

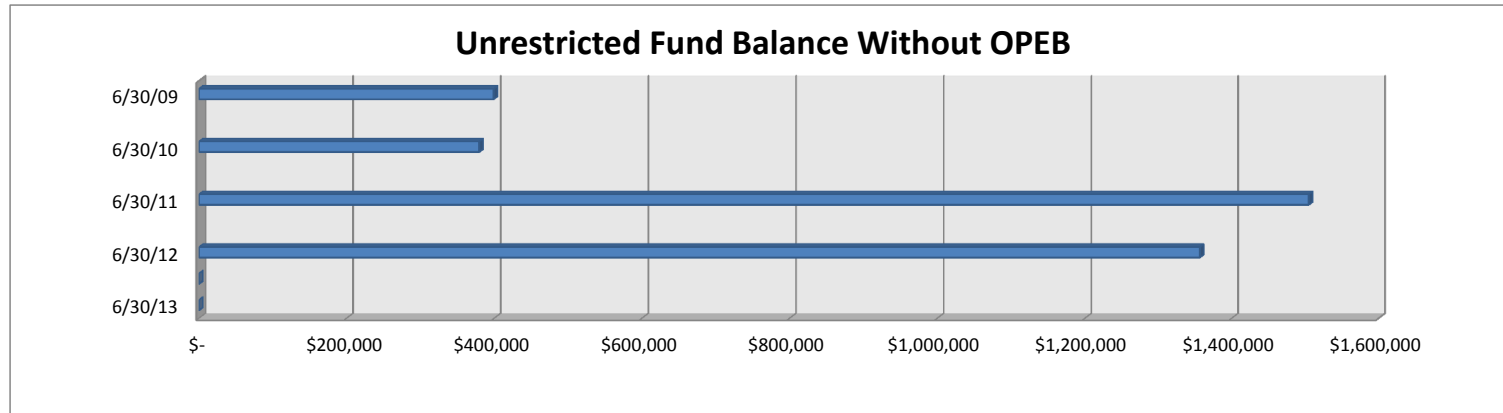
**BARBOUR COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
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**FINANCIAL DATA:**

**Unrestricted Fund Balance without OPEB Liability or Encumbrances**

\$ 399,027      \$ 379,595      \$ 1,504,923      \$ 1,356,226      (1) \$ -      (2)



**Excess Levy:**

Excess Levy in Effect	No	No	No	No	No
Percent of maximum	-	-	-	-	-
<b>Projected excess levy gross tax collections</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**Per Pupil Expenditures**      \$ 9,180      \$ 10,065      \$ 10,171      \$ 10,501      N/A

**Revenues:**

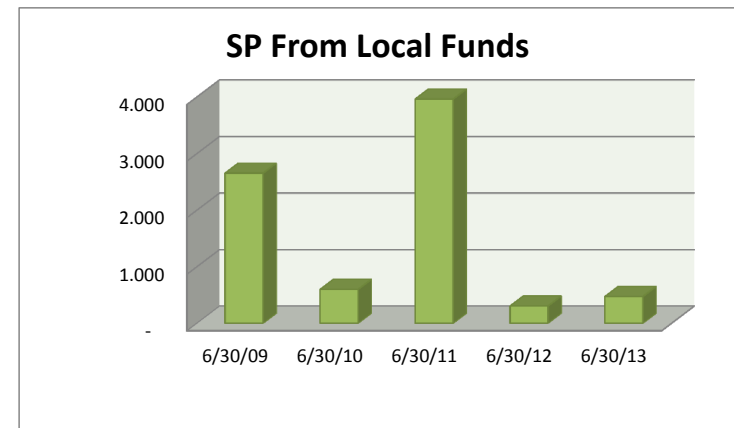
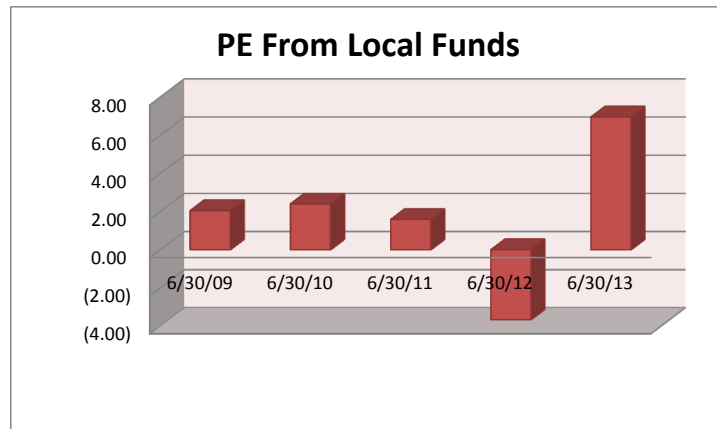
Local Source Revenue	\$ 3,705,891	\$ 2,930,227	\$ 3,445,299	\$ 2,854,789	N/A
State Source Revenue	\$19,199,038	\$16,258,743	\$18,543,405	\$ 18,755,196	N/A
Federal Source Revenue	\$ 3,427,381	\$ 5,194,289	\$ 4,839,549	\$ 3,760,385	N/A

Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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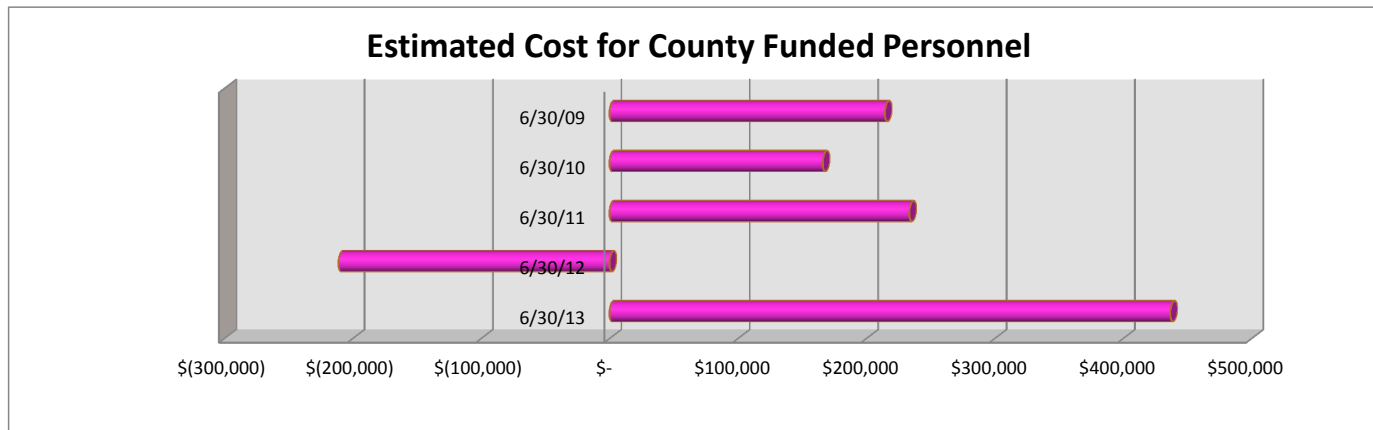
**BARBOUR COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	187.85	182.58	183.444	185.000	184.050
Number PE actually employed	188.90	183.98	181.030	179.830	186.510
Number PE employed in excess of number funded	1.05	1.40	(2.414)	(5.170)	2.460
Number PE employed from local funds	1.00	1.00	4.000	1.500	4.500
Total number of PE funded by county board	2.05	2.40	1.586	(3.670)	6.960
<b>Service Personnel:</b>					
Number SP allowed for funding	113.740	112.263	111.424	112.032	110.513
Number SP actually employed	116.397	112.865	114.390	112.340	110.989
Number SP employed in excess of number funded	2.657	0.602	2.966	0.308	0.476
Number SP employed from local funds	-	-	1.000	-	-
Total number of SP funded by county board	2.657	0.602	3.966	0.308	0.476
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>4.709</b>	<b>3.006</b>	<b>5.552</b>	<b>(3.362)</b>	<b>7.436</b>



**BARBOUR COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 122,879	\$ 145,162	\$ 95,185	\$ (221,897)	\$ 420,008
Service Personnel	91,600	20,916	138,338	10,874	16,792
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 214,480</b>	<b>\$ 166,078</b>	<b>\$ 233,523</b>	<b>\$ (211,023)</b>	<b>\$ 436,800</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	2,496	2,478	2,499	2,455	2,441
Decline in student enrollment	(56)	(18)	21	(44)	(14)
Number of schools	9	9	9	9	9
Average number of students/school	277	275	278	273	271
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(104)</b>	<b>(109)</b>	<b>(105)</b>	<b>(113)</b>	<b>(116)</b>

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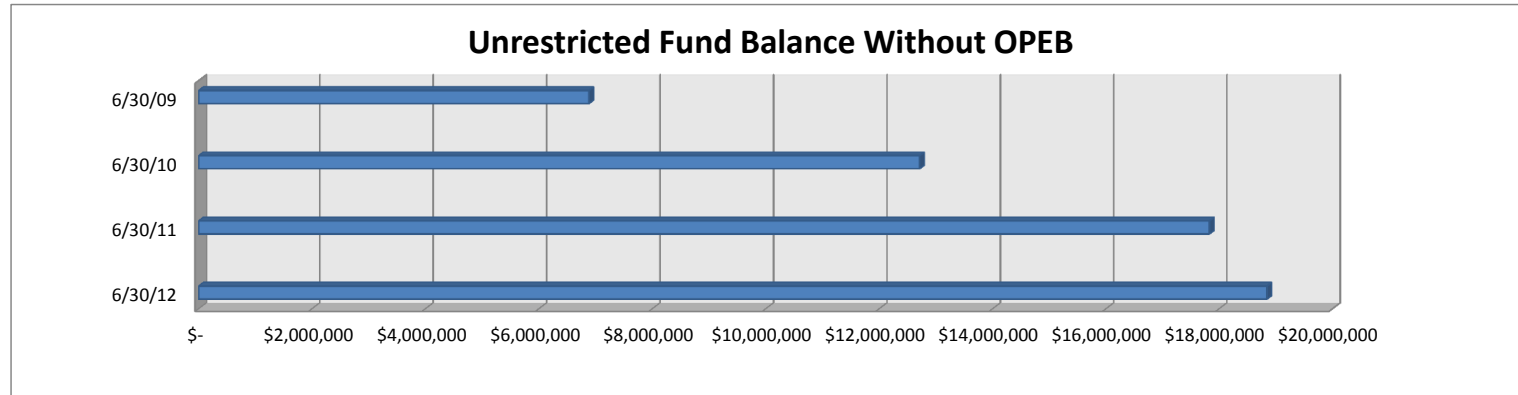
**BERKELEY COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
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**FINANCIAL DATA:**

**Unrestricted Fund Balance without OPEB Liability or Encumbrances**

\$ 6,883,459	#####	\$ 17,829,745	\$ 18,844,292	(1) \$ - 2)
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**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	98.04%	98.04%	98.04%	98.04%	98.04%
<b>Projected excess levy gross tax collections</b>	#####	#####	\$ 31,590,485	\$ 30,452,783	#####

<b>Per Pupil Expenditures</b>	\$ 9,292	\$ 10,067	\$ 10,343	\$ 10,600	N/A
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**Revenues:**

Local Source Revenue	#####	#####	\$ 71,406,231	\$ 69,958,309	N/A
State Source Revenue	#####	#####	#####	\$ 125,701,791	N/A
Federal Source Revenue	#####	#####	\$ 24,913,771	\$ 19,021,438	N/A

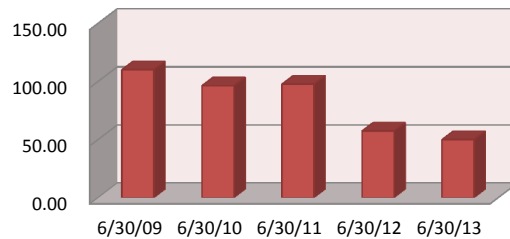
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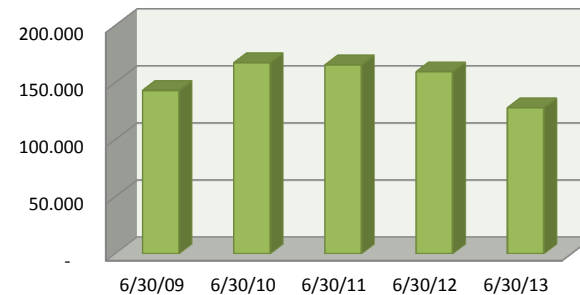
**BERKELEY COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	1,245.39	1,277.37	1,297.16	1,319.08	1,349.60
Number PE actually employed	1,328.50	1,348.70	1,365.90	1,347.05	1,369.60
Number PE employed in excess of number funded	83.11	71.33	68.74	27.97	20.00
Number PE employed from local funds	27.00	25.00	29.00	29.40	30.00
Total number of PE funded by county board	110.11	96.33	97.74	57.37	50.00
<b>Service Personnel:</b>					
Number SP allowed for funding	743.218	755.469	764.313	774.531	786.252
Number SP actually employed	886.321	922.751	929.719	934.014	914.104
Number SP employed in excess of number funded	143.103	167.282	165.406	159.483	127.852
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	143.103	167.282	165.406	159.483	127.852
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>253.209</b>	<b>263.616</b>	<b>263.142</b>	<b>216.851</b>	<b>177.852</b>

**PE From Local Funds**

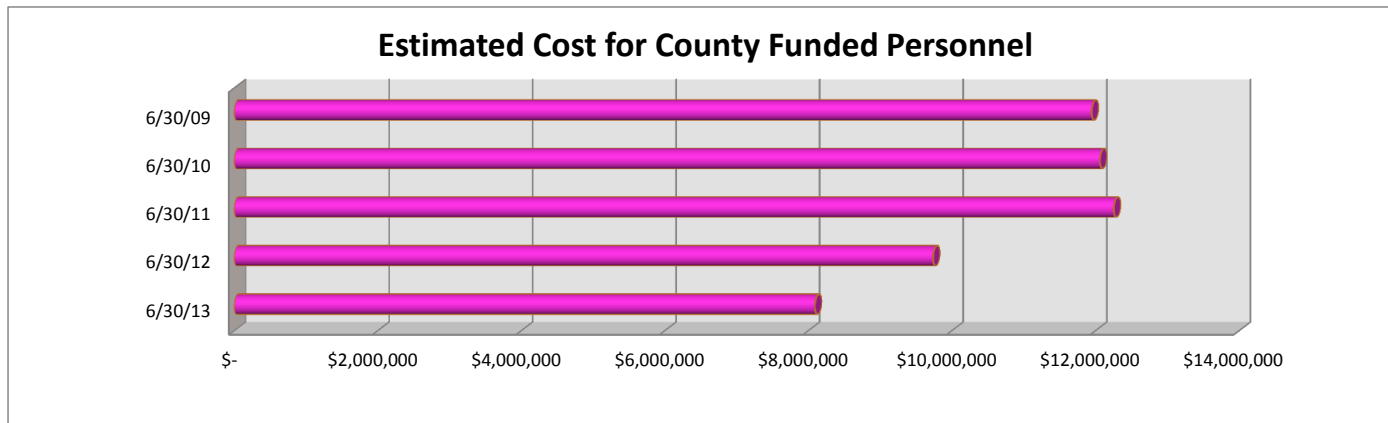


**SP From Local Funds**



**BERKELEY COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 6,802,146	\$ 5,979,469	\$ 6,130,190	\$ 3,689,776	\$ 3,227,234
Service Personnel	5,147,277	6,084,827	6,127,386	6,050,333	4,866,567
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	#####	#####	\$ 12,257,576	\$ 9,740,109	\$ 8,093,800



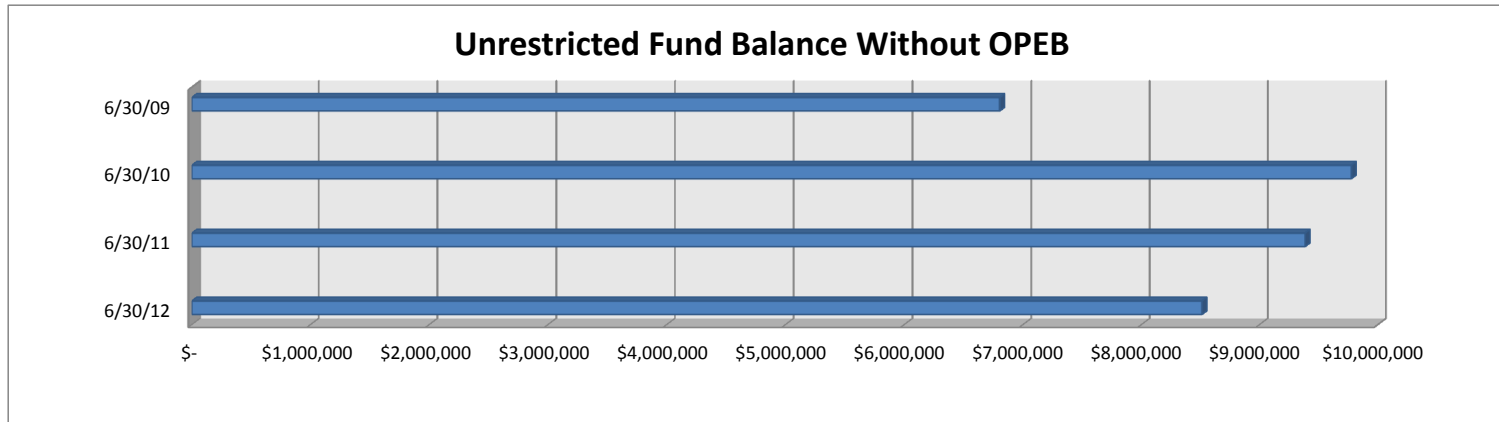
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	17,214	17,446	17,720	18,002	18,171
Decline in student enrollment	346	232	274	282	169
Number of schools	29	29	29	29	29
Average number of students/school	594	602	611	621	627
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>213</b>	<b>218</b>	<b>228</b>	<b>235</b>	<b>240</b>

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**BOONE COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 6,803,184	\$ 9,775,508	\$ 9,384,157	\$ 8,510,759	(1) \$ - (2)



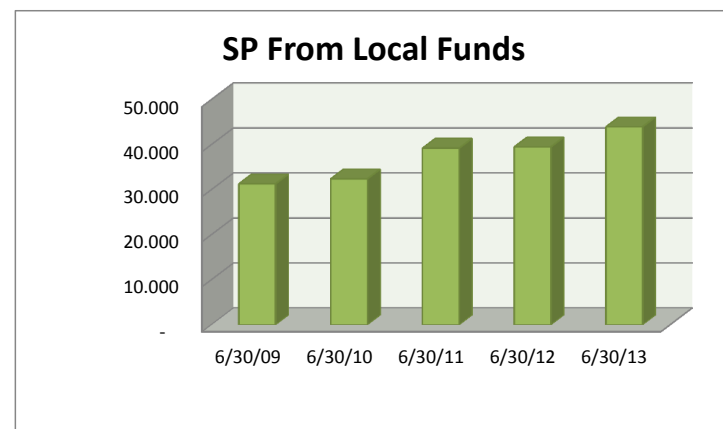
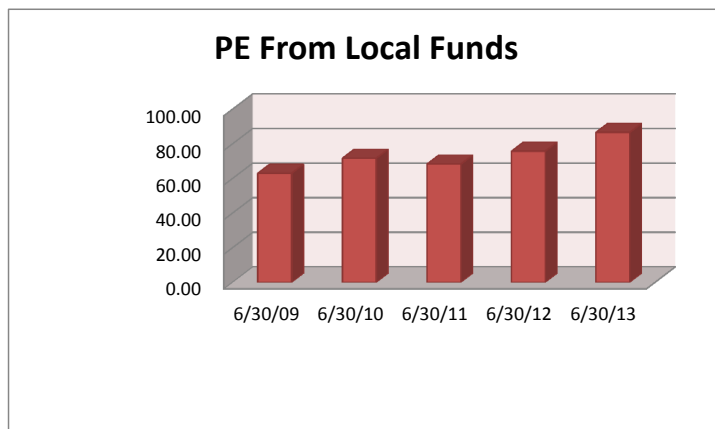
<b>Excess Levy:</b>					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
<b>Projected excess levy gross tax collections</b>	\$12,664,380	\$13,304,700	\$13,426,398	\$13,013,467	\$13,881,925
<b>Per Pupil Expenditures</b>	\$ 10,654	\$ 11,820	\$ 13,405	\$ 13,465	N/A
<b>Revenues:</b>					
Local Source Revenue	\$24,101,529	\$25,082,723	\$25,446,233	\$25,714,578	N/A
State Source Revenue	\$21,681,909	\$22,120,133	\$27,009,088	\$26,807,242	N/A
Federal Source Revenue	\$ 6,025,573	\$ 8,400,237	\$ 9,244,674	\$ 8,011,989	N/A

Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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**BOONE COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

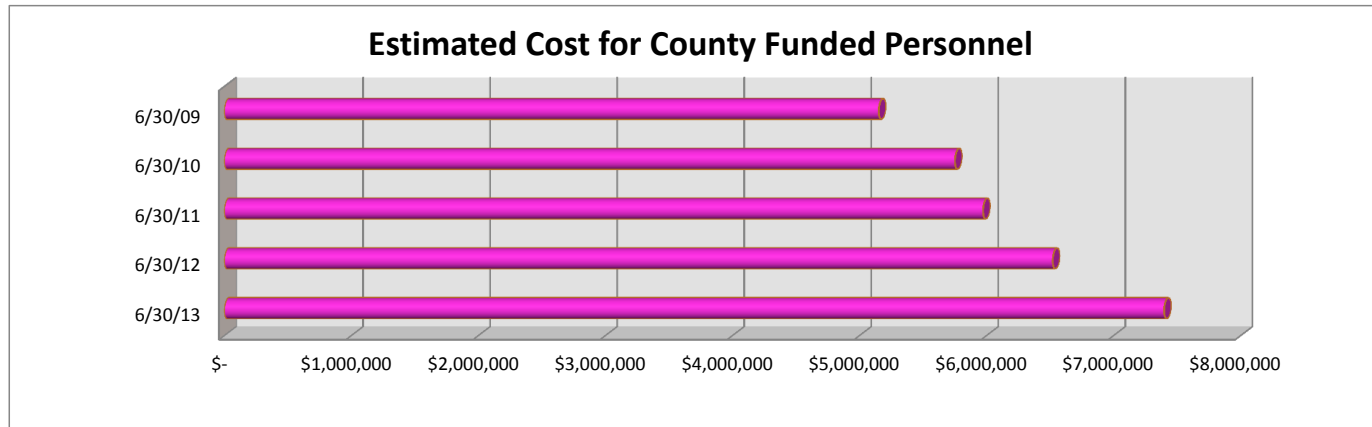
	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	342.75	345.14	348.77	339.78	340.96
Number PE actually employed	394.75	403.40	403.55	402.52	415.55
Number PE employed in excess of number funded	52.00	58.26	54.78	62.74	74.59
Number PE employed from local funds	11.00	13.40	13.50	13.00	12.00
Total number of PE funded by county board	63.00	71.66	68.28	75.74	86.59
<b>Service Personnel:</b>					
Number SP allowed for funding	207.081	208.518	210.789	205.394	206.047
Number SP actually employed	238.363	240.905	250.008	244.890	250.001
Number SP employed in excess of number funded	31.282	32.387	39.219	39.496	43.954
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	31.282	32.387	39.219	39.496	43.954
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>94.280</b>	<b>104.051</b>	<b>107.499</b>	<b>115.232</b>	<b>130.544</b>





**BOONE COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 3,948,811	\$ 4,504,227	\$ 4,403,471	\$ 4,911,044	\$ 5,610,792
Service Personnel	1,203,192	1,247,540	1,569,563	1,610,482	1,787,441
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 5,152,003</b>	<b>\$ 5,751,767</b>	<b>\$ 5,973,034</b>	<b>\$ 6,521,526</b>	<b>\$ 7,398,233</b>



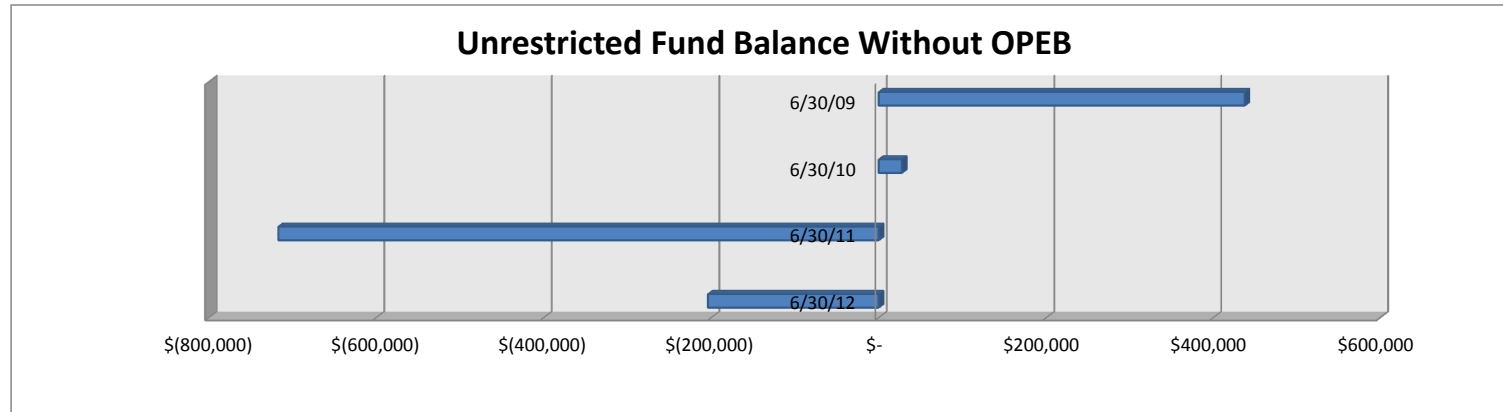
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,622	4,672	4,545	4,553	4,526
Decline in student enrollment	21	50	(127)	8	(27)
Number of schools	17	16	16	16	16
Average number of students/school	272	292	284	285	283
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(109)</b>	<b>(92)</b>	<b>(99)</b>	<b>(101)</b>	<b>(104)</b>

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**BRAXTON COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 437,819	\$ 27,616	\$ (716,965)	\$ (203,911) (1)	\$ - (2)



**Excess Levy:**

Excess Levy in Effect	No	No	No	No	No
Percent of maximum	-	-	-	-	-
<b>Projected excess levy gross tax collections</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Per Pupil Expenditures</b>	\$ 9,710	\$ 11,291	\$ 11,049	\$ 10,911	N/A
<b>Revenues:</b>					
Local Source Revenue	\$ 4,114,485	\$ 4,886,925	\$ 4,956,794	\$ 4,908,975	N/A
State Source Revenue	\$14,195,624	\$16,556,996	\$17,070,646	\$16,261,088	N/A
Federal Source Revenue	\$ 3,541,923	\$ 5,916,414	\$ 4,935,893	\$ 4,476,648	N/A

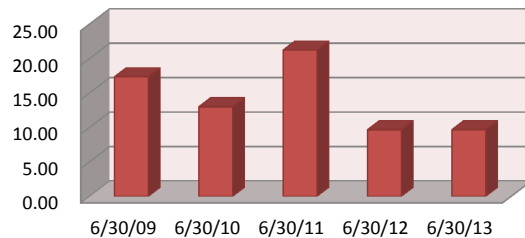
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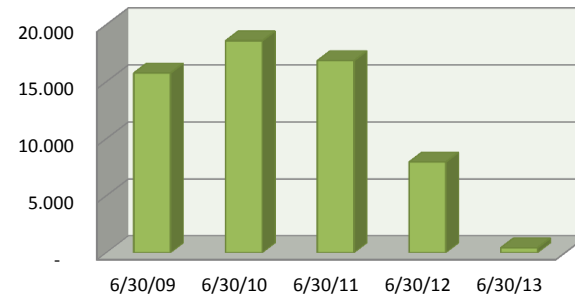
**BRAXTON COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	170.94	170.70	166.87	166.02	162.18
Number PE actually employed	183.34	179.87	184.27	171.85	166.02
Number PE employed in excess of number funded	12.40	9.17	17.40	5.83	3.84
Number PE employed from local funds	4.96	3.83	3.83	3.83	5.83
Total number of PE funded by county board	17.36	13.00	21.23	9.66	9.67
<b>Service Personnel:</b>					
Number SP allowed for funding	103.566	103.758	101.500	101.243	98.881
Number SP actually employed	119.323	122.346	118.346	109.196	99.311
Number SP employed in excess of number funded	15.757	18.588	16.846	7.953	0.430
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	15.757	18.588	16.846	7.953	0.430
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>33.115</b>	<b>31.590</b>	<b>38.076</b>	<b>17.617</b>	<b>10.100</b>

**PE From Local Funds**

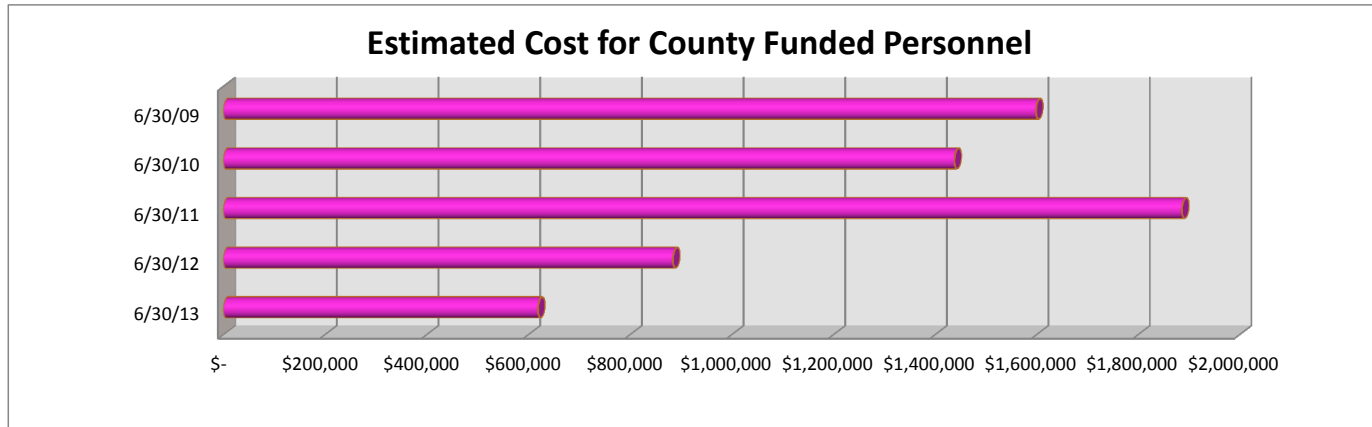


**SP From Local Funds**



**BRAXTON COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,053,802	\$ 790,945	\$ 1,285,264	\$ 595,879	\$ 603,058
Service Personnel	545,049	647,120	601,241	288,491	15,901
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,598,852</b>	<b>\$ 1,438,065</b>	<b>\$ 1,886,506</b>	<b>\$ 884,370</b>	<b>\$ 618,959</b>



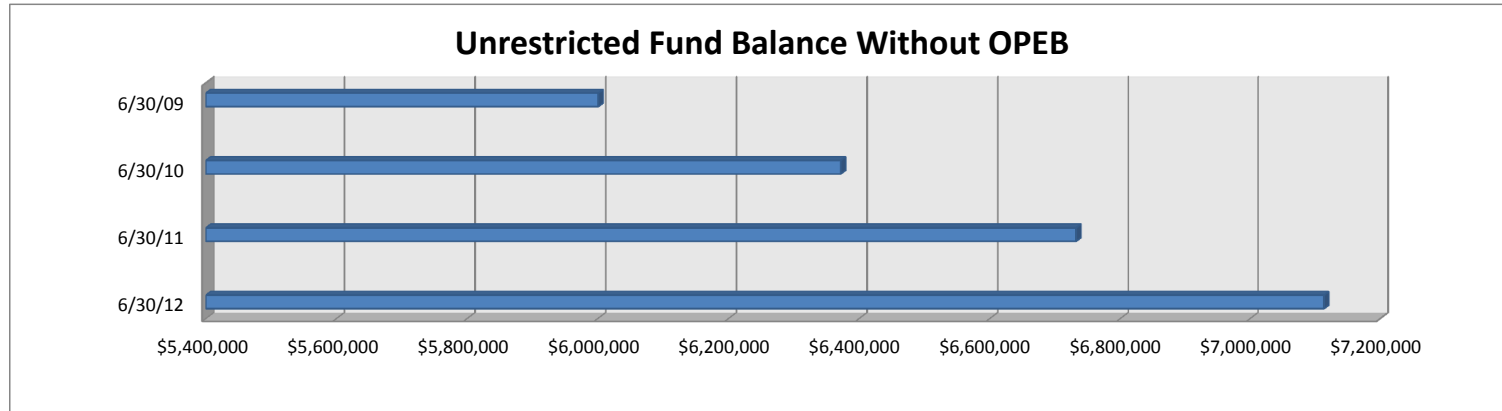
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	2,289	2,230	2,220	2,157	2,156
Decline in student enrollment	(2)	(59)	(10)	(63)	(1)
Number of schools	8	8	8	8	8
Average number of students/school	286	279	278	270	270
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(95)</b>	<b>(105)</b>	<b>(105)</b>	<b>(116)</b>	<b>(117)</b>

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**BROOKE COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 6,000,889	\$ 6,371,904	\$ 6,732,250	\$ 7,113,904	(1) \$ - (2)



**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
<b>Projected excess levy gross tax collections</b>	\$ 5,820,233	\$ 5,975,405	\$ 5,715,746	\$ 5,943,484	\$ 6,253,700
<b>Per Pupil Expenditures</b>	\$ 10,018	\$ 10,944	\$ 11,233	\$ 11,331	N/A
<b>Revenues:</b>					
Local Source Revenue	\$12,623,250	\$12,826,252	\$12,384,749	\$12,574,823	N/A
State Source Revenue	\$20,781,252	\$18,888,785	\$17,619,691	\$24,141,238	N/A
Federal Source Revenue	\$ 3,509,228	\$ 5,354,164	\$ 4,820,765	\$ 4,787,426	N/A

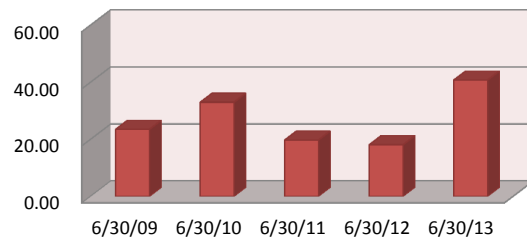
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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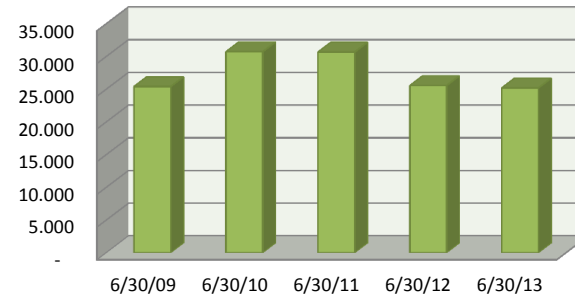
**BROOKE COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	260.09	250.62	255.55	251.55	248.19
Number PE actually employed	279.60	279.60	267.29	262.64	280.45
Number PE employed in excess of number funded	19.51	28.98	11.74	11.09	32.26
Number PE employed from local funds	4.00	4.00	8.00	7.00	8.50
Total number of PE funded by county board	23.51	32.98	19.74	18.09	40.76
<b>Service Personnel:</b>					
Number SP allowed for funding	153.754	149.599	149.674	147.975	145.920
Number SP actually employed	179.142	180.312	180.337	173.520	171.102
Number SP employed in excess of number funded	25.388	30.713	30.663	25.545	25.182
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	25.388	30.713	30.663	25.545	25.182
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>48.902</b>	<b>63.693</b>	<b>50.403</b>	<b>43.631</b>	<b>65.942</b>

**PE From Local Funds**

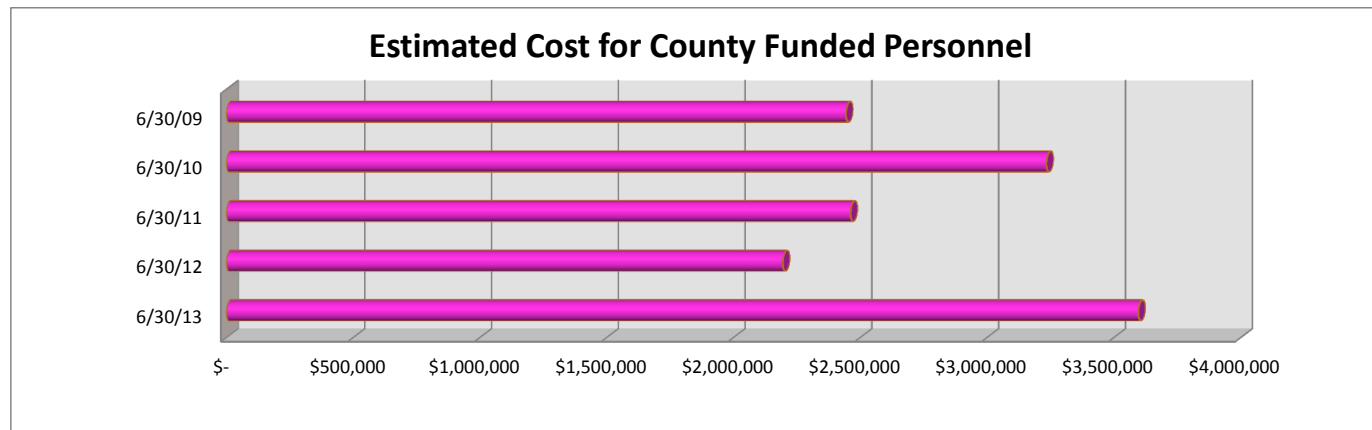


**SP From Local Funds**



**BROOKE COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,480,406	\$ 2,074,730	\$ 1,265,396	\$ 1,175,394	\$ 2,595,847
Service Personnel	964,032	1,160,008	1,197,052	1,019,872	1,001,083
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,444,439</b>	<b>\$ 3,234,739</b>	<b>\$ 2,462,448</b>	<b>\$ 2,195,266</b>	<b>\$ 3,596,930</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	3,423	3,404	3,363	3,314	3,332
Decline in student enrollment	(98)	(19)	(41)	(49)	18
Number of schools	10	10	10	10	10
Average number of students/school	342	340	336	331	333
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(39)</b>	<b>(44)</b>	<b>(47)</b>	<b>(55)</b>	<b>(54)</b>

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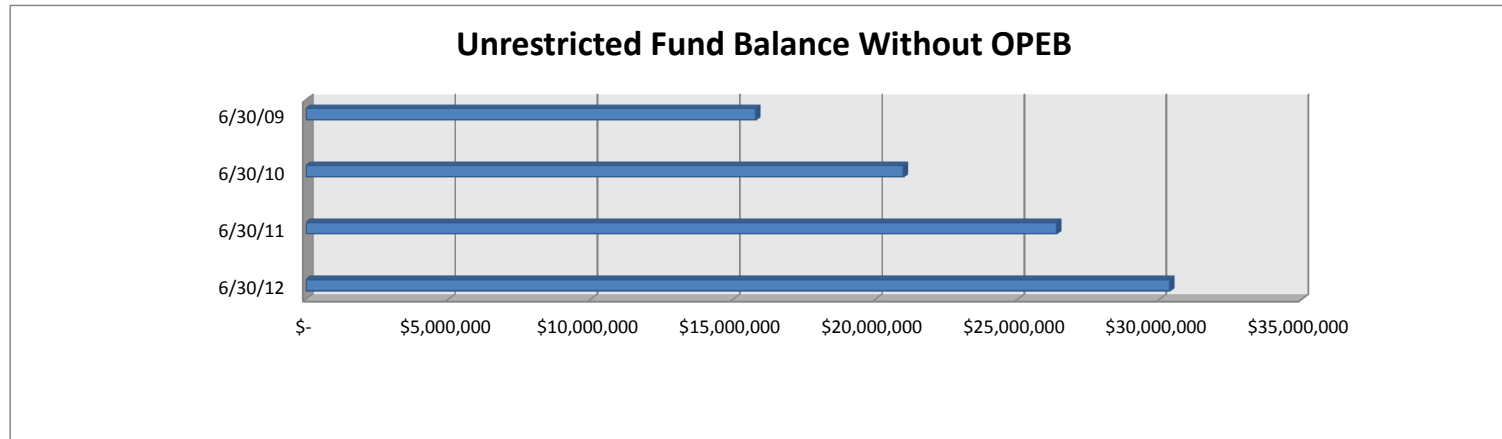
**CABELL COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
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**FINANCIAL DATA:**

**Unrestricted Fund Balance without OPEB Liability or  
Encumbrances**

\$15,800,072      \$20,985,761      \$26,367,181      \$30,357,929      (1) \$ - (2)



**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
<b>Projected excess levy gross tax collections</b>	\$21,337,381	\$22,365,240	\$22,749,181	\$23,952,321	\$24,976,092

<b>Per Pupil Expenditures</b>	\$ 9,402	\$ 10,597	\$ 10,820	\$ 10,723	N/A
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**Revenues:**

Local Source Revenue	\$49,634,493	\$50,689,608	\$50,692,607	\$52,750,963	N/A
State Source Revenue	\$70,703,840	\$66,586,175	\$81,317,328	\$91,035,197	N/A
Federal Source Revenue	\$15,539,135	\$25,484,364	\$22,558,378	\$18,679,434	N/A

Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

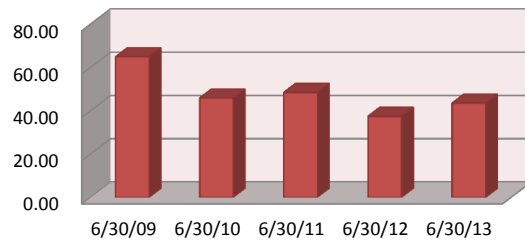
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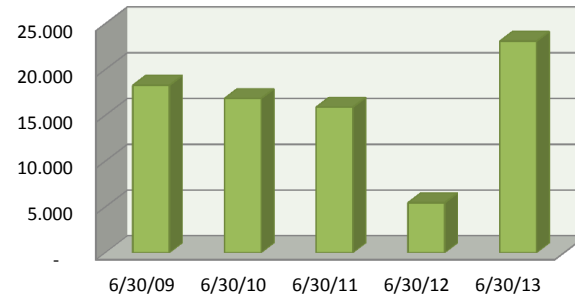
**CABELL COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	895.52	910.81	920.71	942.17	966.15
Number PE actually employed	943.45	936.10	952.60	963.60	990.68
Number PE employed in excess of number funded	47.93	25.29	31.89	21.43	24.53
Number PE employed from local funds	17.00	20.60	16.60	16.00	19.00
Total number of PE funded by county board	64.93	45.89	48.49	37.43	43.53
<b>Service Personnel:</b>					
Number SP allowed for funding	541.985	549.999	551.587	559.334	568.596
Number SP actually employed	557.255	566.832	567.473	564.785	591.680
Number SP employed in excess of number funded	15.270	16.833	15.886	5.451	23.084
Number SP employed from local funds	3.000	-	-	-	-
Total number of SP funded by county board	18.270	16.833	15.886	5.451	23.084
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>83.198</b>	<b>62.723</b>	<b>64.376</b>	<b>42.877</b>	<b>66.614</b>

**PE From Local Funds**

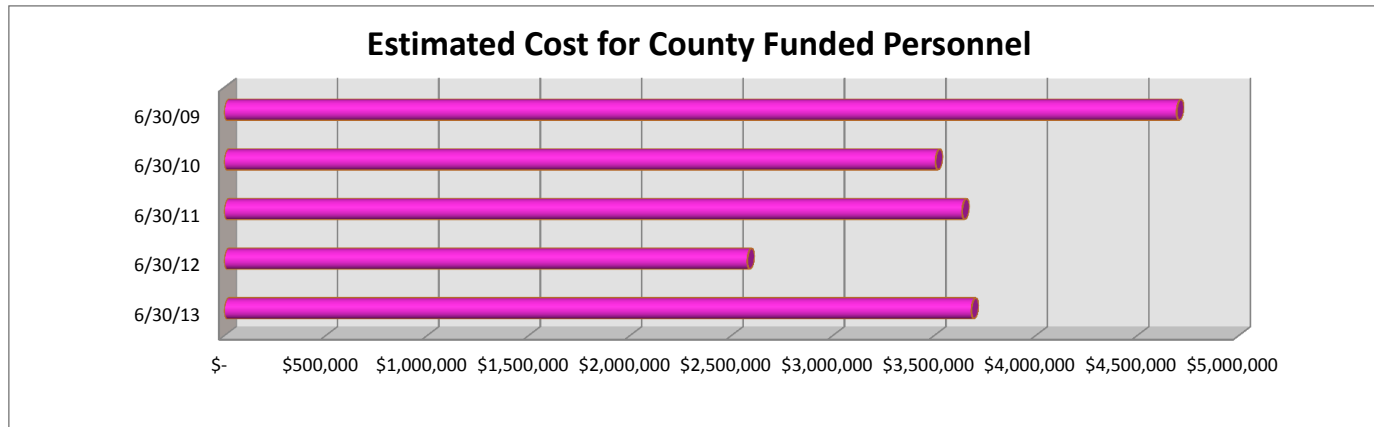


**SP From Local Funds**



**CABELL COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 4,006,986	\$ 2,857,800	\$ 3,021,088	\$ 2,364,362	\$ 2,765,036
Service Personnel	688,184	649,144	617,023	214,739	918,868
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 4,695,170</b>	<b>\$ 3,506,944</b>	<b>\$ 3,638,111</b>	<b>\$ 2,579,100</b>	<b>\$ 3,683,904</b>



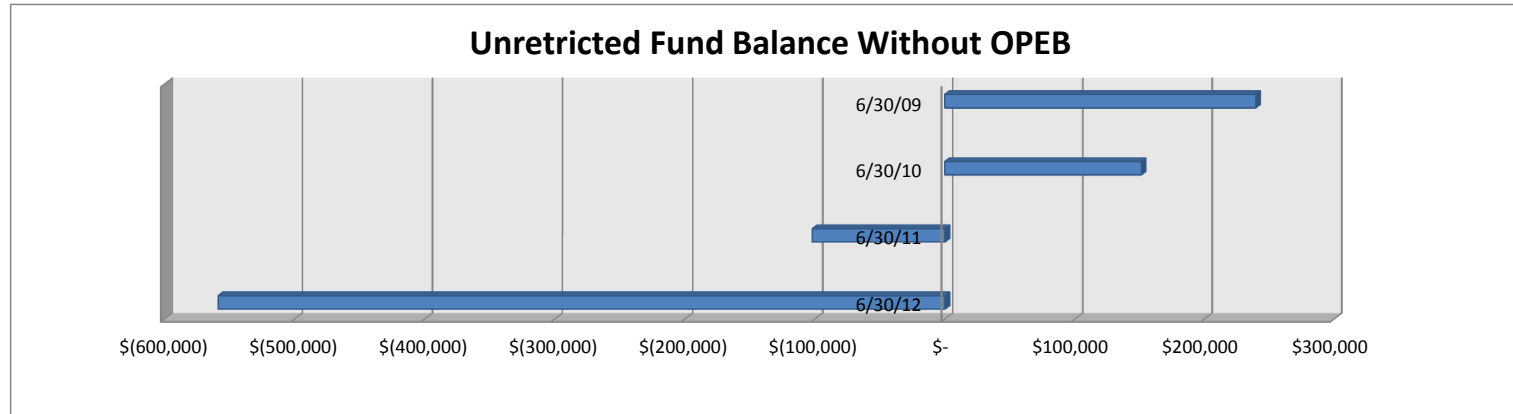
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	12,522	12,552	12,700	12,880	12,979
Decline in student enrollment	136	30	148	180	99
Number of schools	29	28	28	28	28
Average number of students/school	432	448	454	460	464
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>51</b>	<b>64</b>	<b>71</b>	<b>74</b>	<b>77</b>

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**CALHOUN COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 239,724	\$ 151,285	\$ (101,742)	\$ (558,624) (1)	\$ - (2)



**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	2.31%	2.31%	2.31%	2.31%	1.74%
<b>Projected excess levy gross tax collections</b>	\$ 38,322	\$ 40,346	\$ 42,396	\$ 39,130	\$ 29,363

<b>Per Pupil Expenditures</b>	\$ 9,940	\$ 10,801	\$ 11,340	\$ 11,199	N/A
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**Revenues:**

Local Source Revenue	\$ 2,122,820	\$ 2,240,958	\$ 2,384,583	\$ 2,148,915	N/A
State Source Revenue	\$ 8,268,359	\$ 9,676,192	\$ 9,504,756	\$ 10,946,250	N/A
Federal Source Revenue	\$ 2,151,073	\$ 2,241,340	\$ 2,038,286	\$ 1,385,683	N/A

Notes: (1) The financial data presented for FY 09 through 11 are from audited financial reports. FY12 is from an unaudited financial report. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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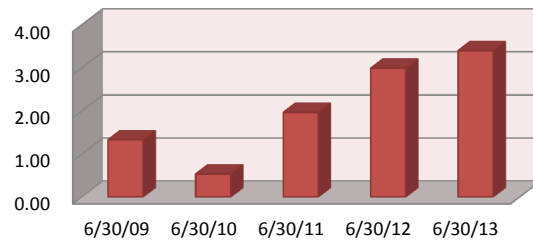
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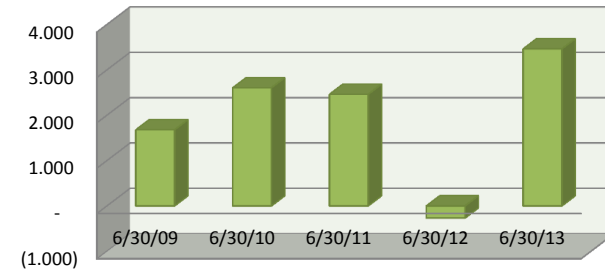
**CALHOUN COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	91.17	90.74	91.91	95.53	98.28
Number PE actually employed	89.50	89.58	90.88	96.32	99.48
Number PE employed in excess of number funded	(1.67)	(1.16)	(1.03)	0.79	1.20
Number PE employed from local funds	3.00	1.70	3.00	2.20	2.20
Total number of PE funded by county board	1.33	0.54	1.97	2.99	3.40
<b>Service Personnel:</b>					
Number SP allowed for funding	54.521	54.396	54.509	56.268	57.577
Number SP actually employed	56.200	57.000	56.970	56.000	61.040
Number SP employed in excess of number funded	1.679	2.604	2.461	(0.268)	3.463
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	1.679	2.604	2.461	(0.268)	3.463
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>3.009</b>	<b>3.140</b>	<b>4.427</b>	<b>2.724</b>	<b>6.863</b>

