

# Westerville City School District

Westerville, Ohio

## 2008

Popular Annual  
Financial Report

For the Fiscal Year Ended  
June 30, 2008



# Contents

1	District Vision, Mission and Values Statement
2	Letter from the Treasurer/CFO
3	Organizational Chart
4	School District Profile
5	Governance of the District
6	Revenue
7	Calculating Residential Taxes
8	Millage Rollback
9	School District Taxes
10	Comparing Area Tax Rates
11-12	General Operating Fund
13-14	Expenditures Per Pupil
15-16	Total Property Tax Bill
17	Financial Projections
18-19	Fiscal Accountability
20-21	District Locations

# Vision, Mission and Values Statement

## **VISION**

Our vision is to be the benchmark of educational excellence.

## **MISSION**

Our mission is to prepare students to contribute to the competitive and changing world in which we live.

## **VALUES**

The Westerville School District and those who represent it acknowledge that an educational institution must promote, uphold and reflect the values for which it stands, as well as those for which its community stands, in all work and learning environments under its care. Driven by a vision to be the benchmark of educational excellence, the Westerville School District strives daily to exemplify the following organizational values:

### **Respect**

We recognize individuality and that every person has worth, dignity, and the right and ability to learn and contribute.

### **Inclusiveness**

We believe every person should have an equal opportunity to access and participate in all educational offerings.

### **Community**

We are an integral part of the community and contribute to its success.

### **Communication**

We foster opportunities to listen, question, reflect, and share thoughts, ideas and insights.

### **Collaboration**

We embrace our diversity, interdependence, and the importance of learning from and with each other throughout life.

### **Innovation**

We encourage creativity in the advancement of new ideas.

### **Nurturing**

We ensure a safe and welcoming environment that allows every person to maximize his or her potential and character.

### **Trust**

We deliver on our commitments and demonstrate consistency between our actions and our words.

### **Accountability**

We are accountable to our students, our community, and each other.

# Letter from the Treasurer

To the Citizens and Taxpayers of the Westerville City School District:

As the Treasurer/CFO of the Westerville City School District, it is a pleasure to present the sixth Popular Annual Financial Report (PAFR) issued by the District. This PAFR, for the year ended June 30, 2008, contains a brief summary and explanation of the District's revenues and expenditures, as well as other relevant financial trends and legislation that will impact the District.

As a means of increasing public awareness, this report provides a clear and thorough overview of the District's finances through an easy-to-read, user-friendly format. The reader should obtain a better understanding of the financial operation for the District, how the District performed financially during the 2007-2008 fiscal year, and what the financial future might be for the District.

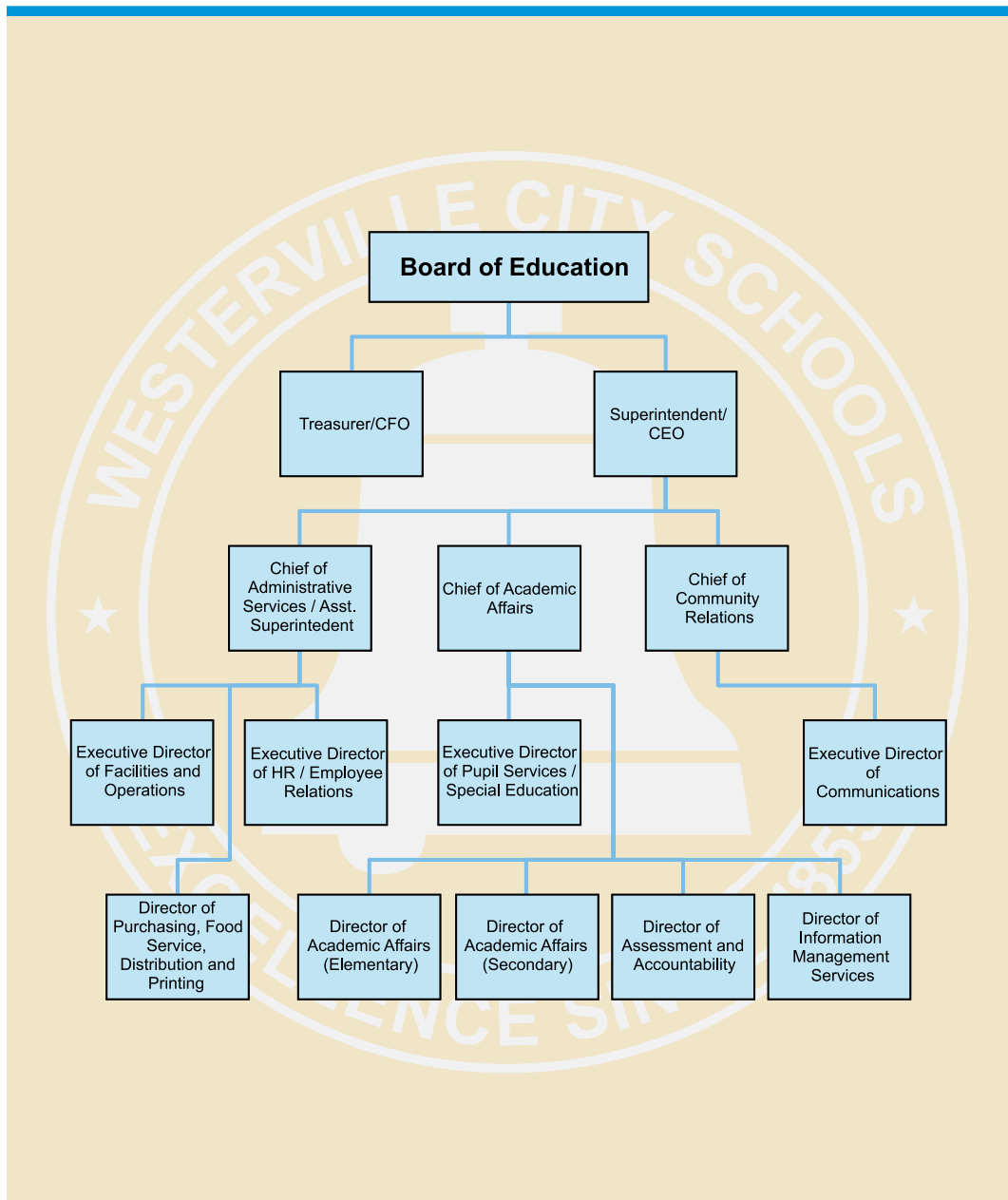
The District has prepared this PAFR because we believe our taxpayers have the right to know how their tax dollars are being spent. With the addition of a Popular Annual Financial Report, the District's taxpayers are offered yet another means of gaining a clear and accurate picture of the District's finances. We appreciate your continued support of the District and trust that you find this report very informative.

