19,627,511	0.05
1998	1,351,278	20,961,716	0.06
1999	1,321,625	20,971,575	0.06
2000	1,317,841	22,055,313	0.06
2001	1,218,129	23,904,151	0.05
2002	1,218,541	24,708,813	0.05

Source: Office of the Treasurer, Whitehall City School District

Table 10

WHITEHALL CITY SCHOOL DISTRICT
 Computation of Direct and Overlapping Debt
 December 31, 2001

	<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	\$ 284,172,001	3,976,893	100.00%	3,976,893
Overlapping				
Franklin County	22,111,413,575	159,537,300	1.29%	2,058,031
City of Whitehall	284,172,001	4,025,000	100.00%	4,025,000
Total overlapping		<u>163,562,300</u>		<u>6,083,031</u>
TOTAL		<u>\$ 167,539,193</u>		<u>\$ 10,059,924</u>

WHITEHALL CITY SCHOOL DISTRICT

Table 11

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>
1992-93	3,178	64	2.06%
1993-94	3,173	(5)	(0.16%)
1994-95	3,018	(155)	(4.88%)
1995-96	2,933	(85)	(2.82%)
1996-97	2,817	(116)	(3.95%)
1997-98	2,823	6	0.21%
1998-99	3,086	263	9.32%
1999-00	3,018	(68)	(2.20%)
2000-01	2,972	(46)	(1.52%)
2001-02	2,938	(34)	(1.14%)

Source: Office of the Treasurer, Whitehall City School District

WHITEHALL CITY SCHOOL DISTRICT
 New Construction and Real Property Values
 Last Ten Years

Collection Year	New Construction (1)			Real Property Values (1)		
	Agricultural/ Residential	Commercial/ Industrial	Total	Agricultural/ Residential	Commercial/ Industrial	Total
1993	\$ 207,740	\$ 593,200	\$ 800,940	\$ 94,592,770	\$ 84,862,290	\$ 179,455,060
1994	173,180	461,490	634,670	102,817,770	87,906,430	190,724,200
1995	217,090	988,540	1,205,630	102,950,480	88,972,600	191,923,080
1996	156,280	444,930	601,210	102,992,160	89,205,930	192,198,090
1997	75,190	1,163,900	1,239,090	112,574,120	91,989,840	204,563,960
1998	181,970	1,363,610	1,545,580	113,119,450	93,393,490	206,512,940
1999	653,090	345,110	998,200	112,565,320	94,886,110	207,451,430
2000	1,117,340	20,240	1,137,580	150,233,580	74,554,320	224,787,900
2001	492,570	234,100	726,670	130,576,980	94,959,530	225,536,510
2002		1,122,890	1,122,890	130,394,210	95,866,110	226,260,320

Sources: (1) Office of the County Auditor, Franklin County, Ohio.

WHITEHALL CITY SCHOOL DISTRICT

Table 13

Miscellaneous Statistics

Enrollment	
June 2002	2,938
Staff	<u>Head Count</u>
Certificated	233
Classified	120
	<hr style="border-top: 1px solid black;"/>
	<u>353</u>
Education and Experience of Teaching Staff	
Average classroom teaching experience (in years)	11.34%
Percentage of Teachers with Master's Degrees (or beyond)	57.35%
Average # of Students per Classroom Teacher	16.5%
Number of High School Graduates	
Number of Graduates	185
Graduation % Rate	91.0%
% of Graduates with State Honors	13.6%
ACT Scores Composite	
ACT Scores Composite 2001-2002	
(All Students)	20.6
(National Average 20.08)	
ACT Scores Composite 2001-2002	
(Selected students--college prep curriculum	21.3
(National Average 21.8)	
ACT Scores Composite 2000-2001	
(Selected students--college prep curriculum	21.5
(National Average 21.9)	
ACT Scores Composite 1999-2000	
(Selected students--college prep curriculum	21.7
(National Average 22.0)	

Source: Office of the Treasurer, Whitehall City School District



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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WHITEHALL CITY SCHOOL DISTRICT

FRANKLIN COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JANUARY 9, 2003**