

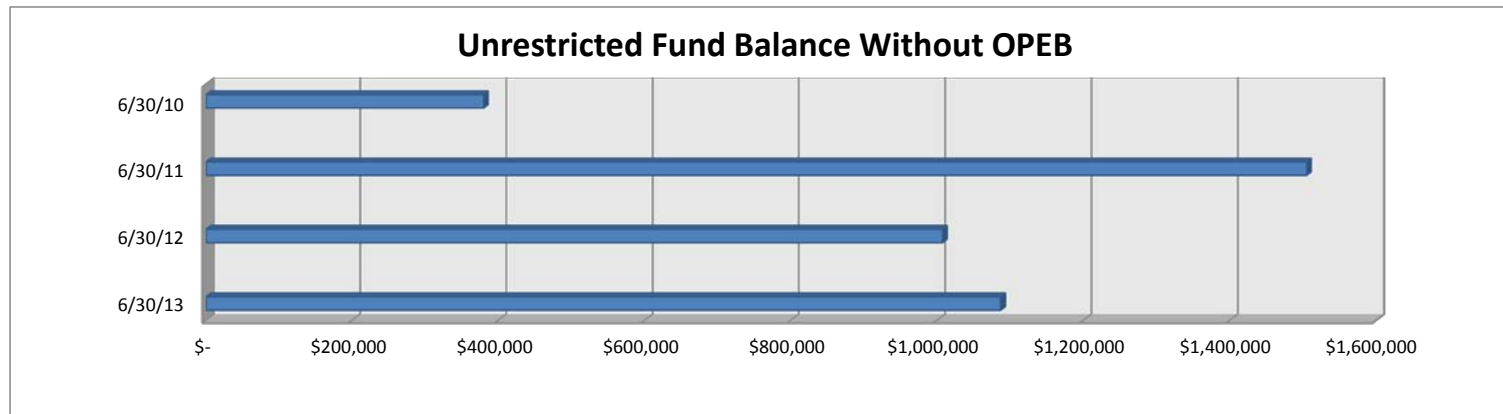
BARBOUR COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 379,595 \$ 1,504,923 \$ 1,007,076 \$ 1,086,736 (1) \$ - (2)



Excess Levy:

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

Per Pupil Expenditures \$ 10,065 \$ 10,171 \$ 10,501 \$ 10,481 N/A

Revenues:

Local Source Revenue	\$ 2,930,227	\$ 3,445,299	\$ 2,854,789	\$ 3,733,163	N/A
State Source Revenue	16,258,743	18,543,405	18,755,196	18,400,149	N/A
Federal Source Revenue	5,194,289	4,839,549	3,760,385	3,417,631	N/A

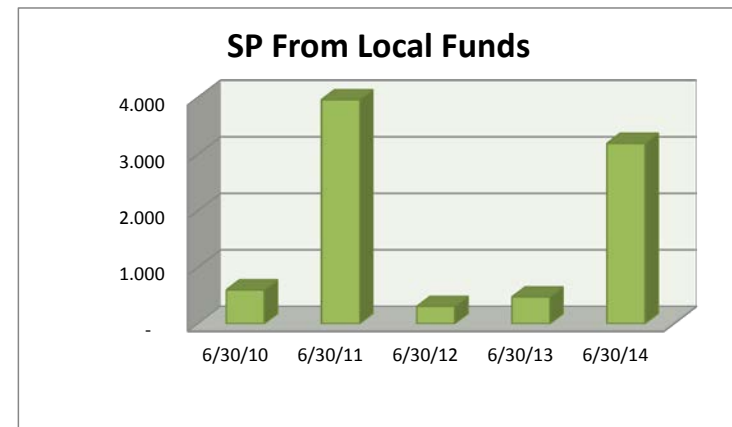
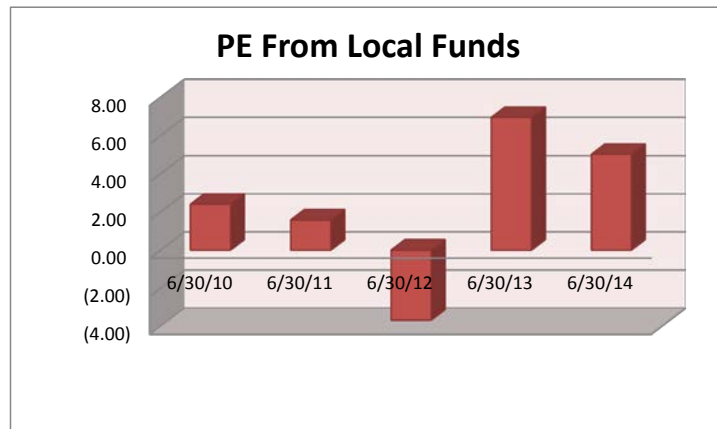
Total 24,383,259 26,828,253 25,370,370 25,550,943 \$ -

Notes: (1) The financial data presented for FY 10 through 13 are from audited financial reports. During 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 FY14 has not ended as of the date of this report, the annual financial activity for this year is not yet available.

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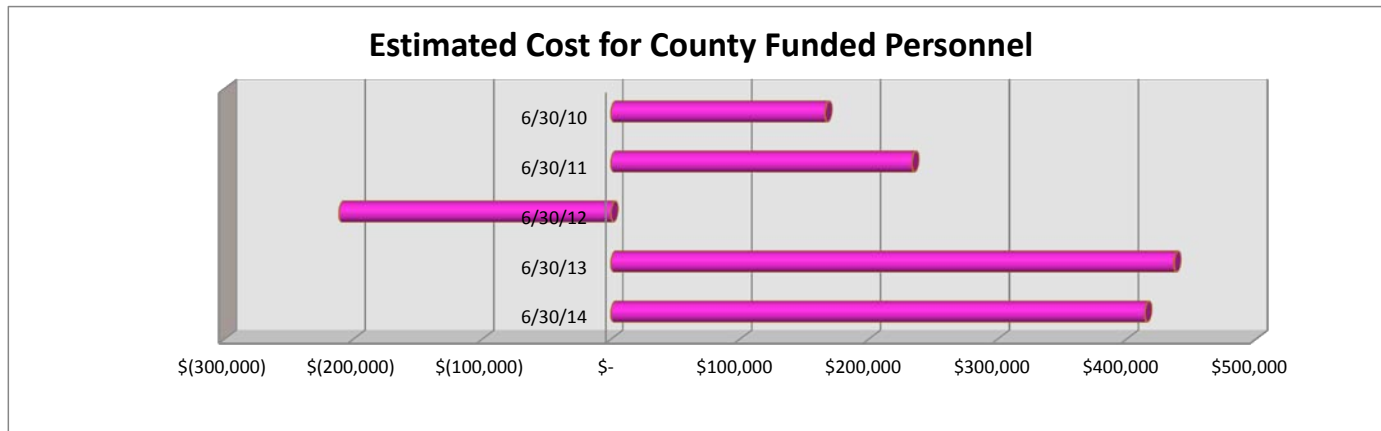
BARBOUR COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	182.58	183.44	185.000	184.050	183.570
Number PE actually employed	183.98	181.03	179.830	186.510	186.100
Number PE employed in excess of number funded	1.40	(2.41)	(5.170)	2.460	2.530
Number PE employed from local funds	1.00	4.00	1.500	4.500	2.500
Total number of PE funded by county board	2.40	1.59	(3.670)	6.960	5.030
Service Personnel:					
Number SP allowed for funding	112.263	111.424	112.032	110.513	110.096
Number SP actually employed	112.865	114.390	112.340	110.989	113.289
Number SP employed in excess of number funded	0.602	2.966	0.308	0.476	3.193
Number SP employed from local funds	-	1.000	-	-	-
Total number of SP funded by county board	0.602	3.966	0.308	0.476	3.193
Total number of personnel employed in excess of number funded through PSSP	3.006	5.552	(3.362)	7.436	8.223



BARBOUR COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 145,162	\$ 95,185	\$ (221,897)	\$ 420,008	\$ 303,567
Service Personnel	20,916	138,338	10,874	16,792	110,545
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 166,078	\$ 233,523	\$ (211,023)	\$ 436,800	\$ 414,113



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,478	2,499	2,455	2,441	2,454
Decline in student enrollment	(18)	21	(44)	(14)	13
Number of schools	9	9	9	9	9
Average number of students/school	275	278	273	271	273
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(131)	(127)	(136)	(137)	(138)

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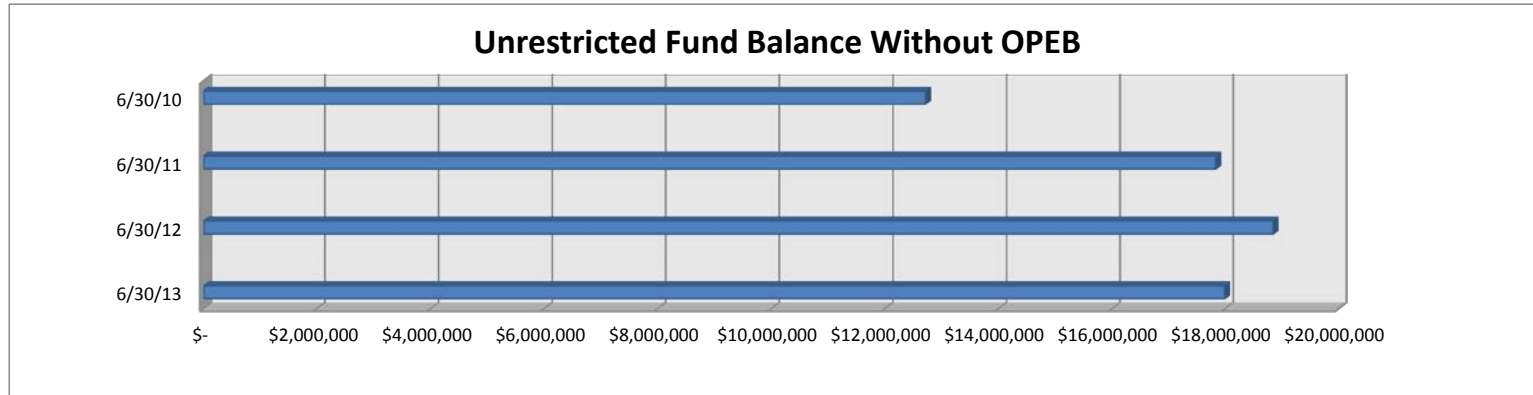
BERKELEY COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 12,711,970 \$ 17,829,745 \$ 18,844,292 \$ 17,985,672 ⁽¹⁾ \$ - ⁽²⁾



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	98.04%	98.04%	98.04%	98.04%	98.04%
Projected excess levy gross tax collections	\$ 33,241,297	\$ 31,590,485	\$ 30,452,783	\$ 29,269,204	\$29,473,788
Per Pupil Expenditures	\$ 10,067	\$ 10,343	\$ 10,600	\$ 10,603	N/A
Revenues:					
Local Source Revenue	\$ 73,662,424	\$ 71,406,231	\$ 69,958,309	\$ 70,004,812	N/A
State Source Revenue	\$ 90,474,661	\$ 111,127,048	\$ 125,701,791	\$ 128,269,209	N/A
Federal Source Revenue	\$ 30,870,586	\$ 24,913,771	\$ 19,021,438	\$ 17,659,521	N/A
Total	\$ 195,007,671	\$ 207,447,050	\$ 214,681,538	\$ 215,933,542	\$ -

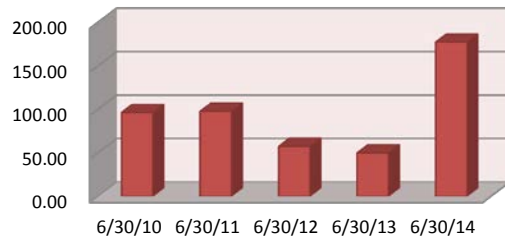
Notes: (1) The financial data presented for FY 10 through 13 are from audited financial reports. During FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY14 has not ended as of the date of this report, the annual financial activity for this year is not yet available.

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BERKELEY COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	1,277.37	1,297.16	1,319.08	1,349.60	1,366.36
Number PE actually employed	1,348.70	1,365.90	1,347.05	1,369.60	1,505.43
Number PE employed in excess of number funded	71.33	68.74	27.97	20.00	139.07
Number PE employed from local funds	25.00	29.00	29.40	30.00	38.25
Total number of PE funded by county board	96.33	97.74	57.37	50.00	177.32
Service Personnel:					
Number SP allowed for funding	755.469	764.313	774.531	786.252	795.734
Number SP actually employed	922.751	929.719	934.014	914.104	922.328
Number SP employed in excess of number funded	167.282	165.406	159.483	127.852	126.594
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	167.282	165.406	159.483	127.852	126.594
Total number of personnel employed in excess of number funded through PSSP	263.616	263.142	216.851	177.852	303.914

PE From Local Funds

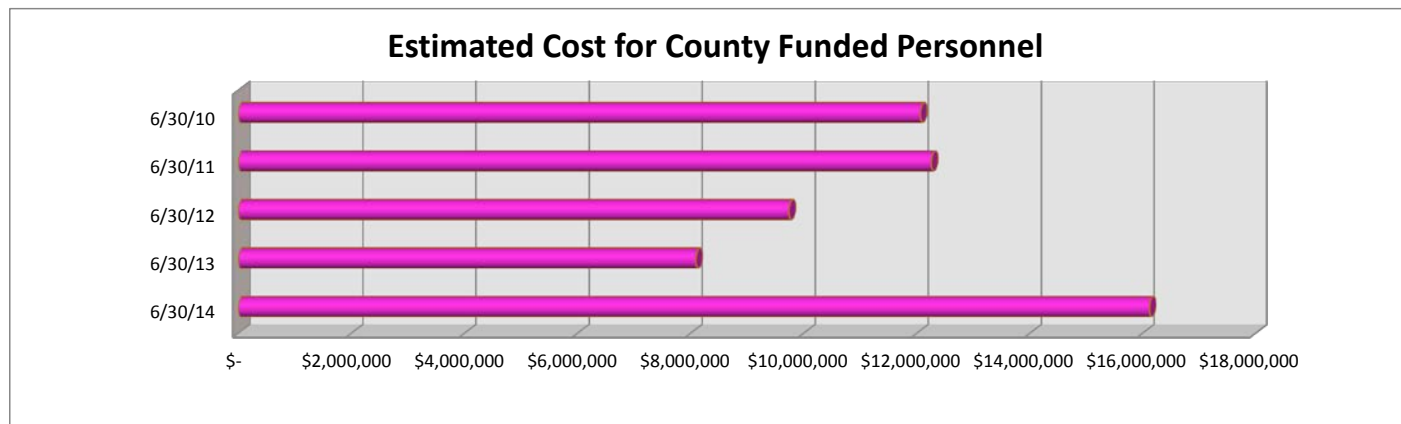


SP From Local Funds



BERKELEY COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 5,979,469	\$ 6,130,190	\$ 3,689,776	\$ 3,227,234	\$ 11,307,118
Service Personnel	6,084,827	6,127,386	6,050,333	4,866,567	4,812,718
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 12,064,296	\$ 12,257,576	\$ 9,740,109	\$ 8,093,800	\$ 16,119,836



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	17,446	17,720	18,002	18,171	18,221
Decline in student enrollment	232	274	282	169	50
Number of schools	28	28	28	28	30
Average number of students/school	623	633	643	649	607
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	217	228	234	241	196

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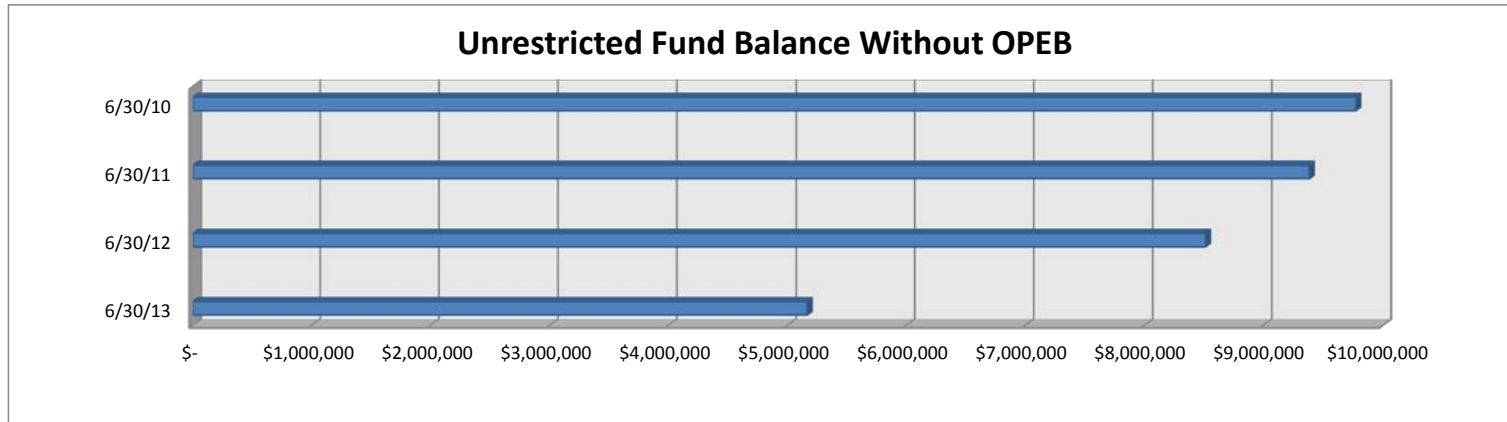
BOONE COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 9,775,508 \$ 9,384,157 \$ 8,510,759 \$ 5,163,142 (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%
Projected excess levy gross tax collections	\$13,304,700	\$13,426,398	\$13,013,467	\$13,881,925	\$13,992,720

Per Pupil Expenditures \$ 11,820 \$ 13,405 \$ 13,465 \$ 13,083 N/A

Revenues:

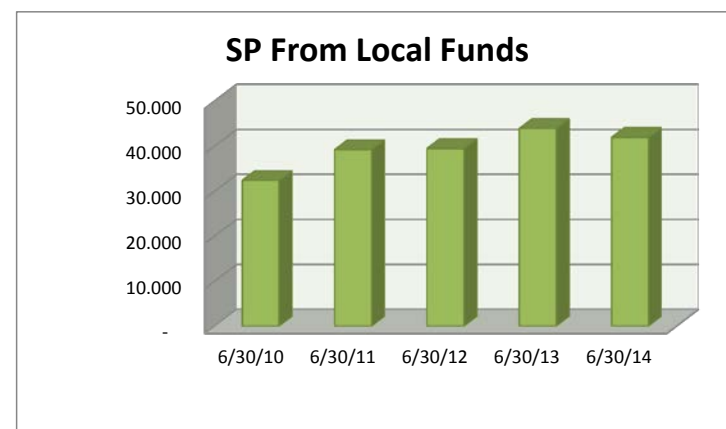
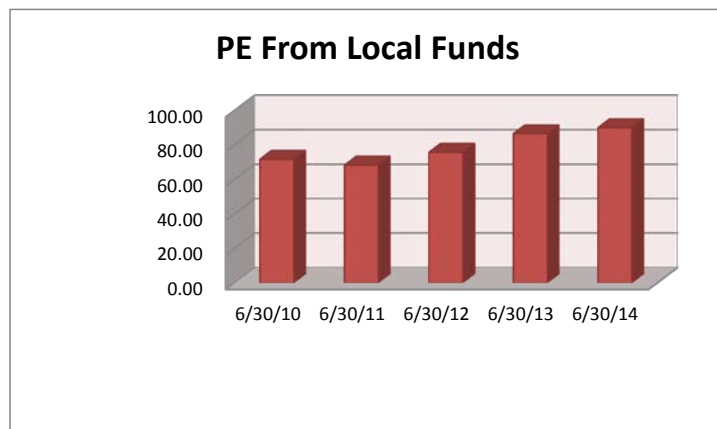
Local Source Revenue	\$25,082,723	\$25,446,233	\$25,714,578	\$25,940,240	N/A
State Source Revenue	\$22,120,133	\$27,009,088	\$26,807,242	\$27,497,008	N/A
Federal Source Revenue	\$ 8,400,237	\$ 9,244,674	\$ 8,011,989	\$ 5,542,530	N/A
Total	\$55,603,093	\$61,699,995	\$60,533,809	\$58,979,778	\$ -

Notes: (1) The financial data presented for FY 10 through 13 are from audited financial reports. During 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 FY14 has not ended as of the date of this report, the annual financial activity for this year is not yet available.

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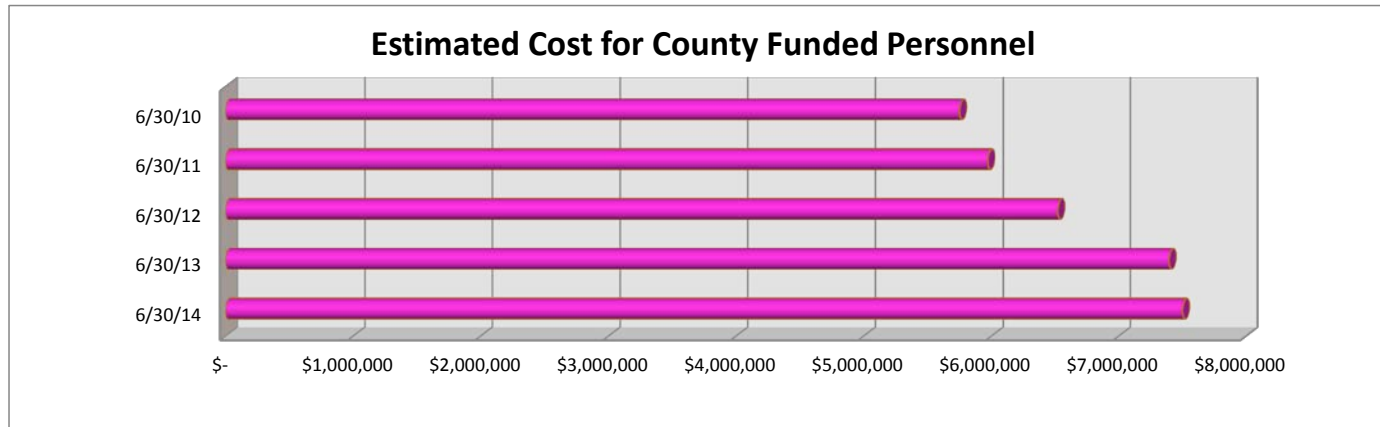
BOONE COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	345.14	348.77	339.78	340.96	339.53
Number PE actually employed	403.40	403.55	402.52	415.55	419.80
Number PE employed in excess of number funded	58.26	54.78	62.74	74.59	80.27
Number PE employed from local funds	13.40	13.50	13.00	12.00	9.75
Total number of PE funded by county board	71.66	68.28	75.74	86.59	90.02
Service Personnel:					
Number SP allowed for funding	208.518	210.789	205.394	206.047	204.915
Number SP actually employed	240.905	250.008	244.890	250.001	246.878
Number SP employed in excess of number funded	32.387	39.219	39.496	43.954	41.963
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	32.387	39.219	39.496	43.954	41.963
Total number of personnel employed in excess of number funded through PSSP	104.051	107.499	115.232	130.544	131.983



BOONE COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 4,504,227	\$ 4,403,471	\$ 4,911,044	\$ 5,610,792	\$ 5,795,818
Service Personnel	1,247,540	1,569,563	1,610,482	1,787,441	1,708,204
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 5,751,767	\$ 5,973,034	\$ 6,521,526	\$ 7,398,233	\$ 7,504,022



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,672	4,545	4,553	4,526	4,541
Decline in student enrollment	50	(127)	8	(27)	15
Number of schools	15	15	15	15	15
Average number of students/school	311	303	304	302	303
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(95)	(102)	(105)	(106)	(108)

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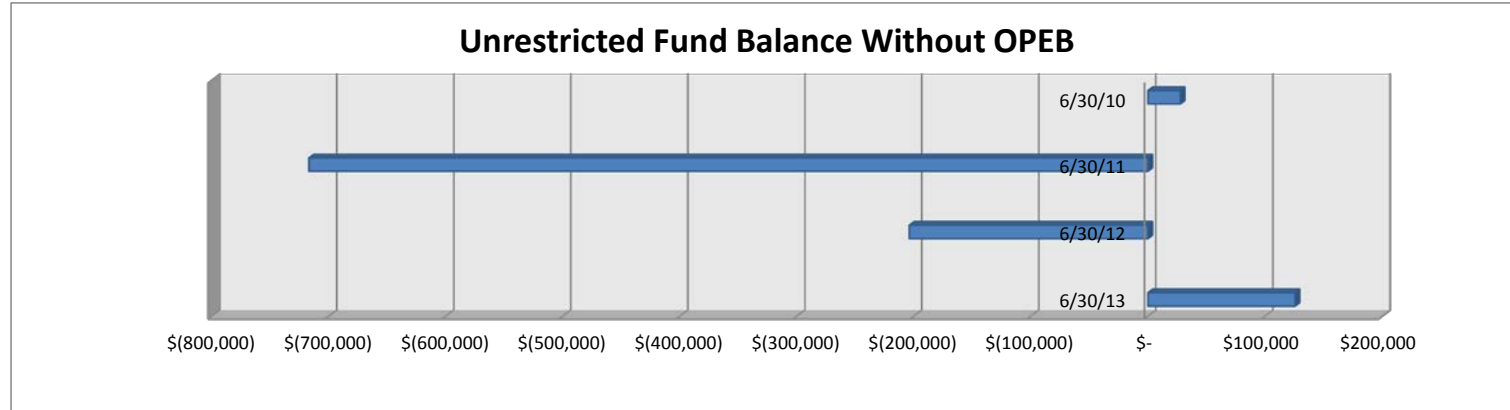
BRAXTON COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 27,616 \$ (716,965) \$ (203,911) \$ 125,736 (1) \$ - (2)



Excess Levy:

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

Per Pupil Expenditures \$ 11,291 \$ 11,049 \$ 10,911 \$ 10,545 N/A

Revenues:

Local Source Revenue	\$ 4,886,925	\$ 4,956,794	\$ 4,908,975	\$ 5,004,503	N/A
State Source Revenue	\$16,556,996	\$17,070,646	\$16,261,088	\$15,881,331	N/A
Federal Source Revenue	\$ 5,916,414	\$ 4,935,893	\$ 4,476,648	\$ 3,758,438	N/A
Total	\$27,360,335	\$26,963,333	\$25,646,711	\$24,644,272	\$ -

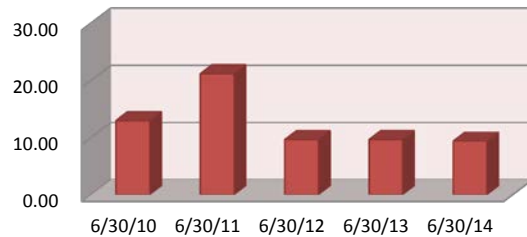
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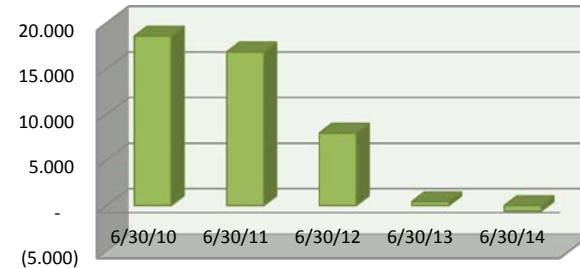
BRAXTON COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	170.70	166.87	166.02	162.18	162.32
Number PE actually employed	179.87	184.27	171.85	166.02	166.38
Number PE employed in excess of number funded	9.17	17.40	5.83	3.84	4.06
Number PE employed from local funds	3.83	3.83	3.83	5.83	5.33
Total number of PE funded by county board	13.00	21.23	9.66	9.67	9.39
Service Personnel:					
Number SP allowed for funding	103.758	101.500	101.243	98.881	98.806
Number SP actually employed	122.346	118.346	109.196	99.311	98.196
Number SP employed in excess of number funded	18.588	16.846	7.953	0.430	(0.610)
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	18.588	16.846	7.953	0.430	(0.610)
Total number of personnel employed in excess of number funded through PSSP	31.590	38.076	17.617	10.100	8.780

PE From Local Funds

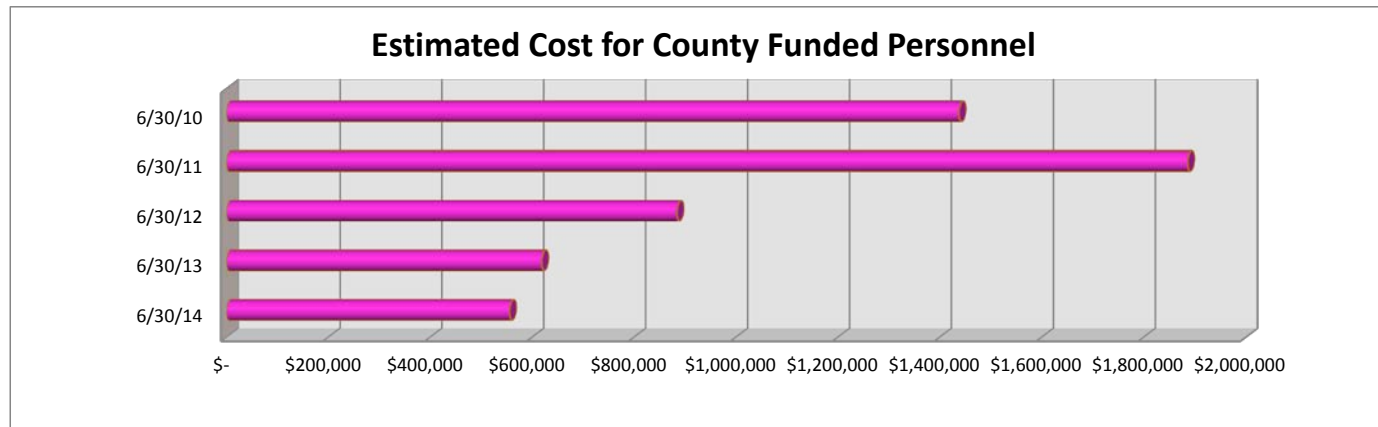


SP From Local Funds



BRAXTON COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 790,945	\$ 1,285,264	\$ 595,879	\$ 603,058	\$ 577,876
Service Personnel	647,120	601,241	288,491	15,901	(22,230)
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,438,065	\$ 1,886,506	\$ 884,370	\$ 618,959	\$ 555,647



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,230	2,220	2,157	2,156	2,128
Decline in student enrollment	(59)	(10)	(63)	(1)	(28)
Number of schools	8	8	8	8	8
Average number of students/school	279	278	270	270	266
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(127)	(127)	(139)	(138)	(145)

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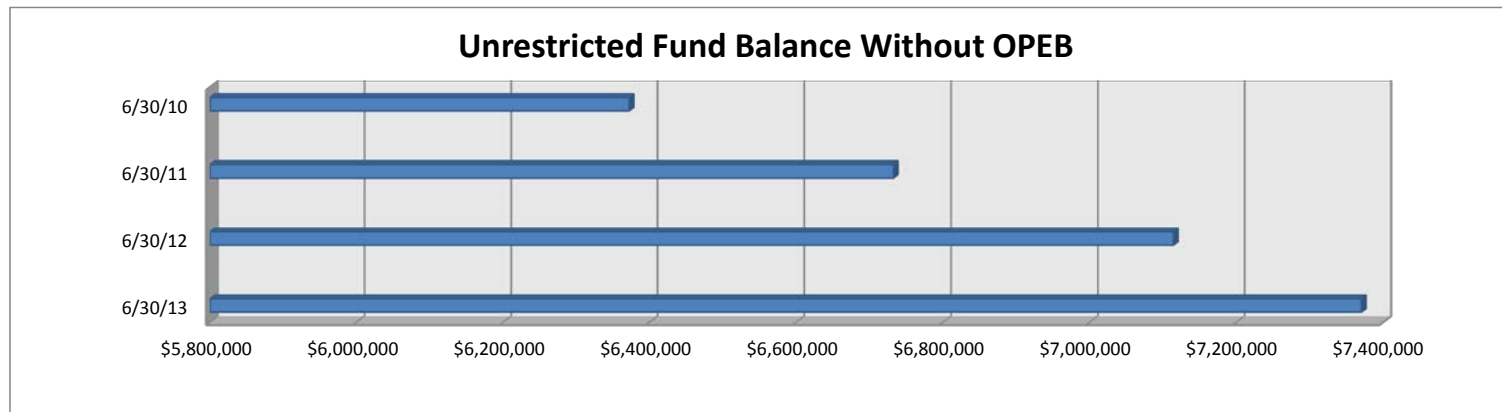
BROOKE COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 6,371,904 \$ 6,732,250 \$ 7,113,904 \$ 7,370,530 (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%
Projected excess levy gross tax collections	\$ 5,975,405	\$ 5,715,746	\$ 5,943,484	\$ 6,253,700	\$ 6,514,085

Per Pupil Expenditures \$ 10,944 \$ 11,233 \$ 11,331 \$ 11,613 N/A

Revenues:

Local Source Revenue	\$12,826,252	\$12,384,749	\$12,574,823	\$13,540,073	N/A
State Source Revenue	\$18,888,785	\$17,619,691	\$24,141,238	\$23,675,012	N/A
Federal Source Revenue	\$ 5,354,164	\$ 4,820,765	\$ 4,787,426	\$ 3,635,750	N/A
Total	\$37,069,201	\$34,825,205	\$41,503,487	\$40,850,835	\$ -

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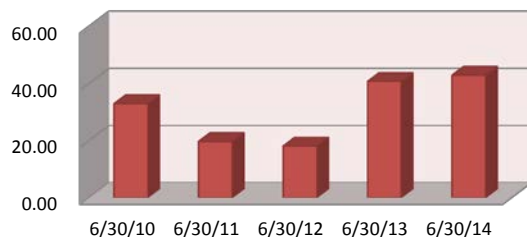
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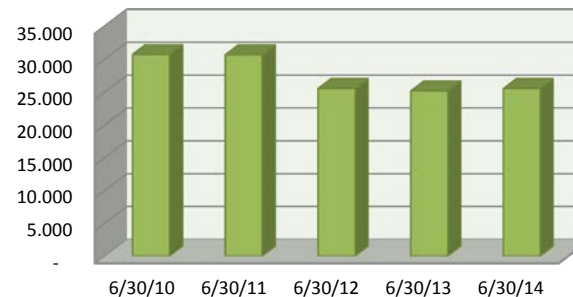
BROOKE COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	250.62	255.55	251.55	248.19	249.48
Number PE actually employed	279.60	267.29	262.64	280.45	284.95
Number PE employed in excess of number funded	28.98	11.74	11.09	32.26	35.47
Number PE employed from local funds	4.00	8.00	7.00	8.50	7.50
Total number of PE funded by county board	32.98	19.74	18.09	40.76	42.97
Service Personnel:					
Number SP allowed for funding	149.599	149.674	147.975	145.920	146.786
Number SP actually employed	180.312	180.337	173.520	171.102	172.325
Number SP employed in excess of number funded	30.713	30.663	25.545	25.182	25.539
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	30.713	30.663	25.545	25.182	25.539
Total number of personnel employed in excess of number funded through PSSP	63.693	50.403	43.631	65.942	68.509

PE From Local Funds

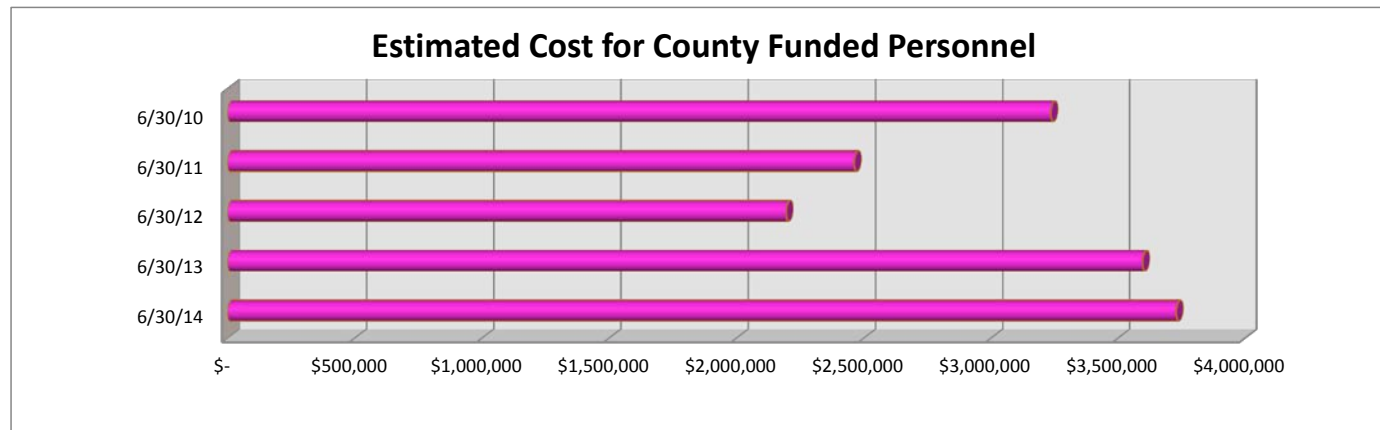


SP From Local Funds



**BROOKE COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,074,730	\$ 1,265,396	\$ 1,175,394	\$ 2,595,847	\$ 2,723,792
Service Personnel	1,160,008	1,197,052	1,019,872	1,001,083	1,005,863
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,234,739	\$ 2,462,448	\$ 2,195,266	\$ 3,596,930	\$ 3,729,655



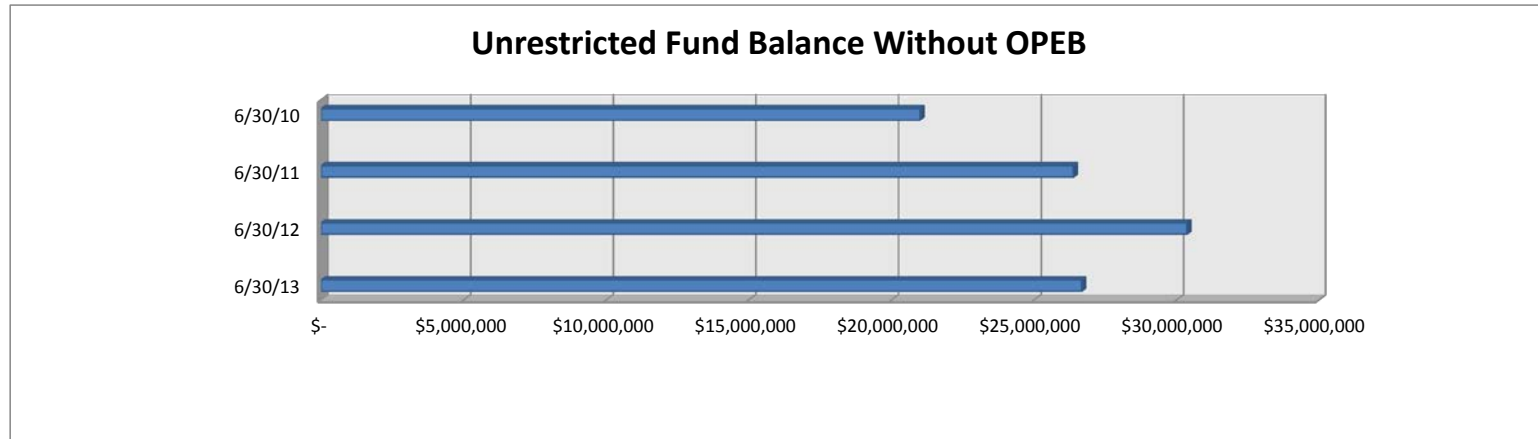
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,404	3,363	3,314	3,332	3,246
Decline in student enrollment	(19)	(41)	(49)	18	(86)
Number of schools	10	10	10	10	10
Average number of students/school	340	336	331	333	325
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(66)	(69)	(78)	(75)	(86)

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CABELL COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 20,985,761	\$ 26,367,181	\$ 30,357,929	\$ 26,651,580 (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%
Projected excess levy gross tax collections	\$ 22,365,240	\$ 22,749,181	\$ 23,952,321	\$ 24,976,092	\$25,372,559
Per Pupil Expenditures	\$ 10,597	\$ 10,820	\$ 10,723	\$ 10,625	N/A
Revenues:					
Local Source Revenue	\$ 50,689,608	\$ 50,692,607	\$ 52,750,963	\$ 54,328,141	N/A
State Source Revenue	\$ 66,586,175	\$ 81,317,328	\$ 91,035,197	\$ 97,573,197	N/A
Federal Source Revenue	\$ 25,484,364	\$ 22,558,378	\$ 18,679,434	\$ 17,888,099	N/A
Total	\$ 142,760,147	\$ 154,568,313	\$162,465,594	\$ 169,789,437	\$ -

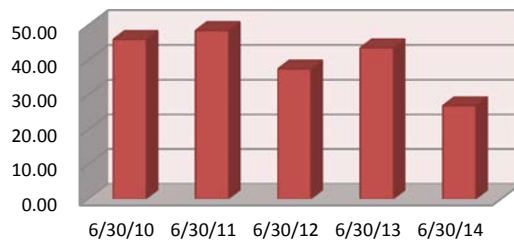
Notes: (1) The financial data presented for FY 10 through 13 are from audited financial reports. During FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY14 has not ended as of the date of this report, the annual financial activity for this year is not yet available.

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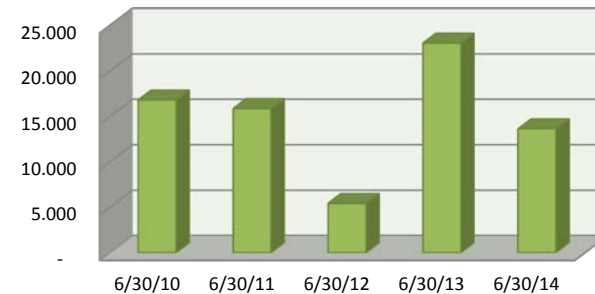
CABELL COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	910.81	920.71	942.17	966.15	975.00
Number PE actually employed	936.10	952.60	963.60	990.68	981.35
Number PE employed in excess of number funded	25.29	31.89	21.43	24.53	6.35
Number PE employed from local funds	20.60	16.60	16.00	19.00	20.50
Total number of PE funded by county board	45.89	48.49	37.43	43.53	26.85
Service Personnel:					
Number SP allowed for funding	549.999	551.587	559.334	568.596	573.501
Number SP actually employed	566.832	567.473	564.785	591.680	587.135
Number SP employed in excess of number funded	16.833	15.886	5.451	23.084	13.634
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	16.833	15.886	5.451	23.084	13.634
Total number of personnel employed in excess of number funded through PSSP	62.723	64.376	42.877	66.614	40.484

PE From Local Funds

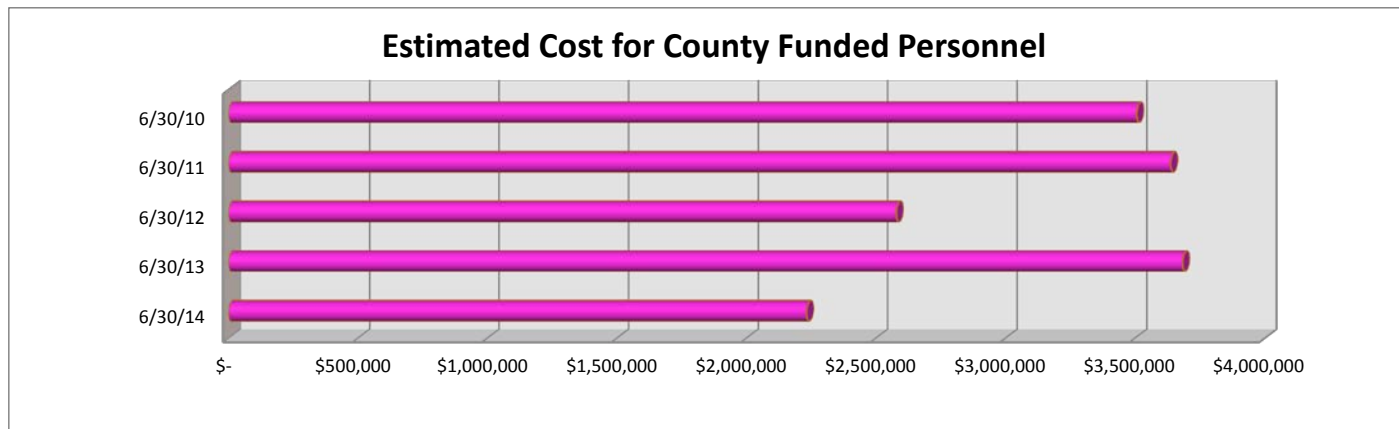


SP From Local Funds



CABELL COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,857,800	\$ 3,021,088	\$ 2,364,362	\$ 2,765,036	\$ 1,693,995
Service Personnel	649,144	617,023	214,739	918,868	538,792
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,506,944	\$ 3,638,111	\$ 2,579,100	\$ 3,683,904	\$ 2,232,787



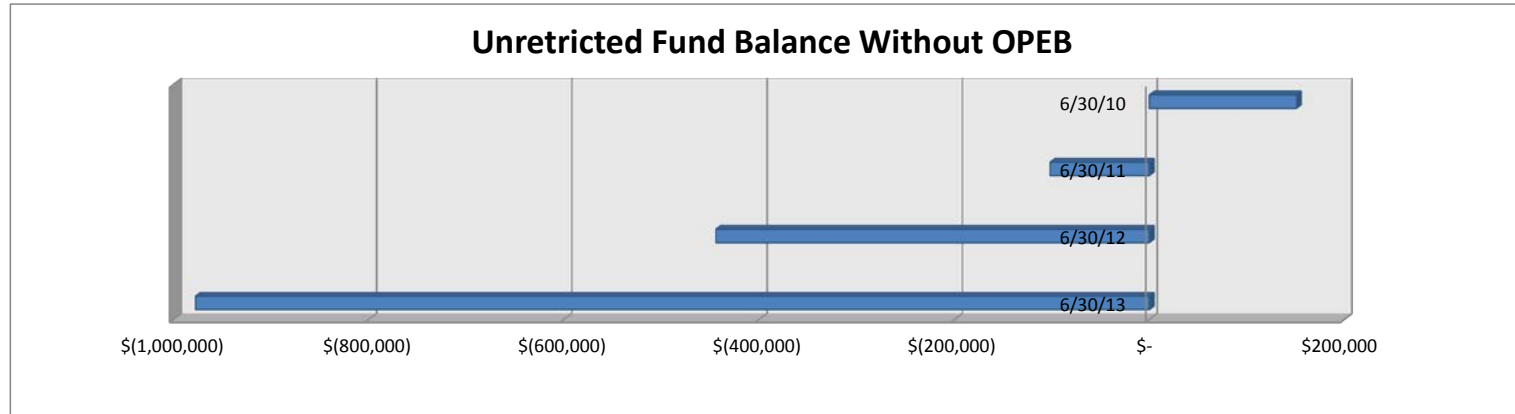
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	12,552	12,700	12,880	12,979	13,085
Decline in student enrollment	30	148	180	99	106
Number of schools	26	26	26	26	25
Average number of students/school	483	488	495	499	523
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	77	83	86	91	112

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CALHOUN COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 151,285	\$ (101,742)	\$ (444,226)	\$ (977,433) (1)	\$ - (2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	2.31%	2.31%	2.31%	1.74%	1.74%
Projected excess levy gross tax collections	\$ 40,346	\$ 42,396	\$ 39,130	\$ 29,363	\$ 28,807

Per Pupil Expenditures	\$ 10,801	\$ 11,340	\$ 11,199	\$ 12,208	N/A
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Revenues:

Local Source Revenue	\$ 2,240,958	\$ 2,384,583	\$ 2,148,915	\$ 1,639,253	N/A
State Source Revenue	\$ 9,676,192	\$ 9,504,756	\$ 10,946,250	\$ 12,237,723	N/A
Federal Source Revenue	\$ 2,241,340	\$ 2,038,286	\$ 1,385,683	\$ 1,290,602	N/A
Total	\$14,158,490	\$13,927,625	\$14,480,848	\$ 15,167,578	\$ -

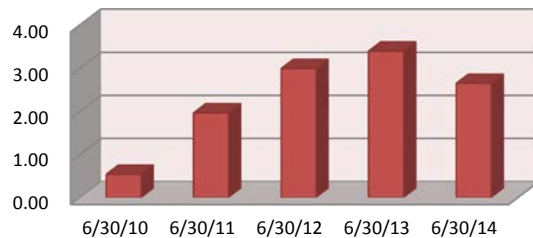
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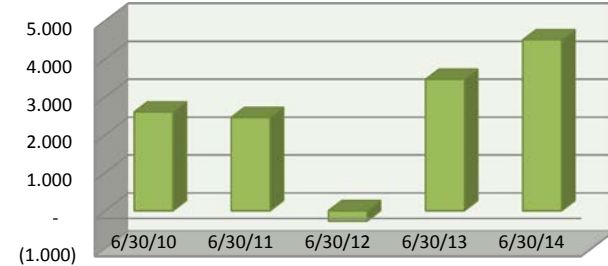
CALHOUN COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	90.74	91.91	95.53	98.28	95.11
Number PE actually employed	89.58	90.88	96.32	99.48	95.56
Number PE employed in excess of number funded	(1.16)	(1.03)	0.79	1.20	0.45
Number PE employed from local funds	1.70	3.00	2.20	2.20	2.20
Total number of PE funded by county board	0.54	1.97	2.99	3.40	2.65
Service Personnel:					
Number SP allowed for funding	54.396	54.509	56.268	57.577	55.744
Number SP actually employed	57.000	56.970	56.000	61.040	60.248
Number SP employed in excess of number funded	2.604	2.461	(0.268)	3.463	4.504
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	2.604	2.461	(0.268)	3.463	4.504
Total number of personnel employed in excess of number funded through PSSP	3.140	4.427	2.724	6.863	7.154