This report would not have been possible without the support, commitment, and leadership of the Westerville Board of Education and Administration in their continuing pursuit for quality education and fiscal accountability.

A handwritten signature in blue ink, reading "J. Scott Gooding II". The signature is fluid and cursive, with a large, stylized "J" and "G".

J. Scott Gooding II, Treasurer/CFO  
Westerville City School District

# Organizational Chart



# School District Profile

Serving a culturally and economically diverse 52-square-mile area in northeastern Franklin and southern Delaware counties, Westerville City Schools serves approximately 14,250 students, is the 10th-largest district in Ohio and earned a rating of “Excellent” from the Ohio Department of Education on the most recent State Report Card. The district operates 16 elementary schools, four middle schools and three high schools. For the 16th consecutive year, Westerville Schools earned the “What Parents Want” in education designation from SchoolMatch. The Class of 2008 earned more than \$25 million in scholarship offers and, on average, more than 80 percent of Westerville School District graduates pursue a post-secondary education at colleges and universities around the world.

Students in Westerville Schools continue to meet or exceed state standards for Ohio Achievement Test scores and Ohio Graduation Test pass rates. The district offers academic coaches; Advanced Placement courses; a high school International Baccalaureate program; Able and Talented resource centers; Arts, Math/Science, and World Languages/Culture elementary magnet schools; Peer Mediation training; the EOS alternative program for at-risk students; Service Learning opportunities; active business partnerships; and specialized programs that meet the needs of our 1,600 special needs students, our 2,700 gifted students and our 1,250 English as a Second Language students.

Westerville is also recognized for its tradition of excellence in athletics and other extracurricular opportunities. The district promotes sportsmanship, teamwork and camaraderie on its athletic fields, the overarching philosophy being that these character-building tools last a lifetime and contribute to the future success of its students.

Westerville Schools is successful because of the ongoing collaboration between students, staff, administrators, parents and the community. The district has recently committed itself to enhancing these relationships and its community engagement efforts by formally establishing a Community Relations Department. The district enjoys a statewide reputation as an exemplary school district and recently met its goal of earning the “Excellent” designation from the Ohio Department of Education. Children come first in Westerville Schools and the district’s number one priority remains improving student achievement.

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 Ohio 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 Westerville. The territory of the District is considerably larger than the territory of the City of Westerville.

The PAFR is intended to summarize the financial activities of the General Fund for the District. The Comprehensive Annual Financial Report (CAFR), which contains more detailed information, is prepared in conformance with Generally Accepted Accounting Principles (GAAP), while the PAFR is prepared on a non-GAAP basis. Although the PAFR is based on the financial data from the CAFR, it is unaudited and is presented on a non-GAAP basis. The PAFR simplifies reporting by not including all segregated funds, required presentations, and full disclosure of all material financial and non-financial events in notes to financial statements. Individuals who wish to review GAAP basis and full disclosure financial statements should refer to the District’s CAFR. A copy of the 2008 CAFR is available on the District’s website for anyone interested.

# Governance of the District

The Board of Education of the Westerville City School District (the Board) is a five-member body politic and corporate, as defined by Section 3313.02, Ohio Revised Code. The Board of Education's major responsibilities are: to adopt policies for the governance of the District; to select and employ a Superintendent and Treasurer; to determine and approve the annual budget and appropriations as well as provide the funds necessary to finance the operation of the District. The Board also considers and approved or rejects the recommendations of the Superintendent in all matters of policy and matters pertaining to the operation of the District.

Board members are elected at large for staggered four-year terms. The Board meets regularly on the second and fourth Monday of each month. At the first meeting of each year, the Board elects one of its members as president and one as vice-president to serve as such for one year. The following chart reflects Board members on June 30, 2008.

Board Member	Service as a Board Member		Office
	Began	Expires	
Kevin Hoffman	01/01/02	12/31/09	President
Kristi Robbins	01/01/06	12/31/09	Vice-President
Cindy Crowe	01/01/00	12/31/11	Member
Michael Collins	01/01/02	12/31/09	Member
Jeff Gale	01/01/08	12/31/11	Member

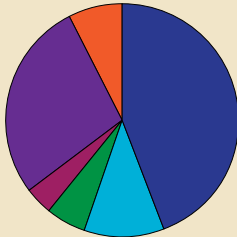
The Superintendent of Schools is the Chief Executive and Administrative Officer for the Westerville Board of Education. Dr. J. Daniel Good, in this capacity, directs and supervises the work of all the schools, offices, and employees of the Board, except the Treasurer and the Treasurer's Assistants. Dr. Good assumed the role of CEO on June 1, 2008. It is his 26th year in service to public education, having served in the roles of teacher, administrator, state official, and Chief Executive Officer.

The Treasurer is the Chief Financial Officer (CFO) of the District and is responsible directly to the Board for maintaining all financial records, issuing all payments, maintaining custody of all District funds and assets, and investing idle funds as specified by Ohio Law. J. Scott Gooding II was appointed as Treasurer on June 1, 2004. Mr. Gooding has been in the government finance profession for 11 ½ years.

# Revenue

**What is the percentage breakdown between the state school funding revenue and the local tax revenue?**

The Westerville City School District's General Operating Fund received 36% of its receipts from the State and 64% of its receipts from local and other sources. The District has further defined these receipts into three categories – homeowner support, state support, and business support – to delineate the most accurate reflection of the revenue stream for District operations.



Real Estate - Residential/Agriculture	60.04%
Personal Property	0.43%
Interest/Other Local	3.18%
State Foundation	27.27%
Homestead/Rollback	9.08%

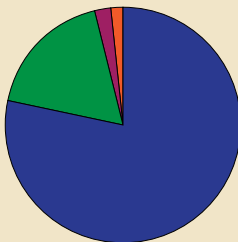
**What are the four sources of revenue that compose the local tax structure?**

Local revenues come largely from residential property tax – 79.54%. This percentage increased from last year's 78.41%. At the same time, commercial real estate taxes decreased from last year's 17.89% to 17.07%.

The public utilities tax portion decreased from 2.13% to 1.47%.

This portion will decrease over the next several years, due to state legislation mandating the deregulation of public utilities. The state has promised that no district will be adversely affected during the change.

Personal tangible taxes make up the remaining 1.92%, and are collected on business inventories that fluctuate annually.