**PE From Local Funds**

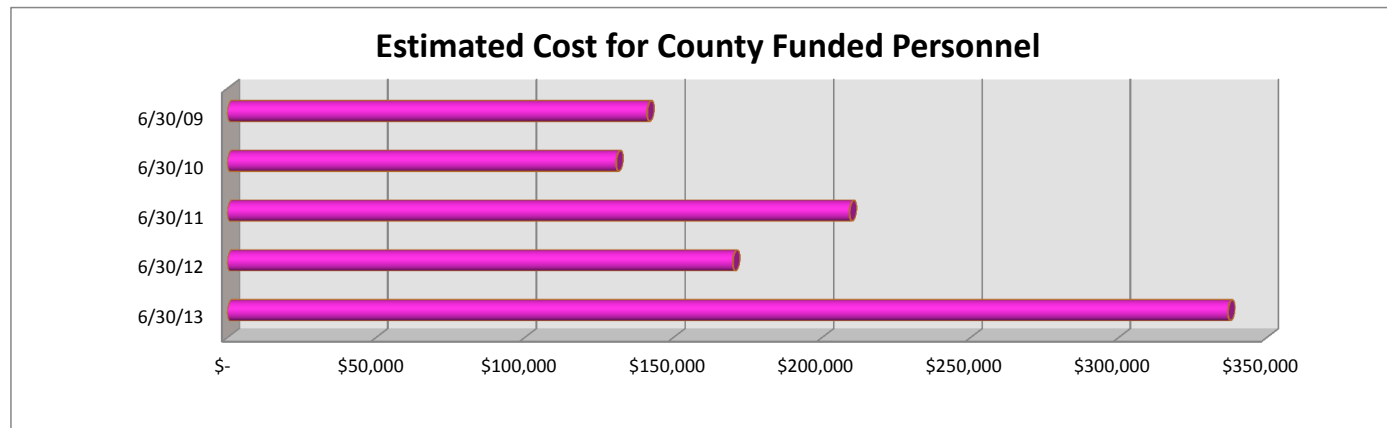


**SP From Local Funds**



**CALHOUN COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 78,209	\$ 31,512	\$ 115,396	\$ 180,545	\$ 202,326
Service Personnel	63,006	99,289	93,892	(10,502)	134,633
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 141,214</b>	<b>\$ 130,801</b>	<b>\$ 209,288</b>	<b>\$ 170,043</b>	<b>\$ 336,959</b>



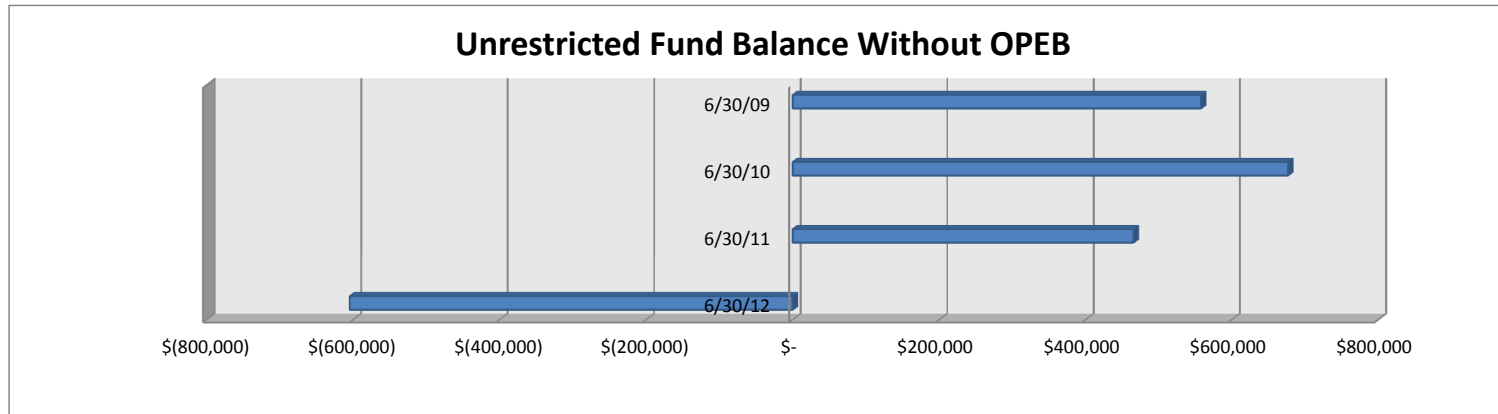
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,126	1,104	1,122	1,137	1,083
Decline in student enrollment	(25)	(22)	18	15	(54)
Number of schools	4	4	4	4	4
Average number of students/school	282	276	281	284	271
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(99)</b>	<b>(108)</b>	<b>(102)</b>	<b>(102)</b>	<b>(116)</b>

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**CLAY COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 557,936	\$ 676,768	\$ 465,471	\$ (604,782) (1)	\$ - (2)



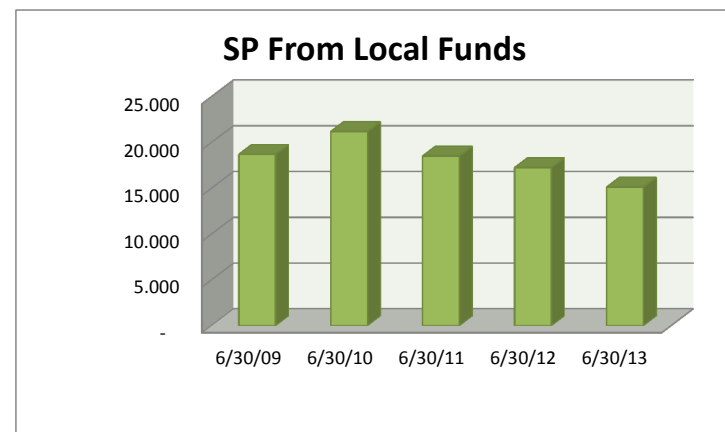
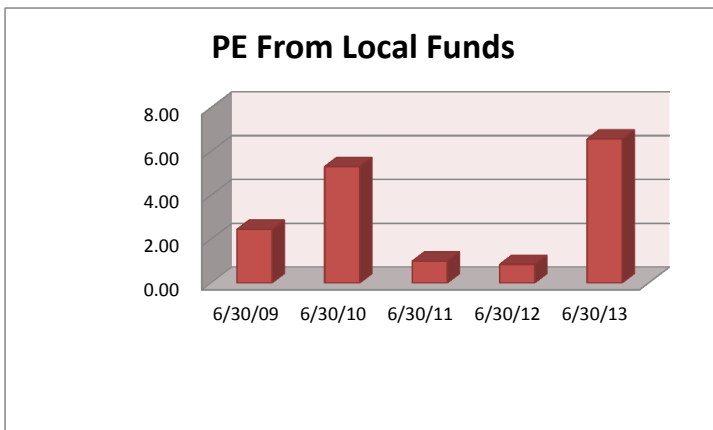
<b>Excess Levy:</b>					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	28.32%	28.32%	28.32%	28.32%	28.32%
<b>Projected excess levy gross tax collections</b>	\$ 712,711	\$ 708,477	\$ 692,192	\$ 624,544	\$ 644,887
<b>Per Pupil Expenditures</b>	\$ 9,691	\$ 10,939	\$ 11,166	\$ 11,312	N/A
<b>Revenues:</b>					
Local Source Revenue	\$ 3,494,239	\$ 3,133,555	\$ 3,172,241	\$ 2,897,571	N/A
State Source Revenue	\$11,889,535	\$12,450,699	\$14,744,564	\$16,899,305	N/A
Federal Source Revenue	\$ 3,094,016	\$ 4,862,165	\$ 5,182,977	\$ 4,060,070	N/A

Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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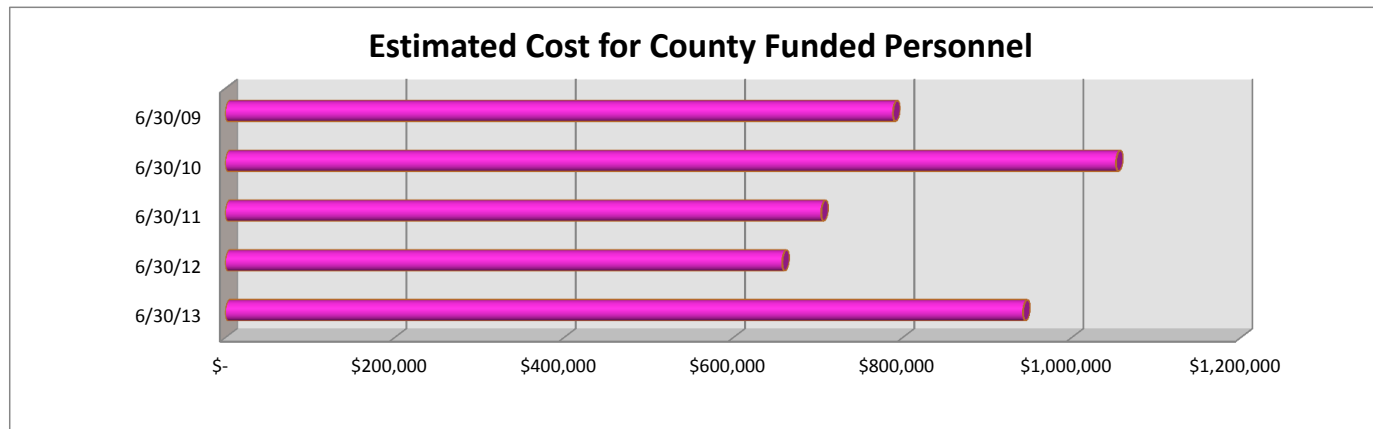
**CLAY COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	151.33	148.49	150.74	153.65	152.74
Number PE actually employed	152.78	152.80	150.74	152.50	155.81
Number PE employed in excess of number funded	1.45	4.31	-	(1.15)	3.07
Number PE employed from local funds	1.00	1.00	1.00	2.00	3.50
Total number of PE funded by county board	2.45	5.31	1.00	0.85	6.57
<b>Service Personnel:</b>					
Number SP allowed for funding	91.627	91.413	92.262	93.651	92.729
Number SP actually employed	110.330	112.605	110.785	110.905	107.855
Number SP employed in excess of number funded	18.703	21.192	18.523	17.254	15.126
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	18.703	21.192	18.523	17.254	15.126
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>21.153</b>	<b>26.506</b>	<b>19.523</b>	<b>18.108</b>	<b>21.696</b>



**CLAY COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 148,485	\$ 322,817	\$ 60,515	\$ 52,250	\$ 406,330
Service Personnel	640,150	729,734	643,351	605,586	536,238
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 788,635</b>	<b>\$ 1,052,551</b>	<b>\$ 703,867</b>	<b>\$ 657,837</b>	<b>\$ 942,568</b>



**STUDENTS AND SCHOOL DATA:**

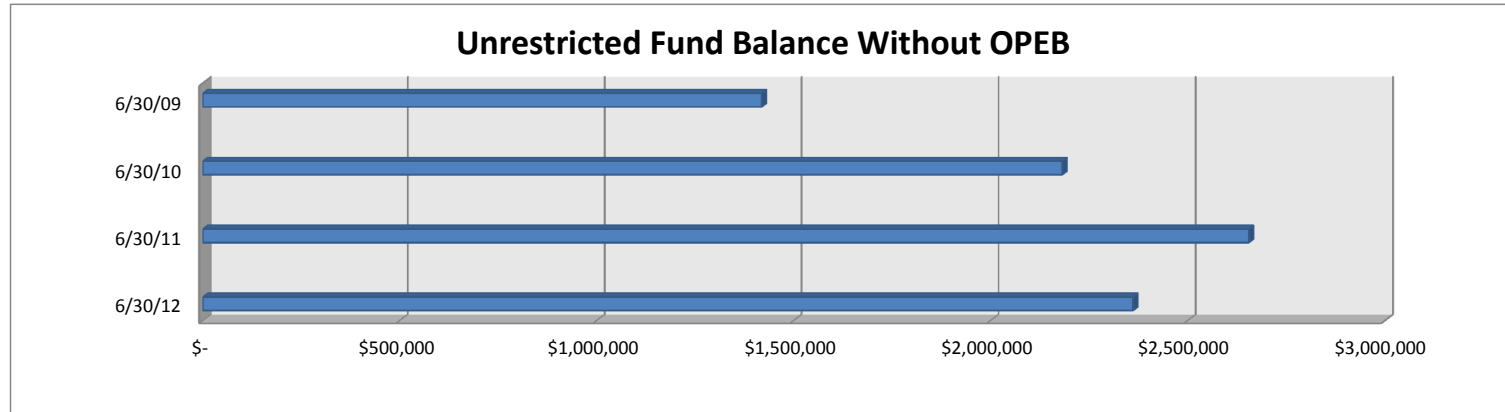
Number of students (2nd Month headcount enrollment)	2,026	2,043	2,071	2,047	2,060
Decline in student enrollment	(11)	17	28	(24)	13
Number of schools	6	6	6	6	6
Average number of students/school	338	341	345	341	343
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(43)</b>	<b>(43)</b>	<b>(38)</b>	<b>(45)</b>	<b>(44)</b>

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**DODDRIDGE COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 1,418,788	\$ 2,182,050	\$ 2,655,053	\$ 2,361,742	(1) \$ - (2)



<b>Excess Levy:</b>					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
<b>Projected excess levy gross tax collections</b>	\$ 3,048,106	\$ 3,276,459	\$ 3,665,679	\$ 3,331,840	\$ 3,752,620
<b>Per Pupil Expenditures</b>	\$ 11,301	\$ 13,107	\$ 14,066	\$ 15,077	N/A
<b>Revenues:</b>					
Local Source Revenue	\$ 6,590,497	\$ 6,959,688	\$ 7,573,011	\$ 7,127,603	N/A
State Source Revenue	\$ 6,850,178	\$ 6,306,759	\$ 5,406,670	\$ 8,146,287	N/A
Federal Source Revenue	\$ 1,900,804	\$ 2,565,846	\$ 2,875,978	\$ 2,782,286	N/A

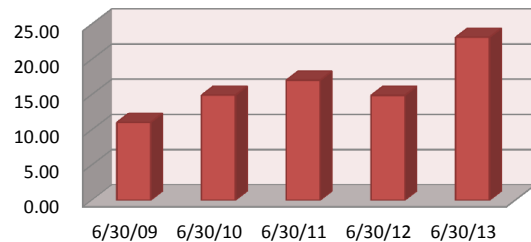
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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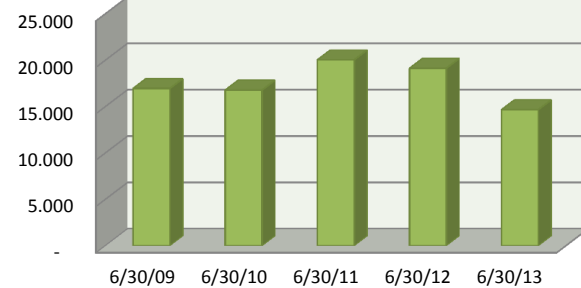
**DODDRIDGE COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	91.83	91.96	89.84	91.50	91.09
Number PE actually employed	100.90	103.90	103.90	102.65	110.50
Number PE employed in excess of number funded	9.07	11.94	14.06	11.15	19.41
Number PE employed from local funds	2.00	3.00	3.00	3.75	3.75
Total number of PE funded by county board	11.07	14.94	17.06	14.90	23.16
<b>Service Personnel:</b>					
Number SP allowed for funding	55.251	55.253	54.041	55.583	55.474
Number SP actually employed	72.192	72.022	74.072	74.702	70.132
Number SP employed in excess of number funded	16.941	16.769	20.031	19.119	14.658
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	16.941	16.769	20.031	19.119	14.658
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>28.007</b>	<b>31.705</b>	<b>37.087</b>	<b>34.015</b>	<b>37.818</b>

**PE From Local Funds**

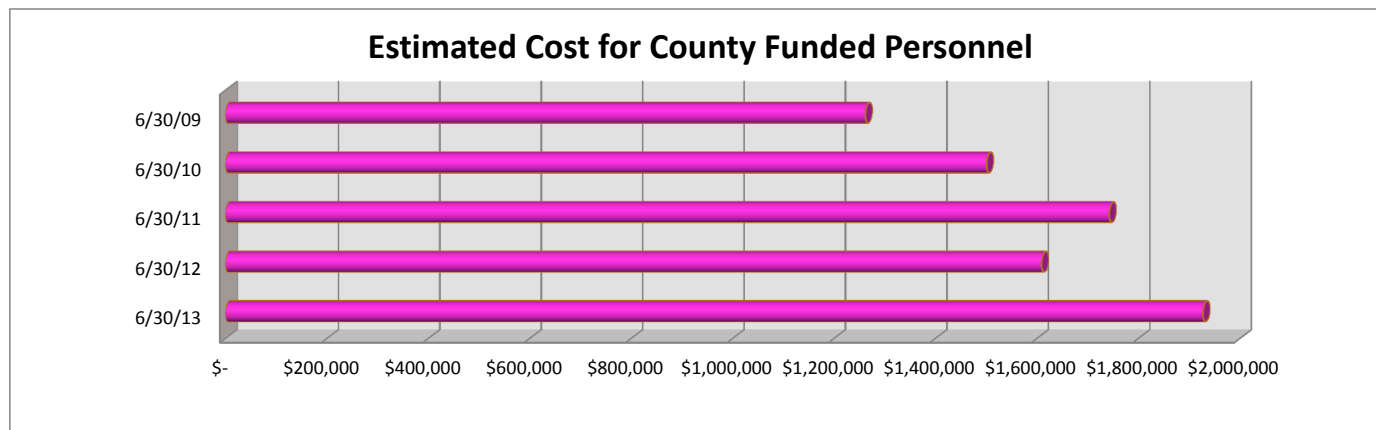


**SP From Local Funds**



**DODDRIDGE COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 668,334	\$ 910,417	\$ 1,030,257	\$ 924,053	\$ 1,398,834
Service Personnel	594,076	590,935	712,914	685,726	529,119
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,262,409</b>	<b>\$ 1,501,352</b>	<b>\$ 1,743,171</b>	<b>\$ 1,609,780</b>	<b>\$ 1,927,953</b>



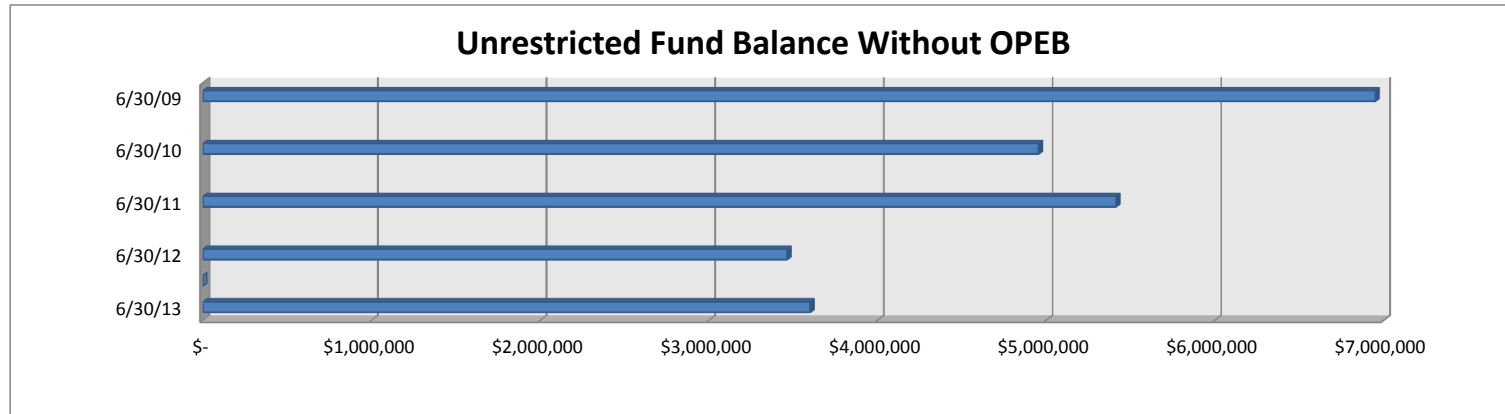
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,206	1,169	1,169	1,146	1,161
Decline in student enrollment	(28)	(37)	-	(23)	15
Number of schools	3	3	3	3	4
Average number of students/school	402	390	390	382	290
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>21</b>	<b>6</b>	<b>7</b>	<b>(4)</b>	<b>(97)</b>

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**FAYETTE COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 6,950,903	\$ 4,954,674	\$ 5,413,693	\$ 3,463,841	(1) \$ 3,600,000 (2)



**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
<b>Projected excess levy gross tax collections</b>	\$ 8,356,918	\$ 9,007,433	\$ 9,611,759	\$ 9,987,848	\$10,172,531

<b>Per Pupil Expenditures</b>	\$ 9,728	\$ 11,019	\$ 11,213	\$ 11,470	N/A
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**Revenues:**

Local Source Revenue	\$16,976,650	\$18,051,284	\$19,206,857	\$19,442,594	N/A
State Source Revenue	\$41,922,574	\$40,401,089	\$46,606,476	\$49,055,677	N/A
Federal Source Revenue	\$ 7,752,390	\$13,999,919	\$13,389,527	\$11,185,411	N/A

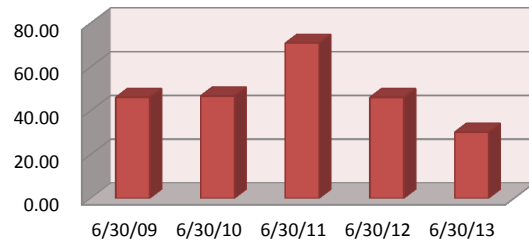
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Because FY13 is not yet complete, the amount reported is the estimated carryover included in the county's FY14 proposed budget.

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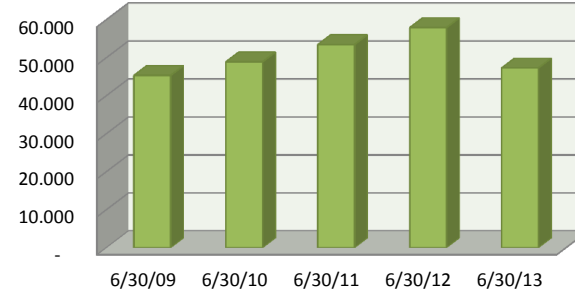
**FAYETTE COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	489.28	491.68	491.08	503.32	518.23
Number PE actually employed	519.40	515.40	540.90	530.40	528.40
Number PE employed in excess of number funded	30.12	23.72	49.82	27.08	10.17
Number PE employed from local funds	16.00	23.00	21.00	19.00	20.00
Total number of PE funded by county board	46.12	46.72	70.82	46.08	30.17
<b>Service Personnel:</b>					
Number SP allowed for funding	306.564	303.751	299.125	302.977	307.600
Number SP actually employed	351.886	352.641	352.561	360.886	354.886
Number SP employed in excess of number funded	45.322	48.890	53.436	57.909	47.286
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	45.322	48.890	53.436	57.909	47.286
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>91.444</b>	<b>95.610</b>	<b>124.260</b>	<b>103.989</b>	<b>77.456</b>

**PE From Local Funds**

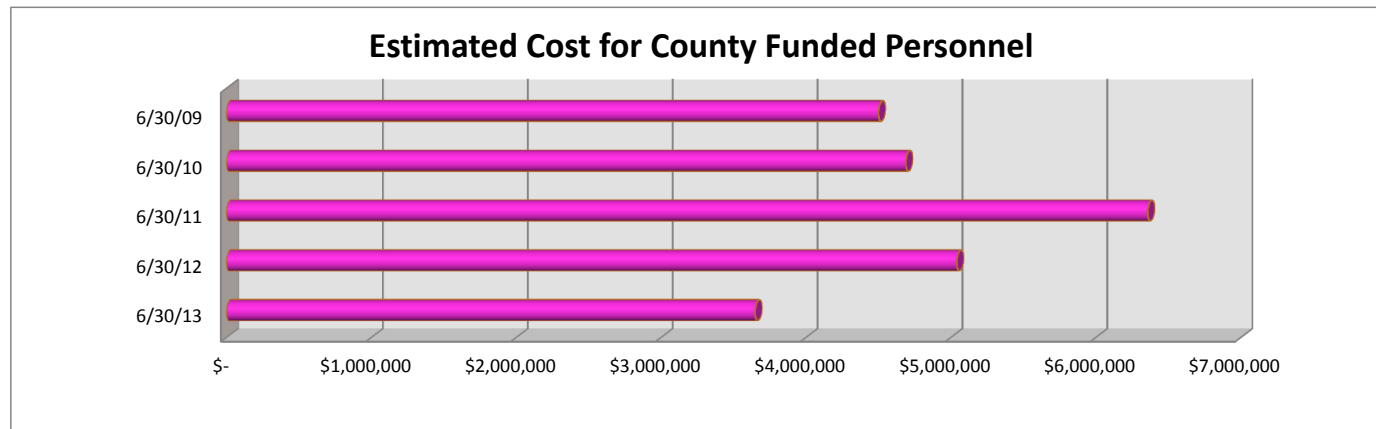


**SP From Local Funds**



**FAYETTE COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 2,866,685	\$ 2,900,119	\$ 4,383,025	\$ 2,881,445	\$ 1,868,696
Service Personnel	1,635,520	1,790,319	1,976,468	2,161,013	1,782,116
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 4,502,205</b>	<b>\$ 4,690,438</b>	<b>\$ 6,359,493</b>	<b>\$ 5,042,458</b>	<b>\$ 3,650,812</b>



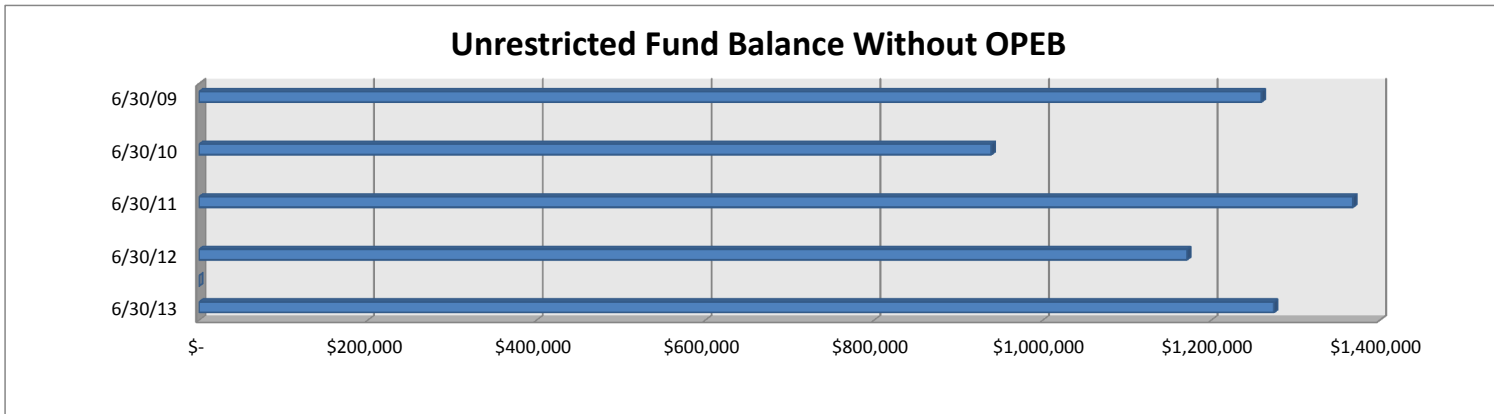
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	6,810	6,759	6,827	6,874	6,867
Decline in student enrollment	(15)	(51)	68	47	(7)
Number of schools	23	21	21	20	18
Average number of students/school	296	322	325	344	382
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(85)</b>	<b>(62)</b>	<b>(58)</b>	<b>(42)</b>	<b>(5)</b>

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**GILMER COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 1,259,543	\$ 938,964	\$ 1,368,270	\$ 1,171,121	(1) \$ 1,274,480 (2)



**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	37.82%	37.69%	35.21%	35.21%	38.37%
<b>Projected excess levy gross tax collections</b>	\$ 994,229	\$ 990,000	\$ 1,041,288	\$ 1,008,831	\$ 990,459
<b>Per Pupil Expenditures</b>	\$ 11,906	\$ 13,092	\$ 12,525	\$ 13,137	N/A
<b>Revenues:</b>					
Local Source Revenue	\$ 3,508,209	\$ 3,297,862	\$ 3,600,592	\$ 3,164,608	N/A
State Source Revenue	\$ 5,386,553	\$ 5,549,180	\$ 5,457,746	\$ 6,647,789	N/A
Federal Source Revenue	\$ 1,889,327	\$ 2,216,072	\$ 1,743,052	\$ 1,468,827	N/A

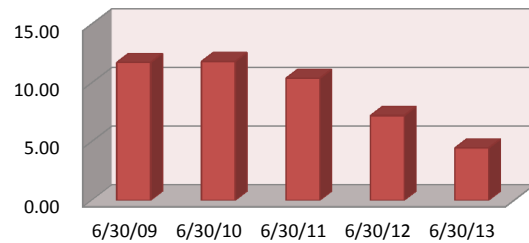
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Because FY13 is not yet complete, the amount reported is the estimated carryover included in the county's FY14 proposed budget.

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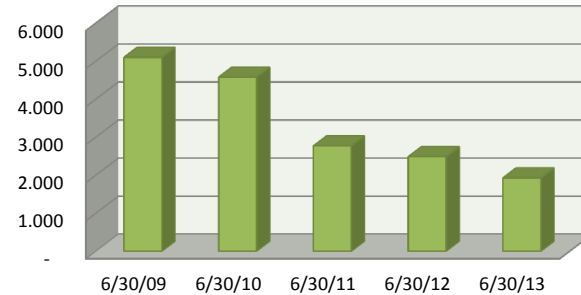
**GILMER COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	65.15	67.48	72.46	75.94	79.51
Number PE actually employed	74.90	77.30	78.86	81.66	81.47
Number PE employed in excess of number funded	9.75	9.82	6.40	5.72	1.96
Number PE employed from local funds	2.00	2.00	4.00	1.50	2.50
Total number of PE funded by county board	11.75	11.82	10.40	7.22	4.46
<b>Service Personnel:</b>					
Number SP allowed for funding	42.235	43.756	46.565	48.599	50.666
Number SP actually employed	47.338	48.338	49.338	51.088	52.600
Number SP employed in excess of number funded	5.103	4.582	2.773	2.489	1.934
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	5.103	4.582	2.773	2.489	1.934
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>16.851</b>	<b>16.406</b>	<b>13.171</b>	<b>9.707</b>	<b>6.394</b>

**PE From Local Funds**



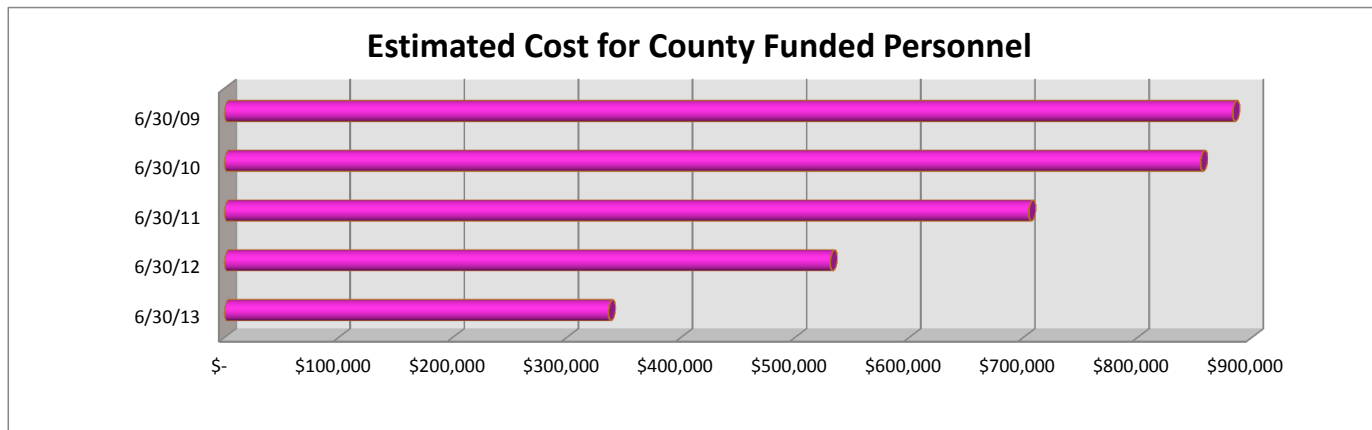
**SP From Local Funds**





**GILMER COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 705,617	\$ 693,750	\$ 606,519	\$ 442,454	\$ 268,263
Service Personnel	177,886	161,632	98,362	88,534	68,328
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 883,503</b>	<b>\$ 855,382</b>	<b>\$ 704,881</b>	<b>\$ 530,988</b>	<b>\$ 336,591</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	941	939	943	933	945
Decline in student enrollment	(1)	(2)	4	(10)	12
Number of schools	5	5	5	5	5
Average number of students/school	188	188	189	187	189
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(193)</b>	<b>(196)</b>	<b>(194)</b>	<b>(199)</b>	<b>(198)</b>

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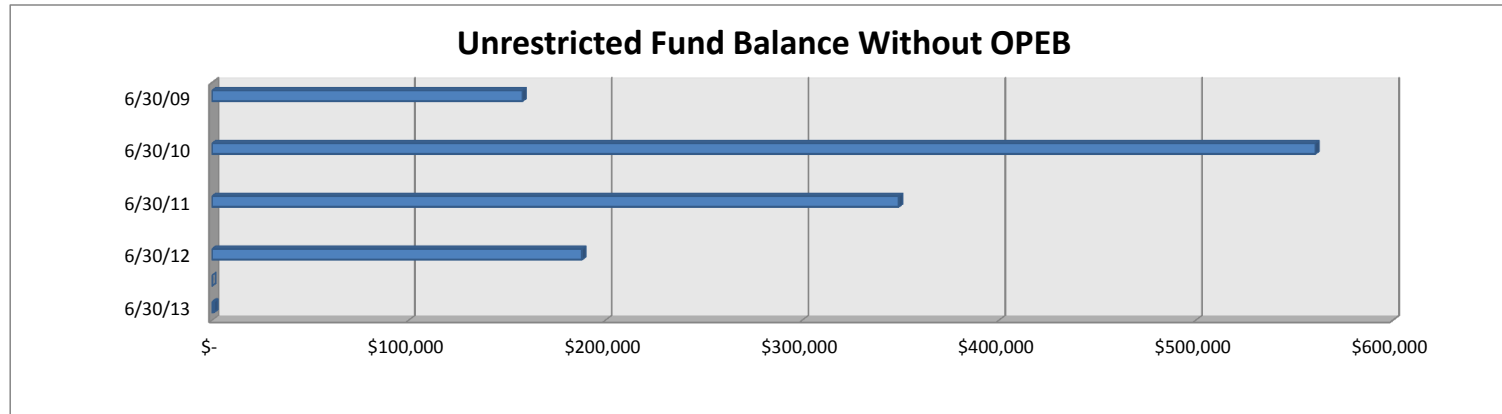
**GRANT COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
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**FINANCIAL DATA:**

**Unrestricted Fund Balance without OPEB Liability or Encumbrances**

\$	157,792	\$	560,670	\$	349,055	\$	188,061	(1)	\$	1,000	(2)
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**Excess Levy:**

Excess Levy in Effect	No	No	No	No	No
Percent of maximum	-	-	-	-	-
<b>Projected excess levy gross tax collections</b>	\$ -	\$ -	\$ -	\$ -	\$ -

<b>Per Pupil Expenditures</b>	\$ 8,815	\$ 9,645	\$ 10,182	\$ 10,662	N/A
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**Revenues:**

Local Source Revenue	\$ 5,251,781	\$ 5,527,963	\$ 5,899,388	\$ 5,732,569	N/A
State Source Revenue	\$ 11,083,484	\$ 9,558,479	\$ 12,969,138	\$ 12,079,590	N/A
Federal Source Revenue	\$ 2,503,093	\$ 3,270,795	\$ 3,463,147	\$ 2,969,786	N/A

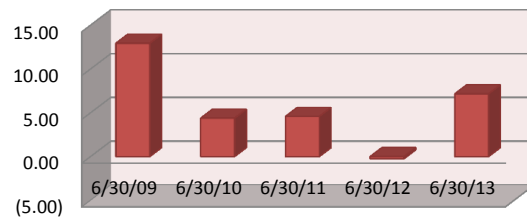
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Because FY13 is not yet complete, the amount reported is the estimated carryover included in the county's FY14 proposed budget.

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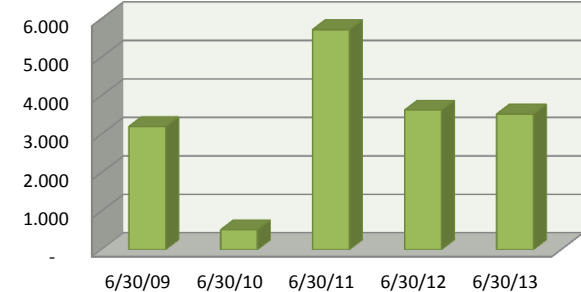
**GRANT COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	153.36	152.91	150.22	147.55	146.61
Number PE actually employed	159.30	152.30	150.30	143.30	148.80
Number PE employed in excess of number funded	5.94	(0.61)	0.08	(4.25)	2.19
Number PE employed from local funds	7.00	5.00	4.50	4.00	4.97
Total number of PE funded by county board	12.94	4.39	4.58	(0.25)	7.16
<b>Service Personnel:</b>					
Number SP allowed for funding	90.903	91.083	89.695	88.010	87.446
Number SP actually employed	94.100	91.600	95.413	90.635	90.968
Number SP employed in excess of number funded	3.197	0.517	5.718	2.625	3.522
Number SP employed from local funds	-	-	-	1.000	-
Total number of SP funded by county board	3.197	0.517	5.718	3.625	3.522
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>16.137</b>	<b>4.905</b>	<b>10.302</b>	<b>3.377</b>	<b>10.682</b>

**PE From Local Funds**

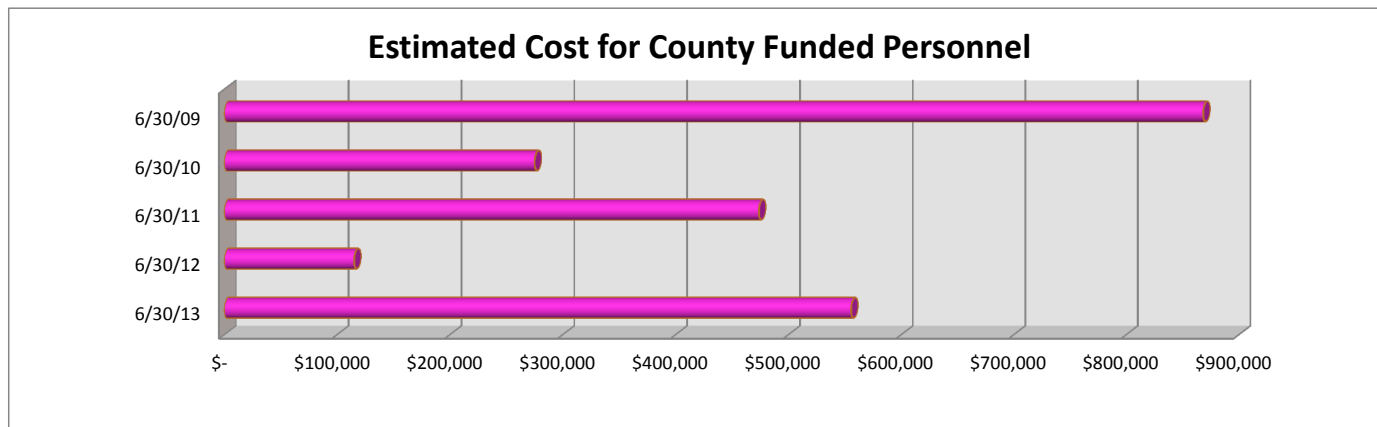


**SP From Local Funds**



**GRANT COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 758,586	\$ 257,150	\$ 272,490	\$ (15,048)	\$ 429,245
Service Personnel	109,726	17,970	201,378	130,198	126,343
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 868,311</b>	<b>\$ 275,120</b>	<b>\$ 473,868</b>	<b>\$ 115,150</b>	<b>\$ 555,588</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,975	1,935	1,887	1,873	1,840
Decline in student enrollment	(24)	(40)	(48)	(14)	(33)
Number of schools	6	6	6	6	6
Average number of students/school	329	323	315	312	307
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(52)</b>	<b>(61)</b>	<b>(68)</b>	<b>(74)</b>	<b>(80)</b>

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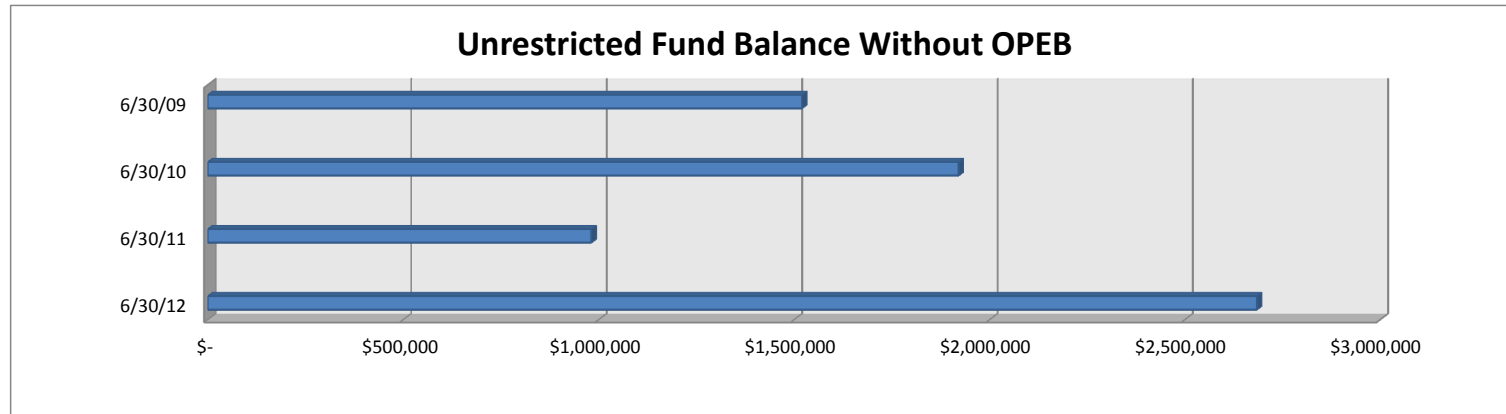
**GREENBRIER COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
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**FINANCIAL DATA:**

**Unrestricted Fund Balance without OPEB Liability or Encumbrances**

\$ 1,519,466      \$ 1,920,564      \$ 980,905      \$ 2,684,118      \$ - (2)



**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	50.00%	50.00%	50.00%	50.00%	50.00%
<b>Projected excess levy gross tax collections</b>	\$ 5,297,013	\$ 5,540,315	\$ 5,432,861	\$ 5,768,874	\$ 5,811,604

**Per Pupil Expenditures**

\$ 10,013      \$ 10,961      \$ 11,657      \$ 11,549      N/A

**Revenues:**

Local Source Revenue	\$15,860,763	\$20,003,205	\$19,964,775	\$20,516,866	N/A
State Source Revenue	\$31,044,881	\$29,838,825	\$40,470,628	\$41,659,829	N/A
Federal Source Revenue	\$ 8,042,346	\$11,142,806	\$10,938,602	\$ 8,732,483	N/A

Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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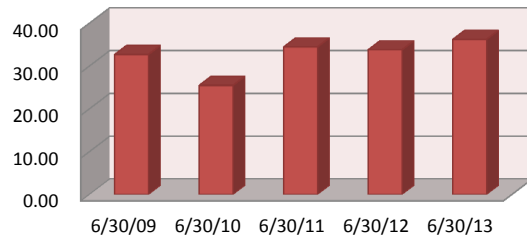
07/01/13

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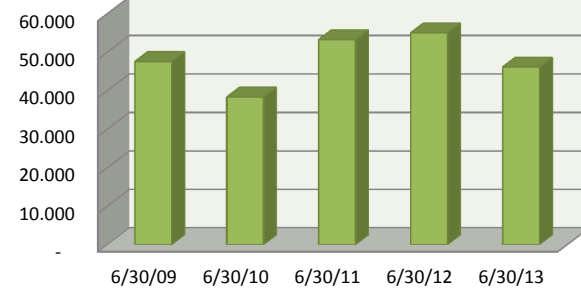
**GREENBRIER COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	388.21	390.38	399.41	397.78	404.46
Number PE actually employed	413.89	408.34	425.35	423.59	434.66
Number PE employed in excess of number funded	25.68	17.96	25.94	25.81	30.20
Number PE employed from local funds	7.00	7.50	8.50	7.97	6.00
Total number of PE funded by county board	32.68	25.46	34.44	33.78	36.20
<b>Service Personnel:</b>					
Number SP allowed for funding	233.724	234.174	238.600	237.166	240.114
Number SP actually employed	281.295	271.033	291.873	292.190	286.268
Number SP employed in excess of number funded	47.571	36.859	53.273	55.024	46.154
Number SP employed from local funds	-	1.500	-	-	-
Total number of SP funded by county board	47.571	38.359	53.273	55.024	46.154
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>80.253</b>	<b>63.821</b>	<b>87.711</b>	<b>88.806</b>	<b>82.354</b>

**PE From Local Funds**

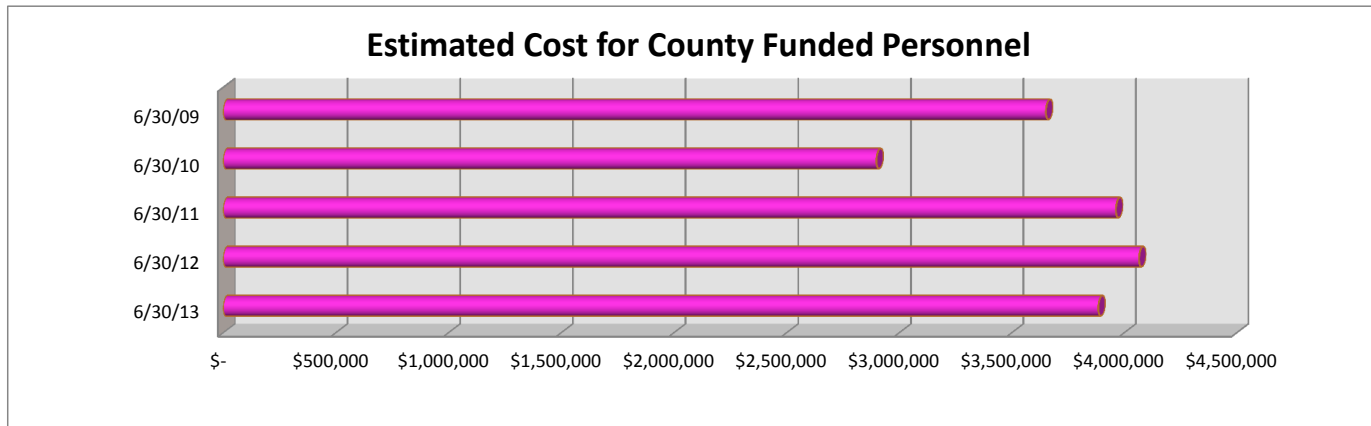


**SP From Local Funds**



**GREENBRIER COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 2,010,762	\$ 1,555,349	\$ 2,085,849	\$ 2,093,283	\$ 2,221,804
Service Personnel	1,640,543	1,342,955	1,876,686	1,972,019	1,662,508
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 3,651,306</b>	<b>\$ 2,898,304</b>	<b>\$ 3,962,536</b>	<b>\$ 4,065,302</b>	<b>\$ 3,884,312</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	5,248	5,285	5,247	5,302	5,223
Decline in student enrollment	21	37	(38)	55	(79)
Number of schools	13	13	13	13	13
Average number of students/school	404	407	404	408	402
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>23</b>	<b>23</b>	<b>21</b>	<b>22</b>	<b>15</b>

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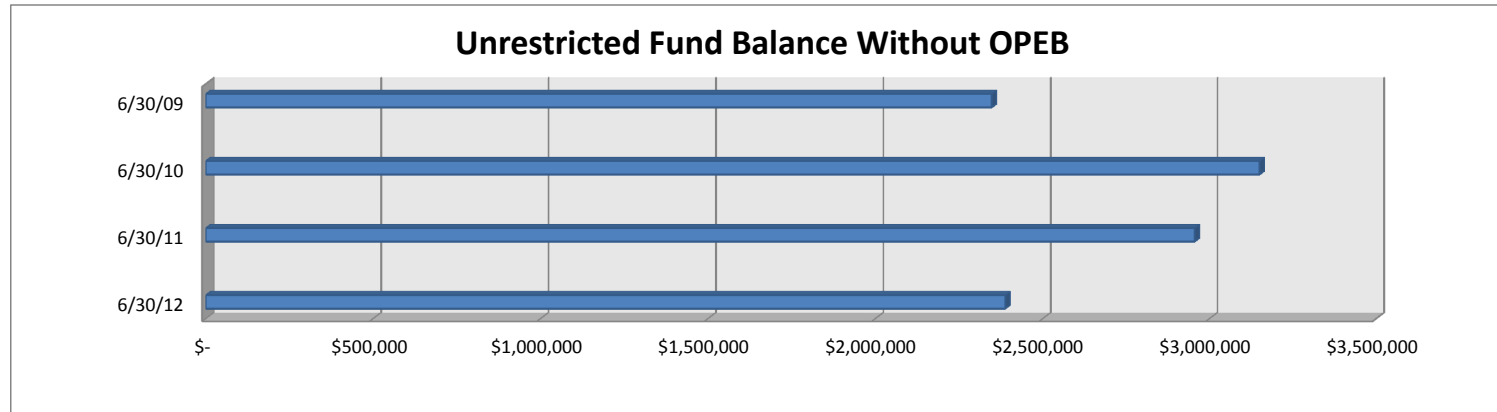
**HAMPSHIRE COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
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**FINANCIAL DATA:**

**Unrestricted Fund Balance without OPEB Liability or  
Encumbrances**

\$ 2,347,204      \$ 3,150,241      \$ 2,955,317      \$ 2,387,726      (1) \$ -      (2)



**Excess Levy:**

Excess Levy in Effect	No	No	No	No	No
Percent of maximum	-	-	-	-	-
<b>Projected excess levy gross tax collections</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**Per Pupil Expenditures**      \$ 8,446      \$ 9,786      \$ 10,287      \$ 10,329      N/A

**Revenues:**

Local Source Revenue	\$ 8,401,739	\$ 8,311,205	\$ 8,136,542	\$ 8,147,509	N/A
State Source Revenue	\$ 19,933,475	\$ 18,089,527	\$ 22,444,068	\$ 26,955,900	N/A
Federal Source Revenue	\$ 4,467,263	\$ 7,554,051	\$ 7,549,691	\$ 5,508,050	N/A

Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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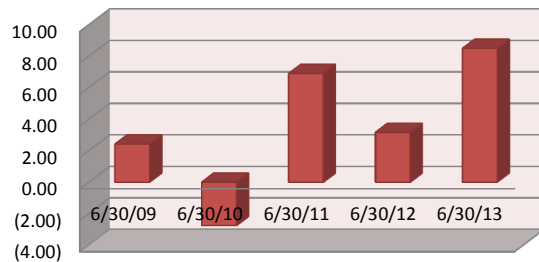
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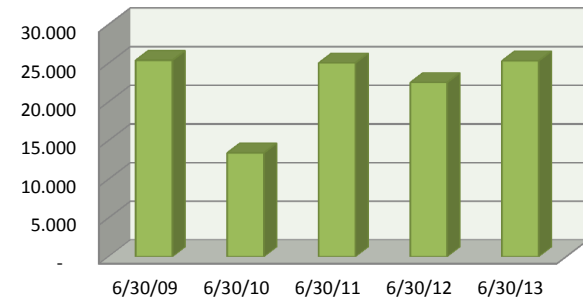
**HAMPSHIRE COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	274.42	273.92	268.90	269.79	272.21
Number PE actually employed	271.78	264.11	268.75	266.90	272.00
Number PE employed in excess of number funded	(2.64)	(9.81)	(0.15)	(2.89)	(0.21)
Number PE employed from local funds	5.05	7.05	7.05	6.05	8.70
Total number of PE funded by county board	2.41	(2.76)	6.90	3.16	8.49
<b>Service Personnel:</b>					
Number SP allowed for funding	165.986	165.874	162.514	162.307	162.678
Number SP actually employed	191.385	179.293	187.565	184.825	188.000
Number SP employed in excess of number funded	25.399	13.419	25.051	22.518	25.322
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	25.399	13.419	25.051	22.518	25.322
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>27.809</b>	<b>10.661</b>	<b>31.947</b>	<b>25.682</b>	<b>33.812</b>