PE From Local Funds

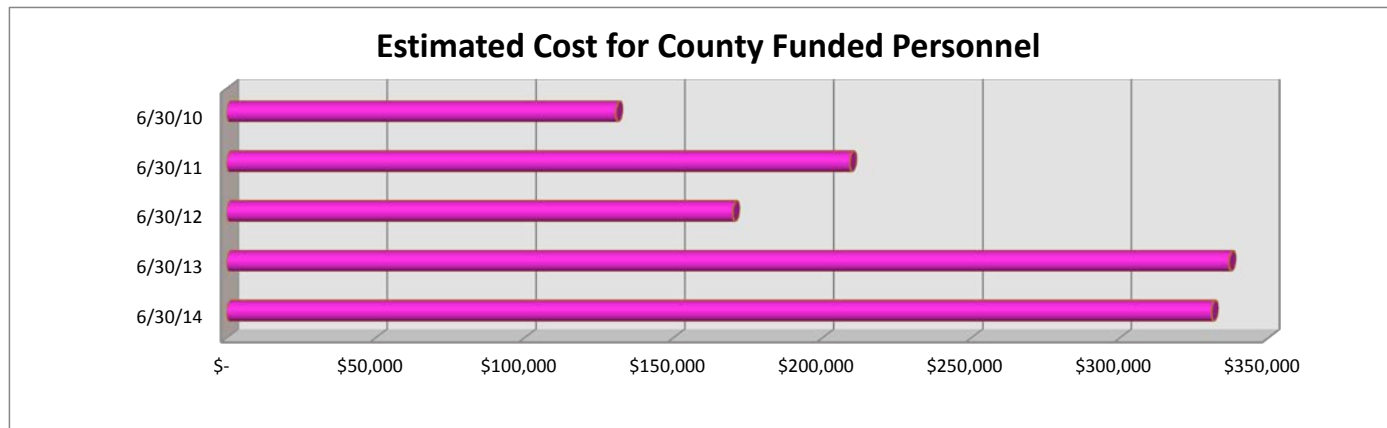


SP From Local Funds



CALHOUN COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 31,512	\$ 115,396	\$ 180,545	\$ 202,326	\$ 155,707
Service Personnel	99,289	93,892	(10,502)	134,633	175,330
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 130,801	\$ 209,288	\$ 170,043	\$ 336,959	\$ 331,037



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,104	1,122	1,137	1,083	1,069
Decline in student enrollment	(22)	18	15	(54)	(14)
Number of schools	3	3	3	3	3
Average number of students/school	368	374	379	361	356
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(38)	(31)	(30)	(47)	(55)

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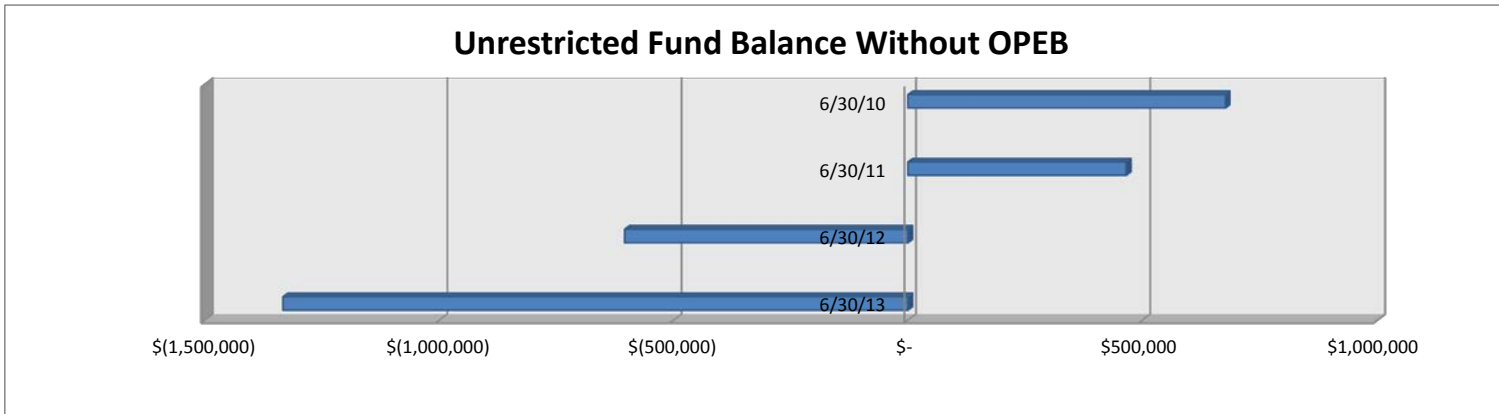
CLAY COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 676,768 \$ 465,471 \$ (604,782) \$ (1,333,366) (1) \$ - (2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	28.32%	28.32%	28.32%	28.32%	28.32%
Projected excess levy gross tax collections	\$ 708,477	\$ 692,192	\$ 624,544	\$ 644,887	\$ 648,832

Per Pupil Expenditures \$ 10,939 \$ 11,166 \$ 11,312 \$ 11,120 N/A

Revenues:

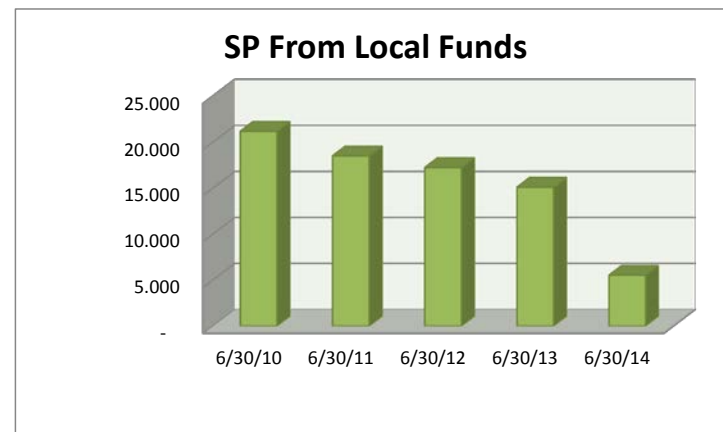
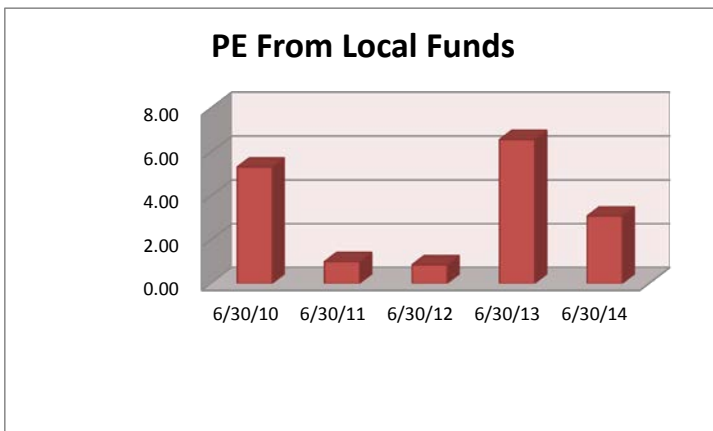
Local Source Revenue	\$ 3,133,555	\$ 3,172,241	\$ 2,897,571	\$ 3,270,963	N/A
State Source Revenue	\$12,450,699	\$14,744,564	\$16,899,305	\$15,800,698	N/A
Federal Source Revenue	\$ 4,862,165	\$ 5,182,977	\$ 4,060,070	\$ 3,791,302	N/A
Total	\$20,446,419	\$23,099,782	\$23,856,946	\$22,862,963	\$ -

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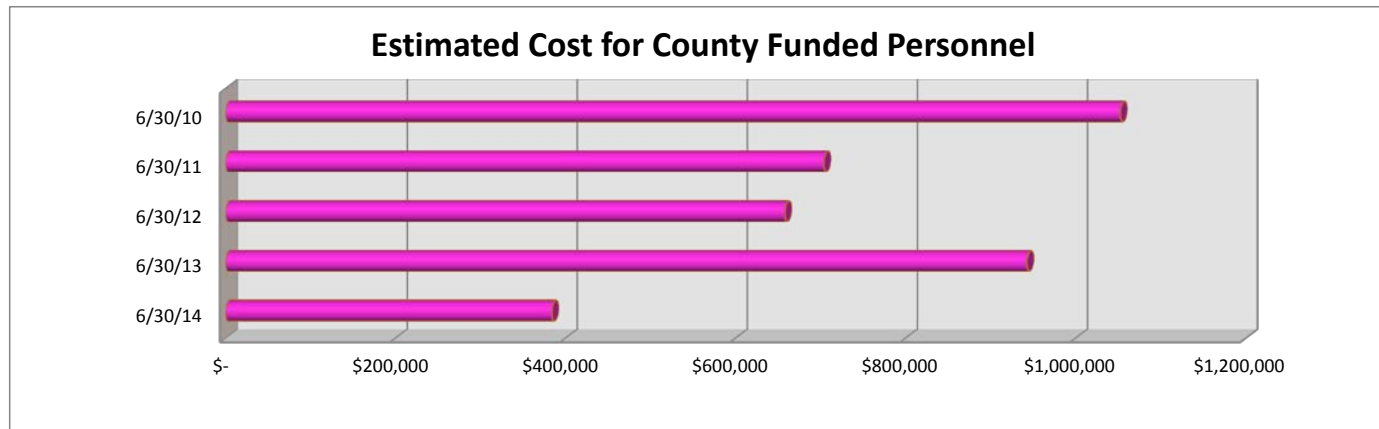
CLAY COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	148.49	150.74	153.65	152.74	153.70
Number PE actually employed	152.80	150.74	152.50	155.81	154.03
Number PE employed in excess of number funded	4.31	-	(1.15)	3.07	0.33
Number PE employed from local funds	1.00	1.00	2.00	3.50	2.75
Total number of PE funded by county board	5.31	1.00	0.85	6.57	3.08
Service Personnel:					
Number SP allowed for funding	91.413	92.262	93.651	92.729	93.318
Number SP actually employed	112.605	110.785	110.905	107.855	98.843
Number SP employed in excess of number funded	21.192	18.523	17.254	15.126	5.525
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	21.192	18.523	17.254	15.126	5.525
Total number of personnel employed in excess of number funded through PSSP	26.506	19.523	18.108	21.696	8.605



CLAY COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 322,817	\$ 60,515	\$ 52,250	\$ 406,330	\$ 189,270
Service Personnel	729,734	643,351	605,586	536,238	194,625
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,052,551	\$ 703,867	\$ 657,837	\$ 942,568	\$ 383,895



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,043	2,071	2,047	2,060	1,975
Decline in student enrollment	17	28	(24)	13	(85)
Number of schools	6	6	6	6	6
Average number of students/school	341	345	341	343	329
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(65)	(60)	(68)	(65)	(82)

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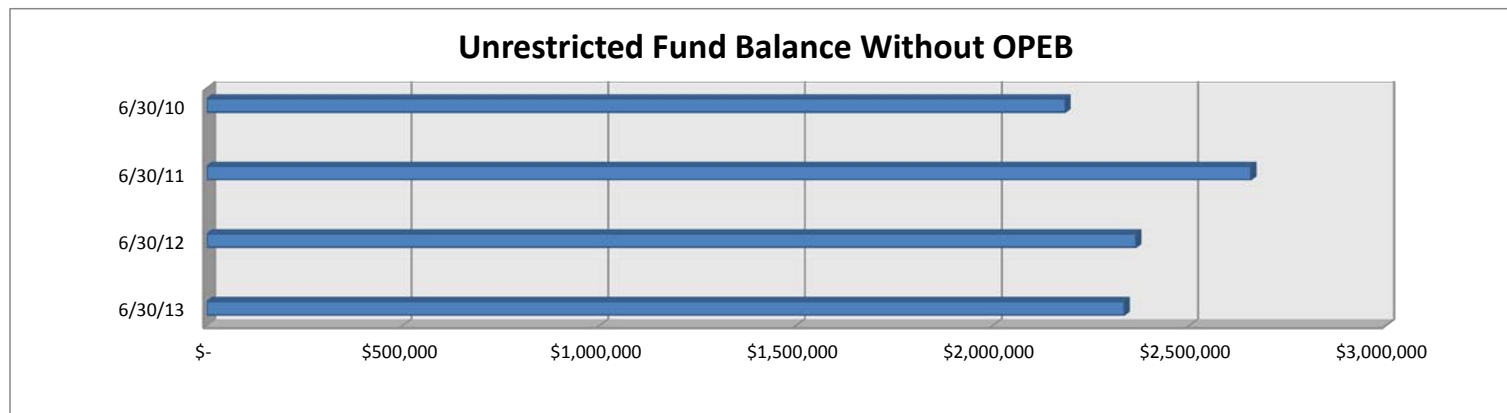
DODDRIDGE COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 2,182,050 \$ 2,655,053 \$ 2,361,742 \$ 2,331,976 (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%
Projected excess levy gross tax collections	\$ 3,276,459	\$ 3,665,679	\$ 3,331,840	\$ 3,752,620	\$ 5,062,255

Per Pupil Expenditures \$ 13,107 \$ 14,066 \$ 15,077 \$ 14,451 N/A

Revenues:

Local Source Revenue	\$ 6,959,688	\$ 7,573,011	\$ 7,127,603	\$ 7,678,531	N/A
State Source Revenue	\$ 6,306,759	\$ 5,406,670	\$ 8,146,287	\$ 8,084,209	N/A
Federal Source Revenue	\$ 2,565,846	\$ 2,875,978	\$ 2,782,286	\$ 2,054,334	N/A
Total	\$15,832,293	\$15,855,659	\$18,056,176	\$17,817,074	\$ -

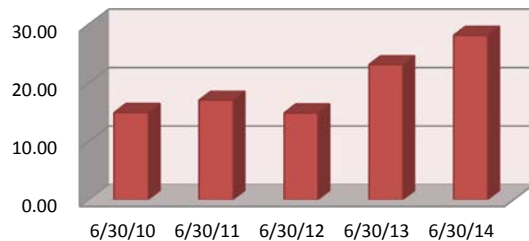
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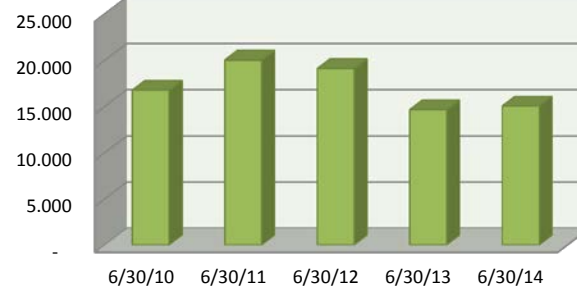
DODDRIDGE COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	91.96	89.84	91.50	91.09	92.31
Number PE actually employed	103.90	103.90	102.65	110.50	114.75
Number PE employed in excess of number funded	11.94	14.06	11.15	19.41	22.44
Number PE employed from local funds	3.00	3.00	3.75	3.75	5.75
Total number of PE funded by county board	14.94	17.06	14.90	23.16	28.19
Service Personnel:					
Number SP allowed for funding	55.253	54.041	55.583	55.474	56.059
Number SP actually employed	72.022	74.072	74.702	70.132	71.117
Number SP employed in excess of number funded	16.769	20.031	19.119	14.658	15.058
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	16.769	20.031	19.119	14.658	15.058
Total number of personnel employed in excess of number funded through PSSP	31.705	37.087	34.015	37.818	43.248

PE From Local Funds

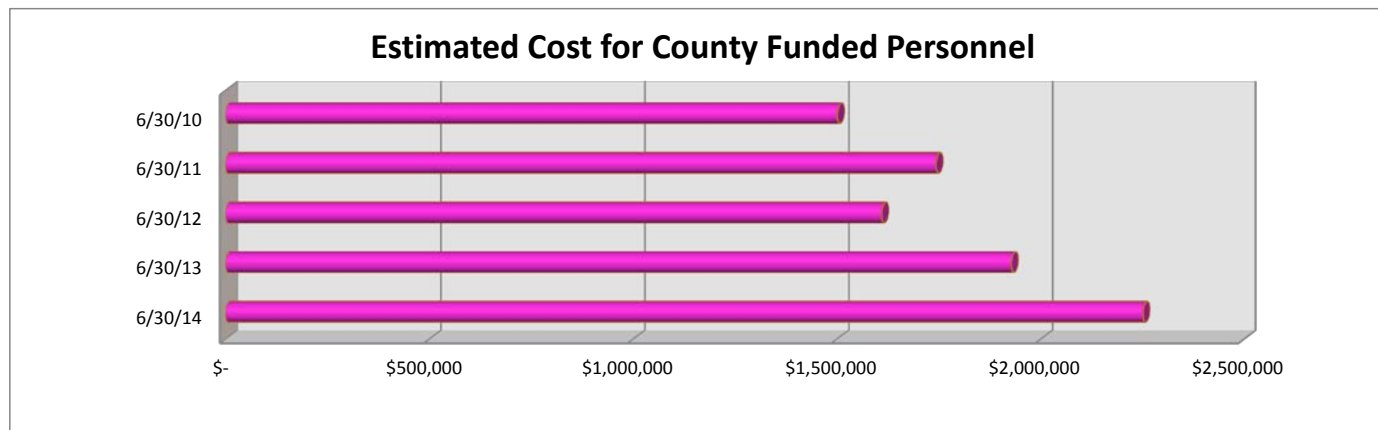


SP From Local Funds



**DODDRIDGE COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 910,417	\$ 1,030,257	\$ 924,053	\$ 1,398,834	\$ 1,708,956
Service Personnel	590,935	712,914	685,726	529,119	542,708
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,501,352	\$ 1,743,171	\$ 1,609,780	\$ 1,927,953	\$ 2,251,664



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,169	1,169	1,146	1,161	1,159
Decline in student enrollment	(37)	-	(23)	15	(2)
Number of schools	3	3	3	4	4
Average number of students/school	390	390	382	290	290
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(16)	(15)	(27)	(118)	(121)

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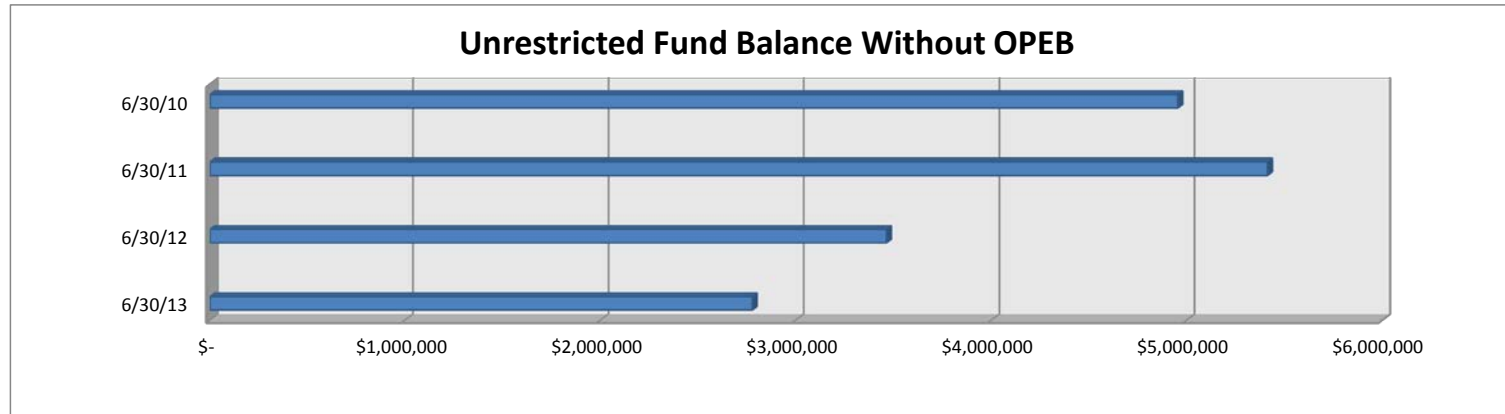
FAYETTE COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 4,954,674 \$ 5,413,693 \$ 3,463,841 \$ 2,776,244 (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%
Projected excess levy gross tax collections	\$ 9,007,433	\$ 9,611,759	\$ 9,987,848	\$10,172,531	\$11,113,885

Per Pupil Expenditures	\$ 11,019	\$ 11,213	\$ 11,470	\$ 11,244	N/A
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Revenues:

Local Source Revenue	\$18,051,284	\$19,206,857	\$19,442,594	\$19,937,611	N/A
State Source Revenue	\$40,401,089	\$46,606,476	\$49,055,677	\$51,096,993	N/A
Federal Source Revenue	\$13,999,919	\$13,389,527	\$11,185,411	\$ 9,809,801	N/A
Total	\$72,452,292	\$79,202,860	\$79,683,682	\$80,844,405	\$ -

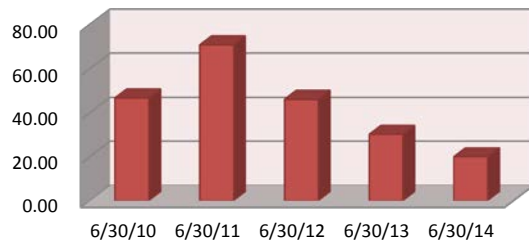
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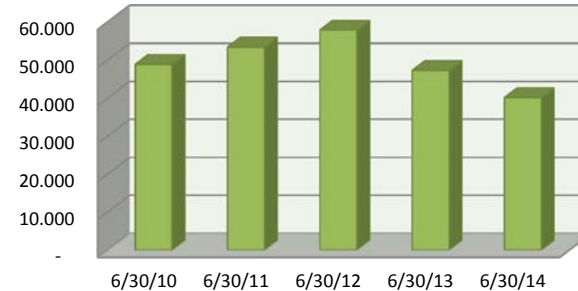
**FAYETTE COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	491.68	491.08	503.32	518.23	516.89
Number PE actually employed	515.40	540.90	530.40	528.40	516.90
Number PE employed in excess of number funded	23.72	49.82	27.08	10.17	0.01
Number PE employed from local funds	23.00	21.00	19.00	20.00	20.00
Total number of PE funded by county board	46.72	70.82	46.08	30.17	20.01
Service Personnel:					
Number SP allowed for funding	303.751	299.125	302.977	307.600	306.768
Number SP actually employed	352.641	352.561	360.886	354.886	346.946
Number SP employed in excess of number funded	48.890	53.436	57.909	47.286	40.178
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	48.890	53.436	57.909	47.286	40.178
Total number of personnel employed in excess of number funded through PSSP	95.610	124.260	103.989	77.456	60.188

PE From Local Funds

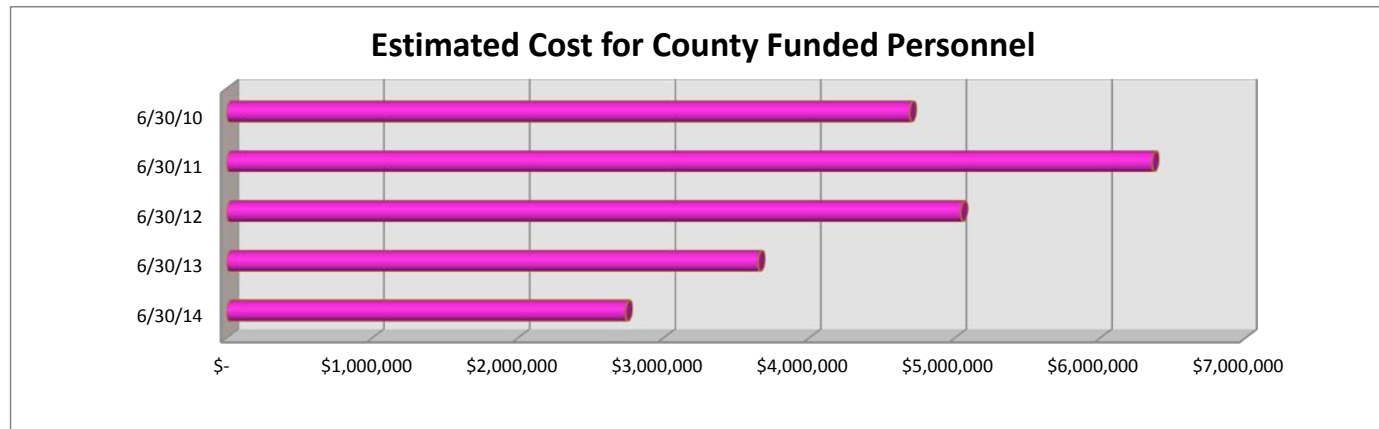


SP From Local Funds



**FAYETTE COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,900,119	\$ 4,383,025	\$ 2,881,445	\$ 1,868,696	\$ 1,233,841
Service Personnel	1,790,319	1,976,468	2,161,013	1,782,116	1,506,547
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 4,690,438	\$ 6,359,493	\$ 5,042,458	\$ 3,650,812	\$ 2,740,387



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	6,759	6,827	6,874	6,867	6,810
Decline in student enrollment	(51)	68	47	(7)	(57)
Number of schools	20	20	19	17	17
Average number of students/school	338	341	362	404	401
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(68)	(64)	(47)	(4)	(10)

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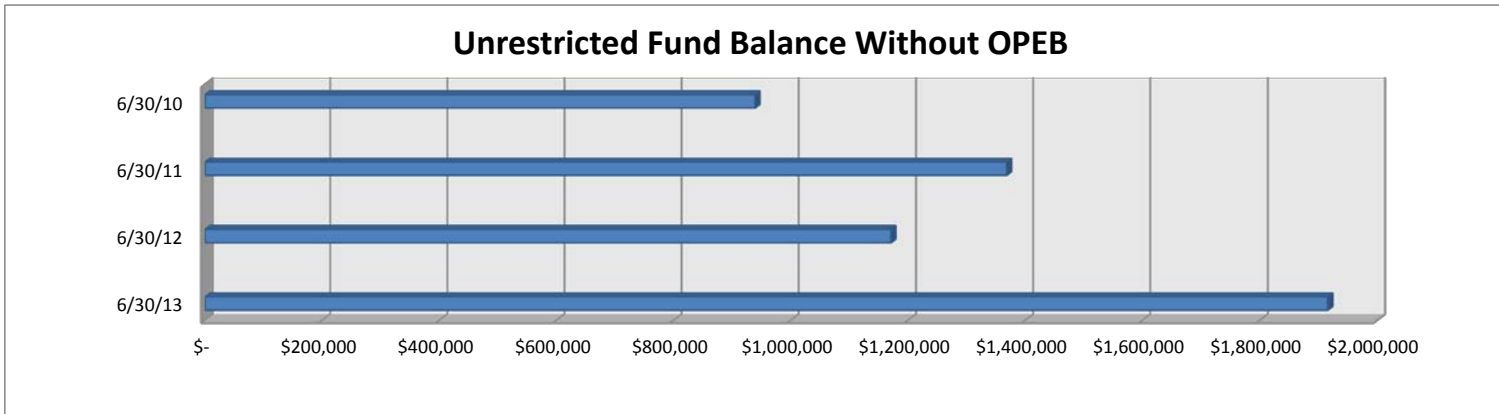
GILMER COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 938,964 \$ 1,368,270 \$ 1,171,121 \$ 1,916,182 (1) \$ - (2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	37.69%	35.21%	35.21%	38.37%	40.00%

Projected excess levy gross tax collections	\$ 990,000	\$ 1,041,288	\$ 1,008,831	\$ 990,459	\$ 1,028,792
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Per Pupil Expenditures	\$ 13,092	\$ 12,525	\$ 13,137	\$ 12,151	N/A
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Revenues:

Local Source Revenue	\$ 3,297,862	\$ 3,600,592	\$ 3,164,608	\$ 3,232,017	N/A
State Source Revenue	\$ 5,549,180	\$ 5,457,746	\$ 6,647,789	\$ 7,190,857	N/A
Federal Source Revenue	\$ 2,216,072	\$ 1,743,052	\$ 1,468,827	\$ 1,440,362	N/A

Total	\$11,063,114	\$10,801,390	\$11,281,224	\$11,863,236	\$ -
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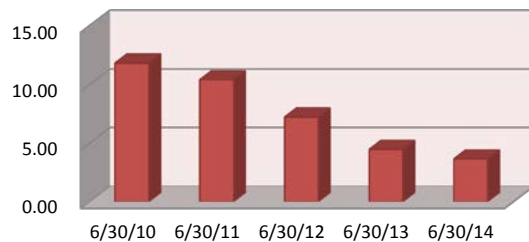
Notes: (1) The financial data presented for FY 10 through 13 are from audited financial reports. During FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY14 has not ended as of the date of this report, the annual financial activity for this year is not yet available.

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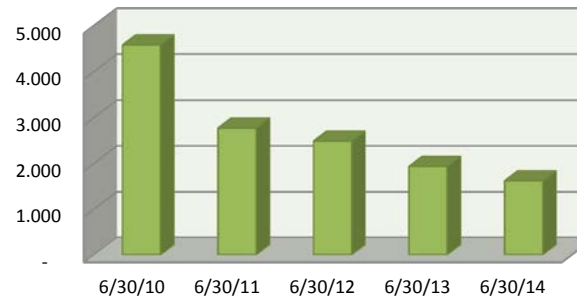
GILMER COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	67.48	72.46	75.94	79.51	80.32
Number PE actually employed	77.30	78.86	81.66	81.47	81.47
Number PE employed in excess of number funded	9.82	6.40	5.72	1.96	1.15
Number PE employed from local funds	2.00	4.00	1.50	2.50	2.50
Total number of PE funded by county board	11.82	10.40	7.22	4.46	3.65
Service Personnel:					
Number SP allowed for funding	43.756	46.565	48.599	50.666	50.981
Number SP actually employed	48.338	49.338	51.088	52.600	52.600
Number SP employed in excess of number funded	4.582	2.773	2.489	1.934	1.619
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	4.582	2.773	2.489	1.934	1.619
Total number of personnel employed in excess of number funded through PSSP	16.406	13.171	9.707	6.394	5.269

PE From Local Funds

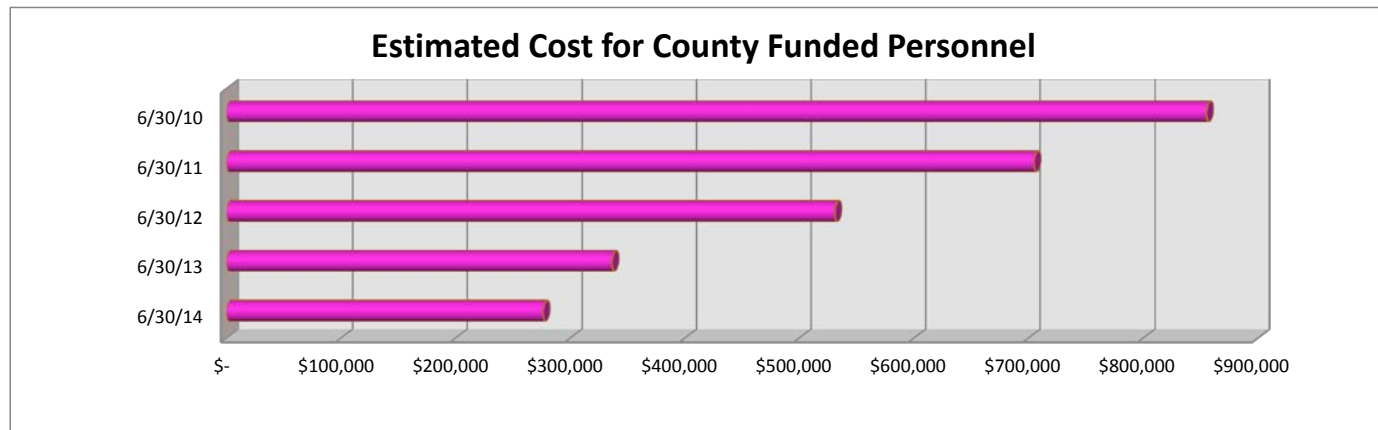


SP From Local Funds



**GILMER COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 693,750	\$ 606,519	\$ 442,454	\$ 268,263	\$ 218,858
Service Personnel	161,632	98,362	88,534	68,328	57,511
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 855,382	\$ 704,881	\$ 530,988	\$ 336,591	\$ 276,369



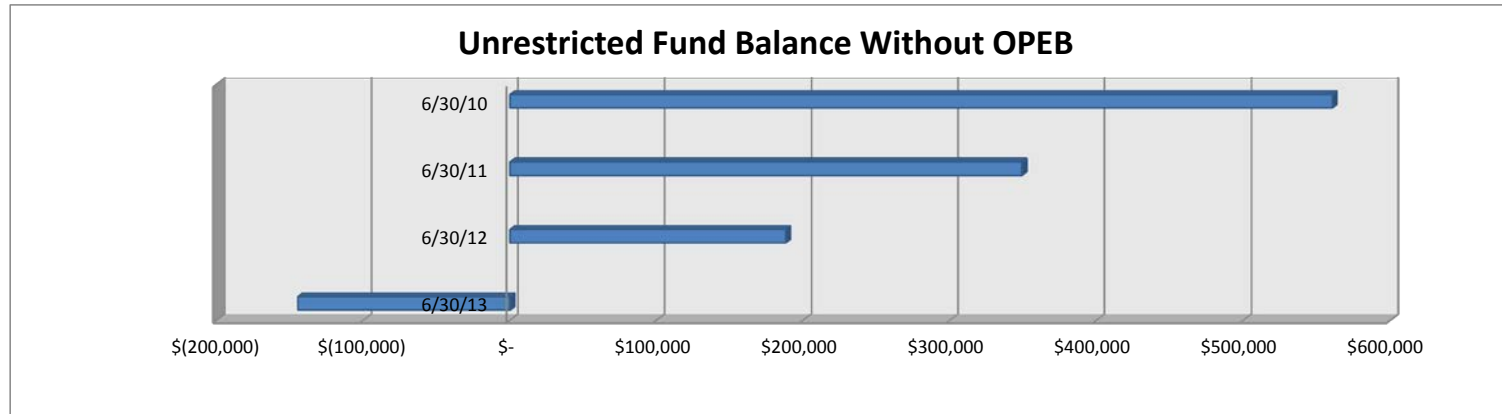
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	939	943	933	945	903
Decline in student enrollment	(2)	4	(10)	12	(42)
Number of schools	5	5	5	5	5
Average number of students/school	188	189	187	189	181
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(218)	(216)	(222)	(219)	(230)

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GRANT COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 560,670	\$ 349,055	\$ 188,061	\$ (144,772) (1)	\$ - (2)



Excess Levy:

Excess Levy in Effect	No	No	No	No	No
Percent of maximum	-	-	-	-	-
Projected excess levy gross tax collections	\$ -	\$ -	\$ -	\$ -	\$ -
Per Pupil Expenditures	\$ 9,645	\$ 10,182	\$ 10,662	\$ 10,834	N/A
Revenues:					
Local Source Revenue	\$ 5,527,963	\$ 5,899,388	\$ 5,732,569	\$ 6,132,867	N/A
State Source Revenue	\$ 9,558,479	\$ 12,969,138	\$ 12,079,590	\$ 11,368,660	N/A
Federal Source Revenue	\$ 3,270,795	\$ 3,463,147	\$ 2,969,786	\$ 3,151,668	N/A
Total	\$ 18,357,237	\$ 22,331,673	\$ 20,781,945	\$ 20,653,195	\$ -

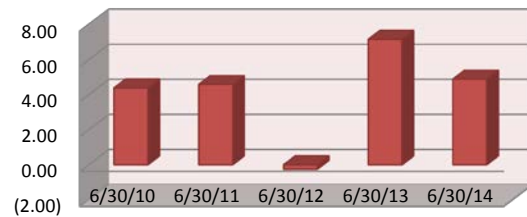
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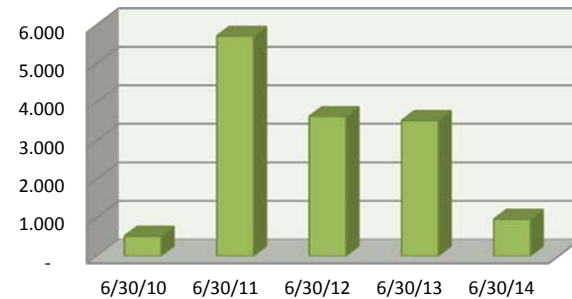
GRANT COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	152.91	150.22	147.55	146.61	143.41
Number PE actually employed	152.30	150.30	143.30	148.80	144.30
Number PE employed in excess of number funded	(0.61)	0.08	(4.25)	2.19	0.89
Number PE employed from local funds	5.00	4.50	4.00	4.97	4.00
Total number of PE funded by county board	4.39	4.58	(0.25)	7.16	4.89
Service Personnel:					
Number SP allowed for funding	91.083	89.695	88.010	87.446	85.922
Number SP actually employed	91.600	95.413	90.635	90.968	86.880
Number SP employed in excess of number funded	0.517	5.718	2.625	3.522	0.958
Number SP employed from local funds	-	-	1.000	-	-
Total number of SP funded by county board	0.517	5.718	3.625	3.522	0.958
Total number of personnel employed in excess of number funded through PSSP	4.905	10.302	3.377	10.682	5.848

PE From Local Funds

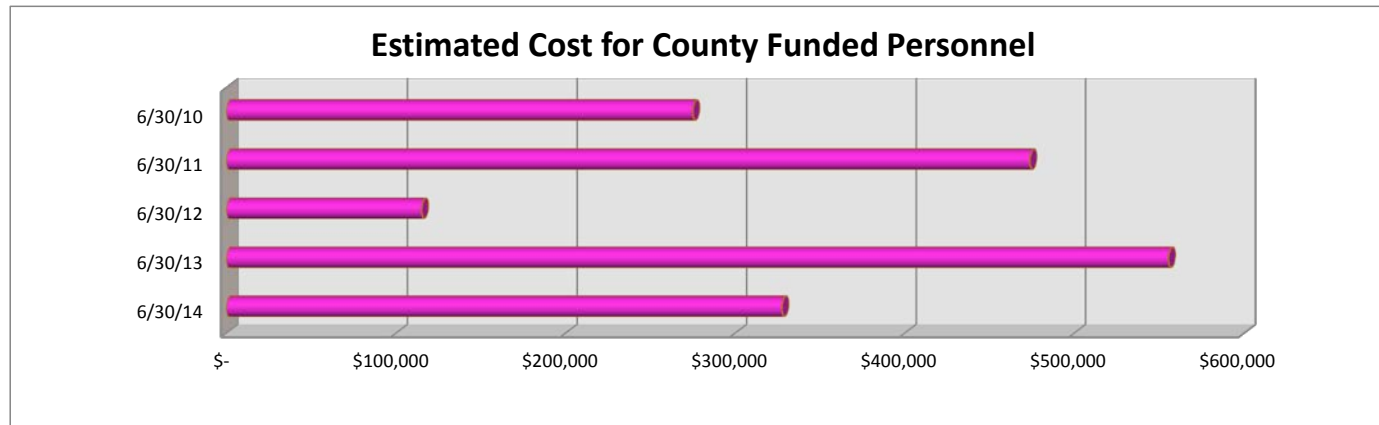


SP From Local Funds



**GRANT COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 257,150	\$ 272,490	\$ (15,048)	\$ 429,245	\$ 292,827
Service Personnel	17,970	201,378	130,198	126,343	34,760
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 275,120	\$ 473,868	\$ 115,150	\$ 555,588	\$ 327,587



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,935	1,887	1,873	1,840	1,819
Decline in student enrollment	(40)	(48)	(14)	(33)	(21)
Number of schools	5	5	5	5	4
Average number of students/school	387	377	375	368	455
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(19)	(28)	(34)	(40)	44

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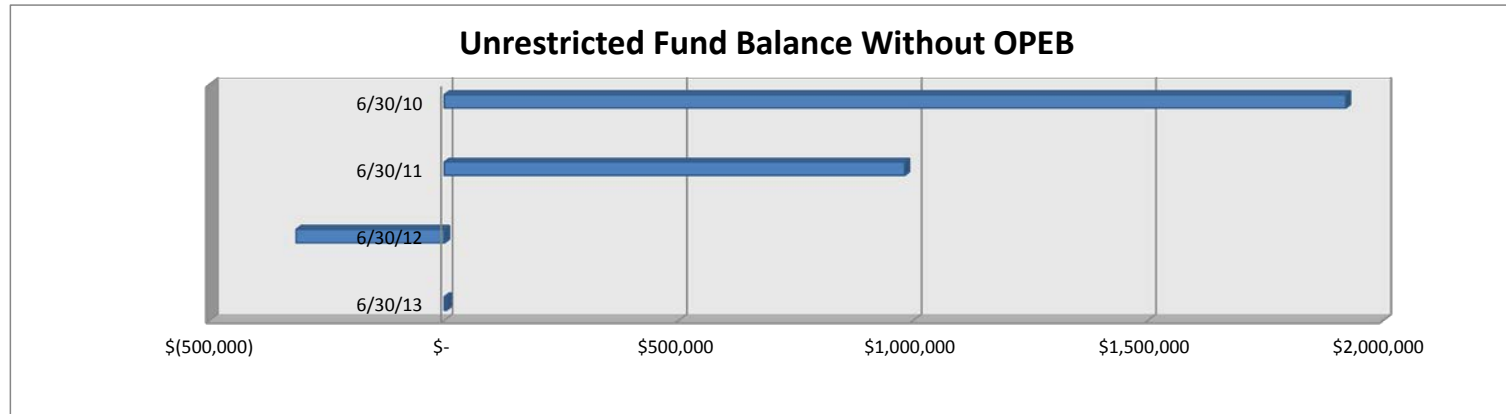
GREENBRIER COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 1,920,564	\$ 980,905	\$ (315,882)	\$ 4,182	\$ - (2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	50.00%	50.00%	50.00%	50.00%	50.00%

Projected excess levy gross tax collections	\$ 5,540,315	\$ 5,432,861	\$ 5,768,874	\$ 5,811,604	\$ 6,026,291
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Per Pupil Expenditures	\$ 10,961	\$ 11,657	\$ 11,549	\$ 11,595	N/A
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Revenues:

Local Source Revenue	\$20,003,205	\$19,964,775	\$20,516,866	\$19,958,987	N/A
State Source Revenue	\$29,838,825	\$40,470,628	\$41,659,829	\$37,632,015	N/A
Federal Source Revenue	\$11,142,806	\$10,938,602	\$ 8,732,483	\$ 8,208,358	N/A

Total	\$60,984,836	\$71,374,005	\$70,909,178	\$65,799,360	\$ -
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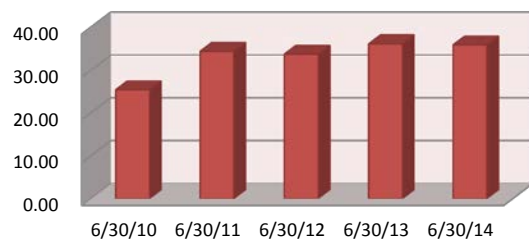
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GREENBRIER COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	390.38	399.41	397.78	404.46	399.50
Number PE actually employed	408.34	425.35	423.59	434.66	421.96
Number PE employed in excess of number funded	17.96	25.94	25.81	30.20	22.46
Number PE employed from local funds	7.50	8.50	7.97	6.00	13.50
Total number of PE funded by county board	25.46	34.44	33.78	36.20	35.96
Service Personnel:					
Number SP allowed for funding	234.174	238.600	237.166	240.114	236.602
Number SP actually employed	271.033	291.873	292.190	286.268	282.863
Number SP employed in excess of number funded	36.859	53.273	55.024	46.154	46.261
Number SP employed from local funds	1.500	-	-	-	-
Total number of SP funded by county board	38.359	53.273	55.024	46.154	46.261
Total number of personnel employed in excess of number funded through PSSP	63.821	87.711	88.806	82.354	82.221

PE From Local Funds

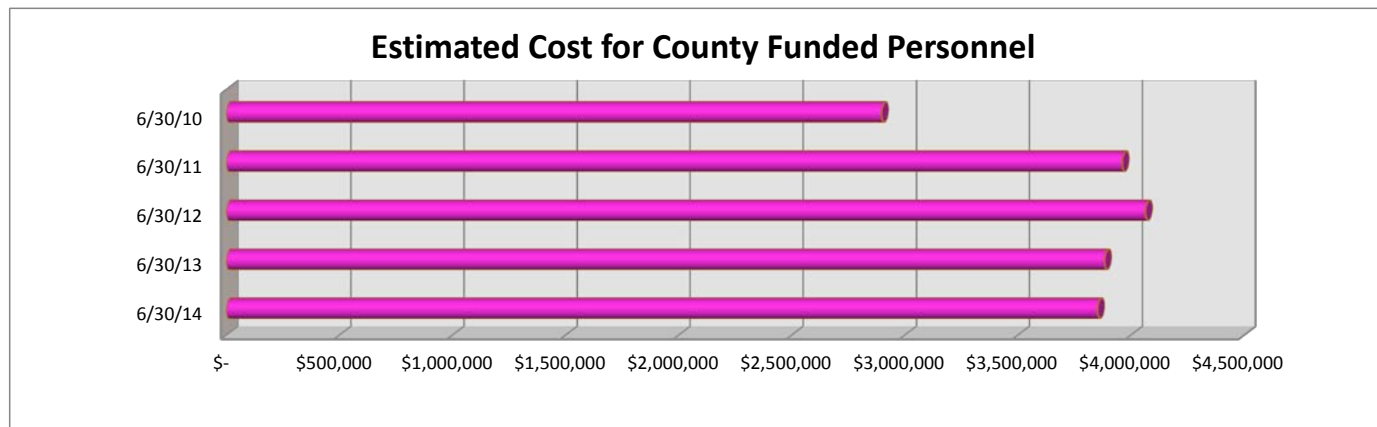


SP From Local Funds



GREENBRIER COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,555,349	\$ 2,085,849	\$ 2,093,283	\$ 2,221,804	\$ 2,190,630
Service Personnel	1,342,955	1,876,686	1,972,019	1,662,508	1,662,695
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,898,304	\$ 3,962,536	\$ 4,065,302	\$ 3,884,312	\$ 3,853,325



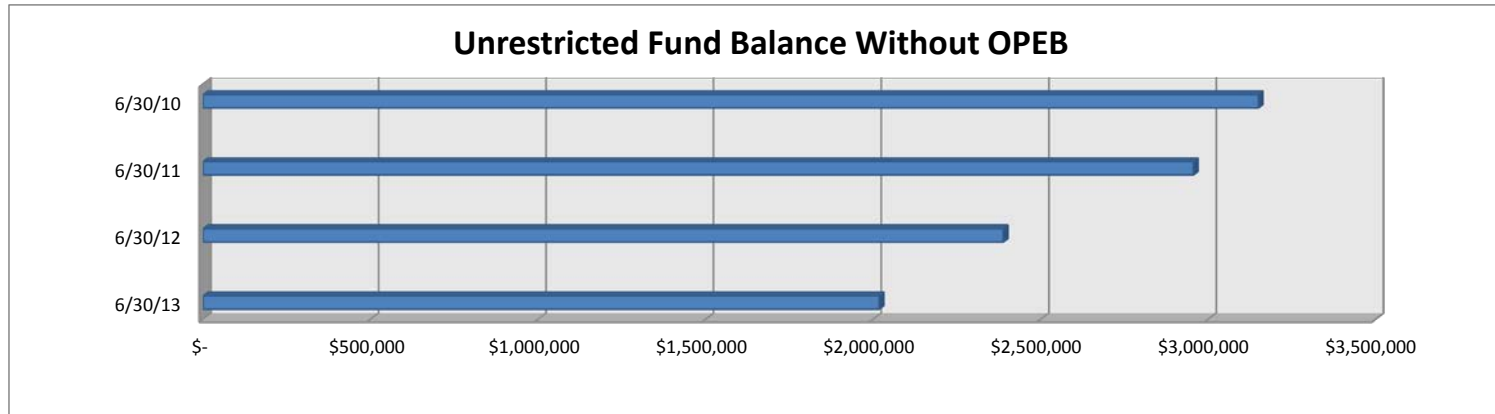
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	5,285	5,247	5,302	5,223	5,191
Decline in student enrollment	37	(38)	55	(79)	(32)
Number of schools	13	13	13	13	13
Average number of students/school	407	404	408	402	399
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	1	(1)	(1)	(6)	(12)

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**HAMPSHIRE COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 3,150,241	\$ 2,955,317	\$ 2,387,726	\$ 2,017,338	(1) \$ - (2)



Excess Levy:

Excess Levy in Effect	No	No	No	No	No
Percent of maximum	-	-	-	-	-
Projected excess levy gross tax collections	\$ -	\$ -	\$ -	\$ -	\$ -
Per Pupil Expenditures	\$ 9,786	\$ 10,287	\$ 10,329	\$ 10,448	N/A
Revenues:					
Local Source Revenue	\$ 8,311,205	\$ 8,136,542	\$ 8,147,509	\$ 7,912,788	N/A
State Source Revenue	\$ 18,089,527	\$ 22,444,068	\$ 26,955,900	\$ 23,918,946	N/A
Federal Source Revenue	\$ 7,554,051	\$ 7,549,691	\$ 5,508,050	\$ 5,318,181	N/A
Total	\$ 33,954,783	\$ 38,130,301	\$ 40,611,459	\$ 37,149,915	\$ -

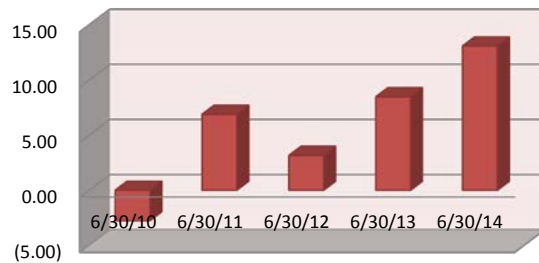
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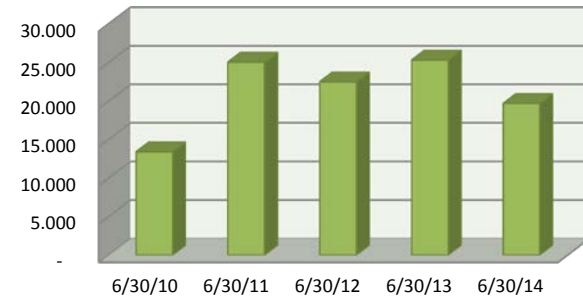
**HAMPSHIRE COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	273.92	268.90	269.79	272.21	265.89
Number PE actually employed	264.11	268.75	266.90	272.00	269.00
Number PE employed in excess of number funded	(9.81)	(0.15)	(2.89)	(0.21)	3.11
Number PE employed from local funds	7.05	7.05	6.05	8.70	10.00
Total number of PE funded by county board	(2.76)	6.90	3.16	8.49	13.11
Service Personnel:					
Number SP allowed for funding	165.874	162.514	162.307	162.678	158.505
Number SP actually employed	179.293	187.565	184.825	188.000	178.205
Number SP employed in excess of number funded	13.419	25.051	22.518	25.322	19.700
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	13.419	25.051	22.518	25.322	19.700
Total number of personnel employed in excess of number funded through PSSP	10.661	31.947	25.682	33.812	32.810