Residential Real Estate	79.54%
Commercial Real Estate	17.07%
Public Utilities	1.47%
Personal Tangible	1.92%

*The amounts shown are presented on a non-GAAP basis and were taken from the Westerville City School District CAFR. The amounts are General Fund only and were arrived at employing the same basis of accounting used within the CAFR. Readers desiring audited full disclosure, GAAP basis statements, should refer to the CAFR that is available in the Treasurer's office or on the District's website.*



# Calculating Residential Taxes

## How is the “school district” portion of residential property tax calculated?

Residential taxes are calculated by multiplying the fair market value of the homeowner’s property by the county auditor’s assessed valuation rate of 35%.

For example, if a home has a fair market value of \$100,000, the homeowner will pay taxes on the \$35,000 assessed value. The mill-

age rate determines the amount of taxes, and then the rollback factor is applied.

In the table below, mills are expressed as a decimal (e.g., 1 mill = .001). Our school district’s residential effective tax rate of 41.54, expressed in decimal form, is .04154.

Fair Market Value	\$100,000
x Assessed Value Rate	x 35%
= Assessed Value	= \$35,000
x Millage Rate	x .04154
= Total Taxes	= \$1,453.90
Homestead/Rollback Credit	x 12.50%
<b>TOTAL TAXES OWED</b>	<b>= \$1,272.16</b>

### Understanding Residential Property Taxes

#### Mill

1/10th of one cent or \$1 for every \$1,000 of assessed property value.

#### Effective Millage

Actual rate used by the County Auditor to compute taxes.

#### Rollback

A 10% reduction in taxes to eliminate the effect of inflation on the total revenue to the school district paid by the state.

#### Homestead Exemption

A 2.5% reduction in taxes for owner occupied homesteads paid by the State of Ohio.

#### H.B.920

Common name of the Ohio law passed in 1976 that requires the reduction of homeowner millage and limits tax dollars paid to the original levied amount.

# Millage Rollback

## What is a rollback? (Voted vs. Effective Tax Rates)

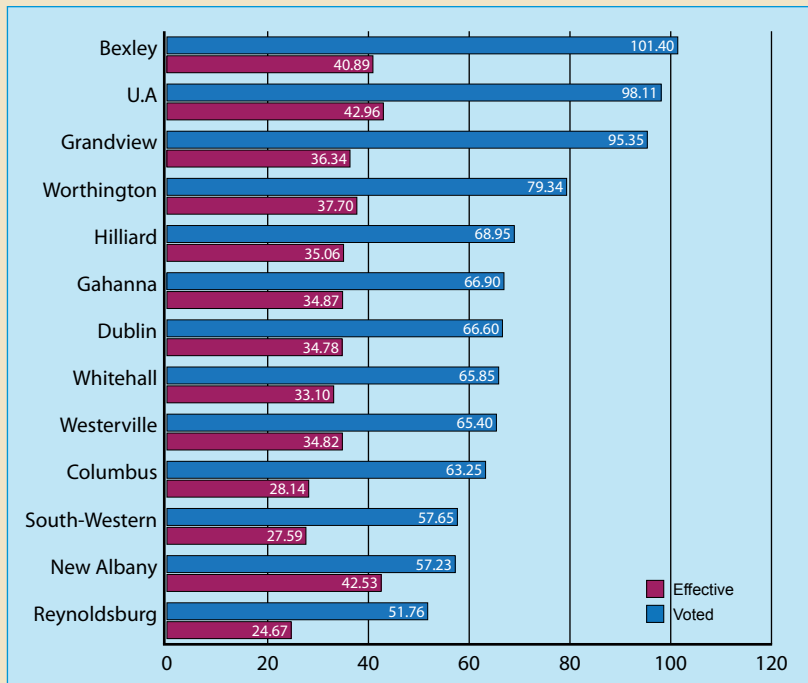
In Ohio, the tax rates paid by property owners change every year, since the rates roll back as the tax base increases. The amount of money that the taxing authority can collect remains the same, according to Ohio law, but the amount paid by individual taxpayers will change as the community around them changes.

This means that as the value of your house increases, the tax rate decreases, causing the schools to collect the same total dollar amount as before.

When taxpayers vote for a certain number of mills, they are actually voting for the collection of a specific amount of money. That is because mills are a fraction of the community's total assessed value.

Because of House Bill 920, the "effective rate," or the tax rate that a property owner will actually pay in a given year, is lower than the tax rate listed on the ballot ("voted rate"). Because of growth in the community, and the increased value of its property over time, taxpayers pay a lower rate each year.

The chart below shows the difference between the voted and effective school tax rates in a number of Franklin County communities.

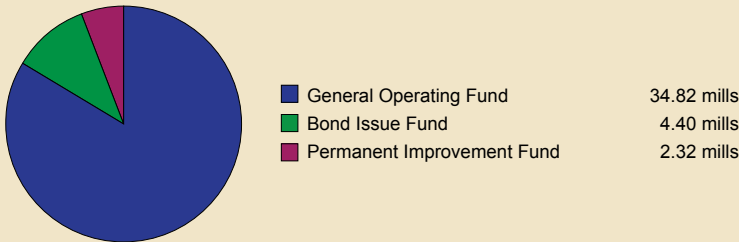


# School District Taxes

**What are the three tax funds that make up the “school district tax” portion of the residential property tax?**

The General Operating Fund, the Bond Issue and the Permanent Improvement Fund serve as the framework for the “school district tax” portion of the residential property tax. It is significant to understand the difference between the three tax categories as they appear interchangeably on the voting ballot as “school district tax levy” or a “bond issue.”

The three tax funds operate independently, which prohibits transferring or borrowing funds from one fund to the other. Each fund has an “effective” tax rate, which is calculated by the approved millage voted on by the residents. Also, each fund has its own timing regarding renewal and expiration.