**PE From Local Funds**

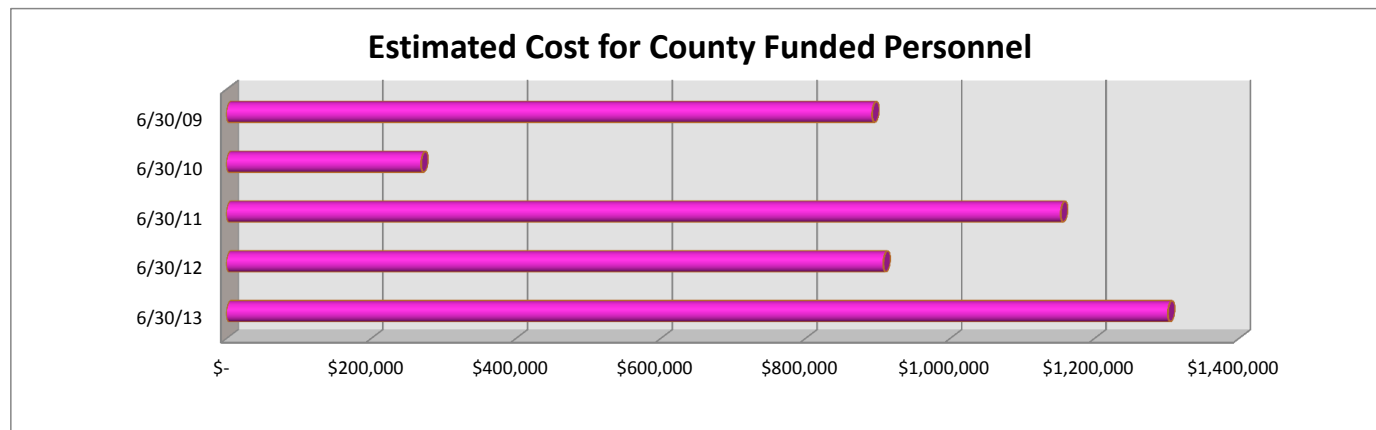


**SP From Local Funds**



**HAMPSHIRE COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	0 FYE	FYE FYE	FYE FYE	FYE FYE	FYE FYE
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	126,433	(145,122)	365,850	173,638	469,584
Service Personnel	765,971	414,353	787,719	734,187	832,388
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 892,404</b>	<b>\$ 269,231</b>	<b>\$ 1,153,569</b>	<b>\$ 907,825</b>	<b>\$ 1,301,973</b>



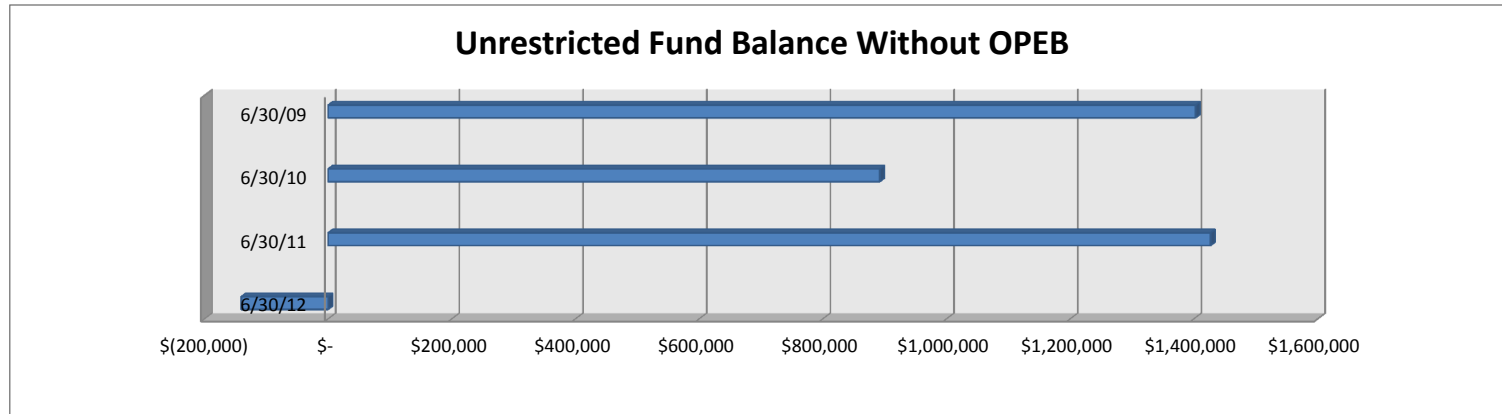
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	3,727	3,653	3,590	3,592	3,499
Increase (Decline) in student enrollment	17	(74)	(63)	2	(93)
Number of schools	9	9	9	9	9
Average number of students/school	414	406	399	399	389
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>33</b>	<b>22</b>	<b>16</b>	<b>13</b>	<b>2</b>

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**HANCOCK COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 1,402,724	\$ 891,934	\$ 1,426,898	\$ (140,374) <sup>(1)</sup>	\$ - <sup>(2)</sup>



**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	89.98%	100.00%	100.00%	100.00%	100.00%
<b>Projected excess levy gross tax collections</b>	\$ 6,166,332	\$ 7,109,783	\$ 7,105,973	\$ 7,194,605	\$ 7,128,162

<b>Per Pupil Expenditures</b>	\$ 9,374	\$ 10,847	\$ 11,056	\$ 11,060	N/A
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**Revenues:**

Local Source Revenue	\$13,043,797	\$16,785,643	\$18,326,819	\$17,106,889	N/A
State Source Revenue	\$25,570,782	\$20,380,289	\$20,294,459	\$30,230,777	N/A
Federal Source Revenue	\$ 4,017,174	\$ 6,875,613	\$ 5,374,728	\$ 5,295,004	N/A

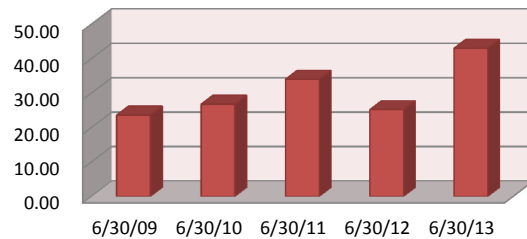
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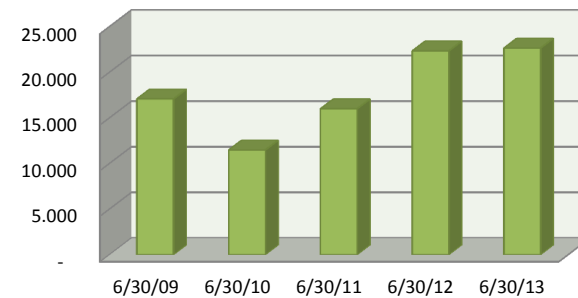
**HANCOCK COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	319.07	320.92	319.18	320.51	323.18
Number PE actually employed	330.66	335.66	340.16	330.66	354.16
Number PE employed in excess of number funded	11.59	14.74	20.98	10.15	30.98
Number PE employed from local funds	12.00	12.00	13.00	15.00	12.00
Total number of PE funded by county board	23.59	26.74	33.98	25.15	42.98
<b>Service Personnel:</b>					
Number SP allowed for funding	188.696	189.654	188.929	189.398	190.669
Number SP actually employed	205.770	201.130	204.430	211.740	213.321
Number SP employed in excess of number funded	17.074	11.476	15.501	22.342	22.652
Number SP employed from local funds	-	-	0.500	-	-
Total number of SP funded by county board	17.074	11.476	16.001	22.342	22.652
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>40.660</b>	<b>38.214</b>	<b>49.979</b>	<b>47.488</b>	<b>65.632</b>

**PE From Local Funds**

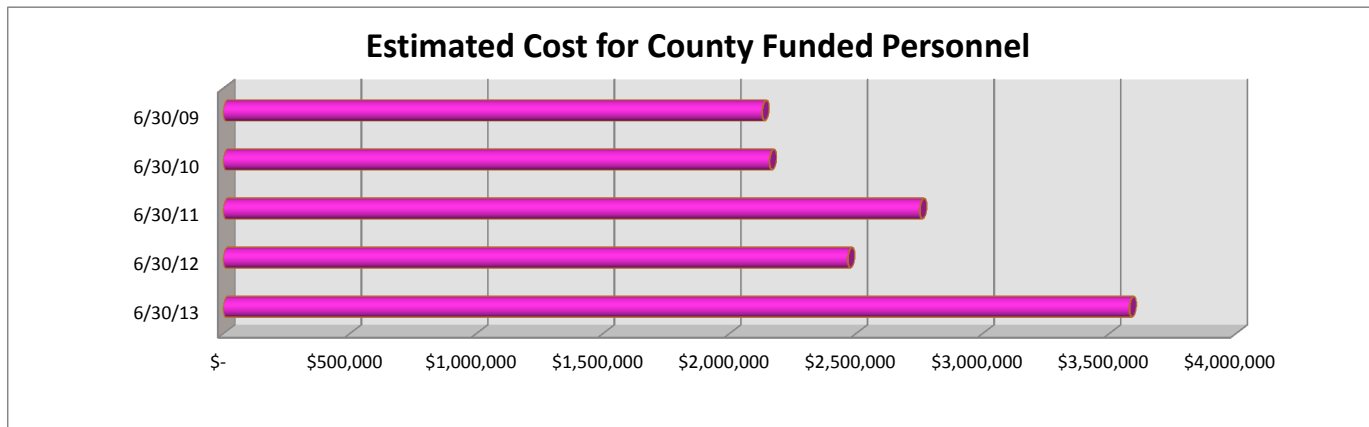


**SP From Local Funds**



**HANCOCK COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,494,096	\$ 1,719,623	\$ 2,136,159	\$ 1,610,473	\$ 2,729,998
Service Personnel	635,795	439,480	616,769	857,845	850,315
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,129,891</b>	<b>\$ 2,159,103</b>	<b>\$ 2,752,928</b>	<b>\$ 2,468,318</b>	<b>\$ 3,580,313</b>



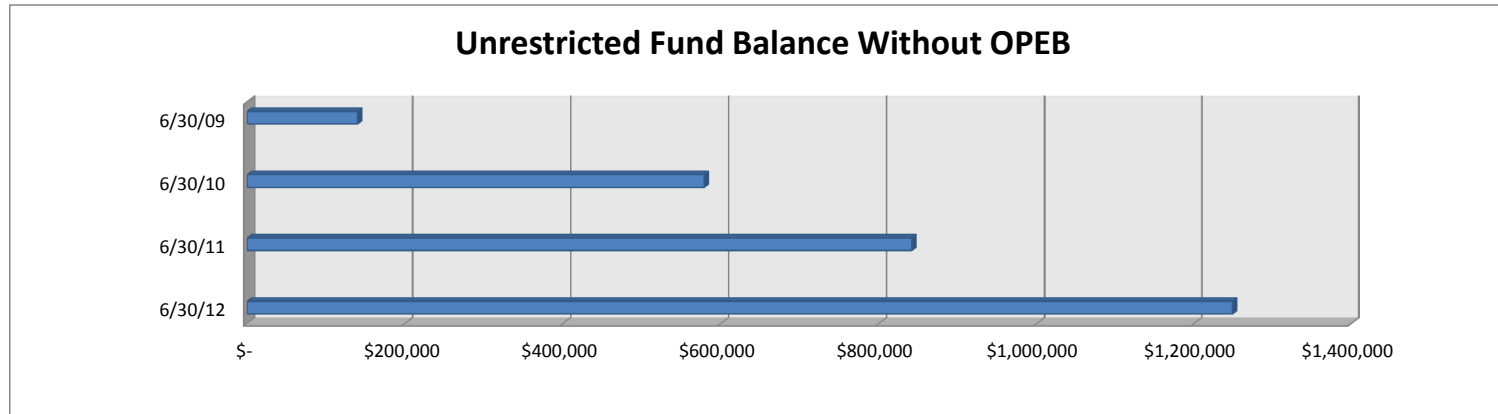
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,327	4,311	4,308	4,332	4,202
Decline in student enrollment	22	(16)	(3)	24	(130)
Number of schools	10	10	10	10	10
Average number of students/school	433	431	431	433	420
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>52</b>	<b>47</b>	<b>48</b>	<b>47</b>	<b>33</b>

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**HARDY COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 139,601	\$ 578,526	\$ 841,065	\$ 1,248,530	(1) \$ - (2)



**Excess Levy:**

Excess Levy in Effect	No	No	No	No	No
Percent of maximum	-	-	-	-	-
<b>Projected excess levy gross tax collections</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Per Pupil Expenditures</b>	\$ 8,215	\$ 9,441	\$ 9,785	\$ 9,871	N/A
<b>Revenues:</b>					
Local Source Revenue	\$ 4,640,982	\$ 5,128,695	\$ 5,496,940	\$ 5,223,566	N/A
State Source Revenue	\$15,092,705	\$11,684,973	\$15,511,977	\$15,588,227	N/A
Federal Source Revenue	\$ 2,813,189	\$ 3,804,904	\$ 3,865,579	\$ 3,004,985	N/A

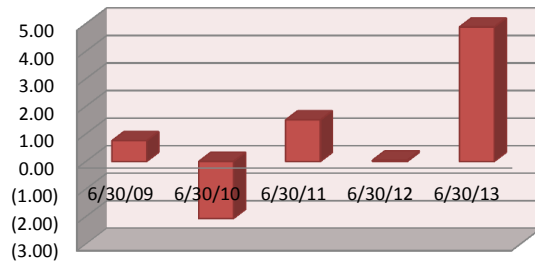
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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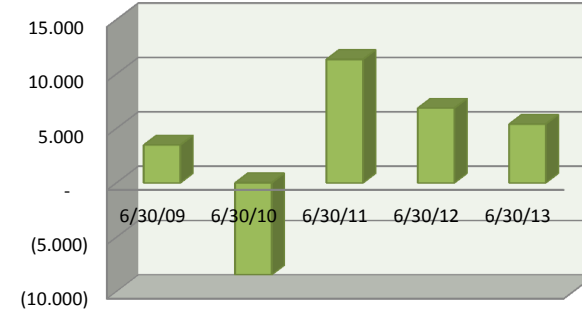
**HARDY COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	164.35	166.73	166.01	168.15	170.64
Number PE actually employed	163.10	162.66	165.02	164.90	171.82
Number PE employed in excess of number funded	(1.25)	(4.07)	(0.99)	(3.25)	1.18
Number PE employed from local funds	2.00	2.00	2.50	3.30	3.70
Total number of PE funded by county board	0.75	(2.07)	1.51	0.05	4.88
<b>Service Personnel:</b>					
Number SP allowed for funding	104.397	104.508	101.056	103.513	103.752
Number SP actually employed	107.875	96.065	112.405	110.380	109.150
Number SP employed in excess of number funded	3.478	(8.443)	11.349	6.867	5.398
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	3.478	(8.443)	11.349	6.867	5.398
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>4.228</b>	<b>(10.511)</b>	<b>12.857</b>	<b>6.913</b>	<b>10.278</b>

**PE From Local Funds**

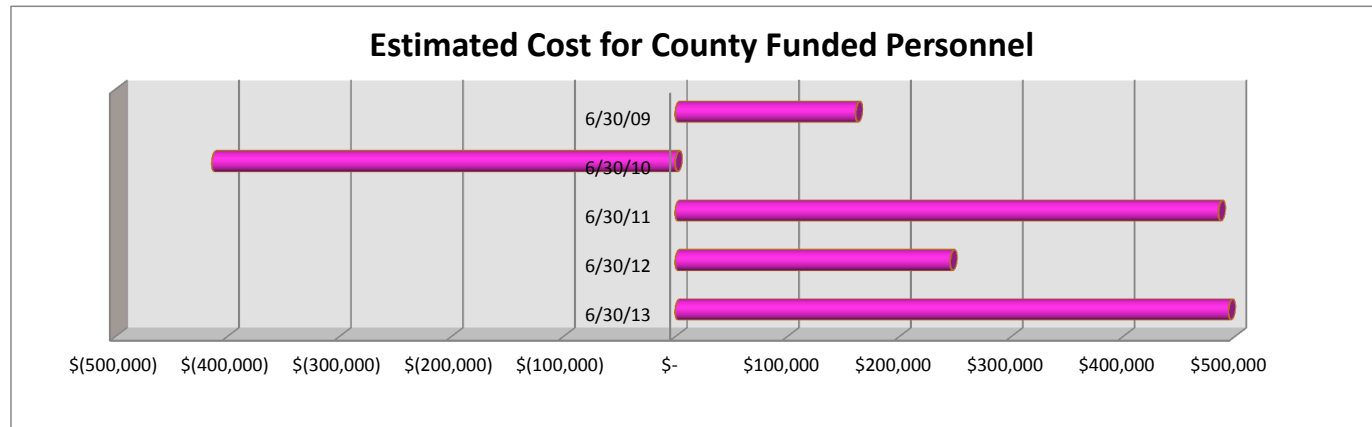


**SP From Local Funds**



**HARDY COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 45,357	\$ (124,914)	\$ 91,966	\$ 2,860	\$ 299,784
Service Personnel	115,686	(288,827)	393,592	242,583	194,733
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 161,043</b>	<b>\$ (413,741)</b>	<b>\$ 485,558</b>	<b>\$ 245,443</b>	<b>\$ 494,517</b>



**STUDENTS AND SCHOOL DATA:**

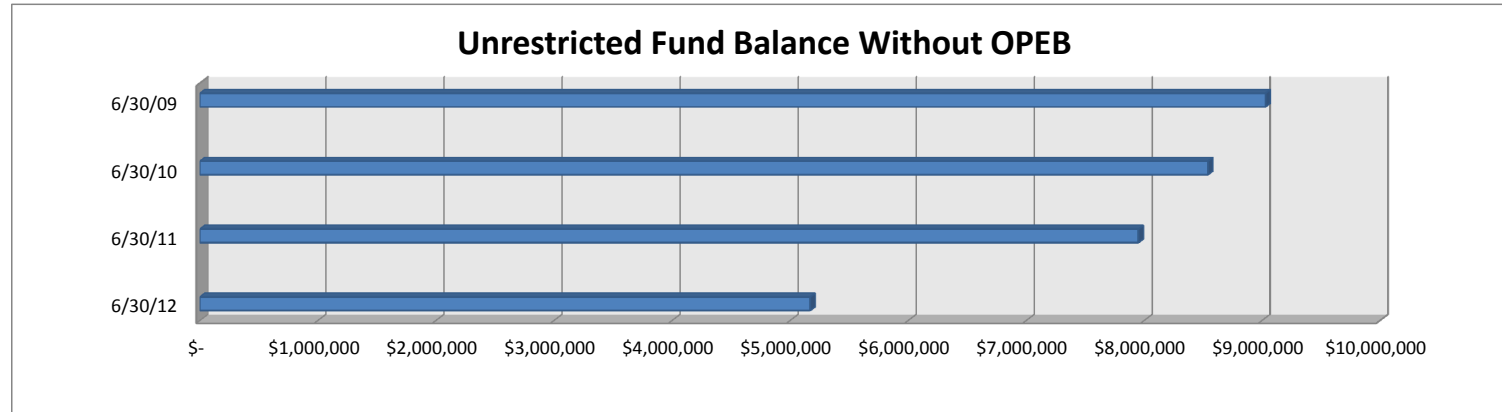
Number of students (2nd Month headcount enrollment)	2,353	2,307	2,297	2,279	2,348
Decline (increase) in student enrollment	(7)	(46)	(10)	(18)	69
Number of schools	6	6	6	6	6
Average number of students/school	392	385	383	380	391
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>11</b>	<b>1</b>	<b>-</b>	<b>(6)</b>	<b>4</b>

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**HARRISON COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 9,028,726	\$ 8,540,453	\$ 7,951,036	\$ 5,170,017	(1) \$ - (2)



<b>Excess Levy:</b>					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	88.06%	88.58%	88.58%	88.58%	88.58%
<b>Projected excess levy gross tax collections</b>	\$18,871,374	\$19,693,760	\$20,796,009	\$20,917,852	\$22,356,500
<b>Per Pupil Expenditures</b>	\$ 9,888	\$ 11,034	\$ 11,450	\$ 10,927	N/A
<b>Revenues:</b>					
Local Source Revenue	\$39,077,494	\$38,506,267	\$44,138,535	\$41,613,931	N/A
State Source Revenue	\$64,712,814	\$60,992,231	\$76,097,751	\$77,397,358	N/A
Federal Source Revenue	\$13,025,645	\$25,558,725	\$18,268,414	\$15,673,449	N/A

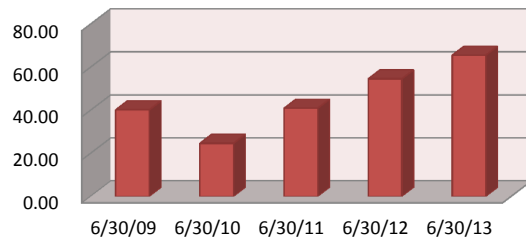
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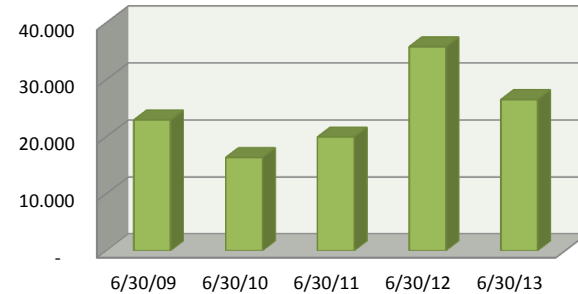
**HARRISON COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	840.16	840.02	843.31	839.90	833.26
Number PE actually employed	868.36	852.65	873.25	884.49	886.85
Number PE employed in excess of number funded	28.20	12.63	29.94	44.59	53.59
Number PE employed from local funds	12.00	12.00	11.00	10.00	12.00
Total number of PE funded by county board	40.20	24.63	40.94	54.59	65.59
<b>Service Personnel:</b>					
Number SP allowed for funding	495.322	494.598	495.922	493.648	489.243
Number SP actually employed	518.255	510.935	515.880	529.435	515.755
Number SP employed in excess of number funded	22.933	16.337	19.958	35.787	26.512
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	22.933	16.337	19.958	35.787	26.512
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>63.129</b>	<b>40.971</b>	<b>60.900</b>	<b>90.375</b>	<b>92.102</b>

**PE From Local Funds**

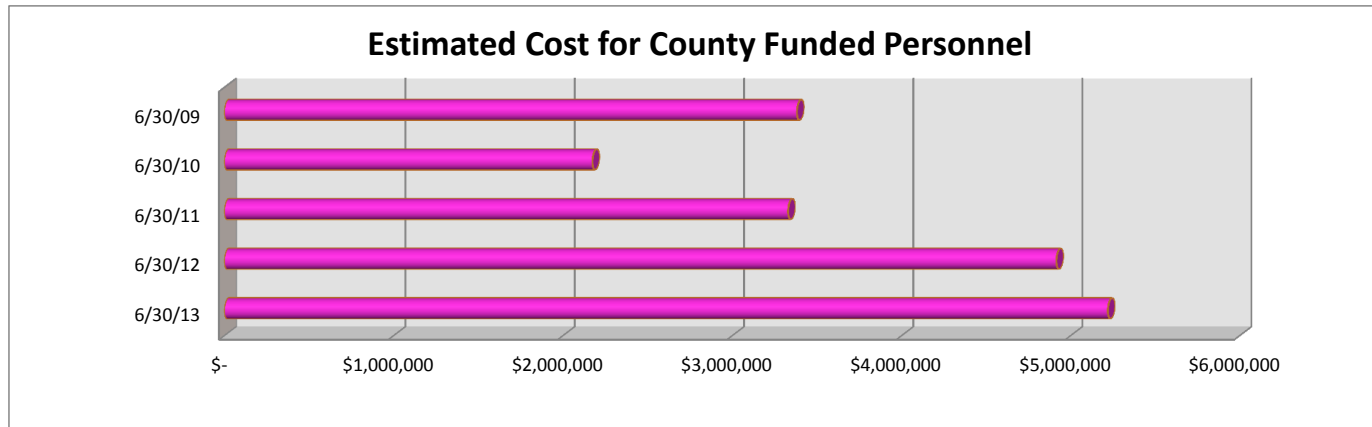


**SP From Local Funds**



**HARRISON COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 2,526,870	\$ 1,560,084	\$ 2,572,641	\$ 3,506,080	\$ 4,174,503
Service Personnel	855,056	614,234	757,213	1,409,666	1,045,902
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 3,381,925</b>	<b>\$ 2,174,318</b>	<b>\$ 3,329,855</b>	<b>\$ 4,915,747</b>	<b>\$ 5,220,405</b>



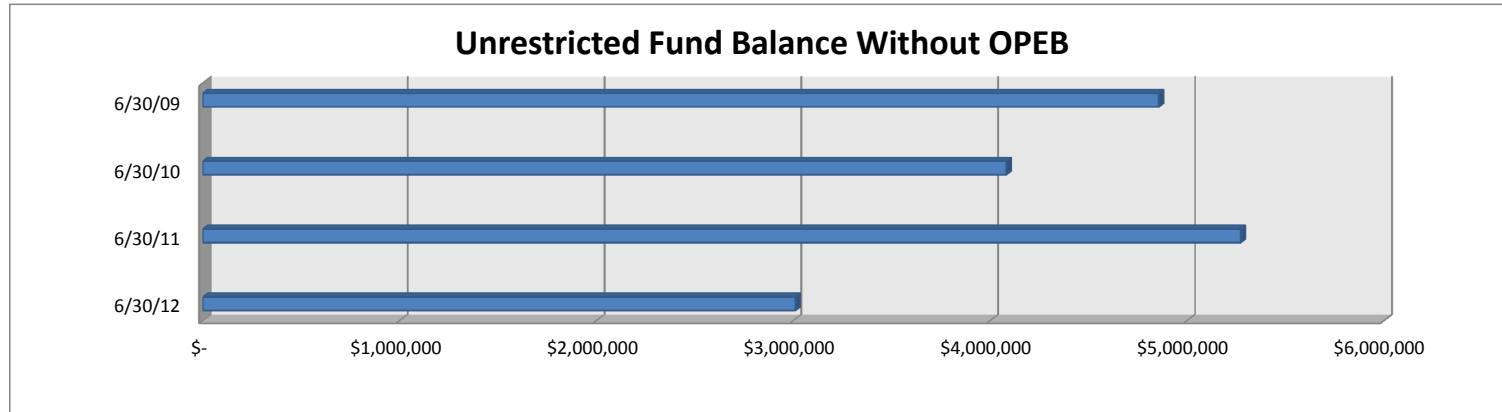
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	11,192	11,196	11,128	11,005	10,935
Decline (increase) in student enrollment	(43)	4	(68)	(123)	(70)
Number of schools	27	26	26	26	26
Average number of students/school	415	431	428	423	421
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>34</b>	<b>47</b>	<b>45</b>	<b>37</b>	<b>34</b>

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**JACKSON COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 4,856,899	\$ 4,081,687	\$ 5,272,627	\$ 3,010,433	(1) \$ - (2)



<b>Excess Levy:</b>					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
<b>Projected excess levy gross tax collections</b>	\$ 8,553,590	\$ 8,624,870	\$ 8,419,119	\$ 8,439,324	\$ 8,774,896
<b>Per Pupil Expenditures</b>	\$ 9,555	\$ 10,488	\$ 10,687	\$ 11,279	N/A
<b>Revenues:</b>					
Local Source Revenue	\$17,369,556	\$16,973,710	\$16,753,357	\$16,576,366	N/A
State Source Revenue	\$30,214,525	\$29,327,415	\$35,083,533	\$37,230,755	N/A
Federal Source Revenue	\$ 5,193,319	\$ 7,937,436	\$ 7,283,684	\$ 6,433,069	N/A

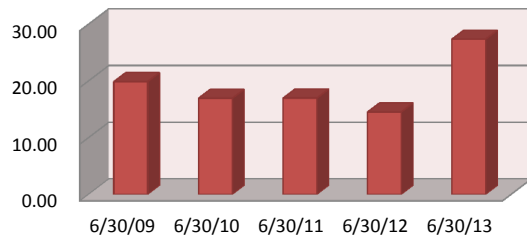
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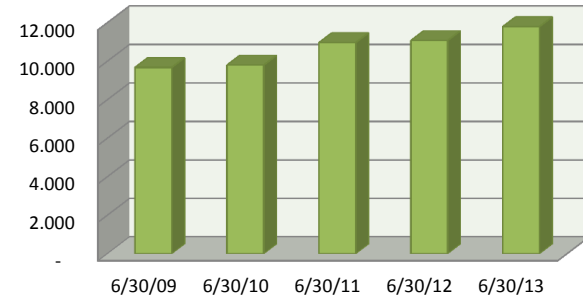
**JACKSON COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	378.63	381.57	381.98	385.43	385.39
Number PE actually employed	397.50	395.50	396.95	397.95	410.75
Number PE employed in excess of number funded	18.87	13.93	14.97	12.52	25.36
Number PE employed from local funds	1.00	3.00	2.00	2.00	2.00
Total number of PE funded by county board	19.87	16.93	16.97	14.52	27.36
<b>Service Personnel:</b>					
Number SP allowed for funding	228.024	228.630	227.460	227.578	225.207
Number SP actually employed	237.697	238.427	238.427	238.652	237.002
Number SP employed in excess of number funded	9.673	9.797	10.967	11.074	11.795
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	9.673	9.797	10.967	11.074	11.795
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>29.541</b>	<b>26.731</b>	<b>27.935</b>	<b>25.592</b>	<b>39.155</b>

**PE From Local Funds**

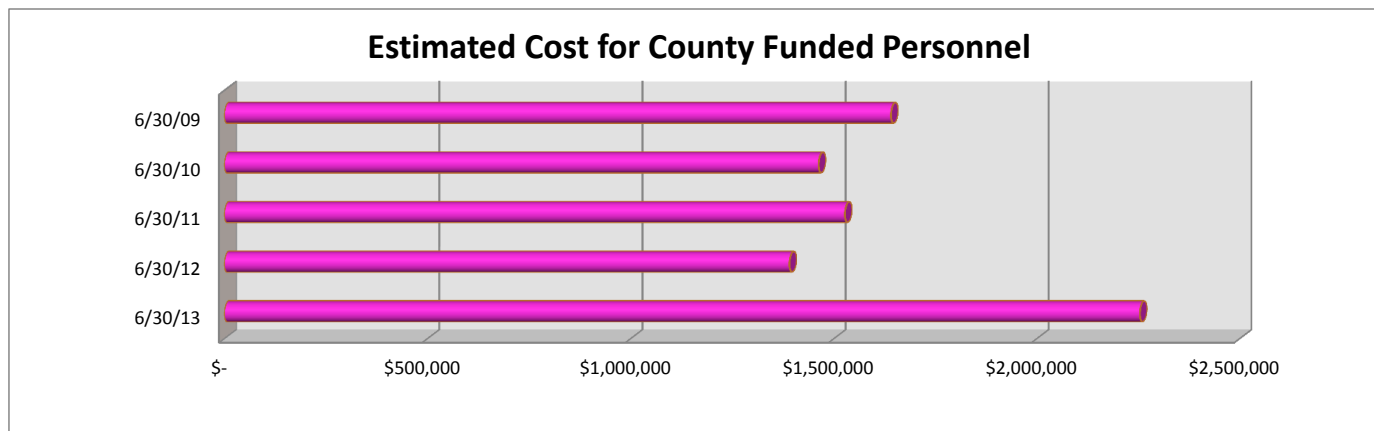


**SP From Local Funds**



**JACKSON COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,261,797	\$ 1,075,649	\$ 1,087,839	\$ 943,491	\$ 1,774,444
Service Personnel	378,916	386,862	439,402	447,292	479,676
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,640,713</b>	<b>\$ 1,462,511</b>	<b>\$ 1,527,241</b>	<b>\$ 1,390,784</b>	<b>\$ 2,254,120</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	5,067	5,040	5,046	4,997	4,965
Decline (increase) in student enrollment	6	(27)	6	(49)	(32)
Number of schools	13	13	13	13	13
Average number of students/school	390	388	388	384	382
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>9</b>	<b>4</b>	<b>5</b>	<b>(2)</b>	<b>(5)</b>

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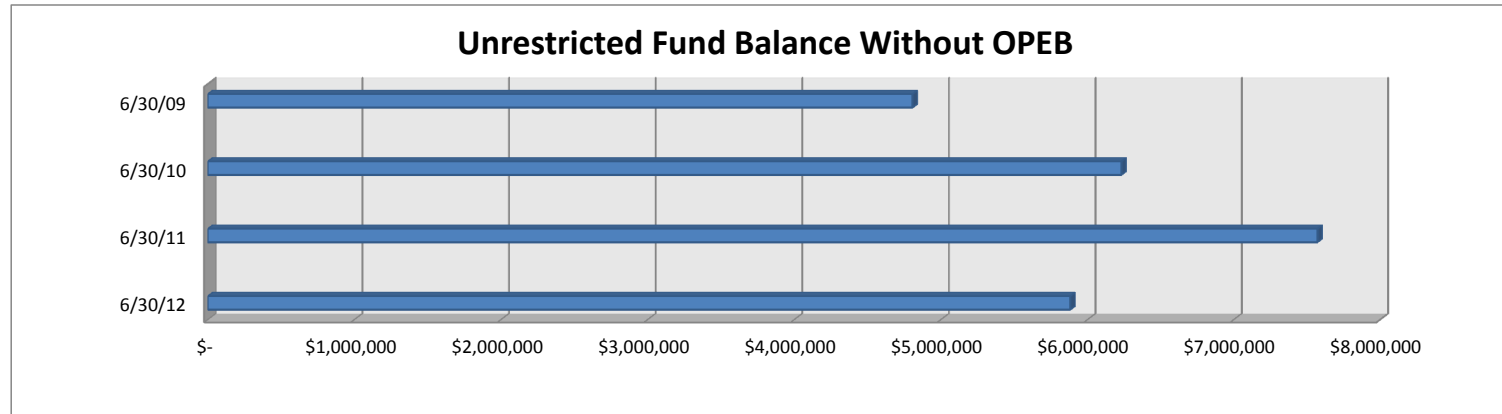
**JEFFERSON COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
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**FINANCIAL DATA:**

**Unrestricted Fund Balance without OPEB Liability or  
Encumbrances**

\$ 4,806,313      \$ 6,230,344      \$ 7,571,469      \$ 5,881,917      (1) \$ -      (2)



**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
<b>Projected excess levy gross tax collections</b>	\$24,986,087	\$24,439,294	\$21,366,627	\$20,323,691	\$19,596,197

<b>Per Pupil Expenditures</b>	\$ 10,053	\$ 10,955	\$ 10,952	\$ 11,339	N/A
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**Revenues:**

Local Source Revenue	\$54,381,389	\$52,548,968	\$46,613,486	\$48,846,340	N/A
State Source Revenue	\$37,497,099	\$37,117,462	\$42,451,625	\$62,399,820	N/A
Federal Source Revenue	\$ 5,546,181	\$10,595,183	\$11,357,499	\$ 6,247,179	N/A

Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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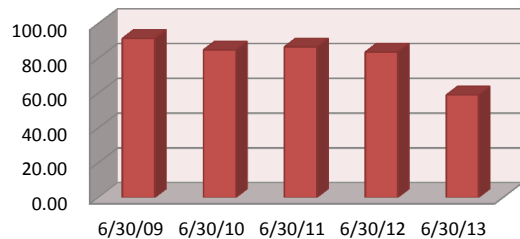
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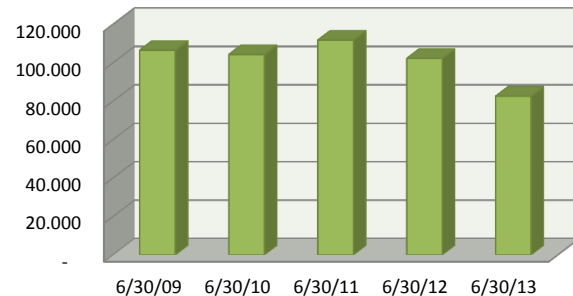
**JEFFERSON COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	595.77	602.05	615.37	640.33	649.58
Number PE actually employed	647.24	655.88	677.50	688.50	685.50
Number PE employed in excess of number funded	51.47	53.83	62.13	48.17	35.92
Number PE employed from local funds	40.00	31.00	24.50	35.50	23.00
Total number of PE funded by county board	91.47	84.83	86.63	83.67	58.92
<b>Service Personnel:</b>					
Number SP allowed for funding	362.124	366.752	371.464	382.579	382.448
Number SP actually employed	467.585	469.988	483.208	484.780	464.983
Number SP employed in excess of number funded	105.461	103.236	111.744	102.201	82.535
Number SP employed from local funds	1.000	1.000	-	-	-
Total number of SP funded by county board	106.461	104.236	111.744	102.201	82.535
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>197.931</b>	<b>189.070</b>	<b>198.372</b>	<b>185.873</b>	<b>141.455</b>

**PE From Local Funds**



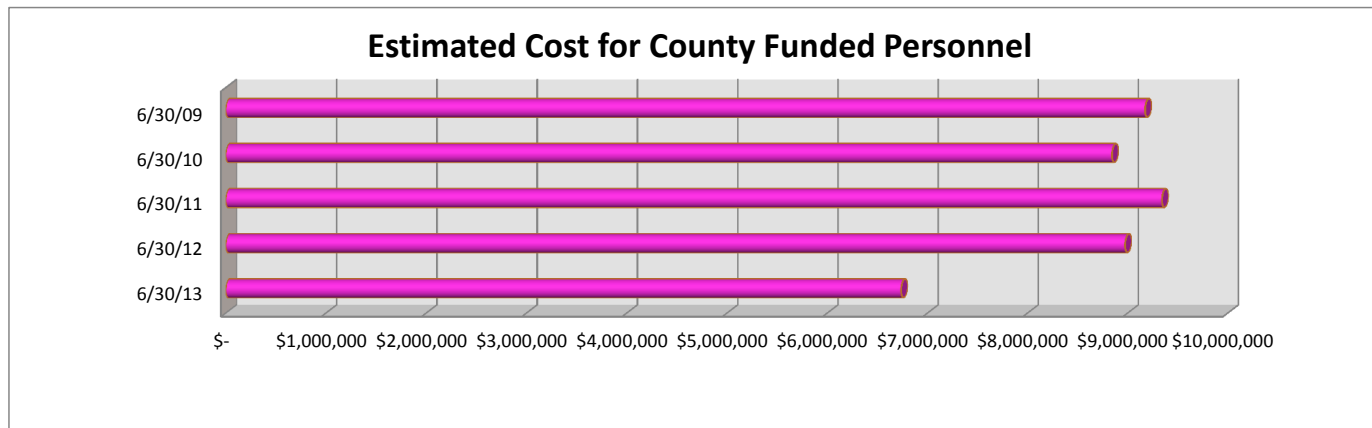
**SP From Local Funds**





**JEFFERSON COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 5,413,037	\$ 5,101,824	\$ 5,279,930	\$ 5,185,557	\$ 3,681,021
Service Personnel	3,760,791	3,741,261	4,062,714	3,788,509	3,054,873
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 9,173,827</b>	<b>\$ 8,843,085</b>	<b>\$ 9,342,644</b>	<b>\$ 8,974,066</b>	<b>\$ 6,735,894</b>



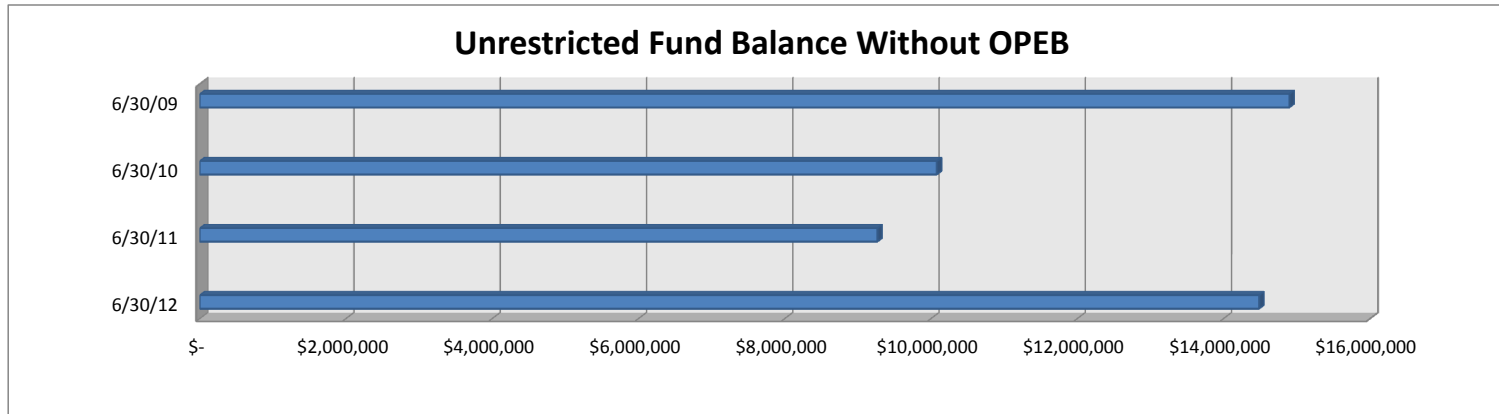
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	8,398	8,595	8,845	8,842	8,958
Decline (increase) in student enrollment	99	197	250	(3)	116
Number of schools	14	15	16	16	17
Average number of students/school	600	573	553	553	527
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>219</b>	<b>189</b>	<b>170</b>	<b>167</b>	<b>140</b>

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**KANAWHA COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 14,897,948	\$ 10,077,446	\$ 9,265,563	\$ 14,484,936 (1)	\$ - (2)



<b>Excess Levy:</b>					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	78.52%	77.43%	74.95%	74.95%	67.28%
<b>Projected excess levy gross tax collections</b>	\$ 47,651,617	\$ 48,016,220	\$ 47,900,291	\$ 47,858,153	\$46,063,954
<b>Per Pupil Expenditures</b>	\$ 9,336	\$ 10,283	\$ 10,771	\$ 10,885	N/A
<b>Revenues:</b>					
Local Source Revenue	\$ 117,405,065	\$ 116,858,229	\$ 107,246,291	\$ 106,854,084	N/A
State Source Revenue	\$ 152,825,779	\$ 146,173,906	\$ 175,083,026	\$ 183,764,941	N/A
Federal Source Revenue	\$ 38,130,924	\$ 50,781,506	\$ 52,452,238	\$ 44,527,161	N/A

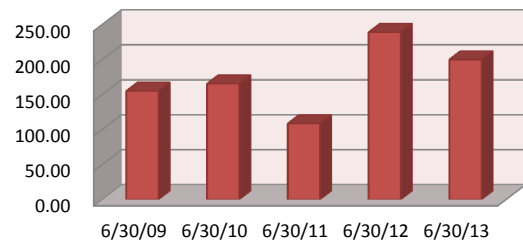
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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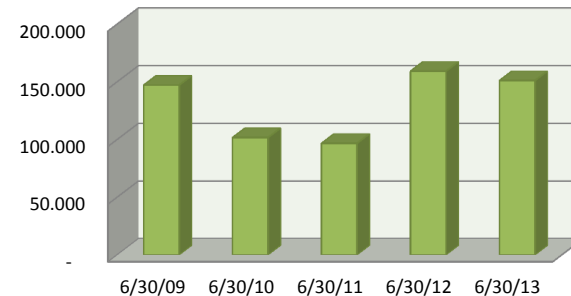
**KANAWHA COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	2,083.62	2,101.45	2,104.00	2,115.94	2,135.32
Number PE actually employed	2,158.35	2,175.55	2,093.21	2,277.06	2,248.50
Number PE employed in excess of number funded	74.73	74.10	(10.79)	161.12	113.18
Number PE employed from local funds	80.50	91.50	119.60	78.00	87.00
Total number of PE funded by county board	155.23	165.60	108.81	239.12	200.18
<b>Service Personnel:</b>					
Number SP allowed for funding	1,232.338	1,236.336	1,233.114	1,233.702	1,234.945
Number SP actually employed	1,377.985	1,337.566	1,329.298	1,392.915	1,386.046
Number SP employed in excess of number funded	145.647	101.230	96.184	159.213	151.101
Number SP employed from local funds	1.500	0.500	0.500	-	-
Total number of SP funded by county board	147.147	101.730	96.684	159.213	151.101
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>302.381</b>	<b>267.328</b>	<b>205.490</b>	<b>398.333</b>	<b>351.281</b>

**PE From Local Funds**

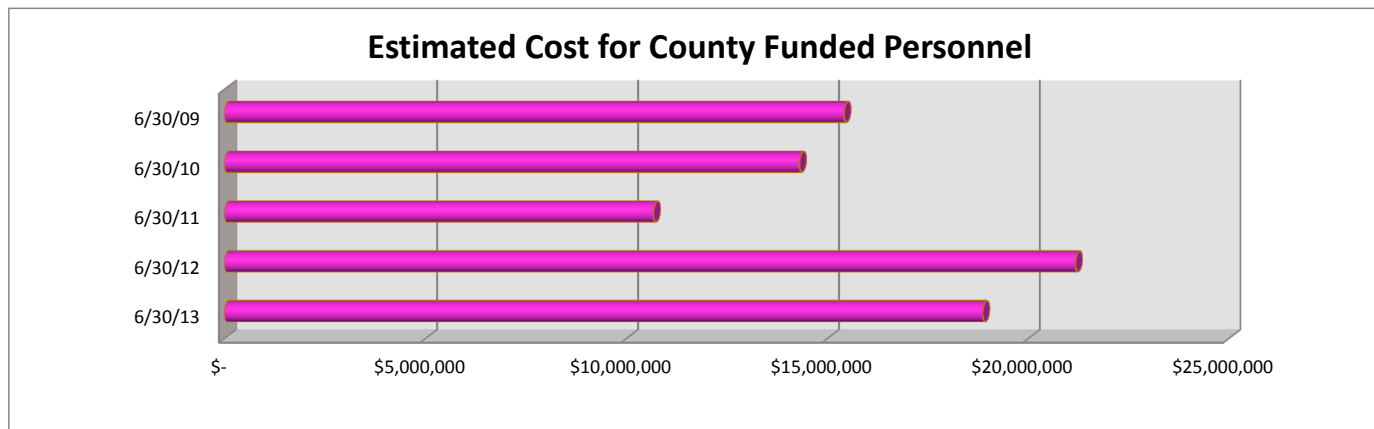


**SP From Local Funds**



**KANAWHA COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 9,820,243	\$ 10,452,274	\$ 6,922,872	\$ 14,957,879	\$12,938,492
Service Personnel	5,593,232	3,853,869	3,752,794	6,222,836	5,930,886
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 15,413,475</b>	<b>\$ 14,306,144</b>	<b>\$ 10,675,666</b>	<b>\$ 21,180,715</b>	<b>\$18,869,378</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	28,465	28,481	28,458	28,429	28,548
Decline (increase) in student enrollment	115	16	(23)	(29)	119
Number of schools	73	72	73	70	69
Average number of students/school	390	396	390	406	414
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>9</b>	<b>12</b>	<b>7</b>	<b>20</b>	<b>27</b>

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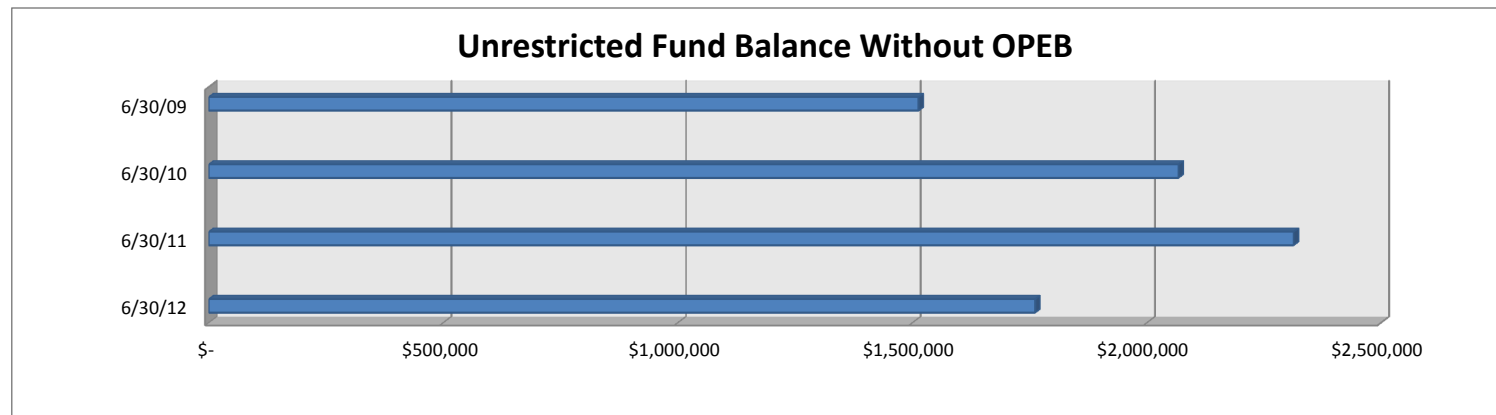
**LEWIS COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
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**FINANCIAL DATA:**

**Unrestricted Fund Balance without OPEB Liability or Encumbrances**

\$ 1,512,725      \$ 2,066,829      \$ 2,313,137      \$ 1,760,920      (1) \$ -      (2)



**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	54.99%	54.99%	44.97%	44.97%	44.97%
<b>Projected excess levy gross tax collections</b>	<b>\$ 3,788,116</b>	<b>\$ 3,940,998</b>	<b>\$ 3,503,636</b>	<b>\$ 3,115,772</b>	<b>\$ 3,046,678</b>

<b>Per Pupil Expenditures</b>	<b>\$ 10,323</b>	<b>\$ 10,804</b>	<b>\$ 11,483</b>	<b>\$ 11,088</b>	<b>N/A</b>
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**Revenues:**

Local Source Revenue	\$10,197,492	\$10,492,475	\$10,568,371	\$ 9,654,403	N/A
State Source Revenue	\$17,697,685	\$12,490,107	\$15,189,452	\$16,516,176	N/A
Federal Source Revenue	\$ 3,515,665	\$ 4,088,873	\$ 4,734,334	\$ 3,904,007	N/A

Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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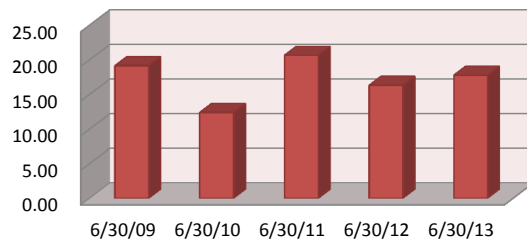
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Efficiency Study 13