PE From Local Funds

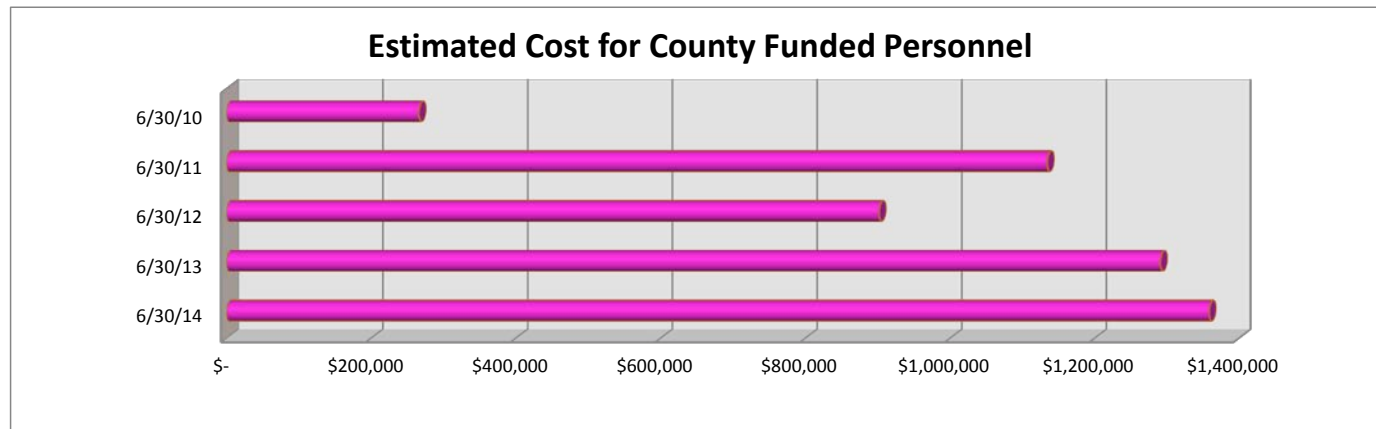


SP From Local Funds



**HAMPSHIRE COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	0 FYE	FYE FYE	FYE FYE	FYE FYE	FYE FYE
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	(144,358)	361,712	172,808	466,774	720,404
Service Personnel	410,456	772,588	729,155	824,479	638,573
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 266,098	\$ 1,134,300	\$ 901,963	\$ 1,291,254	\$ 1,358,977



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,653	3,590	3,592	3,499	3,422
Increase (Decline) in student enrollment	17	(63)	2	(93)	(77)
Number of schools	9	9	9	9	9
Average number of students/school	406	399	399	389	380
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	-	(6)	(10)	(19)	(31)

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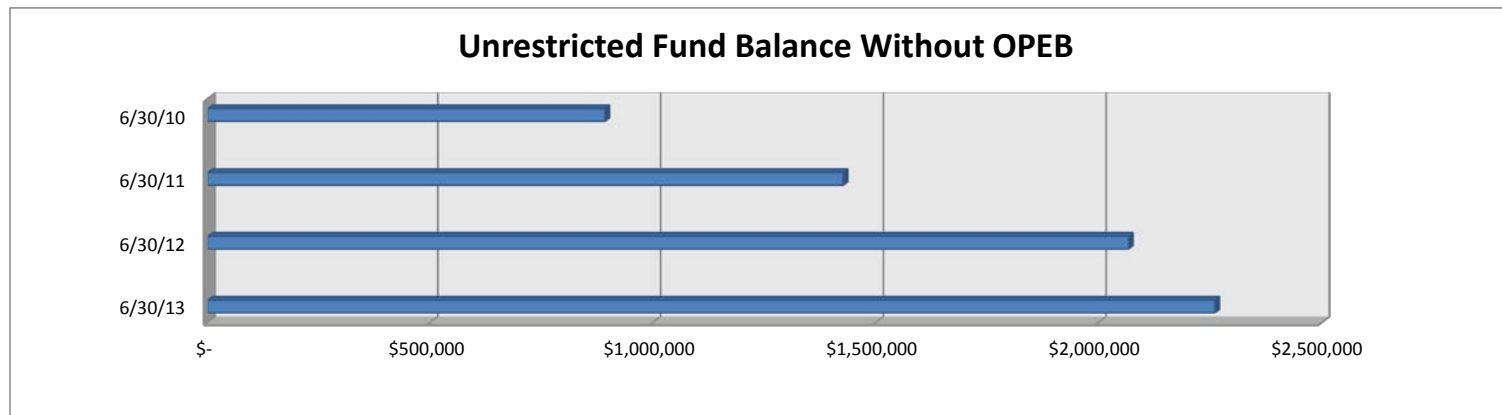
HANCOCK COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 891,934 \$ 1,426,898 \$ 2,066,987 \$ 2,260,612 (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%
Projected excess levy gross tax collections	\$ 7,109,783	\$ 7,105,973	\$ 7,194,605	\$ 7,128,162	\$ 7,139,814

Per Pupil Expenditures	\$ 10,847	\$ 11,056	\$ 11,060	\$ 11,282	N/A
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Revenues:

Local Source Revenue	\$16,785,643	\$18,326,819	\$17,106,889	\$17,223,379	N/A
State Source Revenue	\$20,380,289	\$20,294,459	\$30,230,777	\$37,529,797	N/A
Federal Source Revenue	\$ 6,875,613	\$ 5,374,728	\$ 5,295,004	\$ 4,184,988	N/A
Total	\$44,041,545	\$43,996,006	\$52,632,670	\$58,938,164	\$ -

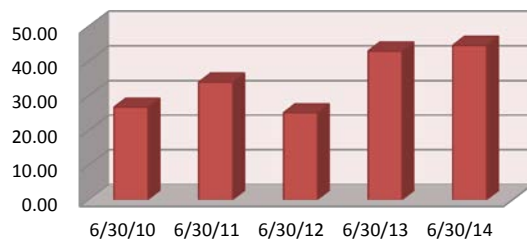
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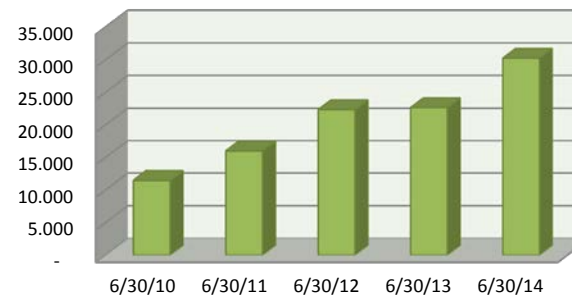
HANCOCK COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	320.92	319.18	320.51	323.18	313.52
Number PE actually employed	335.66	340.16	330.66	354.16	345.16
Number PE employed in excess of number funded	14.74	20.98	10.15	30.98	31.64
Number PE employed from local funds	12.00	13.00	15.00	12.00	13.00
Total number of PE funded by county board	26.74	33.98	25.15	42.98	44.64
Service Personnel:					
Number SP allowed for funding	189.654	188.929	189.398	190.669	184.770
Number SP actually employed	201.130	204.430	211.740	213.321	215.001
Number SP employed in excess of number funded	11.476	15.501	22.342	22.652	30.231
Number SP employed from local funds	-	0.500	-	-	-
Total number of SP funded by county board	11.476	16.001	22.342	22.652	30.231
Total number of personnel employed in excess of number funded through PSSP	38.214	49.979	47.488	65.632	74.871

PE From Local Funds

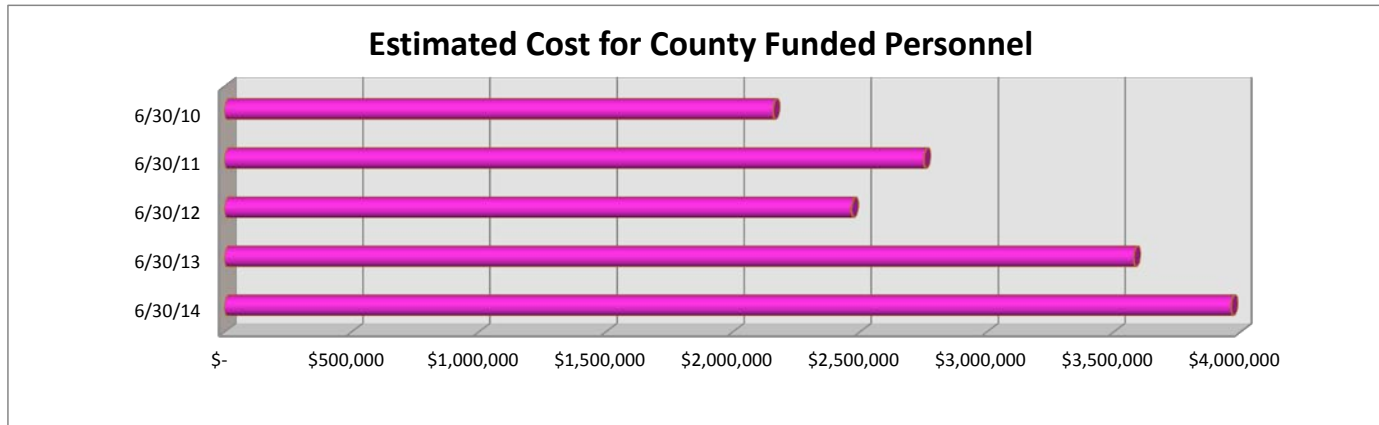


SP From Local Funds



HANCOCK COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,719,623	\$ 2,136,159	\$ 1,610,473	\$ 2,729,998	\$ 2,830,789
Service Personnel	439,480	616,769	857,845	850,315	1,134,269
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,159,103	\$ 2,752,928	\$ 2,468,318	\$ 3,580,313	\$ 3,965,058



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,311	4,308	4,332	4,202	4,181
Decline in student enrollment	(16)	(3)	24	(130)	(21)
Number of schools	9	9	9	9	9
Average number of students/school	479	479	481	467	465
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	73	74	72	59	54

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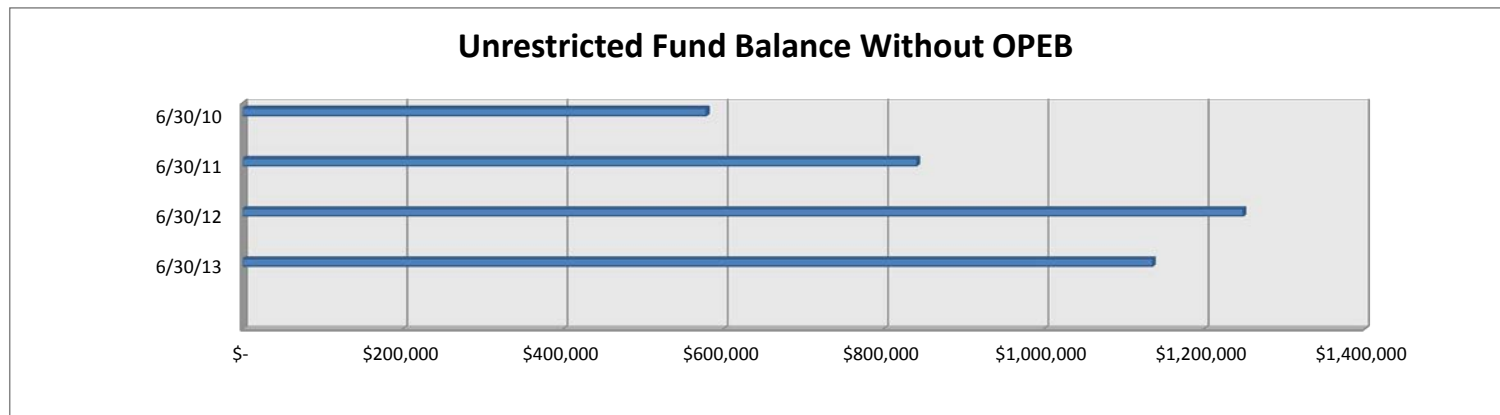
HARDY COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 578,526 \$ 841,065 \$ 1,248,530 \$ 1,135,258 (1) \$ - (2)



Excess Levy:

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

Per Pupil Expenditures	\$ 9,441	\$ 9,785	\$ 9,871	\$ 9,792	N/A
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Revenues:

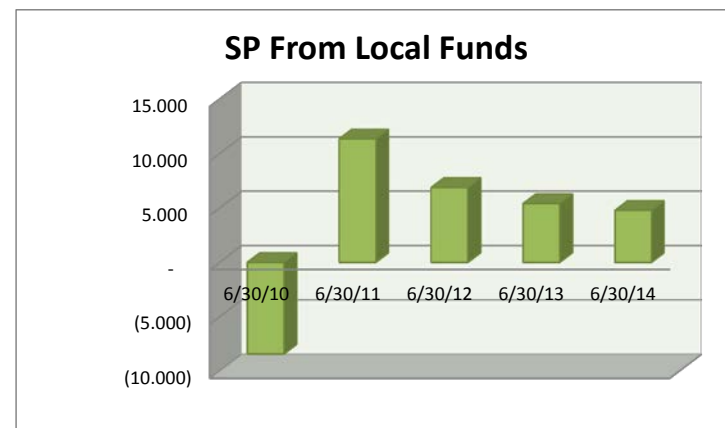
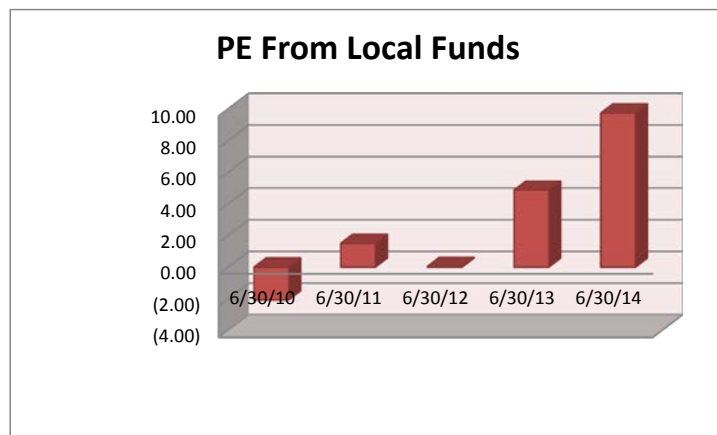
Local Source Revenue	\$ 5,128,695	\$ 5,496,940	\$ 5,223,566	\$ 6,241,335	N/A
State Source Revenue	\$11,684,973	\$15,511,977	\$15,588,227	\$15,694,152	N/A
Federal Source Revenue	\$ 3,804,904	\$ 3,865,579	\$ 3,004,985	\$ 2,577,168	N/A
Total	\$20,618,572	\$24,874,496	\$23,816,778	\$24,512,655	\$ -

Notes: (1) The financial data presented for FY 10 through 13 are from audited financial reports. During 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 FY14 has not ended as of the date of this report, the annual financial activity for this year is not yet available.

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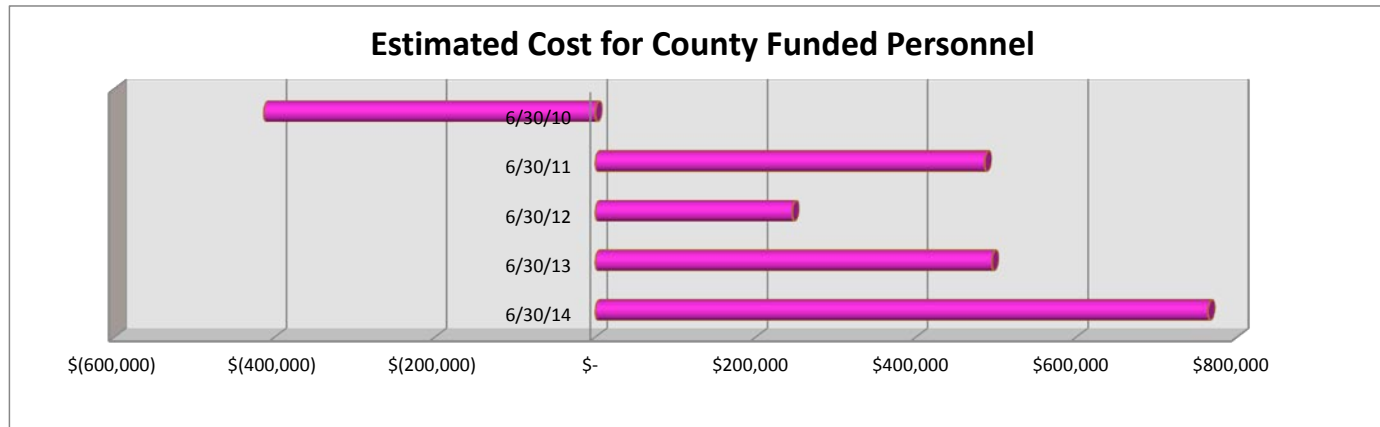
HARDY COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	166.73	166.01	168.15	170.64	171.74
Number PE actually employed	162.66	165.02	164.90	171.82	178.05
Number PE employed in excess of number funded	(4.07)	(0.99)	(3.25)	1.18	6.31
Number PE employed from local funds	2.00	2.50	3.30	3.70	3.45
Total number of PE funded by county board	(2.07)	1.51	0.05	4.88	9.76
Service Personnel:					
Number SP allowed for funding	104.508	101.056	103.513	103.752	106.474
Number SP actually employed	96.065	112.405	110.380	109.150	111.242
Number SP employed in excess of number funded	(8.443)	11.349	6.867	5.398	4.768
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	(8.443)	11.349	6.867	5.398	4.768
Total number of personnel employed in excess of number funded through PSSP	(10.511)	12.857	6.913	10.278	14.528



HARDY COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ (124,914)	\$ 91,966	\$ 2,860	\$ 299,784	\$ 593,014
Service Personnel	(288,827)	393,592	242,583	194,733	171,290
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ (413,741)	\$ 485,558	\$ 245,443	\$ 494,517	\$ 764,304



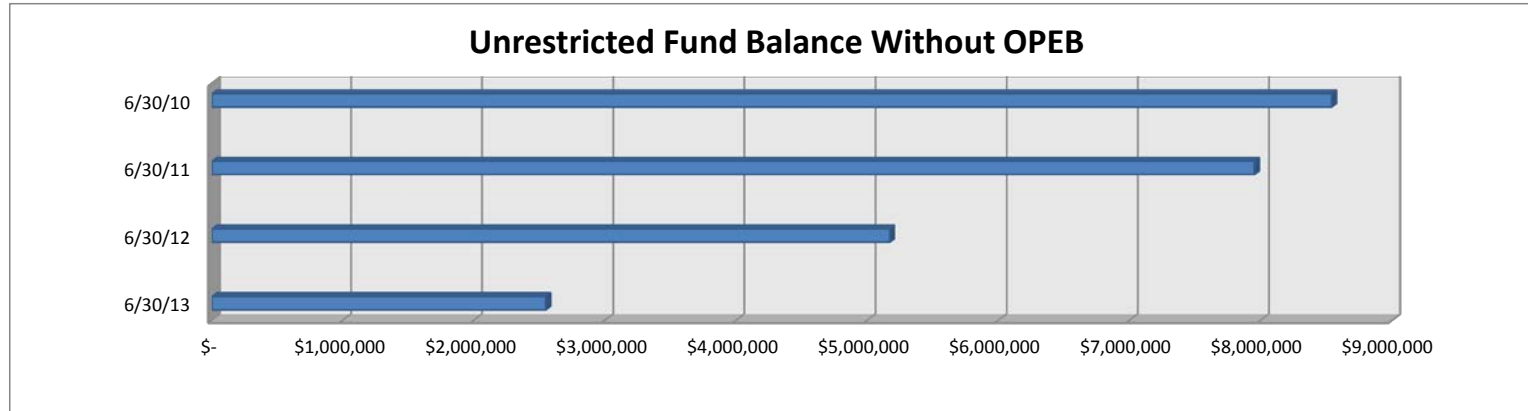
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,307	2,297	2,279	2,348	2,321
Decline (increase) in student enrollment	(46)	(10)	(18)	69	(27)
Number of schools	6	6	6	6	6
Average number of students/school	385	383	380	391	387
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(21)	(22)	(29)	(17)	(24)

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**HARRISON COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 8,540,453	\$ 7,951,036	\$ 5,170,017	\$ 2,547,319 (1)	\$ - (2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	88.58%	88.58%	88.58%	88.58%	88.58%
Projected excess levy gross tax collections	\$ 19,693,760	\$ 20,796,009	\$ 20,917,852	\$ 22,356,500	\$25,858,280

Per Pupil Expenditures	\$ 11,034	\$ 11,450	\$ 10,927	\$ 11,567	N/A
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Revenues:

Local Source Revenue	\$ 38,506,267	\$ 44,138,535	\$ 41,613,931	\$ 43,699,910	N/A
State Source Revenue	\$ 60,992,231	\$ 76,097,751	\$ 77,397,358	\$ 74,117,255	N/A
Federal Source Revenue	\$ 25,558,725	\$ 18,268,414	\$ 15,673,449	\$ 12,686,937	N/A
Total	\$ 125,057,223	\$ 138,504,700	\$ 134,684,738	\$ 130,504,102	\$ -

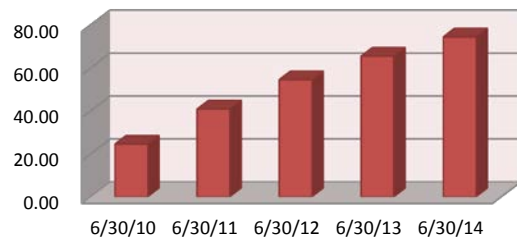
Notes: (1) The financial data presented for FY 10 through 13 are from audited financial reports. During FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY14 has not ended as of the date of this report, the annual financial activity for this year is not yet available.

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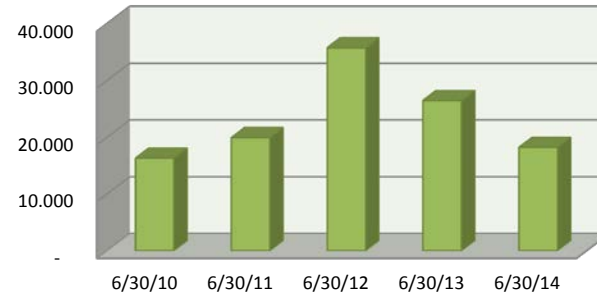
**HARRISON COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	840.02	843.31	839.90	833.26	828.77
Number PE actually employed	852.65	873.25	884.49	886.85	883.38
Number PE employed in excess of number funded	12.63	29.94	44.59	53.59	54.61
Number PE employed from local funds	12.00	11.00	10.00	12.00	19.95
Total number of PE funded by county board	24.63	40.94	54.59	65.59	74.56
Service Personnel:					
Number SP allowed for funding	494.598	495.922	493.648	489.243	486.371
Number SP actually employed	510.935	515.880	529.435	515.755	504.620
Number SP employed in excess of number funded	16.337	19.958	35.787	26.512	18.249
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	16.337	19.958	35.787	26.512	18.249
Total number of personnel employed in excess of number funded through PSSP	40.971	60.900	90.375	92.102	92.809

PE From Local Funds

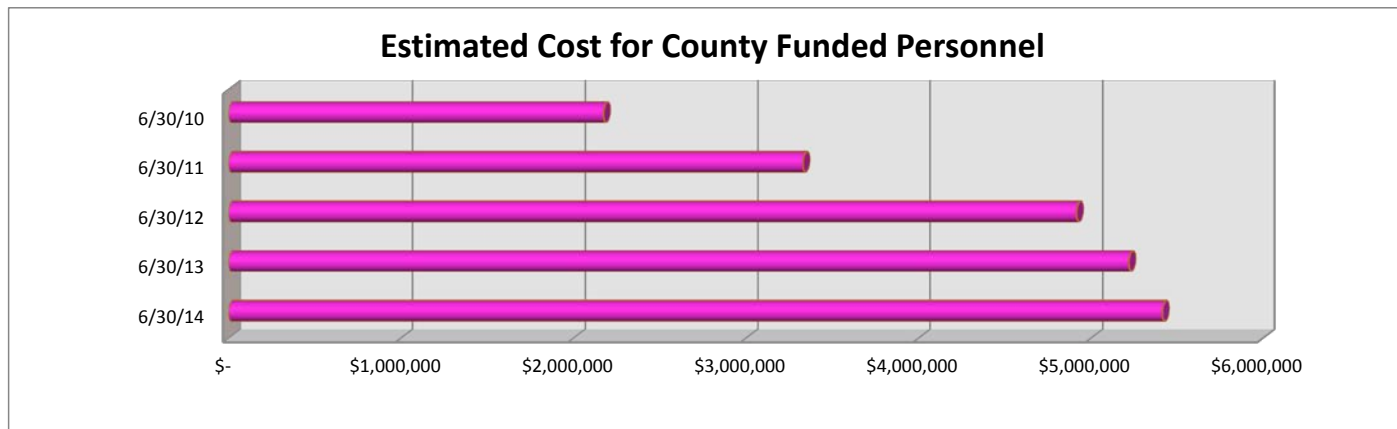


SP From Local Funds



**HARRISON COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,560,084	\$ 2,572,641	\$ 3,506,080	\$ 4,174,503	\$ 4,694,566
Service Personnel	614,234	757,213	1,409,666	1,045,902	721,495
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,174,318	\$ 3,329,855	\$ 4,915,747	\$ 5,220,405	\$ 5,416,061



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	11,196	11,128	11,005	10,935	10,913
Decline (increase) in student enrollment	4	(68)	(123)	(70)	(22)
Number of schools	23	23	23	23	23
Average number of students/school	487	484	478	475	474
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	81	79	69	67	63

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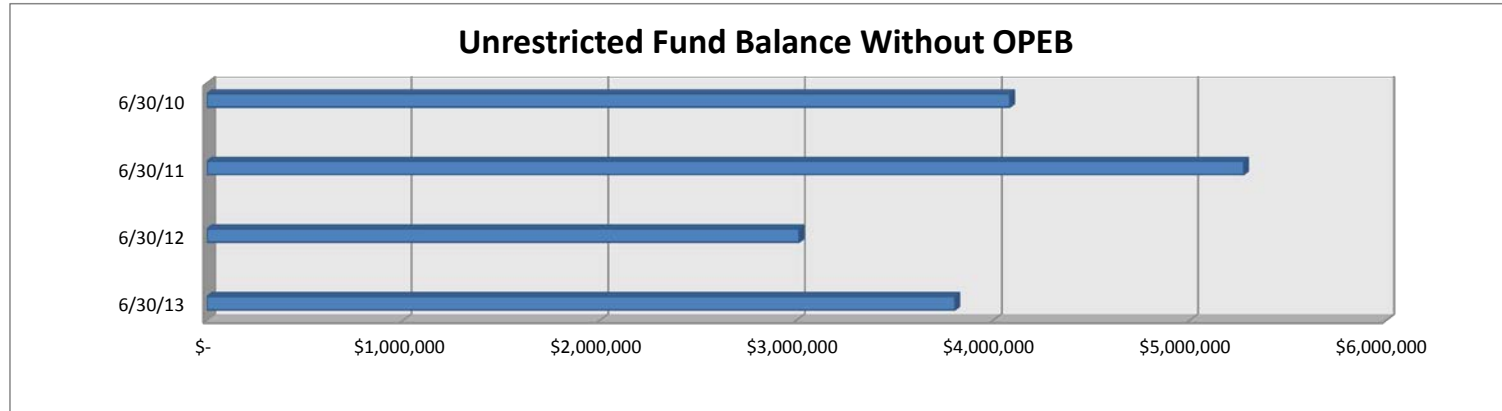
JACKSON COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 4,081,687 \$ 5,272,627 \$ 3,010,433 \$ 3,802,886 (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%
Projected excess levy gross tax collections	\$ 8,624,870	\$ 8,419,119	\$ 8,439,324	\$ 8,774,896	\$ 9,107,071

Per Pupil Expenditures \$ 10,488 \$ 10,687 \$ 11,279 \$ 11,250 N/A

Revenues:

Local Source Revenue	\$16,973,710	\$16,753,357	\$16,576,366	\$17,204,395	N/A
State Source Revenue	\$29,327,415	\$35,083,533	\$37,230,755	\$38,319,599	N/A
Federal Source Revenue	\$ 7,937,436	\$ 7,283,684	\$ 6,433,069	\$ 5,566,722	N/A
Total	\$54,238,561	\$59,120,574	\$60,240,190	\$61,090,716	\$ -

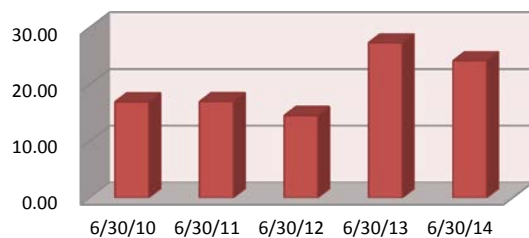
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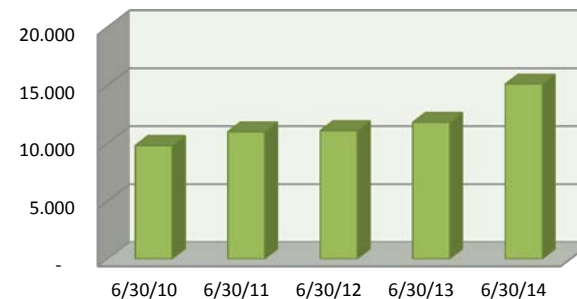
JACKSON COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	381.57	381.98	385.43	385.39	382.81
Number PE actually employed	395.50	396.95	397.95	410.75	404.50
Number PE employed in excess of number funded	13.93	14.97	12.52	25.36	21.69
Number PE employed from local funds	3.00	2.00	2.00	2.00	2.50
Total number of PE funded by county board	16.93	16.97	14.52	27.36	24.19
Service Personnel:					
Number SP allowed for funding	228.630	227.460	227.578	225.207	223.777
Number SP actually employed	238.427	238.427	238.652	237.002	238.877
Number SP employed in excess of number funded	9.797	10.967	11.074	11.795	15.100
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	9.797	10.967	11.074	11.795	15.100
Total number of personnel employed in excess of number funded through PSSP	26.731	27.935	25.592	39.155	39.290

PE From Local Funds

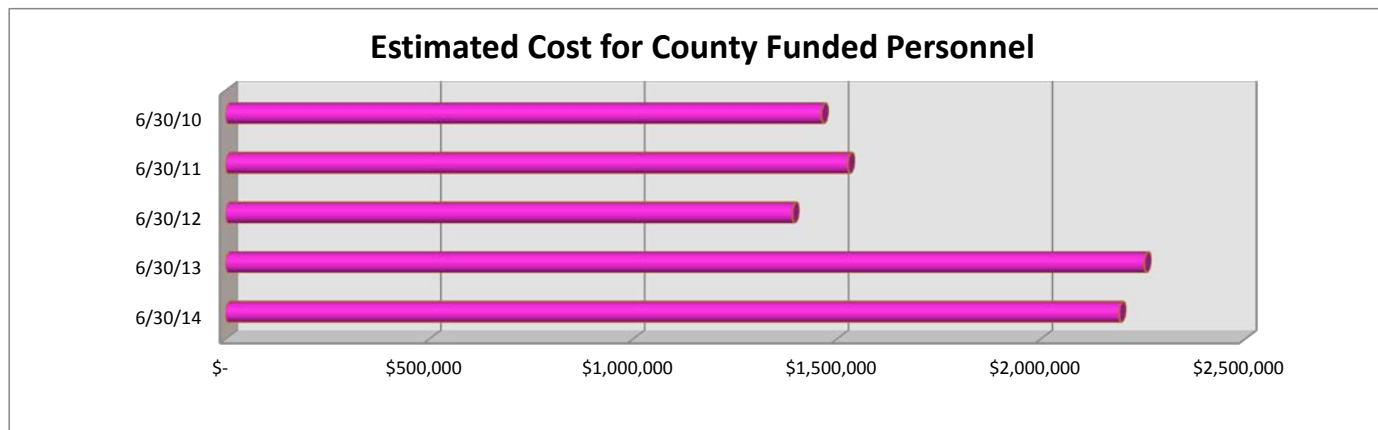


SP From Local Funds



JACKSON COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,075,649	\$ 1,087,839	\$ 943,491	\$ 1,774,444	\$ 1,576,037
Service Personnel	386,862	439,402	447,292	479,676	616,189
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,462,511	\$ 1,527,241	\$ 1,390,784	\$ 2,254,120	\$ 2,192,225



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	5,040	5,046	4,997	4,965	4,914
Decline (increase) in student enrollment	(27)	6	(49)	(32)	(51)
Number of schools	12	12	12	12	12
Average number of students/school	420	421	416	414	410
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	14	16	7	6	(1)

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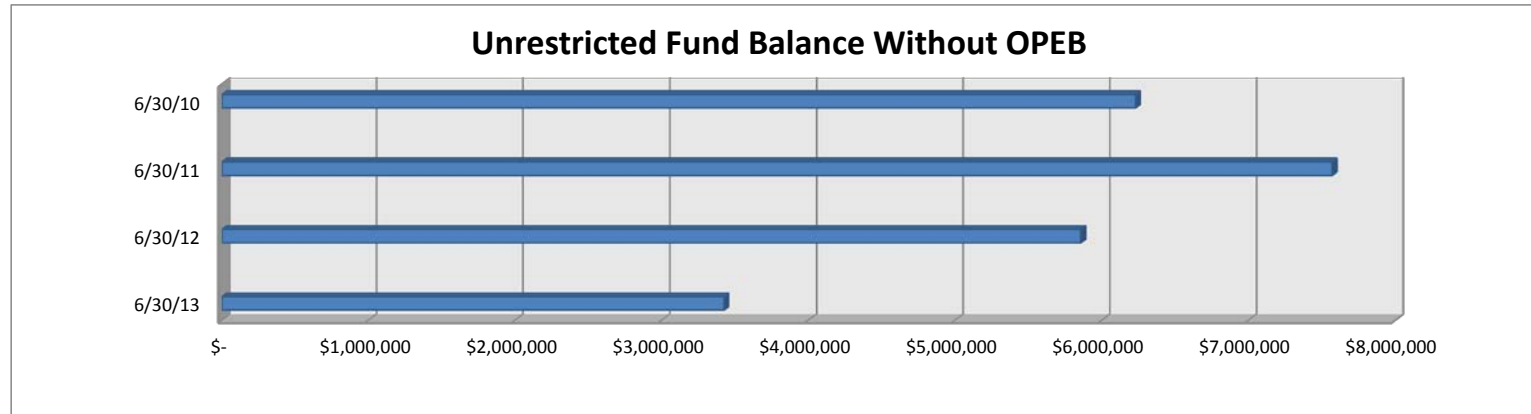
JEFFERSON COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 6,230,344 \$ 7,571,469 \$ 5,857,348 \$ 3,424,951 (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%
Projected excess levy gross tax collections	\$24,439,294	\$ 21,366,627	\$ 20,323,691	\$ 19,596,197	\$19,560,720

Per Pupil Expenditures	\$ 10,955	\$ 10,952	\$ 11,339	\$ 11,232	N/A
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Revenues:

Local Source Revenue	\$52,548,968	\$ 46,613,486	\$ 48,846,340	\$ 46,163,349	N/A
State Source Revenue	\$37,117,462	\$ 42,451,625	\$ 62,399,820	\$ 54,655,588	N/A
Federal Source Revenue	\$10,595,183	\$ 11,357,499	\$ 6,247,179	\$ 7,094,039	N/A
Total	#####	\$100,422,610	\$117,493,339	\$ 107,912,976	\$ -

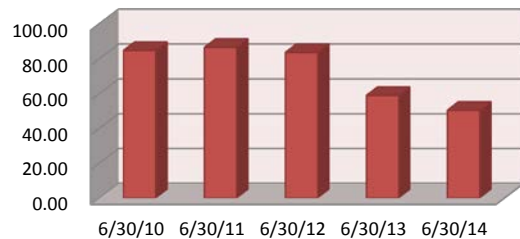
Notes: (1) The financial data presented for FY 10 through 13 are from audited financial reports. During FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY14 has not ended as of the date of this report, the annual financial activity for this year is not yet available.

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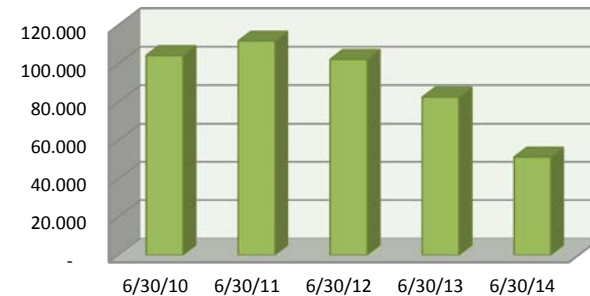
JEFFERSON COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	602.05	615.37	640.33	649.58	659.36
Number PE actually employed	655.88	677.50	688.50	685.50	673.83
Number PE employed in excess of number funded	53.83	62.13	48.17	35.92	14.47
Number PE employed from local funds	31.00	24.50	35.50	23.00	36.00
Total number of PE funded by county board	84.83	86.63	83.67	58.92	50.47
Service Personnel:					
Number SP allowed for funding	366.752	371.464	382.579	382.448	389.017
Number SP actually employed	469.988	483.208	484.780	464.983	440.236
Number SP employed in excess of number funded	103.236	111.744	102.201	82.535	51.219
Number SP employed from local funds	1.000	-	-	-	-
Total number of SP funded by county board	104.236	111.744	102.201	82.535	51.219
Total number of personnel employed in excess of number funded through PSSP	189.070	198.372	185.873	141.455	101.689

PE From Local Funds

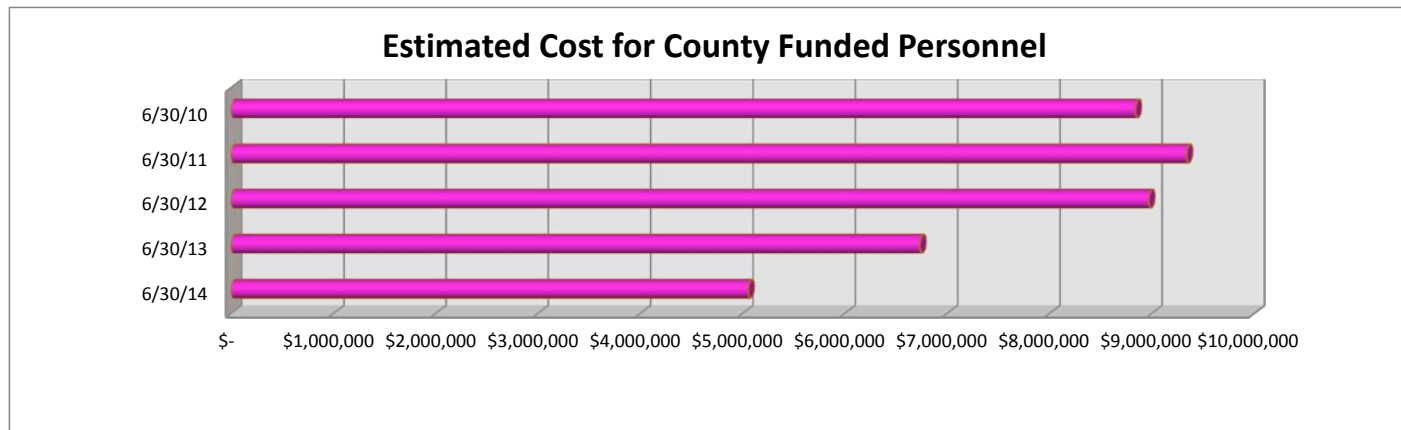


SP From Local Funds



**JEFFERSON COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 5,101,824	\$ 5,279,930	\$ 5,185,557	\$ 3,681,021	\$ 3,144,598
Service Personnel	3,741,261	4,062,714	3,788,509	3,054,873	1,912,684
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 8,843,085	\$ 9,342,644	\$ 8,974,066	\$ 6,735,894	\$ 5,057,282



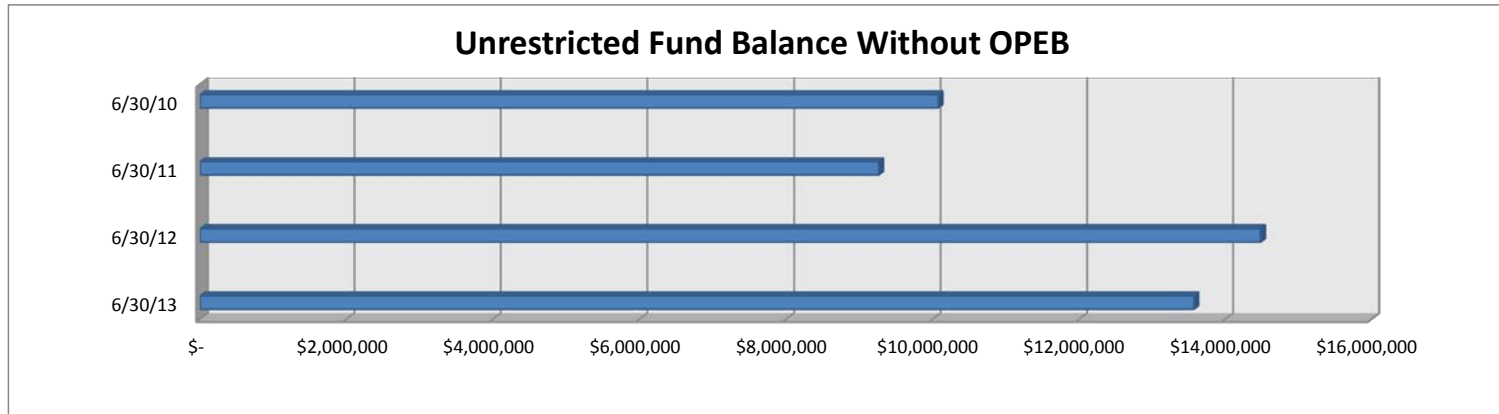
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	8,595	8,845	8,842	8,958	9,061
Decline (increase) in student enrollment	197	250	(3)	116	103
Number of schools	15	16	16	17	17
Average number of students/school	573	553	553	527	533
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	167	148	144	119	122

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KANAWHA COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 10,077,446	\$ 9,265,563	\$ 14,484,936	\$ 13,570,251 (1)	\$ - (2)



Excess Levy:					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	77.43%	74.95%	74.95%	67.28%	64.97%
Projected excess levy gross tax collections	\$ 48,016,220	\$ 47,900,291	\$ 47,858,153	\$ 46,063,954	\$47,451,721
Per Pupil Expenditures	\$ 10,283	\$ 10,771	\$ 10,885	\$ 10,532	N/A
Revenues:					
Local Source Revenue	\$ 116,858,229	\$ 107,246,291	\$ 106,854,084	\$ 108,693,715	N/A
State Source Revenue	\$ 146,173,906	\$ 175,083,026	\$ 183,764,941	\$ 181,884,564	N/A
Federal Source Revenue	\$ 50,781,506	\$ 52,452,238	\$ 44,527,161	\$ 39,658,027	N/A
Total	\$313,813,641	\$334,781,555	\$335,146,186	\$330,236,306	\$ -

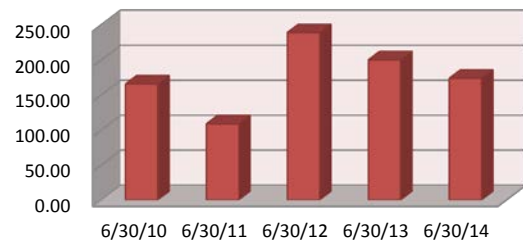
Notes: (1) The financial data presented for FY 10 through 13 are from audited financial reports. During FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY14 has not ended as of the date of this report, the annual financial activity for this year is not yet available.