## **General Operating Fund**

- 34.82 current effective millage
- Taxes collected are designated for the expenses of day-to-day operations in the District

## **Bond Issue Fund**

- 4.40 current millage
- Bond Issues are designated to pay for the construction costs on new buildings and expansions
- Each bond is a one-time occurrence that stretches over 23 to 27 years
- Non-renewable

## **Permanent Improvement Fund**

- 2.32 current effective millage
- Tax dollars provide new buses, textbooks, technology, computers, and facility improvements
- 2.70 mill levy has been replaced by voters every five years since November 1989

# Comparing Area Tax Rates

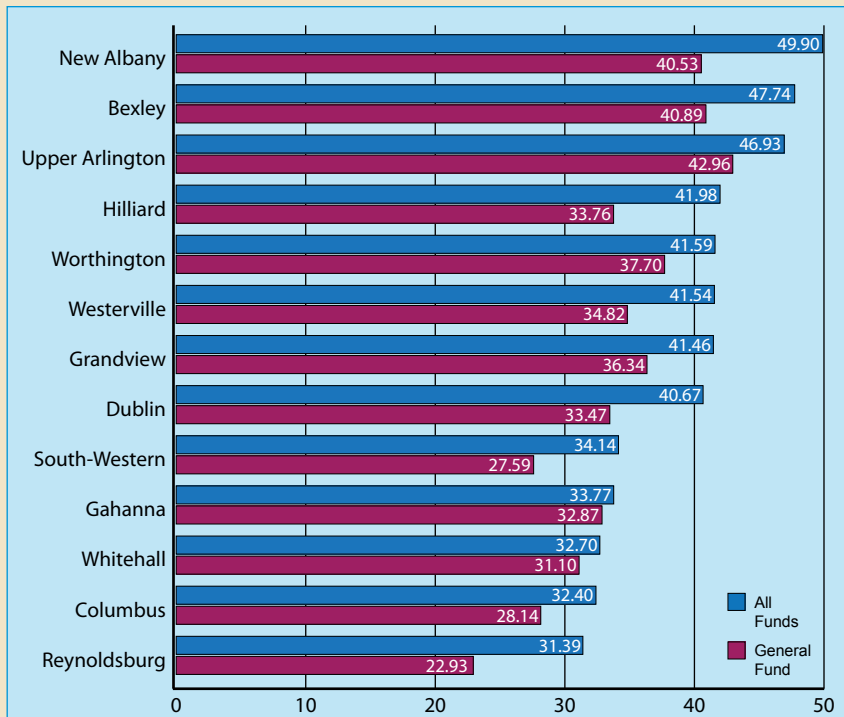
## How do Westerville's effective tax rates compare to other area school districts?

Each year, the county auditor receives effective tax rates from the State Department of Taxation. An "effective" tax rate is the rate that is actually paid, rather than the voted rate. This is the result of House Bill 920, which requires that voted tax rates be gradually reduced (or rolled back) so that schools do not collect more money than was originally voted on, even though area property values may increase.

This reduction or rollback in taxes stops when a school district's General Operating Fund is reduced to receiving 20.00 mills. This is commonly called the "20-mill floor." In Tax Year 2007, Westerville's effective General Operating Fund rate was 34.82 mills. The General Operating Fund makes up only part of the total school taxes that our community members pay. The Permanent Improvement Fund and Bond Issue Fund are the other two categories of funds that receive property tax dollars.

In 2008, Westerville City School District residents will have paid a total of 41.54 mills in school taxes for the General Operating Fund, Permanent Improvement Fund, and Bond Issue Fund. Of those mills, residents pay 34.82 toward General Fund operations.

To recap, Westerville residents pay a total of 41.54 mills. Of those mills, we pay 34.82 toward general operations.



# General Operating Fund

## What is the breakdown for expenditures for General Operating Funds?

The Westerville City School District expended 81.45% of its budget on the combined areas of **Salaries** (62.23%) and **Benefits** (19.22%) for all personnel throughout the District.

The level of expenditure is typical of most school districts, since we are a “labor-intensive” business – people serving children and the community.



The Ohio Department of Education has stated that one circumstance that “sends” danger signals of pending difficulty” is when a District expends more than 85% of its receipts on salaries and benefits. Monitoring the amount spent on these costs is important and will continue to be a focus for the District.

**Purchased Services** (14.04%) account for fixed-cost items such as utilities (electricity, gas, water, and telephone) and property insurance. Other budgeted items in the area include tuition, copiers, legal fees, and staff development.

**Materials** (2.15%) and supplies component accounts for the materials used on a daily basis (paper, chalk, and pencils) and curriculum development (teaching aids, textbooks, and supplemental texts).

**Capital Outlay** (0.35%) includes all new and replacement equipment for the District that was purchased with General Operating Funds, such as microscopes, calculators, audiovisual equipment, and curriculum development equipment (computers, software, and furniture).

**The Other** (2.01%) category includes items such as fleet and liability insurance, taxes and assessments, county auditor/treasurer, memberships, audit fees, and Win-Win payments.

*The amounts shown are presented on a non-GAAP basis and were taken from the Westerville City School District CAFR. The amounts are General Fund only and were arrived at employing the same basis of accounting used within the CAFR. Readers desiring audited full disclosure, GAAP basis statements, should refer to the CAFR that is available in the Treasurer's office or on the District's website.*

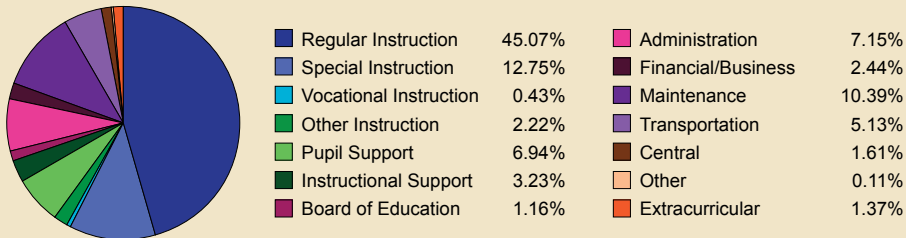
# General Operating Fund

## What is the breakdown by function of the General Operating Fund?

The largest percent of the budget was spent on **Instruction** (Regular, Special, Vocational and Other) – 60.47%. These items most directly impact students in the classroom, from the salaries and benefits of the teachers to materials and supplies used on a daily basis.

A growing area is **Special Instruction**. As more students with special needs enter the district, additional services and attention are required for their instruction. The **Pupil Support** (6.94%) and **Instructional Support** (3.23%) areas also have a large impact on students through the services of classroom aides, guidance services, and library services.

The **Board of Education** (1.16%), **Administration** (7.15%), and **Central** (1.61%) services all relate to the overall operations of the district and provide administrative support to the staff and community.



### School District Administrative Costs as a Percent of Total Budget

Year	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
% of Budget	10.81%	10.60%	10.61%	11.21%	10.61%	10.33%	10.91%	10.92%	10.93%	10.75%

The **Financial/Business Services** portion of the budget (2.44%) accounts for all fiscal services, including budgeting and accounting services, payroll and fringe benefits processing, annual auditing, and purchase processes of the District.