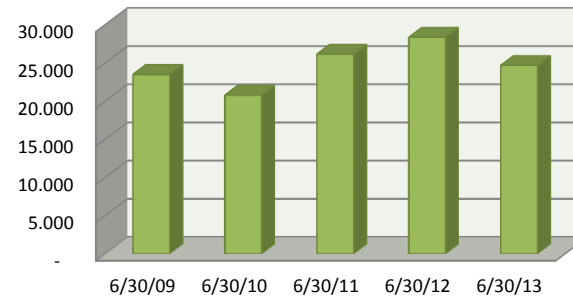
**LEWIS COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	198.55	198.30	193.84	191.37	194.43
Number PE actually employed	214.70	207.70	208.70	203.70	207.80
Number PE employed in excess of number funded	16.15	9.40	14.86	12.33	13.37
Number PE employed from local funds	3.00	3.00	5.80	4.00	4.40
Total number of PE funded by county board	19.15	12.40	20.66	16.33	17.77
<b>Service Personnel:</b>					
Number SP allowed for funding	120.452	120.732	117.812	115.885	117.720
Number SP actually employed	143.925	141.500	143.950	144.225	142.375
Number SP employed in excess of number funded	23.473	20.768	26.138	28.340	24.655
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	23.473	20.768	26.138	28.340	24.655
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>42.619</b>	<b>33.168</b>	<b>46.796</b>	<b>44.668</b>	<b>42.425</b>

**PE From Local Funds**

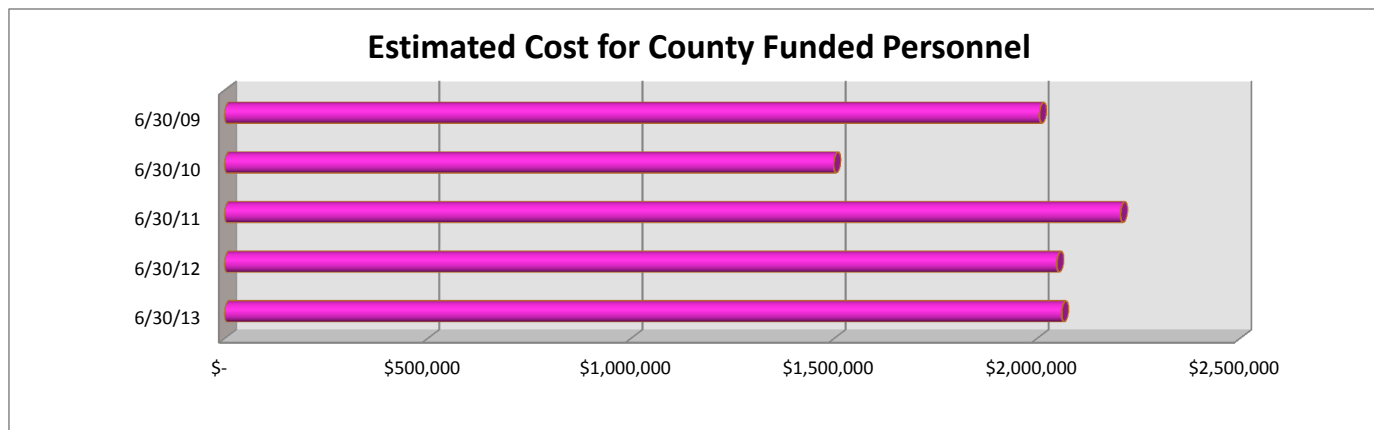


**SP From Local Funds**



**LEWIS COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,175,597	\$ 762,587	\$ 1,273,935	\$ 1,017,889	\$ 1,131,920
Service Personnel	830,870	736,933	932,349	1,031,083	929,085
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,006,466</b>	<b>\$ 1,499,520</b>	<b>\$ 2,206,284</b>	<b>\$ 2,048,971</b>	<b>\$ 2,061,005</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	2,686	2,650	2,605	2,635	2,626
Decline (increase) in student enrollment	(18)	(36)	(45)	30	(9)
Number of schools	6	6	6	6	6
Average number of students/school	448	442	434	439	438
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>67</b>	<b>58</b>	<b>51</b>	<b>53</b>	<b>51</b>

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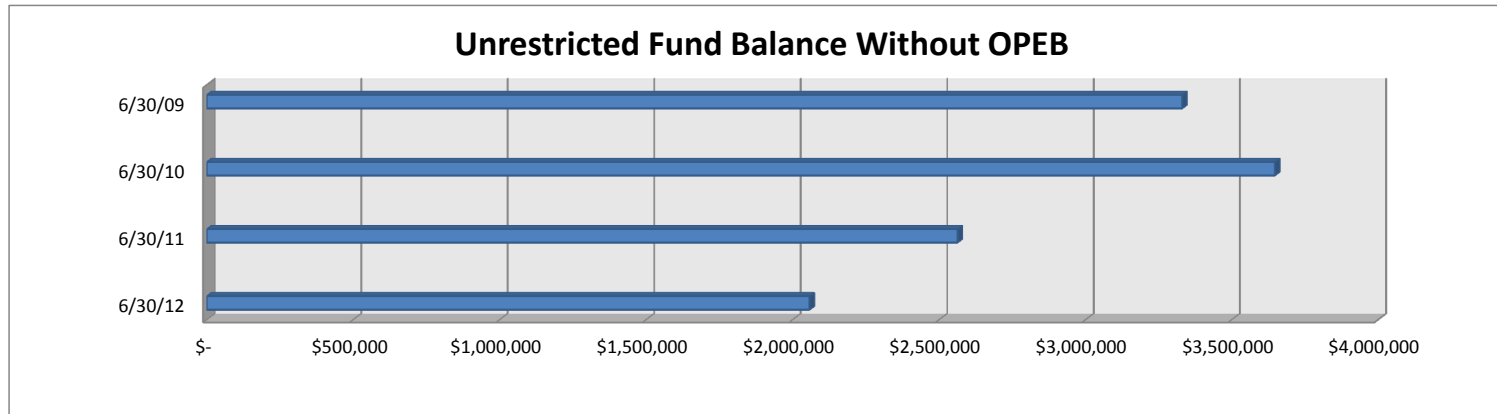
**LINCOLN COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
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**FINANCIAL DATA:**

**Unrestricted Fund Balance without OPEB Liability or Encumbrances**

\$ 3,329,884      \$ 3,646,979      \$ 2,562,235      \$ 2,057,396      (1) \$ -      (2)



**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
<b>Projected excess levy gross tax collections</b>	<b>\$ 3,552,484</b>	<b>\$ 3,887,156</b>	<b>\$ 4,378,767</b>	<b>\$ 3,859,117</b>	<b>\$ 3,938,799</b>

**Per Pupil Expenditures**      \$ 10,280      \$ 11,456      \$ 11,893      \$ 12,207      N/A

**Revenues:**

Local Source Revenue	\$ 7,795,204	\$ 8,879,967	\$ 8,840,831	\$ 8,044,713	N/A
State Source Revenue	\$24,575,720	\$24,053,086	\$34,996,480	\$32,539,695	N/A
Federal Source Revenue	\$ 6,962,945	\$ 8,152,661	\$ 8,417,710	\$ 8,096,308	N/A

Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

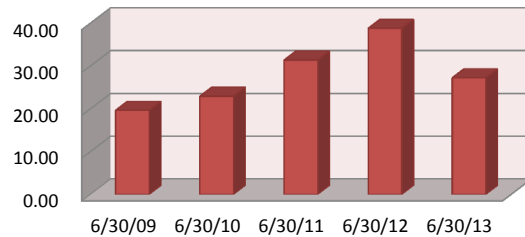
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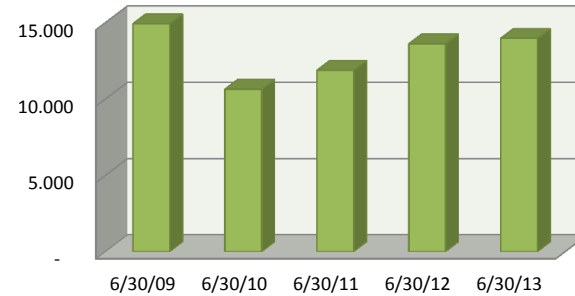
**LINCOLN COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	262.31	269.54	270.58	274.66	275.26
Number PE actually employed	278.95	289.45	296.95	306.45	297.50
Number PE employed in excess of number funded	16.64	19.91	26.37	31.79	22.24
Number PE employed from local funds	3.00	3.00	5.00	7.00	5.00
Total number of PE funded by county board	19.64	22.91	31.37	38.79	27.24
<b>Service Personnel:</b>					
Number SP allowed for funding	158.581	162.894	163.652	166.285	166.749
Number SP actually employed	173.508	173.533	175.533	179.900	180.725
Number SP employed in excess of number funded	14.927	10.639	11.881	13.615	13.976
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	14.927	10.639	11.881	13.615	13.976
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>34.567</b>	<b>33.553</b>	<b>43.255</b>	<b>52.407</b>	<b>41.216</b>

**PE From Local Funds**

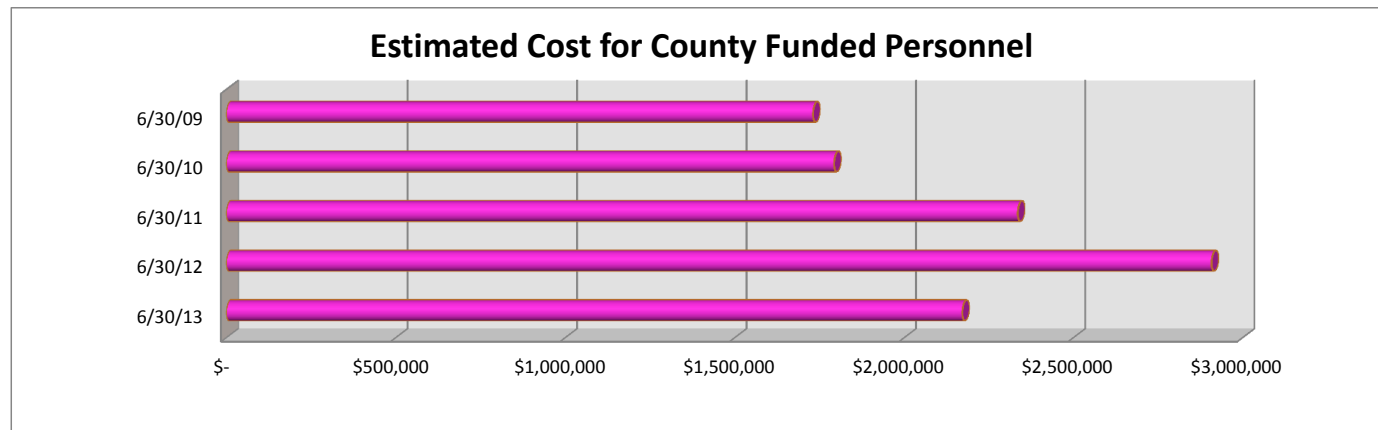


**SP From Local Funds**



**LINCOLN COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,193,464	\$ 1,409,002	\$ 1,903,702	\$ 2,414,532	\$ 1,667,153
Service Personnel	537,548	384,120	431,843	493,816	504,533
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,731,012</b>	<b>\$ 1,793,122</b>	<b>\$ 2,335,546</b>	<b>\$ 2,908,348</b>	<b>\$ 2,171,686</b>



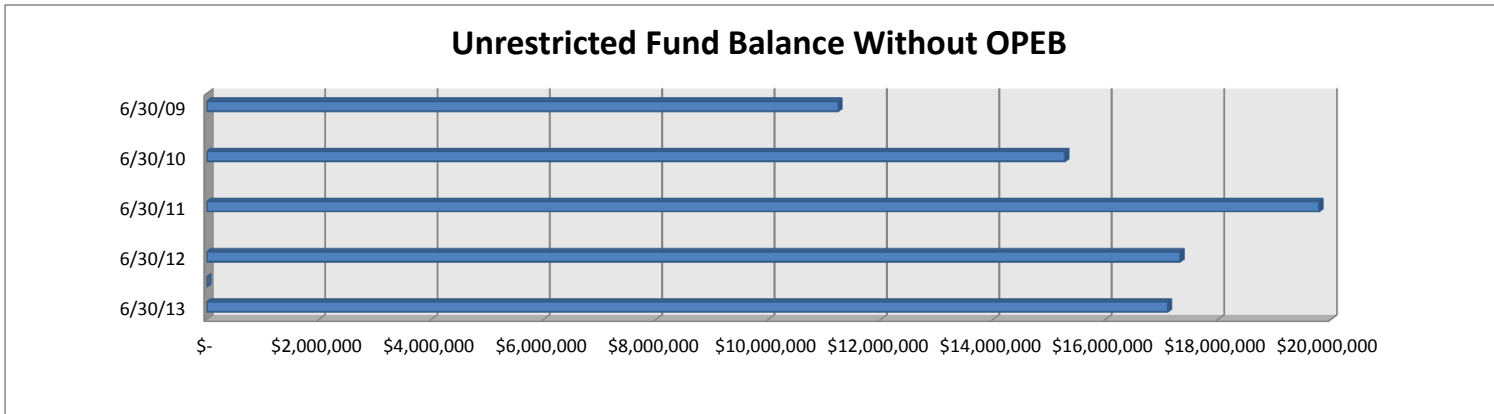
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	3,606	3,626	3,679	3,689	3,736
Decline (increase) in student enrollment	83	20	53	10	47
Number of schools	10	9	9	9	10
Average number of students/school	361	403	409	410	374
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(20)</b>	<b>19</b>	<b>26</b>	<b>24</b>	<b>(13)</b>

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**LOGAN COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$11,240,048	\$15,276,389	\$19,790,019	\$17,324,391	(1) \$17,100,000 (2)



**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
<b>Projected excess levy gross tax collections</b>	\$10,878,406	\$11,581,592	\$12,561,596	\$12,090,037	\$12,927,855
<b>Per Pupil Expenditures</b>	\$ 9,160	\$ 10,374	\$ 10,728	\$ 10,987	N/A
<b>Revenues:</b>					
Local Source Revenue	\$22,369,882	\$22,107,505	\$24,549,547	\$23,513,027	N/A
State Source Revenue	\$36,573,147	\$34,179,286	\$40,400,883	\$43,396,102	N/A
Federal Source Revenue	\$ 8,056,807	\$11,707,502	\$10,502,127	\$ 9,420,555	N/A

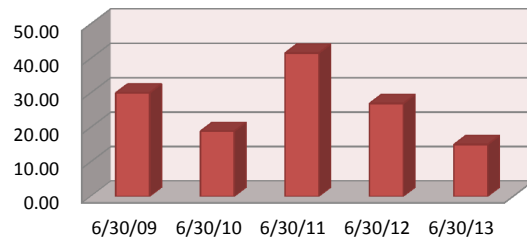
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Because FY13 is not yet complete, the amount reported is the estimated carryover included in the county's FY14 proposed budget.

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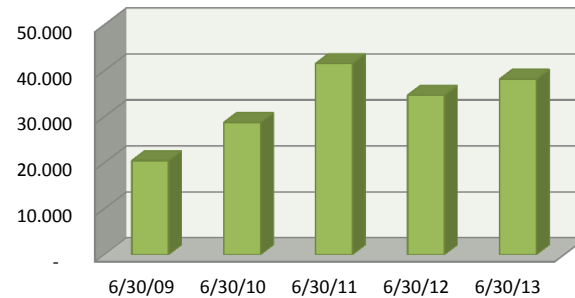
**LOGAN COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	457.89	464.59	463.90	472.22	480.15
Number PE actually employed	478.18	468.08	493.08	489.58	488.20
Number PE employed in excess of number funded	20.29	3.49	29.18	17.36	8.05
Number PE employed from local funds	9.76	15.42	12.42	9.60	7.00
Total number of PE funded by county board	30.05	18.91	41.60	26.96	15.05
<b>Service Personnel:</b>					
Number SP allowed for funding	283.441	287.410	283.104	284.949	286.147
Number SP actually employed	303.883	316.143	324.668	319.623	324.313
Number SP employed in excess of number funded	20.442	28.733	41.564	34.674	38.166
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	20.442	28.733	41.564	34.674	38.166
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>50.490</b>	<b>47.647</b>	<b>83.162</b>	<b>61.634</b>	<b>53.216</b>

**PE From Local Funds**

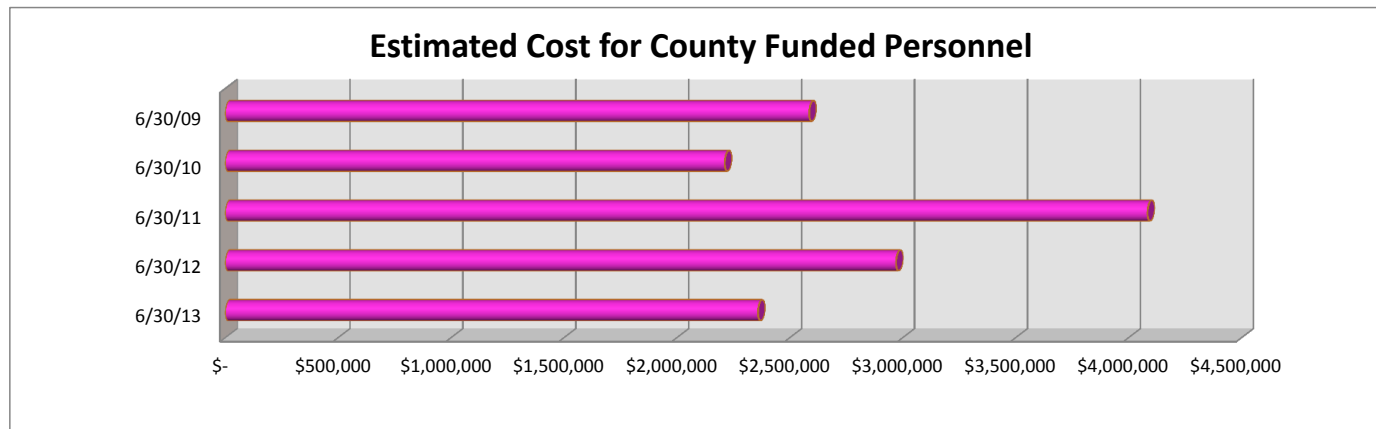


**SP From Local Funds**



**LOGAN COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,837,236	\$ 1,154,950	\$ 2,547,693	\$ 1,665,470	\$ 928,777
Service Personnel	748,301	1,056,649	1,535,710	1,304,681	1,430,036
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,585,537</b>	<b>\$ 2,211,599</b>	<b>\$ 4,083,404</b>	<b>\$ 2,970,152</b>	<b>\$ 2,358,813</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	6,506	6,431	6,449	6,393	6,426
Decline (increase) in student enrollment	74	(75)	18	(56)	33
Number of schools	18	18	18	18	18
Average number of students/school	361	357	358	355	357
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(20)</b>	<b>(27)</b>	<b>(25)</b>	<b>(31)</b>	<b>(30)</b>

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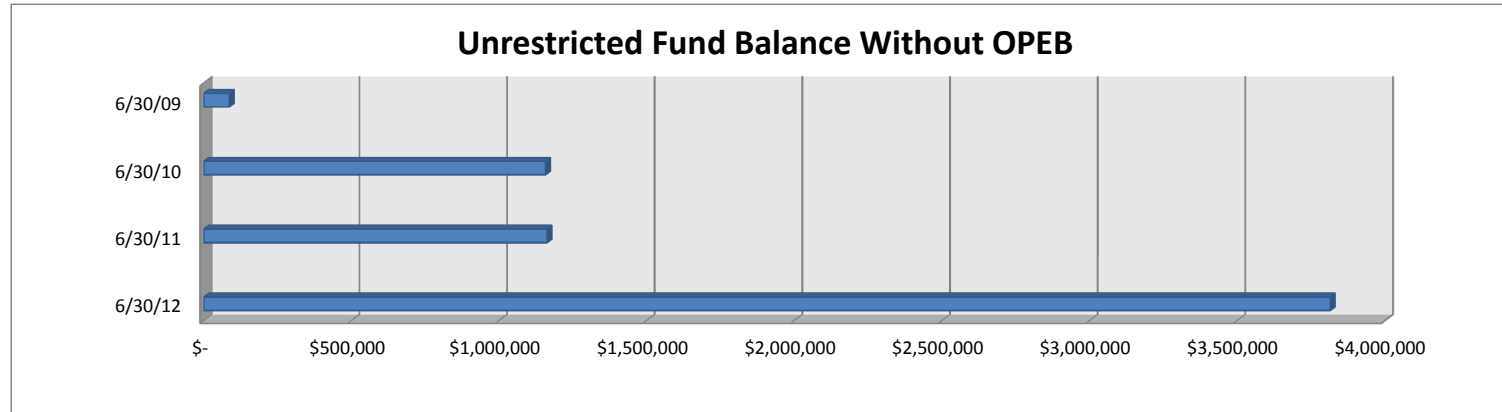
**MARION COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
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**FINANCIAL DATA:**

**Unrestricted Fund Balance without OPEB Liability or Encumbrances**

\$ 86,132      \$ 1,157,065      \$ 1,162,786      \$ 3,815,104      (1) \$ -      (2)



**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	91.50%	100.00%	100.00%	100.00%	100.00%
<b>Projected excess levy gross tax collections</b>	<b>\$12,525,944</b>	<b>\$15,020,626</b>	<b>\$15,466,032</b>	<b>\$15,566,753</b>	<b>\$17,747,366</b>

**Per Pupil Expenditures**

\$ 9,897      \$ 10,704      \$ 11,071      \$ 10,841      N/A

**Revenues:**

Local Source Revenue	\$26,077,084	\$28,858,962	\$29,851,528	\$33,556,367	N/A
State Source Revenue	\$45,191,612	\$42,284,041	\$53,017,444	\$56,126,991	N/A
Federal Source Revenue	\$ 9,346,669	\$12,298,286	\$12,576,838	\$ 8,666,567	N/A

Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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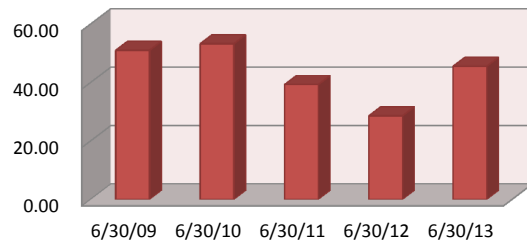
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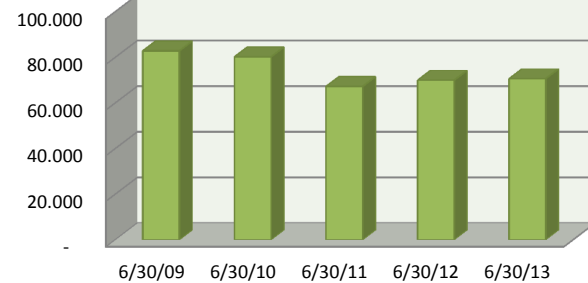
**MARION COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	591.42	593.42	596.41	600.68	597.88
Number PE actually employed	637.45	640.70	629.70	627.28	639.45
Number PE employed in excess of number funded	46.03	47.28	33.29	26.60	41.57
Number PE employed from local funds	5.00	6.00	6.00	2.00	4.00
Total number of PE funded by county board	51.03	53.28	39.29	28.60	45.57
<b>Service Personnel:</b>					
Number SP allowed for funding	355.137	356.741	356.765	355.996	350.381
Number SP actually employed	437.930	436.910	423.965	425.900	420.965
Number SP employed in excess of number funded	82.793	80.169	67.200	69.904	70.584
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	82.793	80.169	67.200	69.904	70.584
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>133.825</b>	<b>133.445</b>	<b>106.494</b>	<b>98.500</b>	<b>116.154</b>

**PE From Local Funds**

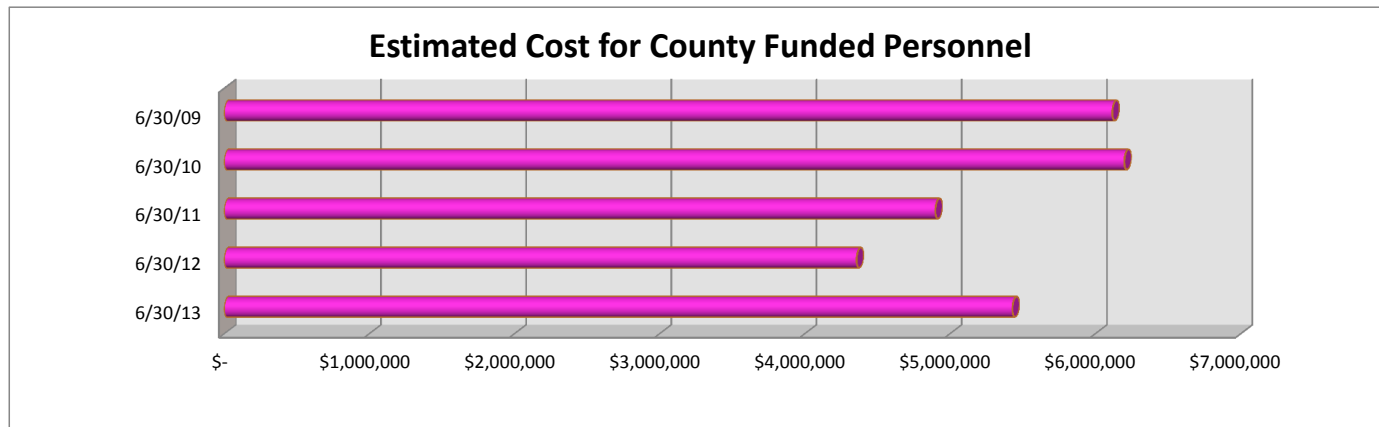


**SP From Local Funds**



**MARION COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 3,146,142	\$ 3,279,172	\$ 2,414,832	\$ 1,778,480	\$ 2,814,471
Service Personnel	2,970,650	2,919,960	2,484,328	2,578,437	2,615,002
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 6,116,791</b>	<b>\$ 6,199,133</b>	<b>\$ 4,899,159</b>	<b>\$ 4,356,917</b>	<b>\$ 5,429,474</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	8,122	8,116	8,104	7,960	8,096
Decline (increase) in student enrollment	6	(6)	(12)	(144)	136
Number of schools	21	21	21	21	21
Average number of students/school	387	386	386	379	386
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>6</b>	<b>2</b>	<b>3</b>	<b>(7)</b>	<b>(1)</b>

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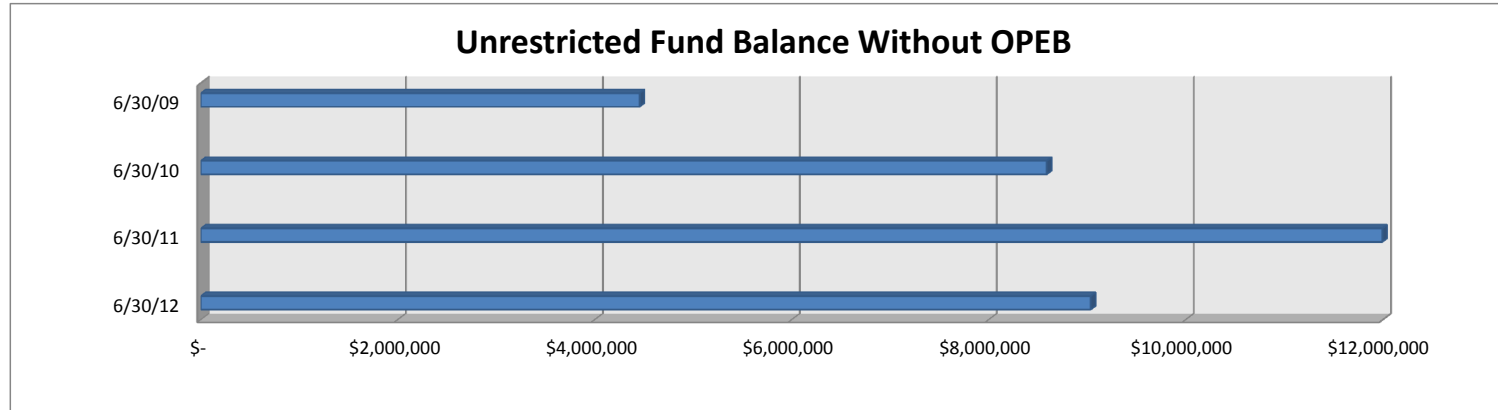
**MARSHALL COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
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**FINANCIAL DATA:**

**Unrestricted Fund Balance without OPEB Liability or Encumbrances**

\$ 4,453,903      \$ 8,587,902      \$11,994,308      \$ 9,034,051      (1) \$ -      (2)



**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	98.00%	98.00%	98.00%	98.00%	98.00%
<b>Projected excess levy gross tax collections</b>	\$11,622,785	\$12,815,483	\$14,399,069	\$14,433,955	\$17,287,683

<b>Per Pupil Expenditures</b>	\$ 11,107	\$ 12,084	\$ 12,653	\$ 12,626	N/A
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**Revenues:**

Local Source Revenue	\$25,889,235	\$28,344,609	\$30,107,012	\$31,087,512	N/A
State Source Revenue	\$29,902,869	\$25,447,100	\$37,424,627	\$36,436,268	N/A
Federal Source Revenue	\$ 6,275,002	\$10,508,434	\$ 8,357,377	\$ 7,341,390	N/A

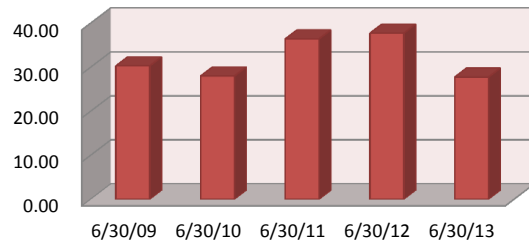
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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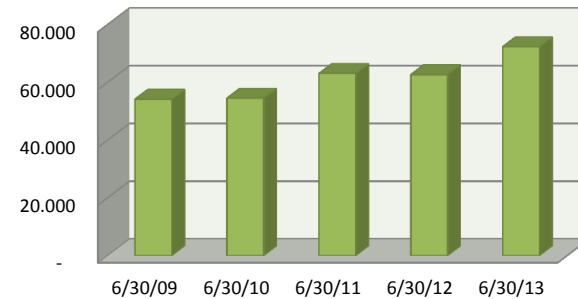
**MARSHALL COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	368.58	364.00	362.35	359.76	358.78
Number PE actually employed	388.90	382.00	392.30	388.51	376.05
Number PE employed in excess of number funded	20.32	18.00	29.95	28.75	17.27
Number PE employed from local funds	10.00	10.00	6.50	9.00	10.50
Total number of PE funded by county board	30.32	28.00	36.45	37.75	27.77
<b>Service Personnel:</b>					
Number SP allowed for funding	217.906	214.842	213.530	212.635	211.064
Number SP actually employed	272.070	269.401	276.640	275.358	283.428
Number SP employed in excess of number funded	54.164	54.559	63.110	62.723	72.364
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	54.164	54.559	63.110	62.723	72.364
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>84.480</b>	<b>82.563</b>	<b>99.562</b>	<b>100.473</b>	<b>100.134</b>

**PE From Local Funds**

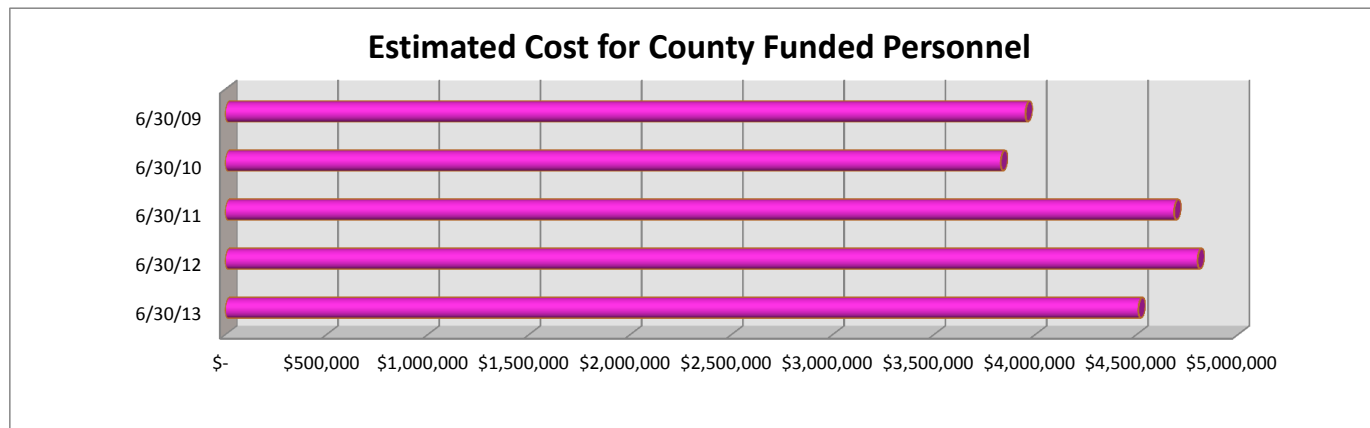


**SP From Local Funds**



**MARSHALL COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,994,499	\$ 1,844,156	\$ 2,362,090	\$ 2,472,512	\$ 1,812,985
Service Personnel	1,957,746	1,985,998	2,323,928	2,328,886	2,696,412
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 3,952,245</b>	<b>\$ 3,830,154</b>	<b>\$ 4,686,017</b>	<b>\$ 4,801,398</b>	<b>\$ 4,509,397</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,886	4,821	4,778	4,726	4,691
Decline (increase) in student enrollment	(104)	(65)	(43)	(52)	(35)
Number of schools	13	13	13	13	13
Average number of students/school	376	371	368	364	361
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(5)</b>	<b>(13)</b>	<b>(15)</b>	<b>(22)</b>	<b>(26)</b>

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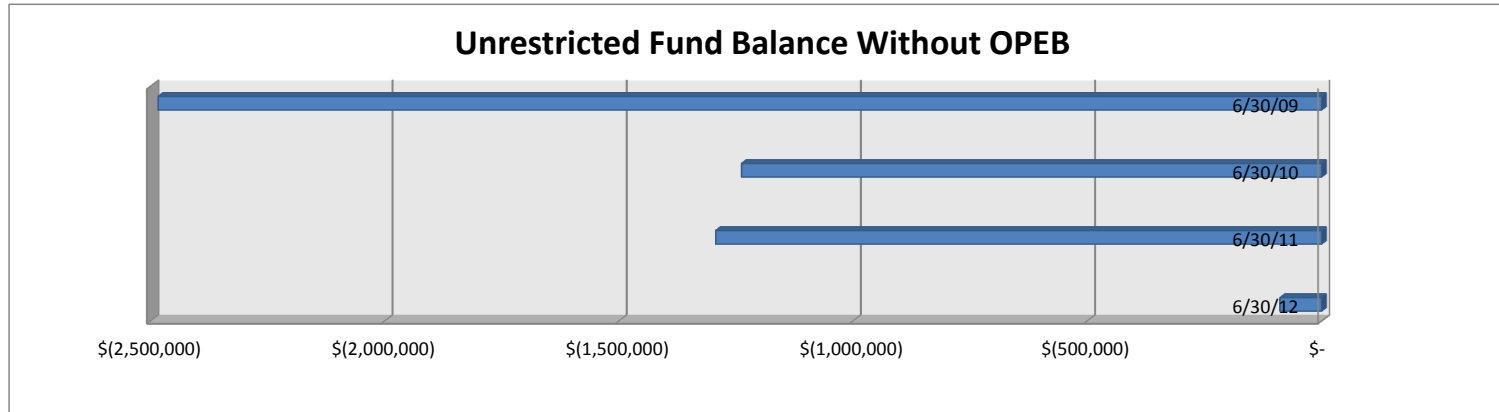
**MASON COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
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**FINANCIAL DATA:**

**Unrestricted Fund Balance without OPEB Liability or Encumbrances**

\$(2,483,627)      \$(1,237,909)      \$(1,293,109)      \$ (88,234) <sup>(1)</sup>      \$ - <sup>(2)</sup>



**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	89.24%	89.24%	89.24%	89.24%	89.24%
<b>Projected excess levy gross tax collections</b>	<b>\$ 7,463,336</b>	<b>\$ 7,268,262</b>	<b>\$ 7,160,756</b>	<b>\$ 7,678,868</b>	<b>\$ 8,110,665</b>

<b>Per Pupil Expenditures</b>	<b>\$ 10,412</b>	<b>\$ 10,964</b>	<b>\$ 11,087</b>	<b>\$ 11,363</b>	<b>N/A</b>
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**Revenues:**

Local Source Revenue	\$16,972,994	\$17,839,379	\$16,229,457	\$17,376,796	N/A
State Source Revenue	\$26,244,388	\$24,882,274	\$27,391,972	\$28,928,396	N/A
Federal Source Revenue	\$ 5,824,781	\$ 8,460,368	\$ 7,679,784	\$ 6,346,231	N/A

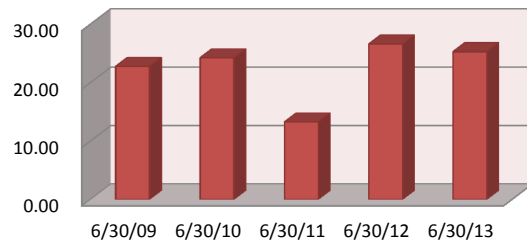
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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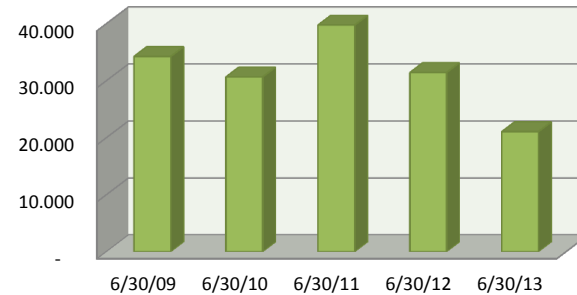
**MASON COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	323.90	317.96	319.75	325.80	321.06
Number PE actually employed	340.67	337.19	329.01	343.40	335.84
Number PE employed in excess of number funded	16.77	19.23	9.26	17.60	14.78
Number PE employed from local funds	6.00	5.00	4.00	9.00	10.50
Total number of PE funded by county board	22.77	24.23	13.26	26.60	25.28
<b>Service Personnel:</b>					
Number SP allowed for funding	195.817	191.954	192.910	196.524	193.562
Number SP actually employed	230.059	222.612	232.662	227.957	214.615
Number SP employed in excess of number funded	34.242	30.658	39.752	31.433	21.053
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	34.242	30.658	39.752	31.433	21.053
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>57.012</b>	<b>54.888</b>	<b>53.010</b>	<b>58.031</b>	<b>46.333</b>

**PE From Local Funds**

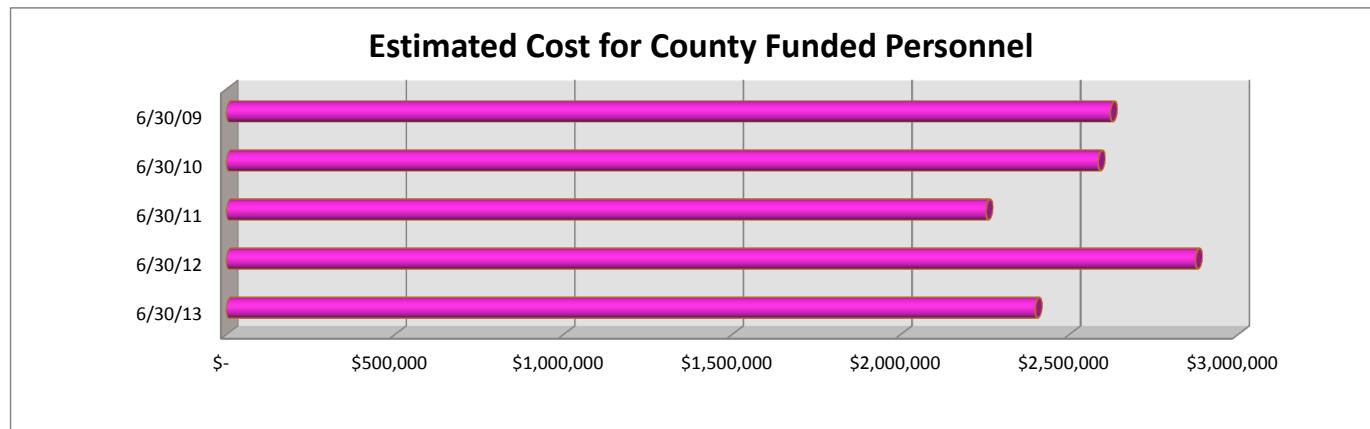


**SP From Local Funds**



**MASON COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,387,596	\$ 1,475,129	\$ 798,185	\$ 1,678,048	\$ 1,599,592
Service Personnel	1,234,708	1,111,204	1,455,498	1,196,488	799,946
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,622,304</b>	<b>\$ 2,586,332</b>	<b>\$ 2,253,683</b>	<b>\$ 2,874,536</b>	<b>\$ 2,399,538</b>



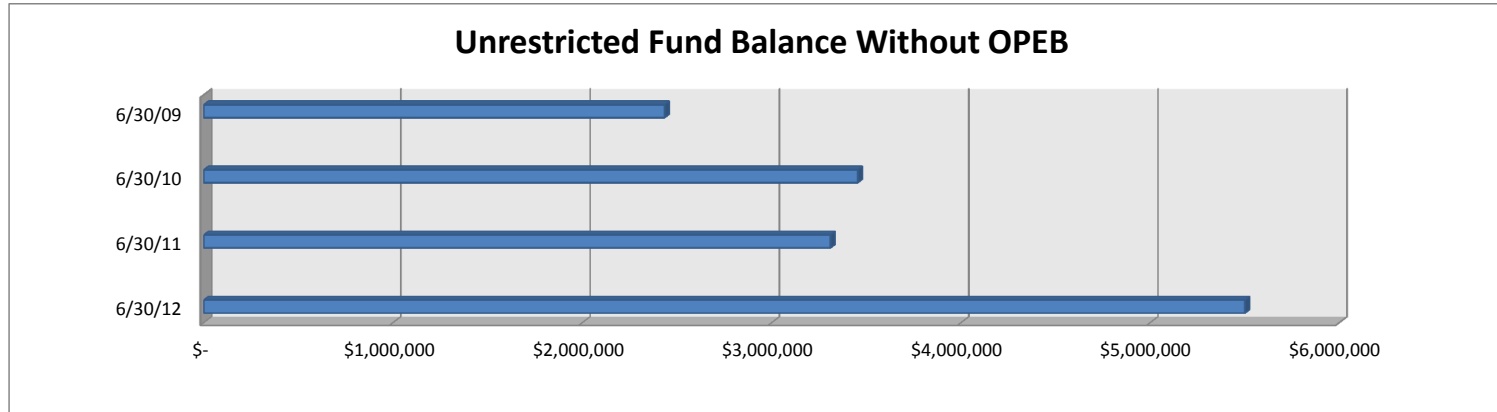
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,299	4,308	4,381	4,311	4,323
Decline (increase) in student enrollment	(101)	9	73	(70)	12
Number of schools	11	11	11	11	11
Average number of students/school	391	392	398	392	393
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>10</b>	<b>8</b>	<b>15</b>	<b>6</b>	<b>6</b>

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**MCDOWELL COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 2,433,833	\$ 3,453,346	\$ 3,309,707	\$ 5,501,919	(1) \$ - (2)



<b>Excess Levy:</b>					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
<b>Projected excess levy gross tax collections</b>	\$ 7,324,147	\$ 8,463,973	\$ 8,844,833	\$ 8,186,909	\$ 7,941,616
<b>Per Pupil Expenditures</b>	\$ 10,946	\$ 12,382	\$ 13,195	\$ 14,494	N/A
<b>Revenues:</b>					
Local Source Revenue	\$12,735,959	\$13,488,024	\$15,400,650	\$14,490,008	N/A
State Source Revenue	\$21,615,819	\$39,390,144	\$64,930,431	\$25,513,378	N/A
Federal Source Revenue	\$ 9,540,032	\$12,626,485	\$11,389,486	\$11,532,361	N/A

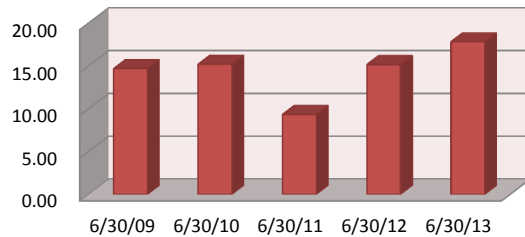
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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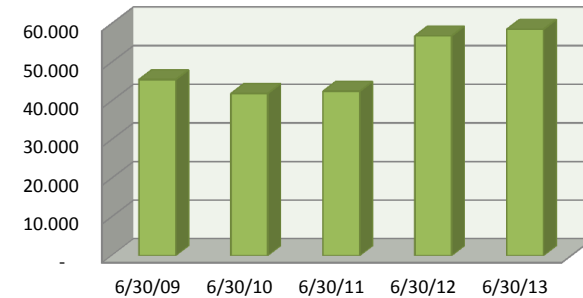
**MCDOWELL COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	279.31	273.81	275.92	269.93	269.75
Number PE actually employed	286.00	283.00	279.75	279.58	282.08
Number PE employed in excess of number funded	6.69	9.19	3.83	9.65	12.33
Number PE employed from local funds	8.00	6.00	5.50	5.50	5.50
Total number of PE funded by county board	14.69	15.19	9.33	15.15	17.83
<b>Service Personnel:</b>					
Number SP allowed for funding	170.135	165.816	165.881	161.017	160.010
Number SP actually employed	215.693	207.763	208.415	217.890	218.585
Number SP employed in excess of number funded	45.558	41.947	42.534	56.873	58.575
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	45.558	41.947	42.534	56.873	58.575
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>60.246</b>	<b>57.141</b>	<b>51.866</b>	<b>72.027</b>	<b>76.405</b>

**PE From Local Funds**



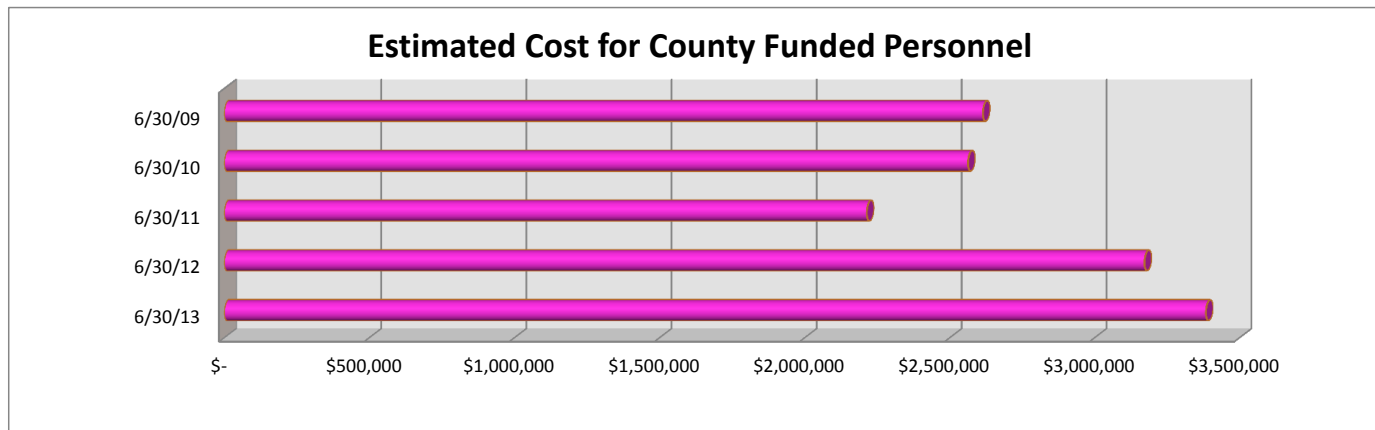
**SP From Local Funds**





**MCDOWELL COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 921,069	\$ 961,495	\$ 598,290	\$ 960,597	\$ 1,124,934
Service Personnel	1,692,911	1,601,109	1,615,170	2,211,194	2,258,872
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,613,980</b>	<b>\$ 2,562,605</b>	<b>\$ 2,213,460</b>	<b>\$ 3,171,790</b>	<b>\$ 3,383,806</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	3,675	3,674	3,559	3,535	3,537
Decline (increase) in student enrollment	(103)	(1)	(115)	(24)	2
Number of schools	14	13	13	12	11
Average number of students/school	263	283	274	295	322
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(118)</b>	<b>(101)</b>	<b>(109)</b>	<b>(91)</b>	<b>(65)</b>

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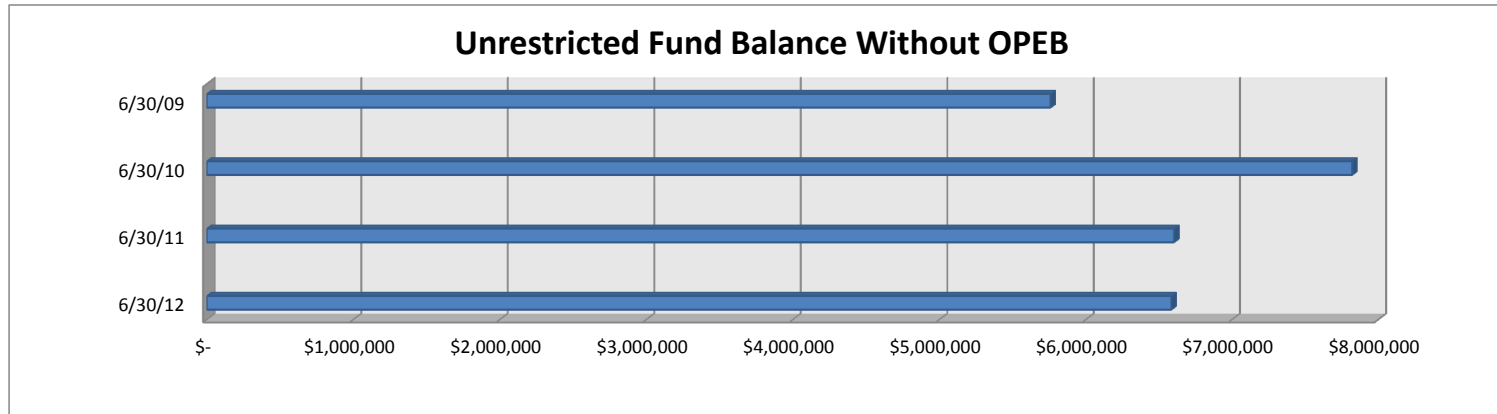
**MERCER COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
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**FINANCIAL DATA:**

**Unrestricted Fund Balance without OPEB Liability or Encumbrances**

\$ 5,758,834      \$ 7,822,811      \$ 6,603,353      \$ 6,584,910      (1) \$ -      (2)



**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
<b>Projected excess levy gross tax collections</b>	\$10,685,633	\$10,996,135	\$11,187,714	\$11,428,059	\$11,869,823

<b>Per Pupil Expenditures</b>	\$ 9,541	\$ 10,484	\$ 10,579	\$ 10,828	N/A
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**Revenues:**

Local Source Revenue	\$23,013,786	\$22,578,703	\$22,532,672	\$23,264,043	N/A
State Source Revenue	\$58,904,138	\$57,754,301	\$73,295,987	\$72,641,337	N/A
Federal Source Revenue	\$13,072,344	\$19,728,562	\$16,850,002	\$15,855,230	N/A

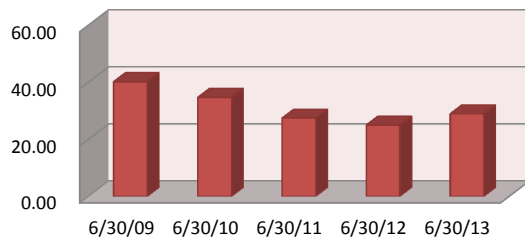
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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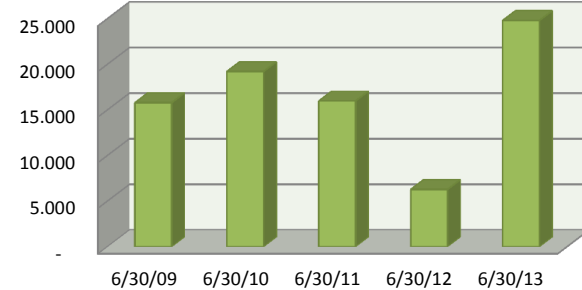
**MERCER COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	680.73	687.21	695.79	709.29	721.00
Number PE actually employed	710.90	709.90	711.20	727.45	741.33
Number PE employed in excess of number funded	30.17	22.69	15.41	18.16	20.33
Number PE employed from local funds	10.00	12.00	12.00	6.80	8.60
Total number of PE funded by county board	40.17	34.69	27.41	24.96	28.93
<b>Service Personnel:</b>					
Number SP allowed for funding	417.172	418.150	419.285	422.312	423.821
Number SP actually employed	432.954	437.355	435.256	428.585	448.624
Number SP employed in excess of number funded	15.782	19.205	15.971	6.273	24.803
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	15.782	19.205	15.971	6.273	24.803
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>55.950</b>	<b>53.899</b>	<b>43.381</b>	<b>31.237</b>	<b>53.733</b>