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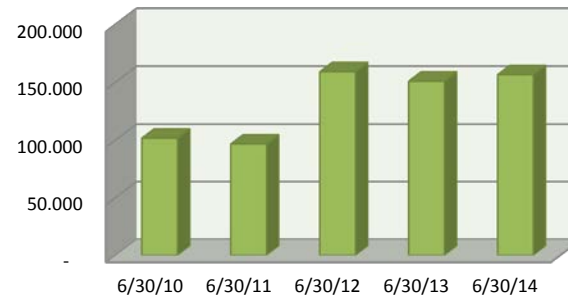
KANAWHA COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	2,101.45	2,104.00	2,115.94	2,135.32	2,148.28
Number PE actually employed	2,175.55	2,093.21	2,277.06	2,248.50	2,216.08
Number PE employed in excess of number funded	74.10	(10.79)	161.12	113.18	67.80
Number PE employed from local funds	91.50	119.60	78.00	87.00	106.00
Total number of PE funded by county board	165.60	108.81	239.12	200.18	173.80
Service Personnel:					
Number SP allowed for funding	1,236.336	1,233.114	1,233.702	1,234.945	1,242.573
Number SP actually employed	1,337.566	1,329.298	1,392.915	1,386.046	1,399.298
Number SP employed in excess of number funded	101.230	96.184	159.213	151.101	156.725
Number SP employed from local funds	0.500	0.500	-	-	-
Total number of SP funded by county board	101.730	96.684	159.213	151.101	156.725
Total number of personnel employed in excess of number funded through PSSP	267.328	205.490	398.333	351.281	330.525

PE From Local Funds

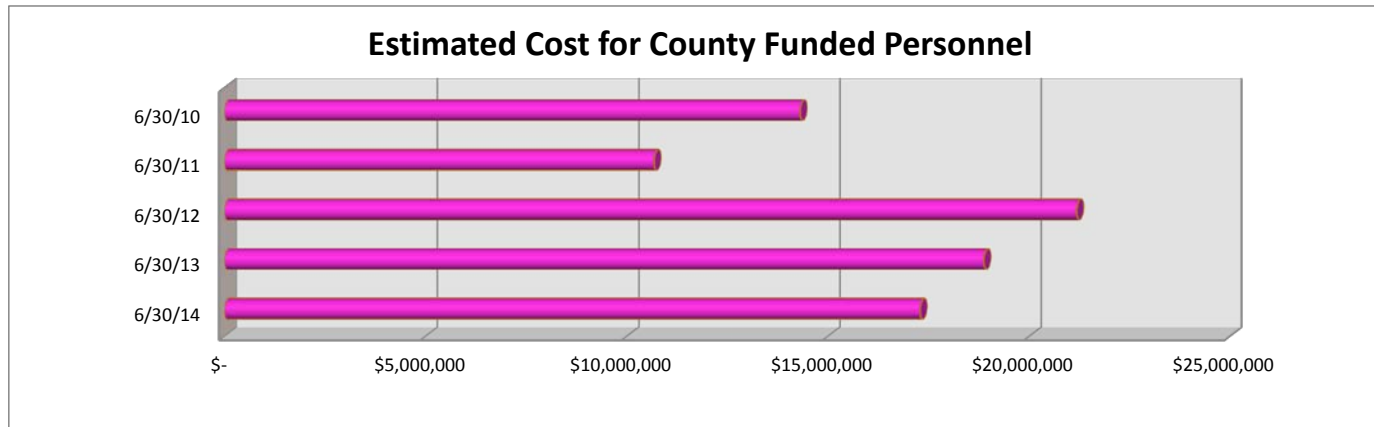


SP From Local Funds



KANAWHA COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 10,452,274	\$ 6,922,872	\$ 14,957,879	\$ 12,938,492	\$11,164,457
Service Personnel	3,853,869	3,752,794	6,222,836	5,930,886	6,120,177
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 14,306,144	\$ 10,675,666	\$ 21,180,715	\$ 18,869,378	\$17,284,633



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	28,481	28,458	28,429	28,548	28,378
Decline (increase) in student enrollment	16	(23)	(29)	119	(170)
Number of schools	68	69	66	66	66
Average number of students/school	419	412	431	433	430
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	13	7	22	25	19

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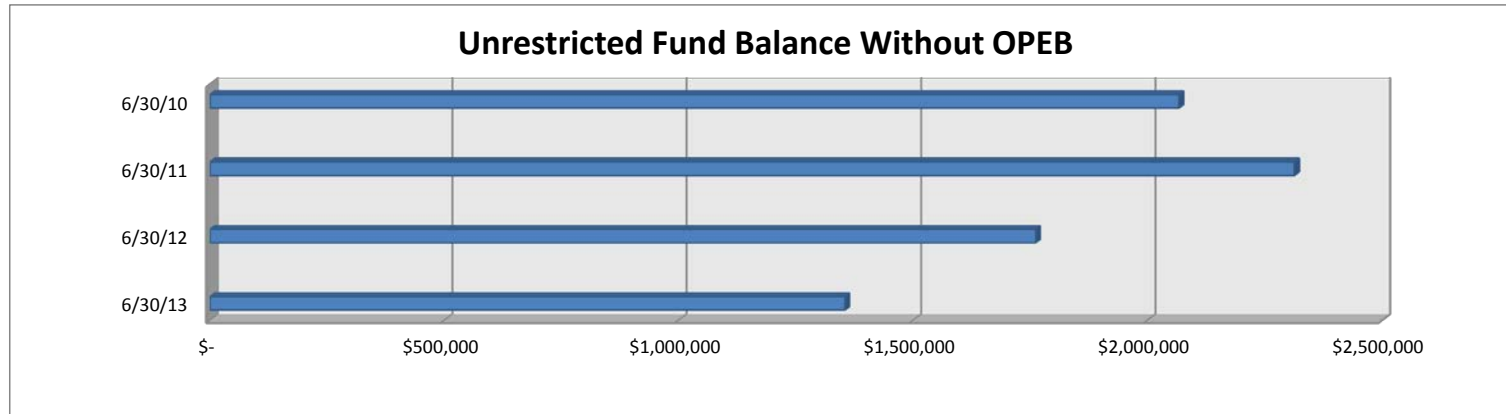
LEWIS COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 2,066,829 \$ 2,313,137 \$ 1,760,920 \$ 1,354,332 (1) \$ - (2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	54.99%	44.97%	44.97%	44.97%	44.97%
Projected excess levy gross tax collections	\$ 3,940,998	\$ 3,503,636	\$ 3,115,772	\$ 3,046,678	\$ 3,451,661

Per Pupil Expenditures	\$ 10,804	\$ 11,483	\$ 11,088	\$ 11,025	N/A
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Revenues:

Local Source Revenue	\$10,492,475	\$10,568,371	\$ 9,654,403	\$ 9,849,445	N/A
State Source Revenue	\$12,490,107	\$15,189,452	\$16,516,176	\$17,123,483	N/A
Federal Source Revenue	\$ 4,088,873	\$ 4,734,334	\$ 3,904,007	\$ 3,333,393	N/A
Total	\$27,071,455	\$30,492,157	\$30,074,586	\$30,306,321	\$ -

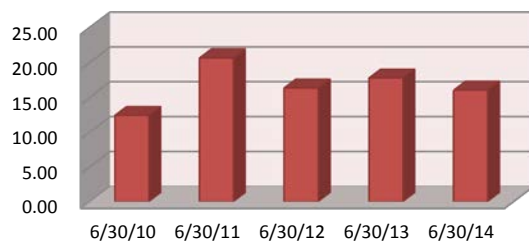
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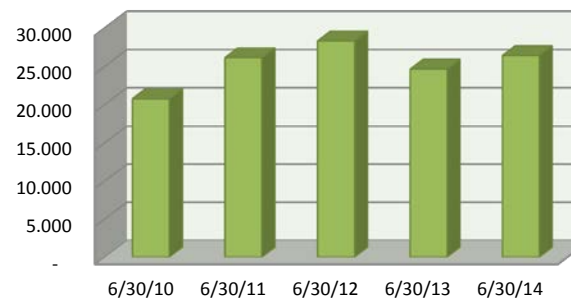
LEWIS COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	198.30	193.84	191.37	194.43	194.64
Number PE actually employed	207.70	208.70	203.70	207.80	203.75
Number PE employed in excess of number funded	9.40	14.86	12.33	13.37	9.11
Number PE employed from local funds	3.00	5.80	4.00	4.40	6.90
Total number of PE funded by county board	12.40	20.66	16.33	17.77	16.01
Service Personnel:					
Number SP allowed for funding	120.732	117.812	115.885	117.720	117.817
Number SP actually employed	141.500	143.950	144.225	142.375	144.250
Number SP employed in excess of number funded	20.768	26.138	28.340	24.655	26.433
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	20.768	26.138	28.340	24.655	26.433
Total number of personnel employed in excess of number funded through PSSP	33.168	46.796	44.668	42.425	42.443

PE From Local Funds

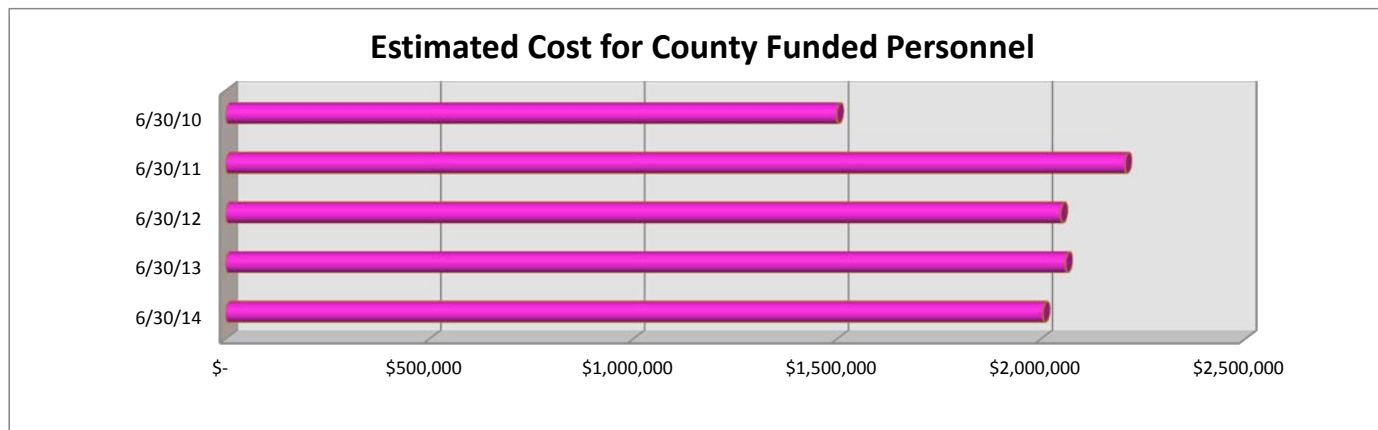


SP From Local Funds



**LEWIS COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 762,587	\$ 1,273,935	\$ 1,017,889	\$ 1,131,920	\$ 1,019,183
Service Personnel	736,933	932,349	1,031,083	929,085	986,576
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,499,520	\$ 2,206,284	\$ 2,048,971	\$ 2,061,005	\$ 2,005,759



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,650	2,605	2,635	2,626	2,624
Decline (increase) in student enrollment	(36)	(45)	30	(9)	(2)
Number of schools	6	6	6	6	6
Average number of students/school	442	434	439	438	437
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	36	29	30	30	26

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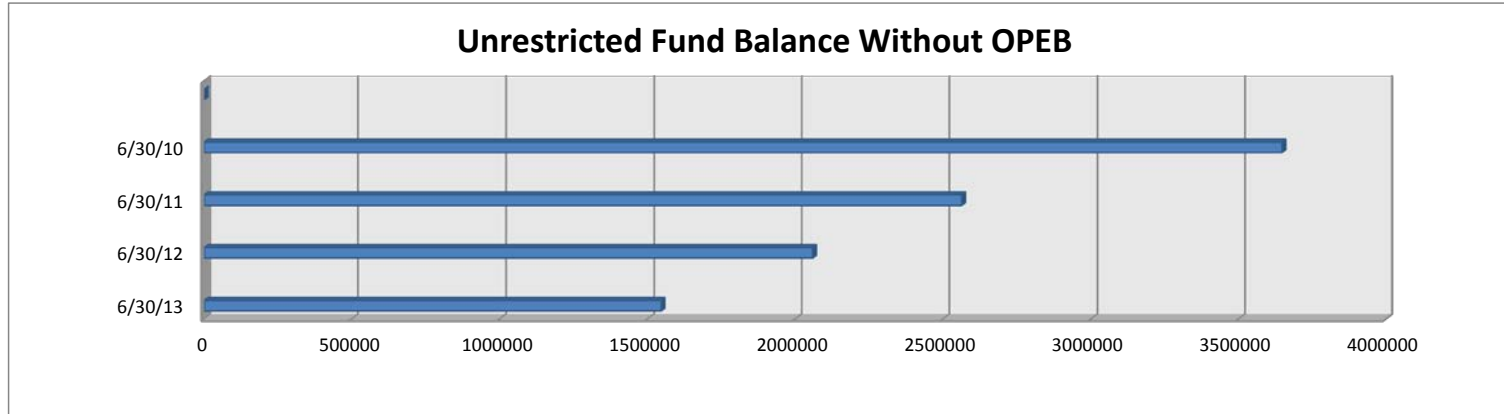
LINCOLN COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 3,646,979 \$ 2,562,235 \$ 2,057,396 \$ 1,545,646 (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%
Projected excess levy gross tax collections	\$ 3,887,156	\$ 4,378,767	\$ 3,859,117	\$ 3,938,799	\$ 3,747,815

Per Pupil Expenditures	\$ 11,456	\$ 11,893	\$ 12,207	\$ 11,835	N/A
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Revenues:

Local Source Revenue	\$ 8,879,967	\$ 8,840,831	\$ 8,044,713	\$ 7,931,724	N/A
State Source Revenue	\$24,053,086	\$34,996,480	\$32,539,695	\$29,287,280	N/A
Federal Source Revenue	\$ 8,152,661	\$ 8,417,710	\$ 8,096,308	\$ 7,622,996	N/A
Total	\$41,085,714	\$52,255,021	\$48,680,716	\$44,842,000	\$ -

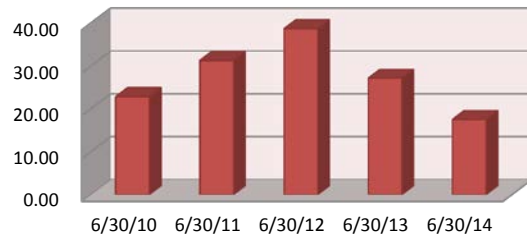
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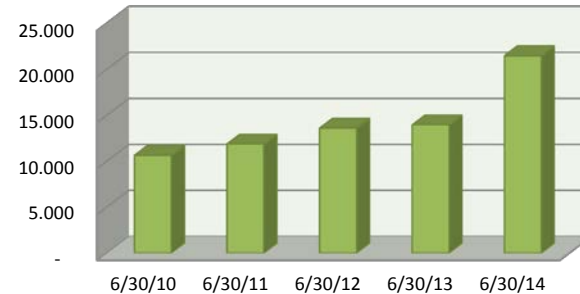
LINCOLN COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	269.54	270.58	274.66	275.26	278.75
Number PE actually employed	289.45	296.95	306.45	297.50	291.33
Number PE employed in excess of number funded	19.91	26.37	31.79	22.24	12.58
Number PE employed from local funds	3.00	5.00	7.00	5.00	5.00
Total number of PE funded by county board	22.91	31.37	38.79	27.24	17.58
Service Personnel:					
Number SP allowed for funding	162.894	163.652	166.285	166.749	168.996
Number SP actually employed	173.533	175.533	179.900	180.725	190.473
Number SP employed in excess of number funded	10.639	11.881	13.615	13.976	21.477
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	10.639	11.881	13.615	13.976	21.477
Total number of personnel employed in excess of number funded through PSSP	33.553	43.255	52.407	41.216	39.057

PE From Local Funds

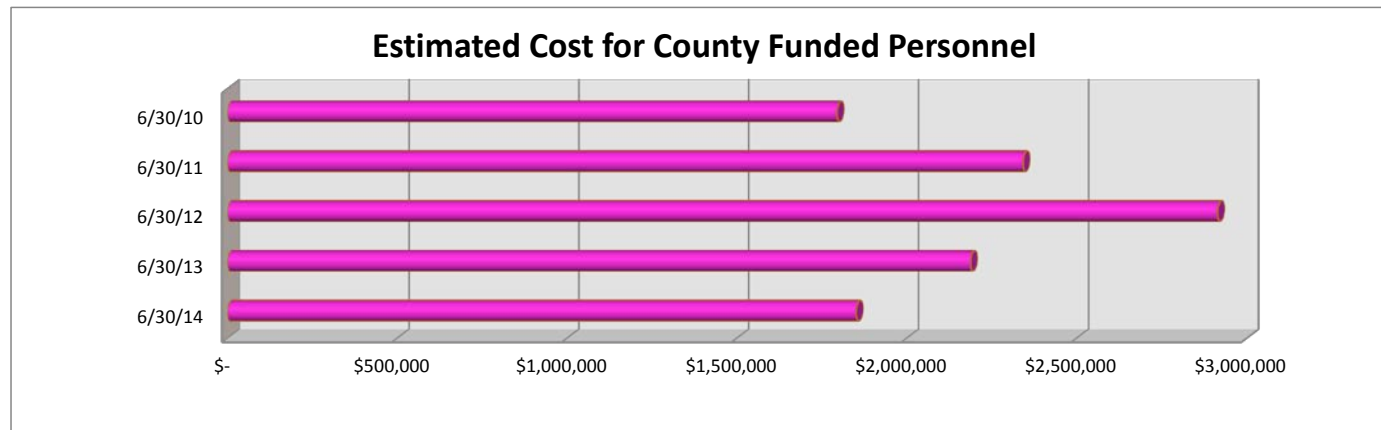


SP From Local Funds



**LINCOLN COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,410,367	\$ 1,909,194	\$ 2,419,957	\$ 1,686,293	\$ 1,075,857
Service Personnel	384,464	432,988	494,838	501,629	775,318
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,794,831	\$ 2,342,183	\$ 2,914,795	\$ 2,187,923	\$ 1,851,175



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,626	3,679	3,689	3,736	3,691
Decline (increase) in student enrollment	20	53	10	47	(45)
Number of schools	9	9	9	10	8
Average number of students/school	403	409	410	374	461
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(3)	4	1	(34)	50

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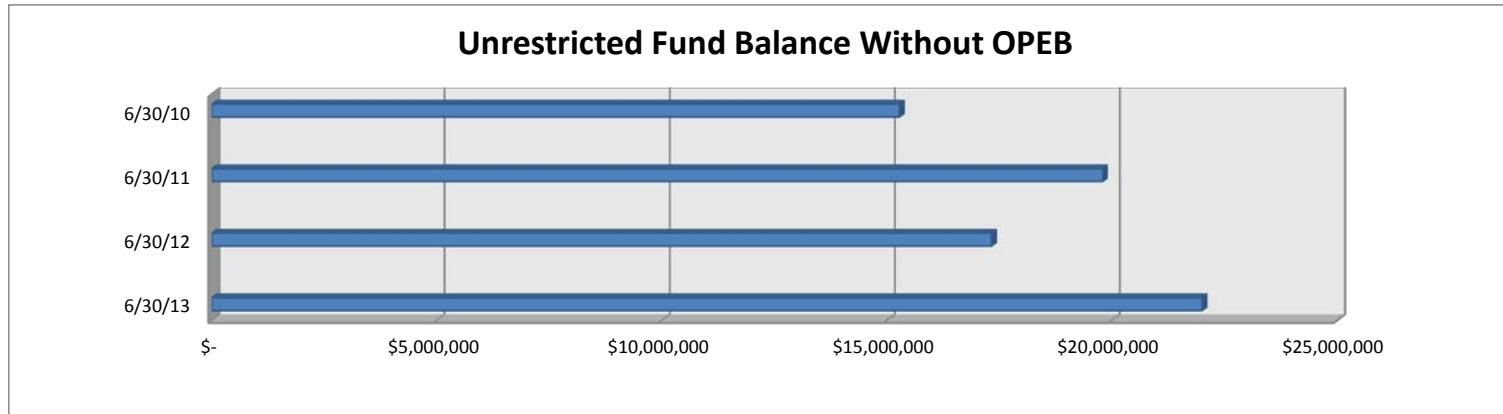
LOGAN COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$15,276,389 \$19,790,019 \$17,324,391 \$21,998,341 (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%
Projected excess levy gross tax collections	\$11,581,592	\$12,561,596	\$12,090,037	\$12,927,855	\$13,058,985

Per Pupil Expenditures	\$ 10,374	\$ 10,728	\$ 10,987	\$ 10,773	N/A
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Revenues:

Local Source Revenue	\$22,107,505	\$24,549,547	\$23,513,027	\$24,318,598	N/A
State Source Revenue	\$34,179,286	\$40,400,883	\$43,396,102	\$43,386,702	N/A
Federal Source Revenue	\$11,707,502	\$10,502,127	\$ 9,420,555	\$ 7,811,151	N/A
Total	\$67,994,293	\$75,452,557	\$76,329,684	\$75,516,451	\$ -

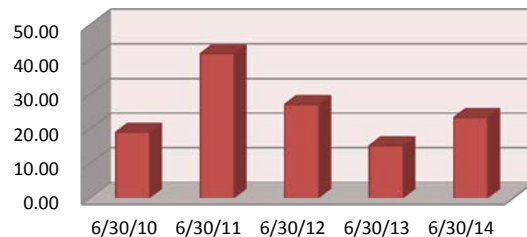
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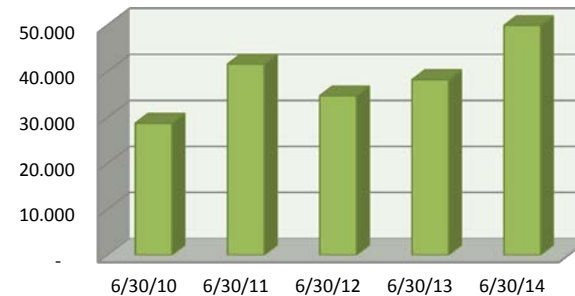
LOGAN COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	464.59	463.90	472.22	480.15	481.78
Number PE actually employed	468.08	493.08	489.58	488.20	497.95
Number PE employed in excess of number funded	3.49	29.18	17.36	8.05	16.17
Number PE employed from local funds	15.42	12.42	9.60	7.00	7.00
Total number of PE funded by county board	18.91	41.60	26.96	15.05	23.17
Service Personnel:					
Number SP allowed for funding	287.410	283.104	284.949	286.147	287.486
Number SP actually employed	316.143	324.668	319.623	324.313	337.418
Number SP employed in excess of number funded	28.733	41.564	34.674	38.166	49.932
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	28.733	41.564	34.674	38.166	49.932
Total number of personnel employed in excess of number funded through PSSP	47.647	83.162	61.634	53.216	73.102

PE From Local Funds

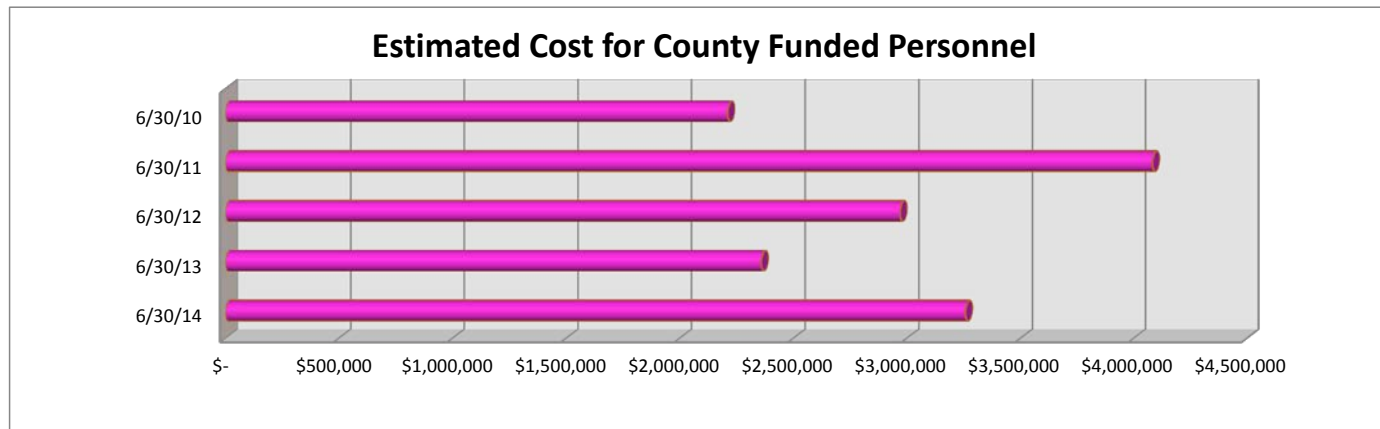


SP From Local Funds



LOGAN COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,154,950	\$ 2,547,693	\$ 1,665,470	\$ 928,777	\$ 1,403,527
Service Personnel	1,056,649	1,535,710	1,304,681	1,430,036	1,854,092
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,211,599	\$ 4,083,404	\$ 2,970,152	\$ 2,358,813	\$ 3,257,619



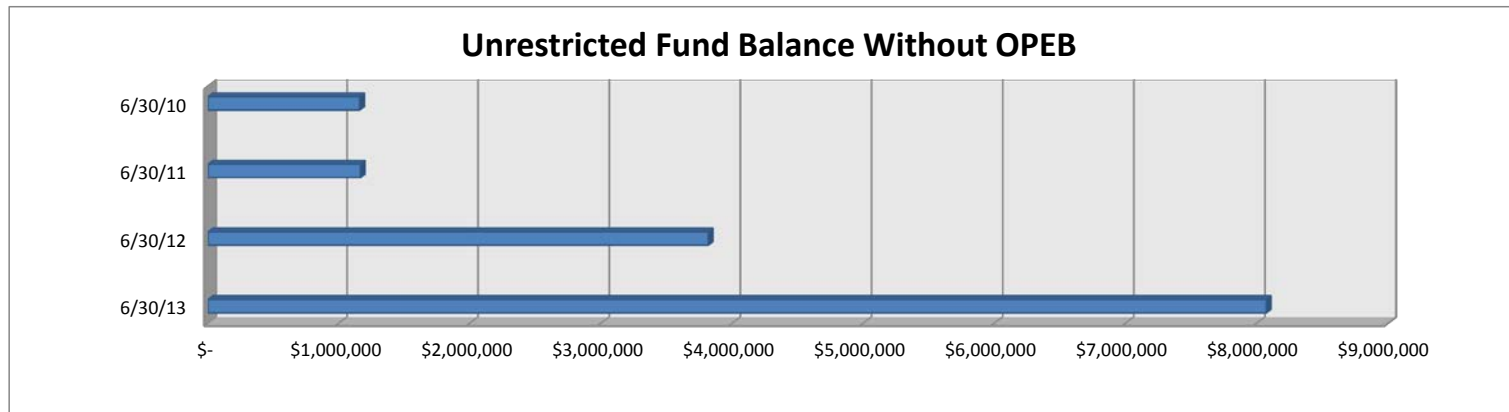
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	6,431	6,449	6,393	6,426	6,271
Decline (increase) in student enrollment	(75)	18	(56)	33	(155)
Number of schools	17	17	17	17	17
Average number of students/school	378	379	376	378	369
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(28)	(26)	(33)	(30)	(42)

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MARION COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 1,157,065	\$ 1,162,786	\$ 3,815,104	\$ 8,070,699 (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%
Projected excess levy gross tax collections	\$15,020,626	\$15,466,032	\$15,566,753	\$ 17,747,366	\$18,000,134
Per Pupil Expenditures	\$ 10,704	\$ 11,071	\$ 10,841	\$ 11,089	N/A
Revenues:					
Local Source Revenue	\$28,858,962	\$29,851,528	\$33,556,367	\$ 37,286,896	N/A
State Source Revenue	\$42,284,041	\$53,017,444	\$56,126,991	\$ 55,117,675	N/A
Federal Source Revenue	\$12,298,286	\$12,576,838	\$ 8,666,567	\$ 10,011,637	N/A
Total	\$83,441,289	\$95,445,810	\$98,349,925	\$ 102,416,208	\$ -

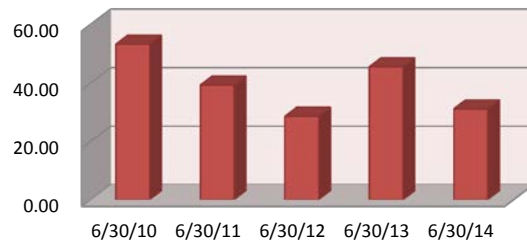
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MARION COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	593.42	596.41	600.68	597.88	608.71
Number PE actually employed	640.70	629.70	627.28	639.45	633.85
Number PE employed in excess of number funded	47.28	33.29	26.60	41.57	25.14
Number PE employed from local funds	6.00	6.00	2.00	4.00	6.00
Total number of PE funded by county board	53.28	39.29	28.60	45.57	31.14
Service Personnel:					
Number SP allowed for funding	356.741	356.765	355.996	350.381	356.910
Number SP actually employed	436.910	423.965	425.900	420.965	418.625
Number SP employed in excess of number funded	80.169	67.200	69.904	70.584	61.715
Number SP employed from local funds	-	-	-	-	1.000
Total number of SP funded by county board	80.169	67.200	69.904	70.584	62.715
Total number of personnel employed in excess of number funded through PSSP	133.445	106.494	98.500	116.154	93.855

PE From Local Funds

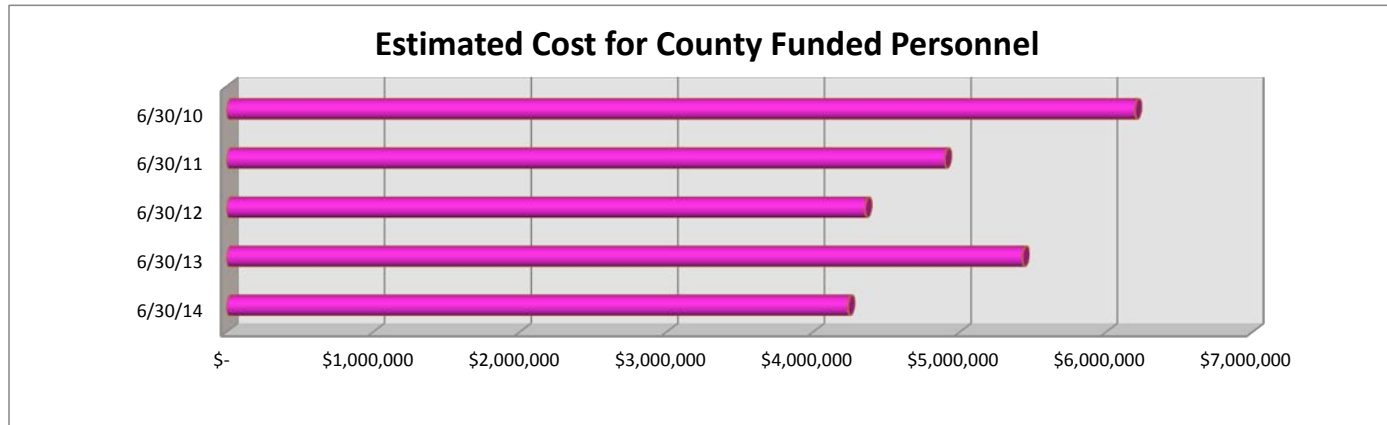


SP From Local Funds



**MARION COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 3,279,172	\$ 2,414,832	\$ 1,778,480	\$ 2,814,471	\$ 1,913,364
Service Personnel	2,919,960	2,484,328	2,578,437	2,615,002	2,326,587
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 6,199,133	\$ 4,899,159	\$ 4,356,917	\$ 5,429,474	\$ 4,239,951



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	8,116	8,104	7,960	8,096	8,036
Decline (increase) in student enrollment	(6)	(12)	(144)	136	(60)
Number of schools	19	19	19	19	19
Average number of students/school	427	427	419	426	423
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	21	22	10	18	12

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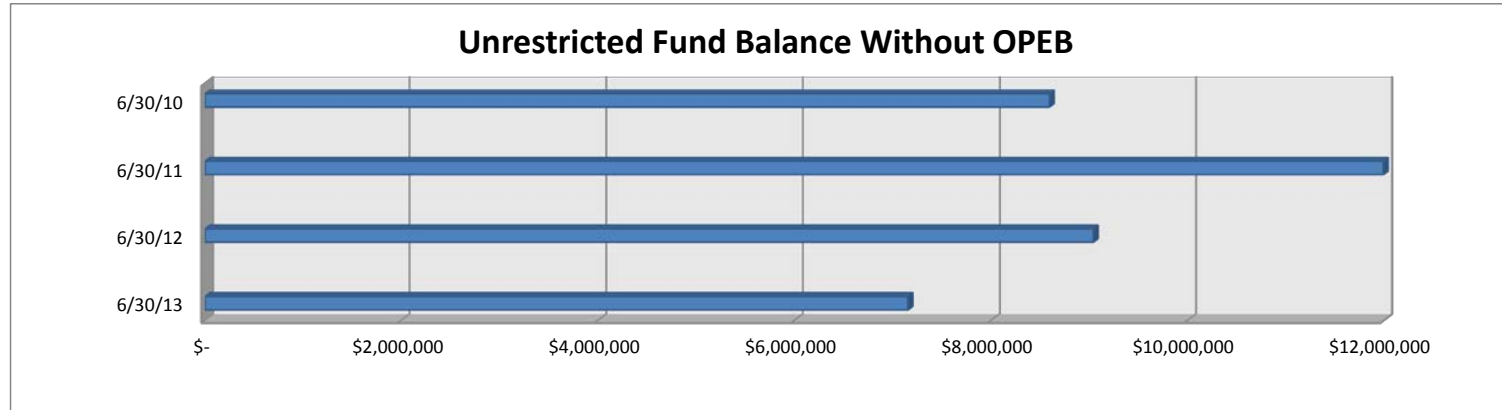
MARSHALL COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

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

\$ 8,587,902 \$11,994,308 \$ 9,034,051 \$ 7,150,850 (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%
Projected excess levy gross tax collections	\$12,815,483	\$14,399,069	\$14,433,955	\$17,287,683	\$22,816,452

Per Pupil Expenditures	\$ 12,084	\$ 12,653	\$ 12,626	\$ 12,615	N/A
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Revenues:

Local Source Revenue	\$28,344,609	\$30,107,012	\$31,087,512	\$35,497,824	N/A
State Source Revenue	\$25,447,100	\$37,424,627	\$36,436,268	\$28,629,107	N/A
Federal Source Revenue	\$10,508,434	\$ 8,357,377	\$ 7,341,390	\$ 5,853,262	N/A
Total	\$64,300,143	\$75,889,016	\$74,865,170	\$69,980,193	\$ -

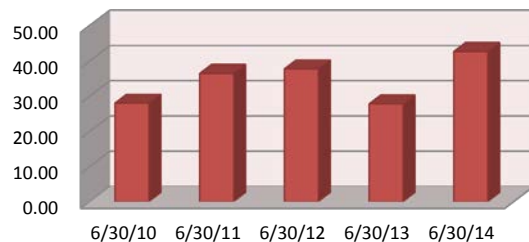
Notes: (1) The financial data presented for FY 10 through 13 are from audited financial reports. During FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY14 has not ended as of the date of this report, the annual financial activity for this year is not yet available.

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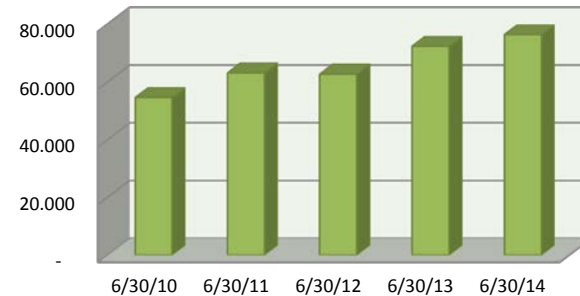
MARSHALL COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	364.00	362.35	359.76	358.78	355.94
Number PE actually employed	382.00	392.30	388.51	376.05	387.60
Number PE employed in excess of number funded	18.00	29.95	28.75	17.27	31.66
Number PE employed from local funds	10.00	6.50	9.00	10.50	11.00
Total number of PE funded by county board	28.00	36.45	37.75	27.77	42.66
Service Personnel:					
Number SP allowed for funding	214.842	213.530	212.635	211.064	209.362
Number SP actually employed	269.401	276.640	275.358	283.428	285.743
Number SP employed in excess of number funded	54.559	63.110	62.723	72.364	76.381
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	54.559	63.110	62.723	72.364	76.381
Total number of personnel employed in excess of number funded through PSSP	82.563	99.562	100.473	100.134	119.041

PE From Local Funds

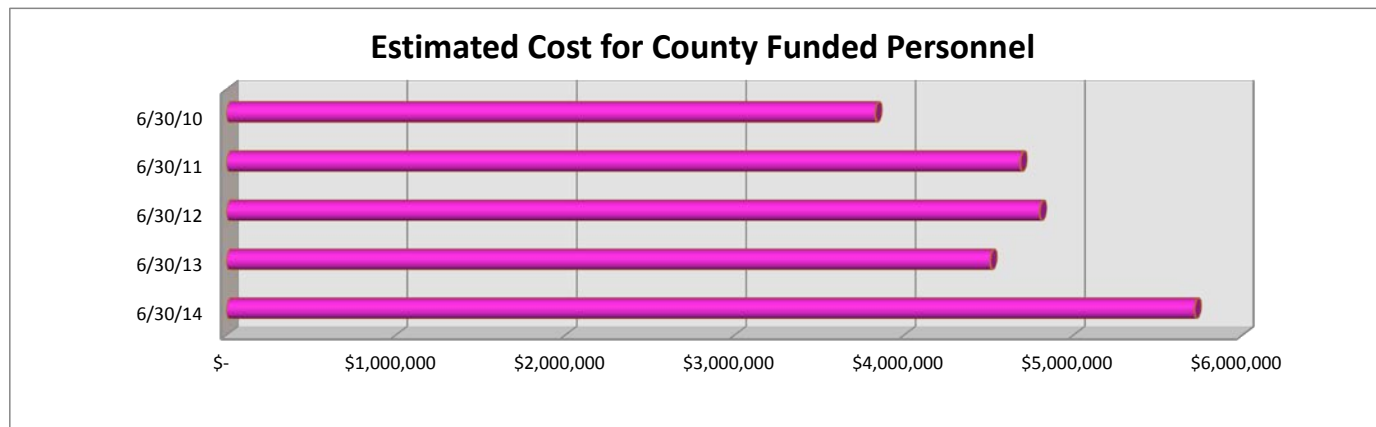


SP From Local Funds



MARSHALL COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,844,156	\$ 2,362,090	\$ 2,472,512	\$ 1,812,985	\$ 2,800,074
Service Personnel	1,985,998	2,323,928	2,328,886	2,696,412	2,918,626
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,830,154	\$ 4,686,017	\$ 4,801,398	\$ 4,509,397	\$ 5,718,699



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,821	4,778	4,726	4,691	4,708
Decline (increase) in student enrollment	(65)	(43)	(52)	(35)	17
Number of schools	12	12	12	12	12
Average number of students/school	402	398	394	391	392
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(4)	(7)	(15)	(17)	(19)

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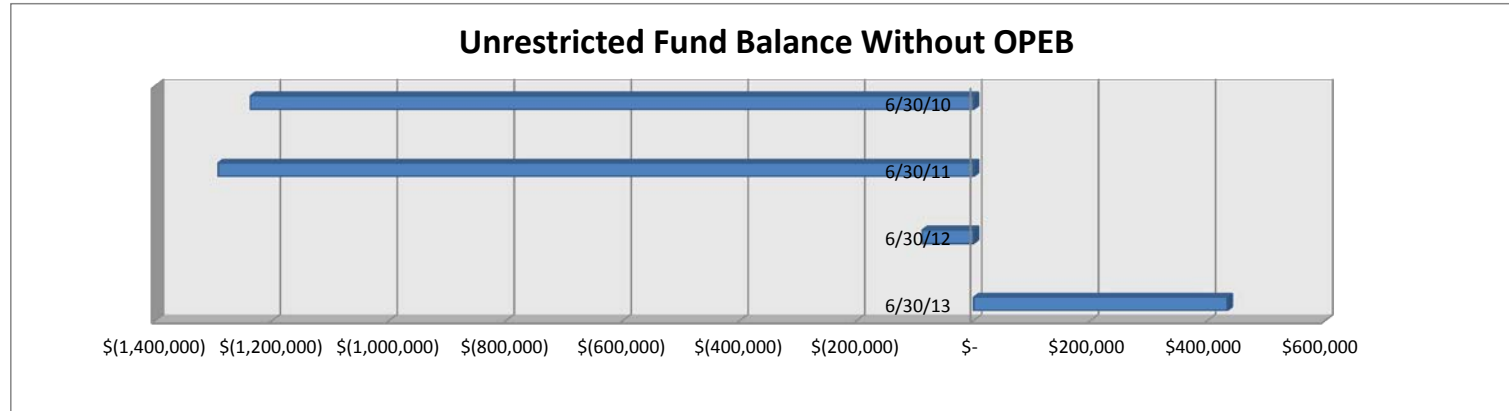
MASON COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ (1,237,909) \$ (1,293,109) \$ (88,234) \$ 433,711 (1) \$ - (2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	89.24%	89.24%	89.24%	89.24%	89.24%
Projected excess levy gross tax collections	\$ 7,268,262	\$ 7,160,756	\$ 7,678,868	\$ 8,110,665	\$ 7,491,721

Per Pupil Expenditures \$ 10,964 \$ 11,087 \$ 11,363 \$ 11,137 N/A

Revenues:

Local Source Revenue	\$17,839,379	\$16,229,457	\$17,376,796	\$17,562,630	N/A
State Source Revenue	\$24,882,274	\$27,391,972	\$28,928,396	\$27,993,190	N/A
Federal Source Revenue	\$ 8,460,368	\$ 7,679,784	\$ 6,346,231	\$ 5,701,311	N/A
Total	\$51,182,021	\$51,301,213	\$52,651,423	\$51,257,131	\$ -

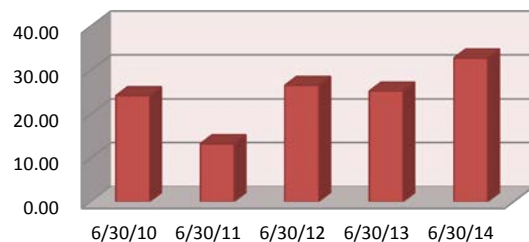
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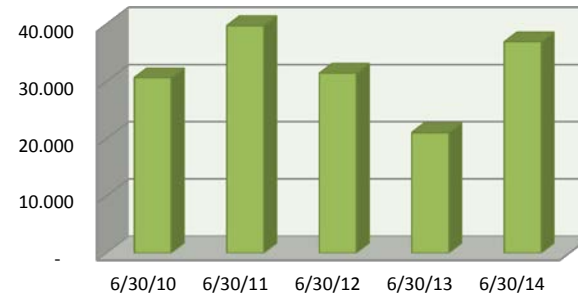
MASON COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	317.96	319.75	325.80	321.06	320.53
Number PE actually employed	337.19	329.01	343.40	335.84	340.35
Number PE employed in excess of number funded	19.23	9.26	17.60	14.78	19.82
Number PE employed from local funds	5.00	4.00	9.00	10.50	13.00
Total number of PE funded by county board	24.23	13.26	26.60	25.28	32.82
Service Personnel:					
Number SP allowed for funding	191.954	192.910	196.524	193.562	193.064
Number SP actually employed	222.612	232.662	227.957	214.615	229.986
Number SP employed in excess of number funded	30.658	39.752	31.433	21.053	36.922
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	30.658	39.752	31.433	21.053	36.922
Total number of personnel employed in excess of number funded through PSSP	54.888	53.010	58.031	46.333	69.742

PE From Local Funds

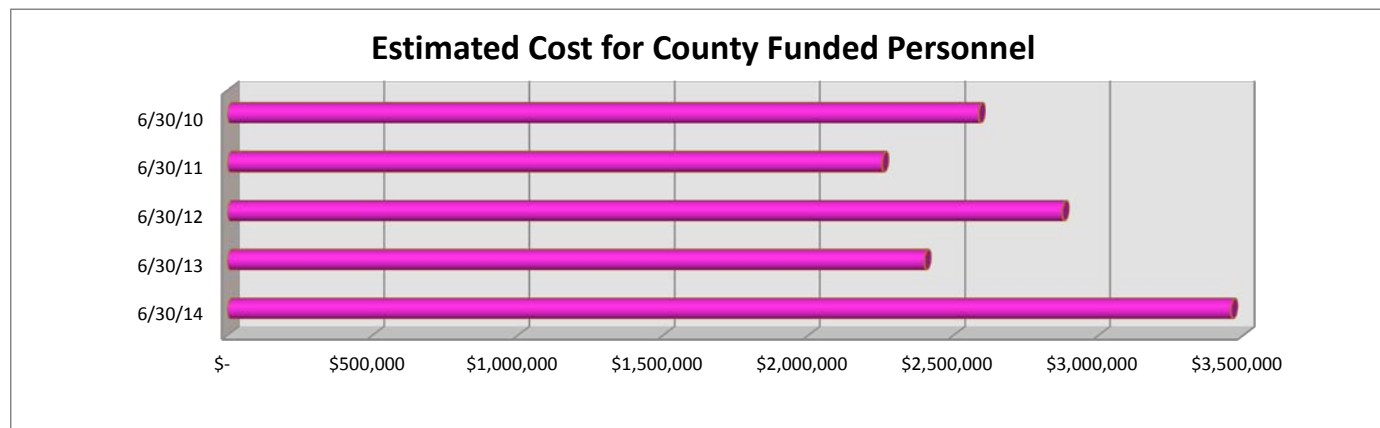


SP From Local Funds



**MASON COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,475,129	\$ 798,185	\$ 1,678,048	\$ 1,599,592	\$ 2,060,275
Service Personnel	1,111,204	1,455,498	1,196,488	799,946	1,398,399
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,586,332	\$ 2,253,683	\$ 2,874,536	\$ 2,399,538	\$ 3,458,674



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,308	4,381	4,311	4,323	4,312
Decline (increase) in student enrollment	9	73	(70)	12	(11)
Number of schools	10	10	10	10	10
Average number of students/school	431	438	431	432	431
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	25	33	22	24	20

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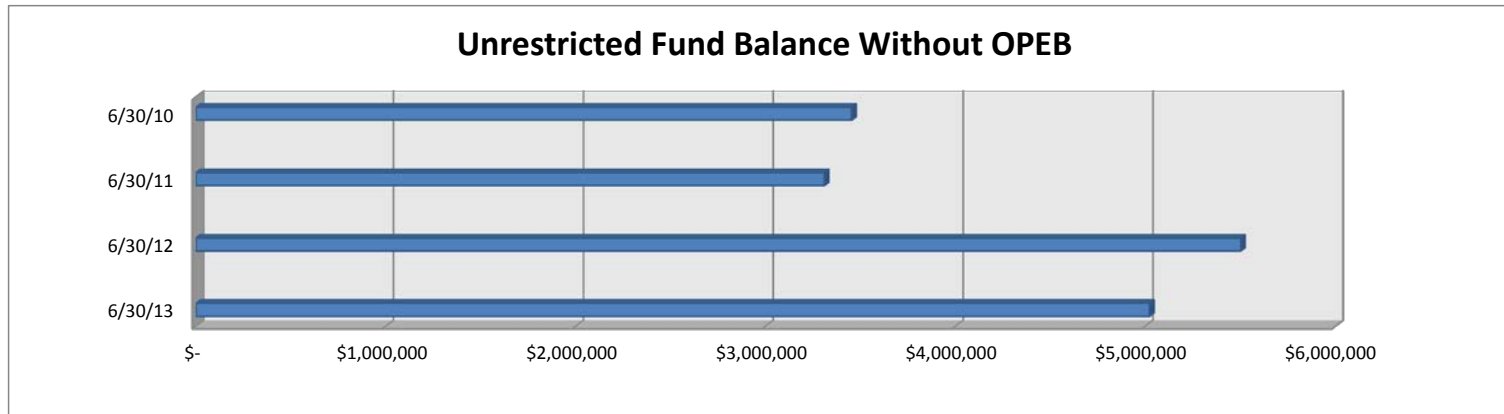
MCDOWELL COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 3,453,346 \$ 3,309,707 \$ 5,501,919 \$ 5,022,036 (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%
Projected excess levy gross tax collections	\$ 8,463,973	\$ 8,844,833	\$ 8,186,909	\$ 7,941,616	\$ 8,579,448

Per Pupil Expenditures \$ 12,382 \$ 13,195 \$ 14,494 \$ 14,522 N/A

Revenues:

Local Source Revenue	\$13,488,024	\$15,400,650	\$14,490,008	\$13,785,950	N/A
State Source Revenue	\$39,390,144	\$64,930,431	\$25,513,378	\$25,416,375	N/A
Federal Source Revenue	\$12,626,485	\$11,389,486	\$11,532,361	\$13,249,629	N/A
Total	\$65,504,653	\$91,720,567	\$51,535,747	\$52,451,954	\$ -

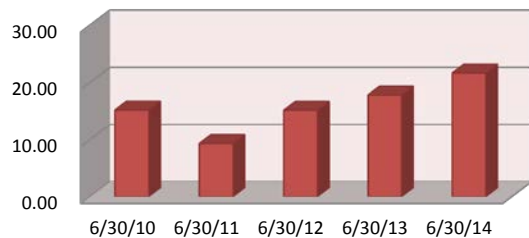
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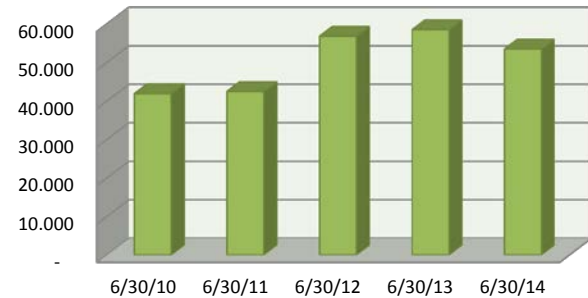
MCDOWELL COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	273.81	275.92	269.93	269.75	268.89
Number PE actually employed	283.00	279.75	279.58	282.08	286.08
Number PE employed in excess of number funded	9.19	3.83	9.65	12.33	17.19
Number PE employed from local funds	6.00	5.50	5.50	5.50	4.50
Total number of PE funded by county board	15.19	9.33	15.15	17.83	21.69
Service Personnel:					
Number SP allowed for funding	165.816	165.881	161.017	160.010	159.631
Number SP actually employed	207.763	208.415	217.890	218.585	213.165
Number SP employed in excess of number funded	41.947	42.534	56.873	58.575	53.534
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	41.947	42.534	56.873	58.575	53.534
Total number of personnel employed in excess of number funded through PSSP	57.141	51.866	72.027	76.405	75.224

PE From Local Funds

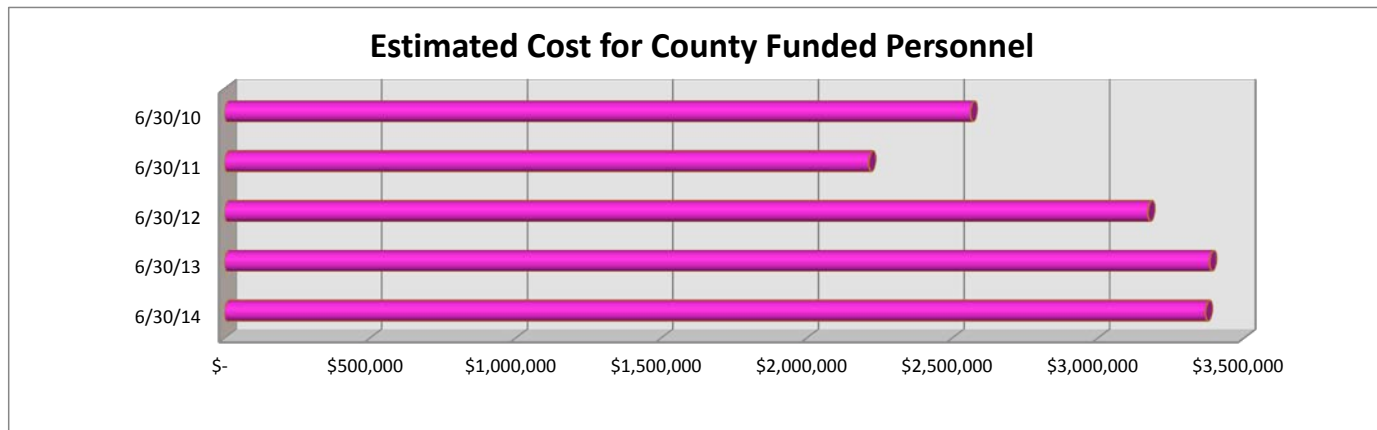


SP From Local Funds



MCDOWELL COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 961,495	\$ 598,290	\$ 960,597	\$ 1,124,934	\$ 1,333,388
Service Personnel	1,601,109	1,615,170	2,211,194	2,258,872	2,036,124
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,562,605	\$ 2,213,460	\$ 3,171,790	\$ 3,383,806	\$ 3,369,512



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,674	3,559	3,535	3,537	3,437
Decline (increase) in student enrollment	(1)	(115)	(24)	2	(100)
Number of schools	11	11	10	10	10
Average number of students/school	334	324	354	354	344
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(72)	(81)	(55)	(54)	(67)

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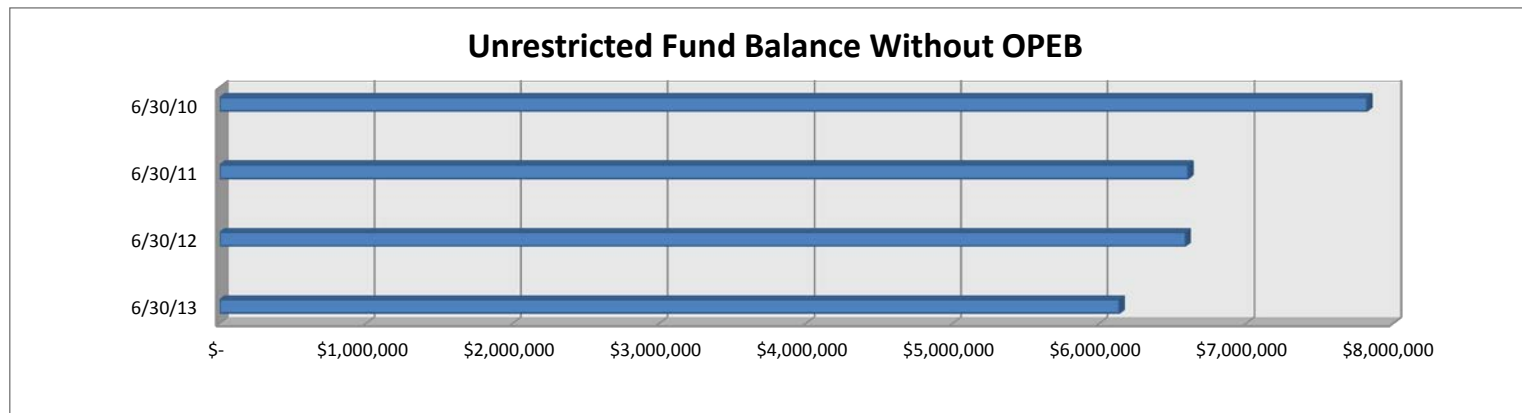
MERCER COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 7,822,811 \$ 6,603,353 \$ 6,584,910 \$ 6,133,788 (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%
Projected excess levy gross tax collections	\$ 10,996,135	\$ 11,187,714	\$ 11,428,059	\$ 11,869,823	\$12,180,774

Per Pupil Expenditures	\$ 10,484	\$ 10,579	\$ 10,828	\$ 10,856	N/A
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Revenues:

Local Source Revenue	\$ 22,578,703	\$ 22,532,672	\$ 23,264,043	\$ 24,238,254	N/A
State Source Revenue	\$ 57,754,301	\$ 73,295,987	\$ 72,641,337	\$ 72,173,836	N/A
Federal Source Revenue	\$ 19,728,562	\$ 16,850,002	\$ 15,855,230	\$ 14,080,559	N/A
Total	\$100,061,566	\$ 112,678,661	\$ 111,760,610	\$ 110,492,649	\$ -