The **Maintenance** (10.39%) and **Transportation** (5.13%) areas ensure that students and staff have a safe and efficient environment through custodial and grounds services, transportation services, and bus maintenance and repairs.

The **Other** (0.11%) category accounts for special taxes and assessments and transfers. The smaller **Extracurricular** (1.37%) category accounts for salaries and benefits of club advisors, fine arts advisors, extracurricular activities, and athletic coaches.

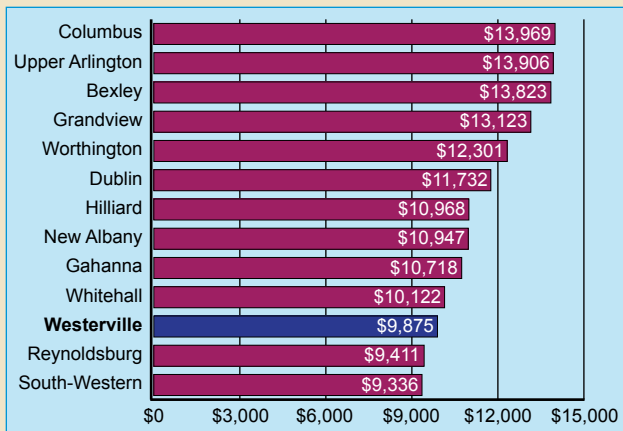
*The amounts shown are presented on a non-GAAP basis and were taken from the Westerville City School District CAFR. The amounts are General Fund only and were arrived at employing the same basis of accounting used within the CAFR. Readers desiring audited full disclosure, GAAP basis statements, should refer to the CAFR that is available in the Treasurer's office or on the District's website.*

# Expenditures Per Pupil

## How do Westerville's expenditures per pupil compare to other area school districts?

This chart provides a better understanding of the District's finances and expenditures relative to other Franklin County area school districts. The expenditure per pupil was taken from the Ohio Department of Education data for the 2007-2008 school year. Westerville ranked near the bottom in terms of expenditure per pupil of all Franklin County school districts.

Westerville is proud of the fact that the District is able to provide a quality education with current textbooks and instructional materials, technology and computer, and the basics: reading, writing, and mathematics. This full curriculum addresses the needs of all students at all levels from the high achievers to the students in need of intervention.



As displayed in the chart below, Westerville can also provide this education at a fraction of the cost when compared to surrounding communities and state averages. However, student needs are growing. As the District's enrollment continues to increase, those needs will become more evident. Through proper planning, the District will be able to address all of the critical needs while continuing to provide a quality education for Westerville students.

	Performance Indicators (Out of 30)	Rating	Average Daily Membership	Expenditure Per Pupil	Operating Millage	\$/100,000 House	Total School Millage Rate	\$/100,000 House
<b>Bexley</b>	29	Excellent w/ Distinction	2,121	\$13,823	40.89	\$1,252.28	47.74	\$1,462.06
<b>Columbus</b>	6	Continuous Improvement	63,497	\$13,969	28.14	\$861.93	32.40	\$992.32
<b>Dublin</b>	30	Excellent w/ Distinction	13,403	\$11,732	33.47	\$1,025.09	40.67	\$1,245.59
<b>Gahanna</b>	25	Effective	7,065	\$10,718	32.87	\$1,006.51	33.77	\$1,034.08
<b>Grandview</b>	30	Excellent	1,141	\$13,125	36.34	\$1,112.96	41.46	\$1,269.80
<b>Hilliard</b>	30	Excellent w/ Distinction	15,048	\$10,968	33.76	\$1,033.86	41.98	\$1,285.63
<b>New Albany</b>	30	Excellent w/ Distinction	3,932	\$10,947	40.53	\$1,241.23	49.90	\$1,528.22
<b>Reynoldsburg</b>	26	Excellent	6,933	\$9,411	22.93	\$702.25	31.39	\$961.42
<b>South-Western</b>	16	Continuous Improvement	22,238	\$9,336	27.59	\$845.06	34.14	\$1,045.39
<b>Upper Arlington</b>	30	Excellent w/ Distinction	5,701	\$13,906	42.96	\$1,315.61	46.93	\$1,437.19
<b>Westerville</b>	25	Excellent	14,482	\$9,875	34.82	\$1,066.42	41.54	\$1,272.29
<b>Whitehall</b>	5	Continuous Improvement	3,081	\$10,122	31.10	\$952.56	32.70	\$1,001.56
<b>Worthington</b>	28	Excellent	9,542	\$12,301	37.70	\$1,154.53	41.59	\$1,273.66

The amounts shown are presented on a non-GAAP basis and were taken from the Westerville City School District CAFR. The amounts are General Fund only and were arrived at employing the same basis of accounting used within the CAFR. Readers desiring audited full disclosure, GAAP basis statements, should refer to the CAFR that is available in the Treasurer's office or on the District's website.

# Expenditures Per Pupil

## How much does it cost to educate a child in the Westerville district?

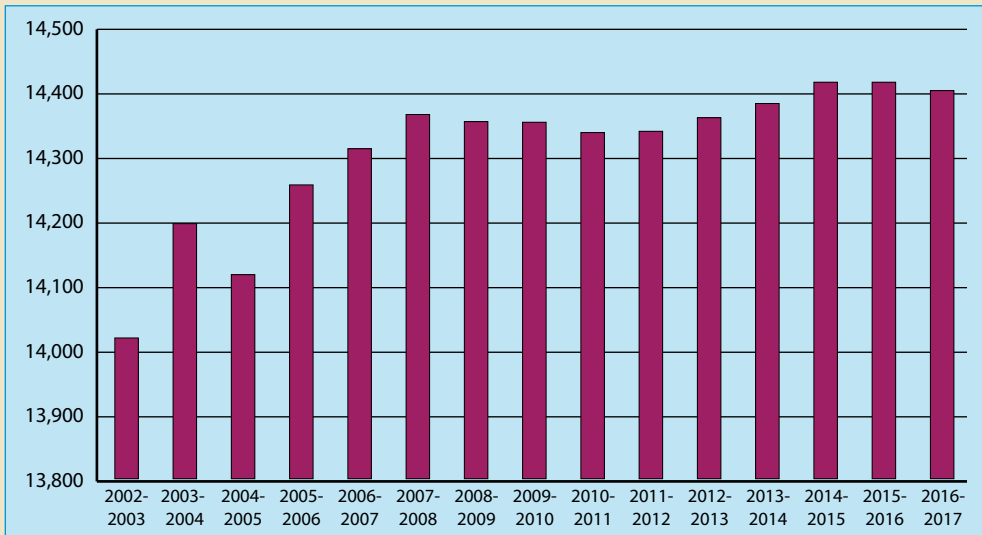
This chart has been created to reflect the actual cost of educating a student in the Westerville district, utilizing the District's expenditure per pupil cost for the past 12 years. While consistently spending at low per pupil costs, the District is still able to provide a quality education to its students and maintain its status as an educational leader.