**PE From Local Funds**

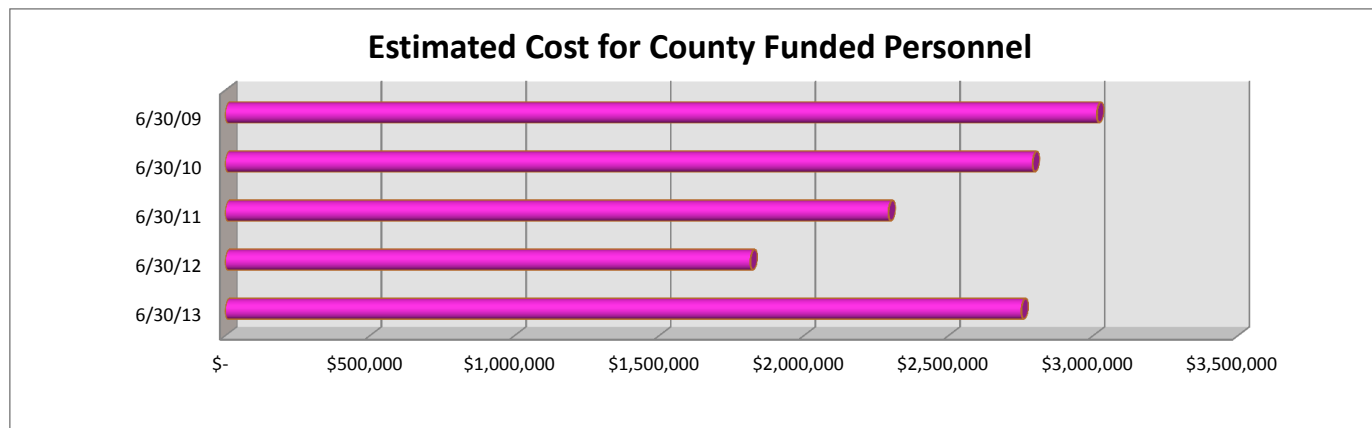


**SP From Local Funds**



**MERCER COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 2,451,976	\$ 2,107,770	\$ 1,702,002	\$ 1,578,558	\$ 1,820,555
Service Personnel	561,118	683,216	590,659	236,824	931,637
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 3,013,094</b>	<b>\$ 2,790,986</b>	<b>\$ 2,292,661</b>	<b>\$ 1,815,382</b>	<b>\$ 2,752,192</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	9,538	9,552	9,611	9,657	9,673
Decline (increase) in student enrollment	54	14	59	46	16
Number of schools	25	25	25	26	27
Average number of students/school	382	382	384	371	358
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>1</b>	<b>(2)</b>	<b>1</b>	<b>(15)</b>	<b>(29)</b>

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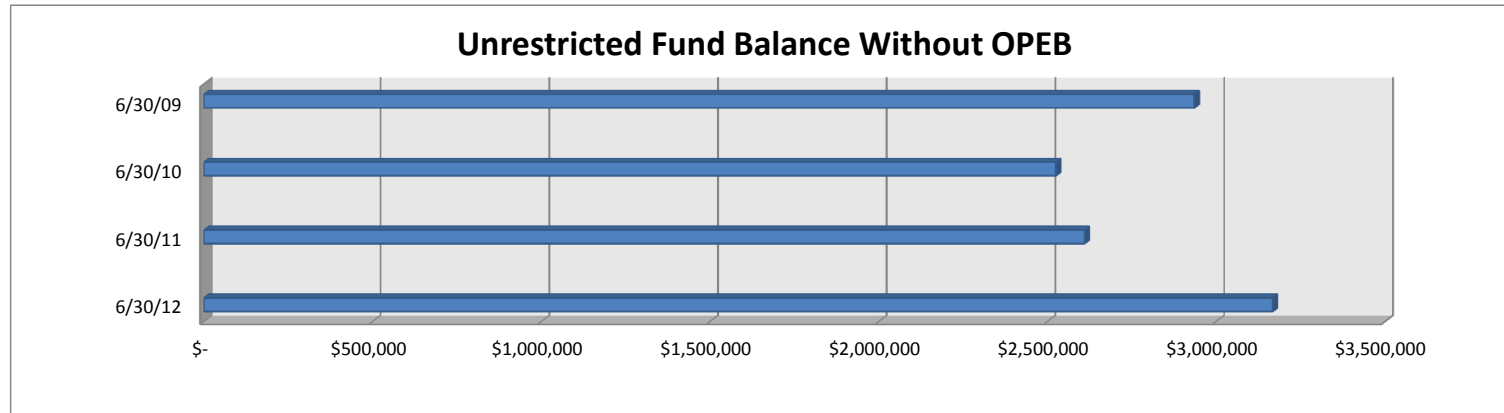
**MINERAL COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
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**FINANCIAL DATA:**

**Unrestricted Fund Balance without OPEB Liability or  
Encumbrances**

\$ 2,935,745      \$ 2,525,429      \$ 2,610,051      \$ 3,167,857      (1) \$ -      (2)



**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
<b>Projected excess levy gross tax collections</b>	\$ 5,716,594	\$ 6,252,877	\$ 6,275,412	\$ 6,439,524	\$ 6,601,441

<b>Per Pupil Expenditures</b>	\$ 9,883	\$ 11,021	\$ 11,517	\$ 11,654	N/A
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**Revenues:**

Local Source Revenue	\$11,267,198	\$11,489,746	\$12,038,625	\$12,288,053	N/A
State Source Revenue	\$29,663,022	\$26,900,479	\$32,642,840	\$33,812,712	N/A
Federal Source Revenue	\$ 5,997,405	\$ 7,852,915	\$ 7,543,029	\$ 6,188,664	N/A

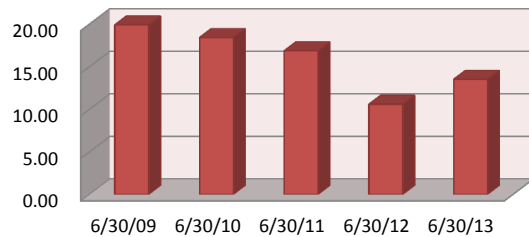
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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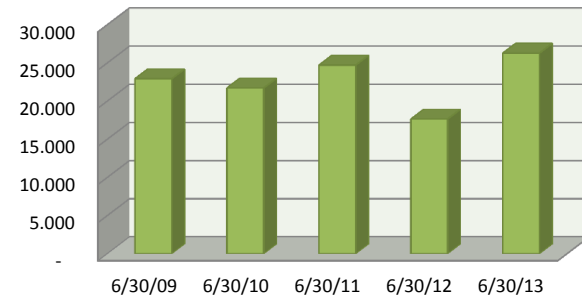
**MINERAL COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	339.60	339.73	334.80	330.31	326.09
Number PE actually employed	349.37	347.87	340.37	331.62	329.32
Number PE employed in excess of number funded	9.77	8.14	5.57	1.31	3.23
Number PE employed from local funds	10.14	10.28	11.30	9.28	10.28
Total number of PE funded by county board	19.91	18.42	16.86	10.59	13.51
<b>Service Personnel:</b>					
Number SP allowed for funding	200.723	200.592	197.479	194.676	191.476
Number SP actually employed	223.636	222.298	222.184	212.313	217.745
Number SP employed in excess of number funded	22.913	21.706	24.705	17.637	26.269
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	22.913	21.706	24.705	17.637	26.269
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>42.821</b>	<b>40.124</b>	<b>41.569</b>	<b>28.227</b>	<b>39.779</b>

**PE From Local Funds**

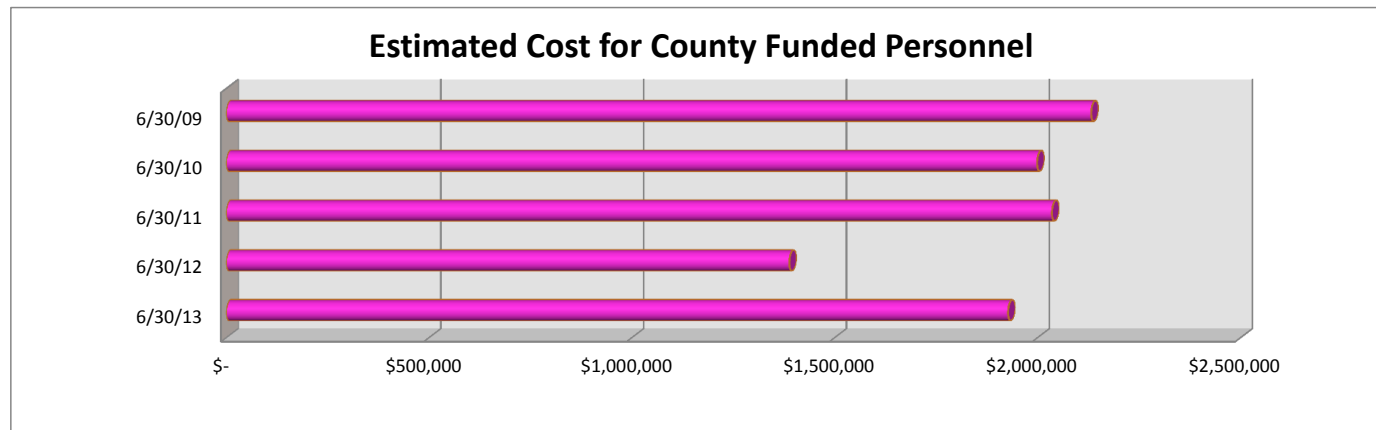


**SP From Local Funds**



**MINERAL COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,267,123	\$ 1,173,549	\$ 1,083,651	\$ 693,789	\$ 891,743
Service Personnel	864,873	825,158	951,714	694,272	1,035,429
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,131,996</b>	<b>\$ 1,998,708</b>	<b>\$ 2,035,365</b>	<b>\$ 1,388,061</b>	<b>\$ 1,927,171</b>



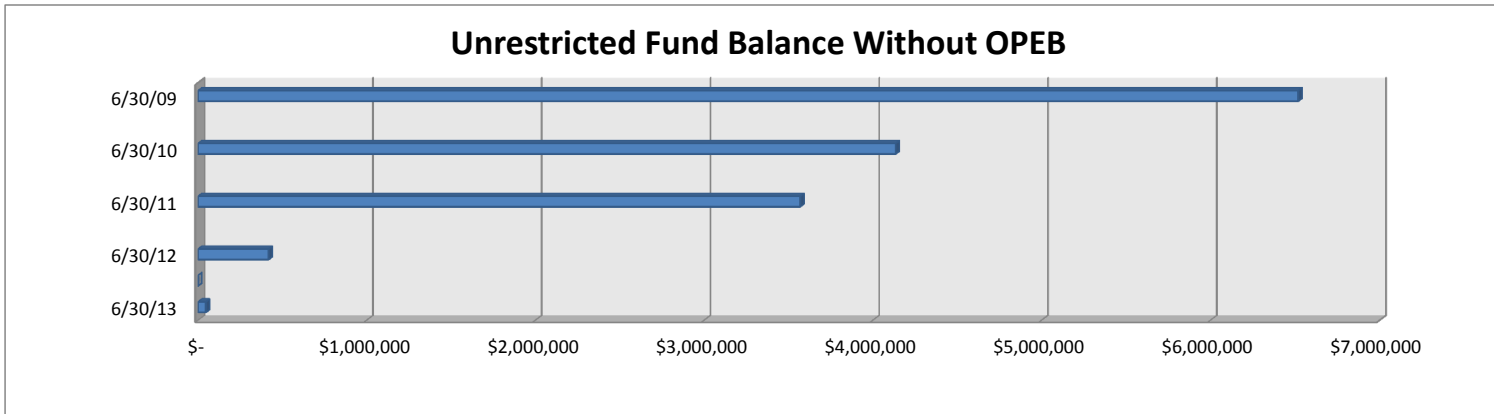
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,551	4,460	4,373	4,282	4,244
Decline (increase) in student enrollment	(6)	(91)	(87)	(91)	(38)
Number of schools	12	14	14	14	14
Average number of students/school	379	319	312	306	303
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(2)</b>	<b>(65)</b>	<b>(71)</b>	<b>(80)</b>	<b>(84)</b>

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**MINGO COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 6,518,552	\$ 4,134,887	\$ 3,568,517	\$ 418,562 (1)	\$ 46,785 (2)



<b>Excess Levy:</b>					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
<b>Projected excess levy gross tax collections</b>	\$ 8,708,722	\$ 8,985,736	\$ 9,837,374	\$ 9,565,667	\$ 9,809,111
<b>Per Pupil Expenditures</b>	\$ 10,242	\$ 11,683	\$ 12,292	\$ 12,643	N/A
<b>Revenues:</b>					
Local Source Revenue	\$16,504,923	\$16,375,141	\$19,236,371	\$23,137,178	N/A
State Source Revenue	\$28,806,515	\$34,349,677	\$43,471,598	\$31,772,081	N/A
Federal Source Revenue	\$ 8,063,950	\$13,969,309	\$11,515,909	\$ 7,690,049	N/A

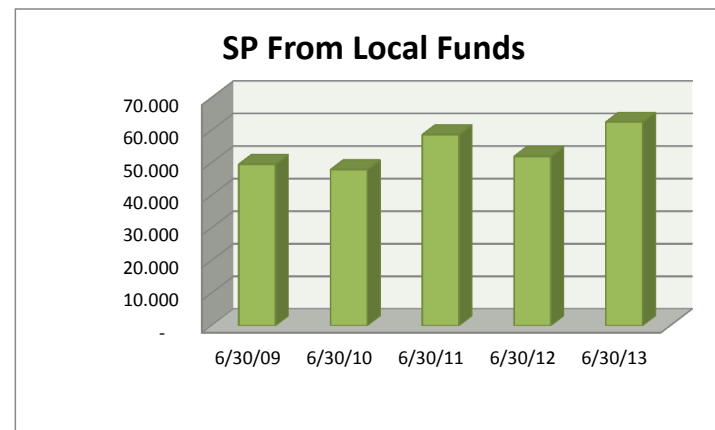
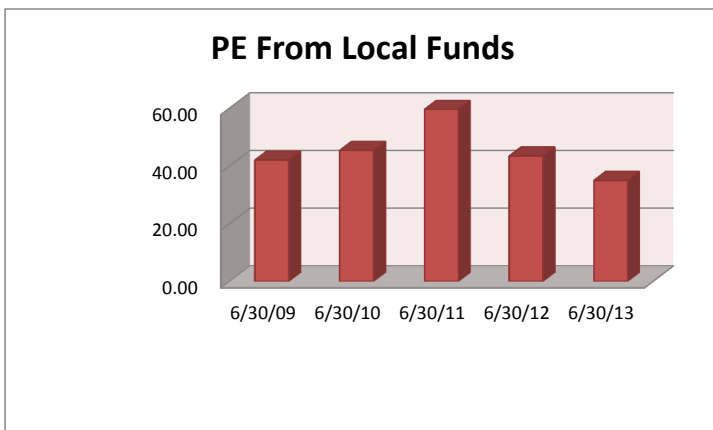
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Because FY13 is not yet complete, the amount reported is the estimated carryover included in the county's FY14 proposed budget.

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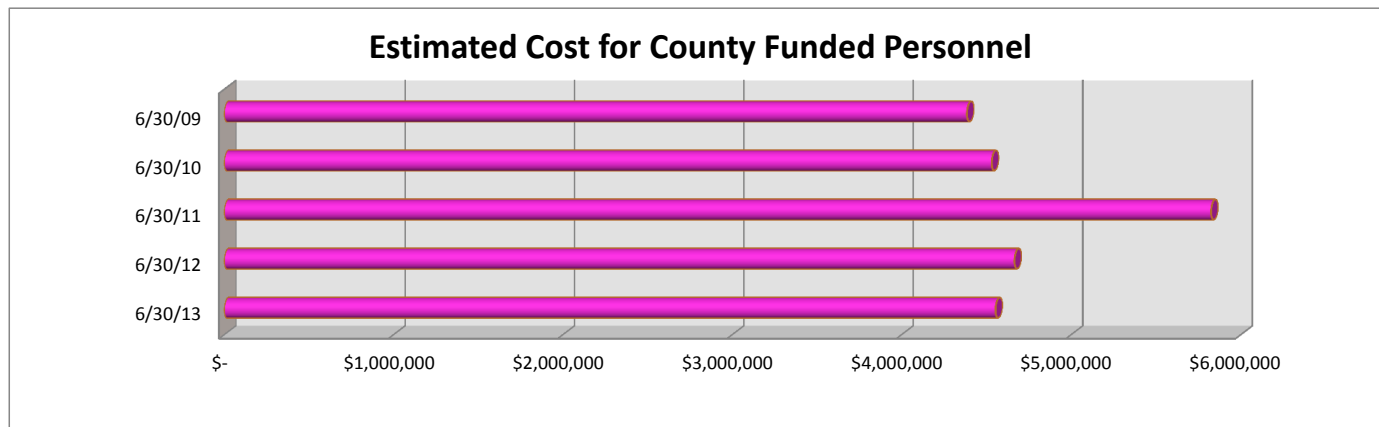
**MINGO COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	334.48	340.24	335.02	336.70	336.07
Number PE actually employed	358.99	367.11	370.11	358.63	356.50
Number PE employed in excess of number funded	24.51	26.87	35.09	21.93	20.43
Number PE employed from local funds	17.50	18.50	24.50	21.50	14.50
Total number of PE funded by county board	42.01	45.37	59.59	43.43	34.93
<b>Service Personnel:</b>					
Number SP allowed for funding	204.664	210.223	204.893	203.516	200.368
Number SP actually employed	254.220	258.135	263.540	255.487	262.870
Number SP employed in excess of number funded	49.556	47.912	58.647	51.971	62.502
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	49.556	47.912	58.647	51.971	62.502
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>91.566</b>	<b>93.278</b>	<b>118.233</b>	<b>95.405</b>	<b>97.432</b>



**MINGO COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 2,593,222	\$ 2,775,784	\$ 3,644,502	\$ 2,715,025	\$ 2,196,133
Service Personnel	1,792,414	1,756,097	2,180,969	1,950,993	2,357,873
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 4,385,636</b>	<b>\$ 4,531,881</b>	<b>\$ 5,825,471</b>	<b>\$ 4,666,018</b>	<b>\$ 4,554,006</b>



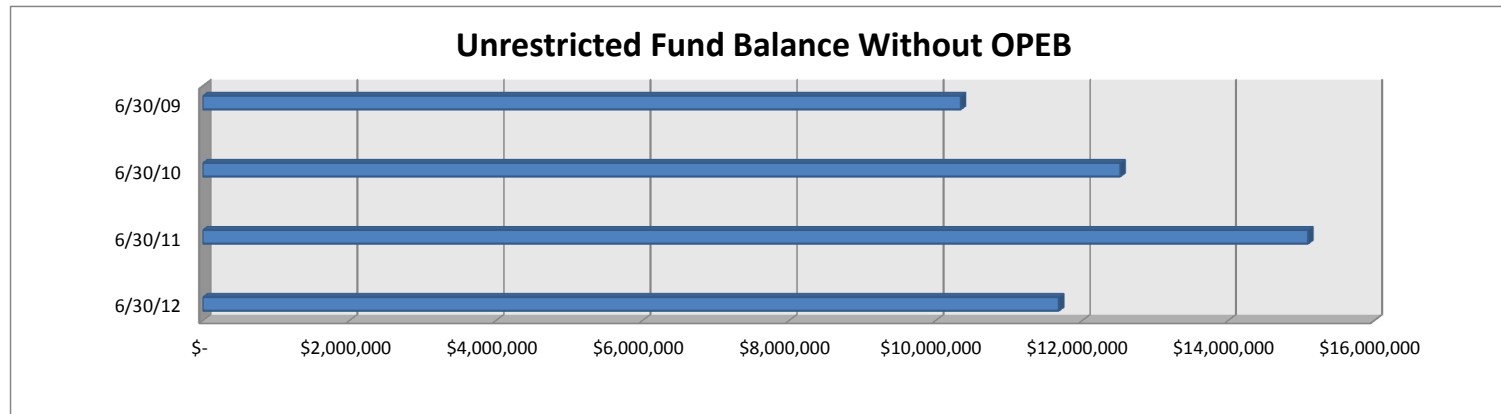
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,688	4,586	4,573	4,506	4,441
Decline (increase) in student enrollment	48	(102)	(13)	(67)	(65)
Number of schools	15	15	15	14	14
Average number of students/school	313	306	305	322	317
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(68)</b>	<b>(78)</b>	<b>(78)</b>	<b>(64)</b>	<b>(70)</b>

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**MONONGALIA COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$10,341,753	\$12,521,432	\$15,097,594	\$11,683,036	(1) \$ - (2)



**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	74.99%	74.99%	74.99%	74.99%	74.99%
<b>Projected excess levy gross tax collections</b>	\$20,299,907	\$21,162,859	\$22,793,783	\$23,074,840	\$25,343,561
<b>Per Pupil Expenditures</b>	\$ 9,887	\$ 10,443	\$ 10,883	\$ 10,948	N/A
<b>Revenues:</b>					
Local Source Revenue	\$51,238,492	\$50,929,972	\$53,179,176	\$56,896,797	N/A
State Source Revenue	\$54,489,907	\$50,996,109	\$62,557,750	\$69,774,371	N/A
Federal Source Revenue	\$12,815,643	\$17,505,736	\$17,584,538	\$14,901,174	N/A

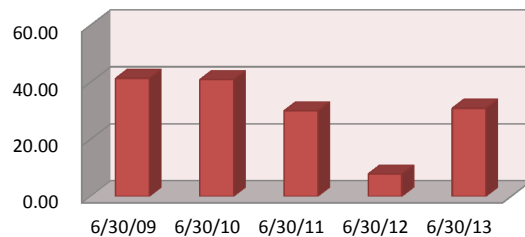
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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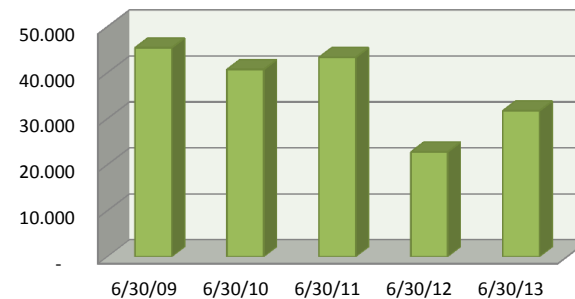
**MONONGALIA COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	746.90	759.84	775.43	800.19	823.88
Number PE actually employed	769.25	780.75	784.40	782.75	832.75
Number PE employed in excess of number funded	22.35	20.91	8.97	(17.44)	8.87
Number PE employed from local funds	19.00	20.00	21.00	25.25	22.00
Total number of PE funded by county board	41.35	40.91	29.97	7.81	30.87
<b>Service Personnel:</b>					
Number SP allowed for funding	450.142	453.546	460.708	473.213	483.088
Number SP actually employed	495.305	491.748	502.543	495.970	513.808
Number SP employed in excess of number funded	45.163	38.202	41.835	22.757	30.720
Number SP employed from local funds	0.250	2.500	1.500	-	1.000
Total number of SP funded by county board	45.413	40.702	43.335	22.757	31.720
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>86.759</b>	<b>81.608</b>	<b>73.303</b>	<b>30.571</b>	<b>62.590</b>

**PE From Local Funds**

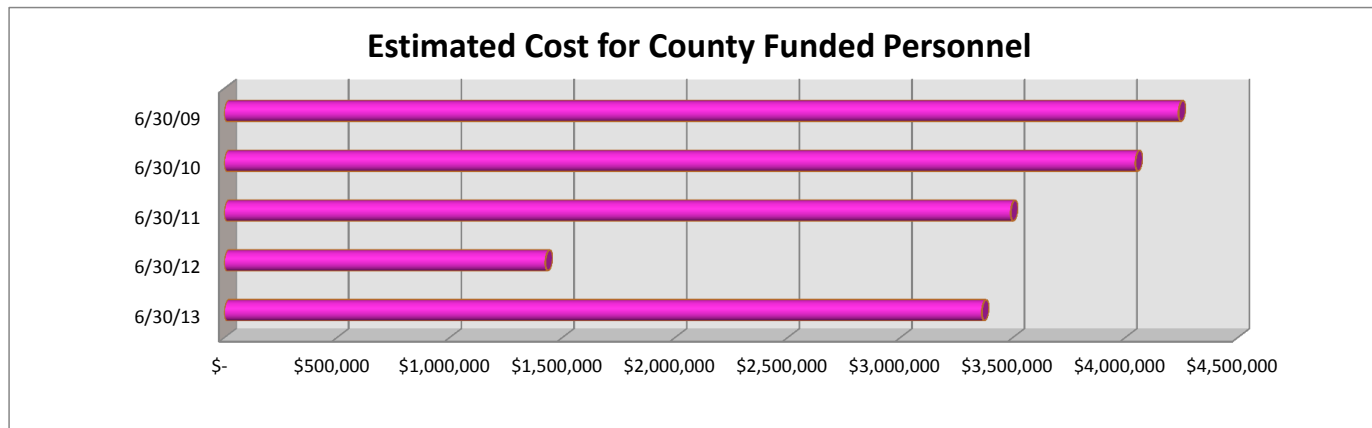


**SP From Local Funds**



**MONONGALIA COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 2,555,744	\$ 2,529,433	\$ 1,862,482	\$ 507,990	\$ 2,045,303
Service Personnel	1,681,651	1,516,271	1,628,847	917,207	1,317,501
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 4,237,395</b>	<b>\$ 4,045,704</b>	<b>\$ 3,491,329</b>	<b>\$ 1,425,197</b>	<b>\$ 3,362,804</b>



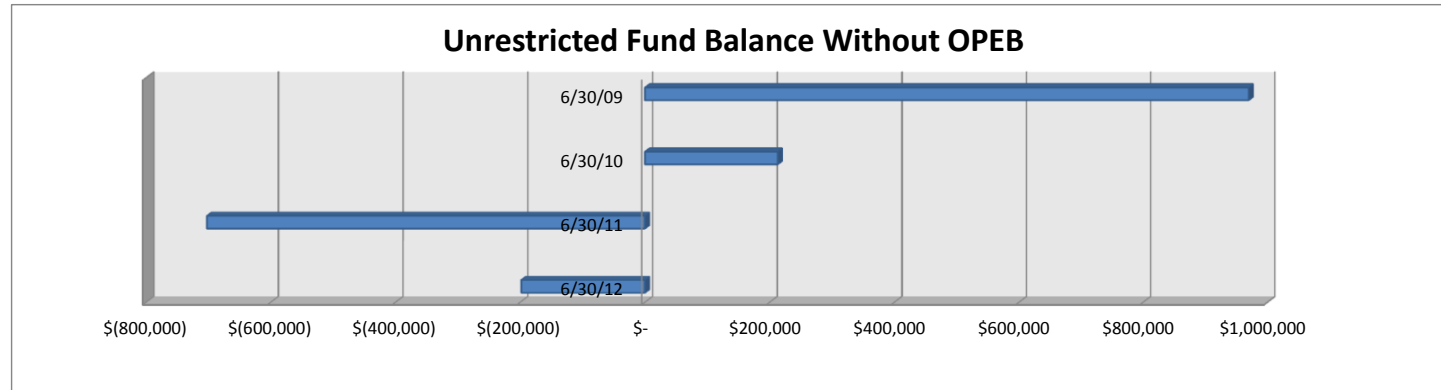
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	10,294	10,459	10,731	10,929	11,029
Decline (increase) in student enrollment	73	165	272	198	100
Number of schools	22	22	22	21	21
Average number of students/school	468	475	488	520	525
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>87</b>	<b>91</b>	<b>105</b>	<b>134</b>	<b>138</b>

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**MONROE COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 970,129	\$ 212,924	\$ (702,335)	\$ (198,249) (1)	\$ - (2)



<b>Excess Levy:</b>					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Projected excess levy gross tax collections	74.99%	74.99%	74.99%	74.99%	74.99%
<b>Projected excess levy gross tax collections</b>	<b>\$ 1,310,870</b>	<b>\$ 1,702,792</b>	<b>\$ 1,728,548</b>	<b>\$ 1,769,413</b>	<b>\$ 1,827,306</b>

<b>Per Pupil Expenditures</b>	\$ 9,942	\$ 10,267	\$ 11,608	\$ 11,485	N/A
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<b>Revenues:</b>					
Local Source Revenue	\$ 3,549,187	\$ 4,355,995	\$ 4,454,922	\$ 4,321,687	N/A
State Source Revenue	\$ 12,866,489	\$ 11,906,600	\$ 13,152,560	\$ 14,410,471	N/A
Federal Source Revenue	\$ 3,240,432	\$ 4,303,165	\$ 4,620,050	\$ 3,904,539	N/A

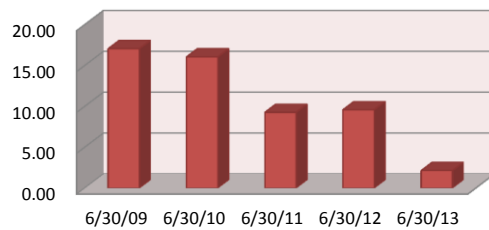
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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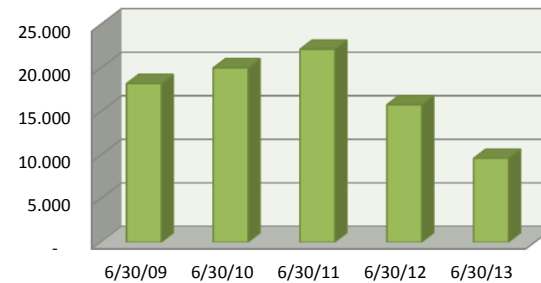
**MONROE COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	144.19	143.54	142.87	143.72	142.23
Number PE actually employed	154.64	154.29	149.13	150.80	140.86
Number PE employed in excess of number funded	10.45	10.75	6.26	7.08	(1.37)
Number PE employed from local funds	6.60	5.30	3.00	2.50	3.50
Total number of PE funded by county board	17.048	16.048	9.260	9.584	2.130
<b>Service Personnel:</b>					
Number SP allowed for funding	89.069	87.825	87.378	87.635	86.020
Number SP actually employed	107.278	107.595	109.535	103.425	95.660
Number SP employed in excess of number funded	18.209	19.770	22.157	15.790	9.640
Number SP employed from local funds	-	0.250	-	-	-
Total number of SP funded by county board	18.209	20.020	22.157	15.790	9.640
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>35.257</b>	<b>36.068</b>	<b>31.417</b>	<b>25.374</b>	<b>11.770</b>

**PE From Local Funds**

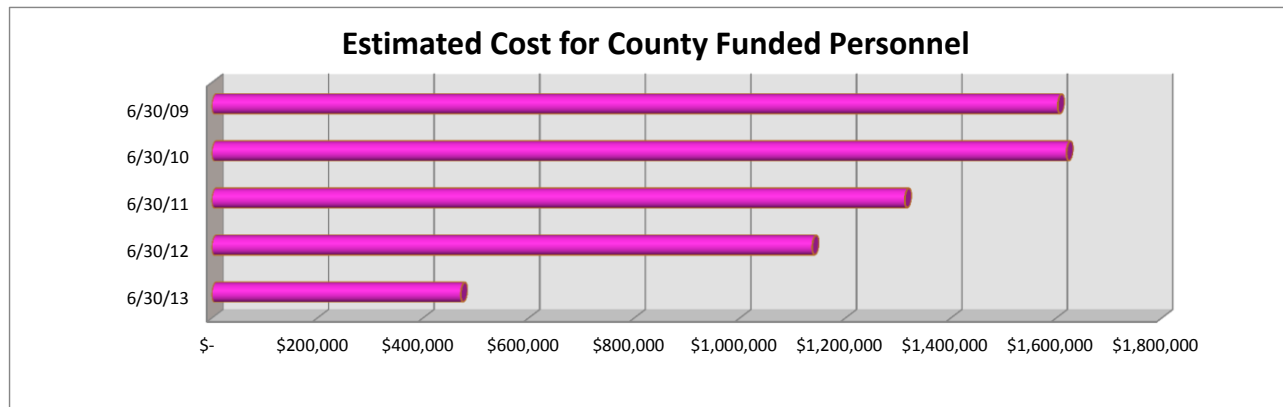


**SP From Local Funds**



**MONROE COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 979,308	\$ 927,613	\$ 540,426	\$ 569,933	\$ 125,618
Service Personnel	623,509	691,826	772,188	567,180	345,988
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,602,817</b>	<b>\$ 1,619,439</b>	<b>\$ 1,312,614</b>	<b>\$ 1,137,113</b>	<b>\$ 471,606</b>



**STUDENTS AND SCHOOL DATA:**

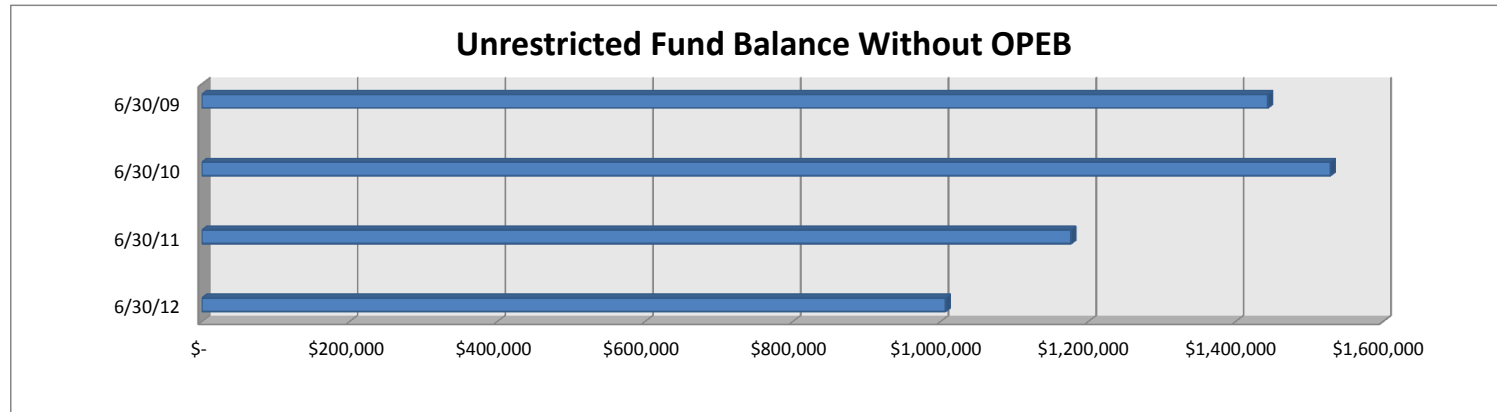
Number of students (2nd Month headcount enrollment)	1,955	1,945	1,921	1,884	1,852
Decline (increase) in student enrollment	(33)	(10)	(24)	(37)	(32)
Number of schools	5	5	5	5	5
Average number of students/school	391	389	384	377	370
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>10</b>	<b>5</b>	<b>1</b>	<b>(9)</b>	<b>(17)</b>

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**MORGAN COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 1,443,807	\$ 1,528,591	\$ 1,176,731	\$ 1,006,728 (1)	\$ - (2)



**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	85.01%	83.49%	88.50%	88.50%	93.81%
<b>Projected excess levy gross tax collections</b>	\$ 4,986,444	\$ 5,448,719	\$ 5,778,600	\$ 5,634,440	\$ 5,862,683
<b>Per Pupil Expenditures</b>	\$ 9,569	\$ 10,409	\$ 11,084	\$ 11,394	N/A
<b>Revenues:</b>					
Local Source Revenue	\$10,364,409	\$11,252,366	\$11,670,870	\$11,490,755	N/A
State Source Revenue	\$13,368,604	\$11,676,735	\$14,262,445	\$15,234,343	N/A
Federal Source Revenue	\$ 2,139,593	\$ 3,590,381	\$ 3,701,408	\$ 2,961,401	N/A

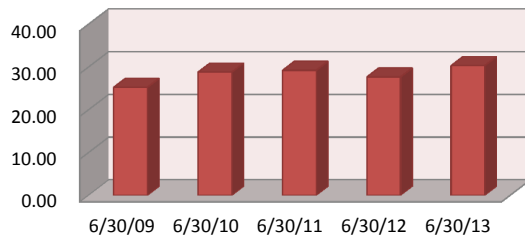
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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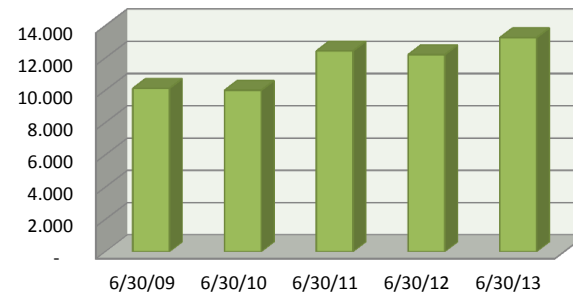
**MORGAN COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	191.19	188.39	185.78	186.15	187.70
Number PE actually employed	208.55	208.60	207.40	205.22	207.52
Number PE employed in excess of number funded	17.36	20.21	21.62	19.07	19.82
Number PE employed from local funds	7.90	8.60	7.60	8.60	10.50
Total number of PE funded by county board	25.26	28.81	29.22	27.67	30.32
<b>Service Personnel:</b>					
Number SP allowed for funding	118.390	117.506	114.473	113.137	112.471
Number SP actually employed	128.507	127.507	126.907	125.340	125.730
Number SP employed in excess of number funded	10.117	10.001	12.434	12.203	13.259
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	10.117	10.001	12.434	12.203	13.259
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>35.379</b>	<b>38.809</b>	<b>41.658</b>	<b>39.869</b>	<b>43.579</b>

**PE From Local Funds**

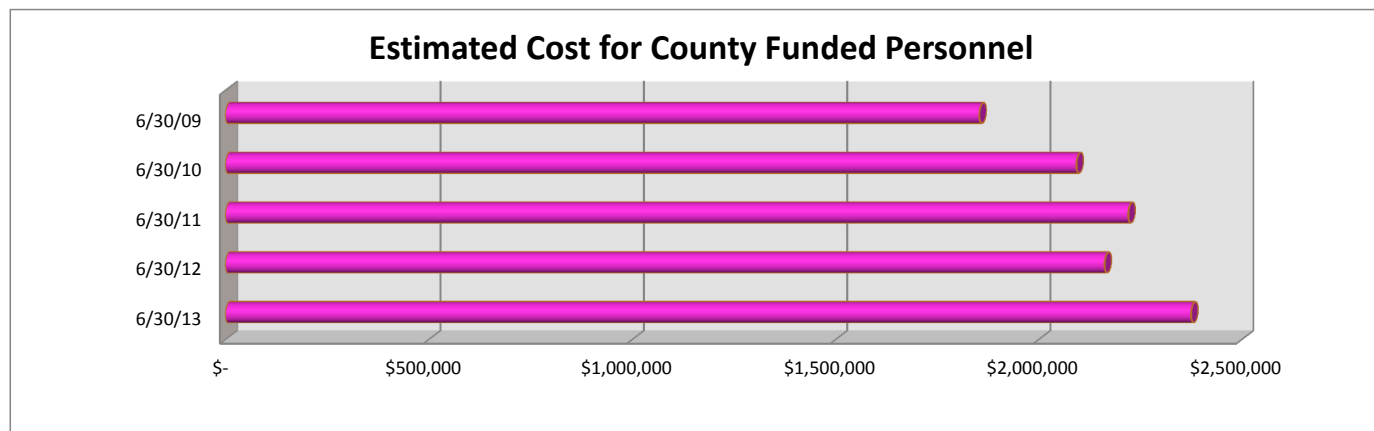


**SP From Local Funds**



**MORGAN COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,484,654	\$ 1,722,658	\$ 1,757,322	\$ 1,696,247	\$ 1,865,064
Service Personnel	369,369	370,501	463,540	466,224	510,533
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,854,024</b>	<b>\$ 2,093,159</b>	<b>\$ 2,220,862</b>	<b>\$ 2,162,472</b>	<b>\$ 2,375,597</b>



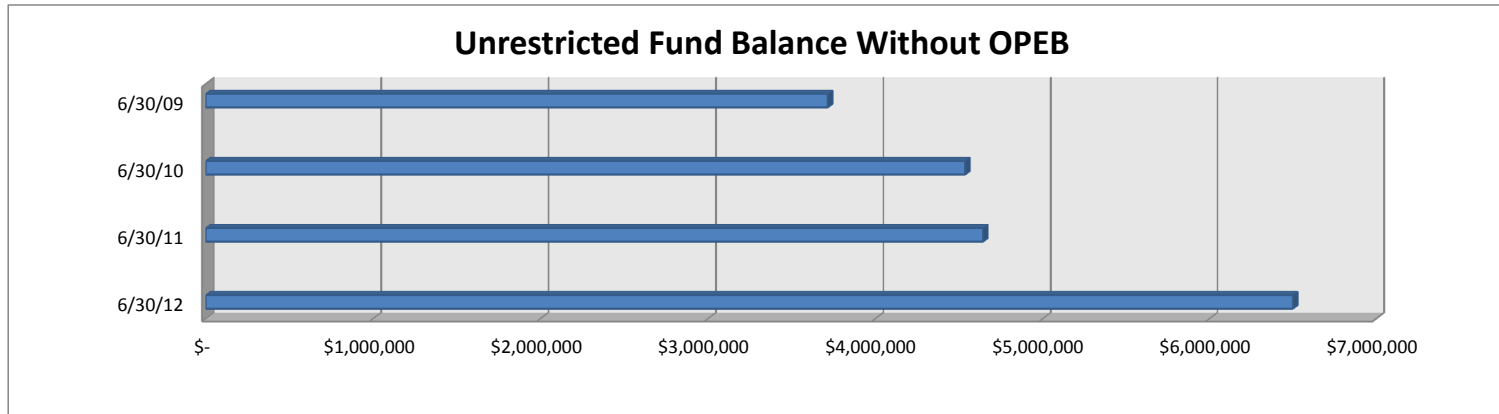
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	2,692	2,655	2,617	2,586	2,572
Decline (increase) in student enrollment	(27)	(37)	(38)	(31)	(14)
Number of schools	8	8	8	8	8
Average number of students/school	337	332	327	323	322
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(44)</b>	<b>(52)</b>	<b>(56)</b>	<b>(63)</b>	<b>(65)</b>

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**NICHOLAS COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 3,715,691	\$ 4,536,711	\$ 4,643,493	\$ 6,500,826 (1)	\$ - (2)



**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	58.00%	58.00%	58.00%	58.00%	58.00%
<b>Projected excess levy gross tax collections</b>	\$ 3,568,096	\$ 3,816,571	\$ 3,973,651	\$ 4,183,439	\$ 4,257,749
<b>Per Pupil Expenditures</b>	\$ 9,886	\$ 10,890	\$ 10,710	\$ 11,125	N/A
<b>Revenues:</b>					
Local Source Revenue	\$ 9,732,052	\$10,655,301	\$10,563,320	\$11,450,110	N/A
State Source Revenue	\$24,996,514	\$23,540,930	\$27,886,628	\$31,678,235	N/A
Federal Source Revenue	\$ 7,060,833	\$ 9,719,181	\$ 6,504,145	\$ 6,893,464	N/A

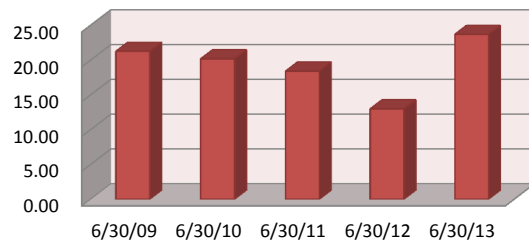
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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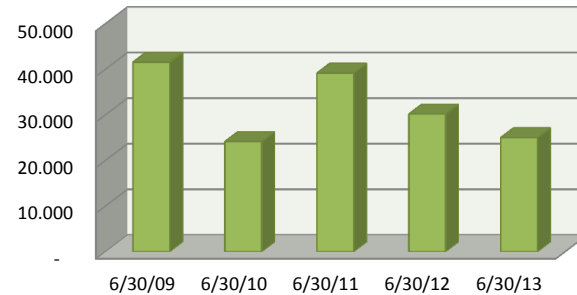
**NICHOLAS COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	307.24	305.82	303.34	306.76	306.86
Number PE actually employed	322.50	318.00	316.75	312.75	313.55
Number PE employed in excess of number funded	15.26	12.18	13.41	5.99	6.69
Number PE employed from local funds	6.00	8.00	5.00	7.00	17.00
Total number of PE funded by county board	21.26	20.18	18.41	12.99	23.69
<b>Service Personnel:</b>					
Number SP allowed for funding	185.404	184.312	182.536	184.341	183.986
Number SP actually employed	226.969	208.468	221.707	214.530	209.006
Number SP employed in excess of number funded	41.565	24.156	39.171	30.189	25.020
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	41.565	24.156	39.171	30.189	25.020
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>62.823</b>	<b>44.340</b>	<b>57.581</b>	<b>43.183</b>	<b>48.710</b>

**PE From Local Funds**

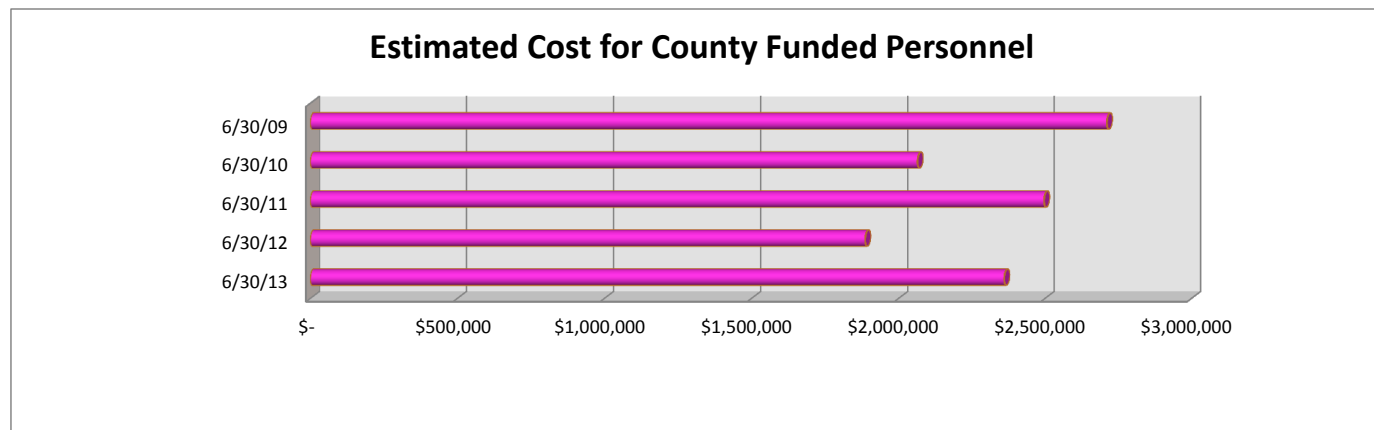


**SP From Local Funds**



**NICHOLAS COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,291,807	\$ 1,233,626	\$ 1,129,656	\$ 816,586	\$ 1,469,587
Service Personnel	1,419,724	831,373	1,367,398	1,070,027	891,394
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,711,531</b>	<b>\$ 2,064,998</b>	<b>\$ 2,497,054</b>	<b>\$ 1,886,614</b>	<b>\$ 2,360,981</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,083	4,042	4,076	4,051	4,035
Decline (increase) in student enrollment	(31)	(41)	34	(25)	(16)
Number of schools	16	16	16	16	16
Average number of students/school	255	253	255	253	252
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(126)</b>	<b>(131)</b>	<b>(128)</b>	<b>(133)</b>	<b>(135)</b>

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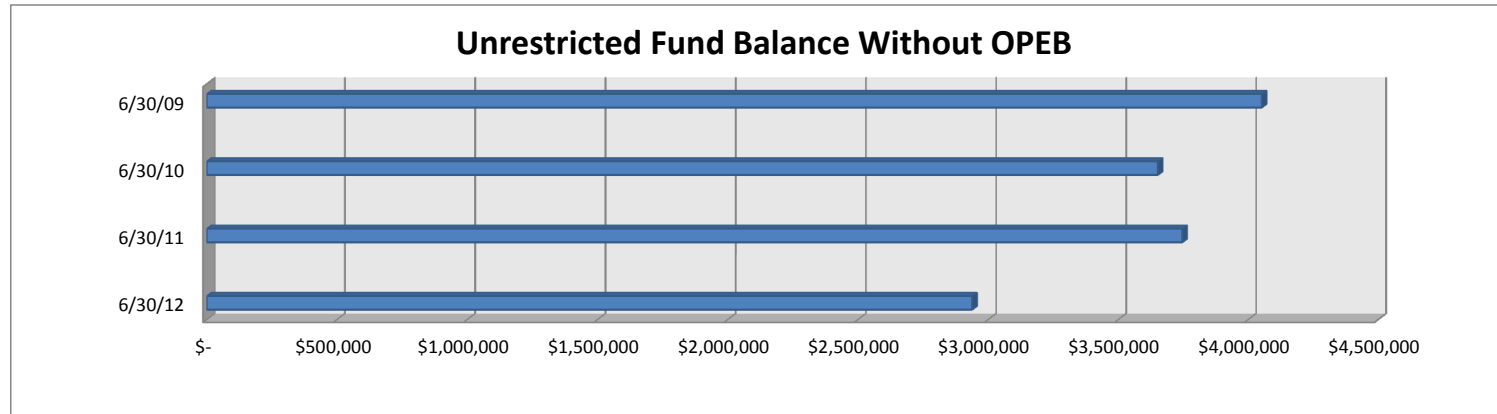
**OHIO COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
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**FINANCIAL DATA:**

**Unrestricted Fund Balance without OPEB Liability or Encumbrances**

\$ 4,052,593      \$ 3,652,640      \$ 3,746,839      \$ 2,938,905      (1) \$ -      (2)



**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	95.51%	95.51%	95.51%	95.51%	95.51%
<b>Projected excess levy gross tax collections</b>	\$10,500,175	\$10,998,617	\$11,101,951	\$12,202,368	\$12,037,799

**Per Pupil Expenditures**      \$ 10,485      \$ 11,465      \$ 12,025      \$ 11,848      N/A

**Revenues:**

Local Source Revenue	\$21,085,044	\$25,026,793	\$23,840,677	\$24,195,377	N/A
State Source Revenue	\$31,485,897	\$29,563,755	\$36,819,736	\$37,471,197	N/A
Federal Source Revenue	\$ 6,778,236	\$ 9,782,359	\$ 9,726,501	\$ 7,840,296	N/A