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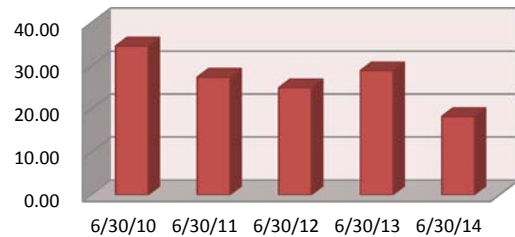
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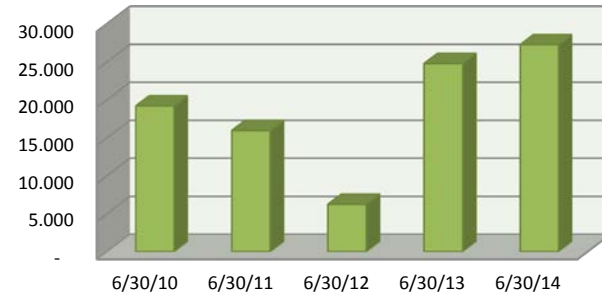
MERCER COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	687.21	695.79	709.29	721.00	722.78
Number PE actually employed	709.90	711.20	727.45	741.33	730.07
Number PE employed in excess of number funded	22.69	15.41	18.16	20.33	7.29
Number PE employed from local funds	12.00	12.00	6.80	8.60	11.00
Total number of PE funded by county board	34.69	27.41	24.96	28.93	18.29
Service Personnel:					
Number SP allowed for funding	418.150	419.285	422.312	423.821	424.480
Number SP actually employed	437.355	435.256	428.585	448.624	451.730
Number SP employed in excess of number funded	19.205	15.971	6.273	24.803	27.250
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	19.205	15.971	6.273	24.803	27.250
Total number of personnel employed in excess of number funded through PSSP	53.899	43.381	31.237	53.733	45.540

PE From Local Funds

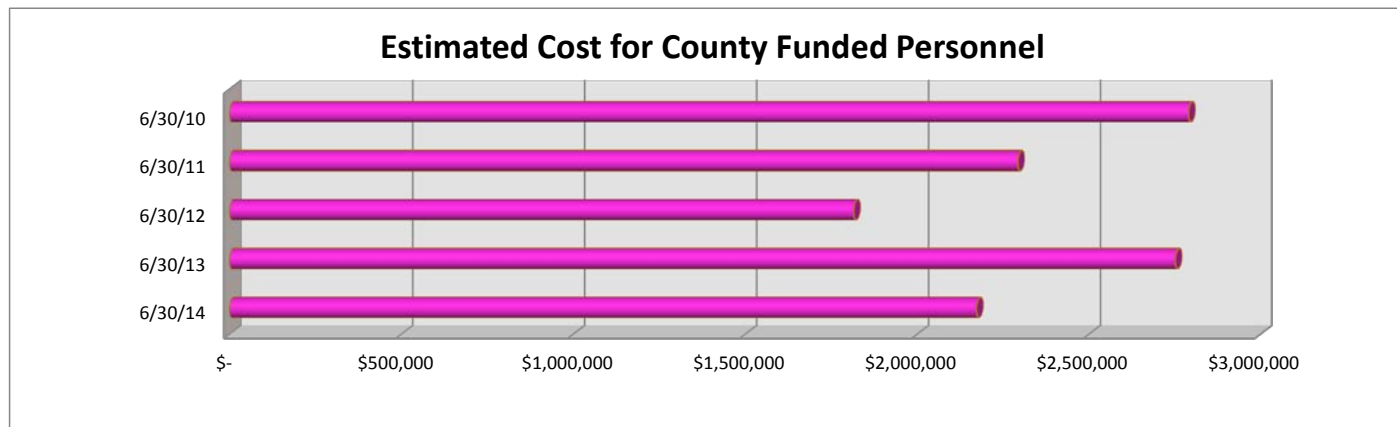


SP From Local Funds



**MERCER COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,107,770	\$ 1,702,002	\$ 1,578,558	\$ 1,820,555	\$ 1,146,924
Service Personnel	683,216	590,659	236,824	931,637	1,025,605
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,790,986	\$ 2,292,661	\$ 1,815,382	\$ 2,752,192	\$ 2,172,529



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	9,552	9,611	9,657	9,673	9,585
Decline (increase) in student enrollment	14	59	46	16	(88)
Number of schools	24	24	25	26	25
Average number of students/school	398	400	386	372	383
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(8)	(5)	(23)	(36)	(28)

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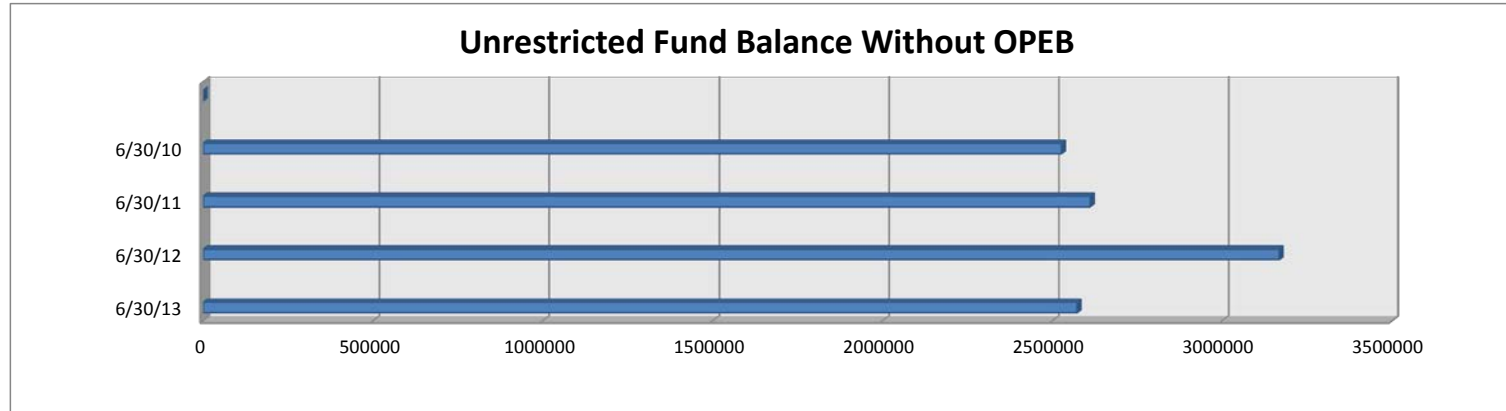
MINERAL COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

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

\$ 2,525,429 \$ 2,610,051 \$ 3,167,857 \$ 2,571,313 (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%
Projected excess levy gross tax collections	\$ 6,252,877	\$ 6,275,412	\$ 6,439,524	\$ 6,601,441	\$ 7,034,926

Per Pupil Expenditures	\$ 11,021	\$ 11,517	\$ 11,654	\$ 11,628	N/A
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Revenues:

Local Source Revenue	\$11,489,746	\$12,038,625	\$12,288,053	\$12,578,227	N/A
State Source Revenue	\$26,900,479	\$32,642,840	\$33,812,712	\$38,984,444	N/A
Federal Source Revenue	\$ 7,852,915	\$ 7,543,029	\$ 6,188,664	\$ 5,328,186	N/A
Total	\$46,243,140	\$52,224,494	\$52,289,429	\$56,890,857	\$ -

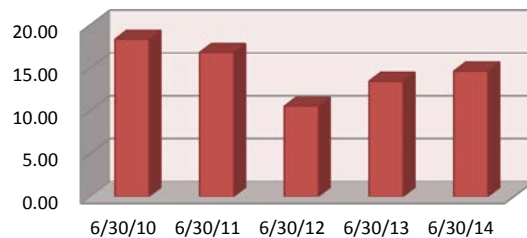
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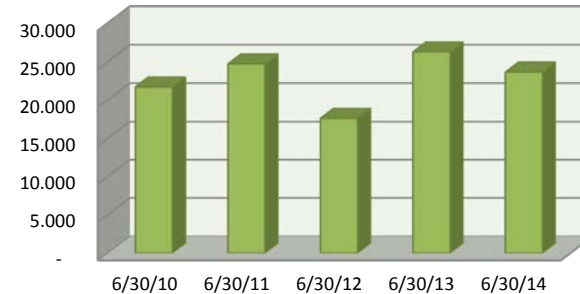
MINERAL COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	339.73	334.80	330.31	326.09	323.25
Number PE actually employed	347.87	340.37	331.62	329.32	330.44
Number PE employed in excess of number funded	8.14	5.57	1.31	3.23	7.19
Number PE employed from local funds	10.28	11.30	9.28	10.28	7.50
Total number of PE funded by county board	18.42	16.86	10.59	13.51	14.69
Service Personnel:					
Number SP allowed for funding	200.592	197.479	194.676	191.476	189.831
Number SP actually employed	222.298	222.184	212.313	217.745	213.478
Number SP employed in excess of number funded	21.706	24.705	17.637	26.269	23.647
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	21.706	24.705	17.637	26.269	23.647
Total number of personnel employed in excess of number funded through PSSP	40.124	41.569	28.227	39.779	38.337

PE From Local Funds

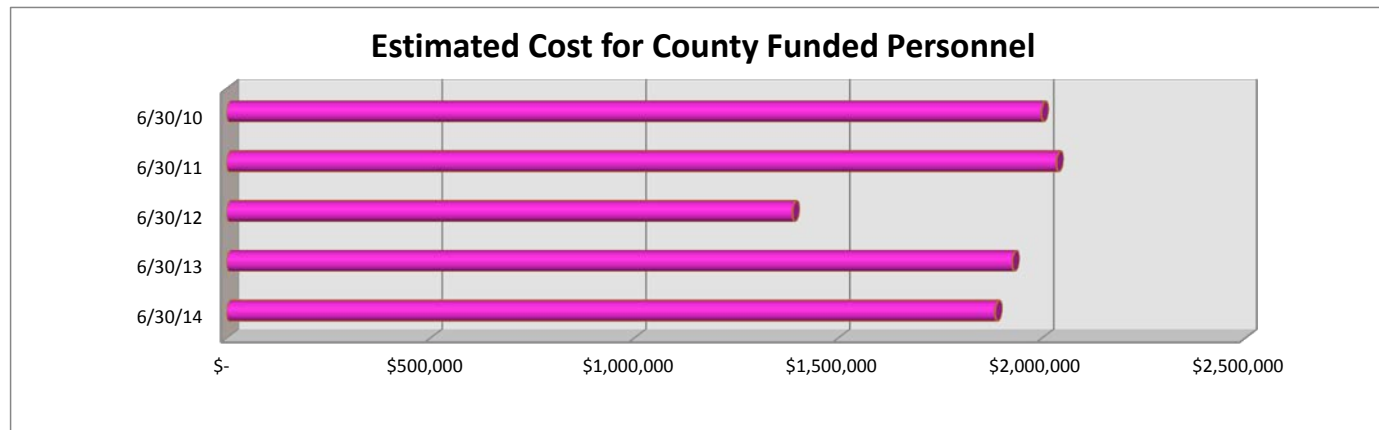


SP From Local Funds



**MINERAL COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,173,549	\$ 1,083,651	\$ 693,789	\$ 891,743	\$ 958,175
Service Personnel	825,158	951,714	694,272	1,035,429	926,943
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,998,708	\$ 2,035,365	\$ 1,388,061	\$ 1,927,171	\$ 1,885,118



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,460	4,373	4,282	4,244	4,187
Decline (increase) in student enrollment	(91)	(87)	(91)	(38)	(57)
Number of schools	12	12	12	12	12
Average number of students/school	372	364	357	354	349
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(34)	(41)	(52)	(54)	(62)

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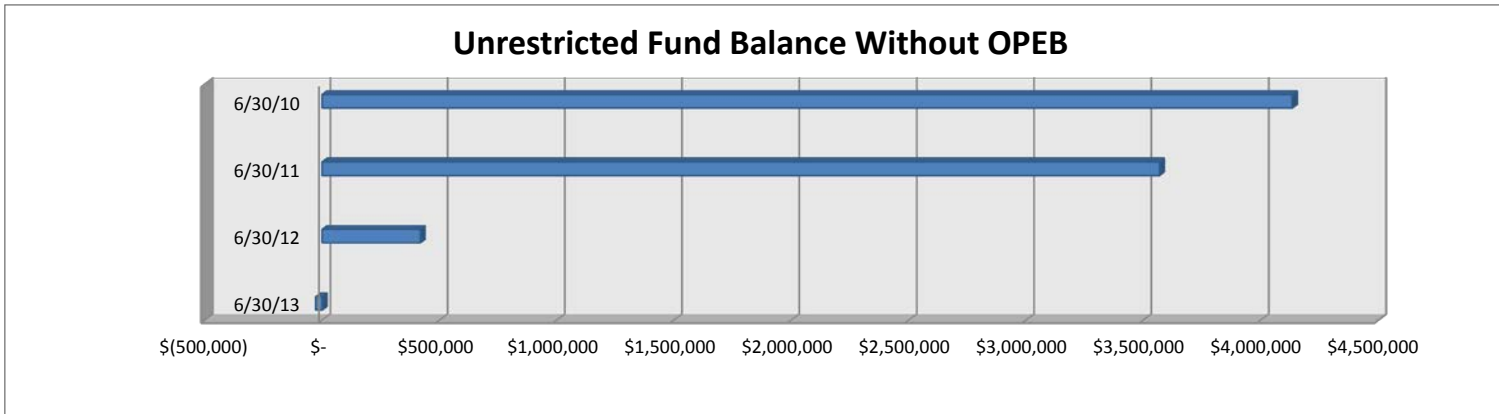
MINGO COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 4,134,887 \$ 3,568,517 \$ 418,562 \$ (26,341) (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%
Projected excess levy gross tax collections	\$ 8,985,736	\$ 9,837,374	\$ 9,565,667	\$ 9,809,111	\$10,295,196

Per Pupil Expenditures	\$ 11,683	\$ 12,292	\$ 12,643	\$ 12,344	N/A
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Revenues:

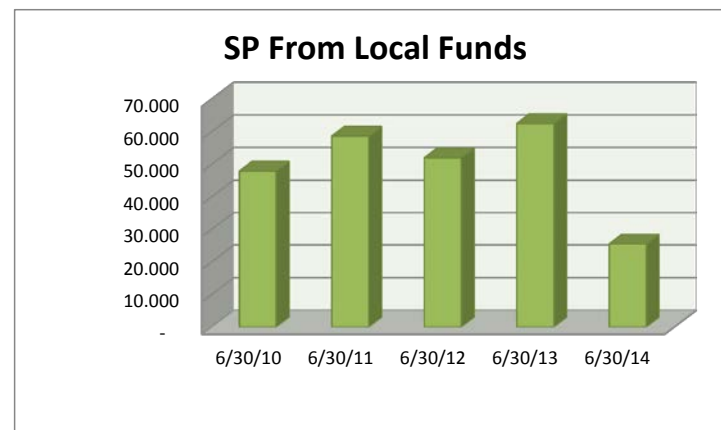
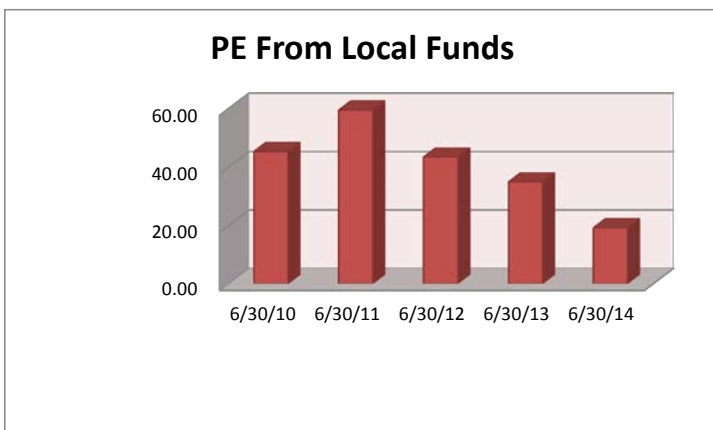
Local Source Revenue	\$16,375,141	\$19,236,371	\$23,137,178	\$18,557,832	N/A
State Source Revenue	\$34,349,677	\$43,471,598	\$31,772,081	\$32,924,162	N/A
Federal Source Revenue	\$13,969,309	\$11,515,909	\$ 7,690,049	\$ 7,940,958	N/A
Total	\$64,694,127	\$74,223,878	\$62,599,308	\$59,422,952	\$ -

Notes: (1) The financial data presented for FY 10 through 13 are from audited financial reports. During 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 FY14 has not ended as of the date of this report, the annual financial activity for this year is not yet available.

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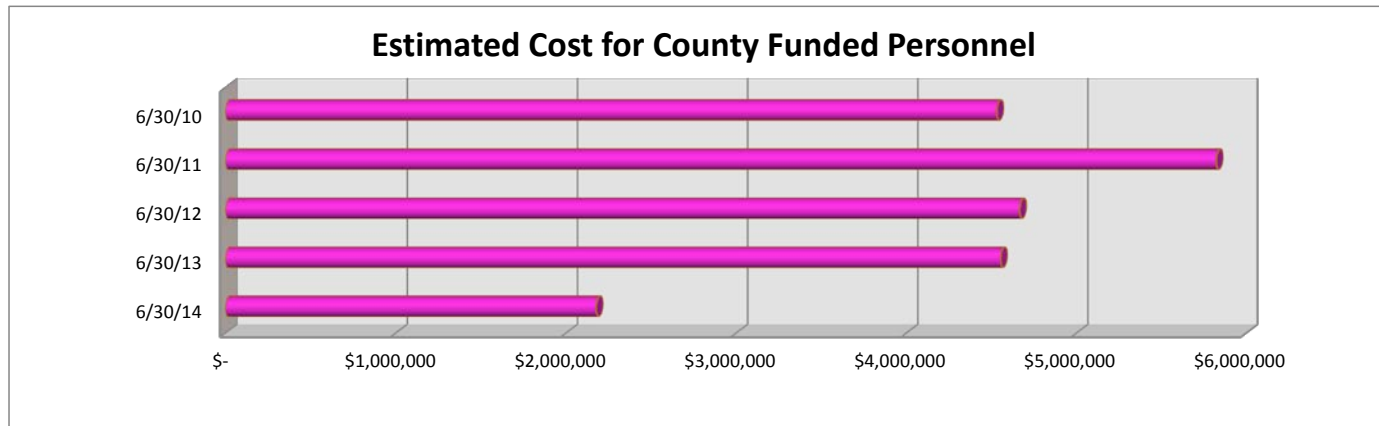
MINGO COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	340.24	335.02	336.70	336.07	331.78
Number PE actually employed	367.11	370.11	358.63	356.50	338.00
Number PE employed in excess of number funded	26.87	35.09	21.93	20.43	6.22
Number PE employed from local funds	18.50	24.50	21.50	14.50	13.00
Total number of PE funded by county board	45.37	59.59	43.43	34.93	19.22
Service Personnel:					
Number SP allowed for funding	210.223	204.893	203.516	200.368	198.000
Number SP actually employed	258.135	263.540	255.487	262.870	223.545
Number SP employed in excess of number funded	47.912	58.647	51.971	62.502	25.545
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	47.912	58.647	51.971	62.502	25.545
Total number of personnel employed in excess of number funded through PSSP	93.278	118.233	95.405	97.432	44.765



MINGO COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,775,784	\$ 3,644,502	\$ 2,715,025	\$ 2,196,133	\$ 1,210,476
Service Personnel	1,756,097	2,180,969	1,950,993	2,357,873	967,852
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 4,531,881	\$ 5,825,471	\$ 4,666,018	\$ 4,554,006	\$ 2,178,329



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,586	4,573	4,506	4,441	4,403
Decline (increase) in student enrollment	(102)	(13)	(67)	(65)	(38)
Number of schools	14	14	13	13	11
Average number of students/school	328	327	347	342	400
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(78)	(78)	(62)	(66)	(11)

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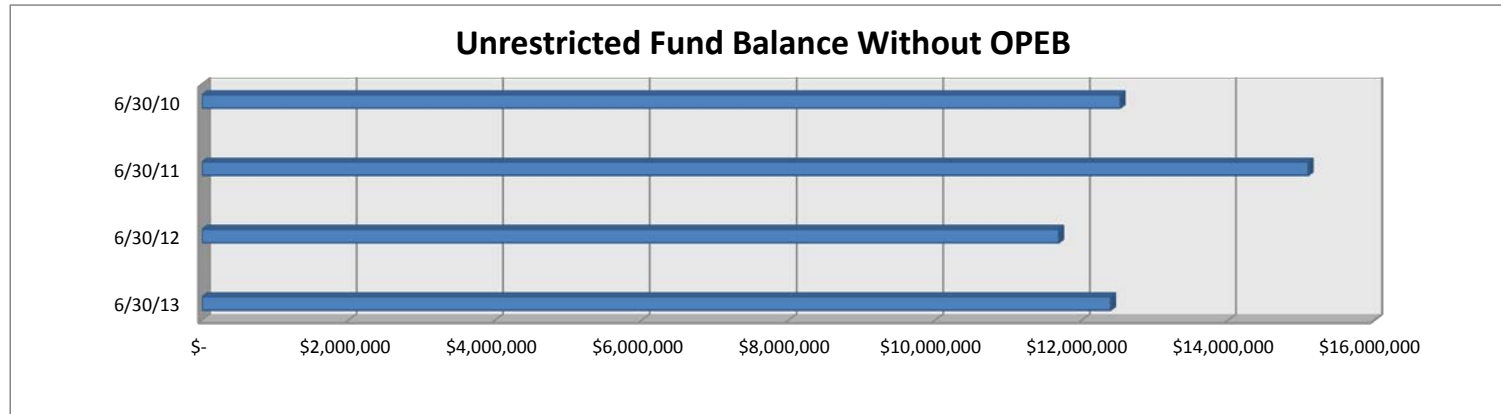
MONONGALIA COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 12,521,432 \$ 15,097,594 \$ 11,683,036 \$ 12,391,497 (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%
Projected excess levy gross tax collections	\$ 21,162,859	\$ 22,793,783	\$ 23,074,840	\$ 25,343,561	\$26,697,969

Per Pupil Expenditures \$ 10,443 \$ 10,883 \$ 10,948 \$ 11,189 N/A

Revenues:

Local Source Revenue	\$ 50,929,972	\$ 53,179,176	\$ 56,896,797	\$ 61,848,190	N/A
State Source Revenue	\$ 50,996,109	\$ 62,557,750	\$ 69,774,371	\$ 72,820,806	N/A
Federal Source Revenue	\$ 17,505,736	\$ 17,584,538	\$ 14,901,174	\$ 11,319,374	N/A
Total	\$ 119,431,817	\$ 133,321,464	\$ 141,572,342	\$ 145,988,370	\$ -

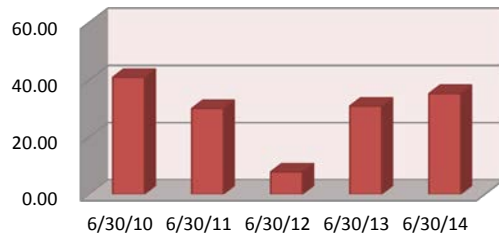
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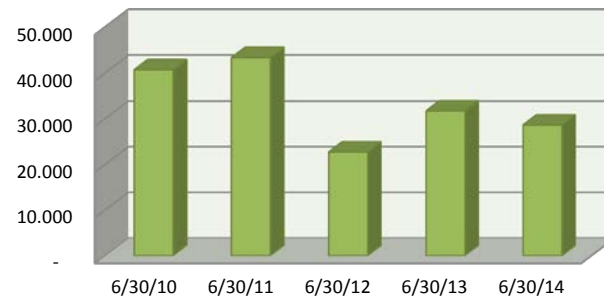
MONONGALIA COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	759.84	775.43	800.19	823.88	831.77
Number PE actually employed	780.75	784.40	782.75	832.75	839.60
Number PE employed in excess of number funded	20.91	8.97	(17.44)	8.87	7.83
Number PE employed from local funds	20.00	21.00	25.25	22.00	27.40
Total number of PE funded by county board	40.91	29.97	7.81	30.87	35.23
Service Personnel:					
Number SP allowed for funding	453.546	460.708	473.213	483.088	487.751
Number SP actually employed	491.748	502.543	495.970	513.808	515.411
Number SP employed in excess of number funded	38.202	41.835	22.757	30.720	27.660
Number SP employed from local funds	2.500	1.500	-	1.000	1.000
Total number of SP funded by county board	40.702	43.335	22.757	31.720	28.660
Total number of personnel employed in excess of number funded through PSSP	81.608	73.303	30.571	62.590	63.890

PE From Local Funds

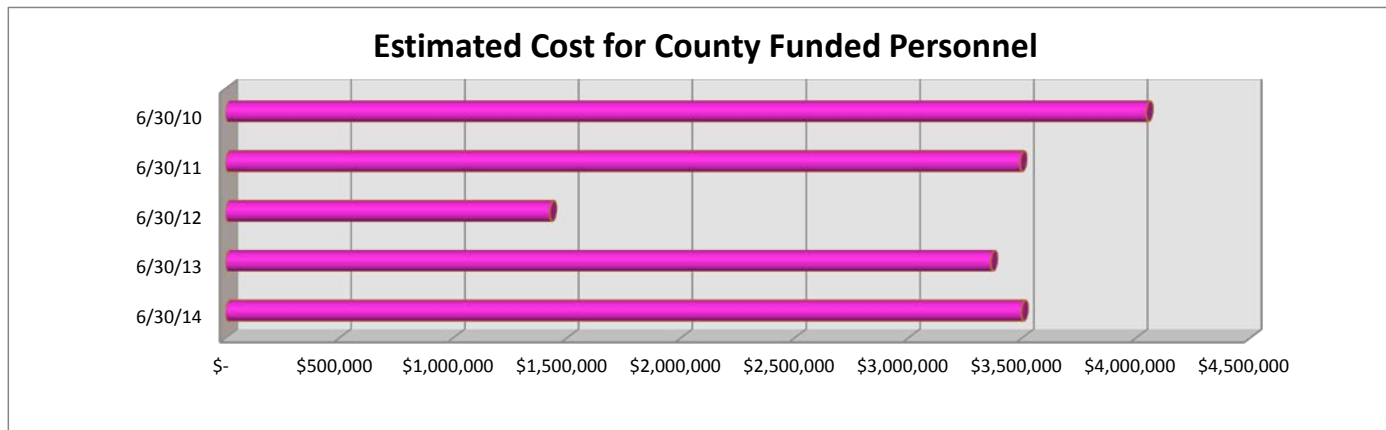


SP From Local Funds



MONONGALIA COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,529,433	\$ 1,862,482	\$ 507,990	\$ 2,045,303	\$ 2,323,273
Service Personnel	1,516,271	1,628,847	917,207	1,317,501	1,174,015
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 4,045,704	\$ 3,491,329	\$ 1,425,197	\$ 3,362,804	\$ 3,497,289



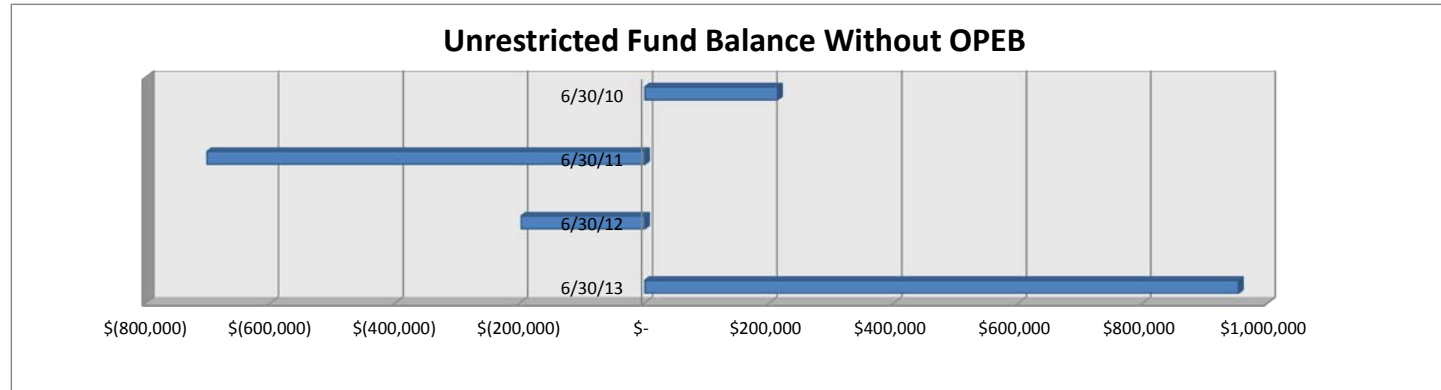
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	10,459	10,731	10,929	11,029	11,192
Decline (increase) in student enrollment	165	272	198	100	163
Number of schools	21	21	20	20	17
Average number of students/school	498	511	546	551	658
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	92	106	137	143	247

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MONROE COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 212,924	\$ (702,335)	\$ (198,249)	\$ 953,607 (1)	\$ - (2)



Excess Levy:

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%
Projected excess levy gross tax collections	\$ 1,702,792	\$ 1,728,548	\$ 1,769,413	\$ 1,827,306	\$ 1,840,338

Per Pupil Expenditures	\$ 10,267	\$ 11,608	\$ 11,485	\$ 10,909	N/A
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Revenues:

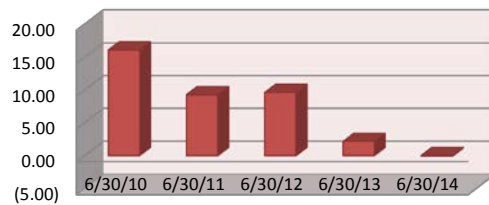
Local Source Revenue	\$ 4,355,995	\$ 4,454,922	\$ 4,321,687	\$ 4,568,933	N/A
State Source Revenue	\$ 11,906,600	\$ 13,152,560	\$ 14,410,471	\$ 13,817,132	N/A
Federal Source Revenue	\$ 4,303,165	\$ 4,620,050	\$ 3,904,539	\$ 3,264,792	N/A
Total	\$ 20,565,760	\$ 22,227,532	\$ 22,636,697	\$ 21,650,857	\$ -

Notes: (1) The financial data presented for FY 10 through 13 are from audited financial reports. During 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 FY14 has not ended as of the date of this report, the annual financial activity for this year is not yet available.

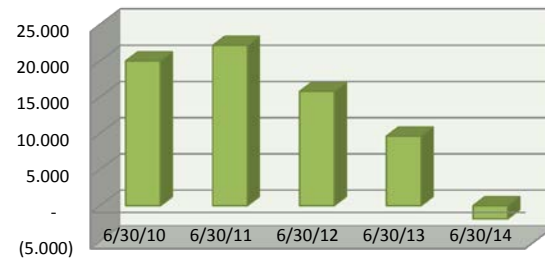
MONROE COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	143.54	142.87	143.72	142.23	139.86
Number PE actually employed	154.29	149.13	150.80	140.86	135.86
Number PE employed in excess of number funded	10.75	6.26	7.08	(1.37)	(4.00)
Number PE employed from local funds	5.30	3.00	2.50	3.50	3.92
Total number of PE funded by county board	16.048	9.260	9.584	2.130	(0.085)
Service Personnel:					
Number SP allowed for funding	87.825	87.378	87.635	86.020	84.723
Number SP actually employed	107.595	109.535	103.425	95.660	82.905
Number SP employed in excess of number funded	19.770	22.157	15.790	9.640	(1.818)
Number SP employed from local funds	0.250	-	-	-	-
Total number of SP funded by county board	20.020	22.157	15.790	9.640	(1.818)
Total number of personnel employed in excess of number funded through PSSP	36.068	31.417	25.374	11.770	(1.903)

PE From Local Funds

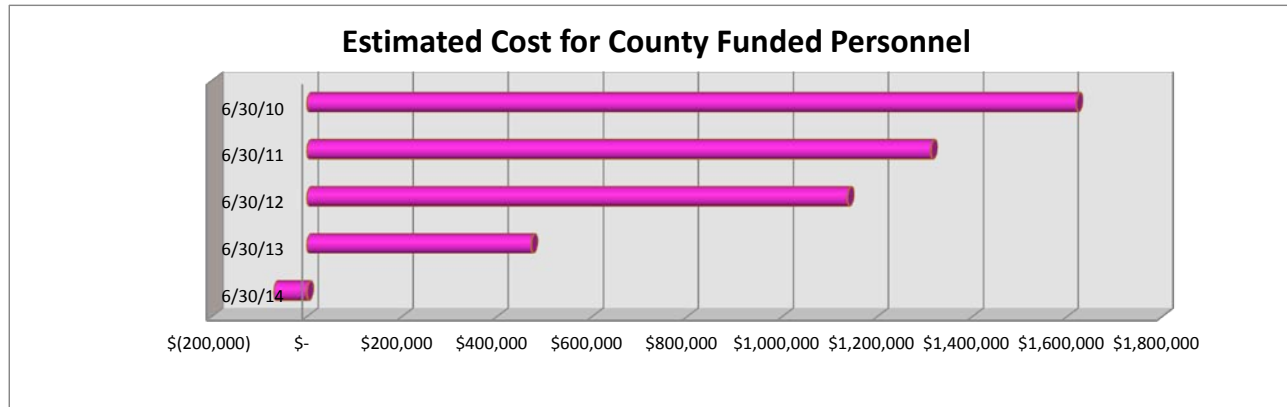


SP From Local Funds



MONROE COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 927,613	\$ 540,426	\$ 569,933	\$ 125,618	\$ (4,997)
Service Personnel	691,826	772,188	567,180	345,988	(64,582)
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,619,439	\$ 1,312,614	\$ 1,137,113	\$ 471,606	\$ (69,579)



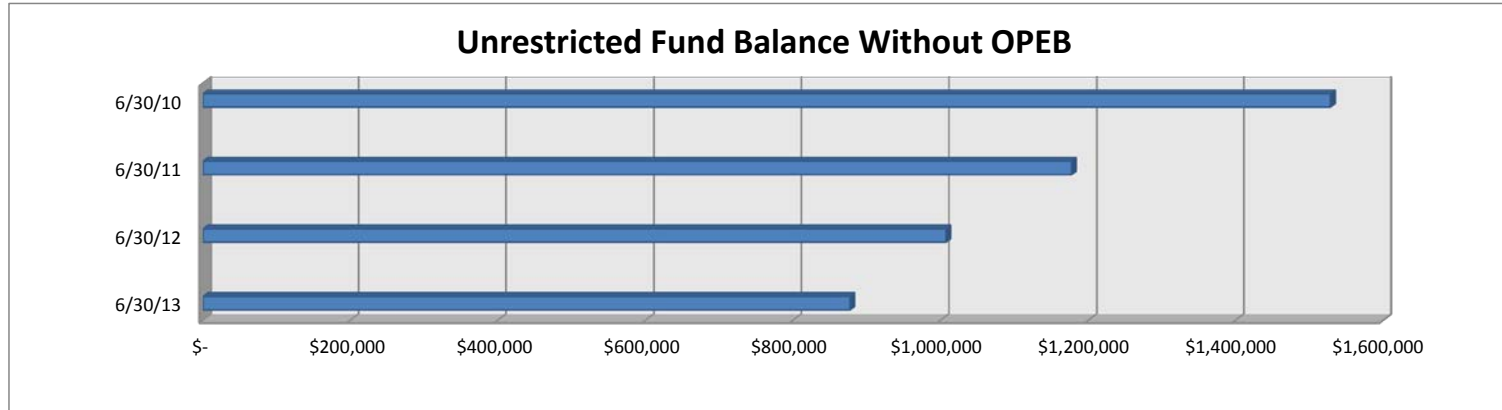
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,945	1,921	1,884	1,852	1,820
Decline (increase) in student enrollment	(10)	(24)	(37)	(32)	(32)
Number of schools	4	4	4	4	4
Average number of students/school	486	480	471	463	455
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	80	75	62	55	44

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MORGAN COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 1,528,591	\$ 1,176,731	\$ 1,006,728	\$ 876,533	(1) \$ - (2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	83.49%	88.50%	88.50%	93.81%	95.99%
Projected excess levy gross tax collections	\$ 5,448,719	\$ 5,778,600	\$ 5,634,440	\$ 5,862,683	\$ 5,984,957
Per Pupil Expenditures	\$ 10,409	\$ 11,084	\$ 11,394	\$ 11,269	N/A
Revenues:					
Local Source Revenue	\$11,252,366	\$11,670,870	\$11,490,755	\$11,557,820	N/A
State Source Revenue	\$11,676,735	\$14,262,445	\$15,234,343	\$15,032,222	N/A
Federal Source Revenue	\$ 3,590,381	\$ 3,701,408	\$ 2,961,401	\$ 2,424,500	N/A
Total	\$26,519,482	\$29,634,723	\$29,686,499	\$29,014,542	\$ -

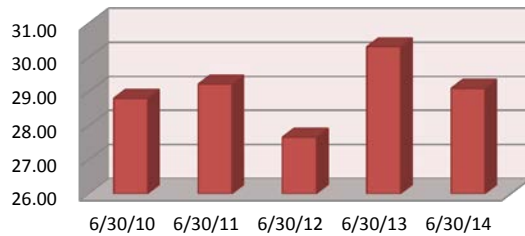
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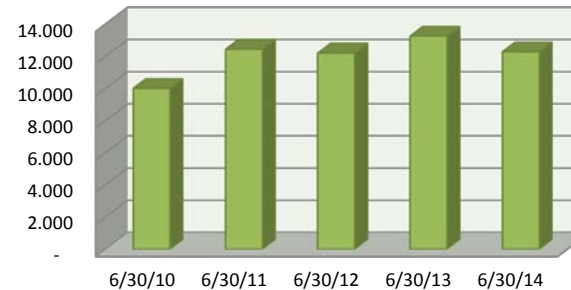
MORGAN COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	188.39	185.78	186.15	187.70	185.82
Number PE actually employed	208.60	207.40	205.22	207.52	207.92
Number PE employed in excess of number funded	20.21	21.62	19.07	19.82	22.10
Number PE employed from local funds	8.60	7.60	8.60	10.50	7.00
Total number of PE funded by county board	28.81	29.22	27.67	30.32	29.10
Service Personnel:					
Number SP allowed for funding	117.506	114.473	113.137	112.471	111.379
Number SP actually employed	127.507	126.907	125.340	125.730	123.661
Number SP employed in excess of number funded	10.001	12.434	12.203	13.259	12.282
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	10.001	12.434	12.203	13.259	12.282
Total number of personnel employed in excess of number funded through PSSP	38.809	41.658	39.869	43.579	41.382

PE From Local Funds

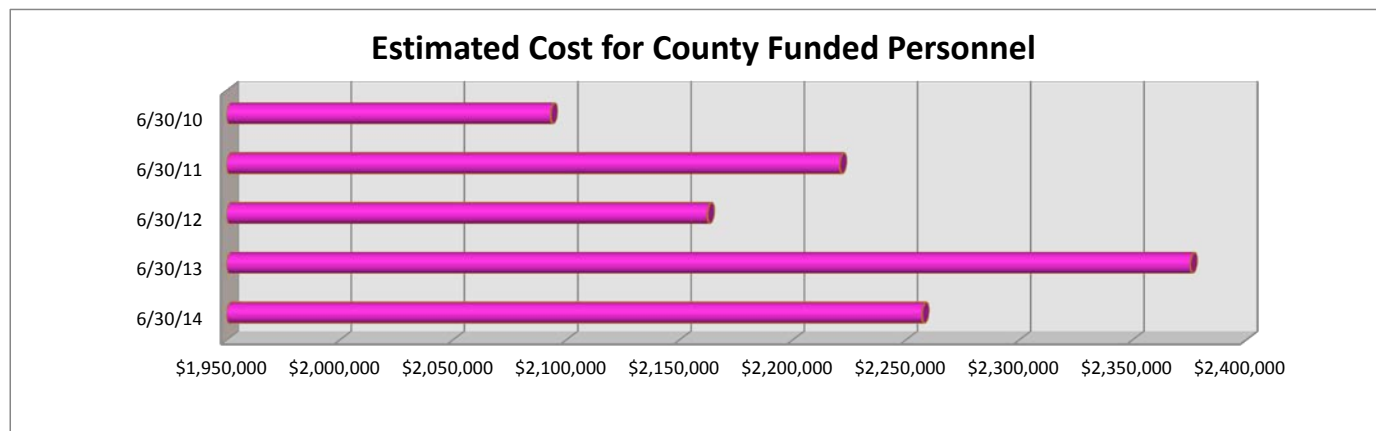


SP From Local Funds



MORGAN COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,722,658	\$ 1,757,322	\$ 1,696,247	\$ 1,865,064	\$ 1,789,227
Service Personnel	370,501	463,540	466,224	510,533	468,017
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,093,159	\$ 2,220,862	\$ 2,162,472	\$ 2,375,597	\$ 2,257,244



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,655	2,617	2,586	2,572	2,580
Decline (increase) in student enrollment	(37)	(38)	(31)	(14)	8
Number of schools	8	8	8	8	8
Average number of students/school	332	327	323	322	323
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(74)	(78)	(86)	(86)	(88)

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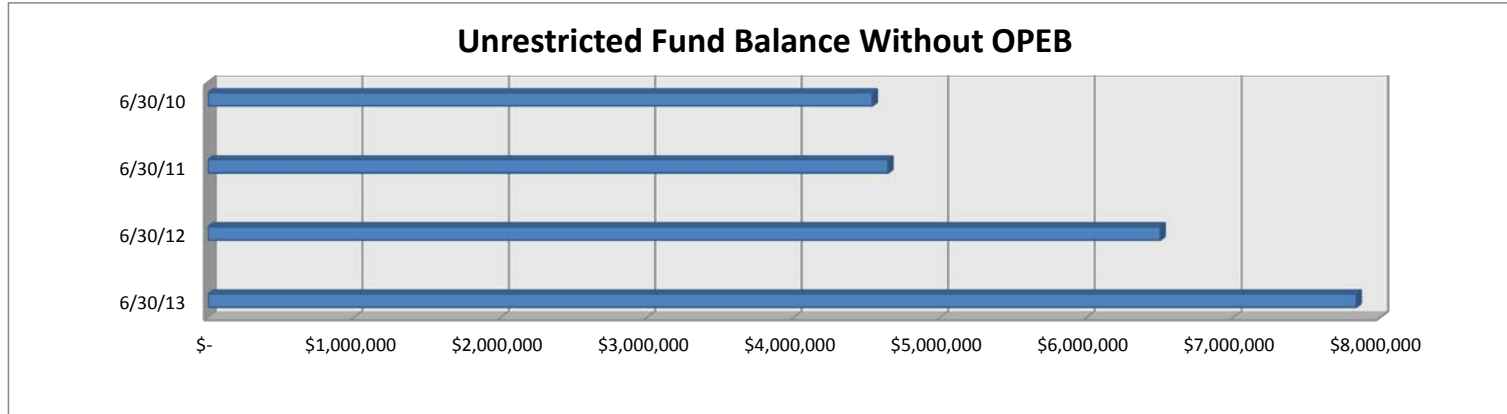
NICHOLAS COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 4,536,711 \$ 4,643,493 \$ 6,500,826 \$ 7,838,031 (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%
Projected excess levy gross tax collections	\$ 3,816,571	\$ 3,973,651	\$ 4,183,439	\$ 4,257,749	\$ 4,619,950

Per Pupil Expenditures \$ 10,890 \$ 10,710 \$ 11,125 \$ 10,943 N/A

Revenues:

Local Source Revenue	\$10,655,301	\$10,563,320	\$11,450,110	\$11,296,277	N/A
State Source Revenue	\$23,540,930	\$27,886,628	\$31,678,235	\$34,516,555	N/A
Federal Source Revenue	\$ 9,719,181	\$ 6,504,145	\$ 6,893,464	\$ 5,494,601	N/A
Total	\$43,915,412	\$44,954,093	\$50,021,809	\$51,307,433	\$ -

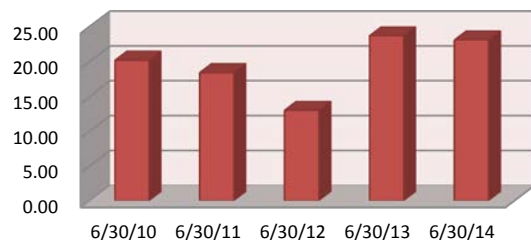
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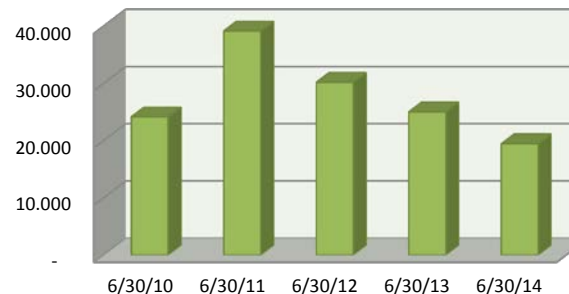
NICHOLAS COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	305.82	303.34	306.76	306.86	304.96
Number PE actually employed	318.00	316.75	312.75	313.55	317.55
Number PE employed in excess of number funded	12.18	13.41	5.99	6.69	12.59
Number PE employed from local funds	8.00	5.00	7.00	17.00	10.50
Total number of PE funded by county board	20.18	18.41	12.99	23.69	23.09
Service Personnel:					
Number SP allowed for funding	184.312	182.536	184.341	183.986	182.842
Number SP actually employed	208.468	221.707	214.530	209.006	202.299
Number SP employed in excess of number funded	24.156	39.171	30.189	25.020	19.457
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	24.156	39.171	30.189	25.020	19.457
Total number of personnel employed in excess of number funded through PSSP	44.340	57.581	43.183	48.710	42.547

PE From Local Funds

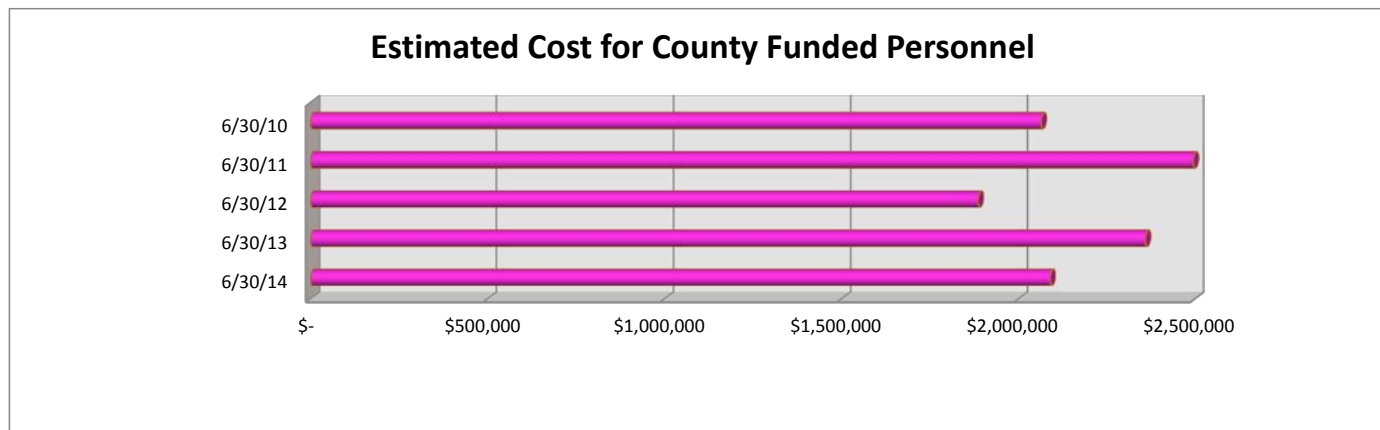


SP From Local Funds



NICHOLAS COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,233,626	\$ 1,129,656	\$ 816,586	\$ 1,469,587	\$ 1,401,586
Service Personnel	831,373	1,367,398	1,070,027	891,394	688,717
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,064,998	\$ 2,497,054	\$ 1,886,614	\$ 2,360,981	\$ 2,090,303



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,042	4,076	4,051	4,035	3,956
Decline (increase) in student enrollment	(41)	34	(25)	(16)	(79)
Number of schools	15	15	15	15	14
Average number of students/school	269	272	270	269	283
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(137)	(133)	(139)	(139)	(128)

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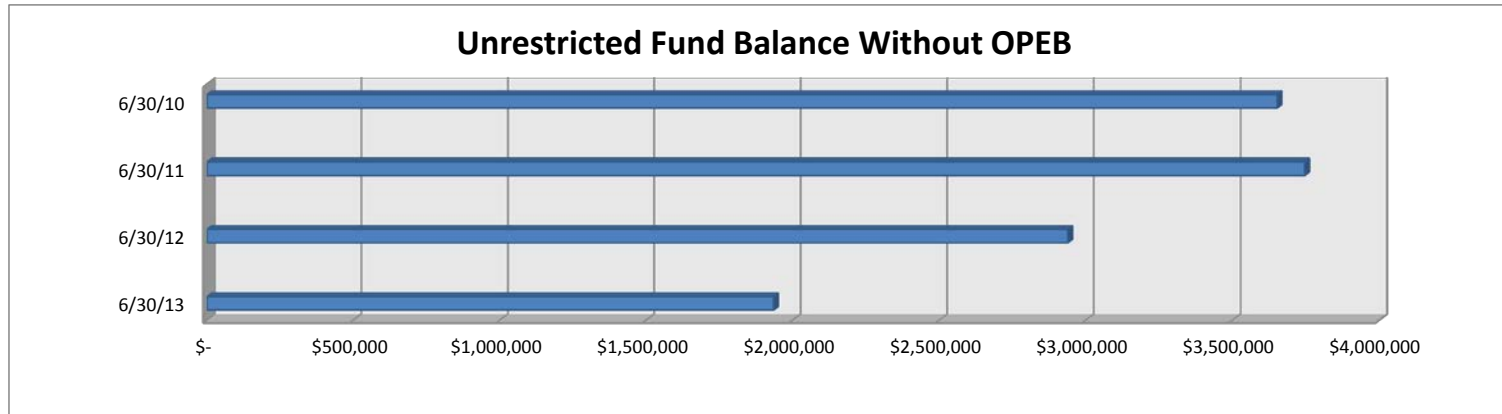
**OHIO COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

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

\$ 3,652,640 \$ 3,746,839 \$ 2,938,905 \$ 1,934,422 (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%
Projected excess levy gross tax collections	\$10,998,617	\$11,101,951	\$12,202,368	\$12,037,799	\$12,927,738

Per Pupil Expenditures	\$ 11,465	\$ 12,025	\$ 11,848	\$ 11,521	N/A
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Revenues:

Local Source Revenue	\$25,026,793	\$23,840,677	\$24,195,377	\$23,293,031	N/A
State Source Revenue	\$29,563,755	\$36,819,736	\$37,471,197	\$36,243,341	N/A
Federal Source Revenue	\$ 9,782,359	\$ 9,726,501	\$ 7,840,296	\$ 6,387,635	N/A
Total	\$64,372,907	\$70,386,914	\$69,506,870	\$65,924,007	\$ -

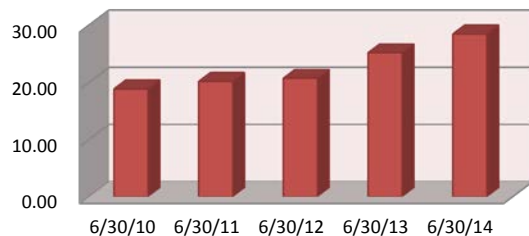
Notes: (1) The financial data presented for FY 10 through 13 are from audited financial reports. During FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY14 has not ended as of the date of this report, the annual financial activity for this year is not yet available.