School Year Ended	Grade	Westerville Annual Per Pupil Cost	State Average
2008	12	\$9,875	\$9,991
2007	11	\$9,236	\$9,076
2006	10	\$8,608	\$8,741
2005	9	\$8,356	\$9,713
2004	8	\$8,330	\$8,755
2003	7	\$8,092	\$8,435
2002	6	\$7,696	\$8,066
2001	5	\$7,423	\$7,589
2000	4	\$6,895	\$7,059
1999	3	\$6,518	\$6,642
1998	2	\$6,335	\$6,232
1997	1	\$5,690	\$5,939
1996	Kindergarten	\$5,580	\$5,284
<b>Total Cost</b>		<b>\$98,634</b>	<b>\$101,522</b>

Source: State of Ohio Department of Education

## What are the enrollment projections?

This graph shows the forecasted student enrollment growth and shows minimal growth through the 2016-2017 school year.



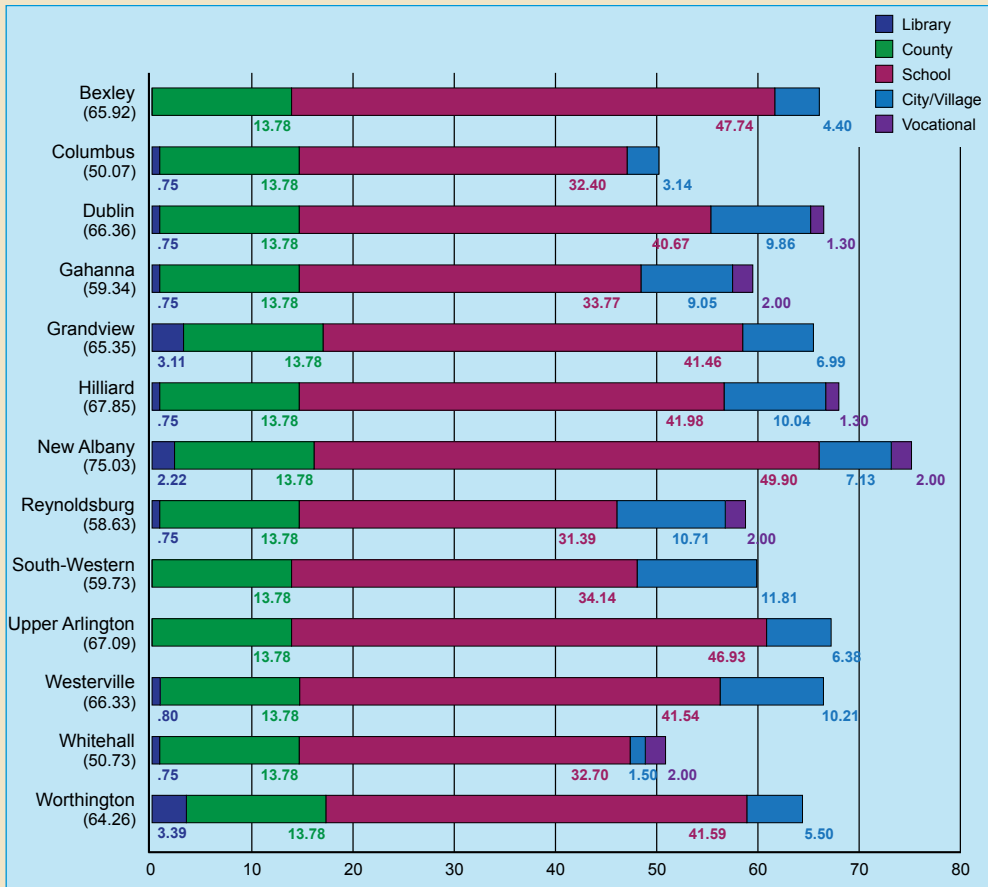


# Total Property Tax Bill

## How do Westerville's residential property tax rates compare to other area school districts?

Residents and businesses pay taxes to support many services and benefits to their communities. As illustrated in the chart below, your total local tax bill may include support for the library system, the vocational education program servicing the community, city or village taxes, and a county tax.

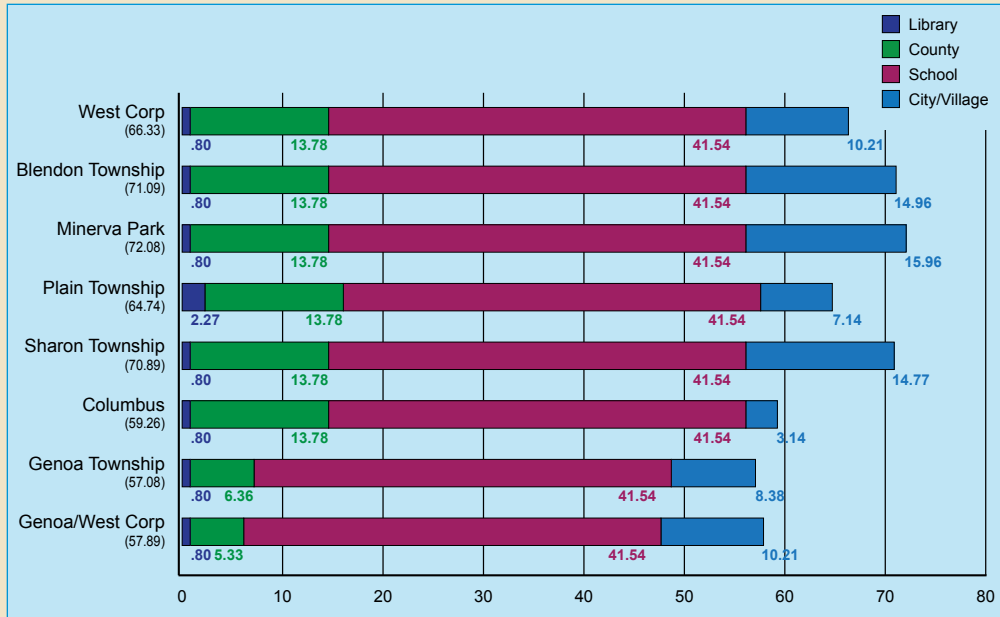
Other communities in Franklin County may pay for different services, which mean their total tax bills may be different from that of a resident of the Westerville City School District.