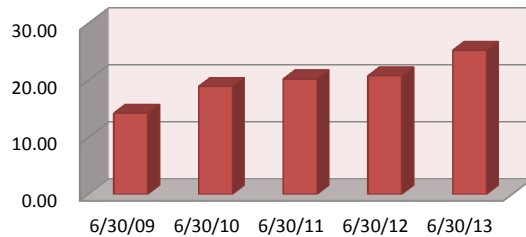
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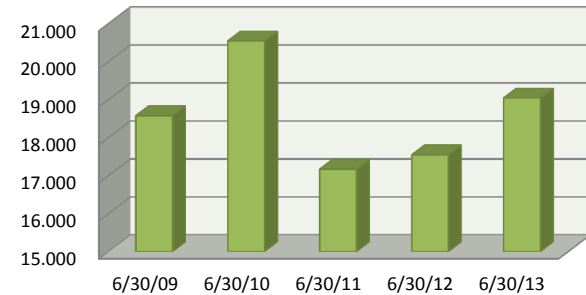
**OHIO COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	393.44	390.85	391.38	398.58	409.21
Number PE actually employed	403.67	403.25	403.10	411.35	426.95
Number PE employed in excess of number funded	10.23	12.40	11.72	12.77	17.74
Number PE employed from local funds	4.00	6.50	8.50	8.00	7.50
Total number of PE funded by county board	14.23	18.90	20.22	20.77	25.24
<b>Service Personnel:</b>					
Number SP allowed for funding	232.361	230.388	230.286	234.566	240.095
Number SP actually employed	250.938	250.933	247.458	252.113	259.140
Number SP employed in excess of number funded	18.577	20.545	17.172	17.547	19.045
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	18.577	20.545	17.172	17.547	19.045
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>32.805</b>	<b>39.447</b>	<b>37.388</b>	<b>38.317</b>	<b>44.285</b>

**PE From Local Funds**



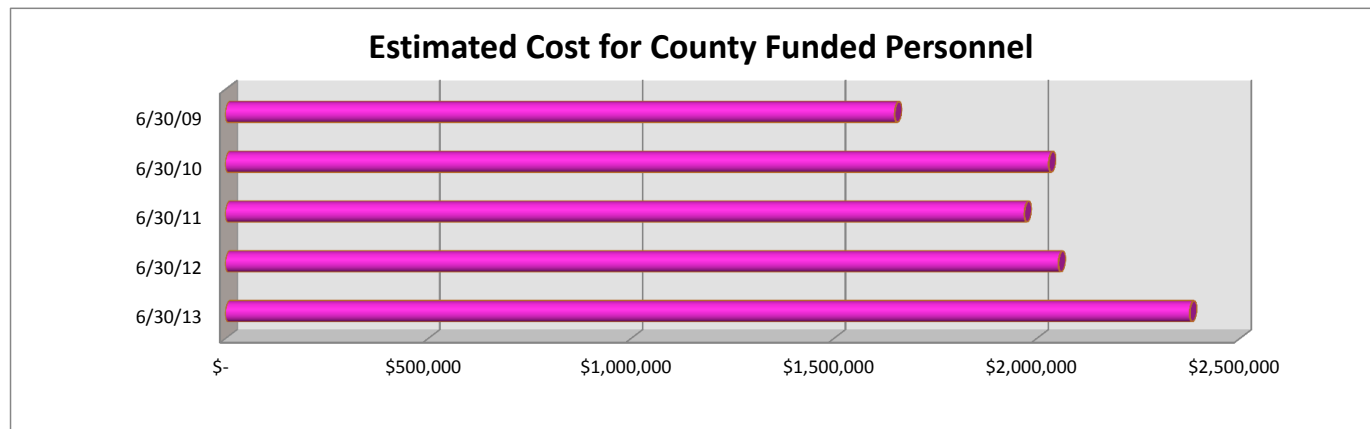
**SP From Local Funds**





**OHIO COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 913,826	\$ 1,207,957	\$ 1,278,651	\$ 1,340,334	\$ 1,618,584
Service Personnel	736,596	821,925	691,290	713,404	758,677
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,650,422</b>	<b>\$ 2,029,881</b>	<b>\$ 1,969,941</b>	<b>\$ 2,053,737</b>	<b>\$ 2,377,260</b>



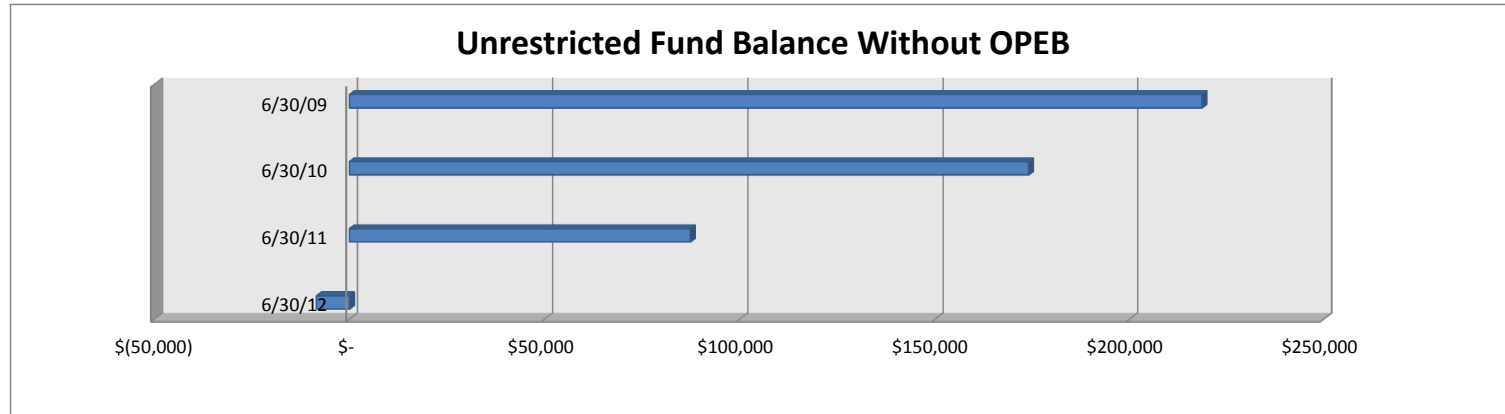
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	5,279	5,285	5,370	5,469	5,485
Decline (increase) in student enrollment	(30)	6	85	99	16
Number of schools	13	13	13	13	13
Average number of students/school	406	407	413	421	422
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>25</b>	<b>23</b>	<b>30</b>	<b>35</b>	<b>35</b>

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**PENDLETON COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 218,660	\$ 173,970	\$ 87,301	\$ (8,450) <sup>(1)</sup>	\$ - <sup>(2)</sup>



**Excess Levy:**

Excess Levy in Effect	No	No	No	No	No
Percent of maximum	-	-	-	-	-
<b>Projected excess levy gross tax collections</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Per Pupil Expenditures</b>	\$ 10,503	\$ 11,677	\$ 12,532	\$ 13,332	N/A
<b>Revenues:</b>					
Local Source Revenue	\$ 2,279,612	\$ 2,233,430	\$ 2,333,003	\$ 2,311,305	N/A
State Source Revenue	\$ 9,959,461	\$ 7,158,656	\$ 8,854,286	\$ 9,658,602	N/A
Federal Source Revenue	\$ 1,273,543	\$ 2,012,920	\$ 1,963,273	\$ 1,554,838	N/A

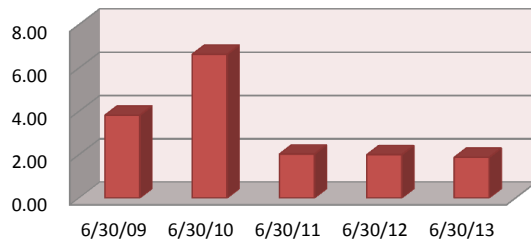
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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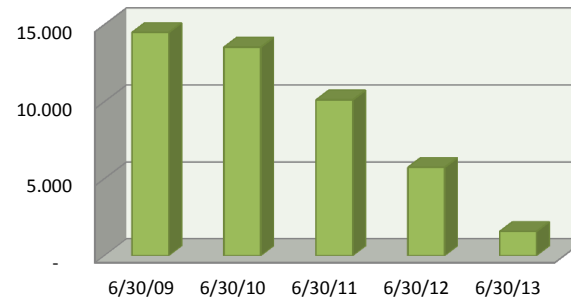
**PENDLETON COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	89.30	88.18	91.60	94.54	97.37
Number PE actually employed	91.62	93.31	92.13	95.04	97.75
Number PE employed in excess of number funded	2.32	5.13	0.53	0.50	0.38
Number PE employed from local funds	1.50	1.50	1.50	1.50	1.50
Total number of PE funded by county board	3.82	6.63	2.03	2.00	1.88
<b>Service Personnel:</b>					
Number SP allowed for funding	52.780	53.852	56.018	58.162	60.478
Number SP actually employed	67.270	67.390	66.130	63.895	62.050
Number SP employed in excess of number funded	14.490	13.538	10.112	5.733	1.572
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	14.490	13.538	10.112	5.733	1.572
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>18.312</b>	<b>20.172</b>	<b>12.146</b>	<b>7.737</b>	<b>3.452</b>

**PE From Local Funds**

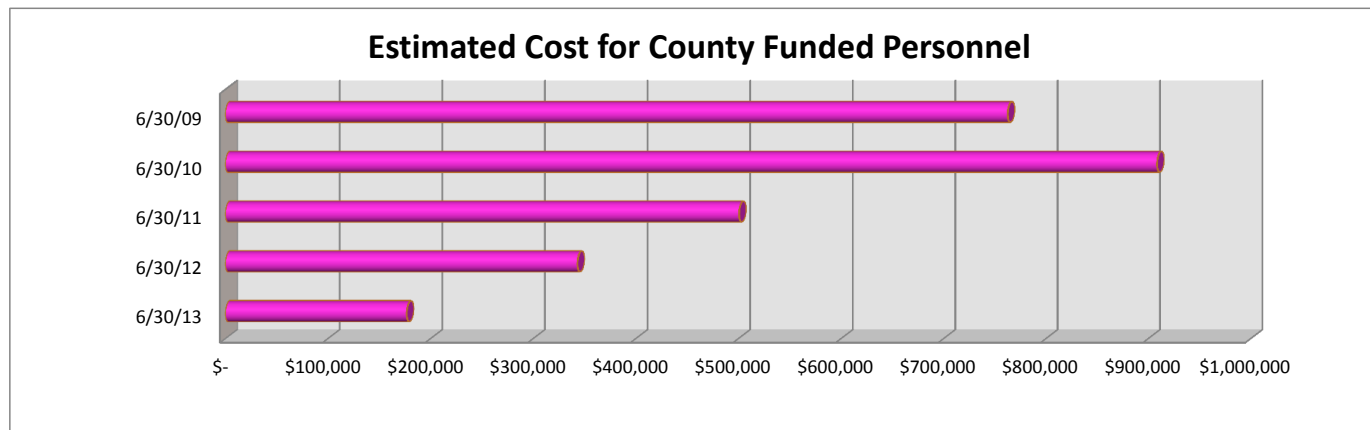


**SP From Local Funds**



**PENDLETON COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 237,617	\$ 407,299	\$ 125,470	\$ 126,039	\$ 118,683
Service Personnel	525,027	501,359	375,212	217,143	58,137
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 762,644</b>	<b>\$ 908,658</b>	<b>\$ 500,683</b>	<b>\$ 343,183</b>	<b>\$ 176,819</b>



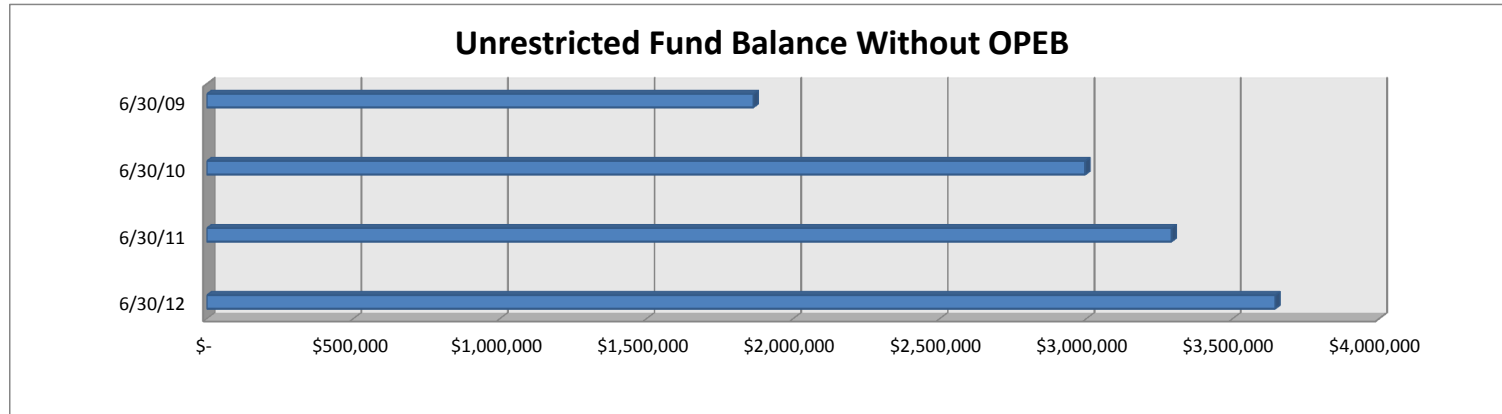
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,101	1,085	1,065	1,045	1,007
Decline (increase) in student enrollment	(31)	(16)	(20)	(20)	(38)
Number of schools	4	4	4	4	4
Average number of students/school	275	271	266	261	252
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(106)</b>	<b>(113)</b>	<b>(117)</b>	<b>(125)</b>	<b>(135)</b>

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**PLEASANTS COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 1,863,888	\$ 2,995,868	\$ 3,290,489	\$ 3,644,893	\$ - (2)



**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	83.05%	83.05%	83.05%	83.05%	83.05%
<b>Projected excess levy gross tax collections</b>	\$ 3,914,614	\$ 4,042,201	\$ 3,980,614	\$ 3,738,099	\$ 3,876,113
<b>Per Pupil Expenditures</b>	\$ 11,922	\$ 13,226	\$ 13,633	\$ 13,801	N/A
<b>Revenues:</b>					
Local Source Revenue	\$ 8,792,386	\$ 9,161,416	\$ 8,892,674	\$10,432,352	N/A
State Source Revenue	\$ 7,461,547	\$ 6,526,258	\$ 7,999,200	\$ 9,529,859	N/A
Federal Source Revenue	\$ 1,454,524	\$ 2,098,429	\$ 2,091,341	\$ 1,587,281	N/A

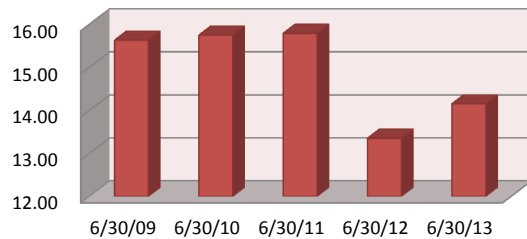
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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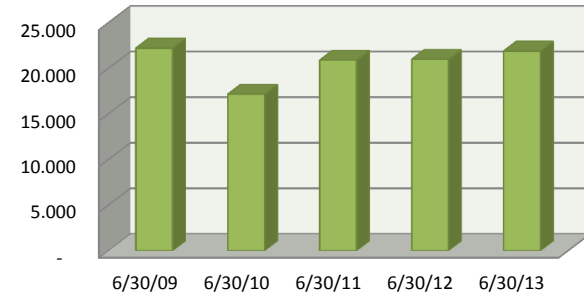
**PLEASANTS COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	108.61	109.12	103.67	104.57	104.35
Number PE actually employed	123.24	123.87	118.46	116.92	117.50
Number PE employed in excess of number funded	14.63	14.75	14.79	12.35	13.15
Number PE employed from local funds	1.00	1.00	1.00	1.00	1.00
Total number of PE funded by county board	15.63	15.75	15.79	13.35	14.15
<b>Service Personnel:</b>					
Number SP allowed for funding	63.713	63.070	61.205	60.984	60.187
Number SP actually employed	85.920	80.225	82.095	81.965	82.075
Number SP employed in excess of number funded	22.207	17.155	20.890	20.981	21.888
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	22.207	17.155	20.890	20.981	21.888
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>37.835</b>	<b>32.901</b>	<b>36.678</b>	<b>34.331</b>	<b>36.038</b>

**PE From Local Funds**

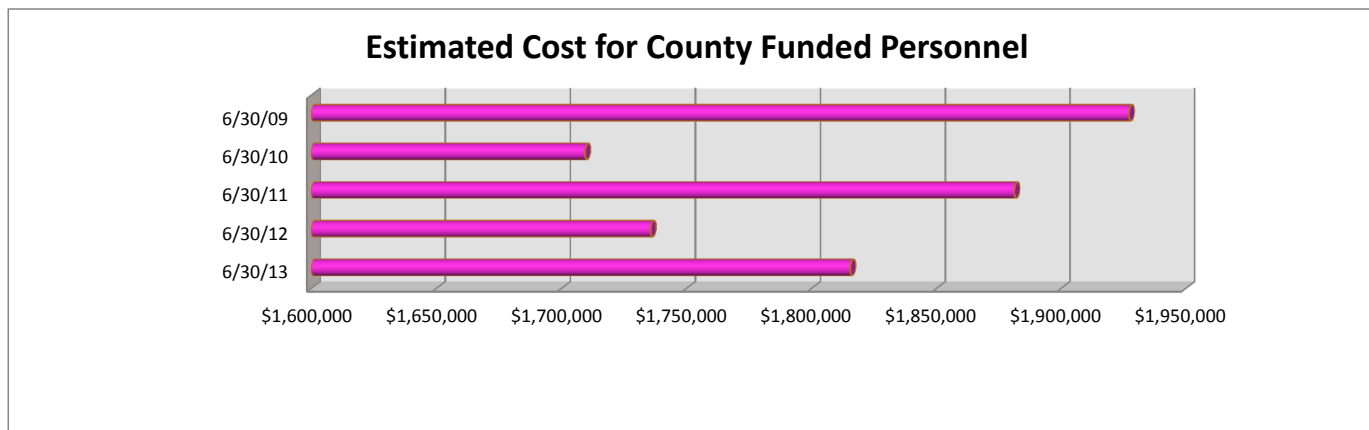


**SP From Local Funds**



**PLEASANTS COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,050,488	\$ 1,030,531	\$ 1,037,269	\$ 887,671	\$ 927,657
Service Personnel	876,832	679,024	844,047	848,110	887,887
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,927,320</b>	<b>\$ 1,709,555</b>	<b>\$ 1,881,316</b>	<b>\$ 1,735,781</b>	<b>\$ 1,815,545</b>



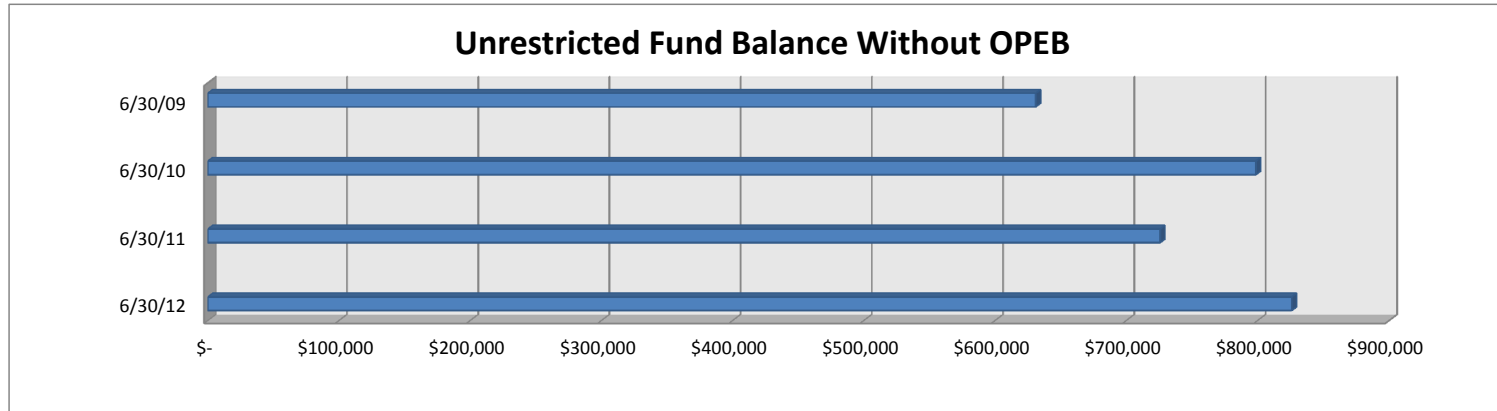
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,346	1,299	1,278	1,253	1,243
Decline (increase) in student enrollment	(6)	(47)	(21)	(25)	(10)
Number of schools	5	5	5	5	5
Average number of students/school	269	260	256	251	249
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(112)</b>	<b>(124)</b>	<b>(127)</b>	<b>(135)</b>	<b>(138)</b>

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**POCAHONTAS COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 631,086	\$ 798,698	\$ 725,838	\$ 825,968	(1) \$ - (2)



**Excess Levy:**

Excess Levy in Effect	No	No	No	No	No
Percent of maximum	-	-	-	-	-
<b>Projected excess levy gross tax collections</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Per Pupil Expenditures</b>	\$ 10,439	\$ 11,589	\$ 12,581	\$ 13,284	N/A
<b>Revenues:</b>					
Local Source Revenue	\$ 4,565,435	\$ 4,847,495	\$ 4,603,781	\$ 4,366,813	N/A
State Source Revenue	\$ 5,930,629	\$ 5,540,381	\$ 7,388,315	\$ 8,532,209	N/A
Federal Source Revenue	\$ 2,462,213	\$ 2,768,762	\$ 2,717,083	\$ 2,453,859	N/A

Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

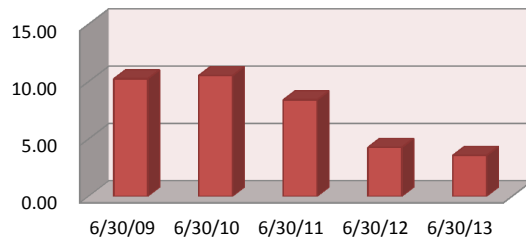
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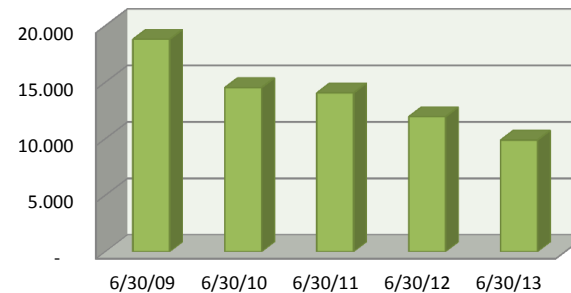
**POCAHONTAS COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	93.67	96.93	99.12	102.35	106.49
Number PE actually employed	98.41	104.94	106.03	106.12	109.05
Number PE employed in excess of number funded	4.74	8.01	6.91	3.77	2.56
Number PE employed from local funds	5.50	2.50	1.50	0.50	1.00
Total number of PE funded by county board	10.24	10.51	8.41	4.27	3.56
<b>Service Personnel:</b>					
Number SP allowed for funding	55.636	57.907	60.117	62.000	64.232
Number SP actually employed	74.429	72.426	74.165	73.941	74.111
Number SP employed in excess of number funded	18.793	14.519	14.048	11.941	9.879
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	18.793	14.519	14.048	11.941	9.879
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>29.037</b>	<b>25.033</b>	<b>22.454</b>	<b>16.209</b>	<b>13.439</b>

**PE From Local Funds**

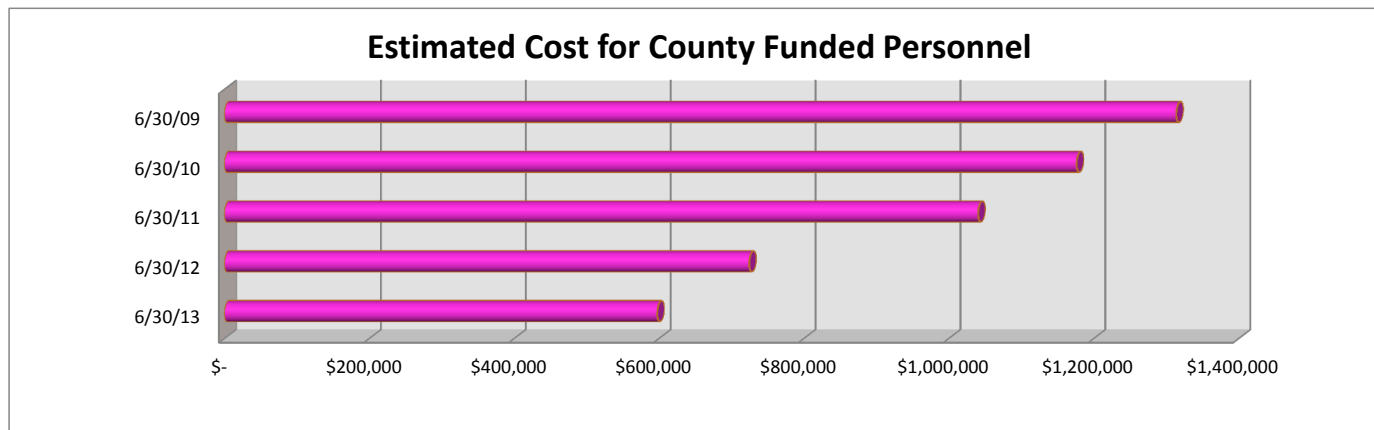


**SP From Local Funds**



**POCAHONTAS COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 610,399	\$ 627,595	\$ 504,792	\$ 262,065	\$ 218,648
Service Personnel	703,686	549,025	535,936	462,698	379,172
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,314,085</b>	<b>\$ 1,176,620</b>	<b>\$ 1,040,728</b>	<b>\$ 724,763</b>	<b>\$ 597,820</b>



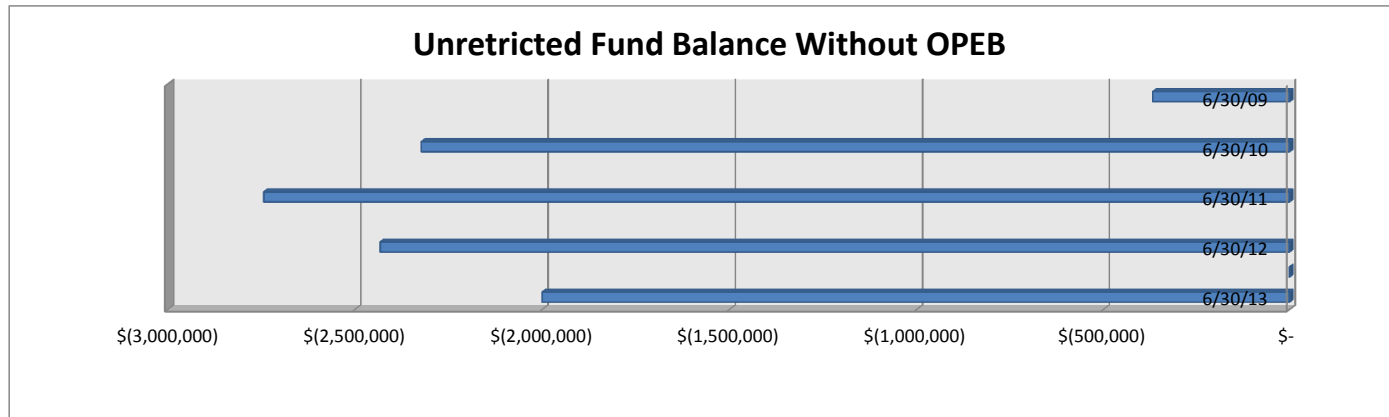
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,209	1,202	1,183	1,145	1,133
Decline (increase) in student enrollment	4	(7)	(19)	(38)	(12)
Number of schools	5	5	5	5	5
Average number of students/school	242	240	237	229	227
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(139)</b>	<b>(144)</b>	<b>(146)</b>	<b>(157)</b>	<b>(160)</b>

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**PRESTON COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
General Current Expense Fund (excluding encumbrances & O	\$ (367,213)	\$ (2,322,955)	\$ (2,743,257)	\$ (2,432,449)	\$ (2,000,000)
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ (367,213)	\$ (2,322,955)	\$ (2,743,257)	\$ (2,432,449) <sup>(1)</sup>	\$ (2,000,000) <sup>(2)</sup>



**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	20.26%	20.17%	18.78%	18.78%	18.78%
<b>Projected excess levy gross tax collections</b>	\$ 1,611,913	\$ 1,610,442	\$ 1,439,195	\$ 1,418,199	\$ 1,483,575
<b>Per Pupil Expenditures</b>	\$ 9,391	\$ 10,163	\$ 10,737	\$ 10,128	N/A
<b>Revenues:</b>					
Local Source Revenue	\$ 8,787,125	\$ 9,192,013	\$ 8,220,668	\$ 12,698,130	N/A
State Source Revenue	\$ 27,617,070	\$ 25,207,017	\$ 32,483,277	\$ 35,774,511	N/A
Federal Source Revenue	\$ 5,713,199	\$ 7,601,454	\$ 9,005,980	\$ 6,805,785	N/A

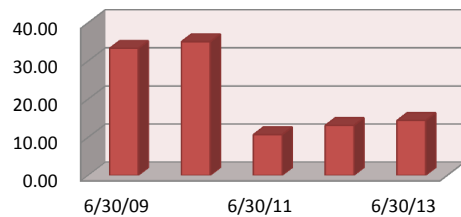
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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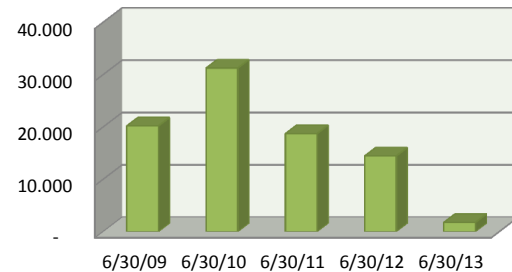
**PRESTON COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	340.09	339.96	345.38	342.72	345.52
Number PE actually employed	356.37	357.03	346.87	347.81	349.91
Number PE employed in excess of number funded	16.28	17.07	1.49	5.09	4.39
Number PE employed from local funds	17.00	18.00	9.20	8.00	10.00
Total number of PE funded by county board	33.28	35.07	10.69	13.09	14.39
<b>Service Personnel:</b>					
Number SP allowed for funding	205.433	205.317	208.525	207.299	208.226
Number SP actually employed	219.640	230.575	227.259	221.755	209.980
Number SP employed in excess of number funded	14.207	25.258	18.734	14.456	1.754
Number SP employed from local funds	6.000	6.000	-	-	-
Total number of SP funded by county board	20.207	31.258	18.734	14.456	1.754
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>53.489</b>	<b>66.326</b>	<b>29.422</b>	<b>27.546</b>	<b>16.144</b>

**PE From Local Funds**

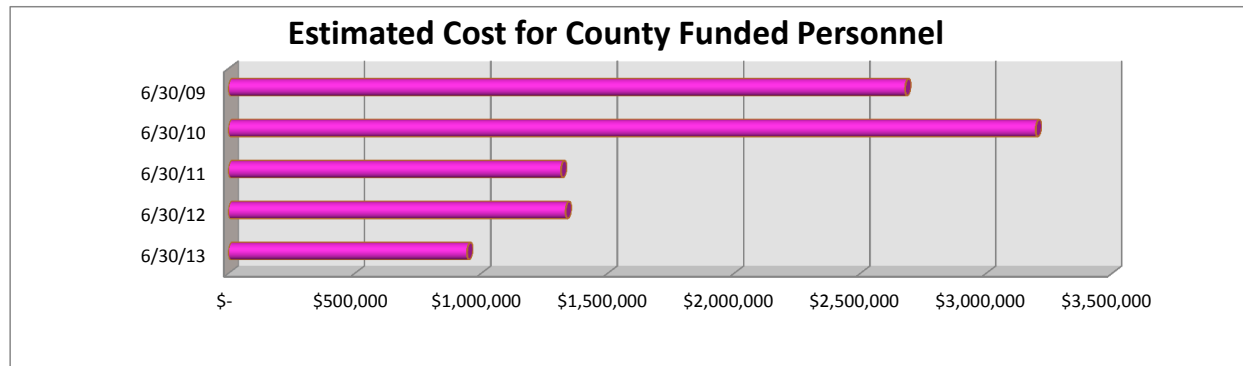


**SP From Local Funds**



**PRESTON COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,980,396	\$ 2,100,150	\$ 649,062	\$ 806,934	\$ 880,688
Service Personnel	697,808	1,096,972	666,519	527,191	63,509
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,678,205</b>	<b>\$ 3,197,122</b>	<b>\$ 1,315,581</b>	<b>\$ 1,334,125</b>	<b>\$ 944,197</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,559	4,628	4,600	4,607	4,575
Decline (increase) in student enrollment	(25)	69	(28)	7	(32)
Number of schools	12	12	12	12	12
Average number of students/school	380	386	383	384	381
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(1)</b>	<b>2</b>	<b>-</b>	<b>(2)</b>	<b>(6)</b>

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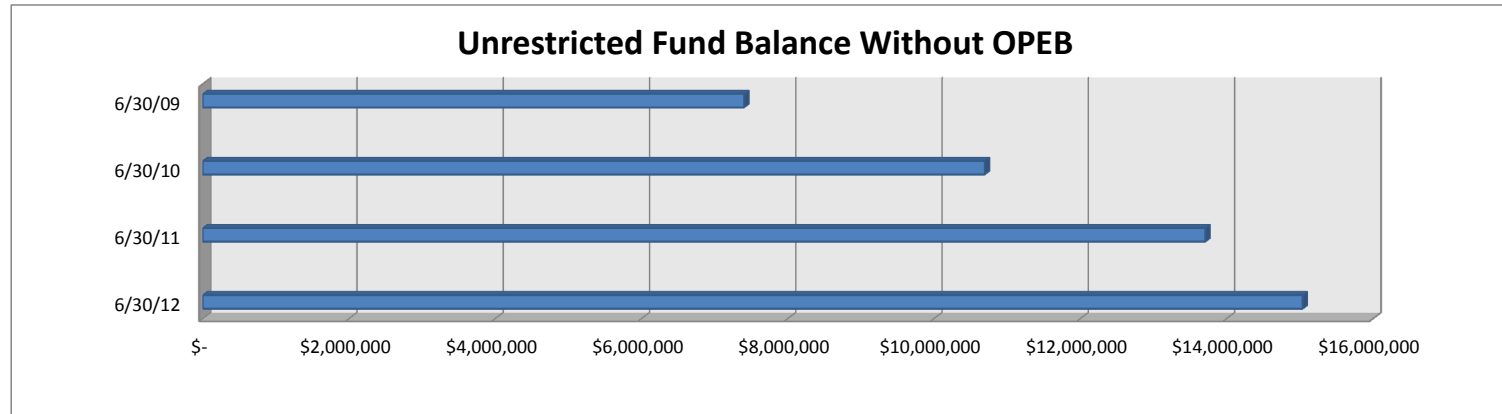
**PUTNAM COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
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**FINANCIAL DATA:**

**Unrestricted Fund Balance without OPEB Liability or Encumbrances**

\$ 7,400,303	\$10,689,700	\$13,707,284	\$15,039,243	(1) \$ - (2)
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**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
<b>Projected excess levy gross tax collections</b>	\$17,515,916	\$18,538,336	\$18,554,225	\$18,723,989	\$18,742,642

<b>Per Pupil Expenditures</b>	\$ 9,304	\$ 10,196	\$ 10,365	\$ 10,641	N/A
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**Revenues:**

Local Source Revenue	\$34,375,344	\$36,424,739	\$42,576,169	\$43,486,365	N/A
State Source Revenue	\$52,149,172	\$50,379,084	\$60,897,708	\$72,596,106	N/A
Federal Source Revenue	\$ 6,851,575	\$12,470,220	\$11,102,326	\$ 8,933,523	N/A

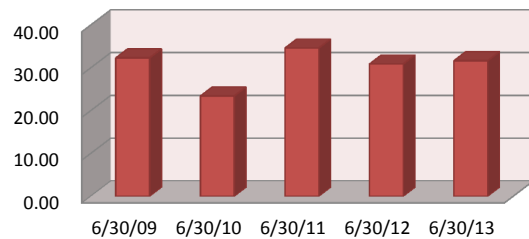
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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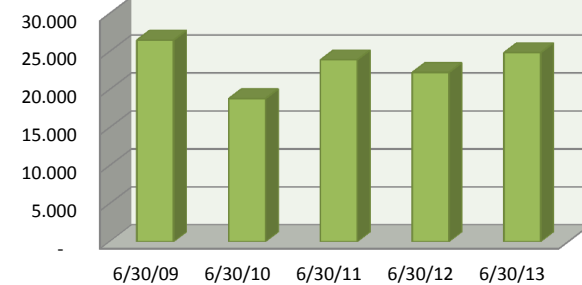
**PUTNAM COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	684.97	693.89	708.28	722.28	734.76
Number PE actually employed	704.33	703.34	724.45	734.70	748.45
Number PE employed in excess of number funded	19.36	9.45	16.17	12.42	13.69
Number PE employed from local funds	13.00	14.00	18.50	18.50	18.00
Total number of PE funded by county board	32.36	23.45	34.67	30.92	31.69
<b>Service Personnel:</b>					
Number SP allowed for funding	404.427	409.122	416.755	424.191	430.735
Number SP actually employed	430.945	427.938	440.678	446.453	455.598
Number SP employed in excess of number funded	26.518	18.816	23.923	22.262	24.863
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	26.518	18.816	23.923	22.262	24.863
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>58.876</b>	<b>42.266</b>	<b>58.591</b>	<b>53.182</b>	<b>56.553</b>

**PE From Local Funds**

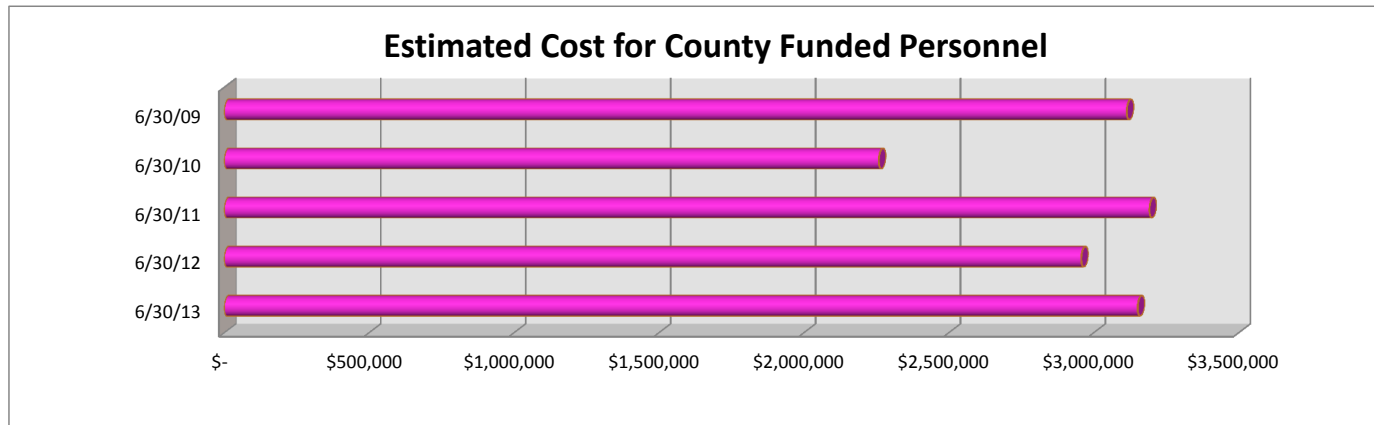


**SP From Local Funds**



**PUTNAM COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 2,104,935	\$ 1,532,558	\$ 2,258,730	\$ 2,064,922	\$ 2,140,238
Service Personnel	1,008,677	725,708	933,304	891,708	1,010,954
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 3,113,612</b>	<b>\$ 2,258,266</b>	<b>\$ 3,192,034</b>	<b>\$ 2,956,630</b>	<b>\$ 3,151,192</b>



**STUDENTS AND SCHOOL DATA:**

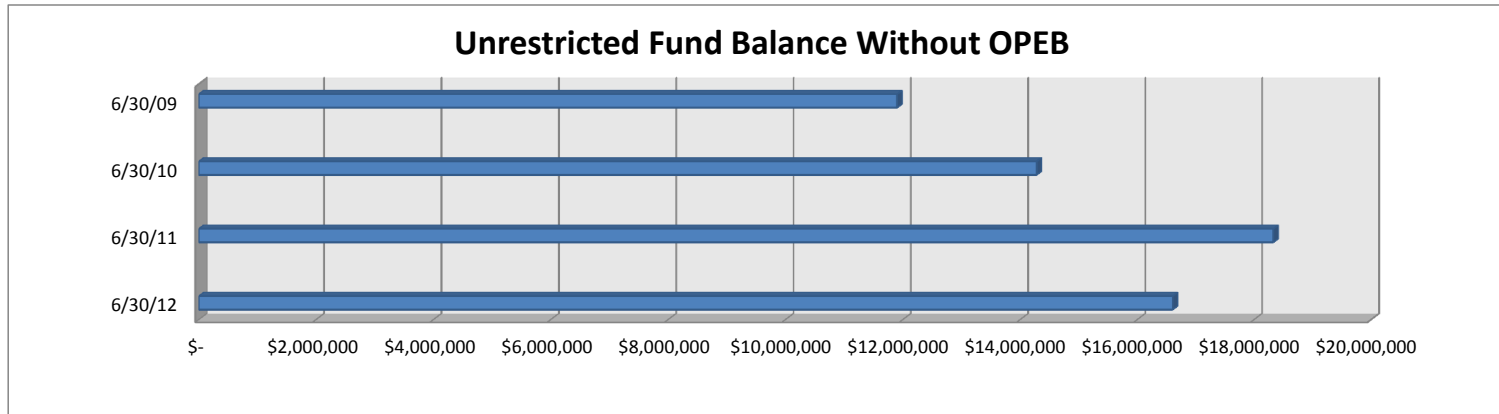
Number of students (2nd Month headcount enrollment)	9,341	9,517	9,631	9,779	9,788
Decline (increase) in student enrollment	140	176	114	148	9
Number of schools	23	23	23	23	23
Average number of students/school	406	414	419	425	426
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>25</b>	<b>30</b>	<b>36</b>	<b>39</b>	<b>39</b>

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**RALEIGH COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$11,902,061	\$14,277,442	\$18,329,051	\$16,604,547	(1) \$ - (2)



**Excess Levy:**

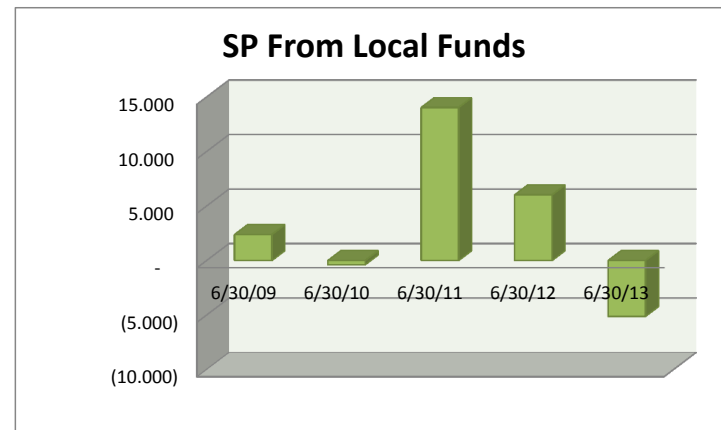
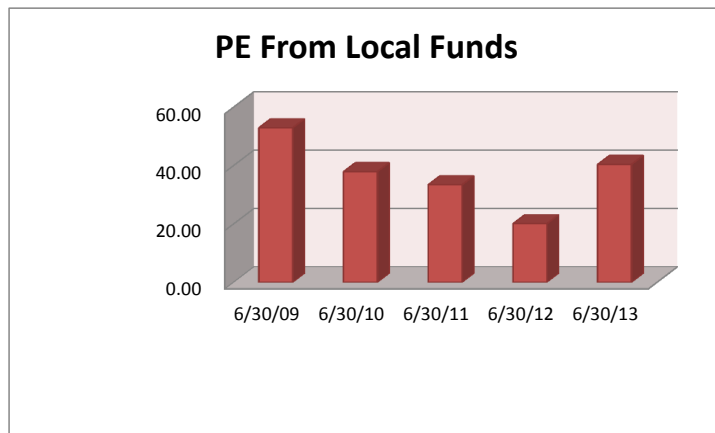
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
<b>Projected excess levy gross tax collections</b>	\$18,615,368	\$20,172,176	\$21,436,149	\$21,724,788	\$21,870,260
<b>Per Pupil Expenditures</b>	\$ 9,070	\$ 10,527	\$ 10,879	\$ 10,859	N/A
<b>Revenues:</b>					
Local Source Revenue	\$40,729,140	\$40,474,078	\$43,390,986	\$45,038,214	N/A
State Source Revenue	\$68,396,689	\$69,606,207	\$80,730,891	\$87,943,549	N/A
Federal Source Revenue	\$13,970,814	\$24,073,350	\$20,385,527	\$15,991,556	N/A

Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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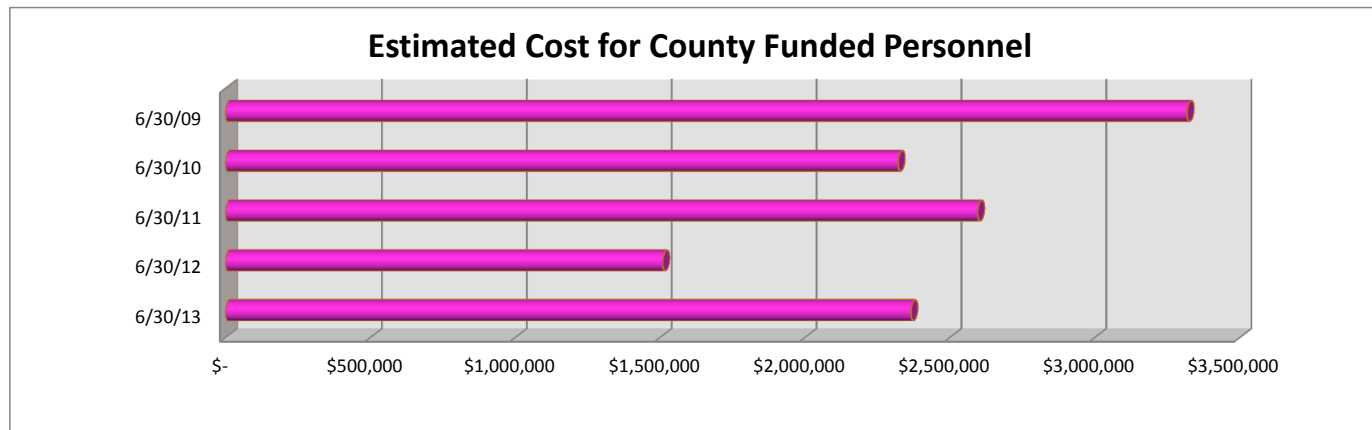
**RALEIGH COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	871.56	885.58	900.56	913.92	934.10
Number PE actually employed	910.50	910.50	917.00	911.00	947.50
Number PE employed in excess of number funded	38.94	24.92	16.44	(2.92)	13.40
Number PE employed from local funds	14.00	13.00	17.00	23.00	27.00
Total number of PE funded by county board	52.94	37.92	33.44	20.08	40.40
<b>Service Personnel:</b>					
Number SP allowed for funding	527.538	535.097	537.021	540.869	545.572
Number SP actually employed	529.917	534.712	551.057	546.892	540.447
Number SP employed in excess of number funded	2.379	(0.385)	14.036	6.023	(5.125)
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	2.379	(0.385)	14.036	6.023	(5.125)
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>55.319</b>	<b>37.537</b>	<b>47.478</b>	<b>26.099</b>	<b>35.275</b>



**RALEIGH COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 3,233,214	\$ 2,336,181	\$ 2,073,797	\$ 1,281,257	\$ 2,561,956
Service Personnel	85,760	(14,099)	522,725	228,557	(195,527)
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 3,318,974</b>	<b>\$ 2,322,082</b>	<b>\$ 2,596,522</b>	<b>\$ 1,509,814</b>	<b>\$ 2,366,430</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	12,316	12,340	12,372	12,456	12,580
Decline (increase) in student enrollment	163	24	32	84	124
Number of schools	30	29	29	29	29
Average number of students/school	411	426	427	430	434
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>30</b>	<b>42</b>	<b>44</b>	<b>44</b>	<b>47</b>

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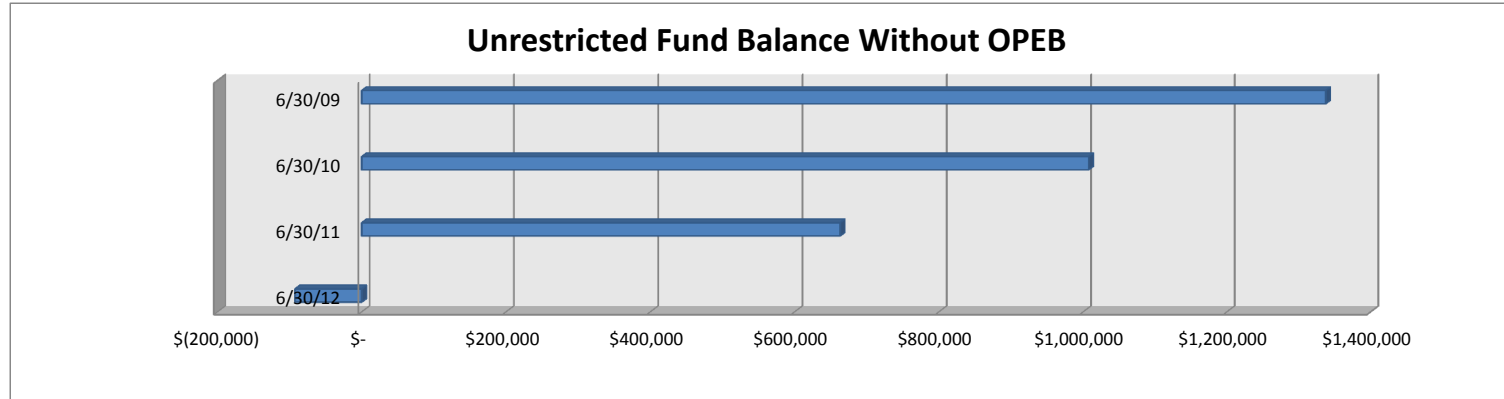
**RANDOLPH COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
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**FINANCIAL DATA:**

**Unrestricted Fund Balance without OPEB Liability or Encumbrances**

\$ 1,337,750      \$ 1,007,455      \$ 663,195      \$ (92,499) (1)      \$ - (2)



**Excess Levy:**

Excess Levy in Effect	No	No	No	Yes	Yes
Percent of maximum	-	-	-	41.13%	38.95%
<b>Projected excess levy gross tax collections</b>	\$ -	\$ -	\$ -	\$ 3,006,322	\$ 3,004,485

**Per Pupil Expenditures**      \$ 8,935      \$ 10,483      \$ 10,917      \$ 11,479      N/A

**Revenues:**

Local Source Revenue	\$ 6,626,738	\$ 6,767,337	\$ 7,135,356	\$ 11,763,915	N/A
State Source Revenue	\$ 30,995,517	\$ 29,968,537	\$ 25,551,672	\$ 32,993,517	N/A
Federal Source Revenue	\$ 6,284,390	\$ 9,783,802	\$ 8,122,111	\$ 6,528,587	N/A