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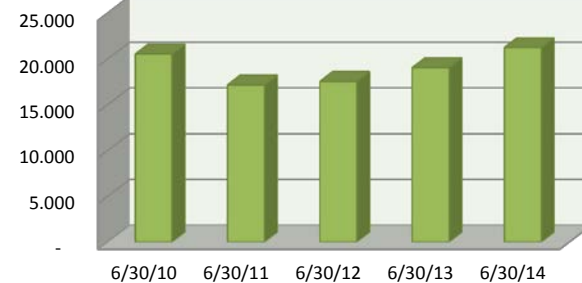
OHIO COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	390.85	391.38	398.58	409.21	409.48
Number PE actually employed	403.25	403.10	411.35	426.95	429.50
Number PE employed in excess of number funded	12.40	11.72	12.77	17.74	20.02
Number PE employed from local funds	6.50	8.50	8.00	7.50	8.50
Total number of PE funded by county board	18.90	20.22	20.77	25.24	28.52
Service Personnel:					
Number SP allowed for funding	230.388	230.286	234.566	240.095	240.090
Number SP actually employed	250.933	247.458	252.113	259.140	261.360
Number SP employed in excess of number funded	20.545	17.172	17.547	19.045	21.270
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	20.545	17.172	17.547	19.045	21.270
Total number of personnel employed in excess of number funded through PSSP	39.447	37.388	38.317	44.285	49.790

PE From Local Funds

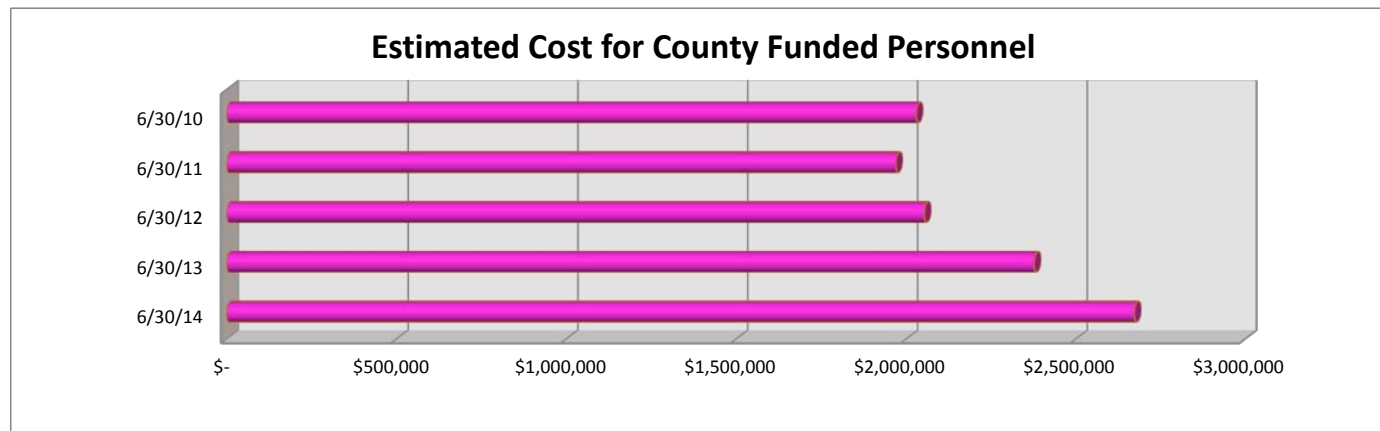


SP From Local Funds



**OHIO COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,207,957	\$ 1,278,651	\$ 1,340,334	\$ 1,618,584	\$ 1,824,442
Service Personnel	821,925	691,290	713,404	758,677	848,700
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,029,881	\$ 1,969,941	\$ 2,053,737	\$ 2,377,260	\$ 2,673,143



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	5,285	5,370	5,469	5,485	5,428
Decline (increase) in student enrollment	6	85	99	16	(57)
Number of schools	13	13	13	13	13
Average number of students/school	407	413	421	422	418
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	1	8	12	14	7

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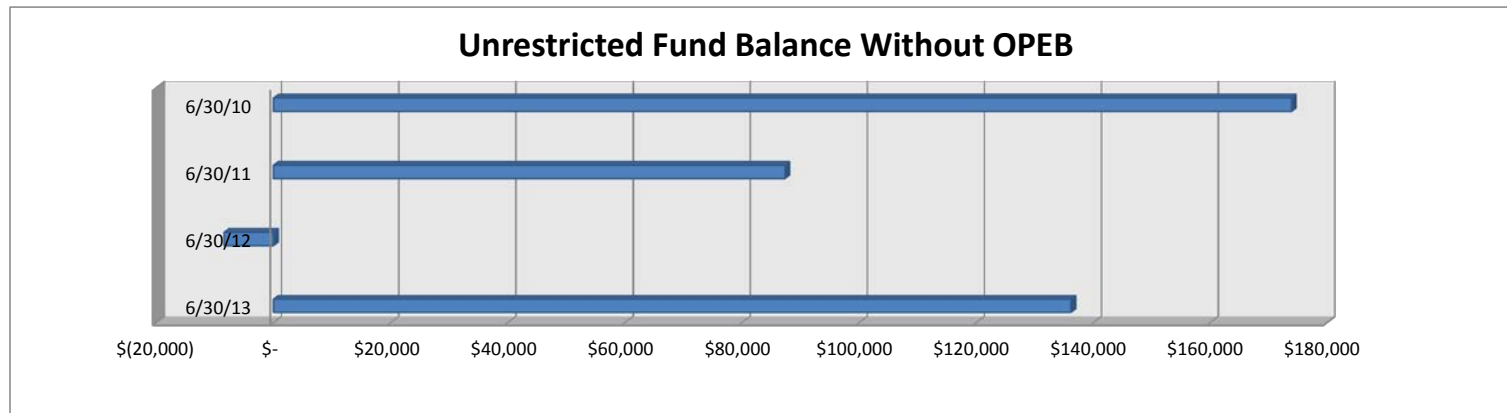
PENDLETON COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

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

\$ 173,970	\$ 87,301	\$ (8,450)	\$ 136,119	(1) \$ - (2)
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Excess Levy:

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

Per Pupil Expenditures	\$ 11,677	\$ 12,532	\$ 13,332	\$ 13,668	N/A
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Revenues:

Local Source Revenue	\$ 2,233,430	\$ 2,333,003	\$ 2,311,305	\$ 2,410,460	N/A
State Source Revenue	\$ 7,158,656	\$ 8,854,286	\$ 9,658,602	\$ 9,922,760	N/A
Federal Source Revenue	\$ 2,012,920	\$ 1,963,273	\$ 1,554,838	\$ 1,408,526	N/A
Total	\$11,405,006	\$13,150,562	\$13,524,745	\$13,741,746	\$ -

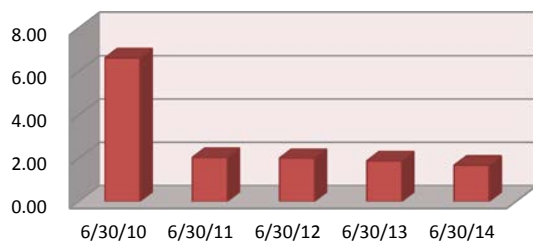
Notes: (1) The financial data presented for FY 10 through 13 are from audited financial reports. During FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY14 has not ended as of the date of this report, the annual financial activity for this year is not yet available.

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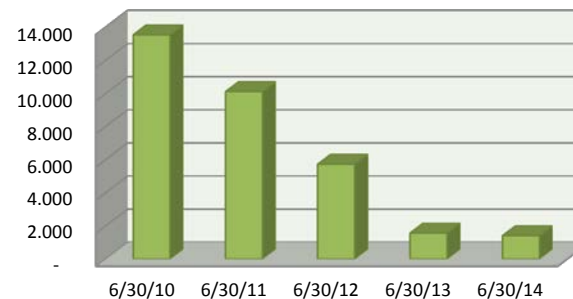
**PENDLETON COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	88.18	91.60	94.54	97.37	97.76
Number PE actually employed	93.31	92.13	95.04	97.75	97.94
Number PE employed in excess of number funded	5.13	0.53	0.50	0.38	0.18
Number PE employed from local funds	1.50	1.50	1.50	1.50	1.50
Total number of PE funded by county board	6.63	2.03	2.00	1.88	1.68
Service Personnel:					
Number SP allowed for funding	53.852	56.018	58.162	60.478	60.644
Number SP actually employed	67.390	66.130	63.895	62.050	62.050
Number SP employed in excess of number funded	13.538	10.112	5.733	1.572	1.406
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	13.538	10.112	5.733	1.572	1.406
Total number of personnel employed in excess of number funded through PSSP	20.172	12.146	7.737	3.452	3.086

PE From Local Funds

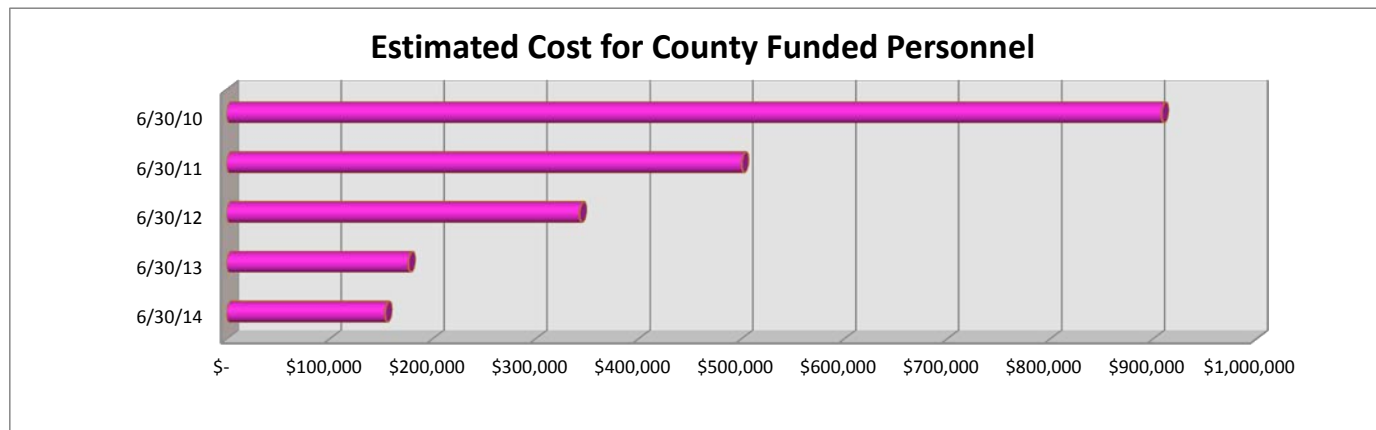


SP From Local Funds



**PENDLETON COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 407,299	\$ 125,470	\$ 126,039	\$ 118,683	\$ 102,208
Service Personnel	501,359	375,212	217,143	58,137	52,019
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 908,658	\$ 500,683	\$ 343,183	\$ 176,819	\$ 154,227



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,085	1,065	1,045	1,007	1,001
Decline (increase) in student enrollment	(16)	(20)	(20)	(38)	(6)
Number of schools	4	4	4	4	4
Average number of students/school	271	266	261	252	250
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(135)	(139)	(148)	(156)	(161)

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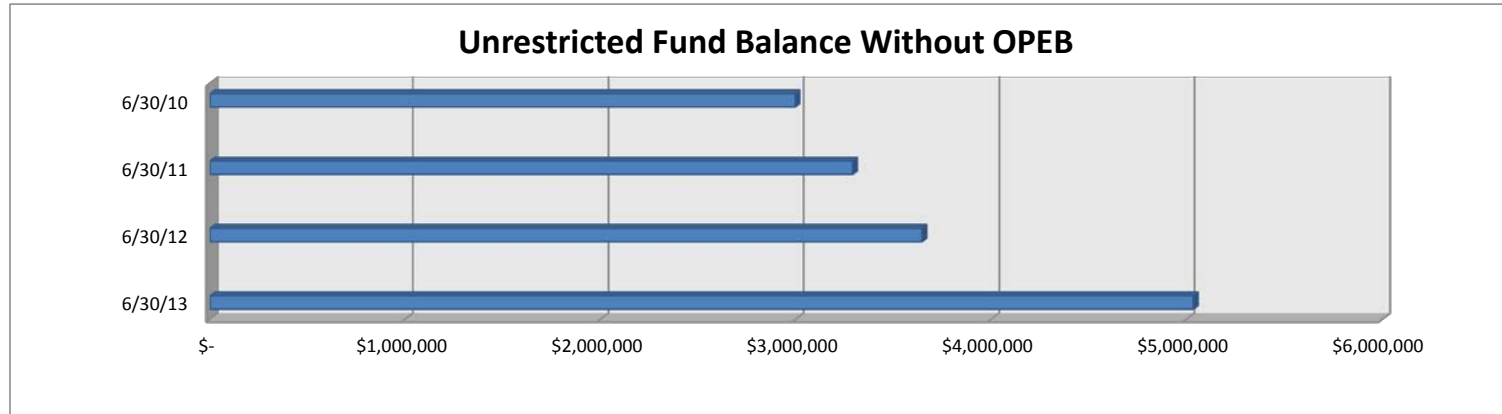
PLEASANTS COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 2,995,868 \$ 3,290,489 \$ 3,644,893 \$ 5,033,980 (1) \$ - (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%

Projected excess levy gross tax collections	\$ 4,042,201	\$ 3,980,614	\$ 3,738,099	\$ 3,876,113	\$ 3,990,845
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Per Pupil Expenditures	\$ 13,226	\$ 13,633	\$ 13,801	\$ 13,305	N/A
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Revenues:

Local Source Revenue	\$ 9,161,416	\$ 8,892,674	\$10,432,352	\$10,961,681	N/A
State Source Revenue	\$ 6,526,258	\$ 7,999,200	\$ 9,529,859	\$10,425,422	N/A
Federal Source Revenue	\$ 2,098,429	\$ 2,091,341	\$ 1,587,281	\$ 1,363,481	N/A

Total	\$17,786,103	\$18,983,215	\$21,549,492	\$22,750,584	\$ -
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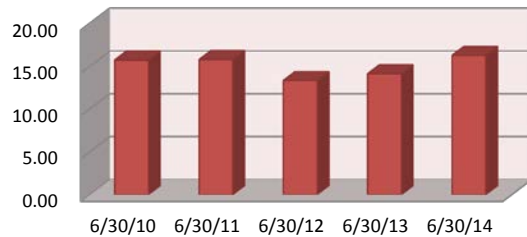
Notes: (1) The financial data presented for FY 10 through 13 are from audited financial reports. During FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY14 has not ended as of the date of this report, the annual financial activity for this year is not yet available.

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PLEASANTS COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	109.12	103.67	104.57	104.35	104.72
Number PE actually employed	123.87	118.46	116.92	117.50	119.00
Number PE employed in excess of number funded	14.75	14.79	12.35	13.15	14.28
Number PE employed from local funds	1.00	1.00	1.00	1.00	2.00
Total number of PE funded by county board	15.75	15.79	13.35	14.15	16.28
Service Personnel:					
Number SP allowed for funding	63.070	61.205	60.984	60.187	59.591
Number SP actually employed	80.225	82.095	81.965	82.075	78.065
Number SP employed in excess of number funded	17.155	20.890	20.981	21.888	18.474
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	17.155	20.890	20.981	21.888	18.474
Total number of personnel employed in excess of number funded through PSSP	32.901	36.678	34.331	36.038	34.754

PE From Local Funds

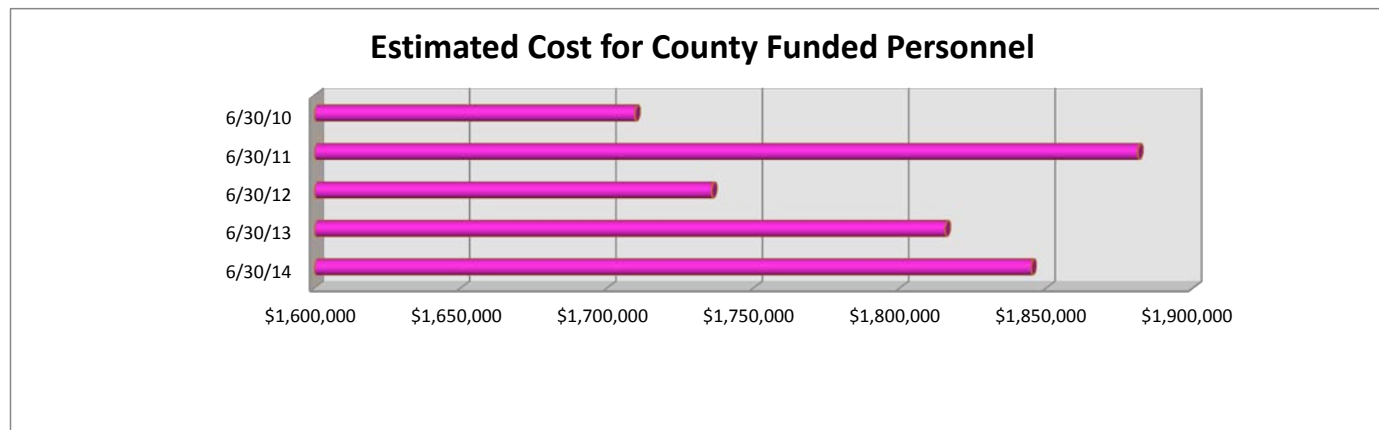


SP From Local Funds



**PLEASANTS COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,030,531	\$ 1,037,269	\$ 887,671	\$ 927,657	\$ 1,074,933
Service Personnel	679,024	844,047	848,110	887,887	769,909
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,709,555	\$ 1,881,316	\$ 1,735,781	\$ 1,815,545	\$ 1,844,841



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,299	1,278	1,253	1,243	1,232
Decline (increase) in student enrollment	(47)	(21)	(25)	(10)	(11)
Number of schools	4	4	4	4	4
Average number of students/school	325	320	313	311	308
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(81)	(85)	(96)	(97)	(103)

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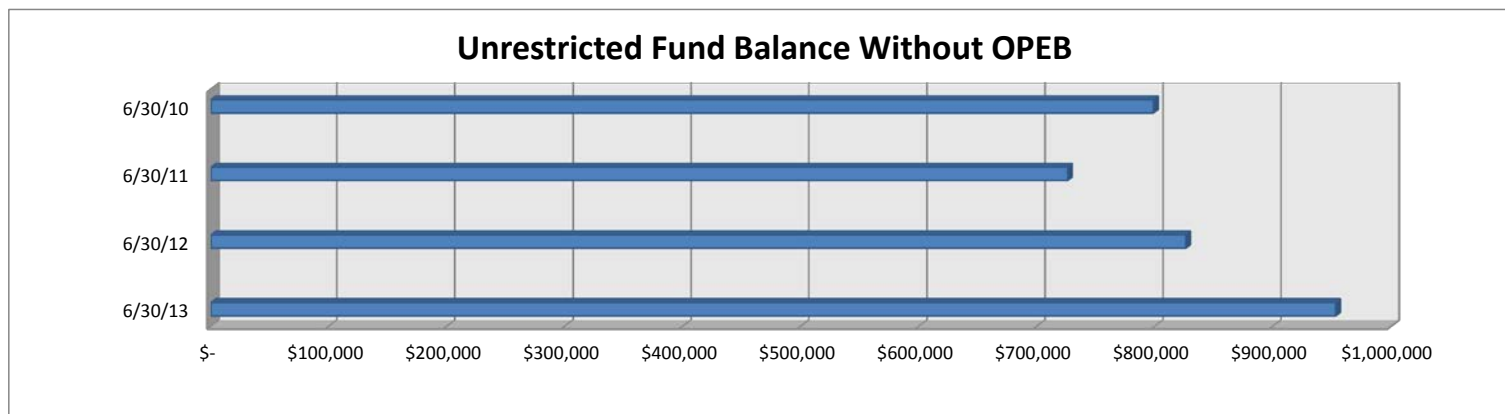
POCAHONTAS COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 798,698 \$ 725,838 \$ 825,968 \$ 953,037 (1) \$ - (2)



Excess Levy:

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

Per Pupil Expenditures	\$ 11,589	\$ 12,581	\$ 13,284	\$ 12,953	N/A
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Revenues:

Local Source Revenue	\$ 4,847,495	\$ 4,603,781	\$ 4,366,813	\$ 7,361,800	N/A
State Source Revenue	\$ 5,540,381	\$ 7,388,315	\$ 8,532,209	\$ 9,009,193	N/A
Federal Source Revenue	\$ 2,768,762	\$ 2,717,083	\$ 2,453,859	\$ 1,480,923	N/A
Total	\$13,156,638	\$14,709,179	\$15,352,881	\$17,851,916	\$ -

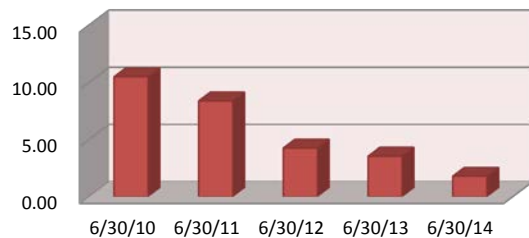
Notes: (1) The financial data presented for FY 10 through 13 are from audited financial reports. During FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY14 has not ended as of the date of this report, the annual financial activity for this year is not yet available.

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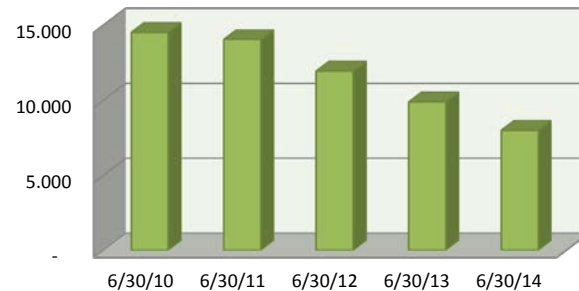
POCAHONTAS COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	96.93	99.12	102.35	106.49	106.39
Number PE actually employed	104.94	106.03	106.12	109.05	106.64
Number PE employed in excess of number funded	8.01	6.91	3.77	2.56	0.25
Number PE employed from local funds	2.50	1.50	0.50	1.00	1.55
Total number of PE funded by county board	10.51	8.41	4.27	3.56	1.80
Service Personnel:					
Number SP allowed for funding	57.907	60.117	62.000	64.232	64.232
Number SP actually employed	72.426	74.165	73.941	74.111	72.219
Number SP employed in excess of number funded	14.519	14.048	11.941	9.879	7.987
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	14.519	14.048	11.941	9.879	7.987
Total number of personnel employed in excess of number funded through PSSP	25.033	22.454	16.209	13.439	9.791

PE From Local Funds

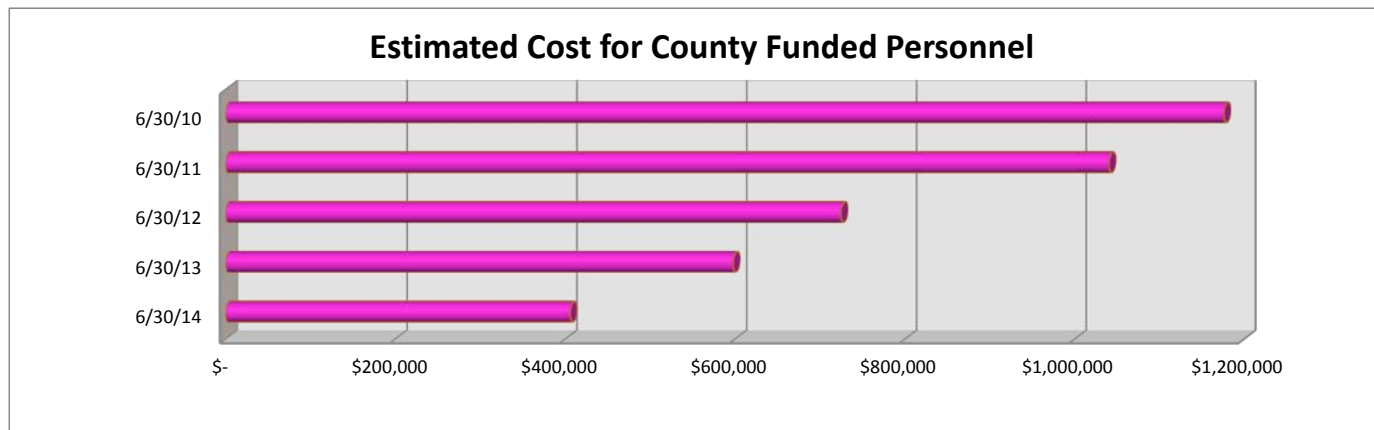


SP From Local Funds



**POCAHONTAS COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 627,595	\$ 504,792	\$ 262,065	\$ 218,648	\$ 110,648
Service Personnel	549,025	535,936	462,698	379,172	295,368
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,176,620	\$ 1,040,728	\$ 724,763	\$ 597,820	\$ 406,016



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,202	1,183	1,145	1,133	1,112
Decline (increase) in student enrollment	(7)	(19)	(38)	(12)	(21)
Number of schools	5	5	5	5	5
Average number of students/school	240	237	229	227	222
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(166)	(168)	(180)	(181)	(189)

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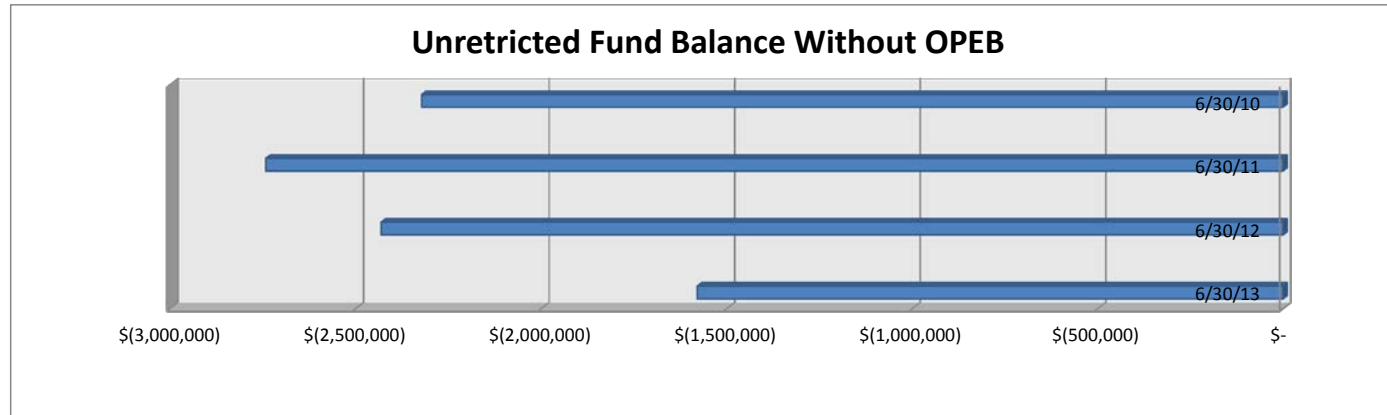
**PRESTON COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ (2,322,955) \$ (2,743,257) \$ (2,432,449) \$ (1,580,868) (1) \$ - (2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	No
Percent of maximum	20.17%	18.78%	18.78%	18.78%	-
Projected excess levy gross tax collections	\$ 1,610,442	\$ 1,439,195	\$ 1,418,199	\$ 1,483,575	\$ -

Per Pupil Expenditures \$ 10,163 \$ 10,737 \$ 10,128 \$ 9,947 N/A

Revenues:

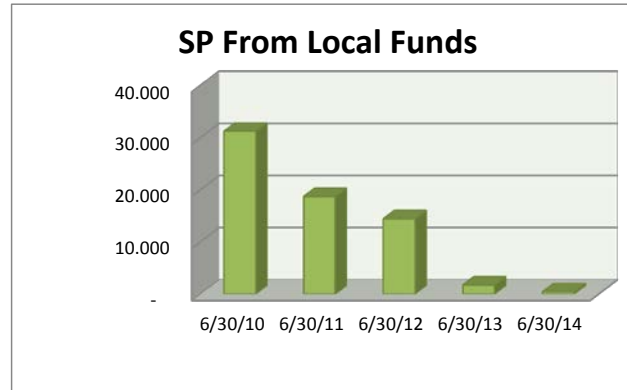
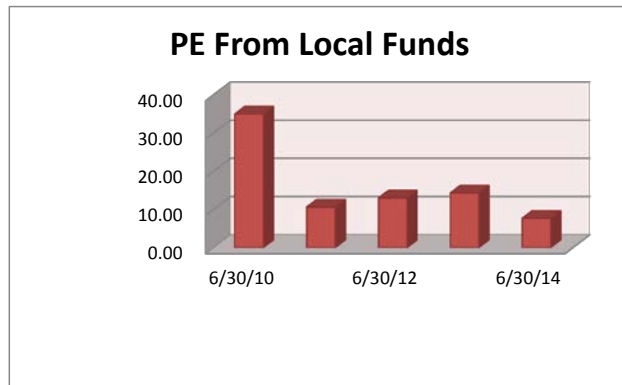
Local Source Revenue	\$ 9,192,013	\$ 8,220,668	\$ 12,698,130	\$ 12,483,415	N/A
State Source Revenue	\$ 25,207,017	\$ 32,483,277	\$ 35,774,511	\$ 36,925,161	N/A
Federal Source Revenue	\$ 7,601,454	\$ 9,005,980	\$ 6,805,785	\$ 5,348,981	N/A
Total	\$ 42,000,484	\$ 49,709,925	\$ 55,278,426	\$ 54,757,557	\$ -

Notes: (1) The financial data presented for FY 10 through 13 are from audited financial reports. During 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 FY14 has not ended as of the date of this report, the annual financial activity for this year is not yet available.

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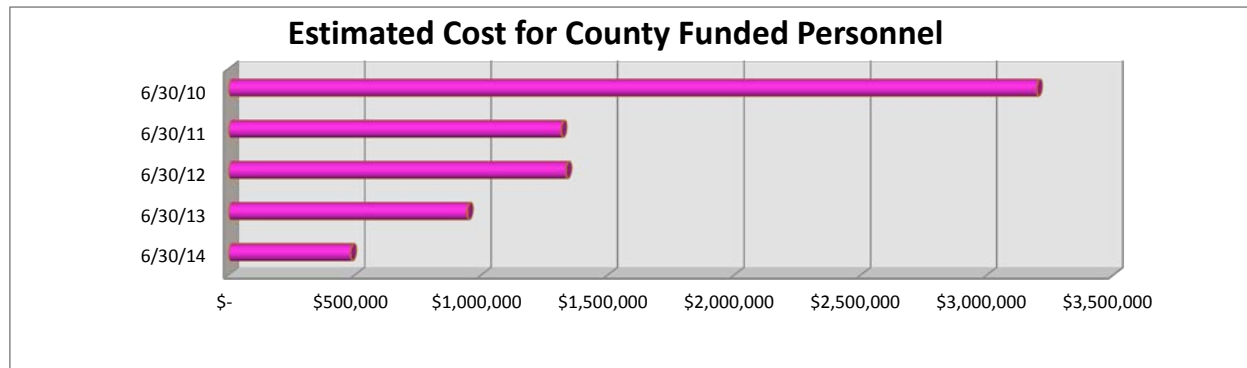
PRESTON COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	339.96	345.38	342.72	345.52	342.95
Number PE actually employed	357.03	346.87	347.81	349.91	345.69
Number PE employed in excess of number funded	17.07	1.49	5.09	4.39	2.74
Number PE employed from local funds	18.00	9.20	8.00	10.00	5.00
Total number of PE funded by county board	35.07	10.69	13.09	14.39	7.74
Service Personnel:					
Number SP allowed for funding	205.317	208.525	207.299	208.226	206.588
Number SP actually employed	230.575	227.259	221.755	209.980	207.027
Number SP employed in excess of number funded	25.258	18.734	14.456	1.754	0.439
Number SP employed from local funds	6.000	-	-	-	-
Total number of SP funded by county board	31.258	18.734	14.456	1.754	0.439
Total number of personnel employed in excess of number funded through PSSP	66.326	29.422	27.546	16.144	8.179



PRESTON COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,100,150	\$ 649,062	\$ 806,934	\$ 880,688	\$ 467,844
Service Personnel	1,096,972	666,519	527,191	63,509	15,544
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,197,122	\$ 1,315,581	\$ 1,334,125	\$ 944,197	\$ 483,388



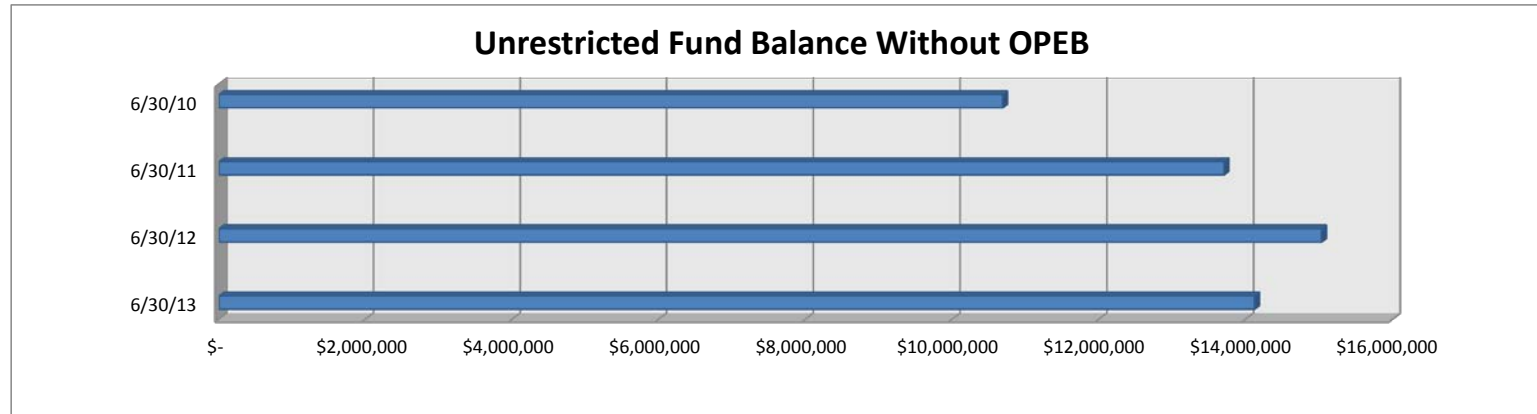
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,628	4,600	4,607	4,575	4,583
Decline (increase) in student enrollment	69	(28)	7	(32)	8
Number of schools	12	12	12	12	12
Average number of students/school	386	383	384	381	382
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(20)	(22)	(25)	(27)	(29)

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PUTNAM COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$10,689,700	\$ 13,707,284	\$ 15,039,243	\$ 14,124,364	(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%
Projected excess levy gross tax collections	\$18,538,336	\$ 18,554,225	\$ 18,723,989	\$ 18,742,642	\$19,588,122
Per Pupil Expenditures	\$ 10,196	\$ 10,365	\$ 10,641	\$ 10,981	N/A
Revenues:					
Local Source Revenue	\$36,424,739	\$ 42,576,169	\$ 43,486,365	\$ 43,435,572	N/A
State Source Revenue	\$50,379,084	\$ 60,897,708	\$ 72,596,106	\$ 76,428,148	N/A
Federal Source Revenue	\$12,470,220	\$ 11,102,326	\$ 8,933,523	\$ 6,856,477	N/A
Total	\$99,274,043	\$114,576,203	\$ 125,015,994	\$ 126,720,197	\$ -

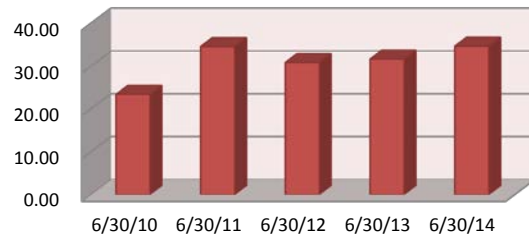
Notes: (1) The financial data presented for FY 10 through 13 are from audited financial reports. During FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY14 has not ended as of the date of this report, the annual financial activity for this year is not yet available.

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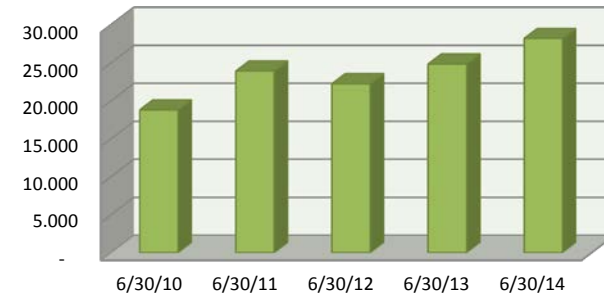
PUTNAM COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	693.89	708.28	722.28	734.76	736.21
Number PE actually employed	703.34	724.45	734.70	748.45	752.95
Number PE employed in excess of number funded	9.45	16.17	12.42	13.69	16.74
Number PE employed from local funds	14.00	18.50	18.50	18.00	18.00
Total number of PE funded by county board	23.45	34.67	30.92	31.69	34.74
Service Personnel:					
Number SP allowed for funding	409.122	416.755	424.191	430.735	431.475
Number SP actually employed	427.938	440.678	446.453	455.598	459.683
Number SP employed in excess of number funded	18.816	23.923	22.262	24.863	28.208
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	18.816	23.923	22.262	24.863	28.208
Total number of personnel employed in excess of number funded through PSSP	42.266	58.591	53.182	56.553	62.948

PE From Local Funds

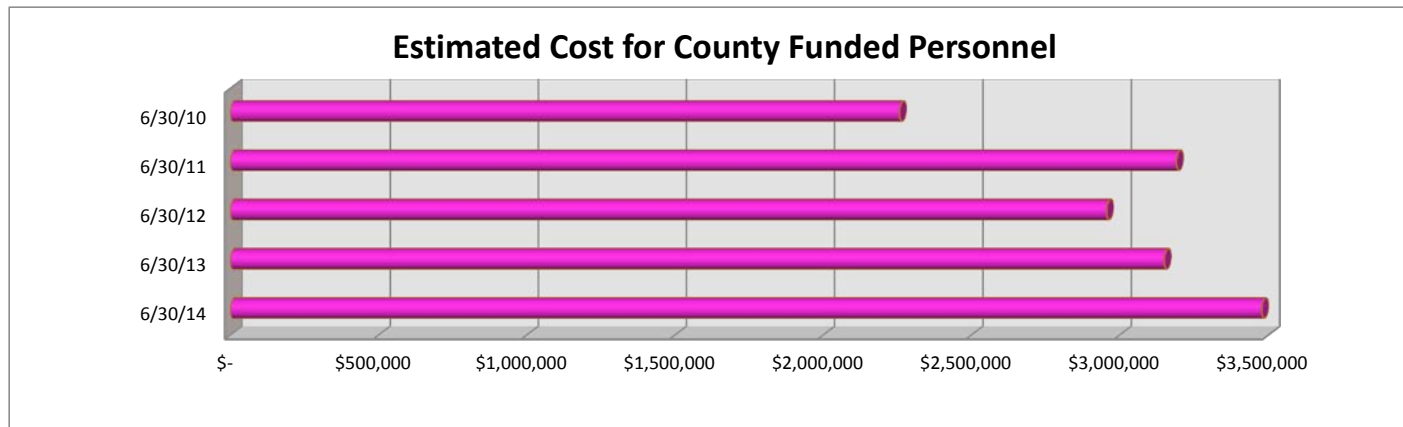


SP From Local Funds



PUTNAM COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,532,558	\$ 2,258,730	\$ 2,064,922	\$ 2,140,238	\$ 2,325,735
Service Personnel	725,708	933,304	891,708	1,010,954	1,153,614
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,258,266	\$ 3,192,034	\$ 2,956,630	\$ 3,151,192	\$ 3,479,348



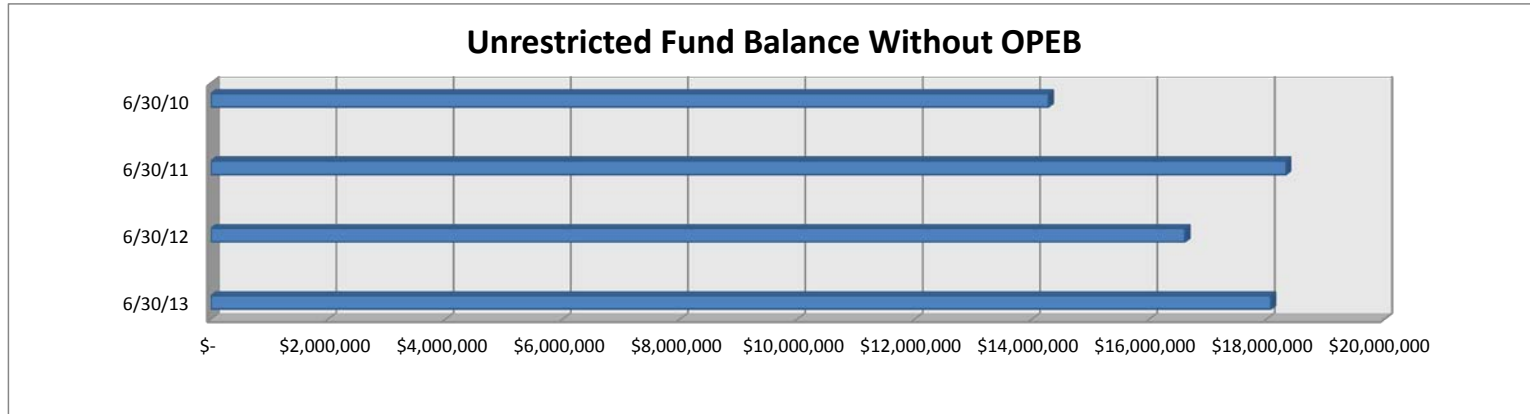
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	9,517	9,631	9,779	9,788	9,907
Decline (increase) in student enrollment	176	114	148	9	119
Number of schools	22	22	22	22	22
Average number of students/school	433	438	445	445	450
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	27	33	36	37	39

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RALEIGH COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 14,277,442	\$ 18,329,051	\$ 16,604,547	\$ 18,069,013	(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%
Projected excess levy gross tax collections	\$ 20,172,176	\$ 21,436,149	\$ 21,724,788	\$ 21,870,260	\$23,859,292
Per Pupil Expenditures	\$ 10,527	\$ 10,879	\$ 10,859	\$ 10,624	N/A
Revenues:					
Local Source Revenue	\$ 40,474,078	\$ 43,390,986	\$ 45,038,214	\$ 43,702,276	N/A
State Source Revenue	\$ 69,606,207	\$ 80,730,891	\$ 87,943,549	\$ 87,206,538	N/A
Federal Source Revenue	\$ 24,073,350	\$ 20,385,527	\$ 15,991,556	\$ 14,980,002	N/A
Total	\$134,153,635	\$144,507,404	\$148,973,319	\$145,888,816	\$ -

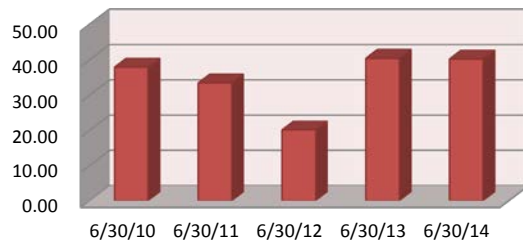
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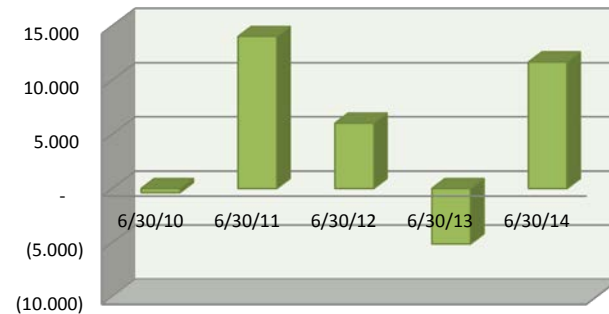
RALEIGH COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	885.58	900.56	913.92	934.10	942.58
Number PE actually employed	910.50	917.00	911.00	947.50	962.60
Number PE employed in excess of number funded	24.92	16.44	(2.92)	13.40	20.02
Number PE employed from local funds	13.00	17.00	23.00	27.00	20.20
Total number of PE funded by county board	37.92	33.44	20.08	40.40	40.22
Service Personnel:					
Number SP allowed for funding	535.097	537.021	540.869	545.572	540.447
Number SP actually employed	534.712	551.057	546.892	540.447	552.119
Number SP employed in excess of number funded	(0.385)	14.036	6.023	(5.125)	11.672
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	(0.385)	14.036	6.023	(5.125)	11.672
Total number of personnel employed in excess of number funded through PSSP	37.537	47.478	26.099	35.275	51.892

PE From Local Funds

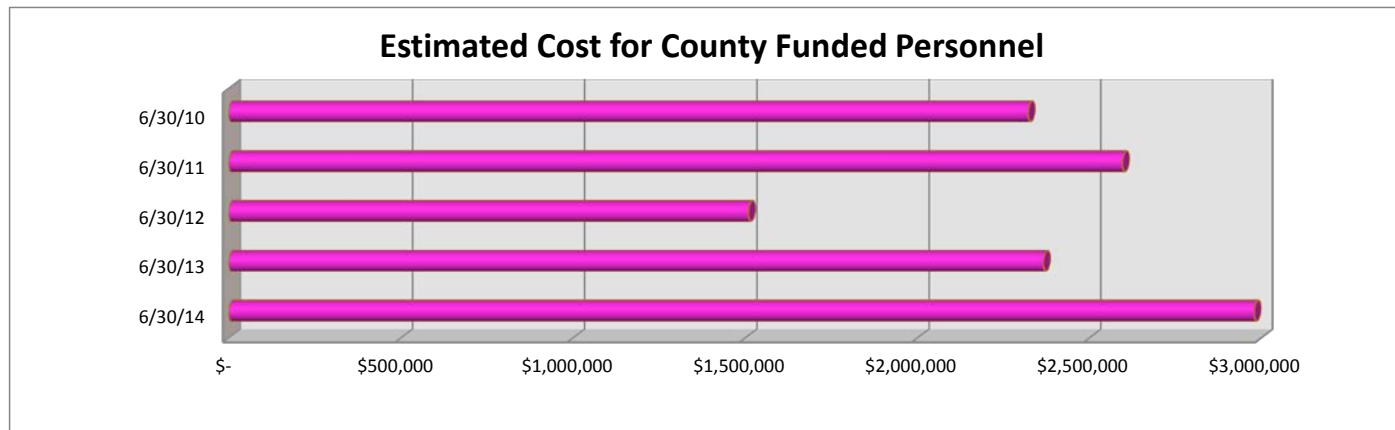


SP From Local Funds



**RALEIGH COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,336,181	\$ 2,073,797	\$ 1,281,257	\$ 2,561,956	\$ 2,535,406
Service Personnel	(14,099)	522,725	228,557	(195,527)	445,479
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,322,082	\$ 2,596,522	\$ 1,509,814	\$ 2,366,430	\$ 2,980,885



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	12,340	12,372	12,456	12,580	12,568
Decline (increase) in student enrollment	24	32	84	124	(12)
Number of schools	28	28	28	28	28
Average number of students/school	441	442	445	449	449
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	35	37	36	41	38

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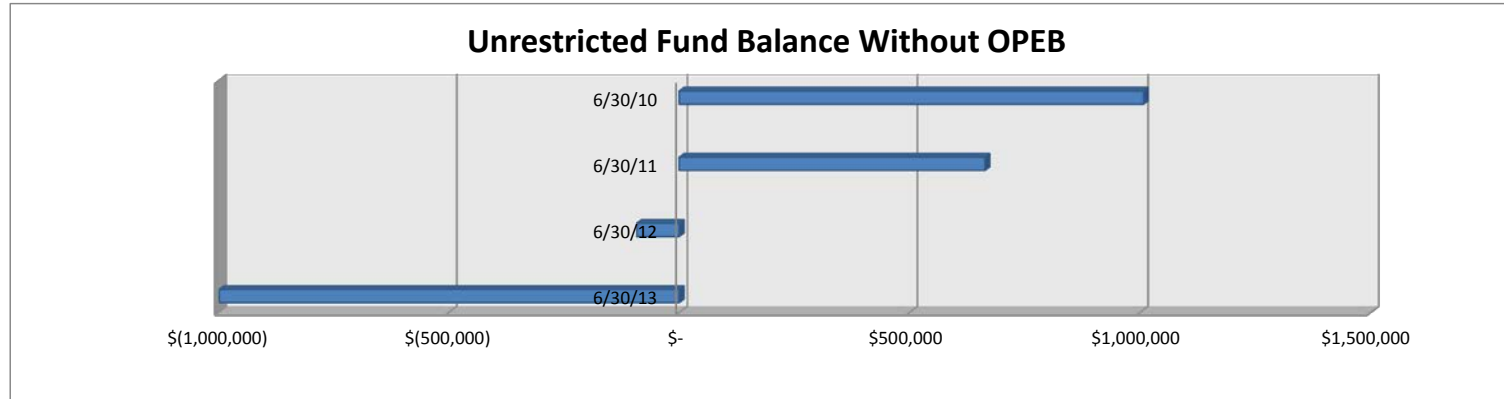
RANDOLPH COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 1,007,455 \$ 663,195 \$ (92,499) \$ (998,115) (1) \$ - (2)



Excess Levy:

Excess Levy in Effect	No	No	Yes	Yes	Yes
Percent of maximum	-	-	41.13%	38.95%	37.25%
Projected excess levy gross tax collections	\$ -	\$ -	\$ 3,006,322	\$ 3,004,485	\$ 3,005,292

Per Pupil Expenditures \$ 10,483 \$ 10,917 \$ 11,479 \$ 11,251 N/A

Revenues:

Local Source Revenue	\$ 6,767,337	\$ 7,135,356	\$ 11,763,915	\$ 10,679,452	N/A
State Source Revenue	\$ 29,968,537	\$ 25,551,672	\$ 32,993,517	\$ 32,519,612	N/A
Federal Source Revenue	\$ 9,783,802	\$ 8,122,111	\$ 6,528,587	\$ 5,480,893	N/A
Total	\$ 46,519,676	\$ 40,809,139	\$ 51,286,019	\$ 48,679,957	\$ -

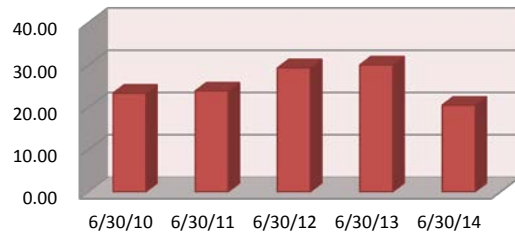
Notes: (1) The financial data presented for FY 10 through 13 are from audited financial reports. During FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY14 has not ended as of the date of this report, the annual financial activity for this year is not yet available.