# Total Property Tax Bill

## How do the residential property tax rates compare to the eight taxing jurisdictions within the Westerville City School District?

A common misconception among Westerville residents is the amount paid to the school district based on where the homeowner lives in the district. As the chart indicates, the school district portion is the same, presently 41.54 effective mills, regardless of municipality. A homeowner's tax bill can be different between the eight (8) taxing jurisdictions, but the school district tax portion is a constant throughout the entire district.

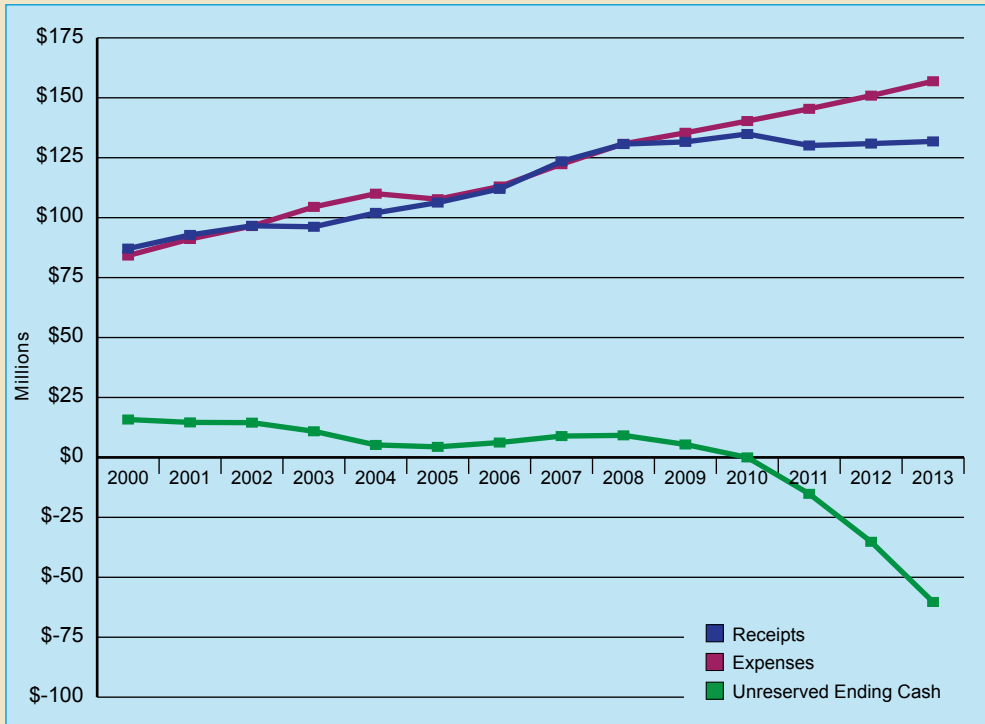


	West Corp	Blendon Township	Minerva Park	Plain Township	Sharon Township	Columbus	Genoa Township	Genoa/West Corp
Library	\$24.50	\$24.50	\$24.50	\$69.59	\$24.50	\$24.50	\$24.50	\$24.50
County	\$421.97	\$421.97	\$421.97	\$421.97	\$421.97	\$421.97	\$194.68	\$163.24
<b>School</b>	<b>\$1,272.29</b>	<b>\$1,272.29</b>	<b>\$1,272.29</b>	<b>\$1,272.29</b>	<b>\$1,272.29</b>	<b>\$1,272.29</b>	<b>\$1,272.29</b>	<b>\$1,272.29</b>
City/Village	\$312.73	\$458.24	\$488.82	\$218.72	\$452.37	\$96.16	\$256.53	\$312.73
<b>Total</b>	<b>\$2,031.49</b>	<b>\$2,177.00</b>	<b>\$2,207.58</b>	<b>\$1,982.57</b>	<b>\$2,171.13</b>	<b>\$1,814.92</b>	<b>\$1,748.00</b>	<b>\$1,772.76</b>

# Financial Projections

## What is the financial outlook of the district?

A 10.3 mill continuing operating levy was approved by the voters on May 2, 2006 with a 65% passage rate. The district's pledge to its taxpayers was to provide a quality education to its students, to preserve fiscal accountability, and to have a balanced budget through FY 2010 (2009-2010 school year). The district's "Excellent" rating from the State and most recent five-year forecast show that those commitments have been met.



# Fiscal Accountability

In keeping with this long history of financial accountability and responsibility, the Westerville School Board, in partnership with Our Community, Our Schools, created a Financial Accountability Community Task-force (FACT) to monitor district progress toward meeting plans and promises made during the May 2006 levy campaign. The committee evaluated the district in 11 categories using a traffic light analogy with green, yellow and red ratings.

The following items represent the key measures in place and steps the district has taken to help ensure it remains accountable to its public and responsible in how it spends the community's tax dollars:

- District finances are reviewed each year by an independent, external auditor to ensure finances are properly accounted for, spent in a legal manner, and that proper procedures are in place to prevent fraud, waste, and abuse.
- An annual audit committee, that includes five community members appointed by the District, reviews the annual audit of district finances and makes recommendations to the District regarding the audit findings and recommendations.
- A Task Force, created by the Westerville Chamber of Commerce, reviewed the District's finances in 2006 and found the district was financially accountable and responsible.
- In 2004, the Board commissioned an independent external performance audit of the District's operations. This comprehensive audit was completed in 2004 and provided a largely favorable assessment of District's management practices and financial accountability. Since 2004, the District has implemented nearly all of the cost-saving and revenue-generating recommendations made by the performance audit.
- The District has a transparent budgeting process in which development of the budget is conducted in public and all financial information is open to and available for review by the media and citizens. Citizens are also welcome to raise questions and concerns at Board meetings or in correspondence with District management and the Board. The District makes an effort to respond satisfactorily to all financial questions received from the media and community members.
- The District distributes to each household, with the Westerville News and Public Opinion, an easy to read overview of the district's finances, called the Popular Annual Financial Report (PAFR).
- The District regularly wins fiscal accountability awards for outstanding financial accounting and reporting each year from the Government Finance Officers Association, an independent, external organization comprised of experts in government finance.