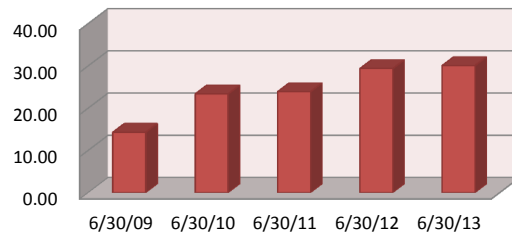
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Efficiency Study 11  
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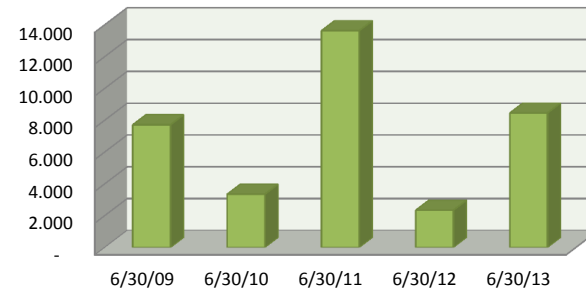
**RANDOLPH COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	330.15	332.07	327.96	324.88	324.07
Number PE actually employed	334.43	346.42	341.84	338.23	338.13
Number PE employed in excess of number funded	4.28	14.35	13.88	13.35	14.06
Number PE employed from local funds	10.00	9.00	10.00	16.00	16.00
Total number of PE funded by county board	14.28	23.35	23.88	29.35	30.06
<b>Service Personnel:</b>					
Number SP allowed for funding	199.589	200.698	198.228	196.149	195.089
Number SP actually employed	206.813	202.550	211.368	198.495	203.550
Number SP employed in excess of number funded	7.224	1.852	13.140	2.346	8.461
Number SP employed from local funds	0.500	1.500	0.500	-	-
Total number of SP funded by county board	7.724	3.352	13.640	2.346	8.461
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>22.002</b>	<b>26.704</b>	<b>37.520</b>	<b>31.700</b>	<b>38.521</b>

**PE From Local Funds**

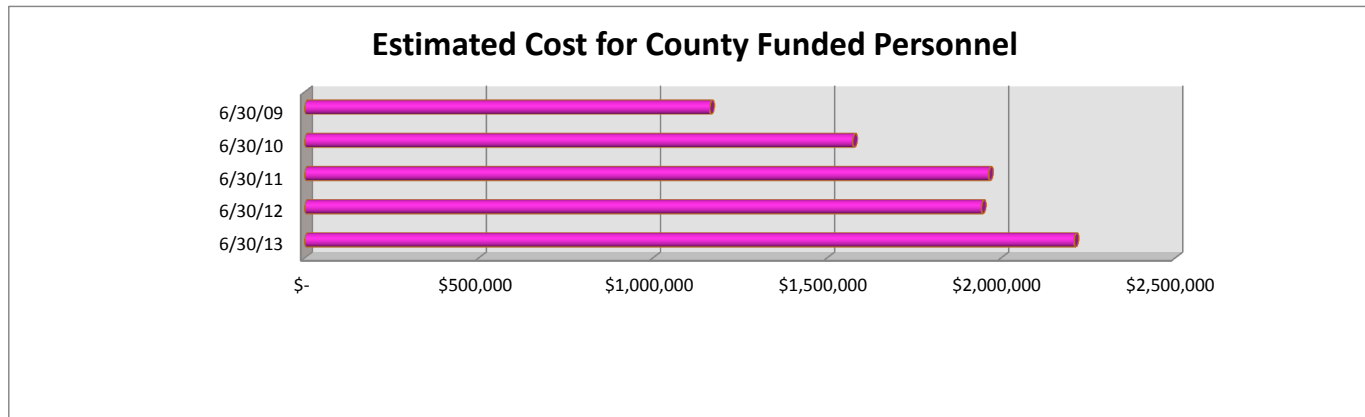


**SP From Local Funds**



**RANDOLPH COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 895,318	\$ 1,457,634	\$ 1,490,432	\$ 1,860,166	\$ 1,906,682
Service Personnel	268,360	116,749	474,034	83,602	303,571
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,163,678</b>	<b>\$ 1,574,383</b>	<b>\$ 1,964,466</b>	<b>\$ 1,943,769</b>	<b>\$ 2,210,253</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,425	4,356	4,294	4,254	4,273
Decline (increase) in student enrollment	11	(69)	(62)	(40)	19
Number of schools	16	16	16	16	16
Average number of students/school	277	272	268	266	267
State average number of students/school	345	353	359	364	369
<b>Number of students/school above (below) state average</b>	<b>(68)</b>	<b>(81)</b>	<b>(91)</b>	<b>(98)</b>	<b>(102)</b>

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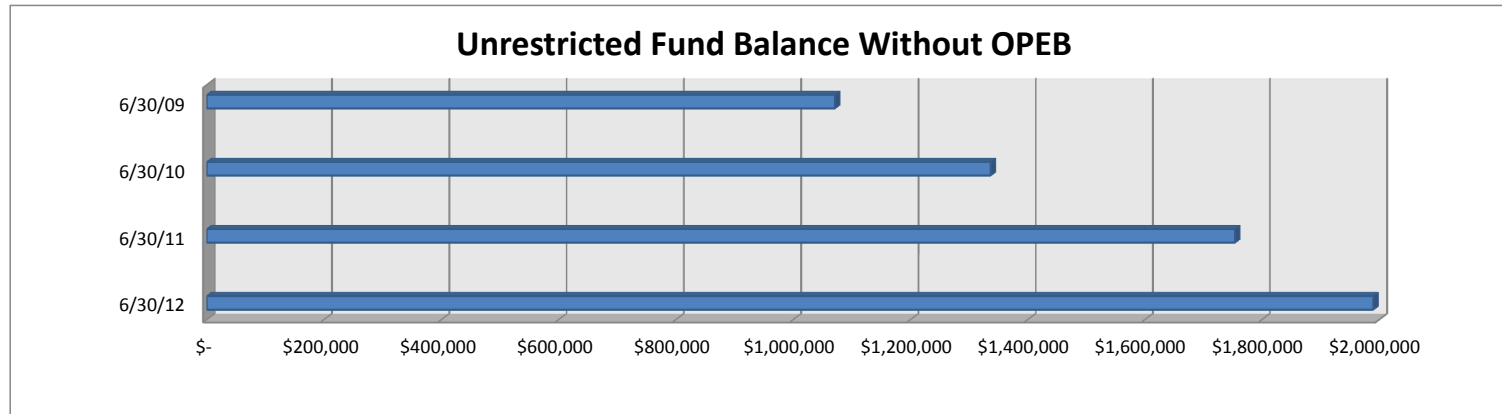
**RITCHIE COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
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**FINANCIAL DATA:**

**Unrestricted Fund Balance without OPEB Liability or Encumbrances**

\$ 1,070,943      \$ 1,336,486      \$ 1,753,806      \$ 1,989,992      (1) \$ -      (2)



**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	65.01%	65.01%	65.01%	65.01%	65.01%
<b>Projected excess levy gross tax collections</b>	<b>\$ 2,022,128</b>	<b>\$ 2,314,019</b>	<b>\$ 2,469,011</b>	<b>\$ 2,140,289</b>	<b>\$ 2,060,087</b>

<b>Per Pupil Expenditures</b>	\$ 10,390	\$ 11,310	\$ 11,823	\$ 11,928	N/A
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**Revenues:**

Local Source Revenue	\$ 5,369,982	\$ 5,680,800	\$ 6,153,430	\$ 5,249,146	N/A
State Source Revenue	\$10,551,319	\$ 8,825,507	\$13,434,127	\$10,898,621	N/A
Federal Source Revenue	\$ 1,701,935	\$ 3,197,821	\$ 2,841,876	\$ 2,539,140	N/A

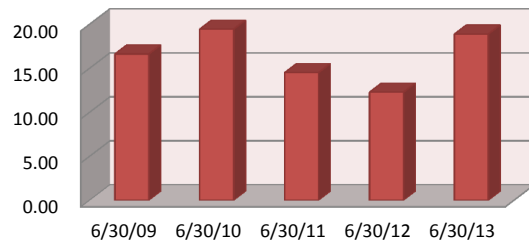
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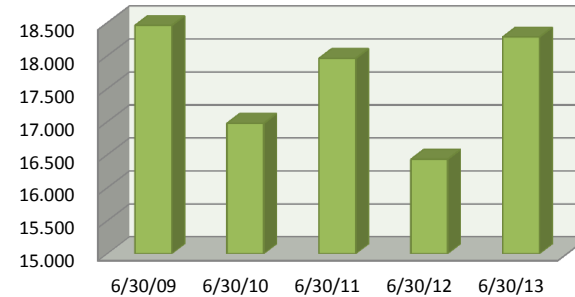
**RITCHIE COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	115.88	114.55	118.50	115.22	111.61
Number PE actually employed	130.00	129.50	130.50	126.00	129.00
Number PE employed in excess of number funded	14.12	14.95	12.00	10.78	17.39
Number PE employed from local funds	2.50	4.50	2.50	1.50	1.50
Total number of PE funded by county board	16.62	19.45	14.50	12.28	18.89
<b>Service Personnel:</b>					
Number SP allowed for funding	70.885	71.289	73.069	70.293	69.490
Number SP actually employed	89.343	88.264	91.028	86.723	87.773
Number SP employed in excess of number funded	18.458	16.975	17.959	16.430	18.283
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	18.458	16.975	17.959	16.430	18.283
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>35.078</b>	<b>36.425</b>	<b>32.459</b>	<b>28.710</b>	<b>37.173</b>

**PE From Local Funds**



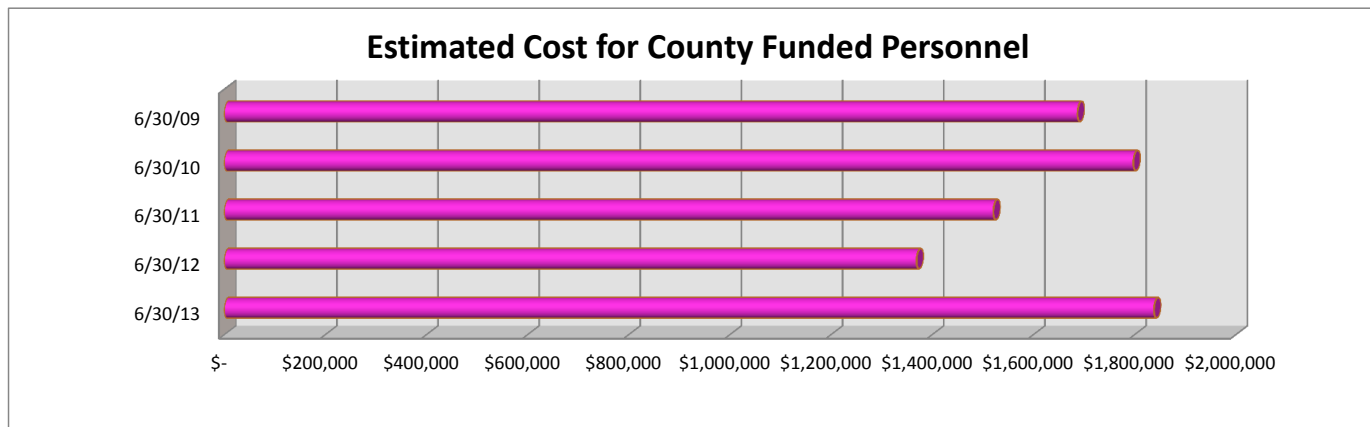
**SP From Local Funds**





**RITCHIE COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,030,503	\$ 1,196,650	\$ 875,200	\$ 760,902	\$ 1,160,958
Service Personnel	656,699	601,061	645,747	608,277	677,378
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,687,201</b>	<b>\$ 1,797,711</b>	<b>\$ 1,520,947</b>	<b>\$ 1,369,179</b>	<b>\$ 1,838,337</b>



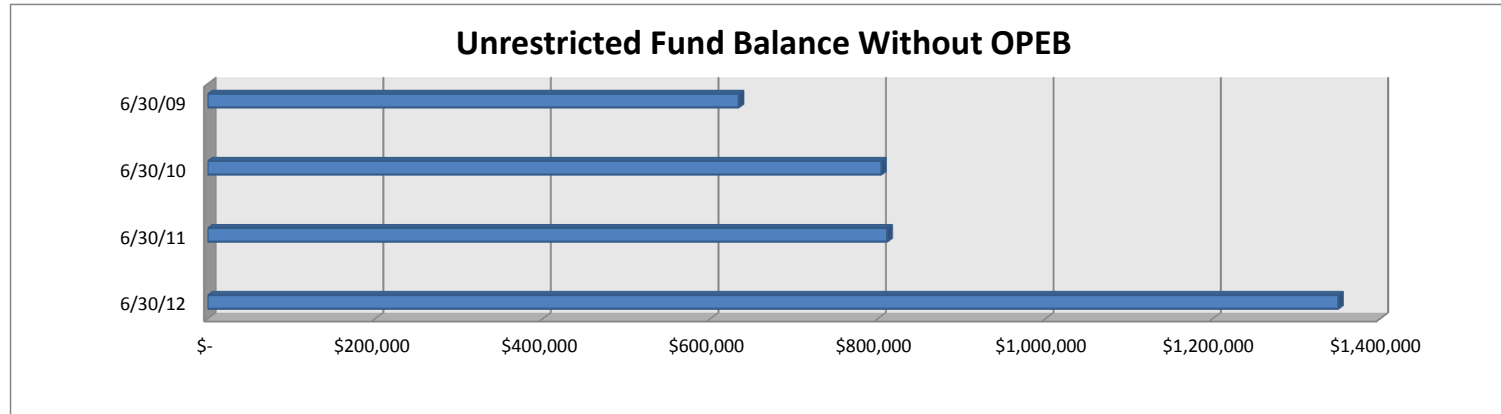
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,589	1,626	1,578	1,544	1,549
Decline (increase) in student enrollment	(8)	37	(48)	(34)	5
Number of schools	6	6	6	6	6
Average number of students/school	265	271	263	257	258
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(116)</b>	<b>(113)</b>	<b>(120)</b>	<b>(129)</b>	<b>(129)</b>

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**ROANE COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 633,917	\$ 804,158	\$ 811,197	\$ 1,350,239	(1) \$ - (2)



**Excess Levy:**

Excess Levy in Effect	No	No	No	No	No
Percent of maximum	-	-	-	-	-
<b>Projected excess levy gross tax collections</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Per Pupil Expenditures</b>	\$ 9,048	\$ 10,096	\$ 10,453	\$ 10,721	N/A
<b>Revenues:</b>					
Local Source Revenue	\$ 3,093,083	\$ 3,060,141	\$ 3,645,318	\$ 3,559,069	N/A
State Source Revenue	\$16,150,232	\$15,596,028	\$21,315,821	\$19,844,238	N/A
Federal Source Revenue	\$ 3,786,854	\$ 5,428,825	\$ 4,956,443	\$ 4,843,329	N/A

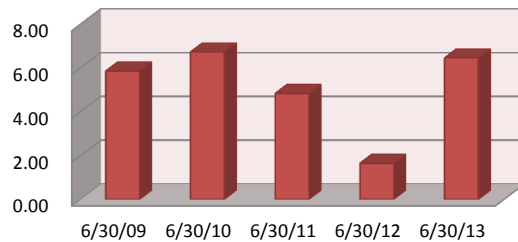
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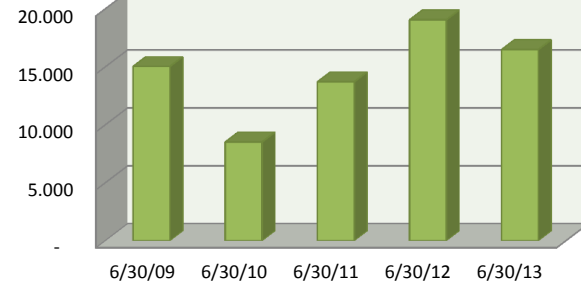
**ROANE COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	183.21	183.09	184.00	182.04	180.40
Number PE actually employed	182.07	184.32	182.09	178.93	182.36
Number PE employed in excess of number funded	(1.14)	1.23	(1.91)	(3.11)	1.96
Number PE employed from local funds	7.00	5.50	6.75	4.75	4.50
Total number of PE funded by county board	5.86	6.73	4.84	1.64	6.46
<b>Service Personnel:</b>					
Number SP allowed for funding	112.413	113.202	113.736	111.590	110.400
Number SP actually employed	127.434	121.709	127.434	130.634	126.879
Number SP employed in excess of number funded	15.021	8.507	13.698	19.044	16.479
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	15.021	8.507	13.698	19.044	16.479
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>20.881</b>	<b>15.237</b>	<b>18.534</b>	<b>20.688</b>	<b>22.939</b>

**PE From Local Funds**

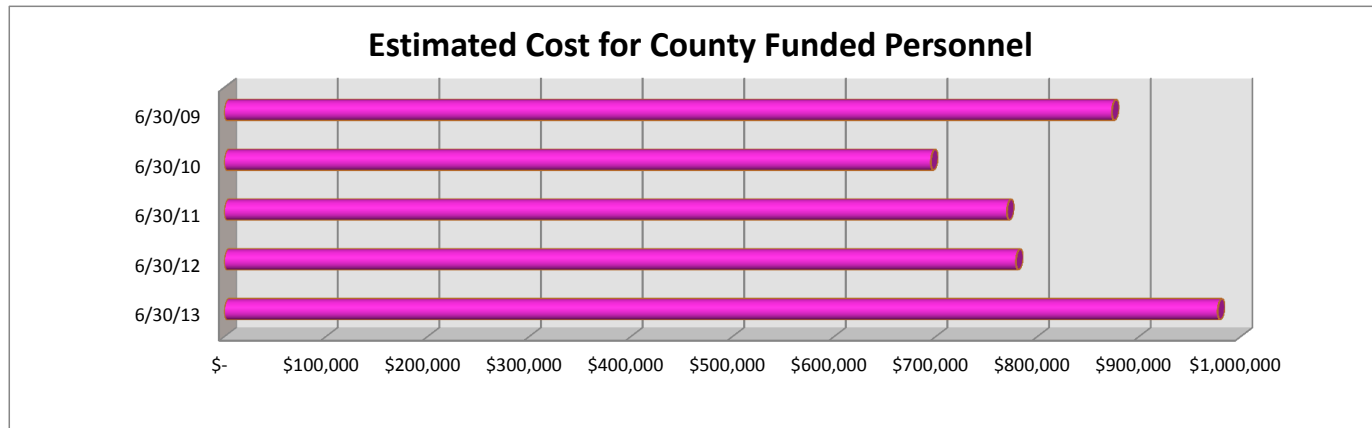


**SP From Local Funds**



**ROANE COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 351,053	\$ 397,907	\$ 286,257	\$ 99,593	\$ 385,815
Service Personnel	522,365	297,407	483,856	679,425	591,676
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 873,418</b>	<b>\$ 695,314</b>	<b>\$ 770,112</b>	<b>\$ 779,018</b>	<b>\$ 977,490</b>



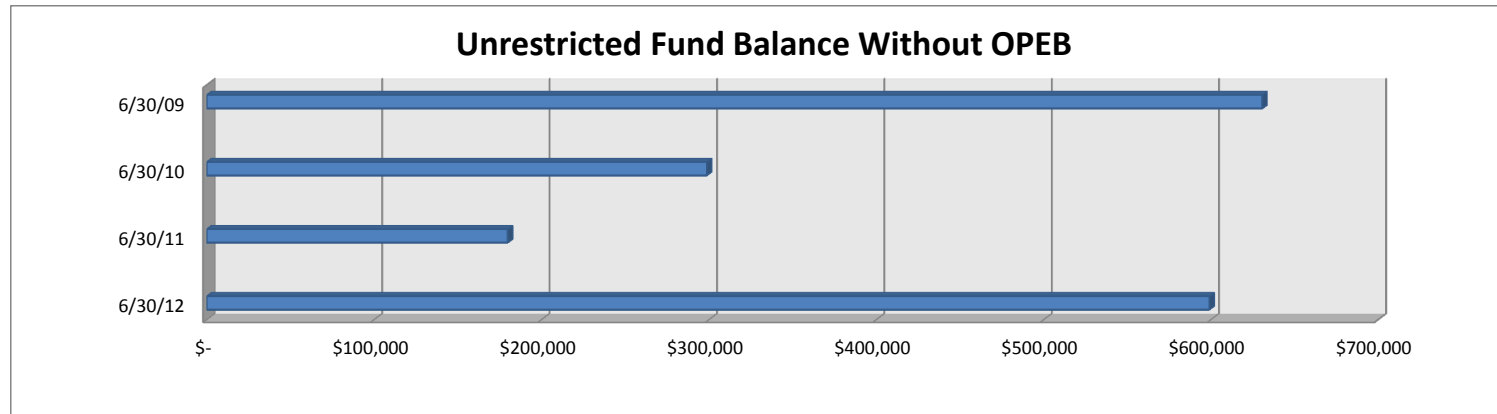
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	2,538	2,554	2,505	2,485	2,455
Decline (increase) in student enrollment	(36)	16	(49)	(20)	(30)
Number of schools	6	6	6	6	6
Average number of students/school	423	426	418	414	409
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>42</b>	<b>42</b>	<b>35</b>	<b>28</b>	<b>22</b>

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**SUMMERS COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 630,766	\$ 298,634	\$ 179,797	\$ 599,016 (1)	\$ - (2)



**Excess Levy:**

Excess Levy in Effect	No	No	No	No	No
Percent of maximum	-	-	-	-	-
<b>Projected excess levy gross tax collections</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Per Pupil Expenditures</b>	\$ 9,670	\$ 10,152	\$ 10,636	\$ 10,680	N/A
<b>Revenues:</b>					
Local Source Revenue	\$ 2,383,402	\$ 2,584,623	\$ 2,657,249	\$ 2,836,811	N/A
State Source Revenue	\$13,122,178	\$ 9,348,703	\$12,042,372	\$11,879,732	N/A
Federal Source Revenue	\$ 2,655,441	\$ 3,119,077	\$ 3,251,060	\$ 3,079,004	N/A

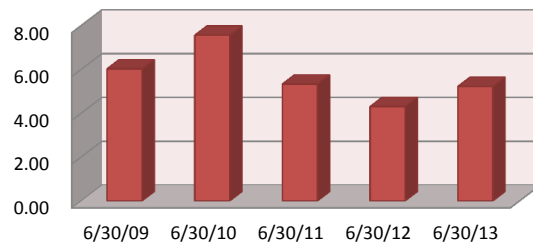
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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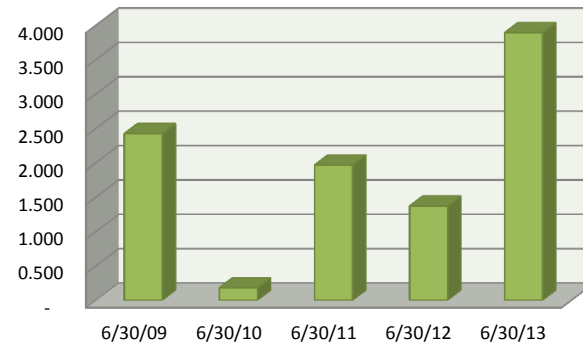
**SUMMERS COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	114.90	112.20	113.84	116.19	120.05
Number PE actually employed	118.93	116.51	116.18	117.50	122.28
Number PE employed in excess of number funded	4.03	4.31	2.34	1.31	2.23
Number PE employed from local funds	2.00	3.26	3.00	3.00	3.00
Total number of PE funded by county board	6.03	7.57	5.34	4.31	5.23
<b>Service Personnel:</b>					
Number SP allowed for funding	70.310	69.452	69.666	70.262	71.756
Number SP actually employed	72.735	69.635	71.635	71.635	75.650
Number SP employed in excess of number funded	2.425	0.183	1.969	1.373	3.894
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	2.425	0.183	1.969	1.373	3.894
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>8.459</b>	<b>7.751</b>	<b>7.311</b>	<b>5.687</b>	<b>9.124</b>

**PE From Local Funds**

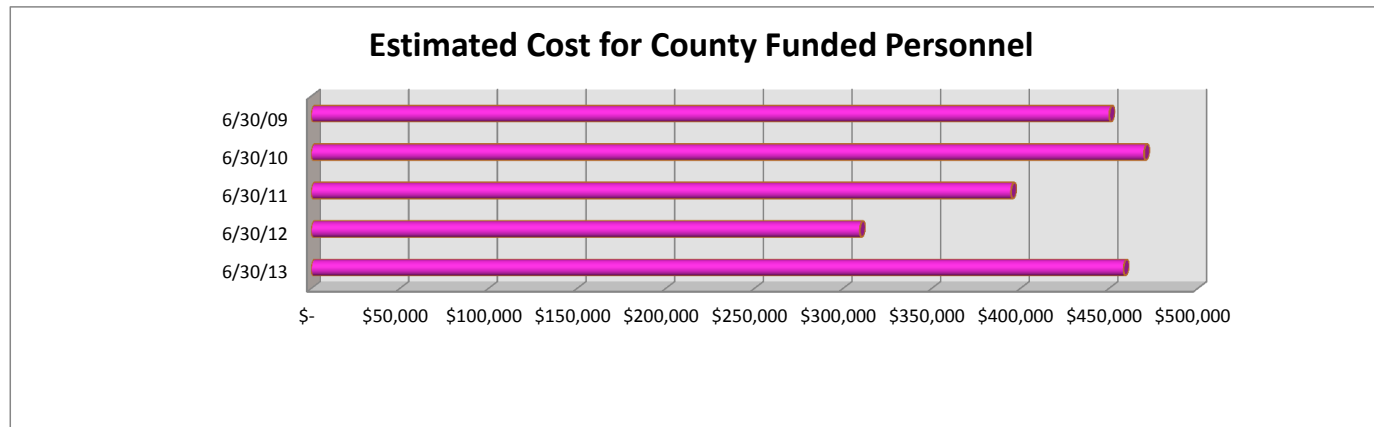


**SP From Local Funds**



**SUMMERS COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 366,698	\$ 463,489	\$ 325,833	\$ 260,163	\$ 316,283
Service Personnel	83,551	6,383	69,024	49,389	142,033
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 450,249</b>	<b>\$ 469,872</b>	<b>\$ 394,856</b>	<b>\$ 309,552</b>	<b>\$ 458,316</b>



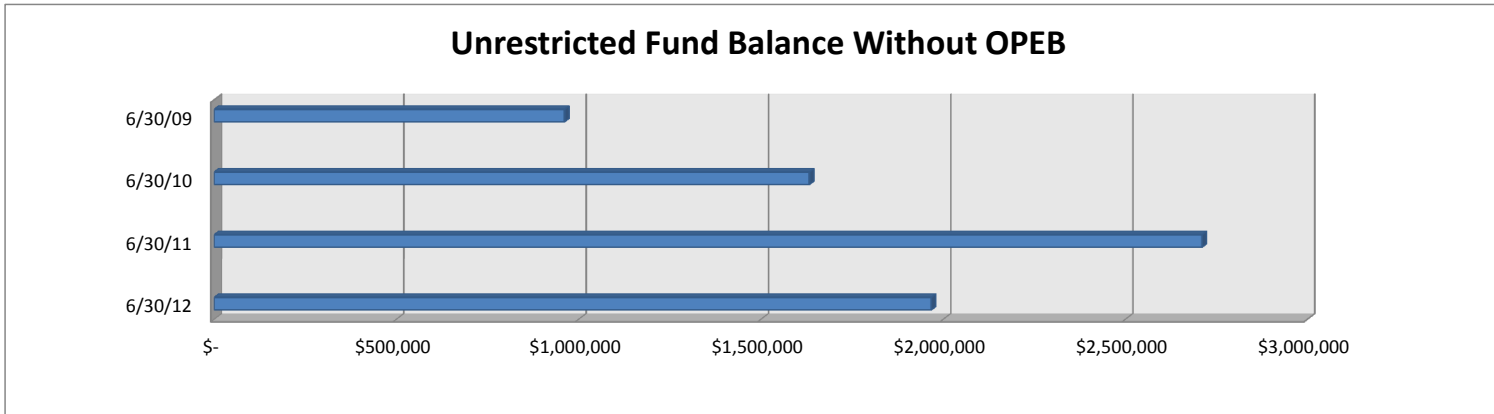
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,532	1,548	1,551	1,564	1,569
Decline (increase) in student enrollment	(35)	16	3	13	5
Number of schools	5	5	5	5	5
Average number of students/school	306	310	310	313	314
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(75)</b>	<b>(74)</b>	<b>(73)</b>	<b>(73)</b>	<b>(73)</b>

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**TAYLOR COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 960,929	\$ 1,632,612	\$ 2,710,484	\$ 1,966,783	\$ - (2)



**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	50.00%	50.00%	50.00%	50.00%	50.00%
<b>Projected excess levy gross tax collections</b>	\$ 1,705,538	\$ 1,870,690	\$ 1,952,356	\$ 1,980,778	\$ 2,115,435
<b>Per Pupil Expenditures</b>	\$ 9,296	\$ 10,094	\$ 10,537	\$ 11,001	N/A
<b>Revenues:</b>					
Local Source Revenue	\$ 5,833,181	\$ 6,107,498	\$ 6,563,102	\$ 6,756,637	N/A
State Source Revenue	\$15,393,685	\$14,031,548	\$13,879,547	\$17,746,420	N/A
Federal Source Revenue	\$ 2,887,779	\$ 4,407,309	\$ 4,515,008	\$ 3,879,478	N/A

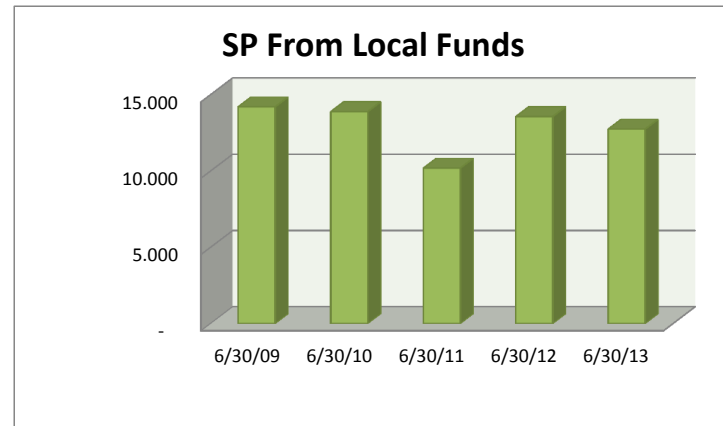
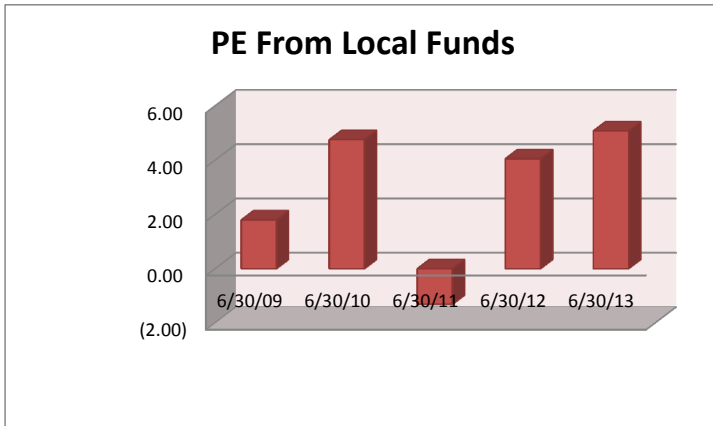
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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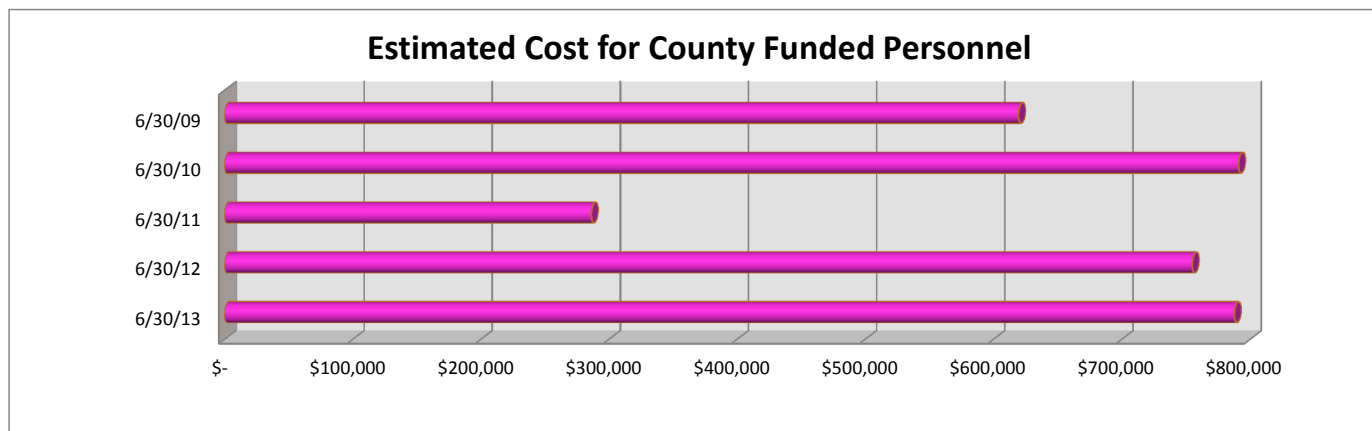
**TAYLOR COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	174.70	175.25	179.96	177.10	179.07
Number PE actually employed	174.41	177.00	175.65	178.15	180.15
Number PE employed in excess of number funded	(0.29)	1.75	(4.31)	1.05	1.08
Number PE employed from local funds	2.09	3.00	3.00	3.00	4.00
Total number of PE funded by county board	1.80	4.75	(1.31)	4.05	5.08
<b>Service Personnel:</b>					
Number SP allowed for funding	106.406	106.475	108.280	105.911	106.211
Number SP actually employed	120.115	120.368	118.468	119.480	118.960
Number SP employed in excess of number funded	13.709	13.893	10.188	13.569	12.749
Number SP employed from local funds	0.500	-	-	-	-
Total number of SP funded by county board	14.209	13.893	10.188	13.569	12.749
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>16.007</b>	<b>18.647</b>	<b>8.874</b>	<b>17.623</b>	<b>17.829</b>



**TAYLOR COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 113,588	\$ 297,555	\$ (80,891)	\$ 255,237	\$ 320,132
Service Personnel	506,326	493,860	367,384	500,073	467,988
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 619,913</b>	<b>\$ 791,415</b>	<b>\$ 286,493</b>	<b>\$ 755,310</b>	<b>\$ 788,119</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	2,426	2,450	2,395	2,390	2,409
Decline (increase) in student enrollment	(38)	24	(55)	(5)	19
Number of schools	6	6	6	6	6
Average number of students/school	404	408	399	398	402
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>23</b>	<b>24</b>	<b>16</b>	<b>12</b>	<b>15</b>

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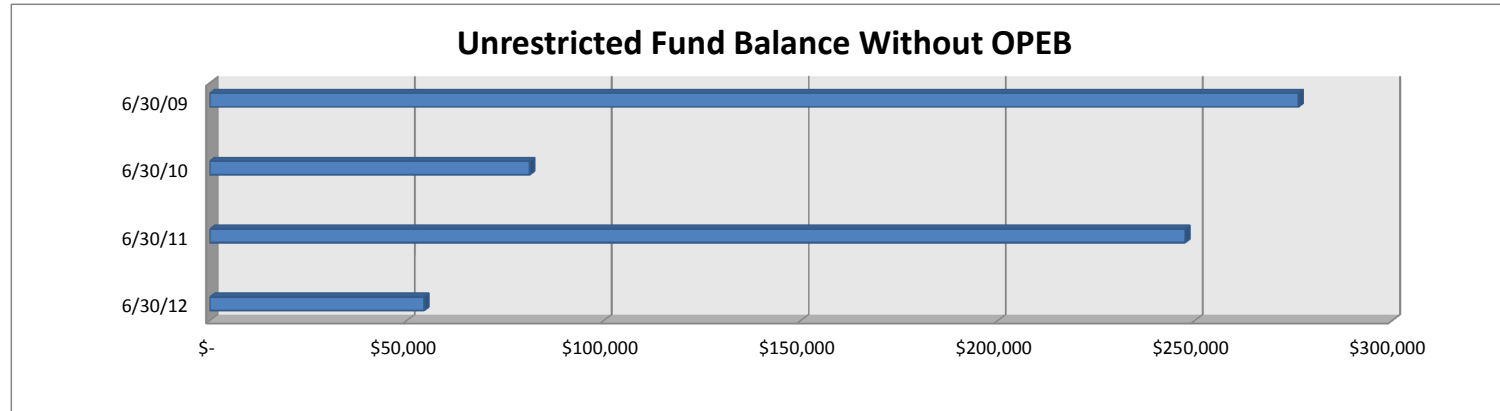
**TUCKER COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
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**FINANCIAL DATA:**

**Unrestricted Fund Balance without OPEB Liability or Encumbrances**

\$ 276,319      \$ 81,224      \$ 247,536      \$ 54,379      (1) \$ -      (2)



**Excess Levy:**

Excess Levy in Effect	Yes	No	No	No	No
Percent of maximum	7.58%	-	-	-	-
<b>Projected excess levy gross tax collections</b>	<b>\$ 275,772</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Per Pupil Expenditures**      \$ 10,204      \$ 11,434      \$ 12,374      \$ 12,344      N/A

**Revenues:**

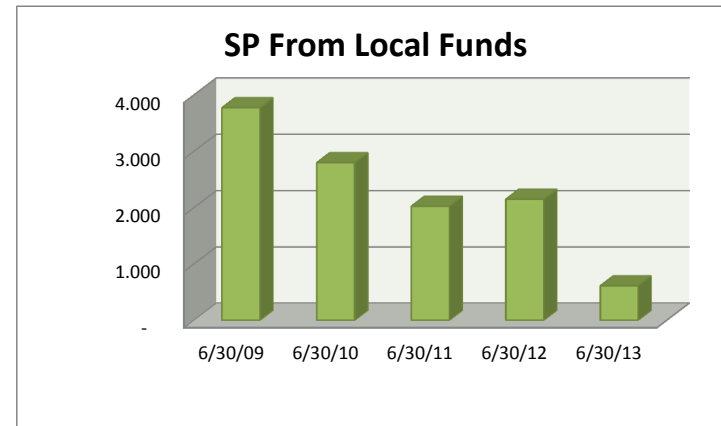
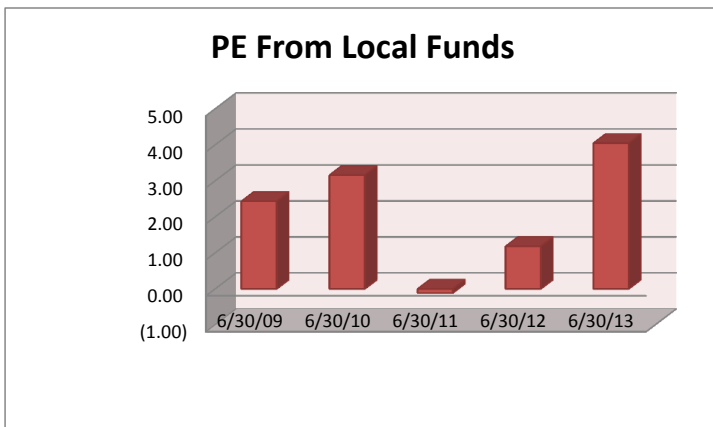
Local Source Revenue	\$ 3,469,723	\$ 3,543,141	\$ 3,984,912	\$ 3,730,486	N/A
State Source Revenue	\$ 6,137,109	\$ 6,281,470	\$ 8,213,967	\$ 8,743,940	N/A
Federal Source Revenue	\$ 1,854,361	\$ 2,212,729	\$ 2,107,091	\$ 1,780,245	N/A

Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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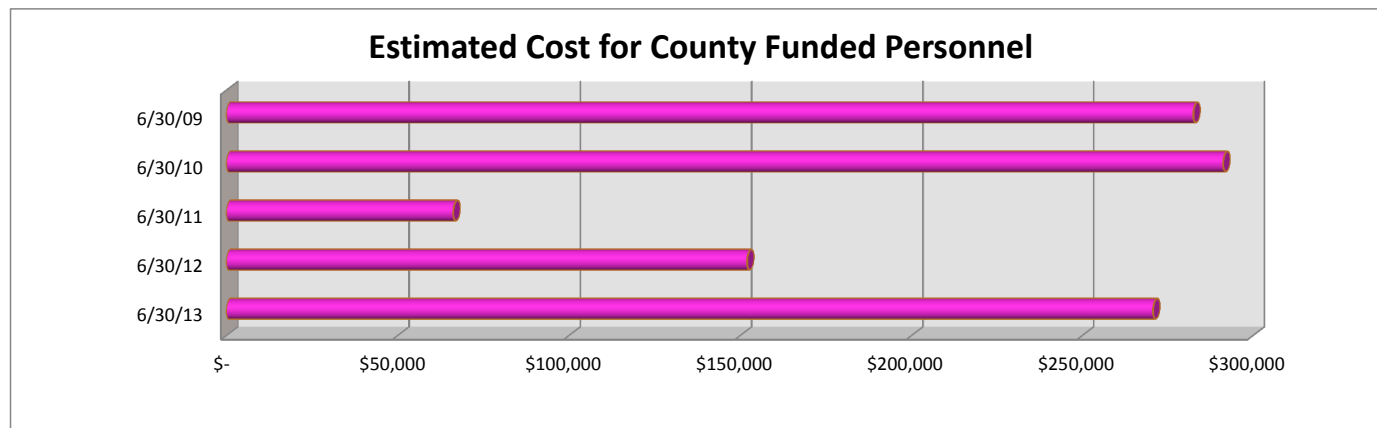
**TUCKER COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	85.25	86.74	87.81	89.21	92.63
Number PE actually employed	86.68	87.90	86.70	88.39	93.68
Number PE employed in excess of number funded	1.43	1.16	(1.11)	(0.82)	1.05
Number PE employed from local funds	1.00	2.00	1.00	2.00	3.00
Total number of PE funded by county board	2.43	3.16	(0.11)	1.18	4.05
<b>Service Personnel:</b>					
Number SP allowed for funding	53.323	53.699	53.971	54.476	56.384
Number SP actually employed	57.100	56.500	56.000	56.630	57.000
Number SP employed in excess of number funded	3.777	2.801	2.029	2.154	0.616
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	3.777	2.801	2.029	2.154	0.616
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>6.211</b>	<b>5.963</b>	<b>1.917</b>	<b>3.338</b>	<b>4.666</b>



**TUCKER COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 146,908	\$ 191,498	\$ (6,796)	\$ 73,148	\$ 248,361
Service Personnel	135,677	99,842	73,083	78,892	22,440
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 282,585</b>	<b>\$ 291,340</b>	<b>\$ 66,287</b>	<b>\$ 152,040</b>	<b>\$ 270,801</b>



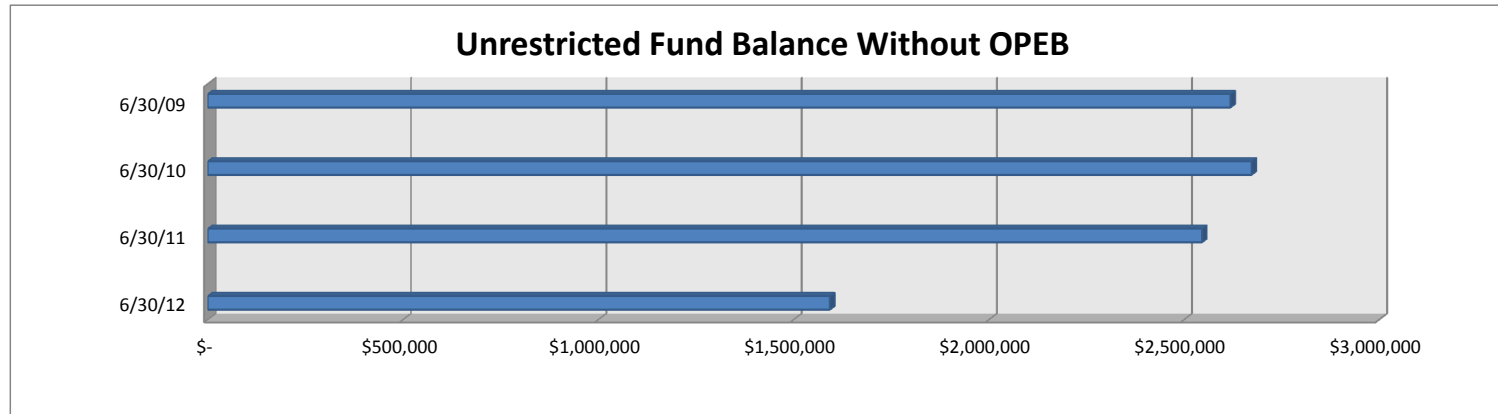
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,127	1,096	1,053	1,073	1,031
Decline (increase) in student enrollment	(28)	(31)	(43)	20	(42)
Number of schools	3	3	3	3	3
Average number of students/school	376	365	351	358	344
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(5)</b>	<b>(19)</b>	<b>(32)</b>	<b>(28)</b>	<b>(43)</b>

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**TYLER COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 2,618,743	\$ 2,672,692	\$ 2,545,921	\$ 1,592,809	(1) \$ - (2)



<b>Excess Levy:</b>					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
<b>Projected excess levy gross tax collections</b>	\$ 2,618,686	\$ 2,804,452	\$ 2,877,589	\$ 2,573,208	\$ 2,645,860
<b>Per Pupil Expenditures</b>	\$ 11,114	\$ 12,178	\$ 12,928	\$ 12,821	N/A
<b>Revenues:</b>					
Local Source Revenue	\$ 5,453,122	\$ 5,406,833	\$ 5,464,943	\$ 5,026,953	N/A
State Source Revenue	\$10,043,774	\$ 9,113,016	\$11,934,553	\$10,793,792	N/A
Federal Source Revenue	\$ 2,157,147	\$ 3,546,400	\$ 2,925,427	\$ 2,297,770	N/A

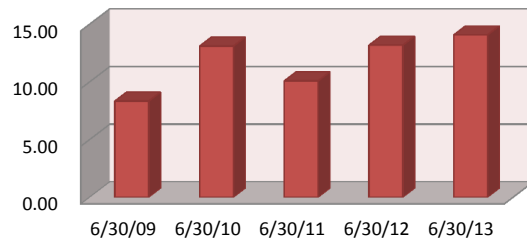
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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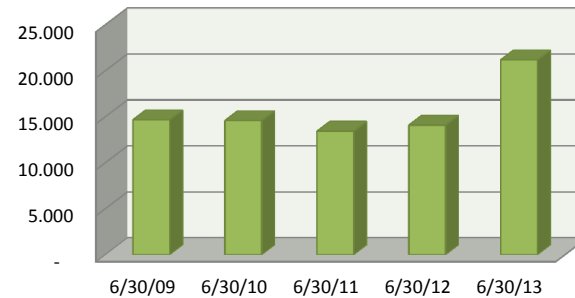
**TYLER COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	114.71	108.97	109.54	105.42	105.02
Number PE actually employed	118.38	117.40	115.63	114.60	115.09
Number PE employed in excess of number funded	3.67	8.43	6.09	9.18	10.07
Number PE employed from local funds	4.67	4.67	4.00	4.00	4.00
Total number of PE funded by county board	8.34	13.10	10.09	13.18	14.07
<b>Service Personnel:</b>					
Number SP allowed for funding	67.281	66.042	65.999	63.535	63.072
Number SP actually employed	81.941	80.616	79.416	77.616	84.248
Number SP employed in excess of number funded	14.660	14.574	13.417	14.081	21.176
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	14.660	14.574	13.417	14.081	21.176
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>23.000</b>	<b>27.676</b>	<b>23.507</b>	<b>27.265</b>	<b>35.246</b>

**PE From Local Funds**

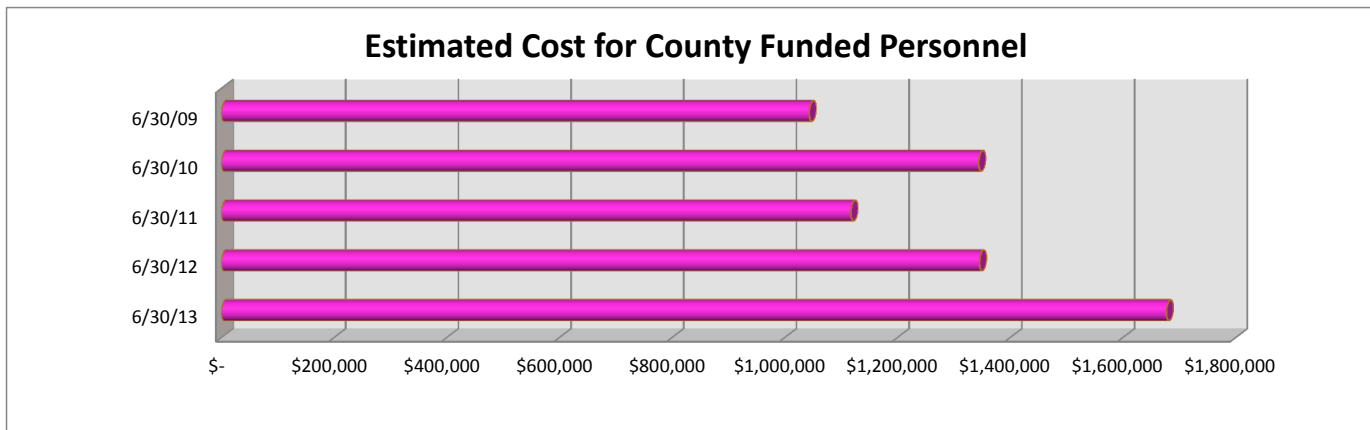


**SP From Local Funds**



**TYLER COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 517,688	\$ 816,661	\$ 629,079	\$ 821,221	\$ 879,595
Service Personnel	525,980	527,702	488,591	524,574	797,698
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,043,668</b>	<b>\$ 1,344,363</b>	<b>\$ 1,117,669</b>	<b>\$ 1,345,795</b>	<b>\$ 1,677,293</b>



**STUDENTS AND SCHOOL DATA:**

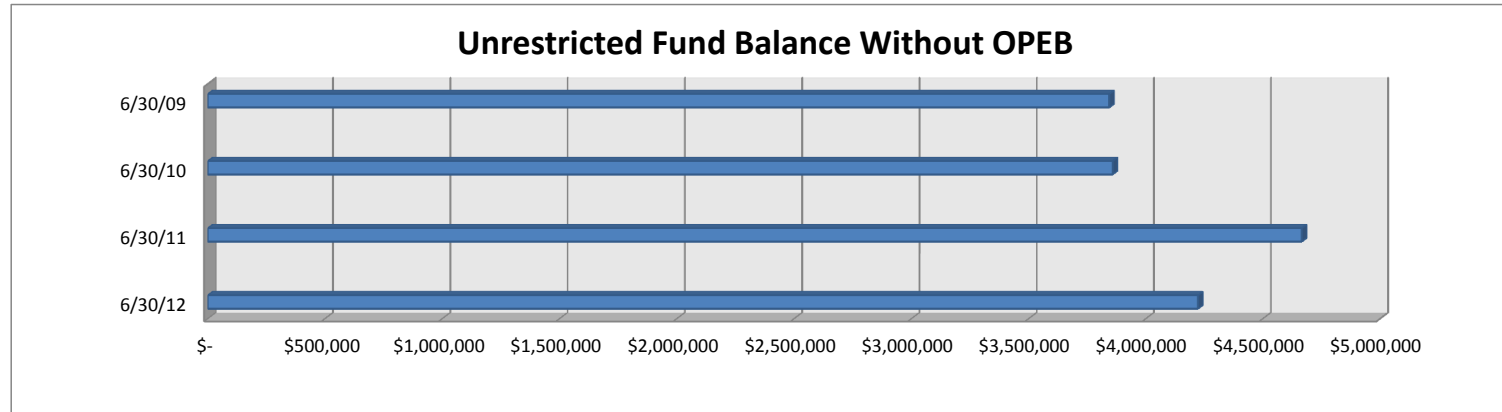
Number of students (2nd Month headcount enrollment)	1,479	1,482	1,419	1,407	1,373
Decline (increase) in student enrollment	(39)	3	(63)	(12)	(34)
Number of schools	4	4	4	4	4
Average number of students/school	370	371	355	352	343
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(11)</b>	<b>(13)</b>	<b>(28)</b>	<b>(34)</b>	<b>(44)</b>