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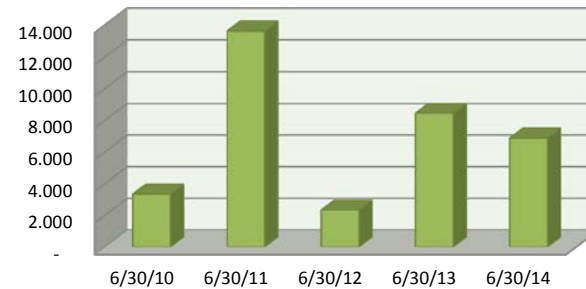
RANDOLPH COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	332.07	327.96	324.88	324.07	326.13
Number PE actually employed	346.42	341.84	338.23	338.13	336.02
Number PE employed in excess of number funded	14.35	13.88	13.35	14.06	9.89
Number PE employed from local funds	9.00	10.00	16.00	16.00	10.65
Total number of PE funded by county board	23.35	23.88	29.35	30.06	20.54
Service Personnel:					
Number SP allowed for funding	200.698	198.228	196.149	195.089	196.057
Number SP actually employed	202.550	211.368	198.495	203.550	202.950
Number SP employed in excess of number funded	1.852	13.140	2.346	8.461	6.893
Number SP employed from local funds	1.500	0.500	-	-	-
Total number of SP funded by county board	3.352	13.640	2.346	8.461	6.893
Total number of personnel employed in excess of number funded through PSSP	26.704	37.520	31.700	38.521	27.433

PE From Local Funds

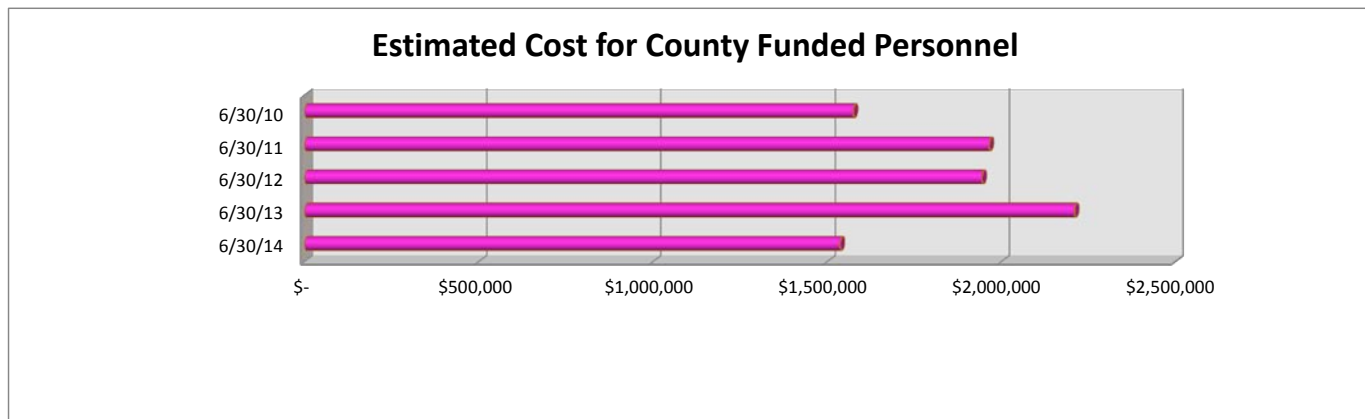


SP From Local Funds



RANDOLPH COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,457,634	\$ 1,490,432	\$ 1,860,166	\$ 1,906,682	\$ 1,290,025
Service Personnel	116,749	474,034	83,602	303,571	246,372
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,574,383	\$ 1,964,466	\$ 1,943,769	\$ 2,210,253	\$ 1,536,397



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,356	4,294	4,254	4,273	4,225
Decline (increase) in student enrollment	(69)	(62)	(40)	19	(48)
Number of schools	14	14	14	14	14
Average number of students/school	311	307	304	305	302
State average number of students/school	345	354	359	364	367
Number of students/school above (below) state average	(34)	(47)	(55)	(59)	(65)

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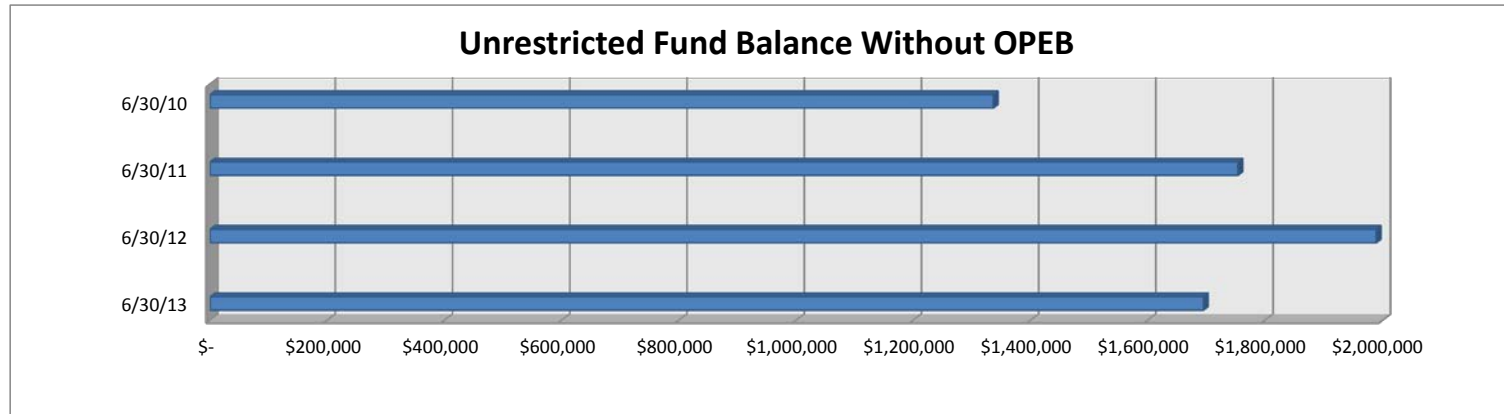
RITCHIE COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 1,336,486 \$ 1,753,806 \$ 1,989,992 \$ 1,695,067 (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%
Projected excess levy gross tax collections	\$ 2,314,019	\$ 2,469,011	\$ 2,140,289	\$ 2,060,087	\$ 2,064,274

Per Pupil Expenditures

\$ 11,310 \$ 11,823 \$ 11,928 \$ 11,638 N/A

Revenues:

Local Source Revenue	\$ 5,680,800	\$ 6,153,430	\$ 5,249,146	\$ 5,259,115	N/A
State Source Revenue	\$ 8,825,507	\$13,434,127	\$10,898,621	\$10,386,092	N/A
Federal Source Revenue	\$ 3,197,821	\$ 2,841,876	\$ 2,539,140	\$ 2,181,941	N/A

Total	\$17,704,128	\$22,429,433	\$18,686,907	\$17,827,148	\$ -
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Notes: (1) The financial data presented for FY 10 through 13 are from audited financial reports. During 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 FY14 has not ended as of the date of this report, the annual financial activity for this year is not yet available.

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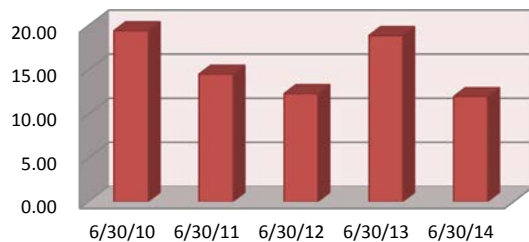
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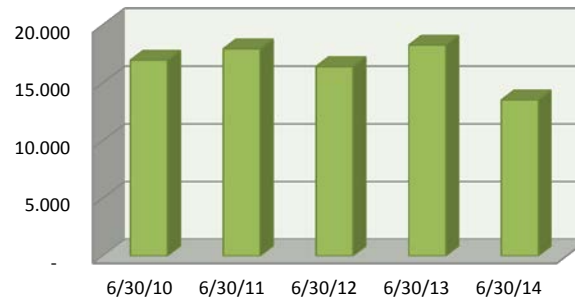
RITCHIE COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	114.55	118.50	115.22	111.61	111.50
Number PE actually employed	129.50	130.50	126.00	129.00	120.95
Number PE employed in excess of number funded	14.95	12.00	10.78	17.39	9.45
Number PE employed from local funds	4.50	2.50	1.50	1.50	2.50
Total number of PE funded by county board	19.45	14.50	12.28	18.89	11.95
Service Personnel:					
Number SP allowed for funding	71.289	73.069	70.293	69.490	69.747
Number SP actually employed	88.264	91.028	86.723	87.773	83.283
Number SP employed in excess of number funded	16.975	17.959	16.430	18.283	13.536
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	16.975	17.959	16.430	18.283	13.536
Total number of personnel employed in excess of number funded through PSSP	36.425	32.459	28.710	37.173	25.486

PE From Local Funds

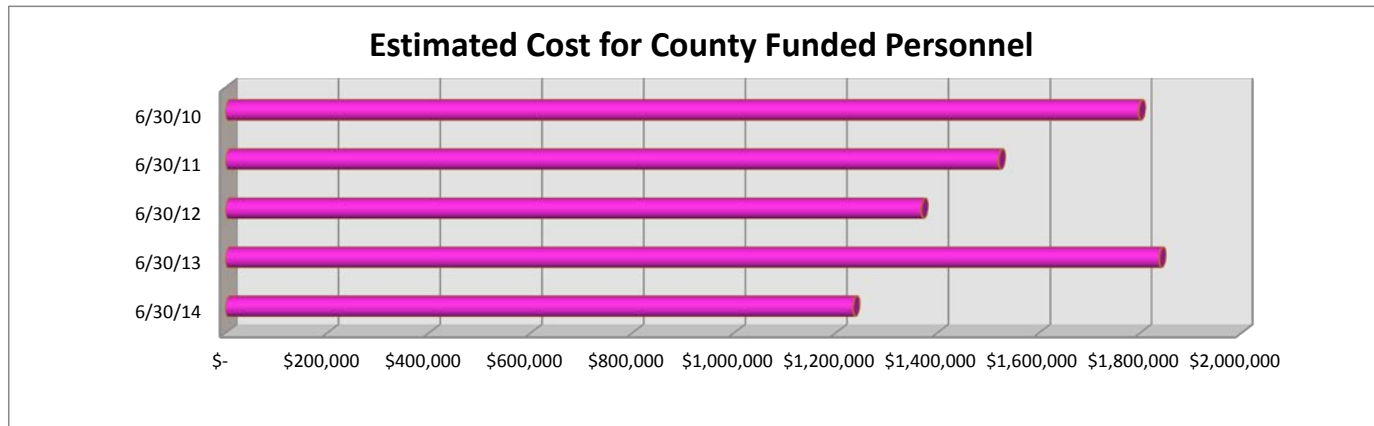


SP From Local Funds



RITCHIE COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,196,650	\$ 875,200	\$ 760,902	\$ 1,160,958	\$ 738,634
Service Personnel	601,061	645,747	608,277	677,378	496,056
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,797,711	\$ 1,520,947	\$ 1,369,179	\$ 1,838,337	\$ 1,234,690



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,626	1,578	1,544	1,549	1,516
Decline (increase) in student enrollment	37	(48)	(34)	5	(33)
Number of schools	6	6	6	6	6
Average number of students/school	271	263	257	258	253
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(135)	(142)	(152)	(150)	(158)

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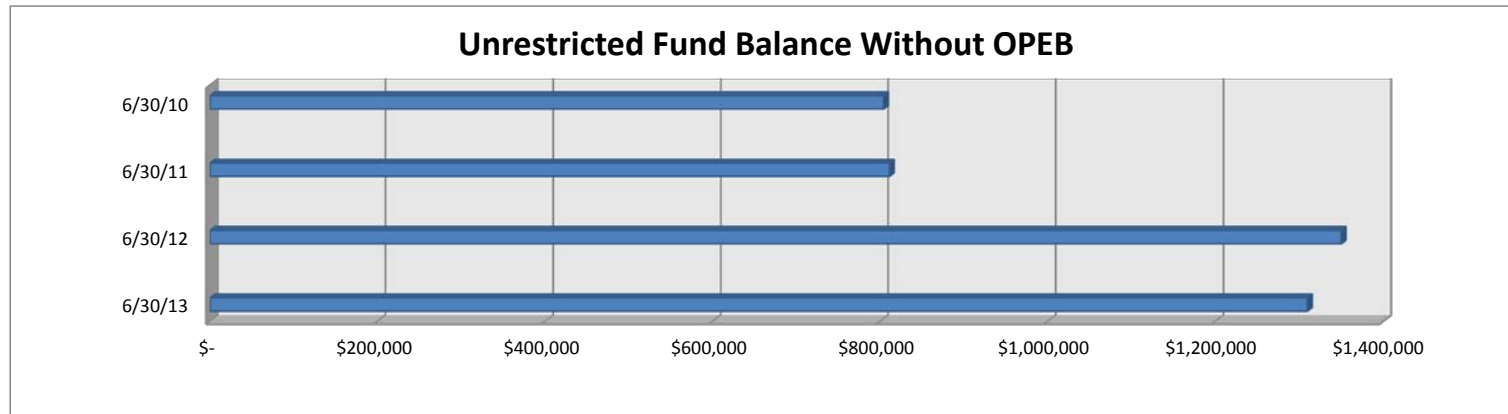
ROANE COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 804,158 \$ 811,197 \$ 1,350,239 \$ 1,309,800 (1) \$ - (2)



Excess Levy:

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

Per Pupil Expenditures	\$ 10,096	\$ 10,453	\$ 10,721	\$ 10,611	N/A
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Revenues:

Local Source Revenue	\$ 3,060,141	\$ 3,645,318	\$ 3,559,069	\$ 3,461,229	N/A
State Source Revenue	\$15,596,028	\$21,315,821	\$19,844,238	\$18,290,033	N/A
Federal Source Revenue	\$ 5,428,825	\$ 4,956,443	\$ 4,843,329	\$ 4,703,685	N/A
Total	\$24,084,994	\$29,917,582	\$28,246,636	\$26,454,947	\$ -

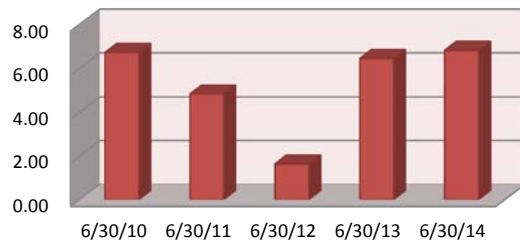
Notes: (1) The financial data presented for FY 10 through 13 are from audited financial reports. During FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY14 has not ended as of the date of this report, the annual financial activity for this year is not yet available.

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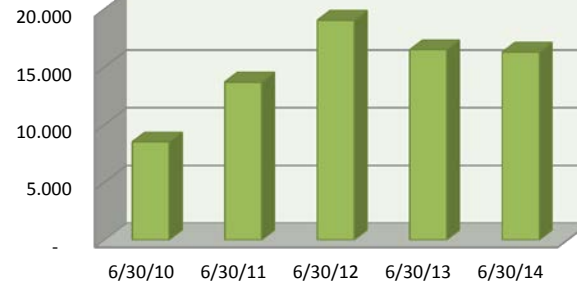
ROANE COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	183.09	184.00	182.04	180.40	178.51
Number PE actually employed	184.32	182.09	178.93	182.36	181.34
Number PE employed in excess of number funded	1.23	(1.91)	(3.11)	1.96	2.83
Number PE employed from local funds	5.50	6.75	4.75	4.50	4.00
Total number of PE funded by county board	6.73	4.84	1.64	6.46	6.83
Service Personnel:					
Number SP allowed for funding	113.202	113.736	111.590	110.400	109.343
Number SP actually employed	121.709	127.434	130.634	126.879	125.624
Number SP employed in excess of number funded	8.507	13.698	19.044	16.479	16.281
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	8.507	13.698	19.044	16.479	16.281
Total number of personnel employed in excess of number funded through PSSP	15.237	18.534	20.688	22.939	23.111

PE From Local Funds

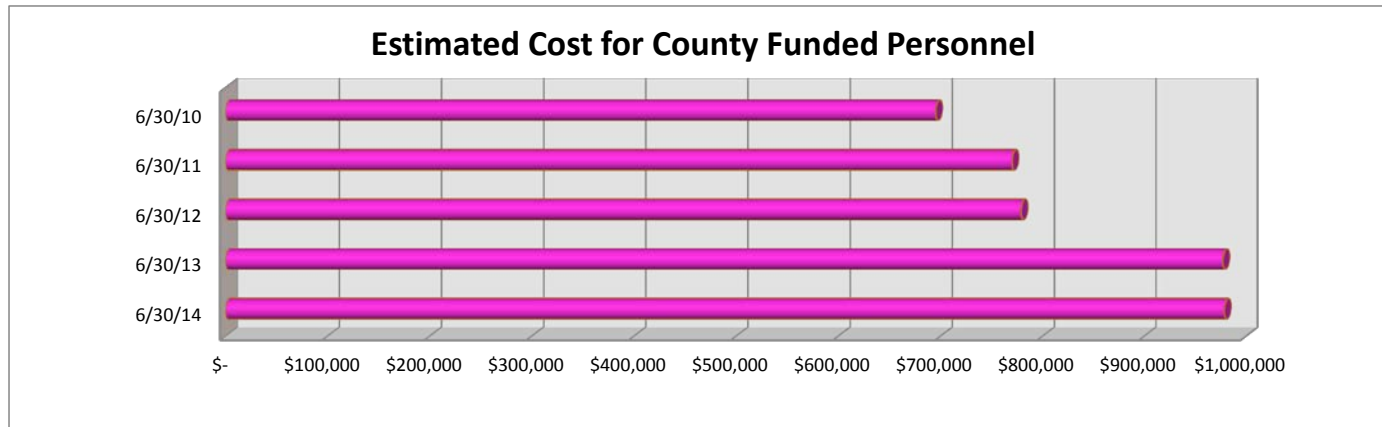


SP From Local Funds



ROANE COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 397,907	\$ 286,257	\$ 99,593	\$ 385,815	\$ 400,906
Service Personnel	297,407	483,856	679,425	591,676	578,043
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 695,314	\$ 770,112	\$ 779,018	\$ 977,490	\$ 978,949



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,554	2,505	2,485	2,455	2,443
Decline (increase) in student enrollment	16	(49)	(20)	(30)	(12)
Number of schools	6	6	6	6	6
Average number of students/school	426	418	414	409	407
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	20	13	5	1	(4)

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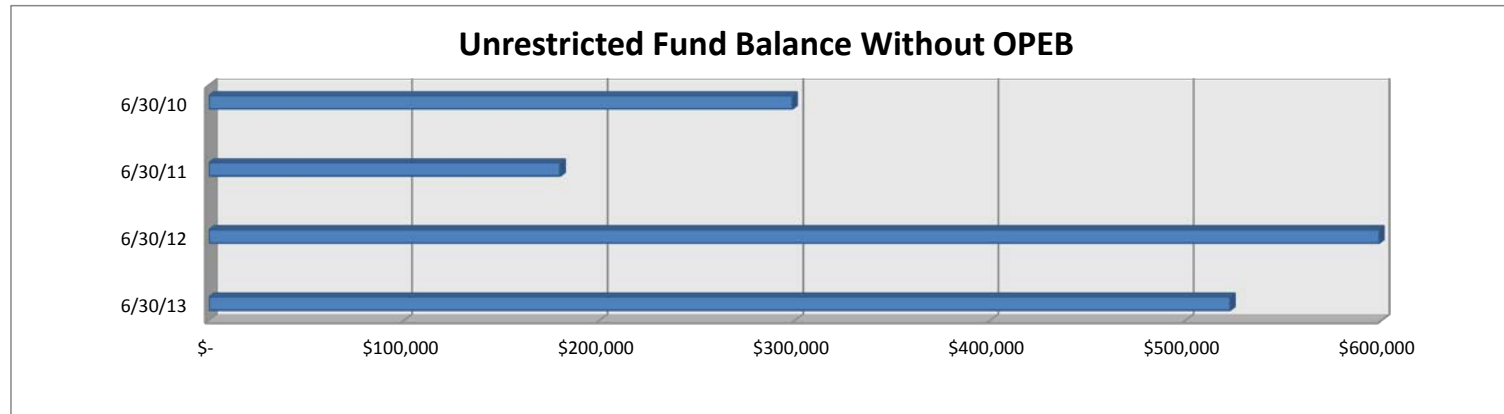
**SUMMERS COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

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

\$ 298,634 \$ 179,797 \$ 599,016 \$ 522,706 (1) \$ - (2)



Excess Levy:

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

Per Pupil Expenditures \$ 10,152 \$ 10,636 \$ 10,680 \$ 10,768 N/A

Revenues:

Local Source Revenue	\$ 2,584,623	\$ 2,657,249	\$ 2,836,811	\$ 2,806,699	N/A
State Source Revenue	\$ 9,348,703	\$ 12,042,372	\$ 11,879,732	\$ 11,242,522	N/A
Federal Source Revenue	\$ 3,119,077	\$ 3,251,060	\$ 3,079,004	\$ 3,182,009	N/A
Total	\$15,052,403	\$17,950,681	\$17,795,547	\$17,231,230	\$ -

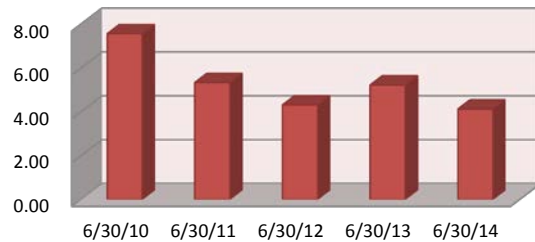
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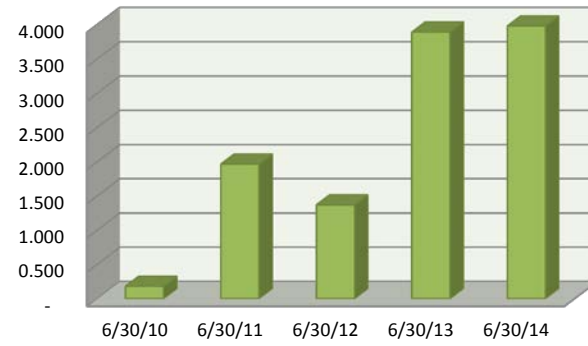
**SUMMERS COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	112.20	113.84	116.19	120.05	120.22
Number PE actually employed	116.51	116.18	117.50	122.28	121.35
Number PE employed in excess of number funded	4.31	2.34	1.31	2.23	1.13
Number PE employed from local funds	3.26	3.00	3.00	3.00	3.00
Total number of PE funded by county board	7.57	5.34	4.31	5.23	4.13
Service Personnel:					
Number SP allowed for funding	69.452	69.666	70.262	71.756	71.802
Number SP actually employed	69.635	71.635	71.635	75.650	75.785
Number SP employed in excess of number funded	0.183	1.969	1.373	3.894	3.983
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	0.183	1.969	1.373	3.894	3.983
Total number of personnel employed in excess of number funded through PSSP	7.751	7.311	5.687	9.124	8.113

PE From Local Funds

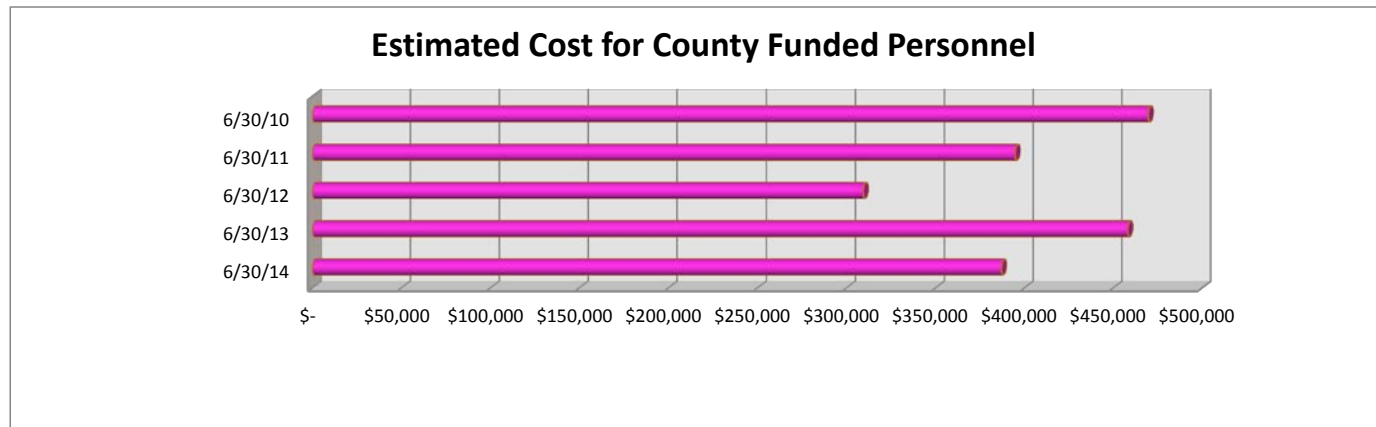


SP From Local Funds



**SUMMERS COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 463,489	\$ 325,833	\$ 260,163	\$ 316,283	\$ 245,077
Service Personnel	6,383	69,024	49,389	142,033	142,061
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 469,872	\$ 394,856	\$ 309,552	\$ 458,316	\$ 387,138



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,548	1,551	1,564	1,569	1,596
Decline (increase) in student enrollment	16	3	13	5	27
Number of schools	5	5	5	5	5
Average number of students/school	310	310	313	314	319
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(96)	(95)	(96)	(94)	(92)

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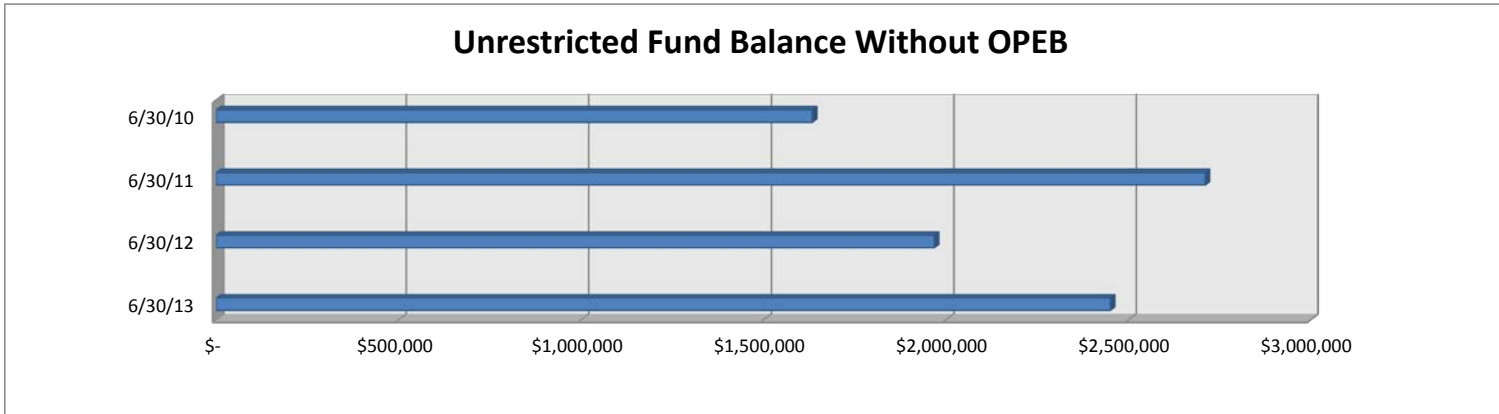
TAYLOR COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 1,632,612 \$ 2,710,484 \$ 1,966,783 \$ 2,449,239 (1) \$ - (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%
Projected excess levy gross tax collections	\$ 1,870,690	\$ 1,952,356	\$ 1,980,778	\$ 2,115,435	\$ 2,549,341

Per Pupil Expenditures	\$ 10,094	\$ 10,537	\$ 11,001	\$ 10,575	N/A
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Revenues:

Local Source Revenue	\$ 6,107,498	\$ 6,563,102	\$ 6,756,637	\$ 7,446,935	N/A
State Source Revenue	\$14,031,548	\$13,879,547	\$17,746,420	\$17,633,424	N/A
Federal Source Revenue	\$ 4,407,309	\$ 4,515,008	\$ 3,879,478	\$ 2,948,076	N/A
Total	\$24,546,355	\$24,957,657	\$28,382,535	\$28,028,435	\$ -

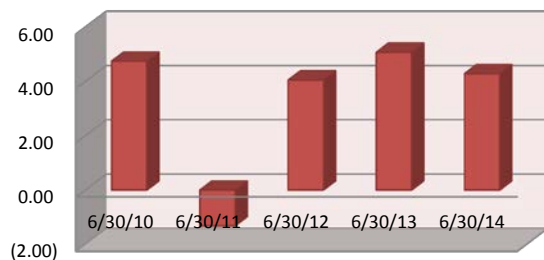
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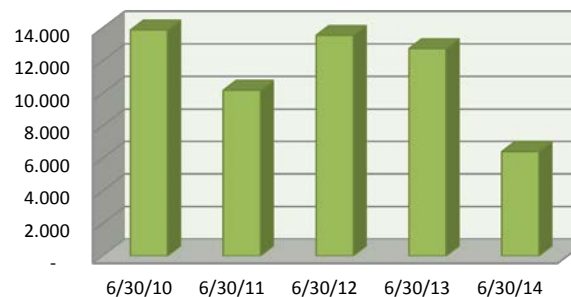
TAYLOR COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	175.25	179.96	177.10	179.07	180.11
Number PE actually employed	177.00	175.65	178.15	180.15	180.40
Number PE employed in excess of number funded	1.75	(4.31)	1.05	1.08	0.29
Number PE employed from local funds	3.00	3.00	3.00	4.00	4.00
Total number of PE funded by county board	4.75	(1.31)	4.05	5.08	4.29
Service Personnel:					
Number SP allowed for funding	106.475	108.280	105.911	106.211	106.951
Number SP actually employed	120.368	118.468	119.480	118.960	113.375
Number SP employed in excess of number funded	13.893	10.188	13.569	12.749	6.424
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	13.893	10.188	13.569	12.749	6.424
Total number of personnel employed in excess of number funded through PSSP	18.647	8.874	17.623	17.829	10.714

PE From Local Funds

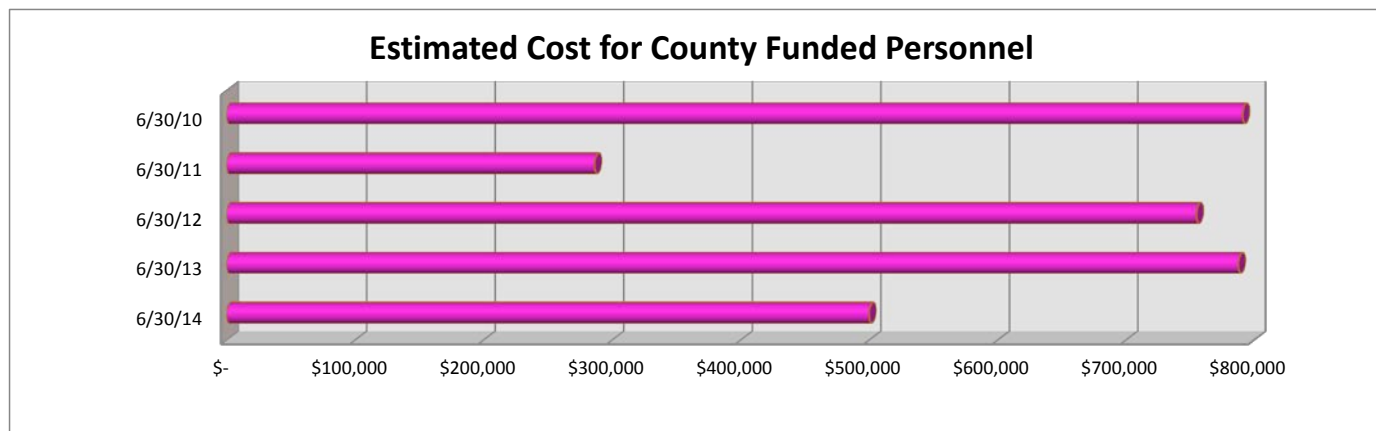


SP From Local Funds



TAYLOR COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 297,555	\$ (80,891)	\$ 255,237	\$ 320,132	\$ 263,518
Service Personnel	493,860	367,384	500,073	467,988	236,469
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 791,415	\$ 286,493	\$ 755,310	\$ 788,119	\$ 499,987



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,450	2,395	2,390	2,409	2,423
Decline (increase) in student enrollment	24	(55)	(5)	19	14
Number of schools	5	5	5	5	5
Average number of students/school	490	479	478	482	485
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	84	74	69	74	74

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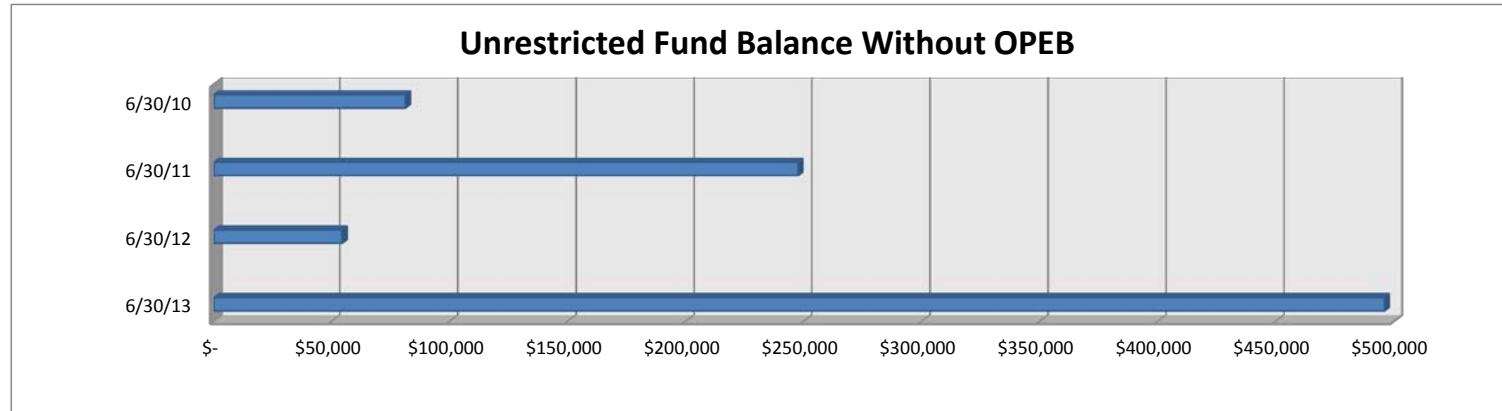
TUCKER COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$	81,224	\$	247,536	\$	54,379	\$	496,001	(1)	\$	-	(2)
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Excess Levy:

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

Per Pupil Expenditures	\$ 11,434	\$ 12,374	\$ 12,344	\$ 12,435	N/A
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Revenues:

Local Source Revenue	\$ 3,543,141	\$ 3,984,912	\$ 3,730,486	\$ 3,881,078	N/A
State Source Revenue	\$ 6,281,470	\$ 8,213,967	\$ 8,743,940	\$ 8,051,794	N/A
Federal Source Revenue	\$ 2,212,729	\$ 2,107,091	\$ 1,780,245	\$ 1,618,025	N/A

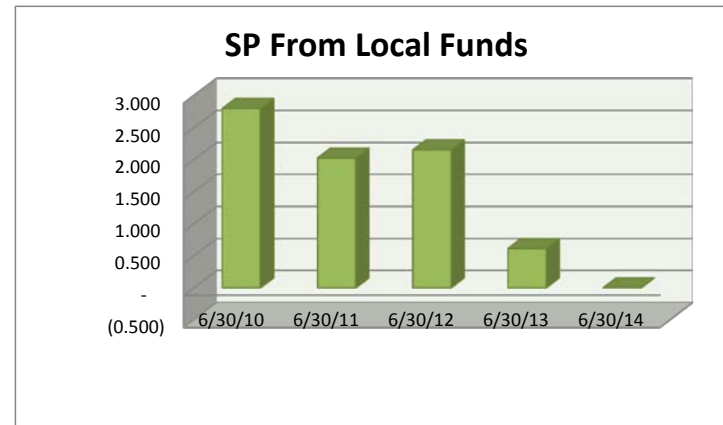
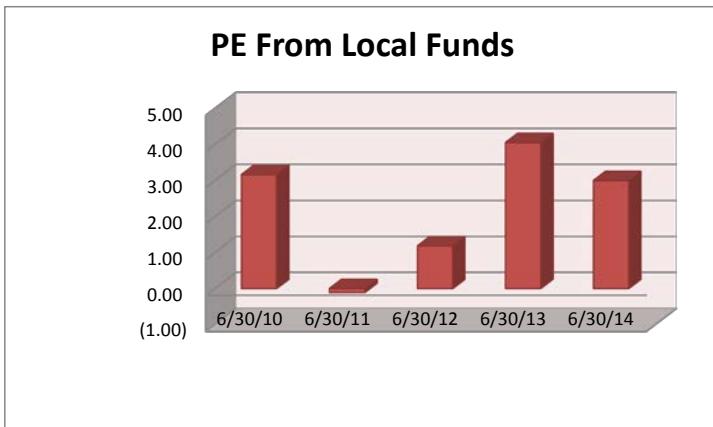
Total	\$12,037,340	\$14,305,970	\$14,254,671	\$13,550,897	\$ -
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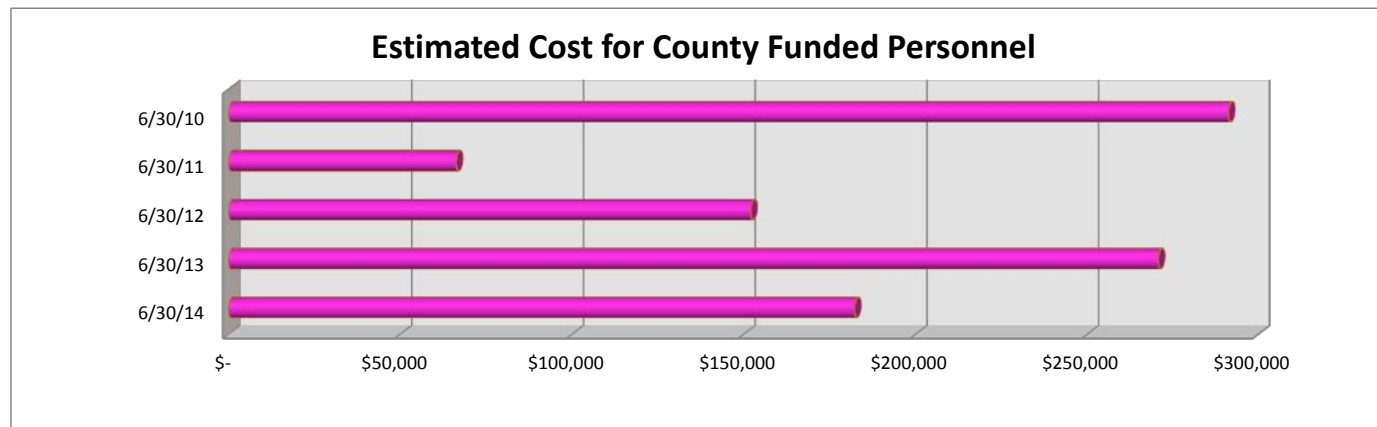
TUCKER COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	86.74	87.81	89.21	92.63	91.33
Number PE actually employed	87.90	86.70	88.39	93.68	91.82
Number PE employed in excess of number funded	1.16	(1.11)	(0.82)	1.05	0.49
Number PE employed from local funds	2.00	1.00	2.00	3.00	2.51
Total number of PE funded by county board	3.16	(0.11)	1.18	4.05	3.00
Service Personnel:					
Number SP allowed for funding	53.699	53.971	54.476	56.384	55.576
Number SP actually employed	56.500	56.000	56.630	57.000	55.575
Number SP employed in excess of number funded	2.801	2.029	2.154	0.616	(0.001)
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	2.801	2.029	2.154	0.616	(0.001)
Total number of personnel employed in excess of number funded through PSSP	5.963	1.917	3.338	4.666	2.999



TUCKER COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 191,498	\$ (6,796)	\$ 73,148	\$ 248,361	\$ 182,240
Service Personnel	99,842	73,083	78,892	22,440	(36)
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 291,340	\$ 66,287	\$ 152,040	\$ 270,801	\$ 182,203



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,096	1,053	1,073	1,031	1,029
Decline (increase) in student enrollment	(31)	(43)	20	(42)	(2)
Number of schools	3	3	3	3	3
Average number of students/school	365	351	358	344	343
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(41)	(54)	(51)	(64)	(68)

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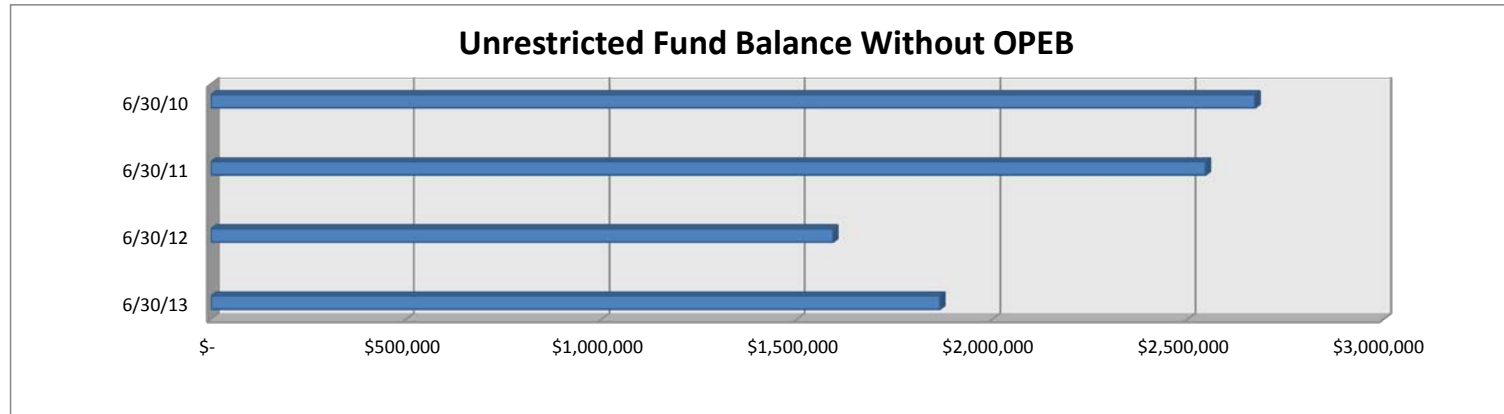
TYLER COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 2,672,692 \$ 2,545,921 \$ 1,592,809 \$ 1,866,239 (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%
Projected excess levy gross tax collections	\$ 2,804,452	\$ 2,877,589	\$ 2,573,208	\$ 2,645,860	\$ 2,893,643

Per Pupil Expenditures	\$ 12,178	\$ 12,928	\$ 12,821	\$ 12,873	N/A
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Revenues:

Local Source Revenue	\$ 5,406,833	\$ 5,464,943	\$ 5,026,953	\$ 5,511,727	N/A
State Source Revenue	\$ 9,113,016	\$ 11,934,553	\$ 10,793,792	\$ 10,769,047	N/A
Federal Source Revenue	\$ 3,546,400	\$ 2,925,427	\$ 2,297,770	\$ 1,754,250	N/A
Total	\$18,066,249	\$20,324,923	\$18,118,515	\$18,035,024	\$ -

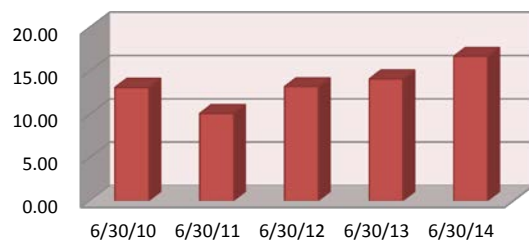
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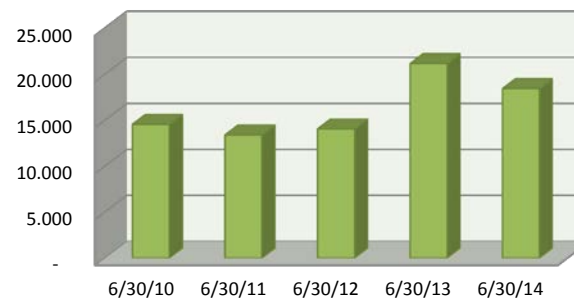
TYLER COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	108.97	109.54	105.42	105.02	103.36
Number PE actually employed	117.40	115.63	114.60	115.09	114.14
Number PE employed in excess of number funded	8.43	6.09	9.18	10.07	10.78
Number PE employed from local funds	4.67	4.00	4.00	4.00	5.92
Total number of PE funded by county board	13.10	10.09	13.18	14.07	16.70
Service Personnel:					
Number SP allowed for funding	66.042	65.999	63.535	63.072	61.916
Number SP actually employed	80.616	79.416	77.616	84.248	80.368
Number SP employed in excess of number funded	14.574	13.417	14.081	21.176	18.452
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	14.574	13.417	14.081	21.176	18.452
Total number of personnel employed in excess of number funded through PSSP	27.676	23.507	27.265	35.246	35.152

PE From Local Funds

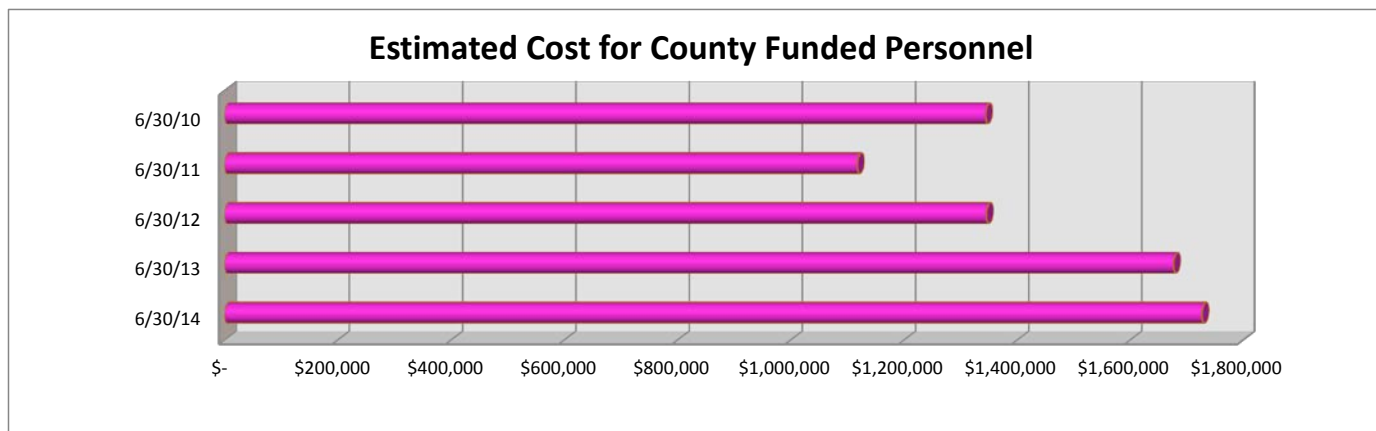


SP From Local Funds



**TYLER COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 816,661	\$ 629,079	\$ 821,221	\$ 879,595	\$ 1,045,035
Service Personnel	527,702	488,591	524,574	797,698	682,877
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,344,363	\$ 1,117,669	\$ 1,345,795	\$ 1,677,293	\$ 1,727,911



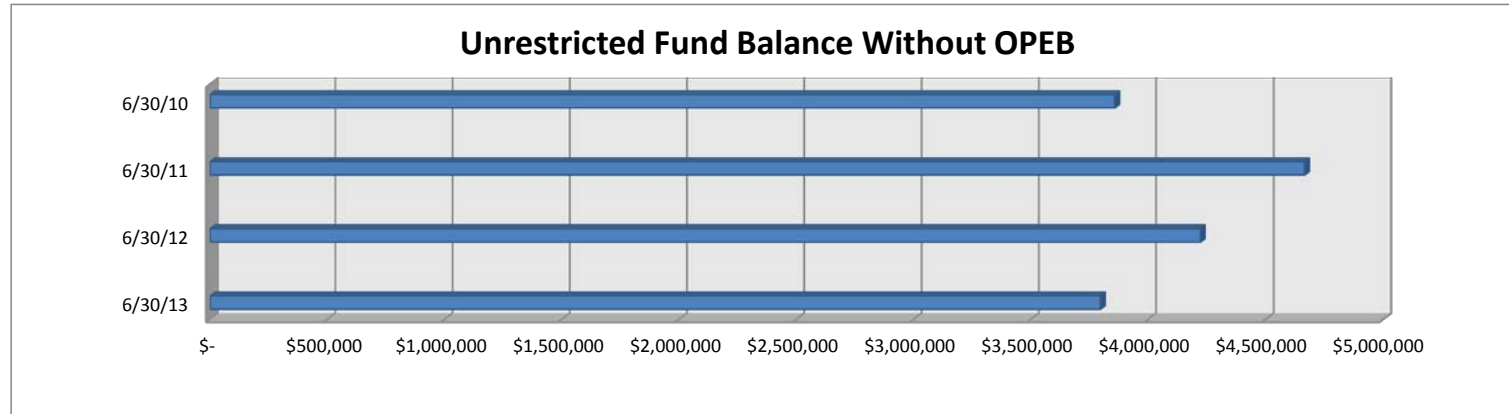
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,482	1,419	1,407	1,373	1,348
Decline (increase) in student enrollment	3	(63)	(12)	(34)	(25)
Number of schools	4	4	4	4	4
Average number of students/school	371	355	352	343	337
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(35)	(50)	(57)	(65)	(74)

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UPSHUR COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 3,857,309	\$ 4,666,125	\$ 4,222,545	\$ 3,796,696	(1) \$ - (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%
Projected excess levy gross tax collections	\$ 2,767,794	\$ 3,192,797	\$ 3,009,519	\$ 3,348,986	\$ 3,593,901
Per Pupil Expenditures	\$ 10,678	\$ 10,756	\$ 10,967	\$ 10,780	N/A
Revenues:					
Local Source Revenue	\$ 9,121,305	\$10,227,349	\$ 9,729,494	\$11,008,515	N/A
State Source Revenue	\$22,890,111	\$27,398,137	\$29,588,343	\$29,463,336	N/A
Federal Source Revenue	\$ 7,373,779	\$ 6,831,618	\$ 5,618,146	\$ 4,011,069	N/A
Total	\$39,385,195	\$44,457,104	\$44,935,983	\$44,482,920	\$ -

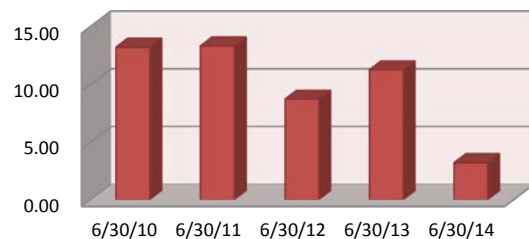
Notes: (1) The financial data presented for FY 10 through 13 are from audited financial reports. During FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY14 has not ended as of the date of this report, the annual financial activity for this year is not yet available.