# Fiscal Accountability

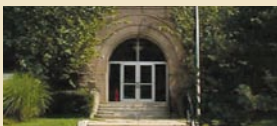
The Financial Accountability Community Taskforce (FACT) was implemented in response to the passage of the School District's Levy in 2006. Part of this committee's responsibility is to act as a liaison between the School Board and the community. Its purpose is to monitor the district budget related to the expenditures of the additional funds resulting from the operating levy passed by the community on May 2, 2006. Visit the Treasurer's portion of the district website ([www.wcsdoh.org](http://www.wcsdoh.org)) to view the F.A.C.T. Committee report.

<b>Levy Financial Review</b>	
<i>Levy Revenue</i>	
<i>Total Revenue</i>	
<i>New Expense</i>	
<i>Cash Balance</i>	
<b>Reduce Pay to Participate Fees</b>	
<b>Increase Class Access for Secondary Students</b>	
<b>Math and Reading Intervention</b>	
<b>At Risk Intervention</b>	
<b>Maintain Current Programs</b>	
<b>Technology Literacy</b>	
<b>Targeting Elementary Class Size</b>	
<b>District Communication</b>	
<b>Health and Safety</b>	
<b>Support Services</b>	

# District Locations



**Alcott Elementary School**  
7117 Mount Royal Avenue  
Westerville, Ohio 43082-8392  
Bob Hoffman, Principal  
Phone: 614-797-7350  
Fax: 614-797-7351  
Opened: 2002



**Emerson Magnet School**  
44 North Vine Street  
Westerville, Ohio 43081-1530  
Rebecca Carter, Principal  
Phone: 614-797-7080  
Fax: 614-797-7081  
Opened: 1896



**Huber Ridge Elementary School**  
5757 Buenos Aires Blvd.  
Westerville, Ohio 43081-4088  
Barbara Wallace, Principal  
Phone: 614-797-7150  
Fax: 614-797-7151  
Opened: 1964



**Annehurst Elementary School**  
925 West Main Street  
Westerville, Ohio 43081-1298  
Howard Baum, Principal  
Phone: 614-797-7000  
Fax: 614-797-7001  
Opened: 1970



**Fouse Elementary School**  
5800 S. Old 3C Highway  
Westerville, Ohio 43082-9251  
Karen McClellan, Principal  
Phone: 614-797-7400  
Fax: 614-7401  
Opened: 2002



**Longfellow Magnet School**  
120 Hiawatha Avenue  
Westerville, Ohio 43081-2221  
Steve Peterscak, Principal  
Phone: 614-797-7180  
Fax: 614-797-7180  
Opened: 1931



**Central College Magnet School**  
825 South Sunbury Road  
Westerville, Ohio 43081-9315  
Steve Peterscak, Principal  
Phone: 614-797-7030  
Fax: 614-797-7031  
Opened: 1955



**Hanby Magnet School**  
56 South State Street  
Westerville, Ohio 43081-2136  
Dr. Janet Fedorenko, Principal  
Phone: 614-797-7100  
Fax: 614-797-7101  
Opened: 1923



**Mark Twain Elementary School**  
799 East Walnut Street  
Westerville, Ohio 43081-2570  
Dr. Scott Ebbrecht, Principal  
Phone: 614-797-7200  
Fax: 614-797-7201  
Opened: 1974



**Cherrington Elementary School**  
522 Cherrington Road  
Westerville, Ohio 43081-3013  
Deborah Kozlesky, Principal  
Phone: 614-797-7050  
Fax: 614-797-7051  
Opened: 1968



**Hawthorne Elementary School**  
5001 Far-View Drive  
Columbus, Ohio 43231-4093  
Dr. Machele Kline, Principal  
Phone: 614-797-7130  
Fax: 614-797-7131  
Opened: 1957



**McVay Elementary School**  
270 South Hempstead Road  
Westerville, Ohio 43081-2790  
Phil Roe, Principal  
Phone: 614-797-7230  
Fax: 614-797-7231  
Opened: 1989



**Pointview Elementary School**  
720 Pointview Drive  
Westerville, Ohio 43081-3435  
Jeanne Roth, Principal  
Phone: 614-797-7250  
Fax: 614-797-7251  
Opened: 1973



**Blendon Middle School**  
223 South Otterbein Avenue  
Westerville, Ohio 43081-2398  
David Baker, Principal  
Phone: 614-797-6400  
Fax: 614-797-6401  
Opened: 1969



**Westerville Central High School**  
7118 Mt. Royal Avenue  
Westerville, Ohio 43082-8393  
Todd D. Spinner, Principal  
Phone: 614-797-6800  
Fax: 614-797-6801  
Opened: 2003



**Robert Frost Elementary School**  
270 North Spring Road  
Westerville, Ohio 43082-1888  
Sarah Berka, Principal  
Phone: 614-797-7280  
Fax: 614-797-7281  
Opened: 1974



**Genoa Middle School**  
5948 S. Old 3C Highway  
Westerville, Ohio 43082-9251  
Suzanne Kile, Principal  
Phone: 614-797-6500  
Fax: 614-797-6501  
Opened: 1998



**Westerville North High School**  
950 County Line Road  
Westerville, Ohio 43081-1000  
Kurt Yancey, Principal  
Phone: 614-797-6200  
Fax: 614-797-6201  
Opened: 1975



**Whittier Elementary School**  
130 East Walnut Street  
Westerville, Ohio 43081-2359  
Lucy Rader-Brown, Principal  
Phone: 614-797-7300  
Fax: 614-797-7301  
Opened: 1952



**Heritage Middle School**  
390 North Spring Road  
Westerville, Ohio 43082-1888  
Felicia Harper, Principal  
Phone: 614-797-6600  
Fax: 614-797-6601  
Opened: 1989



**Westerville South High School**  
303 South Otterbein Avenue  
Westerville, Ohio 43081-2397  
Keith Bell, Principal  
Phone: 614-797-6000  
Fax: 614-797-6001  
Opened: 1960



**Wilder Elementary School**  
6375 Goldfinch Drive  
Westerville, Ohio 43081-3700  
Becca Yanni, Principal  
Phone: 614-797-7330  
Fax: 614-797-7331  
Opened: 1989



**Walnut Springs Middle School**  
888 East Walnut Street  
Westerville, Ohio 43081-9302  
Dr. Matt Lutz, Principal  
Phone: 614-797-6700  
Fax: 614-797-6701  
Opened: 1965



**District Administration Building**  
336 S Otterbein Ave  
Westerville, Ohio 43081  
Phone: 614-797-5700  
Fax: 614-797-5701  
Opened: 1960



This report issued by:  
Office of the Treasurer  
Westerville City School District  
336 South Otterbein Avenue  
Westerville, Ohio 43081