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**UPSHUR COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 3,843,565	\$ 3,857,309	\$ 4,666,125	\$ 4,222,545	\$ - (2)



**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	42.83%	42.83%	42.83%	42.83%	42.83%
<b>Projected excess levy gross tax collections</b>	\$ 2,517,994	\$ 2,767,794	\$ 3,192,797	\$ 3,009,519	\$ 3,348,986

<b>Per Pupil Expenditures</b>	\$ 9,413	\$ 10,678	\$ 10,756	\$ 10,967	N/A
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**Revenues:**

Local Source Revenue	\$ 8,252,723	\$ 9,121,305	\$10,227,349	\$ 9,729,494	N/A
State Source Revenue	\$25,408,808	\$22,890,111	\$27,398,137	\$29,588,343	N/A
Federal Source Revenue	\$ 5,362,569	\$ 7,373,779	\$ 6,831,618	\$ 5,618,146	N/A

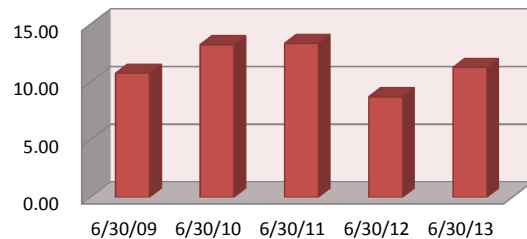
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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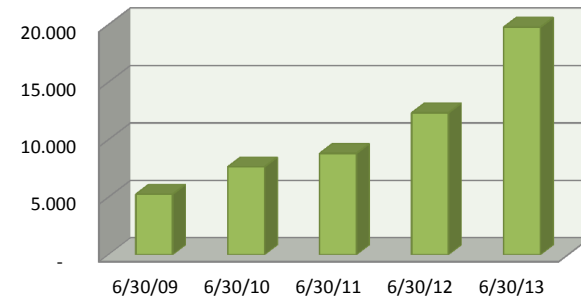
**UPSHUR COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	293.40	293.94	292.82	296.43	297.84
Number PE actually employed	300.16	303.16	302.15	302.15	306.10
Number PE employed in excess of number funded	6.76	9.22	9.33	5.72	8.26
Number PE employed from local funds	4.00	4.00	4.00	3.00	3.00
Total number of PE funded by county board	10.76	13.22	13.33	8.72	11.26
<b>Service Personnel:</b>					
Number SP allowed for funding	175.595	174.313	173.241	175.619	174.668
Number SP actually employed	179.850	181.950	182.050	187.950	194.450
Number SP employed in excess of number funded	4.255	7.637	8.809	12.331	19.782
Number SP employed from local funds	1.000	-	-	-	-
Total number of SP funded by county board	5.255	7.637	8.809	12.331	19.782
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>16.013</b>	<b>20.861</b>	<b>22.143</b>	<b>21.049</b>	<b>31.042</b>

**PE From Local Funds**

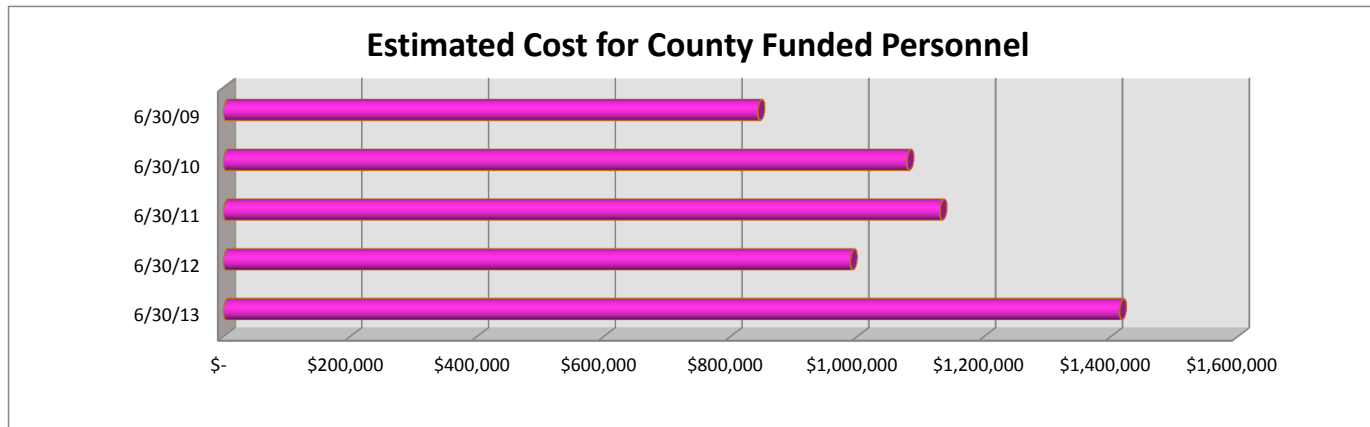


**SP From Local Funds**



**UPSHUR COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 661,738	\$ 812,546	\$ 819,581	\$ 546,045	\$ 706,761
Service Personnel	181,577	265,980	311,124	443,222	706,987
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 843,314</b>	<b>\$ 1,078,526</b>	<b>\$ 1,130,705</b>	<b>\$ 989,266</b>	<b>\$ 1,413,748</b>



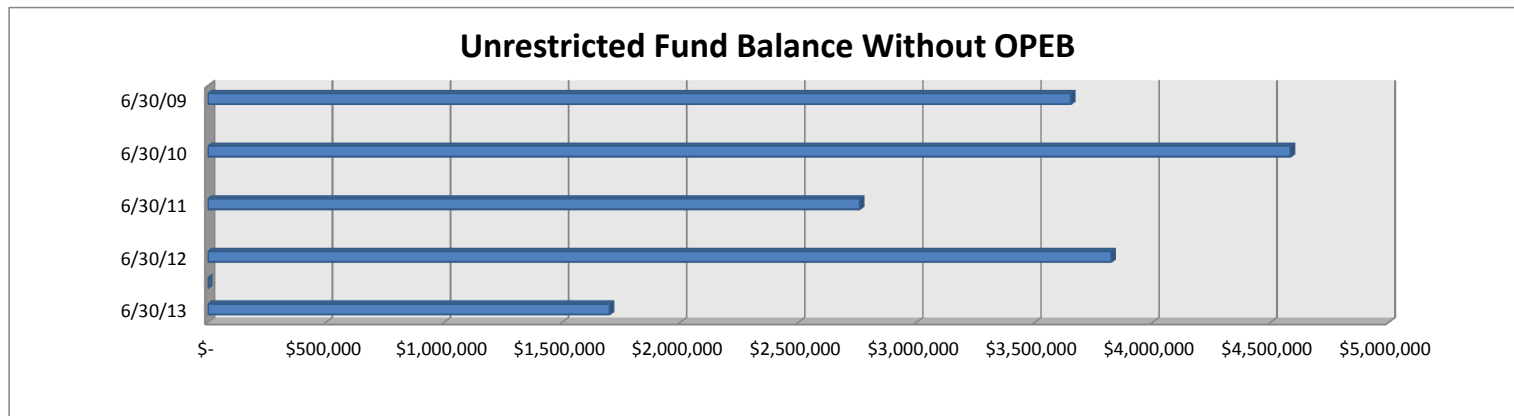
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	3,862	3,825	3,867	3,859	3,854
Decline (increase) in student enrollment	(19)	(37)	42	(8)	(5)
Number of schools	10	10	10	10	10
Average number of students/school	386	383	387	386	385
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>5</b>	<b>(1)</b>	<b>4</b>	<b>-</b>	<b>(2)</b>

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**WAYNE COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 3,653,350	\$ 4,584,591	\$ 2,759,215	\$ 3,824,685	(1) \$ 1,700,000 (2)



**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
<b>Projected excess levy gross tax collections</b>	\$ 7,929,434	\$ 8,130,433	\$ 8,719,280	\$ 8,773,974	\$ 9,026,672
<b>Per Pupil Expenditures</b>	\$ 9,020	\$ 10,463	\$ 10,476	\$ 10,383	N/A
<b>Revenues:</b>					
Local Source Revenue	\$17,252,797	\$17,620,802	\$ 18,395,550	\$17,996,078	N/A
State Source Revenue	\$47,020,098	\$44,762,123	\$ 51,901,653	\$56,809,293	N/A
Federal Source Revenue	\$ 8,592,203	\$13,666,708	\$ 10,764,922	\$10,644,692	N/A

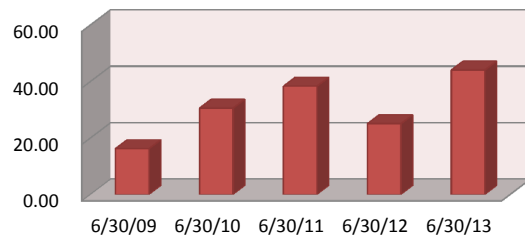
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Because FY13 is not yet complete, the amount reported is the estimated carryover included in the county's FY14 proposed budget.

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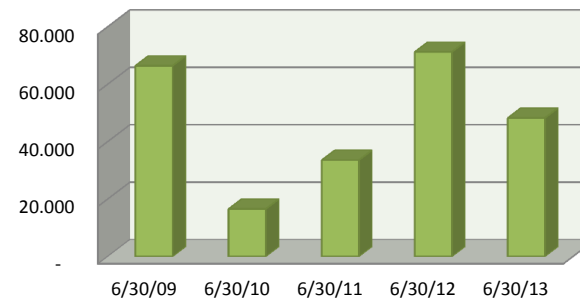
**WAYNE COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	567.67	572.55	562.18	553.00	556.85
Number PE actually employed	571.40	590.10	583.50	562.05	584.90
Number PE employed in excess of number funded	3.73	17.55	21.32	9.05	28.05
Number PE employed from local funds	12.50	13.00	17.00	16.00	16.00
Total number of PE funded by county board	16.23	30.55	38.32	25.05	44.05
<b>Service Personnel:</b>					
Number SP allowed for funding	336.533	340.570	334.780	330.955	332.514
Number SP actually employed	402.999	357.138	368.363	402.226	380.778
Number SP employed in excess of number funded	66.466	16.568	33.583	71.271	48.264
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	66.466	16.568	33.583	71.271	48.264
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>82.694</b>	<b>47.118</b>	<b>71.905</b>	<b>96.317</b>	<b>92.314</b>

**PE From Local Funds**

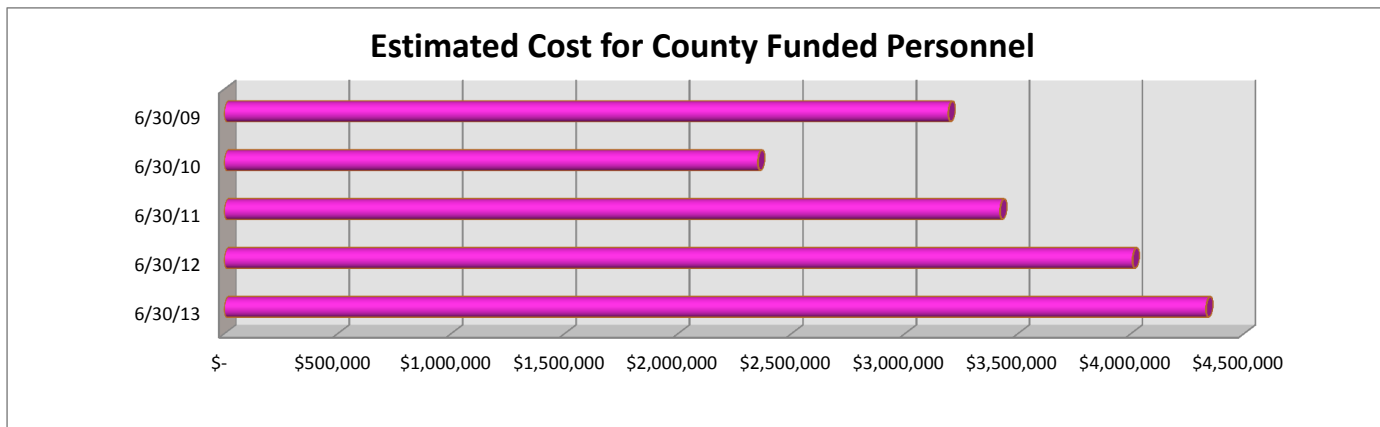


**SP From Local Funds**



**WAYNE COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 954,744	\$ 1,787,369	\$ 2,266,800	\$ 1,508,521	\$ 2,636,454
Service Personnel	2,237,559	565,204	1,154,500	2,499,217	1,696,683
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 3,192,303</b>	<b>\$ 2,352,573</b>	<b>\$ 3,421,300</b>	<b>\$ 4,007,738</b>	<b>\$ 4,333,137</b>



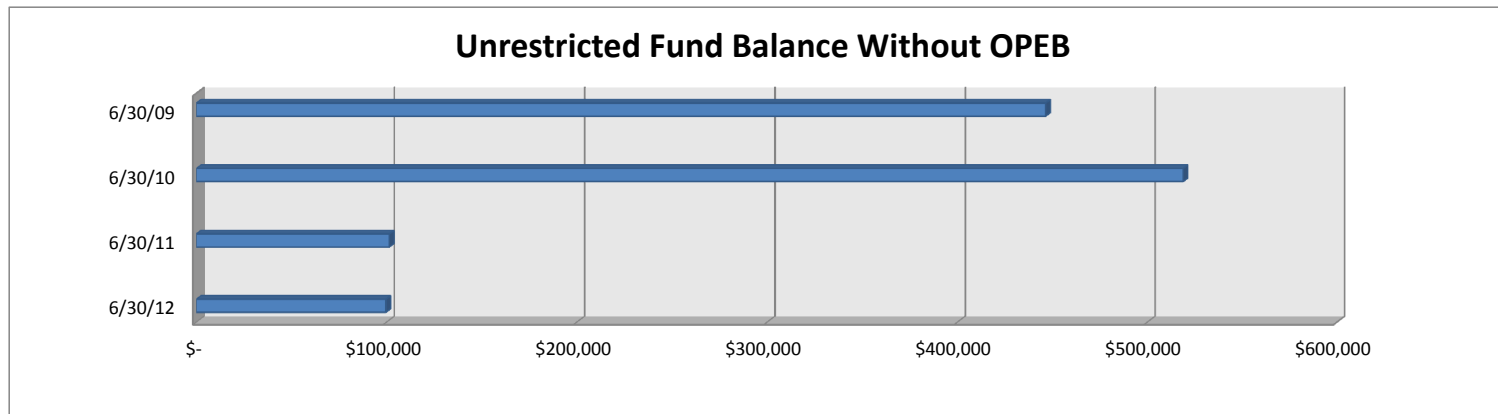
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	7,726	7,556	7,448	7,453	7,508
Decline (increase) in student enrollment	11	(170)	(108)	5	55
Number of schools	21	21	21	21	21
Average number of students/school	368	360	355	355	358
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(13)</b>	<b>(24)</b>	<b>(28)</b>	<b>(31)</b>	<b>(29)</b>

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**WEBSTER COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 446,278	\$ 518,842	\$ 101,404	\$ 99,597 (1)	\$ - (2)



**Excess Levy:**

Excess Levy in Effect	No	No	No	No	No
Percent of maximum	-	-	-	-	-
<b>Projected excess levy gross tax collections</b>	\$ -	\$ -	\$ -	\$ -	\$ -

<b>Per Pupil Expenditures</b>	\$ 9,440	\$ 10,760	\$ 11,730	\$ 11,439	N/A
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**Revenues:**

Local Source Revenue	\$ 2,282,574	\$ 2,447,071	\$ 2,869,376	\$ 2,273,748	N/A
State Source Revenue	\$15,337,798	\$12,706,606	\$10,547,824	\$11,644,329	N/A
Federal Source Revenue	\$ 2,706,914	\$ 4,836,645	\$ 4,413,706	\$ 3,228,693	N/A

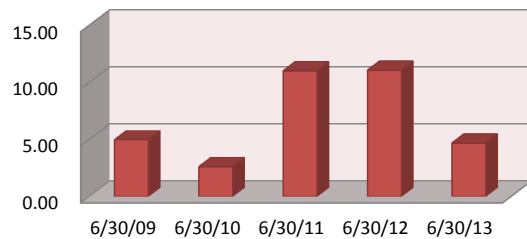
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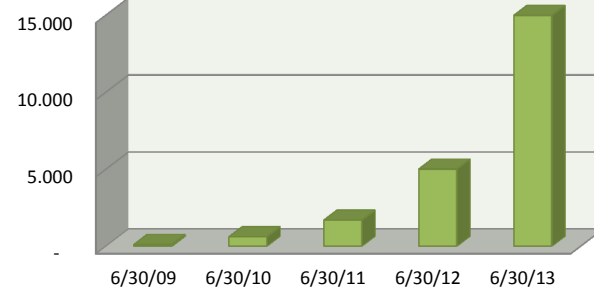
**WEBSTER COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	115.54	112.95	114.80	112.65	113.08
Number PE actually employed	118.00	110.97	123.80	122.70	115.75
Number PE employed in excess of number funded	2.46	(1.98)	9.00	10.05	2.67
Number PE employed from local funds	2.50	4.58	2.00	1.00	2.00
Total number of PE funded by county board	4.96	2.60	11.00	11.05	4.67
<b>Service Personnel:</b>					
Number SP allowed for funding	71.873	69.606	70.574	68.796	68.361
Number SP actually employed	71.998	70.223	72.273	73.813	83.350
Number SP employed in excess of number funded	0.125	0.617	1.699	5.017	14.989
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	0.125	0.617	1.699	5.017	14.989
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>5.089</b>	<b>3.217</b>	<b>12.695</b>	<b>16.069</b>	<b>19.659</b>

**PE From Local Funds**



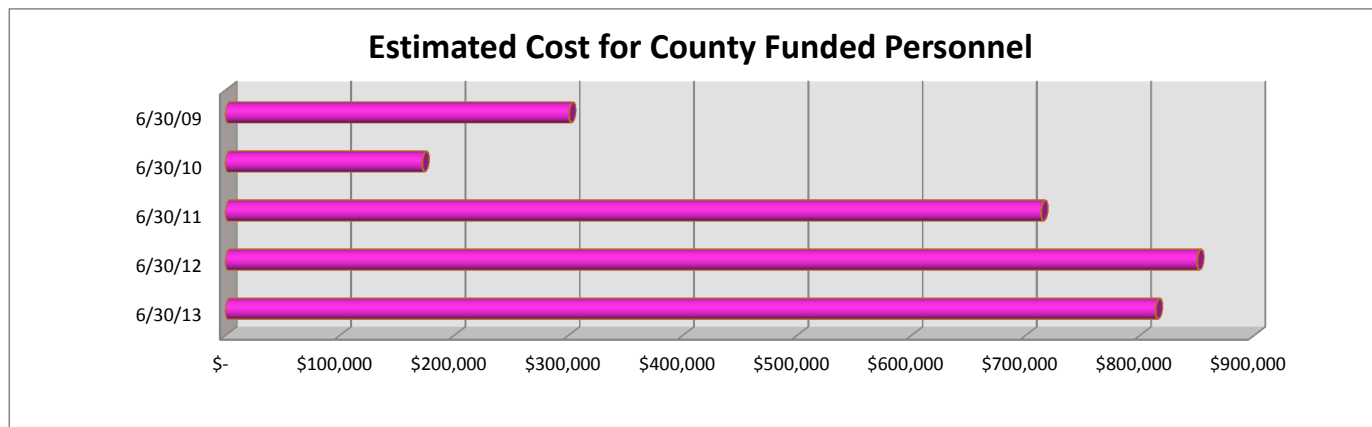
**SP From Local Funds**





**WEBSTER COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 296,446	\$ 151,093	\$ 655,263	\$ 676,194	\$ 290,498
Service Personnel	4,328	21,330	58,652	174,224	523,616
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 300,774</b>	<b>\$ 172,423</b>	<b>\$ 713,914</b>	<b>\$ 850,418</b>	<b>\$ 814,114</b>



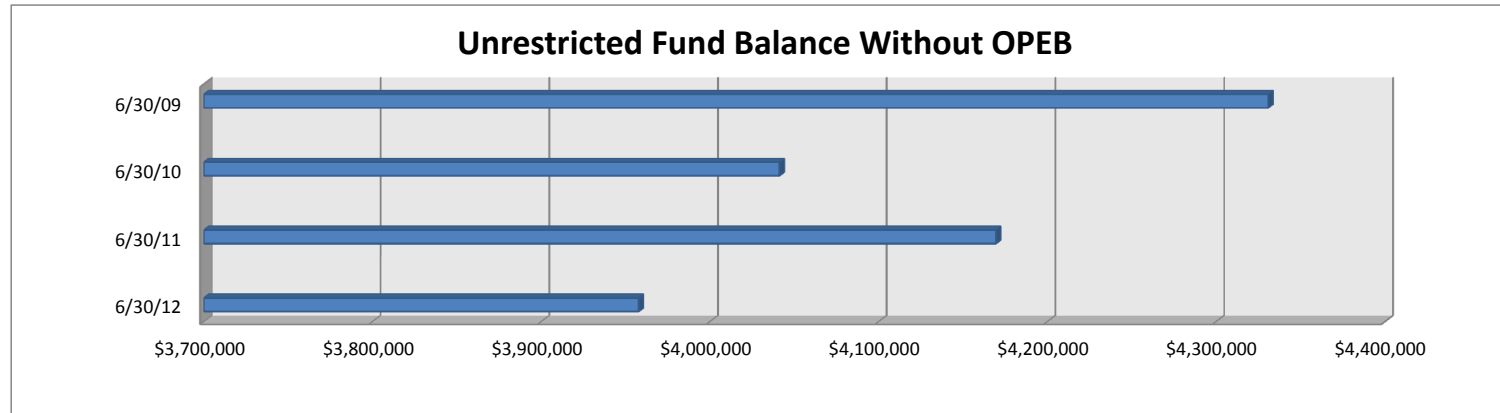
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,550	1,577	1,534	1,505	1,493
Decline (increase) in student enrollment	(65)	27	(43)	(29)	(12)
Number of schools	6	6	6	6	6
Average number of students/school	258	263	256	251	249
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(123)</b>	<b>(121)</b>	<b>(127)</b>	<b>(135)</b>	<b>(138)</b>

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**WETZEL COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 4,330,835	\$ 4,041,178	\$ 4,169,442	\$ 3,957,715	(1) \$ - (2)



<b>Excess Levy:</b>					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
<b>Projected excess levy gross tax collections</b>	\$ 4,562,221	\$ 4,810,343	\$ 5,028,409	\$ 5,389,665	\$ 6,043,516
<b>Per Pupil Expenditures</b>	\$ 10,589	\$ 11,956	\$ 12,165	\$ 12,343	N/A
<b>Revenues:</b>					
Local Source Revenue	\$ 8,676,914	\$ 9,023,091	\$ 9,854,844	\$10,734,141	N/A
State Source Revenue	\$19,282,116	\$18,080,607	\$21,414,651	\$21,472,538	N/A
Federal Source Revenue	\$ 3,936,442	\$ 5,202,355	\$ 5,075,033	\$ 3,860,087	N/A

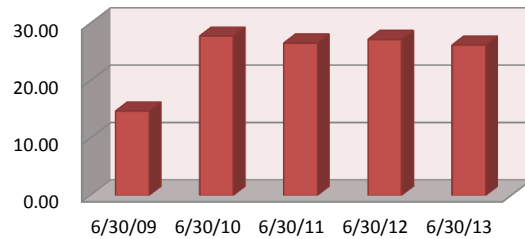
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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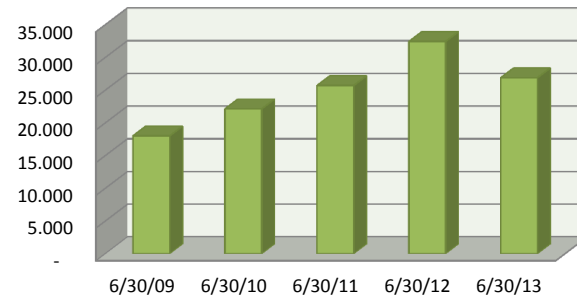
**WETZEL COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	219.06	212.24	212.37	209.84	211.97
Number PE actually employed	232.41	238.00	235.90	234.00	236.15
Number PE employed in excess of number funded	13.35	25.76	23.53	24.16	24.18
Number PE employed from local funds	1.34	2.00	3.00	3.00	2.00
Total number of PE funded by county board	14.69	27.76	26.53	27.16	26.18
<b>Service Personnel:</b>					
Number SP allowed for funding	132.296	130.814	128.446	127.087	128.430
Number SP actually employed	150.299	152.944	154.144	159.514	155.321
Number SP employed in excess of number funded	18.003	22.130	25.698	32.427	26.891
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	18.003	22.130	25.698	32.427	26.891
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>32.693</b>	<b>49.890</b>	<b>52.232</b>	<b>59.583</b>	<b>53.071</b>

**PE From Local Funds**

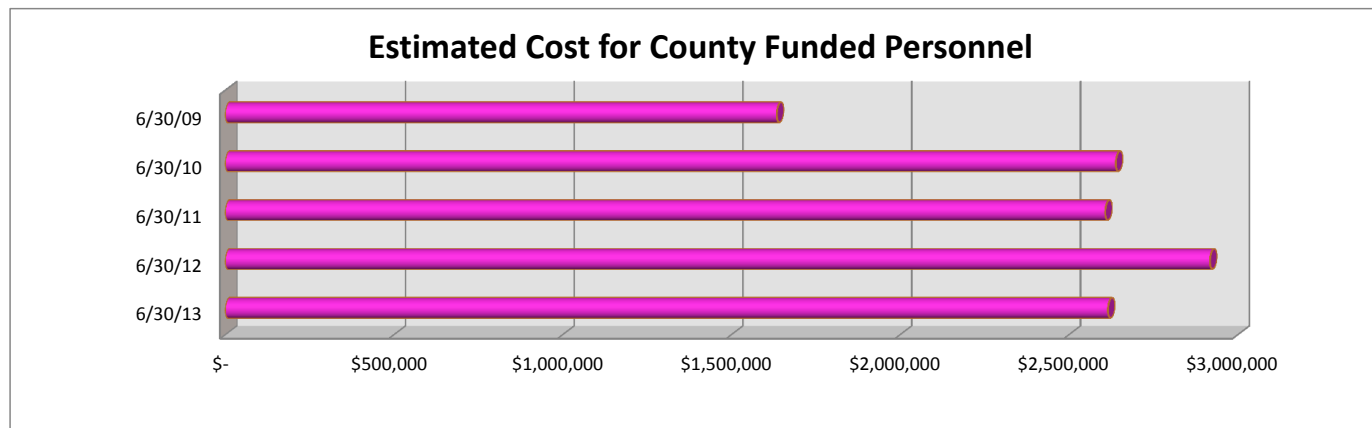


**SP From Local Funds**



**WETZEL COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 963,949	\$ 1,809,910	\$ 1,681,485	\$ 1,739,020	\$ 1,638,838
Service Personnel	670,735	829,044	926,140	1,178,664	976,788
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,634,684</b>	<b>\$ 2,638,954</b>	<b>\$ 2,607,625</b>	<b>\$ 2,917,684</b>	<b>\$ 2,615,627</b>



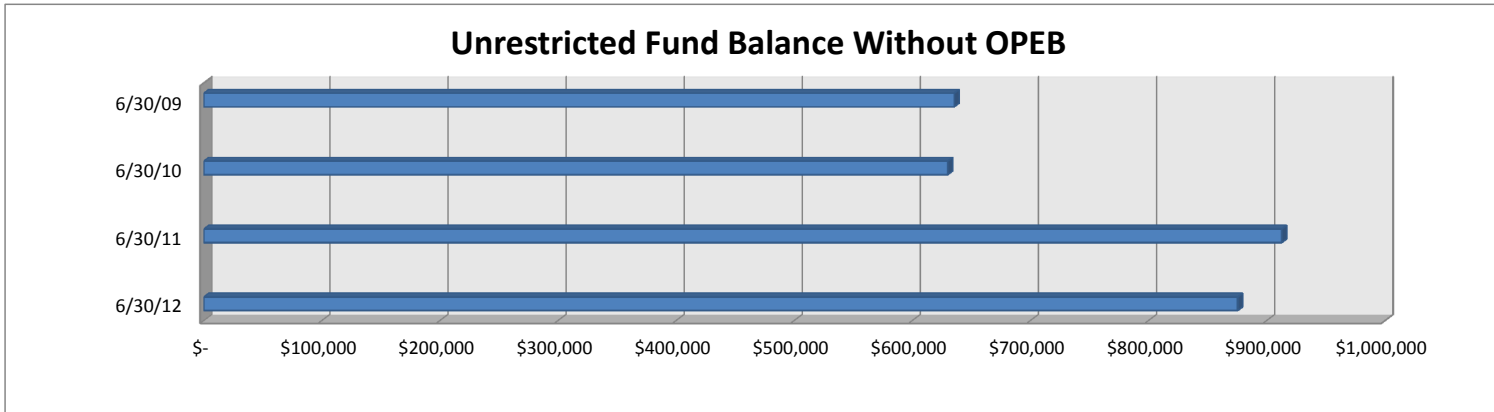
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	2,920	2,864	2,844	2,855	2,818
Decline (increase) in student enrollment	(85)	(56)	(20)	11	(37)
Number of schools	9	9	9	9	9
Average number of students/school	324	318	316	317	313
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(57)</b>	<b>(66)</b>	<b>(67)</b>	<b>(69)</b>	<b>(74)</b>

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**WIRT COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 635,522	\$ 630,005	\$ 912,764	\$ 875,507	(1) \$ - (2)



<b>Excess Levy:</b>					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	87.28%	90.02%	90.02%	90.02%	90.02%
<b>Projected excess levy gross tax collections</b>	\$ 719,783	\$ 759,281	\$ 766,592	\$ 782,648	\$ 796,935
<b>Per Pupil Expenditures</b>	\$ 9,897	\$ 10,674	\$ 10,988	\$ 11,214	N/A
<b>Revenues:</b>					
Local Source Revenue	\$ 1,465,329	\$ 1,666,791	\$ 1,677,231	\$ 1,671,095	N/A
State Source Revenue	\$ 6,513,649	\$ 5,995,063	\$ 7,810,331	\$ 8,269,548	N/A
Federal Source Revenue	\$ 1,625,962	\$ 2,132,986	\$ 2,130,212	\$ 1,490,801	N/A

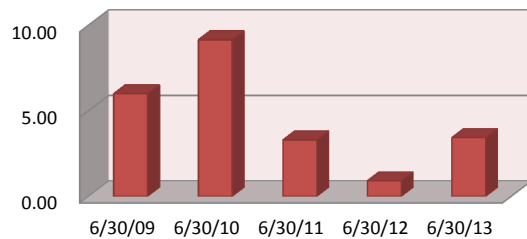
Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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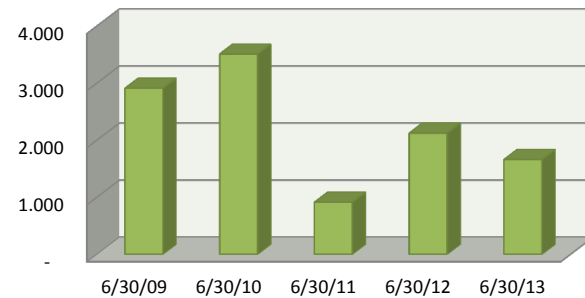
**WIRT COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	72.43	72.31	77.17	82.65	84.77
Number PE actually employed	77.43	80.46	79.46	82.56	87.20
Number PE employed in excess of number funded	5.00	8.15	2.29	(0.09)	2.43
Number PE employed from local funds	1.00	1.00	1.00	1.00	1.00
Total number of PE funded by county board	6.00	9.15	3.29	0.91	3.43
<b>Service Personnel:</b>					
Number SP allowed for funding	45.228	44.628	47.226	50.215	51.124
Number SP actually employed	48.140	48.140	48.140	52.340	52.787
Number SP employed in excess of number funded	2.912	3.512	0.914	2.125	1.663
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	2.912	3.512	0.914	2.125	1.663
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>8.908</b>	<b>12.658</b>	<b>4.208</b>	<b>3.033</b>	<b>5.093</b>

**PE From Local Funds**

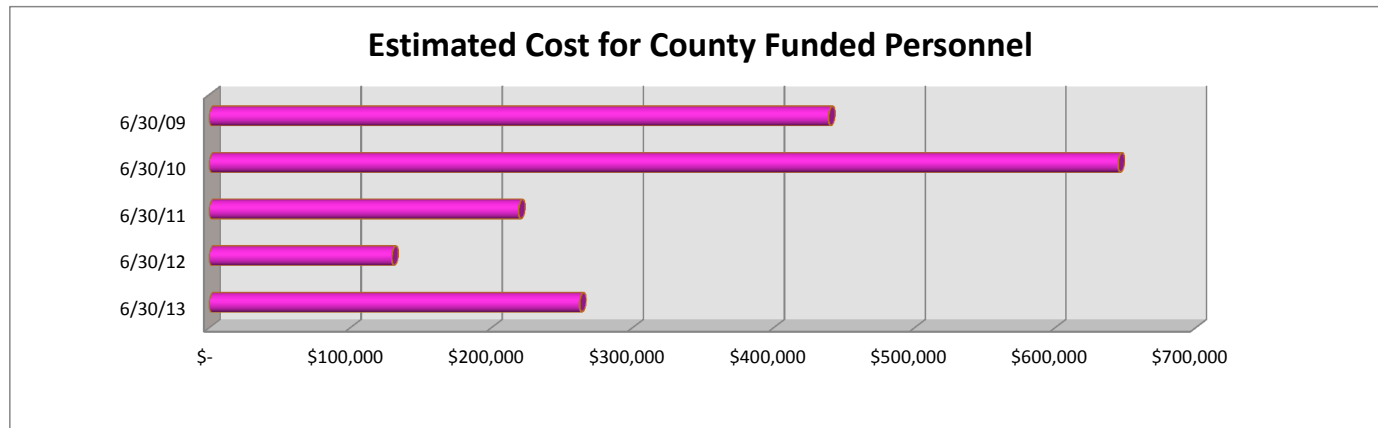


**SP From Local Funds**



**WIRT COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 337,955	\$ 522,836	\$ 186,853	\$ 53,485	\$ 203,632
Service Personnel	101,090	122,128	32,528	76,074	58,971
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 439,045</b>	<b>\$ 644,964</b>	<b>\$ 219,382</b>	<b>\$ 129,560</b>	<b>\$ 262,603</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	954	967	1,010	1,000	1,035
Decline (increase) in student enrollment	(43)	13	43	(10)	35
Number of schools	3	3	3	3	3
Average number of students/school	318	322	337	333	345
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(63)</b>	<b>(62)</b>	<b>(46)</b>	<b>(53)</b>	<b>(42)</b>

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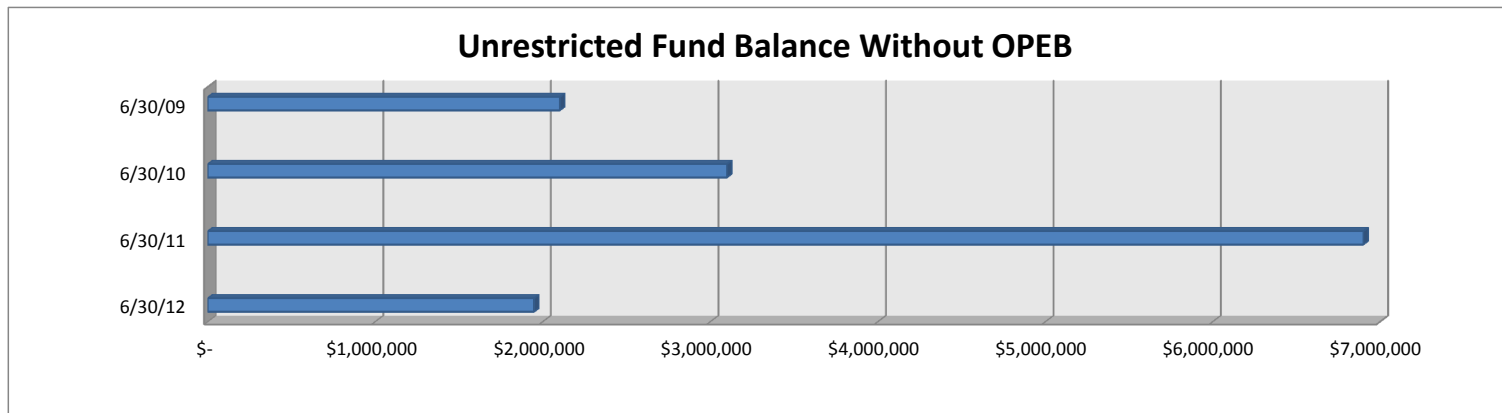
**WOOD COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
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**FINANCIAL DATA:**

**Unrestricted Fund Balance without OPEB Liability or Encumbrances**

\$ 2,100,942      \$ 3,098,169      \$ 6,899,861      \$ 1,947,617      (1) \$ -      (2)



**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	80.00%	80.00%	80.00%	80.00%	80.00%
<b>Projected excess levy gross tax collections</b>	\$16,983,570	\$17,081,159	\$ 16,989,399	\$16,939,554	\$16,962,713

**Per Pupil Expenditures**

\$ 9,475      \$ 10,209      \$ 10,769      \$ 10,998      N/A

**Revenues:**

Local Source Revenue	\$41,690,296	\$45,699,932	\$ 41,872,217	\$41,377,060	N/A
State Source Revenue	\$77,348,295	\$72,987,480	\$ 89,193,162	\$94,457,484	N/A
Federal Source Revenue	\$14,474,028	\$22,388,936	\$ 21,723,287	\$19,203,805	N/A

Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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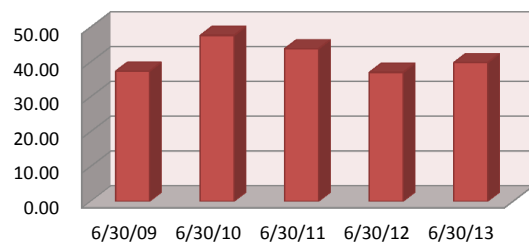
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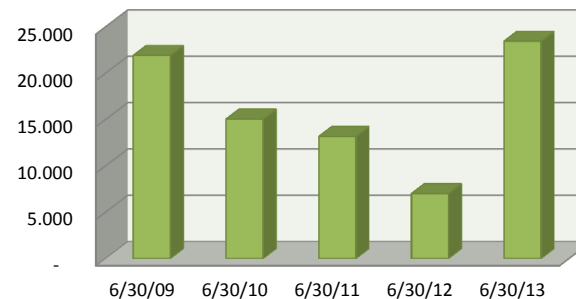
**WOOD COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	983.62	985.23	995.17	1,002.99	1,013.17
Number PE actually employed	1,008.00	1,020.00	1,025.00	1,026.00	1,032.00
Number PE employed in excess of number funded	24.38	34.77	29.83	23.01	18.83
Number PE employed from local funds	13.00	12.88	14.00	14.00	21.00
Total number of PE funded by county board	37.38	47.65	43.83	37.01	39.83
<b>Service Personnel:</b>					
Number SP allowed for funding	590.192	591.612	592.503	592.307	592.920
Number SP actually employed	611.108	605.660	604.681	598.324	616.378
Number SP employed in excess of number funded	20.916	14.048	12.178	6.017	23.458
Number SP employed from local funds	1.000	1.000	1.000	1.000	-
Total number of SP funded by county board	21.916	15.048	13.178	7.017	23.458
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>59.300</b>	<b>62.693</b>	<b>57.004</b>	<b>44.031</b>	<b>63.288</b>

**PE From Local Funds**

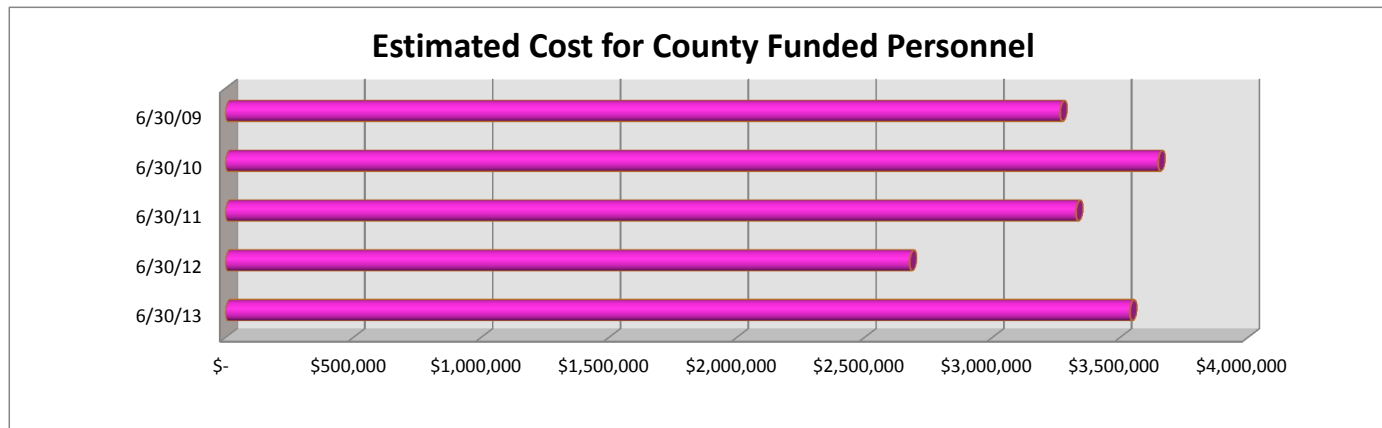


**SP From Local Funds**



**WOOD COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 2,398,694	\$ 3,052,806	\$ 2,799,796	\$ 2,390,072	\$ 2,574,533
Service Personnel	867,914	597,389	528,763	287,218	965,053
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 3,266,607</b>	<b>\$ 3,650,195</b>	<b>\$ 3,328,559</b>	<b>\$ 2,677,290</b>	<b>\$ 3,539,586</b>



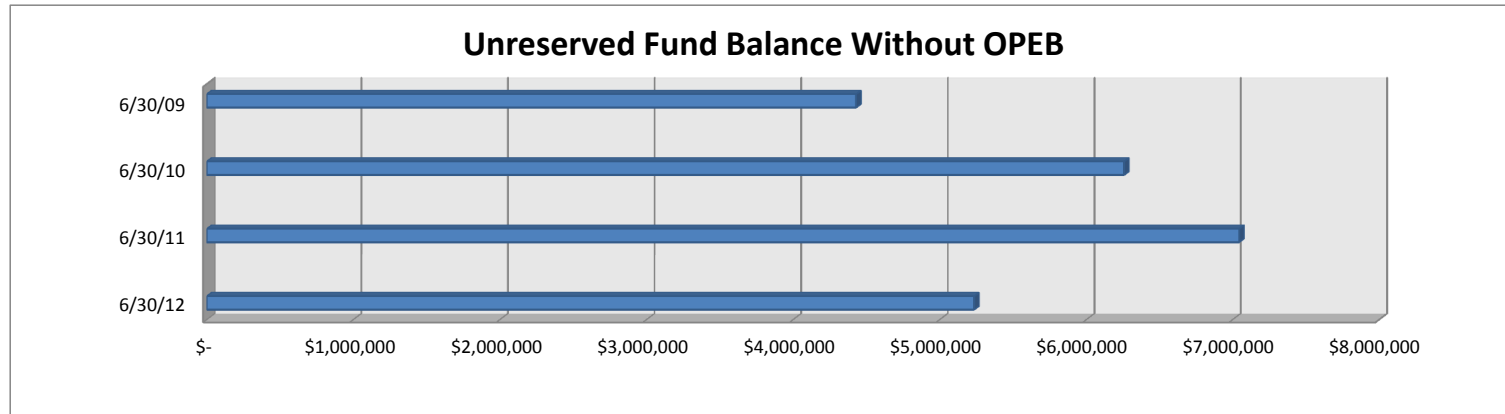
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	13,481	13,486	13,462	13,455	13,341
Decline (increase) in student enrollment	(38)	5	(24)	(7)	(114)
Number of schools	28	28	28	28	28
Average number of students/school	481	482	481	481	476
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>100</b>	<b>98</b>	<b>98</b>	<b>95</b>	<b>89</b>

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**WYOMING COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 4,429,330	\$ 6,258,022	\$ 7,043,558	\$ 5,234,909	(1) \$ - (2)



**Excess Levy:**

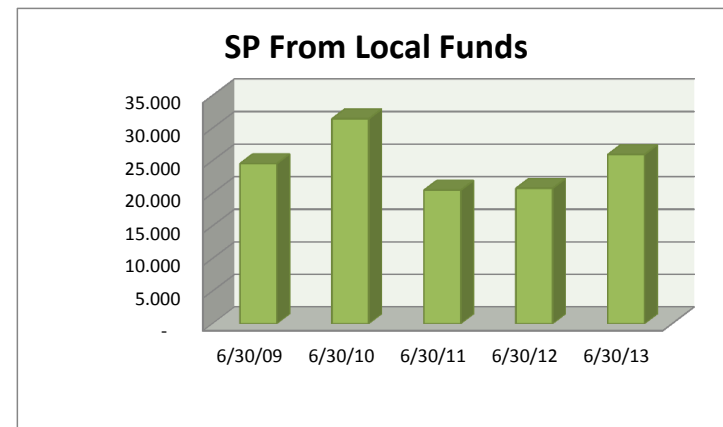
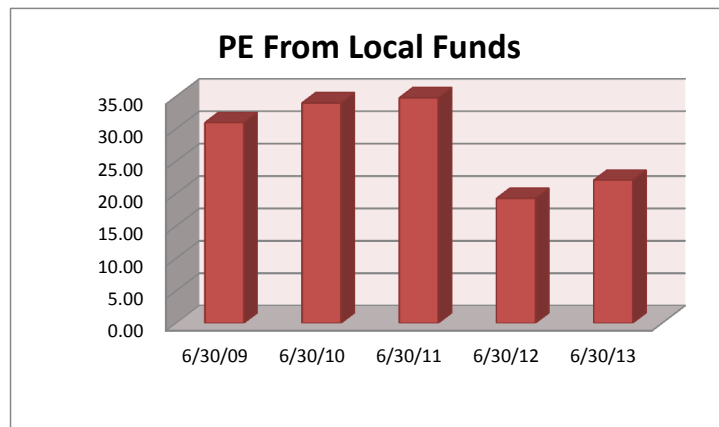
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
<b>Projected excess levy gross tax collections</b>	\$ 7,584,734	\$ 8,364,851	\$ 8,459,440	\$ 7,530,463	\$ 7,868,982
<b>Per Pupil Expenditures</b>	\$ 10,461	\$ 11,756	\$ 11,943	\$ 11,439	N/A
<b>Revenues:</b>					
Local Source Revenue	\$16,693,652	\$17,950,169	\$17,186,846	\$15,412,040	N/A
State Source Revenue	\$25,834,164	\$23,519,849	\$22,952,825	\$30,193,994	N/A
Federal Source Revenue	\$ 5,736,088	\$ 7,639,578	\$ 8,245,267	\$ 6,789,173	N/A

Notes: (1) The financial data presented for FY 09 through 12 are from audited financial reports. During FY09 and FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY13 has not yet ended as of the date of this report, the annual financial activity for this year is not yet available.

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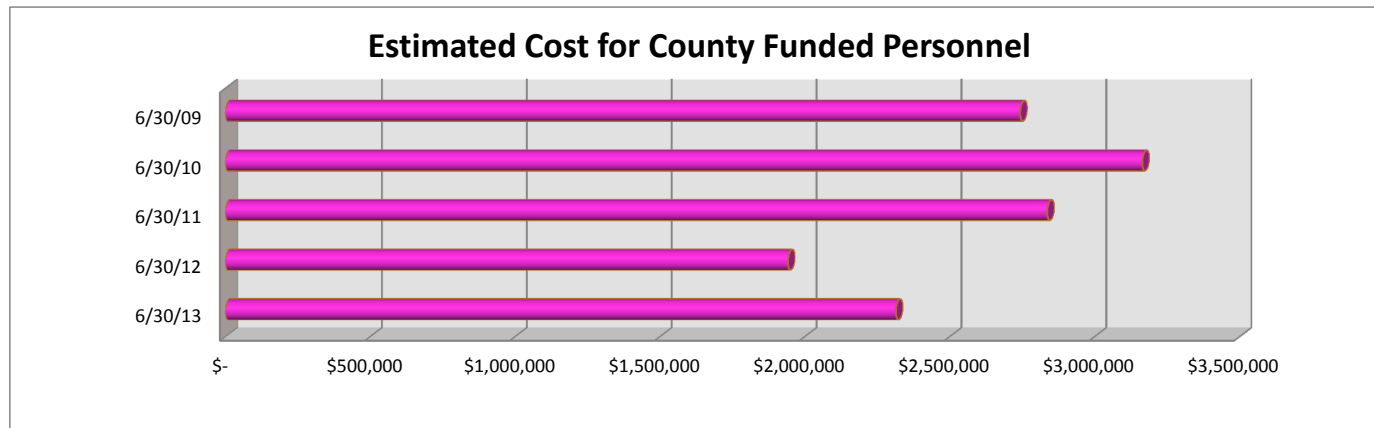
**WYOMING COUNTY SCHOOLS**  
**EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES**  
**FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE allowed for funding	310.97	307.18	312.39	316.66	316.36
Number PE actually employed	334.45	336.20	338.70	330.95	332.45
Number PE employed in excess of number funded	23.48	29.02	26.31	14.29	16.09
Number PE employed from local funds	7.50	5.00	8.50	5.00	6.00
Total number of PE funded by county board	30.98	34.02	34.81	19.29	22.09
<b>Service Personnel:</b>					
Number SP allowed for funding	188.002	187.960	189.232	192.062	191.866
Number SP actually employed	212.565	219.402	209.727	212.840	217.825
Number SP employed in excess of number funded	24.563	31.442	20.495	20.778	25.959
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	24.563	31.442	20.495	20.778	25.959
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>55.543</b>	<b>65.462</b>	<b>55.303</b>	<b>40.064</b>	<b>48.049</b>



**WYOMING COUNTY SCHOOLS  
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES  
FYE 6/30/09 - 6/30/13**

	FYE 6/30/09	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,899,241	\$ 2,091,408	\$ 2,134,606	\$ 1,204,418	\$ 1,391,565
Service Personnel	844,129	1,073,120	702,130	737,552	922,920
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,743,370</b>	<b>\$ 3,164,528</b>	<b>\$ 2,836,736</b>	<b>\$ 1,941,970</b>	<b>\$ 2,314,486</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,140	4,161	4,229	4,197	4,270
Decline (increase) in student enrollment	(2)	21	68	(32)	73
Number of schools	14	14	14	14	14
Average number of students/school	296	297	302	300	305
State average number of students/school	381	384	383	386	387
<b>Number of students/school above (below) state average</b>	<b>(85)</b>	<b>(87)</b>	<b>(81)</b>	<b>(86)</b>	<b>(82)</b>

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