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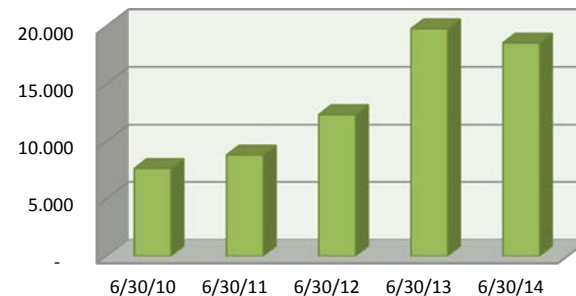
UPSHUR COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	293.94	292.82	296.43	297.84	297.39
Number PE actually employed	303.16	302.15	302.15	306.10	297.60
Number PE employed in excess of number funded	9.22	9.33	5.72	8.26	0.21
Number PE employed from local funds	4.00	4.00	3.00	3.00	3.00
Total number of PE funded by county board	13.22	13.33	8.72	11.26	3.21
Service Personnel:					
Number SP allowed for funding	174.313	173.241	175.619	174.668	174.458
Number SP actually employed	181.950	182.050	187.950	194.450	193.010
Number SP employed in excess of number funded	7.637	8.809	12.331	19.782	18.552
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	7.637	8.809	12.331	19.782	18.552
Total number of personnel employed in excess of number funded through PSSP	20.861	22.143	21.049	31.042	21.762

PE From Local Funds

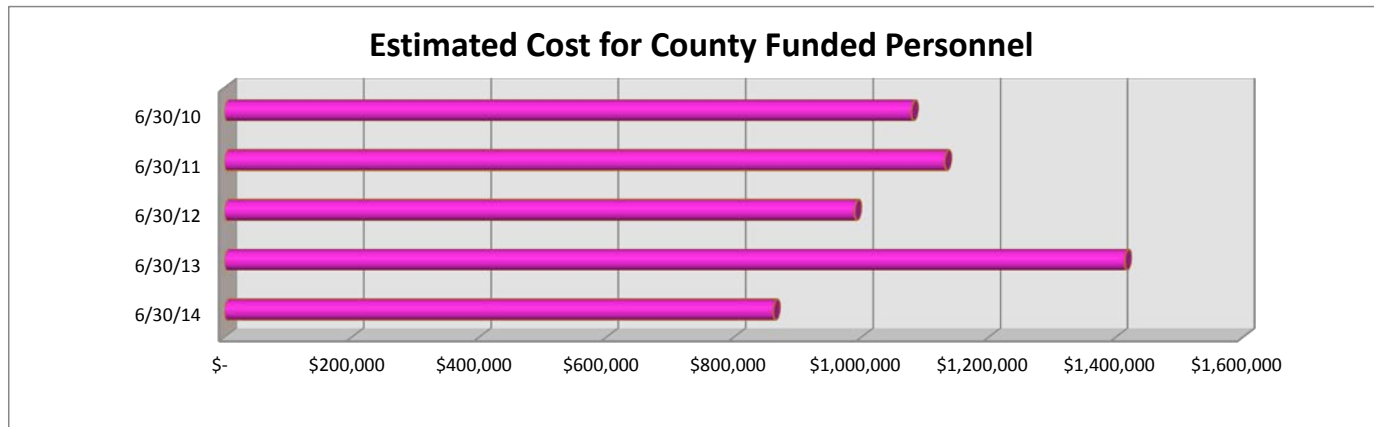


SP From Local Funds



UPSHUR COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 812,546	\$ 819,581	\$ 546,045	\$ 706,761	\$ 198,520
Service Personnel	265,980	311,124	443,222	706,987	663,176
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,078,526	\$ 1,130,705	\$ 989,266	\$ 1,413,748	\$ 861,695



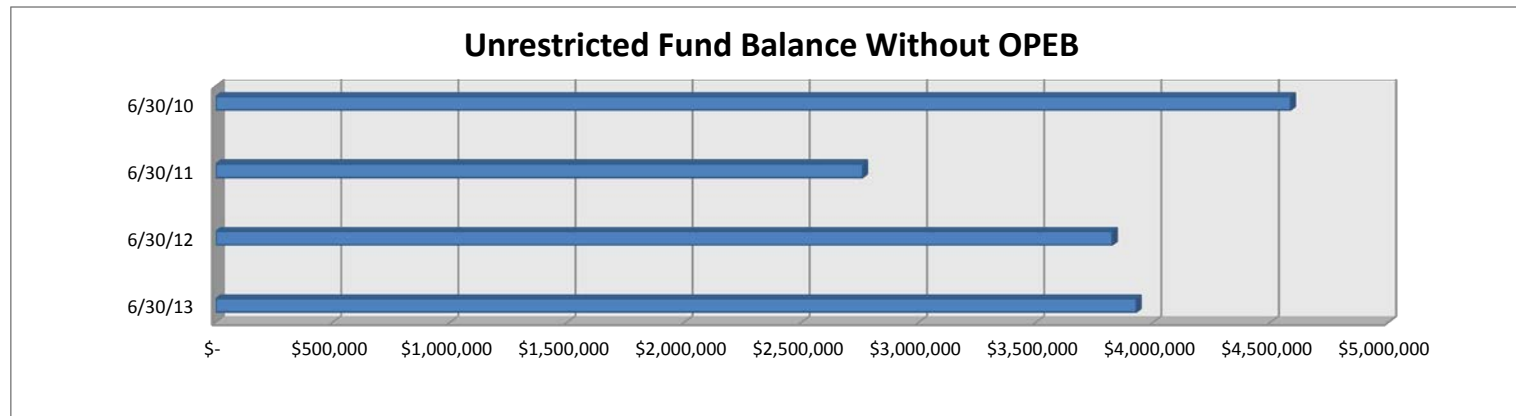
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,825	3,867	3,859	3,854	3,822
Decline (increase) in student enrollment	(37)	42	(8)	(5)	(32)
Number of schools	9	9	9	9	9
Average number of students/school	425	430	429	428	425
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	19	25	20	20	14

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WAYNE COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 4,584,591	\$ 2,759,215	\$ 3,824,685	\$ 3,926,611	(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%
Projected excess levy gross tax collections	\$ 8,130,433	\$ 8,719,280	\$ 8,773,974	\$ 9,026,672	\$ 9,664,477

Per Pupil Expenditures	\$ 10,463	\$ 10,476	\$ 10,383	\$ 10,549	N/A
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Revenues:

Local Source Revenue	\$17,620,802	\$18,395,550	\$ 17,996,078	\$18,078,448	N/A
State Source Revenue	\$44,762,123	\$51,901,653	\$ 56,809,293	\$63,406,857	N/A
Federal Source Revenue	\$13,666,708	\$10,764,922	\$ 10,644,692	\$ 9,563,097	N/A
Total	\$76,049,633	\$81,062,125	\$ 85,450,063	\$91,048,402	\$ -

Notes: (1) The financial data presented for FY 10 through 13 are from audited financial reports. During 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 FY14 has not ended as of the date of this report, the annual financial activity for this year is not yet available.

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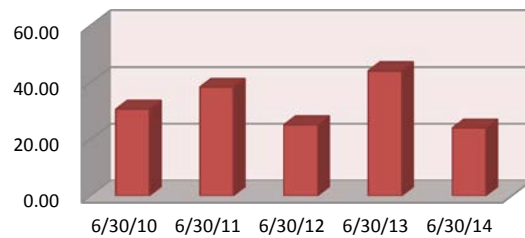
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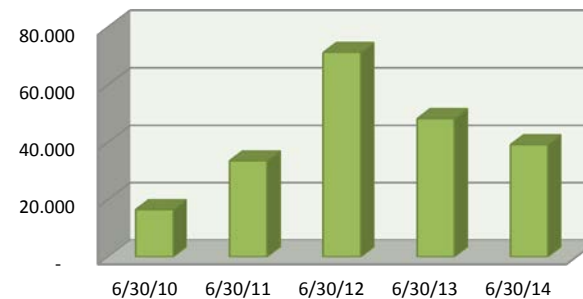
WAYNE COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	572.55	562.18	553.00	556.85	560.99
Number PE actually employed	590.10	583.50	562.05	584.90	568.40
Number PE employed in excess of number funded	17.55	21.32	9.05	28.05	7.41
Number PE employed from local funds	13.00	17.00	16.00	16.00	16.50
Total number of PE funded by county board	30.55	38.32	25.05	44.05	23.91
Service Personnel:					
Number SP allowed for funding	340.570	334.780	330.955	332.514	334.974
Number SP actually employed	357.138	368.363	402.226	380.778	374.176
Number SP employed in excess of number funded	16.568	33.583	71.271	48.264	39.202
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	16.568	33.583	71.271	48.264	39.202
Total number of personnel employed in excess of number funded through PSSP	47.118	71.905	96.317	92.314	63.112

PE From Local Funds

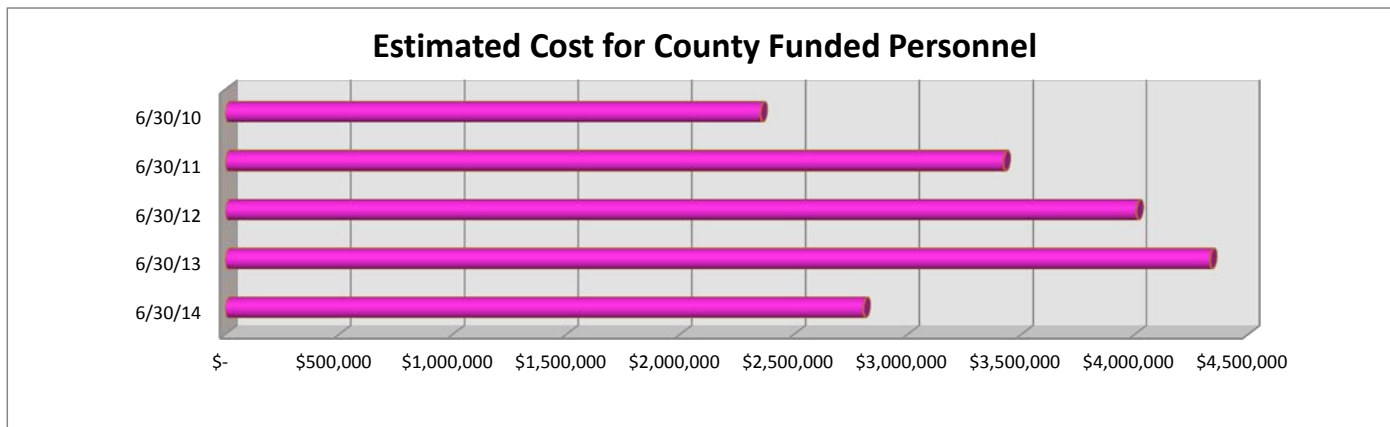


SP From Local Funds



WAYNE COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,787,369	\$ 2,266,800	\$ 1,508,521	\$ 2,636,454	\$ 1,418,501
Service Personnel	565,204	1,154,500	2,499,217	1,696,683	1,386,711
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,352,573	\$ 3,421,300	\$ 4,007,738	\$ 4,333,137	\$ 2,805,212



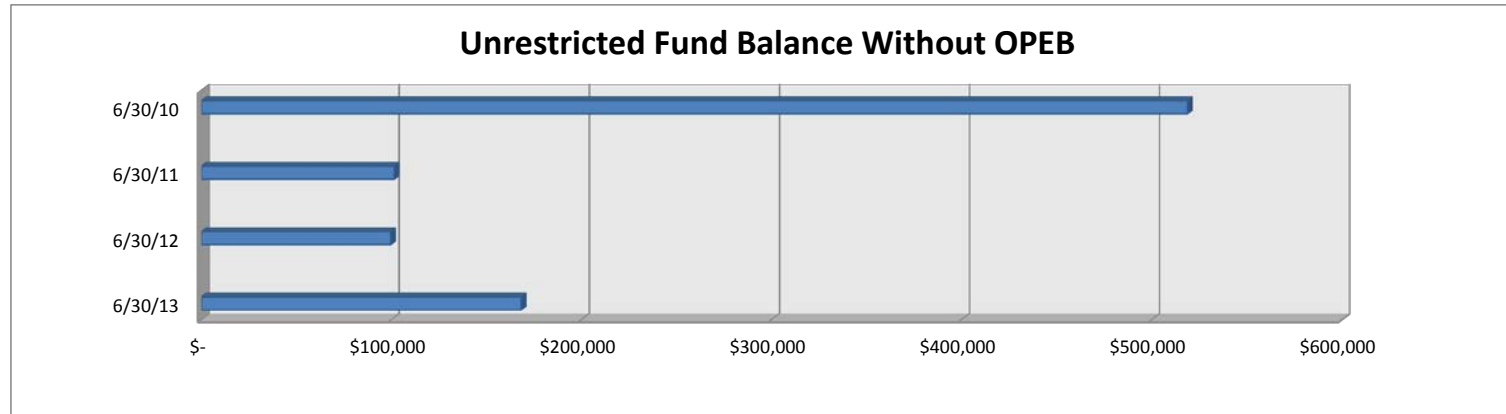
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	7,556	7,448	7,453	7,508	7,446
Decline (increase) in student enrollment	(170)	(108)	5	55	(62)
Number of schools	21	21	21	21	21
Average number of students/school	360	355	355	358	355
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(46)	(50)	(54)	(50)	(56)

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WEBSTER COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 518,842	\$ 101,404	\$ 99,597	\$ 168,216	(1) \$ - (2)



Excess Levy:					
Excess Levy in Effect	No	No	No	No	No
Percent of maximum	-	-	-	-	-
Projected excess levy gross tax collections	\$ -	\$ -	\$ -	\$ -	\$ -
Per Pupil Expenditures	\$ 10,760	\$ 11,730	\$ 11,439	\$ 11,029	N/A
Revenues:					
Local Source Revenue	\$ 2,447,071	\$ 2,869,376	\$ 2,273,748	\$ 2,340,243	N/A
State Source Revenue	\$12,706,606	\$10,547,824	\$11,644,329	\$11,336,225	N/A
Federal Source Revenue	\$ 4,836,645	\$ 4,413,706	\$ 3,228,693	\$ 2,675,766	N/A
Total	\$19,990,322	\$17,830,906	\$17,146,770	\$16,352,234	\$ -

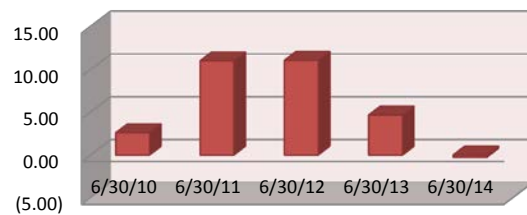
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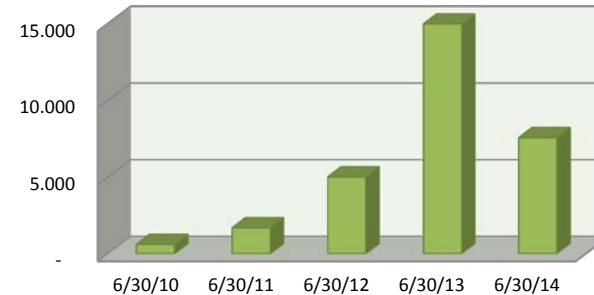
WEBSTER COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	112.95	114.80	112.65	113.08	113.15
Number PE actually employed	110.97	123.80	122.70	115.75	110.90
Number PE employed in excess of number funded	(1.98)	9.00	10.05	2.67	(2.25)
Number PE employed from local funds	4.58	2.00	1.00	2.00	2.00
Total number of PE funded by county board	2.60	11.00	11.05	4.67	(0.25)
Service Personnel:					
Number SP allowed for funding	69.606	70.574	68.796	68.361	68.086
Number SP actually employed	70.223	72.273	73.813	83.350	75.653
Number SP employed in excess of number funded	0.617	1.699	5.017	14.989	7.567
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	0.617	1.699	5.017	14.989	7.567
Total number of personnel employed in excess of number funded through PSSP	3.217	12.695	16.069	19.659	7.317

PE From Local Funds

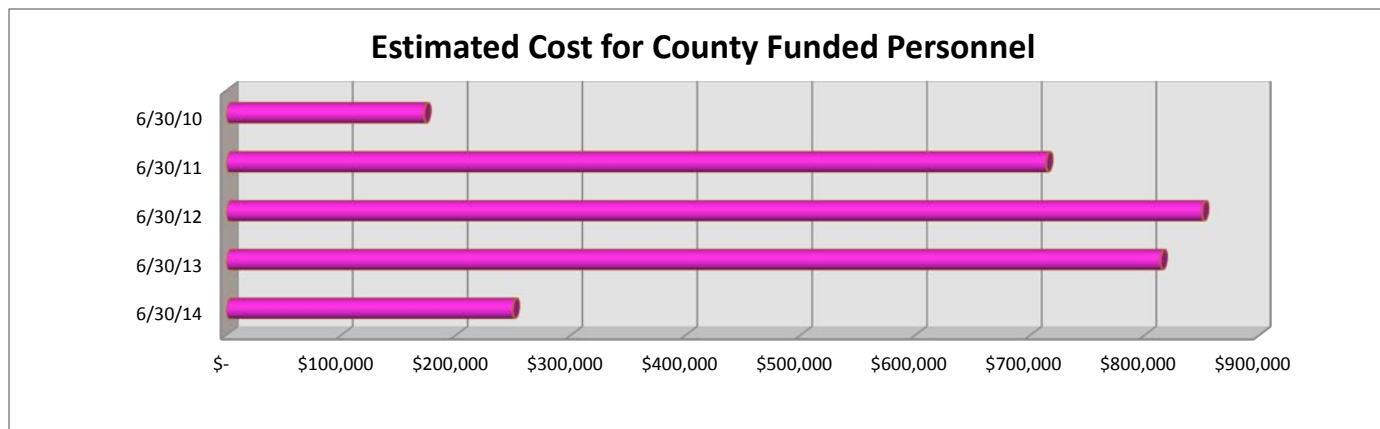


SP From Local Funds



**WEBSTER COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 151,093	\$ 655,263	\$ 676,194	\$ 290,498	\$ (15,540)
Service Personnel	21,330	58,652	174,224	523,616	265,076
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 172,423	\$ 713,914	\$ 850,418	\$ 814,114	\$ 249,536



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,577	1,534	1,505	1,493	1,446
Decline (increase) in student enrollment	27	(43)	(29)	(12)	(47)
Number of schools	6	6	6	6	6
Average number of students/school	263	256	251	249	241
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(143)	(149)	(158)	(159)	(170)

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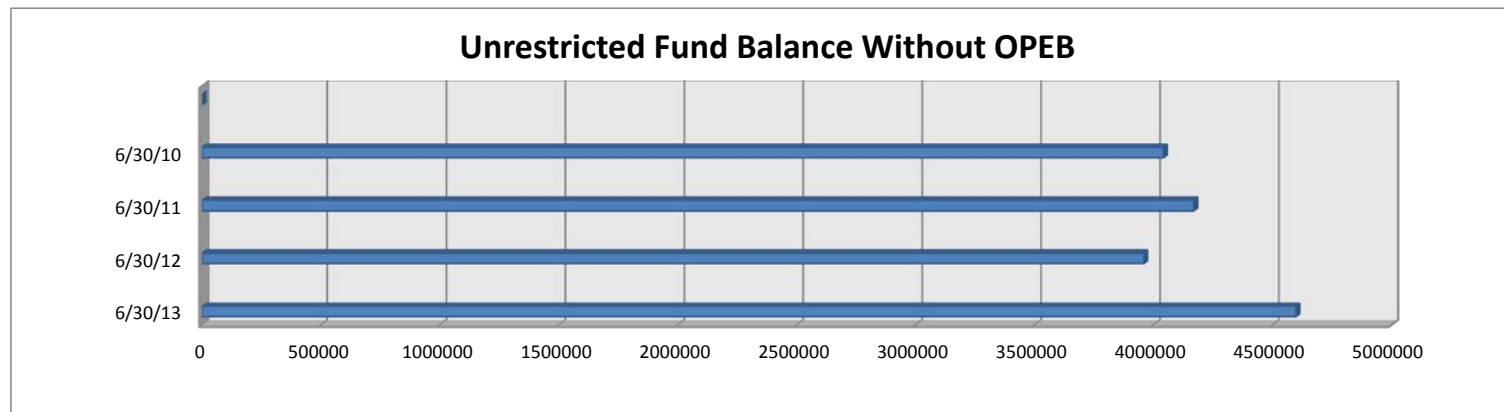
WETZEL COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 4,041,178 \$ 4,169,442 \$ 3,957,715 \$ 4,597,492 (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%
Projected excess levy gross tax collections	\$ 4,810,343	\$ 5,028,409	\$ 5,389,665	\$ 6,043,516	\$10,551,000

Per Pupil Expenditures \$ 11,956 \$ 12,165 \$ 12,343 \$ 12,294 N/A

Revenues:

Local Source Revenue	\$ 9,023,091	\$ 9,854,844	\$10,734,141	\$11,908,845	N/A
State Source Revenue	\$18,080,607	\$21,414,651	\$21,472,538	\$20,246,831	N/A
Federal Source Revenue	\$ 5,202,355	\$ 5,075,033	\$ 3,860,087	\$ 3,388,695	N/A
Total	\$32,306,053	\$36,344,528	\$36,066,766	\$35,544,371	\$ -

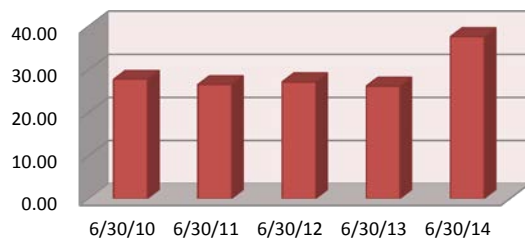
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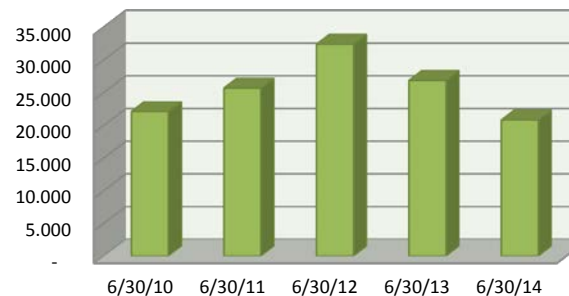
WETZEL COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	212.24	212.37	209.84	211.97	209.10
Number PE actually employed	238.00	235.90	234.00	236.15	242.75
Number PE employed in excess of number funded	25.76	23.53	24.16	24.18	33.65
Number PE employed from local funds	2.00	3.00	3.00	2.00	4.00
Total number of PE funded by county board	27.76	26.53	27.16	26.18	37.65
Service Personnel:					
Number SP allowed for funding	130.814	128.446	127.087	128.430	126.573
Number SP actually employed	152.944	154.144	159.514	155.321	147.431
Number SP employed in excess of number funded	22.130	25.698	32.427	26.891	20.858
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	22.130	25.698	32.427	26.891	20.858
Total number of personnel employed in excess of number funded through PSSP	49.890	52.232	59.583	53.071	58.508

PE From Local Funds

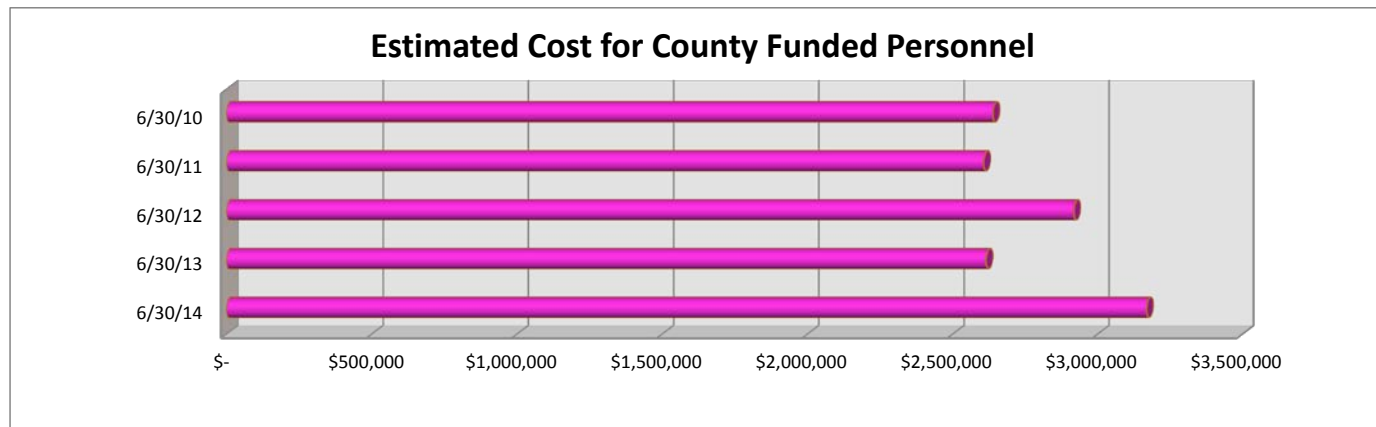


SP From Local Funds



WETZEL COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,809,910	\$ 1,681,485	\$ 1,739,020	\$ 1,638,838	\$ 2,376,787
Service Personnel	829,044	926,140	1,178,664	976,788	792,860
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,638,954	\$ 2,607,625	\$ 2,917,684	\$ 2,615,627	\$ 3,169,647



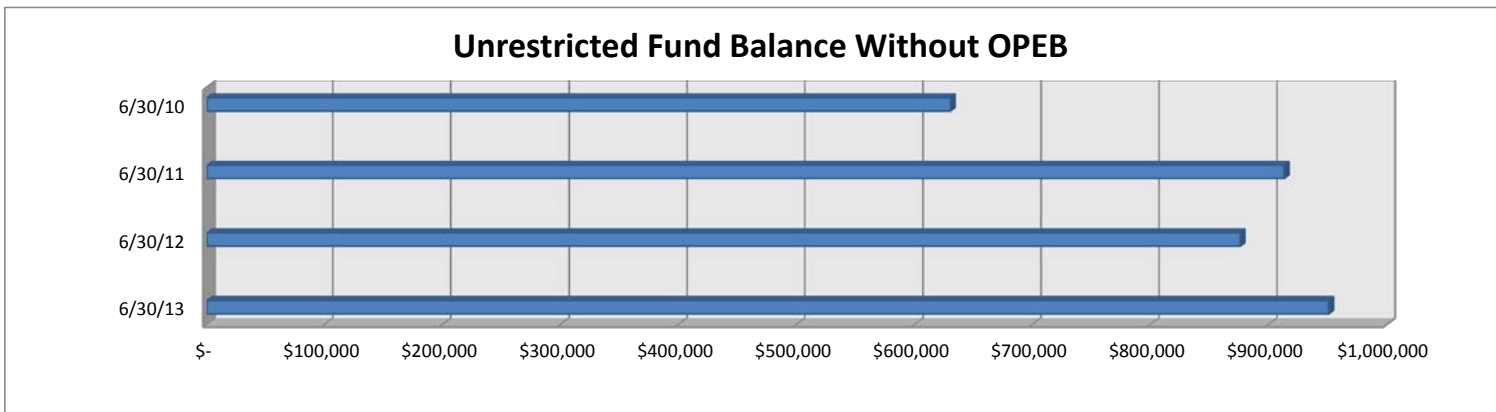
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,864	2,844	2,855	2,818	2,757
Decline (increase) in student enrollment	(56)	(20)	11	(37)	(61)
Number of schools	9	9	9	9	9
Average number of students/school	318	316	317	313	306
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(88)	(89)	(92)	(95)	(105)

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WIRT COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 630,005	\$ 912,764	\$ 875,507	\$ 950,654	(1) \$ - (2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	90.02%	90.02%	90.02%	90.02%	90.02%
Projected excess levy gross tax collections	\$ 759,281	\$ 766,592	\$ 782,648	\$ 796,935	\$ 782,637

Per Pupil Expenditures	\$ 10,674	\$ 10,988	\$ 11,214	\$ 10,903	N/A
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Revenues:

Local Source Revenue	\$ 1,666,791	\$ 1,677,231	\$ 1,671,095	\$ 1,663,238	N/A
State Source Revenue	\$ 5,995,063	\$ 7,810,331	\$ 8,269,548	\$ 9,467,889	N/A
Federal Source Revenue	\$ 2,132,986	\$ 2,130,212	\$ 1,490,801	\$ 1,457,389	N/A
Total	\$ 9,794,840	\$11,617,774	\$11,431,444	\$12,588,516	\$ -

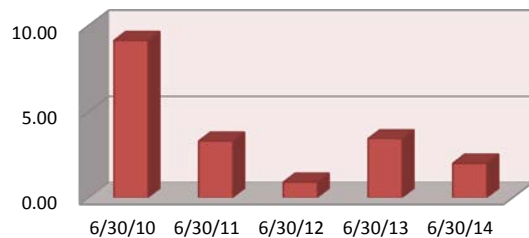
Notes: (1) The financial data presented for FY 10 through 13 are from audited financial reports. During FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY14 has not ended as of the date of this report, the annual financial activity for this year is not yet available.

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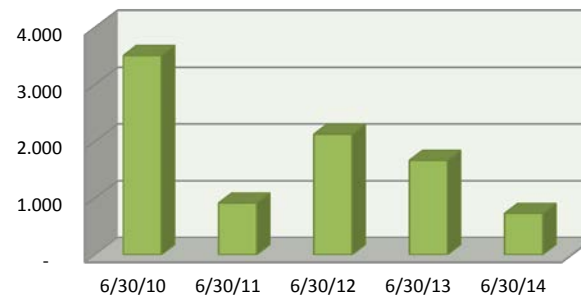
WIRT COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	72.31	77.17	82.65	84.77	86.19
Number PE actually employed	80.46	79.46	82.56	87.20	87.20
Number PE employed in excess of number funded	8.15	2.29	(0.09)	2.43	1.01
Number PE employed from local funds	1.00	1.00	1.00	1.00	1.00
Total number of PE funded by county board	9.15	3.29	0.91	3.43	2.01
Service Personnel:					
Number SP allowed for funding	44.628	47.226	50.215	51.124	52.056
Number SP actually employed	48.140	48.140	52.340	52.787	52.787
Number SP employed in excess of number funded	3.512	0.914	2.125	1.663	0.731
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	3.512	0.914	2.125	1.663	0.731
Total number of personnel employed in excess of number funded through PSSP	12.658	4.208	3.033	5.093	2.741

PE From Local Funds

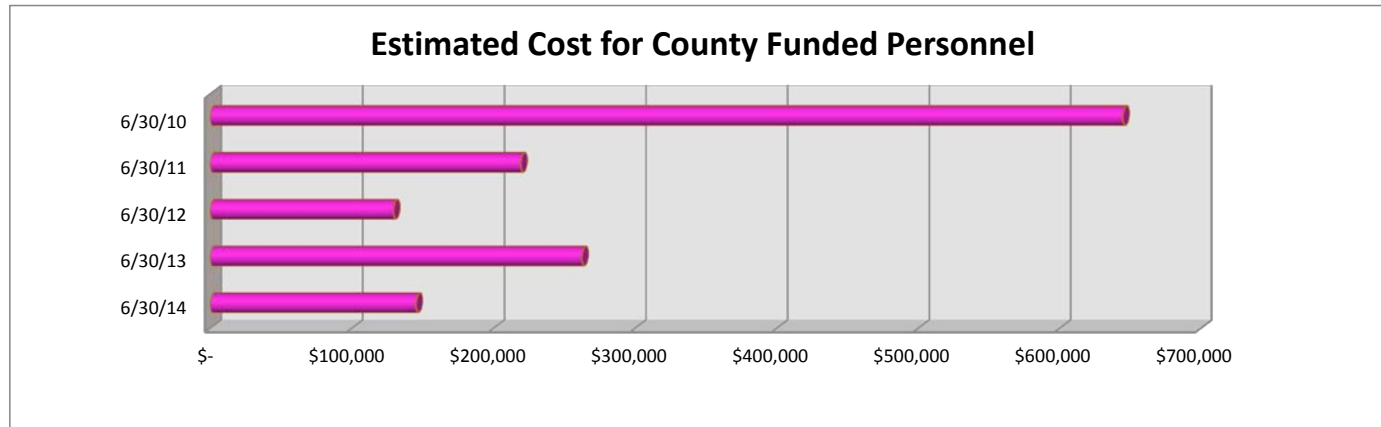


SP From Local Funds



WIRT COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 522,836	\$ 186,853	\$ 53,485	\$ 203,632	\$ 119,649
Service Personnel	122,128	32,528	76,074	58,971	25,862
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 644,964	\$ 219,382	\$ 129,560	\$ 262,603	\$ 145,511



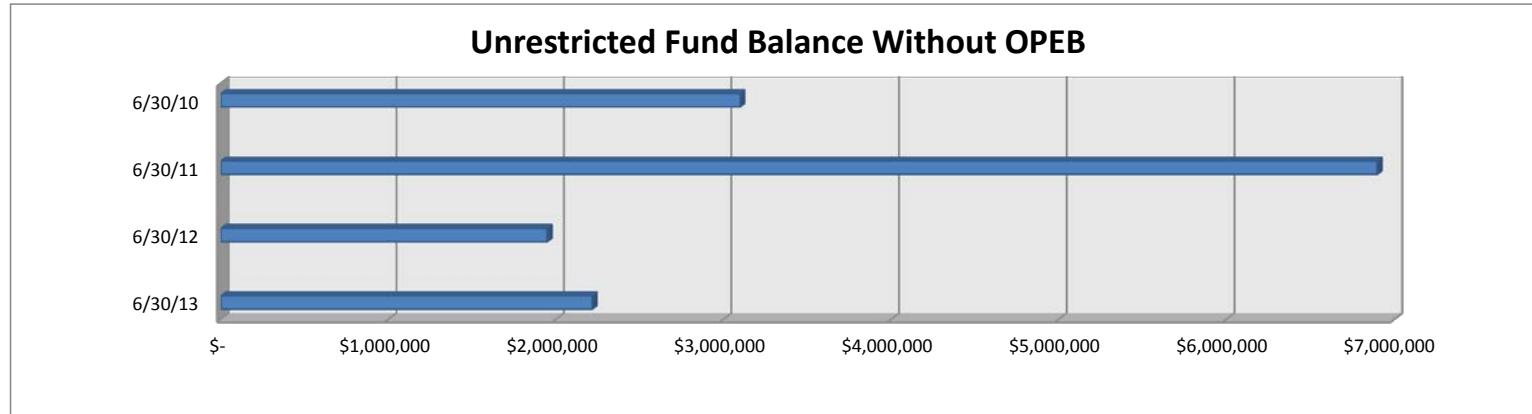
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	967	1,010	1,000	1,035	1,022
Decline (increase) in student enrollment	13	43	(10)	35	(13)
Number of schools	3	3	3	3	3
Average number of students/school	322	337	333	345	341
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(84)	(68)	(76)	(63)	(70)

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WOOD COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 3,098,169	\$ 6,899,861	\$ 1,947,617	\$ 2,216,786 (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%
Projected excess levy gross tax collections	\$ 17,081,159	\$ 16,989,399	\$ 16,939,554	\$ 16,962,713	\$17,461,178
Per Pupil Expenditures	\$ 10,209	\$ 10,769	\$ 10,998	\$ 10,824	N/A
Revenues:					
Local Source Revenue	\$ 45,699,932	\$ 41,872,217	\$ 41,377,060	\$ 41,577,165	N/A
State Source Revenue	\$ 72,987,480	\$ 89,193,162	\$ 94,457,484	\$ 94,835,743	N/A
Federal Source Revenue	\$ 22,388,936	\$ 21,723,287	\$ 19,203,805	\$ 14,117,724	N/A
Total	\$ 141,076,348	\$ 152,788,666	\$ 155,038,349	\$ 150,530,632	\$ -

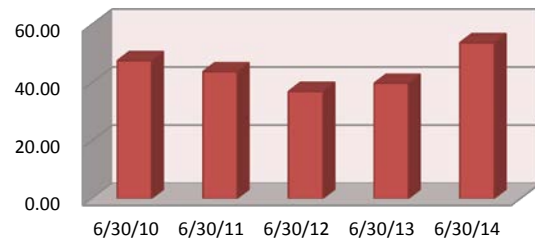
Notes: (1) The financial data presented for FY 10 through 13 are from audited financial reports. During FY10, the fund balance category was known as unreserved fund balance. The name changed in FY11 due to the implementation of GASB 54. (2) Since FY14 has not ended as of the date of this report, the annual financial activity for this year is not yet available.

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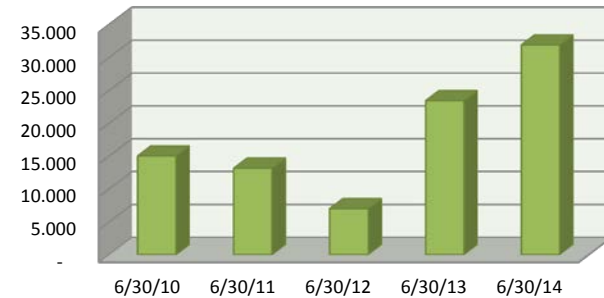
WOOD COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	985.23	995.17	1,002.99	1,013.17	1,003.21
Number PE actually employed	1,020.00	1,025.00	1,026.00	1,032.00	1,036.00
Number PE employed in excess of number funded	34.77	29.83	23.01	18.83	32.79
Number PE employed from local funds	12.88	14.00	14.00	21.00	21.00
Total number of PE funded by county board	47.65	43.83	37.01	39.83	53.79
Service Personnel:					
Number SP allowed for funding	591.612	592.503	592.307	592.920	586.974
Number SP actually employed	605.660	604.681	598.324	616.378	618.915
Number SP employed in excess of number funded	14.048	12.178	6.017	23.458	31.941
Number SP employed from local funds	1.000	1.000	1.000	-	-
Total number of SP funded by county board	15.048	13.178	7.017	23.458	31.941
Total number of personnel employed in excess of number funded through PSSP	62.693	57.004	44.031	63.288	85.731

PE From Local Funds

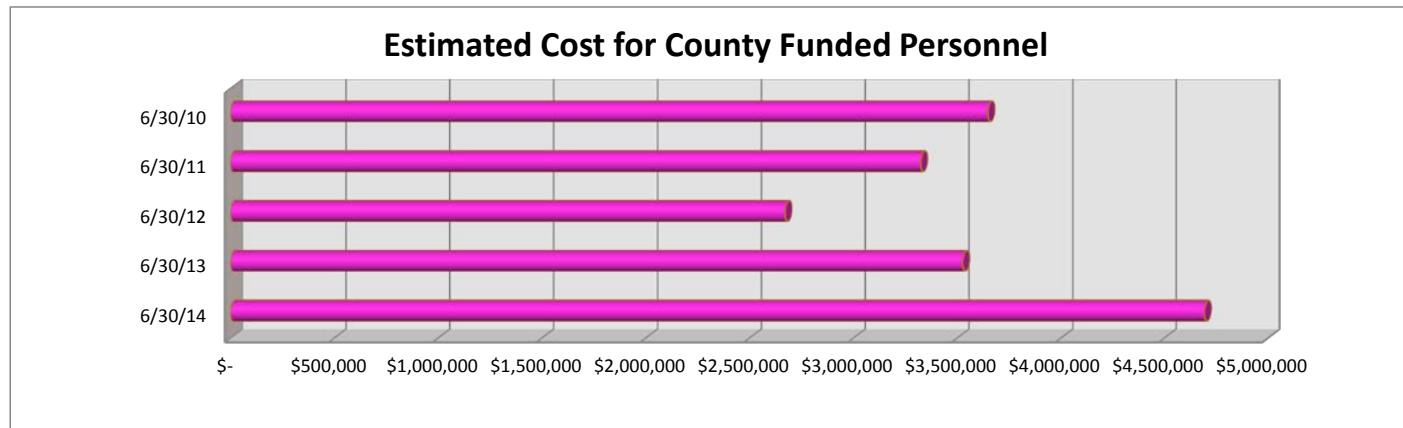


SP From Local Funds



WOOD COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 3,050,961	\$ 2,796,224	\$ 2,384,459	\$ 2,564,993	\$ 3,397,064
Service Personnel	597,051	528,134	286,584	961,700	1,297,013
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,648,012	\$ 3,324,358	\$ 2,671,043	\$ 3,526,693	\$ 4,694,077



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	13,486	13,462	13,455	13,341	13,260
Decline (increase) in student enrollment	5	(24)	(7)	(114)	(81)
Number of schools	27	27	27	27	27
Average number of students/school	499	499	498	494	491
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	93	94	89	86	80

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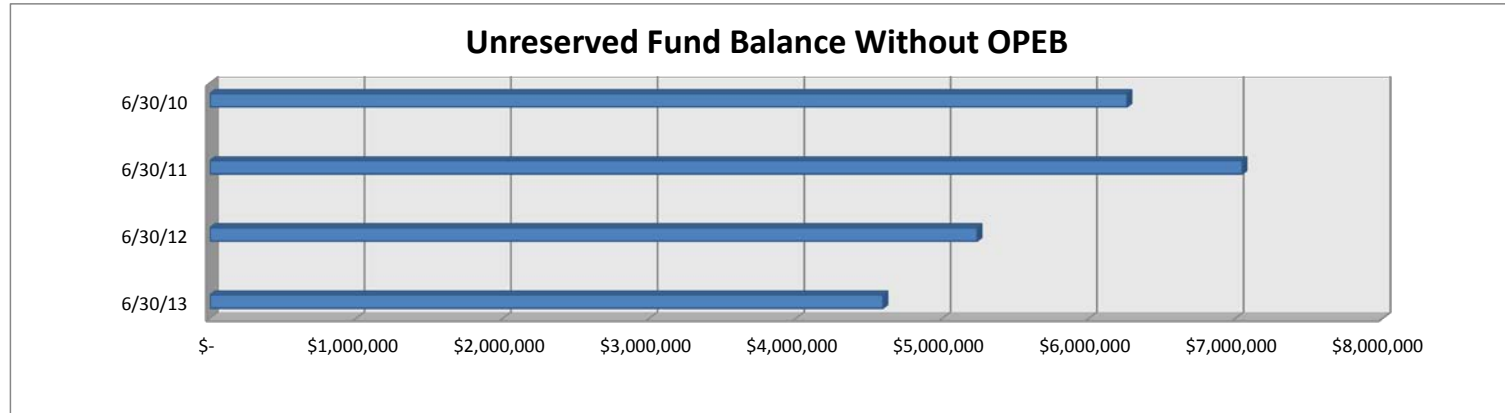
**WYOMING COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 6,258,022 \$ 7,043,558 \$ 5,234,909 \$ 4,592,283 (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%
Projected excess levy gross tax collections	\$ 8,364,851	\$ 8,459,440	\$ 7,530,463	\$ 7,868,982	\$ 8,102,826

Per Pupil Expenditures \$ 11,756 \$ 11,943 \$ 11,439 \$ 11,553 N/A

Revenues:

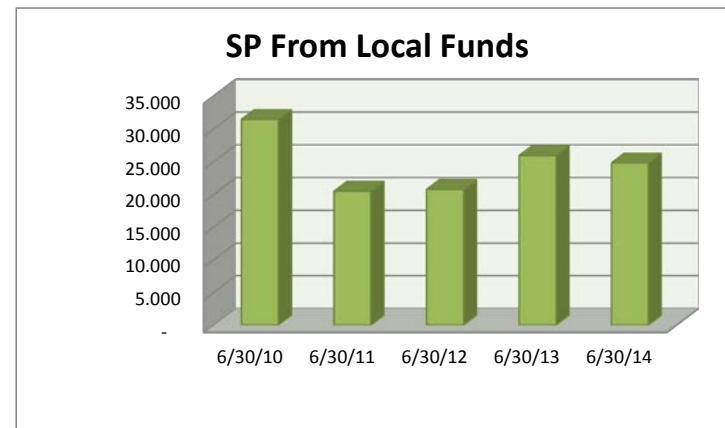
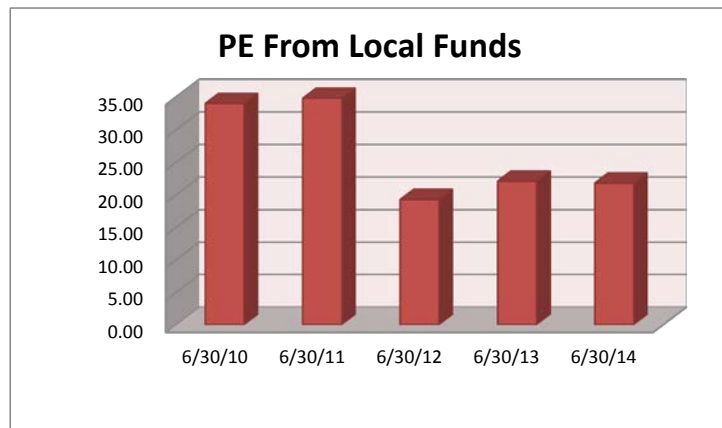
Local Source Revenue	\$17,950,169	\$17,186,846	\$15,412,040	\$14,047,808	N/A
State Source Revenue	\$23,519,849	\$22,952,825	\$30,193,994	\$34,594,576	N/A
Federal Source Revenue	\$ 7,639,578	\$ 8,245,267	\$ 6,789,173	\$ 4,889,770	N/A
Total	\$49,109,596	\$48,384,938	\$52,395,207	\$53,532,154	\$ -

Notes: (1) The financial data presented for FY 10 through 13 are from audited financial reports. During 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 FY14 has not ended as of the date of this report, the annual financial activity for this year is not yet available.

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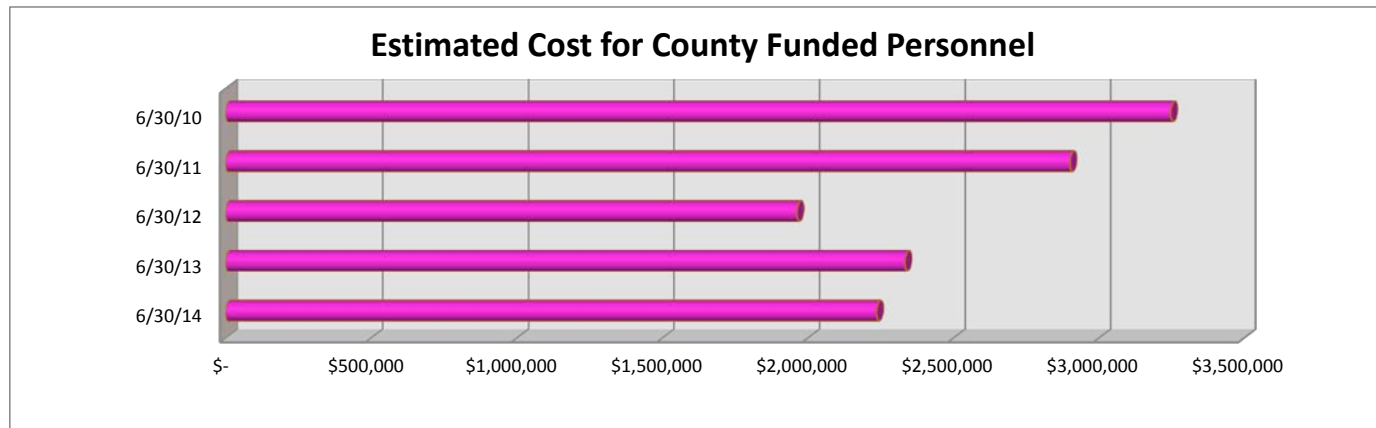
**WYOMING COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	307.18	312.39	316.66	316.36	320.13
Number PE actually employed	336.20	338.70	330.95	332.45	336.45
Number PE employed in excess of number funded	29.02	26.31	14.29	16.09	16.32
Number PE employed from local funds	5.00	8.50	5.00	6.00	5.50
Total number of PE funded by county board	34.02	34.81	19.29	22.09	21.82
Service Personnel:					
Number SP allowed for funding	187.960	189.232	192.062	191.866	194.215
Number SP actually employed	219.402	209.727	212.840	217.825	219.040
Number SP employed in excess of number funded	31.442	20.495	20.778	25.959	24.825
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	31.442	20.495	20.778	25.959	24.825
Total number of personnel employed in excess of number funded through PSSP	65.462	55.303	40.064	48.049	46.645



**WYOMING COUNTY SCHOOLS
EFFICIENCY STUDY - INDICATORS AND OPPORTUNITIES
FYE 6/30/10 - 6/30/14**

	FYE 6/30/10	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,134,582	\$ 2,174,232	\$ 1,213,911	\$ 1,398,933	\$ 1,349,658
Service Personnel	1,113,625	726,186	749,204	934,436	886,411
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,248,207	\$ 2,900,418	\$ 1,963,115	\$ 2,333,370	\$ 2,236,069



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,161	4,229	4,197	4,270	4,256
Decline (increase) in student enrollment	21	68	(32)	73	(14)
Number of schools	13	13	13	13	13
Average number of students/school	320	325	323	328	327
State average number of students/school	406	405	409	408	411
Number of students/school above (below) state average	(86)	(80)	(86)	(80)	(84)

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